



This is an English translation of a Hebrew immediate report that was published on August 29, 2021 (reference no: 2021-01-072181) (hereafter: the **"Hebrew Version"**). This English version is only for convenience purposes. This is not an official translation and has no binding force. Whilst reasonable care and skill have been exercised in the preparation hereof, no translation can ever perfectly reflect the Hebrew Version. In the event of any discrepancy between the Hebrew Version and this translation, the Hebrew Version shall prevail.

**BEEIO HONEY LTD**  
(the **"Company"**)

August 29, 2021

To:  
Israel Securities Authority (**"ISA"**)  
[www.isa.gov.il](http://www.isa.gov.il)

To:  
Tel Aviv Stock Exchange Ltd. (**"TASE"**)  
[www.tase.co.il](http://www.tase.co.il)

Dear Sir and Madam,

**Re: Tax Authorities Pre-Ruling**

The Company hereby wishes to announce that in accordance with its request that was filed on July 13, 2021, a pre-ruling has been issued and approved (the **"Pre-Ruling"**) regarding the reverse merger transaction between the Company and Bee-io Honey Technologies Ltd. (formerly: Bee-io Honey Ltd.) (the **"Transaction"** and the **"Subsidiary"**, respectively). The Pre-Ruling is in accordance with Section 103(T) to the INCOME TAX ORDINANCE [NEW VERSION] 5721-1961, and all its conditions, determining a tax exemption to those who were shareholders of the Subsidiary prior to May 24, 2021, the date of the Company's shareholders meeting approving the Transaction (2021-01-028399). The Company shall mention the implications of the Pre-Ruling in its next financial statements, as necessary.

Sincerely,  
**OFIR DVASH, CEO**  
**BEEIO HONEY LTD**