

Danya Cebus Ltd. - Immediate Report on Cash Dividend Distribution for Securities

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To:

- Israel Securities Authority (www.isa.gov.il)
- Tel Aviv Stock Exchange Ltd. (www.tase.co.il)

1. Announcement of Dividend Distribution

We hereby report that on **12/11/2025**, a decision was made regarding the payment of a dividend.

- Record date (Ex-date):** 09/12/2025
- Payment date:** 05/01/2026

3. Payment Details

- Dividend distributed by an Israeli resident company. (For the composition of the dividend sources and tax rates, see section 7A)

Security Number	Security Name	Dividend Amount Per Security	Dividend Amount Currency	Payment Currency	Reference Rate Date	Individual Tax (%)	Company Tax (%)
1173137	Ordinary Shares	1.2197101	NIS	NIS	_____	25	0

4. Total Dividend to be Paid

The total amount of the dividend to be paid is: **40,000,000 NIS**

5. Retained Earnings

The remaining retained earnings of the corporation, as defined in Section 302 of the Companies Law, 1999, after the distribution subject of this report, amount to: **288,087,000 NIS**

6. Dividend Approval Process

Approval by Board of Directors.

The above distribution is **not** subject to court approval in accordance with Section 303 of the Companies Law.

The dividend amount per share is not final and is subject to changes (if any) in the company's issued and paid-up share capital until and including the end of the second trading day prior to the record date.

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

7. Withholding Tax Rates (by security brokers)

7A. Composition of Sources of the Dividend Distributed by an Israeli Resident Company (from shares and financial instruments, excluding REIT fund)

Source Description	% of Dividend	Individuals	Companies	Foreign Residents
Corporate taxable income	100	25%	0%	25%
Income originating overseas	0	25%	23%	25%
Income from approved/preferred enterprise	0	15%	15%	15%
Income from preferred Irish enterprise (up to 2013)	0	15%	15%	4%
Income from preferred Irish enterprise (from 2014)	0	20%	20%	4%
Preferred income	0	20%	0%	20%
Income from approved agricultural/tourism enterprise	0	20%	20%	20%
Approved/preferred enterprise—waived notification	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) Corporate taxable income - income from dividend or profit distribution generated directly or indirectly from another entity liable for corporate tax, and accrued or produced in Israel. (2) Income derived overseas - income produced or accrued abroad and not taxed in Israel.

7B. Dividend Distributed by Foreign Resident Company

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

7C. Dividend Distributed by Real Estate Investment Fund (REIT)

Source	% of Dividend	Individuals	Companies	Foreign Resident Companies	Exempt Trust Fund	Pension Fund
Real Estate Appreciation, Capital Gain and Depreciation	_____	25%	23%	23%	0%	0%
Other taxable income (eg rental income)	_____	47%	23%	23%	23%	0%
Income from housing rental real estate	_____	20%	20%	20%	0%	0%
Income taxed by REIT	_____	25%	0%	25%	0%	0%
Extraordinary income	_____	70%	70%	70%	60%	70%

(1) Individuals - includes taxable trust fund income, foreign resident individuals.

(2) Pension fund as defined by the Income Tax Ordinance or a foreign pension fund residing in a reciprocating country.

8. Number of Dormant Securities Not Entitled to Dividend

9. Effect of Dividend Distribution on Convertible Securities

The dividend distribution affects the convertible securities as follows:

Security Name	Security Number	Remarks
Warrants 21	1174747	The exercise price of each warrant not yet exercised will be reduced by the dividend amount in NIS per share.
Warrants 23	1195056	The exercise price of each warrant not yet exercised will be reduced by the dividend amount in NIS per share.

10. Board of Directors Recommendations and Decisions Regarding the Dividend

As stated above, the dividend distribution of 40 million NIS was approved by the company's Board of Directors at its meeting on 12.11.2025, during which the Board discussed the company's consolidated financial statements as of 30.9.2025, the company's (solo) financial statements as of 30.9.2025, and the company's cash flow report for the years 2025-2030, and determined that the company meets the distribution tests stipulated in Section 302 of the Companies Law, 1999 ("Companies Law"), as detailed below.

Regarding the "profit test," it should be noted that as at 30.9.2025, the company's distributable profits (before the distribution) amount to approximately 288.1 million NIS and that the balance of distributable profits after the dividend distribution is approximately 248 million NIS. Therefore, the profit test is met.

As for the "solvency test," it should be noted that the Board of Directors examined, inter alia, the company's reviewed financial statements as at 30.9.2025 and the explanations given by the company's management, including the company's projected cash flow for five years, equity attributable to shareholders, funding sources available to the company, including cash balances, the company's compliance rates with financial covenants to which it is committed, and the impact of the distribution on the above. In addition, the Board examined the company's ability to meet its existing and expected cash flow needs. In light of the above, according to the Board of Directors, the dividend distribution is not expected to have a materially adverse effect on the company's financial position and will not impair its ability to meet its existing and expected obligations on due dates. Furthermore, according to the Board's assessment, the dividend distribution is not expected to affect its capital structure, leverage, liquidity or its ability to continue its current operations. Based on the above, the Board of Directors determined that the dividend distribution complies with both the profit test and the solvency test required under Section 302 of the Companies Law.

The Board further believes that the dividend distribution will allow the company's shareholders to participate in its profits and yield fruits for their investment in the company.

Authorized Signatories

#	Name	Position
1	Amir Doron	Other; SVP Finance and Control

Electronic Reporter Name: Shai Maya

Position: Company Secretary

Electronic Reporter Email: mayas@d-c.co.il

Company Information

- Short Name: Danya Cebus
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 - Phone: 03-5383838
 - Fax: 03-6340340
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 - Website: www.danya-cebus.co.il
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Securities of the corporation are listed for trading on the Tel Aviv Stock Exchange

Form structure updated: 21/10/2025