

AURA INVESTMENTS LTD

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Registration Number: 520038274

To: Israel Securities Authority To: Tel Aviv Stock Exchange Ltd. Form Number: T880 (Public)
Transmitted via MAGNA: 25/08/2025 www.isa.gov.il www.tase.co.il Reference: 2025-01-063176

The corporation will schedule the report for publication on: 25/08/2025 09:52

Immediate Report Regarding Approval of a Repurchase Program

Regulation 31YB(a) of the Securities Regulations (Periodic and Immediate Reports), 1970

1. Type of Purchaser:

The Company

Name of corporation controlled by the company: _____ Name of corporation controlled by the company in English: _____ The company controls the corporation by virtue of: _____ Percentage held by the company: % _____ Type of identification number: _____ Companies Registrar Holder's identification number: 520038274 Country of incorporation or registration: Israel

2. Type of security subject to the repurchase program:

Ordinary share Security number on the stock exchange: 373019

3. Planned start date for execution of the repurchase program:

23/04/2023

4. Estimated timing for future purchases:

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Not yet determined. The board of directors' decision to adopt the share repurchase program does not obligate the company to execute the share repurchase program. The company may choose not to purchase any shares at all and/or to purchase shares in a lower financial scope than approved, all at the discretion of the company's management.

5. Period set for execution of the program:

20/04/2023 until 24/08/2026

6. Date of board approval of the repurchase program:

20/04/2023

7. Board of Directors' reasons for executing the repurchase program:

1. Before approving the extension of the self-purchase program, the company examined the distribution structures, as required by Section 302 of the Companies Law, as detailed below:
 - 1.1. Profit Test – According to the company's reviewed financial statements as of June 30, 2025, the company's retained earnings as of June 30, 2025, amounted to approximately NIS 622,269 thousand. The total remaining purchase cost is up to approximately NIS 18.2 million.
 - 1.2. Solvency Test – In the board's assessment, after reviewing the company's financial position and based on the company's consolidated financial statements as of June 30, 2025 (including based on forecasted data after the dividend distribution brought for board approval, in the amount of NIS 20 million), management explanations, and data regarding the company's financial position, projected cash flow, and data presented to the board to its satisfaction regarding the company's liquid assets, existence of credit facilities, and significant unencumbered assets, there is no reasonable concern that executing the program will prevent the company from meeting its existing and expected obligations as they become due. The board reviewed the company's position at the time of program approval, the scope of the program, the scope of the company's existing and expected liabilities, and obligations to financing parties, including bondholders and the trustee under the trust deeds, the program's impact on the company's current operations and expected investments, and concluded that there is no reasonable concern that the program will prevent the company from meeting its existing and expected liabilities as they become due.
2. The company's funding sources and its own resources are sufficient both for the repayment of its obligations for two years from the approval date of this program and for the execution of the self-purchase program (in the scope of the total purchase cost). Accordingly, a projected cash flow report for the next two years was presented to the board, assuming full self-purchase of the company's shares according to the total purchase cost.
3. The board also concluded that the program is not expected to have a material impact on the company's current operations, including its business plans, inter alia, in light of the company's capital structure, leverage level, liquidity, expected cash flow, and obligations. The repurchase program does not impair the company's ability to meet existing financial covenants and requirements.
4. The company estimates that, considering market conditions and share prices, the purchase constitutes a proper use of part of the company's cash balances.
5. In light of all the above, it appears that a self-purchase of the company's shares under the program constitutes a proper business and economic opportunity for the company and is for the benefit of the company and all its shareholders.

8. Total estimated cost of the repurchase program:

Up to NIS 30 million

9. Or the amount of securities that may be purchased under the repurchase program:

10. Tax implications of executing the repurchase program for the company and security holders:

In the company's assessment, the purchase of shares under the self-purchase program itself does not create a tax event for the company and/or its security holders. The above does not refer to tax implications that may apply to shareholders who sell shares to the company under the program, which are determined according to the specific data of each share sale transaction and according to the tax provisions applicable to each shareholder.

11. Is the repurchase program financed by a loan:

Total loan taken: _____

Outstanding loan balance: _____

Interest rate %: _____

Loan currency: _____

Loan repayment schedule: _____

12. Sources of financing for executing the repurchase program:

The self-purchases under the self-purchase program will be financed from the company's own resources.

13. Method of executing the repurchase program:

Other

Specify:

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Purchases will be made, from time to time during the purchase period, in stock exchange transactions (including the possibility of coordinated transactions) or outside the stock exchange, by a stock exchange member who has no material business relationship with the company (including ownership or control relationships and ongoing business relationships, except for a holding that does not constitute a "controlling shareholder" in the corporation), with whom the company will contract for the implementation of the self-purchase program.

14. Details of repurchase programs decided upon in the three years preceding the report date:

15. The repurchase program is for shares or securities convertible into shares:

Yes

Corporate profits as defined in Section 302 of the Companies Law:

622,269,000 NIS

Is the purchase under the program expected to materially affect the holding rate in the capital and voting rights of interested parties:

No

Specify:

Details of authorized signatories on behalf of the corporation:

#	Name	Position
1	Ariel Pashin	CFO

Explanation: According to Regulation 5 of the Periodic and Immediate Reports Regulations (1970), a report submitted under these regulations must be signed by those authorized to sign on behalf of the corporation. Staff position on the matter can be found on the Authority's website: [Click here](#).

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The period set for executing the repurchase program has been extended until August 24, 2026, in accordance with the board of directors' decision dated August 24, 2025. Other terms of the repurchase program, including the total purchase cost, remain unchanged.

Reference numbers of previous documents on the subject (the mention does not constitute inclusion by reference):

Securities of the corporation are listed for trading on the Tel Aviv Stock Exchange

Form structure update date: 06/08/2024

Short name: AURA INVESTMENTS LTD.

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Previous names of the reporting entity: AURA INVESTMENTS RESEARCH AND DEVELOPMENT LTD.

Name of electronic reporter: Pashin Ariel Position: CFO Employer company name: Address: 132 Menachem Begin Road, Tel Aviv-Yafo 6701101 Phone: 03-7181910, Fax: 03-7181911 Email: ariel@auraisrael.co.il