



ANTI-CORRUPTION POLICY

Scope

This Anti-Corruption Policy (the “**Policy**”) applies to all directors, officers, employees (whether permanent or contract), suppliers, consultants, contractors, and any other person acting for or on behalf (collectively, “**Representatives**” or “**we**”) of GFL Environmental Inc. and all of its subsidiaries (collectively, “**GFL**”). Adherence to this Policy is a condition of employment with, or of providing services to, GFL.

If you have doubts as to whether your actions are permitted or are unsure regarding the application of this Policy, please consult with GFL’s Chief Legal Officer before proceeding further.

Purpose

GFL is committed to conducting all of its business in accordance with all applicable laws, rules and regulations and high ethical standards. We take a zero-tolerance approach to corruption (which includes bribery). We will comply with all laws relevant to countering corruption in all the countries in which we operate, including the Canadian *Criminal Code*, the *Corruption of Foreign Public Officials Act*, the *Freezing Assets of Corrupt Foreign Officials Act*, and the US *Foreign Corrupt Practices Act* and any applicable laws prohibiting bribes or improper payments, gifts, or inducements of any kind to or from any person, including officials in the private or public sector, customers and suppliers. This Policy is intended to ensure GFL’s compliance with this commitment.

1. Guidance and Escalation

Disciplinary and Potential Criminal Penalties. Bribery and corruption are crimes with potentially severe civil and criminal penalties in Canada, the United States and elsewhere, including prison sentences. Anyone found to have taken part in bribery or corruption could face such penalties. Such activity can also result in damage to the reputation of both you and GFL. As such, all persons acting on behalf of GFL who violate this Policy or fail to report a known violation of this Policy by someone else are subject to disciplinary consequences, up to and including termination with cause and without notice, pay in lieu of notice, referral for criminal prosecution and reimbursement to GFL for any losses or damages resulting from such violation.

Further, corporations and individuals may be sued by persons who are the victims of corruption such as businesses who buy products at inflated prices due to corruption of a procurement officer. Finally, corporations that are convicted of corruption face the loss of any contracts, licenses or permits that were corruptly obtained and debarment from future contracts with government and private businesses. Many governments have formal or informal debarment policies.

Escalation of Potentially Improper Conduct. If you think you have been offered a bribe, or are approached by any third party who solicits a bribe, become aware of any activity potentially prohibited by this Policy, or if you believe or suspect that a breach of this Policy has potentially occurred, you must immediately report it to GFL’s Chief Legal Officer.

2. What is Not Acceptable?

Bribery and Corruption Prohibited. GFL has zero tolerance for bribery and corruption. Therefore:

- You may not directly or indirectly solicit or accept anything of value (commonly known as “kick backs”) in the performance of your responsibilities on behalf of GFL.

- You may not engage in any activity that would be a breach of applicable anti-corruption laws (including under the *Corruption of Foreign Public Officials Act* (Canada), the *Criminal Code* (Canada), the *Freezing Assets of Corrupt Foreign Officials Act* (Canada) and the *Foreign Corrupt Practices Act* (US)) or this Policy.
- You may not threaten or retaliate against another person who has refused to participate in any conduct that would be an offence under any applicable anti-corruption laws or who has raised concerns under this Policy.
- You may not give, or offer to give, directly or indirectly, a benefit of any kind to or for the benefit of a person, including a domestic or foreign public official, or any family member of such a person, with the expectation or hope that a business advantage will be received, or to reward a business advantage already given. In addition to money, examples of a benefit include, but are not limited to:
 - Contributions to a charitable, political or philanthropic organization;
 - An offer of employment whether paid or unpaid (e.g., internships); and
 - Perks and discounts (e.g., a loan below market rates or a corporate rate with a hotel, airline or GFL vendor).

This provision is not intended to prohibit customary marketing activities. If you have a question regarding the application of this Policy to any proposed transaction, it should be reviewed with GFL's Chief Legal Officer before any such transaction is offered, entered into or committed to, whether orally or in writing.

- You must accurately maintain all books and records relating to the business of GFL. You may not directly or through others knowingly falsify or conceal the true value or purpose of any book, record or account that relates to the business of GFL, its contractors, suppliers or the disposition of its assets.
- GFL's books and records must correctly record both the amount and a written description of any transaction. GFL's personnel must ensure that there is a reasonable relationship between the substance of a transaction and how it is described in GFL's books and records.

The Common Sense Test

If you would be uncomfortable reading in the media about a benefit that you have given or received, it is unlikely to pass muster under this Policy.

Cash Gifts: Cash gifts and equivalents (e.g., gift cards redeemable for cash, cryptocurrency, etc.) given to a Government Official (defined below), a family member of a Government Official, or an existing or potential client/business partner present a significant corruption risk to both you and GFL. Cash gifts and equivalents on behalf of GFL are prohibited, subject to specific expense policy exemptions approved by GFL's Chief Financial Officer or designate, in writing and in advance, with appropriate supporting documentation.

Use of Personal Funds: This Policy places restrictions on the type and cost of expenses in order to ensure they are reasonable and customary, proportionate to the business purpose and compliant with applicable laws. Representatives are not permitted to use their own personal funds (funds which GFL will not reimburse) to circumvent those restrictions, especially when providing anything of value to an existing or potential client/business partner, or Government Officials. Moreover, such expenditures are usually not

recorded in GFL's books, records and accounts, potentially creating the appearance that they are being concealed.

Bribery through a Family Member or Associate. Providing anything of value to a family member or associate of the person you intend to influence on behalf of GFL is considered the same as providing it to that person directly. Similarly, anything of value that is accepted by your family member or associate is considered the same as if it were provided directly to you.

Extortionate Payments. Extortion occurs when the person demanding some form of payment instills in the payer the fear that, absent such payment, the payer's (or an associate of the payer's) safety, liberty or property is at risk. All demands for extortionate payments should be reported immediately to GFL's Chief Legal Officer.

Conflicts with Local Law. Where a local law is more restrictive than our Policy, compliance with the law is required. Where our Policy is more restrictive than the local law, compliance with the Policy is required. If you are unsure as to the obligations imposed by either this Policy or a local law, please direct your question immediately to GFL's Chief Legal Officer.

3. Non-Cash Gifts, Entertainment and Hospitality

Gifts, entertainment and hospitality should always be responsible, made in good faith and in compliance with GFL's Code of Ethics, this Policy, and all applicable laws. Selection of suppliers should never be influenced by payments, gifts, entertainment or hospitality. You should carefully scrutinize all gifts, entertainment and hospitality from suppliers or potential suppliers. As a general rule, you should not provide or accept gifts or hospitality to or from Government Officials (as defined below), or their friends, family members, or business associates. Interactions with Government Officials are discussed further in Section 4 of this Policy, below.

If you are unsure whether a particular gift or act of entertainment and hospitality is appropriate, please contact GFL's Chief Legal Officer.

4. Special Care Pertaining to Government Officials

It is illegal in every location where GFL does business to bribe Government Officials. GFL therefore requires strict adherence to special procedures relating to Government Officials and otherwise prohibits all payments and the provision, offer, promise, gifting, or giving of any benefit or anything of value to or for the benefit of any Government Official or any family member of any Government Official.

Government Official – Defined. Anti-Corruption laws define "Government Official" very broadly. The term includes all officials, employees, and directors/trustees of government agencies and state-controlled entities, at any level of government including multilateral government agencies, and those who act on their behalf at all levels of government (e.g., federal, provincial, state, territorial, municipal, etc.). The rank or level of the official or employee doesn't matter.

Common examples include individuals working for or representing:

- Government bodies, departments, agencies or instrumentalities;
- Government-controlled corporations or public international organizations (e.g., Ontario Hydro, Canada Post, Via Rail, etc.); or
- Political parties, party officials or candidates for political office.

Government-Controlled Entities

For purposes of this Policy, an entity is deemed to be government-controlled if any government has one of the following:

- 50% or more ownership or
- Voting control or board appointing control

Facilitation Payments are Prohibited. A facilitation payment is the giving of anything of value, even a small amount, to a Government Official in his or her personal capacity simply to cause the official to perform a routine duty or function, or to expedite such performance (e.g., a payment to get through customs quickly). Facilitation payments of any kind are prohibited, even if considered acceptable according to local law or custom in any relevant jurisdiction.

For clarity, it is acceptable to make payments to facilitate or expedite actions if such payments are publicly available and transparent – such as paying an additional fee to obtain an expedited permit if such fee is publicly posted and available to anyone wishing to pay it to obtain a permit in a shorter time frame.

U.S. and Canadian Government Officials. Various lobbying and other domestic laws in the United States contain flat prohibitions or specific dollar limits on providing anything of value to any U.S.-based government officials. Canada has similar rules. Before making any payment or providing anything of value to any U.S.-based or Canadian-based Government Official or a person related to such a Government Official, contact GFL's Chief Legal Officer for direction.

Political Contributions. Representatives have the right to make personal political contributions subject to applicable legal limits. However, Representatives cannot be reimbursed or compensated by GFL for personal contributions. Representatives must also be sensitive when giving to Government Officials who are part of the decision-making process on matters related to GFL. Personal political contributions must not be made in the hope or expectation of generating benefits for GFL.

Charitable Contributions. Legitimate charitable giving does not violate this Policy. However, charitable giving must not be used as a device to conceal corrupt payments; therefore, Representatives must pre-clear with GFL's finance department all contributions to a charitable or philanthropic organization, irrespective of value, made at the recommendation of, or that would benefit a Government Official. Again, personal charitable contributions should not be made in the hope or expectation of generating benefits for GFL and will not be reimbursed or compensated by GFL.

5. Special Requirements Regarding Referred Candidates

An internship, work experience or employment position is considered a benefit or a thing of value under this Policy (see Section 2). Extending an offer of employment to a candidate who is referred by a Government Official or either an existing or potential business partner (Referred Candidate) with the expectation that GFL would receive or retain business or be given a business advantage, could result in legal penalties for you and/or GFL.

Rule: Hiring managers must be sensitive to creating the perception that GFL extended an offer to a Referred Candidate to obtain a business benefit. Candidates for employment should be treated equally, without regard to whether they are or are not Referred Candidates. Hiring decisions must be based on the merits of a Referred Candidate relative to other candidates being considered for the position. This applies equally to family members or other associates of Government Officials.

6. Special Requirements Pertaining to Third Party Intermediaries

Engagement of a Third-Party Intermediary (as defined below) must be carefully scrutinized, as these relationships create a heightened risk of corruption. GFL and its Representatives who engage such a Third-Party Intermediary may be criminally or civilly liable if the Third-Party Intermediary violates any anti-corruption law.

Intermediary – Defined. An Intermediary is an individual or company, including agents, consultants, representatives and business partners, engaged to interact with third parties including but not limited to Government Officials on behalf of GFL to:

- help obtain government actions or approvals, such as securing licenses or permits, or communicate with government agencies on behalf of GFL; or
- help obtain or retain business or other advantages, such as a finder or sales/leasing broker intermediary.

Exceptions include law firms engaged solely for legal services. Firms that provide non-legal services in support of developing or maintaining business (e.g., finders) and/or those that provide lobbying services would still qualify as Intermediaries.

Requirements for Intermediary Engagements. Before engaging or hiring an Intermediary, you must:

- Conduct due diligence (i.e., into the background and history of the Intermediary including running any necessary background checks if appropriate);
- Obtain approval of GFL's Chief Legal Officer;
- Include anti-corruption representations and warranties in any contract with such Intermediary; and
- Include a requirement in the contract that any Intermediary abide by the terms of this Policy.

General Rule: GFL will only enter into an agreement with a third-party Intermediary when: (a) it is in writing; (b) it is commercially reasonable under the circumstances; (c) it is appropriate in relation to the Intermediary's experience and services provided; (d) the Intermediary is not an associate of a Government Official with authority over GFL; and (d) the agreement is consistent with applicable laws and market practices.

Periodic Review and Ongoing Monitoring. On a periodic basis, GFL must conduct pricing, legal and business rationale review of the Intermediary engagement.

7. Reporting Violations

If you know or suspect a violation of this Policy has occurred, you must promptly report the violation or suspected violation pursuant to GFL's Whistleblower Policy. If you are uncomfortable making such a report, you may do so anonymously in accordance with GFL's Whistleblower Policy.

8. Oversight

GFL's Chief Legal Officer is responsible for:

- implementing and administering this Policy;
- educating GFL's directors, officers, employees and contractors about this Policy;
- monitoring the effectiveness of, and compliance with, this Policy;
- reporting on this Policy quarterly to the Audit Committee; and

- if necessary, updating this Policy to reflect developments and ensure compliance with changing regulatory requirements.

9. Review

Material changes and/or updates to this Policy must be approved by the Board on the recommendation of the Audit Committee and GFL's Chief Legal Officer may approve changes to this Policy that he or she deems immaterial if he or she reports such changes at the next regularly scheduled meeting of the Audit Committee.

Audits of GFL's sites, offices and contractors may be conducted periodically to ensure the requirements of this Policy and applicable procedures and guidelines are being met. Audits may be conducted internally by GFL or externally by retained third parties. Audited documentation will include performance improvement action plans.

GFL may, from time to time, permit departures from this Policy, either prospectively or retrospectively, and no provision contained herein is intended to give rise to civil liability to security holders, shareholders, customers, suppliers, competitors, employees or other persons, or to any other liability whatsoever on their part.

Dated:	February 7, 2024
Approved by:	Board of Directors of the Company