Tax Guide
Purchased Shares and Matching Rights
PUERTO RICO

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	Employment compensation.
Is Income Tax Payable?	Yes.
Are Employee Social Insurance Contributions Payable?	Yes.
Other Taxes	The taxable amount may be subject to additional Medicare Tax if your income exceeds a certain threshold.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	Yes.
Are Employee Social Insurance Contributions Withheld?	Yes.
Are Other Taxes Withheld?	Yes.
Reporting	
Does the Taxable Amount Need to be Reported?	Yes. Your employer will report the taxable income to you, to Treasury and to the Social Security Administration on Form 499-R-2/W-2 PR, as part of your wages. Your employer also will electronically report all taxes withheld (including taxes on the taxable amount) on Employer's Quarterly Return (Form 499R-1B) to Treasury by the last day of the calendar month following the close of each calendar quarter (i.e., by April 30, July 31, October 31 and January 31 of the following quarter).

DIVIDENDS	
Taxation in Your Country	If you acquire Company shares and a dividend is subsequently declared on the Company 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 your Company shares acquired under the Plan, any gain you realize will be subject to additional taxation. 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). If you hold the shares acquired under the Plan for more than one (1) year, you will be subject to long-term capital gains tax on the gain. If you hold the shares acquired under the Plan for one (1) year or less, you will be subject to ordinary income tax on the gain. 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. You should consult with your personal tax advisor to determine whether you can obtain a credit for any losses you realize in connection with the 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 are required to report the taxable amount as compensation in your Puerto Rico Income Tax Return using Form 482.0, which should be filed electronically using SURI platform on or before April 15 of the year following the calendar year of the taxable event ("Due Date").

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Dividends	You are required to report any dividend income in your Puerto Rico Income Tax Return (Form 482.0), as described above.
Sale of Shares	You are required to report any gain from the sale of your shares in your Puerto Rico Income Tax Return (Form 482.0), as described above.
General	You should consult with your personal tax advisor to determine whether you will have to pay estimated taxes as a consequence of realizing dividend income on the Company shares or capital gain on the sale of Company shares. Estimated taxes are paid on four installments due on the 15^{th} day of the fourth, sixth and ninth month of the taxable year in which the income is realized and on the 15^{th} day of the first month of the next taxable year.