Extractive Sector Transparency Measures Act - Annual Report							
Reporting Entity Name	Covia Canada Ltd.						
Reporting Year	From	2023-01-01	To:	2023-12-31	Date submitted	2025-06-17	CCCOVIA
Reporting Entity ESTMA Identification Number	E817829		Original SubmissionAmended Report				
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	ner Nagel		Date	2025-06-17	
Position Title		EVP, Chief Fin	ancial Officer				

Extractive Sector Transparency Measures Act - Annual Report Reporting Year From: 2023-01-01 To: 2023-12-31 Covia Canada Ltd. Currency of the Report CAD Reporting Entity Name Reporting Entity ESTMA E817829 Identification Number Subsidiary Reporting Entities (if necessary) Payments by Payee Departments, Agency, etc.. Total Amount paid to Infrastructure within Payee that Received Fees **Production Entitlements** Bonuses Dividends Notes³⁴ Country Payee Name¹ Taxes Royalties mprovement Payments Payee Payments² National government of CANADA REVENUE AGENCY Canada 20,000 20,000 Canada National government of RECEIVER GENERAL FOR Canada 150,000 150,000 Canada CANADA MINISTER OF FINANCE OF 10.000 70.000 Canada -Quebec Province of Quebec 80,000 QUEBEC Canada -Ontario Province of Ontario 10,000 MINISTRY OF REVENUE 10,000 TOWNSHIP OF HAVELOCK-Canada -Ontario Municipality of Havelock 360.000 360.000 BELMONT-METHUEN VILLE DE MIRABEL - Centre de Canada -Quebec Municipality of Mirabel services scolaire de la Riviere-du-80,000 80,000 Nord Mexico State (Coahuila) CONAGUA 3,320,000 3,320,000 Mexico State (Puebla) CONAGUA 310,000 310,000 SECRETARIA DE Mexico State (Coahuila) 170,000 170,000 ECONOMIA (SE) SECRETARIA DE Mexico State (Vera Cruz) 80,000 80,000 ECONOMIA (SE) SECRETARIA DE Mexico State (Puebla) 10,000 10,000 ECONOMIA (SE) National government of Servicio de Administración 12,890,000 340,000 760,000 13,990,000 Mexico Mexico Tributaria - SAT Mexico payments were translated to CAD using an average 2023 rate of 0.07618, Additional Notes:

There were no in-kind payments in 2023.

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 Ontional 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: 2023-01-01 To: 2023-12-31 Currency of the Report CAD Reporting Entity Name Covia Canada Ltd. Reporting Entity ESTMA E817829 Identification Number Subsidiary Reporting Entities (if necessary) **Payments by Project** Infrastructure **Total Amount paid by** Dividends Notes²³ Country Project Name Taxes Royalties Fees **Production Entitlements** Bonuses Improvement Payments Project Canada -Quebec St. Canut 90,000 70,000 160,000 Canada -Ontario NSO 370,000 370,000 20,000 150,000 Canada Corporate 170,000 320,000 320,000 Puebla Mexico Ahuazotepec Mexico Canoitas 3,490,000 3,490,000 Coahuila Mexico Jaltipan 80,000 80,000 Vera Cruz 12,890,000 340,000 13.990.000 Mexico Corporate 760,000 Additional Notes3: Mexico payments were translated to CAD using an average 2023 rate of 0.07618

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.