W2V

ONE CLICK TO CLAIM

One Vision. Four Pillars.

The Era of Way2Invoice Begins.

Global VAT Reclaim · APAI Real-Time Invoice Validation · VAT Compliance Services · E-Invoicing

Investor Presentation · August 2026 · ASX: W2V

Refer to the important notice at the end of this presentation.

STRATEGY

The Four Pillars Growth Strategy

One unified SaaS platform, four connected revenue lines.

AI UNIFIED SaaS PLATFORM · MULTILINGUAL - 20+ LANGUAGES · 40+ TAX AUTHORITIES

01

Global VAT Reclaim

Automated recovery of VAT and GST across 40+ countries.

02

APAI Invoice Validation

Standalone product - and the **engine embedded in Way2Invoice.**

03

VAT Compliance Services

Registrations, filings and advisory - built through M&A.

04

Real-Time E-Invoicing

Way2Invoice: e-invoicing with APAI compliance built in.

A TOP-TIER VAT TECHNOLOGY PROVIDER - COMBINING COMPLIANCE + INVOICING · SEVEN PATENTED AI TECHNOLOGIES

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THE FIRST PILLAR · VAT RECLAIM

Global VAT Reclaim - the core of the business

A decade of revenue-generating operations, trusted by global enterprises.

A$125M
VAT reclaimed
For clients to date

+1M
Invoices / month
Processed on platform

40+
Countries
Reclaim jurisdictions

20+
Languages
Multilingual platform

560
Enterprise clients
W2V DevoluIVA and RBC

Growth through acquisition - 2022 and 2025

Acquired DevoluIVA in 2022, expanding VAT reclaim into Spain. Acquired RBCVAT in London in 2025, expanding the Group's VAT consultancy and compliance presence in Europe.

Built on patented AI technology

Seven registered patents power the world's first fully automated, end-to-end VAT reclaim platform - trusted for automation and accuracy.

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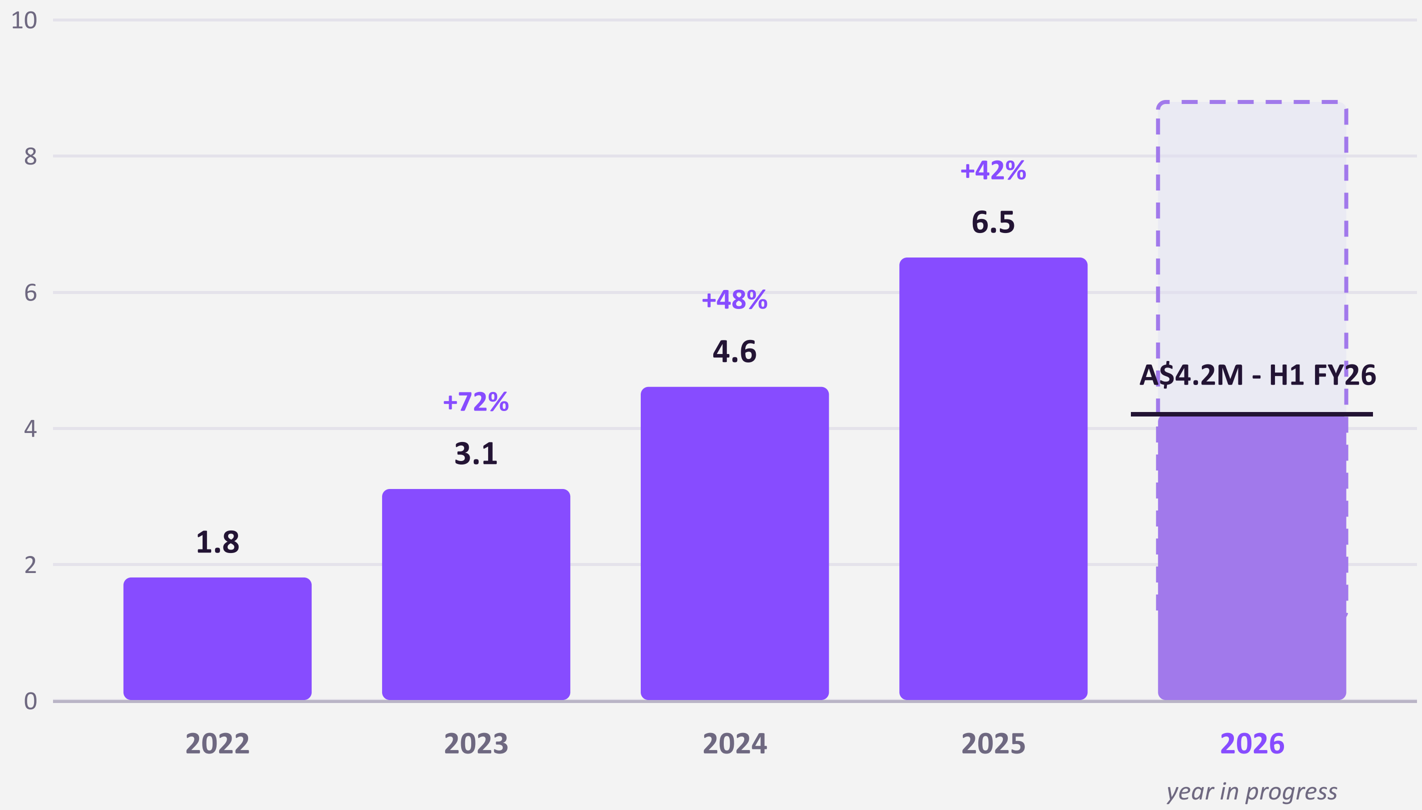
Global VAT Reclaim - consistent growth, year after year

Net revenue, A$ million.



Q2 FY26 HIGHLIGHTS

A$2.15M

Quarterly revenue - up 30% on pcp

A$1.70M

Quarterly cash receipts - up 83% on pcp

A$7.5M

Accounts receivable - stable on Q1

Dotted outline — illustrative representation of an incomplete financial year, H2 FY26, illustrated at 2× H1 FY26 in total (indicative only; not a forecast). Solid — H1 FY26 actual revenue of A$4.2M, six months, unaudited.

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The big elements - growth, margin, and the path to P&L break-even

Company-wide growth

Group revenue up 30% on pcp in Q2 FY26 — growth across the whole business, not VAT reclaim alone — on top of 42% growth in FY25, driven by new clients and rising volumes from existing clients.

High-margin platform

FY25 gross profit margin of 82% highlights the scalability of the platform as revenue grows.

Quality receivables

Accounts receivable of approximately A$7.5 million, with a large portion receivable from government tax authorities.

Path to P&L break-even

Operating expenses held stable at A$2.8 million for the quarter while revenue grows - steadily narrowing the gap between revenues and operating expenses.

Q2 FY26 figures unaudited, per the Q2 FY26 Quarterly Activities Report.

APAI - Real Time Invoice Compliance Validation

The industry's most advanced invoice compliance technologies - patented, and delivered as SaaS.

Catches problems early

Every supplier invoice is checked automatically before it enters the client's finance systems - so errors are caught up front, not discovered later.

Standalone, and in every product

APAI is sold on its own and works inside our other products, including the new Way2Invoice platform, where it is the built-in compliance engine.

Helps clients reclaim more

By spotting reclaimable VAT that manual processes miss, APAI directly supports the reclaim business.

Now on the Coupa App Marketplace

Coupa clients can plug APAI straight into their existing invoice flow - live, with joint marketing under way.

VAT compliance services - becoming a one-stop shop

Consultancy via acquisition, integrated into the platform our clients already use.

Consultancy via acquisition

Big-4 grade VAT consultancy added through strategic acquisitions - RBC VAT in the UK is performing in line with growth expectations.

M&A as the scaling model

Acquisitions bring regional depth and established client bases, scaling the services business faster than building from zero.

Integrated A to Z

Advisory is not a side business - it is integrated into the entire solution we provide, from registration through filing to reclaim.

Cross-sell into every client

Existing reclaim and APAI clients gain access to expert services; acquired consultancy clients move onto Way2VAT technology.

Way2Invoice - e-invoicing and invoice compliance, one platform

Launched this quarter

Way2Invoice combines our APAI compliance engine with e-invoicing - announced to the market in July 2026.

Live in 20+ countries

Peppol network access means Way2VAT can offer e-invoicing services in 20+ countries immediately, expanding by demand.

First proof points in place

Successful proofs of concept completed with current clients in Germany; first external contracts in progress.

Advisory attached

First e-invoicing advisory contract won - Emerging Travel Group in Germany, delivered through RBC VAT.

E-invoicing is becoming mandatory around the world

Governments are legislating mandatory e-invoicing to close VAT fraud gaps - and clients are racing to conform.

Europe - 2026/27 mandates

Germany · Italy · Romania · Belgium · Poland · Croatia · Greece · France (SMEs, phased) · Spain from 2027 - and more

Asia-Pacific

Malaysia · Singapore · India · Vietnam - rapid, staged rollouts

Americas

Brazil · Mexico · Chile · Colombia · Peru - long-established regimes

The direction is one-way. **Many** other countries are expected to follow within the next few years - adoption is driven by statutory deadlines, not budget cycles, which makes the demand both predictable and non-discretionary.

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The market's challenge is our opportunity

Mandates assume structured e-invoices. Enterprise reality is still a mix - and that gap is where Way2Invoice wins.

Most enterprises are not operating in a world of only structured e-invoices. They manage a mix of structured e-invoices, PDFs and image-based invoices, across jurisdictions at different stages of rollout. Meeting the mandates while still controlling that mixed reality is the challenge every finance team now faces.

- **Outbound:** compliant e-invoices generated and transmitted by country requirement.
- **Inbound:** structured, PDF and image invoices received and processed in one flow.
- **Compliance built in**: APAI validation applied automatically to every invoice.
- **One package**: invoice compliance and e-invoicing together, not two tools.

WHY WE WIN

We are the only vendor in the world combining invoice compliance and e-invoicing - inbound and outbound - on one platform.

Generic e-invoicing tools move documents. Way2Invoice also checks every invoice against country, transaction and indirect tax requirements - automatically, whatever format it arrived in.

REVENUE MODEL — SaaS recurring: **Per invoice** — monthly charges on invoice volumes · **Per country** — each operating country charged individually · **Per entity** — VAT registrations charged per legal entity

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A phased path to market - with first revenues targeted in FY26

JULY 2026

Launched

Way2Invoice announced to the market. Peppol connectivity live in 20+ countries; German POCs completed with current clients.

COMPLETE

SEPTEMBER 2026

Full market launch

Broad go-to-market: launch campaign, PR, paid media and webinar programme converting awareness into demand.

IN BUILD

Q4 2026

First sales

Initial Way2Invoice revenues targeted: first external contracts, demand generation and cross-sell into the reclaim and APAI client base.

TARGETED

2027 →

Scale by mandate

Coverage and sales expanding with mandate deadlines across Europe and APAC - Germany, France and Belgium enforcing in the coming months.

PLANNED

Ready when the mandates bite: third-party Peppol access means Way2VAT can respond to client e-invoicing needs immediately across 20+ countries.

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How Way2Invoice works - outbound and inbound

Two flows, one platform, APAI compliance on every invoice.

OUTBOUND **Invoices you send**	**Create** Invoice data submitted once, in one standard format.	→ **Convert & validate** Transformed to each country's required e-invoice format, checked by APAI.	→ **Transmit & track** Sent per local rules, with delivery and errors tracked end to end.
INBOUND **Invoices you receive**	**Receive** Structured XML, PDF and image invoices arrive in the same platform.	→ **Check compliance** APAI validates every invoice against country, transaction and tax rules.	→ **Report & reclaim** Obligations met by country - and eligible VAT identified for recovery.

Whatever the format, whatever the direction - every invoice is compliance-checked on one platform.

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Four large and growing market opportunities

Four pillars, four markets - each expanding independently.

$20B

VAT Reclaim

Goes unclaimed annually

BTN Europe

$58.5B

E-Invoicing

Market size by 2032

IMARC

$17.2B

Invoice Validation & Compliance Tech

Market size by 2033

FMI

$91.5B

VAT Advisory

Market size by 2030

Straits Research

Way2VAT is positioned across all four - a single platform addressing markets competitors serve one at a time.

Over 500 global enterprise clients

CBRE
EY
JLL
SONY
Grupo Fuertes
Lilly
Dia %
ZIM
NetApp
Foot Locker
amdocs
DURACELL
Uriach
AVIVA
Solenis
SGS
serveo
BASF
willis Insurance & Risk Management
acciona
FORVIA faurecia
Nestlé
PACT GROUP
EROSKI
SMBC SUMITOMO MITSUI BANKING CORPORATION
MELIÃ HOTELS & RESORTS

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Let's Talk

Be part of the taxtech transformation.

Amos Simantov - Founder & Chief Executive Officer

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