Tentative Timetable

Events	Tentative Date
Opening date of subscription	10 August 2026
Closing date of subscription	18 August 2026
Allotment of subscribed debt securities	20 August 2026
Notifications to successful applicants	20 August 2026
Issue date	20 August 2026
Listing date	9 September 2026

Note: Business hours are 8:00 am to 12:00 pm and 1:00 pm to 5:00 pm except for weekends and official national holidays in Cambodia.

The tentative timetable is subject to change, if necessary, to facilitate the implementation of procedures.

Should there be a delay in the subscription closing date and subsequent notification, we will extend the allotment and listing dates accordingly.

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Guideline on Bond Subscription, Allotment and Refund

1. Subscription

i. Investor shall have an Investor ID Number and a Trading Account before subscription.
ii. Investors shall submit the Subscription Application Form and make a deposit equal to 100% of the value of the subscribed bonds.
iii. Subscription details:

Subscription Period	10 August 2026 - 18 August 2026
Total Number of Bonds Offered	Up to 2,000,000 units of debt securities
Offering Price	KHR 100,000 or USD 25
Minimum Subscription Amount	USD 500,000 for LOLC Guaranteed Sustainability Corporate Bonds 1. KHR 2,000,000,000 for LOLC Guaranteed Sustainability Corporate Bonds 2. USD 10,000 for LOLC Sustainability Corporate Bonds 1. KHR 40,000,000 for LOLC Sustainability Corporate Bonds 2. For LOLC Guaranteed Sustainability Corporate Bonds 1 and LOLC Guaranteed Sustainability Corporate Bonds 2, if the subscription exceeds the minimum stated above, the subsequent incremental subscription amount shall be made in the multiple of USD 100,000 or KHR 400,000,000. For LOLC Sustainability Corporate Bonds 1 and LOLC Sustainability Corporate Bonds 2, if the subscription exceeds the minimum stated above, the subsequent incremental subscription amount shall be made in the multiple of USD 10,000 or KHR 40,000,000.
Settlement Currency	KHR or USD The coupon and principal of each debt securities will be paid in the same currency as settlement currency during subscription.

iv. How to participate in subscription:

- Subscription Application Form:
  a. Fill in the Subscription Application Form at Yuanta Securities (Cambodia)'s office or Selling Agents' office.
  b. Attach Bank deposit/Transfer slip to the Subscription Application Form and submit them to Yuanta Securities (Cambodia)'s office or Selling Agents' office.

- Subscription Deposit:
  a. Deposit 100% of the total value of debt securities (Quantity x Offering Price) into the Issuer's subscription account below at ACLEDA Bank Plc.:

Account Name	: LOLC Guaranteed Sustainability Corporate Bonds 1 – Subscription Account
Account No.	: 00010011448123
Currency	: USD
Swift Code	: ACLBKHPP

Account Name	: LOLC Guaranteed Sustainability Corporate Bonds 2 - Subscription Account
Account No.	: 00010011448124
Currency	: KHR
Swift Code	: ACLBKHPP

Account Name	: LOLC Sustainability Corporate Bonds 1 - Subscription Account
Account No.	: 00010011448125
Currency	: USD
Swift Code	: ACLBKHPP

Account Name	: LOLC Sustainability Corporate Bonds 2 - Subscription Account
Account No.	: 00010011448126
Currency	: KHR
Swift Code	: ACLBKHPP

b. The purpose of transfer/deposit shall be “LOLC Bond Subscription”. Overseas transfer shall arrive at ACLEDA Bank by the last day of the Subscription before 5pm (Cambodia time: UTC+07:00. Bangkok, Hanoi).

v. There shall not be any interest accrued on the subscription deposit unless expressly instructed otherwise by the SERC.

vi. Investors shall acknowledge that the Issuer is entitled to deny the subscription application if it does not comply with the subscription terms and conditions.

2. Allotment

The allocation of the Bonds to investors shall be at the absolute discretion of the Issuer and the Underwriter, exercised reasonably and in good faith. In exercising such discretion, the Issuer and the Underwriter may consider factors including but not limited to: (i) the size and timing of subscription applications; (ii) the investor's investment profile and experience; (iii) diversification of the investor base; and (iv) compliance with applicable laws and regulations. The Issuer and the Underwriter may allocate any amount of the Bonds to any person or may refuse to allocate the Bonds subscribed by any investors as they deem appropriate.

3. Refund

i. Any remainder of the Subscription Deposit after the Subscription Period shall be refunded to the corresponding Applicants through the method stipulated in their Application or via any other reasonable methods.

ii. Refund will be made after the announcement of Subscription result and in the same currency as the currency of investor’s initial deposit.

iii. Any and all expenses, fees and charges related to the refund including, without limitation, the bank transfer fee and service charge, shall be borne by the investors.

4. Distribution of Bonds

The Issuer will ensure that the Registrar enters the name of each bondholder to whom the Bonds have been allotted, together with details of the number of Bonds allotted to such bondholder after the approval of subscription result by SERC, provided that such registration may be delayed due to circumstances beyond the reasonable control of the Issuer or the Registrar, including but not limited to system failures or regulatory requirements.

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