

REIT 1 Ltd.

REIT 1 LTD

Number in the Registrar: 513821488

To: Israel Securities Authority To: Tel-Aviv Stock Exchange Ltd. T121 (Public) Transmitted by MAGNA: 30/03/2026
www.isa.gov.il www.tase.co.il Reference number: 2026-01-029357

Immediate report for general material information

Explanation: Do not use this form when there is a form adapted to the reported event.

This reporting form is intended for material reports for which there is no suitable dedicated form.

Results of an offering must be reported on T20 and not on this form.

Report on rating of BONDS or rating of a corporation must be submitted using Form T125.

Nature of the event: Amendment to the Income Tax Ordinance - Real Estate Investment Funds

Reference numbers of previous reports on the subject: _____, _____, _____.

REIT 1 Ltd. (hereinafter: "the Company") is honored to announce that on March 30, 2026, an amendment was approved to Chapter Two 1 of the Income Tax Ordinance ("the Amendment"), which deals with the taxation of real estate investment funds ("REIT funds"). The Amendment includes provisions intended to allow the REIT funds to hold a higher percentage of real estate that is in stages of construction, while maintaining balancing mechanisms that will ensure that the main activity of the REIT funds will remain long-term holding and leasing. Prior to the Amendment, the development limit that was set in the Ordinance allowed the REIT funds to hold only a very limited percentage of non-income-generating assets (5%) of their total assets, a limitation that made it difficult for the REIT funds to establish new assets by themselves and restricted their possibilities for organic growth. The Amendment will allow the REIT funds to invest in real estate that is in stages of development, planning or construction, as part of their ongoing activity, on a significantly larger scale, of up to 20% of their total assets. In the Company's estimation, the Amendment opens up for it possibilities to execute transactions that were not possible prior to the Amendment.

Attached file _____

The Company *is not* a shell company as defined in the TASE Regulations

The date on which the corporation first became aware of the event: 30/03/2026At: 03:00

Details of the signatories authorized to sign on behalf of the corporation:

	Name of signatory	Position
1	Shmuel Rofe	Chief Executive Officer _____
2	Aviram Banasuli	Chief Financial Officer _____

Explanation: According to Regulation 5 of the Securities Regulations (Periodic and Immediate Reports) 1970, a report submitted pursuant to these Regulations shall be signed by those authorized to sign on behalf of the corporation. The Staff's position on this matter can be found on the ISA website: [Click here](#).

Reference numbers of previous documents on the subject (the mention does not constitute incorporation by reference):

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

Date of last update of form structure:
06/08/2024

Short name: REIT 1

Address: HaNechoshet 6 , Tel Aviv69710 Telephone: 03-7686700 , Fax: 03-7686710

Email: reit1@reit1.co.il Company website:www.Reit1.co.il

Previous names of reporting entity:

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Name of electronic reporter: Banasuli Aviram Position: Chief Financial Officer Name of employing company: -
Address: HaNechoshet 6 , Tel Aviv 69710 Telephone: 03-7686700 Fax: 03-7686710 Email: aviram@reit1.co.il