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## WHISTLEBLOWING AS TO ACCOUNTING MATTERS

### GENERAL PURPOSE

To establish procedures pursuant to the Sarbanes-Oxley Act of 2002 for (i) the receipt, retention and treatment of complaints received by Marathon Petroleum Corporation (“MPC”) and its consolidated subsidiaries (the “MPC Group”) regarding accounting, internal accounting controls, or auditing matters (collectively, “Accounting Matters”), and (ii) the confidential, anonymous submission by individuals of concerns regarding questionable Accounting Matters.

### POLICY STATEMENT

The Audit Committee of the Board of Directors of MPC (the “Audit Committee”) has established the procedures described below for (i) the receipt, retention and treatment of complaints by individuals regarding questionable Accounting Matters and (ii) the confidential, anonymous submission by individuals of concerns regarding questionable Accounting Matters. For purposes of this Policy, questionable Accounting Matters include but are not limited to:

- Any attempt to interfere with an internal or independent audit or investigation
- Any material issue with respect to the quality or integrity of the company’s financial statements
- Any attempt to over-ride internal accounting, auditing, or financial controls or policies materially impacting the integrity of the company’s financial statements or financial reporting

#### **Reporting Processes and Procedures**

1. All complaints or concerns received by the company regarding questionable Accounting Matters shall be promptly reported to Business Integrity and Compliance.

Complaints or concerns regarding questionable Accounting Matters reported in accordance with this Policy shall be kept confidential and information regarding such complaints, including the identity of the source of such complaints, will only be revealed when necessary to carry out the intent of this Policy or in such circumstances where the company is required by law to release such information. In addition to all other reporting avenues, individuals may anonymously report such complaints or concerns to the Integrity Helpline. The availability of such reporting processes and procedures shall be communicated in the Code of Business Conduct. All such complaints or concerns shall be categorized according to content and logged to ensure appropriate retention in accordance with the company’s records retention Policy (Policy #6003, Enterprise Records and Information Management).

2. Any correspondence received by the company regarding questionable Accounting Matters and addressed to the Audit Committee or the Chair of the Audit Committee, shall be promptly forwarded to the Chair of the Audit Committee.
3. The MPC Manager, Business Integrity and Compliance, shall promptly report to the Chair of the Audit Committee, any and all complaints or concerns received by Business Integrity and Compliance regarding questionable Accounting Matters involving the MPC Chairman and Chief Executive Officer, the MPC Senior Vice President and Chief Financial Officer, the MPC Vice President and Controller, the MPC



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Director of Internal Audit, or MPC's independent auditor. The MPC Manager, Business Integrity and Compliance, shall promptly communicate all other such complaints or concerns to the MPC Senior Vice President and Chief Financial Officer and the MPC Director of Internal Audit. Any investigation resulting from complaints or concerns communicated to the MPC Senior Vice President and Chief Financial Officer will be conducted under the direction of Internal Audit. Internal Audit shall report to the MPC Senior Vice President and Chief Financial Officer and Business Integrity and Compliance the actions taken or to be taken in response to such complaints.

4. Coincident with the Audit Committee's review of the Company's audited annual financial statements and quarterly financial statements, including Forms 10-K and 10-Q, any new or unresolved complaints or concerns regarding Accounting Matters communicated to the MPC Senior Vice President and Chief Financial Officer shall be reported by the MPC Senior Vice President and Chief Financial Officer to the Audit Committee.
5. The MPC Senior Vice President and Chief Financial Officer shall periodically, but no less than annually, meet with the Audit Committee to further review all complaints communicated to the MPC Senior Vice President and Chief Financial Officer regarding questionable Accounting Matters.
6. In the event the source of a complaint or concern regarding a questionable Accounting Matter is not satisfied with the resolution of such complaint, the MPC Senior Vice President and Chief Financial Officer or MPC Manager, Business Integrity and Compliance shall refer further handling of the complaint to the Chair of the Audit Committee and so advise such source.
7. The Audit Committee shall have full authority to investigate complaints regarding Accounting Matters with full access to the books, records, facilities and personnel of the company and to retain independent legal, accounting or other advisors or consultants to advise the Audit Committee with respect to any such investigation.

## **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.

## **POLICY EXCEPTIONS**

None



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## REFERENCES

Policy #2001, Code of Business Conduct  
Policy #2003, Code of Ethics for Senior Financial Officers  
Policy #2008, Reporting of Illegal or Unethical Conduct  
Policy #6003, Enterprise Records and Information Management