

Appendix 3Y

Change of Director's Interest Notice

Information or documents not available now must be given to ASX as soon as available. Information and documents given to ASX become ASX's property and may be made public.

Introduced 30/09/01 Amended 01/01/11

Name of entity	WAY 2 VAT LTD
ARBN	637 709 114

We (the entity) give ASX the following information under listing rule 3.19A.2 and as agent for the director for the purposes of section 205G of the Corporations Act.

Name of Director	Amos Simantov
Date of last notice	13 November 2024

Part 1 - Change of director's relevant interests in securities

In the case of a trust, this includes interests in the trust made available by the responsible entity of the trust

Note: In the case of a company, interests which come within paragraph (i) of the definition of "notifiable interest of a director" should be disclosed in this part.

Direct or indirect interest	Direct and Indirect
Nature of indirect interest (including registered holder) Note: Provide details of the circumstances giving rise to the relevant interest.	Performance Systems Ltd
Date of change	9 January 2026

+ See chapter 19 for defined terms.

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No. of securities held prior to change	Direct* 1,792,838 Fully Paid Ordinary Shares 1,000,000 Options - exercisable at AUD \$0.10 each, expiring 3 October 2033 1,000,000 Options - exercisable at AUD\$0.20 each, expiring 3 October 2033 1,000,000 Options - exercisable at AUD \$0.30 each, expiring 3 October 2033 Indirect* 61,553 Fully Paid Ordinary Shares 113,816 Options - exercisable at NIS 0.01 each, expiring 1 November 2027 232,240 Options - exercisable at NIS 0.01 each, expiring 26 May 2028 61,553 Options - exercisable at NIS 0.01 each, expiring 10 September 2026 113,816 Options - exercisable at USD \$0.879 each, expiring 1 November 2027 232,240 Options - exercisable at USD \$0.879 each, expiring 26 May 2028 873,814 Options - exercisable at A\$0.51 each, expiring 19 September 2032
Class	Performance Options
Number acquired	13,049,970
Number disposed	N/A
Value/Consideration Note: If consideration is non-cash, provide details and estimated valuation	N/A

*Number of securities adjusted post-consolidation

+ See chapter 19 for defined terms.

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No. of securities held after change	<table> <tr> <td colspan="2">Direct</td></tr> <tr> <td>1,792,838</td><td>Fully Paid Ordinary Shares</td></tr> <tr> <td>1,000,000</td><td>Options - exercisable at AUD \$0.10 each, expiring 3 October 2033</td></tr> <tr> <td>1,000,000</td><td>Options - exercisable at AUD\$0.20 each, expiring 3 October 2033</td></tr> <tr> <td>1,000,000</td><td>Options - exercisable at AUD \$0.30 each, expiring 3 October 2033</td></tr> <tr> <td>13,049,970</td><td>Performance Options exercisable at AUD \$0.07 each, expiring on 9 January 2036</td></tr> <tr> <td colspan="2">Indirect</td></tr> <tr> <td>61,553</td><td>Fully Paid Ordinary Shares</td></tr> <tr> <td>113,816</td><td>Options - exercisable at NIS 0.01 each, expiring 1 November 2027</td></tr> <tr> <td>232,240</td><td>Options - exercisable at NIS 0.01 each, expiring 26 May 2028</td></tr> <tr> <td>61,553</td><td>Options - exercisable at NIS 0.01 each, expiring 10 September 2026</td></tr> <tr> <td>113,816</td><td>Options - exercisable at USD \$0.879 each, expiring 1 November 2027</td></tr> <tr> <td>232,240</td><td>Options - exercisable at USD \$0.879 each, expiring 26 May 2028</td></tr> <tr> <td>873,814</td><td>Options - exercisable at A\$0.51 each, expiring 19 September 2032</td></tr> </table>	Direct		1,792,838	Fully Paid Ordinary Shares	1,000,000	Options - exercisable at AUD \$0.10 each, expiring 3 October 2033	1,000,000	Options - exercisable at AUD\$0.20 each, expiring 3 October 2033	1,000,000	Options - exercisable at AUD \$0.30 each, expiring 3 October 2033	13,049,970	Performance Options exercisable at AUD \$0.07 each, expiring on 9 January 2036	Indirect		61,553	Fully Paid Ordinary Shares	113,816	Options - exercisable at NIS 0.01 each, expiring 1 November 2027	232,240	Options - exercisable at NIS 0.01 each, expiring 26 May 2028	61,553	Options - exercisable at NIS 0.01 each, expiring 10 September 2026	113,816	Options - exercisable at USD \$0.879 each, expiring 1 November 2027	232,240	Options - exercisable at USD \$0.879 each, expiring 26 May 2028	873,814	Options - exercisable at A\$0.51 each, expiring 19 September 2032
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Nature of change Example: on-market trade, off-market trade, exercise of options, issue of securities under dividend reinvestment plan, participation in buy-back	Issue of Performance Options following shareholder approval at the Extraordinary General Meeting held on 10 December 2025.																												

+ See chapter 19 for defined terms.

Part 2 – Change of director's interests in contracts

Note: In the case of a company, interests which come within paragraph (ii) of the definition of "notifiable interest of a director" should be disclosed in this part.

Detail of contract	N/A
Nature of interest	N/A
Name of registered holder (if issued securities)	N/A
Date of change	N/A
No. and class of securities to which interest related prior to change Note: Details are only required for a contract in relation to which the interest has changed	N/A
Interest acquired	N/A
Interest disposed	N/A
Value/Consideration Note: If consideration is non-cash, provide details and an estimated valuation	N/A
Interest after change	N/A

Part 3 – ⁺Closed period

Were the interests in the securities or contracts detailed above traded during a ⁺closed period where prior written clearance was required?	No
If so, was prior written clearance provided to allow the trade to proceed during this period?	N/A
If prior written clearance was provided, on what date was this provided?	N/A

⁺ See chapter 19 for defined terms.