



**VERIFICATION OPINION DECLARATION
GREENHOUSE GAS EMISSIONS
AND
ENVIRONMENTAL AND SAFETY DATA**

To: The Stakeholders of Casella Waste Systems, Inc.

Apex Companies LLC, (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions and selected environmental and safety data reported by Casella Waste Systems, Inc. (Casella) for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions and selected environmental and safety data is the sole responsibility of Casella, and Casella is responsible for the preparation and fair presentation of the GHG emissions statement and selected environmental and safety data declaration in accordance with the criteria. Apex's sole responsibility was to provide an independent verification opinion on the accuracy of the GHG emissions and selected environmental and safety data reported and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement and selected environmental and safety data declaration based on the verification. Verification activities applied in a limited level of assurance verification are less intensive in nature, timing and extent than in a reasonable level of assurance verification.

Boundaries of the reporting company GHG emissions and environmental and safety data covered by the verification:

- Operational Control
- All Business Operations

Types of GHGs: CO₂, N₂O, CH₄

GHG Emissions and Environmental/Safety Statement:

- **Scope 1:** 590,516 metric tons of CO₂ equivalent
- **Biogenic CO₂:** 191,710 metric tons
- **Scope 2: Location-Based:** 5,555 metric tons of CO₂ equivalent
- **Scope 2: Market-Based:** 5,555 metric tons of CO₂ equivalent
- **Resource Solutions (waste reduced, reused, and recycled through Casella services):** 1,456,894 tons
- **Safety - Total Recordable Incident Rate (TRIR):** 5.54

Data and information supporting the Scope 1 and Scope 2 GHG emissions statement were in some cases estimated rather than historical in nature. Data and information supporting the environmental and safety assertions were generally historical in nature.

Period covered by verification:

- January 1, 2022 to December 31, 2022

Reporting Protocols against which verification was conducted:

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol, Corporate Accounting and Reporting Standard, Revised Edition (Scope 1 and 2) and the GHG Protocol Scope 2 Guidance, an amendment to the GHG Protocol Corporate Standard
- OSHA and US Bureau of Labor Standards (Safety Data)
- Company criteria (Environmental data)

Verification/Assurance Protocols used to conduct the verification:

- ISO 14064-3 Second Edition 2019-04: Greenhouse gases -- Part 3: Specification with guidance for the verification and validation of greenhouse gas statements
- International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board

Level of Assurance and Qualifications:

- Limited
- This verification used a materiality threshold of $\pm 5\%$ for aggregate errors in sampled data for each of the above indicators.

GHG Verification Methodology:

Evidence-gathering procedures included, but were not limited to:

- Interviews with relevant personnel of Casella;
- Review of documentary evidence produced by Casella;
- Review of Casella data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and,
- Audit of sample of data used by Casella to determine GHG emissions.

Environmental and Safety Data Assurance Methodology:

Evidence-gathering procedures included, but were not limited to:

- Assessing the appropriateness of the Reporting Criteria;
- Conducting interviews with relevant Casella personnel regarding data collection and reporting systems;
- Reviewing the data collection and consolidation processes, including assessing assumptions made, and the data scope and reporting boundaries;
- Reviewing documentary evidence provided by Casella;
- Agreeing a selection of the data to the corresponding source documentation;
- Reviewing Casella systems for quantitative data aggregation and analysis; and
- Assessing the disclosure and presentation of the subject matter to ensure consistency with assured information.

Verification Opinion:

Based on the verification process and procedures conducted to a limited assurance level of the GHG emissions and environmental and safety data statement shown above, Apex found no evidence that the GHG emissions statement and environmental and safety data statement:

- is not fairly stated in all material respects;
- is not materially correct and is not a fair representation of the GHG emissions and environmental and safety data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (**Scope 1 and 2**)

It is our opinion that Casella has established appropriate systems for the collection, aggregation and analysis of quantitative data within the scope of this assurance for the stated period and boundaries.

Statement of independence, impartiality and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with Casella Waste Systems, Inc., its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

Attestation:A handwritten signature in blue ink, appearing to read 'Mary E. Armstrong-Friberg'.

Mary E. Armstrong-Friberg, Lead Verifier
ESG Program Manager
Apex Companies, LLC
Cleveland, Ohio

A handwritten signature in blue ink, appearing to read 'David Reilly'.

David Reilly, Technical Reviewer
ESG Principal Consultant
Apex Companies, LLC
Santa Ana, California

May 1, 2023

This verification opinion declaration, including the opinion expressed herein, is provided to Casella Waste Systems, Inc. and is solely for the benefit of Casella Waste Systems, Inc. in accordance with the terms of our agreement. We consent to the release of this declaration by you to CDP and/or others in order to satisfy the terms of CDP disclosure requirements or other reporting requirements but without accepting or assuming any responsibility or liability on our part to CDP or to any other party who may have access to this declaration.