Y.H. Dimri Construction & Development Ltd

Y.H. DIMRI CONSTRUCTION & DEVELOPMENT LTD

Registration number: 511399388

---

To: Israel Securities Authority www.isa.gov.il | To: Tel Aviv Stock Exchange Ltd www.tase.co.il | T081 ( Public ) | Filed via MAGNA: 30/04/2026 Reference: 2026-01-040273

**Supplementary report to the report filed on** *29/03/2026* **whose reference number is:** *2026-01-028597*

Main details that were added / completed: *Update of the total dividend amount to be paid to the sum of NIS 62,595,375 (instead of NIS 60,000,000) due to shares that were issued between the date of the declaration and the record date; there is no change in the dividend amount per share.*

---

Immediate report on distribution of cash dividend to securities

Regulation 37(a) of the Securities Regulations (Periodic and Immediate Reports), 5730-1970

1. We hereby report that on the date *25/03/2026* a decision was made on the payment of a dividend.

2. The record date (ex-date): *21/04/2026*

Payment date: *05/05/2026*

3. Payment details:

○ Dividend distributed by 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)

| Number of eligible security | Name of the security | Dividend amount per one security | Currency of dividend amount | Payment currency | Representative rate for payment as at date | Tax – individuals % | Tax – companies % |
|---|---|---|---|---|---|---|---|
| *1090315* | *Dimri ordinary share* | *2.7243256* | *NIS*_________ | *NIS* | _________ | *25* | *0* |

○ Dividend distributed by a foreign resident company (for the tax rates see section 7b)

1

| Security number | Name of the security | Gross amount per one security | Currency of amount | Tax abroad % | Tax by treaty % | Remaining tax on individuals to be withheld in Israel % | Remaining tax on companies to be withheld in Israel % |
|---|---|---|---|---|---|---|---|
| _________ | _________ | _________ | _________ | _________ | _________ | _________ | _________ |
| | | Amount payable in Israel per one security | Payment currency | Representative rate for payment as at date | | Actual tax on individuals in Israel % | Actual tax on companies in Israel % |
| | | _________ | _________ | _________ | | _________ | _________ |

The dividend amount to be paid must be stated with accuracy 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 when the dividend amount currency is another currency.

*2.7243256*

4. The total amount of dividend to be paid is: *62,595,375NIS*_________.

5. The remaining profits of the corporation as defined in section 302 of the Companies Law, 5759-1999, after the distribution which is the subject of this report, are in the amount of:

*2,213,405,000NIS*_________

6. Procedure for approval of the dividend distribution:

*The Board of Directors examined the Company's financial results of operations according to its financial statements as at 31/12/2025 and also examined the forecasts, assessments and estimates for the Company's operations, including the Company's projected cash flow for a period of three years as well as a valuation model for the Company's assets, and thereafter adopted a resolution regarding the dividend distribution. For details, see section 10 below.*

The above distribution is with the approval of the court in accordance with section 303 of the Companies Law *No*

The final dividend amount per share is subject to changes due to *Change in convertible securities*

The final dividend amount per share may be updated up to 2 trading days before the record date.

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

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

| | % of the dividend | Individuals | Companies | Foreign residents |
|---|---|---|---|---|
| Income taxable at the corporate tax rate (1) | *100* | 25% | 0% | 25% |
| Income sourced abroad (2) | *0* | 25% | 23% | 25% |
| Income from an approved/benefited enterprise (3) | *0* | 15% | 15% | 15% |
| Income from a benefited enterprise in Ireland up to 2013 (4) | *0* | 15% | 15% | 4% |
| Income from a benefited enterprise in Ireland from 2014 onwards (5) | *0* | 20% | 20% | 4% |
| Preferred income | *0* | 20% | 0% | 20% |
| Income from an approved tourism/agricultural enterprise (6) | *0* | 20% | 20% | 20% |
| Income from an approved/benefited enterprise that submitted a waiver notice (7) | *0* | 15% | 0% | 15% |
| Distribution classified as capital gain | *0* | 25% | 23% | 0% |
| Distribution by a Participating unit | *0* | *0* | *0* | *0* |
| Other | *0* | *0* | *0* | *0* |

Explanation:

(1) Income taxable at the corporate tax rate – income from distribution of profits or from dividend whose source is income produced or accrued in Israel that was received directly or indirectly from another body of persons liable to corporate tax.

(2) Income sourced abroad is income that was produced or accrued abroad and was not taxed in Israel.

(3) Including income from a benefited tourism enterprise where the year of election/operation is up to 2013.

(4) Benefited enterprise in Ireland whose year of election is up to 2013.

(5) Benefited enterprise in Ireland whose year of election is from 2014 onwards.

(6) Including income from a benefited tourism enterprise where the year of election/operation is from 2014 onwards.

(7) Approved or benefited enterprise that submitted a waiver notice by 30.6.2015, after corporate tax which it was liable for was deducted from it.

---

7b. Dividend distributed by a foreign resident company

| | Individuals | Companies | Foreign residents |
|---|---|---|---|
| Dividend distributed by a foreign resident company | 25% | 23% | 0% |

7c. Dividend distributed by a Real Estate Investment Trust

| | % of the dividend | Individuals (1) | Companies | Companies that are foreign residents | Exempt mutual fund | Pension fund (2) |
|---|---|---|---|---|---|---|
| From real estate capital gains, capital gain and depreciation (3) | *0* | 25% | 23% | 23% | 0% | 0% |
| Other taxable income (such as: rental income) | *0* | 47% | 23% | 23% | 23% | 0% |
| From yielding real estate for residential purposes | *0* | 20% | 20% | 20% | 0% | 0% |
| Income taxed at the fund level (4) | *0* | 25% | 0% | 25% | 0% | 0% |
| Exceptional income | *0* | 70% | 70% | 70% | 60% | 70% |
| Other | *0* | ______ | ______ | ______ | ______ | ______ |
| Weighted withholding tax rate at source | 100% | ______ | ______ | ______ | ______ | ______ |

(1) Individuals – including income of a taxable mutual fund, individual foreign residents.

(2) Pension fund for annuity or for compensation or for severance pay as defined in the Income Tax Ordinance, as well as a pension fund or foreign pension fund that is a resident of a treaty country.

(3) From real estate capital gains or capital gain, excluding from the sale of real estate held for a short period, as well as from income in the amount of depreciation expenses.

(4) Distribution out of income that was taxed at the fund level in accordance with section 64A4(e).

---

8. Number of dormant securities of the corporation that are not entitled to payment of dividend and for which a waiver letter for receipt of the dividend payment must be provided *116,198*

9. Effect of the dividend distribution on convertible securities:

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

| Name of the security | Security number | Remarks |
|---|---|---|
| Options to employees | 1201730 | Other<br>*With regard to the warrants, the exercise price will be reduced by the gross amount of the dividend that will be paid for each share* |
| Dimri RSU employee | 1215748 | Other<br>*If the record date falls after the allocation date of the RSU units but before their vesting date, the performance targets that are directly affected by the dividend distribution (for example equity and market value) (to the extent they exist) will be adjusted for vesting of the RSU units by the amount of profits distributed per share* |

10. Recommendations and resolutions of the directors in connection with the dividend distribution in accordance with regulation 37(a)(1) of the Securities Regulations (Periodic and Immediate Reports), 5730-1970:

*The Company's Board of Directors approved the dividend distribution in accordance with the distribution tests set forth in section 302 of the Companies Law, 5759-1999 and also in accordance with the position of the Israel Securities Authority regarding the procedure for approving a dividend distribution, as follows: 1. The "profit test" – according to the Company's financial statements as at 31.12.2025, the balance of distributable retained earnings (before the dividend distribution) is NIS 2,273,405 thousand. 2. The "solvency test" – for this test, the Company's Board of Directors examined the Company's financial statements as at 31.12.2025, including the Company's liquidity balances, the Company's debt balances and their payment schedule, the sources of repayment for the Company's existing and projected obligations, additional financing sources available to the Company, the Company's obligations under the deeds of trust for the BONDS it issued, the projected cash flow from the Company's operating activities for a period of three years, as well as a valuation model for the Company's assets. In light of these examinations, the Board of Directors believes that the Company meets the distribution tests set forth in the law. In the opinion of the Board of Directors, the dividend distribution will not prevent the Company from meeting its existing and expected obligations when they fall due, and will not materially affect the Company's financial position, the Company's capital structure, its level of leverage, its compliance with the financial ratios customary in the industry and its ability to continue operating in the ordinary course. 3. The Company's assessments as detailed above and in particular its forecasts regarding projected cash flow and the Company's expected obligations are based on information and data as known to it as of the date of approval of the distribution. Therefore, these assessments are forward-looking information, as defined in the Securities Law, based on analysis of financial data and forecasts prepared by the Company. These assessments may not materialize, in whole or in part, or may materialize in a manner different from that anticipated, inter alia as a result of conditions in the domestic real estate market, tightening of financing conditions by lending banks in Israel and abroad, changes in capital market conditions, inflation rate, exchange rates, and the like.*

---

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

| | Name of signatory | Position |
|---|---|---|
| 1 | Noa Twizer | *Company Secretary* |

Explanation: According to regulation 5 of the Securities Regulations (Periodic and Immediate Reports), 5730-1970, a report filed pursuant to these regulations shall be signed by those authorized to sign on behalf of the corporation. The staff's position on this matter can be found on the ISA website: Click here .

*Correction of dividend amount per share in section 6 and update of tax rates.*

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

---

The corporation’s securities are listed for trading on the Tel-Aviv Stock Exchange

Date of last form structure update: 21/10/2025

Short name: Dimri

Address: Jerusalem1 , Netivot87761 Telephone: 08-9939000 , Fax: 08-9944437

Email: aviv@dimri.co.il

Previous names of reporting entity:

Name of electronic filer: Twizer NoaPosition: Company SecretaryName of employing company:

Address: HaDekel125 , Kochav Micha’el7930400Telephone: 08-9939000Fax: 08-9939005Email: NoaTwizer@dimri.co.il