

# MELISRON LTD.

MELISRON LTD.

Registration Number: 520037789

To: Israel Securities Authority To: Tel Aviv Stock Exchange Ltd. Form Number: T081 (Public)  
Sent via MAGNA: 14/08/2025 [www.isa.gov.il](http://www.isa.gov.il) [www.tase.co.il](http://www.tase.co.il) Reference: 2025-01-060425

## 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 13/08/2025, it was decided to pay a dividend.
2. Record date (ex-date): 21/08/2025

Payment date: 16/09/2025

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 %
323014	MELISRON LTD. Ordinary Shares	1.8885376	NIS	NIS	_____	25	0

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

Please 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.

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4. The total amount of dividend to be paid is: 90,000,000 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: 9,882,424,259 NIS \_\_\_\_\_.
6. Dividend distribution approval process:

Approval by the company's board of directors on 13.8.2025. For more details, see 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: If employee options are exercised, the dividend per share will be adjusted according to the company's issued and paid-up share capital up to two days before the record date.

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 dividend sources distributed from an Israeli resident company from shares and financial instruments, excluding REIT funds.**

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	% of Dividend	Individuals	Companies	Foreign Residents
Income subject to corporate tax (1)	100	25%	0%	25%
Income originating overseas (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 agricultural/tourism enterprise (6)	0	20%	20%	20%
Income from approved/preferred 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) 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.

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

**Explanation:**

(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 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: 0

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
Warrants	3230109	Other: Following the dividend distribution, the exercise price of the warrants will be adjusted in accordance with the company's managers' option plan.

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 approved the dividend distribution in the amount of 90,000,000 NIS as stated above, in accordance with the tests set forth in section 302 of the Companies Law, 1999, as detailed below:

"Profit Test" - According to the financial statements, the company's retained earnings as of 30.6.2025 amount to approximately 9.97 billion NIS;

"Solvency Test" - There is no reasonable concern that the distribution will prevent the company from meeting its existing and expected liabilities as they become due, inter alia, in light of the company's solid business base and its sources and uses plan as detailed and discussed at the board meeting held on 13.8.2025 as detailed below.

The board of directors approved the dividend distribution based on the company's financial statements as of 30.6.2025 (including events after the balance sheet date), as well as explanations provided by the company's management, and after the board examined the sources available to the company to meet its cash needs for its ongoing operations in the coming years, whether through its cash balances, the ongoing cash flow generated by its assets, its ability to raise credit from banking and non-banking sources (including considering the company's asset base and the value of its unencumbered assets) and the use of binding credit lines available to it and not yet utilized (if required), while examining the company's future cash flow and applying sensitivity tests to negative scenarios, its existing and expected obligations to third parties, the company's expectations regarding its future revenues, and its leverage forecasts for the coming years. The board found that the dividend distribution does not impair the stability of the company's capital structure, its compliance with its financial obligations and restrictions imposed on it, its liquidity position, or its ability to continue operating in its current business format, including its investment plans and the implementation of its strategy. Therefore, the board believes that there is no reasonable concern that the dividend distribution will prevent the company from meeting its existing and expected liabilities as they become due. The above is based solely on the company's intentions and assessments and constitutes forward-looking information as defined in the Securities Law, 1968 (including the company's analysis of its future cash flow, application of sensitivity tests to various negative scenarios, its existing and expected obligations to third parties, the company's expectations regarding its future revenues, and its leverage forecasts for the coming years). The company's assessments as stated above are based on the data currently available to it, but there is no certainty that these estimates will be fully or partially realized, as they depend on external factors over which the company has no control or limited influence.

**Authorized signatories on behalf of the corporation:**

#	Signatory Name	Position
1	Oren Hellinger	CFO
2	Inbal Zakai-Horev	Other: Head of Company Staff and Company Secretary

**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](#).

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Securities of the corporation are listed for trading on the Tel Aviv Stock Exchange

Short name: MELISRON

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Previous names of the reporting entity:

Electronic signatory name: Oren Hellinger Position: CFO

Employer company name:

Address: Aba Even Blvd 1, Herzliya, 46120 Phone: 09-9525525 Fax: 09-9525543 Email: [orenh@melisron.co.il](mailto:orenh@melisron.co.il)

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