



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



— We are executing a rigorous business plan to expedite profitability.

- Building the world's leading Digital Tax Processing company
- Our products are based on advanced technology and are built for the AI age. A proven competitive advantage!
- **2026 will mark an inflexion point in the execution of the business plan, accelerating the move to profitability.**

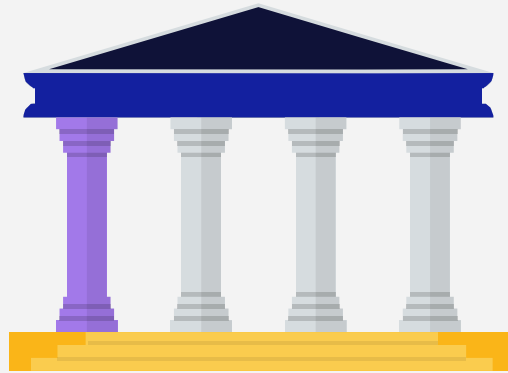


The Four Pillars Growth Strategy



What We've Built

The First Pillar: **Global VAT Reclaim**



A\$125M

VAT reclaimed
in four years

+1M

invoices processed
per month

+40

Coverage in 40+
countries

500

Enterprise clients
(W2V and Devoluiva)

Y22, Y25

Acquired **DevoluVA**
In **Y22**, expanded VAT
reclaim into Spain. **In Y25**
Acquired **RBCVAT** in
London to expand the VAT
consultancy & compliance
presence in Europe

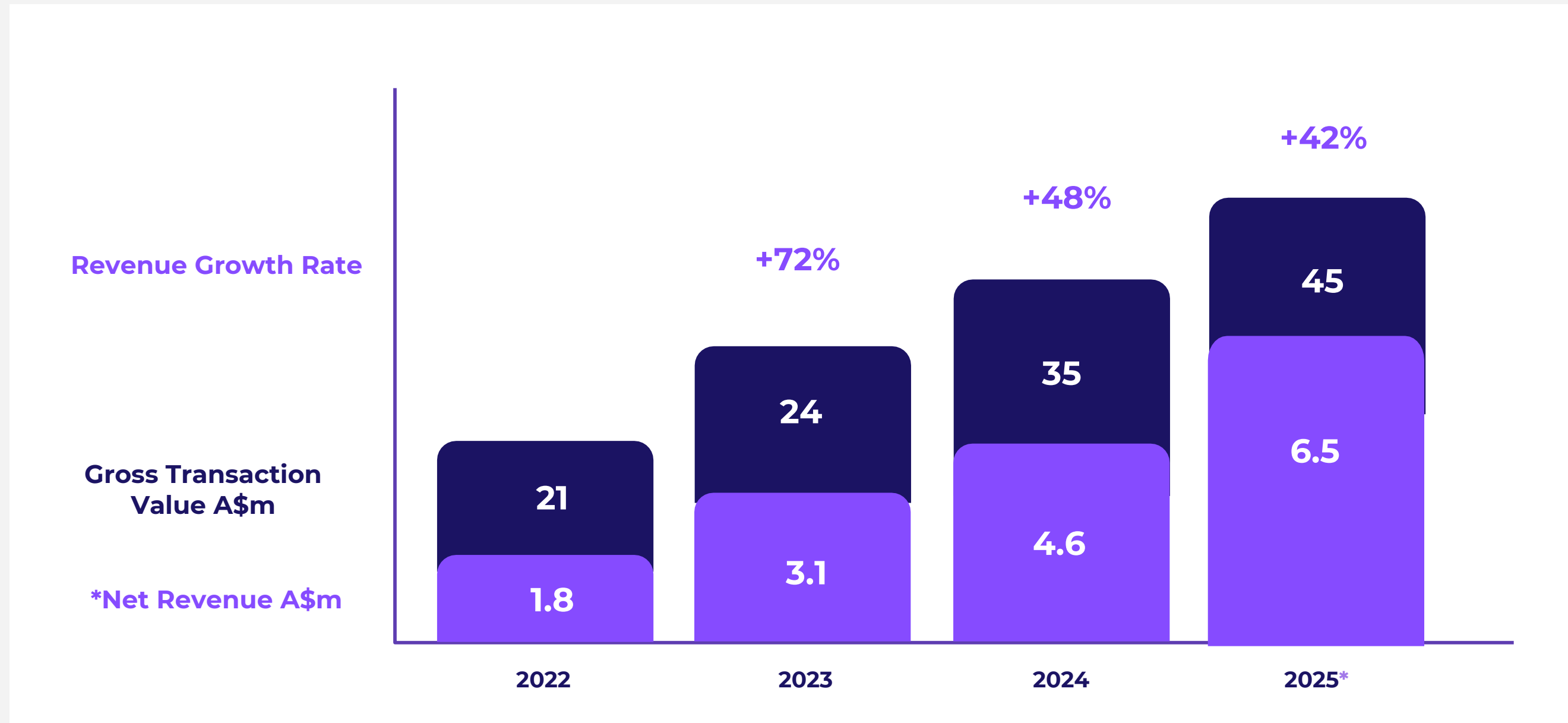
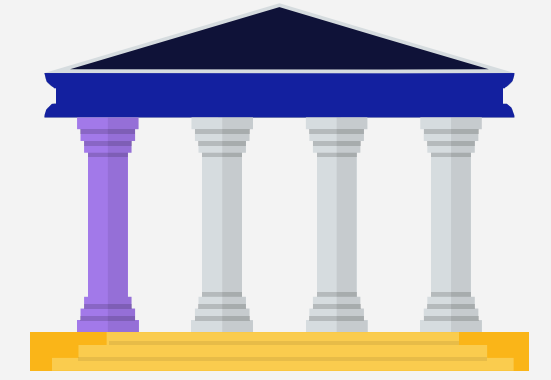
AI tech

Built on patented
AI tech, **with 7 registered
patents**, trusted for
automation + accuracy



What We've Built

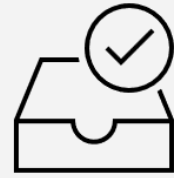
The First Pillar: Global VAT Reclaim



*Unaudited numbers for FY2025



FY25 – Driving Organic, Scalable Growth



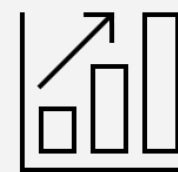
Robust Growth in Accounts Receivable

Accounts receivable stand at \$6.5m, with a large portion receivable from government tax authorities.



Revenue Growth Continues

Revenue of A\$6.5m, up +42% year on year, driven by new clients and increased volume from existing clients.



82% Gross Profit

The Gross profit in FY25 represents an 82% margin (18% COGS), highlighting the platform's scalability.



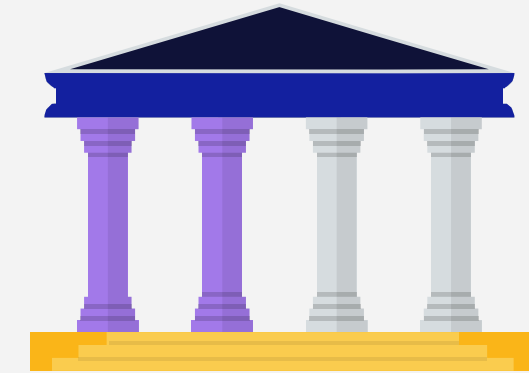
Positioned for Cashflow Breakeven

With the combination of margin strength and a leaner cost base, W2V is steadily narrowing the gap to breakeven and is well positioned to achieve sustainable positive cashflows as revenues continue to grow.

What We've Built

The Second Pillar:

APAI Real Time Invoice Compliance Validation



Validates invoices before ERP booking



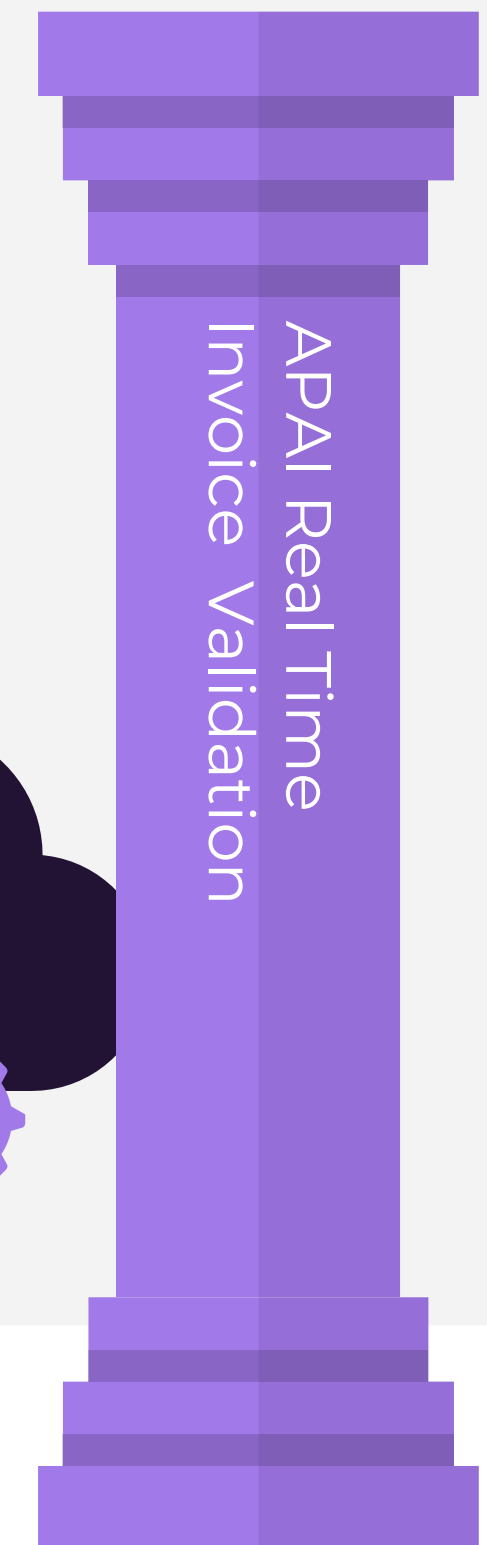
Checks in accordance with VAT & invoicing rules with full audit traceability



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



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



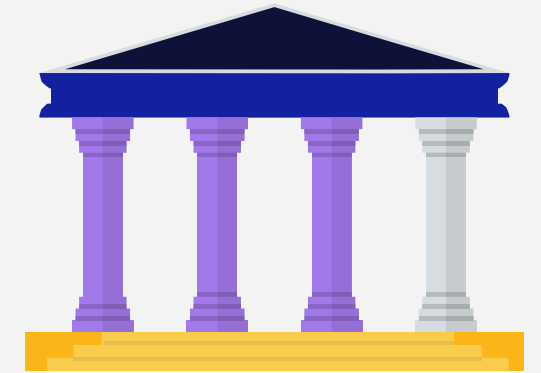
Adding Big-4 grade consultancy via strategic acquisitions



Launching VAT compliance services: registration, filings, audit support



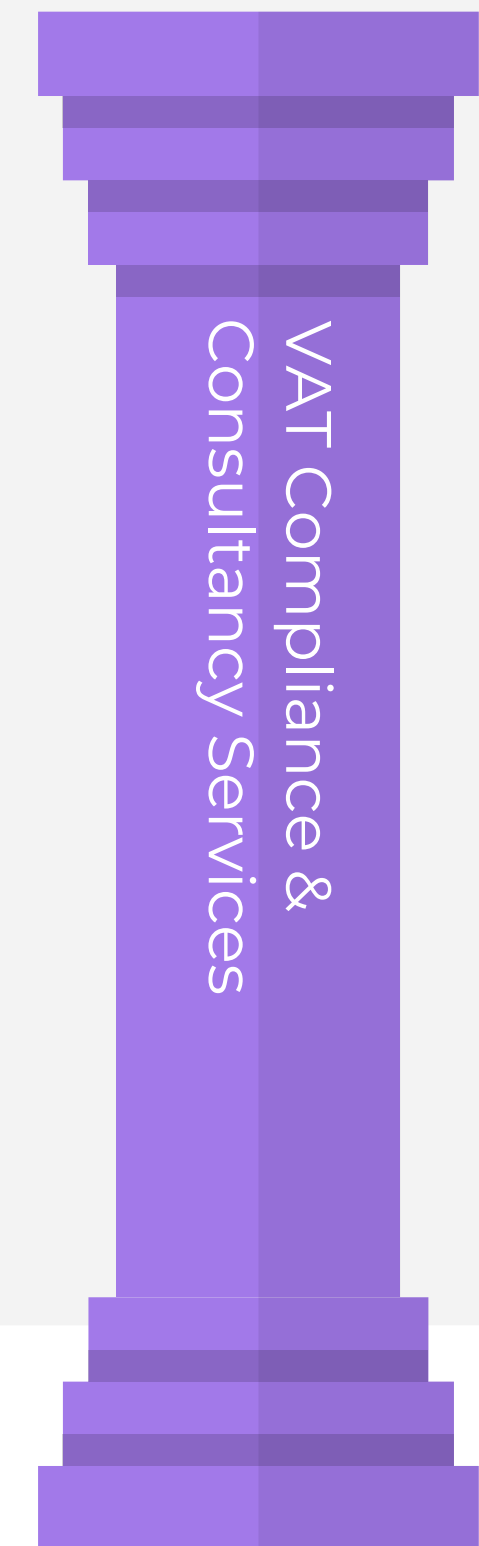
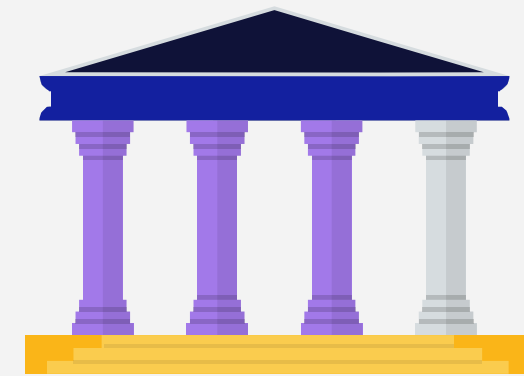
M&A strategy enables regional specialization and service scalability



What's Next - Becoming a One-Stop Shop

VAT Compliance Services – the M&A Opportunity

- W2V has always been transparent on its desire to grow both organically and by acquisition
- The Devoluiva acquisition has provided critical acquisition learnings and experience to build from
- The recent RBC acquisition is an example of our roll up strategy, delivering an earnings accretive outcome and adding a vast customer base for transition to Way2VAT's technology platform
- European VAT reclaim industry is very fragmented - many small to medium sized compliance service firms exist, with good client numbers but outdated or virtually no technology
- W2V technology will provide strong synergy opportunities for enhanced revenue recovery and cost of processing for clients
- Acquisition of high-quality providers is a lower-risk and faster entry for W2V into this key strategic area, retaining key staff and client tax knowledge
- Acquisitions will provide strong cross-sell opportunity for other W2V services in time
- W2V has actively identified several firms that would be a good fit and has engaged in acquisition communications with a small selection

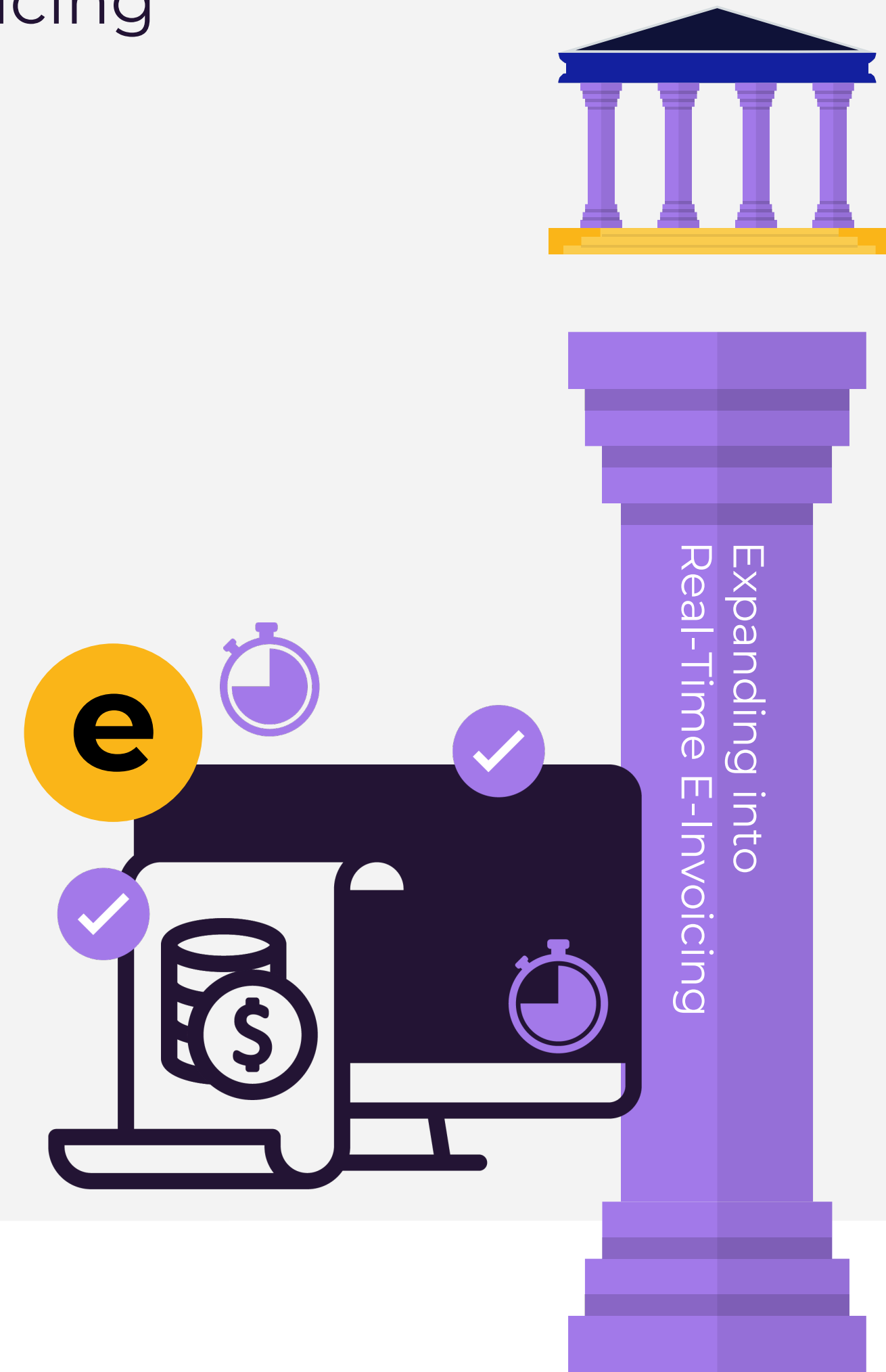


Entering the high-demand market of e-invoicing

The Fourth Pillar:

Expanding into Real-Time E-Invoicing

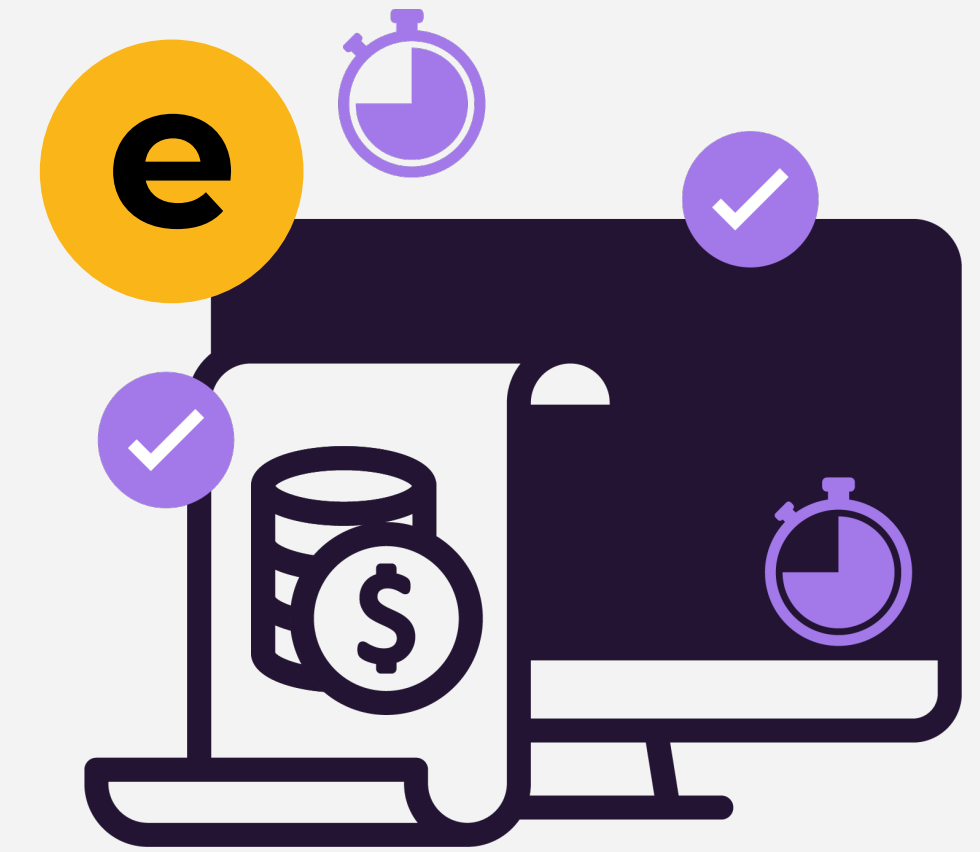
- Companies are racing to adopt e-invoicing technology due to new mandatory requirements across the globe which look to solve issues around VAT fraud
- Integrates with VAT compliance
- Seamless integration with APAI and reclaim modules
- Enables real-time invoice exchange, validation, and compliance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



Entering the high-demand market of e-invoicing

E-Invoicing in Asia **Developing Rapidly**



Singapore – Peppol BIS Billing 3.0 as an extension of European Peppol BIS 3.0 (GST specific provisions and changes, May 2025 introduction); B2B e-Invoicing mandatory for all new voluntary GST registrants as of 01/04/2026

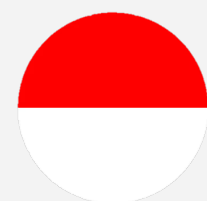


Malaysia – 2024 phased rollout of MyInvois, but delayed in Jan 2026 for the 4th wave of taxpayers (annual sales RM 1 – 5 million)



India – GST 2.0 digital compliance revolution (automated refunds of GST, e-invoicing and automatic 2B reconciliations, digital registrations, data-driven audits and analytics)

Other, selected, country information:



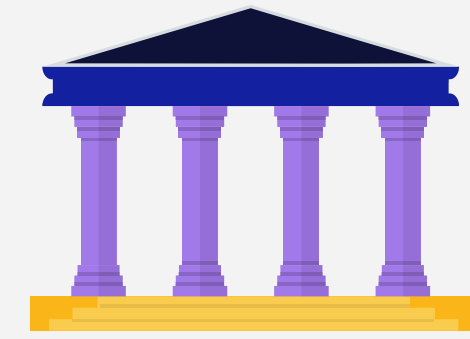
Indonesia – e-Faktur replaced with Coretax platform in 2025



Philippines – ongoing e-invoicing pilot extended from March to December 2026



Sri Lanka – 2027 e-invoicing rollout expected



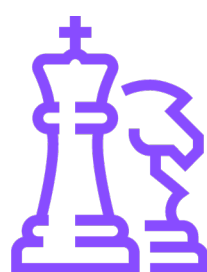
— We are the only vendor in the WW market offering a single platform across 4 product lines.

	Global VAT Reclaim	APAI Real Time Invoice Validation	VAT Compliance Services	Expanding into Real-Time E-Invoicing
FINTUA	✓	✗	✓	✓
VAT reclaim	✓	✗	✓	✓
blue dot	✓	✗	✗	✗
vat4u	✓	✓	✗	✗
KPMG	✗	✗	✓	✗
pwc	✗	✗	✓	✗
EY	✗	✗	✓	✗
Deloitte.	✗	✗	✓	✗
PAGERO	✗	✗	✗	✓
edicom	✗	✗	✗	✓
COMARCH	✗	✗	✗	✓
Avalara	✗	✓	✗	✓
VERTEX	✗	✗	✓	✓
W2V	✓	✓	✓	✓

Investment Highlights



The company is experiencing 45% YoY organic revenue growth and is expected to achieve profitability by 2026.



Our roll-up strategy in Europe is set to continue and will add shareholder value based on our strict acquisition criteria.



The leading vendor of VAT technology with seven patented AI technologies on a single platform, offering four distinct product lines.

CORPORATE SNAPSHOT

20th February 2026

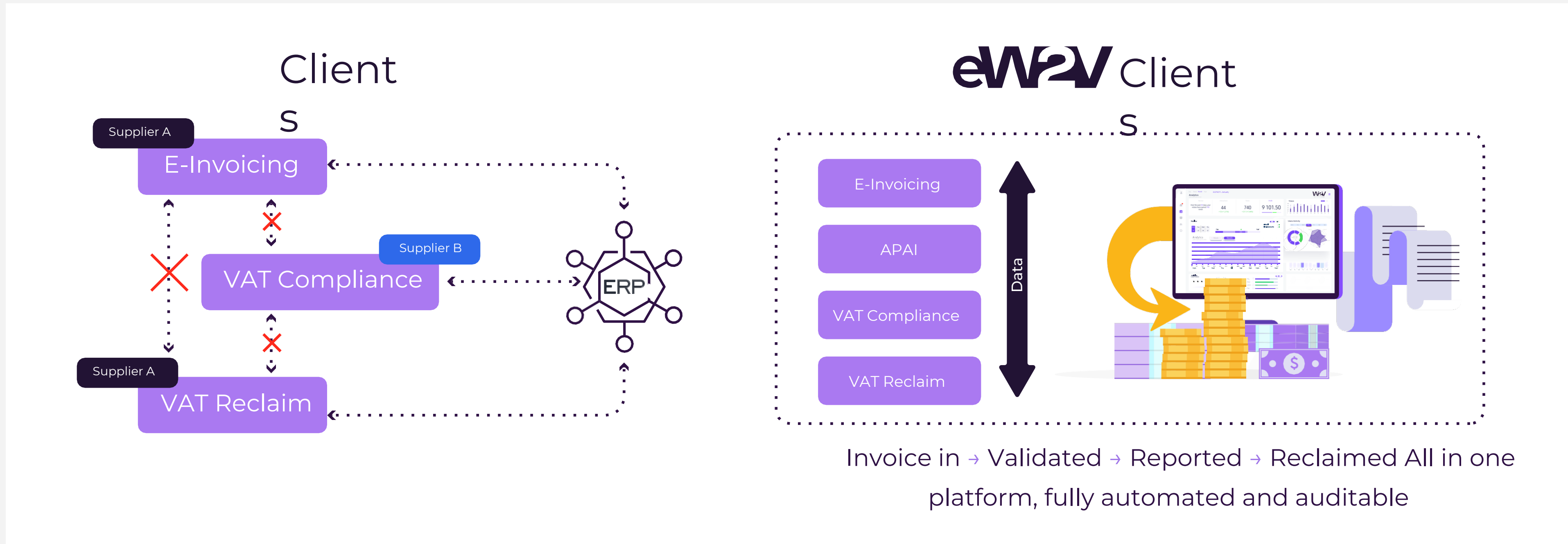
ASX Code:	W2V
Share Price (as at 31 Mar 2026):	A\$0.074
Shares on Issue:	222,358,627
Unlisted Options:	46,706,179
Market Capitalisation (as at 31 Mar 2026):	A\$16.454M
Cash in Bank (31 December 2025):	A\$768,000

Top 5 Shareholders:

1. **UBS Nominees Pty Ltd (Thorney)** – 24,739,545 (11.13%)
2. **De Silva Investments (Aust) Pty Ltd** – 9,749,065 (4.38%)
3. **Seventies Pty Ltd** – 9,067,030 (4.08%)
4. **Richard Colebatch** – 7,239,925 (3.26%)
5. **Davsam Pty Ltd** – 6,269,810 (2.82%)

How It Works - The Connected Compliance Platform

The Engine Behind Real-Time Tax Control



Over 500 Global Enterprise Clients

CBRE



SONY



Lilly



NetApp®



amdocs



DURACELL



Solenis™

SGS

serveo

BASF



FORVIA
faurecia



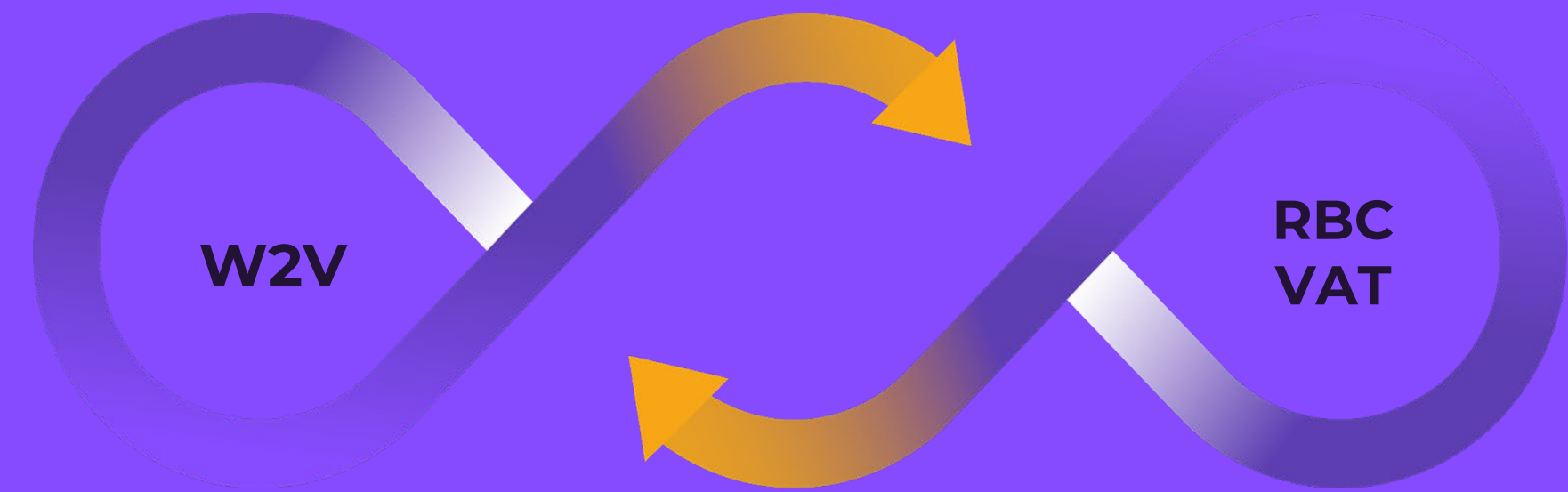
PACT
GROUP



MELIÀ
HOTELS & RESORTS

RBC VAT ACQUISITION

October 2025



Summary of Transaction

Way 2VAT acquired 100% of RBC VAT (RBC), a VAT advisory and compliance specialist business based in London serving top-tier global clients, with a focus on premium-quality, specialist services for medium- to large-sized businesses operating across multiple territories. This acquisition specifically addresses the 3rd pillar of our four-pillar strategy.

RBC VAT is addressing VAT compliance issues for large clients in the US market relating to their operations in the UK and EU. This aligns perfectly with the W2V's new APAI automated compliance product line and the Four-Pillar Strategy.

Strengthening W2V market position through new top-tier enterprise clients

Pharmaceutical



Tax / Accountancy



Automotive



Retail



Construction / Plant & Machinery



Technology



Let's Talk

Be Part of the VAT Transformation

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