CORPORATE GOVERNANCE GUIDELINES
(Adopted November 4, 2026)

The Board of Directors (the "Board") of Eos Energy Enterprises, Inc. (the "Company") has adopted the following Corporate Governance Guidelines (the "Guidelines") to assist the Board in the exercise of its responsibilities and to serve the interests of the Company and its stockholders. These Guidelines should be interpreted in the context of all applicable laws and the Company's certificate of incorporation, bylaws and other corporate governance documents. These Guidelines acknowledge the leadership exercised by the Board's standing committees and their chairs and are intended to serve as a flexible framework within which the Board may conduct its business and not as a set of legally binding obligations.

I. The Board

(a) Size of the Board

The Company's certificate of incorporation provides that the number of directors will be fixed from time to time by the Board. The Nominating and Corporate Governance Committee will periodically review the size of the Board and may make recommendations to the Board regarding the size that is most effective in relation to future operations.

(b) Independence of the Board

The Board will be comprised of a majority of directors who qualify as independent directors (the "Independent Directors") under Nasdaq rules.

(c) Separate Sessions of Independent Directors

The Independent Directors will meet in executive session without non-Independent Directors or management present no less than twice per year. Each executive session of the Independent Directors will be presided over by the Chair of the Board, if the Chair of the Board qualifies as independent, or by the lead director, if the Chair of the Board does not qualify as independent.

(d) Lead Director

If the Chair of the Board is a member of management or does not otherwise qualify as independent, the Independent Directors shall appoint a lead director. The lead director's responsibilities include, but are not limited to: presiding over all meetings of the Board at which the Chair of the Board is not present, including any executive sessions of the Independent Directors; approving Board meeting schedules and agendas; and acting as the liaison between the Independent Directors and the Chief Executive Officer and Chair of the Board. At such times as the Chair of the Board is an Independent Director, the Chair of the Board will serve as lead director. The Board may modify its leadership structure in the future as it deems appropriate.

(e) Director Qualification Standards

In evaluating the suitability of individual candidates (both new candidates and current Board members), the Nominating and Corporate Governance Committee, in recommending candidates for election, and the Board, in approving (and, in the

case of vacancies, appointing) such candidates, may take into account many factors, including: personal and professional integrity, ethics and values; experience in corporate management, such as serving as an officer or former officer of a publicly held company; strong finance experience; relevant social policy concerns; experience relevant to the Company's industry; experience as a board member or executive officer of another publicly held company; relevant academic expertise or other proficiency in an area of the Company's operations; diversity of expertise and experience in substantive matters pertaining to the Company's business relative to other board members; diversity of background and perspective, including, but not limited to, with respect to age, gender, race, ethnicity, demographics, place of residence, thought, style, and specialized experience; practical and mature business judgment, including, but not limited to, the ability to make independent analytical inquiries; and any other relevant qualifications, attributes or skills. The Board evaluates each individual in the context of the Board as a whole, with the objective of assembling a group of directors who can best perpetuate the success of the business and represent stockholder interests through the exercise of sound judgment using its diversity of experience in these various areas. In determining whether to recommend a director for re-election, the Nominating and Corporate Governance Committee may also consider the director's past attendance at meetings and participation in and contributions to the activities of the Board. Directors must be able to dedicate sufficient time to carry out their duties and not assume responsibilities that would materially interfere with or be incompatible with Board membership.

(f) Selection of New Directors

The Board is divided into three (3) classes. As a result, approximately one-third (1/3) of the Board will stand for election by the stockholders of the Company each year at the Company's annual meeting for three (3) year terms. Each year, at the annual meeting, the Board will recommend a slate of directors for election by the stockholders. In accordance with the bylaws of the Company, the Board will also be responsible for filling vacancies or newly-created directorships on the Board that may occur between annual meetings of stockholders. The Nominating and Corporate Governance Committee is primarily responsible for identifying, screening and recommending candidates to the entire Board for Board membership; provided that director designation or election rights contained in the Certificate of Incorporation, any certificate of designations or any other binding agreement of the Company shall govern with respect to the applicable seats.

(g) Director Orientation and Continuing Education

Management will provide an orientation process for new directors, including background material on the Company and its business. As appropriate, management will provide opportunities for additional educational sessions for directors on matters relevant to the Company and its business. Directors are expected to participate in at least one (1) director or corporate governance education per calendar year, at the reasonable cost and expense of the Company.

(h) No Specific Limitation on Other Board Service

The Board does not believe that its members should be prohibited from serving on boards of other organizations and has not adopted any guidelines limiting such activities. But the Nominating and Corporate Governance Committee may take into account the nature of and time involved in a director's service on other boards and/or committees in evaluating the suitability of individual director candidates and current directors. Prior to accepting any position on the board of directors of any organization, whether for-profit or not-for-profit, current directors shall notify in advance the Chair of the Board and the Chief Executive Officer or otherwise make the Company aware of such position. The director shall also notify the Nominating and Corporate Governance Committee, which will review the proposed service with advice from the Legal Department for compliance with applicable laws, policies, conflicts and time-commitment expectations.

Service on other boards and/or committees should be consistent with the Company's conflict of interest policies.

(i) Directors Who Resign or Materially Change Their Current Positions With Their Own Company or Become Aware of Circumstances that May Adversely Reflect upon the Director or the Company

When a director resigns, retires or materially changes his or her position with his or her employer or becomes aware of circumstances that may adversely reflect upon the director or the Company, such director should notify the Nominating and Corporate Governance Committee of such circumstances and offer to resign from the Board. The Nominating and Corporate Governance Committee will consider the particular circumstances in each such case and make a recommendation to the Board about the appropriateness of continued membership on the Board; provided that any action involving a director designated or elected pursuant to the rights of holders of Preferred Stock shall remain subject to the applicable designation and replacement rights.

(j) Term Limits

The Board does not presently favor term limits for directors, but the Board also believes that it is important to monitor overall Board performance and ensure appropriate refreshment of the Board based on the Company's evolving circumstances and the results of the Board's self-evaluation processes.

(k) Director Responsibilities

The business and affairs of the Company will be managed by or under the direction of the Board, including through one or more of its committees as set forth in the bylaws and committee charters. Each director is expected to spend the time and effort necessary to properly discharge his or her responsibilities. These include:

(i) overseeing the conduct of the Company's business, to evaluate whether the business is being managed properly and in conformity with applicable laws and regulations;

(ii) reviewing and, where appropriate, approving the Company's major financial objectives, plans, budgets, and actions;

(iii) reviewing and, where appropriate, approving major changes in, and determinations under, the Board's Guidelines, the Company's Code of Business Conduct and Ethics and other Board-approved policies of the Company;

(iv) reviewing and, where appropriate, approving actions to be undertaken by the Company that would result in a material change in the financial structure or control of the Company, the acquisition or disposition of any businesses or asset(s) material to the Company or the entry of the Company into any major new line of business;

(v) reviewing and, where appropriate, approving actions to be undertaken by the Company with respect to its (i) strategic planning taking into account, among other things, the opportunities and risks of the business, and (ii) operational objectives, including, among other things, in relation to R&D, technology, capital expenditures, acquisitions, dispositions, disclosure and communications, finance and investment;

(vi) reviewing and overseeing the integrity of the Company with regard to its internal controls and compliance with applicable audit, accounting and financial reporting requirements;

(vii) approving annual financial statements and related management's discussion and analysis;

(viii) confirming that a system is in place to identify the principal risks facing the Company and its business and that appropriate procedures and systems are in place to monitor, mitigate and manage such risks;

(ix) confirming that processes are in place for the Company and its business to address and comply with applicable legal, regulatory, corporate, securities and other compliance matters;

(x) reviewing the performance of the Chief Executive Officer and other executive officers, considering any input from the Leadership Development & Compensation Committee;

(xi) planning for succession with respect to the position of Chief Executive Officer and monitoring management's succession planning for other key executives; and

(xii) setting a "tone at the top" that emphasizes compliance with the highest standards of ethical conduct.

(xiii) Oversee, directly and through the Safety and Operations Oversight Committee, the Company's material environmental, health, safety, manufacturing, supply-chain, product-safety, reliability and operational-continuity risks.

(l) Compensation

The Board believes that director compensation should fairly pay directors for work required in a business of the Company's size and scope, and that compensation should align directors' interests with the long-term interests of stockholders. The Leadership Development & Compensation Committee will review and make recommendations to the Board regarding the cash and equity compensation of directors. The Company's executive officers shall not receive additional compensation for their service as directors.

Except as otherwise permitted by the applicable Nasdaq rules, directors may not directly or indirectly receive any compensation from the Company other than their directors' compensation as approved by the Board and disclosed to our investors.

(m) Stock Ownership

Directors are expected to comply with the Company's Stock Ownership Guidelines, as amended from time to time, which are administered by the Leadership Development & Compensation Committee.

(n) Conflicts of Interest

Directors are required to avoid any action, position or interest that conflicts with the interests of the Company or gives the appearance of a conflict, and shall promptly disclose the relevant facts and shall not participate in deliberation or approval of the matter except to the extent the disinterested directors or the Nominating and Corporate Governance Committee, with advice from Legal, determine that limited participation is appropriate. If an actual or potential conflict of interest develops, the director should immediately report all facts regarding the matter to the Board. Any significant conflict must be resolved or the director should resign.

(o) Interaction with Institutional Investors, the Press and Customers

The Board believes that management should speak for the Company. Each director should refer all inquiries from institutional investors, the press or customers regarding the Company to management. Individual Board members may, at the request of management, meet or otherwise communicate with various constituencies that are involved with the Company. If comments from the Board are appropriate, they should, in most circumstances, come from the Chair of the Board.

(p) Board Access to Senior Management

The Board will have complete and unfettered access to Company management and its auditors in order to ensure that directors can ask any questions and receive all information necessary to perform their duties. Directors should exercise judgment to ensure that their contact with management does not distract managers from their jobs or disturb the business operations of the Company. Any meetings or contacts that a director wishes to initiate may be arranged through the Chief Executive Officer, the Chair of the Board or lead director, or if none is available or none is appropriate, directly by the director. To the extent appropriate, such contact, if in writing, should be copied to the Chief Executive Officer of the Company; provided

that no copy is required for matters involving the Chief Executive Officer, whistleblower reports, investigations, executive sessions, compensation, succession, conflicts or privileged communications.

(q) Board Access to Independent Advisors

The Board's committees may hire independent advisors as set forth in their applicable charters. The Board as a whole shall have access to such advisors, whether retained by the Company, or directly by the Board, that the Board considers necessary to discharge its responsibilities.

(r) Board and Committee Self-Evaluation

The Nominating and Corporate Governance Committee will oversee periodic assessments of the Board and its committees.

II. Board Meetings

(a) Frequency of Meetings

The Board will meet at least four (4) times annually. In addition, special meetings may be called from time to time as determined by the needs of the business.

(b) Director Attendance

A director is expected to spend the time and effort necessary to properly discharge his or her responsibilities. Accordingly, a director is expected to prepare for and attend all meetings of the Board and of the committees on which the director sits (including separate meetings of the Independent Directors), with the understanding that, on occasion, a director may be unable to attend a meeting. A director who is unable to attend a meeting is expected to notify the Chair of the Board or the Chair of the appropriate committee in advance of such meeting, and, whenever possible, participate in such meeting via teleconference. A director may attend meetings of any committee on which the director does not sit unless the Chair of such committee, in consultation with the other members of such committee, concludes that there is a potential conflict of interest; provided that attendance is subject to the applicable committee charter, independence requirements, privilege, confidentiality and the committee chair's discretion.

(c) Attendance of Non-Directors

The Board encourages the Chair of the Board or of any committee to invite Company management and outside advisors or consultants from time to time to participate in Board and/or committee meetings to (i) provide insight into items being discussed by the Board which involve the manager, advisor or consultant, (ii) make presentations to the Board on matters which involve the manager, advisor or consultant, and (iii) bring managers with high potential into contact with the Board. Attendance of non-directors at Board meetings is at the discretion of the Board.

(d) Advance Receipt of Meeting Materials

Information regarding the topics to be considered at a meeting is essential to the Board's understanding of the business and the preparation of the directors for a

productive meeting. To the extent feasible, the meeting agenda and any written materials relating to each Board meeting will be distributed to the directors sufficiently in advance of each meeting to allow for meaningful review of such agenda and materials by the directors. Directors are expected to have reviewed and be prepared to discuss all materials distributed in advance of any meeting.

III. Committee Matters

(a) Number, Name, Responsibilities and Independence of Committees

The Board currently has four (4) committees: (i) the Audit Committee, (ii) the Leadership Development & Compensation Committee, (iii) the Nominating and Corporate Governance Committee and (iv) the Safety and Operations Oversight Committee. If circumstances warrant, the Board may form a new committee or disband a current committee. Each committee will perform its duties as assigned by the Board in compliance with the Company's bylaws and the committee's charter. It is the responsibility of the directors to attend the meetings of the committees on which they serve.

(b) Appointment and Rotation of Committee Members

Committee members and committee chairs will be recommended by the Nominating and Corporate Governance Committee and appointed by the Board according to criteria set forth in the applicable committee charter and such other criteria that the Board determines to be appropriate in light of the responsibilities of each committee. Committee membership and the position of committee chair will not be rotated on a mandatory basis unless the Board determines that rotation is in the best interest of the Company.

IV. Succession Planning

The Leadership Development & Compensation Committee, in consultation with the Board, will work on a periodic basis with the Chief Executive Officer to evaluate the Company's succession plans for the Chief Executive Officer and other executive officers, including an emergency succession plan for the Chief Executive Officer.

V. Risk Management

As provided in the Audit Committee Charter, the Audit Committee is responsible for discussing the Company's policies with respect to risk assessment and risk management, including guidelines and policies to govern the process by which the Company's exposure to risk is handled. In accordance with those policies, the Board and the Board committees shall have an active role in overseeing management of the Company's risks. The Board shall regularly review information regarding the Company's credit, liquidity and operations, as well as the risks associated with each. The Company's Leadership Development & Compensation Committee shall be responsible for overseeing the management of risks relating to the Company's executive compensation plans and arrangements. The Company's Audit Committee shall oversee accounting, financial reporting, compliance systems, auditor independence, cybersecurity and the financial implications of legal and regulatory risks. The Nominating and Corporate Governance

Committee shall oversee Board independence, Related Person Transactions and governance conflicts. The Safety and Operations Oversight Committee shall oversee operational and continuity risks, and the full Board shall integrate enterprise risk oversight. While each committee shall be responsible for evaluating certain risks and overseeing the management of such risks, the entire Board is regularly informed through committee reports about such risks.

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