

ETHICS AND COMPLIANCE

Treatment, Reporting and Retention of Complaints

WM is committed to complying with all applicable securities laws and regulations, establishing and maintaining adequate accounting and financial reporting controls, and supporting appropriate audit practices. Of critical importance to the Company's ability to achieve these objectives is that WM employees and contractors may SPEAK UP by reporting issues or concerns in good faith without the fear of any form of retaliation.

A complaint or concern about accounting, internal controls, or auditing matters ("Accounting Matters") may be reported to an employee's supervisor or a member of the Compliance & Ethics, Human Resources (HR), Legal, or Internal Audit and Controls departments. They may also report through the confidential Integrity Helpline, where they can remain anonymous. Contact information for the WM Integrity Helpline at 1-800-265-9381 or www.wm.com/speakup.

Once an Accounting Matter complaint is received, the Chief Compliance and Ethics Officer ("CCEO"), Chief Audit Executive ("CAE"), or their respective designee(s) will determine whether the complaint actually pertains to Accounting Matters and handle the complaint in accordance with WM's internal processes and procedures.

The Chief Legal Officer ("CLO"), CCEO, and Chief Audit Executive ("CAE") shall review and consult with each other to determine if the complaint, based on certain criteria, should be referred to the Audit Committee Chair for investigation or be investigated by their respective team(s). The CAE and/or CCEO will present a summary of Accounting Matter complaints and a summary of the status of the investigations and resolutions to the Audit Committee at the next scheduled meeting.

The investigation of an Accounting Matter complaint may require the assistance of additional WM personnel, including the Legal and Accounting departments, or other advisors as deemed necessary or appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review. Upon completion of the investigation of an Accounting Matter complaint, if necessary, prompt and appropriate corrective action(s) shall be taken.

Consistent with WM's policies, neither WM, the Audit Committee, nor any director, officer, or employee of WM will retaliate, directly or indirectly, against any WM employee or contractor who, in good faith, makes a complaint. Protections also apply to those who otherwise assist the Audit Committee, WM management, or any other person or group in connection with a complaint.

The CCEO will maintain a log of all Accounting Matter complaints. This includes tracking their receipt, investigation, and resolution and the response to the person making the complaint, if possible. WM shall retain all Accounting Matter complaints and all records relating to such complaints in accordance with the applicable provisions of its Records and Information Management Policy.