Code of Business Conduct and Ethics

November 4, 2026

Eos Energy Enterprises, Inc.
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(Updated November 4, 2026)

Introduction

Eos Energy Enterprises, Inc. ("Eos") is committed to conducting its businesses and operations with honesty and integrity in compliance with all applicable laws, rules, and regulations. This Code of Business Conduct and Ethics (the "Code"), adopted and administered by Eos's Board of Directors (the "Board"), exemplifies Eos's dedication to these business standards and values. The Code summarizes the primary ethical and legal principles that serve as the foundation on which Eos conducts its businesses and operations. The Code, as applied to Eos's principal financial officers, shall be our "code of ethics" within the meaning of Section 406 of the Sarbanes-Oxley Act of 2002 and the rules promulgated thereunder.

Eos Mission

The following is the Eos mission and represents the Company's purpose:

> We will imagine, invent, iterate, and deliver a new energy future and will not rest until the world has sustainable and affordable energy on demand.

Core Values

In executing our mission, the following core values guide Eos's relationships with its employees, customers, suppliers, service providers, and the communities in which Eos operates:

1. **Collaborative and Transparent**

   We challenge assumptions and collaborate to find a better way.

2. **Fast and Rigorous**

   We plan, we adapt, we act to be first to the future.

3. **Open-Minded and Curious**

   We believe in the infinite potential to improve through learning.

4. **Reliable and Honest**

   We operate with integrity and deliver on our commitments as promised.

We believe in good chemistry… the combination of core elements into an amazing product and the mixture of skills into a unified team.

Administration of the Code

The Board and Eos's senior management ("Company Management") are responsible for: (1) implementing and administering the Code, (2) assessing the overall compliance with the Code, (3) overseeing the compliance training program with respect to the Code, and (4) considering the appropriate response to significant compliance and legal matters related to the Code.

Eos Policies and Procedures

The Board has authorized Company Management to adopt, administer, and update various policies and procedures and internal controls for Eos in order to further advance the goals and intent of the Code (the "Eos Policies and Procedures"). The Code should be read in conjunction with Eos Policies and Procedures which are considered incorporated into and made part of the Code. Accordingly, a violation of any of the Eos Policies and Procedures is considered a violation of the Code. Material amendments to the Code require Board approval. Company Management may adopt, update, replace, supplement or discontinue the Eos Policies and Procedures and other implementing procedures within the authority delegated by the Board, without prior notice at any time. Any waiver of the Code for a director or executive officer requires approval and disclosure as provided in Section XVII of the Code and applicable law.

Applicability of the Code

The obligations in the Code and the Eos Policies and Procedures apply to Eos, and all of its subsidiaries, affiliates, joint ventures, and other entities, that, in each case, are directly or indirectly controlled or managed by Eos (all of the foregoing collectively, the "Company"), and all directors, officers and employees of each of these above-described entities. Additionally, the Company expects members of its extended workforce (i.e., independent contractors and temporary employees) and others who may be temporarily assigned to perform work or services for the Company to follow the Code and the Eos Policies and Procedures in connection with their work for the Company. Failure of a member of the extended workforce to follow the Code and/or the Eos Policies and Procedures can result in termination of its relationship with the Company.

Understanding and Compliance

Copies of the Code and the Eos Policies and Procedures shall be made available to all directors, officers, and employees of the Company, and all directors, officers and employees are required to be familiar with, and to comply with, the terms of the Code and the Eos Policies and Procedures. On at least an annual basis, all directors, officers, and employees are expected to review the Code and the Eos Policies and Procedures and are required to acknowledge in writing that they have read, understand, and will comply with, the terms of the Code and the Eos Policies and Procedures applicable to their respective roles. The Code and the matters set forth in the Code are neither a contract of employment nor a guarantee of continuing Company policy.

Non-Compliance Reporting

All directors, officers, and employees are required to report any known or suspected violation of the Code, any of the Eos Policies and Procedures, or any applicable law rule, or regulation. Procedures for making such a report are provided within the Code. The Code and the Eos Policies and Procedures are not intended to cover every possible ethical or legal situation. In general, sound and reasonable judgment should be applied when complying with the Code and the Eos Policies and Procedures. Because Eos is incorporated and headquartered in the U.S., some parts of the Code focus on the laws of the U.S. where a high degree of business regulation is maintained. However, this U.S. focus does not reduce the Company's obligation and commitment to also comply with the applicable laws of other countries. Laws and standards vary in different countries and cultures, but our common goal and continuing commitment is to maintain equally high standards wherever the Company operates.

The Company expects the full commitment of its employees to comply with the Code and the Eos Policies and Procedures in order to maintain the strong ethical culture that has been a cornerstone to the success of the Company. If you have any questions about these guidelines, please contact your supervisor or the Company's Legal Department.

Thank you.

Eos Energy Enterprises, Inc.

By:

Joe Mastrangelo
Chief Executive Officer

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I. Commitment to Ethical Behavior

The Company is committed to conduct its businesses and operations in a highly ethical manner. The Company requires all directors, officers, and employees to follow a high ethical standard of conduct and to deal fairly with each other and with the Company's customers, suppliers, service providers, competitors, and other third parties. Directors, officers, or employees are not permitted to take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other unfair dealing practice. The Company will not tolerate directors, officers, or employees who achieve results because of unethical behavior, or a violation of the Code, any of the Eos Policies and Procedures, or any applicable law, rule, or regulation. It is

important to note that while ethical behavior is an individual responsibility, all directors, officers, and supervisors are accountable for the actions of any employees who report to them, and are responsible for:

1. informing their employees about the Code and applicable Eos Policies and Procedures;

2. ensuring that their employees participate in any applicable compliance training;

3. maintaining a work environment where constructive and open discussion about ethics is encouraged without any fear of retaliation; and

4. ensuring appropriate responses are taken in the event of any compliance and legal issues.

II. Customer Relationships and High-Quality Products

The Company recognizes customer satisfaction is of primary importance to its success. The Company strives to provide products and services that best meet customer needs in a manner that creates a lasting bond of cooperation and trust. The Company achieves this objective by understanding the requirements and concerns of its customers and responding effectively to their needs. It is the Company's focus to: (1) reliably provide high-quality products and services that meet or exceed product specifications and customer needs under all reasonable circumstances; and (2) provide accurate and sufficient information about its products and services. The Company always treats all customers fairly and honestly in a manner that complies with all applicable laws and is consistent with good business practice. Each employee plays a critical role in ensuring the quality and safety of the Company products, raw material and component procurement, manufacturing, supply chain, and customer support.

III. Supplier and Service Provider Relationships

The Company values and safeguards its relationships with suppliers and service providers. The Company strives to maintain its reputation as a dependable customer by being fair and reliable in its commercial dealings. The Company always treats all of its suppliers and service providers ethically and honestly and in a manner conforming to all applicable laws. The Company expects its suppliers and service providers to share the Company's commitment to reliably provide high-quality products and services, to conduct themselves in an ethical and responsible manner that supports the Company's standards under the Code, and to work collaboratively with the Company by providing all necessary information and reasonable support to enable the Company to comply with all applicable laws, rules, and regulations.

IV. Employee Relationships

The Company is committed to cultivating a culture of trust, respect, diversity, collaboration, and inclusion among its employees. A key element to developing and fostering sound relationships among its employees is the recognition of the personal value and contribution of every employee that results from employees having different backgrounds, nationalities, cultures, religions, ages, race/ethnicity, gender, sexual

orientation, gender identity, disabilities, and other diversity dimensions. Consistent with applicable laws of the jurisdiction in which the Company operates, job applicants and employees will be evaluated on the basis of their performance and qualifications without regard to race, creed, gender, religion, national origin, age, disability, veteran status, or sexual orientation. Harassment or discrimination on the basis of any of the foregoing is prohibited. Any use of racial epithets, ethnic or sexist slurs or any other pejorative language or behavior that is meant, by its nature or implication, to denigrate, insult or show contempt or hatred for an individual or group because of his/her/their or its diversity dimension, is unacceptable and will not be tolerated.

V. Safe and Healthy Workplace

The Company is committed to maintaining a safe and healthy work environment in all of the Company's businesses and operations. Any injury to an employee is unacceptable and undermines the effective performance of the business and the trust of the communities in which the Company operates. The Company strives to prevent accidents by maintaining a safe and healthy work environment, by following safe practices and procedures, and using appropriate personal protective equipment.

VI. Opposition to Child Labor and Forced Labor

The Company is opposed to any form of harmful child labor and forced or compulsory labor. The Company prohibits any child labor or the use of forced or compulsory labor in the Company's workplaces. The Company expect its suppliers and service providers to do the same.

VII. Compliance with Applicable Laws

The Company is committed to comply with all governmental laws, rules, and regulations applicable to its businesses and operations including all U.S. laws and regulations that apply to its imports into the U.S. and that restrict exports of certain products, services, and technologies to certain countries or buyers. The Company does not engage in any violation of applicable foreign law even if local business practices seem to ignore the law. Additionally, there are countries where common trading or negotiating practices are based on codes of conduct that are less stringent or different than the Code. When conducting business in such countries, employees should follow the Code, except for variances that are required by applicable law in such country and are based on good ethical and business judgment which, in any event, have been approved in advance by Company Management and in consultation with the Company's Chief Legal Officer. Any questions about the application of the law of any country, or about the relationship between such law and the Code, should be referred to the Company's Chief Legal Officer.

VIII. Commitment to Environmental, Health and Safety Protection

The Company strives to conduct its businesses and operations in a manner that is compatible with the balanced environmental and economic needs of the communities in which the Company operates. As part of this effort, the Company is committed to complying with all applicable environmental, health and safety laws, rules, and regulations, and conducting its businesses and operations in a manner that is protective of public and employee health and safety, and the environment. The Company views the responsibility

to protect the environment and the health, safety and security of its employees, their families, the communities in which the Company operates, and the public in general, as a core value of its businesses and operations. The Company will fulfill this responsibility, in part, through the implementation of the Eos Policies and Procedures, the committed engagement of management and employees, the thoughtful allocation of available capital resources, and the continuous efforts for operational improvement.

IX. Protection of Company Property

The Company is responsible for the protection of the Company assets, including physical property, intangible assets, and all forms of business information and communications, including electronic mail, telephone, internet, and intranet, against loss, theft, and misuse. The Company assets are intended to be used for proper company purposes and may not be sold, loaned, given away or disposed of without proper authorization. All directors, officers and employees are prohibited from using Company assets or their respective position for personal gain (including gain of friends or family members). Employees aware of the loss or misuse of any the Company assets must promptly report it to their supervisor or Company Management.

X. Protection of Confidential Information

The Company is committed to protect confidential information of the Company as carefully as the Company protects its other assets, and to implement precautions to keep the information from being disclosed. All directors, officers, and employees are required to maintain the confidentiality of information entrusted to them by the Company except in the case that disclosure is authorized by Company Management or legally required. Confidential information includes all non-public information that, if disclosed, might be harmful to the Company or helpful to its competitors. The Company also protect confidential information provided to the Company on a confidential basis by others (such as customers, suppliers, and service providers), by following the confidentiality procedures set forth in agreements covering such information. All confidential information must be used by directors, officers, and employees solely for the benefit of the Company and may not be used for personal benefit or the benefit of any third parties, except as may be expressly approved by Company Management. The obligations of all directors, officers, and employees with respect to confidential information continue even after the employment and/or service of the director, officer or employee with the Company has ended.

XI. Compliance with Data Privacy and Protection Laws

The Company is committed to complying with applicable data privacy and protection laws. The Company strives to follow good data privacy and protection practices and engages in the continuous effort to review and improve these practices. The Company respects the privacy and personal data of its employees, former employees, temporary employees, job applicants, contractors, service providers and customers will share personal data only for business reasons consistent with applicable data privacy and protection laws.

XII. Avoidance of Conflicts of Interest

All directors, officers, and employees are expected to make all business decisions in the best interests of the Company, and to avoid any actual, potential, or apparent conflict of interest which can arise when any directors, officers, or employees take actions or have personal interests (including the interests of their immediate families) that may interfere with their objective and effective performance of work for the Company or otherwise conflict or compete with the interests of the Company. For example, all directors, officers, and employees are expected to avoid actual, potential, or apparent conflict of interest in dealings with customers, suppliers, service providers, competitors, or other third parties. Personal interests may include commercial, industrial, banking, consulting, legal, accounting, charitable, and financial relationships. Additionally, all directors, officers, employees, and third parties acting on behalf of the Company providing or receiving third party gifts and entertainment in their corporate capacities are expected to exercise good judgment in each case, taking into account pertinent circumstances, including the character of the gift or entertainment, its purpose, its appearance, the positions of the persons providing and receiving the gift or entertainment, the business context, reciprocity, and applicable laws and social norms. Directors and officers shall promptly disclose actual, potential or apparent conflicts of interest in accordance with the Company's Related Person Transaction Policy, the Corporate Governance Guidelines and other applicable Company policies and procedures.

XIII. Commitment to Anti-Corruption Practices

The Company prohibits all directors, officers, employees, and third parties acting on behalf of the Company, from offering or paying, directly or indirectly, any bribe to any employee, official, or agent of any government, commercial entity, or individual in connection with the business or activities of the Company, domestic or foreign. A bribe for purposes of the Code is any money, goods, services, or other thing of value offered or given with the intent to gain any improper advantage for the Company.

XIV. Compliance with Competition Laws

The Company is committed to comply, and all directors, officers, employees, and third parties acting on behalf of the Company, are required to comply, with the antitrust and competition laws of the U.S. and with those of any other country or group of countries which are applicable to the Company's businesses and operations.

XV. Political Activities

The Company refrains from making contributions to political candidates and political parties, except as permitted by applicable laws and only after prior written approval from Company Management. These requirements pertain only to political contributions to be made with corporate funds of the Company, and do not restrict personal decisions by employees of the Company to make lawful personal contributions on their own behalf. The Company encourages all directors, officers, and employees to keep informed on political matters and exercise their right to vote; provided that all directors, officers, and employees personally engaging in any political activities are expected to do so as private citizens and not as representatives of the Company. An employee's exercise of their right to vote or their decisions to make or not make political contributions will not influence compensation, job security, or opportunities for advancement within the Company.

XVI. Accurate Record Keeping and Disclosures

The Company is committed to ensure that all transactions will be accurately reflected in its books and records. The Company has adopted controls to the accuracy of its financial records and reports in accordance with internal needs and requirements of applicable laws, rules, and regulations. All directors, officers, and employees are expected to be in full compliance with applicable Eos Policies and Procedures. Any falsification of books and records and the creation any entry made on the company's books and records that intentionally hides or disguises the true nature of any transaction are strictly prohibited. No employee or director may interfere with or seek to improperly influence, directly or indirectly, the auditing of the Company's financial records.

Additionally, the Company is committed to make full, fair, accurate, timely, and understandable disclosure in reports and documents that the Company files under applicable laws (including with the U.S. Securities and Exchange Commission), and in other public communications. Dishonest or misleading reporting, both inside and outside the company will not be tolerated. All employees are responsible for reporting material information known to them to higher management so that the information will be available to Company Management responsible for making disclosure decisions. If an employee becomes aware of any improper transaction or accounting practice, he or she must immediately report the matter as described in the Non-Compliance Reporting Procedure section of the Code.

The Company further recognizes that information (i.e., records) that directors, officers, and employees create or receive in the course of their business are valuable assets for the Company and must be properly managed in order for the Company to conduct its businesses and operations effectively and efficiently. The Company expects all directors, officers, and employees to ensure that records (in whatever format): (1) are protected from loss or misuse, (2) retained for a defined period of time in compliance with any applicable law and/or the Eos Policies and Procedures, and (3) can be readily accessed for business and legal purposes. Additionally, if any the Company documents will be required in connection with litigation or government investigation, the Company will preserve all possibly relevant documents and immediately suspend ordinary disposal or modification of documents with respect to the subject matter of the litigation or investigation.

XVII. Waiver of Non-Compliance

No director, officer, or employee has the individual authority to grant a waiver or exception to, or to otherwise violate or require any other person to violate, the Code, any of the Eos Policies and Procedures, or any applicable law, rule, or regulation. In the unusual circumstances where it would be appropriate for a director or an officer to seek a waiver of non-compliance under the Code or any of the Eos Policies and Procedures, such waiver must be approved in writing by the Board or an authorized committee composed solely of disinterested directors, to the extent permitted by applicable Nasdaq and SEC rules, in consultation with the Company's Chief Legal Officer, and promptly disclosed as may be required by applicable laws, rules and regulations. In the case of a waiver of non-compliance under the Code or any of the Eos Policies and Procedures for all other employees, such waiver must be approved in writing by Company Management, in

consultation with the Company's Chief Legal Officer, and any such waiver will be reported to the Board.

XVIII. 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 Code, any of the Eos Policies and Procedures, or any applicable law, rule, or regulation (individually, a "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.

Below is the procedure for reporting a Potential Violation:

1. **Report of Potential Violation**: Any employee who learns of, or suspects, a Potential Violation, must immediately report it to the Company.

    (a) When possible, an employee should first discuss a Potential Violation with the employee's immediate supervisor. If an employee is dissatisfied following review with the employee's immediate supervisor, the employee is encouraged to request further reviews in the presence of higher-level supervisors. If an employee prefers not to discuss the Potential Violation with his or her supervisor, the employee may report the Potential Violation to the Company's Human Resources Department or Legal Department.

    (b) If an employee 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 or the website at www.eoshotline.ethicspoint.com and the mobile website at www.eoshotlinemobile.ethicspoint.com (collectively, the "Integrity Hotline").

2. **Investigation**: The Company 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 Company Management are to be referred directly to the Company's Chief Legal Officer. If any report of a Potential Violation involves allegations against the Chief Legal Officer, the Chief Executive Officer or the Chief Financial Officer, or relates to financial reporting, accounting, internal accounting controls or retaliation by senior management, then the report will be referred directly to the Chair of the Audit Committee or the independent Chair of the Board, who will oversee the investigation of such report with appropriate assistance of independent advisors, including independent external legal counsel, as appropriate.

(b) Except as described above, all reports of Potential Violations will be investigated by the Company's Chief Legal Officer with appropriate assistance of any third-party advisors such as external legal counsel.

(c) The Company's Chief Legal Officer shall gather information and conduct interviews with respect to the Potential Violation to determine whether there is sufficient evidence to support a conclusion regarding the Potential Violation. When warranted in the exercise of his or her professional judgment, the Company's Chief Legal Officer will provide the Board with a report regarding the Potential Violation, the investigation, and any conclusions regarding the Potential Violation.

(d) All directors, officers, and employees are expected to fully cooperate in any investigation of a Potential Violation. Directors, officers, and employees should be aware that the Company's Chief Legal Officer is obligated to act in the best interests of the Company and does not act as a personal representative or lawyer for the employees.

3. **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. 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.

4. **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.

XIX. 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.

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