

I.D.I. INSURANCE COMPANY LTD

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Registration Number: 513910703

To: Israel Securities Authority To: Tel Aviv Stock Exchange Ltd. Form Number: T081 (Public)
Transmitted via MAGNA: 21/08/2025 Reference: 2025-01-062388

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 20/08/2025, it was decided to pay a dividend.
2. The record date (ex-date): 28/08/2025

Payment date: 07/09/2025

3. Payment details:
 - Dividend distributed from 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)

Eligible Security Number	Security Name	Dividend Amount per Security	Dividend Amount Currency	Payment Currency	Representative Rate for Payment Date	Individual Tax %	Corporate Tax %
1129501	I.D.I. INSURANCE COMPANY LTD	4.0613934	NIS	NIS	_____	25	0

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

Section 2 (Foreign Resident Company Dividend Table)

Security Number	Security Name	Gross Amount per Security	Amount Currency	Tax Abroad %	Tax by Treaty %	Individual Tax Balance in Israel %	Corporate Tax Balance in Israel %
_____	_____	_____	_____	_____	_____	_____	_____

Amount to Pay in Israel per Security	Payment Currency	Representative Rate for Payment Date	Actual Individual Tax Rate in Israel %	Actual Corporate Tax Rate in Israel %
_____	_____	_____	_____	_____

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: 60,000,000 NIS _____.
5. The remaining profits of the corporation as defined in section 302 of the Companies Law, 1999, after the distribution subject to this report, are: 768,013,000 NIS _____.
6. Dividend distribution approval process:

Dividend distribution was approved by the company's board of directors, see section 10 below.

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 the stock exchange members.

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

	% 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/preferred 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/preferred 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 preferred tourism enterprise with a selection/operation year up to 2013.
- (4) Irish privileged enterprise with a selection year up to 2013.
- (5) Irish privileged enterprise with a selection year from 2014 onwards.
- (6) Including income from a preferred tourism enterprise with a selection/operation year from 2014 onwards.
- (7) Approved or preferred 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 %	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 foreign pension fund or trust 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: _____

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
Unlisted warrants	1172816	Other. The exercise price of the warrant will be reduced by the gross dividend amount per security in new shekels
Unlisted warrants	1216464	Other. The exercise price of the warrant will be reduced by the gross dividend amount per security in new shekels

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:
11. The board of directors' decision regarding the dividend distribution as stated above was made after the board examined the company's profits (as defined in section 302(b) of the Companies Law, 1999), the company's compliance with the solvency test (as stated in section 302(a) of the Companies Law), and its compliance with the company's economic solvency ratio target of 120%, as determined by the board on 28 October 2020 and as updated from time to time (the "distribution").
12. The board examined the company's ability to make the distribution, including a review of the company's financial position as of 30 June 2025, considering the economic solvency ratio target as of 31 December 2024, and the company's updated capital management plan. In its review, the board received: (a) A review from management regarding the company's financial position. An analysis was also conducted on the impact of the distribution on the company's financial position, capital structure, leverage, and liquidity, including, among other things, sensitivity analyses for profit and the implications of the distribution on the company's operations in its current form; and (b) The last audited economic solvency ratio published by the company to the public, as of 31 December 2024, not including the dividend distribution subject to this report, was about 134% (for details, see the company's immediate report dated 27 April 2025 (Reference No.: 2025-01-029378)) (this information is incorporated by reference).
13. The board examined the company's ability to make the distribution from its current sources and assessed that the distribution is not expected to prevent the company from meeting its existing and expected obligations, including the repayment of debentures issued by the subsidiary, I.D.I. Issuances (2010) Ltd., considering the company's equity forecast for the next two years.
14. After discussion, the board approved the distribution, based on the following reasons: (1) In the board's opinion, the distribution meets the profit and solvency tests set out in section 302 of the Companies Law; (2) In the board's opinion, the distribution is not expected to prevent the company from meeting its existing and expected liabilities, considering the company's financial position, capital structure, leverage, compliance with financial requirements, imposed restrictions, and liquidity. The board also does not foresee any harm to the company's operations in its current form as a result of the distribution. The information in paragraphs 2 to 4 (inclusive) above includes forward-looking information as defined in the Securities Law, 1968. The company's assessments in these paragraphs are based on the company's equity forecast for the next two years and its existing and expected obligations. These assessments may not materialize, in whole or in part, or may materialize in a materially different manner than expected, among other things, due to changes in regulatory provisions, market conditions, including

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a financial crisis in the markets, and the realization of any of the risks detailed in the company's reports and the company's periodic report for 2024, published on 16 March 2025 (Reference No.: 2025-01-017092) (this information is incorporated by reference).

Authorized signatories on behalf of the corporation:

	Signatory Name	Position
1	Ronit Chayochmo	CFO

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](#).

Previous reference numbers on the subject (the mention does not constitute incorporation by reference):

The corporation's securities are not listed for trading on the Tel Aviv Stock Exchange

Form structure update date: 15/07/2025

Short name: I.D.I. INSURANCE COMPANY LTD

Address: 35 Af'al St., Petah Tikva 49511 Phone: 03-5654021, Fax: 03-5627257 Email: pniot@yashir.co.il Company website: www.555.co.il

Previous names of the reporting entity:

Electronic signatory name: Gavriel Sivan Position: Controller Employer company name:

Address: 35 Af'al St., Petah Tikva 4951132 Phone: 03-5655994, Fax: 03-5627257 Email: sivan.gavriel@yashir.co.il