

# **REPUBLIC SERVICES, INC.**

## **AUDIT COMMITTEE OF THE BOARD OF DIRECTORS**

### **CHARTER**

**(Amended and Restated as of July 23, 2025)**

#### **Purpose**

The Audit Committee (the “Committee”) is appointed by the Board of Directors (the “Board”) of Republic Services, Inc., a Delaware corporation (the “Company” or “Republic”) to assist the Board in oversight of (1) the integrity of the Company’s financial statements and internal controls, (2) the compliance by the Company with legal and regulatory requirements and its ethical standards and policies, (3) the independence, qualifications and performance of the Company’s independent auditor, (4) the performance of the Company’s internal audit function, and (5) preparing the Audit Committee report to shareholders for inclusion in the Company’s annual proxy statement.

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 audits or to determine that the Company’s financial statements are complete and accurate and are in accordance with generally accepted accounting principles. Such duty is the responsibility of management and the independent auditor.

#### **Membership**

The members of the Committee shall meet the independence, education and experience requirements of (1) the Sarbanes-Oxley Act and the Securities Exchange Act of 1934, and the rules and regulations promulgated in accordance therewith, (2) the New York Stock Exchange, and (3) the Company’s Corporate Governance Guidelines. The Committee must have a minimum of three members, one of whom shall serve as Chair. The members and the Chair of the Committee shall be appointed by the Board based upon nominations by the Company’s Nominating & Corporate Governance Committee and may be removed by the Board. The Board will carefully review the education and experience of all directors and director nominees in order to ensure that at least one director who will serve as a member of the Committee qualifies as an “audit committee financial expert” as required under the Sarbanes-Oxley Act and as defined under Item 407 of Regulation S-K promulgated in accordance therewith.

#### **Duties and Responsibilities**

The Committee shall:

1. At the completion of the annual financial statements audit, review with management and the independent auditor:

- (a) The Company's annual financial statements and related disclosure, including disclosure under Management's Discussion and Analysis of Financial Condition and Results of Operations, to be included in the Company's Annual Report on Form 10-K, and the quality and acceptability of financial reporting decisions and judgments;
  - (b) The audit of the annual financial statements and the independent auditor's reports thereon including the report on internal control over financial reporting and critical audit matters;
  - (c) Any significant changes required in the independent auditor's audit plan;
  - (d) Any significant difficulties or disputes encountered during the course of the audit, including a review with the independent auditor of any audit problems or difficulties encountered and management's response to such problems or difficulties;
  - (e) Critical accounting policies' disclosure for inclusion in the Form 10-K;
  - (f) Any other matters related to the conduct of the audit, which are required to be communicated to the Committee under Public Company Accounting Oversight Board standards; and
  - (g) Review analyses prepared by management and/or the independent auditor of significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including analyses of the effects of alternative methods under generally accepted accounting principles on the financial statements.
2. Upon completion of the review described in (1) above, if appropriate, recommend to the Board that the audited annual financial statements be included in the Company's Form 10-K.
  3. Review with management the effectiveness of the Company's systems of internal control.
  4. Review with management and the independent auditor the Company's interim financial statements and related disclosure, including disclosure under Management's Discussion and Analysis of Financial Condition and Results of Operations, prior to the filing of its Quarterly Report on Form 10-Q.
  5. On a quarterly basis, discuss the following with management and the independent auditor, if applicable:
    - (a) All significant deficiencies in the design or operation of internal controls which could adversely affect the Company's ability to record, process, summarize and report financial data and any material weaknesses in internal controls, and management's plans to remediate any such significant deficiencies and material weaknesses; and
    - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls.
  6. Establish procedures for: (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters; (b) the confidential, anonymous submission by employees of the

Company of concerns regarding questionable accounting or auditing matters; and (c) the receipt and treatment of any evidence of a violation of the securities laws or breach of fiduciary duty brought to the Committee's attention by the Company's in-house or external securities counsel.

7. Meet periodically with management and the independent auditor to review the Company's major financial risk exposures and the steps management has taken to identify, monitor and control such exposures. Discuss guidelines and policies with respect to risk assessment and risk management.
8. Review (a) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies; (b) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company.
9. Appoint the independent auditor to audit and review, as applicable, the financial statements of the Company and its divisions and subsidiaries. Determine the scope of the engagement of the independent auditor. Resolve any disagreements between management and the independent auditor. The Committee has the ultimate authority and direct responsibility for the appointment, compensation, retention and oversight of the work of the independent auditor, including but not limited to the authority to:
  - (a) Approve, in advance, all auditing and audit-related services to be provided by the independent auditor.
  - (b) Determine the amount of compensation to be paid to the independent auditor for such auditing and audit-related services.
  - (c) Approve, in advance, any tax or other non-audit services to be provided by the independent auditor.
  - (d) Prohibit any non-audit services that the Committee determines would impair the independent auditor's independence.
  - (e) Determine the amount of compensation to be paid to the independent auditor for such tax or other non-related services.
  - (f) Ensure that the independent auditor's partner rotation policy conforms to the requirements of the Sarbanes-Oxley Act and the rules and regulations promulgated in accordance therewith.
10. Set clear hiring policies for employees and former employees of the independent auditor, in compliance with the rules of the New York Stock Exchange and with the Sarbanes-Oxley Act and the rules and regulations promulgated in accordance therewith.
11. Receive periodic reports, and at the very least an annual report, from the independent auditor delineating all relationships between the independent auditor and the Company that may impact the independent auditor's independence (which

reports shall include a disclosure of the fees paid by the Company to the independent auditor for audit services, audit-related services, tax services and other non-audit services). Review with the independent auditor any disclosed relationships or services that may impact the objectivity and independence of the independent auditor. Receive and review any other certifications or documentation and take other appropriate action as may be necessary to ensure that the independent auditor meets the independence standard required by law. Advise the Board of any actions necessary to satisfy the Board as to the independence of the independent auditors.

12. At least annually obtain and review a report by the independent auditor describing the firm's internal quality-control procedures, any material issues raised in the most recent internal or external quality-control review or peer review of the firm, or by any inquiry or investigation by the government or professional authorities, within the preceding five years, with respect to one or more audits carried out by the firm, and any steps taken to deal with such issues.
13. Review the Global Internal Audit Standards' essential conditions for an effective internal audit function.
14. Review the appointment and replacement of the senior internal auditing executive including reviewing the requirements, qualifications, and competencies required to manage the Company's internal audit function.
15. Regularly review, discuss and approve the annual internal audit plan, charter, budget and staffing of the Company's internal audit function.
16. Regularly meet with and support activities of the internal auditing executive, including making appropriate inquiries to determine whether any difficulties or restrictions on the internal audit function's scope, access, authority, or resources limit the function's ability to carry out its responsibilities effectively. Set expectations of the senior internal audit executive including frequency of communications, criteria for escalation of significant risks or matters of importance, and risk tolerance.
17. Review the significant reports to management prepared by the internal auditing department and management's responses.
18. Periodically review the results and action plans of the internal and external quality assessment reviews of the internal audit function.
19. Meet with the independent auditor prior to the annual audit to review the planning and staffing of the audit and the audit procedures to be utilized, and at the conclusion thereof review such audit, including any comments or recommendations of the independent auditor.
20. Obtain from the independent auditor assurance that Section 10A of the Securities Exchange Act of 1934 has not been implicated.
21. Obtain reports from management, the Company's senior internal auditing executive and the independent auditor that the Company's subsidiaries and any foreign

- affiliated entities are in conformity with applicable legal requirements and the Company's Code of Business Ethics and Conduct.
22. Discuss with the independent auditor the matters required to be discussed by applicable regulatory agencies relating to the conduct of the audit.
  23. Review with the independent auditor any problems or difficulties the auditor may have encountered and any management letter provided by the auditor and management's response to that letter. Such review should include:
    - (a) Any difficulties encountered in the course of the audit work, including any restrictions on the scope of activities or access to requested information;
    - (b) Any changes required in the planned scope of the internal audit; and
    - (c) The internal audit department responsibilities, budget and staffing.
  24. Prepare the report of the Committee required by the rules of the Securities and Exchange Commission to be included in the Company's annual proxy statement. Review the other disclosure required in the annual proxy statement relating to the Committee.
  25. Review and approve, in accordance with the Company's Related Party Transactions Policy, any transaction between the Company and a related party for which disclosure is required under Item 404 of Regulation S-K.
  26. Advise the Board with respect to the Company's compliance with applicable laws and regulatory requirements.
  27. Review management's implementation and effectiveness of policies, procedures and risk management protocols with respect to cybersecurity and technology issues, including breaches and attacks, data privacy, third party vendor risk, and infrastructure security, and the steps management has taken to identify, monitor and control such exposures and report material cybersecurity incidents and responses to the Board. Discuss with management and advise the Board with respect to any proposed major cybersecurity and technology-related projects and the progress of major cybersecurity and technology-related projects.
  28. Review reports from management related to the Company's political contribution activity.
  29. Review presentations by management related to corporate aircraft usage.
  30. At least annually review and discuss the implementation and effectiveness of the Company's ethics and compliance program and management's assessment of compliance with laws, regulations, and Company policies, including but not limited to the Company's Code of Business Ethics and Conduct and Supplier Code of Conduct, with the Company's Chief Legal Officer, in his/her capacity as the Company's Chief Ethics & Compliance Officer, who has the authority to communicate directly to the Committee concerning reports that involve actual and alleged violations of the Company's Code of Business Ethics and Conduct, policies and procedures, including any reports involving criminal or potential criminal conduct, or possible violations of environmental and federal securities laws.

31. Review with the Company's Chief Legal Officer legal matters that may have a material impact on the financial statements, the Company's compliance policies and any material reports or inquiries received from regulators or governmental agencies.
32. Meet separately and periodically, and at least annually, with management, the Chief Financial Officer, the senior internal auditing executive and the independent auditor in separate executive sessions.
33. Discuss and review the types of information generally to be disclosed in the Company's earnings releases (paying particular attention to any use of "pro forma" or "adjusted" non-GAAP information), as well as financial information and earnings guidance provided to analysts and rating agencies, and the types of presentations to be made by the Company.
34. Conduct an annual performance evaluation of the Committee.
35. At the beginning of each fiscal year, establish an agenda for that year in accordance with this Charter.
36. At least annually and otherwise as necessary, provide new and existing Audit Committee members with an overview of the Company's (a) key financial issues and risks; (b) critical controls; (c) important industry and financial reporting issues; and (d) legal and regulatory requirements.
37. Review and reassess annually the powers and duties of the Committee and the adequacy of this Charter and recommend any proposed changes to the Board for approval.
38. Consider such other matters in relation to the financial affairs of the Company and its accounts, and in relation to the independent audit of the Company, as the Committee may deem necessary or appropriate.
39. Undertake any other matter specifically delegated to the Committee from time to time by the Board.

### **Outside Advisors**

The Committee shall have the authority to engage independent legal counsel or other advisors to assist the Committee as the Committee may, in its discretion, determine to be necessary to carry out its duties. The Company shall provide for appropriate funding, as determined by the Committee, for the payment of compensation to such counsel or other advisors and for the Committee's ordinary administrative expenses that are necessary or appropriate in carrying out its duties.

### **Administrative**

The Committee shall meet at least once each year. Additional meetings may be called by the Chair of the Committee as needed. A majority of the members of the Committee shall constitute a quorum for the transaction of business. Minutes are recorded by the Secretary to the Committee.

Approval of any matter by a majority of the members present at a meeting at which a quorum is present shall constitute approval of that matter by the Committee. The Committee may also act by unanimous written consent without a meeting. The Committee may form and delegate authority to subcommittees when appropriate.

The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditor to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.

The Committee shall make regular reports to the Board on the Committee's activities.