



**Tax Guide**  
**Purchased Shares and Matching Rights**  
**POLAND**

**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.

## GENERAL INFORMATION

This supplement assumes that your award is eligible for tax deferral.<sup>15</sup>

*You should consult with your personal advisor regarding the tax treatment of your award.*

## TAXATION OF PURCHASED SHARES AND MATCHING RIGHTS

<b>Enrollment</b>	No taxation.
<b>Purchase of Purchased Shares</b>	No taxation.
<b>Grant of Matching Rights</b>	No taxation.
<b>Vesting of Matching Rights</b>	No taxation.

## DIVIDENDS

<b>Taxation in Your Country</b>	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.
<b>Taxation in Australia</b>	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

<b>Taxation in Your Country</b>	When you sell shares acquired under the Plan, you will be subject to capital gains tax at a flat rate to the extent the sale proceeds exceed your cost basis in the shares (generally, any price you paid to acquire your shares).
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<sup>15</sup> Tax is deferred until sale of the shares and the gain is taxed as capital gain provided that (i) the shares are acquired under an equity incentive plan, (ii) the equity incentive plan has been adopted pursuant to a resolution of the shareholders of your employer or the parent company of your employer (i.e., the Company), (iii) the equity incentive plan provides for the issuance of shares of a company, having its seat in a EU/EEA state or a state with which Poland has concluded a double tax treaty (which would include Australia), and (iv) you are hired as an employee under a civil law contract.

SALE OF SHARES	
	If the sale proceeds are lower than your cost basis in the shares sold, you will realize a capital loss.
<b>Taxation in Australia</b>	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.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
<b>Withholding</b>	
<i>Is Tax Withheld?</i>	No.
<b>Reporting</b>	
<i>Does the Taxable Amount Need to be Reported?</i>	No. Your employer will not be subject to any reporting obligations in connection with your participation in the Plan.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
<b>Purchase of Purchased Shares</b>	Not applicable.
<b>Vesting of Matching Rights</b>	Not applicable.
<b>Dividends</b>	You are required to report any dividends <sup>16</sup> you receive in a tax return submitted by the end of April of the following year (on the forms PIT-36 or PIT-38 or PIT-39) and pay any applicable tax due.
<b>Sale of Shares</b>	You are required to report any capital gains <sup>17</sup> from the sale of your shares in a tax return submitted by the end of April of the following year (on the form PIT-38) and pay any applicable tax due.  <i>You should consult with your personal tax advisor to determine the tax treatment in your particular circumstance as taxation of capital gains is complex.</i>

<sup>16</sup> The solidarity surcharge (as described in the footnote below) does not apply to dividends.

<sup>17</sup> Capital gains from the sale of the shares must be included when calculating your tax base for the purpose of determining whether you are subject to a solidarity surcharge, which applies if your tax base exceeds PLN 1,000,000. If the solidarity surcharge is triggered, you are personally responsible for paying such surcharge by the end of April of the applicable year as part of your tax return. *You should consult with your personal tax advisor to determine if you are subject to the solidarity surcharge.*

## OTHER INFORMATION

<b>Foreign Asset/Account Reporting</b>	None.
<b>Exchange Control</b>	<p>If you hold shares acquired under the Plan and/or maintain a bank account abroad and the aggregate value of shares and cash held in such foreign accounts exceeds PLN 7 million, you must file reports on the transactions and balances of the accounts on a quarterly basis to the National Bank of Poland.</p> <p>If you transfer funds exceeding EUR 15,000 in a single transaction, you are required to do so through a bank account in Poland. You are required to retain all documents connected with foreign exchange transactions for a period of five (5) years, calculated from the end of the year when the foreign exchange transactions were made. <i>You should consult with your personal legal advisor to determine your remittance responsibilities.</i></p>