

FIRST INTERNATIONAL BANK OF ISRAEL LTD

Number at the Registrar: 520029083

To: Securities Authority
www.isa.gov.il

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

T081 (Public)

Broadcast in Manga: 28/05/2024

Reference: 2024-01-055188

Immediate Report on Distribution of Dividends in Cash on Securities
Rule 37 (a) of the Securities Regulations (Periodic and Immediate Reports), 5730-1970

1. We would like to report that on 28/05/2024 it was decided to pay a dividend on the company's securities.
2. The total amount of the dividend to be paid is: *NIS 228,000,000* _____.
3. The balance of the corporation's profits as defined in section 302 of the Companies Law, 5759-1999, after the distribution that is the subject of this report, amount to: *NIS 11,371,000,000* _____
4. Procedure for approving the distribution of the dividend:

See section 10 below

The aforementioned distribution is approved by the court in accordance with section 303 of Companies Law *No*

5. The effective date (date of establishment): *05/06/2024*
X day: *05/06/2024*
Date of payment: *17/06/2024*

6. Payment details:

- A dividend distributed by a company that is a resident of Israel (composition of dividend sources and tax rates see section 7a)
- A dividend distributed by a real estate investment fund (composition of dividend sources and tax rates see section 7c)

Eligible securities no.	Name of security	Dividend amount per security	Dividend amount currency	Payment currency	Representative rate for payment for	% Personal Tax	% Corporate Tax
593038	Ordinary share of 0.05 NIS par value	2.2724998	NIS	NIS	_____	25	0

- A dividend distributed from a foreign resident company (tax rates see section 7b)

1							
Number of security	Name of security	Gross amount per security	Currency Amt.	% tax abroad	% tax in treaty	Personal tax balance to be deducted in Israel %	Corporate tax balance to be deducted in Israel %
		Amount to be paid in Israel per security	Payment currency	Representative rate for payment for		Actual personal tax rate in Israel %	Actual corporate tax rate in Israel %

The amount of the dividend to be paid must be specified with an accuracy of up to 7 digits after the decimal point for payment in NIS and up to 5 digits after the decimal point in the case of payment in another currency.

Is the amount of the dividend per security final *Yes*

The dividend amount per security is subject to changes due to:

7. The withholding tax rates listed below are for the purpose of withholding tax by members of the securities exchange.

7a. The composition of the sources of the dividend distributed from a company domiciled in Israel from stocks and financial instruments with the exception of a REIT fund.

	% of the dividend	Individuals	Companies	Foreign residents
Income subject to corporate tax (1)	100	25%	0%	25%
Income from abroad (2)	0	25%	23%	25%
Income from approved/benefitted enterprises (3)	0	15%	15%	15%
Income from Ireland track benefitted enterprise until 2013 (4)	0	15%	15%	4%
Income from Ireland track benefitted enterprise from 2014 (5)	0	20%	20%	4%
Preferred income	0	20%	0%	20%
Income from tourism/agricultural approved enterprise (6)	0	20%	20%	20%
Income from approved/benefitted enterprise that submitted a waiver notice (7)	0	15%	0%	15%
Distribution classified as capital gain	0	25%	23%	0%
Distribution by participation units	0	0	0	0
Other	0	0	0	0

Explanation:

(1) Income subject to corporate tax - the income from the distribution of profits or from dividends derived from income made or generated in Israel received directly or indirectly from another person subject to corporate tax.

(2) Income originating abroad is income that was made or generated from abroad and was not taxed in Israel.

(3) Including income from a tourism benefitted enterprise and the year of selection/operation is until 2013.

(4) The Ireland track benefitted enterprise, whose year of selection is until 2013.

(5) The Ireland track benefitted enterprise, whose year of selection is from 2014 onwards.

(6) Including income from a tourism benefitted enterprise and whose year of selection/operation is from 2014 onwards.

(7) An approved or benefitted that submitted a waiver notice until 30.6.2015, after the corporate tax owed was deducted from it.

7b. A dividend distributed from a foreign resident company

	Individuals	Companies	Foreign residents
Dividend distributed from a foreign resident company	25%	23%	0%

7c. A dividend distributed by a real estate investment fund

	% of dividend	Individuals (1)	Companies	Foreign resident companies	Exempt trust fund	Provident fund (2)
Real estate appreciation, capital gain and depreciation (3)		25%	23%	23%	0%	0%
Other taxable income (such as: rent)		47%	23%	23%	23%	0%
From yielding real estate for rental housing purposes		20%	20%	20%	20%	0%
Income taxed by the fund		25%	0%	25%	0%	0%
Irregular income		70%	70%	70%	60%	70%
Other						
Weighted withholding tax %	100%					

(1) Individuals - including income of a taxable trust fund, foreign resident individuals.

(2) Provident fund for annuity or rewards or compensation as defined in the Income Tax Ordinance as well as a foreign provident fund or pension fund that is a resident of a reciprocal country.

(3) Real estate appreciation or capital gain, except from the sale of real estate held for a short period, as well as from income in the amount of depreciation expenses.

(4) Distribution from income taxed by the fund in accordance with section 64a4 (e).

8. The number of dormant securities of the corporation that are not entitled to dividend payment and for which a waiver letter must be produced to receive the dividend payment _____

9. The effect of the dividend distribution on convertible securities:

- The company has no convertible securities
- The distribution of the dividend has no effect on the convertible securities
- The effect of the dividend distribution on the convertible securities is as follows:

Name of security	Number of security	Notes
_____	_____	_____

10. The directors' recommendations and decisions in connection with the distribution of the dividend in accordance with Regulation 37(a)(1) of the Securities Regulations (periodic and immediate reports), 57301970:

[Dividend-28-5-24 isa.pdf](#)

The details of the signatories authorized to sign on behalf of the corporation:

Name of signatory	Role
1 <u>Nachman Nitzan</u>	<i>Other</i> Vice President, Head of the Chief Accounting Division
2 <u>Aviad Biller, Adv.</u>	<i>Company Secretary</i>

Explanation: According to regulation 5 of the Regulations on Periodic and Immediate Reports (5730-1970), a report submitted according to these regulations will be signed by those authorized to sign on behalf of the corporation. A faculty position on the matter can be found on the Authority's website: [click here](#).

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

The corporation's securities are listed for trading on the Tel Aviv Securities Exchange

Date of updating the form structure: 07/05/2024

Abbreviated name: international

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Previous names of reporting entity:

Electronic reporter name: Biller Aviad Position: Attorney, General Secretary Name of employing company:

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