



LEYTON: CATALYST OF YOUR GROWTH

You are a pharma, a biotech, a medtech, CRO, CMO or CDMO, Leyton experts in innovation and growth financing help companies of the life science industry developing their operations.

Contact our Leyton expert:
**Laurent Lecanu Pharm.D.,
Ph.D., Business
Development Manager -
Pharma Business Unit**



TAX CREDITS

- ✓ **SR&ED:** Recover eligible R&D expenses from the past fiscal year (up to 18 months backward). Up to 35% at the federal and 30% at Quebec level. Both combined, companies incorporated in Quebec may benefit from up to 52% SRED return (the highest in Canada), refundable/non-refundable, depending on their corporate status. A non-exhaustive list of eligible expenses include preclinical, clinical, CMC, scale-up, post-marketing studies.
- ✓ **E-Business:** Governmental incentive targeting IT companies and their R&D activity. Ideal for companies of the life science industry developing software for molecular modeling or AI-assisted drug design. This tax credit recovers 30% of eligible salaries, up to \$25k per employee per year.
- ✓ **C3i:** -Targets manufacturing industry and investments made in manufacturing equipment and IT (hardware/software). Recover 10% to 40% of eligible expenses.

GRANTS

- ✓ **NRC - IRAP:** Federal program funding R&D activity. Up to 80% of the eligible salaries and 50% of the contractors expenses. Works very well in combination with the SR&ED program.
- ✓ **BUSINESS SCALE UP AND PRODUCTIVITY** - -Acquisition of equipment or machinery and infrastructure, Commercialization and market development, Business management. Up to 50% of eligible cost, up to \$5M per project, up to \$10M per organization. Funding is repayable without interest.
- ✓ **SUSTAINABLE DEVELOPMENT TECHNOLOGY CANADA (SDTC)** - Funding up to 50% of eligible project. Funding averages between \$2M and \$4M for up to five years. Non reimbursable. Eligible expenses include salaries and benefits, including those of administrative staff working on the eligible projects, purchase, installation, repair, upgrade, testing and commissioning of equipment, materials and products, including diagnostic and testing instruments and tools, data collection services, including processing, analysis and management.
- ✓ **STRATEGIC INNOVATION FUND** - -Funding amount may be repayable and non-repayable. Will cover up to 50% of eligible costs. Minimum project cost is \$20M.
- ✓ Leyton has the logistical and technical expertise to leverage US-based (NIH, DoD) and EU-based (Eureka) program on eligible projects for Quebec- and Canada-based companies.

OTHER OPTIMIZATION SERVICES

- ✓ **Sales Tax Recovery** - Back-tracking 4 years, an easy way to quickly recover significant amounts of liquidity and to identify opportunities for cash-flow optimization.
- ✓ **Property Tax** - Leyton renegotiates the property tax of your facility, optimizing the operation cost of your company.