

ONE SOFTWARE TECHNOLOGIES LTD

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 13/11/2025 a decision was made to pay a dividend.

2. Record Date (ex-date): 27/11/2025

Payment Date: 10/12/2025

3. Payment Details:

Eligible Security Number	Security Name	Dividend Amount per Security	Dividend Amount Currency	Payment Currency	Representative Rate for Payment Date	Individual Tax %	Corporate Tax %
161018	ONE Software Shares	0.6558791	ILS	ILS	_____	25	0

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

- 4. **Total amount of dividend to be paid:** 47,000,000 ILS
- 5. **Corporation's retained earnings after the distribution, as defined in Section 302 of the Companies Law, 1999:** 649,038,000 ILS
- 6. **Dividend approval procedure:** Attached

The above distribution does not require court approval under Section 303 of the Companies Law.

The final dividend amount per share is subject to changes due to the realization of convertible securities, if any, before the record date.

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

- 7. **Withholding tax rates as detailed below are for the purpose of withholding tax implementation by TASE members.**

7a. Dividend Sources Distribution by Israeli Resident Company (Shares and Financial Instruments except REIT)

Source of Income	% of Dividend	Individuals	Companies	Foreign Residents
Income subject to corporate tax (1)	100	25%	0%	25%
Income from overseas (2)	0	25%	23%	25%
Income from approved/preferred enterprises (3)	0	15%	15%	15%
Approved Irish enterprise up to 2013 (4)	0	15%	15%	4%
Approved Irish enterprise since 2014 (5)	0	20%	20%	4%
Preferred income	0	20%	0%	20%
Income from approved tourist/agricultural enterprise (6)	0	20%	20%	20%
Approved/preferred enterprise with waiver notification (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

Explanation:

- (1) Income subject to corporate tax - includes profit distributions or dividends derived from income realized or generated in Israel received directly or indirectly from another corporation liable to corporate tax.
- (2) Income from abroad - income realized or generated abroad and not taxed in Israel.
- (3) Including income from a preferred tourist enterprise with election/start year up to 2013.

- (4) Irish preferred enterprise with election year up to 2013.
- (5) Irish preferred enterprise with election year from 2014 onward.
- (6) Including income from a preferred tourist enterprise with election/start year from 2014 onward.
- (7) Approved/preferred enterprise that submitted a waiver notice by 30.6.2015, after being subject to corporate tax.

7b. Dividend Distributed by Foreign Resident Company

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

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

Description	% of Dividend	Individuals (1)	Companies	Foreign Resident Companies	Tax-exempt Fund	Pension Fund (2)
Capital appreciation, capital gain, or depreciation (3)	0	25%	23%	23%	0%	0%
Other taxable income (e.g. rent)	0	47%	23%	23%	23%	0%
Income from income-producing real estate for housing	0	20%	20%	20%	0%	0%
Income taxed at the fund (4)	0	25%	0%	25%	0%	0%
Extraordinary income	0	70%	70%	70%	60%	70%
Other	0	0	0	0	0	0
Weighted withholding tax rate	100%	0	0	0	0	0

- (1) Individuals – including taxed mutual funds, individual foreign residents.
- (2) Pension fund for retirement, provident, or compensation as defined in the Income Tax Ordinance, and foreign pension or provident fund resident in a treaty country.
- (3) Capital appreciation or capital gain, except for the sale of real estate held for a short period, as well as depreciation expenses.
- (4) Distribution from income taxed at the fund under Section 64A4(e).

8. **Number of the corporation's dormant securities not entitled to a dividend and requiring a waiver letter for dividend payment:** 297,440

9. **Effect of dividend distribution on convertible securities:**

Security Name	Security Number	Remarks
ONE UP 06/21	1610211	Other - Exercise price adjusted according to company's option plan rules
ONE UP 09/22	1190370	Other - Exercise price adjusted according to company's option plan rules

10. **Directors' recommendations and decisions regarding the dividend distribution under Regulation 37(a)(1) of the Securities Regulations (Periodic and Immediate Reports), 1970:**

Attached file: ONE_Q3_DIV_isa.pdf

Authorized signatories on behalf of the corporation:

No.	Name	Position
1	Uri Enoch	CFO

Explanation: According to Regulation 5 of the Securities Regulations (Periodic and Immediate Reports), the report must be signed by authorized signatories on behalf of the corporation. Staff position on the matter can be found on the Authority's website: [Click here](#).

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- **Former Names:** ONE SOFTWARE TECHNOLOGIES (O.S.T) LTD, Direct Computing Software Ltd.

Electronic Reporter Name: Herman Yaakov **Position:** Accountant **Employer:** ONE SOFTWARE TECHNOLOGIES LTD

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

Form Update Structure Date: 21/10/2025

This is a translation of the immediate report as published on the Israeli Securities Authority MAGNA system. All images in the original document are omitted in this translation as none were provided in the source.