

NETSTREIT

AUDIT COMMITTEE CHARTER
OF
NETSTREIT CORP.

As adopted by the Board of Directors, effective October 15, 2026

Purpose

The purpose of the Audit Committee (the "Committee") of the Board of Directors (the "Board") of NETSTREIT Corp. (the "Company") is to assist the Board in its oversight of (i) the integrity of the Company's financial statements, (ii) the Company's compliance with legal and regulatory requirements, (iii) the qualifications and independence of the Company's external auditor (the "Independent Auditor"), (iv) the performance of the Independent Auditor and the Company's internal audit function and (v) the Company's risk assessment, risk management and major risk exposures with respect to financial, accounting, operational, litigation, tax, privacy, cybersecurity, artificial intelligence and information technology risks. In doing so, it is the responsibility of the Committee to maintain free and open communication among the Board, the Independent Auditor, management personnel and the internal auditors (or other personnel or service providers responsible for the internal audit function). The Committee shall also prepare the report of the Committee required by the rules of the United States Securities and Exchange Commission (the "SEC") to be included in the Company's annual report or proxy statement relating to the election of directors.

The Board recognizes that while the Committee has been given certain duties and responsibilities pursuant to this Charter, the Committee is not responsible for guaranteeing the accuracy of the Company's financial statements or the quality of the Company's accounting and financial reporting processes. The fundamental responsibility for the Company's financial statements and disclosures rests with management and not the Independent Auditor.

Composition of the Committee

The number of members of the Committee shall be determined by the Board and shall consist of three or more directors, each of whom the Board has determined has no material relationship with the Company and each of whom (i) is otherwise "independent" under the rules of the New York Stock Exchange or other securities exchange on which the Company's securities are listed (the "Exchange") and (ii) otherwise satisfies the applicable requirements for audit committee service imposed by the Securities Exchange Act of 1934, as amended, and the Exchange.

At least one member of the Committee shall be an "audit committee financial expert" in accordance with the rules of the SEC. The designation or determination by the Board of a person as an audit committee financial expert will not impose on such person individually, on the Committee, or on the Board as a whole, any greater duties, obligations or liability than would exist in the absence of such designation or determination. All other Committee members shall be financially literate. To effectively perform his or her role, each Committee member will obtain an understanding of the detailed responsibilities of Committee membership as well as the Company's business, operations and risks.

Committee members shall not simultaneously serve on the audit committees of more than two additional public companies unless the Board determines that such simultaneous service would not impair the ability of such director to serve effectively on the Committee. Determinations as to whether a particular director satisfies the requirements for membership on the Committee shall be made by the Board.

Committee members (i) shall be appointed by the Board on the recommendation of the Nominating and Corporate Governance Committee, (ii) shall serve for such terms as the Board may determine, or until their earlier resignation, death or removal, and (iii) may be removed by the Board in its discretion. The Board, on the recommendation of the Nominating and Corporate Governance Committee, shall designate one member of the Committee as its chairperson.

Meetings

The Committee shall meet with such frequency and at such intervals as it determines necessary to carry out its duties and responsibilities, but in any case, not less than once every fiscal quarter. The chairperson will preside, when present, at all meetings of the Committee. The Committee will meet at such times as determined by its chairperson or as requested by a majority of the Committee. Notice of all Committee meetings shall be given, and waiver thereof determined, in accordance with the notice and waiver of notice requirements applicable to the Board. The Committee may meet by telephone, video conference or similar means of remote communication.

Each member of the Committee shall have one vote. A majority of the Committee members, but not less than two members, shall constitute a quorum. The Committee shall be authorized to take any permitted action only by the affirmative vote of a majority of the Committee members at any meeting at which a quorum is present, or by the unanimous written consent of all of the Committee members.

The Committee shall maintain copies of minutes of each meeting of the Committee, and each written consent to action taken without a meeting, reflecting the actions so authorized or taken by the Committee. A copy of the minutes of each meeting and all consents shall be placed in the Company's minute books.

Delegation

The Committee may form and delegate authority to subcommittees consisting of one or more members when it deems appropriate, including by virtue of this Charter, the delegation to the chairperson the authority to grant pre-approvals of audit and permitted non-audit and tax services if the need for consideration of such pre-approval arises between regularly scheduled meetings. Decisions of the chairperson to grant pre-approvals or of any subcommittee to take any other actions shall be presented to the full Committee at its next scheduled meeting.

External Advisors

The Committee shall have the sole authority to obtain, at the Company's expense but at funding levels determined by the Committee, advice and assistance from outside legal, accounting or other advisors to assist with the execution of its duties and responsibilities as set forth in this Charter. The Committee shall also have authority to obtain advice and assistance from any officer or employee of the Company and to require any officer or employee of the Company or the Company's outside counsel or Independent Auditor to attend a meeting of the Committee or to meet with any members of, or advisors to, the Committee. The Committee shall have full, unrestricted access to Company records.

Duties and Responsibilities

The Company's management is responsible for preparing accurate and complete financial statements in accordance with U.S. generally accepted accounting principles ("GAAP") and for establishing and maintaining appropriate accounting principles and financial reporting policies and satisfactory internal control over financial reporting. The Independent Auditor is responsible for auditing the Company's annual consolidated financial statements and, as required, the effectiveness of the Company's internal control over financial reporting and reviewing the Company's quarterly financial statements. It is not the responsibility of the Committee to guarantee the audits or reports of the Independent Auditor, nor is it the duty of the Committee to certify that the Independent Auditor is independent under applicable rules. These are the fundamental responsibilities of management and the Independent Auditor. The Committee's primary responsibility is oversight. To carry out such oversight, the Committee shall have the authority and responsibilities set forth below. These responsibilities are a guide, with the understanding that the Committee will carry them out in a manner that is appropriate given the Company's needs and circumstances.

1. Meet to review and discuss the annual audited financial statements and quarterly financial statements with management and the Independent Auditor prior to such financial statements' filing or distribution, including the disclosures under the caption "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Company's Annual Report on Form 10-K and Quarterly Reports on Form 10-Q.

2. Review disclosures made to the Committee by the Company's Chief Executive Officer and Chief Financial Officer during their certification process for the Company's Annual Report on Form 10-K and Quarterly Reports on Form 10-Q regarding any significant deficiencies in the design or operation of the Company's internal controls over financial reporting or material weaknesses therein, and any fraud involving management or other employees who have a significant role in the Company's internal controls over financial reporting.

3. Discuss earnings press releases (paying particular attention to the use of any "pro forma" or "adjusted" non-GAAP financial information), as well as any other supplemental financial information and earnings guidance provided to analysts and ratings agencies. The Committee's discussion in this regard may be general in nature (i.e., discussion of the types of information to be disclosed and the type of presentation to be made) and need not take place in advance of each earnings press release or each instance in which the Company may provide earnings guidance.

4. Review reports to management prepared by the Independent Auditor and any responses to the same by management.

5. Be directly responsible for the appointment, compensation, retention, oversight of the work of, and termination of the Independent Auditor. The Committee shall also be responsible for the resolution of disagreements between management and the Independent Auditor regarding accounting and financial reporting. The Independent Auditor shall report directly to the Committee.

6. Pre-approve all audit and permitted non-audit and tax services to be provided to the Company by the Independent Auditor, subject to the de minimis exceptions for non-audit services which are approved by the Committee prior to the completion of the audit.

7. Obtain and review, at least annually, a report by the Independent Auditor describing: (i) the Independent Auditor's internal quality control procedures; (ii) any material issues raised by the most recent internal quality control review, or peer review, of the Independent

Auditor, or by any inquiry or investigation by governmental or professional authorities or Public Company Accounting Oversight Board ("PCAOB") review or inspection of such firm, within the preceding five years, respecting one or more independent audits carried out by the Independent Auditor and (iii) any steps taken to deal with any such issues.

8. Obtain and review, at least annually, a report by the Independent Auditor regarding the Independent Auditor's independence, including all relationships between the Independent Auditor and the Company. Discuss with the Independent Auditor any issues or relationships disclosed in such report that, in the judgment of the Committee, may have an impact on the independence of the Independent Auditor and, if the Committee determines that further inquiry is advisable, take appropriate action in response to the Independent Auditor's report to satisfy itself of the Independent Auditor's independence.

9. Obtain and review annually, prior to the completion of the Independent Auditor's annual audit of the Company's year-end financial statements (the "Annual Audit"), a report from the Independent Auditor, describing (i) all critical accounting policies and practices to be reflected in the Annual Audit, (ii) all alternative treatments of financial information within generally accepted accounting principles for policies and procedures related to material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the Independent Auditor, and (iii) other material written communications between the Independent Auditor and management, such as any management letter or schedule of unadjusted differences. Review any reports on such topics or similar topics prepared by management. Discuss with the Independent Auditor any material issues raised in such reports.

10. Review any analyses prepared by management 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.

11. Oversee the regular rotation of the lead audit partner, the concurring partner and other audit partners engaged in the Annual Audit, to the extent required by law.

12. Review the Company's financial reporting processes and internal controls, based on consultation with the Independent Auditor. Such review shall include a consideration of 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 identified deficiencies.

13. Discuss with the Independent Auditor the Independent Auditor's judgment about the quality, not just the acceptability, of the accounting principles applied in the Company's financial reporting.

14. Discuss with the Independent Auditor the Independent Auditor's judgment about the competence, performance and cooperation of management.

15. Discuss with management their views as to the competence, performance and independence of the Independent Auditor.

16. Review with the Independent Auditor any audit problems or difficulties and management's response thereto.

17. Review with the Independent Auditor and management the extent to which any previously-approved changes or improvements in financial or accounting practices and internal controls have been implemented.

18. Review annually the effect of legal, regulatory and accounting initiatives on the Company's financial statements.

19. Review annually the effect of off-balance sheet arrangements, if any, on the Company's financial statements.

20. Review and discuss with the Independent Auditor the matters required to be discussed by the applicable requirements of the PCAOB regarding communications with audit committees.

21. Review and discuss with the Independent Auditor any critical audit matter(s) ("CAM") addressed in the audit of the Company's financial statements and the relevant financial statement accounts and disclosures that relate to each CAM.

22. Oversee the Company's internal audit function, which may be outsourced to a third-party service provider. As part of this oversight responsibility, the Committee will review and discuss with management and, if appropriate, the Independent Auditor the responsibilities, budget and staffing of the Company's internal audit function. In addition, the Committee will review any significant reports prepared by the Company's internal auditors (or other personnel or service providers responsible for the internal audit function), as well as management's responses.

23. Discuss policies with respect to risk assessment and risk management, including the Company's major risk exposures related to finance matters (including financial instruments), accounting, operations, litigation and tax matters and the steps management has taken to monitor and control such exposures, it being understood that it is the job of management to assess and manage the Company's exposure to risk and that the Committee's responsibility is to discuss guidelines and policies by which risk assessment and management are undertaken.

24. Periodically review and discuss with management material risks relating to data privacy, artificial intelligence, technology and information security, including cybersecurity, threats and back-up of information systems and the Company's policy, framework, and processes for assessing, identifying, monitoring, and managing such risks, as well as the Company's internal controls and disclosure controls and procedures relating to cybersecurity incidents.

25. Approve and adopt policies related to hedging strategies to hedge or mitigate the Company's and its subsidiaries' commercial risks, including interest rate risks and to approve the entry into swaps and other financial options, forwards, futures and similar arrangements by the Company and/or its subsidiaries with one or more financial institutions to hedge or mitigate the Company's and its subsidiaries' commercial risk, including entry into swaps that are not subject to clearing and exchange trading and execution requirements in reliance on the "end user exception" under the Commodity Exchange Act.

26. Set clear hiring policies for employees or former employees of the Independent Auditor and oversee the hiring of any personnel from the Independent Auditor into positions within the Company in accordance with the hiring restrictions of the Sarbanes-Oxley Act of 2002.

27. Establish procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters. Review these procedures and any significant complaints received periodically with management.

28. Meet separately, periodically, with each of management, the Independent Auditor and the internal auditors (or other personnel or service providers responsible for the internal audit function).

29. Review periodically with the Company's general counsel (or outside counsel if the Company does not have a general counsel), the Company's compliance with legal and regulatory requirements.

30. Prepare the report of the Committee required to be included in the Company's annual report or proxy statement.

31. Report regularly to the Board, both with respect to the activities of the Committee generally and with respect to any issues that arise regarding the quality or integrity of the Company's financial statements, the Company's compliance with legal and regulatory requirements, and the performance and independence of the Independent Auditor.

32. Develop and recommend to the Board a code of business conduct and ethics applicable to the Company and monitor training on and compliance with such code.

33. Review the Company's insider trading policy periodically, recommend any proposed changes to the Board for approval and monitor training on and compliance with such policy.

34. Review the material facts of all related party transactions, that require approval according to the Company's Related Party Transactions Policy and Procedures, in particular, transactions with a related party in excess of $120,000, and either approve or disapprove of the Company's entry into the transaction.

35. Upon recommendation of the Company's Disclosure Committee, periodically review and approve any necessary changes to the Company's Disclosure Controls and Procedures.

36. Periodically review and discuss with management the Company's finance and accounting organizational structure and staffing.

37. Conduct an annual performance evaluation of the Committee and its members, including a review of adherence to this Charter.

38. Review the adequacy of this Charter annually and recommend any proposed changes to the Board for approval.

39. Perform such other duties and responsibilities, consistent with this Charter, the Company's bylaws, governing law, the rules and regulations of the Exchange, the federal securities laws and such other requirements applicable to the Company, delegated to the Committee by the Board.