

Reporting and Whistleblower Policy

California Center for Sustainable Energy ("CCSE") requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Accordingly, as a director, officer or employee of CCSE, you must practice honesty and integrity in fulfilling your CCSE responsibilities and must comply with this Reporting and Whistleblower Policy ("Policy") in addition to all applicable laws and regulations.

1. **Reporting Responsibility:** It is the responsibility of all directors, officers and employees to report suspected ethics violations, suspected violations of the law and suspected violations of CCSE policies.
2. **No Retaliation:** No director, officer or employee who in good faith reports an ethics or legal violation shall suffer harassment, retaliation or any adverse employment consequences. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Policy is intended to encourage and enable employees and others to raise serious concerns within CCSE and to allow CCSE to address those concerns.
3. **Reporting Violations:** CCSE has an open door policy and encourages employees to share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Director of Human Resources or anyone in management whom you are comfortable in approaching. Supervisors and managers are required to report suspected ethics, legal or policy violations to CCSE's Director of Human Resources, who also serves as the CCSE Compliance Officer and who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following CCSE's open door policy, individuals should contact CCSE's Compliance Officer directly.
4. **Compliance Officer:** For the purposes of this Policy, the Director of Human Resources shall serve as CCSE's Compliance Officer, who is responsible for investigating and resolving all reported complaints and allegations concerning violations and, at his/her discretion, shall advise the Executive Director and/or the Board of Directors.
5. **Accounting And Auditing Matters:** The Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Board of Directors of any such complaint and work with the Board of Directors until the matter is resolved.
6. **Acting In Good Faith:** Anyone submitting a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation.

7. **Confidentiality:** Violations or suspected violations may be submitted on a confidential basis or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

8. **Handling Of Reported Violations:** All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Audit Committee Compliance Officer:

Abigail Miranda Reyes, Director of Human Resources
8690 Balboa Avenue
San Diego, CA 92123

This Policy was approved by the CCSE Board of Directors on 12-10-2008.