

Immediate Report on Cash Dividend Distribution for Securities

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

1. We hereby report that on 24/11/2025, a decision was made to pay a dividend.

2. Record Date (Ex-dividend Date): 02/12/2025

Payment Date: 11/12/2025

3. Payment Details:

- Dividend distributed by a resident Israeli company (for compositional sources of dividend and tax rates, see Section 7a)

Eligible Security Number	Security Name	Dividend Amount Per Security	Dividend Amount Currency	Payment Currency	Official Exchange Rate Date	Personal Tax Rate %	Corporate Tax Rate %
1129501	I.D.I. Insurance	4.0613934	NIS	NIS	_____	25	0

- Dividend distributed by a REIT (for compositional sources of dividend and tax rates, see Section 7c)
- Dividend distributed by a foreign resident company (for tax rates, see Section 7b)

4. Total Dividend Amount: 60,000,000 NIS

5. Company retained earnings, as defined in Section 302 of the Companies Law, 1999, after this distribution: 790,760,000 NIS

6. Dividend Approval Process:

The dividend distribution was approved by the company’s Board of Directors. See Section 10 below.

The above distribution does **not** require a court approval according to Section 303 of the Companies Law.

The final dividend amount per share is subject to changes. The final dividend per share can be updated up to two trading days before the record date.

7. Withholding tax rates listed below are for the purpose of withholding by TASE members:

7a. Composition of dividend sources for dividends paid by a resident Israeli company (stocks and financial instruments, excluding REIT):

Source of Income	% of Dividend	Individuals	Companies	Foreign Residents
Income subject to corporate tax (1)	100	25%	0%	25%
Income from abroad (2)	0	25%	23%	25%
Income from approved/preferred enterprise (3)	0	15%	15%	15%
Ireland preferred enterprise income until 2013 (4)	0	15%	15%	4%
Ireland preferred enterprise from 2014 (5)	0	20%	20%	4%
Preferred income	0	20%	0%	20%
Approved tourism/agricultural enterprise (6)	0	20%	20%	20%
Approved/preferred enterprise with waiver (7)	0	15%	0%	15%
Distribution classified as capital gain	0	25%	23%	0%
Participating Unit Distribution	0	0	0	0
Other	0	0	0	0

Explanations:

- 1. Income subject to corporate tax: Income from profit distribution or dividends originating from income earned in Israel received directly or indirectly from another entity subject to corporate tax.
- 2. Income from abroad: Income earned or accrued outside of Israel that was not taxed in Israel.
- 3. Including income from a preferred tourism enterprise, where the selection/activation year is up to 2013.
- 4. Ireland preferred enterprise – selection year up to 2013.
- 5. Ireland preferred enterprise – selection year from 2014 onwards.
- 6. Including income from a preferred tourism enterprise, where year is from 2014 onwards.
- 7. Approved/preferred enterprise that submitted a waiver notice by 30.6.2015, after the applicable corporate tax was deducted.

7b. Dividend distributed by a foreign resident company

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

7c. Dividend distributed by a Real Estate Investment Trust (REIT):

Income Type	% of Dividend	Individuals	Companies	Foreign Resident Companies	Tax-exempt Trust	Provident Fund
From land appreciation, capital gain, depreciation (3)	_____	25%	23%	23%	0%	0%
Other taxable income (e.g., rent)	_____	47%	23%	23%	23%	0%
From income-producing property for rental housing	_____	20%	20%	20%	0%	0%
Income taxed by fund (4)	_____	25%	0%	25%	0%	0%
Extraordinary income	_____	70%	70%	70%	60%	70%
Other	_____	_____	_____	_____	_____	_____
Weighted source withholding %	100%	_____	_____	_____	_____	_____

Explanations:

1. Individuals – including taxable mutual fund income, foreign resident individuals.
2. Provident fund for pension, remuneration, or compensation as defined in the Income Tax Ordinance and also a foreign pension fund resident in a reciprocal state.
3. Land appreciation or capital gain, except from the sale of real estate held for a short period, and also from depreciation expenses.
4. Distribution from income taxed by the fund in accordance with Section 64A4(e).

8. Number of the corporation’s dormant securities not entitled to a dividend and for which a waiver letter must be provided for dividend payment: _____

9. Effect of dividend distribution on convertible securities:

- The company has indicated an effect on convertible securities as follows:

Security Name	Security Number	Notes
Unlisted warrants	1172816	The exercise price of the warrant will be reduced by the gross dividend per security in NIS
Unlisted warrants	1216464	The exercise price of the warrant will be reduced by the gross dividend per security in NIS

10. Directors’ Recommendations and Decisions regarding the Dividend Distribution (Regulation 37(a)(1) to the Securities (Periodic and Immediate Reports) Regulations, 1970):

1. The Board’s decision relating to the above dividend distribution was made after the Board examined the company’s profits (as defined in Section 302(b) of the Companies Law, 1999), its compliance with the solvency test (as per Section 302(a) of the Companies Law) and the economic solvency ratio target of 120% set by the Board at its meeting on October 28, 2020, and as may be updated from time to time (“the distribution”).
2. The Board assessed the company’s ability to make the distribution, including a review of financial status as of September 30, 2025, taking into account the company’s up-to-date capital management plan and economic solvency ratio target. In its assessment, the Board received: (a) A review from company management regarding the company's financial status. An analysis of the impact of the distribution on financial condition, capital structure, leverage, liquidity, including sensitivity analyses, and the implications of the distribution for ongoing operations. (b) The last stated economic solvency ratio, published as of June 30, 2025, including the dividend distribution detailed in this report, stood at approximately 133% (see the company’s immediate report dated 25 November 2025 (reference: 2025-01-091526)). (This reference is included by way of reference.)
3. The Board assessed the company’s ability to make the distribution from existing company sources and determined that, considering equity forecasts for the next two years, the distribution is not expected to prevent the company from meeting existing and anticipated obligations, including redemption of notes issued by subsidiary I.D.I. Issuances (2010) Ltd.
4. After discussion, the Board approved the distribution, based on the following rationale: (1) The Board believes the distribution meets the profit and solvency tests under Section 302 of the Companies Law; (2) The Board believes the distribution will not prevent the company from meeting its current and future obligations, based on the company’s financial condition, capital structure, leverage, compliance with financial requirements, applicable restrictions, and liquidity status. Furthermore, the Board does not anticipate any material impact on the company’s activity as a result of the distribution.

The information in paragraphs 2 to 4 above includes forward-looking statements as defined in the Securities Law, 1968. These assessments are based on the company's equity forecast for the next two years and existing/expected obligations. Such assessments may not materialize, in whole or in part, or may materialize materially differently than expected, including due to changes in regulation, market conditions, including a financial market crisis, and realization of any of the risks detailed in company reports and the company’s 2024 periodic report published on 16 March 2025 (ref: 2025-01-017092). (This reference is included by way of reference.)

Authorized Signatories:

#	Name	Position
1	Ronit Chiyohamo	CFO (Chief Financial Officer)

Explanation: Under Regulation 5 of the Periodic and Immediate Reports Regulations (1970), a report submitted under these regulations shall be signed by those authorized to sign on behalf of the corporation. Staff guidance is available on the ISA website: [click here](#).

Company Details:

- **Short Name:** I.D.I. Insurance
- **Address:** 35 Afal St., Petach Tikva 49511
- **Phone:** 03-5654021 | **Fax:** 03-5627257
- **Email:** pniot@yashir.co.il
- **Website:** www.555.co.il

Reporting Electronic Signatory: Gabriel Sivan, Position: Treasurer

- Address: 35 Afal St., Petach Tikva 4951132
- Phone: 03-5655994 | Fax: 03-5627257
- Email: sivan.gavriel@yashir.co.il

Note: The company's securities are not listed for trading on the Tel Aviv Stock Exchange.

Form Structure Update Date: 21/10/2025