



## WHISTLEBLOWER POLICY

### Section 1 Purpose

The charter of the audit committee (the “**Audit Committee**”) of the board of directors of GFL Environmental Inc. (the “**Company**”) provides that the Audit Committee is responsible for establishing, monitoring and periodically reviewing the procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, the confidential, anonymous submission by directors, officers and employees of the Company of concerns regarding questionable accounting or auditing matters, any violations of applicable law, rules or regulations that relate to corporate reporting and disclosure, or violations of the Company’s Code of Ethics, and, if applicable, any other concerns regarding behavior or conduct that may be considered unethical, suspicious, fraudulent or illegal (collectively referred to as “**Complaints**”).

This policy (the “**Policy**”) has been adopted by the Audit Committee to establish and describe procedures governing the receipt, retention and treatment of Complaints.

### Examples of Complaints

The following is a non-exhaustive list of types of Complaints which are covered by this Policy:

- (a) tampering with any accounting or audit-related records or documents of the Company (in any format, including electronic records such as emails) or destroying any Company accounting or audit-related records or documents (except as otherwise permitted or required by any records retention policies or guidelines as may be adopted by the Company from time to time);
- (b) fraud or deliberate error in the preparation, evaluation, review or audit of any of the Company’s financial statements;
- (c) fraud or deliberate error in the recording and maintaining of the Company’s financial records (for example, overstating expense reports, falsifying time sheets, preparing erroneous invoices, misstating inventory records or misleading classification of expenditures);
- (d) deficiencies in or non-compliance with the Company’s internal accounting controls (for example, circumventing the internal control compliance process);
- (e) misrepresentations or omissions regarding matters contained in the Company’s financial records, financial reports or audit reports;
- (f) any effort to mislead, deceive, manipulate, coerce or fraudulently influence any internal or external auditor of the Company in connection with the preparation, examination, audit or review of any financial statements or other records of the Company;
- (g) auditor independence concerns;
- (h) violations of any codes or policies put in place by the Company;
- (i) violations of any external laws, rules or regulations;

- (j) any concerns regarding behavior or conduct that may be considered unethical, suspicious, fraudulent or illegal, examples of which include, but are not limited to, discrimination, harassment, safety, drugs, alcohol, fair dealing, conflicts of interest, falsification of contracts, reports or records, the protection of corporate opportunities, assets and confidential information and the environment; or
- (k) retaliation or retribution against an individual who makes a Complaint.

## **Section 2 Reporting of Complaints**

Persons should express any questions, concerns, suggestions or complaints they have with someone who can address them properly. Often, an individual's manager is in the best position to address a concern. Where it is not possible to address a concern with a manager, a Complaint may be brought in any of the following ways:

- (a) by telephone at 1(844) 649-6984;
- (b) by electronic filing at [www.gflenv.ethicspoint.com](http://www.gflenv.ethicspoint.com); or
- (c) by speaking to the chair of the Audit Committee or in writing by mail to the chair of the Audit Committee addressed c/o GFL Environmental Inc., 100 New Park Place, Suite 500, Vaughan, ON L4K 0J3, Attention: Chief Legal Officer.

Further, employees who believe improper practices or questionable acts have or will occur are encouraged to report their concerns through normal management channels if they feel comfortable doing so. This means employees should talk to their immediate supervisor, department head, local Human Resources Department, or Legal Department. Employees are not required, however, to report improper practices or questionable acts to anyone whom they believe is participating in or condoning the practice or act.

A complainant has a responsibility to be candid and set forth all known information regarding a Complaint. You are encouraged to provide as much specific information as possible including names, dates, places and events that took place, your perception of why the incident(s) required reporting and what action you believe should be taken to correct the problem. This will allow a thorough investigation to be conducted and will protect other employees or stakeholders from inaccurate and potentially harmful accusations arising from misconstrued or misunderstood actions, activities or rumours. Employees as well as external stakeholders are encouraged to leave their names and contact information so that an adequate investigation can be performed, but an employee or external stakeholder may make an anonymous complaint if he or she desires. Employees, independent contractors and consultants who are interviewed or asked to provide information or otherwise participate in an investigation of a Complaint, including employees who are the subject of the investigation, have a duty to cooperate fully and assist in the investigation.

## **Section 3 Anonymity and Confidentiality**

Complaints may be made on an anonymous basis. In accordance with and subject to applicable law and any rules or requirements adopted by securities regulatory authorities and any stock exchange upon which the Company's securities are listed (the "**Applicable Laws**"), the Company will endeavor to maintain confidentiality of Complaints and the identity of the person making the Complaint (if disclosed) and, subject to applicable laws, information relating to a Complaint will only be made available to those individuals who need to know of the Complaint in order that the Complaint be properly investigated and addressed. You are however encouraged to consider providing your name and contact information in order to assist with follow-up on your concern.

#### **Section 4      Prohibition on Retaliation**

In no circumstances will there be any retaliation or reprisals by the Company against any person who has made a Complaint in good faith. "Reprisals" include discharge, suspension, termination, demotion, discipline, harassment, threats or any other action which has an adverse effect on the person who has made a Complaint. The Company shall also not take or encourage any actions that would prevent any person from making a Complaint. Persons who engage in any such prohibited conduct may be subject to discipline and/or termination of employment with the Company.

#### **Section 5      Retention of Records**

The Audit Committee shall oversee the retention of all relevant records relating to any Complaints received or reports of any reprisals (as set out above) as required by Applicable Laws. The types of records to be retained shall include records (whether physical or digital) relating to any investigation into a Complaint and the results of any such investigation. If the Audit Committee receives an unwritten Complaint, such Complaint shall be memorialized in writing and retained in accordance with this Section 5.

#### **Section 6      Acting in Good Faith**

Persons filing a Complaint under this Policy should be acting in good faith and have an honest belief that the Complaint is well-founded, including a reasonable factual or other basis. Any Complaints based on allegations that are without basis, cannot be substantiated, or that are proven to be intentionally misleading or malicious will be viewed as a serious offense.

#### **Section 7      Treatment of Complaints**

Complaints will be investigated in the appropriate manner and elevated to the Audit Committee as appropriate, provided that human resources related Complaints will be subject to the oversight of the Nomination, Governance and Compensation Committee (the "**NGC Committee**") and elevated to the NGC Committee as appropriate. Investigations may involve the assistance and direction of whomever the Audit Committee (or the NGC Committee in the case of a human resources related Complaint) or its delegates deem appropriate including, but not limited to, external legal counsel. Appropriate corrective measures or other actions to be taken as a result of any such investigation shall be implemented in an expeditious manner as necessary or desirable to address the Complaint. The specific remedial action taken in any particular case will depend on the nature and gravity of the conduct or circumstances found as the result of an investigation. This action may include disciplinary action against the offending party, up to and including termination of employment or any other working relationship that the offending party may have with the Company. Reasonable and necessary steps will also be considered to prevent any further violation.

Subject to applicable legal restrictions, where possible and determined to be appropriate, information relating to any such corrective measures or actions will be given to the person who submitted the Complaint.

#### **Section 8      Compliance**

Persons who fail to comply with this Policy, or who make deliberately false or malicious reports, will be subject to disciplinary action up to and including dismissal for cause in appropriate cases, and may be subject to further legal action.

#### **Section 9      Review of Policy**

The Audit Committee shall review this Policy on a periodic basis to determine whether the procedures established under this Policy operate effectively in respect of the receipt, retention and treatment of

Complaints and in providing a confidential and anonymous procedure to report violations or Complaints as may be required by Applicable Laws.

#### **Section 10      Queries**

Any questions regarding this Policy may be made:

- (a)      by email to the General Counsel; or
- (b)      by speaking to the chair of the Audit Committee.

#### **Section 11      Publication of the Policy on Website**

This Policy will be posted on the Company's internal website.

The board of directors of the Company may, from time to time, permit departures from the terms of this Policy, either prospectively or retrospectively. This Policy is not intended to give rise to civil liability on the part of the Company or its directors or officers to shareholders, security holders, customers, suppliers, competitors, employees or other persons, or to any other liability whatsoever on their part.

Updated:                                      February 8, 2023

Approved by:                                  Audit Committee  
Board of Directors of the Company