

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 the accounting and financial reporting processes of the Company and the audits of the financial statements of the Company.

The Committee’s responsibilities are limited to oversight. The Company’s management is responsible for establishing and maintaining accounting policies and procedures in accordance with generally accepted accounting principles (“**GAAP**”) and other applicable reporting and disclosure standards and for preparing the Company’s financial statements. The Company’s independent auditors are responsible for auditing and reviewing those financial statements. Each member of the Committee is entitled to rely on the integrity of those persons within the Company and from 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 stock exchange rules 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 financial expert as defined under SEC rules. 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.

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 stock exchange 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, 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.

2. *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.

Annual Financial Statements and Annual Audit

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

4. *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."

5. *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

6. *Form 10-Q Review.* The Committee will review and discuss 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."

Other Duties and Responsibilities

7. *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.

8. *Internal Audit Function.* The Committee will oversee the design, implementation, organization and performance of the Company's internal audit function (if any). The Committee will be responsible for reviewing and approving the internal audit charter on an annual basis. The head of the internal auditors will also report to and be evaluated by the Committee.

9. *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 with respect to scope, design, adequacy and effectiveness.

10. *Risk Assessment and Risk Management.* The Committee will review and discuss 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 facing the Company.

11. *Complaint Procedures.* The Committee will establish 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.

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

13. *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.

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

15. *Committee Self-Evaluation.* The Committee will periodically perform an evaluation of the performance of the Committee.

16. *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.

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: October 27, 2021