

## **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 the Company’s accounting, internal accounting controls, auditing matters, 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 that any and all Complaints may be made anonymously 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. All Complaints will be sent directly to the Director of Legal Affairs and the Senior Manager of Internal Audit through the EthicsFirst Reporting Line. The Senior Manager of Internal Audit will provide copies 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 Chairman 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 Chairman (who is currently Mr. Phillip L. Cohen) 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 Disclosure Committee, it 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 Chairman 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 Chairman of the Audit Committee will bring the Complaint to the attention of the full Audit Committee.

#### **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

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 person for making a reasonable Complaint, in good faith, pursuant to the procedures described herein and in the Code of Business Conduct and Ethics.

### **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: June 30, 2020