

**G&K SERVICES, INC.**  
**AUDIT COMMITTEE OF THE BOARD OF DIRECTORS**

**CHARTER**

**I. PURPOSE**

The primary function of the Audit Committee (the “Committee”) is to assist the Board of Directors (the “Board”) of G&K Services, Inc. (the “Corporation”) in fulfilling its oversight responsibilities by reviewing the integrity of financial reports and other financial information provided by the Corporation to any governmental body or the public; the Corporation’s systems of internal controls regarding finance, accounting, legal compliance, and ethics that management and the Board have established; and the Corporation’s auditing, accounting and financial reporting processes. Consistent with this function, the Audit Committee should encourage continuous improvement of, and should foster adherence to, the corporation’s policies, procedures and practices at all levels. The Committee’s primary duties and responsibilities are to:

- Serve as an independent and objective party to monitor the Corporation’s financial reporting process and internal control system.
- Review and appraise the audit efforts of the Corporation’s independent accountants and internal audit department.
- Provide an open avenue of communication among the independent accountants, financial and senior management, the internal audit department, and the Board.

The Committee has the authority to obtain services and assistance from outside legal, accounting or other advisors as deemed appropriate to perform its duties and responsibilities.

**II. COMPOSITION**

The Committee shall be comprised of three or more directors as determined by the Board, each of whom shall be independent directors (as defined by all applicable rules and regulations of the Securities and Exchange Commission (the “SEC”), Nasdaq and any other appropriate body), and free from any relationship that, in the opinion of the Board, would interfere with the exercise of his or her independent judgment as a member of the Committee. All members of the Committee should have a working familiarity with basic finance and accounting practices, including being able to read and understand financial statements, and at least one member of the Committee shall have accounting or related financial management expertise. The committee shall use its best efforts to have, as one of its members, an individual who qualifies as an “audit committee financial expert” in compliance with the criteria established by the SEC and other relevant regulations at the time the regulations require disclosure of the existence of an audit committee financial expert. The existence of such an audit committee financial expert, including his or her

name and whether or not he or she is independent, or the lack of an audit committee financial expert, shall be disclosed in the Corporation's periodic filings as required by the SEC.

The members of the Committee and Chair of the Committee shall be elected by the Board at the annual organizational meeting of the Board, and shall serve on the Committee for the following year, or until their successors shall be duly elected and qualified.

### III. MEETINGS

The Committee shall formally meet at least three times annually, or more frequently as circumstances dictate. As required, the Committee should meet with management, the director of internal audit and the independent accountants in separate executive sessions to discuss any matters that the Committee or each of these groups believe should be discussed privately.

### IV. RESPONSIBILITIES AND DUTIES

To fulfill its responsibilities and duties, the Audit Committee is expected to:

1. Provide an open avenue of communication between management, the internal audit department, the independent accountant, and the Board of Directors.
2. Review the Committee's charter at least annually and recommend to the Board any necessary or desirable amendments as conditions may dictate.
3. Maintain sole authority and responsibility for hiring and firing the independent accountants. Be directly responsible for the appointment, compensation, and oversight of the independent accountants' work (including resolution of disagreements between management and the auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or related work. The independent accountants shall report directly to the Committee.
4. Confirm and assure the independence of the internal audit function and the independent accountant, including considering whether the independent accountant's performance of permissible non-audit services and the compensation received for such services is compatible with the independent accountant's independence.
5. Review and pre-approve the performance of all audit and non-audit accounting services to be performed by the independent accountant (other than with respect to *de minimus* exceptions permitted by the Sarbanes-Oxley Act of 2002), to the extent such services are permitted under applicable rules and regulation. By action of the Committee, the authority to grant pre-approval may be delegated to one or more designated members of the Committee who are independent members of the Board, with any such pre-approval to be reported to the Committee at its next regularly scheduled meeting. Approval of non-audit services shall be disclosed to investors in the Corporation's periodic reports required by Section 13(a) of the Securities Exchange Act of 1934, as amended.

6. Consider, in consultation with the independent accountant, the audit scope and plan of the independent accountant.
7. Consider and review with the independent accountant and the director of internal audit:
  - (a) The adequacy of the Corporation's internal controls, including computerized information system controls and security.
  - (b) The Corporation's risk assessment and risk management policies, including the Corporation's major financial risk exposure and steps taken by management to monitor and mitigate such exposure.
  - (c) Any related significant findings and recommendations of the independent accountant together with management's responses thereto.
8. Review the items set forth below with management and the independent accountant at the completion of the annual examination, and recommend to the Board whether the financial statements should be included in the Annual Report on Form 10-K:
  - (a) The Corporation's financial statements and related footnotes.
  - (b) The independent accountant's audit of the financial statements and his or her report thereon.
  - (c) Any significant changes required in the independent accountant's audit plan.
  - (d) Any serious difficulties or disputes with management encountered during the course of the audit.
  - (e) Other matters related to the conduct of the audit, which are to be communicated to the Committee under generally accepted auditing standards.
9. Consider and review with management and the director of internal audit the results of internal audits completed, including:
  - (a) Significant findings during the year and management's responses thereto.
  - (b) Any difficulties encountered in the course of their audits, including any restrictions on the scope of their work or access to required information.
  - (c) Any changes required in the planned scope of their audit plan.
  - (d) The internal audit department charter.
10. As required, review with management and the independent accountant, the interim financial results that are filed with the SEC or other regulators.

11. Review the Corporation's critical accounting policies and estimates and all alternative treatments of financial information within GAAP discussed between the independent accountants and management.
12. Review the internal controls report prepared by management for insertion into the annual report and the independent account's attestation on the assertions of management that are contained in the internal controls report.
13. Ensure there is a process for the confidential, anonymous submission by the Corporation's employees of concerns regarding questionable accounting and auditing matters.
14. Ensure procedures are established for the receipt, retention and treatment of complaints received by the Corporation regarding accounting, auditing, and internal accounting controls.
15. Review and investigate any matters pertaining to the integrity of management, including conflicts of interest, or adherence to standards of business conduct as required in the ethics policies of the company.
16. Review and approve (with the concurrence of a majority of the disinterested members of the Board) any related party and affiliated party transactions.
17. Evaluate audit committee effectiveness (i.e. self-assessment), as necessary.
18. Report Committee actions to the Board with such recommendations, as the Committee may deem appropriate.
19. The Committee will perform such other functions as required by law, the Corporation's charter or bylaws, or the Board.

***G&K Services Audit Committee Board of Directors Charter***

***Most Recent Date of Revisions August 25, 2003***

***Most Recent Date of Approval August 31, 2004***