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	COVIA
Reporting Entity ESTMA Identification Number	E817829		<ul><li>Original Su</li><li>Amended F</li></ul>				
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		<b>Date</b> 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 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 Taxes Fees **Production Entitlements** Bonuses Dividends Notes<sup>34</sup> Country Payee Name<sup>1</sup> Royalties mprovement Payments Payee Payments<sup>2</sup> 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 Province of Quebec 80,000 Canada -Quebec QUEBEC Canada -Ontario Province of Ontario MINISTRY OF REVENUE 10,000 10,000 Canada -Ontario Municipality of Havelock 360.000 360.000 Center of services for the school Canada -Quebec Municipality of Mirabel 80,000 80,000 of North River 3,320,000 Mexico State (Coahuila) National Water Commission 3,320,000 Mexico State (Puebla) National Water Commission 310,000 310,000 Mexico State (Coahuila) Finance Secretary 170,000 170,000 State (Vera Cruz) 80,000 80,000 Mexico Finance Secretary Mexico State (Puebla) Finance Secretary 10,000 10,000 National government of Tax Adminstration Service 12,890,000 340,000 760,000 13,990,000 Mexico Mexico Mexico payments were translated to CAD using an average 2023 rate of 0.07618, Additional Notes: There were no in-kind payments in 2023.

<sup>&</sup>lt;sup>1</sup> Enter the proper name of the Payee receiving the money (i.e. the municipality of x, the province of y, national government of z).

<sup>&</sup>lt;sup>2</sup> Optional field.

<sup>&</sup>lt;sup>3</sup> 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.

<sup>&</sup>lt;sup>4</sup> 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 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 Notes<sup>23</sup> Dividends Country Project Name<sup>1</sup> 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 Puebla Mexico Ahuazotepec 320,000 Mexico Canoitas 3.490.000 3,490,000 Coahuila Mexico 80,000 Jaltipan 80,000 Vera Cruz 12,890,000 340,000 13,990,000 760,000 Mexico Corporate Additional Notes<sup>3</sup>: Mexico payments were translated to CAD using an average 2023 rate of 0.07618

<sup>1</sup> 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.

<sup>3</sup> 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.