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EMPLOYEE BENEFITS SUMMARY – SRI LANKA

<table>
<tr><th>Benefit</th><th>What you receive</th></tr>
<tr><td>Statutory Leave</td><td>
Annual Leave
Employees are entitled to 14 days of annual leave per calendar year after 12 months of continuous service. Annual leave for new hires (accrual based on the table below) and leavers will be pro-rated.
<table>
<tr><th>Date Join on First Year of Employment</th><th>Annual Leave Entitlement</th></tr>
<tr><td>Between Jan 1 and Mar 31 of previous year</td><td>14 days</td></tr>
<tr><td>Between Apr 1 and Jun 30 of previous year</td><td>10 days</td></tr>
<tr><td>Between Jul 1 and Sep 30 of previous year</td><td>7 days</td></tr>
<tr><td>Between Oct 1 and Dec 31 of previous year</td><td>4 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.

Casual Leave
Employees are entitled to casual leave based on the years of service (refer to table below) per calendar year. Such leave shall not be granted for more than 2 days at a time or accumulated.
<table>
<tr><th>Year of Service</th><th>Casual Leave Entitlement</th></tr>
<tr><td>First year of employment</td><td>1 day for every 2 months</td></tr>
<tr><td>Second year of employment onwards</td><td>7 days</td></tr>
</table>
Refer to the Casual Leave Policy for more information.

Sick Leave
Employees are entitled to 14 days of paid sick leave per calendar year. Refer to the Sick Leave Policy for more information.

Maternity Leave
Pregnant employees are entitled to 84 days of paid maternity leave for the first and second child, and 42 days paid maternity leave for the birth of any subsequent child. Refer to the Maternity Leave & Adoption Leave Policy for more information.
</td></tr>
<tr><td>Non-Statutory Leave</td><td>
Short Leave
Employees are entitled to 2 short leaves each month, with a duration of 1.5 hours' paid time off for each leave. Employees are not required to apply for short leave via Fusion. However, they are required to obtain approval from their manager before going on 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. 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.
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Benefit	What you receive
Non-Statutory Leave	**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 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.

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<table>
<tr><th>Benefit</th><th>What you receive</th></tr>
<tr><td>Health Check Benefit</td><td>With the increasing health challenges faced in today's world, the Association arranges the Annual Preventive Health Check-Up for all employees effective 1 January 2026. This program is conducted in collaboration with a reputable hospital and takes place at the office premises free of charge for all employees. Employees are strongly encouraged to take advantage of this valuable opportunity to assess and maintain their health proactively.

The tests include fasting blood sugar test, full blood count, lipid profile, urine full report, serum creatinine, SGOT/SGPT, height & weight and BMI, vision check, ECG, physical examination done by a qualified doctor, etc.

Fasting Requirement: 11-12 hour fasting period before your test. (Water is permitted during fasting.)</td></tr>
<tr><td>Dental Service</td><td>Effective 1 January 2026, the Association will arrange for mobile dental clinic (Danthaja on Wheels) to visit the office to provide dental services to employees. This will be carried out after the initial consultation visit or based on self-referral/request by the employee.
Time: 8.00 am to 4.00 pm
Capacity: 50-120 persons (negotiable)
Time per person: 10 minutes
Treatments included: Teeth cleaning, teeth polishing and simple fillings (restorations)</td></tr>
<tr><td>Life Insurance</td><td>Effective 1 January 2024, the Group Life Assurance coverage provision is solely for employees for compensation on basic life and critical illness cover as follows:

Death due to accident or sickness – LKR 3,000,000
Critical illness – LKR 1,500,000

Refer to the 'Benefits' webpage for more information.</td></tr>
<tr><td>Surgical & Health Insurance</td><td>Effective 1 January 2024, employees and their dependents (spouse & children) are entitled to the Group Surgical & Health insurance benefits as follows:

<table><tr><th>Job Level</th><th>Inpatient Annual Coverage Limit</th></tr><tr><td>Senior Manager and above</td><td>LKR500,000</td></tr><tr><td>Lead Manager and below</td><td>LKR400,000</td></tr></table>
Group Surgical & Health insurance also includes outpatient medical benefits (including GP, specialist, vaccinations, Ayurveda treatments, dental treatments, eye treatments, etc.) – LKR22,000 (annual coverage limit)

Maternity benefits (applicable for family units only):
Normal childbirth is covered within the inpatient annual limit.
Elective caesarian, emergency caesarian, forceps, vacuum delivery are covered within annual limit.
Unforeseen pregnancy-related ailments & complications are covered within an annual limit.
Refer to the 'Benefits' webpage for more information.</td></tr>
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<table>
<tr><th>Benefit</th><th>What you receive</th></tr>
<tr><td>Personal Accident Insurance</td><td>The Group Personal Accident (GPA) insurance coverage provision is world-wide and for employees only with an annual coverage limit based on job level (refer to the table below).

<table><tr><th>Job Level</th><th>Annual Coverage Limit</th></tr><tr><td>Manager & above</td><td>LKR5,000K</td></tr><tr><td>Specialist & Coordinator</td><td>LKR3,000K</td></tr></table>
The insurance scheme includes compensation for death, total and partial permanent disability or total and partial temporary disability due to accident cause.</td></tr>
<tr><td>Statutory Retirement Provision</td><td>Retirement provision via the Employees Provident Fund (EPF) and Employees Trust Fund (ETF) in Sri Lanka. The EPF standard contribution from employer is 12% and employee is 8% of the employee's total monthly earnings. The ETF standard contribution from employer is 3% of the employee's total monthly earnings.</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>Overtime</td><td>Employees who are required to and have been approved to perform overtime work are entitled to overtime compensation. Refer to the Overtime Policy for more information.</td></tr>
<tr><td>Mobile Phone Allowance</td><td>Employees (permanent and fixed term contract only) without a corporate mobile phone are entitled to a fixed monthly mobile phone allowance based on their job function for business purposes only.

<table><tr><th>Job Function</th><th>Monthly Entitlement</th></tr><tr><td>Business development role</td><td>LKR10K (fixed amount)</td></tr><tr><td>All other roles</td><td>LKR6K (fixed amount)</td></tr></table>
Effective 1 January 2023, new joiners shall be paid the full amount of mobile phone allowance regardless of joining date. The amount shall be pro-rated for leavers during the last month of employment. Refer to the Mobile Phone Allowance Policy for more information.</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 and Engagement team's final approval. Refer to the 'Learn' webpage for more information.</td></tr>
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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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