



One Vision. Four Pillars.  
**The Era of eW2V Begins.**

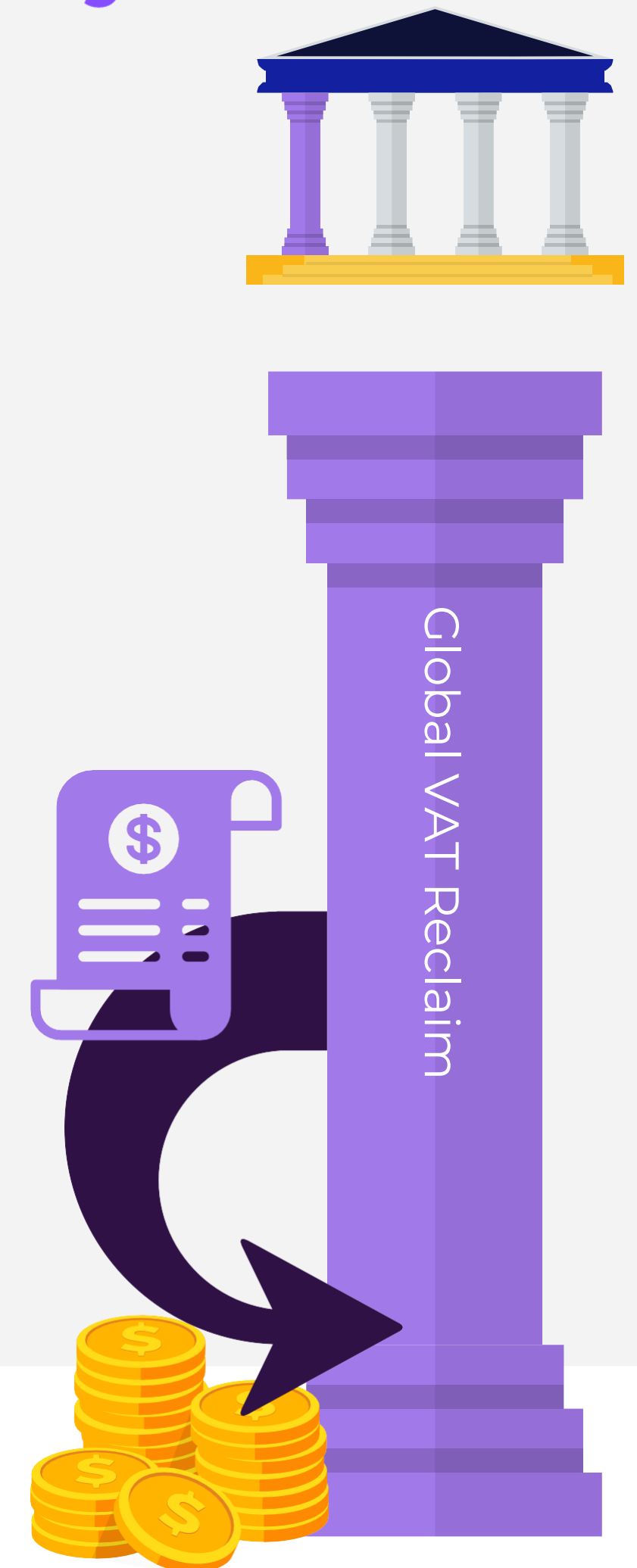


# The Four Pillars Growth Strategy



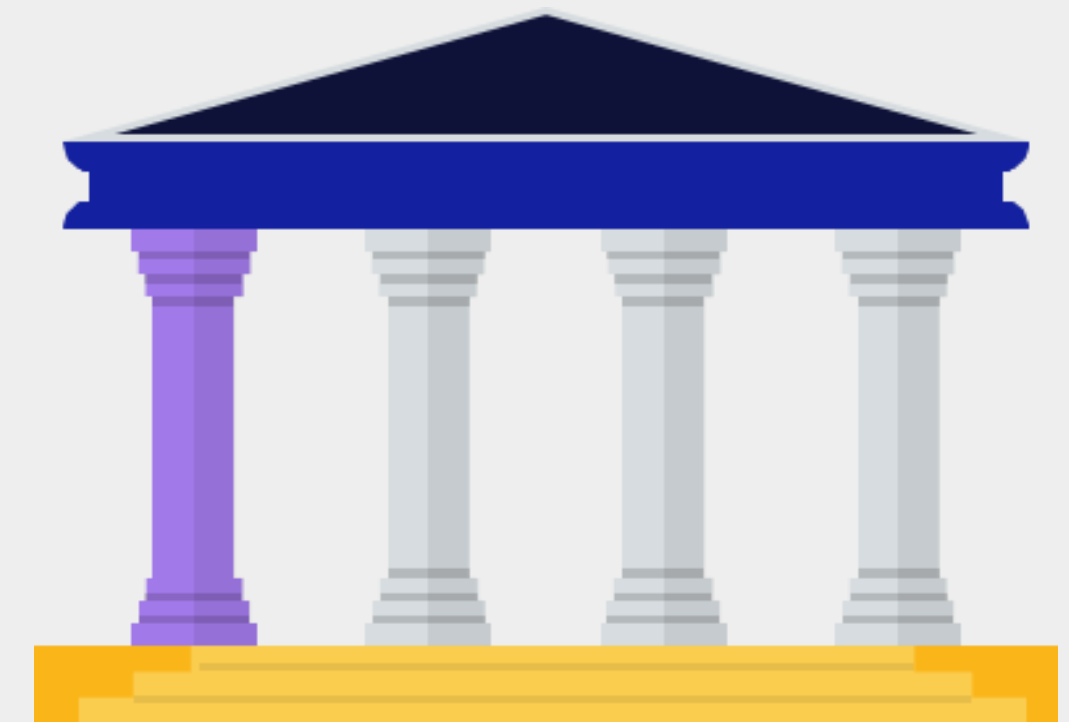
# Strong December Quarter Finishes FY25 In Style

- A strong December quarter has ensured that Way2VAT will achieve its revenue growth targets of circa 40% per annum
- New client signings in Q4 are estimated to add A\$1.3M in Annual Contracted Revenue, representing 7 significant contracts (Excluding the RBC VAT acquisition)
- RBCVAT integration is proceeding as planned, both operationally and financially
- RBCVAT on track to achieve 100% of expected Revenue and Profit for the first 90 days (Q425)



## — Significant Efforts Being Expended on Cash Collection

- Cash collection in the business will increase significantly compared to Q3/25 given the earnings accretive acquisition of RBCVAT
- The delays in the collection from certain Tax Authorities continues to exist however the situation is improving
- The gross margin for the consolidated business remains at ~85%
- 2026 will see continued efforts expended to identify acquisition targets in Europe that can further improve overall cash flow and profitability



## What We've Built

# The Second Pillar: AP AI Real Time Invoice Compliance Validation



Validates invoices before ERP booking



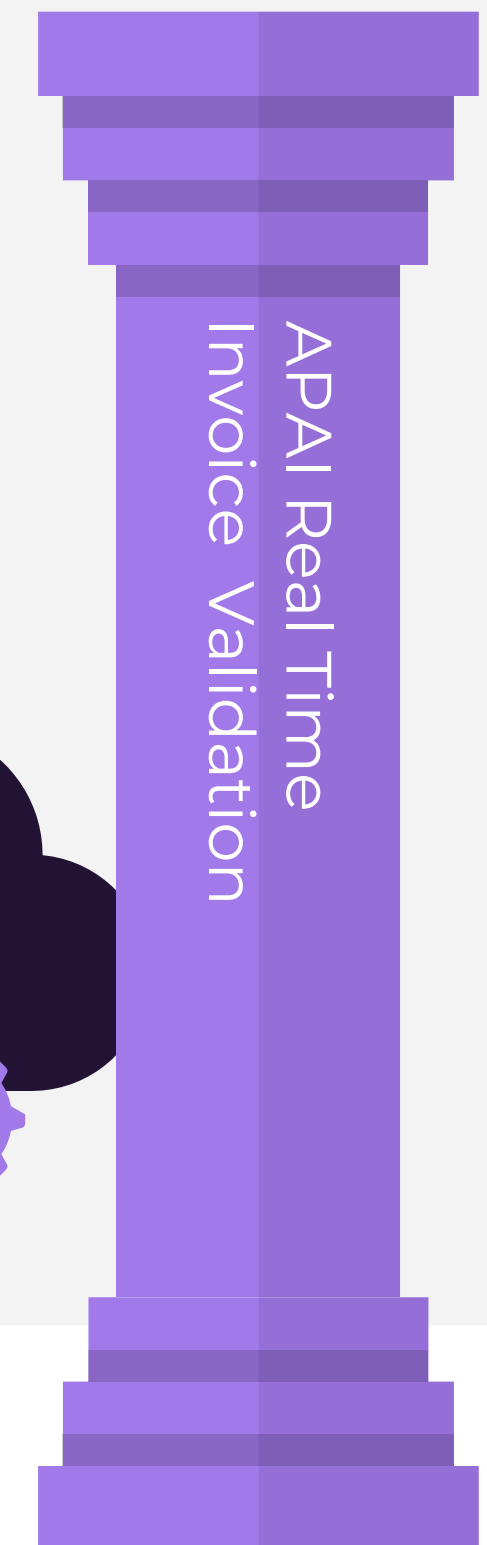
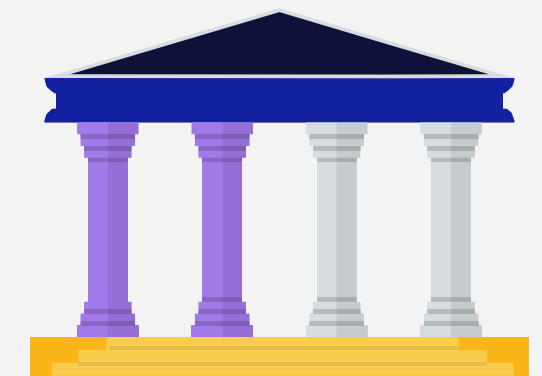
Identifies reclaimable, non-compliant, and at-risk invoices and data



Checks in accordance with VAT & invoicing rules with full audit traceability

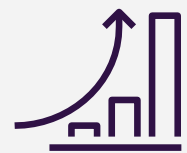


Patented AI technology trusted by global enterprises



## What's Next - Becoming a One-Stop Shop

# The Third Pillar: **VAT Compliance Services (Via M&A)**



Scaling invoice compliance validation and VAT reclaim



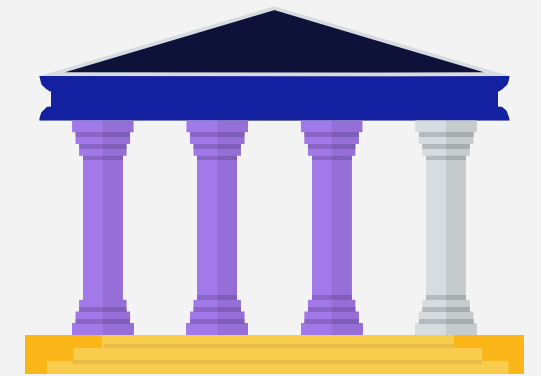
Adding Big-4 grade consultancy via strategic acquisitions



Launching VAT compliance services: registration, filings, audit support

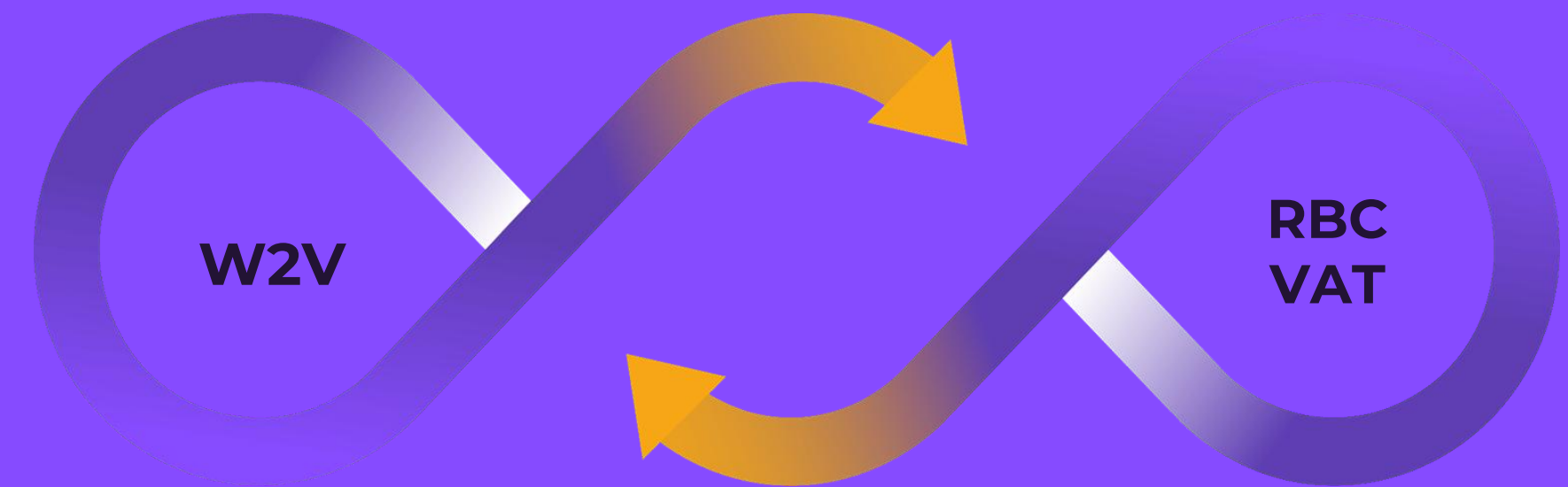


M&A strategy enables regional specialization and service scalability



# RBCVAT

## Post Acquisition



## — RBC Integration with WAY2VAT the 3<sup>rd</sup> pillar

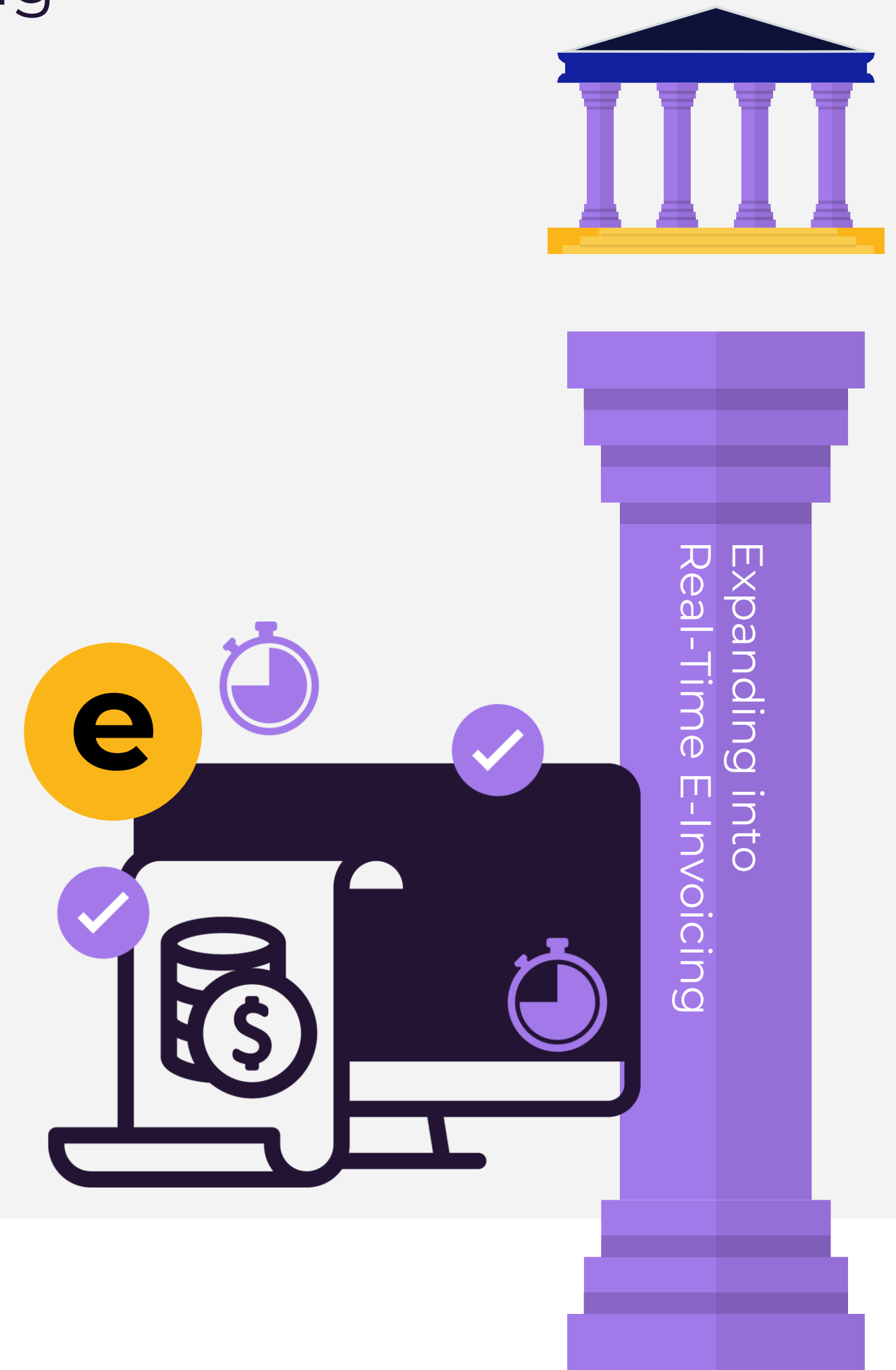
- Reading/London offices merged, one team in one office in Reading
- Salesforce project for RBCVAT will be finished this year
- The implementation of the APAI product in RBCVAT is ongoing and creating efficiencies
- Cross-selling opportunities are progressing well, with 3 new contracts signed as a result.
- New website and LinkedIn page are implemented at [www.rbcvat.com](http://www.rbcvat.com)
- Sharing resources between companies rather than recruiting new employees



Entering the high-demand market of e-invoicing

## The Fourth Pillar: **Expanding into Real-Time E-Invoicing**

- Companies are racing to adopt e-invoicing technology due to new mandatory requirements across the globe which look to solve issues around VAT fraud
- Integrates with VAT compliance
- Seamless integration with AP/AR and reclaim modules
- Enables real-time invoice exchange, validation, and compliance reporting



Entering the high-demand market of e-invoicing

## E-Invoicing Is Becoming **Mandatory** Around the World

- As of May 2025, e-invoicing is mandatory in many countries across the EU and beyond
- Requirements vary by country
- Regulatory pressure is accelerating digital transformation in tax reporting



### Europe



### Asia-Pacific



### Americas



## — Significant Growth Opportunity

**From a \$20B to \$187B TAM (\$USD)**

**\$20B**

VAT Reclaim: \$20B  
goes unclaimed  
annually (BTN Europe)

**\$58.5B**

E-Invoicing:  
\$58.5B by 2032 (IMARC)

**\$17.2B**

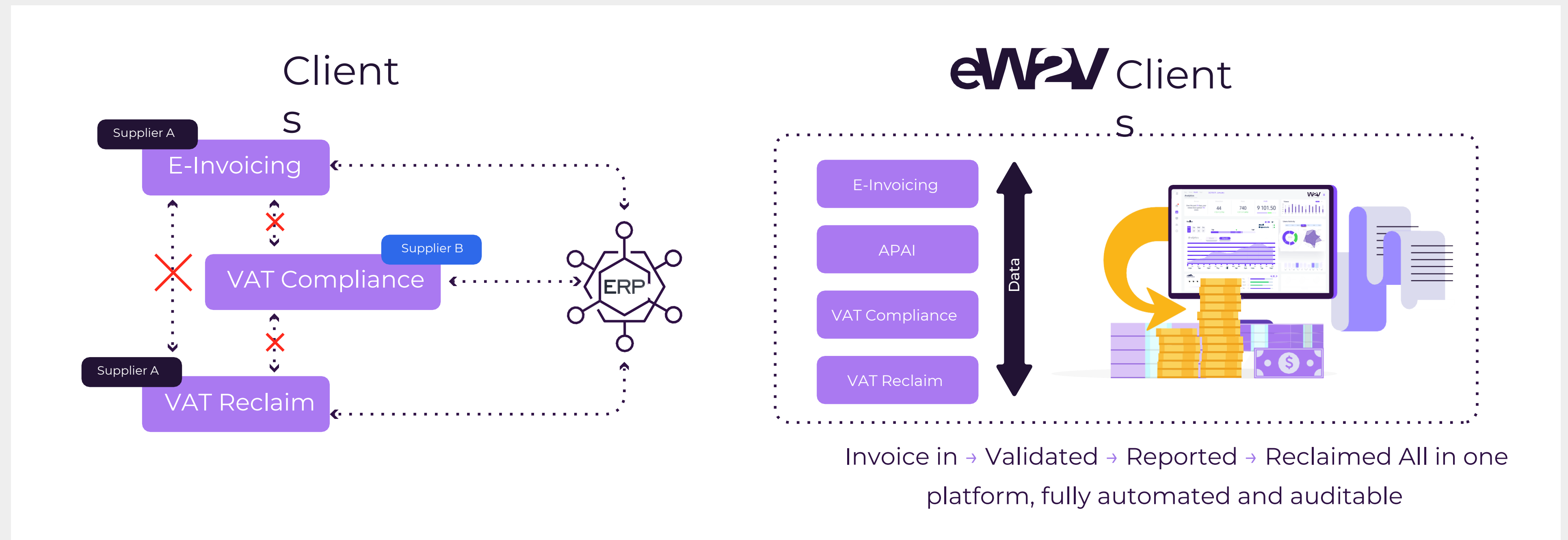
Invoice Validation &  
VAT Compliance Tech:  
\$17.2B by 2033 (FMI)

**\$91.5B**

VAT Advisory Market:  
\$91.5B by 2030  
(Straits Research)

# How It Works - The Connected Compliance Platform

## The Engine Behind Real-Time Tax Control



# Let's Talk

Be Part of the VAT Transformation

Amos Simantov – CEO  
amos@way2vat.com



[www.way2vat.com](http://www.way2vat.com)