

ASX release

4 June 2025

Change in Presentation Currency

Way2Vat Limited (“Way2Vat” or the “Company”) advises that it has voluntarily changed its presentation currency from United States Dollars (**USD**) to Australian Dollars (**AUD**) in accordance with AASB 108 *Accounting Policies* and International Accounting Standards 21 *The Effects of Changes in Foreign Exchange Rates (IAS 21)* which allows for an entity to present its financial statements in any currency, so long as it is translated in accordance with IAS 21.

Considering that Way2Vat is listed on the ASX, the Board of Directors believes that transitioning the presentation currency will provide investors and stakeholders with a clearer and more consistent understanding of Way2Vat’s performance over time.

Consequently, the Company will adopt AUD as its presentation currency for future quarterly reports, half-year and full-year financial reports. This change will be effective starting from the half-year financial reporting ending on 30 June 2025, with the aim of submitting the report to the ASX no later than 29 August 2025.

Additionally, restated historical financial data will be included in all future financial reports for comprehensive purposes.

ENDS

Authorised for release to the ASX by the Company Secretary, Emily Austin.

For more information, please contact:

Amos Simantov

W2V Founder & CEO

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ONE CLICK TO CLAIM

Forward Looking Statements

This report may contain forward-looking information which is based on the assumptions, estimates, analysis, and opinions of management and engaged consultants made in light of experience and perception of trends, current conditions and expected developments, as well as other factors believed to be relevant and reasonable in the circumstances at the date that such statements are made, but which may prove to be incorrect.

Assumptions have been made by the Company regarding, among other things: the price of coking coal, the timely receipt of required governmental approvals, the accuracy of capital and operating cost estimates, the completion of a feasibility studies on its exploration and development activities, the ability of the Company to operate in a safe, efficient and effective manner and the ability of the Company to obtain financing as and when required and on reasonable terms. Readers are cautioned that the foregoing list is not exhaustive of all factors and assumptions which may have been used by the Company.

Although management believes that the assumptions made and the expectations represented by such information are reasonable, there can be no assurance that the forward-looking information will prove to be accurate.

Forward-looking information involves known and unknown risks, uncertainties, and other factors which may cause the actual results, performance, or achievements of the Company to be materially different from any anticipated future results, performance or achievements expressed or implied by such forward-looking information. Such factors include, among others, the actual market price of coking coal, the actual results of current exploration, the actual results of future exploration, changes in project parameters as plans continue to be evaluated, as well as those factors disclosed in the Company's publicly filed documents. Readers should not place undue reliance on forward-looking information.

About Way2VAT

Way2VAT is a global fintech leader in automated VAT/GST claim and return solutions in over in 40 countries and in over 20 languages, serving hundreds of enterprise businesses worldwide. Way2VAT owns and operates a patented artificial intelligence technology that powers the world's first fully automated, end-to-end VAT reclaim platform.

Established in 2016, Way2VAT is headquartered in Tel Aviv with offices in the United Kingdom, Spain and Romania and has over 70 employees.

It is used by more than 409 global enterprise companies.

www.way2vat.com