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EMPLOYEE BENEFITS SUMMARY - INDONESIA

<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 after 12 months of continuous service. 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>Manager and above</td><td>20 days</td></tr>
<tr><td>Associate Manager and below</td><td>16 days</td></tr>
</table>
A maximum of 10 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 must provide a copy of the medical certificate to be eligible for paid sick leave. Wage received during sick leave as per table below:
<table>
<tr><th>Period of Absence</th><th>Percentage of Wages Received</th></tr>
<tr><td>The first 4 months</td><td>100% wages</td></tr>
<tr><td>The second 4 months</td><td>75% wages</td></tr>
<tr><td>The third 4 months</td><td>50% wages</td></tr>
<tr><td>Subsequent months</td><td>25% wages</td></tr>
</table>
Eligible employees are entitled to paid sick leave on the first and second day of menstruation if they are ill and cannot perform the work. Refer to the Sick Leave Policy for more information.

Maternity Leave
Pregnant employees are entitled to 3 months paid maternity leave. Refer to the Maternity Leave & Adoption Leave Policy for more information.

Other Leaves
Employees are entitled to paid time-off as follows:
<table>
<tr><th>Reason for Leave</th><th>Days of Paid Leave</th></tr>
<tr><td>Marriage of Employee</td><td>3 days</td></tr>
<tr><td>Marriage of Employee’s Child</td><td>2 days</td></tr>
<tr><td>Employee’s Child Circumcision</td><td>2 days</td></tr>
<tr><td>Employee’s Child Baptism</td><td>2 days</td></tr>
</table>
Muslim employees are entitled to 40 days paid leave to perform the Haj pilgrimage to Mecca.

Employes are entitled to paid leave to fulfil obligations to the State, for example, acting as a witness or defendant in a court case or voting in elections.

Refer to the Other Leaves Policy for more information.
</td></tr>
</table>

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Benefit	What you receive
Non-Statutory Leave	**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. Employees shall also be entitled to a day in lieu if a public holiday falls on a weekend, in which the awarded leave must be utilised within the same month (subject to the Manager's approval). Refer to the *Leave in Lieu Policy* for more information. **Staff Birthday Leave** Employees are entitled to 1 day off in recognition of their birthday. • If the birthday falls on a Saturday, replacement shall be on the day before (Friday). • If the birthday falls on a Sunday, replacement shall be on the day after (Monday). Refer to the *Staff Birthday 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.
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 any 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.

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<table>
<tr><th>Benefit</th><th>What you receive</th></tr>
<tr><td>Global Leave</td><td>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.</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>Medical Allowance</td><td>Effective 1 January 2025, employees can claim reimbursement of up to Rp16,000,000 for medical allowance for themselves and their dependents i.e. spouse and up to 3 children. This claimable medical allowance covers child dependents up to 21 years old. Employees are required to obtain approval from the People Team (humanresources@aicpa-cima.com) before submitting their claim via Fusion Global ERP/HCM.</td></tr>
<tr><td>Life Insurance</td><td>The Group Life Insurance coverage is solely for employees, which includes group life and group total permanent disability effective 1 July 2024.

Group Life Insured Amount - 2 x annual salary (up to IDR500k free cover)
Group TPD Insured Amount - 2 x annual salary (up to IDR500k free cover)</td></tr>
<tr><td>Statutory Healthcare and Social Security</td><td>Employees are obligated to be registered under the Healthcare and Social Security (BPJS) program.
The Healthcare BPJS covers medical benefits for employees.
The Employment BPJS provides protection of old age (JHT), work accident (JKK), death (JK) and pension (JP) for employees.</td></tr>
<tr><td>Business Travel Insurance</td><td>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.</td></tr>
<tr><td>Statutory Retirement Provision</td><td>Retirement provision via the Pension Security Program in Indonesia.
The standard contribution rate is 2% from employer and 1% from employee based on the employee’s monthly salary, with a maximum salary cap of IDR7M.</td></tr>
<tr><td>Festive Allowance</td><td>Employees are entitled to 1 month of salary as Tunjangan Hari Raya (THR) allowance, to be paid a week before the religious holiday. Refer to the Festive Allowance Policy for more information.</td></tr>
<tr><td>Mobile Phone Allowance</td><td>Employees without a corporate mobile phone are entitled to mobile phone allowance based on job level:
<table>
<tr><th>Job Level</th><th>Monthly Entitlement</th></tr>
<tr><td>Country Manager</td><td>Up to IDR1M (reimbursable based on actual bill)</td></tr>
<tr><td>Others</td><td>IDR100K (fixed amount) – Proration for new hires and leavers</td></tr>
</table></td></tr>
<tr><td>Corporate Mobile Phone</td><td>Employees in a certain job role who are required to travel frequently for business purposes are eligible for a corporate mobile phone (with corporate line), subject to the Management’s approval.</td></tr>
<tr><td>Broadband Claim</td><td>Employees in a certain job role are eligible for broadband claim benefit based on the monthly broadband bills, subject to the Management’s approval.</td></tr>
<tr><td>Learning and Development</td><td>The Association provides reimbursement for short courses, professional memberships, certification and CIMA qualification, subject to the Manager’s recommendation and Corporate Learning & Engagement team’s final approval. Refer to the ‘Learn’ webpage for more information.</td></tr>
</table>

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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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