

TREX COMPANY, INC.
AUDIT COMMITTEE CHARTER

A. Organization

1. *Appointment.* The Board of Directors will appoint an Audit Committee, which will be composed of at least three directors. Committee members may designate a Chairman of the Committee by majority vote of the Committee members, if a Chairman is not appointed by the full Board.

2. *Qualifications.* Each member of the Audit Committee must satisfy the requirements of the New York Stock Exchange and applicable law relating to independence, expertise and experience. The Audit Committee must have at least one member who qualifies as an “audit committee financial expert” as defined in rules of the Securities and Exchange Commission.

3. *Service on Other Audit Committees.* No member of the Audit Committee may simultaneously serve on the Audit Committees of more than three public companies unless the Board of Directors determines that such simultaneous service would not impair the ability of such member to serve effectively on the Company’s Audit Committee.

B. Statement of Purpose

1. *Oversight Responsibility.* The purpose of the Audit Committee is to assist the Board of Directors in fulfilling its oversight responsibility relating to (1) the integrity of the Company’s financial statements and financial reporting process and the Company’s systems of internal accounting and financial controls, (2) the performance of the internal audit function, (3) the annual independent audit of the Company’s financial statements, the engagement of the independent auditors and the evaluation of the qualifications, independence and performance of the independent auditors, (4) the Company’s compliance with legal and regulatory requirements, including the Company’s disclosure controls and procedures, and (5) the fulfillment of the other responsibilities set forth in this charter. The Audit Committee also will prepare the report of the Audit Committee required by the rules of the Securities and Exchange Commission to be included in the Company’s annual proxy statement.

2. *Other Matters.* It is not the role of the Audit Committee to plan or conduct audits, to guarantee the accuracy or quality of the Company’s financial statements or to determine that the financial statements are in accordance with generally accepted accounting principles and applicable laws and regulations. These are the responsibilities of management, the independent auditors and the internal auditors.

C. Operation

1. *Open Communication.* The Audit Committee will maintain regular and open communication among the directors, the independent auditors, the internal auditors and management.

2. *Reports to the Board of Directors.* The Audit Committee will review with the Board of Directors any issues that arise within the scope of the oversight responsibility of the Board of Directors as described above, will report committee actions to the Board of Directors, and may make appropriate recommendations for action by the Board of Directors.

3. *Meetings.* The Audit Committee will establish a schedule of meetings to be held each year and may schedule additional meetings as required. In planning the annual schedule of meetings, the Audit Committee will ensure that sufficient opportunities exist for its members to meet separately, periodically, with the independent auditors and the head of internal audit (or internal audit service providers), without management present; to meet separately with management, without the independent auditors and the head of internal audit (or internal audit service providers) present; and to meet with only the Audit Committee members present.

4. *Quorum.* A quorum at any Committee meeting shall be a majority of its members. All determinations of the Committee shall be made by a majority of its members present at a meeting duly called and held, except as specifically provided herein. Any decision or determination of the Committee reduced to writing and signed by all of the members of the Committee shall be fully as effective as if it had been made at a meeting duly called and held.

5. *Procedures.* The Audit Committee may adopt such procedures relating to the conduct of its proceedings as are consistent with the Company's corporate governance principles and as it otherwise deems appropriate.

6. *Access to Records, Advisors and Others.* The Audit Committee will have full authority (1) to investigate any matter brought to its attention with full access to all books, records, facilities and personnel of the Company, (2) to retain independent legal, accounting or other advisors, as it determines to be necessary to carry out its duties, to advise the Audit Committee and (3) to request any officer or employee of the Company, the Company's external counsel, the internal auditors or the independent auditors to attend meetings of the Audit Committee or to meet with any members of, or advisors to, the Audit Committee. The Audit Committee may retain advisors without seeking approval of such retention by the Board of Directors. The Company will provide appropriate funding, as determined by the Audit Committee, for payment of the compensation of the independent auditors and of any independent advisors retained by the Audit Committee, as well as ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

7. *Delegation.* The Audit Committee may delegate any of its responsibilities to a subcommittee composed of one or more members of the Audit Committee to the extent permitted by applicable law and listing standards.

8. *Performance Evaluation.* The Audit Committee will conduct an evaluation of its own performance on an annual basis.

D. Responsibilities

The following will be the principal responsibilities of the Audit Committee:

1. *Engagement of Independent Auditors.* The Audit Committee will directly engage the independent auditors and directly oversee, evaluate and, where appropriate, replace the independent auditors. The independent auditors will report directly to the Audit Committee. Any engagement of the independent auditors by the Audit Committee may be subject to shareholder approval or ratification, as determined by the Board of Directors.

2. *Pre-Approval of Audit and Non-Audit Services.* The Audit Committee will approve in advance (1) all audit, review and attest services and all non-audit services provided to the Company by the independent auditors and (2) all fees payable by the Company to the independent auditors for such services, all as required by applicable law or listing standards.

3. *Independence of Independent Auditors.* The Audit Committee will consider matters relating to the independence of the independent auditors. The Audit Committee will ensure that the independent auditors submit, on a periodic basis, to the Audit Committee formal written statements delineating all relationships between the independent auditors and the Company, as required by the Independence Standards Board (or any successor body), will discuss with the independent auditors any such disclosed relationships and their impact on the independent auditors' independence and will take appropriate action in response to the independent auditors' statements to satisfy itself of the independent auditors' independence.

4. *Performance of Independent Auditors.* The Audit Committee will review the performance of the independent auditors annually. In connection with this evaluation, the Audit Committee will consult with management and will obtain and review a report by the independent auditors describing their internal control procedures, any material issues raised by their most recent internal quality control review or peer review (if applicable) or by any inquiry or investigation by governmental or professional authorities for the preceding five years, and the response of the independent auditors to any such review, inquiry or investigation, including any steps taken to deal with any such issues. The Audit Committee will consider whether it is appropriate to adopt a policy of rotating independent auditors on a periodic basis.

5. *Performance of Internal Auditors.* The Audit Committee will annually review the experience and qualifications of the senior members of the internal auditors and the quality control procedures of the internal auditors. If the internal audit services are outsourced, the Audit Committee will be responsible for the engagement, evaluation and termination of the internal audit service providers, and will approve fees paid to the internal audit service providers. As part of its responsibility to evaluate any internal audit service providers, the Audit Committee will review the quality control procedures applicable to the service providers. The Audit Committee also will obtain and review not less frequently than annually a report of the service providers addressing such service providers' internal control procedures, any material issues raised by their most recent internal quality control review or by any inquiry or investigation by governmental or professional authorities for the preceding five years, and the response of such service providers to any such review, inquiry or investigation, including any steps taken to deal with any such issues.

6. *Audits.* The Audit Committee will discuss with the internal auditors or internal audit service providers and the independent auditors the overall scope and plans for their respective audits, including the adequacy of staffing and other factors that may affect the effectiveness and timeliness of such audits. In this connection, the Audit Committee will discuss with management, the internal auditors or internal audit service providers and the independent auditors the Company's major risk exposures (whether financial, operating, privacy, data security or otherwise), the adequacy and effectiveness of the accounting and financial controls, and the steps management has taken to monitor and control such exposures and manage legal compliance programs, among other considerations that may be relevant to their respective audits. The Audit Committee will review with management and the independent auditors management's annual internal control report, including any attestation of such internal control report by the independent auditors. The Audit Committee will obtain and review periodic reviews from management and the internal auditors or internal audit service providers regarding any significant deficiencies in the design or operation of the Company's internal controls, material weaknesses in internal controls and any fraud (regardless of materiality) involving persons having a significant role in the internal controls, as well as any significant changes in internal controls implemented by management during the most recent reporting period of the Company.

7. *Review of Disclosure Controls and Procedures.* The Audit Committee will review with the chief executive officer, the chief financial officer and disclosure committee the Company's disclosure controls and procedures and will review periodically, but no less frequently than quarterly, management's conclusions about the efficacy of such disclosure controls and procedures, including any significant deficiencies in, or material non-compliance with, such controls and procedures.

8. *Consultation with Independent Auditors.* The Audit Committee will review with the independent auditors any problems or difficulties the auditors may have encountered in connection with the annual audit or otherwise and any management letter provided by the auditors and the Company's response to that letter. This review will address any difficulties encountered by the independent auditors in the course of the audit work, including any restrictions on the scope of activities or access to required information, any disagreements with management regarding generally accepted accounting principles and other matters, and any material adjustments to the financial statements recommended by the independent auditors, regardless of materiality. The Audit Committee and the independent auditors will also discuss the responsibilities, budget and staffing of the Company's internal audit function.

9. *Review of Regulatory and Accounting Initiatives.* The Audit Committee will review with management and the independent auditors the effect of new or proposed regulatory and accounting initiatives on the Company's financial statements and other public disclosures.

10. *Review of Annual SEC Filings.* The Audit Committee will review and discuss with management and the independent auditors the audited financial statements and the other financial information, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," to be included in the Company's Annual Report on Form 10-K filed with the Securities and Exchange Commission. The Audit Committee also will discuss the results of the annual audit and any other matters required to be communicated to the Audit Committee by the independent auditors under generally accepted auditing standards, applicable law or listing standards, including matters required to be communicated to the Audit Committee by the independent auditors under applicable law and auditing standards promulgated now or in the future as they relate to matters to be communicated. Based on such review and discussion, the Audit Committee will make a determination whether to recommend to the Board of Directors that the audited financial statements be included in the Company's Annual Report on Form 10-K.

11. *Review of Quarterly SEC Filings and Other Communications.* The Audit Committee will review and discuss with management and the independent auditors the quarterly financial information, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," to be included in the Company's Quarterly Reports on Form 10-Q filed with the Securities and Exchange Commission. In connection with this review, the Audit Committee will discuss the results of the independent auditors' review of the Company's quarterly financial information conducted in accordance with applicable law and auditing standards promulgated now or in the future as they relate to reviews of quarterly information. The Audit Committee also will discuss any other matters required to be communicated to the Audit Committee by the independent auditors under generally accepted

auditing standards, applicable law or listing standards. The Audit Committee will discuss the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies, to the extent required by applicable law or listing standards.

12. *Proxy Statement Report.* The Audit Committee will prepare the report required by the rules of the Securities and Exchange Commission to be included in the Company's annual proxy statement.

13. *Related Party Transactions.* The Audit Committee will review periodically, but no less frequently than annually, a summary of the Company's transactions with directors and officers of the Company and with entities that employ directors, as well as any other material related-party transactions. The Audit Committee will develop and recommend to the Board for its approval, a policy for the approval of related party transactions for any transaction or series of similar transactions that will involve (or reasonably may be expected to involve) more than \$120,000 in which the Company is a participant and in which a "related person" has a direct or indirect material interest.

14. *Hiring Guidelines.* The Audit Committee will approve guidelines for the Company's hiring of former employees of the independent auditors, which will meet the requirements of applicable law and listing standards.

15. *Establishment of Whistleblowing Procedures.* The Audit 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 the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

16. *Review of Legal and Regulatory Compliance.* The Audit Committee will periodically review with management, including the general counsel, and the independent auditors any correspondence with, or other action by, regulators or governmental agencies and any employee complaints or published reports that raise concerns regarding the Company's financial statements, accounting or auditing matters or compliance with the Company's code of conduct and ethics. The Committee also will meet periodically and separately with the Company's general counsel to review material legal affairs of the Company and the Company's compliance with applicable law and listing standards.

17. *Review of Privacy and Data Security.* The Audit Committee will periodically review and discuss with management: (i) management's program to identify, assess, manage, and monitor significant privacy and data security business risks of the Company and (ii) management's risk management decisions, practices, and activities. The Audit Committee will periodically review and discuss with management the Company's privacy and data security risk exposures, including (i) the potential impact of those exposures on the Company's business, financial results, operations and reputation; (ii) the steps

management has taken to monitor and mitigate such exposures; (iii) the Company's information governance policies and programs; and (iv) major legislative and regulatory developments that would materially impact the company's privacy and data security risk exposure.

18. *Other Responsibilities.* The Audit Committee also will carry out such other duties that may be delegated to it by the Board of Directors from time to time.

E. Charter

1. *Annual Review.* The Audit Committee will review and reassess the adequacy of this charter on an annual basis.

Adopted by the Board of Directors on February 26, 2003, and amended on February 20, 2004, February 8, 2006, February 19, 2008, February 18, 2009, February 19, 2020, and February 23, 2022.