Tax Guide
Purchased Shares and Matching Rights
CZECH REPUBLIC

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. The tax consequences described in this guide are based, in part, on the absence of an arrangement for the Company to charge the costs of the awards to your employing entity (referred to as a "recharge arrangement"). In the event of any change to the recharge arrangement with your employer, the taxation and related requirements of awards granted to you may be different than those described in this guide. The Company expressly reserves the right to implement, modify or terminate a recharge arrangement with your employing entity at any time.

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 issued to you at vesting.
Nature of Taxable Amount	Employment compensation.
Is Income Tax Payable?	Yes.
Are Employee Social Insurance Contributions Payable?	No.
Other Taxes	Solidarity surcharge. You may be subject to solidarity surcharge on the taxable amount.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	No.
Are Employee Social Insurance Contributions Withheld?	Not applicable.
Are Other Taxes Withheld?	No.
Reporting	
Does the Taxable Amount Need to be Reported?	No. Your employer will not be subject to any reporting obligations in connection with your participation in the Plan.

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 Company shares acquired under the Plan, you will not be subject to taxation on any gain you recognize provided that you have held the shares for more than three (3) years or your gross annual gain from the sale of shares (and other securities) does not exceed a certain threshold. If you have held the shares for three (3) years or less at the time of sale and your gross annual gain from the sale of shares (and other securities) exceeds the threshold, you will be subject to tax at a flat rate to the extent that the sale proceeds exceed your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition).
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 will be required to report the taxable amount as income in your annual personal income tax return and pay any applicable tax.
Dividends	You will be required to report any dividends in your annual personal income tax return and pay any applicable tax.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Sale of Shares	You will be required to include the income from the sale of shares (unless the income is exempt from tax, as described above) in your annual personal income tax return and pay any applicable tax.
General	Your annual personal income tax return is due by April 1 of the year following the year in which the taxable event occurs. The deadline may be extended until July 1 if the tax return is prepared by an authorized tax advisor or an attorney and a power of attorney is submitted to the tax authorities by April 1. The tax return should be submitted on the form prescribed by the tax authorities.

OTHER INFORMATION	
Foreign Asset/Account Reporting	None.
Exchange Control	You may be required to notify the Czech National Bank that you acquired shares under the Plan and/or that you maintain a foreign account. Such notification will be required if the aggregate value of your foreign direct investments is CZK 2,500,000 or more, you have a certain threshold of foreign financial assets, or you are specifically requested to do so by the Czech National Bank. *You should consult with your personal financial advisor regarding your reporting requirements.*