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EMPLOYEE BENEFITS SUMMARY – HONG KONG

<table>
<tr><th>Benefit</th><th>What you receive</th></tr>
<tr><td>Statutory Leave</td><td>
Annual Leave
Employees are entitled to annual leave based on the job level (refer to table below) per calendar year. Annual leave for new hires and leavers will be pro-rated.
<table>
<tr><th>Job Level</th><th>Annual Leave Entitlement</th></tr>
<tr><td>Country Manager</td><td>20 days</td></tr>
<tr><td>All other employees</td><td>15 days</td></tr>
</table>
A maximum of 5 days of 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 paid sick leave based on the years of service (refer to table below) per calendar year. Sick leave accrues every month and is cumulative.
<table>
<tr><th>Years of Employment</th><th>Sick Leave Entitlement</th></tr>
<tr><td>First year of employment</td><td>2 days for each completed month</td></tr>
<tr><td>Second year of employment onwards</td><td>4 days for each completed month</td></tr>
</table>
Refer to the Sick Leave Policy for more information.

Maternity Leave
Pregnant employees are entitled to 14 weeks of paid maternity leave effective 11 December 2020. Refer to the Maternity Leave & Adoption Leave Policy for more information.
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<tr><td>Non-Statutory Leave</td><td>
Marriage Leave
Eligible employees are entitled to 3 days of paid marriage leave. Refer to the Marriage Leave Policy for more information.

Childcare Leave
Effective 1 January 2024, employees are entitled up to 5 working days of paid childcare leave per year in respect of an emergency involving a child/foster child/adoptive child up to the age of 18 that is related to their care, health or education. Refer to the Childcare 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.

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.
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Global Leave	**Compassionate Leave** Employees are entitled to 5 days of paid 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. **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 10 consecutive working days of paid paternity/relevant parent leave for the birth/adoption of a child. Refer to the *Paternity/Relevant Parent Leave Policy* for more information.
Global Working Guidance	**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.
Medical Insurance	The Group Medical Insurance coverage provision is solely for employees. Effective **1 June 2025**, the insurance scheme provides inpatient and outpatient medical benefits as follows: Overall maximum limit for inpatients (hospitalization) – HKD600K per disability per year. Room and board – HKD1,800 per day. Maximum limit for supplementary major medical - HKD150K per disability per year (80% reimbursement). Overall maximum outpatient visits - 30 visits per year. Refer to the *'Benefits' webpage* for more information.
Dental	Dental is covered under the Group Medical Insurance up to HKD2,000 per year. For more information, please refer to your medical plan.

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Vision	Effective **1 June 2026**, employees are entitled to one comprehensive eye exam and a full written report each year. Refer to the *'Benefits' webpage* for more information.
Life Insurance	The Group Life Insurance coverage provision is solely for employees, which includes death, total and permanent disability. The amount of insured value is 2 x Annual Basic Salary. 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.
Statutory Provision	Employees are enrolled in the Mandatory Provident Fund (MPF) scheme and receive statutory contributions of 5% from the employee and 5% from the employer, subject to the prevailing statutory contribution cap of HKD1,500 per month for both employee and employer contributions. • Employer MPF Contribution: 5% of relevant income, capped at HKD1,500 per month. • Employee MPF Contribution: 5% of relevant income, capped at HKD1,500 per month. In addition to the statutory MPF contributions, employees also receive an additional voluntary employer contribution of 1%. *Please refer to the applicable statutory guidelines for the latest contribution requirements.*
13th Month Salary	Employees who have been confirmed for probationary period and remained active in employment are eligible for 1 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 HKD100 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.
Local Recognition Program	**Birthday Celebration** Employees are entitled up to HKD250 reimbursement for each birthday cake purchased for their immediate family members, limited to 3 purchases per year. **Marriage/Newborn/Bereavement Allowance** Employees are entitled to HKD1K for a significant life event (as mentioned above) per year. **Mid-Autumn Moon Cakes and Recreational Activities** Employees are provided with mooncakes during the festive celebration.
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.
Broadband Claim	IT employees are eligible for broadband claim benefit based on the monthly broadband bills. This benefit provision is subject to the role requirement and final decision by the management.
Learning and Development	The Association provides reimbursement for short courses, professional memberships, certification and CIMA qualification, subject to the Manager's recommendation and Corporate Learning and Engagement team's final approval. Refer to the *'Learn' webpage* for more information.

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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 to recognized professional bodies is paid by 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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