Tax Guide

Purchased Shares and Matching Rights

FINLAND

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	Additional salary.
Is Income Tax Payable?	Yes.
Are Employee Social Insurance Contributions Payable?	Yes (health insurance premiums only).[3]
Other Taxes	Church Tax. If you are a member of the Finnish Evangelical Lutheran or Orthodox church, church tax will be due on income in excess of the applicable annual threshold.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	Yes. You are required to provide your employer with a withholding card specifying the rate at which your employer should withhold income tax. If you do not provide your employer with a withholding card, your employer will withhold income tax at the default maximum rate.
Are Employee Social Insurance Contributions Withheld?	Yes.
Are Other Taxes Withheld?	Yes, if applicable.

[3] This supplement applies to awards that vest one (1) year or more from the date of grant, which is generally the case for the Matching Rights.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Reporting	
Does the Taxable Amount Need to be Reported?	Yes. Your employer will report the taxable amount as taxable income and related withholdings to the Incomes Register (i) by the 5th day of the month following the month in which the taxable event occurs, if you only receive non-monetary benefits; or (ii) by the 5th calendar day after the payment date if you receive monetary payment (e.g., cash) in addition to the non-monetary benefits.

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 may be subject to additional taxation on any gain you realize to the extent the gain exceeds your personal annual exemption amount for the tax year. Your capital gains tax rate will depend upon the amount of your capital income for the tax year. The taxable gain generally will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition). Alternatively, you may calculate the taxable gain as the difference between the sale proceeds and 20% of the sale proceeds (40% of the sale proceeds if the shares are held at least 10 years). If you sell Company shares acquired under the Plan at a price that is less than your cost basis in the shares, you will realize a capital loss. Capital losses may be offset against, primarily, any capital gain and, secondarily, other capital income, realized in the same tax year and during the following five (5) years.

SALE OF SHARES	
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 review your pre-completed tax return sent to you by the Tax Administration (typically in March or April) to confirm that the taxable amount has been reported. If you find any errors or omissions, you must make the necessary corrections electronically or by sending specific paper forms to the local tax authorities.
Dividends	You are responsible for reporting the dividend amount in your personal tax return when you receive the pre-completed tax return from the Tax Administration and paying any taxes due.
Sale of Shares	You are responsible for reporting any capital gains (losses) you recognize from the sale of shares in your personal tax return when you receive the pre-completed tax return from the Tax Administration and paying any taxes due. *The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor*.
General	Filing deadlines are determined individually, but typically are in May.

OTHER INFORMATION	
Foreign Asset/Account Reporting	There are no specific reporting requirements with respect to foreign assets/accounts. However, please note that you must check your pre-completed tax return to confirm that the ownership of shares and other securities (foreign or domestic) is correctly reported. If you find any errors or omissions, you must make the necessary corrections electronically or by sending specific paper forms to the local tax authorities.
Exchange Control	None.