

Waste Connections, Inc.

Audit Committee Charter

Organization

The Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Waste Connections, Inc., an Ontario corporation (the “Company”), will consist of at least three members of the Board, all of whom are independent under applicable securities laws (as such term is defined in the Company’s Corporate Governance Guidelines and Board Charter).

All Committee members must be financially literate as determined by the Board in its business judgment and satisfy all other requirements of applicable securities laws regarding audit committee members. At least one member must be an “audit committee financial expert”, as defined by U.S. Securities and Exchange Commission (“SEC”) regulations.

No Committee member may simultaneously serve on the audit committee of more than two other public companies, unless the Board determines that such simultaneous service would not impair the ability of the member to effectively serve on the Committee and this determination is disclosed in accordance with New York Stock Exchange rules.

The Board will annually confirm that the members of the Committee satisfy all applicable independence, financial literacy, audit committee financial expert and other qualification requirements.

Members of the Committee (including the chair of the Committee) are appointed by the Board and may be removed by the Board in its discretion.

Statement of Purpose

The Committee provides assistance to the directors in fulfilling their responsibility to the Company’s shareholders, potential shareholders, the investment community and others to oversee the integrity of the Company’s financial statements; the financial reporting process; the Company’s systems of internal accounting and financial controls; the Company’s compliance with legal and regulatory requirements; the independent auditors’ qualifications and independence; and the performance of the Company’s internal audit function and independent auditors. In carrying out this purpose, it is the Committee’s responsibility to maintain free and open communication among the Committee, the directors, the independent auditors and the Company’s management.

The Committee is authorized to investigate any matter brought to its attention, with full access to all books, records, facilities and personnel of the Company and the authority to engage independent counsel and accounting and other advisors as it determines necessary to carry out its duties. The fees and expenses of such independent counsel and accounting and other advisors will be subject to the approval of the chair of the Committee and paid by the Company.

Responsibilities

The Committee policies and procedures should remain flexible, to allow it to react to changing conditions and to ensure to the directors and shareholders that the corporate accounting and reporting practices of the Company are in accordance with all requirements and are of the highest quality.

However, at a minimum, the Committee will be responsible for the below listed functions.

Independent Auditor Oversight:

- Be directly responsible for the appointment (and request for shareholder approval of the appointment, as applicable), termination, compensation and oversight of the independent auditors engaged to audit the financial statements of the Company and its divisions and subsidiaries, including resolution of disagreements between management and the independent auditors regarding financial reporting issues. The Committee has the sole authority to approve all auditing engagements and all non-audit engagements of the independent auditors, will approve all such services before they are rendered, including specific preapproval of certain tax services based on Public Company Accounting Oversight Board (“PCAOB”) Rule 3524 and certain internal control–related services based on PCAOB Rule 3525, and will disclose its approval of non-audit services to the Company’s shareholders to the extent required by applicable securities laws and/or by the regulations of the New York Stock Exchange, the Toronto Stock Exchange or NYSE Texas. The terms of the engagement of the independent auditors will require that the audit firm report directly to the Committee. The Committee may delegate a single member of the Committee to pre-approve non-audit services, in which case each such pre-approval will be presented to the full Committee at its next meeting.
- At least annually, obtain and review a report from the Company’s independent auditors that describes the audit firm’s internal quality-control procedures, any material issues raised by the most recent internal quality-control review, peer review or PCAOB review or inspection of the audit firm, or by any inquiry or investigation by governmental or professional authorities within the past five years regarding any audits carried out by the audit firm, and corrective measures taken, and all relationships between the audit firm and the Company. Review with the independent auditors the nature and scope of any disclosed relationships or professional services and take, or recommend to the Board, appropriate action to ensure the continuing independence of the auditors.
- At least annually, evaluate the qualifications, performance and independence of the Company’s independent auditors, including an evaluation of the lead audit partner, and assure the regular rotation of the lead audit partner at the Company’s independent auditors and consider regular rotation of the accounting firm serving as the Company’s independent auditors.
- Set clear Company hiring policies for employees or former employees of the Company’s independent auditors that satisfy applicable securities laws.
- Meet with the independent auditors and financial management of the Company (including members of the Company’s internal audit staff) to review the scope of and plans for their

respective audits and timely quarterly reviews for the current year and the procedures to be used, including compensation and the adequacy of staffing.

- At the conclusion of each annual audit, review the audit directly with the independent auditors, including any problems, difficulties, comments or recommendations of the independent auditors, and the response of the Company's management.
- Report the results of the annual audit to the Board. If requested by the Board, invite the independent auditors to attend the Board meeting to assist in reporting the results of the annual audit or to answer other directors' questions (alternatively, the other directors, particularly the other independent directors, may be invited to attend the Committee meeting during which the results of the annual audit are reviewed).
- At least annually, review with the independent auditors and the Company's financial and accounting personnel the adequacy and effectiveness of the accounting and financial controls of the Company, including the responsibilities, budget and staffing of the Company's internal audit function, procedures to assess, monitor and manage business risks, and legal and ethical compliance programs. Elicit recommendations for the improvement of such controls and procedures and particular areas where new or more detailed controls or procedures are desirable.
- Review reports and analyses prepared by the Company's management and the independent auditors about the Company's critical accounting policies and practices, significant financial reporting issues and judgments made in preparation of the financial statements (including review of any "critical audit matters" (as that term is defined in the PCAOB AS 3101)), alternative treatments of financial information within generally accepted accounting principles that the auditors have discussed with management and the ramifications of using those alternatives, material written communications between the independent auditors and management (such as any management letter or schedule of unadjusted differences), and significant changes in the Company's selection or application of accounting principles. Review any off-balance sheet structures that may have a material effect on the Company's financial statements or related compliance policies. Review with the Company's management and the independent auditors their judgments about the quality, not just the acceptability, of accounting principles and the degree of aggressiveness or conservatism of the Company's accounting principles and underlying estimates.

Regulatory Oversight:

- Review reports received from regulators and legal, accounting and regulatory initiatives that may have a material effect on the Company's financial statements or related compliance policies.
- Review the annual audited and quarterly financial statements (including disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations") with the Company's management and the independent auditors before they are filed with the Canadian securities regulatory authorities and the SEC (and before their inclusion in a press release, if possible). Discuss the results of these reviews and any other matters communicated

to the Committee by the independent auditors. The chair of the Committee may represent the full Committee for purposes of these reviews and discussions.

- Discuss earnings press releases (paying particular attention to any non-GAAP information) and financial information and earnings guidance provided to analysts and rating agencies. The chair of the Committee may represent the full Committee for this purpose.
- Discuss with the independent auditors the matters required to be discussed by the PCAOB Auditing Standards No. 1301, Communications with Audit Committees, and any other matters required to be discussed under applicable accounting standards of the PCAOB, as then in effect.

Internal Audit Oversight:

- Periodically meet separately with the Company's management, with the personnel responsible for the Company's internal audit functions and with the independent auditors to discuss issues and concerns. Among the items to be discussed in the separate meetings with the independent auditors are the independent auditors' evaluation of the Company's financial, accounting and auditing personnel.
- Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns about questionable accounting or auditing matters.
- Review accounting and financial human resources and succession planning within the Company.

Risk Oversight:

- Discuss with the Company's management and independent auditors the Company's assessment of its major financial and other risk exposures and the steps management has taken to monitor, control and otherwise manage such exposures.
- To the extent not otherwise delegated to another committee of the Board, oversee the Company's identification, assessment and management of material sustainability risks that could have a significant impact on the Company's financial condition, business or risk profile.

Related Party Transaction Oversight:

- Discuss with the independent auditors the Committee's understanding of the Company's relationships and transactions with related parties that are significant to the Company, and review and discuss with the independent auditors the independent auditors' evaluation of the Company's identification of, accounting for, and disclosure of its relationships and transactions with related parties, in each case recognizing that primary responsibility for the Company's Related Person Transaction Policy, and the review and approval of related party

transactions thereunder, rests with the Board's Nominating and Corporate Governance Committee.

Administrative Duties:

- Submit the minutes of all meetings of the Committee to, or discuss the matters discussed at each committee meeting with, the Board. Regularly report to the Board, including review of any issues that arise with respect to the quality or integrity of the Company's financial statements, compliance with legal or regulatory requirements, performance and independence of the Company's independent auditors or the performance of the internal audit function.
- Prepare the Committee's report to be included in the Company's annual report to shareholders and audited annual financial statements. Include a copy of this Charter in the Company's public filings as required by applicable securities laws.
- Perform an annual performance self-evaluation of the Committee.
- Obtain the Board's approval of this Charter and review and reassess this Charter at least annually and otherwise as conditions require.

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct external audits, which is the responsibility of the independent auditor, or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with GAAP and applicable rules and regulations, which are the responsibilities of management.

Meetings and Procedures

The Committee shall meet at least once during each fiscal quarter and more frequently as the Committee deems desirable. The Committee shall meet separately, periodically, with the Company's management, with the Company's internal auditor (if any) and with the Company's independent auditor.

A majority of Committee members shall constitute a quorum. A majority of the members of the Committee in attendance at a meeting, where a quorum is present, is empowered to act on behalf of the Committee. In the event the number of Committee members voting in favor of a proposal and the number of Committee members voting against such proposal are equal, the proposal shall be submitted to a vote of the Board.

The Committee may, at its discretion, include in its meetings members of the Company's management, representatives of the Company's independent auditor, the Company's internal auditor (if any), any other financial personnel employed or retained by the Company or any other persons whose presence the Committee believes to be necessary or appropriate. Notwithstanding the foregoing, the Committee may also exclude from its meetings any persons it deems appropriate, other than any non-management director who satisfies applicable independence criteria.

The Committee has the authority to delegate any of its responsibilities to single members of the Committee or sub-committees, as the Committee deems appropriate in its sole discretion.

The Committee may conduct or authorize investigations into any matters within the scope of the powers and responsibilities delegated to the Committee.

Updated and approved by the Board on July 21, 2026.