

CORECIVIC, INC.

Audit Committee Procedures for Reports on Accounting, Internal Accounting Controls, and Accounting Matters

(Adopted by Audit Committee effective November 5, 2024)

Purpose

The Audit Committee of CoreCivic, Inc. (the "Company") has established the following procedures for (1) the receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters and (2) the confidential, anonymous submission by employees of complaints or concerns regarding questionable accounting or auditing matters. Any employee of the Company may submit a good faith complaint regarding accounting or auditing matters to the management of the Company without fear of dismissal or retaliation of any kind.

Scope of Matters Covered

These procedures relate to reports (referred to below as "in-scope reports") relating to any questionable accounting, internal accounting controls, or auditing matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review, or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports, or audit reports of the Company; and
- deviation from full and fair reporting of the Company's financial condition.

Report Receipt

1. Employees and other interested parties may make in-scope reports on a confidential, anonymous basis to the Company's Ethics Line (866-757-4448; www.corecivic.com/ethicsline) (the "Ethics Line"), which is administered by the Company's Corporate Ethics and Compliance Office, and through the procedures set forth in the Company's Corporate Governance Guidelines for communications to the Board and sub-groups of the Board.

2. The Company will take reasonable steps as deemed appropriate by management or the Audit Committee to inform employees and interested parties about these reporting methods. Reasonable steps include written notification, posters, and other regular communications regarding the Ethics Line for employees and, for stockholders and other interested parties, posting information on the Company's website.
3. From time-to-time in-scope reports also may be received through other means; for example, employees or interested parties may communicate directly to a member of management or the Audit Committee by telephone, mail, or e-mail. Officers of the Company will be made aware of these procedures and instructed to direct any such reports received by them to the General Counsel for handling in accordance with the procedures stated below.

Report Treatment

1. The Corporate Ethics and Compliance Officer will forward any in-scope report received through the Ethics Line or otherwise by the Corporate Ethics and Compliance Officer
 - to the Company's General Counsel and Secretary or designee (the "General Counsel"), and
 - if the report involves an executive officer (executive vice president position or higher) or director of the Company, to the Chairman of the Audit Committee.
2. Upon receipt of an in-scope report from any source, the General Counsel will review the report to determine whether it is a non-priority, priority, or high priority report. A "nonpriority" report is a report that is either improperly characterized as an in-scope report, frivolous, or clearly inconsequential. A "high priority" report is a report that is properly characterized and that presents credible evidence of a material violation of any applicable securities law, a material breach of fiduciary duty arising under applicable law, or a similar material violation of applicable law by the Company or any of its officers, directors, employees, or agents. A "priority" report is a report that is properly characterized, non-frivolous, and not clearly inconsequential but is not a high priority report. If it is unclear how a report should be characterized as between priority levels, the General Counsel shall choose the higher priority level. Depending on the nature of the report, the General Counsel will take the following actions:
 - For non-priority reports, the General Counsel will take such action as the General Counsel believes is necessary or appropriate with respect to the matters raised in the report, including but not limited to initiating an investigation into such matters, but will not be obligated to present the report to the Audit Committee.
 - For priority reports, the General Counsel will take such action as the General Counsel believes is necessary or appropriate with respect to the matters raised in the report, including but not limited to initiating an investigation into such matters, and will present the report, along with a summary of any other relevant information known by

the General Counsel and the actions being taken with respect to the report, to the Audit Committee at its next regularly scheduled meeting.

- For high priority reports, the General Counsel will promptly present the report, along with a summary of any other relevant information known by the General Counsel and any actions being taken with respect to the report, to the Chairman of the Audit Committee. The General Counsel will also present such information to the Audit Committee no later than its next regularly scheduled meeting.
3. In-scope reports received by the Audit Committee or its Chairman from any source will be reviewed, investigated, and acted upon under Audit Committee direction and oversight, and prompt and appropriate corrective action will be taken when and as warranted in the Audit Committee's judgment. The Audit Committee may delegate such responsibility as it deems appropriate with respect to the treatment of in-scope reports to the General Counsel, the persons performing the Company's internal audit function, or such other persons as the Audit Committee determines to be appropriate, and may rescind such delegation, including the delegation of authority to the General Counsel contained in these procedures, at any time.
 4. Confidentiality will be maintained to the fullest extent possible and as provided in the Company's Code of Ethics, consistent with the need to conduct an adequate review.
 5. The Company will not take adverse action against any person who takes lawful action with respect to the good faith reporting of concerns or complaints regarding accounting, internal accounting controls or auditing matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002, including, without limitation, reporting alleged violations or concerns or participating in any investigation of such alleged violation or concern.

Report Retention

The General Counsel will maintain a record of all in-scope reports (including non-priority reports), tracking their receipt, investigation, and resolution. Any member of the Audit Committee may review such records at any time at his or her request, and the General Counsel shall prepare a summary report thereof as requested by the Audit Committee. Copies of such reports and records will be maintained in accordance with the Company's document retention policy.

Annual Review of Procedures

At least annually, the Audit Committee shall review and reassess the adequacy of these procedures and make such changes to it as are in its opinion necessary or advisable.