

SILA REALTY TRUST, INC.
AUDIT COMMITTEE CHARTER

I. STATEMENT OF PURPOSE

The Audit Committee (the “Committee”) of Sila Realty Trust, Inc. (the “Company”) is appointed by the Board of Directors (the “Board”) to represent and assist the Board in discharging its responsibilities relating to the accounting, reporting and financial practices and legal compliance of the Company and its subsidiaries. The Committee has general responsibility for (1) oversight of the accounting and financial processes of the Company and its subsidiaries, including oversight of the integrity of the Company’s financial statements, (2) the Company’s compliance with legal and regulatory requirements, (3) the qualification and independence of the Company’s auditors, and (4) the performance of the Company’s internal audit function and independent auditors. The Committee shall also prepare the report required by the rules of the Securities and Exchange Commission (the “SEC”) to be included in the Company’s annual proxy statement or, if the Company does not file a proxy statement, the Company’s annual report.

Consistent with this function, the Committee shall encourage continuous improvement of, and shall foster adherence to, the Company’s policies, procedures and practices at all levels. The Committee shall also provide an open avenue of communication among the independent auditors, financial and senior management, members of the internal auditing team and the Board.

II. COMMITTEE MEMBERS

The Committee shall be composed of at least three members, each of whom shall meet the independence requirements of Rule 10-A-3 of the Securities Exchange Act of 1934, as amended, and the rules of any securities exchange on which the Company’s securities are listed.

Each member of the Committee must be financially literate, or must become financially literate within a reasonable period of time after his or her appointment to the Committee, and at least one member of the Committee must have accounting or related financial management expertise and qualify as an “audit committee financial expert” as defined in Item 407(d)(5) of Regulation S-K, each as determined by the Board. The identity of at least one member of the Committee determined to have such experience shall be disclosed in the Company’s periodic filings made with the SEC.

The members of the Committee shall be elected by the Board based on recommendations from the Nominating and Corporate Governance Committee. The members of the Committee shall be appointed for one-year terms and shall serve for such term or terms until their successors are duly elected and qualified or until their earlier resignation or death. Unless a chair is designated by the full Board, the members of the Committee may designate a chair of the Committee by majority vote of the full Committee.

III. POWERS, DUTIES AND RESPONSIBILITIES

In carrying out its intended purpose, the Committee shall have the powers, duties and responsibilities delegated to it by the Board as set forth below. The Committee shall:

Services of Independent Auditors

A. Have direct responsibility for appointing and overseeing a public accounting firm registered with the Public Company Accounting Oversight Board to serve as the Company's independent auditors and to perform the Company's annual audit (subject, if applicable, to stockholder ratification). This responsibility shall include the direct authority to retain and terminate such independent auditors, the sole authority to approve the terms and conditions of all audit engagements as well as all significant non-audit engagements with such independent auditors, and the sole authority to determine the compensation to be paid to such independent auditors and to require the Company to provide funding for the payment of such compensation. This authority may not be delegated to management (although the Committee may obtain input from management).

B. Oversee the work performed by the Company's independent auditors (including resolution of disagreements between management and the independent auditors regarding financial reporting). Such independent auditors shall report directly to the Committee and shall be ultimately accountable to the entire Board through the Committee.

C. Review with the independent auditors the scope of the audit, pre-approve the audit services (which may entail providing comfort letters in connection with securities underwritings) to be performed by the independent auditors, and review the results of the annual audit examination and any reports of the independent auditors with respect to the Company's financial statements or policies.

D. Pre-approve all non-audit services provided to the Company by the independent auditors. In no event shall the Committee engage the Company's independent auditor to perform any service enumerated in Section 201(a) of the Sarbanes-Oxley Act of 2002, as amended, except as may otherwise be provided by law or regulation, or approve any non-audit service that the SEC or other applicable regulatory authority determines is impermissible. Non-audit services that constitute less than 5% of the revenues paid by the Company and its subsidiaries to the independent auditors may be approved by the Committee (or one or more members authorized by the Committee) after the services are commenced but before the completion of the audit, provided that such services were not recognized by the Company at the time of the engagement to be non-audit services and such services are promptly brought to the attention of the Committee. The Committee shall ensure that the approval of non-audit services is disclosed in the public reports that the Company is required to file with the SEC.

E. Review information, including written statements from the independent auditors, concerning any relationship between the auditors and the Company or any other relationships that may adversely affect the independence of the auditors and periodically assess the independence of the Company's auditors as set forth in Independence Standards Board Standard No. 1 and the rules, regulations and standards of the SEC. The Committee shall, at least annually, obtain and review

a report by the Company's independent auditors describing: (1) the firm's internal quality-control procedures; (2) any material issues raised by the most recent internal quality-control review, or peer review, of the audit firm, 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 firm, and any steps taken to deal with any such issues; and (3) all relationships between the independent auditors and the Company. The Committee shall evaluate the lead partner of the independent audit firm and whether such independent audit firm should be rotated and present its conclusions to the Board.

Audit Practices and Financial Reporting Matters

F. Obtain and review all reports and other information that the independent auditors are required by law, rule or regulation to submit to the Committee, including periodic reports on (1) all critical accounting policies and practices to be used by the Company, (2) all material alternative treatments of financial information within generally accepted accounting principles in effect from time to time ("GAAP") that have been discussed with management, the ramification of the use of such alternative disclosures and treatment, and the treatment preferred by the independent auditors, and (3) other material written communications between the independent auditors and management of the Company, such as any management letter or schedule of unadjusted differences.

G. Meet to review and discuss with management and the independent auditors the Company's annual audited financial statements and quarterly financial statements, including a discussion of the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" and a discussion with the independent auditors of their judgments as to the quality of the Company's accounting principles.

H. Review with management and the independent auditors the results of any significant matters identified as a result of the independent auditors' interim review procedures prior to the filing of each Form 10-Q. The Committee may delegate this function to one or more of its members having sufficient accounting or financial management expertise to perform such review.

I. Discuss, if applicable, at least generally, earnings press releases and financial information and earnings guidance provided to analysts and rating agencies.

J. Establish guidelines for the Company's internal audit function, review the qualifications, appointment, replacement, reassignment and dismissal of senior management members of the Company's internal audit team (or other personnel responsible for the internal audit function), review the annual program and schedule for the Company's internal audits, review audit reports submitted by the internal auditing staff and, at least quarterly, review the adequacy of the Company's internal controls.

K. Discuss with management its process for performing its required quarterly certifications under Section 302 of the Sarbanes-Oxley Act, including the evaluation of the effectiveness of disclosure controls by the Chief Executive Officer and Chief Financial Officer.

L. Discuss with management, the internal auditors, and the independent registered public accountants any (1) changes in internal control over financial reporting that have materially affected or are reasonably likely to materially affect the Company's internal control over financial reporting that are required to be disclosed and (2) any other changes in internal control over financial reporting that were considered for disclosure in the Company's periodic filings with the SEC.

M. Review changes in the accounting policies of the Company and accounting and financial reporting proposals that may have a significant impact on the Company's financial reports, and make reports on the foregoing to the Board.

N. Regularly review with the independent auditors any audit problems or difficulties and management's response, including any restrictions on the scope of the independent auditors' activities or access to information and any significant disagreements with management. This review should also include a discussion of the responsibilities, budget and staffing of the Company's internal audit function.

O. Meet separately and periodically with management, internal auditors (or other personnel responsible for the internal audit function) and independent auditors in connection with the performance of its oversight function.

Company Governance Policies and Compliance

P. Prepare the report that SEC rules require to be included in the Company's annual proxy statement or, if the Company does not file a proxy statement, the Company's annual report.

Q. Establish clear policies for the Company to follow in hiring employees or former employees of the independent auditors (which may include a prohibition on such hiring). Any such policies take into consideration the restriction that no registered public accounting firm may audit the Company if the Company's chief executive officer, chief financial officer, chief accounting officer, controller or other persons serving similar functions were employed by the accounting firm and participated in the Company's audit during the one year prior to commencement of the audit.

R. Discuss with management policies with respect to financial risk assessment and management, including guidelines to govern the process by which the Company undertakes financial risk assessment and management. Such discussion shall include the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.

S. Conduct an annual review of: (1) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies; (2) 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; (3) the effect of regulatory and accounting initiatives, as well as off-balance sheet

structures, on the financial statements of the Company; (4) the type and presentation of information to be included in earnings press releases (paying particular attention to any use of “pro forma,” or “adjusted” non-GAAP, information), as well as review any financial information and earnings guidance provided to analysts and rating agencies; and (5) the adequacy of the Committee Charter.

T. Review with management and the independent auditors any correspondence with regulators or governmental agencies and any employee complaints or published reports that raise material issues regarding the Company’s financial statements or accounting policies. In connection therewith, the Committee shall establish procedures for (1) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and (2) the confidential, anonymous submission by employees of the Company of concerns of questionable accounting or auditing matters.

General Powers

U. Have the authority to cause the Company to reimburse the Committee for all ordinary administrative expenses that are necessary or appropriate in carrying out its duties.

V. Have the ability (but not the obligation) to conduct or authorize, if it considers appropriate, investigations into any matters within the scope of its responsibilities.

W. Monitor compliance with the Code of Business Conduct and Ethics (the “Code”), to investigate any alleged breach or violation of the Code, and to enforce the provisions of the Code.

X. Review, with the Company’s counsel, legal compliance and legal matters that could have a significant impact on the Company’s financial statements.

Y. Review and discuss with management the Company’s key cybersecurity matters and information technology and operations controls.

Z. Review, approve and oversee any transaction between the Company and any related person (as defined in Item 404 of Regulation S-K) and any other potential conflict of interest situations on an ongoing basis, in accordance with Company policies and procedures, and to develop policies and procedures for the Committee’s approval of related party transactions.

AA. Have the authority (without separate approval from the Board) to obtain advice, services and assistance from outside legal, accounting or other advisors, as the Committee deems necessary to assist it in carrying out its responsibilities, to determine the compensation for any such advisors, and to receive from the Company funding in an amount that is appropriate as determined by the Committee to pay for such advisors.

BB. Perform such activities consistent with this Charter, the Company’s bylaws and applicable law as the Board or the Committee deems necessary or appropriate.

CC. Otherwise make regular reports and recommendations to the Board within the scope of its functions. The Committee shall review with the Board any issues that arise with respect to the quality and integrity of the Company’s financial statements, the Company’s compliance with

legal and regulatory requirements, the qualification and independence of the Company's auditors, and the performance of the Company's internal audit function and independent auditors (or other personnel responsible for the internal audit function).

IV. SCOPE OF DUTIES

While the Committee has the responsibilities and the authority set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements are complete and accurate and are in accordance with GAAP. This is the responsibility of management and the independent auditors. Nor is it the duty of the Committee to assure compliance by the Company or its subsidiaries with laws and regulations.

V. COMMITTEE MEETINGS

The Committee will meet at least four times annually, or more often as it deems necessary or appropriate, in its judgment, either in person or telephonically, and at such times and places as the Committee determines. The Committee shall report regularly to the Board on its discussions and actions, including any significant issues or concerns that arise at its meetings, and shall make recommendations to the Board as appropriate. Periodically, as it deems appropriate, the Committee (or designated members thereof, if appropriate) will meet in private sessions with the independent auditors, the Company's chief financial officer and with the senior manager(s) of the Company's internal audit functions (or other personnel responsible for the internal audit function) regarding any matters that the Committee or any of these groups believe should be discussed, including any matters within the scope of the Committee's responsibilities. The chairperson of the Committee, a majority of the members of the Committee or the Company's chief executive officer may call a special meeting of the Committee. The person or persons authorized to call special meetings of the Committee may fix any place as the place for holding any special meeting called by them. The majority of the members of the Committee shall constitute a quorum for Committee meetings and, unless otherwise required by this Charter or the Company's bylaws, action may be taken by majority vote of the members present at such meetings.

VI. LIMITATIONS ON THE COMMITTEE'S ROLE

While the Committee has the responsibilities and powers set forth in this charter of the Committee, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate, fairly present the information shown or are in accordance with GAAP and applicable rules and regulations. These are the responsibilities of management and the independent registered public accounting firm. Nor is it the duty of the Committee to conduct investigations or to assure compliance with any law, regulation or rule, or the Company's Corporate Governance Guidelines or Code of Business Conduct and Ethics. Instead, the Committee shall oversee the Company's accounting and financial reporting processes and the audits of the Company's financial statements.

Each member of the Committee shall be entitled to rely on: (1) the integrity of those persons within and outside the Company and management from which it receives information; (2) the accuracy of the financial and other information provided to the Committee absent actual knowledge to the contrary; and (3) statements made by management or other third parties as to

any information technology, internal audit and other non-audit services provided by the Company's independent registered public accounting firm.

VII. DELEGATION OF AUTHORITY

The Committee shall have the authority to delegate any of its responsibilities, along with the authority to take action in relation to such responsibilities, to one or more subcommittees, to the extent consistent with the Company's charter, bylaws and Corporate Governance Guidelines, and applicable law and the rules of any securities exchange on which the Company's securities are listed.

VIII. PERFORMANCE EVALUATION

The Committee shall conduct an annual evaluation of the performance of its duties under this Charter and shall present the results of the evaluation to the Board. The Committee shall conduct this evaluation in such manner as it deems appropriate.

IX. DISCLOSURE OF CHARTER

To the extent required by the listing standards of an exchange on which the Company's securities may be listed, or other applicable rules or regulations, this Charter will be made available on the Company's website.

Effective: August 2, 2023