



Tax Guide
Purchased Shares and Matching Rights
ROMANIA

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

Certain awards will be exempt from income tax and social insurance contributions when shares are acquired, provided certain conditions are met, including that there is a minimum one (1) year vesting period applicable to the award. The information below assumes this exemption will apply to the Matching Rights granted under the Plan.

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

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	No taxation.

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. Health insurance contributions will not be due on your dividends provided that you do not realize an annual income from certain sources that exceeds 12 monthly minimum gross salaries.
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	When you sell shares acquired under the Plan, you will be taxed on any gain realized. The gain will equal the sale proceeds less your cost basis in the shares (generally, the price you paid to acquire your shares, if any, plus any applicable fees and/or commissions levied in connection with the sale). Health contributions will not be due on any capital gain provided you do not realize an annual income from certain sources (including from the sale of
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SALE OF SHARES

	<p>shares) that exceeds 12 monthly minimum gross salaries. Otherwise, health contributions also will be due on the capital gain.</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 capital loss. You may offset the capital loss against any gain you have realized from similar transactions (e.g., the sale of shares of publicly-listed companies) from the same state and in the same year in the following seven (7) years.</p> <p><i>The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor.</i></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.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

Withholding	
<i>Is Tax Withheld?</i>	No.
Reporting	
<i>Does Your Participation in the Plan 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

Purchase of Purchased Shares	Not applicable.
Vesting of Matching Rights	Not applicable.
Dividends	You are responsible for reporting the dividend payment by submitting the tax statement <i>Sole statement on income tax and mandatory charges owed by individuals</i> to the competent tax authorities by March 15 of the year following the dividend payment and paying any applicable taxes due. In addition, if health contributions are due on the dividend payment, they also must be paid by March 15 of the year following the dividend payment.
Sale of Shares	You are responsible for reporting any capital gains (losses) realized from the sale of shares by submitting the tax statement named <i>Sole statement on income tax and mandatory charges owed by individuals</i> to the competent tax authorities by March 15 of the year following the year of sale and paying any applicable taxes due. In addition, if health contributions are due on the

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

	capital gain, they also must be paid by March 15 of the year following the year of sale.
General	The tax statement is a self-assessment return and can be submitted either online on the tax authority's website (www.anaf.ro) or in hard copy at the tax authority's registry office or via the post office. The tax statement can be downloaded from the tax authority's website.

OTHER INFORMATION

Foreign Asset/Account Reporting	None.
Exchange Control	<p>You generally are not required to seek authorization from the National Bank of Romania to participate in the Plan or to open and operate a foreign bank account to receive any proceeds under the Plan.</p> <p>You may be required to provide the Romanian bank to which you transfer any proceeds under the Plan with appropriate documentation regarding the source of the income.</p>