

# AURA INVESTMENTS LTD.

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Registration Number: 520038274

To: Israel Securities Authority To: Tel Aviv Stock Exchange Ltd. Form Number: T081 (Public)  
Sent via MAGNA: 25/08/2025 Israel Securities Authority Website: [www.isa.gov.il](http://www.isa.gov.il) Tel Aviv Stock  
Exchange Website: [www.tase.co.il](http://www.tase.co.il) Reference: 2025-01-063240

## Immediate Report on Cash Dividend Distribution for Securities

Regulation 37(a) of the Securities Regulations (Periodic and Immediate Reports), 1970

1. We hereby report that on the date 24/08/2025, it was decided to pay a dividend.
2. Record date (ex-date): 01/09/2025

Payment date: 08/09/2025

3. Payment details:
  - Dividend distributed from an Israeli resident company (for the composition of the dividend sources and tax rates, see section 7A)
  - Dividend distributed by a Real Estate Investment Trust (for the composition of the dividend sources and tax rates, see section 7C)

Eligible Security Number	Security Name	Dividend Amount per Security	Dividend Amount Currency	Payment Currency	Representative Rate for Payment Date	Individual Tax %	Corporate Tax %
373019	AURA INVESTMENTS LTD.	0.070049	NIS	NIS		25	0

- Dividend distributed from a foreign resident company (tax rates see section 7B)

Please note: The dividend amount to be paid must be specified to a precision of up to 7 digits after the decimal point when the dividend amount currency is NIS, and up to 5 digits after the decimal point if the currency is another currency.

4. The total amount of the dividend to be paid is: 20,000,000 NIS.
5. The remaining profits of the corporation as defined in section 302 of the Companies Law, 1999, after the distribution subject of this report, are: 622,269,000 NIS.
6. Dividend distribution approval process:

Approval by the company's board of directors.

The above distribution is not subject to court approval according to section 303 of the Companies Law: No

The final dividend amount per share is subject to changes due to possible exercises of (unregistered) warrants for shares that can be converted to shares before the record date.

It is possible to update the final dividend amount per share up to 2 trading days before the record date.

7. The withholding tax rates detailed below are for the purpose of withholding tax by the members of the stock exchange.

## **7A. Composition of dividend sources distributed from an Israeli resident company from shares and financial instruments, except REIT fund.**

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	% of Dividend	Individuals	Companies	Foreign Residents
Taxable income for corporate tax (1)	100	25%	0%	25%
Income originating overseas (2)	0	25%	23%	25%
Approved/privileged enterprise income (3)	0	15%	15%	15%
Privileged Irish enterprise income up to 2013 (4)	0	15%	15%	4%
Privileged Irish enterprise income from 2014 (5)	0	20%	20%	4%
Preferred income	0	20%	0%	20%
Approved tourism/agricultural enterprise income (6)	0	20%	20%	20%
Approved/privileged enterprise that submitted waiver notice (7)	0	15%	0%	15%
Distribution classified as capital gain	0	25%	23%	0%
Distribution by Participating unit	0	0	0	0
Other	0	0	0	0

**Explanation:**

- (1) Taxable income for corporate tax - income from profit distribution or dividend originating from income produced or accrued in Israel, received directly or indirectly from another entity subject to corporate tax.
- (2) Income originating overseas is income produced or accrued abroad and not taxed in Israel.

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- (3) Including income from a privileged tourism enterprise where the year of choice/operation is up to 2013.
- (4) Privileged Irish enterprise where the year of choice is up to 2013.
- (5) Privileged Irish enterprise where the year of choice is from 2014 onwards.
- (6) Including income from a privileged tourism enterprise where the year of choice/operation is from 2014 onwards.
- (7) Approved or privileged enterprise that submitted a waiver notice by 30.6.2015, after corporate tax was deducted.

**7B. Dividend distributed from a foreign resident company**

	Individuals	Companies	Foreign Residents
Dividend distributed from a foreign resident company	25%	23%	0%

**7C. Dividend distributed by a Real Estate Investment Trust**

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	% of Dividend	Individuals (1)	Companies	Foreign Resident Companies	Exempt Trust Fund	Pension Fund (2)
From real estate appreciation, capital gain, and depreciation (3)	—	25%	23%	23%	0%	0%
Other taxable income (e.g., rent)	—	47%	23%	23%	23%	0%
From income-producing real estate for rental housing	—	20%	20%	20%	0%	0%
Income taxed by the fund (4)	—	25%	0%	25%	0%	0%
Extraordinary income	—	70%	70%	70%	60%	70%
Other	—	—	—	—	—	—
Weighted withholding tax %	100%	—	—	—	—	—

**Explanation:**

- (1) Individuals - including taxable trust fund income, foreign resident individuals.
- (2) Pension fund for pension, provident, or compensation as defined in the Income Tax Ordinance, as well as a pension fund or foreign pension fund resident in a reciprocating country.

(3) From real estate appreciation or capital gain, except from the sale of real estate held for a short period, and from income in the amount of depreciation expenses.

(4) Distribution from income taxed by the fund according to section 64A4(e).

8. Number of dormant securities of the corporation not entitled to dividend payment and for which a waiver letter must be provided to receive the dividend payment: 1,712,198

9. Effect of the dividend distribution on convertible securities:

- The company has no convertible securities
- The dividend distribution has no effect on convertible securities
- The effect of the dividend distribution on convertible securities is as follows: \_\_\_\_

Security Name	Security Number	Remarks
____	____	____

10. Recommendations and decisions of the directors regarding the dividend distribution according to Regulation 37(a)(1) of the Securities Regulations (Periodic and Immediate Reports), 1970:

On August 24, 2025, the company's board of directors decided to approve a dividend distribution to the company's shareholders, in a total amount of 20 million NIS. This is from the company's distributable profits, in accordance with the company's distribution policy; the board of directors also decided that the record date (ex-date) and payment date will be set according to the bylaws of the Tel Aviv Stock Exchange Clearing House Ltd.

According to the board's approval, the dividends will be distributed from the company's distributable profits, according to the company's consolidated financial statements for the period ended June 30, 2025, after the board of directors examined the company's compliance with the profit test and the solvency test as detailed below, and confirmed that the distribution does not impair the company's ability to meet its obligations as a whole and in its current mode of operation:

(a) Profit test – The board of directors approves the distribution based on the company's retained earnings, according to the company's consolidated financial statements as of June 30, 2025, according to which the retained earnings (as defined in the Companies Law) as of June 30, 2025, amount to approximately 622,269 thousand NIS. In light of the above, the board found that the dividend amount the company intends to distribute is from distributable profits.

(b) Solvency test – The board of directors approves the distribution based on the company's consolidated financial statements as of June 30, 2025 (including based on financial data before and after the distribution), management explanations, as well as data on the company's financial position, projected cash flow (including reference to various scenarios), and data presented to the board's satisfaction regarding the company's liquid assets, existence of credit facilities, and significant unencumbered assets. The company's cash balances at the end of each relevant period were examined on a consolidated basis. The board of directors examined the company's situation at the time of approval of the distribution, the scope of the distribution, the scope of existing and expected liabilities, and obligations to financing parties including bondholders and the trustee under the trust deeds, the implications of the distribution on the company's current operations and expected investments, and concluded that there is no reasonable concern that the distribution will prevent the company from meeting its existing and expected liabilities when due. The board also concluded that the distribution is not expected to have a material impact on the company's current operations, including its business plans, among other things, in light of the company's capital structure, leverage level, liquidity, expected cash flow, and obligations.



**Authorized signatories on behalf of the corporation:**

	Signatory 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. The staff's position on the matter can be found on the Authority's website: [Click here](#).



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

Short name: AURA INVESTMENTS LTD.

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Previous names of the reporting entity: AURA INVESTMENTS LTD. (Research and Development) Ltd.

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Electronic reporter name: Pashin Ariel Position: CFO Employer company name:

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