Extractive Sector Transparency Measures Act - Annual Report							
Reporting Entity Name	Covia Canada Ltd.						COVIA
Reporting Year	From	2024-01-01	To:	2024-12-31	Date submitted	2025-05-30	
Reporting Entity ESTMA Identification Number	E817829		Original SuAmended R				
Other Subsidiaries Included (optional field)							
Not Consolidated							
Not Substituted							
Attestation by Reporting Entity							
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.							
Full Name of Director or Officer of Reporting Entity		Christoph	Christopher Nagel			2025-05-30	
Position Title		EVP, Chief Financial Officer					

Extractive Sector Transparency Measures Act - Annual Report Reporting Year From: 2024-01-01 To: 2024-12-31 Currency of the Report CAD Covia Canada Ltd. Reporting Entity Name Reporting Entity ESTMA E817829 Identification Number Subsidiary Reporting Entities (if necessary) Payments by Payee Departments, Agency, etc.. Infrastructure Total Amount paid to within Payee that Received Royalties Fees **Production Entitlements** Dividends Notes³⁴ Country Payee Name¹ Taxes Bonuses mprovement Payments Payee Payments² National government of CANADA REVENUE AGENCY 6,820,000 6,820,000 Canada Canada National government of RECEIVER GENERAL FOR Canada 10,000 10,000 Canada CANADA MINISTER OF FINANCE OF 250,000 90,000 20,000 Province of Quebec 360,000 Canada -Quebec QUEBEC Canada -Ontario Province of Ontario MINISTRY OF REVENUE 850,000 850,000 Canada -Ontario Municipality of Havelock 450.000 450.000 Center of services for the school Canada -Quebec Municipality of Mirabel 90,000 90,000 of North River 2,320,000 Mexico State (Puebla) National Water Commission 2,320,000 Mexico State (Coahuila) Finance Secretary 2,100,000 2,100,000 Mexico State (Vera Cruz) Finance Secretary 100,000 100,000 State (Puebla) Finance Secretary 20,000 20,000 Mexico National government of Tax Adminstration Service Mexico 5,340,000 390,000 5,730,000 Mexico Mexico payments were translated to CAD using an average 2024 rate of 0.0752, Additional Notes:

There were no in-kind payments in 2024.

¹ Enter the proper name of the Payee receiving the money (i.e. the municipality of x, the province of y, national government of z).

² Optional field.

³ When payments are made in-kind, the notes field must highlight which payment includes in-kind contributions and the method for calculating the value of the payment.

⁴ Any payments made in currencies other than the report currency must be identified. The Reporting Entity may use the Additional notes row or the Notes column to identify any payments that are converted, along with the exchange rate and primary method used for currency conversions.

Extractive Sector Transparency Measures Act - Annual Report Reporting Year From: 2024-01-01 To: 2024-12-31 Currency of the Report CAD Covia Canada Ltd. Reporting Entity Name Reporting Entity ESTMA E817829 **Identification Number** Subsidiary Reporting Entities (if necessary) **Payments by Project** Total Amount paid by Infrastructure Notes²³ Dividends Country Project Name¹ Taxes Royalties Fees **Production Entitlements** Bonuses Improvement Payments Project Canada -Quebec St. Canut 340,000 90,000 20,000 450,000 Canada -Ontario NSO 1,300,000 1,300,000 6,820,000 10,000 6.830.000 Canada Corporate 2,340,000 2,340,000 Puebla Mexico Ahuazotepec Mexico Canoitas 2,100,000 2,100,000 Coahuila Mexico 100,000 Jaltipan 100,000 Vera Cruz 5,340,000 390,000 5,730,000 Mexico Corporate Additional Notes³: Mexico payments were translated to CAD using an average 2024 rate of 0.0752

¹ Enter the project that the payment is attributed to. Some payments may not be attributable to a specific project, and do not need to be disclosed in the "Payments by Project" table.

³ Any payments made in currencies other than the report currency must be identified. The Reporting Entity may use the "Additional Notes" row or the "Notes" column to identify any payments that are converted, along with the exchange rate and primary method used for currency conversions.