

## UNIFIRST CORPORATION Audit Committee Complaint Procedure

This policy outlines the procedures that the Audit Committee of UniFirst Corporation (together with its subsidiaries, the “Company”) shall employ with respect to complaints regarding (1) the Company’s accounting, internal accounting controls or auditing matters, including the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters, (2) potential violations of the federal securities laws, including the rules and regulations thereunder, or the U.S. Foreign Corrupt Practices Act (the “FCPA”), and (3) fraud or any other substantial wrongdoing that affects the Company or its employees (“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 (the “Code of Business Conduct and Ethics”) that any and all Complaints may be made anonymously and in a confidential manner through the Company’s designated telephone and web-based compliance hotline (“EthicsFirst Reporting Line”), which is operated on behalf of the Company by an independent third party. Instructions for submitting Complaints through the EthicsFirst Reporting Line are included in the Code of Business Conduct and Ethics. All Complaints will be sent directly to the Director of Internal Audit through the EthicsFirst Reporting Line. The Director of Internal Audit will provide a summary of all Complaints on a quarterly basis to members of the Audit Committee; provided, however, that any such Complaints that involve an executive or senior officer of the Company or which are material in nature will be brought to the Chair of the Audit Committee’s attention within two (2) business days.

Employees will also be notified that, if they are not comfortable submitting a Complaint in accordance with these procedures or, if they believe that a previously submitted Complaint was not adequately addressed, they may contact the Audit Committee Chair (who is currently Mr. Joseph M. Nowicki) directly at the following address: c/o UniFirst Corporation, 68 Jonspin Road, Wilmington, MA 01887.

It is also expected and anticipated that to the extent that issues with respect to accounting, internal accounting controls, auditing matters, fraud or any other substantial wrongdoing

that affects the Company or its employees come to the attention of the Company's management, management will submit such issues directly to the Audit Committee.

### **Procedures for Treating Complaints**

For those Complaints that are brought to the attention of the Audit Committee, either because they involve an executive or senior officer of the Company or which are material in nature, the Chair of the Audit Committee or his or her designee (who shall be a member of the Audit Committee) will make a preliminary evaluation of the merits of the Complaint and authorize such follow-up actions as are necessary to evaluate the merits of the Complaint. The Chair of the Audit Committee will bring the Complaint to the attention of the full Audit Committee, as appropriate.

### **Procedures for Retaining Complaints**

The Chair 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 confidentially for the period required by the Company's document retention policies and applicable law.

### **Protection for Whistleblowers**

At no time will there be any retaliation by the Company or at its direction against any employee for making a Complaint that the employee reasonably and in good faith believes relates to a potential issue concerning accounting, internal accounting controls or auditing matters or a potential violation of the federal securities laws, including the rules and regulations thereunder, the FCPA or anti-fraud laws.

### **Disciplinary Action**

Nothing in these procedures shall limit the Company or a committee or designee thereof in taking such disciplinary or other action under the Code of Business Conduct and Ethics or other applicable policies of the Company as may be appropriate with respect to any matter that is the subject of a Complaint.

ADOPTED: July 11, 2024

EFFECTIVE: July 11, 2024

