

Extractive Sector Transparency Measures Act - Annual Report

Reporting Entity Name	Cosa Resources Corp					
Reporting Year	From	2025-01-01	To:	2025-12-31	Date submitted	2026-05-29
Reporting Entity ESTMA Identification Number	E671533		<input checked="" type="radio"/> Original Submission <input type="radio"/> Amended Report			
Other Subsidiaries Included (optional field)						
Not Consolidated						
Not Substituted						
Attestation by Reporting Entity	<p><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></p>					
Full Name of Director or Officer of Reporting Entity	Darren Morgans			Date	2026-05-29	
Position Title	CFO					

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Subsidiary Reporting Entities (if necessary)					

Payments by Payee

Country	Payee Name ¹	Departments, Agency, etc... within Payee that Received Payments ²	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes ³⁴
Canada -Saskatchewan	Province of Saskatchewan	Ministry of Energy & Resources			298,634					298,634	Deficiency Deposits

Additional Notes:

During the year ended December 31, 2025, all payments of Fees are deposits that are expected to be repaid by the Province. As at December 31, 2025, \$33,025 in Deficiency Deposits were returned to Cosa Resources Corp.

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Payments by Project

Country	Project Name ¹	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes ²³
Canada -Saskatchewan	Murphy Lake North			33,025					33,025	Returned in 2025
	Astro			128,098					128,098	
	Darby			83,190					83,190	
	Orion			54,322					54,322	

Additional Notes³:

During the year ended December 31, 2025, all payments of Fees are deficiency deposits that are expected to be repaid by the Province. As at December 31, 2025, \$33,025 in Deficiency Deposits were returned to Cosa Resources Corp.