

	<p align="center"><b>CORPORATE POLICY &amp; PROCEDURE MANUAL</b></p> <p><b>CHAPTER: 05 - Oversight</b></p> <p><b>TITLE: 5.3.2 Whistleblower Policy</b></p>	<p><b><u>NUMBER:</u></b> 5.3.2 (previously 7.1.5)</p> <p><b><u>SUPERSEDES:</u></b> 12/1/16</p> <p><b><u>EFFECTIVE:</u></b> 2/25/25</p>
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**PURPOSE**

All directors, officers, employees, agents, representatives, and consultants (collectively referred to as “you”) of The GEO Group, Inc. and its subsidiaries (the “Company”) have a duty to adhere to the Company’s Code of Business Conduct and Ethics and to comply with applicable laws. If you are aware of illegal practices or observe behaviors or circumstances that you believe violate the Code of Business Conduct and Ethics, the Company encourages you to report the matter immediately.

The Company is committed to complying with statutory regulations and upholding internal commitments to integrity, compliance, and accountability and to facilitating the reporting and investigation of all complaints or concerns regarding conduct that falls under the scope of this policy. To meet these standards, reports of any observed misconduct are necessary. The Company likewise is committed to procedural fairness in the internal handling of reports, takes steps to ensure transparency, anonymity, and confidentiality, and to protect anyone who makes reports from retaliation and discrimination.

This Whistleblower Policy (the “Whistleblower Policy”) was adopted to:

- Demonstrate the Company’s internal commitment to conducting business with honesty and integrity, and in accordance with applicable law, and to promote a climate of accountability;
- Establish guidance for reporting illegal practices and violations of the Code of Business Conduct and Ethics;
- Comply with all whistleblowing legislation and regulations; and
- Make clear the Company’s intention to protect employees from retaliation when reports are made in good faith.

**SCOPE AND APPLICABILITY**

All Company employees have a responsibility, and all others are encouraged, to report illegal activity, misconduct or unethical conduct that falls under the scope of this policy. Disclosable matters include those that violate the Code of Business Conduct and Ethics, and/or applicable laws, including, but not limited to, criminal activity, violations of human rights, unfair practices against employees, acts against the interest of the Company, and regulatory breaches.

The following is a non-exhaustive list of examples of behaviors that violate the Code of Business Conduct and Ethics and/or applicable laws:



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- *Inappropriate accounting practices:* any manipulation of financial results by management or employees, misrepresentations or false statements regarding the Company's financial records, financial statements or audit reports by management or employees, deficiencies in, noncompliance with or intentional circumvention of internal controls, intentionally misleading the auditors, fraud or deliberate error in the recording and maintaining of the Company's financial records and/or in the preparation, evaluation, review or audit of the Company's financial statements, deviation from full and fair reporting of the Company's financial condition or theft.
- *Corruption, fraud, or unlawful activities:* any conduct by a Company director, officer, employee, agent, representative, or consultant that involves corruption or defrauding the Company or investors, or any other unlawful activity.
- *Inappropriate gifts and entertainment:* using bribery or kickbacks in business relationships with customers, suppliers, or government officials; offering or accepting hospitality, favors or other gifts that are excessive or that impact business judgment; offering or accepting cash in any amount.
- *Transacting business with prohibited parties:* transacting business with companies or individuals located in prohibited countries, or sending products or payments to, or receiving supplies or payments from, persons located in these countries; transacting business with other companies or individuals in violation of applicable law.
- *Retaliation:* retaliation against anyone who, in good faith, makes a report regarding any of the foregoing items.

Any attempt to conceal a potential violation of this policy or evidence of the same will be considered a violation of this policy. If you are uncertain whether something is within the scope of this policy, you should seek advice from the Company's Legal Department.

## **MAKING A REPORT**

If you believe that an illegal act or breach of the Code of Business Conduct and Ethics has occurred, you should report the violation to the Company's Legal Department, to the Company's Ethics Hotline, and/or to the Company's Board of Directors Audit and Finance Committee. All reports will be treated anonymously (if made anonymously) and in confidence.

The Company's Ethics Hotline, which is an independent, professional service that may be contacted 24 hours per day, 7 days a week, is available online, [www.reportlineweb.com/geogroup](http://www.reportlineweb.com/geogroup), and at the toll-free telephone number listed below. Reports to the Ethics Hotline may be made anonymously.

[www.reportline.com/geogroup](http://www.reportline.com/geogroup)



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(866) 568-5425

Any employee who makes a bad faith or knowingly false report may be disciplined, up to and including termination from employment.

All reports will be appropriately investigated. The investigation process involves gathering facts and determining whether there are grounds to suspect a violation. Additionally, independent legal, accounting, or other advisors may be retained as necessary or appropriate. The results of the investigations will be assessed, and measures will be taken to address the matter as appropriate. Whistleblower reports also are reported to the Company's Audit and Finance Committee who will present them to the full Board as determined by the Audit and Finance Committee. The Company may update, to the extent appropriate and practicable, each person who files a report to inform him or her of the status of the investigation.

The complainant is encouraged to provide a complete and detailed account including as much information related to the allegations as is known. The identity of any person making a report will be treated confidentially, except to the extent required to investigate the report or as necessary to implement remedial actions or comply with legal obligations. All personal data of employees will be treated in accordance with the Company's data protection policies and applicable law.

### **WHISTLEBLOWER PROTECTIONS AND NON-RETALIATION**

The Company encourages a culture of openness where you can raise concerns or report violations or suspected violations of law or regulations, without fear of retaliation or reprisals. The Company does not in any way intend to restrict, impede, or interfere with individuals' rights or ability to (1) communicate, without notice to or approval by the Company, with any government agencies or regulatory authorities as provided for, protected under and/or warranted by applicable law or regulation; (2) participate in any investigation or proceeding that may be conducted by any government agency or regulatory authority, including providing documents or other information without notice to the Company; or (3) receive an award from any government agency or regulatory authority in connection with their providing such information or participating in any investigation or proceeding. Any person who makes such a report to a government agency or regulatory authority will be protected from retaliation to the full extent provided by this Whistleblower Policy.

This provision applies in all situations and is meant to clarify and supersede any and all prior statements, policies, or procedures, as well as any contracts or agreements made by the Company with any persons or entities.

The Company's policy is to strictly prohibit retaliation of any kind against anyone who in good faith reports any suspected violations of law or regulations to any government agency, reports a violation of the Code of Business Conduct and Ethics or applicable law, or who provides information relating to the accounting and auditing matters discussed herein that he or she



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reasonably believes to be true. The following is a non-exhaustive list of examples of prohibited acts of retaliation: revealing the identity of any person who makes a report and asks that his or her identity remain confidential (unless compelled by judicial or another legal process); discharging an employee; demoting an employee; suspending an employee; changing an employee's job function; diminishing an employee's duties or responsibilities; and/or threats, intimidation or other adverse employment consequences. Any employee who engages in retaliatory conduct may be disciplined, up to and including termination from employment.

Keep in mind that if a reporting individual is involved in improper activity, the individual may be appropriately disciplined even if he or she was the one who disclosed the matter to the Company. In these circumstances, the Company may consider the conduct of the reporting individual in promptly reporting the information as a mitigating factor in any disciplinary decision. Knowingly raising false accusations or making knowingly false reports is a serious offense, and is not protected under this Policy.

APPROVED: \_\_\_\_\_  
Corporate Officer