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## ANTI-CORRUPTION

### GENERAL PURPOSE

To provide a framework for compliance with anti-corruption laws and to identify potential corruption concerns involving Marathon Petroleum Corporation (“MPC”) and its consolidated subsidiaries (the “MPC Group”). The anti-corruption laws of the U.S. and other nations are complicated and often extend to conduct that is well beyond the historical definitions of “bribery” or “government official.” Bribery of a government official is illegal and unethical and can subject the company and its employees to severe penalties.

### Definitions:

- a. **“U.S. Government Official”** means any (i) legislative or other elected official of the federal government or any state or local government or any subdivision or instrumentality thereof; (ii) director, officer, employee, agent or other representative of any federal, state or local governmental body, or any subdivision or instrumentality thereof; (iii) individual acting in an official capacity on behalf of any federal, state or local government body or any subdivision or instrumentality thereof; (iv) candidate for federal, state or local political office; and (v) director, officer, employee or other representative of a federal, state or local political party.
- b. **“Foreign Government Official”** means any director, officer, employee, agent or other representative of a foreign (non-U.S.) government or “public international organization” (or any department, agency or instrumentality thereof), or any other person acting in an official capacity for or on behalf of any such government or public international organization (or department, agency or instrumentality thereof). **Foreign Government Officials include not only persons who perform traditional governmental or administrative functions, but also include employees of a Foreign Government Owned Business.** Such employees may qualify as Foreign Government Officials even if they are engaged in commercial, rather than governmental, activities, and even if they are domiciled or based in the U.S.
- c. **“Foreign Government Owned Business”** means a business organization that is controlled by a foreign government body or in which a foreign government body has an ownership interest.
- d. **“Gift”** means gift card, gift certificate or tangible gifts, or other articles of value. A “Gift” does not include a political contribution permissible under applicable law.
- e. **“Meal”** means food and beverages.
- f. **“Entertainment”** includes social invitations, concerts, shows, sporting events, golf, hunting or fishing trips or similar activities at which the recipient is accompanied by an employee or representative of MPC or its affiliates.
- g. **“Anything of Value”** includes anything, tangible or intangible, to which the recipient would attach value including, but not limited to, cash and cash equivalents, Gift, Meal, Entertainment, travel, lodging, political or charitable contributions, grants of property or equity rights, contract awards and offers of employment.



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## POLICY STATEMENT

It is the policy of the MPC Group that all employees maintain the highest standards of honesty and integrity in conducting business on behalf of the company and comply with applicable anti-corruption laws everywhere MPC and its affiliates do business. These laws generally prohibit bribes and the payment of gratuities (i.e., tips) to U.S. Government Officials and Foreign Government Officials.

Employees must not pay or provide, offer or promise to pay or provide, or authorize any other person to pay or provide Anything of Value to a U.S. Government Official or Foreign Government Official to improperly influence any official action or to secure any improper benefit to MPC or its affiliates. Improper benefits include not only securing business for the company, but also securing indirect business advantages such as preferential tax treatment or relaxed enforcement of a regulation.

This Policy applies to all employees, officers and directors of entities within the MPC Group and to any third parties acting on behalf of the company as distributors, agents, contractors, brokers, consultants, attorneys, business partners or in another representative capacity.

### U.S. Government Officials

U.S. law makes bribery of U.S. Government Officials a crime. In general, these laws prohibit payments of money or providing Anything of Value to a U.S. Government Official to:

- Improperly influence an official government action
- Cause such U.S. Government Official to violate his or her legal duty or abuse his or her office
- Otherwise secure an improper benefit for the company

U.S. law also prohibits the paying or providing Anything of Value to a U.S. Government Official in exchange for, as compensation for, or in acknowledgement of an action that he or she had a duty to perform.

In addition, many government bodies and agencies have adopted ethical codes or gift rules that limit the type and amount of Meals, Gifts and Entertainment that U.S. Government Officials may accept from private persons.

**Before offering any Meal, Gift or Entertainment to a U.S. Government Official, employees must consult with Government Affairs to ensure that offering such Meal, Gift or Entertainment is appropriate and that the U.S. Government Official can ethically and legally accept it. Gifts of cash and cash equivalents (such as gambling chips) are always prohibited. In all cases, expenditures for Meals, Gifts and Entertainment must be approved in accordance with Company Policy and properly**

**and accurately recorded in the company's books and records, as noted below. In addition, Gifts of gift cards or gift certificates of any amount, and any tangible Gift in excess of US\$100, must be reported to the Tax organization using Form 6279 – Gifts to U.S. and Foreign Government Officials and Employees of Foreign Government Owned Businesses.**



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## Foreign Government Officials

The U.S. Foreign Corrupt Practices Act (“FCPA”) makes it a crime for U.S. companies or their officers, employees, agents or other representatives to pay or provide, offer or promise to pay or provide, or authorize any other person to pay or provide Anything of Value to a Foreign Government Official for purposes of:

- Influencing any act or decision of the Foreign Government Official
- Inducing him or her to do any act in violation of his or her lawful duties
- Securing an improper advantage
- Inducing him or her to use his or her influence with a foreign government

in order to assist in obtaining or retaining business. The phrase “obtaining or retaining business” is interpreted very broadly and includes securing a business advantage such as approval of a permit or preferential tax treatment.

The company is responsible for any violations of the FCPA by a third party that is acting on the company’s behalf, such as a joint venture partner, contractor, agent, attorney, consultant or other representative. In addition, the company can be found to have violated the FCPA if it pays or provides Anything of Value to a third party, whether or not the third party is authorized to act on the company’s behalf, if the company “knows” or “suspects” that the third party will use Anything of Value provided by the company to bribe a Foreign Government Official. Knowledge sufficient to make the company liable includes the belief that an improper payment is “substantially certain” to occur or that there is a “high probability” it will occur. The company cannot avoid liability by intentionally avoiding knowledge that a third party will take an illegal action on its behalf or for its benefit.

**Before offering Anything of Value to any Foreign Government Official, employees must consult with the Law organization to ensure that the company may legally and ethically offer it to a Foreign Government Official. However, this Policy provides guidance below for providing Meals, Gifts or Entertainment to employees of Foreign Government Owned Businesses without prior consultation with the Law organization. In all cases, expenditures for Anything of Value must be properly and accurately recorded in the company’s books and records, as noted below. In addition, Gifts of gift cards or gift certificates of any amount, and any tangible Gift in excess of US\$100, must be reported to the Tax organization using Form 6279 – Gifts to U.S. and Foreign Government Officials and Employees of Foreign Government Owned Businesses.**

### Employees of Foreign Government Owned Businesses

**Provided it is done solely as a business courtesy and not for a purpose prohibited by the FCPA, an employee of the company who does business with a Foreign Government Owned Business may offer a reasonable Meal, Gift or Entertainment to an employee of such business subject to the following guidelines:**



a. Meals

An employee may provide Meals to an employee of a Foreign Government Owned Business. Such Meals should be infrequent and should not be lavish in view of all relevant circumstances.

b. Gifts

An employee may provide a Gift or Gifts having a combined total value not to exceed US\$250 to an employee of a Foreign Government Owned Business. Any Gift or Gifts to such an employee in excess of such amount requires prior approval of the Law organization. Such Gifts should be infrequent and should not be lavish in view of all relevant circumstances.

c. Entertainment

An employee may provide Entertainment or series of Entertainment having a value not to exceed US\$500 to an employee of a Foreign Government Owned Business. Any Entertainment or series of Entertainment to such an employee in excess of such amount requires prior approval of the Law organization. Such Entertainment should be infrequent and should not be lavish in view of all relevant circumstances.

**Providing a Meal, Gift or Entertainment or Anything of Value to an employee of a Foreign Government Owned Business in exchange for a benefit to the company or with the intent to improperly influence an employee of a Foreign Government Owned Business is prohibited. Be aware that a course of conduct of providing Meals, Gifts or Entertainment on a frequent basis to an employee of a Foreign Government Owned Business who is taking actions related to the company can raise potential anti-corruption issues.**

**In all cases, expenditures for such Meal, Gift or Entertainment must be properly and accurately recorded in the company's books and records, as noted below. Gifts of gift cards or gift certificates of any amount, and any tangible Gifts in excess of US\$100 value, to an employee of a Foreign Government Owned Business, must be reported to the Tax organization using Form 6279 – Gifts to Non-Employees and reported to the Tax organization as provided on that form.**

**A partial list of Foreign Government Owned Business organizations is included as an addendum to this Policy.**

### **Internal Controls**

**The FCPA requires issuers of publicly-traded securities, such as MPC, to keep books, records and accounts which, in reasonable detail, accurately and fairly reflect its foreign and domestic transactions. Issuers must maintain a system of internal accounting controls sufficient to provide reasonable assurances that:**

- a. Transactions are executed in accordance with management's general and specific authorization.
- b. Transactions are recorded to permit preparation of financial statements that comply with generally accepted accounting principles and to maintain accountability of assets.



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- c. Access to assets is permitted only in accordance with management's authorization.
  - d. The recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

The company must assure compliance with such accounting standards for itself and all consolidated subsidiaries. The company also has an obligation with regard to minority-owned subsidiaries to use its reasonable influence to maintain an accounting system that complies with such standards. In all cases, expenditures must be properly and accurately recorded in the company's books and records.

### **Properly and Accurately Recording Expenditures**

**In all cases, expenditures for Meals, Gifts and Entertainment or Anything of Value must be properly and accurately recorded in the company's books and records. All expenses must be verified through reasonably detailed documentation such as receipts or itineraries. Each expense report must include the following:**

- a. **A brief description of the expense.**
- b. **The amount of the expense.**
- c. **Each recipient's name and organizational affiliation.**
- d. **The date that the expense was incurred.**
- e. **The business purpose for incurring the expense.**

### **Auditing**

The company conducts audits to assure compliance with the anti-corruption and anti-bribery laws.

### **POLICY APPLICATION**

This Policy applies to MPC and those entities within the MPC Group that have adopted it. Further, the substance of this Policy, appropriately adapted for the conditions involved, is recommended for adoption by MPC affiliate-operated joint venture entities.

### **POLICY ADMINISTRATION**

The administration of this Policy is the responsibility of the MPC Vice President, Chief Securities, Governance & Compliance Officer and Corporate Secretary.

### **POLICY REVIEW**

This Policy shall be reviewed at least once every five years, or more frequently as stipulated by the approver, or when a significant change occurs, including any change in law, that impacts the content or substance of this Policy.



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## **POLICY EXCEPTIONS**

None

## **REFERENCES**

Policy #2001, Code of Business Conduct  
Business Expense Reporting Guidelines  
Guidelines for Meals, Gifts and Entertainment  
Foreign Government-Controlled Business Organizations  
Form 6279 –Gifts to U.S. and Foreign Government Officials and Employees of Foreign Government Owned  
Businesses  
Frequently Asked Questions  
Anti-Corruption - Quick Reference Guide