

**AUDIT COMMITTEE CHARTER
OF PIEDMONT OFFICE REALTY TRUST, INC.**

As Amended and Restated on October 25, 2023

I. PURPOSE

The Audit Committee's primary purpose is to (A) assist the Board of Directors (the "Board") of Piedmont Office Realty Trust, Inc. (the "Company") in fulfilling its oversight responsibilities relating to: (i) the integrity of the Company's financial statements; (ii) the Company's compliance with legal and regulatory requirements; (iii) the system of internal controls which management of the Company has established; (iv) the appointment, compensation, retention, independence, and oversight of the Company's independent auditor; and (v) the performance of the Company's internal audit function and independent auditors; and (B) prepare an audit committee report as required by the Securities and Exchange Commission (the "SEC") to be included in the Company's annual proxy statement or other disclosure documents. In performing these functions, the Audit Committee shall maintain free and open communications among the Board, the Company's independent auditors, the Company's internal audit department and the Company's management.

II. COMPOSITION

The Audit Committee shall be comprised of at least three members of the Company's Board, each of whom must meet: (i) the "independence" requirements set forth in Rule 10A-3(b)(1) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), (ii) the "independence" requirements as defined in the listing standards of the New York Stock Exchange, and (iii) the "independent director" requirements set forth in the Company's Corporate Governance Guidelines, each as in effect from time to time.

All members of the Audit Committee shall satisfy the experience, financial literacy and expertise requirements of the New York Stock Exchange, the Sarbanes-Oxley Act of 2002 (the "Sarbanes-Oxley Act"), the Exchange Act, and applicable rules and regulations of the SEC, all as in effect from time to time. At least one member of the Audit Committee shall be an "audit committee financial expert" as defined in the SEC rules and as determined in the judgment of the Board with reference to applicable law.

No member of the Audit Committee may receive any consulting, advisory, or other compensatory fees 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.

The members of the Audit Committee are appointed by the Board and shall serve until their successors are duly elected and qualified unless removed and replaced by the Board at any time for any reason. Resignation or removal of a member of the Audit Committee from the Board, for whatever reason, shall automatically constitute resignation or removal, as applicable, from the

Audit Committee. Vacancies occurring on the Audit Committee, for whatever reason, may be filled by the Board.

The Board shall, or shall delegate to the members of the Audit Committee the responsibility to, designate one member of the Audit Committee to serve as chair of the Audit Committee. Any member of the Audit Committee must inform the Board if he or she serves on the audit committee of two or more public companies (other than this company), and the Board must affirmatively determine that such service does not impair the ability of such member to serve effectively on the Audit Committee, and disclose this determination in the Company's annual proxy statement, in order for that member to continue to serve on the Audit Committee.

III. MEETINGS

The Audit Committee shall meet on a regular basis no less frequently than four times a year, on a quarterly basis, and shall hold such special meetings as circumstances may require. Meetings shall be in person or by conference telephone or other communications equipment by means of which all persons participating in the meeting can hear each other. The Audit Committee may invite such members of management and other persons to its meetings as it may deem desirable or appropriate. A majority of the members of the Audit Committee shall constitute a quorum for the transaction of business. Minutes of each meeting of the Audit Committee should be recorded by the secretary to the Audit Committee. Approval by a majority of the members present at a meeting at which a quorum is present shall constitute approval by the Audit Committee. The Audit Committee may also act by unanimous written consent without a meeting.

IV. AUTHORITY AND RESPONSIBILITIES

The Audit Committee's authority and responsibilities are set forth below.

Regarding its relationship with the independent auditors, the Audit Committee shall:

1. Be directly responsible for the appointment, compensation, oversight, retention, discharge and replacement of the independent auditors of the Company, or any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company. The independent auditor and any other such registered public accounting firm shall report directly to the Audit Committee.
2. Preapprove all auditing services performed for the Company by the independent auditors, as well as all permitted non-audit services (including the compensation of the independent auditors and all engagement fees and terms) as such services are defined by applicable law.
3. Have the authority to form and delegate authority to subcommittees consisting of one or more members of the Audit Committee, including the authority to grant preapprovals of audit and permitted non-audit services; provided however, that decisions of subcommittees to grant preapprovals shall be presented to the full Audit Committee at its next scheduled meeting.

4. Establish clear policies for the Company's hiring of employees or former employees of the independent auditors.
5. Provide sufficient opportunity for the independent auditors to meet with the members of the Audit Committee without members of management present. Among the items to be discussed in these meetings are the independent auditors' evaluation of the Company's financial, accounting, and auditing personnel, and the cooperation that the independent auditors received during the course of their audits.
6. Ensure that less than 50% of the audit work (by percentage of hours) by the independent auditors for the most recent fiscal year was performed by persons who were not the auditor's full-time, permanent employees (if this percentage is greater than 50%, then disclosure is required in the Company's proxy statement).
7. Review with the independent auditors any audit problems or difficulties encountered in the course of the audit work, including any restrictions on the scope of the independent auditor's activities or on access to requested information, and management's response thereto, and resolve any disagreements between management and the independent auditor regarding financial reporting.
8. Obtain and review an annual report from the independent auditors describing (i) the auditor's internal quality control procedures, (ii) any material issues raised by the most recent internal quality control review, or by a peer review, or by any inquiry or investigation by governmental or professional authorities within the last five years, with respect to one or more independent audits carried out by the independent auditor, and any steps taken to deal with such issues, and (iii) all relationships between the auditor and the Company. This evaluation shall include the review and evaluation of the lead partner of the independent auditor and shall ensure the rotation of partners in accordance with federal securities laws. In addition, the Audit Committee shall consider whether, in order to assure continuing auditor independence, there should be regular rotation of the audit firm itself.
9. Discuss at least annually with the independent auditor the matters required to be discussed pursuant to PCAOB AU section 380. In addition, the Audit Committee shall consider discussing with the independent auditors: 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.
10. On an annual basis, obtain a formal written statement from the independent auditors delineating all relationships between the auditors and the Company consistent with Independence Standards Board Statement No. 1, and review and discuss with the auditors all significant relationships the auditors have with the Company to determine the independence of the auditors.

Regarding financial reporting and disclosure matters, the Audit Committee shall:

11. Ensure that the independent auditor files a report with the Audit Committee (prior to the filing of the audit report with the SEC in the Annual Report on Form 10-K), which states (i) all critical accounting policies to be used by the Company, (ii) all alternative treatments of financial information within GAAP that have been discussed with management of the Company, the ramifications of these disclosures, and the treatment preferred by the auditor, and (iii) any other material written communications between the auditor and Company management.
12. Review and discuss the Company's annual audited financial statements and the Company's Annual Reports on Form 10-K with management and the independent auditors.
13. Based upon the review and discussion of the financial statements with the independent auditor, determine whether to recommend to the Board the inclusion of the annual audited financial statements in the Company's Annual Report on Form 10-K for filing with the SEC.
14. Review and discuss with management (and personnel responsible for the internal audit function) and the independent auditors, the Company's disclosures under the "Management's Discussion and Analysis of Financial Condition and Results of Operations" contained in the Company's Form 10-K and Form 10-Q.
15. Review and discuss with management (and personnel responsible for the internal audit function) and the independent auditors the Company's quarterly unaudited financial statements, including the matters described in PCAOB AU 380, and each of the Company's Quarterly Reports on Form 10-Q prior to filing with the SEC.
16. Review and discuss with management the Company's earnings and dividend press releases, as well as financial information, earnings or dividend guidance provided to the analysts and rating agencies (if applicable). Such discussion may be done generally, consisting of discussions regarding the types of information to be disclosed and the types of presentations to be made.
17. Review and discuss with management and the independent auditors significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including analyses of the effects of alternative GAAP methods on the financial statements.
18. Review and approve the table in the Company's annual meeting proxy statement disclosing the audit fees, audit-related fees, tax fees, and all other fees billed for each of the last two fiscal years for services rendered by the independent auditor.
19. Hold separate and periodic executive sessions with each of management, personnel responsible for the internal audit function and the independent auditors in performance of the oversight function of the Audit Committee.
20. Prepare an Audit Committee Report to be included in the Company's annual meeting proxy statement on an annual basis as required by federal securities laws.

21. Review disclosures made to the Audit Committee by the Company's CEO and CFO during their certification process for the Form 10-K and Form 10-Q and discuss (i) whether there are any significant deficiencies or material weaknesses in the design or operation of the Company's internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information; (ii) whether there has been any fraud involving management or other employees who have a significant role in the Company's internal control over financial reporting; (iii) whether any changes in the Company's internal control over financial reporting occurred during the most recently completed fiscal quarter that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting; and (iv) whether any corrective actions were taken with regard to significant deficiencies or material weaknesses in the Company's internal control over financial reporting.
22. Review and assess on at least an annual basis the Company's disclosure controls.
23. When required by applicable SEC rules, obtain and review annually a report from the independent auditor, with attestation, regarding the effectiveness of the Company's internal control over financial reporting prior to the inclusion of such attestation report in the Company's Annual Report on Form 10-K.
24. Review and assess the adequacy and effectiveness of the Company's internal control over financial reporting with management, the internal auditor and, when required by SEC rules, the independent auditor.
25. Review management's annual report on internal control over financial reporting prior to the Company's inclusion of such annual report in the Company's Annual Report on Form 10-K.
26. Approve appropriate amounts payable (i) to the independent auditors or any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, (ii) to any advisers employed by the Audit Committee, and (iii) for ordinary administrative expenses of the Audit Committee that maybe necessary or appropriate to carry out its duties.
27. Report regularly to the Board, especially on any issues that arise with respect 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.
28. The Audit Committee should also review:
 - 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;

- analyses prepared by management and/or the independent auditor 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;
- the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company; and
- 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.

Regarding ethical and legal compliance, internal audit function, and other issues, the Audit Committee shall:

29. Oversee the Company’s code of business conduct and ethics. Review the Company’s code of business conduct and ethics periodically and discuss with management the procedures in place to enforce it.
30. Establish and periodically review appropriate processes and procedures surrounding 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.
31. Review and discuss with management of the Company, the Company’s major financial risk exposures (including risks from cybersecurity threats and the Company’s use of information systems) and the steps management has taken to monitor and control such exposures. The Audit Committee shall also review and evaluate the Company’s processes and policies with respect to risk assessment and risk management.
32. Conduct reasonable prior review and oversight of all related-party transactions. The Audit Committee shall prohibit any transaction that the Committee determines is not consistent with the interests of the Company and its stockholders.
33. At least annually, evaluate the performance, scope, responsibilities, budget and staffing of the Company’s internal audit function and review the internal audit plan and scope of work to be performed to determine whether the Company’s internal audit function provides management and the Audit Committee with ongoing assessments of the Company’s risk management and procedures and systems of internal controls.
34. Have the authority to retain independent counsel and other advisers, as it determines necessary to carry out its duties, and shall have the authority to approve the advisers’ fees and other retention terms.
35. Have the authority and power to investigate any matter brought to its attention with full access to the books, records and personnel necessary to carry out its responsibilities.

36. Perform at least annually a self-evaluation of the Audit Committee to ensure that it is functioning properly and otherwise carrying out its responsibilities.
37. Perform any other activities consistent with this Charter, the Company's Articles of Incorporation, the Company's Bylaws, the rules and regulations of the SEC and other governing law, as the Audit Committee or the Board deems necessary or appropriate.
38. Review and reassess this Charter at least annually and recommend any changes to the Board for approval. If a revision to the Charter is proposed, such revision shall be presented to the Board after consultation and review with the Company's corporate counsel.

V. LIMITATION ON AUDIT COMMITTEE RESPONSIBILITIES

It is not the duty of the Audit Committee to prepare financial statements, to plan or conduct audits or to determine that the Company's financial statements and disclosure are complete and accurate and are in accordance with GAAP and applicable rules and regulations. The planning and conduct of the audit is the responsibility of the independent auditor and the financial statements are the responsibility of management. Furthermore, while the Audit Committee is responsible for reviewing the Company's policies and practices with respect to risk assessment and management, it is the responsibility of senior management of the Company to determine the appropriate level of the Company's exposure to risk.

VI. WEBSITE DISCLOSURE

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