

VERIFICATION STATEMENT

Waste Connections 2023 GHG Inventory



455 Phillip Street, Unit 100A
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Canada
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Waste Connections Inc. (WCN) retained GHD Limited (GHD) to complete a verification for operations across the United States and Canada's (Facility) Greenhouse Gas (GHG) Inventory Report (Inventory Report) for the compliance period of January 1 to December 31, 2023. GHD completed the verification in accordance with the Climate Registry (TCR) (the Program) *General Reporting Protocol (GRP)*, Version 3.0 (May 2019), TCR's *General Verification Protocol (GVP)*, Version 3.0, March 2024, and the associated list of clarifications and corrections. This Verification Statement was completed on October 3, 2024 in compliance with the terms of reference in our agreement with WCN dated September 28, 2023.

Type of Verification:

Streamlined

Organizational Boundary:

Control: Operational

Geographical Scope of Verification:

North American; Canada and United States of America

In accordance with our engagement with WCN dated December 3, 2023 (the "contract") and for the avoidance of doubt, we confirm that our *Verification Report: 2023 GHG Emissions* incorporated the following matters:

1. Boundaries of the reporting company covered by the Assurance Report and any known exclusions*1:

WCN's corporate operations assessed as part of this verification included all sources in which WCN had majority ownership and operational control during 2023. The inventory boundary included mobile emissions, stationary combustion emissions, and fugitive emissions from landfill gas. Other indirect (Scope 2) emissions included purchased electricity and purchased heating in leased spaces. The verification also included a review of fugitive emissions calculated in accordance with the SWICS Methodology. WCN's Scope 1 emissions presented in the table below include the SWICS calculation methodology for fugitive emissions.

2. Emissions data verified for the reporting period of January 1, 2023 – December 31, 2023:

Source group	Approximate emissions (tonnes CO ₂ e)
Total Scope 1 Emissions	5,237,964.56
Total Scope 2 Emissions	56,118

3. Verification standard used:

For the verification of the 2023 GHG Emissions, GHD has applied ISO 14064-3 (2019) and the General Verification Protocol Version 3.0, TCR, March 2024.

4. Level of assurance:

Reasonable level of assurance

*1 Optional field

5. Assurance opinion (incl. level of assurance and any qualifications):

The quantitative materiality for this verification is set at ± 5 percent of the reported GHG emissions as per the requirements of the Program. An individual error, misrepresentation, or a series of discrete errors, omissions, or misrepresentations or individual or a series of qualitative factors, when aggregated may be considered material.

— Net sum of all Scope 1 discrepancies: 0.87%

The purpose of verification was to have an independent third party assess WCN's 2023 GHG emissions data, calculations, and compliance with the requirements of ISO 14064-3, and the TCR GRP, Version 3.0 (May 2019), TCR's GVP, Version 3.0, March 2024, and the associated list of clarifications and corrections. The objective of the verification was to provide WCN with assurance that there are no material misstatements in the 2023 GHG emissions and that the information reported is accurate and consistent with the requirements of the Program. Based on our verification, the GHG statement is, in all material aspects, in accordance with the verification criteria and is free of material misstatements.

6. Verification provider and accreditations (if relevant):

Verification body name: GHD Limited

Verification body address: 455 Phillip Street,
Unit #100A, Waterloo, Ontario, N2L 3X2

Verification body contact: Mr. Gordon Reusing

Title: Principal

Telephone: 519-340-4231

Email: Gordon.Reusing@ghd.com

Accreditations: GHD is a Canadian based company accredited by the American National Standard Institute (ANSI) under ISO 14065 to provide organizational level verification services.

7. Lead verifier name and relevant accreditations/
professional membership (if relevant):

Lead verifier: Mr. Erik Martinez

Title: Engineer

Telephone: 519 340-4213

Email: Erik.Martinez@ghd.com

8. This letter should be prepared on the verifier's letterhead or include the signature of the lead verifier (or authorized signatory/organization responsible for issuing the Assurance Report/statement) in the box below:



Erik Martinez, P. Eng.