

Extractive Sector Transparency Measures Act - Annual Report



Reporting Entity Name		Pecoy Copper Corp.				
Reporting Year	From	2025-09-03	To:	2026-04-30	Date submitted	2026-09-25
Reporting Entity ESTMA Identification Number		E334235		☒ Original Submission ☐ Amended Report		
Other Subsidiaries Included (optional field)		N.A.				
Not Consolidated						
Not Substituted						
Attestation by Reporting Entity						
<i>In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest I have reviewed the information contained in the ESTMA report for the entity(ies) listed above. Based on my knowledge, and having exercised reasonable diligence, the information in the ESTMA report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.</i>						
Full Name of Director or Officer of Reporting Entity		Annie Dutil		Date	2026-09-25	
Position Title		Chief Financial Officer				

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Reporting Entity Name		Pecoy Copper Corp.			Currency of the Report CAD
Reporting Entity ESTMA Identification Number		E334235			
Subsidiary Reporting Entities (if necessary)					

Payments by Payee

[illegible]

Additional Notes:

(1) Currency conversion : Payments were made in Peruvian soles (PEN) and were converted to U.S. dollars (USD), the entity functional currency, using the applicable spot exchange rate on the date of each payment. The resulting USD amounts were then converted to Canadian dollars (CAD), the entity's method of reporting transactions in foreign currencies in its consolidated financial statements. Average FX rate used are 1 PEN = 0.2961 USD and 1 USD = 1.38 CAD.

(2) Of the total amount reported, CAD\$184,433 represents cash payments made during the reporting period in satisfaction of contractual obligations under a community agreement. This payment of CAD\$184,433 relates entirely to obligations incurred in prior periods and settled during the reporting period.

(3) Shortened Reporting Period: Pecoy Copper Corp. acquired certain entities operating in the extractive sector on September 3, 2025 in connection with a reverse takeover transaction. Prior to this date, the entities having activities in the extractive sector were privately held and did not qualify as reporting entities under the Extractive Sector Transparency Measures Act (ESTMA). Accordingly, the present report covers the period from September 3, 2025, to April 30, 2026, representing the period during which the acquired entities were subject to ESTMA reporting requirements following their acquisition by Pecoy Copper Corp.

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Reporting Entity Name			Pecoy Copper Corp.		Currency of the Report
Reporting Entity ESTMA Identification Number			E334235		CAD
Subsidiary Reporting Entities (if necessary)					

Payments by Project

[illegible]

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