

**SILA REALTY TRUST, INC.**  
**CODE OF BUSINESS CONDUCT AND ETHICS**

**Introduction**

It is the policy of Sila Realty Trust, Inc. (the “Company”) for our business to be conducted in accordance with the highest moral, legal and ethical standards. The Company’s reputation for integrity is its most important asset and each employee, officer and director must contribute to the care and preservation of that asset. The Code of Business Conduct and Ethics (the “Code”) is presented to assist you in guiding your conduct to enhance the reputation of the Company, and to help foster a culture of honesty and accountability.

This Code is drafted broadly and cannot cover every issue that may arise. No code of business conduct and ethics can effectively substitute for the thoughtful behavior of an ethical director, officer or employee, but the Code sets out basic principles to guide all employees, officers and directors of the Company. All of our employees, officers and directors must conduct themselves accordingly and seek to avoid even the appearance of improper behavior.

Notwithstanding any confidentiality, non-disparagement or other similar provision in this Code, any other policies of the Company, or any other document executed by an employee, officer or director of the Company to the contrary, nothing in this Code shall preclude the reporting of any alleged misconduct or the giving of truthful testimony under oath or the making of truthful statements to any government agency or self-regulatory body. Further, nothing in this Code requires the prior authorization of the Company to make such statements, reports or disclosures or requires any notification to the Company that any such statements, reports or disclosures have been made.

**Legal Compliance**

Obeying the law, both in letter and in spirit, is the foundation on which the Company’s ethical standards are built. Pertinent laws, rules and regulations of every jurisdiction in which the Company operates must be followed. Each employee, officer and director is responsible for obtaining sufficient knowledge of the laws, rules and regulations relating to his or her particular duties in order to recognize potential dangers and to know when to seek legal advice. In any instance where the law is ambiguous or difficult to interpret, the matter should be reported to the Company’s management who in turn will seek legal advice from the Company’s legal counsel as appropriate.

**Honest and Ethical Conduct**

Beyond compliance with laws, the Company requires that all of its employees, officers and directors act in a manner which meets the highest standards of honest and ethical behavior. The honesty and integrity of the Company’s business conduct must not be compromised.

**Transactions Involving Company Securities**

“Insider trading” refers generally to buying or selling a security while in possession of material, non-public (that is, “inside”) information about the security. Insider trading is illegal and against the Company’s policy. Such trading can cause significant harm to the reputation for integrity and ethical conduct of the Company. U.S. federal securities laws impose civil and criminal penalties upon persons who use inside information when buying and selling securities or who give inside information to others who use it when buying or selling securities. Liability for violating the laws against “insider trading” can extend not only to the Company’s senior executives, but also to the Company’s

employees, other officers and directors and to relatives and friends of those persons. No employee, officer, director, or agent of the Company may trade in the securities of the Company except as permitted pursuant to the Company's Policy on Inside Information and Insider Trading. Further, no employee, officer, director or agent of the Company may trade in the securities of any other company if he or she possesses inside information about such other company, including information about such other company gained during employment or engagement with the Company. In addition, an insider who has knowledge of inside information about the Company or about any other company must not disclose such information to family, friends, business or social acquaintances, other employees (unless such employees have a position with the applicable company giving them a right and need to know), or other third parties. An insider may not disclose inside information until the third business day after that information has been made public by the Company or such other company.

Inside information about the Company or another company that is not known to the investing public may include, among other things: strategic plans; significant capital investment plans; negotiations concerning acquisitions or dispositions; major new contracts (or the loss of a major contract); other favorable or unfavorable business or financial developments or prospects; a change in control or a significant change in management; impending securities splits, securities dividends or changes in dividends to be paid; a call of securities for redemption; and, most importantly, financial results.

The laws against insider trading are specific and complex. Any questions about information you may possess or about any dealings you have had in the Company's securities should be promptly brought to the attention of the Chief Financial Officer. Also see the Company's Policy on Inside Information and Insider Trading for additional guidance in this area.

### **Fair Dealing**

Each employee, officer and director should endeavor to respect the rights of and deal fairly with the Company's customers, suppliers, competitors and employees and other third parties with whom he or she has contact in the course of performing his or her job. In the course of business dealings on behalf of the Company, no employee, officer or director should take unfair advantage of another person or party through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair-dealing business practice.

### **Conflicts of Interest**

A "conflict of interest" occurs when an individual's private interest interferes in any way—or even appears to interfere—with the interests of the Company as a whole. A conflict situation can arise when an employee, officer or director takes actions or has interests that may make it difficult to perform work on behalf of the Company objectively and effectively. Conflicts also arise when an employee, officer or director, or a member of his or her family, receives improper personal benefits as a result of his or her position with the Company. Loans to, or guarantees of obligations of, such persons are of special concern. The consequences of such behavior have the potential to do great harm to the Company and all employees, officers and directors by disrupting business and undermining public confidence. Employees, officers and directors are expected to be totally free of any competing interest when making business decisions on behalf of the Company. Accordingly, all employees, officers and directors must refrain from personal activities or interests that could influence their objective decision-making ability.

All employees, officers and directors must exercise great care any time their personal interests, or the interests of a family member of such persons, might conflict with those of the Company in which they are involved. The appearance of a conflict often can be as damaging as an actual conflict. Prompt and full disclosure is always the correct first step towards identifying and resolving any potential conflict

of interest. Directors of the Company are expected to make appropriate disclosures to the Board of Directors (the “Board”) and to take appropriate steps to recuse themselves from applicable Board decisions with respect to transactions or other matters involving the Company as to which they are interested parties or with respect to which a real or apparent conflict of interest exists.

The following sections review several common problems involving conflicts of interest, but it is difficult to list all of the ways in which a potential conflict of interest may arise, and the list is not exhaustive:

- *Favors, Payments and Gifts*

As a general rule, no employee, officer or director of the Company should ever receive a favor, payment or anything of value in exchange for a decision involving the Company’s business. Similarly, no employee, officer or director of the Company should ever offer anything of value to government officials or others to obtain a particular result for any Company. Bribery, kickbacks or other improper payments have no place in any Company business and will not be tolerated.

- *Personal Financial Interests; Outside Business Interests*

Employees, officers and directors should avoid any outside financial interests that might be in conflict with the interests of the Company in which they are directly or indirectly involved. No employee, officer or director may have any significant direct or indirect financial interest in, or any business relationship with, a person or entity that is a material tenant, contractor, real estate broker/agent, customer, partner, lender or competitor of the Company in which he or she is directly or indirectly involved. A financial interest includes any material interest as an owner, creditor or debtor. Indirect interests include those through an immediate family member or other person acting on his or her behalf. This policy does not apply to arms’-length purchases by an employee, officer or director of goods or services for personal or family use, to the ownership of shares in a publicly held corporation, or to disclosed outside financial interests.

Employees should not engage in outside jobs or other business activities that compete in any way with the Company in which he or she is directly or indirectly involved. Further, any outside or secondary employment (“moonlighting”) may interfere with the job being performed for the Company and is discouraged. Under no circumstances may employees, officers or directors have outside interests that are in any way detrimental to the best interests of the Company in which he or she is directly or indirectly involved.

You must disclose to the Chief Financial Officer of the Company any personal activities or financial interests that could negatively influence, or give the appearance of negatively influencing, your judgment or decisions as such employee, officer or director, as the case may be. The Chief Financial Officer of the Company will then determine if there is a conflict and, if so, how to resolve it without compromising the Company’s interests.

- *Loans or Other Financial Transactions*

No employee, officer or director of the Company, or a family member of such individuals, may obtain loans or guarantees of personal obligations from, or enter into any other personal financial transaction with, the Company or any company that is a material tenant, contractor, real estate broker/agent, partner, lender, customer, supplier or competitor of the Company.

- *Corporate Boards*

The director of an organization has access to sensitive information and charts the course of the entity. If you are invited to serve as a director of an outside organization, the Company in which you are directly or indirectly involved must take safeguards to shield both such Company and you from even the appearance of impropriety. For that reason, any employee or officer invited to join the board of directors of another organization (including a non-profit or other charitable organization) must obtain the approval of the Chief Executive Officer or Chief Financial Officer of the Company.

- *Corporate Opportunities*

Directors, officers and employees of the Company have a business and ethical responsibility to the Company to advance the Company's interests when the opportunity arises and to avoid any activity or relationship that may interfere, or have the appearance of interfering, with the performance of the official duties of their respective positions in such Company. Moreover, directors, officers and employees of the Company should not use corporate property, information or position for improper personal gain (including gain of friends or family members), nor should such persons compete with the Company directly or indirectly. At the same time, directors, officers and employees are permitted to pursue personal business interests that clearly do not interfere with the duty they owe to the Company.

Corporate opportunities can include opportunities closely related to the business of the Company and any opportunities that are discovered by the director, officer or employee through the use of corporate property, information or position. Prior to pursuing a business opportunity that may present a conflict for such director, officer, or employee, then such director, officer or employee is required to fully disclose the opportunity to the Company and the Board, and seek such permission by the Board to pursue such opportunity. If the Board determines that the director, officer or employee may pursue the opportunity, such opportunity shall be disclosed to the extent required by law or as may be approved by the Board.

### **Full and Fair Disclosure; Accuracy of Financial Reports and Other Public Communications**

It is the Company's policy that the information in its public communications, including filings with the Securities and Exchange Commission (the "SEC"), be timely, understandable, fair, complete and accurate in all material respects. All covered persons should exercise diligence and care to do their part in acting in furtherance of this policy. You (a) are prohibited from knowingly misrepresenting, omitting, or causing others to misrepresent or omit, any material fact about the Company to anyone having a role in the Company's financial reporting and disclosure processes and (b) must not directly or indirectly take any action to coerce, manipulate, mislead or fraudulently influence the Company's independent registered public accounting firm or any internal accounting or auditing personnel for the purpose or with the effect of rendering the financial statements of the Company misleading, or direct anyone else to do so.

If you become aware of any material information that affects the disclosures made by the Company in its public filings or what would otherwise assist the Company's Audit Committee, it is your responsibility to bring this information to the attention of the Chief Financial Officer by following the guidelines described in this Code. In addition, you should promptly bring to the attention of a member of the Company's Audit Committee any information you may have concerning (a) significant deficiencies or material weaknesses in the design or operation of internal controls which could adversely affect the Company's ability to record, process, summarize and reporting financial information or (b) any fraud, whether or not material, that involves management or employees who have a significant role in the Company's financial reporting, disclosures or internal controls.

## **Reporting Violations of the Code**

All employees, officers and directors have a duty to report any known or suspected violation of the Code, including but not limited to, misconduct, illegal activity, unethical behavior, fraud, theft, waste or abuse of Company assets or any violation of laws, rules, regulations or policies that apply to the Company. Reporting a known or suspected violation of the Code by others should not be considered an act of disloyalty, but an action to safeguard the reputation and integrity of the Company. Taking action to prevent problems is part of the Company's culture. Employees are encouraged to openly and honestly talk to the Company's Chairman of the Audit Committee or any other non-management member of the Board about observed illegal or unethical behavior and when in doubt about the best course of action in a particular situation.

To the extent possible, the Company will endeavor to keep confidential the identity of anyone reporting a violation of this Code and you may, at all times, use the anonymous hotline provided in your employee handbook (available by both telephone and web access). You will be treated with dignity and respect, your concerns will be seriously addressed and you will be informed of the outcome. The Company will also keep confidential the identities of employees, officers or directors about whom allegations of violations are brought, unless or until it is established that a violation has occurred. It is the Company's policy that retaliation against anyone who reports actual or suspected Code violations is prohibited; anyone who attempts to retaliate will be subject to disciplinary action, up to and including termination of employment.

## **Confidential Information**

Employees, officers and directors must maintain the confidentiality of the information entrusted to them by the Company, except when disclosure is authorized or legally mandated. Even within the Company, confidential corporate information should be discussed only with those who have a need to know the information. Your obligation to safeguard confidential corporate information continues even after you leave the Company.

Confidential corporate information includes information relating to the Company's financial performance (for example, quarterly financial results of such Company's operations) or other transactions or events, and can have a significant impact on the value of such Company's securities. Premature or improper disclosure of such information may expose the individual involved to onerous civil and criminal penalties. Confidential corporate information also includes all non-public information that might be of use to the Company's competitors, or harmful to such Company or its tenants or customers, if disclosed.

The same rules apply to confidential information relating to other companies with which the Company does business. In the course of the many pending or proposed transactions that the Company has under consideration at any given time, there is a great deal of non-public information relating to other companies to which such Company's employees, officers and directors may have access. This could include "material" information that is likely to affect the value of the securities of the other companies.

## **Accounting Matters and Public Disclosure**

### *Internal Accounting Controls*

The Company places the highest priority on "best practices" disclosure. The Company's annual reports, quarterly reports and press releases, and other public disclosure of such Company's financial results, reflect how seriously the Companies take this responsibility. Each employee of the Company shares this responsibility with senior management and the directors and must help maintain the

integrity of such Company's financial records. This Code cannot include a review of any extensive accounting requirements that the Company must fulfill. To meet these obligations however, the Company must rely on employee truthfulness in accounting practices. Employees, officers and directors must not participate in any mistreatment of the Company's accounts. No circumstances justify the maintenance of "off-the-books" accounts to facilitate questionable or illegal payments. The Company trusts that every employee, officer and director understands that protecting the integrity of the Company's information gathering, information quality, internal control systems and public disclosures is one of the highest priorities the Company has as a company.

If you ever observe conduct that causes you to question the integrity of the Company's internal accounting controls and/or disclosure, or you otherwise have reason to doubt the accuracy of the Company's financial reporting, it is imperative that you bring these concerns to such Company's attention immediately. Retaliation of any kind against any employee, officer or director for raising these issues is strictly prohibited and will not be tolerated.

#### *Improper Influence on the Conduct of Audits*

It is unlawful for any employee, officer or director of the Company, or any other person acting under the direction of such person, to take any action to fraudulently influence, coerce, manipulate, or mislead the independent accountants engaged in the performance of an audit of the Company's financial statements for the purpose of rendering such financial statements materially misleading. Any such action is a violation of this Code. Types of conduct that might constitute improper influence include the following:

- Offering or paying bribes or other financial incentives, including offering future employment or contracts for non-audit services,
- Providing an auditor with inaccurate or misleading legal analysis,
- Threatening to cancel or canceling existing non-audit or audit engagements if the auditor objects to the Company's accounting practices or procedures,
- Seeking to have a partner removed from the audit engagement because the partner objects to the Company's accounting practices or procedures,
- Blackmailing, and
- Making physical threats.

Any employee, officer or director who engages in such conduct will be subject to sanctions under this Code, including termination of employment in the case of an employee or officer, in addition to potential civil and criminal liability.

#### *Public Disclosure*

The Company's periodic reports and other documents filed with the SEC, including all financial statements and other financial information, must comply with applicable federal securities laws and SEC rules. Each director, officer and employee of the Company who contributes in any way to the preparation or verification of such Company's financial statements and other financial information must ensure that the Company's books, records and accounts are accurately maintained. Each director, officer and employee of the Company must cooperate fully with such Company's accounting and internal audit departments, as well as the Company's independent public

accountants and counsel.

Each director, officer and employee who is involved in the Company's disclosure process must (i) be familiar with and comply with such Company's disclosure controls and procedures and its internal control over financial reporting and (ii) take all necessary steps to ensure that all filings with the SEC and all other public communications about the financial and business condition of such Company provide full, fair, accurate, timely and understandable disclosure.

### **Use and Protection of Company Assets**

Proper and efficient use and protection of the Company's assets is the responsibility of all employees, officers and directors. The Company's facilities, materials, equipment, information and other assets should be used only for conducting the Company's business and are not to be used for any unauthorized purpose. Employees, officers and directors should guard against theft, carelessness, waste and abuse of Company assets.

### **Questions About This Code; Reporting Suspected Violations**

This Code is not intended to be a comprehensive rulebook and cannot address every situation that you may face. If you are faced with a difficult business decision that is not addressed in this Code, ask yourself the following questions:

- Is it legal?
- Is it honest and fair?
- Is it in the best interests of the Company?
- How does this make me feel about myself and the Company?
- Would I feel comfortable if an account of my actions were published with my name in the newspaper?

***If you still feel uncomfortable about a situation or have any doubts about whether it is consistent with the Company's high ethical standards, seek help.*** The Company encourages you to contact your supervisor for help first. If your supervisor cannot answer your question or if you do not feel comfortable contacting your supervisor, contact the Company's Chief Financial Officer. If you prefer to remain anonymous, you may contact the confidential hotline or visit the website provided in your employee handbook. The investigation will be handled discreetly and appropriately, and the information will be disclosed to others only on a need to know basis and as required by law. If you become aware of any violation of this Code you are required to promptly report it. There will be no adverse action taken against (i) persons who report violations of this Code for making such a report or (ii) against persons who participate in investigations for such participation. However, reporting a violation of this Code or participating in an investigation does not prevent potential disciplinary action for your own wrongdoing. If you feel appropriate action is not being taken, you should contact the Chairman of the Company or, in cases relating to the financial reporting of such Company, the Chairman of the Audit Committee of the Board. You are not required to identify yourself when reporting a violation.

The Company also realizes the potentially serious impact of a false accusation. Employees are expected as part of the ethical standards required by this Code to act responsibly in making complaints. Making a complaint without a good faith basis is itself an ethical violation and will be handled according to this Code.

### **Enforcement**

The conduct of each employee, officer and director matters vitally to the Company. A misstep by

a single individual can cost the Company dearly; it undermines all of the Company's reputation. For these reasons, violations of this Code may lead to significant penalties, including termination of employment.

Preventative or disciplinary action may include, but is not limited to, reassignment, demotion, or dismissal of the individual violating this Code and, in the event of criminal conduct or other serious violations of the law, notification of appropriate governmental authorities.

### **Waivers**

Any waiver of this Code for employees, executive officers, or directors may be made only by the Board and will be promptly disclosed as required by applicable laws, rules or regulations.

### **Discrimination and Harassment**

The diversity of the Company's employees is a tremendous asset. We are firmly committed to providing equal opportunity in all aspects of employment and will not tolerate any illegal discrimination or harassment based on race, color, religion, sex, national origin or any other protected class.

If any employee, officer or director believes he or she has been harassed by anyone at the Company, he or she should immediately report the incident to their supervisor, Human Resources or both. Similarly, supervisors and managers who learn of any such incident should immediately report it to Human Resources. Human Resources will promptly and thoroughly investigate any complaints and take appropriate action.

### **Political Contributions and Activities**

No political contributions are to be made using the Company's funds or assets, or the funds or assets of any subsidiary of the Company, to any political party, political campaign, political candidate or public official in the United States or any foreign country, unless the contribution is lawful and expressly authorized in writing. In addition, no employee, officer or director may make a political contribution on behalf of the Company or its subsidiaries, or with the appearance that such contribution is being made on behalf of the Company or its subsidiaries, unless expressly authorized in writing. A "contribution" is any direct or indirect payment, distribution, loan, advance, deposit, or gift of money, services or anything of value in connection with an election or to an organization or group formed to support or defend a referendum or ballot issue.

### **Foreign Corrupt Practices Act**

The United States Foreign Corrupt Practices Act prohibits giving anything of value, directly or indirectly, to foreign government officials or foreign political candidates in order to obtain, retain or direct business. Accordingly, corporate funds, property or anything of value may not be, directly or indirectly, offered or given by any employee, officer or director, to a foreign official, foreign political party or official thereof or any candidate for a foreign political office for the purpose of influencing any act or decision of such foreign person or inducing such person to use his or her influence, or in order to assist in obtaining or retaining business for, or directing business to, any person.

Employee, officers and directors are also prohibited from offering or paying anything of value to any foreign person if it is known or it should have been known that all or part of such payment will be used for the above-described prohibited actions. This provision includes situations when intermediaries, such as affiliates or agents, are used to channel payoffs to foreign officials.



**Publication of this Code**

The Company shall make the most current version of this Code publicly available by placing it on the Company's website. This Code is also available in print to any stockholder who requests it.

**Anonymous Whistleblower Hotline**

Internet Hotline: Any person may anonymously report a complaint regarding accounting, internal accounting controls or auditing matters online at <https://investors.silarealtytrust.com/whistleblower-hotline>. The link opens a website in which you may submit an accounting-related complaint. To protect the anonymity of persons who have submitted complaints, the web logs for the linked site have been disabled and any submission will remain within the third-party reporting system.

*Effective: June 13, 2024*