

2021 GRI Index

This report has been prepared in alignment with the Global Reporting Initiative Standards 2016 (GRI Standards), and discloses select indicators within the Standards:¹

GRI 102 – GENERAL DISCLOSURES		
GRI Disclosure No.	Disclosure Title	Disclosure Information ²
Organizational Profile		
102-1	Name of the organization	GFL Environmental Inc. (GFL)
102-2	Activities, brands, products, and services	2021 Annual Report - pg. 45-52
102-3	Location of headquarters	100 New Park Place, Suite 500, Vaughan, ON, L4K 0H9, Canada
102-4	Location of operations	Canada and United States
102-5	Ownership and legal form	2021 Annual Report - pg. 44
102-6	Markets served	2021 Annual Report - pg. 45-52
102-7	Scale of the organization	2021 Annual Report - pg. 45-54 2021 ESG Data Summary Table
102-8	Information on employees and other workers	2021 ESG Data Summary Table
102-9	Supply chain	2021 Sustainability Report - Environmental Stewardship (Sustainability in Our Supply Chain - pg. 35) Supplier Code of Conduct
102-10	Significant changes to the organization and its supply chain	2021 Annual Report pg. 3 2021 Sustainability Report (all pages)
102-12	External initiatives	2021 Annual Report pg. 54 2021 Sustainability Report - Our Employees (Diversity, Equity, Inclusion, and Belonging - pg. 21)

¹ Unless otherwise specified, all data provided in this report is as of December 31, 2021.

² Unless otherwise noted, Annual Report page references refer to pdf document page numbering and not to numbering on the referenced page(s).

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GRI 102 – GENERAL DISCLOSURES		
GRI Disclosure No.	Disclosure Title	Disclosure Information ²
Strategy		
102-14	Statement from senior decision-maker	2021 Sustainability Report - Message from Our Founder and CEO - pg. 4
102-15	Key impacts, risks, and opportunities	<p>2021 Annual Report - pg. 20-43 (Risk Factors)</p> <p>2021 Sustainability Report - Our Sustainability Action Plan (Sustainability Governance - pg. 15), Circular Economy and Climate Leadership, Environmental Stewardship, Appendices (TCFD Roadmap - pg. 23-35, 41)</p> <p>In 2022, GFL engaged a third-party consulting firm to conduct a screening level risk/opportunity assessment that focused on physical and transition risks to GFL's assets and business operations in the short, medium, and long-term. The screening level risk assessment identified priority areas for more detailed assessment and confirmed that the climate-related targets that had been identified by the Sustainability Initiatives Committee (SUSIC) and subsequently disclosed in our 2021 Sustainability Report were appropriate.</p>
Ethics and Integrity		
102-16	Values, principles, standards, and norms of behavior	<p>2021 Sustainability Report - Our Sustainability Action Plan (Our Vision, Values and Business Strategy - pg. 11)</p> <p>Code of Ethics</p> <p>Human Rights Policy</p> <p>Whistleblower Policy</p> <p>Environmental Policy</p> <p>Health & Safety Policy</p>
102-17	Mechanisms for advice and concerns about ethics	<p>Code of Ethics</p> <p>Whistleblower Policy</p>

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GRI 102 – GENERAL DISCLOSURES		
GRI Disclosure No.	Disclosure Title	Disclosure Information ²
Governance		
102-18	Governance structure	2021 Annual Report - pg. 44, 71-79 2022 Proxy Circular - pg. 49-54, 57-61 2021 Sustainability Report - Our Sustainability Action Plan (Sustainability Governance - pg. 15)
102-19	Delegating authority	2022 Proxy Circular - pg. A-2 2021 Sustainability Report - Our Sustainability Action Plan (Sustainability Governance - pg. 15)
102-20	Executive-level responsibility for economic, environmental, and social topics	2022 Proxy Circular - pg. 49-54, 57-61 2021 Sustainability Report - Our Sustainability Action Plan (Sustainability Governance - pg. 15)
102-21	Consulting stakeholders on economic, environmental, and social topics	2021 Sustainability Report - Our Sustainability Action Plan (Materiality - pg. 13-14) 2021 Sustainability Report - Our Sustainability Action Plan (Sustainability Governance - pg. 15)
102-22	Composition of the highest governance body and its committees	2021 Annual Report - pg. 71-79 2022 Proxy Circular - pg. 49-54, 57-61 2021 Sustainability Report - Our Sustainability Action Plan (Sustainability Governance - pg. 15)
102-23	Chair of the highest governance body	2022 Proxy Circular - pg. 14
102-24	Nominating and selecting the highest governance body	2022 Proxy Circular - pg. 11-13, 58-59 Nomination, Governance and Compensation Committee Charter Corporate Governance Guidelines
102-25	Conflicts of interest	2022 Proxy Circular - pg. 51 Corporate Governance Guidelines
102-26	Role of highest governance body in setting purpose, values, and strategy	2022 Proxy Circular - pg. 52 2021 Sustainability Report - Our Sustainability Action Plan (Sustainability Governance - pg. 15)
102-27	Collective knowledge of highest governance body	2022 Proxy Circular - pg. 53, 54

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GRI 102 – GENERAL DISCLOSURES			
GRI Disclosure No.	Disclosure Title	Reference	Disclosure Information ²
Governance			
102-28	Evaluating the highest governance body's performance	2022 Proxy Circular - pg. 58-59 Corporate Governance Guidelines Audit Committee Charter Nomination, Governance and Compensation Committee Charter	
102-29	Identifying and managing economic, environmental, and social impacts	2021 Annual Report - pg. 77-79 2022 Proxy Circular - pg. 59-60 2021 Sustainability Report - Our Sustainability Action Plan (Sustainability Governance - pg. 15)	
102-30	Effectiveness of risk management processes	2021 Annual Report - pg. 77-79 2022 Proxy Circular - pg. 59-60 2021 Sustainability Report - Our Sustainability Action Plan (Sustainability Governance - pg. 15)	
102-31	Review of economic, environmental, and social topics	2021 Sustainability Report - Our Sustainability Action Plan (Sustainability Governance - pg. 15)	
102-32	Highest governance body's role in sustainability reporting	2021 Sustainability Report - Our Sustainability Action Plan (Sustainability Governance - pg. 15)	
102-33	Communicating critical concerns	2021 Annual Report - pg. 77-79 2022 Proxy Circular - pg. 59-60 2021 Sustainability Report - Our Sustainability Action Plan (Sustainability Governance - pg. 15)	
102-35	Remuneration policies	2021 Annual Report - pg. 113 2022 Proxy Circular - pg. 24-44	
102-36	Process for determining remuneration	2022 Proxy Circular - pg. 24-44	
102-37	Stakeholders' involvement in remuneration	2022 Proxy Circular - pg. 23-24	
Stakeholder Engagement			
102-41	Collective bargaining agreements	2021 Annual Report - pg. 53. Approximately 12% of our employees are unionized or subject to a collective bargaining arrangement.	
102-42	Identifying and selecting stakeholders	2021 Sustainability Report - Our Sustainability Action Plan (Materiality - pg. 13-14)	
102-43	Approach to stakeholder engagement	2021 Sustainability Report - Our Sustainability Action Plan (Materiality - pg. 13-14)	
102-44	Key topics and concerns raised	2021 Sustainability Report - Our Sustainability Action Plan (Materiality - pg. 13-14)	

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GRI 102 – GENERAL DISCLOSURES		
GRI Disclosure No.	Disclosure Title	Disclosure Information ²
Reporting Practice		
102-45	Entities included in the consolidated financial statements	2021 Annual Report - pg. 44-46
102-46	Defining report content and topic boundaries	2021 Sustainability Report - About this Report, Our Sustainability Action Plan (Materiality - pg. 3)
102-47	List of material topics	2021 Sustainability Report - Our Sustainability Action Plan (Materiality - pg. 13-14)
102-50	Reporting period	The reporting period is the 2021 calendar year unless otherwise noted.
102-51	Date of most recent report	GFL's 2021 Sustainability Report was published on November 29, 2022.
102-52	Reporting cycle	Annual.
102-53	Contact point for questions regarding the report	Investor Relations - ir@gflenv.com
102-55	GRI content index	This index.
GRI 200 – ECONOMIC		
GRI Disclosure No.	Disclosure Title	Disclosure Information ²
Economic Performance		
201-1	Direct economic value generated and distributed	2021 Annual Report - pg. 94, 96-98, and Consolidated Financial Statements 2021 Sustainability Report - At A Glance - pg. 6-9, 2021 ESG Data Summary Table
Market Presence		
Indirect Economic Impacts		
203-1	Infrastructure investments and services supported	2021 Sustainability Report - Our Communities - pg. 37-39
Anti-Corruption		
205-2	Communication and training about anti-corruption policies and procedures	At the time of hire or onboarding, all GFL employees are required to review and acknowledge our corporate policies including our anti-corruption policies and procedures. Annually thereafter those employees with supervisory responsibilities (salaried and hourly) are required to re-acknowledge these policies. The anti-corruption policies provide that violations must be reported pursuant to our Whistleblower Policy , and our Board is updated on whistleblower complaints on a quarterly basis. In addition, GFL's Board annually reviews our corporate governance policies including our Anti-Corruption Policy. Our Supplier Code of Conduct also includes provisions to ensure conformance of our suppliers with our anti-corruption and anti-bribery policies.
205-3	Confirmed incidents of corruption and actions taken	None.

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GRI 300 – ENVIRONMENTAL		
GRI Disclosure No.	Disclosure Title	Disclosure Information ²
Energy		
302-1	Energy consumption within the organization	2021 ESG Data Summary Table
302-3	Energy intensity	2021 ESG Data Summary Table
Water and Effluents		
303-1	Interactions with water as a shared resource	2021 Sustainability Report - Environmental Stewardship (Wastewater Treatment - pg. 35) , 2021 ESG Data Summary Table
303-2	Management of water discharge-related impacts	For all of our facilities that have discharge permits or approvals, effluent is monitored for applicable effluent parameters and reported to regulators in accordance with regulatory requirements.

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GRI 300 – ENVIRONMENTAL		
GRI Disclosure No.	Disclosure Title	Disclosure Information ²
Emissions		
305-1	Direct (Scope 1) GHG emissions	<p>Direct (scope 1) GHG emissions data for the 2019 to 2021 reporting years are provided in GFL's 2021 ESG Data Summary Table. The asserted scope 1 emissions, for each year reported, have been independently verified by a third-party auditor.</p> <p>Emission Sources: GFL's scope 1 emissions include fugitive emissions from our landfills, composting processing, septage pits, and refrigerants, in addition to combustion emissions from stationary and mobile sources, such as building heat and fleet vehicles.</p> <p>Emissions Methodology: The quantification and reporting for scope 1 GHG emissions was done in accordance with The GHG Protocol Corporate Accounting and Reporting Standard and associated GHG Protocol guidance documents ISO 14064-1:2018 Specification with guidance at the organizational level for quantification and reporting of GHG emissions and removals, and the IPCC AR-4 100-year Global Warming Potentials (100 year) in our calculations to estimate emissions in metric tonnes of carbon dioxide equivalent.</p> <p>To support the quantification of fugitive methane emissions from landfills in our corporate GHG inventory, GFL has adopted recommendations and guidance from the Solid Waste Industry for Climate Solutions (SWICS) landfill gas emissions approach, as well as the quantification methods presented in the US EPA's Part 98 Mandatory Greenhouse Gas Reporting Program.</p> <p>Other reference methodologies used to quantify and report scope 1 GHG emissions include: IPCC Guidelines for National Greenhouse Gas Inventories, 2006; US EPA Center for Corporate Climate Leadership: Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression, and Industrial Gases; US EPA Mandatory Greenhouse Gas Reporting Rule; US EPA Emissions & Generation Resource Integrated Database (eGRID); Entreprises pour l'Environnement, Protocol for the quantification of greenhouse gas emissions from waste management activities (Built on GHG Protocol), version 5.0, October 2013.</p> <p>2021 Base Year: The base year for our GHG reduction target is 2021. This is the earliest relevant point in time for which we have data that includes substantive structural changes resulting from acquisitions completed in late 2020 that added a significant number of landfills to our footprint. This is consistent with the GHG Protocol guidance for base year selection.</p> <p>GFL's 2021 base year is reported as our actual emissions and does not account for structural changes that occurred in 2021. It is estimated that the impact of accounting for 2021 structural changes (i.e., excluding divested sites and accounting for emissions from acquired sites for the entire reporting year) will result in an increase in scope 1 emissions of less than 10%.</p>

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GRI 300 – ENVIRONMENTAL		
GRI Disclosure No.	Disclosure Title	Disclosure Information ²
Emissions		
305-2	Energy indirect (scope 2) GHG emissions	<p>Indirect (scope 2) GHG emissions data for the 2019 to 2021 reporting years are provided in GFL's 2021 ESG Data Summary Table. The asserted scope 2 emissions, for each year reported, have been independently verified by a third-party auditor.</p> <p>Emission Sources: GFL's scope 2 emissions include purchased grid electricity.</p> <p>Emissions Methodology: The quantification and reporting for scope 2 GHG emissions was done in accordance with The GHG Protocol Corporate Accounting and Reporting Standard, The Greenhouse Gas Protocol: scope 2 Guidance, ISO 14064-1:2018 Specification with guidance at the organizational level for quantification and reporting of GHG emissions and removals, and the IPCC AR-4 100-year Global Warming Potentials (100 year) in our calculations to estimate emissions in metric tonnes of carbon dioxide equivalent. Scope 2 emissions reported is a, location-based figure.</p> <p>2019 and 2020 scope 2 emissions associated with electricity use are quantified based on spend data. 2021 scope 2 emissions calculations were refined to use electricity usage data from utility bills (kWh) to quantify electricity consumption emissions.</p> <p>All calculations rely on grid electricity emission factors from the National Inventory Report for Canada on a provincial level, and the eGRID emission factors from the US EPA based on the representative eGRID subregion.</p> <p>2021 Base Year: As above, GFL's base year for its GHG reduction target is 2021 and the reported emissions are actual emissions, not accounting for structural changes that occurred in the reporting year.</p>
305-3	Other indirect (scope 3) GHG emissions	<p>Indirect (scope 3) GHG emissions data for the 2020 and 2021 reporting years are provided in GFL's 2021 ESG Data Summary Table.</p> <p>Categories Reported: GFL's scope 3 emissions are all other indirect emissions from our value chain, including: purchased goods and services, capital goods, fuel & energy-related activities, transportation and distribution (3rd party), waste generated in operations (wastewater treatment and employee waste), employee commuting, and business travel.</p> <p>Emissions Methodology: GFL's scope 3 GHG emissions have been calculated based on The GHG Protocol, ISO 14064, and associated guidance.</p>

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GRI 300 – ENVIRONMENTAL		
GRI Disclosure No.	Disclosure Title	Disclosure Information ²
Emissions		
305-4	GHG emissions intensity	<p>Carbon intensity figures for both avoided and emitted GHGs, for 2019 to 2021 are provided in GFL's 2021 ESG Data Summary Table.</p> <p>The trend in GHG's emissions intensity from GFL operations from 2019 to 2020 and from 2020 to 2021 has also increased year over year (8% from 2019 to 2020 and 22% from 2020 to 2021). The main reason for this increase is the result of adding over 45+ landfills to our portfolio in late 2020 and 2021. GHG emissions from landfills are released as methane. Capturing and beneficially using this methane to produce renewable natural gas (RNG) or renewable heat or electricity is one of the key actions in GFL's pathway to achieving its scope 1 and 2 GHG reduction target (see the 2021 Sustainability Report for more information).</p>
305-5	Reduction of GHG emissions	<p>As discussed in GRI Disclosure 305-4 and in the Circular Economy and Climate Leadership section of the 2021 Sustainability Report, GFL's GHG footprint increased from 2,475,234 tonnes CO₂e (in 2020) to 3,976,163 tonnes CO₂e from scope 1 and 2 emissions sources in 2021. This was largely due to our acquisition of 45+ landfills, most of which were acquired in the fourth quarter of 2020. As a result, 2021 was the first year that these landfills contributed to our corporate GHG inventory for an entire reporting year.</p> <p>The total impact of these acquisitions on our 2021 emissions, compared to 2020, was an increase of over 1.5 million tonnes of CO₂e, with approximately 6.9 mitigated through our landfill gas collection and destruction systems.</p>
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	2021 ESG Data Summary Table
Effluents and Waste		
306-2	Waste by type and disposal method	2021 ESG Data Summary Table 2021 SASB Report
306-3	Significant spills	2021 SASB Report
306-4	Transport of hazardous waste	2021 SASB Report
Environmental Compliance		
307-1	Non-compliance with environmental laws and regulations	2021 SASB Report

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GRI 400 – SOCIAL		
GRI Disclosure No.	Disclosure Title	Disclosure Information ²
Employment		
401-1	New employee hires and employee turnover	2021 ESG Data Summary Table
Occupational Health and Safety		
403-1	Occupational health and safety management system	2021 Sustainability Report - Our Employees - pg. 18 Safe For Life Program Description
403-2	Hazard identification, risk assessment, and incident investigation	2021 Sustainability Report - Our Employees - pg. 18 Safe For Life Program Description
403-3	Occupational health services	2021 Sustainability Report - Our Employees - pg. 18 Safe For Life Program Description Through GFL's Corporate Health and Safety Policy we formally commit to recognizing all of our employees' rights under applicable health and safety legislation including requirements that maintain the confidentiality of our employees' personal health-related information.
403-4	Worker participation, consultation, and communication on occupational health and safety	2021 Sustainability Report - Our Employees - pg. 18 Safe For Life Program Description In addition to engaging and consulting with employees through our Safe For Life program, GFL follows all applicable regulatory requirements for creating and maintaining joint health and safety committees.
403-5	Worker training on occupational health and safety	2021 Sustainability Report - Our Employees - pg. 18 Safe For Life Program Description
403-6	Promotion of worker health	2021 Sustainability Report - Our Employees - pg. 18-20 Beyond providing a comprehensive health package, GFL also has in place an Employee Assistance Program that provides a range of confidential services to help employees manage personal difficulties and life situations. We are also committed to implementing an employee scholarship fund, employee relief fund and employee engagement surveys to ensure the well-being of our employees.
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	GFL Supplier Code of Conduct Through our Supplier Code of Conduct, we require that all of our suppliers are committed to ensuring environmental compliance, reducing consumption of scarce resources, and managing waste streams in an environmentally responsible manner. We also require that our suppliers operate their businesses in a manner that is aligned with our Code of Ethics. As part of our Sustainability Action Plan, we are committed to completing sustainability supply chain management audits for 100 of our critical tier 1 suppliers by 2025 to ensure our continued alignment.

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GRI 400 – SOCIAL		
GRI Disclosure No.	Disclosure Title	Disclosure Information ²
Employment		
403-8	Workers covered by an occupational health and safety management system	2021 Sustainability Report - Our Employees - pg. 18 Health & Safety Policy
403-9	Work-related injuries	2021 ESG Data Summary Table
Training and Education		
404-2	Programs for upgrading employee skills and transition assistance programs	2021 Sustainability Report - Our Employees - pg. 18-20
Human Rights Assessment		
412-2	Employee training on human rights policies or procedures	At the time of hire or onboarding all GFL employees are required to review and acknowledge our corporate policies including our Human Rights Policy and Code of Ethics. Annually thereafter those employees with supervisory responsibilities (salaried and hourly) are required to re-acknowledge these policies.

