

## **UNIFIRST CORPORATION**

### **Audit Committee Complaint Procedure**

This policy outlines the procedures that the Audit Committee of UniFirst Corporation (the “Company”) shall employ with respect to complaints regarding improprieties in the Company’s accounting, internal accounting controls or auditing practices (“Complaints”).

#### **Procedures for Receiving Complaints**

All Company employees will be instructed through postings and the Company’s Statement of Corporate Policy and Code of Business Conduct and Ethics that any and all Complaints may be made anonymously and should be submitted in writing to the Chairman of the Audit Committee. The letter or memorandum should detail the employee’s Complaint and the practices that are alleged to constitute an improper accounting, internal auditing control or auditing matter, providing as much detail as possible. The written Complaint should be mailed to the Audit Committee Chairman (who is currently Mr. Phillip L. Cohen) at the following address: c/o UniFirst Corporation 68 Jonspin Road, Wilmington, MA 01778.

It is also expected and anticipated that to the extent that accounting, internal controls and auditing practices issues come to the attention of the Company’s Disclosure Committee, it will submit them directly to the Audit Committee.

#### **Procedures for Treating Complaints**

The Chairman of the Audit Committee or his/her designee (who shall be a member of the Audit Committee) will make a preliminary evaluation of each Complaint received by the Audit Committee within ten (10) business days of receipt. The Chairman of the Audit Committee or his/her designee will make the determination of whether the Complaint requires immediate investigation, whether it can be discussed at the next regularly-scheduled meeting of the Audit Committee, or whether it does not involve the Company’s accounting, internal accounting controls or auditing practices and should be reviewed by a party other than the Audit Committee in accordance with the Company’s Statement of Corporate Policy and Code of Business Conduct and Ethics.

In any event, each Complaint involving the Company’s accounting, internal accounting controls or auditing practices will be discussed at a meeting of the Audit Committee’s full membership (which may be via telephone) at which point the Audit Committee may elect to investigate the Complaint in one of the following ways or in another agreed upon manner:

- (1) the Audit Committee may choose to investigate the Complaint on its own or with the assistance of the Company’s outside counsel;
- (2) the Audit Committee may select a responsible designee within the Company to investigate the Complaint, provided that the identity of the complaining employee (or information that could reasonably result in the determination of the

complaining employee) is not disclosed to such designee. Under no circumstances will a party who has direct supervisory control or who may be responsible for the action giving rise to the Complaint be charged with its investigation; or

- (3) the Audit Committee can retain an outside party (other than the Company's independent auditor) to investigate the Complaint.

The designated investigating party will hold the imprimatur of the Audit Committee in its investigation and will be permitted unfettered reasonable access to the Company, its employees, its documents and its computer systems for purposes of conducting the investigation. At the conclusion of its investigation, which shall be completed no more than sixty (60) days after referral of the Complaint (absent good cause warranting an extension), the investigating party will be responsible for making a full report to the Audit Committee with respect to the Complaint and to make recommendations for corrective actions, if any, to be taken by the Company.

The Audit Committee will then report to the full Board of Directors at its next regularly- scheduled meeting with respect to the Complaint and any recommended corrective actions. In the event that a Complaint involves any Director of the Company (whether in their role as director, employee or officer of the Company), the Audit Committee shall make its report in an Executive Session of the Board of Directors (exclusive of any Director involved in such Complaint), which will have the full authority to determine the appropriate response. The Company may discipline not only those employees who played a role in the improper conduct but also those who should have and failed to detect the conduct. At no time, however, will there be any retaliation by the Company against any employee for making a good faith Complaint.

### **Procedures for Retaining Complaints**

The Chairman of the Audit Committee will be responsible for ensuring that all Complaints received by the Audit Committee, together with any all documents pertaining to the Audit Committee (or its designee's) investigation and treatment of the Complaint, are retained for at least twelve years.

ADOPTED: April 8, 2003