Last revised October 15, 2026

PPG INDUSTRIES, INC.
AUDIT COMMITTEE CHARTER

Audit Committee Composition
The Audit Committee (the "Committee") shall be appointed by the Board of Directors of PPG Industries, Inc. (the "Company") and comprised of at least three directors, each of whom shall, in the business judgment of the Board of Directors, have no relationship to the Company that interferes with the exercise of their independence from management and the Company. Those directors shall satisfy the applicable membership requirements under the rules of the New York Stock Exchange LLC (the "NYSE") and the Securities and Exchange Commission (the "SEC") as such requirements are interpreted by the Board of Directors in its business judgment. All members of the Committee shall be financially literate in accordance with the rules of the NYSE. At least one member of the Committee shall qualify as an "audit committee financial expert" as defined by the SEC and determined by the Board of Directors. No director may serve on the audit committees of more than two other public companies, unless the Board of Directors determines that such simultaneous service would not impair the ability of the director to serve effectively on the Committee. The Board of Directors shall appoint one of the members of the Committee to be chair of the Committee.

Audit Committee Purpose
The purpose of the Committee is to assist the Board of Directors in oversight of:

- the integrity of the Company's financial statements;
- the Company's compliance with legal and regulatory requirements;
- the independent registered public accounting firm's qualifications and independence
- the performance of the Company's internal audit function and the independent registered public accounting firm; and
- prepare the report that SEC rules require be included in the Company's annual proxy statement.

Resources and Authority of the Audit Committee
The Committee has the authority to conduct any investigation appropriate to fulfilling its duties and it has direct access to outside auditors as well as anyone in the Company. The Committee has the ability to retain, at the Company's expense, special accounting, legal, or other experts it deems necessary in the performance of its duties.

Meetings of the Audit Committee
The Committee shall meet at least five times annually or more frequently if circumstances dictate. The Committee should meet periodically with the senior

executive of the internal auditing department, the Company's independent registered public accounting firm, and management in separate executive sessions to discuss any matters that the Committee or any of these persons or firms believes should be discussed privately. In addition, the Committee will hold executive sessions without management present at such times as the Committee deems necessary.

The Committee may request any officer or employee of the Company, Company's independent registered public accounting firm, or other parties to attend a meeting of the Committee, or to meet with any members of, or consultants to, the Committee.

Audit Committee Duties and Powers

The function of the Committee is oversight. The management of the Company is responsible for the preparation, presentation, and integrity of the Company's financial statements. Management is also responsible for maintaining appropriate accounting and financial reporting principles and policies and internal controls and procedures designed to ensure compliance with applicable accounting standards and laws and regulations.

The Company's independent registered public accounting firm is responsible for planning and carrying out an audit and reviews, in accordance with professional auditing standards, including reviews of the Company's quarterly financial statements prior to the filing of each quarterly report on Form 10-Q.

In fulfilling their duties under this Charter, it is recognized that members of the Committee are not full-time employees of the Company and are not, and do not represent themselves to be, accountants or auditors by profession. As such, it is not the duty or responsibility of the Committee or its members to plan or conduct audits, perform investigations or to assure compliance with corporate programs, and each member of the Committee shall be entitled to rely on (i) the integrity of those persons and organizations within and outside the Company from which it receives information and (ii) the accuracy of the financial and other information provided to the Committee by such persons or organizations, absent actual knowledge to the contrary (which shall be promptly reported to the Board of Directors).

To carry out its purposes, the Committee shall have the following duties and powers:

<u>With respect to the Company's independent registered public accounting firm</u>:

1. Instruct the Company's independent registered public accounting firm that it reports directly to the Committee.

2. Review the independence of the Company's independent registered public accounting firm. As to independence:

- Ensure that the Company's independent registered public accounting firm prepares and delivers annually a formal written statement (the "Statement") delineating all relationships between the auditors and the Company (it being understood that the Company's independent registered public accounting firm is responsible for the accuracy and completeness of this Statement), discuss with the Company's independent registered public accounting firm any relationships or services disclosed in this Statement that may impact the objectivity and independence of the Company's independent registered public accounting firm, and recommend that the Board of Directors take appropriate action in response to this Statement to satisfy itself of the Company's independent registered public accounting firm's independence.
- Pre-approve the services to be provided by the Company's independent registered public accounting firm. The authority to pre-approve engagements has been delegated to the Committee chair to accommodate time sensitive service proposals. Any pre-approval decisions made by the chair must be communicated to the full Committee at the next scheduled meeting.
- Ensure that rotation of the Company's independent registered public accounting firm's lead audit partner satisfies regulatory requirements, and set clear hiring policies for employees and former employees of the Company's independent registered public accounting firm.

3. Directly appoint, retain, compensate, evaluate and terminate the independent registered public accounting firm and have sole authority to approve all audit engagement fees and terms.

4. Obtain from the independent registered public accounting firm communications required by the rules and auditing standards of the Public Company Accounting Oversight Board over assurance that the audit was conducted in a manner consistent with professional standards.

5. At least annually, obtain and review a report by the independent registered public accounting firm describing: the firm's internal quality-control procedures; 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 to assess the auditor's independence considering relationships between the independent registered public accounting firm and the Company.

6. Discuss the scope of the annual audit plan and key risk areas with the independent registered public accounting firm and approve significant modifications to the audit plan. Obtain from the independent registered public accounting firm in connection with the audit of the Company's annual audited financial statements a report describing all critical accounting policies and

practices to be used, all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent registered public accounting firm, and any material written communications between the independent registered public accounting firm and management, such as any "management" letter or schedule of unadjusted differences.

7. Oversee the work of the Company's independent registered public accounting firm, including the resolution of disagreements between the Company and the independent registered public accounting firm regarding financial reporting.

With respect to the internal auditing department:
8. At least annually, review the charter, enterprise risk assessment, performance, organization, independence, responsibilities and plans of the internal auditing department, including the appointment and replacement of the senior executive of the internal auditing department. In addition, the Committee will review and discuss internal audit results with the senior executive of the internal auditing department.

9. Discuss the internal auditing department's objectives, the scope of the auditing planned to be performed by the department and the independent registered public accounting firm, and any coordination of those audit activities.

With respect to financial reporting and internal controls:
10. Reinforce with management, the internal auditing department, and the independent registered public accounting firm that they are expected to provide to the Committee timely information as to items of significance impacting upon financial reporting.

11. Consider any reports or communications (and management's responses thereto) submitted to the Committee by the independent registered public accounting firm required by or referred to in the rules and auditing standards of the Public Company Accounting Oversight Board and the American Institute of Certified Public Accountants. Such reports or communications could provide information related to significant audit adjustments, the process used by management in formulating accounting estimates, and the auditor's judgments about the quality of the Company's accounting principles as applied in its financial reporting.

12. Consider any significant matters arising from any audit, including any difficulties the independent registered public accounting firm encountered in the course of the audit and the Company's response.

13. Provide sufficient opportunity for the internal and independent auditors to meet with the members of the Committee without members of management

present. Additionally, the Committee shall have the opportunity to meet separately with management.

14. Discuss the annual audited financial statements (Form 10-K) and quarterly financial statements (Form 10-Q) with management and the independent registered public accounting firm, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations." Review the scope and effectiveness of the Company's disclosure controls and procedures, including the certifications made by the CEO and CFO.

15. Discuss the annual audited financial statements (Form 11-K's) of the PPG Industries Employee Savings Plan and the PPG Puerto Rico Employee Savings Plan with plan management and the independent registered public accounting firm.

16. Discuss earnings releases, as well as the type of financial information provided to analysts and ratings agencies.

17. Review the form of opinion the independent registered public accounting firm proposes to render on the annual financial statements.

18. Review with management, the internal auditing department and the independent registered public accounting firm, as appropriate, (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) any major issues as to the adequacy of the Company's internal controls over financial reporting and disclosure controls and procedures, including the independent registered public accounting firm's report on the Company's internal control over financial reporting; (iii) analyses prepared by management and/or the independent registered public accounting firm setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements; (iv) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company; and (v) discuss any fraud, regardless of materiality, involving management or other employees having a significant role in internal controls over financial reporting.

<u>With respect to reporting by and recommendations from the Committee</u>:

19. Provide a recommendation to the Board of Directors as to whether the audited financial statements should be included in the Company's Annual Report on Form 10-K for the last fiscal year for filing with the Securities and Exchange Commission.

20. Prepare a report to shareholders, for inclusion in the annual proxy statement, as required by the SEC.

21. Review this Charter at least annually as to its adequacy and recommend any changes to the Nominating and Governance Committee for subsequent approval by the Board of Directors. Publish this Charter on the Company's website in accordance with the rules of the NYSE.

22. Report the Committee's activities to the Board of Directors on a regular basis.

Other Audit Committee Duties

23. Perform an annual assessment of the Committee's performance.

24. Establish procedures for the receipt, retention, and treatment of complaints regarding accounting, internal controls, or auditing matters; and confidential anonymous submission of concerns by employees regarding questionable accounting or auditing matters.

25. Oversee the Company's policies and procedures with respect to risk assessment and risk management. Discuss with management significant strategic, operational, compliance and financial risks and exposures, the Company's policies and procedures for assessing and managing these risks and assure accountability is assigned to management and aligned with the responsibilities of the Board or its Committees.

26. Perform such other duties as may be assigned by the Board of Directors or deemed appropriate by the Committee within the context of this Charter.

27. At least annually, review with management legal, compliance and regulatory matters that may have a significant impact on the Company's financial statements.

28. At least annually, review with management the adequacy of the Company's computerized information system controls and cybersecurity and data privacy programs.