



A.C.L. CONSTRUCTION LTD.

TSXV: ACL

Frankfurt Stock Exchange: A3L0-FF

250-263-1205

Fort St. John, BC

www.aclconstructionltd.com

DISCLAIMER AND FORWARD-LOOKING STATEMENTS

No securities commission or securities regulatory authority or other regulatory authority has reviewed, passed upon or endorsed the accuracy or adequacy of this document. Any representation to the contrary is unlawful and is expressly disclaimed by ACL Construction Ltd.

The information contained in this document (the "Presentation") has been prepared by A.C.L. Construction Ltd. ("ACL" or the "Company") and contains confidential information pertaining to the business, operations and assets of the Company assuming completion of a reverse takeover transaction with Samurai Capital Corp. The Presentation is for information purposes only and is being made available on a confidential basis solely to enable prospective "accredited" and other qualified investors authorized by the Company to evaluate the securities of the Company. All oral and written materials prepared or presented by the Company and/or any of its affiliates or representatives, including the information contained in the Presentation have been prepared solely for the purpose of assisting the intended recipient in conducting its own independent evaluation and analysis of ACL and may not be used or relied upon for any purpose, including, without limitation, to form the definitive basis for any decision, contract, investment, commitment or action whatsoever, with respect to any proposed transaction, financing or otherwise. This document is solely for informational purposes and does not constitute an offer to sell or a solicitation of an offer to buy any securities and under no circumstances is to be construed as, a prospectus, or advertisement or a public offering of securities. Certain information contained in this Presentation has been developed and/or obtained from third party sources. Although ACL believes such third party sources to be reliable, it does not guarantee nor make any representation or warranty, express or implied, as to the accuracy, adequacy, timeliness or completeness of such information, or any data generated by such information, and ACL does not accept responsibility, obligation or liability (whether direct or indirect, in contract, tort or otherwise) in relation to any such information and assumes no responsibility for independent verification of such information.

This Presentation contains selected information and does not purport to be all-inclusive or to contain all of the information that may be relevant for your purposes it is also not intended to provide financial, tax, legal or accounting advice. The information contained in this Presentation is provided as at the date hereof and is subject to updating, completion, revision, verification and amendment without notice which may result in material changes. The information contained in this Presentation is not to be considered as a recommendation by the ACL that any person make an investment in the ACL. No securities commission or similar regulatory authority has reviewed or in any way passed upon the Presentation.

This Presentation is confidential and is being provided to you solely for your information and may not be reproduced, in whole or in part, in any form or forwarded or further distributed to any other person. Any forwarding, distribution or reproduction of this Presentation in whole or in part is unauthorized. By accepting and reviewing this Presentation, you acknowledge and agree (i) to maintain the confidentiality of this Presentation and the information contained herein, (ii) to protect such information in the same manner you protect your own confidential information, which shall be at least a reasonable standard of care, and (iii) to not utilize any of the information contained herein except to assist with your evaluation of ACL.

This Presentation does not constitute an offer to sell or the solicitation of an offer to buy any securities, nor shall there be any sale or distribution of these securities in any jurisdiction in which such offer, solicitation, sale or distribution would be unlawful. The securities described herein have not been, and will not be registered under the United States Securities Act of 1933, as amended (the "U.S. Securities Act"), or the securities laws of any state of the United States (as such term is defined in Regulation S under the U.S. Securities Act) and may not be offered, sold or delivered, directly or indirectly, in the United States, except pursuant to an exemption from the registration requirements of the U.S. Securities Act and applicable state securities laws.

Certain statements in this Presentation may constitute forward-looking information, including future-oriented financial information and financial outlooks, within the meaning of applicable securities laws. Forward looking information may relate to ACL's future outlook and anticipated events or results and may include statements regarding ACL's business strategy, budgets, plans, objectives, industry trends and growth opportunities. Often but not always, forward-looking information can be identified by the use of words such as "anticipate", "believe", "expect", "project", "estimate", "likely", "intend", "should", "could", "may", "might", "target", "plan" and other similar expressions or variations (including negative variations) of such words and phrases. Forward-looking information contained in this Presentation is based on certain assumptions regarding expected growth, available financing, results of operations, performance, industry trends and growth opportunities. While management considers these assumptions to be reasonable, based on information available, they may prove to be incorrect. Forward-looking statements involve known and unknown risks, uncertainties and other factors which may cause the actual results, performance or achievements of ACL to be materially different from any future results, performance or achievements expressed or implied by the forward-looking statements. These risks, uncertainties and other factors include, but are not limited to risks associated with future legislative and regulatory developments; the ability of ACL to access sufficient capital from internal and external sources, and/or inability to access sufficient capital on favorable terms; the state of the resource extraction industry in Canada generally, income tax and regulatory matters; the ability of ACL to implement its business strategies; competition; geopolitical matters, and the other risks applicable to companies in industries similar to that in which the Company operates. The foregoing summary of risk factors are not intended to be exhaustive. Forward-looking statements contained herein are made as of the date hereof and ACL and its directors, officers and employees disclaim any obligation to update any forward-looking statements, whether as a result of new information, future events or results or otherwise, except as required by law. There can be no assurance that forward-looking statements will prove to be accurate, as actual results and future events could differ materially from those anticipated in such statements. Accordingly, you should not place undue reliance on forward-looking statements due to the inherent uncertainty therein. All forward-looking information is expressly qualified in its entirety by this cautionary statement.

This Presentation refers to non-GAAP measures because certain potential investors may use such information to assess ACL's performance and also determine its ability to generate cash flow. This data is furnished to provide additional information and are non-GAAP measures and do not have any standardized meaning prescribed by GAAP. They should not be considered in isolation as a substitute for measures of performance prepared in accordance with GAAP and are not necessarily indicative of operating costs presented under GAAP.

An investment in ACL's securities is speculative and involves a high degree of risk that should be considered by potential purchasers. An investment in ACL's securities is suitable only for those purchasers who are willing to risk a loss of some or all of their investment and who can afford to lose some or all of their investment.

Securities legislation in certain of the Canadian provinces provides purchasers of securities pursuant to an offering memorandum (which may include this Presentation) with a remedy for damages or rescission, or both, in addition to any other rights they may have at law, where the offering memorandum and any amendment to it contains a "Misrepresentation". Where used herein, "Misrepresentation" means an untrue statement of a material fact or an omission to state a material fact that is required to be stated or that is necessary to make any statement not misleading in light of the circumstances in which it was made. These remedies, or notice with respect to these remedies, must be exercised or delivered, as the case may be, by the purchaser within the time limits prescribed by applicable securities legislation. Purchasers should refer to such applicable securities legislation for the complete text of these rights or consult with a legal adviser. The following statutory rights of action for damages or rescission will only apply to a purchase of the securities of ACL (or any of its successors), in the event that the Presentation is deemed to be an offering memorandum pursuant to applicable securities legislation in the investor's jurisdiction (generally all Canadian provinces other than Alberta and British Columbia).

Securities legislation in all Canadian provinces other than Alberta and British Columbia, provides that purchasers of securities are entitled to rights of action for rescission or damages where an offering memorandum or any amendment to it contains a misrepresentation. In the event that an offering memorandum or any amendment thereto contains a misrepresentation a purchaser who purchases securities offered by such offering memorandum during the period of distribution has, without regard to whether the purchaser relied upon the misrepresentation, a right of action against the issuer for damages, or, while still the owner of the such securities purchased by that purchaser, for rescission, in which case, if the purchaser elects to exercise the right of rescission, the purchaser will have no right of action for damages against the issuer, provided that: (a) the issuer will not be liable if it proves that the purchaser purchased the securities with knowledge of the misrepresentation; (b) in the case of an action for damages, the issuer will not be liable for all or any portion of the damages that it proves do not represent the depreciation in value of the securities as a result of the misrepresentation relied upon; and (c) in no case will the amount recoverable in any action exceed the price at which the securities were sold to the purchaser. The foregoing actions must be brought within strict time periods or the rights to bring such an action will be lost. For information about your rights, refer to the securities act in your jurisdiction and consult a lawyer.

This Presentation may not be reproduced, further distributed or published in whole or in part by any other person.

COMPANY PROFILE

TRUSTED BUILDERS OF CRITICAL INFRASTRUCTURE. DELIVERING COMPLEX, MULTI MILLION DOLLAR PROJECTS ACROSS WESTERN CANADA.

Civil & Oilfield Construction
Project Management
Earthworks

Established in 1997

Projects ranging from
\$3 Million to \$8 Million

CORE STRENGTHS: Underground Utilities, Remediation and Reclamation, Site Facility Access Maintenance, Erosion and Sediment Control, Road Construction and Maintenance, Earthworks, and Drainage Improvements.

PROVEN EXECUTION, GROWING INFRASTRUCTURE
DEMAND AND SCALABLE GROWTH.



ACL DIFFERENCE



Broad expertise, services and execution that enables efficient project delivery with minimal subcontractors



Strategic vertical integration of key services to strengthen quality control and coordination



Industry leading carbon offset programs supporting both operations and construction projects (VERRA Certified VCU offsets)



Forward thinking approaches that provide added value to clients

Example: Testing hydrogen-powered construction equipment

OUR ADVANTAGE



Environmental Commitment

First construction company in the region to fully offset carbon emissions related to our fuel usage, while actively intergrating hybrid equipment and vehicles.

ECOLOGICAL RESPONSIBILITY

ENVIRONMENTAL GUARDIANSHIP

SUSTAINABLE MANAGEMENT

Carbon Capture

Hybrid Equipment

Electrification

Ongoing
Environmental
Stewardship

Compound Annual Growth Rate

- The Canadian heavy civil earthworks industry is projected to experience Compound Annual Growth Rate (**CAGR**) of **5.10%** from 2025 to 2033.
- The British Columbia construction sector, which includes heavy civil engineering, is expected to see a **10.1% increase in employment** from 2021 to 2030.
- While specific CAGR data for heavy civil earthworks in British Columbia isn't readily available, the overall growth trends in the construction sector indicate a robust expansion driven by major infrastructure projects.

References Used British Columbia Sector Profile: Construction – JobBank.gc.ca , Construction & Maintenance - Constructionforecasts.ca, Construction industry statistics - madeincanada.ca

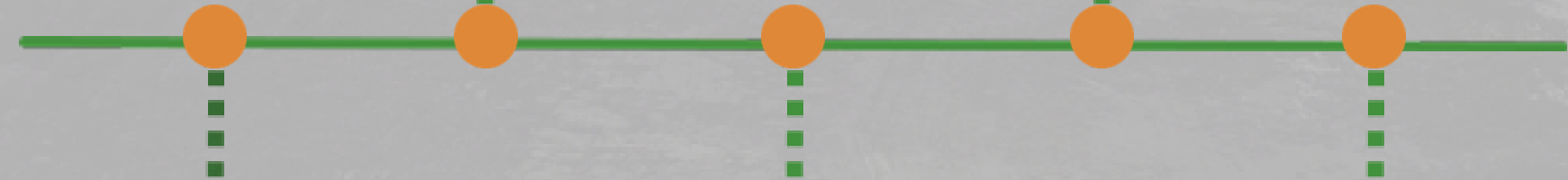
MARKET TRENDS



Carbon neutrality for the construction industry



Expectation that risks/costs/ESG will be managed



Continuously increasing environmental awareness and impact mitigation



New level of discipline in the Canadian energy industry



Increased/sustained infrastructure spending by ESG-conscious governments

GAP IN THE MARKET



Projects are being done at a greater cost and risk

CURRENT PROJECT RANGE

\$1M-\$4M

Highly competitive market with many companies pursuing similar projects.

TARGET PROJECT RANGE

\$10M+

Most competitors specialize in a single discipline and lack the capacity to deliver full scope projects without subcontracting.

Heavy reliance on subcontracting amplifies overhead cost, leading to overall increased project costs.

Smaller companies struggle to manage the complexity of larger infrastructure projects.

Larger companies overcharge due to demanding overhead.



With investment ACL will be able to fill this market gap

OUR SOLUTION

OWNING THE UNDERSERVED \$10M+ PROJECT GAP

WHAT WE'VE BUILT

Fully intergrated execution of full scope projects in-house

Scalable structure designed for complexity

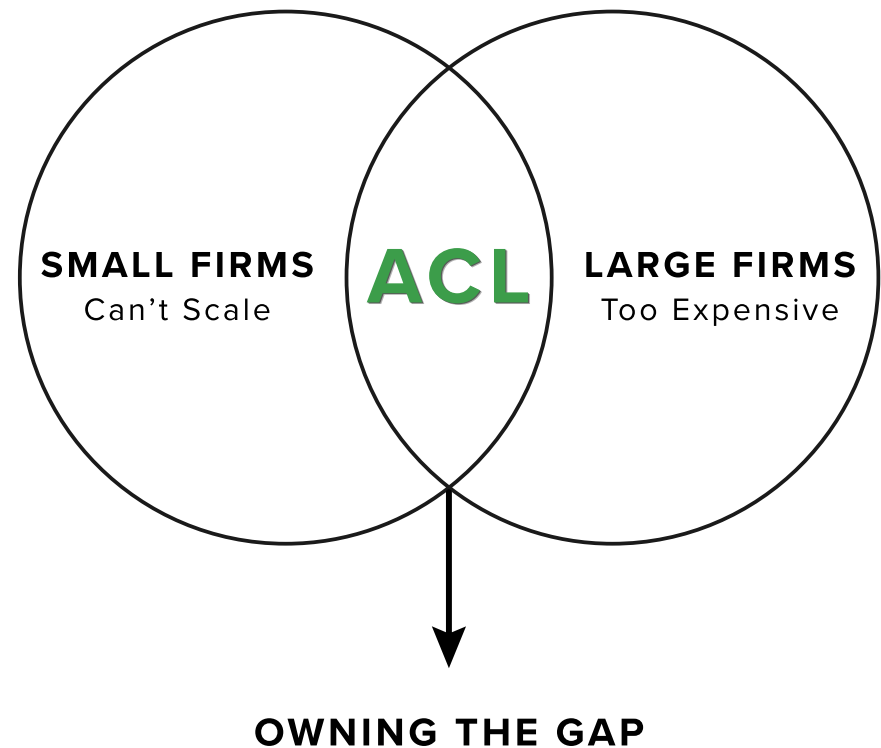
No subcontractor dependency

THE RESULT

LOWER PROJECT COSTS

REDUCED RISK FOR CLIENTS

HIGHER MARGINS FOR REPEATABLE GROWTH



MANAGEMENT



John McPherson

Chief Executive Officer and Director

30 years in civil construction with expertise in tendering and regulatory requirements

Construction Director with PetroWest/PRHP during the Major Civil Works of the Site C Clean Energy Project



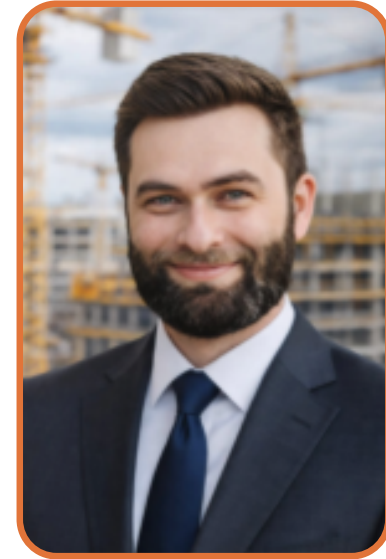
Thomas Hall

Chief Operating Officer

30 years in civil construction expertise in road building, energy projects, aggregates and transportation

Senior manager in charge of operations at PetroWest/PRHP during the Major Civil Works of the Site C Clean Energy Project

Extensive experience with challenging Peace Region construction conditions



Jeff Wagner, CPA, CA

Chief Financial Officer

Qualified as a Chartered Accountant in Manitoba as of 2016

Provides financial reporting and consulting services to publically traded entities in Canada and the United States

PROJECT EXAMPLES



CREEK REHABILITATION & SOIL WRAP

- Creek diversion and pumping
- Fish salvage
- Rip rap installation
- Construction of soil wrap and cuttings
- Coarse woody debris structures and boulder clusters installed in the new creek bed as part of the habitat compensation



DRAINAGE IMPROVEMENTS & YARD UPGRADES

- Removal & disposal of contaminated soils
- Installation of manholes and catch basins
- Tied into City infrastructure to facilitate re-grading and drainage of the storage field
- Completed during the shoulder season of Oct/Nov and was still done up to par with zero accidents or delays

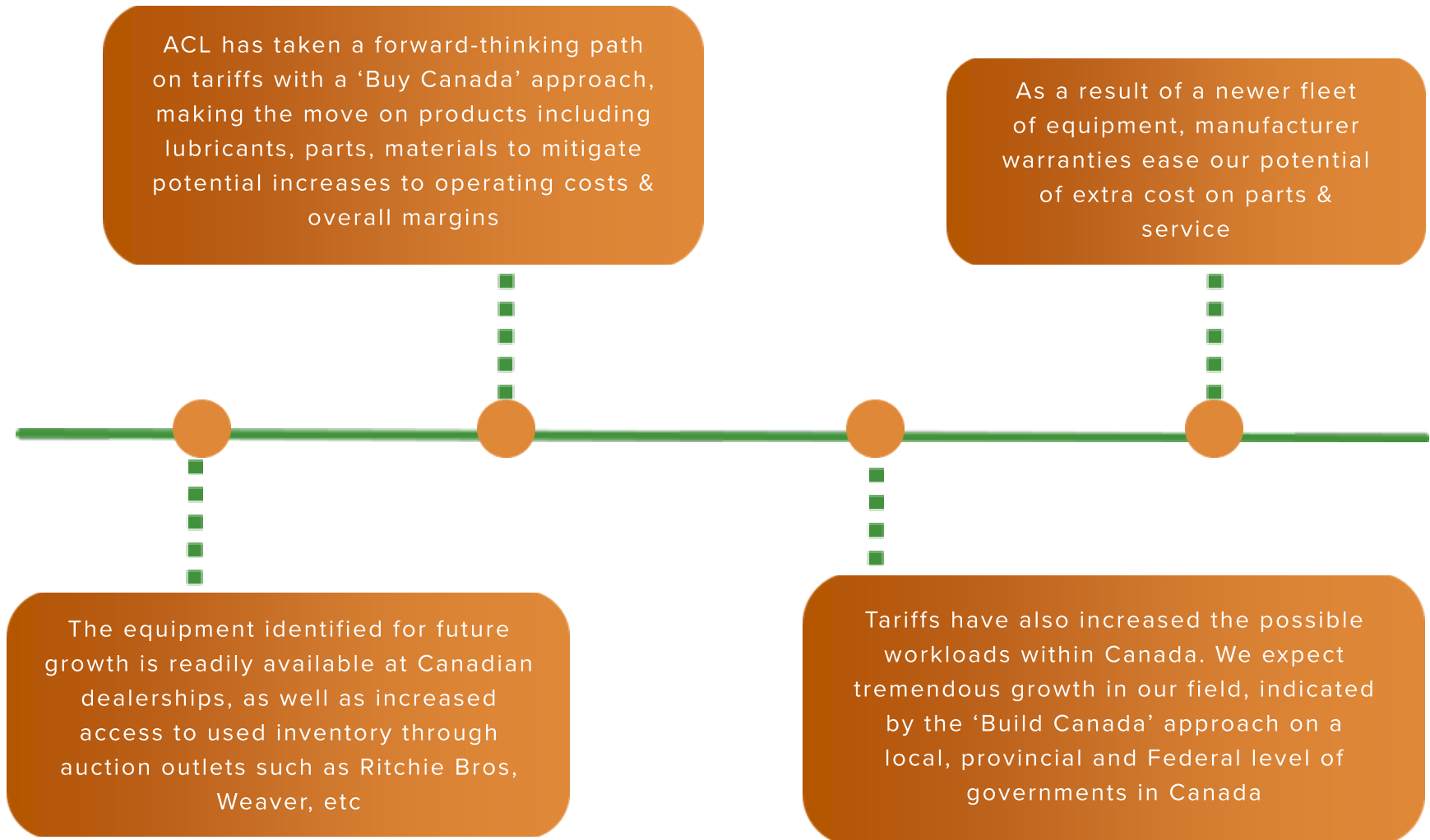


BCH BRES TRANSMISSION LINE

- Construction of high-grade all-season roads
- Geo-design roads in terrain stability areas
- Winter construction of high-grade roads across swamp and muskeg
- Conducted pipeline crossings
- Culvert installations
- Erosion and sediment controls
- Rip rap armoring of ditch lines and cut slopes

TARIFF INSOLATION

A.C.L. Management feels that the current state of tariffs will not cause significant issues in our operations or future projects.



FINANCIAL SUMMARY

A.C.L. Construction Ltd. (TSXV: ACL)	
Shares outstanding ¹	73,522,074
Stock options ¹	6,820,000
Warrants ¹	10,306,074

As of February 27, 2026



A.C.L.

www.aclconstructionltd.com

250-263-1205