Eos Energy Enterprises, Inc.
Audit Committee
of the Board of Directors

Committee Charter
(Amended and Restated March 24, 2026)

I. **Purpose of the Committee**:

The purpose of the Audit Committee (the "Committee") of the Board of Directors (the "Board") of **Eos Energy Enterprises, Inc.** (the "Company") is to assist the Board in its oversight of the accounting and financial reporting processes of the Company and the Company's compliance with legal and regulatory requirements. To assist the Board in fulfilling these duties and responsibilities, the Committee shall:

(a) oversee audits of the financial statements of the Company;

(b) oversee the integrity of the Company's financial statements;

(c) oversee the Company's processes relating to financial risk management and the conduct and systems of internal control over financial reporting and disclosure controls and procedures;

(d) oversee the qualifications, engagement, compensation, independence and performance of the Company's independent auditor and the auditor's conduct of the annual audit of the Company's financial statements and any other services provided to the Company;

(e) oversee the performance of the Company's internal audit function, if any;

(f) produce the annual report of the Committee required by the rules of the U.S. Securities and Exchange Commission (the "SEC"); and

(g) perform such other duties and responsibilities as are set forth in, or otherwise consistent with, this Charter.

II. **Membership of the Committee**:

(a) **Composition of the Committee**:

The Committee shall consist of at least three members of the Board who shall be elected and serve at the discretion of the Board. All members of the Committee must be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement, and cash flow statement. At least one member of the Committee shall be an "audit committee financial expert," as defined by SEC regulations, and at least one member of the Committee must meet the "financial sophistication" requirement set forth in the Nasdaq Stock Market LLC (the "Nasdaq") listing standards (a person who satisfies the definition of "audit committee financial expert" shall be presumed to have financial sophistication). No member of the Committee can have participated in the preparation of the Company's or any of its subsidiaries' financial statements at any time during the past three years.

In addition, all members of the Committee shall be independent of management and the Company and free of any relationship that, in the opinion of the Board, would interfere with

their exercise of independent judgment as a Committee member, and otherwise meet the "independence" standards required by the Rules of the Financial Industry Regulatory Authority, Nasdaq (or other applicable stock exchange), the Securities Exchange Act of 1934, as amended (the "Exchange Act"), the Sarbanes-Oxley Act of 2002, and all other applicable rules and regulations. The Committee shall evaluate its members for compliance with these standards on an annual basis.

(b) **Chair of the Committee**:
The Chair of the Committee shall be appointed from among the Committee members by, and serve at the discretion of, the Board, shall preside at meetings of the Committee and shall have authority to convene meetings, set agendas for meetings, and determine the Committee's information needs, except as otherwise provided by the Board or the Committee, provided that if the Board does not so designate a chairperson, the members of the Committee, by a majority vote, may designate a chairperson. In the absence of the Chair at a duly convened meeting, the Committee shall select a temporary substitute from among its members to serve as chair of the meeting.

III. **Authority of the Committee**:
In performing its duties and responsibilities, the Committee is empowered to inquire into any matter that it considers appropriate to carry out its duties and responsibilities, with access to all books, records, facilities and personnel of the Company, and, subject to the direction of the Board, the Committee is authorized and delegated the authority to act on behalf of the Board with respect to any matter it determines to be necessary or appropriate to the accomplishment of its purposes.

The Committee shall have authority to retain, direct and oversee the activities of, and to terminate the engagement of, the Company's independent auditor and any other accounting firm retained by the Committee to prepare or issue any other audit report or to perform any other audit, review or attest services and any legal counsel, accounting or other advisor or consultant hired to assist the Committee, all of whom shall be accountable to the Committee.

The Company shall provide the Committee with appropriate funding, as determined by the Committee, for the payment of (a) compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company; (b) compensation to any independent counsel or other advisers retained by the Committee in carrying out its duties; and (c) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties and responsibilities.

IV. **Meetings of the Committee**:
The Committee shall meet as often as necessary to carry out its duties and responsibilities, which shall be at least quarterly. The Committee shall establish its own schedule of meetings. Notice of meetings shall be given to all Committee members or may be waived, in the same manner as required for meetings of the Board. Meetings of the Committee may be held by telephone, video conference, and/or any other means of communications by which all persons participating in the meeting can hear and speak with each other. A majority of the members of the Committee shall constitute a quorum for a meeting and the affirmative vote of a majority of members present at a meeting at which a quorum is present shall constitute the action of the Committee. The Committee shall meet in executive session separately with each of the independent auditor, the internal auditor, if any, the chief legal officer, head of compliance, and with senior management, at least quarterly. At the end of each of the Committee's regularly scheduled meetings, and more frequently as deemed necessary, the Committee shall meet in private session with only the Committee members. The Committee shall otherwise establish its own rules of procedure. The Committee may also act by unanimous written consent of its members.

V. **Delegation of Committee Duties and Responsibilities**:
The Committee, by resolution approved by a majority of the Committee, may form and delegate any of its duties and responsibilities to a subcommittee so long as such subcommittee is solely comprised of one or more members of the Committee and such delegation is not otherwise inconsistent with law and applicable rules and regulations of the SEC and the Nasdaq.

VI. **Key Duties and Responsibilities of the Committee**:
The Committee relies on the expertise and knowledge of management, the internal auditors, if any, and the independent auditor in carrying out its oversight duties and responsibilities. Management is responsible for the preparation, presentation, and integrity of the Company's financial statements, for the appropriateness of the accounting principles and reporting policies that are used by the Company, and for establishing and maintaining effective internal control over financial reporting. The independent auditor is responsible for auditing the Company's financial statements and, if applicable, the Company's internal control over financial reporting, and for reviewing the Company's unaudited interim financial statements.

The duties and responsibilities set forth in this Charter do not reflect or create any duty or obligation of the Committee to plan or conduct any audit; to determine or certify that the Company's financial statements are complete, accurate, fairly presented or in accordance with generally accepted accounting principles ("GAAP") or applicable law; to guarantee or otherwise certify as to the independent auditor's reports; to conduct investigations; or to assure compliance with laws and regulations or the Company's code of business conduct and ethics, internal policies, procedures and controls. The following duties and responsibilities are set forth as a guide for fulfilling the Committee's purposes in such manner as the Committee determines is appropriate

(a) **Oversight of the Independent Auditor**:

(i) Independent Auditor Retention: The Committee has the following duties and responsibilities regarding retaining the Company's independent auditor:

a. solely and directly responsible for the appointment, evaluation, compensation, retention and, if appropriate, replacement of the independent auditor;

b. the Committee may, in its discretion, seek stockholder ratification of the public accounting firm selected to be the Company's independent auditor; and/or

(ii) Independence: The Committee has the following duties and responsibilities regarding the independence of the Company's independent auditor:

a. at least annually, assess the independent auditor's independence;

b. in connection with this assessment, ensure the receipt of and review formal written statements from the independent auditor delineating all relationships between the auditor and the Company, consistent with applicable requirements of the Public Company Accounting Oversight Board ("PCAOB") regarding the independent auditor's communications with the Committee concerning independence;

c. engage in an active dialogue with the independent auditor concerning any disclosed relationships or services that may impact the objectivity and

independence of the auditor and take, or recommend that the Board take, appropriate action to oversee and ensure the independence of the auditor; and/or

(iii) Quality and Performance: The Committee has the following duties and responsibilities regarding examination of the quality and performance of the Company's independent auditor:

a. at least annually, evaluate the qualifications and performance of the independent auditor, including the lead partner;

b. this evaluation shall include: (i) obtaining a written report from the independent auditor describing the firm's internal quality control procedures; and (ii) any material issues raised by the most recent internal quality control review, PCAOB inspection, or other PCAOB review of the firm, by a peer review of the firm or by any inquiry or investigation by governmental or professional authorities within the past five years, concerning an independent audit or audits carried out by the firm, and any steps taken to address any such issues; and/or

(iv) General Oversight: The Committee has the following duties and responsibilities regarding general oversight of the Company's independent auditor:

a. ensure that the independent auditor reports directly to the Committee;

b. resolution of disagreements between management and the independent auditor regarding financial reporting;

c. take into consideration the independent auditor's communications regarding, among other things, critical accounting policies and practices, all alternative accounting treatments within GAAP related to items material to the financial statements that have been discussed with management, including the ramifications of the alternative treatments and the treatment preferred by the independent auditor, and all material written communications between the independent auditor and management, and shall review the effect or potential effect of any regulatory regime, accounting initiatives or off-balance sheet structures on the Company's financial statements; and/or

(v) Audit Oversight: The Committee has the following duties and responsibilities regarding audit oversight of the Company:

a. establish with the independent auditor an understanding of the terms of the audit engagement, the duties and responsibilities of the auditor with respect to the Company's financial statements and coordination of audit efforts to ensure completeness of coverage, reduction of redundant efforts, the effective use of audit resources, and the use of accounting firms other than the appointed auditors of the Company;

b. review the scope of the annual audit or interim review (including the level of involvement with unaudited quarterly or other interim-period information), and discuss the results, including, without limitation, the independent auditor's report and all matters required to be communicated to the

Committee by the independent auditor in accordance with applicable auditing standards;

c. discuss with the independent auditor, before the issuance of the audit report, the overall audit strategy, including the timing of the audit, significant risks the auditor identified and significant changes to the planned audit strategy or identified risks;

d. review with the independent auditor any audit problems or difficulties encountered during the course of the audit work and management's response, including any restrictions on the scope of the independent auditor's activities or access to required records, data and information, any difficult or contentious matters for which the auditor consulted outside the engagement team (for example, the audit firm's national office), any significant disagreements with management, and any other matters arising from the audit that are significant to the oversight of the Company's financial reporting process; and/or

(vi) Auditor Rotation: The Committee has the following duties and responsibilities regarding auditor rotation for the Company:

a. consult with the independent auditor regarding the rotation of the lead audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit;

b. consider whether, in addition to assuring the regular rotation of the lead audit partner as required by law, in the interest of assuring continuing independence of an independent auditor, the Company should regularly rotate the firm appointed as the Company's independent auditor; and/or

(vii) Pre-Approval of Auditor Services: The Committee has the following duties and responsibilities regarding pre-approval of auditor services for the Company:

a. solely authorized and directed to consider and, in its discretion, approve in advance any services (including the fees and material terms thereof) proposed to be carried out for the Company by the independent auditor or by any other firm proposed to be engaged by the Company as its independent auditor;

b. in connection with approval of any permissible tax services and services related to internal control over financial reporting, the Committee shall discuss with the independent auditor the potential effects of such services on the independence of the auditor; and/or

(b) **Financial Statements and Other Financial Disclosures**:

(i) Quality and Integrity of Financial Statements: The Committee shall review and discuss with management and the independent auditor the following:

a. critical accounting policies and practices used by the Company, and any significant changes in the selection or application of the Company's

accounting and auditing principles and practices as suggested by the Company's independent auditor, internal auditors, if any, or management;

b. the accounting treatment to be applied in respect of significant new transactions or other significant events not in the ordinary course of the Company's business;

c. other policies and procedures adopted by the Company to fulfill its duties and responsibilities regarding the presentation of financial statements in accordance with GAAP and applicable rules and regulations of the SEC, including the proper explanation and reconciliation of any non-GAAP measures presented; and any issues that arise with respect to the quality or integrity of the Company's financial statements; and/or

(ii) Audited Financial Statements: The Committee has the following duties and responsibilities regarding auditing financial statements:

a. review and discuss with management and the independent auditor, before the issuance of the audit report, the financial statements and related notes and the "Management's Discussion and Analysis of Financial Condition and Results of Operations" proposed to be included in the Company's Annual Report on Form 10-K;

b. review and discuss with management and the independent auditor the analyses prepared by management 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), and such other matters for which discussion shall be required by applicable auditing and related PCAOB standards;

c. make a recommendation to the Board as to whether such financial statements should be included in the Company's Annual Report on Form 10-K; and/or

(iii) Quarterly Financial Statements: The Committee shall review and discuss with management and the independent auditor the quarterly financial statements and related notes and the "Management's Discussion and Analysis of Financial Condition and Results of Operations" proposed to be included in the Company's Quarterly Reports on Form 10-Q, together with the analyses prepared by management setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, and such other matters for which discussion shall be required by applicable auditing standards and related PCAOB standards; and/or

(iv) Earnings Releases and Other Financial Information: The Committee shall discuss with management and the independent auditor and, prior to issuance, review and approve the Company's earnings releases, including the financial information, use of any "pro forma" or "adjusted" non-GAAP information, and earnings guidance (if such is provided) to be disclosed in such releases, and discuss with management other significant financial information to be provided to analysts or rating agencies; and/or

(v) Payments: The Committee shall review on a quarterly basis all payments made to the Company's sponsor, officers or directors, or to the Company's or their affiliates; and/or

(c) **Controls and Procedures:**

(i) Company Oversight: The Committee has the following duties and responsibilities regarding controls and procedures of the Company:

a. provide oversight of management's design and maintenance of the Company's internal control over financial reporting and disclosure controls and procedures;

b. review with the independent auditor, management and the head of the internal audit function, if any, prior to the filing of the Company's Annual Report on Form 10-K: the Company's annual assessment and report and the independent auditor's report on the effectiveness of the Company's internal control over financial reporting, to the extent then applicable; any "material weakness" or "significant deficiency" in the design or operation of internal control over financial reporting, any steps taken to resolve any such control deficiencies and the adequacy of disclosures about changes in internal control over financial reporting; and any related significant findings and recommendations of the independent auditor or internal audit function, if any, together with management's responses (including, in the case of the independent auditor, any concerns regarding matters within the scope of, and compliance with, Section 10A of the Exchange Act); and/or

(ii) Certifications: The Committee shall review and discuss with management and the independent auditor the certifications and any related disclosures made by the Company's Chief Executive Officer and Chief Financial Officer in the Company's periodic reports about the results of their evaluation of the effectiveness of disclosure controls and procedures and any significant deficiencies or material weaknesses in the design or operation of internal control over financial reporting, and any fraud involving management or other employees who have a significant role in the Company's internal control over financial reporting, prior to the filing of the Company's Annual Reports on Form 10-K and Quarterly Reports on Form 10-Q; and/or

(iii) Internal Audit Function: The Committee has the following duties and responsibilities regarding the Company's internal audit function:

a. at least annually, review with the independent auditor the responsibilities, budget, staffing, effectiveness and performance of the internal audit function, if any, including the structure, qualification and activities of the internal audit function and the scope of internal audit responsibilities in relation to the independent auditor's duties;

b. at least annually, review and assess the annual internal audit plan, if any, the process used to develop the plan, and the status of activities, significant findings, recommendations and management's response;

c. at least annually, recommend for Board approval all matters related to responsibilities, budget and staffing of the internal audit function, if any;

d. recommend for Board approval the appointment and, if appropriate, replacement of the senior internal audit executive; and/or

(iv) Hiring Policies: The Committee shall establish clear policies regarding the hiring of employees and former employees of the Company's independent auditor; and/or

(v) ESG Oversight: The Committee shall oversee and review the Company's Environmental, Social, and Governance ("ESG") strategy and framework; and/or

(d) **Risk Management**: The Committee has the following duties and responsibilities regarding financial risk management:

(i) review and discuss with management, the head of the internal audit function, if any, and the independent auditor any significant financial risks or exposures and the Company's policies and processes with respect to financial risk assessment and risk management, and shall assess the steps management has taken to monitor and control such risks, except with respect to those risks for which oversight has been assigned to other committees of the Board or retained by the Board;

(ii) review the Company's annual disclosures concerning the duties and responsibilities of the Board in the risk oversight of the Company; and/or

(e) **Cybersecurity and Data Privacy Risks, Controls and Procedures**: The Committee has the following duties and responsibilities regarding cybersecurity and data privacy risks, controls and procedures:

(i) review, assess and discuss with management, the Company's policies and processes with respect to risk assessment and risk management and material risks related to information technology, cybersecurity and artificial intelligence ("AI") (including both generative AI and operational machine learning algorithms), and steps management has taken to monitor and control such risks to protect the Company's intellectual property and operational integrity;

(ii) review and discuss with management the Company's programs, practices, initiatives, strategies, controls and safeguards related cybersecurity and/or artificial intelligence, including reviewing with management the implementation and effectiveness of technology and protocols with respect to cybersecurity and/or artificial intelligence issues, including breaches, adversarial attacks, data poisoning, privacy, and infrastructure security, as well as key legislative and regulatory developments that could materially impact the Company's cybersecurity and/or artificial intelligence strategy, operations, or risk exposure; and/or

(f) **Legal and Regulatory Compliance**: The Committee has the following duties and responsibilities regarding legal and regulatory compliance:

(i) review and assess, in consultation with the Nominating and Corporate Governance Committee, the Chairman, Co-Chairman or Co-Executive Chairman of the Board or outside counsel, as appropriate, legal and regulatory matters that may have a material impact on the Company's financial statements; and/or

(ii) review and recommend for the Board, in consultation with the Nominating and Corporate Governance Committee, approval of the code of business conduct and

ethics and any other appropriate compliance policies;

(iii) review requests for waivers under the code of business conduct and ethics sought with respect to any executive officer or director;

(iv) review annually with the Chairman, Co-Chairman or Co- Executive Chairman of the Board or outside counsel, as appropriate, the scope, implementation and effectiveness of the ethics and compliance program, and any significant deviations by officers and employees from the code of business conduct and ethics or other compliance policies, and other matters pertaining to the integrity of management; and/or

(g) **Ethics**: The Committee has the following duties and responsibilities regarding ethics:

(i) establish "whistleblowing" procedures for (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and (b) the confidential, anonymous submission by the

Company's employees of concerns regarding questionable accounting, auditing or other integrity-related matters;

(ii) review any such significant complaints or concerns; and/or

(h) **Review and Approval of Swap Transactions**: At least annually, the Committee shall review and approve the Company's decision to enter into swaps and other derivative transactions that are exempt from exchange-execution and clearance requirements under "end-user exception" regulations, and review and discuss with management applicable Company policies governing the Company's use of swaps subject to the end-user exception; and/or

(i) **Committee Self-Evaluation**: The Committee shall conduct an annual self-evaluation of the performance of the Committee, including its effectiveness and compliance with this Charter, and recommend to the Board such amendments of this Charter as the Committee deems appropriate; and/or

(j) **Committee Reports and Records**: The Committee shall report regularly to the Board regarding the Committee's activities, findings, and recommendations and any other matters that the Committee deems appropriate or the Board requests, and/or maintain minutes or other records of Committee meetings and activities; and/or

(k) **Other Duties or Responsibilities**: The Committee shall fulfill any other duties or responsibilities the Committee deems necessary or appropriate as are consistent with the purpose of this Charter, the Company's corporate governance documents and applicable law, rules and regulations, including, but not limited to, the standards specified in the corporate governance rules of the applicable stock exchange on which the Company's stock trades, or as expressly delegated to the Committee by the Board from time to time. The Committee shall undertake such other duties and responsibilities or tasks as the Board may delegate or assign to the Committee from time to time.

Nothing in this Charter is intended to preclude or impair the protection provided in Section 141(e) of the Delaware General Corporation Law for good faith reliance by members of the Committee on reports or other information provided by others.