

F.I.B.I. HOLDINGS LTD.

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Registration Number: 520029026

To: Israel Securities Authority To: Tel Aviv Stock Exchange Ltd. Form Number: T081 (Public)
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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 19/08/2025 it was decided to pay a dividend.
 2. The record date (ex-date): 27/08/2025
- Payment date: 04/09/2025
3. Payment details:
 - Dividend distributed from an Israeli resident company (composition of dividend sources and tax rates see section 7A)
 - Dividend distributed by a Real Estate Investment Trust (composition of 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 %
763011	Ordinary share of 0.05 NIS par value	4.3156166	NIS	NIS	_____	25	0

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

Please specify the dividend amount to be paid with an 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 if the dividend amount currency is another currency.

4. The total amount of dividend to be paid is: 153,000,000 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: 6,127,000,000 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.

The final dividend amount per share is subject to changes due to _____.

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 the members of the stock exchange.

7A. Composition of dividend sources distributed from an Israeli resident company from shares and financial instruments, excluding 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%
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 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.

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- (2) Income originating overseas 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 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 rate	100%	_____	_____	_____	_____	_____

(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: _____

9. Effect of 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:

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:

The company's Board of Directors examined the company's compliance with the profit test and the solvency test as defined in section 302 of the Companies Law, 1999, and found that the company meets these tests regarding the dividend distribution as detailed below:

1. Regarding the profit test, the Board approved the dividend distribution based on the company's retained earnings as of June 30, 2025, which exceeds the dividend amount.
2. Regarding the solvency test, the Board found that the company meets this test after examining, among other things, the company's financial results as of June 30, 2025, as well as data regarding the company's profits; the fact that the company has no credit granted to it and at this stage does not require additional credit; the company's current expenses budget for 2025; cash balances after the dividend distribution; the company's balance sheet; the fact that the company focuses on its core investment in the bank and that the company may consider business opportunities from time to time, among other things, subject to the bank's control permit.
3. The dividend distribution meets the conditions for distribution set by the Companies Law, and there is no reasonable concern that the distribution will prevent the company from meeting its existing and expected obligations as they become due. The Board also found that the distribution does not adversely affect the company's capital structure, liquidity, or its ability to continue operating in its current activity format and implement its strategy. It should be noted that the retained earnings stated in section 5 above are the retained earnings as defined in section 302 of the Companies Law, 1999 as of 30.06.2025 (rounded to millions of NIS) less the dividend amount subject of this report.

Details of the authorized signatories on behalf of the corporation:

	Signatory Name	Position
1	Yaakov Sit	CEO _____

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

Form structure update date: 15/07/2025

Short name: F.I.B.I. HOLDINGS LTD.

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Previous names of the reporting entity:

Electronic signatory name: Hanoach Ofer Position: External Legal Advisor Employer: Gross, Kleinhendler, Hodak, Halevy, Greenberg & Co., Law Firm

Address: Email: ofer@gkh-law.com