Investor Presentation

JULY 2026

BUILDING CRITICAL INFRASTRUCTURE ACROSS WESTERN CANADA

ACL CONSTRUCTION

TSXV: ACL OTCQB: AACLF FSE: A3L0-FF

Forward Looking Information

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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).

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Who Is ACL Construction?

BUILDING CRITICAL MULTI MILLLION DOLLAR INFRASTRUCTURE ACROSS WESTERN CANADA

Civil & Oilfield Construction Project Management Earthworks

Projects ranging from $3 Million to $8 Million

Established in 1997

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 integrating hybrid equipment and vehicles.

Ecological Responsibility

Carbon Capture

Environmental Guardianship

Hybrid Equipment

Electrification

Sustainable Management

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

1. Continuously increasing environmental awareness and impact mitigation
2. Carbon neutrality for the construction industry
3. New level of discipline in the Canadian energy industry
4. Expectation that risks/costs/ESG will be managed
5. Increased/sustained infrastructure spending by ESG-conscious governments

Gap in the Market

Projects are being done at greater cost and risk

With investment ACL will be able to fill this market Gap

Current Project Range

$1-4M

- 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 costs, leading to overall increased project costs.
- Smaller companies struggle to manage the complexity of larger infrastructure projects.
- Larger companies overcharge due to demanding overhead.

Our Solution

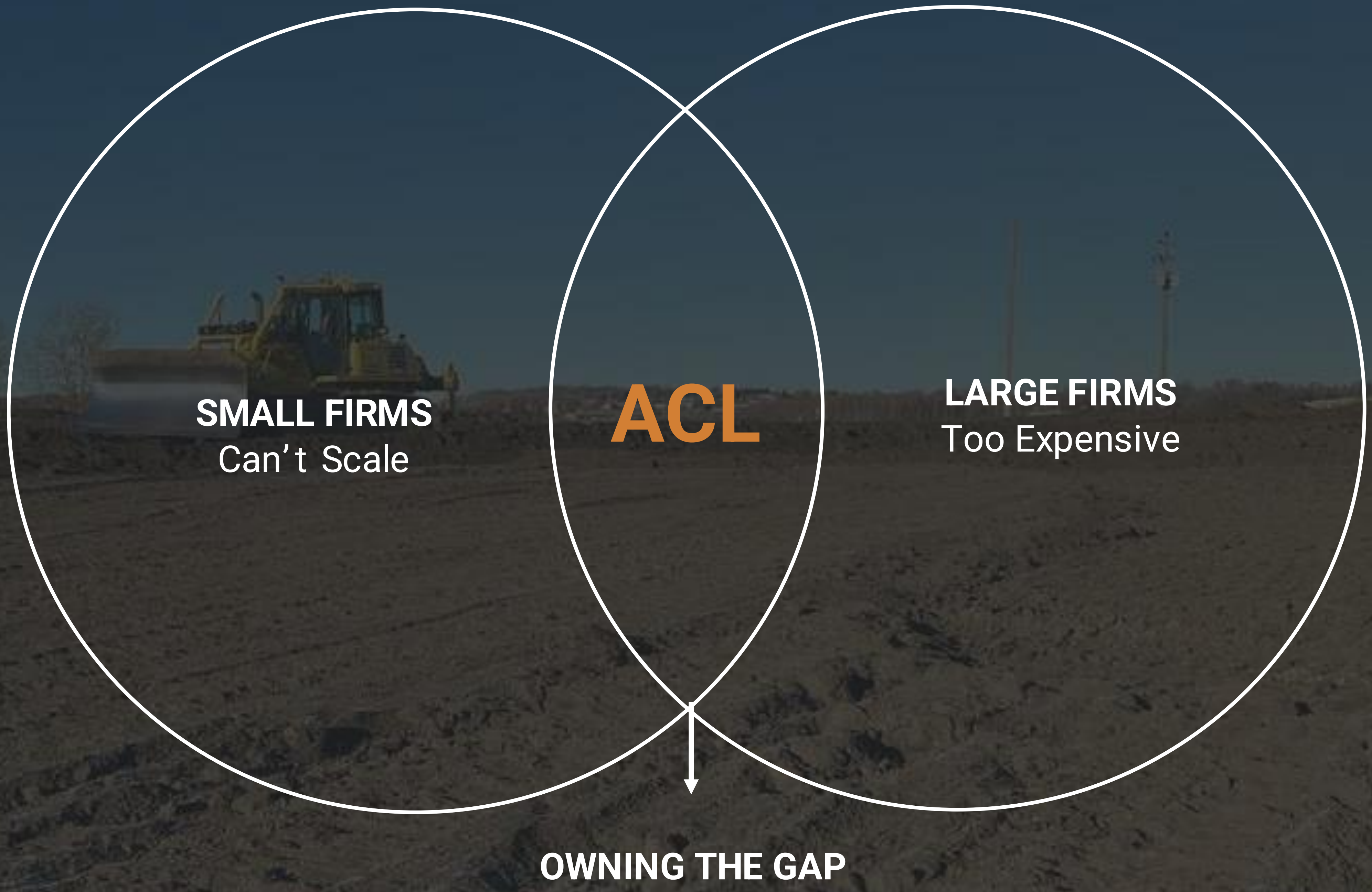
OWNING THE UNDERSERVED $10M+ PROJECT GAP

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 REDUCE RISK FOR CLIENTS**
- **HIGHER MARGINS FOR REPEATABLE GROWTH**

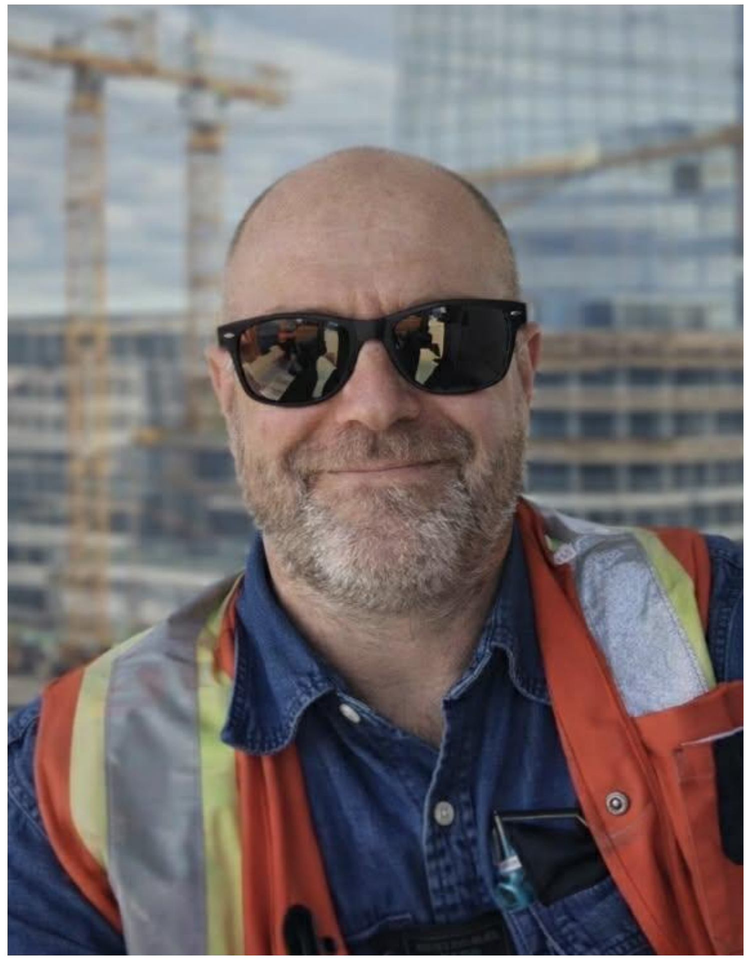


Management

John McPherson

CHIEF EXECUTIVE OFFICER AND DIRECTOR

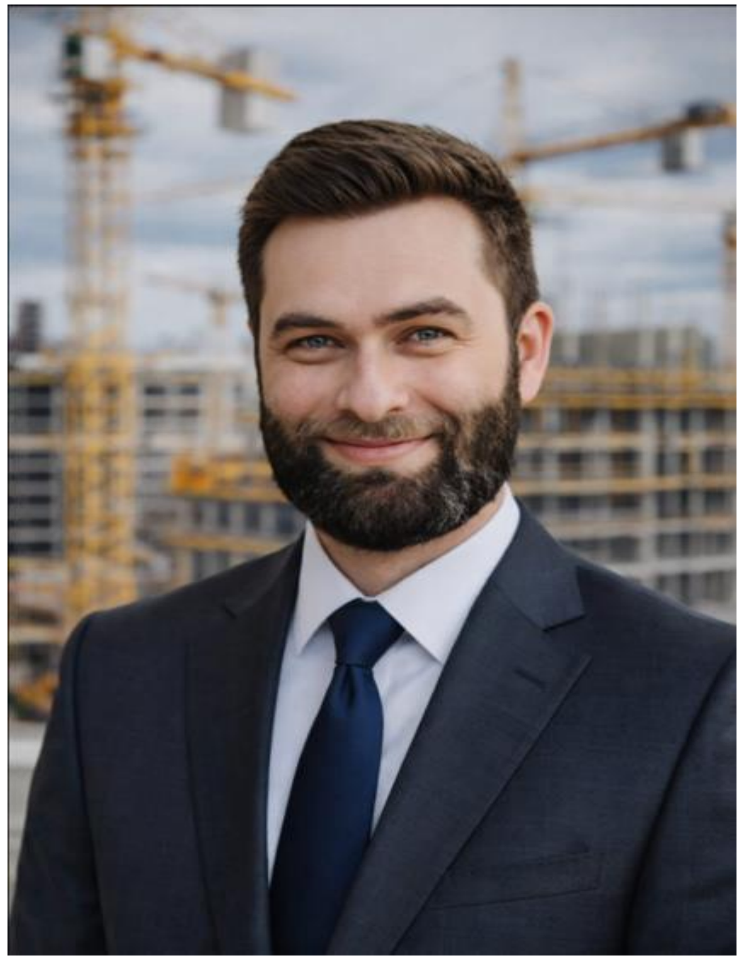
- 30 years in civil construction – Expertise in tendering and regulatory requirements
- Construction Director with PetroWest/PRHP during Major Civil Works of Site C Clean Energy Project



Thomas Hall

CHIEF OPERATING OFFICER

- 30 years in civil construction – road-building, energy projects, aggregates & transportation
- Senior manager in charge of operations at PetroWest/PRHP during Major Civil Works of Site C Clean Energy Project
- Extensive experience with challenging Peace Region construction conditions

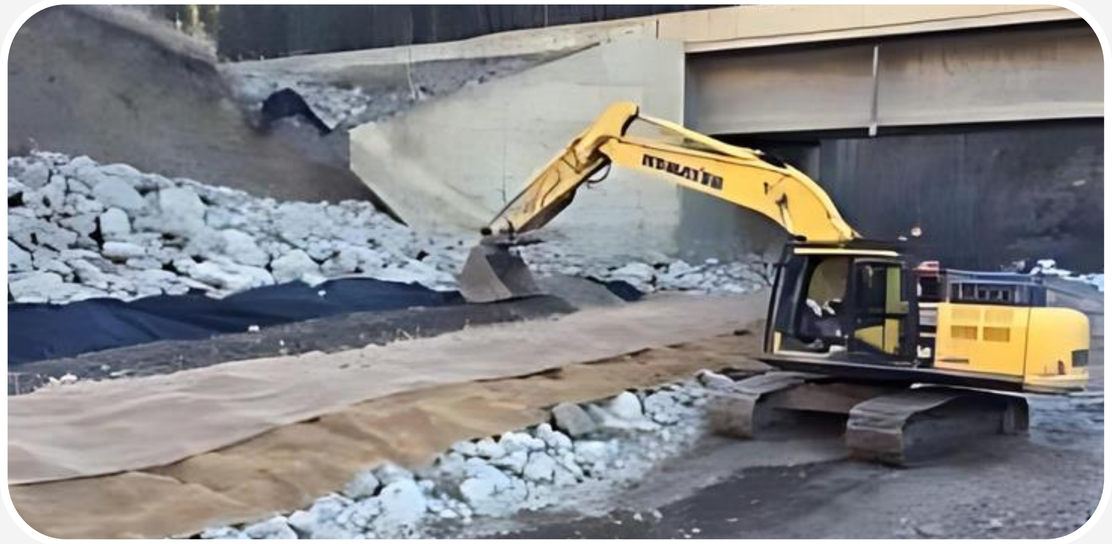


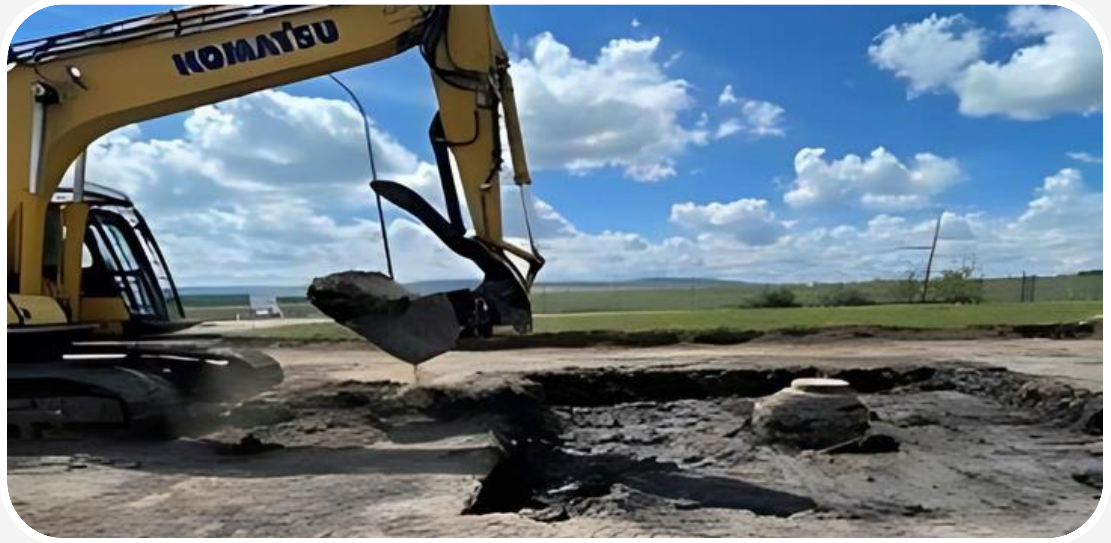
Jeff Wagner, CPA, CA

CHIEF FINANCIAL OFFICER AND CORPORATE SECRETARY

- Qualified as a Chartered Accountant in Manitoba in 2016.
- Provides financial reporting and consulting services to the public 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 and 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 but was still done up to par with zero accidents

BCH PRES 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 Isolation

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

1. The equipment identified for future growth is readily available at Canadian dealerships, as well as increased access to used inventory through auction houses such as Ritchie Bros, Weaver, etc.
2. ACL has taken a forward-thinking path on tariffs with a ‘Buy Canada’ approach, making the move on products including lubricants, parts, materials in order to mitigate potential increases to operating costs & overall margins.
3. 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.
4. As a result of a newer fleet of equipment, manufacturers warranties ease our potential of extra cost on parts & service.

CAP Table

ACL Construction (TSXV: ACL)	
Shares outstanding[1]	73,522,074
Stock options[1]	6,600,000
Warrants[1]	10,306,074
Restricted Stock Units[1]	150,000
Total fully diluted[1]	90,578,148
Insider fully diluted	66.2%

[1] As of July 22, 2026

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