Global Tax Strategy

Reference	Effective Date	Owner
1.3	July 2026	Group Tax

Overview

As a large multinational organisation with worldwide operations, Aristocrat's tax affairs are complex and, if managed incorrectly, can lead to material costs and potentially even reputational damage. It is therefore important for us to have a clearly defined tax strategy that is aligned to our corporate values and protects our reputation as a responsible business and a good corporate citizen.

Our Tax Strategy strives to achieve an appropriate balance between creating shareholder value and mitigating risk as we support the continued growth of the business. Our Tax Strategy applies consistently to all jurisdictions in which we operate, and consists of four key pillars:

- Our approach to risk management and governance
- Our attitude towards managing our tax affairs
- Our reputation as a responsible business and a good corporate citizen
- Our approach to dealing with tax authorities

Our approach to risk management and governance

Given the size, geographic scope and complexity of our operations, and at times, uncertainty regarding the application of tax laws, risk may arise in the determination of our tax liabilities. The identification and management of risk are central to creating long-term shareholder value.

Risk management is embedded in all our critical business activities, functions, processes and systems through the following mechanisms:

- Risk assessments – we regularly assess known, new and emerging risks
- Risk controls – we put controls in place over material risks, and periodically assess the effectiveness of those controls
- Risk materiality and tolerability evaluation – we will tolerate a low level of risk, which is inherent in taxation matters given the complexity of the law

Our attitude towards managing our tax affairs

We seek to have a tax charge that contributes to superior business performance and delivers long-term shareholder value. In this respect, our transactions have proper commercial purposes and economic rationale. We work with external advisors to ensure material and complex tax issues are well understood and considered, enabling informed decisions to be made by our business leaders. Accordingly, we do not engage in aggressive tax planning.

Our reputation as a responsible business and a good corporate citizen

We take our commitment to corporate citizenship seriously. We adopt an open and transparent approach to our tax affairs, and Aristocrat is a proud signatory to Australia's Voluntary Tax Transparency Code.

The Aristocrat Board is responsible for corporate governance and tax risk management standards. Our Group Tax function is responsible for managing tax risk, in accordance with this tax strategy and the tax risk management standards set by the Aristocrat Board.

Our approach to dealing with tax authorities

We act with integrity when engaging with tax authorities to support positive and sustainable relationships. Where possible, for the purposes of obtaining certainty of our tax positions, we engage with tax authorities on a real-time basis regarding the application of the tax law and to identify and resolve any disagreements on a timely basis.

United Kingdom (UK) – Large Business Tax Strategy

For the financial year ended 30 September 2025, Aristocrat regards this tax strategy as complying with the obligations under paragraph 19(2) of Schedule 19 to the Finance Act 2016. The tax strategy applies to all Aristocrat entities, including those located in the UK. Listed below are the head companies of Aristocrat's UK sub-groups:

- Anaxi Group Holdings Limited
- Aristocrat AG UK Limited
- Aristocrat Technologies Europe (Holdings) Ltd
- Pixel United Holdings Limited

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