

EMPIRE STATE REALTY TRUST, INC.

AUDIT COMMITTEE CHARTER

I. Purpose

The principal purpose of the Audit Committee (the “**Committee**”) is to assist the Board of Directors (the “**Board**”) of Empire State Realty Trust, Inc. (the “**Company**”) with respect to its oversight of:

- (i) The quality and integrity of the Company’s financial statements, including oversight of the Company’s accounting and financial reporting processes and financial statement audits;
- (ii) The effectiveness of the Company’s control environment, including its systems of disclosure controls and procedures and internal controls over financial reporting;
- (iii) The Company’s compliance with legal and regulatory requirements applicable to financial statements and accounting and financial reporting processes;
- (iv) The independent registered public accounting firm’s qualifications, appointment, compensation, retention, engagement, performance and independence;
- (v) The design, organization, implementation and performance of the Company’s internal audit function and/or activities;
- (vi) The review for adequacy of the insurance coverage on the Company and its assets; and
- (vii) The review of tax strategies and potential tax law changes expected to have a material impact on the Company’s financial results.

In addition, the Committee shall be responsible for preparing the audit committee report required by the Securities and Exchange Commission (the “**SEC**”) to be included in the Company’s annual proxy statement.

In discharging its oversight role, the Committee is granted the authority to adopt policies and procedures to ensure that the accounting and reporting practices of the Company are of the highest quality and integrity, including the authority to investigate any matter brought to its attention, with full access to all books, records, facilities and personnel of the Company, and the authority to engage independent counsel and other advisers as it determines necessary to carry out its duties.

It shall also be the responsibility of the Committee to maintain free and open means of communication among the Board and the Company’s external auditors, internal auditors and personnel. Through these lines of communication, the Committee shall monitor any issues or areas that fall within the scope of its duties, purpose or responsibilities that require special attention. The Company’s external auditors are ultimately accountable to the Committee.

The Committee will report to the Board at all regular meetings of the Board or at such other times as the Committee deems necessary or appropriate.

II. Composition of the Committee

1. The Committee will have at least three directors, each of whom shall be appointed by the Board from time to time, after receiving recommendations for such purpose from the Nominating and Corporate Governance Committee. Members of the Committee shall be removed and replaced by, and in the sole discretion of, the Board. The members of the Committee shall be appointed annually by the Board and shall serve until their successors are duly appointed by the Board or until their

earlier resignation or removal. In connection with the annual appointment of the members of the Committee, the Board shall also select a member of the Committee to serve as its Chairman.

2. Each member of the Committee shall be financially literate or shall become financially literate within a reasonable period of time after appointment to the Committee (i.e., able to read and understand financial statements, in general, and the Company's financial statements, in particular, and aware of the functions of auditors for a company) as affirmatively determined by the Board in connection with such member's appointment to the Committee. At least one member of the Committee will be a person who has the following attributes:
 - a) an understanding of accounting principles generally accepted in the United States ("GAAP") and financial statements;
 - b) the ability to assess the general application of such principles in connection with the accounting for estimates, accruals and reserves;
 - c) experience preparing, auditing, analyzing or evaluating financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of issues that can be reasonably expected to be raised by the Company's financial statements, or experience supervising one or more persons engaged in such activities;
 - d) an understanding of internal accounting controls; and
 - e) an understanding of audit committee functions.
3. The Committee shall be composed solely of "independent" directors (as defined in New York Stock Exchange (the "NYSE") Rule 303A.02, or any successor rule) who have no employment or professional relationship with the Company, who are independent of the Company's management and who comply with the requirements for serving on audit committees as set forth in the Applicable Corporate Governance Listing Standards.

The term "**Applicable Corporate Governance Listing Standards**" means the Listed Company Manual of the NYSE and such listing standards of any other applicable securities exchanges on which the Company's stock may be listed from time to time (together with such other requirements imposed by applicable law or regulation with respect to issuers of stock so listed), in each case as amended and in effect from time to time.

The definition of "independent" requires that the Board affirmatively determine that a director to be appointed to the Committee has no material relationship with the Company or any of its subsidiaries (either directly or as a partner, shareholder or officer of an organization that has a relationship with the Company or any of its subsidiaries). For purposes of the Committee, a director is not independent if:

- a) the director accepts, directly or indirectly, any consulting, advisory or other compensatory fees from the Company or any of its subsidiaries, other than fees for serving in his or her capacity as a member of the Board and as a member of the Board's committees;
- b) the Board determines that the director has a material relationship with the Company or any of its subsidiaries (either directly or as a partner, shareholder or officer of an organization that has a relationship with the Company or any of its subsidiaries) or is otherwise an affiliate of the Company or any of its subsidiaries;

- c) the director is, or has been within the last three years, an employee of the Company or an “immediate family member” of the director is, or has been within the last three years, an executive officer of the Company;
- d) the director or an “immediate family member” of the director has received, during any 12-month period during the last three years, more than \$120,000 in direct compensation from the Company, other than fees for serving in his or her capacity as a member of the Board and as a member of the Board’s committees and pension or other forms of deferred compensation for prior service (provided such compensation is not contingent in any way upon continued service);
- e) (A) The director is a current partner or employee of a firm that is the Company’s internal or external auditor; (B) the director has an “immediate family member” who is a current partner of such a firm; (C) the director has an “immediate family member” who is a current employee of such a firm and personally works on the Company’s audit; or (D) the director or an “immediate family member” of the director was within the last three years a partner or employee of such a firm and personally worked on the Company’s audit within that time;
- f) the director or an “immediate family member” of the director is, or has been within the last three years, employed as an executive officer of another company where any of the Company’s present executive officers at the same time serves or served on that company’s compensation committee; or
- g) the director is a current employee, or an “immediate family member” of the director is a current executive officer, of a company that has made payments to, or received payments from, the Company for property or services in an amount which, in any of the last three fiscal years, exceeds the greater of \$1 million or 2% of such other company’s consolidated gross revenues.

For purposes of the foregoing, an “immediate family member” includes a person’s spouse, parents, children, siblings, mothers and fathers-in-law, sons and daughters-in-law, brothers and sisters-in-law and anyone (other than domestic employees) who shares such person’s home.

- 4. A director appointed to the Committee may not serve simultaneously on more than two additional audit committees for publicly listed companies, unless the Board has made an affirmative determination that such simultaneous service would not impair the ability of the member to effectively serve on the Committee and this determination is disclosed in accordance with NYSE rules.

III. Meetings

- 1. The Committee shall meet in person or virtually at least quarterly or more frequently as the circumstances dictate. For each Committee meeting, the Committee will keep minutes of such meeting.
- 2. Unless otherwise restricted by the Company’s certificate of incorporation or bylaws, meetings of the Committee may be held telephonically or by any means of communication by which all persons participating in the meeting can hear each other.
- 3. The Committee may request members of the Company’s management or others to attend meetings and provide pertinent information as necessary.

4. The Committee will create its own rules of procedures, including rules regarding notice of meetings, quorum and voting. Such rules will be consistent with the Company's Articles of Amendment and Restatement and Bylaws and with this charter.
5. The Committee may form subcommittees to perform particular functions, either generally or in specific instances. Said subcommittees will be formed of one or more of the Committee's independent members, and the Committee may delegate to such subcommittee such power and authority as the Committee deems appropriate.

IV. Responsibilities and Duties

A. Financial and Related Reporting

1. The Committee shall, prior to each filing by the Company of a Quarterly Report on Form 10-Q (the "**Form 10-Q**") with the SEC, review with the Company's management and external auditors, and approve, the interim financial information to be included in the Form 10-Q and review and discuss with the independent auditors any audit problems or difficulties and management's response thereto, including those matters required to be discussed with the Committee by the independent auditors pursuant to *Auditing Standards N. 16, Communication with Audit Committees*. In connection therewith, the Committee shall review any matters of significance, including significant adjustments, management judgments and accounting estimates, significant reserves and/or accruals, significant new accounting principles, disagreements between management and the external auditors and their effect, if any, on the Company's consolidated financial statements and recent or proposed requirements of the SEC, the Financial Accounting Standards Board (the "**FASB**") or other similar governing bodies, and the disclosure set forth under "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Form 10-Q.
2. The Committee shall, prior to each filing by the Company of an Annual Report on Form 10-K (the "**Form 10-K**") with the SEC, review with the Company's management and external auditors, and approve, the audited financial statements to be included in the Form 10-K and in the Company's annual report to stockholders (the "**Annual Report**") and review and discuss with the independent auditors Critical Audit Matters (as defined in Public Company Accounting Oversight Board ("**PCAOB**") Audit Standard 3101) and any audit problems or difficulties and management's response thereto, including those matters required to be discussed with the Committee by the independent auditors pursuant to *Auditing Standards N. 16, Communication with Audit Committees*. In connection therewith, the Committee shall review significant adjustments, management judgments and accounting estimates, significant reserves and/or accruals, significant new accounting principles, disagreements between management and the external auditors and their effect, if any, on the Company's consolidated financial statements and recent or proposed requirements of the SEC, the FASB or other similar governing bodies, and the disclosure set forth under "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Form 10-K. Following such review, the Committee shall recommend to the Board whether the audited financial statements should be included in the Annual Report or the Form 10-K.
3. The Committee shall meet with the Company's Chief Executive Officer or its Chief Financial Officer or any other officer of the Company responsible for certifying the Company's Form 10-K or Form 10-Qs filed with the SEC, prior to any such certification, and review with such officer the disclosures relating to (a) all significant deficiencies in the design or operation of internal controls which could adversely affect the Company's ability to record, process, summarize and report financial data and the identification of any material weakness in internal controls and (b) any fraud,

whether or not material, that involves the Company's management or other employees who have a significant role relating to the Company's internal controls.

4. In connection with its review of each Form 10-Q and Form 10-K and prior to issuance of any earnings press release by the Company, the Committee shall review with the Company's management and external auditors the consolidated statements of operations, earnings guidance and other financial information to be included in such earnings press release. Prior to issuance of any release of earnings guidance to analysts or rating agencies, the Committee shall review with the Company's management and external auditors the earnings guidance to be included in such release to be provided to analysts or rating agencies.
5. The Committee shall annually issue a written report to the Board, a copy of which shall be included in the Company's proxy statement related to the annual meeting of stockholders, stating whether the Committee has (a) reviewed and discussed the audited financial statements with the Company's management, (b) discussed with the Company's external auditors the matters required to be discussed pursuant to *Auditing Standards N. 16, Communication with Audit Committees*, (c) received from the Company's external auditors disclosures regarding such auditors' independence required by Independence Standards Board No. 1 and discussed with such auditors their independence, (d) recommended to the Board that the audited financial statements of the Company be included in the Annual Report and the Form 10-K and (e) such other information as may be required, from time to time, by the rules and/or regulations of the NYSE, the SEC, the FASB or other similar governing bodies.
6. The Committee shall periodically discuss with the Company's external auditors, such auditors' judgments about the quality, not just the acceptability, of the Company's accounting principles as applied in its consolidated financial statements. The discussion should include such issues as the clarity of the Company's financial disclosures, the degree of aggressiveness or conservatism of the Company's accounting principles and the underlying estimates and other significant decisions made by the Company's management in preparing the financial disclosures.
7. The Committee shall obtain and review, on an annual basis, a report prepared by the Company's management and/or external auditors setting forth all significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including an analysis of the effects on the financial statements of the Company of any alternative GAAP methods adopted by the Company, any regulatory and/or accounting initiatives and any off-balance sheet structures and all critical accounting policies and practices the Company uses or expects to use.
8. While the Committee has the powers and responsibilities set forth in this charter, it is not the duty or responsibility of the Committee to (i) plan or conduct audits, (ii) determine that the Company's financial statements and disclosures are complete and accurate or are in accordance with GAAP or applicable rules and regulations, or (iii) monitor and control risk assessment and management. These are the responsibilities of the Company's management and the independent auditor.

B. Controls and Compliance

1. The Committee shall periodically review with the Company's management, external auditors and internal auditors (a) the adequacy and effectiveness of the Company's system of internal accounting controls, (b) any recommendations of such external and/or internal auditors with respect to any material weaknesses in the Company's system of internal controls, (c) any material matters or problems with respect to accounting, electronic data processing records, procedures or operations of the Company which have not been resolved to such external and/or internal auditors' satisfaction

after having been brought to the attention of management and (d) any material matters or problems with respect to the safeguarding of the Company's assets and limitations on authority of the Company's management relating to, among other things, investments, borrowings and derivative instruments. Such review should also consider the impact of the adequacy and effectiveness of the Company's system of internal accounting controls on the Company's financial reporting on both an annual and quarterly basis.

2. The Committee shall discuss and review policies with respect to risk assessment and risk management, including, but not limited to, (a) guidelines and policies to govern the process by which risk assessment and risk management is undertaken by the Company and its management, (b) the adequacy of the Company's insurance coverage, (c) any uninsured or commercially uninsurable risks, (d) interest rate risk management, (e) counter-party and credit risks, (f) cybersecurity risks, and (g) any environmental, social and governance ("ESG") risks relating to the Company, including the oversight of ESG disclosure processes and controls and obtaining appropriate internal and external assurance over ESG reporting.
3. The Committee shall review with the Company's management and tax advisors the status of all tax returns, including open years and potential disputes. The Committee shall review with the Company's external auditors the adequacy of tax reserves included in the Company's consolidated financial statements.
4. The Committee shall review and determine quarterly, with the assistance of senior management and the Company's advisors, whether the Company has satisfied the requirements for qualification and taxation as a real estate investment trust for U.S. federal income tax purposes ("**REIT**"), including without limitation, whether the Company has met applicable REIT qualification tests.
5. On at least an annual basis, the Committee shall review with the Company's legal counsel (a) any legal or regulatory matters that could have a significant impact on the Company's financial statements, (b) the Company's compliance with applicable laws and regulations and (c) inquiries received from regulators or governmental agencies.
6. The Committee shall review the status of significant litigation with the Company's legal counsel and external auditors, if appropriate, and whether reserves, if any, in connection with actual and/or potential litigation are appropriate.
7. The Committee shall monitor and review the Company's compliance with applicable SEC and NYSE rules and regulations relating to, among other things, the Company's corporate accounting and reporting practices, the quality and integrity of the Company's consolidated financial statements, the performance, qualifications and independence of the Company's external auditors and the performance of the Company's internal audit function.
8. The Committee shall oversee receipt, retention and treatment of Accounting Complaints (as defined in the Whistleblower Policy) and make periodic reports to the Board and committees of the Board as may be appropriate. The Committee shall also perform a periodic review of the Complaint Procedures (as defined in the Whistleblower Policy) and propose any changes to such Complaint Procedures as may be appropriate to the Board.

C. Internal Audit

1. To the extent applicable, the Committee shall review the function of the Company's internal audit department, its budget, organization, activities, independence and authority of its reporting obligations. The Committee shall, on an annual basis, review the Company's internal audit charter,

if any, and compliance by the Company's internal audit department with applicable standards. The Committee shall also review the appointment and replacement of the Company's third-party internal auditors or, if applicable, senior internal auditing executive and the coordination of such activities with the Company's external auditors. The Committee shall discuss significant internal audit findings in appropriate detail as well as the status of past audit recommendations.

2. The Committee shall meet, periodically, with the Company's internal auditors in executive sessions without the Company's management present.

D. External Audit

1. The Committee shall hire and fire (subject, if applicable, to stockholder ratification) the external auditors to be used to audit the consolidated financial statements of the Company.
2. The Committee shall review and pre-approve the engagement fees and the terms of all auditing and non-auditing services to be provided by the Company's external auditors and evaluate the effect thereof on the independence of the external auditors. The Committee shall also review and evaluate the scope of all non-auditing services to be provided by the Company's external auditors in order to confirm that such services are permitted by the rules and/or regulations of the NYSE, the SEC, FASB or other similar governing bodies. As necessary, the Committee shall consult with the Company's management regarding the engagement fees or terms of any such auditing or non-auditing services.
3. The Committee shall, at least annually, evaluate the Company's external auditors' qualifications, performance and independence and present to the Board its conclusions with respect to such evaluation. In connection with this evaluation, the external auditors shall provide a written annual report to the Committee describing: (a) such external auditors' internal quality-control procedures; (b) any material issues raised by the most recent internal quality-control review, or peer review, of such external auditors or by any inquiry or investigation by government or professional authorities within the preceding five years, respecting one or more independent audits carried out by such external auditors, and any steps taken to deal with any such issues; and (c) in order to assess such external auditors' independence, all relationships between such external auditors and the Company. The Committee shall consult with the Company's management, its external auditors and/or personnel responsible for its internal audit function, as necessary, regarding this evaluation.
4. The Committee shall review and evaluate the qualifications, performance and independence of the lead partner of the external auditors, ensure that neither the lead partner nor the concurring partner of the external auditors serves, respectively, in that capacity for more than five years (or such other period as may be prescribed by rules and/or regulations of the NYSE, the SEC, the FASB or other similar governing bodies) and present its conclusions with respect to the independent auditors, including whether the audit firm itself should be changed periodically, to the Board.
5. The Committee shall meet with the Company's management and external auditors prior to commencement of the annual audit by such external auditors for the purpose of reviewing the scope and audit procedures of such audit, including special audit risk areas and materiality. The Committee shall also meet with the Company's external auditors subsequent to completion of that audit for the purpose of reviewing the results.
6. The Committee shall obtain and review any written reports issued by the Company's external auditors regarding all critical accounting policies and practices the Company uses or expects to use, all alternative treatments of financial information within GAAP that have been discussed with the

Company's management, the ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the external auditors.

7. The Committee shall meet regularly, but in no event less than once every six months, with the Company's external auditors in executive sessions without the Company's management present. Among the items to be discussed at these meetings are the auditors' evaluation of the Company's financial, accounting and internal auditing personnel and the cooperation that the auditors received during the course of the audit, including any audit problems or difficulties, together with the responses of the Company's management thereto, any restrictions on the scope of such external auditors' activities and any significant disagreements with the Company's management. If applicable, such review may also include any accounting adjustments that were noted or proposed by such auditors but were "passed" (including similar adjustments that were passed because individually they were not material), any communications between the audit team and the audit firm's national office respecting auditing or accounting issues presented by the engagement, any "management" or "internal control" letter issued, or proposed to be issued, by such auditors to the Company and all other material written communications between the external auditors and the management of the Company.
8. The Committee shall review and discuss with the external auditor about: (i) whether the Company's audit was selected for inspection by the PCAOB and, if so, the status of the inspection, any related findings related to the Company's audit and the firm's response, (ii) whether any matters described in the public portion of a firm's inspection report or issues the PCAOB described in general reports summarizing inspections results across groups of firms involve issues and audit approaches similar to those that arise in the Company's audit, and if so, how the firm is addressing them, and (iii) what steps the firm is taking to address issues identified with respect to its system of quality control.

E. Other Committee Activities

1. The Committee shall serve as access for the Company's management, external auditors and internal auditors to the Board with respect to all matters within the scope of the Committee's duties.
2. In accordance with the applicable rules and/or regulations of the NYSE, the SEC, the FASB or other similar governing bodies, the Committee shall set clear policies for the Company's hiring of employees or former employees of the Company's external auditors. In addition, the Committee shall also endeavor to conduct exit interviews with departing executive officers in order to evaluate the Company's corporate accounting and reporting practices.
3. The Committee shall establish, review and update periodically an orientation and training program for new Committee members and ensure continuing education and training for current Committee members.

V. Complaint Procedures

Any issue of significant financial misconduct shall be brought to the attention of the Committee for its consideration. In this connection, the Committee shall establish procedures for (a) the receipt, retention and treatment of complaints received by employees and stockholders of the Company and its affiliates, to the extent that such persons are involved in the business and affairs of the Company, regarding accounting, internal accounting controls or auditing matters and (b) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters. The Committee shall investigate all matters brought to its attention within the scope of its duties, including the

review of any significant fraudulent or illegal activities that may be discovered and any preventative action taken in response to such activities.

VI. Performance Evaluation

The Committee shall produce and provide to the Board an annual performance evaluation of the Committee, including the performance of members, which evaluation shall compare the performance of the Committee with the requirements of this charter and seek to identify specific areas, if any, that need improvement, or strengthening in order to increase the effectiveness of the Committee. This charter may be amended by the recommendation of the Committee and the approval of the Board. The performance evaluation by the Committee shall be conducted in such manner as the Committee deems appropriate. The report to the Board may take the form of an oral report by the Chairman of the Committee or any other person designated by the Committee to make this report.

VII. Committee Powers

In the course of fulfilling its responsibilities and duties, the Committee shall be empowered (a) to initiate, if warranted, an investigation of any special situation, (b) to retain outside legal, accounting or other advisors and consultants without seeking approval from the Board if, in the Committee's judgment, it is appropriate and (c) to delegate to one or more of its members any responsibility or duty of the Committee, which by its nature is not required to be performed by the entire Committee. The Company shall provide appropriate funding, as determined by the Committee, in its capacity as a committee of the Board, for payment of compensation to any external auditors employed to audit the Company's consolidated financial statements and any legal, accounting or other advisors and consultants employed by the Committee in carrying out its duties and for payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

VIII. Limitations on Scope

The Committee members shall serve on the Committee subject to the understanding on their part and the part of the Company's management, external auditors and internal auditors that:

1. The Committee members are not employees or officers of the Company and are not directly involved in the Company's daily operations and they will not serve as members of the Committee on a full-time basis.
2. The Committee members expect the Company's management, external auditors and internal auditors to provide the Committee with prompt and accurate information, so that the Committee can discharge its duties properly.
3. To the extent permitted by law, the Committee shall be entitled to rely on the information and opinions of the persons and entities noted in Section VII above in carrying out its responsibilities.

The Committee members, in adopting this charter and in agreeing to serve on the Committee, do so in reliance on, among other things, the provisions of the Company's Articles of Amendment and Restatement which:

1. Together with the Company's Bylaws, provide indemnification for their benefit; and,

- 2 To the fullest extent provided by law, provide that no director shall be liable to the Company or its stockholders for monetary damages for breach of fiduciary duty as a director.

IX. General

This charter is intended as a component of the flexible framework within which the Board, assisted by its committees, directs the affairs of the Company. While it should be interpreted in the context of applicable laws, regulations and listing requirements, as well as in the context of the Company's Articles of Amendment and Restatement and Bylaws, it is not intended to establish by its own force any legally binding obligations.

Reviewed and Approved as of: December 8, 2023