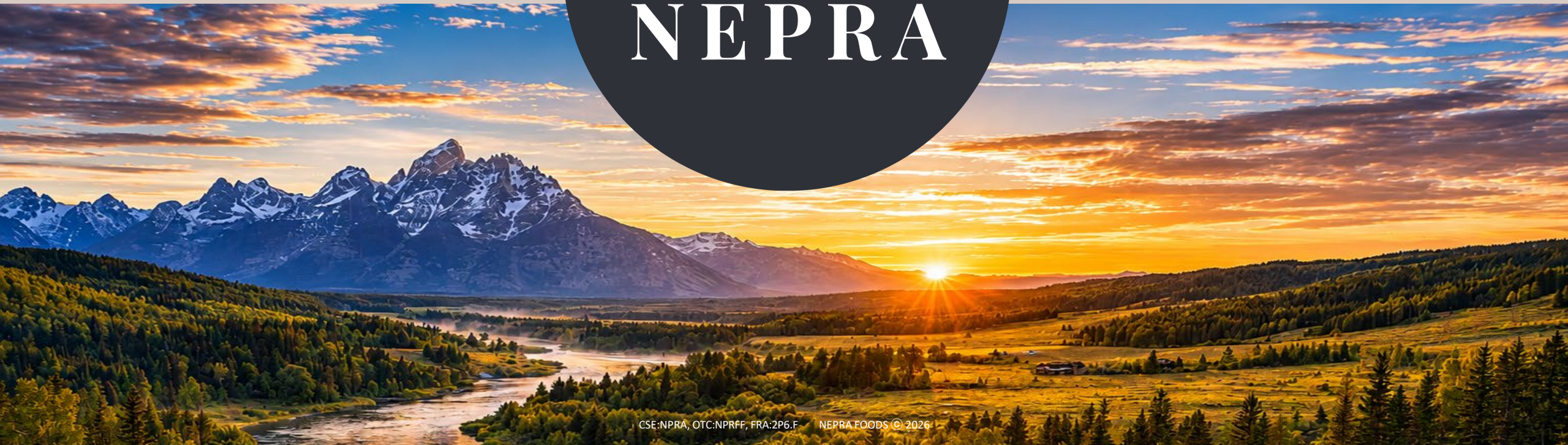


October 2026





FORWARD LOOKING STATEMENT DISCLAIMER

The following presentation ("**Presentation**") provides a general overview of corporate and financial information regarding Nepra Foods, Ltd. and its subsidiaries ("**Company**"). The information has been presented in summary form and does not purport to be complete. It is not intended for the following information to be construed as legal, financial; tax or investment advice and the Company recommends that any current or potential investors seek professional advice when evaluating an investment in the Company.

In this Presentation, all amounts are in Canadian dollars, unless otherwise indicated. Any graphs, tables or other information in this presentation demonstrating the historical performance of the Company or any other entity contained in this Presentation are intended only to illustrate past performance of such entities and are not necessarily indicative of future performance of the Company or such entities. This Presentation contains "forward-looking information" within the meaning of applicable securities laws in the United States. Forward-looking information may relate to our future outlook and anticipated events or results and may include information regarding our financial position, business strategy, growth strategies, budgets, operations, financial results, taxes, dividend policy, plans and objectives. Particularly, information regarding our expectations of future results, performance, achievements, prospects or opportunities or the markets in which we operates is forward-looking information.

In some cases, forward-looking information can be identified by the use of forward-looking terminology such as "plans", "targets", "expects" or "does not expect", "an opportunity exists", "outlook", "prospects", "strategy", "intends", "believes", or variations of such words and phrases or state that certain actions, events or results "may", "could", "would", "might", "will", "will be taken", "occur" or "be achieved". In addition, any statements that refer to expectations, intentions, projections or other characterizations of future events or circumstances contain forward-looking information. Statements containing forward-looking information are not historical facts but instead represent management's expectations, estimates and projections regarding future events or circumstances.

Although we have attempted to identify important risk factors that could cause actual results to differ materially from those contained in forward-looking information in this Presentation, there may be other risk factors not presently known to us or that we presently believe are not material that could also cause actual results or future events to differ materially from those expressed in such forward-looking information in this Presentation. There can be no assurance that such information will prove to be accurate, as actual results and future events could differ materially from those anticipated in such information. Accordingly, readers should not place undue reliance on forward-looking information, which speaks only as of the date made.

No securities commission or similar authority has in any way passed upon the adequacy or accuracy of the information contained in this Presentation. Any representation to the contrary is an offence. This is a risky investment.



We provide the infrastructure, expertise, and resources to help wellness and CPG brands scale without compromising what made them exceptional.

Where Wellness Grows

*One Platform
Many Brands*





FINANCIAL HIGHLIGHTS

2026 AUDITED FINANCIAL RESULTS

All figures in Canadian Dollars unless otherwise stated



Revenue Growth:

Total revenue increased 33% to \$8,311,972 compared to \$6,253,768 in fiscal 2025, driven by higher sales volumes of specialty starches, proteins, and blended ingredients to commercial bakery and food manufacturing customers.



Significant Gross Profit Expansion:

Gross profit rose to \$2,772,019, representing a gross margin of 33.3%, up significantly from \$1,317,959 (21.1% margin) in the prior year, reflecting improved product mix, operating efficiencies, and scale.



Improved Operating Results:

Net loss before other items narrowed substantially to \$206,102 from \$2,304,861 in fiscal 2025. Overall net loss improved to \$1,223,150 from \$2,335,340 in the prior year.

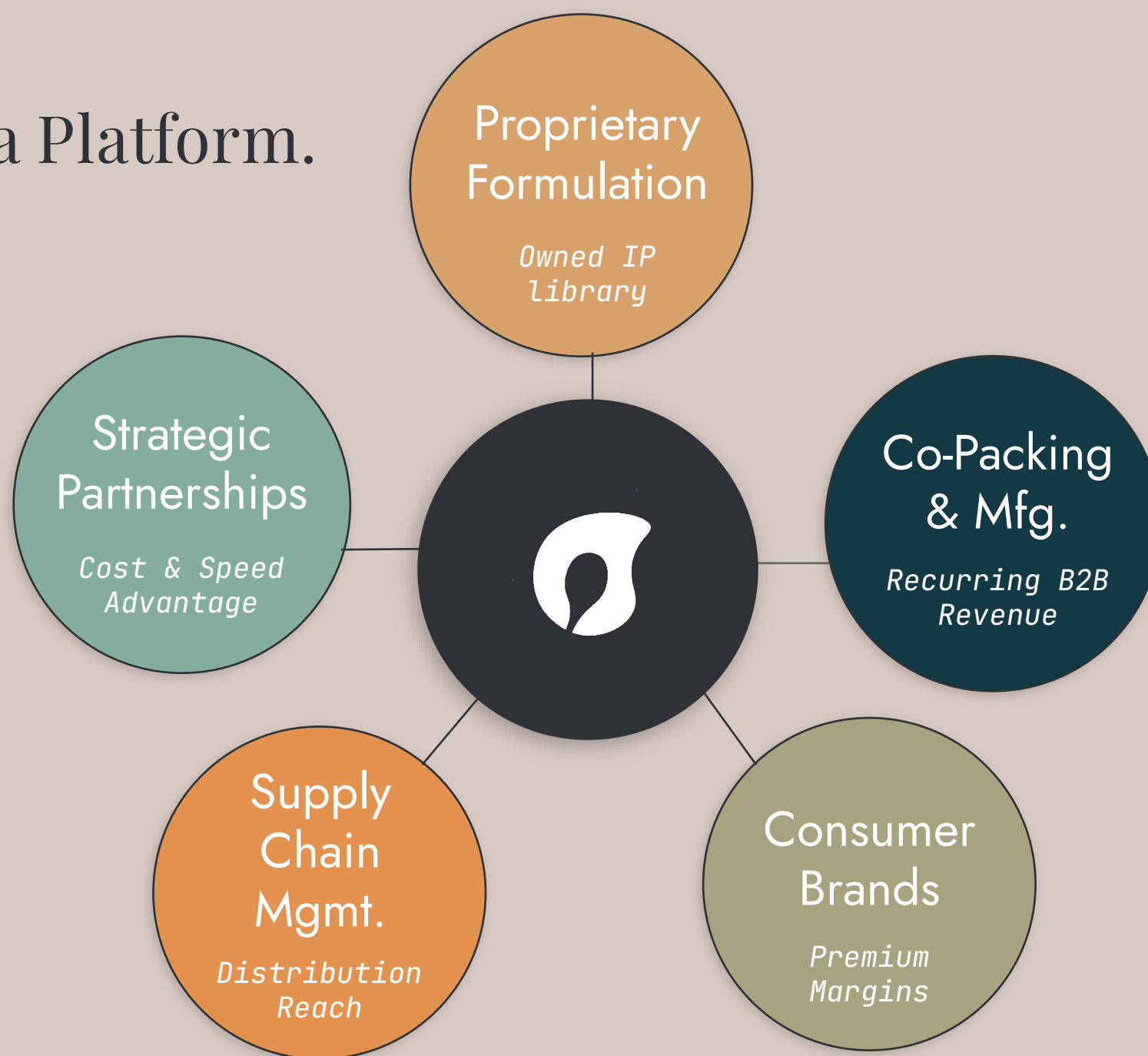


Q4 Performance:

Q4 2026 delivered continued momentum with solid revenue contribution and a gross margin of approximately 39%.



The Neptra Platform.



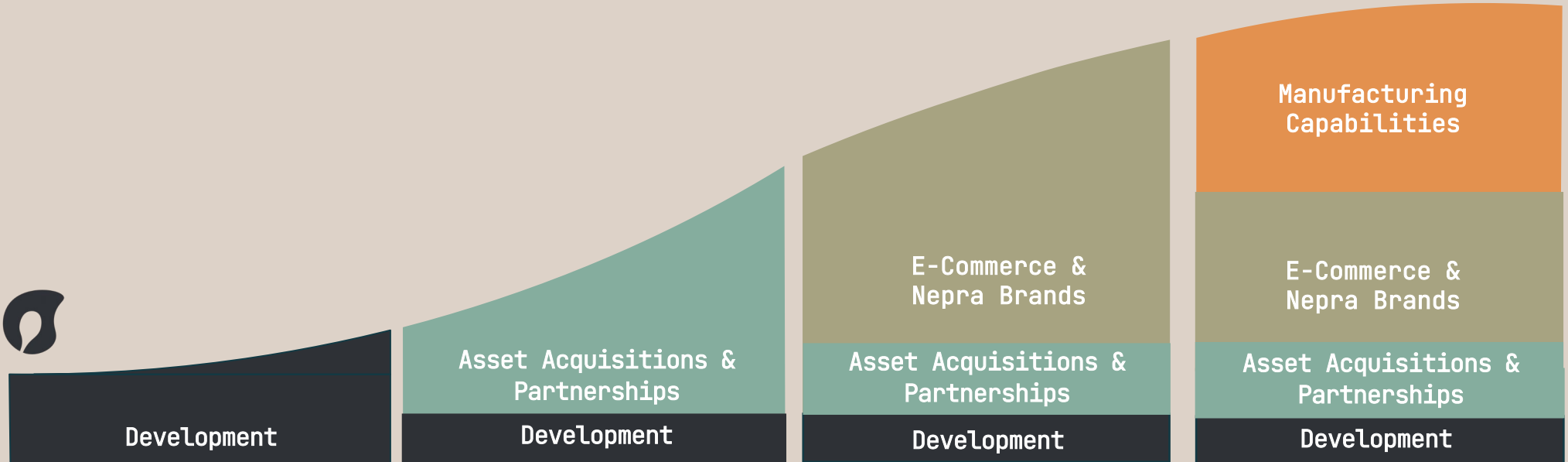


WHERE NEPRA COMES IN

CREATING A VERTICAL IMPACT

We help companies from early-stage development through large scale growth

NEPRA
INVOLVEMENT



TIMELINE: ▶ 2025-2026

▶ 2026-2027

▶ 2027-2028

▶ 2028+

PROJECTED REVENUE: ▶ \$6.16m - \$6.25M CAD

▶ \$9M - \$12M CAD

▶ \$15M - \$18M CAD

▶ \$30M - \$40M CAD

DETAILS: ▶ Ingredient Sales & Formulations

▶ Water asset purchase, Capitalizing on new customers across food and beverage

▶ Further launching Nepra's In-House brands, Adding new brands to the operating platform

▶ Potential acquisitions of manufacturing locations across the USA for improved distribution (Hemp, Crackers, Snacks)

WHERE THE MARKET STANDS TODAY

CSE:NPRA, OTC:NPRFF, FRA:2P6.F

AUTHORIZED SHARES	Unlimited	09/08/2026
OUTSTANDING SHARES	125,888,669 †	09/08/2026
Restricted	69,695,246 †	09/08/2026
Unrestricted	56,193,423 †	09/08/2026
HELD AT DTC	22,564,361 †	09/08/2026
FLOAT	50,789,974	09/15/2025

† The company’s transfer agent has verified its outstanding shares directly to OTC Markets.





20x
Multiples

Beverage & Bottling

*Opportunity
Runs Deep*

- + Free Natural Resource
- + 47M gallons of Artesian Mineral Water/yr
- + Private Label Opportunities
- + Organic Milk Broker Agreement
- + Functional Beverages





8x

Multiples

Product Line Expansion

Protein
Fiber
GLP-1

- + Variety of shapes and cuts
- + Microwavable ready to eat cups
- + Flavor packets
- + Different sources of protein
- + Pasta Chips





20x
Multiples

Health
& Beauty

Cosmetics
Supplements
Lifestyle

- + Brand Management Opportunities
- + North American Distribution Partnerships
- + Private Label Partnerships
- + Additional Revenue Opportunities





Nepura Wellness

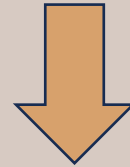
In-House Brands



Acquisitions



Margin Expansion



Scale



E-COMMERCE & DISTRIBUTION

- + Partner with Like-Minded Brands.
- + Shared Volume Shipping Discounts.
- + Guaranteed, Predictable Monthly Revenue.
- + Provides Insight for Potential Acquisitions.



WHAT IS NEPRA SOLVING FOR?

- + Becoming the intersection where new age ingredient technologies merge with mission-forward brands.
- + Providing liquidity options for private businesses.
- + Operating platform for Wellness and CPG brands to scale.

NEPRA LEADERSHIP



MARK RETZLOFF
Chairman of the Board



BILLY HOGAN
CEO



CHADWICK WHITE
CVO/CTO, Master Baker,
Co-Founder



DAVID WOOD
Co-Founder, Interim CFO



KIM MAYO
COO, RDN



JAMIE HOGAN
Director of Distribution
Partnerships & E-Commerce

Thank you!

investors@neprafoods.com

