



17 June 2026

Mr. Michael Kinzler
Manager Sustainability
Waste Management National Services, Inc.
800 Capitol Street, Suite 3000
Houston, TX 77002

RE: Waste Management – Independent Assurance Statement for UK Greenhouse Gas Inventory (Reporting Year 2025)

INTRODUCTION

Aster Global Environmental Solutions, Inc. (“Aster Global”) was commissioned by the Sustainability Impact Team of Waste Management National Services, Inc. (“WM”) to carry out an independent verification of its United Kingdom (UK) 2025 Greenhouse Gas (GHG) assertions relating to GHG Scope 1, 2, and 3 emissions. WM evaluated all Scope 3 categories and provided data for categories relevant to WM for verification.

WM has sole responsibility for preparation of the data and external report. Aster Global, in performing our assurance work, is responsible to the management of WM. Our assurance statement; however, is an external audit and represents our independent opinion and is intended to inform all stakeholders including WM.

SCOPE OF ASSURANCE

The scope of work agreed with WM included the following:

- Organizational boundaries for the GHG inventory are all UK sites functioning under WM’s operational control
- All data was verified for the period between 01 January to 31 December 2025
- GHG data verified includes the following emission scopes:
 - Scope 1 - Direct emissions
 - Scope 2 - Indirect emissions – location-based and market-based
 - Scope 3 - Value chain emissions including 8 categories:
 - category 1 - Purchased Goods and Services
 - category 2 - Capital Goods
 - category 3 - Fuel and Energy- Related Activities
 - category 4 - Upstream Transportation and Distribution
 - category 5 - Waste Generated in Operations
 - category 6 - Business Travel
 - category 7 - Employee Commuting
 - category 9 - Downstream Transportation and Distribution
- The assurance was completed between April 2026 and June 2026
- Assurance was carried out to a limited level of assurance
- The verification for GHG emissions was conducted using the ISO-14064-3 Standard

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VERIFICATION METHODOLOGY

Aster Global is accredited by the ANSI National Accreditation Board (ANAB) under ISO 14065:2020 - *Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition*; and ISO 14064-3:2019 - *Specification with guidance for the validation and verification of greenhouse gas assertions* for verification of assertions related to GHG emissions and removals at the organizational level, and validation/verification of assertions related to GHG emissions reductions and removals at the project level. It is important to note that while Aster Global is an accredited validation/verification body (VVB) under ANAB, this assessment does not fall under our accredited VVB services as it is not being reported to a program affiliated with ANAB. Aster Global followed our internal management system and audit procedures and requirements during this verification.

The inventory was verified in accordance with the ISO 14064-3:2019 Specification with guidance for validation and verification of greenhouse gas assertions. The inventory was verified using the World Resources Institute (WRI)/World Business Council on Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol, WRI/WBCSD Scope 2 Guidance: A Corporate Accounting and Reporting Standard, the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, and WM's GHG Inventory Management Plan.

The following methods were applied during the verification of WM's GHG inventory and management processes, the data that supports the GHG emissions inventory, and the GHG assertions presented by WM:

- Review of documentation, data records and sources relating to the corporate GHG data and GHG emissions
- Review of the processes and tools used to collect, aggregate and report on GHG emissions.
- Interviews with executives and managers representing relevant functions for supporting the GHG inventory management process at the corporate level.
- Assessment of GHG information systems and controls, including:
 - Selection and management of all relevant GHG data and information;
 - Processes for collecting, processing, consolidating, and reporting GHG data and information;
 - Systems and processes that ensure the accuracy of the GHG data and information;
 - Design and maintenance of the GHG information system; and
 - Systems and processes that support the GHG information system.
- Performed sample-based audits of the processes for generating, gathering and managing the quantitative and qualitative information included in the WM UK data and GHG Inventory Management Plan.
- Examination of the GHG data and information to develop evidence for the assessment of the GHG assertions.
- Confirmation of whether or not the organization conforms to verification criteria.
- Evaluation of whether the evidence and data are sufficient and support WM's UK GHG assertions.

CONCLUSIONS

WM's UK GHG assertions are:

- Scope 1 emissions include 64,390 metric tonnes of CO₂e from anthropogenic sources and 12,070 metric tonnes CO₂e from biogenic sources;
- Scope 2 market-based emissions include 0.00 metric tonnes of CO₂e from anthropogenic sources and 0.00 metric tonnes of CO₂e from biogenic sources;
- Scope 2 location-based emissions are 2,700 metric tonnes of CO₂e;
- Scope 3 emissions include 20,770 metric tonnes of CO₂e from anthropogenic sources and 0.00 metric tonnes CO₂e from biogenic sources;
- Total emissions are 97,230 metric tonnes of CO₂e including 85,160 metric tonnes of CO₂e from anthropogenic sources and 12,070 metric tonnes of CO₂e from biogenic sources. These totals include scope 2 market-based emissions.

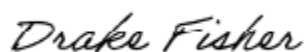
Based on the process, procedures and review completed to a limited level of assurance, Aster Global concludes that nothing has come to our attention that causes us to believe that the data presented in WM UK RY2025 GHG Inventory is not materially correct. The GHG assertions are a fair representation of the GHG data and Aster Global found no discrepancies with the calculation methods referenced above nor with WM's summing and round approach presented in GHG Inventory.

INDEPENDENCE

As an independent third-party verifier, Aster Global was not involved in the preparation of any part of WM's data or report. We followed the ISO requirements and processes for verifications and audits and adopt a balanced approach towards all stakeholders when performing our evaluation.

Sincerely yours,

ASTER GLOBAL ENVIRONMENTAL SOLUTIONS



Drake Fisher
Lead Verifier

MLG/BTO/JM/DLF/26017.00_WM UK GHG Inventory_RY2025_Assurance Statement_Final_20260617.pdf
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