

NXG REAL ASSETS FUND | INVESTOR RESOURCE

## Investment Overview

*Real Assets. Real Access. Real Ownership.*

### 01 The Opportunity

History's most durable wealth has been built on land, infrastructure, and natural resources — assets that compound across cycles, with direct institutional access historically reserved for sovereign funds and the largest allocators.

The NXG Real Assets Fund opens that access. Its flagship program is the Guatemala Interoceanic Corridor: a 372-kilometre, coast-to-coast real-asset and infrastructure platform — privately owned, in execution today, and structured for institutional capital through a Gibraltar-regulated vehicle and a tokenized digital security (COINGT).

### 02 Why Now

Four forces are converging simultaneously, and the position prices in before each one fully translates into asset value.

<p><b>Strained interoceanic capacity</b></p> <p>Drought-driven draft restrictions, vessel-size constraints, and concession-related geopolitical risk are pushing global shippers to actively price a structural alternative to the Panama Canal.</p>	<p><b>\$14 trillion in trade, one chokepoint</b></p> <p>Annual seaborne goods moving through the region have outgrown a single route. Sovereigns, carriers, and operators are sourcing diversified corridors years before they go live.</p>
<p><b>Tokenization at institutional scale</b></p> <p>Tokenized real-world assets are projected to reach approximately \$13 trillion by 2030 (JPMorgan estimate), reshaping how the world's largest asset class is owned, traded, and governed.</p>	<p><b>Capital rotating into real assets</b></p> <p>Sovereign, pension, and endowment allocators are moving meaningfully into real assets — pricing in permanent infrastructure as a hedge against inflation, currency risk, and rate cycles.</p>

### 03 The Asset

The Corridor is being built on a single, unified land base — approximately 23,737 hectares across 372 kilometres, consolidating around 3,470 individual parcels into one financeable asset under a single legal title. Land regularization, the prerequisite for every downstream phase, began on 1 December 2025 and is actively underway.

#### Four infrastructure pillars

<b>Ports</b>	Two deep-water ports — one on each coast — engineered to handle modern container, bulk, and energy traffic, anchoring the Corridor as twin gateways between the Pacific and the Atlantic.
<b>Land Bridge</b>	Dual-track railway and modern toll-road running coast to coast in parallel, moving freight between the ports faster and at lower unit cost than single-mode alternatives.
<b>Energy</b>	A coast-to-coast pipeline for hydrocarbons supported by port-side storage and offshore buoys; fibre-optic, power, and water utilities complete the operational backbone.
<b>Free-Trade Zones</b>	Industrial, commercial, and logistics zones along the Corridor turn a transit asset into a regional growth platform — the recurring-revenue layer of the program.

#### How investors participate

The Corridor land sits inside Consorcio Interoceánico de Guatemala, S.A. (CIGSA). A minority equity interest in CIGSA is held by Grupo Odepal de El Salvador, S.A. de C.V. (GODES). The COINGT digital asset, issued under El Salvador's Digital Assets Law, conveys to its holders the economic rights attached to GODES' shareholding — distributable proceeds flow CIGSA → GODES → COINGT holders on a pro-rata basis.

The structure is layered, but the proposition is simple: investors get exposure to prime real estate and long-duration infrastructure value. COINGT is the digital wrapper through which that interest is delivered — a claim on the real-asset value, not the source of value itself.

### 04 The Investment

The Fund is a Gibraltar-regulated Experienced Investor Fund. Qualified investors gain exposure through COINGT and benefit from three return drivers, sequenced across the program's phases — capital appreciation, recurring income, and structured revenue sharing.

<b>Capital appreciation</b>	Each milestone — title consolidation, infrastructure activation, operational launch — is expected to step the underlying land's appraised value upward, with COINGT tracking that appreciation.
<b>Recurring dividend income</b>	Beginning in 2030, distributions scale across all 16 corridor business units — tolls, logistics, ports, railways, pipelines, industrial parks — as the Corridor matures.
<b>Structured revenue sharing</b>	Fund investors receive 33.33% of fee and incentive-based Net Revenue earned by NxGen Group from project development, structuring, financing, and related arrangements.

<b>\$1,000 → \$7,000+</b> COINGT projected, 2026 → 2035	<b>568.90%</b> Projected ROI on \$100M, 15 yrs	<b>By 2028</b> Initial liquid capital repaid*	<b>From 2030</b> Anticipated annual dividends
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*\*Targeted via inclusion of COINGT investors in CIGSA's previously authorized US\$500M corporate bond issuance. Conditional and not guaranteed.*

## 05 A Phased Pathway

Capital, milestones, and returns are sequenced — each phase de-risks the next. The figures below illustrate the working program; actual timing is subject to regulatory, market, and operational developments.

<b>2025</b>	Land regularization begins. Initial parcels completed.
<b>2026</b>	COINGT issuance — Fund opens to qualified investors.
<b>2027</b>	Title consolidation milestone — first major value step-up.
<b>2028</b>	Initial liquid capital repaid via CIGSA bond inclusion (target).
<b>2030</b>	Pipeline goes live; recurring dividend distributions commence.
<b>2035</b>	Full corridor operational maturity across all business units.

## 06 Framework & Stewardship

### Legal & regulatory

- Guatemalan Governmental Agreement No. 270-2013 declares the project of public utility and national interest, providing legal continuity for the Corridor.

- El Salvador's Digital Assets Law provides a tested framework for the COINGT issuance, including tax incentives and supervisory clarity.
- The Fund itself is a Gibraltar-regulated Experienced Investor Fund — the disclosure and governance structure that institutional capital expects.
- Tier-one administrators, auditors, and legal counsel are positioned to support both the Corridor today and follow-on programs.

### Risk management

- The project's legal and operational architecture is designed for phased monetization — so capital can be returned and distributions can begin without waiting for full corridor build-out.
- The United Nations Office for Project Services (UNOPS) is among the institutional entities supporting the project.

### People

Investors gain access to a multidisciplinary team of more than fifteen professionals across engineering, finance, government, law, real estate, technology, and trade — backed by NxGen's strategic alliances, including its partnership with Valereum Plc and its end-to-end tokenization ecosystem. The result is privileged deal flow, market depth, and operational continuity that compound with every program added to the platform.

### Local impact

The Corridor is expected to benefit more than 10,000 families directly along the route, generate sustained employment, and elevate Guatemala's strategic role in global trade — embedding the project's commercial success in the communities that host it.

### Conclusion

The Guatemala Interoceanic Corridor is a generational real-asset program — a consolidated land base linking the Atlantic and Pacific, an integrated infrastructure platform, and a regulated structure for institutional capital. Each milestone is sequenced to compound value while progressively de-risking the position, producing a return profile rarely available at this scale.

*For investors building durable, real-asset exposure with the discipline of regulated structure and the reach of digital ownership, the NXG Real Assets Fund offers a rare entry point — at the foundation of a program designed to compound for decades.*

## At a Glance

<b>Fund</b>	NXG Real Assets Fund — Gibraltar-regulated EIF
<b>Sponsor</b>	NxGen Group
<b>Flagship Asset</b>	Guatemala Interoceanic Corridor — 372 km coast-to-coast
<b>Asset Owner</b>	Consortio Interoceánico de Guatemala (CIGSA)
<b>Issuing Vehicle</b>	Grupo Odepal de El Salvador (GODES)
<b>Digital Security</b>	COINGT — tokenized rights under El Salvador Digital Assets Law
<b>Initial Capital Use</b>	Land regularization and unification
<b>Status</b>	Land regularization underway since Dec 2025

### Important Information

This document is provided for informational purposes only and does not constitute an offer to sell, or a solicitation of an offer to buy, any security in any jurisdiction where such offer or solicitation would be unlawful. Forward-looking statements regarding the Corridor, land regularization, infrastructure development, projected returns, and market conditions reflect current expectations and may change. The COINGT digital asset represents tokenized economic rights and does not convey direct legal title to underlying shares. Investments in real assets, infrastructure, and digital securities involve risk, including illiquidity, regulatory uncertainty, and potential loss of principal. Capital repayment timelines and projected returns are illustrative and not guaranteed. Subscription materials are available only to qualified investors. Prospective investors should review all offering materials and consult their own legal, tax, and financial advisors before making any investment decision.