

BLOOM ENERGY CORPORATION

CHARTER OF THE

AUDIT COMMITTEE

OF THE BOARD OF DIRECTORS

(As amended on September 14, 2026)

I. PURPOSE

The purpose of the Audit Committee (the “**Committee**”) of the Board of Directors (the “**Board**”) of Bloom Energy Corporation (the “**Company**”) is to assist the Board in its oversight responsibilities, including: (i) monitoring and assessing the Company’s accounting and financial reporting processes and internal controls, including its audits and the integrity of the Company’s financial statements; (ii) reviewing and evaluating the qualifications, independence, and performance of the Company’s registered public accounting firm acting as independent auditor (the “**Independent Auditor**”); (iii) monitoring the design, implementation, and performance of the Company’s internal audit function; (iv) monitoring and assessing the Company’s compliance with legal and regulatory requirements and adherence with the Company’s Global Code of Business Conduct and Ethics (“**Code of Conduct**”); and (v) monitoring and assessing the Company’s assessment and management of risk.

This charter (the “**Charter**”) sets forth the authority and responsibility of the Committee in fulfilling its purpose.

II. MEMBERSHIP

The Committee will consist of three or more members of the Board, with the exact number determined by the Board. Each member of the Committee will:

- be an “independent director” as defined under the applicable rules, regulations and listing requirements of the New York Stock Exchange (the “**Exchange Rules**”), as determined by the Board;
- be “independent” as defined in Rule 10A-3 and any other rules and regulations (the “**Commission Rules**”) promulgated by the Securities and Exchange Commission (the “**Commission**”) under Section 10A(m) of the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”);
- qualify as financially literate, as required by the Exchange Rules and as determined by the Board;
- be free from any relationship that, in the opinion of the Board, would interfere with the exercise of independent judgment as a Committee member; and
- meet any other requirements established by the Board from time to time or as required by applicable law, regulations or rules.

In addition, at least one member of the Committee will have accounting or related financial management expertise, as required by the Exchange Rules, and be an “audit committee financial

expert,” as required by Commission Rules, each as determined by the Board.

Further, no Committee member shall simultaneously serve on the audit committee of more than two other public companies without prior disclosure to the Nominating, Governance and Public Policy Committee of the Board (the “**Governance Committee**”) and the Board. The Board, in consultation with the Governance Committee, shall make an affirmative determination that such service does not impair the ability of such member to effectively serve on the Committee, which determination shall be disclosed in the annual proxy statement.

The members of the Committee shall be appointed annually by the Board on the recommendation of the Governance Committee and shall serve until their successors are duly elected and qualified or their earlier death, resignation or removal. Any member of the Committee may be replaced by the Board either on the recommendation of the Governance Committee or by its own initiative. The Board fills vacancies in the Committee upon recommendation by the Governance Committee. The Board may designate a member of the Committee to serve as the chairperson (the “**Chair**”) of the Committee. In the absence of that designation, the Committee may designate a Chair by a majority vote of the full Committee membership. The Chair will set the agenda for Committee meetings and conduct the proceedings of those meetings.

III. RESPONSIBILITIES AND DUTIES

The principal responsibilities and duties of the Committee in serving the purposes outlined in Section I of this Charter are set forth below. These responsibilities and duties are set forth as a guide, with the understanding that the Committee will carry them out in a manner that is appropriate given the Company’s needs and circumstances. The Committee may, from time to time, engage in such other activities, exercise other powers, carry out other responsibilities, and establish such policies and procedures consistent with this Charter, the Company’s Certificate of Incorporation or Bylaws, and applicable laws, rules and regulations, as it deems necessary or advisable in implementing this Charter and fulfilling its responsibilities.

Financial Statements, Reports, Disclosures and Financial Reporting Matters

1. Review and discuss with management and the Independent Auditor, the Company’s quarterly and annual financial results and the related earnings press releases and earnings guidance, including non-GAAP (as defined below) information distributed to the public, analysts and rating agencies, as well as the policies and procedures pertaining to earnings announcements and guidance. The Committee’s discussion about information provided to analysts and rating agencies may be general in nature (i.e., discussion of the types of information to be disclosed and the type of presentation to be made).
2. Meet to review and discuss with management and the Independent Auditor the Company’s annual audited and quarterly financial statements (including the specific disclosures under Management’s Discussion and Analysis of Financial Condition and Results of Operations”) and the Independent Auditor’s reports related to the financial statements.
3. In connection with the Committee’s review of the annual audited financial statements:
 - discuss the financial statements and the results of the Independent Auditor’s audit of the financial statements with the Independent Auditor, any internal audit department and management;

- review and discuss with the Independent Auditor the matters required to be discussed by the outside auditor under Auditing Standard No. 1301, as adopted by the Public Company Accounting Oversight Board (the “**PCAOB**”) and as amended from time to time, including any problems or difficulties the outside auditor encountered in the course of its audit work and management’s response; and
 - recommend to the Board whether the annual financial statements and Management’s Discussion and Analysis of Financial Condition and Results of Operation should be included in the Company’s Annual Report on Form 10-K, based on the Committee’s review and discussions of the Company’s annual audited and quarterly financial statements.
4. In connection with the Committee’s review of the quarterly financial statements, discuss with the Independent Auditor and the Company’s management the quarterly financial statements and the matters required to be discussed by the outside auditor under PCAOB Auditing Standard No. 4105.
 5. Discuss with the Company’s management and the Independent Auditor the Company’s selection, application and disclosure of critical accounting policies and practices and estimates. Discuss all critical audit matters (“**CAMs**”) proposed by the Independent Auditor to be included in the Independent Auditor’s annual audit report.
 6. Prepare the report of the Committee as required by the Commission Rules to be included in the Company’s proxy statement for the annual meeting of stockholders.
 7. As a Committee, and with the Independent Auditor, review any major issues regarding accounting principles, presentation of financial statements, the Company’s internal control over financial reporting, the effect of alternative treatments of financial information within the U.S. generally accepted accounting principles (“**GAAP**”), the impact of any regulatory or accounting initiatives or off-balance sheet arrangements, and any other audit difficulties or problems, including management’s analysis and response to such issues.
 8. Review with management its evaluation of the Company’s procedures and controls and certifications designed to assure that information required to be disclosed in its periodic public reports is recorded, processed, summarized and reported in such reports within the time periods specified by the Commission for the filing of such reports (the “**Disclosure Controls**”), and consider whether any changes are appropriate in light of management’s evaluation of the effectiveness of such Disclosure Controls.
 9. Resolve any disagreements between management and the Independent Auditor regarding financial reporting.

The Company’s Independent Auditor

1. Be directly responsible, in its capacity as a committee of the Board, for the appointment, compensation, retention and oversight of the work of the Independent Auditor. In this regard, the Committee will appoint and retain, compensate, evaluate and, when appropriate, terminate the Independent Auditor, which will report directly to the Committee.
2. At least annually review and consider the continuing independence of the Independent Auditor, including:

- obtaining and reviewing, on an annual basis, a formal written statement from the Independent Auditor describing all relationships between the Independent Auditor and the Company required to be disclosed by applicable requirements of the PCAOB;
 - reviewing and discussing with the Independent Auditor their objectivity and independence, including the nature and scope of any relationships that may affect its objectivity and independence;
 - taking, or recommending that the Board take, appropriate action to oversee the independence of the Independent Auditor, including discontinuing any relationships that the Committee believes compromise the independence of the Independent Auditor;
3. Overseeing the rotation of the lead audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit every five years and periodically considering whether there should be rotation of the audit firm, and reporting to the Board on its conclusion.
 4. Set hiring policies for the Company's hiring of employees or former employees of the Independent Auditor, as required by regulations and by applicable listing standards.
 5. Review and approve the Independent Auditor's audit strategy, planning, scope, timing and staffing.
 6. Approve in advance all audit and permissible non-audit related services provided by the Independent Auditor, and establish pre-approval policies and procedures, as permitted by the Exchange Rules, Commission Rules and applicable law, for the engagement of the Independent Auditor to render services to the Company.
 7. Periodically consult with the Independent Auditor, out of the presence of the Company's management, about internal controls, the fullness and accuracy of the Company's financial statements and any other matters that the Committee or the Independent Auditor believe should be discussed privately with the Committee.
 8. Obtain and review a report from the Independent Auditor at least annually describing the Independent Auditor's internal quality-control procedures, any material issues raised by the Independent Auditor's most recent internal quality review, peer review, or by any inquiry or investigation by governmental or professional authorities, including the PCAOB, within the preceding five years regarding one or more independent audits carried out by the firm and any steps taken to deal with any such issues. The Committee shall present its conclusions with respect to the Independent Auditor, including its qualifications, performance and independence to the Board.

Internal Controls and Internal Audit Function

1. Review and discuss with management, the internal auditors, and the Independent Auditor the adequacy and effectiveness of the Company's internal controls, including any changes, significant deficiencies or material weaknesses in those controls reported by the Independent Auditor, the internal auditors, or management and any remediation plan or special audit steps adopted in light of significant control deficiencies, and any fraud, whether or not material, that involves management or other Company employees who have a significant role in the

Company's internal controls.

2. Review with the Independent Auditor, internal audit, and management the extent to which changes or improvements in financial or accounting practices, as approved by the Committee, have been implemented.
3. Discuss any comments or recommendations of the Independent Auditor outlined in their annual management letter or internal control reports.
4. As to the internal audit function, the Committee shall:
 - review and participate in the selection of the internal audit lead, who shall report directly to the Committee and periodically review the activities, reporting relationships, organizational structure and qualifications of the internal audit function;
 - review and approve the annual internal audit risk assessment, project plan, staffing, proposed budget and any proposed changes to these items throughout the year and review periodic reports summarizing results of the internal audit projects including any significant findings;
 - periodically review with the internal auditors any issues encountered in the course of the internal audit function's work and confirm that there are no unjustified restrictions or limitations on internal audit, including anything impacting its independence;
 - review the effectiveness and performance of the internal audit function annually;
 - concur in the appointment, compensation and replacement or dismissal, when appropriate, of the internal audit lead and at least annually evaluate the performance of the internal audit lead and convey its findings and conclusions to management; and review the coordination of audit efforts between the internal audit staff and the Independent Auditor to ensure completeness of coverage and efficient use of audit resources.

Legal Compliance and Ethics and Related Party Transactions

1. Oversee the review of any complaints and submissions that have been received under the Company's Code of Conduct or other compliance policies and retain authority to determine the appropriate response and remedy. This will include establishing and overseeing procedures for (a) the receipt, retention, and treatment of complaints received by the Company regarding fraud, accounting, internal accounting controls, auditing, federal securities law matters, or bribery; and (b) the confidential, anonymous submission by employees of concerns regarding fraud or questionable accounting, internal accounting controls, auditing, or federal securities law matters, or bribery.
2. Review and recommend to the Board a Code of Conduct for the Company's employees, including its principal executive officer, principal financial officer, principal accounting officer or controller, and persons performing similar functions, and directors. Such Code of Conduct shall meet the requirements of Item 406 of the Commission's Regulation S-K, and provide for prompt disclosure to the public of any change in, or waiver of, such Code of Conduct as required by Commission Rules and Exchange Rules. Review such Code of

Conduct and recommend such changes to such Code of Conduct as the Committee shall deem appropriate, and adopt, as necessary, procedures for monitoring and enforcing compliance with such Code of Business Conduct and Ethics.

3. Review and oversee the investigation of conduct that may be in violation of the Company's Code of Conduct or any other matter that is within the scope of the Committee's responsibilities and adopt as necessary or appropriate, remedial, disciplinary, or other measures with respect to such conduct.
4. Oversee the Company's ethics and compliance program with respect to legal and regulatory requirements. Review and discuss with the Chief Legal Officer and Chief Compliance Officer, internal audit lead, the Independent Auditor and management, the overall adequacy and effectiveness of the Company's compliance program, including the Company's Code of Conduct, compliance with the Foreign Corrupt Practices Act and other anti-bribery laws, as well as a review of the results of any auditing or other monitoring programs designed to prevent or detect violations of laws or regulations and any reported cases of employee fraud, conflict of interest or unethical or illegal conduct. The Committee shall meet with the Chief Legal Officer on the above at least annually, and the Chief Legal Officer shall have the express authority to communicate directly to the Committee, promptly, on any matter involving criminal conduct or potential criminal conduct.
5. Consider questions of actual and potential conflicts of interest (including corporate opportunities) of Board members and officers and approve or prohibit any involvement of such persons in such matters.
6. Review with the Company's Chief Legal Officer and report to the Board on significant legal matters that may have a material impact on the financial statements and any material reports, notices or inquiries received from regulators or governmental agencies and compliance with applicable legal requirements and the Company's Code of Conduct.
7. Receive and if appropriate, respond to attorneys' report of evidence of material violations of securities laws and breaches of fiduciary duty and similar violations of foreign, U.S. or state or local law.
8. Periodically review Company policies and procedures for the review, approval and ratification of any related party transactions, as defined in Commission Rules.
9. Review and approve any proposed transaction between the Company and any related party, as defined by applicable law, the Commission Rules and the Exchange Rules, and oversee other related party transactions governed by applicable accounting standards.

Risk Assessment and Management

1. Oversee the Company's enterprise risk management program, including policies and processes established by management to assess, monitor, manage and control risk. Discuss with management the Company's financial risk exposures as well as significant operational, compliance, and strategic risks, including cybersecurity and other emerging risks and the steps management has taken to monitor and manage such exposures.
2. Oversee the development of Company policies and processes relating to risk assessment, management and reporting, including delegation of oversight for particular areas of risk

among the appropriate Board committees or full Board, limits and tolerances, risk roles and responsibilities, risk mitigation decisions and risk-related assumptions.

3. Oversee the steps management has taken to address failures in compliance with established risk management policies and procedures.
4. Oversee the Company's insurance program and make recommendations to the Board and management regarding insurance, including directors' and officers' liability insurance.

Oversight of Tax and Treasury Matters

1. Oversee the Company's tax strategy, including areas requiring significant judgment or risk, and the status of tax returns and related government audits.
2. Oversee the Company's treasury activities, including investment philosophy and policies, allocation and performance of the Company's investment portfolio, management of investment and liquidity risk, and related policies and procedures.

Oversight of Project Finance Transactions

To the extent the Committee deems appropriate, act on behalf of the Board to approve all new project finance transactions, including power purchase agreements, managed service transactions, leasing transactions and any product finance or service structure or transaction that is either material or represents a departure from past custom and practice.

General

1. Meet periodically with members of management as deemed appropriate; meet at such times as the Committee deems appropriate, but not less than quarterly, in executive session with the head of the internal audit department, the Independent Auditor, the Chief Financial Officer and the Chief Legal Officer, and meet regularly in separate executive sessions at which only Committee members are present.
2. Perform any other activities required by applicable law, rules or regulations, including the Commission Rules and the Exchange Rules, and take such other actions and perform and carry out any other responsibilities and duties delegated to it by the Board or as the Committee deems necessary or appropriate consistent with its purpose.
3. Take appropriate actions to monitor the overall corporate "tone" for quality financial reporting, sound business risk practices, and ethical behavior.
4. In coordination with the Governance Committee, complete a self-evaluation of the performance of the Committee on an annual basis, including compliance by the Committee with this Charter, and report on the results of the self-evaluation, including any recommendations for proposed changes to the Committee.
5. Review and reassess, at least annually, the adequacy of this Charter and recommend to the Board any changes to this Charter that the Committee considers necessary or advisable.

This Charter specifies the scope of the responsibilities of the Committee and the manner in which those responsibilities shall be performed, including its structure, processes and membership

requirements. While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles. Management is responsible for the financial reporting process, the preparation of consolidated financial statements in accordance with GAAP, the system of internal controls, and procedures designed to ensure compliance with accounting standards and applicable laws and regulations. The Company's Independent Auditor is responsible for auditing the financial statements. The Committee is responsible for assisting the Board in overseeing the conduct of these activities by management and the Independent Auditor. Absent actual knowledge to the contrary, each member of the Committee shall be entitled to rely on the integrity of those persons within the Company and of the professionals and experts (including the Company's internal auditor and the Independent Auditor) 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.

IV. STUDIES AND ADVISORS

The Committee, in discharging its responsibilities, may conduct, direct, supervise, or authorize studies of, or investigations into, any matter that the Committee deems appropriate, with full and unrestricted access to all books, records, documents, facilities, and personnel of the Company. The Committee has the sole authority and right, at the expense of the Company, to retain and terminate search firms, consultants, accountants, outside legal counsel, experts, and other advisors of its choice to assist the Committee in connection with its functions, including any studies or investigations.

The Committee will have the sole authority to approve the fees and other retention terms of such advisors. The Company will provide for appropriate funding, as determined by the Committee, for:

- payment of compensation to any search firms, consultants, accountants, legal counsel, experts, and other advisors retained by the Committee; and
- ordinary administrative expenses of the Committee that are necessary and appropriate in carrying out its functions.

Irrespective of the retention of search firms, consultants, accountants, outside legal counsel, experts, and other advisors to assist the Committee, the Committee shall exercise its own judgment in the fulfillment of its functions.

V. MEETINGS, ACTIONS WITHOUT A MEETING AND STAFF

Meetings of the Committee will be held at least once each quarter or more frequently, as determined appropriate by the Committee or the Chair. The Chair, in consultation with the other members of the Committee, will set the dates, times, and places of such meetings. The Chair or any other member of the Committee may call meetings of the Committee by notice in accordance with the Company's Bylaws. The Committee has the authority to establish its own rules and procedures for conduct of its meetings so long as they are not inconsistent with any provisions of the Company's Certificate of Incorporation or Bylaws that are applicable to the Committee or with applicable law. A quorum of the Committee for the transaction of business will be a majority of its members. Meetings may be held in person or via telephonic- or video-conference. The Committee also may act by unanimous written consent in lieu of a meeting in accordance with the

Company's Bylaws. Subject to the requirements of this Charter, the Company's Corporate Governance Guidelines, applicable law, the Exchange Rules, and the Commission Rules, the Committee and the Chair may, as deemed appropriate in order to carry out the Committee's responsibilities, invite any director, executive or member of management and/or adviser of the Company to attend, from time to time, Committee meetings (or a portion thereof) for the purpose of presenting matters to the Committee and participating in discussions. The Chair will designate a secretary for each meeting, who need not be a member of the Committee. The Secretary of the Company will provide the Committee such staff support as it may require.

VI. MINUTES AND REPORTS

The Committee will maintain written minutes of its meetings and copies of its actions by written consent and will cause such minutes and copies of written consents to be filed with the minutes of the meetings of the Board. The Chair or any member designated by the Committee will report to the Board following meetings and from time to time with respect to the activities of the Committee, including any significant matters related to the Committee's responsibilities and the Committee's deliberations and actions. The minutes of the Committee and actions by the unanimous written consent of the Committee members will be made available to the other members of the Board.

VII. DELEGATION OF AUTHORITY

The Committee may from time to time, as it deems appropriate and to the extent permitted under applicable law, the Exchange Rules, the Commission Rules, and the Company's Certificate of Incorporation and Bylaws, form and delegate authority to subcommittees. Subcommittees of the Committee will consist of one or more members of the Committee who will regularly report on their activities to the Committee. The Committee may revoke its delegation of authority at any time.

VIII. PUBLICATION

The Company will make this Charter freely available to stockholders on request and will publish it on the Company's website.