



NEW 30% CRITICAL MINERALS TAX CREDIT

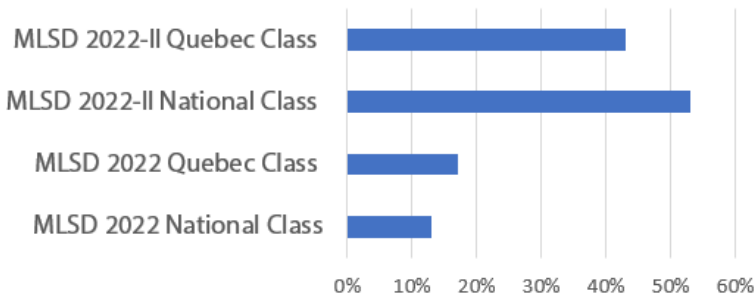
The **30% Critical Mineral Exploration Tax Credit** was announced, and enacted into law on December 15, 2022.

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 Portfolio Invested in CMETC's



- With the high proportion of **critical minerals** in the 2022-II portfolios the returns to investors are set to be more favorable than previous offerings.
- Below is an **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

