



CANYON GOLD
& GRAVEL

INTRODUCTION

Canyon Gold & Gravel Mining Tax Flow-Through Shares

How Do Flow-Through Shares Work?

A flow-through share is a type of common share that permits the initial purchaser to claim a tax deduction equal to the amount invested. The flow-through share regime allows public companies to transfer to investors certain exploration expenditures conducted on Canadian soil.

Flow-through shares are considered to be a speculative investment. Before purchasing, make sure you are aware of how long you will have to hold them before you can sell (usually 2 years). The flow-through shares

can be purchased directly from a resource company, or from a licensed security firm.

When investors purchase flow-through shares, they are generally able to deduct the entire cost of these shares against their taxable income over a period of 2 or more years.

Eligible Canadian Exploration Expenses (CEE) are flowed through, or renounced, by the corporation to investors each year, and the investors can deduct these expenses from their income.

Investors in flow-through shares may also benefit from investment tax credits

Why management believes Canyon Gold & Gravel is a sound flow through investment

1. Canyon owns in fee simple the 160-acre Union Bar (gravel Bar) on the Fraser River in the municipality of Hope, 1 hour 40 minutes from Vancouver. Pre-production is 75% complete on the Union bar which includes, roads, phase 1 clearing, engineering and recent drilling and testing of the Union Bar gravel and gold.
2. Canyon owns the Under Surface Rights (Gravel) on the 160-acre Union Bar.
3. Canyon owns the overlapping Gold Leases on the Union Bar.
4. Canyon is designated as a clean fill site and will charge dumping fees from the gravel trucks entering to pick up gravel.
5. The life of the Canyon Gold and Gravel project is 80 plus years. Canyon expects to be in production by 2nd Quarter, 2024.
6. Canyon owns the 700+ acre Cariboo Flag Stone property near Quesnel, BC which is permitted, roads and gates developed with 2 pit sites opened. Approximately 750 tons of product have been sold and shipped to landscapers since Canyon started operations in June of 2023.
7. Canyon is proceeding with a listing on the CSE projected to be trading by April of 2024.
8. Canyon will have 4 sources of income, 1. gold, 2. gravel, 3. tipping fees from clean fill and 4. flag stone sales.
9. Canyon has a strong and experienced management team with seasoned professionals to back up management.

Thank you for considering Canyon Gold & Gravel Inc. as an investment. Please review our presentation and for further information about the company, visit our website.