

WHISTLEBLOWER POLICY AND PROCEDURES

1. Purpose.

- The purpose of this policy is to encourage all Associates of West Marine, Inc. (the "Company") to disclose any wrongdoing that may adversely impact our Company, our Customers, Stockholders, Associates, and/ or the public at large. This policy also details an investigative process of reported acts of wrongdoing and/or retaliation received from our Associates or from other interested third parties.
- The Company's internal control over financial reporting and disclosure procedures are intended to prevent, deter and remedy any violation of the applicable laws and regulations that relate to financial reporting and disclosure, accounting and auditing controls and procedures, securities compliance and other matters pertaining to fraud against Stockholders. Even the best systems of controls and procedures, however, cannot provide absolute safeguards against such violations.
- The Company has a responsibility to investigate and report to our Board of Directors ("Board"), any appropriate standing committee of the Board, and/or any appropriate governmental authorities, as required, any violations of applicable legal and regulatory requirements relating to corporate reporting and disclosure, accounting and auditing controls and procedures, securities compliance and other matters pertaining to fraud against Stockholders, and the actions taken by the Company to remedy such violations.
- This policy governs the process through which we, as Associates, and others acting on behalf of the Company, either directly or anonymously, can notify Company representatives, outside agencies (such as the Securities and Exchange Commission ["SEC"]) and/or our Board's Audit and Finance Committee) of potential violations or concerns.
- This policy complies with the Sarbanes-Oxley Act of 2002 - Section 301.4 concerning procedures for the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters and the confidential, anonymous submission by our Associates of concerns regarding questionable accounting or auditing matters directly to the Audit and Finance Committee. This policy also complies with the Dodd-Frank Act Section 922 pursuant to which the SEC has established a whistleblower program that pays awards, subject to certain limitations and conditions, to whistleblowers who voluntarily provide the SEC with original information about a violation of the securities laws that leads to a successful enforcement of an action brought by the SEC that results in monetary penalties exceeding \$1,000,000. In addition, this policy establishes a mechanism for reporting acts of wrongdoing and keeping records of any complaints from our Associates and others regarding such violations or concerns. Finally, this policy also addresses our commitment to integrity and ethical behavior by helping to foster and maintain an environment where our Associates can act appropriately, without fear of retaliation.
- This policy is consistent with our *Code of Ethics-Living Our Values, Governance Principles, Associate Handbook* and other applicable Company policies. If you feel unsure about the best and ethical course of action in a particular situation, please discuss it with your supervisors, managers or other appropriate personnel, such as the General Counsel or the Manager of Internal Audit.

2. Definitions: We've provided the following definitions to help you better understand this policy:

- Good Faith. Good faith is evident when the report is made without malice or consideration of personal benefit and you, as the reporting individual, have a reasonable basis to believe that the report is true; provided, however, a report does not have to be proven to be true to be made in good faith. Good faith is lacking when the report is known to be malicious or false, fictitious, fraudulent or without a reasonable belief in the truth and accuracy of the reported information.
- Wrongdoing. Examples of wrongdoing under this policy include, without limitation:
 - Financial and accounting fraud, deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company, and/or fraud or deliberate error in the recording and maintaining of financial records of the Company;
 - Other fraud, including, without limitation, fraud that involves management or other Associates that have a significant role in the internal control over financial reporting;
 - Deficiencies in or noncompliance with the Company's internal accounting controls;
 - Misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company;
 - Deviation from full and fair reporting of the Company's financial condition; or

- Securities fraud and/or violations of any rule or regulation of the SEC or any provision of federal law relating to fraud against shareholders.

- Adverse Employment Action. Examples of adverse employment action include, without limitation, demotion, suspension, termination, transfer to a lesser position, denial of promotions, denial of benefits, threats, harassment, or denial of compensation because of an Associate's report of wrongdoing; or, any manner of discrimination against an Associate in the terms and conditions of employment because of any other lawful act done by the Associate pursuant to this policy or any applicable law.

3. Procedures:

- General Guidance. We assume that our Associates (or other reporting individuals) will act in good faith and will not make false accusations when reporting wrongdoing. An Associate who knowingly or recklessly makes statements or disclosures that are not in good faith will not be protected by this policy and may be subject to discipline, which may include termination. Additionally, Associates who report acts of wrongdoing pursuant to this policy will continue to be held to the Company's general job performance standards and adherence to the Company's policies and procedures.

- Content of Complaints. To assist us in responding to or investigating a complaint, the complaint should be factual rather than speculative or conclusory, and contain as much specific information as possible to allow for proper assessment of the nature, extent and urgency of the matter that is the subject of the complaint. You should know that it is less likely that we will be able to conduct an investigation based on a complaint that contains unspecified wrongdoing or broad allegations without verifiable evidentiary support. Without limiting the foregoing, the complaint should, to the extent possible, contain the following information: (i) the alleged event, matter or issue that is the subject of the complaint; (ii) the name of each person involved; (iii) if the complaint involves a specific event or events, the approximate date and location of each event; and (iv) any additional information, documentation or other evidence available to support the complaint. Unless otherwise prohibited by applicable law, we may, in our reasonable discretion, determine not to commence an investigation if a complaint contains only unspecified or broad allegations of wrongdoing without appropriate informational support. Note: When reporting an alleged violation by telephone, it is not required to leave your name. In the event the act of wrongdoing concerns the Manager of Internal Audit and/or the General Counsel, the report of wrongdoing should be filed directly with the Audit and Finance Committee. If a complaint involves securities law violations, you may report the alleged wrongdoing to the General Counsel, the Audit and Finance Committee, or directly to the SEC.

- Treatment of Complaints

- Generally: Depending on the nature of the complaint, you may report complaints directly to your supervisor or other appropriate Company personnel, including the General Counsel or the Manager of Internal Audit, or you may report complaints confidentially and anonymously by contacting the Network Hotline at (800) 241-5689, which is a toll-free hotline operated by an independent third party that the Company has hired to receive anonymous complaints from Company Associates and to coordinate the delivery of such complaints to certain members of the legal, internal audit, the Human Resources and/or the Asset Protection departments, or to the Audit and Finance Committee directly. These Associates may, in turn, forward such complaint(s) to appropriate Company personnel and/or to the Audit and Finance Committee and/or directly to the SEC or other enforcement agency for investigation and resolution, depending on the nature of the wrongdoing alleged in the complaint. The Company does not use a caller-id service for this Network Hotline number and Associates who report do not have to) provide their names. All persons receiving the complaint will maintain the confidentiality and anonymity of the complainants to the fullest extent reasonably practicable within the legitimate needs of law and any ensuing evaluation or investigation (see the confidentiality section). If an Associate or other party making a report reasonably believes that the Company or any of its Associates or others, acting on behalf of the Company, have violated any securities laws or regulations, that person should immediately report any such potential violation to the Company's General Counsel and/or the Manager of Internal Audit, through the NETWORK HOTLINE. Alternatively, you do not have to first report any alleged securities law violation internally. You may report such allegation directly to the SEC.

- Responsibilities of the Audit and Finance Committee with Respect to Specified Complaints.

- Our Audit and Finance Committee will receive, retain, investigate and act on complaints and concerns of Associates and other interested parties regarding allegations of wrongdoing in connection with questionable accounting, internal accounting controls and auditing matters, including those regarding the circumvention or attempted circumvention of internal accounting controls or that would otherwise constitute a violation of the Company's accounting policies, and any violations of any rule or regulation of the SEC or any provision of federal law relating to fraud against shareholders. At the discretion of the Audit and Finance Committee, responsibilities of the Audit and Finance Committee created by these procedures may be delegated to any member of the Audit and Finance Committee or to a subcommittee of the Audit and Finance Committee.

- Complaints relating to accounting irregularity or securities fraud reported through the Network Hotline or directly to

the General Counsel or Manager of Internal Audit will be reviewed under Audit and Finance Committee direction and oversight by the General Counsel, Manager of Internal Audit, and/or such other persons as the Audit and Finance Committee determines to be appropriate, including, without limitation, outside legal counsel and/or other advisors. Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit and Finance Committee. **The Company will not take any adverse employment action against an Associate in the terms and conditions of employment based upon any lawful actions of such Associate with respect to good faith reporting of complaints regarding any such accounting irregularity, securities fraud or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002 or other applicable law.**

- Upon making a determination to recommend a formal investigation, the General Counsel or Manager of Internal Audit will promptly notify the Audit and Finance Committee or its member designee. The Audit and Finance Committee or its member designee will then determine, in its reasonable judgment, whether a reasonable basis exists for commencing a formal investigation into the complaint. If the Audit and Finance Committee or its member designee makes such a determination, then the General Counsel and/or Manager of Internal Audit will proceed with a formal investigation. The General Counsel and/or Manager of Internal Audit will oversee all investigations under the authority of the Audit and Finance Committee. The Audit and Finance Committee will ensure coordination of each investigation and has overall responsibility for implementation of this policy.

- The Audit and Finance Committee also has the authority to retain outside legal or accounting expertise in any investigation as it deems necessary to conduct the investigation in accordance with its charter and this policy.

- At each Audit and Finance Committee quarterly meeting, the General Counsel and/or Manager of Internal Audit will provide to the Audit and Finance Committee a summary report stating the nature of each complaint alleging an accounting irregularity, securities fraud or other wrongdoing covered by this policy which was submitted during the quarter immediately preceding the meeting of the Audit and Finance Committee, whether or not the complaint resulted in the commencement of a formal investigation, and the status of each investigation.

- The Audit and Finance Committee, with the input of the General Counsel and/or Manager of Internal Audit, other Company management and/or outside consultants, if requested, will determine the validity of a complaint and any corrective action, as appropriate. If a complaint is reported directly to the Audit and Finance Committee, it is the responsibility of the Audit and Finance Committee to report to Company management any noncompliance with such legal and regulatory requirements and to assure that management takes corrective action including, where appropriate, reporting any violation to the relevant federal, state or regulatory authorities.

4. **Confidentiality.** The Company will make good faith efforts to protect the confidentiality of Associates or other individuals making reports; provided, however, the Company or its Associates and agents may reveal the reporting individual's identity and confidential information to the extent necessary to permit a thorough and effective investigation, or required by law or court proceedings. You should be aware that in general it is more difficult to conduct an effective investigation in response to an anonymous complaint due to the difficulty of interviewing anonymous complainants and evaluating the credibility of their complaints. In addition, if you make a complaint we cannot guarantee that your identity will not become known for reasons outside of the control of the Company. The identity of other persons subject to or participating in any inquiry or investigation relating to a complaint will be maintained in confidence subject to the same limitations. In addition, except as stated above, the Company will not tolerate any effort made by any other person or group to ascertain the identity of any person who makes a good faith report of a wrongdoing anonymously.

5. **Corrective Action.** Directors, Officers and Associates that are found to have engaged in conduct constituting a wrongdoing covered by this policy will face appropriate, case specific disciplinary action, which may include demotion or discharge.

6. **Whistleblower Protection (i.e., Against Retaliation).** Associates are entitled to protection from retaliation for having, in good faith, made a complaint, disclosed information relating to a complaint or otherwise participated in an investigation relating to a good faith complaint of a wrongdoing. In this regard, please note that neither the Company nor any Associate may retaliate, discriminate or engage in any other adverse employment action against you if you lawfully provide information regarding any conduct which you reasonably believe constitutes a wrongdoing (including, without limitation, violation of securities law or regulation) to a federal regulatory or law enforcement agency, such as the SEC, to any member or committee of Congress, or to any person who has supervisory authority over you or the authority to investigate misconduct relating to potential securities violations by the Company or its Associates. The Company will not engage in or tolerate any adverse employment action against you based upon any lawful actions you take with respect to good faith reporting of complaints of wrongdoing, participation in a related investigation or otherwise as specified in applicable law. Note, however, that your right to protection from retaliation does not extend immunity for any complicity in the matters that are the subject of the complaint or an ensuing investigation.

These procedures are in no way intended to limit your rights to report alleged violations relating to securities law, accounting or auditing matters to proper governmental and regulatory authorities, including the SEC. This policy also is not intended to preclude or dissuade Associates from engaging in legally protected activities/activities protected by state

or federal law, including the National Labor Relations Act, such as discussing wages, benefits or terms and conditions of employment, raising complaints about working conditions for their and their fellow Associates' mutual aid or protection or other legally required activities. If you have a good faith belief that you have been subject to retaliation because you filed a complaint under this policy or engaged in any lawful act that is protected or allowed under applicable whistleblower laws, you may report the retaliation using the processes outlined in this policy for filing a complaint or you may undertake the processes available to you under appropriate state or federal law for reporting retaliation or seeking available remedies.

7. Retention of Complaints and Records. The Company will maintain records of complaint reports consistent with the Company's document retention policy in effect from time to time and in compliance with applicable law. It is illegal and against the Company's policy to destroy any records that may be subject to or related to an investigation by the Company or any federal, state or regulatory body.

8. Compliance With This Policy. All Associates must follow the procedures outlined in this policy and cooperate with any investigation initiated pursuant to it. Adhering to this policy is a condition of employment. The Company must have the opportunity to investigate and remedy any alleged violations or Associate concerns, and we all must ensure that the Company has an opportunity to undertake such an investigation. This policy does not constitute a contractual commitment of the Company. This policy does not change any Associate's at-will employment status. Specifically, employment is for an indefinite period of time and is terminable at any time with or without cause, except as otherwise prohibited by this policy or applicable law.