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# DANYA CEBUS LTD.

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Registration Number: 512569237

To: Israel Securities Authority To: Tel Aviv Stock Exchange Ltd. Form Number: T081 (Public)  
Sent via MAGNA: 14/09/2025 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: 2025-01-069129

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**Supplementary report to the report submitted on 14/08/2025 with reference number: 2025-01-060420**

**Main details added/completed:** Update of the dividend amount per security as a final amount

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## Immediate Report on Cash Dividend Distribution to Securities

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

1. We hereby report that on 13/08/2025 it was decided to pay a dividend.
2. Record date (ex-date): 16/09/2025

Payment date: 20/10/2025

3. Payment details:
  - Dividend distributed from an Israeli resident company (see section 7a for composition of dividend sources and tax rates)
  - Dividend distributed by a real estate investment trust (see section 7c for composition of dividend sources and tax rates)

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Eligible Security Number	Security Name	Dividend Amount per Security	Dividend Amount Currency	Payment Currency	Representative Rate for Payment Date	Individual Tax %	Corporate Tax %
1173137	Ordinary Shares	1.2198098	NIS	NIS	_____	25	0

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

**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 dividend amount currency is another currency.

4. The total amount of the dividend to be paid is: *40,000,000* 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: *286,000,000* NIS \_\_\_\_\_.
6. Dividend distribution approval process: Board of Directors' decision

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 \_\_\_\_\_.

**Note:** The final dividend amount per share can be updated up to 2 trading days before the record date.

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

**7a. Composition of dividend sources distributed from an Israeli resident company from shares and financial instruments, excluding REIT funds.**

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	% of Dividend	Individuals	Companies	Foreign Residents
Income subject to corporate tax (1)	100	25%	0%	25%
Income originating abroad (2)	0	25%	23%	25%
Income from approved/benefited enterprise (3)	0	15%	15%	15%
Income from Irish privileged enterprise until 2013 (4)	0	15%	15%	4%
Income from Irish privileged enterprise from 2014 (5)	0	20%	20%	4%
Preferred income	0	20%	0%	20%
Income from approved tourism/agricultural enterprise (6)	0	20%	20%	20%
Income from approved/benefited enterprise that submitted a 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) Income subject to 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 abroad is income produced or accrued abroad and not taxed in Israel. (3) Including income from a benefited tourism enterprise with the selection/operation year up to 2013. (4) Irish privileged enterprise with selection year up to 2013. (5) Irish privileged enterprise with selection year from 2014 onwards. (6) Including income from a benefited tourism enterprise with the selection/operation year from 2014 onwards. (7) Approved or benefited 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 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 rate	100%	_____	_____	_____	_____	_____

**Explanation:** (1) Individuals - including taxable trust fund income, foreign resident individuals. (2) Pension fund for retirement, 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 the corporation's dormant securities not entitled to dividend payment and for which a waiver letter must be provided to receive the dividend payment: 0

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
Warrants 21	1174747	Other: The exercise price of each warrant not yet exercised will be reduced by the amount of the dividend in new Israeli shekels per share
Warrants 23	1195056	Other: The exercise price of each warrant not yet exercised will be reduced by the amount of the dividend in new Israeli shekels per share

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:

As stated above, the dividend distribution in the amount of 40 million NIS was approved by the company's Board of Directors at its meeting on 13.8.2025, during which the Board discussed the company's consolidated financial statements as of 30.6.2025, the company's (solo) financial statements as of 30.6.2025, and the company's cash flow report for the years 2025-2030, and determined that the company meets the distribution tests set forth in section 302 of the Companies Law, 1999 (hereinafter: "the Companies Law"), as detailed below.

Regarding the "profit test", it is noted that as of 30.6.2025, the company's distributable profits (before the distribution) amount to approximately 286 million NIS, and the balance of distributable profits after the dividend distribution is approximately 246 million NIS. Therefore, the profit test is met.

Regarding the "solvency test", it is noted that the company's Board of Directors examined, among other things, the company's reviewed financial statements as of 30.6.2025 and the explanations provided by the company's management, including the company's projected cash flow for a five-year period, the equity attributable to shareholders, the financing sources available to the company, including cash balances, the company's compliance with financial covenants to its lenders, and the implications of the distribution on the above. The Board also examined the company's ability to meet its current and expected cash needs. In light of the above, the Board of Directors believes that the dividend distribution is not expected to materially adversely affect the company's financial position, nor to impair its ability to meet existing and expected financial covenants, and there is no reasonable concern that the distribution will prevent the company from meeting its existing and expected obligations as they become due. In addition, the Board estimates that the dividend distribution is not expected to affect its capital structure, leverage level, liquidity status, or its ability to continue operating in its current business format. Accordingly, the Board determined that the dividend distribution meets both the profit test and the solvency test required under section 302 of the Companies Law.

The Board also believes that the dividend distribution will share the company's profits with its shareholders and yield returns for their investment in the company.

**Details of authorized signatories on behalf of the corporation:**

	Signatory Name	Position
1	Amir Doron	Other: Deputy CEO Finance and Control

**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](#).

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

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Form structure update date: 15/07/2025 Short name: DANYA CEBUS LTD. Address: Yoni Netanyahu 1, Or Yehuda 6025603 Phone: 03-5383838, Fax: 03-6340340 Email: [mayas@d-c.co.il](mailto:mayas@d-c.co.il) Company website: [www.danya-cebus.co.il](http://www.danya-cebus.co.il)

Previous names of the reporting entity:

Electronic signatory name: Shay Maya Position: Company Secretary Employer company name: Address: Yoni Netanyahu 1G, Or Yehuda 6025603 Phone: 03-5383838, Fax: 03-6340340 Email: [mayas@d-c.co.il](mailto:mayas@d-c.co.il)