



# **A.C.L. CONSTRUCTION LTD.**

**TSXV: ACL**

**Frankfurt Stock Exchange: A3L0-FF**

**OTCQB Venture Market: AACLF**

250-263-1205

Fort St. John, BC

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

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# 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

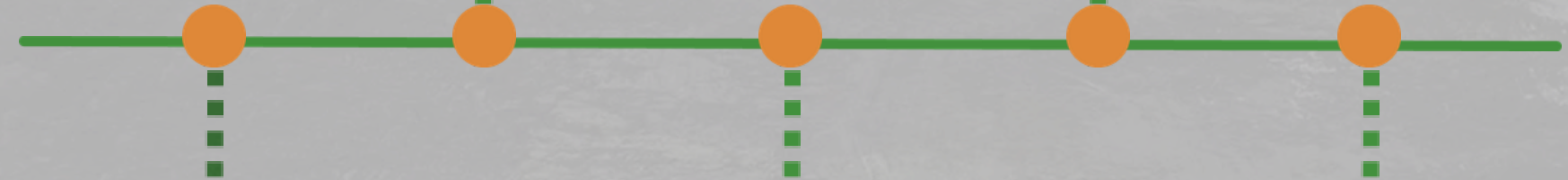
# MARKET TRENDS



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 integrated execution of full scope projects in-house

Scalable structure designed for complexity

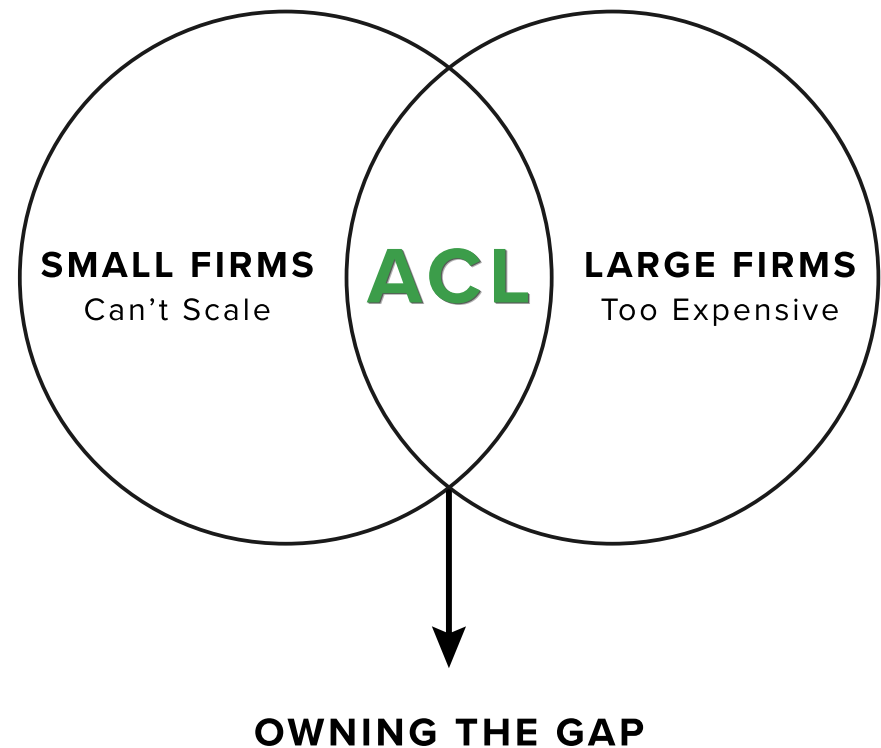
No subcontractor dependency

### 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**



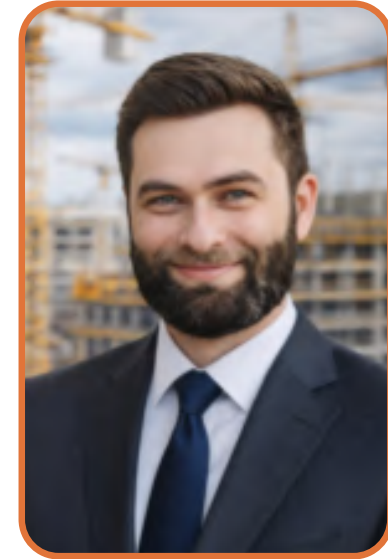
**Thomas Hall**

**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.**

ACL has taken a forward-thinking path on tariffs with a 'Buy Canada' approach, making the move on products including lubricants, parts, materials to mitigate potential increases to operating costs & overall margins

As a result of a newer fleet of equipment, manufacturer warranties ease our potential of extra cost on parts & service

The equipment identified for future growth is readily available at Canadian dealerships, as well as increased access to used inventory through auction outlets such as Ritchie Bros, Weaver, etc

Tariffs have also increased the possible workloads within Canada. We expect tremendous growth in our field, indicated by the 'Build Canada' approach on a local, provincial and Federal level of governments in Canada

# FINANCIAL SUMMARY

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

As of February 27, 2026



A.C.L.

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