

CROCS, INC.

Whistle Blowing Policy Adopted on June 30, 2005

SCOPE:

This Whistle Blowing Policy and Procedure (this “Policy”) applies to all employees of Crocs, Inc. (“Crocs” or the “Company”) worldwide, including part time, temporary and contract employees and to all of our directors and representatives, including, but not limited to, the Company’s consultants, agents and advisors, wherever they are located and whether they work for the Company on a full or part-time basis. This Policy refers to all persons covered by this Policy as “employees.”

PURPOSE:

Crocs, Inc. (“Crocs” or the “Company”) is committed to the highest possible standards of ethical, moral and legal business conduct as more specifically detailed in the Company’s Business Code of Conduct and Ethics. In line with this commitment and the Company’s commitment to open communication and in furtherance of the Company’s Business Code of Conduct and Ethics, this Policy aims to provide an avenue for employees to raise concerns and reassurance that they will be protected from reprisals or victimization for whistleblowing in good faith.

POLICY:

This Policy is intended to cover serious concerns that could have a serious impact on Crocs, such as actions that:

- May lead to incorrect financial reporting;
- Are unlawful;
- Are not in line with company policy, including the Business Code of Conduct and Ethics; or
- Otherwise amount to improper conduct.

SAFEGUARDS:

Harassment or Victimization

Harassment or victimization of the complainant will not be tolerated.

Confidentiality

Every effort will be made to protect the complainant’s identity.

Anonymous Allegations

This Policy allows employees to remain anonymous at their option. Concerns expressed anonymously will be investigated, but consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources.

Malicious Allegations

Malicious allegations may result in disciplinary action.

PROCEDURE:

Reporting

This procedure is intended to be used for serious and sensitive issues where an employee does not feel comfortable reporting a complaint to a supervisor, officer or director of the Company in accordance with the Company's Business Code of Conduct and Ethics.

Serious concerns relating to financial reporting, unethical or illegal conduct, should be reported in one of the following ways:

- Through the Toll Free Hotline: 800-398-1496 (English) or 800-216-1288 (Spanish)
- International calls (outside of the US, Canada and Mexico: 215-821-8211
- E-mail: reports@lighthouse-services.com
- Fax alternative for written documents: 215-689-3885
- Web: lighthouse-services.com (click on Report Incident link). Username: *CROCS* and Password: *complaint* (Please note, Username and Password are case sensitive)
- Mailing address alternative for written documents:

Lighthouse Services, Inc.
1128 Wheatsheaf Road
Abington, PA 19001
U.S.A.

Callers to the Hotline will have the ability to remain anonymous if they choose. Employment-related concerns should continue to be reported through your normal channels such as your supervisor, local HR representative, or to the Chief Financial Officer, Caryn Ellison (303) 468-4286. Employees may also report any violations in any other matter set forth in the Company's Business Code of Conduct and Ethics

Timing

The promptness of a concern expressed under this Policy will determine the quality of the associated procedural review. As such, prompt reporting is highly encouraged.

Evidence

Although the employee is not expected to prove the truth of an allegation, the employee needs to demonstrate to the person contacted that there are sufficient grounds for concern.

HOW THE COMPLAINT WILL BE HANDLED:

The action taken will depend on the nature of the concern. The Chief Financial Officer will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a summary report for the Audit Committee of the Board of Directors as each complaint is received and the actions taken in the investigation and resolution of each complaint. Further action will be at the discretion of the Audit Committee and Board of Directors.

Initial Inquiries

Initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved without the need for investigation.

Report to Complainant

Whether reported to Crocs personnel or through the hotline, if the identity of complainant is known, each complainant will be given the opportunity to receive follow-up on their concern as follows:

- Acknowledging that the concern was received;
- Indicating how the matter will be dealt with;
- Giving an estimate of the time that it will take for a final response;
- Telling them whether initial inquiries have been made; and
- Telling them whether further investigations will follow, and if not, why not.

Further Information

The amount of contact between the complainant and the body investigating the concern will depend on the nature of the issue, the clarity of information provided, and whether the complainant remains accessible for follow-up. Further information may be sought from the complainant.

Information

Subject to legal constraints, the complainant will receive information about the outcome of any investigations.

This Policy shall be subject at all times to the Company's Business Code of Conduct and Ethics.

Crocs reserves the right to modify or amend this Policy at any time as it may deem necessary.