

Immediate Report on Cash Dividend Distribution for Securities

ISRAS INVESTMENT COMPANY LTD Company number: 520017807

To:

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

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

- We hereby report that on **17/11/2025** it was resolved to pay a dividend.
- Record date (ex-date):** 27/11/2025
- Payment date:** 08/12/2025

3. Payment Details

- Dividend distributed by an Israeli resident company (see section 7a for dividend source composition and tax rates)

Eligible Security Number	Security Name	Dividend per Security	Dividend Currency	Payment Currency	Representative Exchange Rate Date	Individuals Tax %	Companies Tax %
613034	ISRAS Share 1 NIS	15	NIS	NIS	—	25	0

4. Total Dividend Amount to be Paid:

- 74,450,535 NIS

5. Remaining Earnings of the Corporation (per section 302 of the Companies Law, 1999) after the subject distribution amount to:

- 4,159,668,465 NIS

6. Dividend Distribution Approval Process:

Dividend was approved by the Company's Board of Directors. It is clarified that the Board decision to distribute the dividend is within the scope of the Company's dividend distribution policy in general, and the Company's dividend distribution policy for 2025 in particular. For more details, see the Immediate Report published by the Company on March 24, 2025 (Reference No.: 2025-01-019513).

7. The above distribution is not subject to court approval according to section 303 of the Companies Law.

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

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

Withholding Tax Rates (for members of the stock exchange's deduction at source):

7a. Composition of Sources for Dividend Distributed by Israeli Resident Company from Shares and Financial Instruments (excluding REITs)

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	% of Dividend	Individuals	Companies	Foreign Residents
Corporate taxable income (1)	100	25%	0%	25%
Income originated overseas (2)	0	25%	23%	25%
Approved/preferred enterprise (3)	0	15%	15%	15%
Irish preferred enterprise to 2013 (4)	0	15%	15%	4%
Irish preferred enterprise from 2014 (5)	0	20%	20%	4%
Preferred income	0	20%	0%	20%
Approved tourism/agriculture 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%
Partnership distribution	0	0%	0%	0%
Other	0	0%	0%	0%

Explanations:

1. Corporate taxable income: Income from profit distributions or dividends originating from income produced or accrued in Israel, received directly or indirectly from another legal entity subject to corporate tax.
2. Overseas origin income is income produced or accrued abroad and not taxable in Israel.
3. Includes income from an approved tourist enterprise where the year of selection/operation is up to 2013.
4. Irish preferred enterprise with selection year up to 2013.
5. Irish preferred enterprise with selection year from 2014 and on.
6. Including income from an approved tourist enterprise where the year of selection/operation is from 2014 and on.
7. Approved or preferred enterprise that submitted a waiver notice by 30.6.2015, after corporate tax deduction where applicable.

7b. Dividend Distributed by a Foreign Resident Company

	Individuals	Companies	Foreign Residents
Dividend by foreign co.	25%	23%	0%

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

	% of Dividend	Individuals	Companies	Foreign Resident Cos.	Exempt Mutual Fund	Pension Fund
From capital gain, land, 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%	_____	_____	_____	_____	_____

Explanations:

1. Individuals include taxable mutual fund income and individual foreign residents.
2. For a pension, provident, or severance funds, as defined in the Income Tax Ordinance. Also includes foreign pension funds from a reciprocating state.
3. From real estate capital gain, except from sale of real estate held for short term, and also from the amount of depreciation expense.
4. Distribution out of income previously taxed by the REIT pursuant to section 64a4(e).

9. Effect of the Dividend Distribution on Convertible Securities:

- Company has **no convertible securities**
 - The dividend distribution **has no effect on convertible securities**
 - Effect of the dividend distribution on the convertible securities is as follows: _____
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10. Recommendations and decisions of the directors regarding the dividend distribution, pursuant to Regulation 37(a)(1) of the Securities Regulations (Periodic and Immediate Reports), 1970:

Download link to the original PDF report:

[Immediate report on dividend - November 2025 \(PDFUA, ISA\)](#)

Authorized signatories of the corporation:

#	Signatory Name	Position
1	Ilan Toker	Other Risk and Reporting Manager

Reporting signatory contact:

- Name: Yehonatan Galer
- Position: Legal advisor and company secretary
- Contact company: —

Addresses:

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Previous names of the reporting entity: ISRAS ISRAEL-RAASCO INVESTMENT COMPANY LTD

The above is a translation of a formal report originally filed in Hebrew. For legal purposes, the original Hebrew version shall prevail.