

Cousins Properties Incorporated Audit Committee Charter

(As adopted by the Board of Directors on July 28, 2026)

Purpose of Committee

The purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Cousins Properties Incorporated (the “Company”) is:

- a. to assist the Board in its oversight of (i) the integrity of the Company’s financial statements, (ii) the Company’s compliance with legal and regulatory requirements, (iii) the independent auditors’ qualifications and independence, (iv) the performance of the Company’s internal audit function and independent auditors, and (v) the Company’s accounting and financial reporting processes and its system of internal controls; and
- b. to prepare the report required to be prepared by the Committee pursuant to the rules of the Securities and Exchange Commission (the “SEC”) for inclusion in the Company’s annual proxy statement.

Committee Membership

The Committee will consist of no fewer than three (3) members of the Board. The members of the Committee will each have been determined by the Board to be “independent” under the requirements of the New York Stock Exchange (“NYSE”) Listing Company Manual for listing on the exchange. The Board will also determine that each member is “financially literate” (or shall become financially literate within a reasonable period of time after his or her appointment to the Committee), as such qualification is interpreted by the Board in its business judgment. One or more members of the Committee shall have “accounting or related financial management expertise,” as such qualification is interpreted by the Board in its business judgment. One or more members of the Audit Committee shall qualify as an “audit committee financial expert” as defined by the SEC (or if no member is an “audit committee financial expert”, the reason for not having an audit committee financial expert on the Committee).

No director may serve as a member of the Committee if such director serves on the audit committees of more than two other issuers having securities registered under Section 12 of the Exchange Act of 1934, as amended (the “Exchange Act”) unless the Board determines that such simultaneous service would not impair the ability of such director to serve effectively on the Committee and discloses this determination in the Company’s annual proxy statement. No member of the Committee may receive any compensation from the Company other than (i) director’s fees, committee fees and chairperson fees, which may be received in cash, stock options, common stock, equity-based awards, or other in-kind consideration ordinarily available to directors; (ii) a pension or other deferred compensation for prior service that is not contingent on future service; and (iii) any other regular benefits that other directors receive.

Members will be appointed annually by the Board based on the recommendations of the Nominating & Governance Committee (or any successor committee with responsibility for nomination and corporate governance) and may be replaced or removed by the Board with or

without cause. Resignation or removal of a director from the Board, for whatever reason, shall automatically and without further action constitute resignation or removal, as applicable, from the Committee.

Committee Structure and Operations

The Board will designate one member of the Committee as its chairperson. The Committee will meet at least once during each fiscal quarter, with further meetings to occur, or actions to be taken by unanimous written consent, when deemed necessary or desirable by the Committee or its chairperson. Meetings may be held in person or by telephone or other communications equipment by means of which all persons participating in the meeting can hear each other and will be held at such times and places as the Committee determines. A majority of the members of the Committee shall constitute a quorum for purposes of holding a meeting and the Committee may act by a vote of a majority of the members present at such meeting. In lieu of a meeting, the Committee may act by unanimous consent. The Chair of the Committee, in consultation with the other Committee members and management, may determine the frequency and length of the Committee meetings.

The Committee may invite such members of management and other persons to its meetings as it may deem desirable or appropriate. Periodically, the Committee shall also meet in separate executive sessions with management, the internal auditors (or other personnel responsible for the internal audit function), and with the external independent auditors, and have such other direct and independent interaction with such persons from time to time as the members of the Audit Committee deem appropriate. The Audit Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditor to attend a meeting of the Audit Committee or to meet with any members of, or consultants to, the Audit Committee. The Committee will report regularly to the Board summarizing the Committee's actions and any significant issues considered by the Committee, including any issues as to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance and independence of the Company's independent auditors, or the performance of the Company's internal audit function.

Committee Duties and Responsibilities

The following are the duties and responsibilities of the Committee:

1. To meet with the independent auditors and the Company's management, the head of Internal Audit and such other personnel as it deems appropriate and discuss such matters as it considers appropriate, including the matters referred to below. The Committee must meet separately with management, the independent auditors, and the head of Internal Audit periodically.
2. To decide whether to appoint, retain or terminate the Company's independent auditors, which shall report directly to the Committee. The Committee will monitor and evaluate the auditors' qualifications, performance, and independence on an ongoing basis, and will be directly responsible for overseeing the work of the independent auditors (including resolving disagreements between management and the auditor regarding financial reporting). In conducting such evaluations, the Committee will:

- At least annually, obtain and review a report by the independent auditors describing: the auditors' internal quality-control procedures; any material issues raised by the most recent internal quality-control review or peer review of the auditors, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the auditors, and any steps taken to deal with any such issues; and (to assess the auditors' independence) all relationships between the independent auditors and the Company (including information the Company determines is required to be disclosed in the Company's proxy statement as to services for audit and non-audit services provided to the Company and those disclosures required by Independence Standards Board Standard No. 1, as it may be modified or supplemented).
 - Discuss with the independent auditors any disclosed relationships or services that may impact the objectivity or independence of the independent auditors.
 - Review and evaluate the qualifications, performance, and independence of the lead partner of the independent auditors.
 - Take into account the opinions of management and the head of Internal Audit.
 - Discuss with management the timing and process for implementing the rotation of the lead audit partner, the concurring partner and any other active audit engagement team partner and consider whether there should be a regular rotation of the audit firm itself. The Committee will present its conclusions with respect to the independent auditors to the Board for its information at least annually.
3. Periodically, normally on an annual basis, to discuss with the independent auditors any material written communications between the independent auditors and management, such as any "management" letter or schedule of unadjusted differences.
 4. To meet to review and discuss with management and the independent auditors the Company's annual audited financial statements and quarterly financial statements, including, prior to the filing of the Company's Annual Report on Form 10-K or any Quarterly Report on Form 10-Q, the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations." The Committee will discuss, as applicable: (a) all critical accounting policies and practices used or to be used by the Company; (b) any significant financial reporting issues that have arisen in connection with the preparation of the audited financial statements; (c) any analyses prepared by management and/or the independent auditors setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements; (d) major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies; and (e) the effect of regulatory and accounting initiatives, as well as off-balance sheet transactions and structures, on the financial statements of the Company.

5. To discuss with the independent auditors on at least an annual basis the matters required to be discussed by Statement of Accounting Standards No. 61, as it may be modified or supplemented, as well as any problems or difficulties the auditors encountered in the course of the audit work, including any restrictions on the scope of the independent auditors' activities or access to requested information, and any significant disagreements with management. Among the items the Committee will consider discussing with the independent auditors are: any accounting adjustments that were noted or proposed by the independent auditors but were "passed" (as immaterial or otherwise); any communications between the audit team and the independent auditor's national office with respect to auditing or accounting issues presented by the engagement; and any "management" or "internal control" letter issued, or proposed to be issued, by the independent auditors to the Company. The discussion will also include the responsibilities, budget, staffing and performance of the Company's internal audit function.
6. To discuss with management earnings press releases (including the use of "pro forma" or "adjusted non-GAAP information"), as well as financial information and any earnings guidance provided to analysts and rating agencies. Discussion of earnings releases as well as financial information and any earnings guidance may be done generally (i.e., discussion of the types of information to be disclosed and the type of presentation to be made), and each earnings release or each instance in which the Company provides earnings guidance need not be discussed in advance.
7. To discuss with management and, as appropriate, the independent auditors periodically, normally on at least an annual basis:
 - The independent auditors' annual audit scope, risk assessment and plan.
 - The form of independent auditors' report on the annual financial statements and matters related to the conduct of the audit under generally accepted auditing standards.
 - Comments by the independent auditors on internal controls and significant findings and recommendations resulting from the audit.
 - The nature of each identified critical audit matter, the auditor's basis for identifying a matter as a critical audit matter, and how each such identified matter will be described in the auditor's report.
 - All critical accounting policies and practices.
8. To discuss with management periodically, normally on at least an annual basis:
 - The appointment and replacement of the head of Internal Audit, which may be a third-party service provider other than the Company's independent auditors.
9. To discuss with management and the head of Internal Audit periodically, normally on at least an annual basis:
 - The adequacy of the Company's internal controls.
 - The annual internal audit plan, risk assessment, and significant findings and recommendations and management's responses thereto.
 - Internal audit staffing.

- The internal audit function and responsibilities and any scope restrictions encountered during the execution of internal audit responsibilities.
 - Any significant reports to management prepared by Internal Audit, and management's response to such reports.
10. To approve all auditing services, including audit engagement fees and terms (which may include providing comfort letters in connection with securities underwritings), and to pre-approve all audit and non-audit services to be provided by the independent auditors (other than non-audit services prohibited under Section 10A(g) of the Exchange Act or the applicable rules of the SEC or the Public Company Accounting Oversight Board) to be provided to the Company by the independent auditor; provided, however, the pre-approval requirement is waived with respect to the provision of non-audit services for the Company if the "de minimus" provisions of Section 10A(i)(1)(B) of the Exchange Act are satisfied. This authority to pre-approve non-audit services may be delegated to one or more members of the Committee, who shall present all decisions to pre-approve an activity to the full Committee at its first meeting following such decision. Such pre-approval authority is hereby delegated to the chairperson of the Committee.
 11. To establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and for the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters. The Committee may review and reassess the adequacy of these procedures periodically and adopt any changes to such procedures that the Committee deems necessary or appropriate.
 12. To establish policies governing the hiring by the Company of any current or former employee of the Company's independent auditors. These policies will provide that no former employee of the independent auditors who was a member of the Company's audit engagement team may undertake a financial reporting oversight role at the Company within one year of the date of the commencement of procedures for a review or audit.
 13. To discuss with the Company's General Counsel and the independent auditor any significant legal, compliance or regulatory matters (including pending or threatened litigation) that may have a material impact on the Company's business, financial statements, or compliance policies. Such discussions should include dialogue regarding any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company's financial statements or accounting policies.
 14. To inquire of management and the independent auditor as to whether, in the preparation or review of the audited financial statements and the quarterly financial statements, management or the independent auditor have any significant concerns regarding the Company's qualification as a real estate investment trust, or REIT, under the applicable provisions of the federal tax laws.
 15. To review and discuss guidelines and policies to govern the process by which the Company's exposure to risk is assessed and managed by management. Discuss with

management the Company's major financial risk exposures (including cyber security risks and risks posed by artificial intelligence) and the steps management has taken to monitor and control such exposures. To obtain assurance from the independent auditors that the audit of the Company's financial statements was conducted in a manner consistent with Section 10A of the Securities Exchange Act of 1934, as amended, which sets forth certain procedures to be followed in any audit of financial statements required under that Act.

16. To review all proposed business transactions between the Company (or any subsidiary or affiliate thereof) and any director(s) or executive officer(s) (or any subsidiaries, affiliates or immediate family members (as defined in Item 404(a) of Regulation S-K) thereof), as well as any other situations involving a conflict of financial interest between the Company and any executive officer or director, and to provide direction to management as to whether each such proposed transaction should be consummated and as to how it should be structured.
17. To produce the reports described under "Committee Reports" below.
18. To approve any amendments, modifications, or supplements to the Company's Internal Audit Charter or the Disclosure Committee Charter.
19. To discharge any other duties or responsibilities delegated to the Committee by the Board from time to time.

Committee Reports

The Committee will produce the following reports and provide them to the Board:

20. Any report, including any recommendation, or other disclosures required to be prepared by the Committee pursuant to the rules of the SEC for inclusion in the Company's annual proxy statement.
21. An annual performance evaluation of the Committee, which evaluation will compare the performance of the Committee with the requirements of this charter. The performance evaluation will be conducted in such manner as the Committee deems appropriate.
22. An annual review of the adequacy of this charter and will recommend to the Board any revisions the Committee deems necessary or desirable, although the Board will have the sole authority to amend this Charter.

Delegation to Subcommittee

The Committee may, in its discretion, delegate all or a portion of its duties and responsibilities to a subcommittee of the Committee, except to the extent prohibited under NYSE Section 303(A)(7). The Committee may, in its discretion, delegate to one or more of its members the authority to pre-approve any audit or non-audit services to be performed by the independent auditors, provided that any such approvals are presented to the Committee at its next scheduled meeting.

Resources and Authority of the Committee

The Committee will have the resources and authority appropriate to discharge its duties and responsibilities, including the authority to select, engage, retain, terminate, and approve the fees and other retention terms of special or independent counsel, accountants or other experts or advisors, as it deems appropriate, without seeking approval of the Board or management.

In performing its oversight function, the Committee shall be entitled to rely upon advice and information that it receives in its discussions and communications with management, the independent auditor and such experts, advisors and professionals as may be consulted with by the Committee. The Committee is authorized to request that any officer or employee of the Company, the Company's external legal counsel, the Company's independent auditor or any other professional retained by the Company to render advice to the Company, attend a meeting of the Committee or meet with any members of or advisors to the Committee.

Notwithstanding the responsibilities and powers of the Committee set forth in this Charter, the Committee does not have the responsibility of planning or conducting audits of the Company's financial statements or determining whether the Company's financial statements are complete, accurate and in accordance with GAAP. Such responsibilities are the duty of management and, to the extent of the independent auditor's audit responsibilities, the independent auditor. In addition, it is not the duty of the Committee to conduct investigations or to ensure compliance with laws and regulations or the Company's policies and procedures.

Disclosure

This Charter shall be posted on the Company's website.

This Charter amends in its entirety and replaces the Audit Charter as heretofore in effect.

July 28, 2026