FLUENCE ENERGY, INC.
AUDIT COMMITTEE CHARTER

I. Purpose

The purpose of the Audit Committee (the "**Committee**") of the Board of Directors (the "**Board**") of Fluence Energy, Inc. (the "**Company**") is to, among other things, oversee and monitor the quality, reliability and integrity of the accounting and financial reporting processes of the Company and the audits of the financial statements of the Company and to oversee the Company's compliance with legal, contractual and regulatory requirements.

The Committee's responsibilities are limited to oversight. The Company's management is responsible for the preparation, presentation and integrity of the Company's financial statements as well as the Company's financial reporting process, internal audit function, internal accounting controls and disclosure controls and procedures. The independent auditor is responsible for performing an audit of the Company's annual financial statements, expressing an opinion as to the conformity of such annual financial statements with generally accepted accounting principles ("**GAAP**") and reviewing the Company's quarterly financial statements. It is not the responsibility of the Committee to plan or conduct audits or to determine that the Company's financial statements and disclosure are complete and accurate and in accordance with generally accepted accounting principles and applicable laws, rules and regulations. Each member of the Committee shall be entitled to rely on the integrity of those persons within the Company and the professionals and experts from which the Committee receives information and, absent actual knowledge to the contrary, the accuracy of the financial and other information provided to the Committee by such persons, professionals or experts.

II. Composition

The Committee will consist of at least three directors and each Committee member will satisfy the independence requirements of applicable rules of the NASDAQ Global Select Market ("**NASDAQ**") and the more rigorous independence rules for members of the Audit Committee issued by the Securities and Exchange Commission (the "**SEC**"), subject in each case to any available exception. Each Committee member must be able to read and understand fundamental financial statements, including a company's balance sheet, income statement and cash flow statement. In addition, at least one member of the Committee will be a "audit committee financial expert" as defined under SEC rules as determined by the Board in its business judgment. Committee members may be removed from the Committee, with or without cause, by the Board. Unless a Chair of the Committee is designated by the Board, the Committee may designate a Chair by majority vote of the full Committee membership.

III. Meetings, Procedures and Authority

The Committee will meet at least once during each fiscal quarter. The Committee will meet separately, periodically, with management, with the internal auditor (if any) and with the independent auditor.

The Committee has the authority to establish its own rules and procedures for notice and

conduct of its meetings so long as they are not inconsistent with any provisions of the Company's bylaws that are applicable to the Committee.

In connection with the exercise of its duties and responsibilities, the Committee may, in its sole discretion, retain any independent counsel, experts or advisors that the Committee believes to be desirable or appropriate. The Company will provide for appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor for the purpose of preparing or issuing an audit report or performing other audit, review or attest services, for payment of compensation to any advisors employed by the Committee, and for payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

In addition to the duties and responsibilities expressly delegated to the Committee in this Charter, the Committee may exercise any other powers and carry out any other responsibilities consistent with this Charter, the purposes of the Committee, the Company's bylaws and applicable NASDAQ and SEC rules.

The Committee may conduct or authorize investigations into any matters within the scope of the duties and responsibilities delegated to the Committee.

IV. Duties and Responsibilities

Interaction with the Independent Auditor

1. *Appointment and Oversight*. The Committee is directly responsible for the appointment, compensation, retention and oversight of the work of the independent auditor (including resolution of any disagreements between Company management and the independent auditor regarding financial reporting) and any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attest services for the Company, and the independent auditor and each such other registered public accounting firm will report directly to the Committee. The Committee is responsible for approving the scope, including staffing, of all audit and non-audit services provided to the Company by the independent auditor. The Committee is responsible for reviewing, in consultation with management and the internal auditors, the performance of each such accounting firm at least annually and removing the accounting firm if circumstances warrant. In addition, the Committee shall discuss with the independent auditor the matters required by the applicable requirements of NASDAQ; the Public Company Accounting Oversight Board (PCAOB); and the SEC.

2. *Pre-Approve Services.* The Committee, or the Chair of the Committee, will pre-approve any audit and non-audit service provided to the Company by the independent auditor, unless the engagement is entered into pursuant to appropriate preapproval policies established by the Committee or if such service falls within available exceptions under SEC rules. The preapproval policies will be reviewed by the Committee on an annual basis.

3. *Annual Report on Independence.* The Committee will ensure that the independent auditor prepares and delivers, at least annually, a written statement delineating all relationships between the independent auditor and the Company, will actively engage in a dialogue with the independent auditor with respect to any disclosed relationships or services that, in the view of

the Committee, may impact the objectivity and independence of the independent auditor, and, if the Committee determines that further inquiry is advisable, will take appropriate action in response to the independent auditor's report to satisfy itself of the auditor's independence. The Committee will also ensure the regular rotation of the lead audit partner as required by law and SEC rules and consider whether there should be regular rotation of the firm itself in order to assure continuing auditor independence. The Committee shall present its conclusions regarding independence to the full Board.

4. *Annual Report on Quality.* The Committee will obtain and review, at least annually, a report by the independent auditor describing:

   i. the independent auditor's internal quality control procedures;
   ii. any material issues raised by the most recent internal quality control review, or peer review, of the independent auditor, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the independent auditor;
   iii. any steps taken to deal with any such issues; and
   iv. all relationships between the independent auditor and the Company consistent with applicable requirements of the PCAOB regarding the independent auditor's communications with the Committee concerning independence.

Annual Financial Statements and Annual Audit

5. *Audit Planning.* The Committee will meet with management, the internal auditor and the independent auditor prior to the audit to review the planning and staffing of the audit, and to discuss with the independent auditor the scope of its examinations of the book and records of the Company and its subsidiaries and the matters required to be discussed by the Statement of Auditing Standards No. 61, as amended, relating to the conduct of the audit.

6. *Audit Issues*. The Committee will discuss with the independent auditor any audit issues or difficulties and assess the adequacy of management's response.

7. *Form 10-K Review*. The Committee will review and discuss the annual audited financial statements with management and the independent auditor, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" and shall make a recommendation to the Board as to whether the annual audited financial statements should be included in the Company's Annual Report on Form 10-K for the fiscal year subject to the audit.

8. *Audit Committee Report.* The Committee will provide the Company with the report of the Committee with respect to the audited financial statements for inclusion in each of the Company's annual proxy statements.

Quarterly Financial Statements

9. *Form 10-Q Review*. The Committee will review, discuss and approve the quarterly financial statements with management and the independent auditor, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" on the Company's Quarterly Reports on Form 10-Q for the respective fiscal quarter.

Other Duties and Responsibilities

10. *Review of Earnings Releases*. The Committee will review and discuss the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies.

11. *Internal Audit Function.* The Committee will oversee the design, implementation, organization and performance of the Company's internal audit function (if any). This includes participating in discussions with the internal auditor and management about the "essential conditions" described in the Global Internal Audit Standards and Topical Requirements, which establish the foundation that enables an effective internal audit function. The Committee will review reports to management prepared by the internal auditors and any responses to same by management. The Committee will be responsible for reviewing and approving the internal audit charter, scope, responsibilities, plans, budget, staffing, organizational structure and quality assurance and improvement program results on at least an annual basis. The Committee will make appropriate inquiries of management and the internal auditor to determine whether scope or resource limitations are inappropriate. The head of the internal auditors will also report to and be evaluated by the Committee based on the qualifications and competencies expected for this role.

12. *Internal Control Over Financial Reporting; Disclosure Controls and Procedures.* The Committee shall coordinate the Board's oversight of the Company's internal control over financial reporting and disclosure controls and procedures, including the area of taxation, with respect to scope, design, adequacy and effectiveness. The Committee shall review, with management, the internal auditor and the independent auditor the integrity of the Company's financial reporting processes, both internal and external, and discuss:

    i. major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles;
    ii. major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies;
    iii. analyses or other written communication prepared by management and/or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analysis of the effect of alternative GAAP methods on the financial statements, and the ramifications of the use of such alternative methods;
    iv. other material written communications between the independent auditor and management, including, but not limited to, the management letter and schedule of unadjusted differences;
    v. the critical accounting policies and practices of the Company;
    vi. the effect of regulatory and accounting initiatives, as well as off-balance sheet transactions, arrangements, obligations and structure, on the financial statements of the Company; and
    vii. the type and presentation of information included in earnings press releases (paying particular attention to the use of any "pro forma" or "adjusted" non-GAAP information), as well as review of any financial information and earnings guidance provided to analysts

and rating agencies (paying particular attention to the use of non-GAAP financial information).

The Committee shall engage the independent auditor to provide services related to internal control over financial reporting. The Committee shall review the independent auditor's report on internal control. The Committee shall review with management the scope, and results of testing, including the mitigation of material weaknesses and significant deficiencies identified by the independent auditor.

13. *Risk Assessment and Risk Management*. The Committee will review and discuss the effectiveness of 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, and oversee management of the Company's financial risks and such other material risks, including but not limited to information technology, privacy, data security, and computerized information systems risks, facing the Company, including management's responses to findings and recommendations.

14. *Complaint Procedures.* The Committee will review policies and procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and for the confidential and anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters. Any changes to the policy will be recommended to the Board as appropriate. The Committee will review with management and the independent auditor any outside party, including regulators, government agencies and stockholders complaints or published reports which raise material issues regarding the Company's financial statements or accounting policies and management's response to such complaints or findings.

15. *Review of Related Person Transactions.* The Committee will be responsible for reviewing and approving related person transactions (as defined by applicable law or stock exchange rules) in accordance with the Company's Related Person Transaction Policy and Procedures. The Policy will be reviewed by the Committee on an annual basis.

16. *Legal.* The Committee will be responsible for reviewing, periodically, with the Company's counsel, any legal matter that could have a significant impact on the Company's financial statements and any legal compliance matter, including compliance with insider trading policies.

17. *Compliance and Ethics.* The Committee will be responsible for reviewing and assessing policies, procedures and practices established to monitor compliance with applicable laws, regulations, policies and standards of ethical conduct, including the Company's Code of Conduct. The Committee will recommend to the Board any changes to the Code as may be appropriate. The Compliance Officer(s) shall have the authority to communicate directly with the Chair of the Committee at any time, including with respect to the implementation and effectiveness of the Company's compliance and ethics programs or any matter regarding actual or potential criminal conduct.

18. *Environmental, Social and Governance ("ESG").* The Committee will be responsible for oversight of audit and assurance processes relating to any required ESG reporting within applicable financial reporting frameworks.

19. *Reports to the Board of Directors.* The Committee will report regularly to the Board regarding the activities of the Committee.

20. *Committee Self-Evaluation.* The Committee will periodically, and no less than annually, perform an evaluation of the performance of the Committee.

21. *Separate Meetings.* The Committee will meet separately, periodically, with management, with the internal auditor and with the independent auditor to discuss significant disagreements between the auditors and management or problems or difficulties encountered. The Committee shall also meet as a Committee without members of management periodically.

22. *Review of this Charter.* The Committee will annually review and reassess this Charter and submit any recommended changes to the Board for its consideration.

V. Delegation of Duties

In fulfilling its responsibilities, the Committee is entitled to delegate any or all of its responsibilities to a subcommittee of the Committee to the extent permitted under applicable law, regulation or listing standard.

VI. Stockholders' Agreement

For so long as the Stockholders' Agreement, dated as of October 27, 2021, by and among the Company and the other persons party thereto (as it may be amended from time to time in accordance with its terms), is in effect, this Charter will be interpreted to be consistent with such agreement. In the event of a conflict or inconsistency between this Charter and the Stockholders' Agreement, the Stockholders' Agreement shall control.

Effective: August 27, 2026