

NEW 30% CRITICAL MINERALS TAX CREDIT

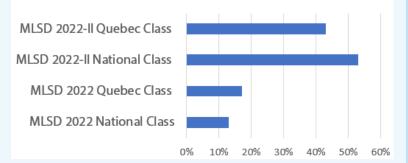
The 30% Critical Mineral Exploration Tax Credit was announced, and enacted into law on December 15, 2022.

The 30% CMETC is a new incentive that provides investors in companies exploring for certain critical minerals a 30% tax credit on top of the 100% Flow Through Deduction. Combined these savings are significant.

MAPLE LEAF 2022 FUNDS & CRITICAL MINERALS

Due to the fact that the **CMETC** was enacted into law on December 15, 2022 both the Maple Leaf Short Duration 2022 LP and Maple Leaf Short Duration 2022-II LP's that invested in critical mineral exploration companies were able to claim the credit for investors in 2022.

% Of The Porfolio Invested in CMETC's



- ➤ With the high proportion of **critical minerals** in the 2022-Il portfolios the returns to investors are set to be more favorable than previous offerings.
- Below is as estimate of the break-even points on a \$25 purchase price of the Maple Leaf 2023 Critical Minerals enhanced Flow Through LP.

| Estimated Breakeven of ML 2023 FT | National Investor in ON & BC* | Quebec Investor* |
|--------------------------------------|-------------------------------|------------------|
| Break-Even point | \$10.92 | \$7.86 |

*assuming minimum deal size and a 53.5% marginal tax rate and 53.3% rate in Quebec

Why Invest in Maple Leaf Funds

Top 5 Reasons Maple Leaf Critical Minerals Flow-Through LP may be right for you:

- 1. A short duration investment providing accelerated liquidity in approximately 1 year.
- 2. Investing in a well diversified resource portfolio can reduce risk and volatility when compared to sector specific flow-through funds.
- 3. Our **BEST EVER** tax deductible Approximately 137% Nationally or 147% for Québec resident investors.
- 4. Free up capital approximately 1 year earlier to realize additional tax benefits through re-investment into another Maple Leaf Short Duration Flow-Through LP.
- 5. Opportunity to convert income into more favorably taxed capital gains.

INVESTMENT LIFE CYCLE

INVESTMENT

Investors invest in Units of the Limited Partnership, thus becoming Limited Partners. CAPITAL INVESTED INTO PORTFOLIO COMPANIES

Limited Partnership enters into investment agreements with resource companies in exchange for flow-through shares.

Limited Partners

Maple Leaf Short Duration Flow-Through LP Portfolio Resource Companies

LIQUIDITY

Within approximately 12 months the Limited Partnership implements a mutual fund rollover transaction.

100% TAX DEDUCTION

Limited Partners will receive an approximate 137% tax deduction in the year in which they invest (or 147% if a Québec resident investor¹).

