

**Procedures for the Receipt, Retention and Treatment
of Complaints and Concerns Regarding
Accounting, Internal Accounting Controls or Auditing Matters**

(Amended and restated as of October 22, 2015)

The following procedures have been established by the Audit Committee of Big 5 Sporting Goods Corporation (the "Company") for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters and concerns submitted regarding questionable accounting or auditing matters.

1. The Company has provided a toll-free number, (800) 589-9336, and an email address, ethics@big5corp.com, to report complaints and concerns regarding accounting, internal accounting controls or auditing matters to the Company's outside legal counsel. The toll-free number and email address have been posted on the Company's website. The procedures for submitting such reports by the employees of the Company and its subsidiaries have been disclosed to all such employees and also posted on the Company's website and intranet. Reports may be submitted anonymously by omitting any personal identifying information.

2. Reports submitted through the toll-free number or by email shall be reviewed promptly by the Company's outside legal counsel. In addition, any complaints or concerns received by management regarding accounting, internal accounting controls or auditing matters shall be submitted promptly to the Company's outside legal counsel for review.

3. Outside legal counsel shall provide periodic reports to the Audit Committee regarding all such submissions and may, at its discretion, bring any submission immediately to the attention of the Chair of the Audit Committee.

4. The Audit Committee shall determine the appropriate response to the submissions and may delegate such tasks to members of management, outside legal counsel or other advisors, who shall report to the Audit Committee and to outside legal counsel as to the status of such response. The Audit Committee may hire advisors as it deems appropriate to investigate and respond to such submissions.

5. A written record of the Audit Committee's response to the submissions and resulting actions taken shall be maintained. If the complaint or concern has not been submitted anonymously, receipt of the submission will be acknowledged and the response to such submission will be reported to the complainant. If such person believes that an appropriate response has not been made, he or she may take the matter directly to the Chair of the Audit Committee.

6. Retaliation against any employee of the Company or its subsidiaries who submits a complaint or concern in good faith is prohibited.