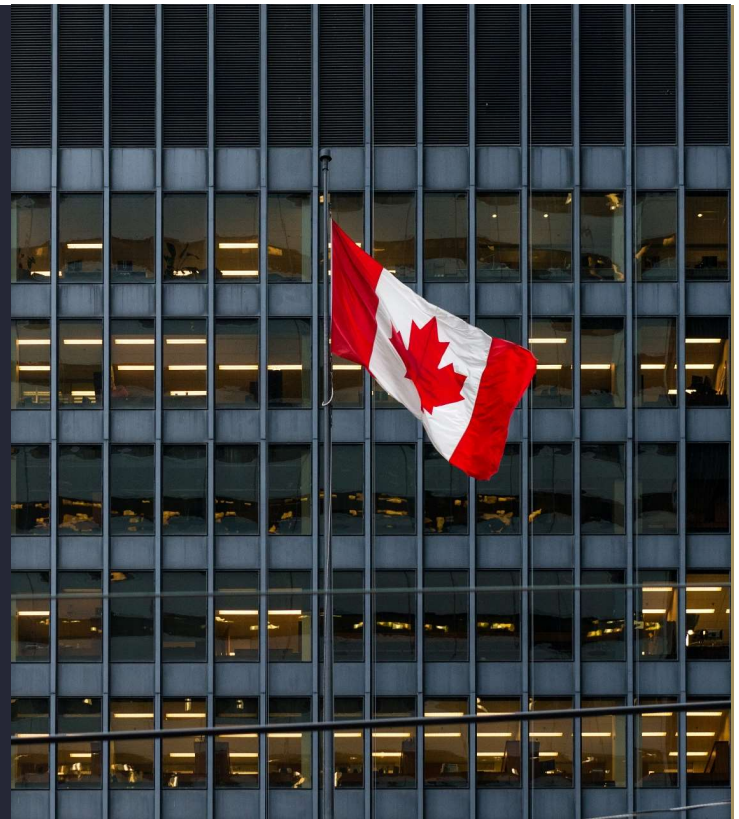




An innovative tax saving solution

The SMART Savings Plan™ is a tax saving solution from EquiGenesis Corporation that allows high income Canadians to substantially reduce their annual income tax burden.

Within the very first year of participation, clients can save up to 50% of their income tax payable by claiming tax deductions generated by their Plan.



The SMART Savings Plan™

For Accredited Investors

Term

10 Years*

Annual Contribution

\$10,000 – \$18,000**

Maximum annual tax savings

50%

Cumulative return on investment

Up to 218%***

* Early termination is available

** Based on minimum 10 investment unit purchase

*** Based on province of residence and closing date. Investors must review the Offering Memorandum for detailed assumptions, qualifications and notes.

About EquiGenesis

EquiGenesis is Canada's preeminent, tax-focused financial firm. Founded in 1992, the firm has raised over \$4 billion from more than 5,000 accredited investors across Canada. We are dedicated to enhancing the financial wellbeing of our clients while providing the highest level of service.

How it works

The SMART Savings Plan™ is an innovative tax saving solution that allows clients to significantly reduce their annual income tax burden over a 10-year term.

01.

Choose a participation level (Year 1)

An experienced EquiGenesis representative works with each client to determine an optimal Plan participation level based on their income and financial goals.

02.

Contribute to your plan (Years 1 to 10)

Clients annually contribute a pre-determined amount based on their participation level.

03.

Annual tax savings up to 50% (Years 1 to 10)

Clients can claim annual tax deductions made possible through the innovative structure of the SMART Savings Plan™, which results in tax savings that are significantly greater in value than their annual investment.

04.

Up to 218% cumulative return

At the conclusion of their 10-year Plan, clients will have the opportunity to make a donation to one or more Canadian registered charities and receive a substantial final tax benefit that results in an up to 218%* cumulative return on cash invested (after-tax).

* Subject to closing date and province of residence. Investors must review the Offering Memorandum for detailed assumptions, qualifications and notes.

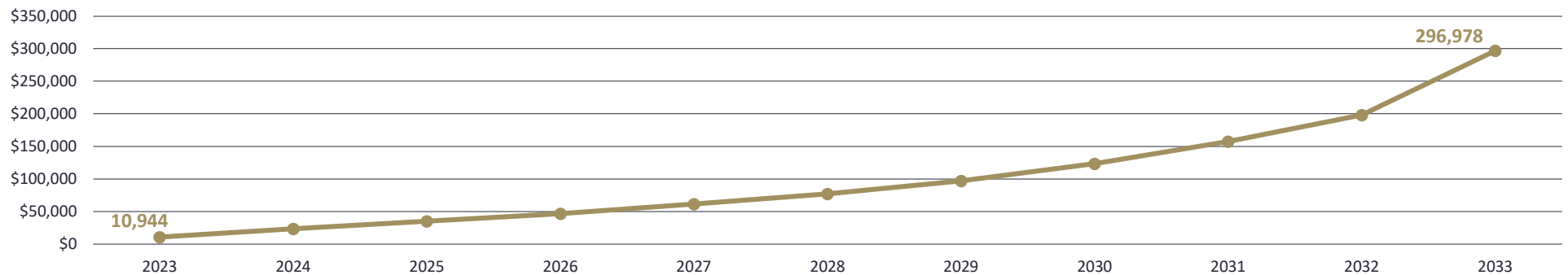
Cumulative Net Investment, Tax Savings and Cumulative Positive Cash Flow*

(Sample 10 Unit Purchase)

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Cumulative Net Investment	\$ 10,000	\$ 24,000	\$ 42,000	\$ 60,000	\$ 78,000	\$ 96,000	\$ 112,413	\$ 123,667	\$ 127,780	\$ 128,321	\$ 136,221
Cumulative Tax Savings	\$ 20,944	\$ 47,539	\$ 77,022	\$ 106,764	\$ 139,439	\$ 173,088	\$ 209,488	\$ 247,118	\$ 285,348	\$ 326,518	\$ 433,199
Cumulative Return on Contributed Capital	\$ 10,944	\$ 23,539	\$ 35,022	\$ 46,764	\$ 61,439	\$ 77,088	\$ 97,075	\$ 123,450	\$ 157,569	\$ 198,197	\$ 296,978
	109%										218%

Cumulative Positive Cash Flow*

(Sample 10 Unit Purchase)



*Subject to closing date and province of residence. Investors must review the Offering Memorandum for detailed assumptions, qualifications and notes.

Frequently asked questions

How much tax can I save?

Investors in the SMART Savings Plan™ can reduce their taxes by up to 50% annually over the lifetime of the 10-year plan.

How long is the investment term?

The SMART Savings Plan™ has a 10-year investment term, with investors financially participating and benefitting annually. Earlier termination of the plan is available, if required.

What are my responsibilities?

Investors are responsible for a predetermined annual investment into their plan. The annual investment is based on the number of units purchased.

When and how do I claim my tax deductions?

Investors can claim their initial tax deductions within the first year of their participation in the SMART Savings Plan™ and every year thereafter until the plan winds up. A personalized tax reporting package, reviewed by Grant Thornton, is provided to each investor annually.

When do I receive tax-free cash distributions?

Cash distributions from the SMART Savings Plan™ are expected to begin in year 7 and gradually increase annually until the end of the 10-year plan.

What are the key features of the investments made through the SMART Savings Plan™?

The SMART Savings Plan™ invests in a series of alternative assets, providing tax-deferred growth and the potential for tax-efficient capital appreciation.

What charitable causes can I support?

Investors can donate through the SMART Savings Plan™ to any Canadian registered charity of their choice upon wind up of the plan.

Who is qualified?

The SMART Savings Plan™ is available to Canadian accredited investors (primarily individuals earning a minimum of \$200,000 annually as well as couples earning a combined salary of \$300,000).

Learn more

To learn more about the SMART Savings Plan™, visit smartsavingsplan.com.
To speak with a representative, email contact@equigenesis.com.



Legal

This summary of the SMART Savings Plan™ is for information purposes only and does not constitute or purport to constitute an offer to sell nor a solicitation to buy any securities. Securities are only being offered by and pursuant to an offering memorandum (the “Offering Memorandum”) relating to the EquiGenesis 2023 Preferred Investment LP (the “Partnership”) describing the offering of such securities (the “Offering”). Investors must receive and review the Offering Memorandum prior to subscribing for the securities described therein.

This summary is not a complete description of the securities and is in all respects subject to the provisions of the Offering Memorandum describing the Offering, especially those provisions regarding “Risk Factors” and “Forward-Looking Statements”. Prospective investors are encouraged to consult with their own professional tax and financial advisors to determine the appropriateness of an investment in the Smart Savings Plan™ in relation to their own financial objectives.

The Partnership is a “connected issuer” of EquiGenesis Corporation (“EquiGenesis”) as such term is defined in National Instrument 33-105 – Underwriting Conflicts. The Partnership is a connected issuer of EquiGenesis as a consequence of Ken Gordon being the sole director and senior executive officer of EquiGenesis and the sole director and senior executive officer of the general partner of the Partnership (the “General Partner”). Each of EquiGenesis and the General Partner are owned by a holding company, the shares of which are beneficially owned by a family trust established for the benefit of the family of Ken Gordon. The General Partner determined the terms of the Offering. EquiGenesis was not involved in the decision to distribute units of the Partnership or the terms of such distribution.

For additional information regarding the relationship of the parties involved in the Offering, please refer to the “Conflicts of Interest” section in the Offering Memorandum.

Participation in the SMART Savings Plan™ is only available to Accredited Investors.