

Kingdom of Cambodia



Nation Religion King



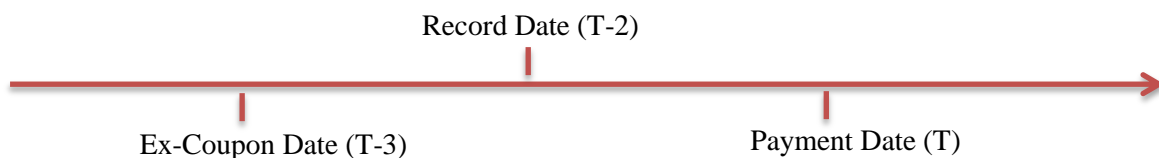
[Unofficial Translation]

## Announcement

### On Record Date for Bonds

Cambodia Securities Exchange (CSX) is delighted to inform all investors about the record date which is set for coupon or interest payment to bondholders by listed company on CSX as followings:

- 1. Ex-Coupon Date or Ex-Interest Date:** The date which is set on one trading day before record date which bondholders will receive coupon or interest. **If the investors buy bond on or after Ex-Coupon Date or Ex-Interest Date, the investors will not receive coupon or interest payment from listed company. Thus, in order to receive coupon or interest payment from listed company, the investors will have to purchase the bond before Ex-Coupon Date or Ex-Interest Date.**
- 2. Record Date:** The date in which the bondholders are entitled to receive coupon or interest payment. This Record Date is set on 2 business days before the Payment Date
- 3. Payment Date:** The dates which the listed company has set to pay coupon or interest to its bondholders. The Payment date must be on the trading day, if the payment is set on non-trading day, the payment must move to the next trading day.



**Example:** ABC Company is listing bond on CSX and has set the record dates twice per year which are on 30<sup>th</sup> June and 31<sup>st</sup> December every year for 3-year duration to its bondholders. Which bondholders shall be entitled to receive coupon payment from ABC Company?

Based on this example, the record dates of ABC Company for 2019 are:

- **1<sup>st</sup> Payment Date in 2019**

➤ Ex-Coupon Date is on 26 June 2019. All investors who purchase the bond on 26 June 2019 or after this date will not be entitled to receive this first coupon in 2019, but will receive the second and the upcoming coupon payment as long as the investors still hold that bond.

➤ Record Date is on 27 June 2019 (29 June 2019 and 30 June 2019 which are weekends and not trading days will not be counted). All investors whose names are on the record date list will be entitled to receive coupon payment from ABC Company.

➤ Payment Date is on 30 June, but this date in 2019 is on Sunday and not the trading day; therefore, the payment date shall be moved to the next day which is on 01 July 2019.

- **2<sup>nd</sup> Payment Date in 2019**

➤ Ex-Coupon Date is on 26 December 2019. All investors who purchase the bond on 26 December 2019 or after this date will not be entitled to receive this second coupon in 2019, but will receive the upcoming coupon payment as long as the investors still hold that bond.

➤ Record Date is on 27 December 2019 (28 December 2019 and 29 December 2019 which are weekends and not trading days will not be counted). All investors whose names are on the record date list will be entitled to receive coupon payment from ABC Company.

➤ Payment Date is on 31 December 2019.

**The Cambodia Securities Exchange**