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EMPLOYEE BENEFITS SUMMARY - IRELAND

<table>
<tr><th>Benefit</th><th>What you receive</th></tr>
<tr><td>Statutory Leave</td><td>
Annual Leave
The Association's annual leave year runs from 1 January to 31 December. Employees are entitled to paid annual leave based on the job level and years of employment per calendar year as follows:

<table>
<tr><th colspan="3">Annual Leave Entitlement</th></tr>
<tr><th></th><th>Below 3 Years of Service</th><th>After 3 Years of Service</th></tr>
<tr><td>Associate Director and above</td><td>29 days</td><td>No change</td></tr>
<tr><td>Senior Manager and below</td><td>22 days</td><td>25 days</td></tr>
</table>

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.

Sickness Leave
Employees are eligible for 4 weeks of paid sick leave during any rolling 12-month period subject to the employees' overall attendance record and in compliance with the rules of notification. Payment for sickness absence is not automatic and is at the discretion of the employee's Line Manager. Refer to the Sickness Leave Policy for more information.

Maternity Leave
Pregnant employees are entitled to 26 consecutive weeks of maternity leave and 16 consecutive weeks of additional maternity leave beginning immediately after the end of the maternity leave. Refer to the Maternity Leave Policy for more information.

Force Majeure Leave
Employees are entitled to paid force majeure leave of a maximum of 3 days in any period of 12 consecutive months or 5 days' leave in any period of 36 consecutive months for urgent family reasons due to injury or illness to:
• A child or adoptive child;
• A spouse or person with whom the employee is living as husband or wife;
• A person to whom the employee is in loco parentis that is, in the place of a parent;
• A brother or sister, a parent, a grandparent; or
• A person in a relationship of domestic dependency, including a same-sex partner.
Refer to the Force Majeure Leave Policy for more information.

Parental Leave
Employees are entitled to 26 weeks of unpaid parental leave per child if they are the natural or adoptive parent or acting in loco parentis (that is, in the place of a parent) after 1 year of continuous service and can be added onto periods of maternity leave. The entitlement must be taken before the child reaches the age of 12 or 16 in the case of children with a disability or long-term illness. No state benefit is payable during parental leave. Refer to the Parental Leave Policy for more information.
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Benefit	What you receive
Statutory Leave	**Parent's Leave** Eligible working parents are entitled to 9 weeks of parent's leave in respect of children born or adopted on or after **1 August 2024** to provide or assist in the provisions of care for the child. Parent's leave may be taken up until the child's second birthday or the second anniversary of their adoption. Employees are entitled to receive state benefit during parent's leave subject to their PRSI contribution record. Refer to the *Parent's Leave Policy* for more information. **Carer's Leave** Eligible employees are entitled up to a maximum of 104 weeks of carer's leave per relevant person to provide full-time care and attention to someone who is deemed by the social welfare authorities to have a disability. The leave is available to employees with 1 year's continuous service. Employees may apply for a state benefit if eligible. Refer to the *Carer's Leave Policy* for more information. **Medical Care Leave** Effective **3 July 2023**, employees are entitled to 5 days of unpaid medical care leave in any 12-month period. Refer to the *Medical Care Leave Policy* for more information. **Domestic Violence Leave** Effective **27 November 2023**, employees are entitled to 5 days of paid domestic violence leave in any 12-month period. Refer to the *Domestic Violence 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 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.

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<table>
<tr><th>Benefit</th><th>What you receive</th></tr>
<tr><td>Global Leave</td><td>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.</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>Health Insurance</td><td>Employees are eligible for medical care and preventive benefits. The premium is 100% sponsored by the Association and employees are only required to pay income tax. This benefit is however optional for employees' dependents, where the premium will be paid by the employee via salary deduction.

<table>
<tr><th>Benefit</th><th>Coverage</th></tr>
<tr><td>Hospital Cover</td><td>Inpatient consultant fees & inpatient scans are fully covered.</td></tr>
<tr><td>Maternity Benefits</td><td>Includes maternity overnight accommodation cover, inpatient maternity consultant fees, home birth, post-natal domestic support and more.</td></tr>
<tr><td>Emergency Inpatient Treatment Abroad</td><td>Includes hospital bill for inpatient treatment, out-patient A&E abroad, repatriation expenses and more.</td></tr>
<tr><td>Care Connect</td><td>Please refer to cover limit for each GP visit. 75% cover for each GP visit. Unlimited online GP.</td></tr>
<tr><td>Outpatient Benefits</td><td>Includes nurse on call, digital doctor, female health consultation, minor injury clinic cover, positive mental health training and more.</td></tr>
<tr><td>Day to Day Benefits</td><td>GP visits, dentist visits and more. (Please refer to limits and restrictions on your policy.)</td></tr>
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Refer to the 'Benefits' webpage for more information.</td></tr>
<tr><td>Dental Insurance</td><td>Employees are eligible for dental care benefits. The premium is 100% sponsored by the Association and employees are only required to pay income tax.
<table>
<tr><th>Benefit</th><th>Benefit Limit</th></tr>
<tr><td>Examinations – 2 times per calendar year</td><td>100%</td></tr>
<tr><td>Scaling and Polishing – 2 times per calendar year</td><td>100%</td></tr>
<tr><td>Tooth Extraction – once per tooth per lifetime</td><td>50%</td></tr>
</table>

Refer to the 'Benefits' webpage for more information.</td></tr>
<tr><td>Life & Disability Insurance</td><td>Employees are provided with life insurance coverage which is insured at 3 times of the employee's basic annual salary in the case of death or total permanent disability.</td></tr>
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Benefit	What you receive
Pension	The Association contributes 10% and employees will contribute 5% of their gross salary towards the pension scheme. The employee minimum contribution percentage may be reviewed periodically to align with the government Auto Enrolment scheme. Employer (ER) and employee (EE) contributions are effective from day one of employment.
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.
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.
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.

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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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