

2026-01-01

Partner Communications Ltd.

(the "Company")

Date: January 1, 2026

To:Israel Securities Authority www.isa.gov.il

To:Tel Aviv Stock Exchange Ltd.www.tase.co.il

Nature of the Event: Tax Assessments Based on Best Judgment

The Company hereby announces that it has received tax assessments based on best judgment, according to Section 145(a)(2)(b) of the Income Tax Ordinance (New Version), 1961, for the years 2020-2023 (hereinafter: the "Assessment"). According to the Assessment, it was determined that the Company is required to pay additional tax in the amount of approximately NIS 185 million (including interest and linkage differentials as of the date of issuance of the assessment).

The main issues for which the additional tax payment is required concern the tax position adopted by the Company regarding the estimated useful life of certain fixed assets¹, as well as the manner of spreading the recognition of expenses in respect of customer acquisition costs.

The Company disputes the position of the Tax Authority and is of the opinion, based on its professional advisors and relying on facts and analyses, including interpretations of tax laws, that it has good arguments against the position of the Tax Authority as described above, and therefore intends to file an objection to the assessment within the timeframes prescribed by law. At this preliminary stage, it is not possible to assess the results of the objection process and the tax liability.

It should be clarified that, in the Company's assessment, these assessments are not expected to have material effects on the income statement, but they may have material effects on the balance sheet items and on the cash flows of the Company.

The possible effects on the income statement, balance sheet items and the Company's cash flows constitute forward-looking information as defined in the Securities Law, based on the Company's estimates as of this date. These estimates may not materialize, in whole or in part, or may materialize in a manner different than anticipated.

With respect,

Partner Communications Ltd.

Signed by: Miri Tkotiel, Chief Financial Officer

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For further information regarding the tax position, see section 8 of the board of directors' report in the company's quarterly report for the third quarter of 2025, as published by the company on November 23, 2025 (reference number: 2025-01-090500). As detailed therein, regarding the aforementioned tax position, the company received an income tax refund in 2024 and 2025 (for the 2022 and 2023 tax years, respectively) in the amount of approximately NIS 34 million and approximately NIS 28 million (the amounts include interest and linkage), respectively. These tax refunds were recognized against the balance of payables.