



This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Quebec or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporation return.

All legislative references on this return are to the federal Income Tax Act and Income Tax Regulations. This return may contain changes that had not yet become law at the time of publication.

Send one completed copy of this return, including schedules and the General Index of Financial Information (GIFI), to your tax centre. You have to file the return within six months after the end of the corporation's tax year.

For more information see [canada.ca/taxes](https://canada.ca/taxes) or Guide T4012, T2 Corporation - Income Tax Guide.

**055** Do not use this area**Identification****Business number (BN)** ..... **001** 756528402 **R C** 0001**Corporation's name****002** Silver Touch Technologies Canada Lt**Address of head office**

Has this address changed since the last time we were notified? ..... **010** Yes ☐ No ☒  
If **yes**, complete lines 011 to 018.

**011** 55 Maitland Street PH 10**012**

City	Province, territory, or state
<b>015</b> Toronto	<b>016</b> ON

Country (other than Canada)	Postal or ZIP code
<b>017</b> CA	<b>018</b> M4Y1C9

**Mailing address** (if different from head office address)

Has this address changed since the last time we were notified? ..... **020** Yes ☐ No ☒  
If **yes**, complete lines 021 to 028.

**021** c/o**022****023**

City	Province, territory, or state
<b>025</b>	<b>026</b>

Country (other than Canada)	Postal or ZIP code
<b>027</b>	<b>028</b>

**Location of books and records** (if different from head office address)

Has this address changed since the last time we were notified? ..... **030** Yes ☐ No ☒  
If **yes**, complete lines 031 to 038.

**031** 55 Maitland Street PH 10**032**

City	Province, territory, or state
<b>035</b> Toronto	<b>036</b> ON

Country (other than Canada)	Postal or ZIP code
<b>037</b> CA	<b>038</b> M4Y1C9

**040** Type of corporation at the end of the tax year (tick one)

- ☐ 1 Canadian-controlled private corporation (CCPC)  
☒ 2 Other private corporation  
☐ 3 Public corporation  
☐ 4 Corporation controlled by a public corporation  
☐ 5 Other corporation (specify) \_\_\_\_\_

If the type of corporation changed during the tax year, provide the effective date of the change ..... **043** \_\_\_\_\_  
YYYY MM DD

**To which tax year does this return apply?**

Tax year start

**060** 2022/04/01  
YYYY MM DD

Tax year-end

**061** 2023/03/31  
YYYY MM DD**Has there been an acquisition of control resulting in the application of subsection 249(4) since the tax year start on line 060?**..... **063** Yes ☐ No ☒

If **yes**, provide the date control was acquired ..... **065** \_\_\_\_\_  
YYYY MM DD

**Is the date on line 061 a deemed tax year-end according to subsection 249(3.1)?**..... **066** Yes ☐ No ☒**Is the corporation a professional corporation that is a member of a partnership?**..... **067** Yes ☐ No ☒**Is this the first year of filing after:**Incorporation? ..... **070** Yes ☐ No ☒Amalgamation? ..... **071** Yes ☐ No ☒

If **yes**, complete lines 030 to 038 and attach Schedule 24.

**Has there been a wind-up of a subsidiary under section 88 during the current tax year?**..... **072** Yes ☐ No ☒

If **yes**, complete and attach Schedule 24.

**Is this the final tax year before amalgamation?**..... **076** Yes ☐ No ☒**Is this the final return up to dissolution?**..... **078** Yes ☐ No ☒**If an election was made under section 261, state the functional currency used** ..... **079** \_\_\_\_\_**Is the corporation a resident of Canada?****080** Yes ☒ No ☐  
If **no**, give the country of residence on line 081 and complete and attach Schedule 97.**081** \_\_\_\_\_**Is the non-resident corporation claiming an exemption under an income tax treaty?**..... **082** Yes ☐ No ☒

If **yes**, complete and attach Schedule 91.

**If the corporation is exempt from tax under section 149, tick one of the following boxes:**

- 085** ☐ 1 Exempt under paragraph 149(1)(e) or (l)  
☐ 2 Exempt under paragraph 149(1)(j)  
☐ 4 Exempt under other paragraphs of section 149

Do not use this area

**095****096****898**

## Attachments

**Financial statement information:** Use GIFI schedules 100, 125, and 141.

**Schedules** - Answer the following questions. For each **yes** response, **attach** the schedule to the T2 return, unless otherwise instructed. **Yes** **Schedule**

Is the corporation related to any other corporations? .....	<b>150</b>	<input type="checkbox"/>	9
Is the corporation an associated CCPC? .....	<b>160</b>	<input type="checkbox"/>	23
Is the corporation an associated CCPC that is claiming the expenditure limit? .....	<b>161</b>	<input type="checkbox"/>	49
Does the corporation have any non-resident shareholders who own voting shares? .....	<b>151</b>	<input checked="" type="checkbox"/>	19
Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents .....	<b>162</b>	<input type="checkbox"/>	11
If you answered <b>yes</b> to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee? .....	<b>163</b>	<input type="checkbox"/>	44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada? .....	<b>164</b>	<input type="checkbox"/>	14
Is the corporation claiming a deduction for payments to a type of employee benefit plan? .....	<b>165</b>	<input type="checkbox"/>	15
Is the corporation claiming a loss or deduction from a tax shelter? .....	<b>166</b>	<input type="checkbox"/>	T5004
Is the corporation a member of a partnership for which a partnership account number has been assigned? .....	<b>167</b>	<input type="checkbox"/>	T5013
Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust (without reference to section 94)? .....	<b>168</b>	<input type="checkbox"/>	22
Did the corporation own any shares in one or more foreign affiliates in the tax year? .....	<b>169</b>	<input type="checkbox"/>	25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the Income Tax Regulations? .....	<b>170</b>	<input type="checkbox"/>	29
Did the corporation have a total amount over CAN\$1 million of reportable transactions with non-arm's length non-residents? .....	<b>171</b>	<input type="checkbox"/>	T106
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares? .....	<b>173</b>	<input checked="" type="checkbox"/>	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year? .....	<b>172</b>	<input type="checkbox"/>	—
Does the corporation earn income from one or more Internet web pages or websites? .....	<b>180</b>	<input type="checkbox"/>	88
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes? .....	<b>201</b>	<input type="checkbox"/>	1
Has the corporation made any charitable donations; gifts of cultural or ecological property; or gifts of medicine? .....	<b>202</b>	<input type="checkbox"/>	2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund? .....	<b>203</b>	<input type="checkbox"/>	3
Is the corporation claiming any type of losses? .....	<b>204</b>	<input checked="" type="checkbox"/>	4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction? .....	<b>205</b>	<input type="checkbox"/>	5
Has the corporation realized any capital gains or incurred any capital losses during the tax year? .....	<b>206</b>	<input type="checkbox"/>	6
i) Is the corporation a CCPC and reporting a) income or loss from property (other than dividends deductible on line 320 of the T2 return), b) income from a partnership, c) income from a foreign business, d) income from a personal services business, e) income referred to in clause 125(1)(a)(i)(C) or 125(1)(a)(i)(B), f) aggregate investment income as defined in subsection 129(4), or g) an amount assigned to it under subsection 125(3.2) or 125(8); or			
ii) Is the corporation a member of a partnership and assigning its specified partnership business limit to a designated member under subsection 125(8)? .....	<b>207</b>	<input type="checkbox"/>	7
Does the corporation have any property that is eligible for capital cost allowance? .....	<b>208</b>	<input type="checkbox"/>	8
Does the corporation have any resource-related deductions? .....	<b>212</b>	<input type="checkbox"/>	12
Is the corporation claiming deductible reserves? .....	<b>213</b>	<input type="checkbox"/>	13
Is the corporation claiming a patronage dividend deduction? .....	<b>216</b>	<input type="checkbox"/>	16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or a provincial credit union tax reduction? .....	<b>217</b>	<input type="checkbox"/>	17
Is the corporation an investment corporation or a mutual fund corporation? .....	<b>218</b>	<input type="checkbox"/>	18
Is the corporation carrying on business in Canada as a non-resident corporation? .....	<b>220</b>	<input type="checkbox"/>	20
Is the corporation claiming any federal, provincial, or territorial foreign tax credits, or any federal logging tax credits? .....	<b>221</b>	<input type="checkbox"/>	21
Does the corporation have any Canadian manufacturing and processing profits? .....	<b>227</b>	<input type="checkbox"/>	27
Is the corporation claiming an investment tax credit? .....	<b>231</b>	<input type="checkbox"/>	31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures? .....	<b>232</b>	<input type="checkbox"/>	T661
Is the total taxable capital employed in Canada of the corporation and its related corporations over \$10,000,000? .....	<b>233</b>	<input type="checkbox"/>	33/34/35
Is the total taxable capital employed in Canada of the corporation and its associated corporations over \$10,000,000? .....	<b>234</b>	<input type="checkbox"/>	—
Is the corporation subject to gross Part VI tax on capital of financial institutions? .....	<b>238</b>	<input type="checkbox"/>	38
Is the corporation claiming a Part I tax credit? .....	<b>242</b>	<input type="checkbox"/>	42
Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid? .....	<b>243</b>	<input type="checkbox"/>	43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax? .....	<b>244</b>	<input type="checkbox"/>	45
For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax? .....	<b>250</b>	<input type="checkbox"/>	39
Is the corporation claiming a Canadian film or video production tax credit? .....	<b>253</b>	<input type="checkbox"/>	T1131
Is the corporation claiming a film or video production services tax credit? .....	<b>254</b>	<input type="checkbox"/>	T1177
Is the corporation claiming a Canadian journalism labour credit? .....	<b>272</b>	<input type="checkbox"/>	58
Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.) .....	<b>255</b>	<input type="checkbox"/>	92

## Attachments (continued)

	Yes	Schedule
Did the corporation have any foreign affiliates in the tax year? . . . . .	<b>271</b> <input type="checkbox"/>	T1134
Did the corporation own or hold specified foreign property where the total cost amount of all such property, at any time in the year, was more than CAN\$100,000? . . . . .	<b>259</b> <input type="checkbox"/>	T1135
Did the corporation transfer or loan property to a non-resident trust? . . . . .	<b>260</b> <input type="checkbox"/>	T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year? . . . . .	<b>261</b> <input type="checkbox"/>	T1142
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada? . . . . .	<b>262</b> <input type="checkbox"/>	T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts? . . . . .	<b>263</b> <input type="checkbox"/>	T1146
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED? . . . . .	<b>264</b> <input type="checkbox"/>	T1174
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year? . . . . .	<b>265</b> <input type="checkbox"/>	55
Has the corporation made an election under subsection 89(11) not to be a CCPC? . . . . .	<b>266</b> <input type="checkbox"/>	T2002
Has the corporation revoked any previous election made under subsection 89(11)? . . . . .	<b>267</b> <input type="checkbox"/>	T2002
Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its general rate income pool (GRIP) change in the tax year? . . . . .	<b>268</b> <input type="checkbox"/>	53
Did the corporation (other than a CCPC or DIC) pay eligible dividends, or did its low rate income pool (LRIP) change in the tax year? . . . . .	<b>269</b> <input type="checkbox"/>	54
Is the corporation claiming a return of fuel charge proceeds to farmers tax credit? . . . . .	<b>273</b> <input type="checkbox"/>	63
Are you an employer reporting a non-qualified security agreement under subsection 110(1.9)? . . . . .	<b>274</b> <input type="checkbox"/>	59
Is the corporation claiming an air quality improvement tax credit? . . . . .	<b>275</b> <input type="checkbox"/>	65

## Additional information

Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements? **270** Yes ☐ No ☒

Is the corporation inactive? **280** Yes ☐ No ☒

What is the corporation's main revenue-generating business activity?  
**541514** Computer systems design and related services (except video game desi

Specify the principal products mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.

<b>284</b> IT services and Consulting services	<b>285</b> 100.00 %
<b>286</b> _____	<b>287</b> _____ %
<b>288</b> _____	<b>289</b> _____ %

Did the corporation immigrate to Canada during the tax year? **291** Yes ☐ No ☒

Did the corporation emigrate from Canada during the tax year? **292** Yes ☐ No ☒

Do you want to be considered as a quarterly instalment remitter if you are eligible? **293** Yes ☐ No ☐

If the corporation was eligible to remit instalments on a quarterly basis for part of the tax year, provide the date the corporation ceased to be eligible **294** \_\_\_\_\_

If the corporation's major business activity is construction, did you have any subcontractors during the tax year? **295** Yes ☐ No ☐

## Taxable income

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFL **300** 99 A

**Deduct:**

Charitable donations from Schedule 2 . . . . .	<b>311</b> _____
Cultural gifts from Schedule 2 . . . . .	<b>313</b> _____
Ecological gifts from Schedule 2 . . . . .	<b>314</b> _____
Gifts of medicine made before March 22, 2017, from Schedule 2 . . . . .	<b>315</b> _____
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3 . . . . .	<b>320</b> _____
Part VI.1 tax deduction* . . . . .	<b>325</b> _____
Non-capital losses of previous tax years from Schedule 4 . . . . .	<b>331</b> 99
Net capital losses of previous tax years from Schedule 4 . . . . .	<b>332</b> _____
Restricted farm losses of previous tax years from Schedule 4 . . . . .	<b>333</b> _____
Farm losses of previous tax years from Schedule 4 . . . . .	<b>334</b> _____
Limited partnership losses of previous tax years from Schedule 4 . . . . .	<b>335</b> _____
Taxable capital gains or taxable dividends allocated from a central credit union . . . . .	<b>340</b> _____
Prospector's and grubstaker's shares . . . . .	<b>350</b> _____
Employer deduction for non-qualified securities . . . . .	<b>352</b> _____

Subtotal 99 **▶** 99 B

Subtotal (amount A minus amount B) (if negative, enter "0") \_\_\_\_\_ C

Section 110.5 additions or subparagraph 115(1)(a)(vii) additions **355** \_\_\_\_\_ D

**Taxable income** (amount C plus amount D) **360** \_\_\_\_\_

**Taxable income** for the year from a personal services business \_\_\_\_\_ Z.1

\* This amount is equal to 3.5 times the Part VI.1 tax payable at line 724 on page 9.

## Small business deduction

### Canadian-controlled private corporations (CCPCs) throughout the tax year

Income eligible for the small business deduction from Schedule 7 ..... **400** ..... A

Taxable income from line 360 on page 3, **minus** 100/28 3.57143 of the amount on line 632\* on page 8, **minus** 4.00000 times the amount on line 636\*\* on page 8, and **minus** any amount that, because of federal law, is exempt from Part I tax .. **405** ..... B

Business limit (see notes 1 and 2 below) ..... **410** ..... C

#### Notes:

- For CCPCs that are not associated, enter \$ on line 410. However, if the corporation's tax year is less than 51 weeks, prorate this amount by the number of days in the tax year **divided** by 365, and enter the result on line 410.
- For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

### Business limit reduction

#### Taxable capital business limit reduction

Amount C ..... X ..... **415** \*\*\* ..... D ..... = ..... E .....  
11,250

#### Passive income business limit reduction

Adjusted aggregate investment income from Schedule 7 \*\*\*\* ..... **417** ..... - 50,000 = ..... F .....  
Amount C ..... X ..... Amount F ..... = ..... G .....  
The greater of amount E and amount G **422** ..... H

Reduced business limit (amount C **minus** amount H) (if negative, enter "0") ..... **426** ..... I

Business limit the CCPC assigns under subsection 125(3.2) (from line 515 below) ..... J .....  
**Reduced business limit after assignment** (amount I **minus** amount J) ..... **428** ..... K

**Small business deduction** Amount A, B, C, or K, whichever is the least ..... x 19.0 % = **430** <NIL>  
Enter amount from line 430 at amount J on page 8.

\* Calculate the amount of foreign non-business income tax credit deductible on line 632 without reference to the refundable tax on the CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.

\*\* Calculate the amount of foreign business income tax credit deductible on line 636 without reference to the corporation tax reductions under section 123.4.

#### \*\*\* Large corporations

- If the corporation is not associated with any corporations in both the current and previous tax years, the amount to be entered on line 415 is: (total taxable capital employed in Canada for the **prior** year **minus** \$10,000,000) x 0.225%.
- If the corporation is not associated with any corporations in the current tax year, but was associated in the previous tax year, the amount to be entered on line 415 is: (total taxable capital employed in Canada for the **current** year **minus** \$10,000,000) x 0.225%.
- For corporations associated in the current tax year, see Schedule 23 for the special rules that apply.

\*\*\*\* Enter the total adjusted aggregate investment income of the corporation and all associated corporations for each tax year that ended in the preceding calendar year. Each corporation with such income has to file a Schedule 7. For a corporation's first tax year that starts after 2018, this amount is reported at line 744 of the corresponding Schedule 7. Otherwise, this amount is the total of all amounts reported at line 745 of the corresponding Schedule 7 of the corporation for each tax year that ended in the preceding calendar year.

### Specified corporate income and assignment under subsection 125(3.2)

L1 Name of corporation receiving the income and assigned amount	L Business number of the corporation receiving the assigned amount	M Income paid under clause 125(1)(a)(i)(B) to the corporation identified in column L (see note 3)	N Business limit assigned to corporation identified in column L (see note 4)
	<b>490</b>	<b>500</b>	<b>505</b>
1.			
		Total <b>510</b>	<b>515</b>

#### Notes:

- This amount is [as defined in subsection 125(7) **specified corporate income** (a)(i)] the total of all amounts each of which is income (other than specified farming or fishing income of the corporation for the year) from an active business of the corporation for the year from the provision of services or property to a private corporation (directly or indirectly, in any manner whatever) if
  - at any time in the year, the corporation (or one of its shareholders) or a person who does not deal at arm's length with the corporation (or one of its shareholders) holds a direct or indirect interest in the private corporation, and
  - it is not the case that all or substantially all of the corporation's income for the year from an active business is from the provision of services or property to
    - persons (other than the private corporation) with which the corporation deals at arm's length, or
    - partnerships with which the corporation deals at arm's length, other than a partnership in which a person that does not deal at arm's length with the corporation holds a direct or indirect interest.
- The amount of the business limit you assign to a CCPC cannot be greater than the amount determined by the formula A – B, where A is the amount of income referred to in column M in respect of that CCPC and B is the portion of the amount described in A that is deductible by you in respect of the amount of income referred to in clauses 125(1)(a)(i)(A) or (B) for the year. The amount on line 515 cannot be greater than the amount on line 426.

### General tax reduction for Canadian-controlled private corporations

#### Canadian-controlled private corporations throughout the tax year

Taxable income from line 360 on page 3 .....			A
Lesser of amounts 9B and 9H from Part 9 of Schedule 27 .....		B	
Amount 13K from Part 13 of Schedule 27 .....		C	
Personal services business income .....	432	D	
Amount from line 400, 405, 410, or 428 on page 4, whichever is the least .....		E	
Aggregate investment income from line 440 on page 6* .....		F	
Subtotal (add amounts B to F) .....			G
Amount A minus amount G (if negative, enter "0") .....			H
General tax reduction for Canadian-controlled private corporations - Amount H multiplied by	13.00 %		I

Enter amount I on line 638 on page 8.

\* Except for a corporation that is, throughout the year, a cooperative corporation (within the meaning assigned by subsection 136(2)) or a credit union.

### General tax reduction

**Do not complete this area if you are a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, a mutual fund corporation, or any corporation with taxable income that is not subject to the corporation tax rate of 38%.**

Taxable income from line 360 on page 3 .....			J
Lesser of amounts 9B and 9H from Part 9 of Schedule 27 .....		K	
Amount 13K from Part 13 of Schedule 27 .....		L	
Personal services business income .....	434	M	
Subtotal (add amounts K to M) .....			N
Amount J minus amount N (if negative, enter "0") .....			O
General tax reduction - Amount O multiplied by	13.00 %		P

Enter amount P on line 639 on page 8.

# **Refundable portion of Part I tax**

## **Canadian-controlled private corporations throughout the tax year**

Aggregate investment income from Schedule 7	..... <b>440</b> .....	x	30	2	/	3	% =	.....	A								
Foreign non-business income tax credit from line 632 on page 8	.....								B								
Foreign investment income from Schedule 7	..... <b>445</b> .....	x	8	% =	.....				C								
Subtotal (amount B <b>minus</b> amount C) (if negative, enter "0")								▶	.....	D							
Amount A <b>minus</b> amount D (if negative, enter "0")	.....								E								
Taxable income from line 360 on page 3	.....								F								
Amount from line 400, 405, 410, or 428 on page 4, whichever is the least	.....								G								
Foreign non-business income tax credit from line 632 on page 8	.....	X	75	/	29	=	.....		H								
Foreign business income tax credit from line 636 on page 8	.....	X	4.00000	=	.....				I								
Subtotal ( <b>add</b> amounts G to I)								▶	.....	J							
Subtotal (amount F <b>minus</b> amount J)								.....	K	x	30	2	/	3	% =	.....	L
Part I tax payable minus investment tax credit refund (line 700 <b>minus</b> line 780 from page 9)	.....								M								
<b>Refundable portion of Part I tax</b> - Amount E, L, or M, whichever is the least	..... <b>450</b> .....								<NIL>	N							

## Refundable dividend tax on hand

Refundable dividend tax on hand (RDTOH) at the end of the previous tax year	460		
Dividend refund for the previous tax year	465		
Net RDTOH transferred on an amalgamation or the wind-up of a subsidiary	480		
Subtotal (line 460 <b>minus</b> line 465 <b>plus</b> line 480)		▶	A
General rate income pool (GRIP) at the end of the previous tax year (from line 100 of Schedule 53)			B
Total eligible dividends paid in the previous tax year (from line 300 of Schedule 53)		C	
Total excessive eligible dividend designation in the previous tax year (from line 310 of Schedule 53)		D	
Subtotal (amount C <b>minus</b> amount D) (if negative, enter "0")		▶	E
Net GRIP at the end of the previous tax year (amount B <b>minus</b> amount E) (if negative, enter "0").		F	
GRIP transferred on an amalgamation or the wind-up of a subsidiary (total of lines 230 and 240 of Schedule 53)		G	
Subtotal (amount F <b>plus</b> amount G)		▶	H
Amount H <b>multiplied</b> by 38 1 / 3 % =			I
Eligible refundable dividend tax on hand (ERDTOH) at the end of the previous tax year (for the first tax year starting after 2018, amount A or I, whichever is less, otherwise, use line 530 of the preceding tax year)	520		J
Non-eligible refundable dividend tax on hand (NERDTOH) at the end of the previous tax year (for the first tax year starting after 2018, amount A <b>minus</b> amount I, otherwise, use line 545 of the preceding tax year) (if negative, enter "0")	535		K
Part IV tax payable on taxable dividends from connected corporations (amount 2G from Schedule 3)		L	
Part IV tax payable on eligible dividends from non-connected corporations (amount 2J from Schedule 3)		M	
Subtotal (amount L <b>plus</b> amount M)		▶	N
Net ERDTOH transferred on an amalgamation or the wind-up of a subsidiary	525		O
ERDTOH dividend refund for the previous tax year	570		P
Refundable portion of Part I tax (from line 450 on page 6)			<NIL> Q
Part IV tax before deductions (amount 2A from Schedule 3)		R	
Part IV tax allocated to ERDTOH (amount N)		S	
Part IV tax reduction due to Part IV.1 tax payable (amount 4D of Schedule 43)		T	
Subtotal (amount R <b>minus</b> total of amounts S and T)		▶	U
Net NERDTOH transferred on an amalgamation or the wind-up of a subsidiary	540		V
NERDTOH dividend refund for the previous tax year	575		W
38 1/3% of the total losses applied against Part IV tax (amount 2D from Schedule 3)			X
Part IV tax payable allocated to NERDTOH, net of losses claimed (amount U <b>minus</b> amount X) (if negative enter "0")			Y
<b>NERDTOH at the end of the tax year</b> (total of amounts K, Q, V, and Y <b>minus</b> amount W) (if negative, enter "0")	545		
Part IV tax payable allocated to ERDTOH, net of losses claimed (amount N <b>minus</b> the amount, if any, by which amount X exceeds amount U) (if negative, enter "0")			Z
<b>ERDTOH at the end of the tax year</b> (total of amounts J, O, and Z <b>minus</b> amount P) (if negative, enter "0")	530		

## Dividend refund

38 1/3% of total eligible dividends paid in the tax year (amount 3A from Schedule 3)		AA
ERDTOH balance at the end of the tax year (line 530)		BB
<b>Eligible dividend refund</b> (amount AA or BB, whichever is less)		CC
38 1/3% of total non-eligible taxable dividends paid in the tax year (amount 3B from Schedule 3)		DD
NERDTOH balance at the end of the tax year (line 545)		EE
<b>Non-eligible dividend refund</b> (amount DD or EE, whichever is less)		FF
Amount DD <b>minus</b> amount EE (if negative, enter "0")		GG
Amount BB <b>minus</b> amount CC (if negative, enter "0")		HH
<b>Additional non-eligible dividend refund</b> (amount GG or HH, whichever is less)		II
<b>Dividend refund</b> - Amount CC <b>plus</b> amount FF <b>plus</b> amount II		JJ

Enter amount JJ on line 784 on page 9.

**Part I tax**

Base amount Part I tax - Taxable income (from line 360 on page 3) multiplied by 38 % ..... **550** ..... A

**Additional tax on personal services business income** (section 123.5)

Taxable income from a personal services business ..... **555** ..... x 5.000% = **560** ..... B

Recapture of investment tax credit from Schedule 31 ..... **602** ..... C

**Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income**

(if it was a CCPC throughout the tax year)

Aggregate investment income from line 440 on page 6 ..... D

Taxable income from line 360 on page 3 ..... E

**Deduct:**

Amount from line 400, 405, 410, or 428 on page 4, whichever is the least ..... F

Net amount (amount E minus amount F) ..... G

Refundable tax on CCPC's investment income - 10 2 / 3 % of whichever is less: amount D or amount G ..... **604** ..... H

Subtotal (add amounts A, B, C, and H) ..... I

**Deduct:**

Small business deduction from line 430 on page 4 ..... J

Federal tax abatement ..... **608**

Manufacturing and processing profits deduction from Schedule 27 ..... **616**

Investment corporation deduction ..... **620**

Taxed capital gains **624**

Federal foreign non-business income tax credit from Schedule 21 ..... **632**

Federal foreign business income tax credit from Schedule 21 ..... **636**

General tax reduction for CCPCs from amount I on page 5 ..... **638**

General tax reduction from amount P on page 5 ..... **639**

Federal logging tax credit from Schedule 21 ..... **640**

Eligible Canadian bank deduction under section 125.21 ..... **641**

Federal qualifying environmental trust tax credit ..... **648**

Investment tax credit from Schedule 31 ..... **652**

Subtotal ..... K

**Part I tax payable** - Amount I minus amount K ..... <NIL> L

Enter amount L on line 700 on page 9.

**Privacy notice**

Personal information (including the SIN) is collected to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 047 on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).



## Summary of tax and credits

### Federal tax

Part I tax payable from amount L on page 8 .....	<b>700</b>	
Part III.1 tax payable from Schedule 55 .....	<b>710</b>	
Part IV tax payable from Schedule 3 .....	<b>712</b>	
Part IV.1 tax payable from Schedule 43 .....	<b>716</b>	
Part VI tax payable from Schedule 38 .....	<b>720</b>	
Part VI.1 tax payable from Schedule 43 .....	<b>724</b>	
Part XIII.1 tax payable from Schedule 92 .....	<b>727</b>	
Part XIV tax payable from Schedule 20 .....	<b>728</b>	
Total federal tax		<NIL>

### Add provincial or territorial tax:

Provincial or territorial jurisdiction ..... **750** ON

(if more than one jurisdiction, enter "multiple" and complete Schedule 5)

Net provincial or territorial tax payable (except Quebec and Alberta) ..... **760**  
Total tax payable **770** <NIL> A

### Deduct other credits:

Investment tax credit refund from Schedule 31 .....	<b>780</b>	
Dividend refund from amount JJ on page 7 .....	<b>784</b>	
Federal capital gains refund from Schedule 18 .....	<b>788</b>	
Federal qualifying environmental trust tax credit refund .....	<b>792</b>	
Return of fuel charge proceeds to farmers tax credit from Schedule 63 .....	<b>795</b>	
Canadian film or video production tax credit (Form T1131) .....	<b>796</b>	
Film or video production services tax credit (Form T1177) .....	<b>797</b>	
Canadian journalism labour tax credit from Schedule 58 .....	<b>798</b>	
Air quality improvement tax credit from Schedule 65 .....	<b>799</b>	
Tax withheld at source .....	<b>800</b>	
Total payments on which tax has been withheld .....	<b>801</b>	
Provincial and territorial capital gains refund from Schedule 18 .....	<b>808</b>	
Provincial and territorial refundable tax credits from Schedule 5 .....	<b>812</b>	
Tax instalments paid .....	<b>840</b>	
Total credits	<b>890</b>	<NIL> ▶ <NIL> B
Balance (amount A minus amount B)		<NIL>

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.  
Enter the amount below on whichever line applies.

Generally, we do not charge or refund a difference of \$2 or less.

Refund code **894** ☐ Refund ☐ Balance owing ..... ☐

For information on how to enrol for direct deposit, go to [canada.ca/cra-direct-deposit](https://canada.ca/cra-direct-deposit).

For information on how to make your payment, go to [canada.ca/payments](https://canada.ca/payments).

If the corporation is a Canadian-controlled private corporation throughout the tax year, does it qualify for the one-month extension of the date the balance of tax is due? ..... **896** Yes ☐ No ☐

If this return was prepared by a tax preparer for a fee, provide their EFILE number ..... **920** K8919

### Certification

I, **950** Doshi Last name **951** Minesh First name **954** Director Position, office, or rank  
am an authorized signing officer of the corporation. I certify that I have examined this return, including accompanying schedules and statements, and that the information given on this return is, to the best of my knowledge, correct and complete. I also certify that the method of calculating income for this tax year is consistent with that of the previous tax year except as specifically disclosed in a statement attached to this return.  
**955** 2023/05/25 Date (yyyy/mm/dd) Signature of the authorized signing officer of the corporation **956** (794) 002-2770 Telephone number  
Is the contact person the same as the authorized signing officer? If **no**, complete the information below ... **957** 1 Yes ☒ 2 No ☐  
**958** Name of other authorized person **959** Telephone number

### Language of correspondence - Langue de correspondance

Indicate your language of correspondence by entering **1** for English or **2** for French.  
Indiquez votre langue de correspondance en inscrivant **1** pour anglais ou **2** pour français.

**990** 1



Corporation Loss Continuity and Application

Corporation's name	Business number	Tax year-end Year Month Day
Silver Touch Technologies Canada Ltd.	756528402 RC 0001	2023/03/31

- Use this form to determine the continuity and use of available losses; to determine a current-year non-capital loss, farm loss, restricted farm loss, or limited partnership loss; to determine the amount of restricted farm loss and limited partnership loss that can be applied in a year; and to ask for a loss carryback to previous years.
- A corporation can choose whether or not to deduct an available loss from income in a tax year. The corporation can deduct losses in any order. However, for each type of loss, deduct the oldest loss first.
- According to subsection 111(4) of the federal Income Tax Act, when control has been acquired, no amount of capital loss incurred for a tax year ending before that time is deductible in computing taxable income in a tax year ending after that time. Also, no amount of capital loss incurred in a tax year ending after that time is deductible in computing taxable income of a tax year ending before that time.
- When control has been acquired, subsection 111(5) provides for similar treatment of non-capital and farm losses, except as listed in paragraphs 111(5)(a) and (b).
- For information on these losses, see the T2 Corporation - Income Tax Guide.
- File this schedule with the T2 return, or send the schedule by itself to the tax centre where the return is filed.
- All legislative references are to the federal Income Tax Act.

Part 1 - Non-capital losses

Determination of current-year non-capital loss

Net income (loss) for income tax purposes		99	1A
Net capital losses deducted in the year (enter as a positive amount)		1B	
Taxable dividends deductible under section 112 or subsections 113(1) or 138(6)		1C	
Amount of Part VI.1 tax deductible under paragraph 110(1)(k)		1D	
Amount deductible as prospector's and grubstaker's shares - Paragraph 110(1)(d.2)		1E	
Employer deduction for non-qualified securities - Paragraph 110(1)(e)		1F	
Subtotal (total of amounts 1B to 1F)			1G
Subtotal (amount 1A <b>minus</b> amount 1G; if positive, enter "0")			1H
Section 110.5 or subparagraph 115(1)(a)(vii) - Addition for foreign tax deductions			1I
Subtotal (amount 1H <b>minus</b> amount 1I)			1J
Current-year farm loss (the lesser of: the net loss from farming or fishing included in income and the non-capital loss before deducting the farm loss).			1K
Current-year non-capital loss (amount 1J <b>plus</b> amount 1K; if positive, enter "0")			1L
If amount 1L is negative, enter it on line 110 as a positive.			

Continuity of non-capital losses and request for a carryback

Non-capital loss at the end of the previous tax year		848	1M
Non-capital loss expired ( <b>note 1</b> )	100		
Non-capital losses at the beginning of the tax year (amount 1M <b>minus</b> line 100)	102	848	848
Non-capital losses transferred on an amalgamation or on the wind-up of a subsidiary ( <b>note 2</b> ) corporation	105		
Current-year non-capital loss (from amount 1L)	110		
Subtotal (line 105 <b>plus</b> line 110)			1N
Subtotal (line 102 <b>plus</b> amount 1N)		848	1O

Note 1: A non-capital loss expires after **20 tax years** and an allowable business investment loss becomes a net capital loss after **10 tax years**.

Note 2: Subsidiary is defined in subsection 88(1) as a taxable Canadian corporation of which 90% or more of each class of issued shares are owned by its parent corporation and the remaining shares are owned by persons that deal at arm's length with the parent corporation.

Corporation's name	Business number	Tax year-end Year Month Day
Silver Touch Technologies Canada Ltd.	756528402 RC 0001	2023/03/31

## Part 1 - Non-capital losses (continued)

Other adjustments (includes adjustments for an acquisition of control)	150	
Section 80 - Adjustments for forgiven amounts	140	
Non-capital losses of previous tax years applied in the current tax year	130	99
Enter line 130 on line 331 of the T2 return.		
Current and previous years non-capital losses applied against current-year taxable dividends subject to Part IV tax (note 3)	135	
Subtotal (total of lines 150, 140, 130 and 135)	99	99 1P
Non-capital losses before any request for a carryback (amount 1O minus amount 1P)		749 1Q

### Request to carry back non-capital loss to:

First previous tax year to reduce taxable income	901	
Second previous tax year to reduce taxable income	902	
Third previous tax year to reduce taxable income	903	
First previous tax year to reduce taxable dividends subject to Part IV tax	911	
Second previous tax year to reduce taxable dividends subject to Part IV tax	912	
Third previous tax year to reduce taxable dividends subject to Part IV tax	913	
Total of requests to carry back non-capital losses to previous tax years (total of lines 901 to 913)		1R
Closing balance of non-capital losses to be carried forward to future tax years (amount 1Q minus amount 1R)	180	749

Note 3: Line 135 is the total of lines 330 and 335 from Schedule 3, Dividends Received, Taxable Dividends Paid, and Part IV Tax Calculation.

## Part 2 - Capital losses

### Continuity of capital losses and request for a carryback

Capital losses at the end of the previous tax year	200	
Capital losses transferred on an amalgamation or on the wind-up of a subsidiary corporation	205	
Subtotal (line 200 plus line 205)		2A
Other adjustments (includes adjustments for an acquisition of control)	250	
Section 80 - Adjustments for forgiven amounts	240	
Subtotal (line 250 plus line 240)		2B
Subtotal (amount 2A minus amount 2B)		2C
Current-year capital loss (from the calculation on Schedule 6, Summary of Dispositions of Capital Property)	210	
Unused non-capital losses from the 11th previous tax year (note 4)		2D
Allowable business investment losses (ABILs) that expired as non-capital losses at the end of the previous tax year (note 5)		2E
Enter amount 2D or 2E, whichever is less	215	
ABILs expired as non-capital losses: line 215 multiplied by 2.0000		220
Subtotal (amount 2C plus line 210 plus line 220)		2F

### Note

If there has been an amalgamation or a wind-up of a subsidiary, do a separate calculation of the ABIL expired as non-capital loss for each predecessor or subsidiary corporation. Add all these amounts and enter the total on line 220.

Note 4: Determine the amount of the non-capital loss from the **11th previous tax year**, and enter the part of the non-capital loss that was not deducted in the **previous 11 years**.

Note 5: Enter the amount of the ABILs from the **11th previous tax year**. Enter the full amount on amount 2E.

Corporation's name	Business number	Tax year-end Year Month Day
Silver Touch Technologies Canada Ltd.	756528402 RC 0001	2023/03/31

## Part 2 - Capital losses (continued)

Capital losses from previous tax years applied against the current-year net capital gain (**note 6**) ..... **225** \_\_\_\_\_  
 Capital losses before any request for a carryback (amount 2F **minus** line 225) ..... 2G

### Request to carry back capital loss to (**note 7**):

First previous tax year ..... **951** \_\_\_\_\_  
 Second previous tax year ..... **952** \_\_\_\_\_  
 Third previous tax year ..... **953** \_\_\_\_\_  
 Subtotal (total of lines 951 to 953) ..... **2H** \_\_\_\_\_  
 Closing balance of capital losses to be carried forward to future tax years (amount 2G **minus** amount 2H) (**note 8**) **280** \_\_\_\_\_

Note 6: To get the net capital losses required to reduce the taxable capital gain included in the net income (loss) for the current tax year, enter the amount from line 225 **divided** by 2 at line 332 of the T2 return.

Note 7: On line 225, 951, 952, or 953, whichever applies, enter the actual amount of the loss. When the loss is applied, **divide** this amount by 2. The result represents the 50% inclusion rate.

Note 8: Capital losses can be carried forward indefinitely.

## Part 3 - Farm losses

### Continuity of farm losses and request for a carryback

Farm losses at the end of the previous tax year ..... 3A  
 Farm loss expired (**note 9**) ..... **300** \_\_\_\_\_  
 Farm losses at the beginning of the tax year (amount 3A **minus** line 300) ..... **302** \_\_\_\_\_  
 Farm losses transferred on an amalgamation or on the wind-up of a subsidiary corporation ..... **305** \_\_\_\_\_  
 Current-year farm loss (amount 1K in Part 1) ..... **310** \_\_\_\_\_  
 Subtotal (line 305 **plus** line 310) ..... **3B** \_\_\_\_\_  
 Subtotal (line 302 **plus** amount 3B) ..... **3C** \_\_\_\_\_  
 Other adjustments (includes adjustments for an acquisition of control) ..... **350** \_\_\_\_\_  
 Section 80 - Adjustments for forgiven amounts ..... **340** \_\_\_\_\_  
 Farm losses of previous tax years applied in the current tax year ..... **330** \_\_\_\_\_  
 Enter line 330 on line 334 of the T2 Return.  
 Current and previous years farm losses applied against current-year taxable dividends subject to Part IV tax (**note 10**) ..... **335** \_\_\_\_\_  
 Subtotal (total of lines 350, 340, 330 and 335) ..... **3D** \_\_\_\_\_  
 Farm losses before any request for a carryback (amount 3C **minus** amount 3D) ..... **3E** \_\_\_\_\_

### Request to carry back farm loss to:

First previous tax year to reduce taxable income ..... **921** \_\_\_\_\_  
 Second previous tax year to reduce taxable income ..... **922** \_\_\_\_\_  
 Third previous tax year to reduce taxable income ..... **923** \_\_\_\_\_  
 First previous tax year to reduce taxable dividends subject to Part IV tax ..... **931** \_\_\_\_\_  
 Second previous tax year to reduce taxable dividends subject to Part IV tax ..... **932** \_\_\_\_\_  
 Third previous tax year to reduce taxable dividends subject to Part IV tax ..... **933** \_\_\_\_\_  
 Subtotal (total of lines 921 to 933) ..... **3F** \_\_\_\_\_  
 Closing balance of farm losses to be carried forward to future tax years (amount 3E **minus** amount 3F) **380** \_\_\_\_\_

Note 9: A farm loss expires after **20 tax years**.

Note 10: Line 335 is the total of lines 340 and 345 from Schedule 3.

Corporation's name <b>Silver Touch Technologies Canada Ltd.</b>	Business number <b>756528402 RC 0001</b>	Tax year-end Year Month Day <b>2023/03/31</b>
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## Part 4 - Restricted farm losses

### Current-year restricted farm loss

Total losses for the year from farming business ..... **485** \_\_\_\_\_

line 485

( \_\_\_\_\_ - \$ 2,500 ) divided by 2 = \_\_\_\_\_ 4A

Amount 4A or 15,000 , whichever is less ..... **4B** \_\_\_\_\_

2,500 4C

Subtotal (amount 4B plus amount 4C) ..... **4D** \_\_\_\_\_

Current-year restricted farm loss (line 485 minus amount 4D) ..... **4E** \_\_\_\_\_

### Continuity of restricted farm losses and request for a carryback

Restricted farm losses at the end of the previous tax year ..... 4F

Restricted farm loss expired (**note 11**) ..... **400** \_\_\_\_\_

Restricted farm losses at the beginning of the tax year (amount 4F minus line 400) ..... **402** \_\_\_\_\_

Restricted farm losses transferred on an amalgamation or on the wind-up of a subsidiary corporation ..... **405** \_\_\_\_\_

Current-year restricted farm loss (from amount 4E) ..... **410** \_\_\_\_\_

Enter line 410 on line 233 of Schedule 1, Net Income (Loss) for Income Tax Purposes.

Subtotal (line 405 plus line 410) ..... **4G** \_\_\_\_\_

Subtotal (line 402 plus amount 4G) ..... **4H** \_\_\_\_\_

Restricted farm losses from previous tax years applied against current farming income ..... **430** \_\_\_\_\_

Enter line 430 on line 333 of the T2 return.

Section 80 - Adjustments for forgiven amounts ..... **440** \_\_\_\_\_

Other adjustments ..... **450** \_\_\_\_\_

Subtotal (total of lines 430 to 450) ..... **4I** \_\_\_\_\_

Restricted farm losses before any request for a carryback (amount 4H minus amount 4I) ..... **4J** \_\_\_\_\_

### Request to carry back restricted farm loss to:

First previous tax year to reduce farming income ..... **941** \_\_\_\_\_

Second previous tax year to reduce farming income ..... **942** \_\_\_\_\_

Third previous tax year to reduce farming income ..... **943** \_\_\_\_\_

Subtotal (total of lines 941 to 943) ..... **4K** \_\_\_\_\_

Closing balance of restricted farm losses to be carried forward to future tax years (amount 4J minus amount 4K) **480** \_\_\_\_\_

### Note

The total losses for the year from all farming businesses are calculated without including scientific research expenses.

Note 11: A restricted farm loss expires after **20 tax years**.

**Part 5 - Listed personal property losses**

**Continuity of listed personal property loss and request for a carryback**

Listed personal property losses at the end of the previous tax year
5A

Listed personal property loss expired (note 12)
500

Listed personal property losses at the beginning of the tax year (amount 5A minus line 500)
502

Current-year listed personal property loss (from Schedule 6)
510

Subtotal (line 502 plus line 510)
5B

Listed personal property losses from previous tax years applied against listed personal property gains
530

Enter line 530 on line 655 of Schedule 6.

Other adjustments
550

Subtotal (line 530 plus line 550)
5C

Listed personal property losses remaining before any request for a carryback (amount 5B minus amount 5C)
5D

**Request to carry back listed personal property loss to:**

First previous tax year to reduce listed personal property gains
961

Second previous tax year to reduce listed personal property gains
962

Third previous tax year to reduce listed personal property gains
963

Subtotal (total of lines 961 to 963)
5E

Closing balance of listed personal property losses to be carried forward to future tax years (amount 5D minus amount 5E)
580

Note 12: A listed personal property loss expires after **7 tax years**.

**Part 6 - Analysis of balance of losses by year of origin**

Year of origin (note 13)	Non-capital losses (note 14)	Farm losses	Restricted farm losses	Listed personal property losses
2023/03/31				
2022/03/31	749			
Total	749			

Note 13: Enter each loss by year of origin, starting with the current year and going down to the **20th previous year**.

Note 14: A non-capital loss expires after **20 tax years** and an allowable business investment loss becomes a net capital loss after **10 tax years**.

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**Part 7 - Limited partnership losses**

**Current-year limited partnership losses**

1 Partnership account number	2 Tax year ending YYYY/MM/DD	3 Corporation's share of limited partnership loss	4 Corporation's at-risk amount	5 Total of corporation's share of partnership investment tax credit, farming losses, and resource expenses	6 Column 4 <b>minus</b> column 5 (if negative, enter "0")	7 Current-year limited partnership losses (column 3 <b>minus</b> column 6)
<b>600</b>	<b>602</b>	<b>604</b>	<b>606</b>	<b>608</b>		<b>620</b>
1.						
<b>Total</b> (enter this amount on line 222 of Schedule 1)						

**Limited partnership losses from previous tax years that may be applied in the current year**

1 Partnership account number	2 Tax year ending YYYY/MM/DD	3 Limited partnership losses at the end of the previous tax year and amounts transferred on an amalgamation or on the wind-up of a subsidiary	4 Corporation's at-risk amount	5 Total of corporation's share of partnership investment tax credit, business or property losses, and resource expenses	6 Column 4 <b>minus</b> column 5 (if negative, enter "0")	7 Limited partnership losses that may be applied in the year (the lesser of column 3 and 6)
<b>630</b>	<b>632</b>	<b>634</b>	<b>636</b>	<b>638</b>		<b>650</b>
1.						

**Continuity of limited partnership losses that can be carried forward to future tax years**

1 Partnership account number	2 Limited partnership losses at the end of the previous tax year	3 Limited partnership losses transferred in the year on an amalgamation or on the wind-up of a subsidiary	4 Current-year limited partnership losses (from line 620)	5 Limited partnership losses applied in the current year (must be equal to or less than line 650)	6 Current year limited partnership losses closing balance to be carried forward to future years (column 2 <b>plus</b> column 3 <b>plus</b> column 4 <b>minus</b> column 5)
<b>660</b>	<b>662</b>	<b>664</b>	<b>670</b>	<b>675</b>	<b>680</b>
1.					
<b>Total</b> (enter this amount on line 335 of the T2 return)					

**Note**

If you need more space, you can attach more schedules.

**Part 8 - Election under paragraph 88(1.1)(f)**

If you are making an election under paragraph 88(1.1)(f), tick the box **190** Yes ☐

In the case of wind-up of a subsidiary, if the election is made, the non-capital loss, restricted farm loss, farm loss, or limited partnership loss of the subsidiary - that otherwise would become the loss of the parent corporation for a particular tax year starting after the wind-up began - will be considered as the loss of the parent corporation for its immediately preceding tax year and not for the particular year.

**Note**

This election is only applicable for wind-ups under subsection 88(1) that are reported on Schedule 24, First-Time Filer after Incorporation, Amalgamation, or Winding-up of a Subsidiary into a Parent.

Corporation's name	Business number	Tax year-end Year Month Day
Silver Touch Technologies Canada Ltd.	756528402 RC 0001	2023/03/31

Continuity of Losses Carried Forward

SCHEDULE 4 - Federal Supplement

Non-capital losses

Applied to reduce

Year of Origin	Balance at beginning of year	Loss incurred in current year	Adjustments and transfers	Loss carried back Parts I and IV	Taxable Income	Part IV tax	Balance at end of year
Current year	N/A				N/A		<NIL>
1st preceding year 2022/03/31	848	N/A		N/A	99		749
2nd preceding year		N/A		N/A			<NIL>
3rd preceding year		N/A		N/A			<NIL>
4th preceding year		N/A		N/A			<NIL>
5th preceding year		N/A		N/A			<NIL>
6th preceding year		N/A		N/A			<NIL>
7th preceding year		N/A		N/A			<NIL>
8th preceding year		N/A		N/A			<NIL>
9th preceding year		N/A		N/A			<NIL>
10th preceding year		N/A		N/A			<NIL>
11th preceding year		N/A		N/A			<NIL>
12th preceding year		N/A		N/A			<NIL>
13th preceding year		N/A		N/A			<NIL>
14th preceding year		N/A		N/A			<NIL>
15th preceding year		N/A		N/A			<NIL>
16th preceding year		N/A		N/A			<NIL>
17th preceding year		N/A		N/A			<NIL>
18th preceding year		N/A		N/A			<NIL>
19th preceding year		N/A		N/A			<NIL>
20th preceding year		N/A		N/A			<NIL>
Total	848	<NIL>	<NIL>	<NIL>	99	<NIL>	749

\* This balance expires this year and will not be available next year.





Corporation's name	Business number	Tax year-end Year Month Day
Silver Touch Technologies Canada Ltd.	756528402 RC 0001	2023/03/31

If a non-resident shareholder owned a share of any class of the corporation's capital stock at any time during the tax year, indicate the class and the percentage of voting shares that non-resident shareholders owned. If the percentage varied throughout the year, indicate the highest percentage non-residents owned at any time during that year. Enter the overall percentage of voting shares owned by non-residents at line 300.

Class of shares <b>100</b>		Percentage owned by non-residents <b>200</b>
1.	Silver Touch Technologies Ltd	100.00
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		
22.		
Overall percentage of voting shares owned by non-residents (can not exceed 100)		<b>300</b> 100.00 %



Shareholder Information

Corporation's name	Business number	Tax year-end Year Month Day
Silver Touch Technologies Canada Ltd.	756528402 RC 0001	2023/03/31

- All private corporations must complete this schedule for any shareholder who holds 10% or more of the corporation's common and/or preferred shares.
- Provide only one number (business number, partnership account number, social insurance number or trust number) per shareholder.

	Name of shareholder (after name, indicate in brackets if the shareholder is a corporation, partnership, individual, or trust) <b>100</b>	Business number or partnership account number (9 digits, 2 letters, and 4 digits. If not registered, enter "NR") <b>200</b>	Social insurance number (9 digits) <b>300</b>	Trust number (T followed by 8 digits) <b>350</b>	Percentage common shares <b>400</b>	Percentage preferred shares <b>500</b>
1.	Silver Touch Technol		NA		100.000	
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						



## Ontario Corporate Minimum Tax

Corporation's name	Business number	Year Tax year-end Month Day
Silver Touch Technologies Canada Ltd.	756528402 RC 0001	2023/03/31

- File this schedule if the corporation is subject to Ontario corporate minimum tax (CMT). CMT is levied under section 55 of the *Taxation Act, 2007* (Ontario), referred to as the "Ontario Act".
- Complete Part 1 to determine if the corporation is subject to CMT for the tax year.
- A corporation not subject to CMT in the tax year is still required to file this schedule if it is deducting a CMT credit, has a CMT credit carryforward, or has a CMT loss carryforward or a current year CMT loss.
- A corporation that has Ontario special additional tax on life insurance corporations (SAT) payable in the tax year must complete Part 4 of this schedule even if it is not subject to CMT for the tax year.
- A corporation is exempt from CMT if, throughout the tax year, it was one of the following:
  - a corporation exempt from income tax under section 149 of the federal *Income Tax Act*;
  - a mortgage investment corporation under subsection 130.1(6) of the federal Act;
  - a deposit insurance corporation under subsection 137.1(5) of the federal Act;
  - a congregation or business agency to which section 143 of the federal Act applies;
  - an investment corporation as referred to in subsection 130(3) of the federal Act; or
  - a mutual fund corporation under subsection 131(8) of the federal Act.
- File this schedule with the *T2 Corporation Income Tax Return*.

## Part 1 - Determination of CMT applicability

Total assets of the corporation at the end of the tax year *	112	133,140
Share of total assets from partnership(s) and joint venture(s) *	114	
Total assets of associated corporations (amount from line 450 on Schedule 511)	116	
Total assets (total of lines 112 to 116)		133,140
Total revenue of the corporation for the tax year **	142	99
Share of total revenue from partnership(s) and joint venture(s) **	144	
Total revenue of associated corporations (amount from line 550 on Schedule 511)	146	
Total revenue (total of lines 142 to 146)		99

The corporation is subject to CMT if:

- for tax years ending before July 1, 2010, the total assets at the end of the year of the corporation or the associated group of corporations are more than \$5,000,000, or the total revenue for the year of the corporation or the associated group of corporations is more than \$10,000,000.
- for tax years ending after June 30, 2010, the total assets at the end of the year of the corporation or the associated group of corporations are equal to or more than \$50,000,000, and the total revenue for the year of the corporation or the associated group of corporations is equal to or more than \$100,000,000.

If the corporation is not subject to CMT, do not complete the remaining parts unless the corporation is deducting a CMT credit, or has a CMT credit carryforward, a CMT loss carryforward, a current year CMT loss, or SAT payable in the year.

## \* Rules for total assets

- Report total assets according to generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- Do not include unrealized gains and losses on assets and foreign currency gains and losses on assets that are included in net income for accounting purposes but not in income for corporate income tax purposes.
- The amount on line 114 is determined at the end of the last fiscal period of the partnership or joint venture that ends in the tax year of the corporation. Add the proportionate share of the assets of the partnership(s) and joint venture(s), and deduct the recorded asset(s) for the investment in partnerships and joint ventures.
- A corporation's share in a partnership or joint venture is determined under paragraph 54(5)(b) of the Ontario Act and, if the partnership or joint venture had no income or loss, is calculated as if the partnership's or joint venture's income were \$1 million. For a corporation with an indirect interest in a partnership or joint venture, determine the corporation's share according to paragraph 54(5)(c) of the Ontario Act.

## \*\* Rules for total revenue

- Report total revenue in accordance with generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- If the tax year is less than 51 weeks, **multiply** the total revenue of the corporation or the partnership, whichever applies, by 365 and **divide** by the number of days in the tax year.
- The amount on line 144 is determined for the partnership or joint venture fiscal period that ends in the tax year of the corporation. If the partnership or joint venture has 2 or more fiscal periods ending in the filing corporation's tax year, **multiply** the sum of the total revenue for each of the fiscal periods by 365 and **divide** by the total number of days in all the fiscal periods.
- A corporation's share in a partnership or joint venture is determined under paragraph 54(5)(b) of the Ontario Act and, if the partnership or joint venture had no income or loss, is calculated as if the partnership's or joint venture's income were \$1 million. For a corporation with an indirect interest in a partnership or joint venture, determine the corporation's share according to paragraph 54(5)(c) of the Ontario Act.

Corporation's name	Business number	Tax year-end Year Month Day
Silver Touch Technologies Canada Ltd.	756528402 RC 0001	2023/03/31

## Part 2 - Adjusted net income/loss for CMT purposes

Net income/loss per financial statements *	210	99
<b>Add</b> (to the extent reflected in income/loss):		
Provision for current income taxes/cost of current income taxes	220	
Provision for deferred income taxes (debits)/cost of future income taxes	222	
Equity losses from corporations	224	
Financial statement loss from partnerships and joint ventures	226	
Dividends deducted on financial statements (subsection 57(2) of the Ontario Act), excluding dividends paid by credit unions under subsection 137(4.1) of the federal Act	230	
<b>Other additions</b> (see note below):		
Share of adjusted net income of partnerships and joint ventures **	228	
Total patronage dividends received, not already included in net income/loss	232	
281	282	
283	284	
Subtotal		A
<b>Deduct</b> (to the extent reflected in income/loss):		
Provision for recovery of current income taxes/benefit of current income taxes	320	
Provision for deferred income taxes (credits)/benefit of future income taxes	322	
Equity income from corporations	324	
Financial statement income from partnerships and joint ventures	326	
Dividends deductible under section 112, section 113, or subsection 138(6) of the federal Act	330	
Dividends not taxable under section 83 of the federal Act (from Schedule 3)	332	
Gain on donation of listed security or ecological gift	340	
Accounting gain on transfer of property to a corporation under section 85 or 85.1 of the federal Act ***	342	
Accounting gain on transfer of property to/from a partnership under section 85 or 97 of the federal Act ****	344	
Accounting gain on disposition of property under subsection 13(4), subsection 14(6), or section 44 of the federal Act *****	346	
Accounting gain on a windup under subsection 88(1) of the federal Act or an amalgamation under section 87 of the federal Act	348	
<b>Other deductions</b> (see note below):		
Share of adjusted net loss of partnerships and joint ventures **	328	
Tax payable on dividends under subsection 191.1(1) of the federal Act multiplied by 3	334	
Interest deducted/deductible under paragraph 20(1)(c) or (d) of the federal Act, not already included in net income/loss	336	
Patronage dividends paid (from Schedule 16) not already included in net income/loss	338	
381	382	
383	384	
385	386	
387	388	
389	390	
Subtotal		B
Adjusted net income/loss for CMT purposes (line 210 plus amount A minus amount B)	490	99

If the amount on line 490 is positive and the corporation is subject to CMT as determined in Part 1, enter the amount on line 515 in Part 3.  
If the amount on line 490 is negative, enter the amount on line 760 in Part 7 (enter as a positive amount).

### Note

In accordance with *Ontario Regulation 37/09*, when calculating net income for CMT purposes, accounting income should be adjusted to:

- exclude unrealized gains and losses due to mark-to-market changes or foreign currency changes on specified mark-to-market property (assets only);
- include realized gains and losses on the disposition of specified mark-to-market property not already included in the accounting income, if the property is not a capital property or is a capital property disposed in the year or in a previous tax year ended after March 22, 2007.

"Specified mark-to-market property" is defined in subsection 54(1) of the Ontario Act.

These rules also apply to partnerships. A corporate partner's share of a partnership's adjusted income flows through on a proportionate basis to the corporate partner.

### \* Rules for net income/loss

- Banks must report net income/loss as per the report accepted by the Superintendent of Financial Institutions under the federal *Bank Act*, adjusted so consolidation and equity methods are not used.

Corporation's name	Business number	Tax year-end Year Month Day
Silver Touch Technologies Canada Ltd.	756528402 RC 0001	2023/03/31

## Part 2 - Calculation of adjusted net income/loss for CMT purposes (continued)

- Life insurance corporations must report net income/loss as per the report accepted by the federal Superintendent of Financial Institutions or equivalent provincial insurance regulator, before SAT and adjusted so consolidation and equity methods are not used. If the life insurance corporation is resident in Canada and carries on business in and outside of Canada, **multiply** the net income/loss by the ratio of the Canadian reserve liabilities **divided** by the total reserve liability. The reserve liabilities are calculated in accordance with Regulation 2405(3) of the federal Act.
  - Other corporations must report net income/loss in accordance with generally accepted accounting principles, except that consolidation and equity methods must not be used. When the equity method has been used for accounting purposes, equity losses and equity income are removed from book income/loss on lines 224 and 324 respectively.
  - Corporations, other than insurance corporations, should report net income from line 9999 of the GIF1 (Schedule 125) on line 210.
- \*\*** The share of the adjusted net income of a partnership or joint venture is calculated as if the partnership or joint venture were a corporation and the tax year of the partnership or joint venture were its fiscal period. For a corporation with an indirect interest in a partnership through one or more partnerships, determine the corporation's share according to clause 54(5)(c) of the Ontario Act.
- \*\*\*** A joint election will be considered made under subsection 60(1) of the Ontario Act if there is an entry on line 342, and an election has been made for transfer of property to a corporation under subsection 85(1) of the federal Act.
- \*\*\*\*** A joint election will be considered made under subsection 60(2) of the Ontario Act if there is an entry on line 344, and an election has been made under subsection 85(2) or 97(2) of the federal Act.
- \*\*\*\*\*** A joint election will be considered made under subsection 61(1) of the Ontario Act if there is an entry on line 346, and an election has been made under subsection 13(4) or 14(6) and/or section 44 of the federal Act.

For more information on how to complete this part, see the *T2 Corporation - Income Tax Guide*.

## Part 3 - CMT payable

Adjusted net income for CMT purposes (line 490 in Part 2, if positive)	515	
<b>Deduct:</b>		
CMT loss available (amount R from Part 7)	848	
<b>Minus:</b> Adjustment for an acquisition of control *	518	
Adjusted CMT loss available	848	848 C
Net income subject to CMT calculation (if negative, enter "0")	520	
Amount from line 520		
X	Number of days in the tax year before July 1, 2010	X 4.00 % = 1
	Number of days in the tax year	365
Amount from line 520		
X	Number of days in the tax year after June 30, 2010	365 X 2.70 % = 2
	Number of days in the tax year	365
Subtotal (amount 1 plus amount 2)		3
Gross CMT: amount on line 3 above x OAF **		540
<b>Deduct:</b>		
Foreign tax credit for CMT purposes ***		550
CMT after foreign tax credit deduction (line 540 minus line 550) (if negative, enter "0")		D
<b>Deduct:</b>		
Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5)		
Net CMT payable (if negative, enter "0")		E

Enter amount E on line 278 of Schedule 5, *Tax Calculation Supplementary - Corporations*, and complete Part 4.

\* Enter the portion of CMT loss available that exceeds the adjusted net income for the tax year from carrying on a business before the acquisition of control. See subsection 58(3) of the Ontario Act.

\*\*\* Enter "0" on line 550 for life insurance corporations as they are not eligible for this deduction. For all other corporations, enter the cumulative total of amount J for the province of Ontario from Part 9 of Schedule 21 on line 550.

## \*\* Calculation of the Ontario allocation factor (OAF):

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "Ontario," enter "1" on line F.

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "multiple," complete the following calculation, and enter the result on line F:

Ontario taxable income ****	=	
Taxable income *****		
<b>Ontario allocation factor</b>		1.00000 F

\*\*\*\* Enter the amount allocated to Ontario from column F in Part 1 of Schedule 5. If the taxable income is nil, calculate the amount in column F as if the taxable income were \$1,000.

\*\*\*\*\* Enter the taxable income amount from line 360 or amount Z of the T2 return, whichever applies. If the taxable income is nil, enter "1,000".

### Part 4 - Calculation of CMT credit carryforward

CMT credit carryforward at the end of the previous tax year *	_____	<b>G</b>	
<b>Deduct:</b>			
CMT credit expired *	_____ <b>600</b>		
CMT credit carryforward at the beginning of the current tax year * (see note below)	_____	<b>▶ 620</b>	
<b>Add:</b>			
CMT credit carryforward balances transferred on an amalgamation or the windup of a subsidiary (see note below)	_____ <b>650</b>		
CMT credit available for the tax year (amount on line 620 <b>plus</b> amount on line 650)	_____		<b>H</b>
<b>Deduct:</b>			
CMT credit deducted in the current tax year (amount P from Part 5)	_____		<b>I</b>
	Subtotal (amount H <b>minus</b> amount I)	_____	<b>J</b>
<b>Add:</b>			
Net CMT payable (amount E from Part 3)	_____		
SAT payable (amount O from Part 6 of Schedule 512)	_____		
	Subtotal	_____ <b>▶</b>	<b>K</b>
CMT credit carryforward at the end of the tax year (amount J <b>plus</b> amount K)	_____ <b>670</b>		<b>L</b>

\* For the first harmonized T2 return filed with a tax year that includes days in 2009:

- do not enter an amount on line G or line 600;
- for line 620, enter the amount from line 2336 of Ontario CT23 Schedule 101, *Corporate Minimum Tax (CMT)*, for the last tax year that ended in 2008.

For other tax years, enter on line G the amount from line 670 of Schedule 510 from the previous tax year.

**Note:** If you entered an amount on line 620 or line 650, complete Part 6.

### Part 5 - Calculation of CMT credit deducted from Ontario corporate income tax payable

CMT credit available for the tax year (amount H from Part 4)	_____	<b>M</b>	
Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5)	_____ <b>1</b>		
For a corporation that is not a life insurance corporation:			
CMT after foreign tax credit deduction (amount D from Part 3)	_____ <b>2</b>		
For a life insurance corporation:			
Gross CMT (line 540 from Part 3)	_____ <b>3</b>		
Gross SAT (line 460 from Part 6 of Schedule 512)	_____ <b>4</b>		
The <b>greater</b> of amounts 3 and 4	_____ <b>5</b>		
	<b>Deduct:</b> line 2 or line 5, whichever applies:	_____ <b>6</b>	
	Subtotal (if negative, enter "0")	_____ <b>▶</b>	<b>N</b>
Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5)	_____		
<b>Deduct:</b>			
Total refundable tax credits excluding Ontario qualifying environmental trust tax credit (amount J6 <b>minus</b> line 450 from Schedule 5)	_____		
	Subtotal (if negative, enter "0")	_____ <b>▶</b>	<b>O</b>
CMT credit deducted in the current tax year (least of amounts M, N, and O)	_____		<b>P</b>
Enter amount P on line 418 of Schedule 5 and on line I in Part 4 of this schedule.			
Is the corporation claiming a CMT credit earned before an acquisition of control?	_____ <b>675</b>	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>

If you answered **yes** to the question at line 675, the CMT credit deducted in the current tax year may be restricted. For information on how the deduction may be restricted, see subsections 53(6) and (7) of the Ontario Act.

**Part 6 - Analysis of CMT credit available for carryforward by year of origin**

Complete this part if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3) of the federal Act.

Year of origin	CMT credit balance *
10th previous tax year	<b>680</b>
9th previous tax year	<b>681</b>
8th previous tax year	<b>682</b>
7th previous tax year	<b>683</b>
6th previous tax year	<b>684</b>
5th previous tax year	<b>685</b>
4th previous tax year	<b>686</b>
3rd previous tax year	<b>687</b>
2nd previous tax year	<b>688</b>
1st previous tax year	<b>689</b>
Total **	

\* CMT credit that was earned (by the corporation, predecessors of the corporation, and subsidiaries wound up into the corporation) in each of the previous 10 tax years and has not been deducted.

\*\* Must equal the total of the amounts entered on lines 620 and 650 in Part 4.

**Part 7 - Calculation of CMT loss carryforward**

CMT loss carryforward at the end of the previous tax year *	848	Q	
<b>Deduct:</b>			
CMT loss expired *	700		
CMT loss carryforward at the beginning of the tax year * (see note below)	848	▶	<b>720</b> 848
<b>Add:</b>			
CMT loss transferred on an amalgamation under section 87 of the federal Act ** (see note below)	750		
CMT loss available (line 720 <b>plus</b> line 750)			848 R
<b>Deduct:</b>			
CMT loss deducted against adjusted net income for the tax year (lesser of line 490 (if positive) and line C in Part 3)			99
		Subtotal (if negative, enter "0")	749 S
<b>Add:</b>			
Adjusted net loss for CMT purposes (amount from line 490 in Part 2, if <b>negative</b> ) (enter as a positive amount)	760		
CMT loss carryforward balance at the end of the tax year (amount S <b>plus</b> line 760)	770		749 T

\* For the first harmonized T2 return filed with a tax year that includes days in 2009:

- do not enter an amount on line Q or line 700;
- for line 720, enter the amount from line 2214 of Ontario CT23 Schedule 101, *Corporate Minimum Tax (CMT)*, for the last tax year that ended in 2008.

For other tax years, enter on line Q the amount from line 770 of Schedule 510 from the previous tax year.

\*\* Do not include an amount from a predecessor corporation if it was controlled at any time before the amalgamation by any of the other predecessor corporations.

**Note:** If you entered an amount on line 720 or line 750, complete Part 8.

### Part 8 - Analysis of CMT loss available for carryforward by year of origin

Complete this part if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3) of the federal Act.

Year of origin	Balance earned in a tax year ending before March 23, 2007 *	Balance earned in a tax year ending after March 22, 2007 **
10th previous tax year	<b>810</b>	<b>820</b>
9th previous tax year	<b>811</b>	<b>821</b>
8th previous tax year	<b>812</b>	<b>822</b>
7th previous tax year	<b>813</b>	<b>823</b>
6th previous tax year	<b>814</b>	<b>824</b>
5th previous tax year	<b>815</b>	<b>825</b>
4th previous tax year	<b>816</b>	<b>826</b>
3rd previous tax year	<b>817</b>	<b>827</b>
2nd previous tax year	<b>818</b>	<b>828</b>
1st previous tax year		<b>829</b>
Total ***		

\* Adjusted net loss for CMT purposes that was earned (by the corporation, by subsidiaries wound up into or amalgamated with the corporation before March 22, 2007, and by other predecessors of the corporation) in each of the previous 10 tax years that ended before March 23, 2007, and has not been deducted.

\*\* Adjusted net loss for CMT purposes that was earned (by the corporation and its predecessors, but not by a subsidiary predecessor) in each of the previous 20 tax years that ended after March 22, 2007, and has not been deducted.

\*\*\* The total of these two columns must equal the total of the amounts entered on lines 720 and 750.



Corporation's name	Business number	Tax year-end Year Month Day
Silver Touch Technologies Canada Ltd.	756528402 RC 0001	2023/03/31

## Corporate Tax Summary

### Information regarding the dividend taxation:

Balance of the low rate income pool at the end of the previous year	_____
Balance of the low rate income pool at the end of the year	_____
Balance of the general rate income pool at the end of the previous year	_____
Balance of the general rate income pool at the end of the year	_____

### Taxable Income:

Net income from financial statements or Schedule 1	_____	99
Less: Donations and gifts	_____	
Taxable dividends deductible	_____	
Part VI.1 tax deduction	_____	
Other *	_____	99

#### Taxable income (if negative, enter "0")

Section 110.5 additions or subparagraph 115 (1)(a)(vii) additions	_____
<b>Adjusted taxable income</b>	=====

### Federal Tax:

Tax on taxable income of _____ at 38%	_____
Add: Recapture of investment tax credit	_____
Refundable tax on CCPC's investment income	_____
Less: Small business deduction	_____
Federal tax abatement	_____
Manufacturing and processing profits deduction	_____
Foreign non-business income tax credit	_____
Foreign business income tax credit	_____
Investment tax credit	_____
Other deductions and credits *	_____
<b>Subtotal</b>	=====

#### Part I tax payable

Refundable portion of part I tax	_____
Part III.1 tax on excessive eligible dividend designations	_____
Part IV tax on taxable dividends	_____
Other taxes payable *	_____
<b>Subtotal</b>	=====

Add: Net provincial or territorial tax payable (except Quebec and Alberta)	_____
<b>Subtotal</b>	=====

Less: Instalments	_____
Eligible dividend refund	_____
Non-eligible dividend refund	_____
Investment tax credit & other refunds	_____
<b>Subtotal</b>	=====

#### Total federal tax owing or refundable

### Provincial or Territorial Tax Payable:

Manitoba capital tax	_____
Saskatchewan capital tax	_____
Alberta income tax	_____
<b>Subtotal</b>	=====

Less: Instalments paid to provinces	_____
<b>Total provincial tax owing or refundable</b>	=====

### Summary:

Total federal tax owing or refundable	_____
Total provincial tax owing or refundable	_____
<b>Total tax owing or refundable</b>	=====

\* The amounts displayed on lines "Other" are all listed in the Help. Press F1 to consult the context-sensitive help.

Bharat Chavda Professional Corporation  
208-120 Traders Blvd E  
Mississauga ON L4Z2H7  
(416)919-4236

May 25, 2023

Silver Touch Technologies Canada Ltd.  
55 Maitland Street PH 10  
Toronto ON M4Y1C9  
CA  
(647)654-6244

Dear Mr. Minesh Doshi,

Your corporate income tax return has been transmitted to the CRA. A copy of your corporate income tax return with all supporting documentation and schedules has been enclosed.

The CRA and the provincial ministries of Finance will not hesitate to assess penalties and arrears interest charges if any payment is not made by the due date. To avoid being charged these **non-deductible penalties and interests**, the corporation should pay the outstanding tax liability before May 31, 2023.

The following forms do not have to be sent, they need to be kept to be provided on request to the appropriate authorities. You should nevertheless obtain the necessary information to substantiate the claims made in your income tax return.

- T183 CORP - Information Return for Corporations Filing Electronically

The corporate income tax return discloses the following balance(s):  
The corporation has no federal refund or tax payable.

If instalments are late, the corporation will incur non-deductible instalment interest charges, as discussed above. In this situation, the corporation should consider pre-paying instalments for future months. The pre-payments will earn “contra” interest that will reduce the arrears interest charged. Unfortunately, any excess amount of contra interest earned is not refundable to the corporation.

If you receive any documents from the federal or provincial tax authorities, please provide a copy to us so that we may update the corporation's records in our files. Please be prompt; the corporation may lose its right to object to an incorrect assessment 90 days from the date on the Notice of Assessment.

We appreciate this opportunity to assist the corporation with its tax compliance obligations. Your business is important to us, and we look forward to assisting you in the future. If you have any questions or concerns about the corporation's tax returns or other tax-related matters, please

contact us.

Yours truly,

Bharat Chavda  
Bharat Chavda Professional Corporation

Bharat Chavda Professional Corporation  
208-120 Traders Blvd E  
Mississauga ON L4Z2H7  
(416)919-4236

May 25, 2023

Silver Touch Technologies Canada Ltd.  
55 Maitland Street PH 10  
Toronto ON M4Y1C9  
CA  
(647)654-6244

Dear Mr. Minesh Doshi,

The purpose of this letter is to outline the nature of my involvement with your corporate income tax return. As agreed, I will compile the necessary information in accordance with the standards applicable to compilation engagements and will complete the necessary forms and schedules required to file your corporate income tax return. I will not audit, review, or otherwise attempt to verify the accuracy or the completeness of such information. Unless unanticipated difficulties are encountered, my communication will be substantially in the following form:

I have prepared the corporate income tax return for Silver Touch Technologies Canada Ltd. using information provided by Mr. Minesh Doshi. I have not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of such information. Readers are cautioned that information presented in this return may not be appropriate for their purposes.

Since I am accepting this engagement as an accountant, not as an auditor, I request that you do not record this as an auditing or review engagement in any of the records that you or your business may keep. My services will not result in the expression of an audit opinion or any other form of assurance on the financial information reported in the return, nor will it satisfy any statutory or other audit requirement. You may wish to obtain legal advice concerning statutory (or contractual) audit requirements.

It is understood and agreed that:

- (a) you will provide accurate and complete information necessary to complete your tax return(s);
- (b) the responsibility for the accuracy and completeness of the representations in the return(s) and related financial information remains with you;
- (c) the tax return(s) will be conspicuously marked as being unaudited and each page of any supplementary financial information that I compile as part of this engagement will be similarly marked;
- (d) the financial information provided may either lack disclosure required by, or otherwise not be in accordance with generally accepted accounting principles, and may not be appropriate for general use; and
- (e) uninformed readers could be misled unless they are aware of the possible limitations of the return(s), related financial information and my very limited involvement.

This engagement cannot be relied upon to prevent or detect error and fraud and other irregularities. I wish to emphasize that any responsibility for the prevention and detection of error and fraud and other irregularities must remain with you.

The arrangements outlined in this letter will continue in effect from year to year unless changed by us.

If you have any questions about the contents of this letter, please raise them with me. If the services outlined are in accordance with your requirements and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to me. I appreciate the opportunity to be of service to you.

Yours truly,

Bharat Chavda  
Bharat Chavda Professional Corporation

The services and terms set out above are as agreed.

  
\_\_\_\_\_  
Minesh Doshi  
Signing Officer  
Silver Touch Technologies Canada Ltd.

\_\_\_\_\_  
Date

Corporation's name Silver Touch Technologies Canada Ltd.	Business number 756528402 RC 0001	Tax year-end Year Month Day 2023/03/31
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## General Index of Financial Information (GIFI)

T2 SCH 100

### Balance Sheet Information

Description	GIFI	Amount	Prior year
<b>Assets</b>			
<b>Current assets</b>			
Cash .....	1001		100
Deposits in Canadian banks and institutions - Canadian currency .....	1002	107,538	
Accounts receivable .....	1060	1,527	
Prepaid expenses .....	1484	24,075	
<b>Total current assets</b> .....	1599	133,140	100
<b>Capital assets</b>			
<b>Tangible Capital Assets</b>			
<b>Total tangible capital assets</b> .....	2008		
<b>Total accumulated amortization of tangible capital assets</b> .....	2009		
<b>Intangible Capital Assets</b>			
<b>Total intangible capital assets</b> .....	2178		
<b>Total accumulated amortization of intangible capital assets</b> .....	2179		
<b>Long-Term Assets</b>			
<b>Total long-term assets</b> .....	2589		
<b>Assets held in trust</b> .....	2590		
<b>Total assets *</b> .....	2599	133,140	100

\* Mandatory field

### Liabilities

<b>Current liabilities</b>			
Amounts payable and accrued liabilities .....	2620	6,555	565
Trade payables .....	2621		283
<b>Total current liabilities</b> .....	3139	6,555	848
<b>Long-term liabilities</b>			
Due to related parties .....	3300	102,334	
<b>Total long-term liabilities</b> .....	3450	102,334	
<b>Total liabilities *</b> .....	3499	108,889	848

\* Mandatory field

### Shareholder Equity

Common shares .....	3500	25,000	100
Retained earnings/deficit (from Item 3849) .....	3600	-749	-848
<b>Total shareholder equity *</b> .....	3620	24,251	-748

\* Mandatory field

### Retained Earnings Information

<b>Retained earnings/deficit</b>			
Retained earnings/deficit - start .....	3660	-848	
Net income/loss .....	3680	99	-848
Retained earnings/deficit - end (enter this amount at Item 3600) .....	3849	-749	-848

Corporation's name	Business number	Tax year-end Year Month Day
Silver Touch Technologies Canada Ltd.	756528402 RC 0001	2023/03/31

General Index of Financial Information (GIFI)

T2 SCH 100

Balance Sheet Information

Total liabilities and shareholder equity ..... 3640 133,140 100

Corporation's name Silver Touch Technologies Canada Ltd.	Business number 756528402 RC 0001	Tax year-end Year Month Day 2023/03/31
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## General Index of Financial Information (GIFI)

T2 SCH 125

### Income Statement Information

**0001** Operating name - Required if different from corporation's legal name

**0002** Description of the operation - Required if filing more than one GIFI 125 and the operation is different from the main activity

**0003** Sequence number

1

#### Revenue

Description	GIFI	Amount	Prior year
Total sales of goods and services .....	<b>8089</b>		
Investment revenue .....	<b>8090</b>	99	
<b>Total revenue *</b> .....	<b>8299</b>	99	

\* Mandatory field

#### Cost of sales

Description	GIFI	Amount	Prior year
Cost of sales .....	<b>8518</b>		
Gross profit/loss .....	<b>8519</b>		

#### Operating expenses

Description	GIFI	Amount	Prior year
Professional fees .....	<b>8860</b>		
Accounting fees .....	<b>8862</b>		283
Consulting fees .....	<b>8863</b>		565
Total operating expenses .....	<b>9367</b>		848
<b>Total expenses *</b> .....	<b>9368</b>		848

\* Mandatory field

Net non-farming income ..... **9369** 99 -848

### Summary Income Statement Information

Description	GIFI	Amount	Prior year
Net income/loss before taxes and extraordinary items .....	<b>9970</b>	99	-848
<b>Extraordinary items and income taxes</b>			
Extraordinary items .....	<b>9975</b>		
Legal settlements .....	<b>9976</b>		
Unrealized gains/(losses) .....	<b>9980</b>		
Unusual items .....	<b>9985</b>		
Current income taxes .....	<b>9990</b>		
Future (deferred) income tax provision .....	<b>9995</b>		
Total - other comprehensive income .....	<b>9998</b>		
Net income/loss after taxes and extraordinary items .....	<b>9999</b>	99	-848





### Notes Checklist

Corporation's name <b>Silver Touch Technologies Canada Ltd.</b>	Business number <b>756528402 RC 0001</b>	Tax year-end Year Month Day <b>2023/03/31</b>
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- Fill out this schedule to identify who prepared or reported on the financial statements, the extent of their involvement and to identify the type of information contained in the notes to the financial statements. If the person preparing the tax return is not the person referred to above, they must still complete Parts 1, 2, 3, 4 and 5, as applicable.
- For more information, see Guide RC4088, General Index of Financial Information (GIFI) and T4012, T2 Corporation - Income Tax Guide.
- Complete this schedule and include it with your T2 return along with the other GIFI schedules.

#### Part 1 - Information on the person who prepared or reported on the financial statements

Were financial statements prepared? ..... **111** Yes ☐ No ☒

If you answered **no**, go to part 5.

Does the person who prepared or reported on the financial statements have an accounting professional designation? ... **095** Yes ☐ No ☐

Is that person connected\* with the corporation? ..... **097** Yes ☐ No ☐

**Note:** If that person does not have an accounting professional designation or is connected with the corporation, go to part 4.

\* A person connected with a corporation can be: (i) a shareholder of the corporation who owns more than 10% of the common shares; (ii) a director, an officer, or an employee of the corporation; or (iii) a person not dealing at arm's length with the corporation.

#### Part 2 - Type of involvement with the financial statements

Choose the option that represents the highest level of involvement of the person referred to in part 1: ..... **198**

- |  |                          |   |
|--|--------------------------|---|
| Completed an auditor's report .....        | <input type="checkbox"/> | 1 |
| Completed a review engagement report ..... | <input type="checkbox"/> | 2 |
| Conducted a compilation engagement .....   | <input type="checkbox"/> | 3 |
| Other .....                                | <input type="checkbox"/> | 4 |

#### Part 3 - Reservations

If you selected option 1 or 2 under **Type of involvement with the financial statements** above, answer the following question:

Has the person referred to in part 1 expressed a reservation? ..... **099** Yes ☐ No ☐

#### Part 4 - Other information

Were notes to the financial statements prepared? ..... **101** Yes ☐ No ☐

If **yes**, complete lines 104 to 107 below:

Are subsequent events mentioned in the notes? ..... **104** Yes ☐ No ☐

Is re-evaluation of asset information mentioned in the notes? ..... **105** Yes ☐ No ☐

Is contingent liability information mentioned in the notes? ..... **106** Yes ☐ No ☐

Is information regarding commitments mentioned in the notes? ..... **107** Yes ☐ No ☐

Does the corporation have investments in joint venture(s) or partnership(s)? ..... **108** Yes ☐ No ☐

#### Part 4 - Other information (continued)

##### Impairment and fair value changes

In any of the following assets, was an amount recognized in net income or other comprehensive income (OCI) as a result of an impairment loss in the tax year, a reversal of an impairment loss recognized in a previous tax year, or a change in fair value during the tax year? .....

**200** Yes ☐ No ☐

If **yes**, enter the amount recognized:

	In net income Increase (decrease)	In OCI Increase (decrease)
Property, plant, and equipment .....	<b>210</b>	<b>211</b>
Intangible assets .....	<b>215</b>	<b>216</b>
Investment property .....	<b>220</b>	
Biological assets .....	<b>225</b>	
Financial instruments .....	<b>230</b>	<b>231</b>
Other .....	<b>235</b>	<b>236</b>

##### Financial instruments

Did the corporation derecognize any financial instrument(s) during the tax year (other than trade receivables)? .....

**250** Yes ☐ No ☐

Did the corporation apply hedge accounting during the tax year? .....

**255** Yes ☐ No ☐

Did the corporation discontinue hedge accounting during the tax year? .....

**260** Yes ☐ No ☐

##### Adjustments to opening equity

Was an amount included in the opening balance of retained earnings or equity, in order to correct an error, to recognize a change in accounting policy, or to adopt a new accounting standard in the current tax year? .....

**265** Yes ☐ No ☐

If **yes**, you have to maintain a separate reconciliation.

#### Part 5 - Information on the person who prepared the information return

If the person that prepared the information return has an accounting professional designation but is not the person associated with the financial statements in part 1 above, choose one of the following options, if applicable: .....

**110**

Financial statements provided by client .....

☐ 1

Prepared the information return and the financial information contained therein .....

☐ 2

## General Index of Financial Information (GIFI)

Corporation's name	Business number	Tax year-end Year Month Day
Silver Touch Technologies Canada Ltd.	756528402 RC 0001	2023/03/31

## Assets - lines 1000 to 2599

<b>1002</b> 107,538	<b>1060</b> 1,527	<b>1484</b> 24,075
<b>1599</b> 133,140	<b>2599</b> 133,140	

## Liabilities - lines 2600 to 3499

<b>2620</b> 6,555	<b>3139</b> 6,555	<b>3300</b> 102,334
<b>3450</b> 102,334	<b>3499</b> 108,889	

## Shareholder equity - lines 3500 to 3640

<b>3500</b> 25,000	<b>3600</b> -749	<b>3620</b> 24,251
<b>3640</b> 133,140		

## Retained earnings - lines 3660 to 3849

<b>3660</b> -848	<b>3680</b> 99	<b>3849</b> -749
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General Index of Financial Information (GIFI)

Corporation's name	Business number	Tax year-end Year Month Day
Silver Touch Technologies Canada Ltd.	756528402 RC 0001	2023/03/31

Description

Sequence number00031

Revenue - lines 8000 to 8299

809099829999

Operating expenses - lines 8520 to 9369

93680936999

Extraordinary items and taxes - lines 9970 to 9999

9970999999



## Information Return for Corporations Filing Electronically

- **Do not send this form to the Canada Revenue Agency (CRA) unless we ask for it. We will not keep or return this form.**
- Complete this return for every initial and amended T2 Corporation Income Tax Return electronically filed with the CRA on your behalf.
- By completing Part 2 and signing Part 3, you acknowledge that, under the federal Income Tax Act, you have to keep all records used to prepare your T2 Corporation Income Tax Return, and provide this information to us on request.
- Part 4 must be completed by either you or the electronic transmitter of your T2 Corporation Income Tax Return.
- Give the signed original of this return to the transmitter and keep a copy in your own records for six years.
- We are responsible for ensuring the confidentiality of your electronically filed tax information only after we have accepted your return.

### Part 1 - Identification

Corporation's name <b>Silver Touch Technologies Canada Ltd.</b>				Business number <b>756528402 RC 0001</b>					
Tax year start	Year 2022	Month 04	Day 01	Tax year-end	Year 2023	Month 03	Day 31	Is this an amended return? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Get your CRA mail electronically delivered in My Business Account at [canada.ca/my-cra-business-account](https://canada.ca/my-cra-business-account) (optional)**

#### Email address:

I understand that by providing an email address, I am **registering** the corporation to receive email notifications from the CRA. I understand and agree that all notices and other correspondence eligible for electronic delivery will no longer be printed and mailed. The CRA will notify the corporation at this email address when they are available in My Business Account and requiring immediate attention. They will be presumed to have been received on the date that the email is sent. For more information, see [canada.ca/cra-business-email-notifications](https://canada.ca/cra-business-email-notifications).

### Part 2 - Declaration

Enter the following amounts, if applicable, from the T2 return for the tax year noted above:

Net income or loss for income tax purposes from Schedule 1, financial statements, or General Index of Financial Information (GIFI) (line 300) . . . . .	99
Part I tax payable (line 700) . . . . .	
Part III.1 tax payable (line 710) . . . . .	
Part IV tax payable (line 712) . . . . .	
Part IV.1 tax payable (line 716) . . . . .	
Part VI tax payable (line 720) . . . . .	
Part VI.1 tax payable (line 724) . . . . .	
Part XIV tax payable (line 728) . . . . .	
Net provincial and territorial tax payable (line 760) . . . . .	

Corporation's name <b>Silver Touch Technologies Canada Ltd.</b>	Business number <b>756528402 RC 0001</b>	Tax year-end Year Month Day <b>2023/03/31</b>
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### Part 3 - Certification and authorization

I, Doshi Last name Minesh First name Director Position, office, or rank

am an authorized signing officer of the corporation. I certify that I have examined the T2 Corporation Income Tax Return, including accompanying schedules and statements, and that the information given on the T2 return and this T183 Corp information return is, to the best of my knowledge, correct and complete. I also certify that the method of calculating income for this tax year is consistent with that of the previous tax year except as specifically disclosed in a statement attached to this return.

I authorize the transmitter identified in Part 4 to electronically file the T2 Corporation Income Tax Return identified in Part 1. The transmitter can also modify the information originally filed in response to any errors Canada Revenue Agency identifies. This authorization expires when the Minister of National Revenue accepts the electronic return as filed.

2023/05/25 Date (yyyy/mm/dd) [Signature] Signature of an authorized signing officer of the corporation (794) 002-2770 Telephone number

The CRA will accept an electronic signature if it is applied in accordance with the guidance specified by the CRA.

### Part 4 - Transmitter identification

The following transmitter has electronically filed the tax return of the corporation identified in Part 1.

Bharat Chavda Professional Corporat K8919  
Name of person or firm Electronic filer number

### Privacy notice

Personal information is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties, or other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 047 and CRA PPU 211 on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).