CANADIAN CONCRETE MASONRY PRODUCERS' ASSOCIATION

LEVY FUND

Financial Information
(Unaudited)

Second Quarter ended June 30, 2026

www.ccmpa.ca

CANADIAN CONCRETE MASONRY PRODUCERS' ASSOCIATION
LEVY FUND

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(Unaudited)
June 30, 2026

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Dixon Gordon LLP
Chartered Professional Accountants
Business Advisors

3331 Bloor Street West
Toronto, Ontario M8X 1E7
Tel.: +1 416.241.5891
Fax: +1 416.241.5987
www.dixongordon.com

Compilation Engagement Report

To Management of Canadian Concrete Masonry Producers' Association

On the basis of information provided by management, we have compiled the statement of financial position of the Levy Fund of Canadian Concrete Masonry Producers' Association as at June 30, 2026 and the statements of revenue and expenses and changes in net assets for the three and six month periods then ended, and note 1 ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Dixon, Gordon + Co. LLP

Chartered Professional Accountants, Licensed Public Accountants
Toronto, Canada
September 2, 2026

CANADIAN CONCRETE MASONRY PRODUCERS' ASSOCIATION
LEVY FUND

Statement of Financial Position

(Unaudited)

June 30, 2026, with comparative amounts for 2025

	June 30 2026	December 31 2025	June 30 2025
Assets			
Current assets			
Cash and cash equivalents	$ 564,976	$ 750,422	$ 476,231
Guaranteed investment certificates	261,482	4,856,046	-
Accrued levy fees	527,787	370,539	385,848
Accounts receivable	33,593	15,778	35,274
Sales tax receivable	-	-	9,789
	1,387,838	5,992,785	907,142
Guaranteed investment certificates	4,742,527	-	4,751,229
	$ 6,130,365	$ 5,992,785	$ 5,658,371
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities	$ 475,219	$ 397,906	$ 228,553
Sales tax payable	22,460	10,861	-
	497,679	408,767	228,553
Net assets			
Net assets internally restricted (page 3)	5,632,686	5,584,018	5,429,818
	$ 6,130,365	$ 5,992,785	$ 5,658,371

The accompanying note is an integral part of this financial information.

CANADIAN CONCRETE MASONRY PRODUCERS' ASSOCIATION
LEVY FUND

Statement of Changes in Net Assets

(Unaudited)

For the second quarter ended June 30, 2026, with comparative amounts for 2025

	Q2		Q2 YTD	
	2026	2025	**2026**	2025
Net assets, beginning of period	**$ 5,578,786**	$ 5,219,867	**$ 5,584,018**	$ 5,372,578
Excess of revenue over expenses (page 4)	**53,900**	209,951	**48,668**	57,240
Net assets, end of period	**$ 5,632,686**	$ 5,429,818	**$ 5,632,686**	$ 5,429,818

The accompanying note is an integral part of this financial information.

CANADIAN CONCRETE MASONRY PRODUCERS' ASSOCIATION
LEVY FUND

Statement of Revenue and Expenses

(Unaudited)

For the second quarter ended June 30, 2026, with comparative amounts for 2025

	Q2		Q2 YTD	
	2026	2025	**2026**	2025
Revenue				
Levy fees	**$ 464,876**	$ 362,142	**$ 813,762**	$ 659,743
Levy fees allocated for contribution	**62,912**	22,131	**111,613**	39,368
	527,788	384,273	**925,375**	699,111
Expenses (page 5)				
Technical programs	**461,785**	174,838	**755,469**	517,490
Advertising and promotion	**37,147**	42,445	**188,700**	210,420
General and administration	**10,022**	9,762	**20,090**	20,235
	508,954	227,045	**964,259**	748,145
Excess of (expenses over revenue) revenue over expenses before interest income	**18,834**	157,228	**(38,884)**	(49,034)
Interest income	**35,066**	52,723	**87,552**	106,274
Excess of revenue over expenses	**$ 53,900**	$ 209,951	**$ 48,668**	$ 57,240

The accompanying note is an integral part of this financial information.

CANADIAN CONCRETE MASONRY PRODUCERS' ASSOCIATION
LEVY FUND

Expenses

(Unaudited)

For the second quarter ended June 30, 2026, with comparative amounts for 2025

	Q2		Q2 YTD	
	2026	2025	**2026**	2025
Technical programs				
University sponsorships	**$ 120,833**	$ 20,833	**$ 221,756**	$ 88,496
Association de la Maçonnerie du Québec (AMQ) contribution	**64,580**	37,088	**118,245**	77,970
Design software support contribution	**100,000**	-	**100,000**	100,000
Consulting fees	**42,726**	-	**70,790**	9,609
Training Centre block delivery	**40,137**	27,166	**61,933**	50,903
Canada Masonry Design Centre - Research consulting	**30,000**	27,500	**60,000**	55,000
National training fund contribution	**25,000**	25,000	**50,000**	50,000
Atlantic Masonry Institute contribution	**26,009**	22,131	**45,554**	39,368
Masonry Alliance for Codes and Standards membership	**-**	-	**14,691**	27,964
Apprenticeship Training Textbook	**-**	15,120	**-**	15,120
Masonry Design Awards	**12,500**	-	**12,500**	-
Consulting expenses	**-**	-	**-**	3,060
	$ 461,785	$ 174,838	**$ 755,469**	$ 517,490
Advertising and promotion				
Industry partner sponsorships	**$ 28,655**	$ 13,552	**$ 57,139**	$ 66,958
Masonry Council of Ontario membership fees and contribution	**-**	-	**50,500**	50,500
Alberta Masonry Council - Government relations campaign	**-**	-	**35,000**	35,000
Website and social media	**11,955**	4,322	**27,305**	10,971
CMHA membership fee	**5,000**	12,500	**17,500**	25,000
Concrete Masonry and Hardscapes Association (CMHA) levy contribution	**(8,463)**	12,071	**-**	21,991
Membership fees - Other	**-**	-	**1,256**	-
	$ 37,147	$ 42,445	**$ 188,700**	$ 210,420
General and administration				
Accounting and audit	**$ 10,000**	$ 9,500	**$ 20,000**	$ 19,000
Legal	**-**	-	**-**	951
Sundry	**-**	232	**-**	232
Postage and courier	**-**	20	**48**	20
Bank charges	**22**	10	**42**	32
	$ 10,022	$ 9,762	**$ 20,090**	$ 20,235

The accompanying note is an integral part of this financial information.

CANADIAN CONCRETE MASONRY PRODUCERS' ASSOCIATION
LEVY FUND

Note to Financial Information

(Unaudited)

For the second quarter ended June 30, 2026, with comparative amounts for 2025

1. Basis of Accounting

The basis of accounting applied in the preparation of the financial information is on the historical cost basis, reflecting cash transactions with the addition of:

- levy fees revenue is recognized when earned, commensurate with the reported volume of concrete masonry block sales as provided by the respective members.
- financial instruments stated at cost or amortized cost, as applicable.
- accounts receivable;
- accounts payable and accrued liabilities.

CANADIAN CONCRETE MASONRY PRODUCERS' ASSOCIATION
LEVY FUND

Block Sales Report

(Unaudited)

For the second quarter ended June 30, 2026, with comparative amounts for 2025

		Q1	Q2
BLOCK SALES	(1)		
Quarter totals			
Standard		4,635,959	6,114,681
Lightweight		640,906	832,652
Architectural		365,104	204,598
Total		5,641,969	7,151,931
Year-to-date totals			
Standard		4,635,959	10,750,640
Lightweight		640,906	1,473,558
Architectural		365,104	569,702
Total		5,641,969	12,793,900
LEVY FEES	(1)		
Quarter totals			
Gross amount		$ 377,096	$ 472,426
Less: Administration		(28,210)	(7,550)
Net Levy fees		$ 348,886	$ 464,876
Year-to-date totals			
Gross amount		$ 377,096	$ 849,522
Less: Administration		(28,210)	(35,760)
Net Levy fees		$ 348,886	$ 813,762

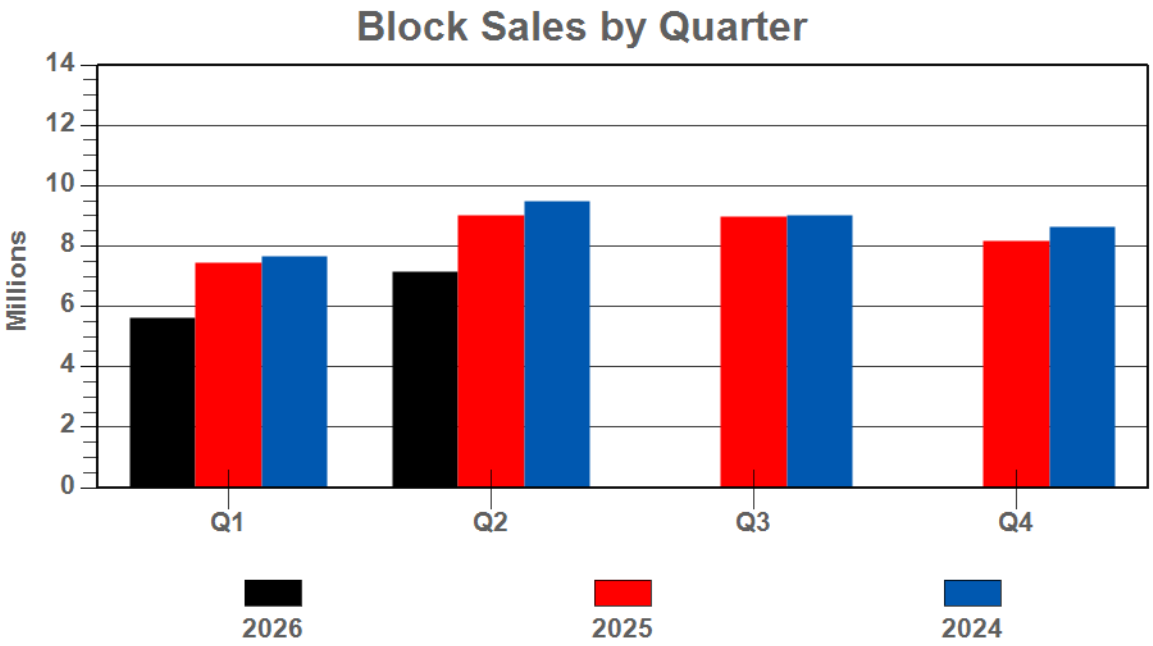
(1) Levy fees are based on a flat per block net rate of 6.5¢ (7.0¢ gross less 0.5¢ for administration), with a portion remitted at the 4.5¢ net rate in effect prior to January 1, 2026.

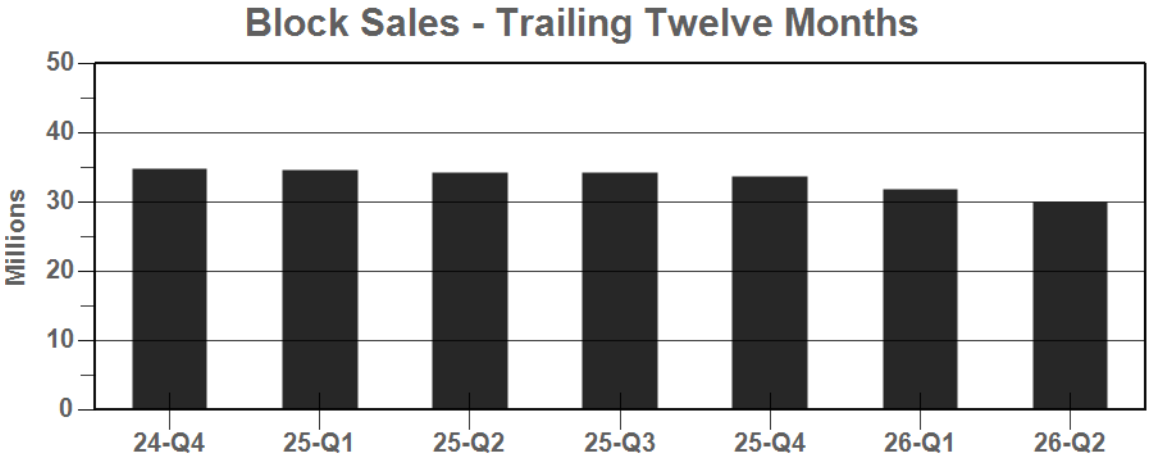
CANADIAN CONCRETE MASONRY PRODUCERS' ASSOCIATION
LEVY FUND

Block Sales Report (continued)

(Unaudited)

For the second quarter ended June 30, 2026, with comparative amounts for 2025





(000's)	Q1	Q2	Q3	Q4
Quarter totals				
2026	5,642	7,152	N/A	N/A
2025	7,465	9,024	8,965	8,152
2024	7,665	9,476	9,001	8,647
Year-to-date totals				
2026	5,642	12,794	N/A	N/A
2025	7,465	16,489	25,454	33,606
2024	7,665	17,141	26,142	34,789