

GEORGIA GULF CORPORATION
CHARTER OF AUDIT COMMITTEE
(As adopted on September 8, 2003)

1. Mission Statement

The Audit Committee will assist the Board of Directors of the Company in fulfilling its responsibilities with respect to matters involving the accounting, financial reporting and internal control functions of the Company and its subsidiaries. This will include assisting the Board in overseeing: (a) the integrity of the Company's financial statements, (b) the Company's compliance with legal and regulatory requirements, (c) the independent auditors' qualifications, independence and performance, and (d) the performance of the Company's internal audit function. The Audit Committee also will prepare the Audit Committee report that SEC rules require to be included in the Company's annual proxy statement.

2. Membership and Qualification

The Audit Committee shall consist of three or more independent directors meeting the requirements of the Corporate Governance Standards of the New York Stock Exchange ("NYSE") as well as applicable laws and regulations of the United States Securities and Exchange Commission. The Committee members shall be elected annually by the Board for terms of one year, or until their successors shall be duly elected and qualified.

a) Special Limitation

If an Audit Committee member simultaneously serves on the audit committees of more than three public companies, the Board must determine that such simultaneous service would not impair such member's ability to serve effectively on the Company's Audit Committee and such determination by the Board must be disclosed in the Company's annual proxy statement.

b) Special Qualifications

Each member of the Audit Committee shall, in the judgment of the Board, be financially literate and have the ability to read and understand the Company's basic financial statements or shall, promptly following his or her appointment, obtain adequate training to achieve such literacy and ability. In addition, at least one member of the Audit Committee, in the judgment of the Board, shall be an "audit committee financial expert" as defined in applicable laws and regulations of the United States Securities and Exchange Commission.

3. Meetings and Other Actions

The Committee will hold a sufficient number of meetings every twelve months to adequately discharge its duties.

- As part of its meetings, the Committee shall meet separately, periodically, with management, with the Company's internal auditors and with the Company's independent auditors.

4. Goals, Responsibilities and Authority

In carrying out its duties and responsibilities, the following are within the responsibilities and authority of the Committee. The Committee shall not allocate any of its functions to a different committee.

a) Internal Controls

The Committee shall evaluate major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies.

b) Financial Reporting Generally

In connection with its general oversight of the Company's financial reporting, the Committee shall:

- Evaluate analyses prepared by management and/or the independent auditors setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements.
- Review with management and the independent auditors, management's proposals regarding: new accounting pronouncements; the adoption of, and changes of choice regarding, material accounting principles and practices to be followed when preparing the financial statements of the Company; alternative principles and practices that could have been followed; the reasons for selecting the principles and practices to be followed; the financial impacts of the principles and practices selected as compared to those of the other alternatives available; and the provision of any "pro forma" or "adjusted" non-GAAP information.
- Inquire as to whether the independent or internal auditors have any concerns regarding: the possibility of significant accounting or reporting risks or exposures; the appropriateness and quality of significant accounting treatments and whether there has been any aggressive creativity in any such treatments; any business transactions that may affect the fair presentation of the Company's financial condition or results of operations; or any weaknesses in the Company's internal control systems.
- Establish procedures for:
 - o The receipt, retention and treatment of any complaints received by the Company regarding accounting, internal accounting controls or auditing matters; and
 - o The confidential, anonymous submission by employees of the Company of any concerns regarding questionable accounting or auditing matters.
- Affirm in connection with the Committee's review of the Company's annual and quarterly financial statements that the independent auditors communicate certain matters to the Committee as required by professional standards related to their audit of the annual financial statements and their review of the interim financial information.
- Establish a procedure whereby management discusses with the Committee on a pre-issuance basis the types of information to be disclosed and types of presentation to be made in earnings press releases and in financial information and earnings guidance provided to analysts and rating agencies.

c) Annual Financial Statements

In connection with the preparation and audit of the Company's annual financial statements, the Committee shall:

- Review in private discussion with the independent auditors whether there have been (and if so the nature of) any audit problems or difficulties and any related responses by management. This review shall include:
 - o Confirmation that management is not placing any restrictions on the scope of the independent auditors' work or their access to information;
 - o Inquiry as to any accounting adjustments noted or proposed by the independent auditors but "passed" (as immaterial or otherwise) and any communications between the audit team and the audit firm's national office regarding auditing or accounting issues raised in connection with the Company's audit;
 - o Discussion of any "management" or "internal control" letters issued or proposed to be issued by the independent auditors to the Company, as well as any other material written communications between the independent auditors and management that the independent auditors or management bring to the Committee's attention; and
 - o Discussion of the responsibilities, budget and staffing of the Company's internal audit function and the adequacy and appropriateness thereof.
- Meet with management and the independent auditors to review the annual financial statements and related notes, as well as the related Management's Discussion and Analysis of Financial Condition and Results of Operations ("MD&A").
 - o This review is to include discussions with management and the independent auditors about the existence and disposition of any significant issues, including any involving: accounting principles and financial statement presentations, significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material internal control deficiencies.
 - o The Committee also shall make a recommendation to the Board regarding inclusion of such financial statements, related notes and the related MD&A in the Company's Annual Report on Form 10-K.
- Review any complex and/or unusual transactions and any matters requiring significant estimates of asset valuation allowances or liability reserves, and evaluate management's handling of proposed audit adjustments identified by the independent auditors.
- Review the independent auditors' judgments about the quality of the accounting principles applied to the Company's financial statements.

d) Interim Financial Statements

- With respect to the Company's interim financial statements, the Committee shall meet with management, the internal auditors and the independent auditors to review the interim financial statements and any related notes, as well as the related MD&A.

e) Internal Auditors

The Committee shall oversee the activities and programs administered by those responsible for the Company's internal audit function and shall meet with the Company's internal auditors (or other personnel responsible for the Company's internal audit function) periodically (at least once a year) in a private session without any other members of management being present to discuss matters that the Committee or the internal auditors believe should be discussed.

As part of such oversight, the Committee shall perform the following tasks:

- Review and approve the charter for the internal control function.
- Review and approve the annual internal audit plan and any significant changes made to the plan.
- Review a summary of findings of completed internal audits and management's progress in resolving the findings.
- Inquire of the Director of Internal Control regarding any difficulties encountered in the course of performing internal audits such as restrictions in scope of work or access to required information.
- Inquire of the Director of Internal Control regarding the adequacy and effectiveness of the Corporation's system of internal control.
- Inquire of the Director of Internal Control regarding compliance with the Corporation's Code of Conduct.
- Review and concur in appointment or replacement of the Director of Internal Control.

f) Independent Auditors

In its oversight of the Company's independent auditors, the Committee shall:

- Have sole authority (subject, if applicable, to shareholder ratification) to select, hire and fire the Company's independent auditors, to pre-approve all fees and other terms of the audit engagement and to pre-approve any non-audit relationship with the independent auditors.
- Meet with the independent auditors at least once a year in private sessions without any members of management being present to discuss matters that the Committee or the independent auditors believe should be discussed, including without limitation discussion items contemplated elsewhere in this Charter.
- Obtain and review, at least annually, a written report from the independent auditors that describes: the independent auditing firm's internal quality-control procedures; and any material issues raised by the most recent internal quality-control review, or peer review, of the firm, 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 firm, and any steps taken to deal with any such issues, and discuss with the independent auditors the contents of such report and the impact of the matters addressed in such report on the quality of services performed by the independent auditors.
- Obtain and review, at least annually, a written report from the independent auditors that describes all relationships between the independent auditors and the Company (including the amount and nature of all related compensation); discuss with the independent auditors the impact on the auditors' objectivity and independence of any disclosed relationships as required by

professional standards; 23 and determine whether any such non-audit engagements are consistent with the independent auditors' independence and objectivity.

- Evaluate periodically whether the Company should change its independent auditors or the partner in charge of performing or reviewing the Company's audit or other audit team personnel. Such evaluation should be based on all relevant circumstances known to the Committee, including qualifications of and quality of services performed by the independent auditing firm and the primary audit partner, opinions of the Company's management and internal auditors regarding the independent auditors, length of tenure, factors having the potential to impact objectivity, the securities law requirement to rotate at least every five years the primary audit partner in charge of performing (or overseeing the performance) of the Company's audit and the primary audit partner in charge of reviewing the Company's audit, the possible desirability of regular rotation of the independent auditing firm, any reported issues regarding the firm's internal controls or audits of other companies, and the firm's efficiencies and relevant expertise regarding the Company. The Committee should present to the full Board a summary of the Committee's evaluation and conclusions.
- Evaluate and approve (or disapprove) any desire by the Company or any of its subsidiaries to employ anyone who has served within the preceding year as a member of the independent auditors' audit team personnel assigned to the Company's audit.

g) Other Responsibilities

The Committee also shall:

- Review and evaluate the Company's policies and practices with respect to risk assessment and risk management, including the Company's major financial risk exposures and steps taken by management to monitor and control such exposures.
- If deemed appropriate, initiate special investigations into matters within the Committee's scope of responsibilities or as delegated by the Board of Directors.
- Review the legal affairs and environmental, safety and health status of the Corporation with the General Counsel no less frequently than annually.
- Perform an annual self-evaluation of the Committee's performance
- Review and assess the adequacy of this Charter annually.

h) Reporting Responsibilities

The Committee shall regularly update the Board of Directors about the Committee's activities and make appropriate recommendations.

5. Additional Resources

The Committee shall have the right to hire independent accounting experts, lawyers and other consultants to assist and advise the Committee in connection with its responsibilities.

6. Funding

The Committee shall determine, and the Company shall provide, appropriate funding, for payment of:

- Compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company;
- Compensation to any advisers employed by the audit committee in carrying out its duties hereunder; and
- Ordinary administrative expenses of the audit committee that are necessary or appropriate in carrying out its duties.