

#### **PURPOSE**

Our Code of Conduct ("Code") requires employees, officers and directors to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. All employees, officers, directors, vendors, customers, business partners and other interested parties of Mister Car Wash, Inc. and its subsidiaries ("Mister" or the "Company") are encouraged to "speak up" and share their questions, concerns, suggestions, or complaints with someone who can address them properly. This procedure provides an explanation of how to report any form of misconduct, improper action, or wrongdoing by Mister or its employees that may be illegal or may violate the Code or Company policy or procedure, and also how the Company will investigate your report.

For more information, see *Code of Conduct* [GRC.1102-MCW-POL].

### **SCOPE**

All employees are encouraged to report their suspicions of activities by Mister or its employees that are illegal or violate the Code or concerns about our accounting or financial practices. Supervisors, managers, officers and directors are <u>required</u> to report such suspected activities or concerns. Vendors, customers, business partners and other parties external to the Company will also be given the opportunity to submit such suspicions or concerns. In the event that the Company contracts with a third party to handle Complaints or Accounting Concerns, the third party will comply with this Procedure.

#### PROCEDURE

### **Definitions**

- **Accounting Concerns:** speaking up about accounting, internal accounting controls, auditing matters or questionable financial practices, including but not limited to:
  - fraud against investors, securities fraud, mail or wire fraud, bank fraud or fraudulent statements to the U.S. Securities and Exchange Commission (the "SEC") or the investing public;
  - violations of SEC rules and regulations or any other laws applicable to the Company's financial accounting, maintenance of financial books and records, internal accounting controls and financial statement reviews or audits;
  - fraud or deliberate error or omission in the preparation, evaluation, review or audit of any financial statement of the Company;
  - significant deficiencies or material weaknesses in or intentional noncompliance with the Company's internal accounting controls;
  - misrepresentation or false statement regarding a matter contained in the financial records, financial reports or audit reports of the Company; and
  - o deviation from the full and fair reporting of the Company's financial condition.
- Audit Committee: the Audit Committee of the Board.



- **Board**: the Board of Directors of Mister Car Wash, Inc.
- **Complaint**: speaking up about any form of misconduct, improper action, or wrongdoing by Mister or its employees that may be illegal or violate the Code or Company policy or procedure (other than an Accounting Concern).
- **Complaint Platform:** the software platform to manage the intake, investigation and reporting of Complaints and Accounting Concerns.
- **Compliance Officer**: the General Counsel or its designee.
- **Director**: a member of the Board of Directors of Mister Car Wash, Inc.
- **EthicsPoint**® **Hotline**: an independent reporting service provided by NAVEX Global that confidentially and securely takes your Complaints or Accounting Concerns.
- **Report Key**: a unique code assigned to your Complaint or Accounting Concern by the Ethics Point® Hotline.
- **SEC:** the U.S. Securities and Exchange Commission.

## **How to Report Your Complaint or Accounting Concern**

In most cases, your manager is in the best position to address a Complaint or Accounting Concern. However, if you are not comfortable speaking with your manager, or you are not satisfied with your manager's response, it is important to speak up and report, with as much detail as possible, to any one or more of the following, as appropriate:

| Complaint  | Accounting Concern   |
|--|--|
| <ul> <li>HR Helpline</li> <li>Phone: 844-529-7392</li> <li>Email: <u>HRhelp@mistercarwash.com</u></li> </ul>   | <ul> <li>Compliance Officer</li> <li>Email: <a href="mailto:EthicsCompliance@mistercarwash.com">EthicsCompliance@mistercarwash.com</a></li> <li>Mail: 222 E. 5<sup>th</sup> St., Tucson, AZ 85705</li> </ul> |
| EthicsPoint® Hotline (toll free, 24 hours a day, 7 days a week)  Mobile: mistercarwashmobile.ethicspoint.com  Online: mistercarwash.ethicspoint.com  Phone: 844-988-1683 | EthicsPoint® Hotline (toll free, 24 hours a day, 7 days a week)  • Mobile: mistercarwashmobile.ethicspoint.com  • Online: mistercarwash.ethicspoint.com  • Phone: 844-988-1683                               |

If you don't want to identify yourself, you can report anonymously either to the Compliance Officer by mail or to the EthicsPoint® Hotline. Mister has partnered with NAVEX Global to provide the EthicsPoint® Hotline, a secure and confidential platform to receive Complaints and Accounting Concerns. For more information on the EthicsPoint® Hotline, click <a href="here">here</a> or search online for https://secure.ethicspoint.com/domain/media/en/gui/78013/faq.html.

All Complaints and Accounting Concerns will be handled sensitively and with discretion. We will protect your confidentiality to the extent possible and consistent with applicable laws and Mister's need to investigate your Complaint or Accounting Concern. The Company is not obligated, however, to keep confidential Complaints or Accounting Concerns from non-employees or to maintain the anonymity of non-employees.



All violations and concerns will be investigated by qualified personnel. Unless you have chosen to remain anonymous, you should expect a response to your report no later than two weeks after reporting it. If you do not receive a response within two weeks or are not satisfied with the response, you can escalate your concern by writing to the General Counsel or the Audit Committee at 222 E. 5<sup>th</sup> St. Tucson, AZ 85705. For more information about the investigation process and escalation process, see <u>Internal Investigations Process</u>, and <u>Escalation</u> below.

### **No Retaliation**

Anyone who in good faith reports a Complaint or Accounting Concern will not be subject to harassment, retaliatory or disciplinary action or to any other adverse employment consequences. If you think you are being retaliated against, or that an investigation is being conducted inappropriately, you should report it immediately as outlined above. An employee who retaliates against someone who has reported a Complaint or Accounting Concern in good faith is subject to discipline up to and including termination of employment.

## **Internal Investigations Process**

Mister has established processes and procedures to ensure that all Complaints or Accounting Concerns are investigated by qualified personnel. You should not interfere in internal investigations or engage in your own fact-finding. Rather, you should promptly report your concerns as outlined above in "How to Report Your Complaint or Accounting Concern". Those involved in internal investigations will be treated with dignity and respect. All investigations and any resulting corrective action will be conducted in compliance with local law and applicable Company policies. All team members are expected to cooperate in internal investigations, audits, accounting reviews, or directions from the Compliance Officer in connection with lawsuits or government investigative proceedings. Searches of Company-provided physical and information technology resources may be required.

# **Hotline and Complaint Platform Requirements**

The Compliance Officer, together with the Chief Financial Officer and Vice President of Human Resources are responsible for implementing and maintaining (i) a hotline that is capable of receiving and protecting anonymous Complaints or Accounting Concerns; and (ii) the Complaint Platform that accurately records each Complaint or Accounting Concern received directly by the hotline or by a manager, or the Human Resources department or the Compliance Officer. The Complaint Platform will assign each Complaint or Accounting Concern a report key for tracking purposes. The Complaint Platform will automatically assign each Complaint or Accounting Concern to an investigator from one of the following departments: Human Resources, Internal Audit, Loss Prevention, Health, Safety and Environmental, or the Compliance Officer, subject to reassignment if warranted, all as mutually determined from time to time by the Compliance Officer, Chief



Financial Officer and the Vice President of Human Resources. The Complaint Platform will be designed to prevent the subject of a Complaint or Accounting Concern from investigating themselves. The Compliance Officer shall review each Complaint and Accounting Concern to ensure that the appropriate internal investigator is assigned, the investigation is completed in a timely fashion, and, if criminal laws have been violated or litigation or governmental investigation is threatened or likely, that the investigation is done in coordination with in-house or outside legal counsel, as determined by the General Counsel. As soon as it becomes apparent to an investigator that criminal laws have been violated or litigation or governmental investigation is threatened or likely, then the investigator shall suspend any further investigation and promptly consult with the Compliance Officer. If the Complaint or Accounting Concern involves a director, the investigation will be assigned to the General Counsel. If the Complaint or Accounting Concern involves the General Counsel, the investigation will be assigned to the Chief Financial Officer. At the election of the General Counsel or the Chief Financial Officer, any Accounting Concern can be referred to the Audit Committee, for advice on the investigation of the Accounting Concern including recommending referral to outside legal counsel. The Audit Committee, at its election, may receive notice of all Complaints and Accounting Concerns directly from the Complaint Platform.

If determined to be necessary by the Compliance Officer or the Audit Committee, as applicable, the Company shall provide for appropriate funding, as determined by the Compliance Officer or the Audit Committee, as applicable, to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside legal counsel and/or expert witnesses.

The investigation should be completed within two weeks from the date of the Complaint or Accounting Concern being reported and the investigator should update the Complaint Platform with the outcome of the investigation and then inform the person reporting the Complaint or Accounting Concern of the same, unless otherwise directed by the Compliance Officer. After an investigation is completed, if the investigator is in a position to recommend appropriate disciplinary or corrective action, the investigator also may recommend disciplinary or corrective action. The investigation will be reviewed by management, and in-house or outside legal counsel as determined by the General Counsel, and appropriate disciplinary and other corrective action will be taken when warranted by the facts.

### **Escalation**

Unless you have chosen to remain anonymous, you should expect a response to your Complaint or Accounting Concern no later than two weeks after reporting it. If you believe, in good faith, that conditions warrant a quicker reply, detail those conditions as part of your initial Complaint or Accounting Concern and suggest expedited treatment. If you do not receive a response within two weeks or are not satisfied with the response, you can escalate your (a) Complaint by writing to the



General Counsel at 222 E. 5th St., Tucson, AZ 85705, or (b) your Accounting Concern by writing to the Audit Committee at 222 E. 5th St., Tucson, AZ 85705 either or both.

## **Reporting Through the Compliance Officer**

The Compliance Officer may, in appropriate cases and subject to applicable local law, notify government authorities and cooperate with any resulting prosecution or other government action. In addition, when legally required or otherwise appropriate, the Compliance Officer will timely self-report compliance violations to applicable government authorities and cooperate with any resulting official proceedings. The determination of whether and when to refer a matter to government authorities, or to self-report compliance violations, will be made by the General Counsel in consultation with other members of senior management and the Audit Committee.

At least once per each calendar quarter and whenever else as deemed necessary, the Compliance Officer shall deliver to the Audit Committee, CEO, CFO and any other member of Company management that the Audit Committee directs, a report that summarizes each Accounting Concern made within the last 12 months and provides specifically: (a) the complainant (unless anonymous, in which case the report will so indicate), (b) a description of the substance of the Accounting Concern, (c) the status of the investigation, (d) any conclusions and recommendations reached by the investigator, and (e) any disciplinary actions taken.

The Audit Committee shall address all reported Accounting Concerns as it deems appropriate.

At least once per each calendar quarter and whenever else as deemed necessary, the Compliance Officer shall report to the CEO and any other member of Company management that the CEO directs, a report that summarizes each Complaint made within the last 12 months and provides specifically: (a) the complainant (unless anonymous, in which case the report will so indicate), (b) a description of the substance of the Complaint, (c) the status of the investigation, (d) any conclusions and recommendations reached by the investigator, and (e) any disciplinary actions taken.

## Records

All reports and records associated with Complaints or Accounting Concerns are considered confidential information and access will be restricted to the Compliance Officer or any person assigned by the Compliance Officer to investigate the complaint, members of the Audit Committee, the Company's legal department employees or outside legal counsel involved in investigating a Complaint or Accounting Concern as contemplated by this Procedure. Access to reports and records may be granted to other parties at the discretion of the General Counsel or the Audit Committee.



Complaints and Accounting Concerns and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any applicable legal requirements or regulations or by any Company policy in place at the time.

All Complaints and Accounting Concerns and documents made through the procedures outlined above shall be retained for at least five years from the date of the report, after which the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry or investigation and thereafter as necessary.

## **Compliance with Law**

This Procedure is intended to meet the requirements of Rule 10A-3(b)(3) under the U.S. Securities Exchange Act of 1934, as amended.

### **REVIEW**

This procedure will be reviewed by CFO, VP of Human Resources and General Counsel and updated as necessary.

### **APPROVAL**

| Name, Title, and Signature | Date (YYYY-MM) |
|----------------------------|----------------|
| Lisa Funk                  | 2021-06        |
| Lisa Funk, General Counsel | 2021-00        |

#### **HISTORY**

| Version | Issue Date | Updated by | Revisions                             |
|---------|------------|------------|---------------------------------------|
| V. 1    | 2021-06    | Lisa Funk  | Approved by Board of Directors 6/2/21 |