

# GENERAL DYNAMICS

## AUDIT COMMITTEE

### CHARTER

1. *Purpose.* The Audit Committee (the “Committee”) will assist the Board of Directors (the “Board”) in its oversight of the integrity of the financial statements of the Corporation; the qualifications, performance and independence of the Corporation’s independent auditors; the performance of the Corporation’s internal audit function; and compliance by the Corporation with legal and regulatory requirements. The Committee will also prepare a report as required by the Securities and Exchange Commission (the “Commission”) to be included in the Corporation’s annual proxy statement.
2. *Status and Membership.*
  - (a) The Committee will consist of at least three members of the Board. Committee members will satisfy the independence and financial literacy requirements of the New York Stock Exchange and the additional independence requirements of Section 10A(m)(3) of the Securities Exchange Act of 1934, as amended, and the rules and regulations of the Commission, and will otherwise be qualified to discharge the Committee’s responsibilities, as determined by the Board. The Board has the authority to appoint and remove members of the Committee. Members of the Committee will serve in accordance with the Bylaws of the Corporation.
  - (b) At least one member of the Committee will have accounting or related financial management expertise in accordance with the requirements of the New York Stock Exchange and at least one member will be an “audit committee financial expert” as defined by the Commission, in each case as determined by the Board. The Corporation will make the disclosures required by the rules and regulations of the Commission with respect to such matters.
  - (c) Members of the Committee will not simultaneously serve on the audit committee of more than two other public companies.
3. *Meetings.* The Committee will meet at least quarterly and as often as necessary to fulfill its responsibilities. The Committee will also meet periodically with management, the internal auditors and the Corporation’s independent auditors in separate executive sessions. The Chair of the Committee, in consultation with the other Committee members, will determine the frequency and length of the meetings and will set agendas consistent with this charter.
4. *Oversight of the Independent Auditors.*
  - (a) The Committee will have sole authority to retain and terminate the Corporation’s independent auditors, and the independent auditors will report directly to the Committee. The Committee will be responsible for the compensation and oversight of the work of the independent auditors for the purpose of preparing or issuing an audit report or related work.

- (b) The Committee will evaluate the independent auditors' qualifications, performance and independence at appropriate intervals. The evaluation will include matters the Committee deems appropriate, and will include obtaining and reviewing a report by the Corporation's independent auditors at least annually regarding (i) the auditing firm's internal quality-control procedures; (ii) any material issues raised by the most recent internal quality-control review, or peer review, of the auditing 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 auditing firm, and any steps taken to deal with the issues; and (iii) any relationships between the independent auditors and the Corporation. The Committee will also review with the independent auditors the scope and staffing of the audit, as well as any problems or difficulties encountered during the audit and management's response. The Committee will establish appropriate policies for the Corporation's hiring of current or former employees of the independent auditors.
5. *Preapprovals.* The Committee will adopt appropriate procedures to ensure that all auditing services and permitted non-audit services (including fees and terms) to be performed for the Corporation by the independent auditors are approved by the Committee in accordance with the requirements of the New York Stock Exchange and any other applicable legal and regulatory requirements. Subject to the foregoing, the Committee may form subcommittees and delegate authority as it deems appropriate, including the authority to grant preapprovals of audit and permitted non-audit services, provided that any decisions of any subcommittee to grant preapprovals must be presented to the full Committee at its next meeting. The Committee may consult with but not delegate to management regarding these matters.
6. *Oversight of the Internal Auditors.*
- (a) The Staff Vice President – Internal Audit reports administratively to the Chief Executive Officer and functionally to the Audit Committee. The approval of the Committee is required prior to the appointment or termination of the Staff Vice President – Internal Audit.
- (b) The Committee will take actions it deems advisable in connection with the evaluation of the performance, responsibilities, budget and staffing of the Corporation's internal audit function, as well as the scope of the annual internal audit plan. The Committee will review any significant issues, as necessary, with the independent auditors and as appropriate, management's actions for remediation.
7. *Financial Statements, Disclosure and other Compliance Matters.* The Committee will meet to review and discuss the Corporation's annual and quarterly financial statements with management and the independent auditors, including the Corporation's disclosure under "Management's Discussion and Analysis of Financial Condition and Results of Operations." The review and discussion will comply with applicable requirements of the New York Stock Exchange and any other applicable legal or regulatory requirements, and will include matters relating to (a) the Corporation's earnings press releases, (b) financial information and guidance provided to analysts and rating agencies, (c) the effect of regulatory and accounting initiatives, and any off-balance sheet structures of the Corporation, and (d) any analyses prepared by management or the independent auditors describing significant financial reporting

issues and judgments made in connection with the preparation of the financial statements. The Committee will recommend to the Board whether the audited financial statements should be included in the Corporation's Form 10-K.

8. *Communications with Auditors.* Prior to filing a report of the independent auditors with the Commission, the Committee will also discuss with the independent auditors:
  - (a) all critical accounting policies and practices;
  - (b) all material alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, including the ramifications of the use of alternative treatments, and the treatment preferred by the independent auditors;
  - (c) other material written communications between the independent auditors and management;
  - (d) all matters required to be discussed with the Committee by the independent auditors under auditing standards established by the AICPA and the PCAOB, and by SEC rules; and
  - (e) other matters as the Committee deems appropriate.
9. *Internal Controls.* The Committee will review and may take appropriate action on any disclosures made to the Committee by the Corporation's CEO and CFO during their certification process for the Form 10-K and Form 10-Q regarding any significant deficiencies in the design or operation of internal controls or material weaknesses, and any irregularities involving management or other employees with a significant role in any controls and procedures.
10. *Risk Assessment and Management.* To the extent appropriate to comply with the requirements of the New York Stock Exchange or applicable legal or regulatory requirements, the Committee will periodically review and act on the Corporation's policies and practices regarding risk assessment and risk management. The Committee will also review with the General Counsel the status of pending litigation and other legal matters as appropriate.
11. *Receipt of Complaints.* The Committee will establish procedures as it deems appropriate or as are required by any rules and regulations of the Commission regarding the receipt, retention and treatment of complaints received by the Corporation about accounting, internal accounting controls or auditing matters, as well as the confidential, anonymous submission by employees of the Corporation of concerns about questionable accounting or auditing matters.
12. *Self-Evaluation.* The Committee will conduct annual self-evaluations to satisfy applicable requirements of the New York Stock Exchange and other legal or regulatory requirements.
13. *Reporting to the Board.* The Committee will report to the Board as needed, and as the Board may request.
14. *Compensation of Advisors and Funding.* The Committee will obtain advice and assistance from internal and external advisors in order to discharge its duties. The Committee will have sole authority to determine and approve related fees and retention terms for any advisors it uses. The Committee will be provided with appropriate funding by the Corporation, as the

Committee determines, for the payment of compensation to the Corporation's independent auditors, outside counsel and other advisors, and administrative expenses of the Committee that are necessary in carrying out its duties.

15. *Corporation Policies.* The Committee will monitor management's implementation of the policies, practices and programs of the Corporation with respect to the Corporation's Standards of Business Ethics and Conduct Program.
16. *Other Activities.* The Committee will perform other activities consistent with this charter, the Corporation's Bylaws, governing law, the rules and regulations of the New York Stock Exchange and other requirements applicable to the Corporation as the Committee or the Board deem necessary. The Committee will also carry out additional duties delegated to it by the Board.
17. *Limitation of Audit Committee's Role.* The function of the Committee is oversight. It is not the duty of the Committee either to plan or conduct audits or to determine that the Corporation's financial statements are complete, accurate and in accordance with generally accepted accounting principles. This is the responsibility of management and the independent auditors of the Corporation. Members of the Committee should not be assumed to be accounting experts, and are not deemed to have accepted a duty of care greater than other members of the Board.
18. *Committee Charter.* The Committee will periodically review and evaluate the adequacy of this charter and will recommend any changes to the Board, including to satisfy applicable requirements of the New York Stock Exchange and other legal or regulatory requirements. A copy of this charter is available on the Corporation's website at [www.generaldynamics.com](http://www.generaldynamics.com).

*Effective: February 5, 2026*