Tax Guide
Purchased Shares and Matching Rights
CANADA

OVERVIEW
This guide has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of Purchased Shares and Matching Rights by **Aristocrat Leisure Limited** (the "Company") under the **Aristocrat Leisure Limited SuperShare Plan** (the "Plan"). This summary is based on the tax laws in effect in your country as of **August 2021.** Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with your enrollment in the Plan, the purchase of Purchased Shares, the grant and vesting of your Matching Rights, the issuance of Company shares, the payment of any dividends on such shares, and the sale of Company shares acquired under the Plan. Please note that this summary is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.,* they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.** If you are a citizen or resident of another country or transfer employment and/or residency after you enroll in the Plan and/or the Matching Rights are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

TAXATION OF PURCHASED SHARES AND MATCHING RIGHTS	
Enrollment	No taxation.
Purchase of Purchased Shares	No taxation, assuming there is no difference between the fair market value of the shares when you purchase them and the purchase price.
Grant of Matching Rights	No taxation.
Vesting of Matching Rights	You will be subject to taxation on the date the Matching Rights vest and you acquire shares.
Taxable Amount	The fair market value of the shares on the date of vesting.
Nature of Taxable Amount	Employment compensation.
Is Income Tax Payable?	Yes.
Are Employee Social Insurance Contributions Payable?	Yes, you will be subject to Canada Pension Plan ("CPP") contributions (or Quebec Pension Plan ("QPP") contributions, if you reside in Quebec), on the taxable amount (to the extent the applicable contribution ceiling has not been exceeded).
Other Taxes	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	Yes.
Are Employee Social Insurance Contributions Withheld?	Yes (to the extent the applicable contribution ceiling has not been exceeded).
Are Other Taxes Withheld?	Not applicable.
Reporting	
Does the Taxable Amount Need to be Reported?	Your employer will report the taxable amount as taxable income to the Canada Revenue Agency ("CRA") on Form T4 and, if applicable, to Revenu Quebec ("RQ") on Form RL-1. A copy of Form T4 (and Form RL-1, if applicable) will be provided to you by the end of February of the year following the year in which the taxable event occurs.

DIVIDENDS	
Taxation in Your Country	If you acquire shares and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.
Taxation in Australia	You should not be subject to tax in Australia to the extent any dividend is franked (i.e., paid out of profits that have been subject to Australian tax). If a dividend is partly franked or unfranked, the company may be required to withhold Pay-As-You-Go ("PAYG") withholdings from the dividend payment. If you reside in a country with which Australia has a tax treaty, the tax treaty will set the rate of PAYG withholdings required. If there is no tax treaty, the rate will be 30%. You may be entitled to a tax credit in your country for any PAYG withheld at source. *You should consult with your personal tax advisor regarding the availability of such a credit.*

SALE OF SHARES	
Taxation in Your Country	When you subsequently sell any shares acquired under the Plan, you will be subject to additional taxation on any gain you realize. The taxable amount will generally be one-half (50%) of the difference between the sale proceeds and the adjusted cost base ("ACB") of your shares. If you do not own (and have never owned) other shares of the Company the ACB will generally be the fair market value of the shares on the date of acquisition. However, if you own (or have owned) other Company shares acquired inside and/or outside of the Plan, your ACB will generally be the average cost of all of your Company shares of the same class. If your sale proceeds are lower than your ACB of the shares sold, you will generally realize a capital loss. One-half (50%) of any capital loss may be used to offset taxable capital gains in the same calendar year, the three (3) preceding calendar years, or in subsequent years, but cannot be used to offset other types of income (e.g., salary/wages).
Taxation in Australia	Assuming you are not an Australian tax resident, you should not be subject to tax in Australia on any gain you realize when shares acquired under the Plan are sold.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Purchase of Purchased Shares	None.
Vesting of Matching Rights	You must report the taxable amount on your Canadian T1 personal income tax return (and Quebec TP-1-V personal income tax return, if you reside in Quebec) and pay any additional tax owed by April 30 of the following year.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Dividends	You must report the dividends on your Canadian T1 personal income tax return (and Quebec TP-1-V personal income tax return, if you reside in Quebec) and pay any tax owed by April 30 of the following year.
Sale of Shares	You must report the gain (or loss) on your Canadian T1 personal income tax return (and Quebec TP-1-V personal income tax return, if you reside in Quebec) and pay any tax owed by April 30 of the following year. *You should consult your personal tax advisor for additional information regarding the calculation of any gain or loss attributable to the sale of your shares and to consider the alternatives available to you.*

OTHER INFORMATION	
Foreign Asset/Account Reporting	Specified foreign property, including shares acquired under the Plan and certain awards granted under the Plan, must be reported on Form T1135 (Foreign Income Verification Statement) if the total cost of such foreign property exceeds CAD 100,000 at any time during the year. If the CAD 100,000 cost threshold is exceeded by other specified foreign property held, your awards must be reported as well, generally at a nil cost. When Company shares are acquired, their cost generally is the ACB of the shares. The Form T1135 must be filed by April 30 of the following year. *You should consult with your personal tax advisor for further details regarding this requirement*.
Exchange Control	None.