



The Flow Through Donation Benefit

Smarter Philanthropy

April 2024



Legal Disclaimer

This presentation seeks to educate the audience on the advantages of purchasing flow through shares to be donated to registered Canadian charities, purchasing flow through shares for tax management purposes, receiving flow through shares as a donation, and investing in common shares that have been acquired from donors and or registered Canadian charities. The examples in this presentation are for illustrative purposes only and assume that donors are taxed at the highest marginal tax rate. The benefits available to donors, charities and investors will vary from transaction to transaction. All donors, charities and investors should seek independent counsel to ensure that participating in the Flow Through Donation Benefit (“FTDB”), the Flow Through Benefit (“FTB”) or a Flow Through Donation Financing (“FTDF”) investment is appropriate for their particular circumstances.

OUR TEAM



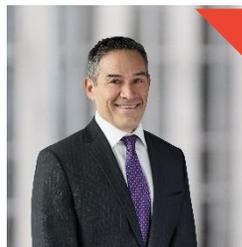
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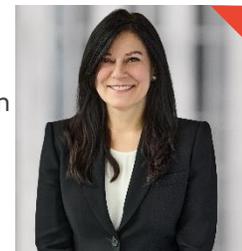
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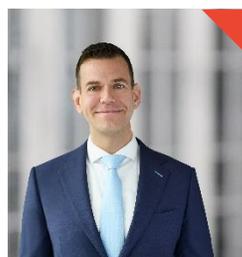
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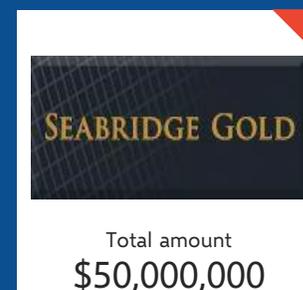
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OBERON...

- ... is the market leader in flow through share strategies to reduce the after-tax cost of charitable gifts and manage taxes payable by individuals and privately held corporations.
- ... has completed over 350 transactions since 2009 founding raising over \$1.6 billion in flow through equity to employ Canadians in every province and territory in Canada
- ... Flow Through Donation Benefit (“FTDB”) format has helped Canadian philanthropists make over \$450 million in donations to registered Canadian charities in the most tax efficient manner possible.
- ... has helped Canadian philanthropists meet, and often exceed/accelerate their charitable commitments
- ... provides a seamless and efficient turnkey solution for donors, advisors, investors and charities
- ... is an Exempt Market Dealer in good standing with the Ontario Securities Commission and registered in British Columbia, Alberta, Manitoba, Ontario, Quebec, New Brunswick, Nova Scotia & Newfoundland

STRONG TRACK RECORD

Oberon is one of the **largest providers** of Canadian exploration and development **capital in the world**, having originated over **\$1.6 billion in Charity Flow Through Financings** in **400 transactions** with over **200 issuers** since its founding in 2009.



HOW DOES FTDB WORK?



ISSUER

1

DONOR

2

CHARITY

3

INVESTOR

1. Donors subscribe for flow through shares issued by a resource company to access tax benefits
2. Donors gift shares to the registered Canadian charity of their choice to receive donation tax receipt
3. Charities immediately sell the shares to institutional investors to provide liquidity/cash to the charity

OBERON FTDB...

- ... enables senior Canadian philanthropists to fulfill their charitable pledges
- ... significantly reduces the after-tax cost of a donors charitable gifts to preserve wealth
- ... enables potential for increased / accelerated charitable gifts at the same after-tax cost
- ... eliminates market and liquidity risk for both donors and charities
- ... delivers 100% of the intended gift net of all fees and expenses in cash on the day of closing
- ... funds private foundations / Donor Advised Fund – single tax receipt for multiple donations
- ... has both individual and CCPC's (Canadian Controlled Private Corporation) formats. For CCPC's
 - delivers significant additions to the Capital Dividend Account (CDA")
 - no Alternative Minimum Tax ("AMT") limitations
 - no requirement to take income personally

WHAT DOES FTDB DELIVER TO...

- Issuers**
- Expanded global pool of exploration capital
 - Reduced dilution / investor alignment of interests / bigger treasury
 - Increases the value of strategic investments

- Donors**
- Reduces the after tax cost of charitable giving by 80% +

- Charities**
- Accelerated and increased size of charitable gifts

- Investors**
- Make investments at or below market
 - Magnify the value of every dollar invested by 15% - 70%

- Canadian Taxpayer**
- No tax leakage

Oberon's FTDB Formats

- Personal Format – enables donations to be made by an individual
 - 100% Canadian Exploration Expense (“CEE”) Deduction
 - 15% Flow Through Mining Expenditures (“FTME”) Investment Tax Credit (“ITC”)
 - 30% Critical Mineral Flow Through Mining Expenditures (“CMETC”) Investment Tax Credit (“ITC”)
 - Other provincial ITC’s when matched with jurisdiction of residence
- Canadian Controlled Private Corporation (“CCPC”) Format – Active or Passive Income
 - 100% CEE Deduction, or
 - Canadian Development Expense (“CDE”) at 30% per annum on a declining balance basis
 - Not eligible for federal or provincial ITC’s

The Flow Through Donation Benefit

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