

Eos Energy Enterprises, Inc.

Insider Trading Policy

(Amended and Restated October 29, 2025)

The Board of Directors (the “Board”) of Eos Energy Enterprises, Inc. (together with its subsidiaries, the “Company”) has adopted this Insider Trading Policy (the “Policy”) to protect the Company and to provide guidelines to all directors, officers, employees, and consultants of the Company regarding any transactions in any securities of the Company to prevent insider trading or even allegations of insider trading.

1. **Purpose of the Policy:** The Policy has been designed to protect the Company and to promote compliance by all directors, officers, employees, and consultants of the Company and its subsidiaries with securities laws that prohibit (a) persons who are aware of Material Non-Public Information (as defined below) from trading in securities of that company; and (b) providing such information to persons who may trade on the basis of that information. Unlawful insider trading occurs when a person uses Material Non-Public Information obtained through their employment or other involvement with a company to make decisions to purchase, sell or otherwise engage in transactions in that company’s securities or to provide that information to others outside the company. This Policy not only addresses the prohibition on trading when actually in possession of Material Non-Public Information, it is designed to prevent the appearance of trading on the basis of Material Non-Public Information. Strict compliance with the Policy will help safeguard the Company’s reputation and ensure that the Company conducts its business with the highest level of integrity and in accordance with the highest ethical standards.

2. **Legal Prohibitions on Insider Trading:**

(a) The purchase or sale of any securities by any person who possesses Material Non-Public Information with respect to such securities or the issuer of such securities is a violation of federal and state securities laws. It is also important that the appearance of trading based on Material Non-Public Information be avoided. Therefore, it is the policy of the Company, in accordance with applicable securities law, that any Covered Person (as defined below) who is aware of Material Non-Public Information relating to a company may not, directly or through any Family Member (as defined below) or other persons or entities:

(i) trade any securities of the Company, other than pursuant to a trading plan that complies with Rule 10b5-1 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), promulgated by the Securities and Exchange Commission (the “SEC”); or

(ii) engage in any other action to take personal advantage of that information.

(iii) In addition, it is the policy of the Company that a Covered Person who, in the course of working for the Company, learns of Material Non-Public Information regarding another company with which the Company does business, such as a customer or supplier, may not trade in any securities of such company until that information becomes public or is no longer material. Any Covered Persons who are unsure whether the information that they possess is Material (as defined below) and/or Non-Public (as defined below) must consult the Securities Compliance Officer (as defined below) for guidance prior to trading in any securities.

(b) **Tippling Prohibited:** No Covered Person may disclose Material Non-Public Information gained in the course working for the Company to any other person (including Family Members and friends) where such information may be used by such person to his or her advantage in the trading of the securities of companies to which such information relates, a practice commonly known as “tippling.” No Covered Person or Family Member may make recommendations or express opinions as to trading in any

securities of the Company or of any company with which the Company does business while in possession of Material Non-Public Information, except such person may advise others not to trade in any securities of the Company if doing so might violate any applicable securities law or the Policy.

(c) **Prohibition on Chat Rooms:** Covered Persons are prohibited from participating in chat room discussions or other Internet forums regarding the Company or any securities of the Company or any company with which the Company does business.

(d) **Designated Company Spokespersons:** The Company is required under applicable securities laws to avoid the selective disclosure of Material Non-Public Information. The Company has established policies and procedures for releasing material information in a manner that is designed to achieve broad dissemination of the information immediately upon its release. Covered Persons may not, therefore, disclose Material Non-Public Information to anyone outside the Company, including Family Members and friends, other than in accordance with those established procedures. Only individuals who are expressly and specifically designated by the Company as a spokesperson for the Company are authorized to disclose Material Non-Public Information. Any inquiries from outsiders regarding information about the Company should be forwarded to the Securities Compliance Officer, the Chief Executive Officer, the Chief Financial Officer, or, if they are not otherwise serving as the Securities Compliance Officer, the Chief Legal Officer.

(e) **Potential Suspension of All Trading Activities:** To protect both Covered Persons and the Company from any potential liability, from time to time the Company may impose one or more special blackout periods (each individually, a “Blackout Period”) during which some or all of the Covered Persons may not trade any securities of the Company. The Securities Compliance Officer will impose such a Blackout Period if, in his or her judgment, there exists Material Non-Public Information that would make trades by the Covered Persons (or certain of the Covered Persons) inappropriate in light of the risk that such trades could be viewed as violating applicable securities laws.

3. **Violations of the Policy and/or Applicable Securities Laws:**

(a) Violations of the Policy and any applicable securities laws are a serious matter. If any Covered Persons (or a Family Member) violate the Policy and/or any applicable securities laws, then such individual may be subject to civil and criminal charges and penalties.

(b) Cases have been successfully prosecuted against trading by individuals, trading by family members and friends, and trading involving only a small number of shares. Both the SEC and the Financial Industry Regulatory Authority (“FINRA”) investigate any suspected cases and are highly effective at detecting insider trading. Both the SEC and the U.S. Department of Justice vigorously pursue insider trading violations.

(c) Penalties for trading on or communicating Material Non-Public Information can be severe for individuals involved in the unlawful conduct as well as their employers and supervisors including incarceration and payment of a criminal penalties of several times the amount of profits gained or losses avoided.

(d) A person who is accused of tipping others may also be liable for transactions by the tippers to whom he or she has disclosed Material Non-Public Information. Tippers can be subject to the same penalties and sanctions as the tpees, and the SEC has imposed large penalties even when the tipper did not profit from the transaction.

(e) The SEC can also seek substantial civil penalties from any person who, at the time of an insider trading violation, “directly or indirectly controlled the person who committed the violation,” which would apply to the Company and/or management and supervisory personnel. These control persons may be held liable for up to the greater of \$1 million or three times the amount of the profits gained, or losses avoided.

Even for violations that result in a small or no profit, the SEC can seek penalties from a company and/or its management and supervisory personnel as control persons.

4. **Persons Covered by the Policy:**

(a) The Policy applies to any director, officer, employee, and consultant of the Company (a “Covered Person”). Please note that the Securities Compliance Officer may designate from time to time additional individuals to be considered a “Covered Person” if the Securities Compliance Officer determines that such individual had or may have access to Material Non-Public Information (as defined below).

(b) The Policy also applies to family members who reside with Covered Persons (including a spouse, a child, a child away at college, stepchildren, grandchildren, parents, stepparents, grandparents, siblings, and in-laws), anyone else who lives in such persons’ household and any family members who do not live in their household but whose transactions in any securities are directed by Covered Persons or are subject to the control or influence by such persons, such as parents or children who consult with such persons before they trade in any securities (collectively referred to as “Family Members”).

(c) Each person subject to the Policy is responsible for the transactions of Family Members and therefore should make them aware of the Policy. All transactions of a Family Member, for the purposes of the Policy and applicable securities laws, are treated as if such transactions were for the account of the applicable Covered Person. The Policy does not, however, apply to personal securities transactions of Family Members where the purchase or sale decision is made by a third party not controlled by, influenced by, or related to a Covered Person or such person’s Family Members. The Policy also applies to any entities (such as trusts, limited partnerships and corporations) over which Covered Persons have or share voting or investment control (collectively referred to as “Controlled Entities”), and transactions by Controlled Entities should be treated for the purposes of the Policy and applicable securities laws as if they were for the account of the applicable Covered Person.

(d) In addition, the Company itself must comply with securities laws applicable to its own securities trading activities, and will not effectuate transactions regarding any securities of the Company, or adopt any securities repurchase plans, when it is in possession of Material Non-Public Information related to the Company, other than in compliance with any applicable law, rule or regulation, subject to the special policies and procedures adopted by the Company and attached as Attachment A, if applicable, and the prior approval of the Securities Compliance Officer.

(e) **Additionally Restricted Persons:**

(i) **Section 16 Insiders:** The Company has designated certain persons, including the Company’s directors, certain officers, and greater-than-10% stockholders, as persons who are subject to the reporting provisions and trading restrictions of Section 16 of the Exchange Act, and the underlying rules and regulations promulgated by the SEC. Each such person may be referred to in the Policy individually as a “Section 16 Insider” and collectively, the “Section 16 Insiders.” The Company will maintain a list of the Section 16 Insiders and amend such list from time to time as necessary to reflect the addition and the resignation or departure of the Section 16 Insiders. On at least an annual basis, the Board or, if designated by the Board, the Securities Compliance Officer will review those individuals who are deemed to be Section 16 Insiders.

(ii) **Company Insiders:** The Company will maintain a list of other employees who have frequent access to Material Non-Public Information related to the Company (each individually a “Company Insider,” and collectively, the “Company Insiders”). The Company will amend list of the Company Insiders from time to time as necessary to reflect the addition and departure of any Company Insiders. Periodically, the Board or, if designated by the Board, the Securities Compliance Officer will review those individuals who are deemed to be Company Insiders.

(iii) **Restricted Persons:** For purposes of the Policy, the Section 16 Insiders and the Company Insiders are each referred to individually as a “Restricted Person,” and collectively as “Restricted Persons.” Because Restricted Persons are more likely than other employees to possess Material Non-Public Information about the Company, and considering the reporting requirements to which the Section 16 Insiders are subject to under Section 16 of the Exchange Act, Restricted Persons are subject to the additional special restrictions set forth in Attachment B.

(f) **Applicability of this Policy After Departure:** Covered Persons are expected to comply with this Policy until such time as such Covered Person is no longer affiliated with the Company *and* such Covered Person no longer possesses any Material Non-Public Information subject to this Policy. In addition, Restricted Persons remain subject to the restrictions on trading in Company securities following the termination of their service or employment with the Company. Specifically, a Restricted Person may not engage in any transaction involving the Company securities until the commencement of the first open Trading Window following the date of their departure, and only if the Restricted Person is not then in possession of Material Non-Public Information related to the Company. Finally, if any Covered Person is subject to a Blackout Period (as defined below) under this Policy at the time such Covered Person ceases to be affiliated with the Company, such Covered Person is expected to abide by the applicable trading restrictions until at least the end of the relevant Blackout Period.

(g) **Individual Responsibility:** Every Covered Person has an individual responsibility to comply with the Policy against illegal insider trading. Every Covered Person is also individually responsible for ensure the compliance of any Family Member whose transactions are also subject to this Policy. From time to time, a Covered Person may be required to not effectuate a proposed transaction in any securities of a company even if he or she planned to make the transaction prior to learning of any Material Non-Public Information and even though the Covered Person believes that he or she may suffer an economic loss or forego anticipated profit by waiting. In all cases, the responsibility for determining whether an individual is in possession of Material Non-Public Information rests with that individual, and any action on the part of the Company, the Securities Compliance Officer, or any director or other employee in accordance with the Policy, does not in any way constitute legal advice or insulate an individual from liability under applicable securities laws. It is important that each Covered Person personally understand the breadth of activities that constitute illegal insider trading and the consequences of violating the Policy and any applicable securities laws which can be severe.

(h) **Availability of Policy:** This Policy shall be made available to all directors, officers, employees, and consultants of the Company when they commence employment and/or service with the Company. Each director, officer, employee and consultant of the Company is required, if requested, to acknowledge that he or she understands, and agrees to comply with, this Policy.

(i) **Annual Certification:** On at least an annual basis, every Covered Person is expected to review the Policy and be required to acknowledge in writing that they have read, understand, and will comply with, the terms of this Policy.

5. **Types of Transactions Covered by this Policy:** The Policy applies to all transactions in any securities of the Company, including common stock, options to purchase common stock and any other securities that the Company may issue from time to time, such as preferred stock, warrants and convertible debentures, as well as derivative securities relating to the Company’s stock, whether or not issued by the Company, such as exchange-traded options or swaps. The Policy also applies to all transactions in any securities of a company where Material Non-Public information about the company was obtained through the course of working for the Company, such as customers or suppliers of the Company. For purposes of the Policy, the term “trade” includes any transaction in any securities including gifts and pledges.

(a) **Excluded Transactions:**

(i) **Equity Incentive Plans:** The trading prohibitions and restrictions set forth in the Policy do not apply to the exercise of stock options granted under the Company's equity plan(s) or other equity awards for cash but do apply to all sales of securities acquired through the exercise of stock options or other equity awards. Thus, the Policy does apply to the "same-day sale" or cashless exercise of Company stock options and sell-to-cover transactions for restricted stock units.

(ii) **Employee Stock Purchase Plans:** The trading prohibitions and restrictions set forth in the Policy do not apply to periodic contributions by the Company or employees to employee stock purchase plans or employee benefit plans (e.g., a pension or 401(k) plan) which are used to purchase any securities of the Company pursuant to the employee's advance instructions. However, no officers or employees may alter their instructions regarding the level of withholding or the purchase of any securities of the Company in such plans while in the possession of Material Non-Public Information. Any sale of any securities of the Company acquired under such plans is subject to the prohibitions and restrictions of the Policy.

(iii) **Director Compensation:** The trading prohibitions and restrictions set forth in this Policy do not apply to acquisitions by directors of notional investments in securities of the Company (whether cash-settled or stock-settled) pursuant to a prior deferral of cash director compensation. However, a director's initial election to defer cash director compensation into notional investments in securities of the Company, and any subsequent change by a director in a prior election that has the effect of reducing or increasing the number of Company shares to be notionally credited to the director, are subject to the prohibitions and restrictions of the Policy.

(iv) **Tax Withholding Rights:** The trading prohibitions and restrictions set forth in the Policy do not apply to the exercise of tax withholding rights pursuant to which an officer or other employee elects to have the Company withhold shares to satisfy any tax withholding requirements.

6. **Material Non-Public Information:**

(a) "Material" information means information about a company that a reasonable investor would consider it important or significant in a decision to buy, sell, or hold securities, or if the disclosure of the information would be expected to significantly alter the total mix of the information in the marketplace about the company. In other words, material information is any type of information that could reasonably be expected to affect the market price of a company's securities. Both positive and negative information may be material. You should also be aware that knowledge of a rumor that is affecting a company's stock price may be considered material, even if the rumor is false. While it is not possible to identify all information that would be deemed "material," the following types of information are particularly sensitive and, as a general rule, should always be considered material regarding a company:

(i) Financial results, especially quarterly and year-end operating results, and significant changes in financial performance or liquidity.

(ii) Earnings estimates or projections (including significant changes of previously announced estimates or projections).

(iii) Significant changes in operations or strategic plans.

(iv) Potential mergers and acquisitions activity, sales of assets or subsidiaries, or material partnering agreements outside of the ordinary course of business.

(v) New material contracts, orders, strategic relationships or finance sources, or the loss thereof.

- (vi) Significant actions, investigations or inquiries by regulatory bodies.
- (vii) New products.
- (viii) Adverse product reports.
- (ix) Significant changes or developments in products or product defects, delays or recalls.
- (x) Significant manufacturing or operational problems.
- (xi) Significant pricing changes in products.
- (xii) Stock splits, public or private securities/debt offerings or changes in dividend policies or amounts.
- (xiii) Changes in senior management or the board.
- (xiv) Actual or threatened material litigation or the resolution of such litigation.

(b) Material information is considered “Non-Public” if it has not been widely disseminated to the general public through a report filed with the SEC or through major newswire services, national news services or financial news services. For the purpose of the Policy, information will be considered public (i.e., no longer “nonpublic”) after the close of trading on the second full trading day following the Company’s widespread public release of the information.

7. **Additionally Prohibited Transactions**

(a) **Short Sales:** Short sales of any securities of the Company evidence an expectation on the part of the seller that such securities of the Company will decline in value, and therefore signal to the market that the seller has no confidence in the Company or its short-term prospects. In addition, short sales may reduce the seller’s incentive to improve the Company’s performance. **Therefore, short sales by any Covered Persons of any securities of the Company are prohibited by the Policy.** In addition, Section 16(c) of the Exchange Act expressly prohibits executive officers and directors from engaging in short sales.

(b) **Publicly Traded Options:** A transaction in options is, in effect, a bet on the short-term movement of the Company’s stock and therefore creates the appearance that the Covered Person is trading based on inside information. Transactions in options also may focus the Covered Person’s attention on short-term performance at the expense of the Company’s long-term objectives. **Therefore, transactions by any Covered Persons in puts, calls, or other derivative securities involving the Company’s stock, on an exchange or in any other organized market, are prohibited by the Policy.** Please note that option positions arising from certain types of hedging transactions are governed in Section 7(c) below.

(c) **Hedging Transactions:** Certain forms of hedging or monetization transactions, such as zero-cost collars and forward sale contracts, allow a Covered Person to lock in much of the value of his or her stock holdings, often in exchange for all or part of the potential for upside appreciation in the stock. These transactions allow the Covered Person to continue to own the covered securities, but without the full risks and rewards of ownership. When that occurs, the Covered Person may no longer have the same objectives as the Company’s other shareholders. **Therefore, any hedging or monetization transactions by any Covered Persons involving any securities of the Company are prohibited by the Policy.**

(d) **Margin Accounts and Pledges:** Securities held in a margin account may be sold by the broker without the customer's consent if the customer fails to meet a margin call. Similarly, securities pledged (or hypothecated) as collateral for a loan may be sold in foreclosure if the borrower defaults on the loan. In such a situation, a margin sale or foreclosure sale may occur at a time when the pledgor is aware of Material Non-Public Information or otherwise is not permitted to trade in any securities of the Company. ***Therefore, Covered Persons are prohibited from holding securities of the Company in a margin account or pledging any securities of the Company as collateral for a loan.***

(e) **Standing Orders:** Standing orders may be used only for brief periods of time and may not be in place for more than **seven (7) days**. A standing order placed with a broker (such as "good until cancelled") to sell or purchase stock at a specified price leaves you with no control over the timing of the transaction. A standing order transaction executed by the broker when you are aware of Material Non-Public Information may inadvertently result in unlawful insider trading. If you are subject to trading windows or pre-clearance requirements, you must inform any broker with whom you place any open order at the time it is placed. However, orders under an approved 10b5-1 trading plan are permitted as set forth in Attachment B.

8. **Administration of the Policy:**

(a) The Company's Chief Legal Officer (or another member of the internal legal counsel of the Company if designated by the Chief Legal Officer) shall serve as the Securities Compliance Officer (the "Securities Compliance Officer").

(b) The responsibilities of the Securities Compliance Officer include the following:

- (i) Implementing and administering the Policy.
- (ii) Monitoring and enforcing compliance with all Policy provisions and procedures.
- (iii) Responding to all inquiries relating to the Policy and its procedures.
- (iv) Designating and announcing special trading Blackout Periods (as defined below) during which no Restricted Persons may trade in any securities of the Company.
- (v) Providing copies of the Policy and other appropriate materials to all current and new Covered Persons, and such other persons as the Securities Compliance Officer determines have access to Material Non-Public Information related to the Company.
- (vi) Administering, monitoring, and enforcing compliance with federal and state insider trading laws and regulations; and assisting in the preparation and filing of all required SEC reports relating to transactions in any securities of the Company, including Forms 3, 4, 5 and 144 and Schedules 13D and 13G.
- (vii) Approving designated brokers through which Restricted Persons are authorized to trade any securities of the Company.
- (viii) Revising the Policy as necessary to reflect changes in federal or state insider trading laws and regulations.
- (ix) Maintaining as Company records originals or copies of all documents and communications required by the provisions of the Policy or the procedures set forth herein in accordance with the Company's record retention policies.

(x) Maintaining copies of all required SEC reports relating to insider trading, including without limitation Forms 3, 4, 5 and 144 and Schedules 13D and 13G.

(xi) Maintaining the accuracy of the list of the Restricted Persons and updating such lists periodically to reflect any additions or deletions to such lists.

(xii) Periodically providing training to Covered Persons on the Policy consistent with the Company's employee training policies.

(xiii) Monitoring and recommending any necessary or advisable amendments, supplements, restatements, replacements, or other modifications to the Policy.

(c) The Securities Compliance Officer may designate one or more individuals who may perform the Securities Compliance Officer's duties if the Securities Compliance Officer is unable or unavailable to perform such duties. In fulfilling his or her duties under the Policy, the Securities Compliance Officer shall be authorized to consult with the Company's external counsel.

(d) In consultation with the Securities Compliance Officer, the Board or a designated committee of the Board reserve the right to amend, supplement, restate, replace, discontinue, or otherwise modify the Policy without prior notice at any time. The Company will take reasonable steps to inform all impacted persons of any material change to the Policy.

(e) All inquiries regarding any of the provisions or procedures of the Policy shall be directed to the Company's Securities Compliance Officer or, in such persons absence, to the Chief Executive Officer, or Chief Financial Officer.

9. **SEC Filing Requirements**

(a) **Forms 3, 4 and 5:**

(i) Under Section 16(a) of the Exchange Act, the Section 16 Insiders must file with the SEC public reports disclosing their holdings of and transactions involving any securities of the Company. An initial report on Form 3 must be filed by every Section 16 Insider within 10 days after election or appointment disclosing all securities of the Company beneficially owned by the reporting person on the date he or she became a Section 16 Insider. Even if no securities were owned on that date, the Section 16 Insider must file a report. Any subsequent change in the nature or amount of beneficial ownership by the Section 16 Insider must be reported on Form 4 and filed by the end of the second business day following the date of the transaction. The Form 4 filing requirement and filing deadline also applies to any donation or gift of any securities of the Company by the Section 16 Insider, regardless of the recipient. Certain exempt transactions may be reported on Form 5 within 45 days after the end of the fiscal year. The fact that a Section 16 Insider's transactions during the month resulted in no net change, or the fact that no securities were owned after the transactions were completed, does not provide a basis for failing to report.

(ii) All changes in the amount or the form (i.e., direct, or indirect) of beneficial ownership (not just purchases and sales) must be reported. Thus, such transactions as gifts ordinarily are reportable. Moreover, a director or officer who has ceased to be a director or officer must report any transactions after termination which occurred within six months of a transaction that occurred while the person was a Section 16 Insider. Form 4 also must reflect the Section 16 Insider's holdings immediately after the reported transaction, so it is important to maintain an accurate account of the insider's holdings over time.

(b) **Schedule 13D and 13G:**

(i) Section 13(d) of the Exchange Act requires the filing of a statement on Schedule 13D (or on Schedule 13G, in certain limited circumstances) by any person or group that acquires beneficial ownership of more than five percent (5%) of a class of equity securities registered under the Exchange Act. The threshold for reporting is met if the stock owned, when coupled with the amount of stock that the person has the right to acquire within 60 days, exceeds the five percent (5%) limit.

(ii) A report on Schedule 13D is required to be filed with the SEC and submitted to the Company within five business days after the reporting threshold is reached. If a material change occurs in the facts set forth in the Schedule 13D, such as an increase or decrease of one percent or more in the percentage of stock beneficially owned, an amendment disclosing the change must be filed within two business days. A decrease in beneficial ownership to less than five percent is per se material and must be reported.

(iii) A limited category of persons (such as banks, broker-dealers and insurance companies) may file on Schedule 13G, which is a much-abbreviated version of Schedule 13D, as long as the securities were acquired in the ordinary course of business and not with the purpose or effect of changing or influencing the control of the issuer. A report on Schedule 13G is required to be filed with the SEC and submitted to the Company within 45 days after the end of the calendar quarter in which the reporting threshold is reached.

(iv) A person is deemed the beneficial owner of securities for purposes of Section 13(d) of the Exchange Act if such person has or shares voting power (i.e., the power to vote or direct the voting of the securities) or dispositive power (i.e., the power to sell or direct the sale of the securities). As is true under Section 16(a) of the Exchange Act, a person filing a Schedule 13D may seek to disclaim beneficial ownership of any securities attributed to him or her if he or she believes there is a reasonable basis for doing so.

(c) **Form 144:** Directors, officers, and other control persons (as defined therein) may rely on Rule 144 (“Rule 144”) of the Securities Act of 1933, as amended (the “Securities Act”), to publicly sell any securities of the Company without registration. An individual relying on Rule 144 must file a notice of proposed sale with the SEC at the time the order to sell is placed with the broker unless the amount to be sold during any three-month period neither exceeds 5,000 shares nor involves sale proceeds greater than \$50,000.

10. **Open Communication and Reporting:** The Company encourages all employees to ask questions, voice concerns, and make appropriate suggestions regarding the business practices of the Company. Employees are required to promptly report any known or suspected violation of the Policy, or any applicable law, rule, or regulation (individually, an “Potential Violation”). **The Company will treat any report of a Potential Violation in a confidential manner and will ensure that no acts of retaliation will be taken against any individual for making a report in good faith.**

(a) **Procedure for reporting a Potential Violation:**

(i) **Report of Potential Violation:** Any employee who learns of, or suspects, a Potential Violation, must immediately report it to the Securities Compliance Officer.

a. If an individual prefers not to follow, or continues to be dissatisfied after following the above procedure, then such employee may report a Potential Violation confidentially through the Company’s third-party telephone hotline at 833-207-6262, the website at www.eoshotline.ethicspoint.com, and/or the mobile website at www.eoshotlinemobile.ethicspoint.com (collectively, the “Integrity Hotline”).

(ii) **Investigation:** The Securities Compliance Officer will promptly investigate any report of a Potential Violation, and based upon the results of the investigation, determine the appropriate next steps.

a. Except as described below, any reports regarding a Potential Violation by senior management are to be referred directly to the Securities Compliance Officer. If any report of a Potential Violation involves allegations against the Securities Compliance Officer, then the report will be referred directly to the Company's Chief Executive Officer who will investigate such report with appropriate assistance of any third-party advisors such as external legal counsel.

b. Except as described above, all reports of a Potential Violations will be investigated by the Securities Compliance Officer with appropriate assistance of any third-party advisors such as external legal counsel.

c. The Securities Compliance Officer shall gather information and conduct interviews related to the Potential Violation to determine whether there is sufficient evidence to support a conclusion regarding the Potential Violation. The Securities Compliance Officer, in consultation with the Company's external legal counsel, will determine whether the Company should publicly disclose any Material Non-Public Information and/or whether the Company should report the Potential Violation to the SEC and/or other appropriate governmental authority. The Company reserves the right to issue any necessary stop-transfer orders to the Company's transfer agent to enforce compliance with the Policy.

d. When warranted in the exercise of his or her professional judgment, the Securities Compliance Officer will provide the Board with a report regarding the Potential Violation, the investigation, and any conclusions regarding the Potential Violation.

e. All directors, officers, employees, and consultants are expected to fully cooperate in any investigation of a Potential Violation. Directors, officers, and employees should be aware that the Securities Compliance Officer is obligated to act in the best interests of the Company and does not act as their personal representative or lawyer.

(iii) **Discipline for Non-Compliance:** Any director, officer or employee who is found to have committed a Potential Violation, will be subject to disciplinary action ranging from a reprimand to suspension and/or termination for cause. If any such Potential Violation involves the violation of any applicable law, rule, or regulation, the Company may refer such violation to appropriate law enforcement officials and such violation may be subject to prosecution and penalties. Additionally, any director, officer, supervisor, or employee who fails to report a Potential Violation, may also be subject to disciplinary action.

(iv) **Confidentiality:** Any report or investigation of a Potential Violation will be managed in a confidential and sensitive manner and will be shared only as necessary to enable the Company to effectively conduct an investigation and take any follow up action (including, if necessary, disciplinary action), or where there is a legal requirement to share the details of a Potential Violation. To the extent an individual is involved in an investigation, such individual is expected to use appropriate discretion regarding anonymity and confidentiality, although the preservation of anonymity and confidentiality may or may not be practical, depending on the circumstances. Please note that the results of any investigation of a Potential Violation (including any corrective or disciplinary action) may or may not remain confidential depending upon the nature of the Potential Violation.

(b) **Non-Retaliation:** The Company prohibits retaliation in any form against: (1) any individual who, in good faith, reports a Potential Violation or otherwise engages in any kind of whistleblowing, even if the allegation is mistaken, or (2) any individual who assists in the investigation of a Potential Violation. Additionally, any attempt by any director, officer, or employee at retaliation against any such individual will result in immediate disciplinary action against such director, officer, or employee. Employees should contact

their supervisor, use the Integrity Hotline, or contact the Company's Chief Legal Officer, the Company's Chief Executive Officer, or the Chair of the Board directly, if they feel they are being subjected to any form of retaliation.

ATTACHMENT A
Company Trading Policies and Procedures

These Company Trading Policies and Procedures govern repurchases of any securities of the Company approved from time to time by the Board to help ensure that such repurchases are not made, or a share repurchase plan is not adopted, when the Company is in possession of Material Non-Public Information related to the Company (“Repurchases”). Capitalized terms used but not defined in this Attachment shall have the meanings given to such terms in, or by reference in, the Policy.

1. **Policy**: It is the Company’s policy that no Repurchases may take place outside a trading window or when the Company is otherwise in possession of Material Non-Public Information, other than Repurchases made pursuant to a 10b5-1 Plan or otherwise in compliance with applicable securities law.

2. **Trading Activity**: Any Repurchases, or the adoption of a 10b5-1 Plan to effect Repurchases, shall be subject to the following procedures:

(a) The adoption of a 10b5-1 Plan shall be subject to prior written approval by the Securities Compliance Officer. The Securities Compliance Officer shall take such steps as it deems reasonably necessary to ascertain that the Company is not in possession of Material Non-Public Information related to the Company at the time of plan adoption, including consulting with other members of Company Management (each, an “Authorized Officer”) and/or legal counsel.

(b) With respect to Repurchases that have been approved by the Board (other than pursuant to a previously adopted 10b5-1 Plan), if at any time during the period such Repurchases are scheduled to take place, the Securities Compliance Officer or any Authorized Officer become aware of any Material Non-Public Information related to the Company, they shall notify the relevant employee(s) at the Company responsible for effecting Repurchases as soon as practicable to suspend such Repurchases.

(c) Once the Securities Compliance Officer and such Authorized Officer are satisfied that, to their knowledge, the Company is no longer in possession of Material Non-Public Information related to the Company, they shall notify the relevant employee(s) that the Company may resume its Repurchases.

ATTACHMENT B
Special Restrictions on Restricted Persons
(i.e., Section 16 Insiders and Company Insiders)

1. **Purpose of the Special Restrictions:** These special restrictions relating to transactions in any securities of the Company by Restricted Persons (the “Special Restrictions”) have been adopted to minimize the risk of apparent or actual violations of the rules governing insider trading. As with the other provisions of the Policy, Restricted Persons are responsible for ensuring compliance with the Special Restrictions including restrictions on all trading during certain periods by Family Members and by Control Entities. Restricted Persons should provide each of these persons or entities with a copy of the Policy.

2. **Trading Window:** In addition to the restrictions that are applicable to all directors, officers, employees, and consultants, any trading of Company securities by any Restricted Person that is subject to the Policy will be permitted only during an open Trading Window, which generally opens following the close of trading on the second full trading day following the public issuance of the Company’s earnings release for the most recent fiscal quarter and closes at the close of trading on the fifteenth day of the last month of the fiscal quarter in which the earnings were released, subject to the restrictions below:

(a) Any and all transactions in any securities of the Company by any Restricted Person must both: (1) be pre-cleared by the Securities Compliance Officer in writing in accordance with Section 4 below, and (2) take place during an open Trading Window.

(b) The Company’s Securities Compliance Officer will advise Restricted Persons in writing when the then current Trading Window opens and closes.

(c) No trading of any securities of the Company by any Restricted Person is permitted during any period of time outside the then current Trading Window unless such restriction is waived by the Securities Compliance Officer in writing in accordance Section 5 below.

3. **Blackout Periods:** In addition to the period of time when an open Trading Window closes, the Company may, in its sole discretion, impose one or more special Blackout Period due to the existence of Material Non-Public Information that is likely to be widely known among directors, officers, employees, consultants, and/or Restricted Persons. The Company and the Securities Compliance Officer is not required to provide any Restricted Person with a reason for establishing a Blackout Period, and the establishment of the Blackout Period may itself constitute Material Non-Public Information that should not be communicated by any Restricted Persons to any third parties.

4. **Trading Pre-Clearance:** The intent of the trading pre-clearance requirement is to: (a) prevent inadvertent violations of the Policy, (b) avoid trades involving the appearance of improper insider trading, (c) facilitate timely Form 4 reporting and avoid transactions that are subject to disgorgement under Section 16(b) of the Exchange Act.

(a) Therefore, all purchases and sales of securities of the Company by Restricted Persons, other than transactions that are not subject to the Policy or transactions pursuant to a Rule 10b5-1 trading plan approved in accordance with the Policy, must be pre-cleared in writing by the Securities Compliance Officer.

(b) Notwithstanding anything to the contrary contained in the Policy, any transactions in any securities of the Company by the Securities Compliance Officer shall be subject to pre-clearance by the Company’s Chief Financial Officer or, in the event of his or her unavailability, the Company’s Chief Executive Officer.

(c) Requests for pre-clearance must be submitted in writing to the Securities Compliance Officer at least two (2) business days prior to each proposed transaction via email to securities@eose.com.

(d) If the requesting Restricted Person does not receive a response from the Securities Compliance Officer within 24 hours, the Restricted Person will be responsible for following up to ensure that the email message was received.

(e) The written request for pre-clearance should provide the following information:

(i) The nature of the proposed transaction and the expected date of the transaction.

(ii) The number of shares or other securities involved in the proposed transaction.

(iii) If the proposed transaction involves a stock option exercise, the specific option to be exercised and the manner of exercise (e.g., “same-day sale” or “cashless exercise”).

(iv) The contact information for the broker who will execute the transaction.

(f) To enable the Securities Compliance Officer to fully evaluate the written request for pre-clearance, the requesting Restricted Person must sign and submit a Restricted Person Certificate which shall be provided by the Securities Compliance Officer in the form set forth on Attachment C which may be amended, supplemented, restated, replaced or otherwise modified from time to time by the Securities Compliance Officer in his or her sole discretion (the “Restricted Person Certificate”).

(g) Once the proposed transaction is pre-cleared in writing by the Securities Compliance Officer, the Restricted Person may proceed with the transaction on the approved terms, provided that:

(i) If the requesting Restricted Person comes into possession of any Material Nonpublic Information between the date on which the Restricted Person delivers the Restricted Person Certificate to the Company and the date on which the Restricted Person intends to trade any securities of the Company during the current Trading Window, then such Restricted Person is prohibited from trading, and agrees to not trade, any such securities.

(ii) The requesting Restricted Person complies with all other applicable securities law requirements, such as Rule 144 and prohibitions regarding trading based on inside information.

(iii) The requesting Restricted Person complies with any Blackout Period imposed by the Company prior to the completion of the trade.

(iv) If the requesting Restricted Person is considered a Section 16 Insider, then, upon consummation of a pre-cleared transaction, such Restricted Persons and their broker will be responsible for immediately providing the Securities Compliance Officer with a written report regarding the details of the consummated transaction in accordance with the procedures set forth in Section 7 below.

(h) In addition, pre-clearance by the Securities Compliance Officer is required for the establishment of a Rule 10b5-1 trading plan by any Restricted Person. However, pre-clearance will not be required for individual transactions effected pursuant to a pre-cleared Rule 10b5-1 trading plan that complies with this Policy and the requirements of Rule 10b5-1; provided that, for any Section 16 Insider, the results of transactions effectuated under a Rule 10b5-1 trading plan must be reported immediately to the Company as such transactions will be reportable on Form 4 within two (2) business days following the execution of the trade.

5. **Waiver of Trading Window Restriction:** The Securities Compliance Officer may, on a case-by-case basis, waive the trading window restriction and authorize a transaction in any securities of the Company outside of the Trading Window (but in no event during a Blackout Period). Requests for waiver of the Trading Window restriction must be submitted in writing to the Securities Compliance Officer and may be made as part of a pre-clearance request.

(a) The written request for waiver should provide the following information:

(i) The nature of the proposed transaction and the expected date of the transaction.

(ii) The number of shares or other securities involved in the proposed transaction.

(b) To enable the Securities Compliance to fully evaluate the written request for waiver, the requesting Restricted Person must sign and submit a Restricted Person Certificate.

(c) The Securities Compliance Officer may, in his or her discretion, modify or waive any requirements of the Policy if the Securities Compliance Officer deems such modifications or waivers as appropriate based on particular facts and circumstances, and in compliance with any applicable securities law.

(d) Notwithstanding anything to the contrary contained in the Policy, if the Securities Compliance Officer desires to trade any securities of the Company outside the Trading Window, any such transactions shall be subject to prior approval and waiver by the Company's Chief Financial Officer or, in the event of his or her unavailability, the Company's Chief Executive Officer.

(e) The existence of the foregoing procedure does not in any way obligate the Securities Compliance Officer to approve any waiver requested by a Restricted Person.

6. **Designated Brokers:** Each market transaction in the Company's stock by a Section 16 Insider, or any person whose trades must be reported by that Restricted Person on Form 4 (such as Family Members), must be executed by a broker designated by the Company unless the Restricted Person has received authorization from the Securities Compliance Officer to use a different broker.

(a) A Section 16 Insider and any broker that handles the Section 16 Insider's transactions in the Company's stock will be required to enter into an agreement whereby:

(i) The Restricted Person authorizes the broker to immediately report directly to the Company the details of all transactions in any securities of the Company executed by the broker in the Restricted Person's account and the accounts of all others designated by the Restricted Person whose transactions may be attributed to the Restricted Person.

(ii) The broker agrees not to execute any transaction for the Restricted Person or any of the foregoing designated persons (other than under a pre-approved Rule 10b5-1 trading plan) until the broker has verified with the Company that the transaction has been pre-cleared.

(iii) The broker agrees to immediately report the transaction details (including transactions under Rule 10b5-1 trading plans) directly to the Company and to the Restricted Person by telephone and in writing (by fax or email).

(b) If a Section 16 Insider wishes to use a broker other than one of the Company's designated brokers, the Section 16 Insider should submit a request in writing to use that broker to the Securities Compliance Officer.

7. **Reporting of Transactions:** To facilitate timely reporting under Section 16 of the Exchange Act of Restricted Person transactions in any securities of the Company, the Section 16 Insiders are required to: (a) provide the Securities Compliance Officer with a written report of each transaction immediately after it is executed (or, with respect to transactions effected pursuant to a Rule 10b5-1 plan, on the day the Restricted Person is advised of the terms of the transaction), and (b) arrange with persons whose trades must be reported by the Restricted Person under Section 16 (such as Family Members) to immediately provide both the Securities Compliance Officer and the Restricted Person with a written report regarding the details of any transactions they have in the Company's stock.

(a) The written report shall provide the following information regarding the transaction:

(i) A description of the transaction.

(ii) The date of the transaction (i.e., the trade date).

(iii) The number of shares or other securities involved in the transaction.

(iv) Price per share/security at which the transaction was executed (prior to addition or deduction of brokerage commissions and other transaction fees).

(v) If the transaction involved a stock option exercise, the specific option exercised and the manner of exercise.

(vi) The contact information for the broker who executed the transaction.

(b) When submitting the written report to the Securities Compliance Officer, copies of the written report should be provided to the Company's personnel who assist the Section 16 Insider in preparing his or her Form 4 for filing with the SEC.

8. **10b5-1 Trading Plans:** Notwithstanding anything to the contrary contained in the Policy, a Restricted Person will not be deemed to have violated the Policy if he or she effectuates a transaction in the securities of the Company that meets all of the following criteria below:

(a) The transaction must be made pursuant to a non-discretionary plan (the "Plan") entered into and operated in good faith that complies with all provisions of Rule 10b5-1 of the Exchange Act (the "Rule"), including:

(i) Each Plan must be in the form of a written, binding contract that specifies either:

a. the amount of any securities of the Company to be purchased or sold and the price at which and the date on which any securities of the Company are to be purchased or sold, or

b. a written formula or algorithm, or computer program, for determining the amount of any securities of the Company to be purchased or sold and the price at which and the date on which any securities of the Company are to be purchased or sold.

(ii) The Plan must prohibit the Restricted Person and any other person who possesses Material Non-Public Information from exercising any subsequent influence over how, when, or whether to effect purchases or sales and must state that any person executing Plan transactions may not deviate from Plan instructions.

(iii) The Plan must:

1. For directors and Section 16 officers, only, at a minimum, include a cooling off period that begins on the date of the plan adoption or modification and ends the later of (a) 90 days thereafter and (b) two business days following the Company's filing of a Form 10-Q or 10-K covering the financial reporting period in which the Plan was adopted or modified, but in no event later than 120 days; and

2. for all other Restricted Persons, at a minimum, include a 30-day cooling off period between the adoption or modification of a 10b5-1 Trading Plan and the first possible transactions thereunder.

(b) Each Plan must be approved prior to the adoption of such Plan, or modification or termination of such Plan (prior to its fixed expiration date or completion of all sales under the Plan) by the Company's Securities Compliance Officer. The Company reserves the right to withhold approval of any Plan or the modification or termination of any Plan that the Securities Compliance Officer determines, in his or her sole discretion:

- (i) fails to comply with the Rule;
- (ii) exposes the Company or the Restricted Person to liability under any other applicable state or federal rule, regulation or law;
- (iii) creates any appearance of impropriety;
- (iv) fails to meet the guidelines established by the Company; or
- (v) otherwise fails to satisfy review by the Securities Compliance Officer for any reason, such failure to be determined in the sole discretion of the Securities Compliance Officer.

(c) Any modifications to the Plan, deviations from the Plan or termination of the Plan without prior approval of the Securities Compliance Officer will result in a failure to comply with the Policy. No Plan may be modified more than once in any 12-month period. Each Plan must include representations that:

(i) the Restricted Person will only modify the Plan while not aware of any Material Non-Public Information about the Company or any securities of the Company covered by the Plan and at a time when the Company's trading window is open with respect to the Restricted Person, and will require that the first transaction following modification of the Plan will comply with the respective cooling off periods in accordance with Section 8(a)(iii) above, except that modifications that do not change the pricing, amount of any securities of the Company or timing of trades, or where a broker executing trades on behalf of the Restricted Person is substituted by a different broker (so long as the purchase or sales instructions remain the same) will not trigger a new cooling off period; and

(ii) any suspension or termination of the Plan prior to its fixed termination date or sale of all securities under the Plan will be made only when the Restricted Person is not aware of Material Non-Public Information about the Company or any securities of the Company covered by the Plan and at a time when the Company's trading window is open with respect to the Restricted Person

(d) If a Restricted Person terminates a 10b5-1 Plan prior to its stated duration or completion of all sales under the Plan, such Restricted Person may not trade in any securities of the Company (other than pursuant to another 10b5-1 Plan already in place) for a period of at least 30 days following such termination; provided, however, that any trades following such termination shall comply with the Company's Trading Policy. If an existing 10b5-1 Plan is terminated early and another 10b5-1 Plan is already in place, the first trade under the later-commencing plan must not be scheduled to occur until after the end of the effective Cooling-Off Period following the termination of the earlier 10b5-1 Plan. Following the termination of a Plan, the

Restricted Person will not be permitted to establish a new Plan sooner than the first open trading window occurring at least three (3) months after the date of termination.

(e) Each Plan must be established:

(i) at a time when the Restricted Person is not aware of Material Non-Public Information about the Company, or any securities of the Company covered by the Plan;

(ii) at a time when the trading window is open with respect to the Restricted Person;

(iii) in good faith and not as part of a plan or scheme to evade the insider trading rules; and

(iv) to provide that the first transaction under the Plan will occur no sooner than the opening of the trading window following the Company's next earnings release and in compliance with the cooling off period in accordance with Section 8(a)(iii) above.

(f) Each Plan must restrict the size of the transactions which are to be effectuated under the Plan on any trading day to an amount that does not exceed 10% of the average daily trading volume over the period of four calendar weeks preceding the date of the transaction.

(g) Each Plan must provide appropriate mechanisms to ensure that the Restricted Person complies with all rules and regulations, including Rule 144, Rule 701 of the Securities Act, and Section 16(b) of the Exchange Act, applicable to any securities of the Company transactions under the Plan by the Restricted Person.

(h) Each Plan must provide for automatic suspension or termination of the Plan in the sole discretion of the Company:

(i) to comply with a lock-up agreement required in connection with a securities issuance transaction in which the Company is a participant;

(ii) upon the occurrence of an event that would violate the law; or

(iii) upon the occurrence of other similar events.

Further, each Plan must provide for the suspension of all transactions under such Plan if the Company, in its sole discretion, deems such suspension necessary and advisable. Reactivation of a suspended Plan will trigger a new cooling off period in accordance with Section 8(a)(iii) above.

(i) Each Plan should include the following representations, warranties, and covenants of the Restricted Person:

(i) As of the date the Plan is established, the Restricted Person is not aware of any Material Non-Public Information related to the Company or any securities of the Company covered by the Plan.

(ii) The Restricted Person is entering into the Plan in good faith and not as part of a plan or scheme to evade compliance with federal or state securities laws.

(iii) While the Plan is in effect, the Restricted Person agrees not to enter into or alter any corresponding or hedging transaction or position with respect to any securities of the Company covered by the Plan.

(iv) The Restricted Person agrees that he or she shall not, directly or indirectly, communicate any information relating to any securities of the Company to any broker, dealer, financial advisor, trustee or any other third party who is involved, directly or indirectly, in executing the Plan at any time while the Plan is in effect.

(v) The Restricted Person agrees not to take, and agrees to cause any person or entity with which the Restricted Person would be required to aggregate sales of securities pursuant to paragraph (a)(2) or (e) of Rule 144 not to take, any action that would cause the sales made under the Plan not to meet all applicable requirements of Rule 144.

(vi) The Restricted Person agrees to timely make all filings required under the Securities Act and the Exchange Act.

(vii) The Restricted Person acknowledges and agrees that the Restricted Person does not have, and shall not attempt to exercise, any influence over how, when or whether to effect purchases or sales of any securities of the Company pursuant to the Plan.

(viii) The Restricted Person agrees that any modifications to the Plan must be made in good faith at a time when the Restricted Person is not aware of any Material Non-Public Information regarding the Company or any securities of the Company covered by the Plan.

(ix) The Restricted Person agrees that termination of the Plan prior to its expiration pursuant to the terms of the Plan will be made in good faith.

(x) The Restricted Person agrees that the Company may, in its sole discretion, make public announcements regarding the Plan in any press release or filings with the SEC such as the Company's proxy statement, a Form 8-K or other SEC filings, including, among other things, information as to existence or adoption of the Plan.

(j) None of the Company, the Board, the Securities Compliance Officer nor any of the Company's officers, employees or other representatives shall be deemed, solely by their approval of an Restricted Person's Plan, to have represented that any Plan complies with the Rule or to have assumed any liability or responsibility to the Restricted Person or any other party if such Plan fails to comply with the Rule.

(k) No multiple overlapping Plans may be in effect, except in the case of:

(i) a series of separate contracts with different brokers, which may be treated as a single Plan so long as the contracts taken together meet certain conditions;

(ii) multiple concurrent Plans if trading under a later commencing Plan is not authorized until all trades under earlier-commencing Plans are completed (subject to the cooling off periods described above); or

(iii) the Restricted Person has a separate Plan for purposes of "sell-to-cover" transactions under which the Restricted Person instructs his or her broker to sell securities to satisfy tax withholding obligations in connection with the vesting of incentive compensation, except in the case of sell-to-cover in connection with option exercises.