

UNIFIRST CORPORATION
STATEMENT OF CORPORATE POLICY
AND CODE OF BUSINESS CONDUCT AND ETHICS

INTRODUCTION AND GENERAL STATEMENT

It is the policy of UniFirst Corporation to comply with the law and to conduct its affairs in keeping with high moral, legal and ethical standards. We will continue to conduct our business with integrity in relation to customers, suppliers, competitors and all others with whom we deal, including other employees. All employees, officers and directors are expected to perform their duties honestly, responsibly and diligently, and in full compliance with this policy.

This Statement of Corporate Policy and Code of Business Conduct and Ethics (this "Statement") is being issued to reaffirm our policy in all areas, including compliance with laws, environmental matters, antitrust laws, conflicts of interest, political contributions, payments to government officials or others, giving or receiving gifts, proper accounting, the use of inside information, confidentiality, fair dealing, and protection and proper use of Company assets. The Statement is therefore an expression of our views on some of the most significant aspects of business ethics and legal compliance. However, no code of conduct can address every situation. Rather, we must rely in large measure on the integrity and good judgment of our employees to observe the highest standards of business and personal ethics in the discharge of their assigned duties and responsibilities. We hope that this Statement will provide guidance to our officers, directors, managers and other employees at our various locations in dealing with the difficult and often unique issues which may arise in the day-to-day conduct of our business.

This Statement is applicable to UniFirst Corporation, its officers, directors, managers and employees at all of its domestic and foreign locations.

References to the Company in this Statement include all subsidiaries of the Company. The integrity, reputation and profitability of the Company ultimately depend upon the individual actions of the Company's employees, officers and directors. As a result, each such individual is personally responsible and accountable for compliance with this Statement. All references in the Statement to "employees" should be understood to include all employees, officers and directors of the Company (including its subsidiaries), unless the context requires otherwise.

COMPLIANCE WITH LAWS, RULES AND REGULATIONS

The business of the Company shall be conducted in compliance with all applicable laws, rules and regulations. The use of Company funds or assets for any purpose that would be in violation of applicable laws, rules and regulations is prohibited. Compliance with the law means not only observing the letter and spirit of the law, but also conducting our business in such a manner that the Company will continue to deserve and receive recognition as a good and law-abiding citizen. Our reputation as a good corporate citizen

is one of the most valuable assets the Company possesses. The determination of which laws, rules and regulations are applicable and their interpretation may be difficult. In such cases, managers and employees should consult with their supervisor and/or seek such legal advice as is necessary to comply with this Statement.

ENVIRONMENTAL LAWS AND REGULATIONS

It is the policy of the Company to conduct all of its operations in strict compliance with all applicable environmental laws and regulations so as to promote the protection of public health and the environment. Further, it is the Company's policy to develop and implement reasonable, sound environmental engineering practices in cooperation with interested regulatory officials whenever possible. It is the responsibility of all Company employees to fully implement the letter and spirit of this policy, and General Managers of the Company have particular obligations to monitor and expedite implementation at their facilities.

ANTITRUST LAWS

The business of the Company shall be conducted in compliance with all applicable antitrust laws. In general terms, this means that agreements or arrangements which substantially lessen or eliminate competition should be avoided. In addition, agreements with competitors which would have an impact on prices, marketing areas, production volumes, sources of supply and channels of distribution, are potential antitrust violations and must be avoided. Other suspect areas are the exchange of price information, reciprocal dealing, discrimination in prices and other unfair methods of competition. When in doubt, the employee should discuss the matter with his supervisor and/or legal counsel to the Company before taking any questionable action.

CONFLICTS OF INTEREST

Conflicts of interest may arise in many situations. They happen when an employee benefits directly or indirectly at the Company's expense or when his or her actions are contrary to the Company's objectives. Every employee is expected to avoid any activity, investment, interest or association that interferes with or appears to interfere with the independent exercise of judgment in the Company's best interests. Clearly, it is impossible to describe every conflict situation. Therefore, in cases where there is any doubt whether an action is proper or improper, employees should consult their supervisor or the Chief Financial Officer of the Company before taking any action.

No employee of the Company shall use his or her position to benefit any other business or person outside the Company, or to benefit the employee independently of the Company's business. This means, for example, that no employee of the Company, or any member of his or her family, shall directly or indirectly participate in, or have a significant connection with, any business which competes with or is a supplier to the Company unless that participation is made known to the Company in advance and acknowledged in writing by the Chief Executive Officer of UniFirst Corporation or his or

her designee. Similarly, an employee may not engage directly or indirectly in any outside business activity involving contact with, or work for the benefit of, Company customers, unless the activity is disclosed to the Company in advance and acknowledged in writing by the Chairman or his designee.

Ownership of stock in a publicly held company which may deal or compete with the Company will not violate this Statement, as long as the employee owns less than 1 % of the outstanding stock of that publicly held company.

POLITICAL CONTRIBUTIONS

No illegal political contributions of Company funds are to be made, directly or indirectly, to any government official, political party, political party official, election committee or candidate for political office in the United States or in any other country. Political contributions may be made in jurisdictions where permitted by law, but (to the extent a contribution is in excess of \$500) only when the Board of Directors of UniFirst Corporation has specifically approved them. Moreover, no employee is to represent or claim to represent the Company in political matters, either directly or indirectly, without first obtaining clearance from the Chairman or his or her designee. In addition, any employee in a management position (defined as any officer, director or location manager) is expected to devote his full and entire working time to his responsibilities and duties for the Company, except for community service and volunteer activities and as may otherwise be approved in writing by such employee's supervisor.

This policy is not intended to prohibit employees from engaging in political activities in an individual capacity on their own time and at their own expense, or from making political contributions from their own funds.

IMPROPER PAYMENTS

It is contrary to Company policy, and under some circumstances may be a violation of law, for any improper payments to be arranged for or made, directly or indirectly, on behalf of the Company. Such payments would include bribes, kickbacks, loans, guarantees or other payments given to any customer, supplier, or others in connection with obtaining orders or favorable treatment or for any illegal purpose. It is also improper for any such payments to be arranged for or made to any public official (including federal, state, local and foreign officials) or designated agent for the purpose of influencing any official act or decision to benefit the Company. Payments that are likely to have the effect of improperly influencing decisions to the Company's benefit are equally improper, whether or not that purpose was intended. This policy extends not only to direct payments but also to indirect payments made in any form through consultants or other third parties.

GIVING OR RECEIVING GIFTS

In connection with the Company's business, no employee may give, seek or accept any

type of compensation, fee, commission, gift, entertainment, or any other personal favor, to or from any person, including other employees, prospective employees, customers, competitors, suppliers and others with whom the Company has or is likely to have any business relationships. Any employee who has reason to believe that any existing or potential supplier, customer, or competitor of the Company is attempting to influence his judgment through the offering of gifts or gratuities, shall report the relevant facts to the principal operating officer at his location.

The foregoing is not intended to prohibit the giving or accepting of social amenities, within the bounds of good taste and consistent with generally accepted business practices.

However, practices that are acceptable in commercial business environments may be against the law or the policies governing federal, state or local government employees. Therefore, no gifts or business entertainment of any kind may be given to any government employee without the prior approval of the Chief Financial Officer.

The Foreign Corrupt Practices Act ("FCPA") prohibits giving anything of value directly or indirectly to any "foreign official" for the purpose of obtaining or retaining business. When in doubt as to whether a contemplated payment or gift may violate the FCPA, contact the Chief Financial Officer before taking any action.

COMPANY RECORDS

The Company's accounting system must meet certain requirements for consistency, uniformity and internal control. These requirements are imposed by management, government laws and regulations and reporting obligations to stockholders and outside agencies. The books of account, financial statements and records of the Company shall accurately and fairly reflect all transactions in reasonable detail. They must be maintained in accordance with generally accepted accounting principles as well as all applicable laws and regulations.

All assets and liabilities of the Company shall be properly recorded in the books of the Company. No employee shall make a false or misleading statement to the Company's independent auditors or internal auditors, nor shall any employee conceal or fail to reveal any information which is necessary to make the statements made to such auditors not misleading.

INSIDE INFORMATION

"Inside information" is any material financial, technical or other information which is not known to the public, and which an employee obtains in the course of his or her employment. The use or disclosure of inside information for the purpose of obtaining personal financial gain or which enables any other person or business to attempt to make such gains is a violation of this Statement and probably a violation of the law. Such use or disclosure would include the purchase or sale of the common stock or other securities issued by the Company. For a more detailed description of the Company's insider trading

policies, please refer to the UniFirst Corporation Procedures and Guidelines Governing Securities Trades by Insiders, which is incorporated by reference into this Statement. Employees are required to familiarize themselves and comply with the Company's Procedures and Guidelines Governing Securities Trades by Insiders, copies of which are distributed to all employees and are available from the Company's human resources department.

CONFIDENTIALITY

Confidential proprietary information generated and gathered in the Company's business plays a vital role in the continued growth of the Company and its ability to compete. Employees are required not to disclose or distribute such confidential proprietary information, except when disclosure is authorized by the Company or required by law, and shall use such information solely for legitimate Company purposes. Upon leaving the Company, employees must return all proprietary information in their possession.

"Confidential proprietary information" includes all non-public information that might be of use to competitors or harmful to the Company or its customers if disclosed. This includes information relating to the Company's former or current customers, products, business or marketing plans or projections, unpublished financial or pricing information, personnel information, salary and benefits data, customer, employee and supplier lists, and intellectual property, such as trade secrets, patents, trademarks and copyrights.

Employees working with confidential or proprietary information about other companies and individuals should protect that information, use it only in the proper context and make it available only to other Company employees with a legitimate need to know. In presenting such information, employees should disclose the identity of the organization or individuals only if necessary.

If an employee has any questions concerning whether information in his or her possession is confidential, or whether disclosure or other use of information is permissible, he or she should consult his or her supervisor or the Chief Financial Officer.

FAIR DEALING

Employees are required to act fairly, honestly, ethically and in accordance with applicable law in all business dealings on behalf of the Company, including in all dealings with the Company's customers, suppliers, competitors and employees.

PROTECTION AND PROPER USE OF COMPANY ASSETS

Employees are required to protect the Company's assets entrusted to them and to protect the Company's assets in general. Employees shall also ensure that Company assets are used only for legitimate business purposes consistent with the Company's guidelines. Loss, theft and misuse of Company assets have a direct impact on the Company's profitability. Each employee is further prohibited from (i) diverting to

himself or herself or to others any corporate opportunities that are discovered through the use of Company property or information or his or her position, (ii) using Company property or information or his or her position for personal gain, or (iii) competing with the Company (as discussed under "Conflicts of Interest"). Any questions concerning the protection and proper use of Company assets should be directed to the appropriate supervisor or the Chief Financial Officer.

QUALITY OF PUBLIC DISCLOSURES

The Company is committed to providing its shareholders with full and accurate information, in all material respects, about the Company's financial condition and results of operations. The Company's reports and documents filed with or submitted to the Securities and Exchange Commission shall include full, fair, accurate, timely and understandable disclosure. The Company's Disclosure Committee, consisting of members of senior management, established for purposes of assessing the Company's internal controls for financial reporting, shall be primarily responsible for monitoring such public disclosure.

COMMUNICATION OF POLICY AND EMPLOYEE DECLARATIONS

A copy of this Statement, as it may be amended from time to time, shall be made available to all employees, officers and Directors. All officers, directors and general managers and certain other employees will be requested to sign or certify electronically, periodically, a statement acknowledging they have received copies of the Statement, including a declaration of their compliance with this Statement. The purpose of this declaration is to underline the importance to the Company of compliance with this Statement. In addition, it allows the Company to demonstrate, at all times that proper standards of conduct are emphasized and maintained. Adherence to these requirements is a condition of employment (both beginning and continuing).

DISCIPLINARY ACTION

It is the personal responsibility of each and every employee of the Company to observe and strictly abide by this Statement. Any employee involved in a violation of this Statement will be subject to disciplinary action according to local laws and regulations and applicable Company disciplinary procedure. Subject to local laws and regulations, the penalties may include warning, reprimand, probation, suspension, reduction in salary, demotion, restitution and dismissal depending on the seriousness of the violation.

Persons subject to disciplinary measures shall include, in addition to the violator, others involved in the wrongdoing such as (i) persons who fail to use reasonable care to detect a violation, (ii) persons who if requested to divulge information withhold material information regarding a violation, and (iii) supervisors who approve or condone the violations or attempt to retaliate against employees for reporting violations or violators.

REVIEW OF POLICY

This statement shall be reviewed periodically by the Board of Directors of UniFirst Corporation to consider amendments or modifications to the Statement or its implementation.

COMPLIANCE, REPORTING, CONFIDENTIALITY AND INTERPRETATION OF THIS STATEMENT

The Audit Committee of the Board of Directors shall be responsible for administering and monitoring compliance with this Statement. The Audit Committee shall establish such procedures as it shall deem necessary or desirable in order to discharge this responsibility, including delegating authority to officers and other employees and engaging advisors. Administration of the Statement shall include periodically reviewing the Statement and proposing any changes to the Statement which are deemed necessary or appropriate for action by the Audit Committee. The Company shall take reasonable steps to monitor and audit compliance with the Statement, including the establishment of monitoring and auditing systems that are reasonably designed to detect conduct in violation of the Statement. Management level employees are responsible for communication of and compliance with this policy within their respective organizations.

Every employee is required to act proactively by asking questions, seeking guidance and reporting any suspected violations with respect to compliance with the Statement, other policies and procedures of the Company, or any government law, rule or regulation. **IF ANY EMPLOYEE BELIEVES THAT ACTIONS HAVE TAKEN PLACE, MAY BE TAKING PLACE, OR MAY BE ABOUT TO TAKE PLACE THAT VIOLATE OR WOULD VIOLATE THE STATEMENT, THEY ARE OBLIGATED TO BRING THE MATTER TO THE ATTENTION OF THE COMPANY.**

The best starting point for an employee seeking advice on ethics-related issues or reporting potential violations is his or her supervisor. However, if the conduct in question involves his or her supervisor, if the employee has reported it to his or her supervisor and does not believe that he or she has dealt with it properly, or if the employee does not feel that he or she can discuss the matter with his or her supervisor, the employee may raise the matter with the next level of management or the Company's legal counsel. In the case of accounting, internal accounting controls or auditing matters, any concerns or questions about violations with respect to such matters should be directed to the Audit Committee of the Board or a designee of the Audit Committee. Reporting of potential violations may be done anonymously by contacting the Chairman of the Audit Committee. Instructions on how to contact the Chairman of the Audit Committee can be found on the Company's intranet by clicking the link on the UNET homepage entitled "Governance Hotline".

In reviewing a report received from an employee, a supervisor should consider whether the report involves a potential violation of the Statement and if so, he or she must report it immediately to the Company's Audit Committee, who will have primary responsibility for enforcement of the Statement.

Employees must not use this compliance program in bad faith, or in a false or frivolous manner.

When reporting conduct suspected of violating the Statement, the Company prefers that employees identify themselves in order to facilitate the Company's ability to take appropriate steps to address the report, including conducting any appropriate investigation. If an employee wishes to remain anonymous, he or she may, and the Company will endeavor to protect the confidentiality of the reporting person subject to applicable law, rule or regulation or to any applicable legal proceedings. However, in the event the report is made anonymously, the Company may not have sufficient information to look into or otherwise investigate or evaluate his or her allegations. Accordingly, persons who make reports anonymously should endeavor to provide as much detail as is reasonably necessary to permit the Company to look into, investigate and evaluate the matter(s) set forth in the anonymous report.

The Company will use reasonable efforts to protect the identity of any employee who reports potential misconduct. Further, the Company expressly forbids any retaliation against any employee for reporting suspected misconduct. Any person who participates in any retaliation is subject to disciplinary action, including termination. The Company will also use reasonable efforts to protect the identity of employees about or against whom an allegation is brought unless and until it is determined that a violation has occurred. Any employee involved in any capacity in an investigation of a possible violation of the Statement must not discuss or disclose any information to anyone outside of the investigation unless required by applicable law, rule or regulation or by any applicable legal proceeding or when seeking their own legal advice if necessary.

No waiver of any provisions of the Statement as applied to executive officers or directors of the Company shall be effective unless first approved by the Board or the Audit Committee, and promptly disclosed to the Company's shareholders in accordance with applicable legal requirements. Any waivers of the Statement for other employees may only be made by the Audit Committee. All amendments to the Statement must be approved by the Board, or a committee thereof, and must be promptly disclosed to the Company's shareholders.

Appropriate legal and accounting staff should be consulted on all questions regarding compliance and interpretation of this Statement. Questions regarding this policy which cannot be answered by management level employees shall be referred to the Company's legal counsel.

ADOPTED: July 7, 2005