

MEGA OR HOLDINGS LTD

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Registration Number: 513257873

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 04/08/2025, it was decided to pay a dividend.
2. Record date (ex-date): 13/08/2025

Payment date: 25/08/2025

3. Payment details:
 - Dividend distributed by 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 %
1104488	MEGA OR HOLDINGS LTD	1.63700	NIS	NIS	_____	25	0

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

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

4. The total amount of 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: 2,744,175,826 NIS _____.
6. Dividend distribution approval process:

Board of Directors' decision dated 4.8.25

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 _____.

It is possible to update the final dividend amount per share 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 by an Israeli resident company from shares and financial instruments, excluding REIT funds.

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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%
Approved/benefited enterprise income (3)	0	15%	15%	15%
Benefited Irish enterprise income until 2013 (4)	0	15%	15%	4%
Benefited Irish enterprise income from 2014 (5)	0	20%	20%	4%
Preferred income	0	20%	0%	20%
Approved agricultural/tourism enterprise income (6)	0	20%	20%	20%
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.
- (2) Income originating overseas is income produced or accrued abroad and not taxed in Israel.

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(3) Including income from a benefited tourism enterprise with the selection/operation year up to 2013.

(4) Benefited Irish enterprise with selection year up to 2013.

(5) Benefited Irish 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 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

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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 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 1/21	1171727	Other: Following the dividend distribution, the exercise price of the employee option warrant as detailed in the immediate report dated 14.12.2020
Unlisted Warrants 07/22	1189091	Other: Following the dividend distribution, the exercise price of the employee option warrant as detailed in the immediate reports dated 14.07.2022, 24.07.2022, and 23.08.2022
Unlisted Warrants 01/23	1193911	Other: Following the dividend distribution, the exercise price of the officer option warrant as detailed in the immediate reports dated 9.1.2023 and 9.2.2023
Unlisted Warrants 08/23	1198670	Other: Following the dividend distribution, the exercise price of the officer option warrant as detailed in the immediate reports dated 24.05.2023 and 29.06.2023

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:

[Immediate Report Dividend Distribution August 2025 for ISA Report.pdf]

Details of authorized signatories on behalf of the corporation:

	Signatory Name	Position
1	Tzachi Nachmias	Other: Co-CEO and Director
2	Chaim Onplus	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. Staff 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

Short name: MEGA OR HOLDINGS LTD

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Previous names of the reporting entity:

Electronic reporter name: Levi Shani Chaya Position: Attorney, Company Secretary Employer company name:

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