

Our ref: 12581406-LTR-5

September 20, 2024

Assurance Opinion

Dear Sir/Madam

The purpose of this letter is to clarify matters set out in the Assurance Report. It is not an Assurance Report and is not a substitute for the Assurance Report.

This letter and the verifier's Assurance Report, including the opinion(s), are addressed to you and are solely for your benefit in accordance with the terms of the contract. We consent to the release of this letter by you in order to satisfy the terms of applicable disclosure requirements but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this letter or our Assurance Report.

In accordance with our engagement and for the avoidance of doubt, we confirm that our Verification Report: 2023 GHG Report to you dated September 9, 2024 (the "Assurance Report") incorporated the following matters:

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

GFL operations assessed as part of this verification included GFL's company facilities, sites, and business activities under GFL's operational control in North America. The inventory boundary included over 100 landfill sites (closed and operational), fleet and non-fleet fuel combustion, flaring emissions, emissions from the consumption of grid electricity, composting emissions, and other general stationary combustion sources.

2. Emissions data verified - broken down by Scope 1, Scope 2, and Scope 3 categories with figures given; option to include other relevant data that has been verified with figures:

Total Entity-Wide Emissions Verified	
Total Scope 1 Emissions:	3,792,071 tonnes CO₂e
CO ₂ :	701,592 tonnes CO ₂ e
CH ₄ :	3,071,467 tonnes CO ₂ e
N ₂ O:	19,012 tonnes CO ₂ e
Biogenic Scope 1 Emissions:	1,546,231 tonnes CO₂e
Total Scope 2 Emissions (Location-based):	34,417 tonnes CO₂e
Total Scope 2 Emissions (Market-based):	14,095 tonnes CO₂e
Total Scope 3 Emissions:	1,027,811 tonnes CO₂e
Purchased Goods and Services	303,490 tonnes CO ₂ e
Capital Goods	222,760 tonnes CO ₂ e
Fuel and Energy Activities	105,079 tonnes CO ₂ e
Upstream Transportation and Distribution	325,075 tonnes CO ₂ e
Waste in Operations	1,213 tonnes CO ₂ e
Business Travel	3,318 tonnes CO ₂ e
Employee Commuting	34,226 tonnes CO ₂ e
Use of Sold Products	32,650 tonnes CO ₂ e

3. Period covered (e.g., '12 months to DD MM YY'):

The reporting period is between 01/01/23 and 31/12/23.

4. Verification standard used:

For the verification of the 2023 GHG Report, GHD has applied ISO 14064-3. The verification was also completed in general accordance with the requirements of the SASB Standards and the GHG Protocol.

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

Materiality for this verification has been set at 5 percent for both GFL's direct (Scope 1) and indirect (Scope 2) emissions as per the guidance of the GHG Protocol.

GHD's assessment of all data provided by GFL, has indicated the following net discrepancies:

- Net sum of Scope 1 discrepancies: 0 percent
- Net sum of all Scope 2 discrepancies: 0 percent

GHD completed the verification in accordance with the ISO 14064 Part 3 Specification with guidance for the validation and verification of greenhouse gas assertions and ISO 14064 Part 1 Specification with guidance at the organizational level. GHD completed the work to provide a limited level of assurance. The verification criteria were selected from guidelines presented in ISO 14064 Part 3. The work conducted is believed to provide an appropriate basis for this verification statement.

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 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:	Engineering Leader
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. (Ontario)