

CORPORATE PROFILE

An amended and restated prospectus (amending and restating the prospectus dated March 4, 2024) dated June 28, 2024 containing important information relating to the securities described in this investor presentation (the "Presentation") has been filed with the securities regulatory authorities in British Columbia, Alberta and Ontario. A copy of the final amended and restated prospectus, and any amendment, is required to be delivered with this document.

This document does not provide full disclosure of all material facts relating to the securities offered. Investors should read the final prospectus, and any amendment, for disclosure of those facts, especially risk factors relating to the securities offered, before making an investment decision.

No securities regulatory authority has expressed an opinion about these securities and it is an offence to claim otherwise. The amended and restated final prospectus provided along with this presentation constitutes a public offering of these securities only in those jurisdictions where they may be lawfully offered for sale and therein only by persons permitted to sell such securities.

These securities have not been and will not be registered under the United States Securities Act of 1933, as amended, (the "U.S. Securities Act") and may not be offered or sold within the United States unless registered under the U.S. Securities Act and applicable state laws or an exemption from such registration is available.

 **REKTRON**

Advisories and Cautionary Statements

This Presentation and the information provided herein was approved by the management of Rektron Group Inc. on June 28, 2024.

The information contained in this Presentation does not purport to be all-inclusive or to contain all information that prospective investors may require. Prospective investors are encouraged to conduct their own analysis and reviews of Rektron Group Inc. ("RGI"), and of the information contained in this Presentation. Without limitation, prospective investors should read the entire amended and restated final prospectus dated June 28, 2024 (the "Prospectus") amending the final prospectus dated March 4, 2024, and consider the advice of their financial, legal, accounting, tax and other advisors and such other factors they consider appropriate in investigating and analyzing RGI.

Capitalized terms and abbreviations that are not defined in this Presentation have the meanings ascribed to them in the Prospectus.

Forward-Looking Statements

Certain statements in this Prospectus are forward-looking statements or information (collectively "forward-looking statements"). RGI is hereby providing cautionary statements and identifying important factors that could cause the actual results of RGI to differ materially from those projected in the forward-looking statements. Any statements that express, or involve discussions as to, expectations, beliefs, plans, objectives, assumptions or future events or performance (often, but not always, through the use of words or phrases such as "may", "is expected to", "anticipates", "estimates", "intends", "plans", "projection", "could", "vision", "goals", "objective" and "outlook") are not historical facts and may be forward-looking and may involve estimates, assumptions and uncertainties which could cause actual results or outcomes to differ materially from those expressed in the forward-looking statements.

By their nature, forward-looking statements involve numerous assumptions, inherent risks and uncertainties, both general and specific, which contribute to the possibility that the predicted outcomes may not occur or may be delayed. The risks, uncertainties and other factors, many of which are beyond the control of RGI that could influence actual results include, but are not limited to: approval of the exchange to list the Common Shares and the Warrants; volatility of commodity prices; government or regulatory policy; climate change and emissions; competition; access to capital and liquidity; credit risk; margin risk; holdings company risk; sale of substantial amounts of Units may have an adverse effect on the market price of such securities; investors may lose their entire investment; volatile market price for RGI's Common Shares; evolving business strategy; discretion in the available funds; future acquisitions or dispositions; dilution from equity financing could negatively impact holders of Common Shares; management of debt dependent on cash flow; management and directors; the possibility of conflict of interest arising for certain of the director and officers; the possibility of litigation; conflicts of interest; no issuance of dividends; and epidemics and pandemics. For a summary of the risk factors, see the section under "Risk Factors" in the Prospectus.

Forward-Looking Statements

Such forward-looking information is necessarily based upon a number of factors and assumptions that, while considered reasonable by RGI as of the date of such statements, are inherently subject to significant business, economic and competitive uncertainties and contingencies. Although RGI believes that the assumptions underlying these statements are reasonable, they may prove to be incorrect, and RGI cannot assure that actual results will be consistent with these forward-looking statements. Given these risks, uncertainties and assumptions, investors should not place undue reliance on these forward-looking statements. Whether actual results, performance or achievements will conform to expectations and predictions is subject to a number of known and unknown risks, uncertainties, assumptions and other factors included in the Prospectus.

If any of these risks or uncertainties materialize, or if assumptions underlying the forward-looking statements prove incorrect, actual results might vary materially from those anticipated in those forward-looking statements, which could have a material adverse effect on the business, financial condition and results of operations of RGI.

The forward-looking statements contained in this Presentation are expressly qualified by this cautionary statement. Except as required under applicable securities laws, RGI does not undertake or assume any obligation to publicly update or revise any forward-looking statements.

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CORPORATE OVERVIEW



MISSION AND VISION

Rektron Group Inc (“RGI”) is a Canadian holding company that wholly owns Rektron AQ Limited (or “Rektron AQ”), a UK based company. Rektron AQ primarily invests in operating enterprises in the commodities sector. RGI is working towards being a publicly traded company on the Canadian Securities Exchange in Q3 2024.

Rektron AQ optimizes its balance sheet to support the trading activities of its subsidiaries, aiming to enhance their ability to transact competitively and efficiently.

DL Hudson is the trading arm and transacts globally in primarily energy and metal commodities.

RGI’s management is a syncretic team of experienced commodity traders, Wall Street bankers and industry specialists.



GLOBAL OUTREACH

RGI has established a strong presence in 30 strategic destination countries, expanding its global footprint and enhancing its ability to serve diverse markets.



Destination countries



Origination countries

The various metals and energy commodities traded by RGI, cater to various industries and customer demands. Metals include both ferrous and non-ferrous products, whereas Energy comprise of crude oil and refined oil products.



Products



Customers

The dedicated team of professionals worldwide forms the backbone of RGI. Their expertise, diversity, and commitment drive its global operations and success.



Human resources worldwide

GLOBAL OUTREACH

Its global network spans over multiple origination countries, enabling RGI to source and leverage resources, talents and opportunities across most geographies.

RGI's team has relations with customers and suppliers across the globe.



Destination countries



Origination countries



Products



Customers



Human resources worldwide

BOARD OF DIRECTORS AND OFFICERS



Ricardo Phielix

Chief Executive Officer & Director

- Qualified CPA in the Dutch register who worked for Deloitte in The Netherlands
- Global CFO for Metalcorp Group
- Focus on the commodities sector



Manny Bettencourt

Chief Financial Officer & Director

- 25+ years of industry experience and formally KPMG in Toronto.
- Qualified CA, CPA
- Former CFO AT&T Solutions Canada
- Served as COO/CTO of First Global Data Corp.



Moises Michan Portillo

Director

- Experience in trading Fixed Income, Foreign Currency and Commodities
- Worked at Goldman Sachs and Citi Bank.
- Multilingual and vast experience in commodities across various geographies



Michael Stier

Director

- Served as a CIBC IIROC Licensed Senior Financial Advisor
- He was a senior analyst for a private equity company
- Acting and acted as CEO of several public companies



Trevor Turner

Director

- Over 20 years experience in international banking.
- Former Director at J. Safra Sarasin and has worked at senior levels at HSBC London

REKTRON GROUP SUBSIDIARIES

REKTRON AQ LIMITED

REKTRON AQ is 100% owned by RGI. RGI is anticipated to become a publicly listed company on the Canadian Securities Exchange in Q3 2024.

DL HUDSON LTD

DL HUDSON is a global commodities trading house headquartered in London, UK. The trading expertise includes principal energy and metals products. In particular, ferrous and nonferrous metals, crude and refined oil products.

DL HUDSON Germany GmbH

DL HUDSON GERMANY GmbH is a wholly owned subsidiary of DL Hudson, United Kingdom. The company's primary objective is distribution of fuel products, lubricants and metals in the Germanic region.

DLH ISTROS

DLH ISTROS is the Group's physical asset holding company. It owns fuel storage facilities along the Danube River.

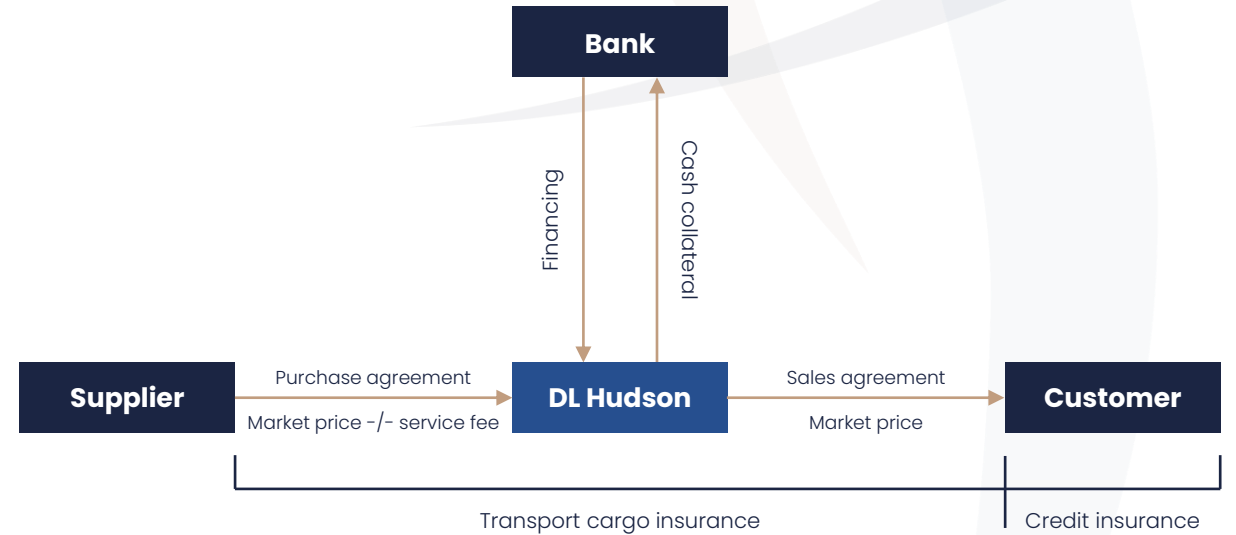
BUSINESS MODEL

Risk-Mitigated Business Model

- All purchases are on a back-to-back basis
- Margins are locked in
- Transport and Cargo insurances are in place
- Receivables are collected through Letters of Credit or are covered by Credit Insurance

Financing Structure

- The deals are financed through banks and alternative financial companies.



STRATEGIC MANAGEMENT

Working Capital Solutions



DL Hudson is a principal title owner of the products in the supply chain between counterparties



Working capital solutions are structured with (mid-size) producers in order to optimize utilized capacity



Payment terms against credit insurance can be provided to customers to enable growth of their business

Risk Management (price and currency)



While the market is US Dollar denominated, some end users may pay in their local currency. The company hedges this FX exposure



Market prices move constantly, and companies may want to fix prices, in which case we hedge the exposure to lock in the price

Logistic Solutions



Arranges the transport of the materials by sea and/or by land as well as storage and dispatch from storage facilities



Solutions are provided through third-party service providers such as forwarders, shipping and storage companies



This activity is not only performed, but also financed by RGI

Entry to global markets and global players



Not all suppliers have access to customers in other countries or regions. Through RGI's global network of traders and agents, RGI has regular contact with buyers and suppliers which often evolve in trading opportunities



Some customers impose a registration, which means that the supplier is acceptable to selling to and/or buying from them, and large suppliers have a similar process to ensure that the buyers are competent and able to buy from them. The Group holds various registrations.

BUSINESS OVERVIEW



PRODUCT PORTFOLIO

OIL & GAS

Oil Products

- Crude Oil
- Petroleum products including:
 - Gasoline
 - Diesel fuel
 - Heating oil
 - Lubricants

Gas

- LNG
- Biofuels
- Pipeline Gas

Anticipated to commence within 2 months from the listing. The proceeds from the IPO will serve to scale up the energy group.



PRODUCT PORTFOLIO METALS

Base Metals

- Zinc
- Aluminum
- Copper
- Lead
- Nickel

Proceeds from the IPO will serve to increase nickel and cobalt inventories

Minerals

- Raw Materials

Ferrous Metals

- Iron
- Steel

The proceeds from the IPO will be used to support RGI's diversification into steel.

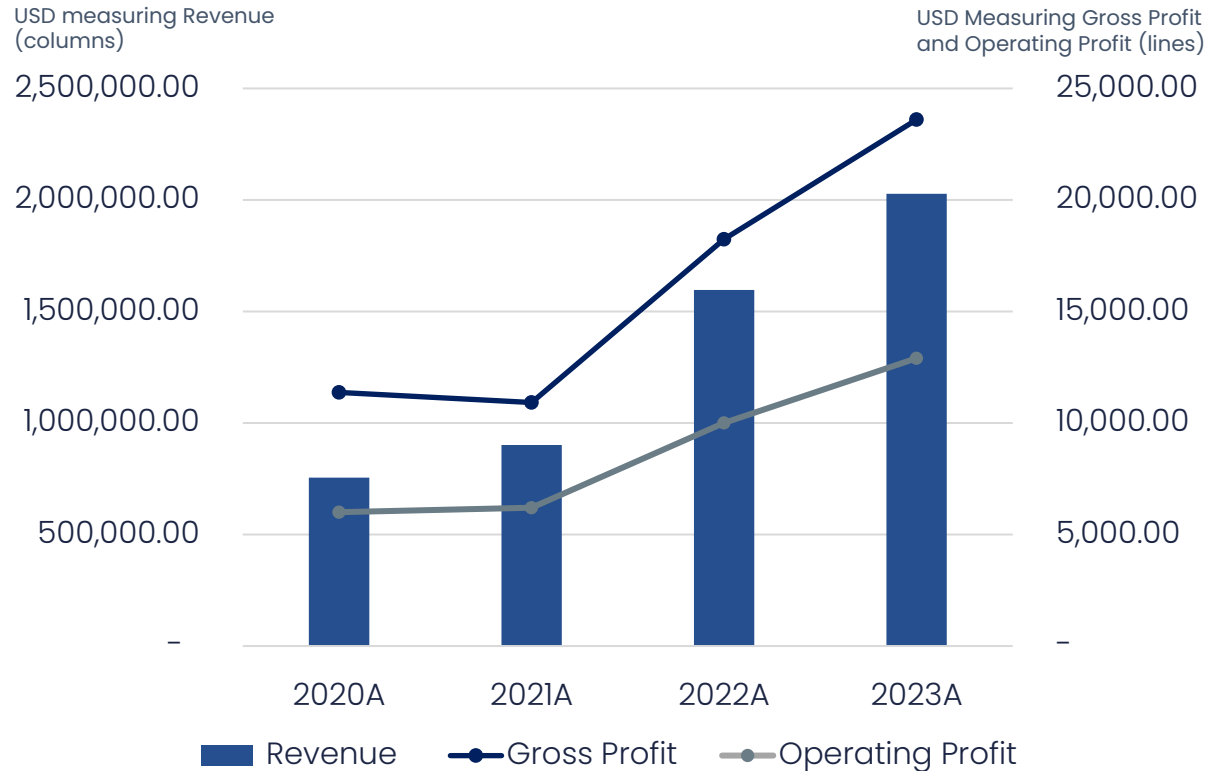
Other Metals

- Scrap Metals Recycling

Proceeds from the IPO will serve to develop trading of sustainable metals.

REVENUE AND PROFITABILITY

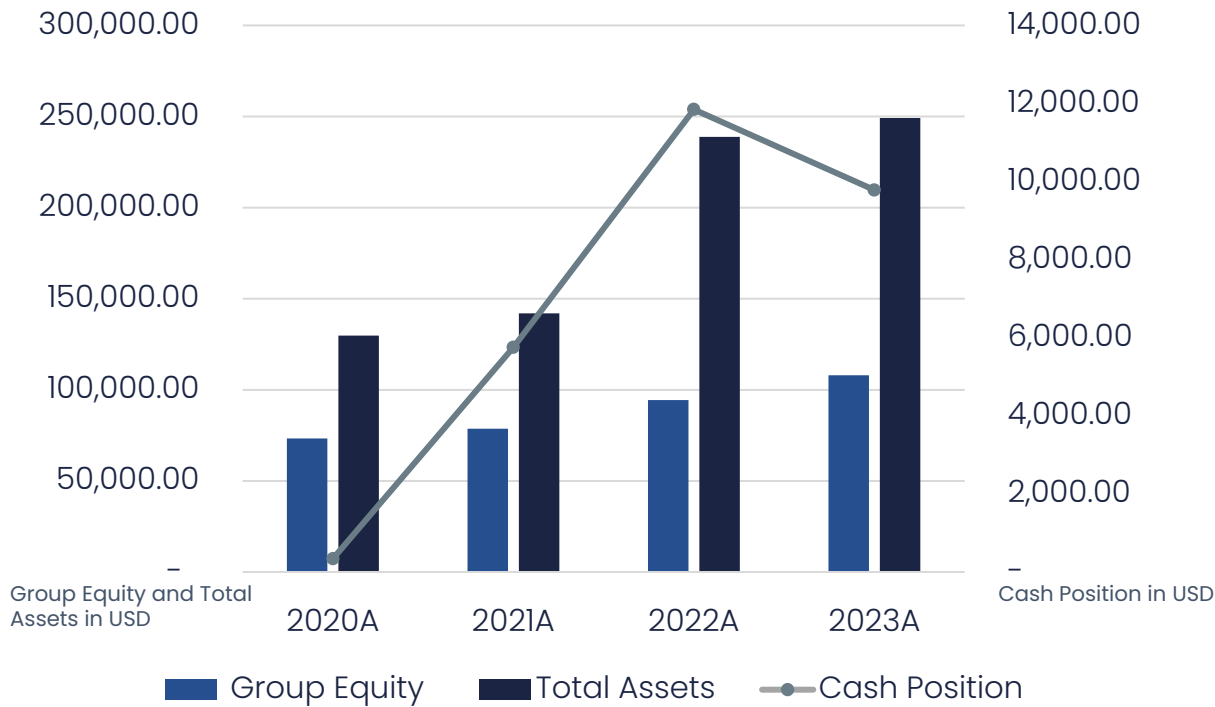
Growth: Group Revenue Metrics (in USD 1,000)



Year	Revenue (Approx.)	Gross Profit (Approx.)	Operating Profit (Approx.)
2021 Actual	USD 901 million	USD 10.0 million	USD 6.2 million
2022 Actual	USD 1.6 billion	USD 18.2 million	USD 10.0 million
2023 Actual	USD 2.0 billion	USD 23.6 million	USD 12.9 million

EQUITY AND CASH POSITION

Growth: Group Equity and Cash Position (in USD 1,000)



Year	Group Equity (Approx.)	Balance Sheet Total* (Approx.)	Cash Position (Approx.)
2021 Actual	USD 69.2 million	USD 132.3 million	USD 5.8 million
2022 Actual	USD 94.4 million	USD 238.9 million	USD 11.8 million
2023 Actual	USD 108.0 million	USD 249.2 million	USD 9.8 million

*The Company has no Long Term Debt. All current debt is self-liquidating working capital financing.

FINANCIALS

	Nine months Period Ended April 30, 2024	Year ended July 31 – 2023	Year ended July 31 – 2022	Year ended July 31 – 2021
	(Unaudited)	(Audited)	(Audited)	(Audited)
Total revenues (In USD 1,000)	1,942,130	2,027,529	1,593,955	901,168
Costs of Sales	1,918,105	2,003,932	1,575,716	891,184
Gross Profit	24,025	23,597	18,239	9,984
Total Operating Expenses	9,003	10,741	8,214	3,736
Total Financing Income, expenses and other	-2,517	+609	+16,026	-883
Income Taxes	0	201	232	102
Net income	12,505	13,264	25,819	5,263
Current Assets	257,577	211,714	199,368	91,269
Total Assets	293,728	249,169	238,868	132,316
Current Liabilities	171,785	139,196	144,441	63,242
Total Liabilities	173,381	141,129	144,441	63,290
Shareholders' Equity	114,108	101,630	87,758	62,137
Total Equity	120,347	108,040	94,427	69,027

TERM SHEET

Issuer:	Rektron Group Inc.
Offering Size:	A minimum of USD\$6,600,000 and a maximum of USD\$10,500,000.
Offering:	Initial Public Offering of a minimum of 4,400,000 Units (the “ Minimum Offering ”) and a maximum of 7,000,000 Units (the “ Maximum Offering ”) (collectively the “ Offering ”).
Issue Price per Unit:	USD\$1.50 per Unit.
Overallotment Option:	An option (the “ Over-Allotment Option ”), exercisable, subject to applicable regulatory requirements, in whole or in part, from time to time until the date which is 30 calendar days following the Closing Date, to arrange for the issuance and sale of up to an additional 660,000 Units, assuming the Minimum Offering and up to an additional 1,050,000 Units assuming the Maximum Offering (the “ Additional Units ”) of RGI, representing up to 15% of the maximum number of Units to be offered under the Offering, at a price per Additional Unit equal to USD\$1.50/Unit.
Unit Description:	Each Unit is comprised of one (1) common share and one (1) common share purchase warrant.
Warrants Description:	Each warrant is exercisable into one common share at USD\$2.25 for a period of 36 months following the Closing Date.
Jurisdictions:	British Columbia, Alberta, and Ontario.
Use of Proceeds:	RGI intends to fund its trading activities, to increase the metals and energy books. The funds will also be used to expand the teams, systems and organization in order to facilitate this growth. See the section under “Use of Proceeds” in the Prospectus.
Listing:	RGI has obtained conditional acceptance to list on the CSE.
Eligibility:	The securities shall be eligible for RRSPs, RRIFs, RDSPs, RESPs, TFSA, FHSAs and DPSPs.
Agent:	Research Capital Corporation as sole agent and sole bookrunner.

1. 11,500,000 common shares held by existing shareholders will be cancelled upon completion of the IPO

Pre-IPO Share Capital:

76,764,977⁽¹⁾

Post-IPO Share Capital:

69,664,977 common shares
(minimum offering)

72,264,977 common shares
(maximum offering)

Empowering trade in a sustainable economy



Rektron Group Inc.

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