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EMPLOYEE BENEFITS SUMMARY – CHINA

<table>
<tr><th>Benefit</th><th>What you receive</th></tr>
<tr><td>Statutory Leave</td><td>
Annual Leave
Employees are entitled to 15 days annual leave per calendar year. Annual leave for new hires and leavers will be pro-rated. A maximum of 5 days annual leave may be carried forward into the next calendar year but to be taken by the end of the following December. Refer to the Annual Leave Policy for more information.

Sick Leave
Employees are entitled to 7 days paid sick leave per calendar year. Refer to the Sick Leave Policy for more information.

Maternity Leave
Pregnant employees are entitled to paid maternity leave as per the national laws and regulations as follows:
<table>
<tr><th>Province</th><th>Maternity Leave Entitlement</th></tr>
<tr><td>Beijing, Shanghai, Hubei, Sichuan</td><td>158 days</td></tr>
<tr><td>Guangdong</td><td>178 days</td></tr>
</table>
Refer to the Maternity Leave & Adoption Leave Policy for more information.

Parental Leave
Employees with a child under the age of 3 are entitled to the paid parental leave below:

Beijing & Shanghai – 5 working days per year for each parent
Guangdong, Hubei, Jiangsu and Sichuan – 10 working days per year for each parent

Refer to the Parental Leave Policy for more information.
</td></tr>
<tr><td>Non-Statutory Leave</td><td>
Lieu Leave
A day in lieu will be awarded (subject to the Manager's approval) for work performed on a non-working day, rest day or public holiday. Refer to the Leave in Lieu Policy for more information.

Holiday Leave
Additional 0.5 day leave on Chinese New Year Eve.

Marriage Leave
Eligible employees are entitled to 15 days paid marriage leave, which includes weekends and public holiday. Refer to the Marriage Leave Policy for more information.

Adoption Leave
Effective 1 June 2024, an employee who is the adoptive mother of a child below 12 months old is entitled to 12 weeks of paid adoption leave. Refer to the Maternity Leave & Adoption Leave Policy for more information.
</td></tr>
<tr><td>Global Leave</td><td>
Compassionate Leave
Employees are entitled to 5 days of compassionate leave to make the arrangements and attend the funeral following the death of an immediate family member. Refer to the Compassionate Leave Policy for more information.

Study and Exam Leave
Employees are entitled to take up to 6 days of study and exam leave per academic year (subject to the Manager's approval) when undertaking courses that are sponsored by the Association.
</td></tr>
</table>

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<tr><th>Benefit</th><th>What you receive</th></tr>
<tr><td>Global Leave</td><td>
Volunteer Day
Employees are entitled to 2 days of paid leave per year to take part in volunteer work (subject to the Manager's approval) for eligible organizations. Refer to the Volunteer Time Off Policy for more information.

Time Off for Fertility Treatment
Employees are entitled to take up to 5 days of paid leave in one year for an employee to undergo fertility treatment. Refer to the Time Off for Fertility Treatment Policy for more information.

Pregnancy Loss
Employees who have been affected by a pregnancy loss (including partners and those with a surrogate mother) are entitled to paid time off, in line with the compassionate leave (KL & Regions) policy. Refer to the Pregnancy Loss Policy for more information.

Sabbatical Leave
Eligible employees with more than 12 months' continuous service are entitled to request unpaid sabbatical leave. Sabbatical leave is subject to a minimum period of 6 weeks and a maximum period of 12 months. Refer to the Sabbatical Leave Policy for more information.

Paternity/Relevant Parent Leave
Effective 1 January 2024, employees who are the "relevant parent" are entitled to paid paternity/relevant parent leave as follows:
<table>
<tr><th>Province</th><th>Paternity Leave Entitlement</th></tr>
<tr><td>Shanghai</td><td>10 days</td></tr>
<tr><td>Beijing, Guangdong, Jiangsu, Hubei</td><td>15 days</td></tr>
<tr><td>Sichuan</td><td>20 days</td></tr>
</table>
Refer to the Paternity/Relevant Parent Leave Policy for more information.
</td></tr>
<tr><td>Global Working Guidance</td><td>
Menopause
The Association provides guidance for employees and managers to enable them to be able to support employees who are experiencing menopause-related symptoms. The Association provides a safe working environment for all employees and therefore will ensure that adjustments and additional support are available to those experiencing menopause symptoms. Refer to the Working Guidance on Menopause for more information.
</td></tr>
<tr><td>Statutory Provision</td><td>The Association provides the standard contribution rate (minimum percentage) as required by law of your annual salary to the Social Insurance and Housing Fund schemes that provides coverage for Pension, Medical Insurance, Unemployment Insurance, Work-Related Injury Insurance, Maternity Insurance, and Housing Fund (only applicable to Chinese employees).</td></tr>
<tr><td>Healthcare Benefits</td><td>Employees are eligible to seek medical consultation and diagnosis at the Health Center. The healthcare benefits also provide provision for annual health check-up for employees.</td></tr>
<tr><td>Life Insurance</td><td>
The Group Life Insurance coverage provision is solely for employees, which includes total and partial permanent disability. Effective 1 April 2025, below is the insured amount:
<table>
<tr><th>Nature of Incident</th><th>Insured Amount</th></tr>
<tr><td>Accidental death due to Illness</td><td>Up to RMB400K</td></tr>
<tr><td>Accidental disabilities</td><td>Up to RMB400K</td></tr>
<tr><td>Accidental death including traffic accidents</td><td>Up to RMB400K</td></tr>
<tr><td>Medical expenses due to accident</td><td>Up to RMB40K</td></tr>
</table>
</td></tr>
</table>

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<table>
<tr><th>Benefit</th><th>What you receive</th></tr>
<tr><td>Medical Insurance</td><td>Effective 1 April 2025, below are the medical benefits for employees and their dependents (spouse and 2 children up to age 18):
<table>
<tr><th>Benefit Items</th><th>Coverage</th><th>Benefit Amount</th></tr>
<tr><td>General Medical Benefit</td><td>• Medical expenses due to diseases excluding critical illness. Reimbursement Rate: Outpatient & Inpatient – 100% within SMI.
• Maternity benefit, SMI allowance deducted.
• Type A and B medicine, examination and treatment covered.</td><td>No Limit</td></tr>
<tr><td>Additional Medical Benefit</td><td>Public secondary and above designated medical institutions need to use medical insurance cards (non-Chinese employees are not required to use the medical insurance card), open public hospital VIP outpatient departments, registration fee is limited to 300 yuan per time, bed fee is limited to 500 yuan per time. Expand outpatient reimbursement of self-paid drug expenses with a compensation ratio of 50%, with an annual ceiling of 6000 yuan. Excludes self-paid expenses incurred by the Department of Stomatology and exemptions from the Department of Stomatology and other clauses and exemptions such as plastic surgery, ointment, non-specified prenatal examination items.</td><td>RMB20K</td></tr>
<tr><td>Critical Illness Medical</td><td>• Medical expenses due to critical illness (first time diagnosed). Reimbursement rate: outpatient & inpatient – 100% within SMI.
• Type B medicine, examination and treatment covered.</td><td>No Limit</td></tr>
<tr><td>Critical Illness</td><td>• A lump sum payment of the insured amount after first diagnosed as one of the critical diseases (30 kinds).
• A lump sum payment of 30% of the insured amount after first diagnosed as one of the mild diseases.</td><td>RMB100K/30K</td></tr>
<tr><td>Hospitalization Allowance</td><td>Hospitalization allowance of up to 180 days per year.</td><td>RMB100/day</td></tr>
<tr><td>Medical Cover for Children</td><td>• Each employee can enrol up to 2 children (up to 18 years old for each child).
• 50% reimbursement for class A & B medical expenses (outpatient and inpatient).</td><td>50% of Cost

Class A & B – No Limit

Class C – Excluded (updated)</td></tr>
</table>
Refer to the ‘Benefits’ webpage for more information.</td></tr>
</table>

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Additional Medical Allowance	Employees who have attained 1-year tenure with the Association are entitled to an additional medical allowance of RMB500 at year-end. The medical allowance shall be prorated at 90% cumulated amount for employees who leave within the 1-year tenure. Refer to the *'Benefits' webpage* for more information.
Business Travel Insurance	Employees who are required to travel by air on a single or annual trip for business purposes are eligible for Business Travel Accident Insurance. Please contact your Regional Travel Manager for details. Refer to the *Global Travel & Expense Policy* for more information including names of Regional Travel Managers.
13th Month Salary	Employees who have been confirmed for probationary period and remained active in employment are eligible for one month's compensation with December month payroll, subject to proration for length of service above 6 months but less than 1 year during the calendar year.
Overtime Compensation	Employees who are required by the Manager to work overtime due to business purposes are eligible for: • Compensation Leave that needs to be utilised within 2 months from the date it is awarded; • Dinner allowance up to RMB100 if required to work until 8.00 pm or later at business events; • Public transportation (taxi) actual cost reimbursement to and from business and home locations if required to work until 9.00 pm or later at business events.
Recognition Benefit	**Birthday Celebration** Employees are entitled up to RMB250 for each cake purchase for self and dependents' birthday celebration three times per year on a reimbursement basis. **Marriage/Newborn/Bereavement Allowance** Employees are entitled to RMB1K per year for either of these significant life events. **Mid-Autumn Mooncakes and Recreational Activities** Employees are provided with vouchers to purchase mooncakes during the festive celebration.
Mobile Phone Allowance	Employees without a corporate mobile phone are entitled to a fixed monthly mobile phone allowance based on job level for business calls purposes. The amount will be pro-rated for new hires and leavers. **Job Level** / **Monthly Entitlement** Regional Vice President: Based on actual bill cost Associate Manager & Above: RMB300 Coordinator & Specialist: RMB200
Corporate Mobile Phone	Employees who are required to travel frequently for business purposes are eligible for a corporate mobile phone (with corporate line). This depends on the employee's job nature.
Learning and Development	The Association provides reimbursement for short courses, professional memberships, certification, CIMA qualification, subject to the Manager's recommendation and Corporate Learning & Engagement team's final approval. Refer to the *'Learn' webpage* for more information.

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Benefit	What you receive
Membership Fees	**Association Membership Fees** The Association employees who meet the criteria for membership are invited to join at no cost. Whether the employee is a CIMA student or a member or a CPA, working towards their license or working in finance and technical functions, the employee can enjoy all the member benefits, as a benefit of employment. If an employee is already a member, the Association will cover their membership fees at the next renewal invitation. **Professional Membership Fees** The Association will fund payment of up to 2 professional membership subscription fees per annum (this excludes the AICPA/CIMA/NCACPA memberships). These must be relevant to the employee's role. Membership of recognized professional bodies is paid for and subject to approval from the local departments.
Summer Fridays	The Association currently observes "Summer Fridays", where employees are allowed and encouraged to take a half day on the final day of their work week during the nine-week period of "summer" (usually between 1st July and 31st August). If employees want to take a full day off on a Friday, then they only need to use a half day of annual leave/paid time off to do so. While Summer Fridays are not contractual or guaranteed, the Association understands the value of employees having additional time to be with families and rest from work, so will aim to offer the same or a similar initiative going forward, if it continues to be of value to employees and the organization.
Employee Assistance Program	The Association offers all employees and their family members a global Employee Assistance Program (EAP) that provides free, comprehensive and confidential well-being support and resources. Key features of the service: • No cost to you. • Available 24 hours a day, 7 days a week, 365 days a year. • Access to 8 counselling sessions per person, per issue, per year. • Confidential counselling. • Independent, impartial source of support. Refer to the *'Benefits' webpage* for more information.

This is an informational guide for employees and candidates for employment and is subject to change at any time without prior notice. It is not intended to create, nor will it be construed to form, a contract between the Association and any one or all of its employees or candidates for employment. This form contains summaries of the policies, programs and benefit plans. It does not provide complete details of benefits, coverages, or policies. The exact terms and conditions of the benefits are governed by Benefit Plan Documents. Any differences between this form and the plan documents are not intended, but if any differences are found to exist, the documents will govern. The Association reserves the right to modify, amend or revoke any employee benefits at any time.

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