

JAMES HARDIE INDUSTRIES plc

Audit Committee Charter

1. Membership and Independence

The Board of Directors (**Board**) of James Hardie Industries plc (**Company**) has established an Audit Committee (**Committee**).

1.1 The Committee shall comprise at least three members. Committee members shall be appointed by the Board on the recommendation of the Nominating and Governance Committee in consultation with the Chair of the Committee.

1.2 All of the members of the Committee shall be non-executive directors and the majority of the members of the Committee shall be independent. However, if the rules and regulations of the Australian Securities Exchange, the New York Stock Exchange or any other applicable regulatory body require more members of the Committee to be independent, then the Committee will have the required number of independent members. For purposes of complying with any applicable independence requirements in this Charter, a non-executive director's independence shall be determined by the Board in accordance with the rules and regulations of the applicable exchange or regulatory body and any other applicable legislation.

No member of the Committee may:

- (i) other than in his or her capacity as a member of the Committee, any other Board committee or the Board, or as otherwise approved by the Board, accept directly or indirectly any consulting, advisory, or other compensatory fee from the Company or any of its subsidiaries; or
- (ii) be an affiliate, as defined in Rule 10A-3(e) under the Securities Exchange Act of 1934, as amended, of the Company or any of its subsidiaries.

1.3 All members must be financially literate and must have sufficient business, industry and financial expertise to act effectively as members of the Audit Committee, as determined by the Board. At least one member must have accounting, auditing or related financial management expertise, as determined by the Board, in accordance with the Irish Companies Act. In addition, at least one member of the Audit Committee shall be an 'Audit Committee financial expert' as determined by the Board in accordance with US Securities and Exchange Commission (**SEC**) rules.

1.4 Membership and succession planning of the Committee will be reviewed each year by the Nominating and Governance Committee, in consultation with the Chair of the Committee, and changes as required will be recommended to the Board at that time.

2. Chair

2.1 The Board shall appoint one member of the Committee as Chair of the Committee. The Chair must be an independent non-executive director. The Chair shall be

primarily responsible for the proper functioning of the Committee. The Chair shall act as spokesman of the Committee and shall be the main contact for the Board. The Chair of the Committee must not be the current Chair of the Board.

- 2.2** In the absence of the Committee Chair from any meeting, the remaining members present shall elect one of themselves to chair the meeting from those who would qualify under this Charter to be appointed to that position by the Board.

3. Secretary

The company secretary or his or her nominee, if approved by the Chair of the Committee shall act as the secretary of the Committee.

4. Quorum

The quorum necessary for the transaction or business shall be a majority of its members. A duly convened meeting of the Committee at which a quorum is present shall be competent to exercise all or any of the powers exercisable by the Committee. A Members participation in a meeting by technological means as consented to by all members of the Committee shall be regarded as valid for these purposes.

5. Meetings

- 5.1** The Committee will meet as often as it deems necessary or appropriate to undertake its role effectively, but no less than four times per year, either in person or by any technological means as consented to by all members of the Committee, and at such times and places as the Committee determines. Resolutions of the Committee are adopted by a majority of votes cast. The Chair of the Committee shall report regularly to the Board with respect to its meetings and activities. Each member present at a meeting shall have one vote and will be entitled to vote on all matters, save for those where a perceived or actual conflict of interest exists. In the event of a split decision, the Chair shall exercise a casting vote.

- 5.2** All members of the Board may attend and speak at any meeting of the Committee. Other individuals who are not members of the Committee, including the Chief Executive Officer, Chief Financial Officer, Chief Legal Counsel, Internal Auditor and external advisors, may attend all or part of any meeting at the invitation of the Chair.

- 5.3** The secretary shall minute the proceedings and resolutions of all Committee meetings.

- 5.4** Draft minutes of the Committee meetings shall be included in the papers for the next scheduled Committee meeting and circulated to all other members of the Board unless in the opinion of the Committee Chair it would be inappropriate to do so.

6. Purpose, Duties, and Responsibilities

The Committee acts primarily as an advisory body to the Board, and provides advice and assistance to the Board in fulfilling the Board's responsibilities relating to:

- the integrity of the Company's financial statements;

- the Company's compliance with applicable legal and regulatory requirements;
- the Company's internal controls;
- oversight of enterprise and financial risk assessment and management;
- the external auditor's qualifications and independence;
- the performance of the Company's internal audit function and the external auditor;
- capital structure and funding; and
- such other matters as the Board may request from time to time.

References to 'the Company' in this section 6 should be read as references to both James Hardie Industries plc as a stand-alone entity and the James Hardie consolidated group.

Standards and Quality

- (a) The Committee oversees the adequacy and effectiveness of the Company's accounting and financial policies and controls, including separate and periodic discussions with management, internal auditors and the external auditor, and seeks assurance of compliance with relevant regulatory and statutory requirements.
- (b) The Committee reviews, and may take any necessary action to uphold, the overall quality of the Company's financial reporting and practices.

Financial Reports

- (c) The Committee oversees the Company's financial reporting process and reports on the results of its activities to the Board. Specifically, the Committee reviews with management and the external auditor the Company's annual and quarterly financial statements and reports to shareholders, seeking assurance that the external auditor is satisfied with the disclosures and content of the financial statements, and recommends their adoption to the Board. In overseeing the financial reporting process, the Committee:
 - (i) oversees the preparation of financial information by the Company (including information relating to the Company's choice of accounting policies, the application and assessment of the effects of new relevant legislation, and information on the treatment of estimated entries in the annual accounts).
 - (ii) meets to review and discuss with management and the external auditor the annual audited and quarterly financial statements of the Company, including:
 - (A) an analysis of the external auditor's judgment as to the quality of the Company's accounting principles, including significant financial reporting issues and judgments made in connection with the preparation of the financial statements;

- (B) the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" (**MD&A**), including accounting policies that may be regarded as critical;
 - (C) major issues regarding the Company's accounting principles and financial statement presentation, including any significant changes in the Company's selection or application of accounting principles and financial statement presentation;
 - (D) whether the Company's accounts comply with statutory requirements and accounting standards and, at the half and end of the financial year, give a true and fair view of the state of affairs and profit and loss of the Company; and
 - (E) management's treatment of non-routine, related party and intercompany transactions.
- (iii) recommends to the Board that the audited financial statements and the MD&A section be included in the Company's annual report and whether the annual report should be filed with the SEC and oversee preparation of the audit committee report if required to be included in the Company's annual proxy statement.
 - (iv) inquiries of the Remuneration Committee regarding reasonable targets for variable compensation and of management regarding controls to monitor targets for reasonable attainment.
 - (v) assesses whether the external reporting is consistent with the members of the Committee's information and knowledge and is adequate for shareholder needs.
 - (vi) reviews and discusses corporate policies with respect to earnings announcements, as well as financial information and earnings guidance, if any, provided to analysts and ratings agencies.

Although the Committee must fulfill the responsibilities and duties assigned to it under this Charter, the Committee is not responsible for planning and conducting audits, the preparation, presentation and integrity of the Company's financial statements, or determining whether the Company's financial and related disclosures are complete, accurate and are in accordance with applicable rules and regulations; such responsibilities rest with Company management, and with an external audit carried out by the external auditor. Accordingly, the Committee, in carrying out its oversight responsibilities, is not providing any special or expert assurance as to the Company's financial statements, nor is it providing any professional certification as to the external auditor's work.

Risk Assessment and Management

- (d) The Committee reviews and makes recommendations to the Board in relation to:
 - (i) the adequacy of the Company's policies, processes and frameworks for managing risk and the Company's internal controls;
 - (ii) the Company's insurance program;
 - (iii) any incident involving fraud or other break down of the Company's internal controls;
 - (iv) the risk tolerance of the Company; and
 - (v) any other risk related matter as requested by the Board from time to time.

- (e) As there is currently no separate Risk Committee at Board level, the Committee reviews, monitors and discusses the operation of the Company's Risk Committees and the Company's policies, processes and frameworks with respect to:
 - (i) the identification of strategic, operational, financial, treasury and IT/cybersecurity risks;
 - (ii) the establishment of effective systems to monitor, assess, prioritise, mitigate and manage risk; and
 - (iii) reporting systems for monitoring compliance with risk policies. This includes periodic review of the Company's Global Code of Business Conduct and the Ethics Hotline Policy.

- (f) The Committee annually reviews:
 - (i) the Company's general risk tolerance and all items identified by the Company's Risk Committees as high level risks,
 - (ii) the Company's risk management policies, processes and frameworks and evaluates their effectiveness;
 - (iii) the Enterprise Risk Management Program Charter; and
 - (iv) any other risk related document or matter as requested by the Board from time to time.

Capital Management

- (g) The Committee oversees and make recommendations concerning the capital structure and funding and capital management initiatives.

External Audit

- (h) The Committee has authority and general oversight of the appointment and provision of all external audit services to the Company. Specifically, the Committee:
 - (i) Is responsible for the appointment, retention, compensation, treatment and general oversight of the work of the external auditor. Accordingly, it provides advice to the Board on whether to recommend the appointment, compensation and, as appropriate, the termination of the external auditor to the general meeting of shareholders. The external auditor reports directly to the Committee.
 - (ii) Reviews all audit reports provided by the external auditor.
 - (iii) Obtains and reviews, at least annually, a report by the external auditor describing:
 - (A) the external auditor’s internal quality-control procedures;
 - (B) any material issues raised by the most recent internal quality-control review, peer review, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years relating to one or more independent audits carried out by the external auditor, as well as any steps taken by the external auditor to deal with any such issues; and
 - (C) all relationships between the external auditor and the Company, including information about the external auditor’s affiliates.
 - (iv) Approves in advance all audit services to be provided by the external auditor. By approving the audit engagement, an audit service within the scope of the engagement shall be deemed to have been pre-approved.
 - (v) Establishes policies and procedures for the engagement of the external auditor to provide permissible non-audit services, which shall include pre-approval of all permissible non-audit services to be provided by the external auditor, and determines the involvement of the external auditor in respect of the contents and publication of financial reporting by the Company other than the annual accounts.
 - (vi) Considers, at least annually, the performance and independence of the external auditor, including whether the external auditor’s performance of permissible non-audit services is compatible with the auditor’s independence, and obtains and reviews a report by the external auditor describing any relationships between the external auditor and the Company or any other relationships that may adversely affect the independence of the external auditor. At least once a year, the Committee shall report to the Board on the developments concerning the relationship with the external auditor,

addressing in particular its independence. The report shall address issues including the adequacy of the rotation of the partners within the external auditor firm, and the appropriateness of any non-audit services provided by the external auditor. Ongoing retention of the external auditor will take into account the outcome of this report.

- (vii) Oversees the compliance with recommendations and observations of the external auditor.
- (viii) Reviews and discusses with the external auditor:
 - (A) the scope of the audit, the results of the audit, any irregularities in respect of the content of the financial reporting, and any problems or difficulties the external auditor encountered in the course of its audit work, including management's response, any restrictions on the scope of the external auditor's activities or on access to requested information, and any significant disagreements with management; and
 - (B) any reports of the external auditor with respect to interim periods.
- (ix) Establishes policies for the hiring of employees and former employees of the external auditor.

Internal Audit

- (i) The Committee oversees the internal audit function of the Company, and approves the appointment and termination of the Company's Internal Auditor and any external providers of internal audit services. The Committee approves, and can direct, the plan of action for internal audit services, takes note of internal audit findings and recommendations, supervises compliance with the plan and recommendations, and assesses the performance of the internal audit function. Specifically, the Committee:
 - (i) discusses with the internal auditors the overall scope and plans for its audit activities.
 - (ii) reviews and approves the Internal Audit Charter, the annual internal audit plan and the related budget and work program.
 - (iii) reviews all internal audit reports.
 - (iv) oversees the implementation of any corrective actions by management personnel, when appropriate.

In addition, the Committee meets separately and periodically with all providers of internal audit services, at either the Committee's or the internal auditor's request, and reviews and discusses the scope and results of the

internal audit program. At least annually, the Committee assesses the performance and objectivity of the internal audit function, including review of the internal audit program and coordination between internal and external auditors, and the need for any changes.

Fraud and Internal Controls

- (j) The Committee evaluates the Company's exposure to fraud and reviews and discusses the adequacy and effectiveness of the Company's fraud deterrence and prevention, internal compliance and control systems as well as the effectiveness of their implementation, including any significant deficiencies in internal controls and significant changes in such controls.

Disclosure Controls and Procedures

- (k) The Committee reviews and discusses the adequacy and effectiveness of the Company's disclosure controls and procedures and management reports thereon.

Complaints

- (l) The Committee establishes and reviews, on a periodic basis, the operation of procedures for the receipt, retention, reporting and treatment of complaints regarding accounting, internal accounting controls and auditing matters, Global Code of Business Conduct breaches, other misconduct which could constitute a violation of US Federal securities laws or any other matter the Committee determines from time to time, including procedures for confidential, anonymous submission of concerns by employees regarding questionable accounting and auditing matters. The Committee is informed on at least a quarterly basis of any ethics hotline complaints received by the Company, including the outcome of each complaint. The Committee will meet separately in executive session with the Chief Legal Counsel or the executive responsible for the Company's compliance programs at least once annually. The Chief Legal Counsel or the executive responsible for the Company's compliance programs shall have the authority to communicate directly to the Committee, promptly, about actual and alleged violations of the law or the Company's Global Code of Business Conduct.

Whistleblower Policies

- (m) The Committee meets periodically with management and the Chief Legal Counsel to discuss whistleblower complaints received by the Company, if any, and the procedures for the reporting and handling of relevant whistleblower complaints.

Conflicts of Interest

- (n) The Committee oversees the Company's compliance programs with respect to legal and regulatory requirements and the Company's Global Code of Business Conduct and related policies, including reviewing related party transactions and other conflict of interest issues as they arise.

Books of Account

- (o) The Committee reviews at least annually whether the Company has kept proper books of account as required by statute and/or regulation.

Communications

- (p) The Committee maintains free and open communications with the external auditor, the internal auditors and management. The Committee periodically meets:
 - (i) with the external auditor without representatives of management to discuss the adequacy of the Company's disclosures and policies and to satisfy itself regarding the external auditor's independence from management;
 - (ii) with the internal auditor without representatives of management present; and
 - (iii) with the CEO, CFO and Chief Legal Counsel without other members of management present.

The external auditor and internal auditor may communicate with the Committee or its Chair at any time.

Committee Administration

- (q) In exercising its oversight role, the Committee may investigate any matter brought to its attention;
- (r) Annually evaluate the performance of the Committee, and the adequacy of the Committee Charter and report the results of the evaluation to the Board and recommend any changes it considers necessary to the Board for approval; and
- (s) Perform such other duties and responsibilities as are consistent with the purpose of the Committee, as the Board or the Committee deems appropriate or prescribed by applicable statute or regulation.

7. External Advisors

7.1 The Committee shall have access to adequate internal and external resources, including having access to management, the Company records, personnel and any information the Committee considers relevant to its responsibilities under this Charter.

7.2 The Committee has the sole authority to retain, at the Company's expense, the external auditor and such other outside counsel, accountants, experts and advisors as it determines appropriate to assist the Committee in the performance of its functions. The Company will also provide funding for the payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

8. Reporting Responsibilities

- 8.1** The Committee Chair shall report to the Board on its proceedings after each meeting on all matters within its duties and responsibilities at the first scheduled meeting of the Board directly following the meeting of the Committee.
- 8.2** The Committee shall apprise the Board of any general issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance and independence of the external auditor, or the performance of the internal audit function.
- 8.3** The Committee shall make whatever recommendations to the Board it deems appropriate on any area within its remit where action or improvement is needed.

Reviewed by the Audit Committee on 4 February 2026

Approved by the Board on 5 February 2026