MIO3 MARKETS 1, S.A.S. DE C.V.

TOHKN US PUBLIC MARKETS

TERMS AND CONDITIONS OF THE ISSUANCE PROGRAM

Income Token Issuance Program

Effective Date	July 9, 2026
Transmitter	MIO3 MARKETS 1, S.A.S. de C.V.
Issuing Agent/Paying Agent/PSAD	MIO3, S.A. DE C.V. (PSAD-0016)
Type of digital assets	Digital Income Asset
Quotation Label	tStock, tETF, tBond

www.mio3.io

1. Acceptance of the Terms

The acquisition of the Income Tokens issued under the Program (the "Income Tokens") implies the express, free and irrevocable acceptance by the investor (the " Token Holder") of all of these Terms and Conditions (the "T&C"), as well as the Relevant Information Document of the Program (the "RID"), its annexes, offering notices and other supplementary documentation that may be applicable to each issuance, tranche or series.

The Token Holder declares and acknowledges that the legal relationship derived from the Income Tokens is of a strictly contractual nature and of limited recourse, and that the rights he acquires are limited exclusively to the economic rights expressly described in the RID and in these T&Cs.

- He has read, understood and fully accepted the content of the RID, its annexes and the supplementary documentation of the Program.
- Recognizes MIO3, S.A. de C.V. as a Digital Asset Service Provider (DASP), Issuing Agent and Payment Agent of the Program.
- You acknowledge that the Income Tokens do not confer any ownership rights, equity participation, voting rights, management rights, control rights, or direct or indirect title to the Reference Assets or the Collateral Package.
- It acknowledges that the Program is subject to technological, compliance and operational conditions, including smart contracts, KYC/AML/KYB/KYT validations, whitelists or blacklists, transferability restrictions and freeze or burn measures when legally or contractually required.
- You acknowledge that all investments in Income Tokens involve relevant risks, including the possible partial or total loss of invested capital.

2. Participants of the Issuance Program

2.1 Issuer

MIO3 MARKETS 1, S.A.S. DE C.V.
Address: Antiguo Cuscatlan District Municipality of La Libertad Este, Department of La Libertad, Republic of El Salvador.
Email: markets1@tohkn.com
Website: www.tohkn.com

The Issuer acts as a special purpose vehicle (SPV), with the sole purpose of issuing theToken theyIncome that are representative of the rights described in the DIR.

2.2 Issuer Administrator and Digital Asset Service Provider (DASP)

MIO3, S.A. DE C.V.
CNAD Registration Number: PSAD-0016
Email: support@tohkn.com
Website:www.mio3.io
Platform:www.tohkn.com

The PSAD is responsible for the structuring of the issuance, custody, operational administration, liquidation, and burning of theToken they Income, according to as provided in the CNAD.

2.3 Issuance Certifier

ACTUARIAL CONSULTING SERVICE, S.A. DE C.V. (ACSER)
CNAD Registration Number: CERT-0002
Email: jrodriguez@actuarialconsultings.com
Website:www.actuarialconsultings.com

Independent entity responsible for certifying the technical, legal and regulatory compliance of the Issuance.

3. Purpose of the Tokens

The Income Tokens confer upon their Token Holders contractual economic rights consisting of participation in the economic flows and results derived from the Reference Assets that make up the Collateral Package.

The Income Tokens are structured under an economic reference model with respect to one or more eligible Reference Assets, consisting of securities regulated in the United States of America, including, among others, stocks, exchange-traded funds (ETFs), bonds or other financial instruments, hereinafter "Reference Assets", that meet the objective eligibility criteria established in this Document.

The Income Tokens are not debt instruments, do not confer a claim against the Issuer, and do not generate unconditional payment obligations. Token Holders' rights are strictly limited to the economic rights of a contractual nature expressly provided for in the Issuance documentation, including, as applicable, the flows, returns, and other amounts actually generated, received, or realized with respect to the Collateral Package, all under a limited recourse scheme in accordance with this Relevant Information Document.

All of this in accordance with what is described in the RID of the Issuance.

4. Amount, Unit Value and Structure of the Issuance Program

• **Maximum authorized amount of the Program:**

Income Tokens: up to ONE HUNDRED MILLION UNITED STATES DOLLARS (US$100,000,000.00).

• **Value unit of reference per Token:**

The subscription of Income Tokens may be made for an amount equivalent to the total value of the corresponding Reference Asset or for lower amounts, in which case the Income Tokens, or the corresponding fractions of Token, will be issued in proportion to the amount actually subscribed and the price actually executed of the Reference Asset.

• **Maximum number of tokens:**

The number of Income Tokens to be issued under the Program will not be fixed or predetermined, but will result from the relationship between the amounts actually subscribed by investors and the unit price applicable at the time of each subscription, in accordance with the rules provided in this RID.

• **Offer type:**

Public Offering of Income Tokens that confer upon their Token Holders, in their capacity as investors, contractual economic rights of limited resource, the amounts of which are determined under an economic reference model based on the flows effectively obtained from the purchase, sale, settlement or realization of the Reference Assets through the designated Broker, in accordance with the applicable execution conditions.

5. Minimum Amount and Condition of the Emissions Program

The Minimum Capital Raising Amount of the Program, according to the definition and effects provided for in the applicable regulations and in this Relevant Information Document, will be ONE THOUSAND UNITED STATES DOLLARS (US$1,000.00).

Until such Minimum Amounts are reached:

- The funds contributed by the Investors will remain under operational custody within the technological infrastructure of the Digital Asset Service Provider (DASP), and;
- The issuance will not be considered completed, nor will the respective tokens be issued.

If, after four (4) months from the start date of the marketing period, the Minimum Amount has not been reached, the Issuer will proceed to return the corresponding funds to the investors, without generating interest, returns, penalties or additional compensation, through the same means or address used for the subscription, in accordance with the operating procedures of the PSAD.

6. Validity of the Tokens

The Income Tokens will not have a predetermined expiration date and will remain valid until their redemption, liquidation, cancellation or termination in accordance with the terms set forth in the Relevant Information Document.

The Relevant Information Document may provide, as appropriate: (i) early redemption mechanisms at the request of the Token Holder of Income Tokens through the exercise of a Redemption Option by the Token Holder and/or by the Issuer, in accordance with the applicable operating conditions and windows; and/or (ii) the substitution of one or more Reference Assets for other eligible assets, only in the cases expressly provided for in this document.

7. Secondary Market

The Tokens of Income They may be traded exclusively through the MIO3 digital platform, in its capacity as an authorized Digital Asset Service Provider (DAP), when and to the extent that said platform enables secondary markets for this type of digital asset, and always subject to applicable laws and regulations issued by the National Digital Asset Commission (CNAD).

Trading in the secondary market will be permitted only between previously verified participants who continuously comply with Know Your Customer (KYC), Know Your Business (KYB), and Know Your Transaction (KYT) requirements and policies, as well as with the technical and regulatory restrictions implemented through the smart contracts of theEmission.

There is no guarantee of liquidity, market depth, price formation, or continuity in the trading of the Tokens of IncomeNeither the Issuer nor the PSAD assumes any obligation to repurchase, stabilize, provide liquidity or maintain an active secondary marketthe.

8. Rights and Restrictions of the Token Holder

8.1 Rights

<u>Economic rights:</u>

Each Token Holder of Income Tokens shall be entitled to participate, in proportion to their ownership, in the net economic flows effectively generated by the purchase, sale, settlement, or realization of the Reference Assets that comprise the Program, including, where applicable, Attributable Flows such as dividends, interest, or other income derived from said assets, as well as the net amounts resulting from their sale or liquidation. These economic rights shall be determined and distributed in accordance with the provisions of this Relevant Information Document and the applicable operating procedures of the Program. Such rights are strictly contractual in nature and are limited exclusively to the economic flows effectively received by the Issuer, net of applicable taxes, costs, expenses, and fees, without constituting a guarantee of minimum return, a promise of performance, or any real right, ownership, or participation in the Reference Assets.

Right to Information:

The Token Holders of Income Tokens will have the right to receive the information, periodic reports, financial statements, progress updates and other disclosures as required by the DIR, the LEAD, its regulations and the Issuance documentation.

8.2 Restrictions

- The acquisition, custody, and transfer of Income Tokens are subject to:
  (i) KYC/AML/CFT processes;
  (ii) PSAD and/or smart contract eligibility rules (blacklist);
  (iii) compliance with sanctions, restricted lists and internal policies; and
  (iv) any applicable regulatory or contractual restrictions.

- When the DIR establishes immobilization periods or other temporary limitations, the Token Holder accepts that during such periods transfers may be technologically blocked and will only proceed under the exceptions expressly provided (e.g. succession or enforcement of guarantees).

9. Technology and Custody

Blockchain

The Issuance will be carried out on the Polygon network, a second-layer scalability solution Compatible with Ethereum Virtual Machine (EVM), which enables operational efficiency, traceability, and secure on-chain transaction execution.

Technical Standard

The Income Tokens are structured under the ERC-3643 standard (formerly T-REX), which allows the Issuance of digital assets with integrated regulatory controls, including identity verification, transfer restrictions and automated regulatory compliance.

Issuance and Operation Platform

The Issuance, operational administration and technological implementation of the Income Tokens will be carried out through the MIO3 digital platform, in its capacity as a Digital Asset Service Provider (DASP) duly authorized by the National Commission of Digital Assets (CNAD).

The platform acts as a technological and operational infrastructure, without assuming ownership of the tokens or the economic rights represented.

Custody of Tokens

The custody of the Income Tokens will be carried out through custodial digital wallets by MIO3, which must be previously verified in accordance with the KYC, KYB and KYT procedures established by MIO3 and required by applicable regulations.

On-Chain Compliance and Control Mechanisms

The Issuance incorporates whitelists, AML/KYC/KYT controls, transfer restrictions by jurisdiction or holder profile, asset freezing when legally required, and on-chain burning mechanisms, all implemented through smart contracts in accordance with the ERC-3643 standard.

10. Applicable Law and Dispute Resolution

This Issuance is governed exclusively by the **Digital Asset Issuance Law of the Republic of El Salvador.**

Any controversy will be resolved by the competent courts of the Republic of El Salvador.

11. Acceptance Clause, Recognition of Risk and Exoneration of Liability

When acquiring the Income Tokens, the Investor expressly, irrevocably, and under their sole responsibility, that they have read, understood, and fully accepted the Relevant Information Document (RID), its Annexes, and these Terms and Conditions. In particular, they acknowledge and accept that the Tokens do not generate income, interest, returns, or periodic cash flows, and that there is no guarantee of return on invested capital.

The Investor understands and accepts any economic rights associated with the Token is subject to the terms described in the RID and all the other documentation information of the Issue.

Consequently, the Investor acknowledges and accepts that the returns, payments and/or income associated with the Tokens issued under the Program depend primarily and exclusively on the economic and financial performance of the Program, and the correct execution of its stages (design, permits, construction, marketing and sale).

Therefore, the Investor expressly and irrevocably releases and exempts the Issuer and the Digital Asset Service Provider (DASP) from all liability, claim, action or demand, direct or indirect, arising from the insufficiency or lack of generation of tokenized income, delays or deviations in schedule, cost variations, technical, commercial, legal or regulatory contingencies, illiquidity or non-existence of a secondary market, and/or the total or partial loss of invested capital, as well as any adverse economic result inherent to the nature and risks of the Program; except in cases of fraud or deceit duly proven in accordance with applicable law.