Tax Guide
Purchased Shares and Matching Rights

MEXICO

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 on the date of vesting.
Nature of Taxable Amount	Income from dependent personal services.
Is Income Tax Payable?	Yes.
Are Employee Social Insurance Contributions Payable?	No.
Other Taxes	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	No.
Are Employee Social Insurance Contributions Withheld?	Not applicable.
Are Other Taxes Withheld?	Not applicable.
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[11]	When you subsequently sell Company shares acquired under the Plan, you will be subject to taxation on any gain you recognize. Generally, the taxable gain 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). At sale, you will be subject to a 20% tax on the *gross sale proceeds*, as described in the Sale of Shares section of the Your Reporting and Payment Obligations table below. To determine your tax liability, the following method shall apply: the taxable gain is calculated separately for each asset type (such as Company shares), and then divided by the number of years such asset was held, up to a maximum of 20 years. One year's worth of taxable gain (or 1/20th, if you hold your shares more than 20 years) is taxed in the same manner as your regular salary. The balance of the gain (or 19/20ths of the gain if you held your shares more than 20 years) is subject to tax at either your effective rate of tax in the year of sale or, at your election, your average effective tax rate over the five (5)-year period ending with the year of sale. 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 from any capital gain, dividend, rental or other capital income realized in the same tax year and during the following three (3) years, but cannot be used to offset compensation income. Please note that share identification rules may affect the cost basis (and, therefore, any taxable

[11] The information herein assumes you do not elect the optional net basis tax treatment by securing a tax opinion ("*Dictamen Fiscal*") prepared by a registered certified public accountant ("CPA"). For further information, see the footnote in the Sale of Shares section of the Your Reporting and Payment Obligations table below.

SALE OF SHARES	
	capital gain or allowable loss) for the purposes of calculating your capital gains tax liability.
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 personally responsible for reporting the taxable amount and pay the applicable income tax due. You must report the taxable income no later than the 17th day of the month following the month of the taxable event. In addition, you must report the taxable income in your annual income tax return no later than April 30 of the following year.
Dividends	You will be personally responsible for reporting any dividends no later than the 17th day of the month following the month of the dividend payment and paying the applicable tax due. In addition, you must report any dividends in your annual income tax return for purposes of your personal gross income calculation no later than April 30 of the following year.
Sale of Shares[12]	As described above, when you sell your shares, you will be subject to a 20% tax on the *gross sale proceeds* (*i.e.*, total sale price of the shares), which must be remitted within 15 days. This 20% tax constitutes an estimated advance payment towards your annual tax liability. There is no specific form for this payment, but additional guidance can be found here: www.sat.gob.mx/declaracion/26984/declaracion-mensual-en-el-servicio-de-declaraciones-y-pagos. In addition, you must report any capital gains or losses in your annual income tax return and pay any additional taxes no later than April 30 of the following year.

[12] The information here in assumes you do not elect the optional net basis tax treatment by securing a tax opinion ("*Dictamen Fiscal*") prepared by a registered certified public accountant ("CPA"). If you elect to apply the optional tax regime, the taxable gain will be subject to net tax treatment at marginal rates. The taxable gain is determined by subtracting the original cost of acquisition (adjusted for inflation) from the sale proceeds. This calculation must be supported by the *Dictamen Fiscal* mentioned above, which must be provided to the tax authorities under the following procedure: (i) a tax report notice (*"Aviso de Presentación de Dictamen"*), signed by you and the CPA, must be filed with the tax office corresponding to your tax domicile no later than the 10th day of the calendar month following the date of sale of your shares, and (ii) the *Dictamen Fiscal*, indicating the actual cost basis of the shares to be sold and the gain at sale , must be filed within 30 business days following the date on which the tax return is due (i.e., within 15 days of the date of sale).

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
	These rules are complex and their impact will vary according to your personal circumstances. You should consult with your personal tax advisor prior to acquiring or selling Company shares.
General	Tax returns are filed through the website of the Mexican Tax Administration Service (www.sat.gob.mx). No filing extension can be requested. However, if the payment of taxes is made after the deadline but before an audit, fines and sanctions are unlikely to be applied.

OTHER INFORMATION	
Foreign Asset/Account Reporting	None.
Exchange Control	None.