

Last Updated: October 2023

CASELLA WASTE SYSTEMS, INC.

AMENDED AND RESTATED AUDIT COMMITTEE CHARTER

A. Purpose

The purpose of the Audit Committee of the Board of Directors of Casella Waste Systems, Inc. (the “Company”) is to assist the Board of Directors’ oversight of:

- the Company’s accounting and financial reporting processes and the audits of the Company’s financial statements;
- the integrity of the Company’s financial statements;
- the Company’s compliance with legal and regulatory requirements;
- the independent auditor’s qualifications and independence;
- the performance of the Company’s internal audit function and independent auditors; and
- the risk management policies of the Company.

B. Structure and Membership

1. Number. Except as otherwise permitted by applicable Nasdaq rules, the Audit Committee shall consist of at least three members of the Board of Directors.
2. Independence. Except as otherwise permitted by applicable Nasdaq rules, each member of the Audit Committee shall be an “independent director” as defined by Nasdaq Rule 5605(a)(2), meet the criteria for independence set forth in Rule 10A-3(b)(1) under the Securities Exchange Act of 1934, as amended (the “Exchange Act”) (subject to the exemptions provided in Rule 10A-3(c)), meet the definition of independence set forth in the Company’s Corporate Governance Guidelines, and not have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years.
3. Financial Literacy. Each member of the Audit Committee must be able to read and understand fundamental financial statements, including the Company’s balance

sheet, income statement, and cash flow statement, at the time of such member's appointment to the Audit Committee. In addition, at least one member must have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individual's financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities. Unless otherwise determined by the Board of Directors (in which case disclosure of such determination shall be made in the Company's annual report filed with the Securities and Exchange Commission (the "SEC")), at least one member of the Audit Committee shall be an "audit committee financial expert" (as defined by applicable SEC rules).

4. Chair. Unless the Board of Directors elects a Chair of the Audit Committee, the Audit Committee shall elect a Chair by majority vote. The Chair shall convene and preside over all meetings of the Audit Committee, set agendas for Audit Committee meetings, determine the information needs of the Audit Committee and report Audit Committee actions to the Board. In the absence of the Chair during any Audit Committee meeting, the Audit Committee may designate a chairman pro tempore.
5. Compensation. The compensation of Audit Committee members shall be as determined by the Board of Directors. No member of the Audit Committee may receive, directly or indirectly, any consulting, advisory or other compensatory fee from the Company or any of its subsidiaries other than fees paid in such member's capacity as a member of the Board of Directors or a committee of the Board.
6. Selection and Removal. Members of the Audit Committee shall be appointed by the Board of Directors, upon the recommendation of the Nominating and ESG Committee. The Board of Directors may remove members of the Audit Committee from such committee, with or without cause. In the event any member of the Audit Committee shall cease to be a director of the Company, the vacancy thus created shall either be filled by the Board or, at the Board's discretion, left unfilled, provided that in no event shall the Committee consist of less than three members.

C. Authority and Responsibilities

General

The Audit Committee shall discharge its responsibilities, and shall assess the information provided by the Company's management and the independent auditor, in accordance with its business judgment. Management is responsible for the preparation, presentation, and integrity of the Company's financial statements, for the appropriateness of the accounting principles and reporting policies that are used by the Company and for establishing and maintaining adequate internal control over financial reporting. The independent auditor

is responsible for auditing the Company's financial statements and the Company's internal control over financial reporting and for reviewing the Company's unaudited interim financial statements. The authority and responsibilities set forth in this Charter do not reflect or create any duty or obligation of the Audit Committee to plan or conduct any audit, to determine or certify that the Company's financial statements are complete, accurate, fairly presented, or in accordance with generally accepted accounting principles ("GAAP") or applicable law, or to guarantee the independent auditor's reports.

Oversight of Independent Auditor and Registered Public Accounting Firms

1. Selection of Independent Auditor. The Audit Committee shall be solely and directly responsible for appointing, evaluating, retaining and, when necessary, terminating the engagement of the independent auditor. The Audit Committee may, in its sole discretion, seek stockholder ratification of the independent auditor it appoints.
2. Selection of Registered Public Accounting Firms. The Audit Committee shall select, retain, compensate, oversee and terminate, if necessary, any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company.
3. Independence. The Audit Committee shall take, or recommend that the full Board of Directors take, appropriate action to oversee the independence of the independent auditor. In connection with this responsibility, the Audit Committee shall obtain and review the written disclosures and the letter from the independent auditor required by applicable requirements of the Public Company Accounting Oversight Board (the "PCAOB") regarding the independent auditor's communications with the Audit Committee concerning independence. The Audit Committee shall actively engage in dialogue with the independent auditor concerning any disclosed relationships or services that might impact the objectivity and independence of the auditor.
4. Compensation. The Audit Committee shall have sole and direct responsibility for setting the compensation of the independent auditor. The Audit Committee is empowered, without further action by the Board of Directors, to cause the Company to pay the compensation of the independent auditor established by the Audit Committee.
5. Preapproval of Services. The Audit Committee shall preapprove all audit services to be provided to the Company, whether provided by the principal auditor or other firms, and all other services (review, attest and non-audit) to be provided to the Company by the independent auditor; provided, however, that de minimis non-audit services may instead be approved in accordance with applicable SEC rules.

6. Oversight. The independent auditor shall report directly to the Audit Committee, and the Audit Committee shall have sole and direct responsibility for overseeing the work of the independent auditor, including resolution of disagreements between Company management and the independent auditor regarding financial reporting. In connection with its oversight role, the Audit Committee shall, from time to time as appropriate, receive and consider the reports and other communications required to be made by the independent auditor regarding:
 - critical accounting policies and practices;
 - alternative treatments within GAAP for policies and practices related to material items that have been discussed with Company management, including ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor;
 - other material written communications between the independent auditor and Company management;
 - any audit problems or difficulties encountered by the independent auditor, any significant disagreements with management, and management’s response to these problems, difficulties or disagreements; and
 - all other matters required to be communicated by the independent auditor to the Audit Committee by the applicable requirements of the PCAOB, including, without limitation, the independent auditor’s evaluation of the quality of the Company’s financial reporting and information relating to significant unusual transactions and the business rationale for such transactions.

Audited Financial Statements

7. Review and Discussion of Audited Financial Statements. The Audit Committee shall review and discuss with the Company's management and independent auditor the Company's audited financial statements, including the matters required to be discussed by the applicable requirements of the PCAOB and the SEC.
8. Recommendation to Board Regarding Financial Statements. The Audit Committee shall consider whether it will recommend to the Board of Directors that the Company's audited financial statements be included in the Company's Annual Report on Form 10-K.
9. Audit Committee Report. The Audit Committee shall prepare an annual

committee report for inclusion where necessary in the proxy statement of the Company relating to its annual meeting of security holders.

Review of Other Financial Disclosures

10. Independent Auditor Review of Interim Financial Statements. The Audit Committee shall direct the independent auditor to use its best efforts to perform all reviews of interim financial information prior to disclosure by the Company of such information and to discuss promptly with the Audit Committee and the Chief Financial Officer any matters identified in connection with the auditor's review of interim financial information which are required to be discussed by applicable auditing standards. The Audit Committee shall direct management to advise the Audit Committee in the event that the Company proposes to disclose interim financial information prior to completion of the independent auditor's review of interim financial information.
11. Quarterly Financial Statements. The Audit Committee shall discuss with the Company's management and independent auditor the Company's quarterly financial statements, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations", prior to public disclosure of such information.

Controls and Procedures

12. Oversight. The Audit Committee shall coordinate the Board of Directors' oversight of the Company's internal control over financial reporting, the Company's disclosure controls and procedures and the Company's code of business conduct and ethics. The Audit Committee shall receive and review the reports of the Chief Executive Officer and the Chief Financial Officer required by Rule 13a-14 under the Exchange Act.
13. Internal Audit Function. The Audit Committee shall coordinate the Board of Directors' oversight of the performance of the Company's internal audit function. The internal auditor shall report to the Audit Committee.
14. Risk Management. The Audit Committee shall discuss the Company's policies with respect to risk assessment and risk management, including risks related to financial, operational, privacy and cybersecurity, business continuity and legal matters and the process by which the Company's exposure to risk is handled.
15. Procedures for Complaints. The Audit Committee shall establish procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters; and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

16. Oversight of Related-Party Transactions. The Audit Committee shall review the Company's policies and procedures for reviewing and approving or ratifying "related person transactions" (defined as transactions required to be disclosed pursuant to Item 404 of Regulation S-K), and recommend any changes to the Board. In accordance with the Company's policies and procedures and Nasdaq rules, the Audit Committee shall conduct appropriate review and oversight of all related person transactions for potential conflict of interest situations on an ongoing basis.
17. Review and Approve Swaps. The Audit Committee is authorized to review and approve the Company's entry into swaps, including transactions in swaps that are subject to mandatory clearing, and to approve use of the end-user exception from clearing. The Audit Committee is also authorized to adopt and shall review annually thereafter a policy relating to the Company's use of the non-financial end-user exception, and shall report to the Board of Directors on the Company's compliance with and implementation of this policy on at least an annual basis. The Audit Committee may delegate responsibility for implementation of the non-financial end-user policy to the Company's management, as the Audit Committee deems appropriate.

Additional Duties

18. Additional Duties. The Audit Committee shall have such other duties as may be delegated from time to time by the Board of Directors.

D. Procedures and Administration

1. Meetings. The Audit Committee shall meet as often as it deems necessary in order to perform its responsibilities. The Audit Committee may also act by unanimous written consent in lieu of a meeting. The Audit Committee shall periodically meet separately with: (i) the independent auditor; (ii) Company management and (iii) the Company's internal auditors. The Audit Committee shall keep such records of its meetings as it shall deem appropriate.
2. Quorum. At least two members of the Audit Committee constitute a quorum and a quorum is required for the transaction of all business.
3. Notice of Meetings. Notice of a meeting of the Audit Committee may be made by any reasonable means, including via e-mail or other electronic transmission.
4. Action by the Committee. The action of the majority of the members of the Audit Committee present at a duly convened meeting shall be the action of the Committee. Members of the Audit Committee may not be represented by proxy at any meeting of the Committee.

5. Meetings by Electronic Communications Equipment. Meetings of the Audit Committee may be held by telephone or by any other means of electronic communication by which all such members participating in the meeting are able to speak to one another.
6. Meeting Agendas. The agendas for meetings shall be determined by the Chair in consultation with Audit Committee members and company management. Any Audit Committee member may request the inclusion of items on the agenda or raise subjects at a meeting that are not on the meeting agenda.
7. Subcommittees. The Audit Committee may form and delegate authority to one or more subcommittees (including a subcommittee consisting of a single member), as it deems appropriate from time to time under the circumstances. Any decision of a subcommittee to preapprove audit, review, attest or non-audit services shall be presented to the full Audit Committee at its next scheduled meeting.
8. Reports to Board. The Audit Committee shall report regularly to the Board of Directors (i) the matters discussed at regular or special meetings of the Audit Committee, (ii) with respect to such other matters as are relevant to the Audit Committee's discharge of its responsibilities, and (iii) with respect to such recommendations as the Audit Committee may deem appropriate, such reports to the Board may take the form of an oral report by the Chair or any other member of the Audit Committee designated by the Audit Committee to make such a report.
9. Charter. At least annually, the Audit Committee shall review and reassess the adequacy of this Charter and recommend any proposed changes to the Board of Directors for approval.
10. Independent Advisors. The Audit Committee is authorized, without further action by the Board of Directors, to engage and determine funding for such independent legal, accounting and other advisors as it deems necessary or appropriate to carry out its responsibilities. Such independent advisors may be the regular advisors to the Company. The Audit Committee is empowered, without further action by the Board of Directors, to cause the Company to pay the compensation of such advisors as established by the Audit Committee.
11. Investigations. The Audit Committee shall have the authority to conduct or authorize investigations into any matters within the scope of its responsibilities as it shall deem appropriate, including the authority to request any officer, employee or advisor of the Company to meet with the Audit Committee or any advisors engaged by the Audit Committee.
12. Funding. The Audit Committee is empowered, without further action by the Board, to cause the Company to pay the ordinary administrative expenses of the

Audit Committee that are necessary or appropriate in carrying out its duties. The Audit Committee shall receive appropriate funding from the Company, as determined by the Audit Committee in its capacity as a committee of the Board, for the payment of compensation to the Company's independent auditor, any other accounting firm engaged to perform services for the Company, any outside counsel and any other advisors to the Audit Committee.

13. Annual Self-Evaluation. At least annually, the Audit Committee shall evaluate its own performance.
14. Indemnification. All members of the Audit Committee shall be indemnified and held harmless by the Company and its successors and assigns in connection with their service on the Audit Committee to the maximum extent provided for under applicable law, the Company's Certificate of Incorporation and By-laws.

Nothing contained in this Charter is intended to create, or should be construed as creating, any additional responsibility or liability of the members of the Audit Committee, except to the extent otherwise provided under the Company's Certificate of Incorporation, By-laws and other applicable law, which shall continue to set the standard for the conduct of the members of the Audit Committee.

15. Disclosure of Charter. This Charter shall be made available on the Company's website, as disclosed in the Company's annual meeting proxy statement.