

**PIEDMONT OFFICE REALTY TRUST, INC.  
WHISTLEBLOWER POLICY**

**As Amended and Restated on October 27, 2021**

Piedmont Office Realty Trust, Inc., a Maryland corporation (the “Company”), has adopted this policy to encourage all employees and directors of the Company to report to responsible persons possible (i) violations of law, including securities laws, (ii) accounting irregularities, and (iii) other suspected wrongdoing, including their own, which in any way may affect the Company or the properties owned by the Company. The goal of this policy is to discourage illegal activity and business conduct that may damage the Company’s good name, business interests or its relationships with employees, stockholders, broker-dealers, real estate professionals, suppliers, tenants or the community at large. While the Company does not encourage frivolous complaints, it does want to encourage any Company director, officer, employee or other interested persons (each hereinafter referred to as a “Reporting Person”), who knows of a Harmful Violation (defined below) or what is reasonably believed to potentially be a Harmful Violation, to contact a representative of the Company through one of the methods contained in this policy. A “Harmful Violation” includes the following:

1. violations of law which in any way may affect the Company or the properties owned by the Company, including any rule or regulation of the Securities and Exchange Commission, federal laws related to fraud against the stockholders of the Company, and the laws and regulations of any jurisdiction in which the Company operates;
2. violations of the Company’s policies and statutory or other requirements for good corporate governance involving the Company;
3. improper accounting entries, violations of internal controls or other fraud (including, but not limited to, knowingly providing any false or misleading representation to an auditor) which in any way may affect the Company or the properties owned by the Company;
4. any other matter which, in the good faith belief of any Reporting Person, could cause harm to the business or public reputation of the Company;
5. any attempt to conceal a potential Harmful Violation or to conceal evidence of a potential Harmful Violation; or
6. any retaliation for any report, complaint, allegation or other disclosure made pursuant to this policy (a “Disclosure”).

All employees, officers and directors are expected to cooperate in the investigation of any Harmful Violation.

**1. Purpose of the Policy**

The Company has adopted this policy to:

- (a) cause Harmful Violations to be disclosed before they can disrupt the business or operations of the Company, or lead to serious loss;
- (b) promote a climate of accountability; and
- (c) ensure that no Reporting Person should feel at a disadvantage in raising legitimate concerns or should ever be the subject of retaliation because of any Disclosure.

This policy provides a means whereby a Reporting Person can safely raise concerns and disclose information that the Reporting Person believes in good faith is or could cause a Harmful Violation. This policy does not apply to all grievances, such as those related to terms of employment or those concerns that are specifically addressed by existing policies of the Company relating to discriminatory harassment, and any such other grievances not specifically covered by this policy shall be handled in the manner stated in such other existing policies.

## **2. Reporting Persons Protected**

This policy and the related procedures offer protection from retaliation to a Reporting Person who makes any Disclosure with respect to matters that are, or could reasonably give rise to, Harmful Violations.

No complaint in good faith shall result in any retaliation or threat of retaliation against the Reporting Person by the Company or any director, officer, employee, contractor, subcontractor or agent of the Company. Any acts of retaliation against a Reporting Person shall be treated by the Company as a serious violation of this policy and could result in disciplinary action, up to and including termination for cause. Accordingly, any Reporting Person who, in good faith, makes a Disclosure pursuant to this policy with respect to a Harmful Violation or potential Harmful Violation shall be protected from any retaliation by the Company. “Good faith” as used herein means that the Reporting Person has a reasonably held belief that the Disclosure is true.

Any Reporting Person who feels that he or she has been subjected to retaliation in violation of this policy should immediately report such behavior in accordance with the procedures set forth in this policy.

Federal laws provide certain legal protection to employees who provide information in investigations, including internal investigations into certain types of violations of securities laws and regulations, or who file proceedings relating to similar violations. Under these laws, the Company and its officers, employees, contractors, subcontractors and agents are prohibited from discharging, demoting, suspending, threatening, harassing, or in any other manner discriminating against an employee in connection with the terms and conditions of his or her employment because of any lawful act done by such employee to provide information, cause information to be provided or otherwise assist an investigation regarding conduct which such employee reasonably believes constitutes a violation of any rule of the Securities and Exchange Commission or any other provision of federal law relating to fraud against the stockholders of the Company.

## **3. Confidentiality of Disclosure**

We will use our best efforts to treat all Disclosures by Reporting Persons as confidential to the fullest extent permitted by law so long as maintaining such confidentiality is compatible with a fair investigation. We will exercise particular care to keep confidential the identity of any

Reporting Person making a Disclosure under this policy until a formal investigation is undertaken. Thereafter, the identity of the Reporting Person making the Disclosure may be kept confidential, if requested, unless (a) such confidentiality is incompatible with a fair investigation, (b) there is an overriding reason for identifying or otherwise disclosing the identity of the Reporting Person, such as, for example, disclosure in connection with appropriate remedial action, or (c) such disclosure is required by law. In any such instance, to the extent practicable, the Reporting Person making the Disclosure will be so informed in advance of his or her being identified. Where disciplinary proceedings are invoked against any individual following a Disclosure under this policy, we will normally require the name of the Reporting Person making the Disclosure to be disclosed to the person subject to such proceedings.

However, while individuals may put their name to any Disclosure they make, any Reporting Person may make an anonymous Disclosure by completing a Complaint Form in the form attached as Exhibit "A" to this policy (except for the personal information contained in Section 2) and submitting it anonymously in accordance with the procedures set forth below. In responding to an anonymous Disclosure, we will pay due regard to fairness to any individual named in the Disclosure, the seriousness of the issue raised, the credibility of the information or allegations in the Disclosure and the prospects of an effective investigation and discovery of evidence.

An anonymous Disclosure may also be made using the Employee Hotline described below in Section 6.1, which can be reached by calling 1-844-784-0005. The Employee Hotline is available 24 hours per day, seven days per week and is staffed by a third-party service provider.

Investigations will be conducted as quickly as possible, taking into account the nature and complexity of the Disclosure and the issues raised therein.

#### **4. Unsubstantiated Allegations**

If a Reporting Person makes a Disclosure in good faith pursuant to this policy and any facts alleged are not confirmed by subsequent investigation, no action will be taken against the Reporting Person. In making a Disclosure, all individuals should exercise due care to disclose information that the individual in good faith believes to be true and accurate.

#### **5. Follow-Up**

A detailed report of all substantive Disclosures and any subsequent actions taken in response thereto will be made to the Audit Committee by the Compliance Officer. In all other cases, a summary report will be made to the Audit Committee.

#### **6. Procedures for Submission of Complaints or Concerns Regarding Financial Statement Disclosures, Accounting, Internal Accounting Controls, or Auditing Matters**

Section 301 of the Sarbanes-Oxley Act requires the Audit Committee of the Board of Directors of the Company to establish procedures for: (a) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and (b) the submission by employees of the Company and others, on a confidential and anonymous basis, of concerns regarding questionable accounting or auditing matters. In the event a Reporting Person makes a Disclosure of a Harmful Violation relating to a matter referred to in the preceding sentence, the Audit Committee of the Company shall follow the procedures set forth in this Section 6.

- 6.1. Any Reporting Person may submit, on a confidential, anonymous basis if the Reporting Person so desires, any concerns regarding financial statement disclosures, accounting, internal accounting controls, or auditing matters to the Audit Committee by submitting a completed Complaint Form in the form attached as Exhibit "A" to this policy to the address below. If a Reporting Person would like to discuss any matter with the Audit Committee, the Reporting Person should indicate this in the submission and include a telephone number at which he or she might be contacted if the Audit Committee deems it appropriate.

**Personal and Confidential Communication/Whistleblower Submission  
Only Recipient May Open**

Chair of the Audit Committee  
Piedmont Office Realty Trust, Inc.  
c/o Compliance Officer  
5565 Glenridge Connector  
Suite 450  
Atlanta, Georgia 30342

In addition to the other procedures set forth herein, the Company has established an Employee Hotline to allow a Reporting Person to submit concerns. A Reporting Person wishing to make such a submission should call 1-844-784-0005. The Employee Hotline is available 24 hours per day, seven days per week and is staffed by a third-party service provider. That provider will prepare a written record of the telephone submission, which will then be reported to the Company and dealt with in the same manner as all other submissions. A Reporting Person who wishes to remain anonymous need not provide any identifying information. All submissions made in good faith will be kept confidential, as discussed above in Section 3, and may be made without risk of retribution.

- 6.2. Following the receipt of any complaints submitted hereunder, the Audit Committee will coordinate and, as appropriate, oversee an investigation of each matter so reported and take corrective and disciplinary actions, if appropriate, which may include, alone or in combination, a warning or letter of reprimand, demotion, loss of merit increase, bonus or stock options, suspension without pay or termination of employment.
- 6.3. The Audit Committee may enlist employees of the Company and/or outside legal, accounting or other advisors, as appropriate, to conduct any investigation of complaints regarding financial statements disclosures, accounting, internal accounting controls, or auditing matters. In conducting any investigation, the Audit Committee shall use reasonable efforts to protect the confidentiality and anonymity of the complainant.
- 6.4. The Audit Committee shall retain as a part of the records of the Audit Committee any such Disclosures or concerns for a period of no less than seven (7) years.
- 6.5. To avoid any doubt, the Company will take no action to prevent or impede any Reporting Person from reporting possible violations of law or regulation to any governmental agency or entity, or making other disclosures that are protected under whistleblower provisions of any law or regulation. Reporting Persons shall not be required to obtain prior authorization from the Company or the Audit Committee to make any such reports or disclosures and shall not be required to notify the Company in the event such reports or disclosures are made. The Company shall not retaliate against any Reporting Person who reports in good

faith any possible violations of law or regulation to any governmental agency or entity under this Section 6.5.

**7. Procedures for Submission of Disclosures not covered by Section 6**

- 7.1. Any Disclosure made by a Reporting Person under this policy not covered by Section 6 may be submitted to the Compliance Officer of the Company at the address below using the Complaint Form in the form attached as Exhibit “A” to this policy.

**Personal and Confidential Communication/Whistleblower Submission  
Only Recipient May Open**

Compliance Officer  
Piedmont Office Realty Trust, Inc.  
5565 Glenridge Connector  
Suite 450  
Atlanta, Georgia 30342

Also, as described in Section 6.1, a Reporting Person may submit concerns through the Employee Hotline by calling 1-844-784-0005 at any time, 24 hours per day, seven days per week. Disclosures made via telephone will be transmitted to the Company and dealt with in the same manner as all other submissions.

- 7.2. Upon receiving a Disclosure, the Compliance Officer shall immediately enter the pertinent information into a log and open a file for each Disclosure, which shall be maintained in a secure location to protect the confidentiality of the Disclosure.
- 7.3. The Compliance Officer shall review the Disclosure and take appropriate steps to investigate the alleged matters. The Compliance Officer may enlist other officers, directors or consultants as necessary to conduct a thorough investigation of the matters alleged in the Disclosure. If on preliminary examination the matter raised or alleged in any Disclosure is judged to be without substance or merit, the matter shall be dismissed. If it is judged that the allegation(s) or issue(s) covered in the Disclosure have merit, the matter shall be dealt with in accordance with this policy, the Company’s normal disciplinary procedures and/or as otherwise may be deemed appropriate according to the nature of the case.
- 7.4. If any Disclosure relates to the alleged conduct of a director or officer of the Company, the Disclosure shall be referred by the Compliance Officer to the Chair of the Audit Committee for investigation by the Audit Committee. The Audit Committee may retain counsel to investigate the facts and allegations contained in any such Disclosure.
- 7.5. Disclosures received by the Compliance Officer anonymously or with instructions from the Reporting Person to keep the Disclosure confidential shall be handled as provided in Section 3 of this policy.
- 7.6. The file for each Disclosure shall be retained by the Company for a period of no less than seven (7) years following the date of conclusion of the investigation.

- 7.7. The Compliance Officer shall promptly forward to the Audit Committee any Disclosure that it has received regarding financial statement disclosures, accounting, internal accounting controls or auditing matters.
- 7.8. To avoid any doubt, the Company will take no action to prevent or impede employees from reporting possible violations of law or regulation to any governmental agency or entity, or making other disclosures that are protected under whistleblower provisions of law or regulation. Employees shall not be required to obtain prior authorization from the Company (including the Compliance Officer) or the Audit Committee to make any such reports or disclosures and shall not be required to notify the Company in the event such reports or disclosures are made. The Company shall not retaliate against any Reporting Person who reports in good faith any possible violations of law or regulation to any governmental agency or entity under this Section 7.8.
- 7.9. The Compliance Officer shall also be responsible for ensuring that any Disclosure that includes any request for guidance regarding the application of any law, regulation, policy, or procedure is addressed by appropriate personnel.

## **8. Defend Trade Secrets Act**

The Defend Trade Secrets Act (“DTSA”) is a federal law that provides additional trade secret protections to employers including, in appropriate cases, the ex parte (unilateral) seizure of property or materials containing trade secret information that has been wrongfully taken or removed from the owner of the trade secret. The DTSA also provides important protections for individuals as well. Specifically, the DTSA provides that employees and other individuals shall not be held criminally or civilly liable under any federal or state trade secret law for the disclosure of a trade secret (1) that is made in confidence to a government official, either directly or indirectly, or to any attorney, solely for the purpose of reporting or investigating a suspected violation of law or (2) that is made in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal. In addition, an individual who files a lawsuit for retaliation by an employer for reporting a suspected violation of law may disclose the trade secret to the attorney of the individual and use the trade secret information in the court proceeding, if the individual files any document containing the trade secret under seal, and does not disclose the trade secret, except pursuant to court order. The full text of the DTSA, including this “whistleblower” protection, can be found in chapter 90 of title 18 of the United States Code. Employees with questions regarding the DTSA and how it may impact their role with the Company should contact their supervisor or Human Resources.

## **9. Annual Review and Reporting**

The Compliance Officer shall make a quarterly report to the Audit Committee of (i) the number of Disclosures made, (ii) the number of investigations commenced in response to Disclosures, (iii) the number of wrongdoings discovered, and (iv) all disciplinary or other corrective actions taken in response to matters discovered through Disclosures. This policy will be reviewed annually by the Audit Committee after consultation with the Compliance Officer, taking into account the effectiveness of the policy in promoting proper disclosure.

**EXHIBIT "A"**

**COMPLAINT FORM**

1. Case Number: \_\_\_\_\_
2. *(Note: The information relating to the Reporting Person in this Section 2 should not be completed if the Disclosure is submitted anonymously)*  
Reporting Person's Name: \_\_\_\_\_ Tel: \_\_\_\_\_  
Supervisor: \_\_\_\_\_ E-mail: \_\_\_\_\_
3. Department of the Reporting Person: \_\_\_\_\_
4. Type of Violation:     Legal             Accounting/Auditing             Retaliation
5. Date the Reporting Person became aware of Harmful Violation: \_\_\_\_\_
6. Harmful Violation is:     Ongoing             Complete             Unsure
7. Department suspected of Harmful Violation: \_\_\_\_\_
8. Individuals suspected of Harmful Violation: \_\_\_\_\_
9. Describe the relevant facts of the Harmful Violation:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
10. Describe how the Reporting Person became aware of the Harmful Violation:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
11. Describe any steps taken by the Reporting Person regarding the Harmful Violation prior to submitting this Complaint:  
\_\_\_\_\_  
\_\_\_\_\_
12. Who, if anyone, may be harmed or adversely affected by the Harmful Violation?  
\_\_\_\_\_
13. If the Harmful Violation is legal in nature, rather than relating to accounting or auditing matters, estimated amount of potential loss to the Company as a result of the Harmful Violation: \$ \_\_\_\_\_

14. If the Harmful Violation relates to a misreporting of accounting/auditing matters, estimated amount of the misreporting and indicate the affected category (or categories) of misreporting:

\$ \_\_\_\_\_

Category:     Assets       Liabilities     Expenses  
                  Revenues     Valuation     Equity

15. Provide any suggestions for remedying the Harmful Violation:

---

---

---