



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

**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 existence or 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

<b>Enrollment</b>	No taxation.
<b>Purchase of Purchased Shares</b>	No taxation, assuming there is no difference between the fair market value of the shares when you purchase them and the purchase price.
<b>Grant of Matching Rights</b>	No taxation.
<b>Vesting of Matching Rights</b>	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>	Foreign-source income.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	No.
<b>Other Taxes</b>	The taxable amount will be subject to Defense Tax at a flat rate.

### COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING

<b>Withholding</b>	
<i>Is Income Tax Withheld?</i>	No.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Not applicable.
<i>Are Other Taxes 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.

<b>DIVIDENDS</b>	
<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>

<b>SALE OF SHARES</b>	
<b>Taxation in Your Country</b>	<p>When you subsequently sell or otherwise dispose of shares acquired under the Plan, you are subject to taxation, but Ukrainian tax legislation does not provide clear guidance regarding the calculation of the taxable amount. There is a risk that you may be subject to tax on the entire sale proceeds, rather than the sale proceeds less your cost basis in the shares. In light of this uncertainty, you may wish to seek a tax ruling to confirm the taxable amount upon sale of the shares. You may apply for a tax ruling, in your own name, and the tax office must reply within 25 calendar days of receipt of the application for a tax ruling.</p> <p><i>Given the complexities associated with the sale of your shares you should consult with your personal tax advisor to determine the tax treatment at sale of your shares and the availability to pursue a local tax ruling. It is important to note that neither the Company nor your employer may be held responsible for any costs associated with your personal tax advisor and/or tax ruling; further neither the Company nor your employer will be responsible for the outcome of the tax ruling and any taxes due. All costs and taxes due are your responsibility.</i></p>
<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.

<b>YOUR TAX REPORTING AND PAYMENT OBLIGATIONS</b>	
<b>Purchase of Purchased Shares</b>	None.

## YOUR TAX REPORTING AND PAYMENT OBLIGATIONS

<b>Vesting of Matching Rights</b>	You are personally responsible for reporting the taxable amount in your annual income tax return to the local tax authorities by May 1 of the year following the year of the taxable event and paying the applicable taxes directly to the tax authorities by August 1.
<b>Dividends</b>	You are personally responsible for reporting the dividend amount in your annual income tax return to the local tax authorities by May 1 of the year following the year of the taxable event and paying the applicable taxes directly to the tax authorities by August 1.
<b>Sale of Shares</b>	You are personally responsible for reporting the taxable amount upon the sale of shares in your annual income tax return to the local tax authorities by May 1 of the year following the year of the taxable event and paying the applicable taxes directly to the tax authorities by August 1.
<b>General</b>	A filling extension may be requested in limited cases if you are claiming a tax credit in Ukraine with respect to foreign-source income and may be granted only until December 31 of the year following the reporting year. In order to qualify for an extension, you must file an application to the local tax authorities.

## OTHER INFORMATION

<b>Exchange Control</b>	Ukrainian resident individuals may acquire shares in a foreign issuer with a foreign broker without a Ukrainian license. Further, the National Bank of Ukraine permits the transfer of foreign currency abroad subject to the following limit: for individuals, up to EUR 100,000 per year. <i>You should consult with your personal legal advisor to ensure that you are aware of and comply with applicable requirements.</i>
<b>Foreign Asset/Account Reporting</b>	None.