



Tax Guide

Purchased Shares and Matching Rights

PERU

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.
<i>Taxable Amount</i>	The fair market value of the shares on the date of vesting.
<i>Nature of Taxable Amount</i>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes.
Other Taxes	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

Withholding	
<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes.
<i>Are Other Taxes Withheld?</i>	Not applicable.
Reporting	
<i>Does the Taxable Amount Need to be Reported?</i>	Yes. Your employer will report the tax withheld from the taxable amount on the Electronic Payroll to the Peruvian Tax Administration.

DIVIDENDS	
Taxation in Your Country	If you acquire Company 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 at your marginal income tax rate.
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. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i>

SALE OF SHARES	
Taxation in Your Country	<p>When you subsequently sell Company shares acquired under the Plan, you will be subject to additional taxation on any gain you realize, at your marginal income tax rate. 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).</p> <p>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 loss. Foreign capital losses can only be offset against other foreign source income (e.g., dividends, capital gains, interest); if a foreign capital loss remains, it cannot be carried forward to future tax years.</p>
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	None, on the basis that your employer will report the income and withhold any applicable tax.
Dividends	You are required to report any dividends you receive in your annual Income Tax return online.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

Sale of Shares	You are required to report any capital gains arising from the sale of your shares in your annual Income Tax return online.
General	<p>Your annual Income Tax return online will usually be due in March or April (the exact date depends on the last digit of your tax register number and on a schedule published by the Tax Administration around every December or January).</p> <p>You must obtain a tax register number (“RUC”) and have access to your own online account with the Tax Administration (SUNAT). The tax form to be used will also be published months before the due date for filing.</p>

OTHER INFORMATION

Foreign Asset/Account Reporting	None.
Exchange Control	None.