

Anti-Corruption Legal Compliance Guide

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English



Anti-Corruption Legal Compliance Guide

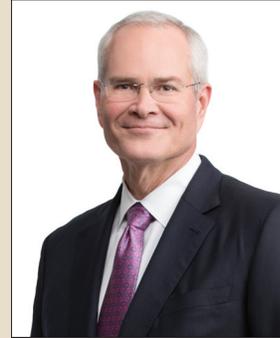
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Message to Employees

Exxon Mobil Corporation (“Company”) believes *how* results are obtained matters just as much as the results themselves. We are committed to honest, ethical behavior wherever we do business. A reputation for ethical conduct is a priceless corporate asset. As such, ethical standards must be a part of our business each and every day.

The Company complies with all government laws, rules, and regulations applicable to its business and supports the eradication of corruption so that each country’s revenues are used for their proper purpose. Consistent with the International Operations Policy and the Anti-Corruption Policy, the Company has had a long-standing commitment to compliance with the U.S. Foreign Corrupt Practices Act, the U.K. Bribery Act, and the anti-bribery laws of all of the countries and territories in which the Company does business.



The Company’s Anti-Corruption Policy prohibits anyone acting on behalf of the Company from offering or paying a bribe in any form in connection with the business or activities of the Company. The Company explicitly recognizes that even where the law may be permissive, ExxonMobil personnel must always choose the course of highest integrity. Responsibility for compliance rests with every single Company director, officer, employee, and third-party contractor acting on ExxonMobil’s behalf. The Company does not tolerate violations of this Policy, and such violations are grounds for disciplinary action, up to and including termination.

This *Anti-Corruption Legal Compliance Guide* was prepared by the Law Department to familiarize you with anti-corruption law and global anti-corruption compliance standards that apply to our business. While it is not possible in any guide to describe in detail all of the anti-corruption laws that affect our business, the purpose of this *Guide* is to make you aware of the general requirements of the law and the kinds of conduct that can raise concerns so that you recognize when to seek advice from the Law Department. The Company maintains a comprehensive Anti-Corruption Compliance Program, and this *Guide* is an important part of that program.

Please read and understand the information in this *Guide*. You should actively participate in related training so that you are aware of the general requirements of the law and the kinds of conduct that can raise concerns. Furthermore, every director, officer, and employee is expected to contact the Law Department for advice and assistance whenever there is any doubt or uncertainty about an existing situation or proposed course of action.

A handwritten signature in black ink that reads "D. W. Woods". The signature is written in a cursive, flowing style.

D. W. Woods
Chairman and CEO, Exxon Mobil Corporation

Foundation Policies

Exxon Mobil Corporation's commitment to ethics and compliance is documented in the *Standards of Business Conduct* (the "Standards"), comprised of its 17 foundation policies and the Corporation's *Open Door Procedures*. The *Standards* articulate expectations and define the basis for the worldwide conduct of the Corporation and its majority-owned affiliates.

The *Anti-Corruption Policy*, *Ethics Policy*, and *Gifts and Entertainment Policy* are foundation policies that bear directly on anti-corruption compliance. These policies are set out in full below.

Anti-Corruption Policy

It is the policy of Exxon Mobil Corporation that directors, officers, employees, and third parties acting on its behalf are prohibited from offering or paying, directly or indirectly, any bribe to any employee, official, or agent of any government, commercial entity, or individual in connection with the business or activities of the Corporation. A bribe for purposes of this policy is any money, goods, services, or other thing of value offered or given with the intent to gain any improper advantage for the Corporation.

No director, officer, employee, or third party should assume that the Corporation's interest ever requires otherwise.

Ethics Policy

The policy of Exxon Mobil Corporation is to comply with all governmental laws, rules, and regulations applicable to its business.

The Corporation's Ethics Policy does not stop there. Even where the law is permissive, the Corporation chooses the course of highest integrity. Local customs, traditions, and mores differ from place to place, and this must be recognized. But honesty is not subject to criticism in any culture. Shades of dishonesty simply invite demoralizing and reprehensible judgments. A well-founded reputation for scrupulous dealing is itself a priceless corporate asset.

The Corporation expects compliance with its standard of integrity throughout the organization and will not tolerate employees who achieve results at the cost of violation of the law or who deal unscrupulously.

The Corporation cares how results are obtained, not just that they are obtained. Directors, officers, and employees should deal fairly with each other and with the Corporation's suppliers, customers, competitors, and other third parties.

The Corporation expects compliance with its standard of integrity throughout the organization and will not tolerate employees who achieve results at the cost of violation of law or who deal

unscrupulously. The Corporation's directors and officers support, and expect the Corporation's employees to support, any employee who passes up an opportunity or advantage that would sacrifice ethical standards.

It is the Corporation's policy that all transactions will be accurately reflected in its books and records. This, of course, means that falsification of books and records, and the creation or maintenance of any off-the-record bank accounts are strictly prohibited. Employees are expected to record all transactions accurately in the Corporation's books and records, and to be honest and forthcoming with the Corporation's internal and independent auditors.

Foundation Policies, continued

The Corporation expects candor from employees at all levels and adherence to its policies and internal controls. One harm which results when employees conceal information from higher management or the auditors is that other employees think they are being given a signal that the Corporation's policies and internal controls can be ignored when they are inconvenient. That

can result in corruption and demoralization of an organization.

The Corporation's system of management will not work without honesty, including honest bookkeeping, honest budget proposals, and honest economic evaluation of projects.

It is the Corporation's policy to make full, fair, accurate, timely, and understandable disclosure in reports and documents that

the Corporation files with the United States Securities and Exchange Commission, and in other public communications.

All employees are responsible for reporting material information known to them to higher management so the information will be available to senior executives responsible for making disclosure decisions.

Employees are expected to record all transactions accurately in the Corporation's books and records, and to be honest and forthcoming with the Corporation's internal and independent auditors.

Gifts and Entertainment Policy

It is the policy of the Company to base commercial decisions on commercial criteria. That policy serves the Corporation's business interests and fosters constructive relationships with organizations and individuals doing business, or seeking to do business, with the Corporation. In many cultures, those constructive relationships may include incidental business gifts and entertainment. Directors, officers, employees, and third parties acting on behalf of the Corporation providing or receiving third-party gifts and entertainment in their corporate capacities are expected to exercise good judgment in each case, taking

into account pertinent circumstances, including the character of the gift or entertainment, its purpose, its appearance, the positions of the persons providing and receiving the gift or entertainment, the business context, reciprocity, and applicable laws and social norms.

Gifts and entertainment must not be intended to create an improper advantage for the Corporation.

Gifts and entertainment must not be intended to create an improper advantage for the Corporation. All expenditures for gifts and entertainment provided by the Corporation must be accurately recorded in the books and records of the Corporation.



Prohibited Conduct

In summary, anti-corruption laws prohibit improper payments to, or other improper transactions with, government officials or, in some cases, representatives of public or private commercial entities, in order to improperly influence the performance of their duties. It is illegal to give, pay, promise, offer, or authorize the payment of anything of value, either directly or indirectly through a third party, to an official of a government or a representative of a commercial entity to obtain or retain business, or to secure any improper advantage, for Exxon Mobil Corporation or one of its affiliates (collectively, the “Company”).

Anti-corruption laws also require companies to maintain adequate internal controls and to keep accurate and complete records of the transactions in which they engage. This means that inaccurate or incomplete recording of an item in an employee’s expense account or in any Company record can be a violation of the law.

Although on the surface this prohibited conduct seems straightforward, in practice anti-corruption issues are often subtle.

The “giving of value” to a person can take many different forms, such as payment of money, entertainment, gifts, travel or

lodging expenses, humanitarian aid, business for a company in which the person or a close relative has an ownership or other financial interest, or a simple gratuity. Because the Company has ongoing business with many governments and many public and private commercial entities, and regularly has legitimate business interactions with government officials and company representatives,

The Company can in some circumstances be held responsible for actions by an unrelated third party, such as a contractor, acting on behalf of the Company.

it may be difficult in many cases to prove that a gift is not intended to influence the actions of a person. Moreover, the Company can in some circumstances be held responsible for actions by an unrelated third party, such as a contractor, acting on behalf of the Company, even without direct knowledge of the third party’s actions.

Particular care must be taken when interacting with government officials. In some countries, most of the people we deal with may be considered government officials. For example, anyone working for a national oil company, or any company that is majority owned or controlled by a government, may be considered a government official for purposes of compliance with the anti-corruption laws.

The following information is designed to provide those employees participating in the Company’s international business activities with a general familiarity with the anti-corruption laws and standards and an overview of potentially sensitive activities. The Company expects employees to be familiar with the information in this *Guide* and the *Standards of Business Conduct* in order to be prepared to recognize potentially sensitive issues and to consult with the Law Department promptly in order to avoid all violations.



Law Department Assistance

The Law Department is available to respond to questions and concerns involving potentially sensitive areas, including antitrust, anti-corruption, and antiboycott.

Potentially Sensitive Areas

Certain activities are likely to involve the potential for anti-corruption compliance risk. These activities are summarized below. Employees engaging in any of these activities should be aware that the Company has certain mandatory review and approval requirements that must be followed. In addition, employees should be alert to warning signs of potentially improper activities and consult with the Law Department in advance if there is any question. Be aware that even interactions with government officials that seem innocent and harmless may have the potential to create serious liability for the Company and for individual employees.

Gifts, Entertainment, and Hosting of Government Officials

It is acceptable under the anti-corruption laws to have reasonable, customary interactions with government officials in the form of gifts, entertainment, and hosting of business meetings. However, any proposal to provide a gift to a government official, pay for a meal or entertainment for a government official, or pay for a government official's travel, transportation, or hotel expenses is subject to the approval and endorsement requirements in the *ExxonMobil Guidelines for Interactions with Government Officials* ("Guidelines"). All employees should be familiar with the *Guidelines* and follow them closely.

The laws of an official's country will, in many cases, contain provisions that govern the payment or reimbursement of expenses incurred by the official. Even where the local laws permit the Company to pay an official's expenses, there may be legal

requirements applicable to the handling, accounting, and reporting of such payments. Those local laws must be considered when planning Company-paid travel, gifts, or entertainment for a government official.

Local laws must be considered when planning Company-paid travel, gifts, or entertainment for a government official.

The following are some examples of interactions in the category of gifts, entertainment, and hosting that should be carefully reviewed in advance:

- ▶ The Company plans to pay for an official to attend a training program or industry conference in a country outside of his home country.
- ▶ An operating affiliate wants to provide a gift to a government official with whom the affiliate has regular dealings.
- ▶ A high-level government official requests assistance in arranging medical treatment.
- ▶ A Company manager plans to invite a government official and her spouse to a sporting event or a dinner.
- ▶ The Company is hosting an operating committee meeting outside of its home country and paying for travel and lodging for several government officials to attend. There is entertainment planned after the business meeting.
- ▶ A government official requests transportation on a Company-owned or Company-chartered aircraft.

Gifts, Entertainment, and Hosting of Commercial Parties

It is also acceptable under the anti-corruption laws to have reasonable and customary interactions with commercial parties in the form of gifts, entertainment, and hosting business meetings. All such activities by Company employees are subject to the approval and endorsement requirements in the *Gifts and Entertainment Guidelines*. All employees should be familiar with these guidelines and follow them closely.

*Potentially Sensitive Areas, continued***The following are some examples of interactions with commercial parties in the category of gifts, entertainment, and hosting that should be carefully reviewed in advance:**

- ▶ The Company plans to pay for overnight accommodations for a prospective customer.
- ▶ A business partner requests reimbursement of travel expenses for himself and his family.
- ▶ An employee plans to provide unusual or costly entertainment.
- ▶ A business partner is invited to travel on company-owned or company-chartered aircraft.

**Agents, Third-Party Service Providers, and Intermediaries**

Under some circumstances a company or a person may be liable for a payment made by a third party acting as an agent, intermediary, or otherwise on behalf of the company, such as a consultant, contractor, or joint venture participant acting on the company's behalf, in dealing with a government official, even if the company or person did not actually know the payment would be made. For example, some anti-corruption laws may impose liability on the company for a payment made by a contractor acting on the company's behalf merely based on a company employee's awareness of facts that indicate a "high probability" that the contractor will pass through all or part of a payment to a government official for an improper purpose. Failure to act when such warning signs are present may be interpreted as "willful blindness."

Warning signs or "red flags" may indicate that further investigation is warranted when selecting or working with a third party. The following are some examples:

- ▶ The transaction concerns a country with a reputation for corruption.
- ▶ A reference check reveals the third party's reputation for unethical behavior.
- ▶ The third party is suggested or recommended by a government official, particularly one with discretionary authority over the business at issue.
- ▶ The third party objects to anti-corruption representations and warranties in agreements with the Company.
- ▶ The third party has a close personal or family relationship, or a business relationship, with a government official or relative of an official.
- ▶ The third party requests unusual contract terms or payment arrangements, such as payment in cash, payment in another country's currency, or payment in a third country.
- ▶ Due diligence reveals that the third party is a shell company or has some other unusual corporate structure.
- ▶ The only qualification the third party brings to the venture is real or apparent influence over government officials.
- ▶ The third party requires that his or her identity or, if the third party is a company, the identity of the company's owners, principals, or employees, not be disclosed.
- ▶ The third party's commission or fee is excessive or includes unexplained amounts.

The most important step that can be taken to reduce the risk of improper payments by others is to choose carefully when selecting business associates, including agents, consultants, and contractors who will act as intermediaries, and to identify in advance any potential anti-corruption issues that a proposed relationship may raise. This process, commonly referred to

Potentially Sensitive Areas, continued

as “anti-corruption due diligence,” is designed to provide Management with a basis for making a decision to proceed with the transaction in the good-faith belief that the intermediary will not make any improper payments while conducting Company business. In the event Management cannot reach this good faith belief, then the transaction should not go forward.

The amount of time and effort required for anti-corruption due diligence will depend on the number and complexity of the issues raised during the due diligence investigation.

Appropriate due diligence steps may include:

- ▶ Gathering and evaluating information about the entity and its owners and directors, including background, reputation, qualifications, and financial information;
- ▶ Assessing any relationship with a government official;
- ▶ Requiring strong commitments to comply with anti-corruption laws;
- ▶ Verifying charges and fees are legitimate and market-based; and
- ▶ Following up on unusual circumstances or warning signs.

The Company has a risk-based approach to due diligence of prospective business associates. Some anti-corruption due diligence steps are mandatory and embedded in business unit procedures. Certain affiliates or business units have implemented processes

tailored to the risks in the specific country or in the specific business operations. Company lawyers provide legal advice on the risks in a proposed transaction and recommend appropriate mitigation steps. Company employees handling business arrangements with third parties in countries with a reputation for corruption are included in anti-corruption training programs designed to assist them in carrying out appropriate due diligence on prospective agents and intermediaries.

Requiring consultants, contractors, agents, and intermediaries to make strong anti-corruption compliance representations and warranties in contracts can be an effective measure to ensure that they are aware of the Company’s requirements and have affirmatively agreed to comply.

Requiring consultants, contractors, agents, and intermediaries to make strong anti-corruption compliance representations and warranties in contracts can be an effective measure to ensure that they are aware of the Company’s requirements and have affirmatively agreed to comply. Other anti-corruption tools and safeguards, such as annual compliance certifications, are available for consideration as well. The Law Department is prepared to advise on appropriate anti-corruption provisions in contracts with prospective business associates and to recommend other anti-corruption safeguards.

The following are a few examples of prospective business transactions for which risk-based due diligence would be appropriate:

- ▶ The Company plans to hire a consultant to advise the Company on business development in a country with a reputation for corruption.
- ▶ A senior government official in a country with a reputation for corruption has reminded the Company of the country’s local content requirements and has requested that a certain local contractor be considered for work.
- ▶ The Company proposes to retain a local company to handle the acquisition of visas and work permits for expatriate employees who will work on the affiliate’s project in a country with a reputation for corruption.
- ▶ The Company is setting up a camp for operations in a country, and only one security company has a license to operate in the country.

Potentially Sensitive Areas, continued

- ▶ The Company is entering into agreements with local distributors to market the Company's products in a country with a reputation for corruption.
- ▶ A contractor decides to transfer ownership of all or part of the shares of stock in its local affiliate to another company not known to the Company.
- ▶ The Company plans to retain a local sales agent who will be paid a commission.

Acquisitions and Joint Ventures

When the Company acquires an asset or enters into a joint venture, the Company may incur the risk of being held legally responsible for another party's actions, depending upon a number of factors. Before entering into an agreement to acquire assets or form a joint venture, it is very important to consult with the Law Department for advice on appropriate due diligence and anti-corruption safeguards to mitigate this risk. In some cases, prudent due diligence will be extensive, and may add significant, but unavoidable delay and expense to the project. The design of a due diligence process for a particular acquisition or joint venture is a very fact-specific process and should be done with the advice and participation of the Law Department.

Some examples of asset acquisition or joint venture proposals which would be considered potentially sensitive from an anti-corruption standpoint are as follows.

- ▶ The Company proposes to acquire an interest in a discovered undeveloped oil and gas property that was acquired by a local company five years ago without a public tender in a country with a reputation for corruption.
- ▶ The Company owns an interest in a marketing joint venture that is 50-percent owned by another company. That co-venturer informs the Company that it is selling its interest to an entity that is partly owned by the local government.
- ▶ The Company participates in a bid process for an interest in an offshore oil and gas block in a country with a reputation for corruption. The government announces that there are four bid winners, sets out their respective percentages in the block, and designates the Company as the operator.

Charitable Contributions

The Company actively supports various charitable and educational causes in the countries in which it operates as a matter of good corporate citizenship. In some cases the recipients may be individuals, as with scholarships or training grants. In other cases, contributions may be made to charitable organizations which are supported or sponsored by local government officials in many countries. It is important to exercise care in selecting reputable charitable organizations and recipients and to gain assurance the funds will be used for the purpose intended and will not improperly benefit a government official. A helpful anti-corruption screening tool is embedded into the Company's *Community Investment Guidelines*, the contributions procedures utilized by the Company for most community grants.



Potentially Sensitive Areas, continued

Due diligence steps for local charities may include:

- ▶ Gathering information about corporate status, such as not-for-profit, and any local legal requirements for such entities;
- ▶ Identifying shareholders, directors, and officers;
- ▶ Assessing any relationship with a government official;
- ▶ Requiring strong anti-corruption commitments;
- ▶ Gathering references on reputation and performance;
- ▶ Verifying that the charity has proper governance and accountability systems;
- ▶ Requiring a budget for the use of the contribution or grant; and
- ▶ Following up on unusual circumstances or warning signs.

Some examples of proposals for charitable contributions that should be reviewed with the Law Department are set out below.

- ▶ The Company is asked to contribute to a local foundation for underprivileged children, and the First Lady of the country is on the Board of Directors;
- ▶ The Company proposes to provide scholarships to colleges in the United States for qualified high school students in a country in which the Company has business operations;
- ▶ The Company is asked to sponsor a major sporting event overseen by the local government; and
- ▶ After approving a contribution to a specific charity, the Company is asked to make payment to a different entity.

The Law Department is available for advice in advance of making a charitable donation to a charity or individual.

Facilitating Payments

The U.S. Foreign Corrupt Practices Act (“FCPA”) has a narrow exception for small facilitating or “grease” payments made to secure routine governmental actions that are non-discretionary. However, these payments are not legal in most countries around the world. For example, the U.K. Bribery Act of 2010 contains no exception for facilitating payments.

The Company prohibits facilitating payments except in rare circumstances. Any proposal to make a facilitating payment must be endorsed by the Law Department in advance, and the Law Department endorsement will only be provided in circumstances in which the payment would be legal under all applicable laws. Similarly, contractors are required to comply with all applicable laws and are not authorized to make facilitating payments while carrying out work for the Company where prohibited by applicable law.

The Company prohibition on facilitating payments does not apply to payments that are made in the face of a threat to the health or safety of an employee. A demand by a government official for a payment that is accompanied by a physical threat is extortion, and a payment in this case would not be considered a facilitating payment. Nevertheless, such a payment should be reported to Management and the Law Department as soon as possible.

Both facilitating and extortion payments, regardless of amount, must be properly recorded in the Company’s books and records.

Anti-Corruption Compliance Program Overview

The Company's Anti-Corruption Compliance Program applies to our business activities all over the world.

The Company is widely known for a strong culture of corporate ethics that is led by its management, permeates the organization, and is reinforced by a rigorous system of corporate governance and a strong, prompt response to all issues.

The key elements of the Anti-Corruption Compliance Program include:

- ▶ Management Leadership and Accountability;
- ▶ Assessment of Risk;
- ▶ Prevention and Detection Procedures;
- ▶ Communication of Policies and Procedures;
- ▶ Training of Personnel; and
- ▶ Assessment of Effectiveness.

Responsibility for overseeing compliance with the law and corporate policy rests with business line management, and ultimately the Board of Directors.

Management Leadership and Accountability

- ▶ Responsibility for overseeing compliance with the law and corporate policy rests with business line management, and ultimately the Board of Directors.
- ▶ Annually, senior management communicates its commitment to anti-corruption law compliance and the compliance program expectations for the coming year to all direct reports and requests a report on the status of the program from each manager at the end of the year.
- ▶ Reports on anti-corruption compliance activities for the prior year, plans for the upcoming year, and any significant anti-corruption developments are reviewed every year with the Corporation's Management Committee and the Board of Directors.

Assessment of Risk

- ▶ The Company maintains a formal system of internal methodologies and analytic tools that provide a process for assessment and mitigation of financial and control risks, integrates uniform financial and administrative controls into the business, and facilitates the reporting of issues to Management.

Prevention and Detection Procedures

- ▶ The Company maintains a formal system of management controls that are implemented through a series of practices and procedures. This includes requirements for keeping accurate books and records, and appropriate review and approval of financial transactions.
- ▶ Strong anti-corruption commitments are expected of third parties acting on behalf of the Company and are embodied in anti-corruption, as well as, other provisions in the Company's standard contracts.
- ▶ The *ExxonMobil Guidelines for Interactions with Government Officials* contain mandatory requirements for obtaining endorsements and approvals. The Company maintains guidelines for the review and approval of gifts, entertaining, hosting, or engaging in similar interactions with government officials. *ExxonMobil's Gifts and Entertainment Policy* and associated guidelines provide guidance for directors, officers, and employees who, in their corporate capacities, provide gifts and entertainment to unaffiliated non-government organizations and individuals or who receive gifts and entertainment from those parties.

Anti-Corruption Compliance Program Overview, continued

- ▶ The Company's strategic procurement processes include risk-based screening for prospective business associates that will provide services to the Company.
- ▶ The Company will formally inform third parties they are expected to comply with all applicable laws and regulations when conducting business in the name or otherwise on behalf of the Company.
- ▶ The Company screens proposed business associates to determine if the individual or the entity is named on any U.S. government list of parties that are subject to a sanction or restriction by the U.S. government.
- ▶ Procedures are in place for assessing and making community investments and charitable grants, including tools and checklists for conducting due diligence on grant recipients and evaluating potential risk associated with charitable contributions.
- ▶ Compliance with Company policies, procedures, and guidelines is regularly evaluated in the course of internal audits and periodic self-assessments.
- ▶ The policies, guidelines, and procedures will be enforced by appropriate employee disciplinary mechanisms. Violations are grounds for disciplinary action, up to and, including termination of employment.
- ▶ Annually, employees will be asked to certify that they have read and are familiar and in compliance with the *Standards of Business Conduct*.
- ▶ Each employee is expected to report any suspected violation or issue of concern and has access to several alternative channels of communication in addition to their supervisor.
- ▶ The Company's *Open Door Procedures* set out in the *Standards of Business Conduct* booklet encourages employees to ask questions, voice concerns, and make appropriate suggestions regarding the business practices of the Company. A hotline for reporting issues is available to all employees in the *Standards of Business Conduct* which is posted on the Company intranet.

Communication of Policies and Procedures

- ▶ ExxonMobil's *Standards of Business Conduct* and various guidelines are distributed widely to employees and made available electronically.
- ▶ Annually, employees are asked to provide a certification with respect to the *Standards of Business Conduct*, including the Anti-Corruption Policy.
- ▶ Anti-corruption policies, procedures, and guidelines are routinely discussed with employees who attend anti-corruption training sessions.

Training of Personnel

- ▶ All employees are regularly trained.
- ▶ New employees receive training following their new assignment.

Assessment of Effectiveness

- ▶ Compliance with policies, procedures, and guidelines is regularly evaluated in the course of internal and independent audits, as well as periodic self-assessments.
- ▶ Risk assessment processes also assess the effectiveness of the Anti-Corruption Compliance Program.
- ▶ The Company may also assess the effectiveness of the Compliance Program through on-going interactions between Company personnel and Company lawyers, such as during anti-corruption training, regular day-to-day counseling, and special assessments as needed.

Open Door Procedures

The Company has an open door communications procedure set out in the *Standards of Business Conduct* that encourages employees to ask questions, voice concerns, and make appropriate suggestions regarding the business practices of the Corporation. A hotline for reporting issues is available and the number is published in the *Standards of Business Conduct* booklet made available to all employees and posted on the Company Sharepoint site. This number is 1-800-963-9966. Alternatively, a letter may be sent to the Global Security Manager, Exxon Mobil Corporation, P.O. Box 142106, Irving, Texas 75039.

Employees are encouraged to report violations through various channels without fear of retaliation. Employees are advised regularly that they should discuss any compliance concerns with their supervisor, and that if a matter is not being properly addressed at the supervisor level, they should request further reviews. Reviews should continue to the level of management appropriate to resolve the issue.

Appendix

Relevant Laws and International Conventions

The principle that it is illegal to bribe foreign officials was first established in the U.S. Foreign Corrupt Practices Act of 1977 (“FCPA”). The FCPA was the only transnational anti-corruption statute in the world for many years, but that is no longer the case. Since 1996, more than 150 countries have signed one or more of a series of multilateral conventions under the auspices of organizations such as the Organization for Economic Cooperation and Development (OECD), the Organization of American States (OAS), the Council of Europe (COE), the United Nations, and the African Union.

Those conventions vary in their terms, but some require signatory countries to criminalize a wide range of offenses, including bribery, diversion of property by public officials, trading in influence, illicit enrichment, money laundering and concealment of property. Some also seek to establish accounting standards for private companies, to provide for recovery of stolen assets, and to eliminate the tax deductibility of bribes. A number establish and require mutual legal assistance, including extradition, among signatory countries in the investigation and prosecution of corruption offenses, which have led to numerous case referrals and have greatly facilitated the prosecution of corruption cases in many jurisdictions. Implementation and adherence to the conventions by countries are encouraged through monitoring by inter-governmental task forces established for this purpose.

As a result, in addition to pre-existing domestic bribery laws, dozens of countries throughout the world now have laws criminalizing transnational bribery. Those transnational standards are equalizing the terms of competition among competitors from countries with historically different legal standards and business traditions. A significant example of these newer laws is the U.K. Bribery Act of 2010, summarized below.

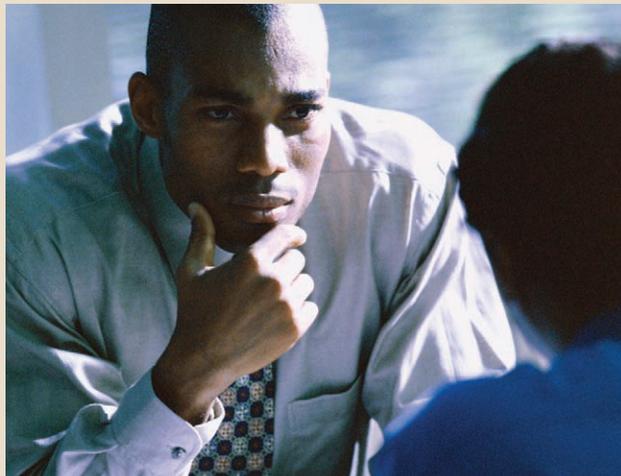
The Company expects its employees to be familiar with and to comply with the anti-corruption laws that apply to the business of the Company wherever we operate. Employees doing business in unfamiliar jurisdictions should consult the Law Department to confirm all applicable law has been considered.

Appendix, continued

The U.S. Foreign Corrupt Practices Act Overview

Anti-Bribery Prohibitions

The FCPA is a U.S. criminal statute that prohibits improper payments to, or other improper transactions with, non-U.S. officials to influence the performance of their official duties. In general, the anti-bribery provisions of the FCPA prohibit giving, paying, promising, offering, or authorizing the payment of anything of value, directly or indirectly through a third party, to any “foreign official” – a term that is very broadly defined – to obtain or keep business or to secure some other improper advantage.



Accounting and Record-Keeping Requirements

In addition to prohibiting bribery, the FCPA requires U.S. companies and their majority-owned affiliates to maintain adequate internal controls and to keep accurate and complete records of the transactions they undertake. The FCPA also requires those companies to make good-faith efforts to cause the ventures in which they own minority interests to keep such records and maintain proper internal controls.

Jurisdiction

The FCPA applies to U.S. persons or business entities anywhere in the world, to “issuers” of securities regulated by the U.S. Securities and Exchange Commission, and to any person, whether a U.S. person or not, who takes an action in the U.S. in furtherance of a prohibited payment. U.S. nationals and residents remain subject to the FCPA regardless of where they are located.

Penalties

The FCPA has both criminal and civil penalties, and is aggressively enforced by the U.S. Department of Justice and the Securities and Exchange Commission.

Criminal penalties for willful violations of the books and records provisions by an individual include fines up to \$5 million per violation or imprisonment up to 20 years, or both. Companies may be fined up to \$25 million per violation.

For a violation of the anti-bribery provisions, an individual may be fined up to \$250,000 or imprisoned for up to 5 years, or both. Companies may be fined up to \$2 million per violation. Under alternative sentencing provisions, those penalties can be increased significantly.

A company can suffer serious consequences even if it is not convicted – mere indictment under the FCPA may trigger significant sanctions, such as debarment from government contracts. Also, FCPA prosecutions often include charges of other criminal violations, such as mail and wire fraud, money laundering, and conspiracy, and may lead to civil claims against the company. FCPA violations, moreover, can trigger investigations by non-U.S. governments, with the risk of penalties under local laws and loss of goodwill.

Appendix, continued

Foreign Officials

The term “foreign official” is broadly defined in the FCPA. It means any officer or employee of a non-U.S. government or of any department, agency, or instrumentality thereof, or of a designated public international organization, or any person acting in an official capacity for or on behalf of any such government or department, agency, or instrumentality, or for or on behalf of any such public international organization. Public international organizations, for purposes of the FCPA, are designated from time to time by Executive Order of the President of the United States. The current list includes the United Nations, the World Bank, the International Monetary Fund, the International Red Cross, the World Trade Organization, and many other organizations.

Foreign officials include employees and representatives of non-U.S. government departments or agencies, whether in the executive, legislative, or judicial branch of a government, and whether at the national, state, or local level. Foreign officials also include officers and employees of companies under non-U.S. government ownership or control, such as national oil companies.

The basic FCPA prohibitions also apply to any non-U.S. political party, party official, or candidate for political office.

Safe Harbor

The FCPA expressly allows a company to pay the reasonable and legitimate expenses of a non-U.S. official, such as transportation, lodging and meals, so long as the purpose of the trip is for:

- a) the promotion, demonstration, or explanation of products or services; or
- b) the execution or performance of a contract with the host government.

The *ExxonMobil Guidelines for Interactions with Government Officials* contain mandatory internal requirements for approvals and endorsements before any plan to host a government official is finalized.

Facilitating Payments

The FCPA contains a narrow exception for facilitating payments made to secure routine governmental actions. Such facilitating payments are not legal under the laws of the majority of countries, and the Company prohibits such payments except in extremely rare circumstances with Law Department endorsement in advance.

The United Kingdom Bribery Act, 2010 (U.K. Bribery Act) Overview

The U.K. Bribery Act became effective July 1, 2011, and repeals and replaces prior U.K. bribery laws.

Anti-Bribery Prohibitions

The U.K. Bribery Act has four discreet bribery-related crimes. The first is bribing another person by giving, offering, or promising a financial or other advantage linked to improper performance by the recipient of a public or business function. The second

Appendix, continued

offense is the crime of requesting, agreeing to receive, or accepting such advantage in exchange for improper performance of a public or business function. These first two offenses apply to both government officials and commercial parties. The third offense is that of bribing a foreign public official. Unlike the FCPA, the offense of bribing a public official does not require “corrupt intent” but rather only the intent to influence the official for the purpose of obtaining or retaining business. Also unlike the FCPA, there is no affirmative defense/safe harbor for certain types of interactions with government officials. However, the U.K. prosecutorial guidance recognizes that customary, reasonable, and proportionate business hosting and entertainment is legitimate. As with the FCPA, good judgment is required and the *Guidelines for Interactions with Government Officials* and *Gifts and Entertainment Guidelines* should be followed. The fourth offense is the failure of a commercial organization to prevent bribery by its employees or other “associated persons” deemed to be acting on its behalf. The scope of who is considered an “associated person” of an organization is not defined in the U.K. Bribery Act, and no intent by the commercial organization is required.

Jurisdiction

The intent of the U.K. Bribery act is to have broad jurisdiction, including extraterritorial jurisdiction. The U.K. Bribery Act applies to U.K. citizens, nationals, subjects and residents; citizens of British overseas territories; U.K. entities and Scottish partnerships; non-U.K. persons or entities who commit bribery in the U.K.; and non-U.K. companies who carry on business in the U.K.

Penalties

The U.K. Bribery Act has both criminal and civil penalties against corporations and individual employees.

The maximum penalty for an individual convicted of bribery under the U.K. Bribery Act is 10 years imprisonment, with an unlimited fine. A senior officer of a company who is a British citizen or resident can also be held liable for the actions of a company if it can be shown that the entity committed bribery with the officer’s consent or connivance. Senior officer is defined broadly as a director, manager, secretary or other similar officer.

A corporation convicted of bribery under the U.K. Bribery Act can be subject to an unlimited fine. Additionally, the company may be debarred from competing for public contracts.

Foreign Officials

“Foreign Official” is broadly defined under the U.K. Bribery Act, similar in effect to the FCPA, except it does not include candidates for political office.

Facilitating Payments

The U.K. Bribery Act contains no exception for facilitating payments, and such payments are prohibited by the U.K. Bribery Act.

Conclusion

The Company encourages every employee to bring forward any question or concern arising out of the operations of the Company or its affiliates that might bear on a potential violation of the anti-corruption laws to appropriate Management of the Company. Additionally, the hotline for reporting issues is 1-800-963-9966, and a letter may be sent to the Global Security Manager, Exxon Mobil Corporation, P.O. Box 142106, Irving, Texas 75039.

The Company values its reputation for ethical behavior and will not compromise in its dedication to upholding the high standards described in this booklet. If any employee has a question about this or about the material included here, please raise it with your Law Department contact.

Exxon Mobil Corporation

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The ExxonMobil logo, featuring the word "Exxon" in a bold, sans-serif font with a stylized "X" and "Mobil" in a similar font to its right.

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Corporate Separateness Notice: Nothing in this *Guide* is intended to override the corporate separateness of individual corporate entities. The terms "Corporation," "company," "affiliate," "ExxonMobil," "our," "we," and "its" as used in this *Guide* may refer to Exxon Mobil Corporation, to one of its divisions, to the companies affiliated with Exxon Mobil Corporation, or to any one or more of the foregoing. The shorter terms are used merely for convenience and simplicity.