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EMPLOYEE BENEFITS SUMMARY - PAKISTAN

<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>Associate Director & Above</td><td>16 days</td></tr>
<tr><td>Senior Manager & Below</td><td>14 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 10 days' casual leave per calendar year, pro-rated for any part of the calendar year worked by the employee. Such leave shall not be granted for more than 3 days at a time or accumulated. Refer to the Casual Leave Policy for more information.

Sick Leave
Employees are entitled to 16 days of paid sick leave per calendar year. Refer to the Sick Leave Policy for more information.

Maternity Leave
Pregnant employees are entitled to 12 weeks of paid maternity leave. Refer to the Maternity Leave & Adoption 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.

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.
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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.
Group Life & AD&D Insurance	Effective **1 April 2026**, employees are entitled to the following life and AD&D insurance benefits: Life Insurance – PKR2,000,000 per annum Accidental Death – PKR2,000,000 per annum Permanent Partial Disability (accident & sickness only) – PKR2,000,000 per annum Permanent Total Disability (accident & sickness only) – PKR2,000,000 per annum Temporary Total Disability (accident only) – PKR40,000 per month Accidental Medical Reimbursement – PKR10,000 per member per event (deductible PKR500/event) Refer to the *'Benefits' webpage* for more information.

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<table>
<tr><th>Benefit</th><th>What you receive</th></tr>
<tr><td>Group Health & Out-patient Insurance</td><td>Effective 1 April 2026, employees are entitled to the following healthcare benefits:

Hospitalization:
• Covers employees and eligible dependents (spouse and children).
• Maximum hospitalization – PKR1,000,000 per insured per annum.
• Daily room & board limit (including bed tax) – PKR26,820

Outpatient:
• Covers employee only.
• Overall maximum outpatient limit – PKR50,000 per employee per annum.
• Optical (routine eye examinations, vision, medications, tests, lasik treatment, spectacles basic contact lenses) – PKR15,000 (covered from the PKR50,000 overall limit)
• Routine health check-up – PKR5,000 (covered from the PKR50,000 overall limit)

Maternity:
• Covers legally married female employees and spouse of legally married male employee.
• Normal delivery – PKR230,000
• Cesarean ectopic/extra uterine pregnancy – PKR285,000
• Miscarriage legal abortion – PKR172,500

Refer to the ‘Benefits’ webpage for more information.</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 Contribution</td><td>The Association provides minimum percentage required by the law from the employee’s monthly salary to Employee’s Old Age Benefit Institution (EOBI) and Sindh Employees Social Security Institution (SESSI).</td></tr>
<tr><td>Mobile Phone Claim</td><td>Employees without a corporate mobile phone are entitled to claim mobile phone expenses based on job level:

<table><tr><th>Job Level</th><th>Monthly Entitlement</th></tr><tr><td>Senior Manager & Above</td><td>Based on actual bill</td></tr><tr><td>Manager</td><td>PKR3K (fixed amount) – Proration for new hires and leavers</td></tr><tr><td>Executive</td><td>PKR2K (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 certain job roles 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 approval and Corporate Learning & Engagement team’s final approval. Refer to the ‘Learn’ webpage for more information.</td></tr>
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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 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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