

2023 SASB Disclosure

The Sustainability Accounting Standards Board (SASB) provides guidance for sustainability reporting, with an emphasis on industry-specific topics of interest to the investor community. Our report is prepared in accordance with the SASB Waste Management Standard (version 2023-12). Please note that this standard uses definitions and units of measure that deviate from some of our other reporting. We therefore encourage readers to review this disclosure in conjunction with the standards document, which is available at sasb.org.

Responses provided are through 12/31/2023 unless stated otherwise.

| Activity Metrics | | | |
|------------------|--|-----------------|--|
| SASB CODE | METRIC | UNIT OF MEASURE | 2023 RESPONSE |
| IF-WM-000.A | Number of customers by category (1) municipal, (2) commercial, (3) industrial, (4) residential, (5) other | Number | (1) >300, (2) 87,000, (3) 20,000, (4) 221,000 These numbers do not include customers from acquisitions completed after 6/30/2023. |
| IF-WM-000.B | Vehicle fleet size | Number | 2,087 collection vehicles |
| IF-WM-000.C | Number of (1) landfills, (2) transfer stations, (3) recycling centers, (4) composting centers, (5) incinerators, and (6) all other facilities. | Number | (1) 9 landfills, (2) 71 transfer stations, (3) 25 recycling centers, (4) 4 composting centers, (5) 0 incinerators, (6) 67 other facilities (64 collection operations and 3 landfill gas to energy facilities) |
| IF-WM-000.D | Total amount of materials managed by customer category: (1) municipal, (2) commercial, (3) industrial, (4) residential, (5) other | Metric tons (t) | 7.7 Million metric tons managed. This figure includes all metric tonnage collected, processed, disposed, or managed by our solid waste and resource solutions operations. Casella does not break this information down by customer category. |

Topic: Greenhouse Gas Emissions

| | | | |
|--------------|--|--|--|
| IF-WM-110a.1 | (1) Gross global Scope 1 emissions, (2) Percentage covered under emissions-limiting regulations, (3) Percentage covered under emissions-reporting regulations | Metric tons (t) CO2e, Percentage (%) | (1) 591,890 metric tons CO2e, (2) 0%, (3) 93% The company's total GHG emission inventory (Scopes 1 and 2) has been independently verified according to the standards required to provide a limited level of assurance. |
| IF-WM-110a.2 | (1) Total landfill gas recovered, (2) Percentage landfill gas flared, (3) Total landfill gas recovered | Million British Thermal Units (MMBtu), Percentage (%) | (1) 5,302,816 MMBtu landfill gas recovered, (2) 52.6% flared, (3) 47.4% used for energy This calculation reflects all Casella-operated landfills that operate under the EPA greenhouse gas reporting program (40 CFR Part 98). |
| IF-WM-110a.3 | Discussion of long-term and short-term GHG strategy | Discussion | CLIMATE LEADERSHIP: From 2005 to 2010, Casella reduced its total Scope 1 and 2 emissions by 45%, as the only waste industry participant in the EPA Climate Leaders program, through which the company voluntarily disclosed and reduced its company-wide greenhouse gas emissions well before mandated. NET CLIMATE BENEFIT: Casella causes downstream emission reductions through recycling and energy production. These reductions are estimated to be more than 5 times as great as the company's direct emissions, using standard EPA factors. SHORT-TERM GHG STRATEGY: Increase recycling with an emphasis on materials with a high potential GHG benefit. Reduce emission intensity (per ton managed) through enhanced landfill gas collection and fleet efficiency programs. LONG-TERM GHG STRATEGY: The company has published two GHG targets for 2030: 1) Further reduce Scope 1 and 2 emissions to 12% below 2022 by 2030. 2) Increase our Net Climate Benefit Factor from an estimated 3x in 2019 to 5x in 2030 through increased recycling, renewable energy production, and carbon sequestration. We achieved the second goal in 2023. |



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|-------------------------------------|---|---------------------------------|---|
| Topic: Fleet Fuel Management | | | |
| IF-WM-110b.1 | (1) Fleet fuel consumed, (2) Percentage natural gas, (3) Percentage renewable | Gigajoules (GJ), Percentage (%) | (1) 1,734,161 GJ, (2) 2.2%, (3) 0.0% renewable |
| IF-WM-110b.2 | Percentage of alternative fuel vehicles in fleet | Percentage (%) | 1.9% of Casella's routed trucks run on alternative fuels. In markets with available CNG fueling infrastructure, 19% of Casella's routed vehicles run on CNG. Casella is also piloting two electric refuse vehicles. |
| Topic: Air Quality | | | |
| IF-WM-120a.1 | Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) VOCs, (4) HAPs | Metric tons (t) | (1) 138.2MT, (2) 455.1 MT, (3) 6.6 MT, (4) 55.8 MT Emissions reported from Casella operated onsite permitted LFG combustion sources. The company does not currently track this information for fleets. |
| IF-WM-120a.2 | Number of facilities in or near areas of dense population | Number | 0 facilities |
| IF-WM-120a.3 | Number of incidents of non-compliance associated with air quality permits, standards, and regulations | Number | 0 formal incidents |
| Topic: Leachate | | | |
| IF-WM-150a.1 | (1) Total Toxic Release Inventory (TRI) releases, (2) Percentage released to water | Number, Percentage (%) | (1) 0, (2) 0% |
| IF-WM-150a.2 | Number of corrective actions implemented for landfill releases | Number | 0 corrective actions |
| IF-WM-150a.3 | Number of incidents of non-compliance associated with environmental impacts | Number | 0 formal incidents |
| Topic: Labor Practices | | | |
| IF-WM-310a.1 | Percentage of active workforce covered under collective bargaining | Percentage (%) | 4.2% under collective bargaining |
| IF-WM-310a.2 | (1) Number of work stoppages, (2) Total days idle | Number, Days | (1) 0, (2) 0 |



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|---|--|---------------------------------|--|
| Topic: Workforce Health & Safety | | | |
| IF-WM-320a.1 | (1) Total recordable incident rate (TRIR), (2) Fatality Rate, (3) Near miss frequency rate (NMFR) | Rate | (1) 5.04, (2) and (3) Casella limits its reporting to standard OSHA Metrics. For more information, please contact us. |
| IF-WM-320a.2 | Safety Measurement System BASIC percentiles for: (1) unsafe driving, (2) hours of service compliance, (3) driver fitness, (4) controlled substances/ alcohol, (5) vehicle maintenance, (6) hazardous materials compliance | Percentile | (1) 22, (2) 0, (3) 7, (4) 0, (5) 35, (6) N/A Casella's fleet includes multiple DOT numbers. The reported figures are averages, weighted by number of trucks under each DOT number. |
| IF-WM-320a.3 | Number of road accidents and incidents | Number | 39 DOT recordable events |
| Topic: Recycling & Resource Recovery | | | |
| IF-WM-420a.1 | (1) Amount of waste incinerated, (2) percentage hazardous, (3) percentage used for energy recovery | Metric tons (t), Percentage (%) | (1) 0 tons incinerated, (2) N/A, (3) N/A |
| IF-WM-420a.2 | Percentage of customers receiving: (1) recycling services and (2) composting services, by customer type | Percentage (%) | (1) 72% of residential customers and 37% of commercial customers receive recycling services. (2) The company offers composting (food waste) services in select markets. These numbers do not include customers from acquisitions completed after 6/30/2023. |
| IF-WM-420a.3 | Amount of material (1) recycled, (2) composted, and (3) processed as waste-to-energy | Metric tons (t) | (1) 623,000 metric tons of recycling, (2) 403,000 metric tons of composting and other forms of organics processing, (3) 2,511,000 metric tons to waste-to-energy as defined in SASB guidance which includes landfill gas recovery. |
| IF-WM-420a.4 | Amount of electronic waste collected, percentage recovered through recycling | Metric tons (t), Percentage (%) | 685 metric tons provided to electronic waste recyclers |

SAFE HARBOR STATEMENT

Certain matters discussed in this report, including, but not limited to, the statements regarding our intentions, beliefs or current expectations concerning, among other things, our Environmental, Social, and Governance (“ESG”) goals, targets and commitments and anticipated actions to meet such goals, targets and commitments, and our estimates of our achievements and other response identified in this report are “forward-looking statements” intended to qualify for the safe harbors from liability established by the Private Securities Litigation Reform Act of 1995. These forward-looking statements can generally be identified as such by the context of the statements, including words such as “believe,” “expect,” “anticipate,” “plan,” “may,” “would,” “intend,” “estimate,” “will,” “guidance” and other similar expressions, whether in the negative or affirmative. These forward-looking statements are based on current expectations, estimates, forecasts and projections about the industry and markets in which the Company operates and management’s beliefs and assumptions. The Company cannot guarantee that it actually will achieve the ESG goals, targets or commitments disclosed in the forward-looking statements made. Such forward-looking statements, and all phases of the Company’s operations, involve a number of risks and uncertainties, any one or more of which could cause actual results to differ materially from those described in its forward-looking statements.

Such risks and uncertainties include or relate to, among other things, the following: the ability to improve the Company’s safety performance; the extent and impact of employee engagement; the ability to increase the amount of recyclables processed or other resources managed and grow the Company’s Resource Solutions business; the ability to increase renewable energy produced from the Company’s facilities; the impact of changes to, or new, statutory, regulatory and legal requirements; the ability to improve the Company’s fuel efficiency; the ability to further reduce the Company’s carbon footprint; changes to the Company’s Net Climate Benefit Factor and our model to estimate the Net Climate Benefit Factor, and the amount of the Company’s giving and volunteering in its communities.

There are a number of other important risks and uncertainties that could cause the Company’s actual results to differ materially from those indicated by such forward-looking statements. These additional risks and uncertainties include, without limitation, those detailed in Item 1A, “Risk Factors” in the Company’s most recently filed Form 10-K and in other filings that the Company may make with the Securities and Exchange Commission in the future.

The Company undertakes no obligation to update publicly any forward-looking statements whether as a result of new information, future events or otherwise, except as required by law.



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Contact Abbie Webb, VP of Sustainability, at abbie.webb@casella.com for more information.

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