

FOR IMMEDIATE RELEASE

Contact: Angie Tickle
Investor Relations
770-395-4520

Georgia Gulf Reports Fourth Quarter Net Income of \$.55 Per Diluted Share

ATLANTA, February 2, 2006 – Georgia Gulf Corporation (NYSE: GGC) today reported net income of \$18.7 million or \$.55 per diluted share on sales of \$518.9 million for the fourth quarter of 2005. This compares to net income of \$24.1 million or \$.71 per diluted share on sales of \$590.9 million for the fourth quarter of 2004. The fourth quarter 2005 results include a negative impact of approximately \$.22 per diluted share due to operational disruptions caused by Hurricane Rita early in the fourth quarter. In addition, the Company experienced significantly higher energy and raw materials costs. Despite the disruptions and increased costs, the chlorovinyls business performed well as sales prices increased for vinyl resins, vinyl compounds and caustic soda. Sales volumes were down in the chlorovinyls business primarily due to lost production as a result of hurricane-related outages. Sales volumes were down in the aromatics business due to hurricane-related lost production early in the quarter and decreased demand throughout the quarter.

“The chlorovinyls business performed well following a period of lost production at the beginning of the fourth quarter of 2005 due to Hurricane Rita,” said Ed Schmitt, Chairman, President and CEO, Georgia Gulf Corporation. “Limited production and low industry inventories resulted in higher sales prices for vinyl resins, vinyl compounds and caustic soda. Our aromatics business experienced an operating loss for the fourth quarter due to weak demand in some end-use markets, increased Asian capacity and plant downtime.

“As for the first quarter of 2006, we expect the aromatics business to improve from the fourth quarter of 2005 but to continue to struggle overall. However, we are more optimistic that our chlorovinyls business will continue to perform well, as projections for high operating rates, good demand and declining natural gas prices should allow for continued improvement.”

Fourth quarter 2005 net income of \$18.7 million declined compared to third quarter 2005 net income of \$27.9 million or \$.82 per diluted share on sales of \$525.2 million. The decline reflects overall higher raw materials and energy costs and lower sales volumes, which more than offset increased sales prices for vinyl resins, vinyl compounds and caustic soda.

For the year ended December 31, 2005, the Company had record sales of \$2.3 billion, which is a 3 percent increase compared to 2004 sales of \$2.2 billion. Net income of \$95.5 million or \$2.79 per diluted share declined compared to net income of \$105.9 million or \$3.17 per diluted share for 2004. This decline in net income was due to lower sales volumes for all products primarily as a result of the chloralkali plant turnaround in the second quarter of 2005 as well as Hurricanes Katrina and Rita in the third and fourth quarters of 2005. The negative impact of the chloralkali plant planned turnaround and an unplanned outage in the second quarter was about \$.50 per diluted share and the negative impact associated with Hurricanes Katrina and Rita during the third and fourth quarters was approximately \$.45 per diluted share. The effective tax rate for 2005 decreased to 32.9% from 36.5% in 2004 due to the favorable impact of changes in state tax apportionment rules and tax deductions created by the American Jobs Creation Act of 2004.

Chlorovinyls

Georgia Gulf's chlorovinyls business provided strong fourth quarter operating income of \$54.5 million, an increase of 57 percent compared to fourth quarter of 2004 operating income of \$34.7 million and an increase of 3 percent compared to the third quarter of 2005 operating income of \$53.1 million. These improvements compared to both the fourth quarter of 2004 and third quarter of 2005 were due to increased sales prices for vinyl resins, vinyl compounds and caustic soda as supply remained tight and industry inventories were at historically low levels for a significant portion of the fourth quarter following outages caused by Hurricane Rita. These increased sales prices more than offset lower chlorovinyls sales volumes and higher raw materials and energy costs.

For the full year ended December 31, 2005, chlorovinyls operating income increased to \$202.6 million from \$165.9 million, an increase of 22 percent, compared to the full year 2004. This was a result of higher sales prices for all products outpacing higher raw materials and energy costs and lower sales volumes, as well as the adverse impacts of the Company's chloralkali planned turnaround and unplanned outage in the second quarter of 2005 and the hurricanes in the third and fourth quarters of 2005.

Aromatics

Georgia Gulf's aromatics business had an operating loss of \$14.1 million for the fourth quarter of 2005 compared to operating income of 13.2 million for the fourth quarter of 2004 and declined compared to the operating loss of \$1.9 million for the third quarter of 2005. The fourth quarter 2005 decrease compared to the fourth quarter of 2004 reflects significantly lower sales volumes and sales prices for all products as a result of hurricane-related lost production, decreased demand in certain end-use markets such as polycarbonates and increased Asian capacity.

Comparing the fourth quarter of 2005 to the third quarter of 2005, the decrease in operating income is a result of lower sales volumes for all products, which were not offset by slightly higher sales prices and lower benzene costs.

For the year ended December 31, 2005, the aromatics operating loss of \$10.5 million represented a significant decrease compared to operating income of \$50.6 million in the full year 2004. This decline is the result of significantly lower sales volumes for all aromatics products as a result of decreased demand, specifically in end-use markets such as polycarbonates, start-ups of additional Asian capacity, which resulted in reduced export opportunities, as well as fewer opportunistic cumene sales. In addition, the decline was also attributable to lost production in the third and fourth quarters of 2005 due to Hurricanes Katrina and Rita and raw materials costs increases. All of these factors more than offset higher sales prices for all aromatics products.

Conference Call

Georgia Gulf will host a conference call to discuss fourth quarter results in more detail at 10:00 AM ET on Friday, February 3, 2006. To access the teleconference, please dial 888-552-7928 (domestic) or 706-679-3718 (international). To access the teleconference via Webcast, log on to <http://audioevent.mshow.com/281491/>. Playbacks will be available from 11:00 AM ET Friday, February 3, to midnight ET Friday, February 10. Playback numbers are 800-642-1687 (domestic) or 706-645-9291 (international). The conference call ID number is 3807955.

Other

Georgia Gulf, headquartered in Atlanta, is a major manufacturer and marketer of two integrated product lines, chlorovinyls and aromatics. Georgia Gulf's chlorovinyls products include chlorine, caustic soda, vinyl chloride monomer and vinyl resins and compounds. Georgia Gulf's primary aromatic products include cumene, phenol and acetone.

This news release contains forward-looking statements subject to the "safe harbor" provisions of the Private Securities Litigation Reform Act of 1995. These forward-looking statements are based on management's assumptions regarding business conditions, and actual results may be materially different. Risks and uncertainties inherent in these assumptions include, but are not limited to, future global economic conditions, economic conditions in the industries to which the company sells, industry production capacity, raw material and energy costs and other factors discussed in the Securities and Exchange Commission filings of Georgia Gulf Corporation, including our annual report on Form 10-K for the year ended December 31, 2004 and our subsequent reports on Form 10-Q.

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GEORGIA GULF CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(Unaudited)

<u>In Thousands</u>	<u>December 31, 2005</u>	<u>December 31, 2004</u>
ASSETS		
Cash and cash equivalents	\$ 14,298	\$ 21,088
Receivables, net of allowance	118,193	134,852
Inventories	195,628	186,313
Prepaid expenses and other	13,306	5,186
Deferred income taxes	<u>5,091</u>	<u>10,097</u>
Total current assets	346,516	357,536
Property, plant and equipment, net	401,412	425,734
Goodwill	77,720	77,720
Other assets, net	<u>175,305</u>	<u>102,840</u>
Total assets	<u>\$ 1,000,953</u>	<u>\$ 963,830</u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current portion of long-term debt	\$ 49,300	\$ 189,900
Accounts payable	202,179	205,365
Interest payable	1,226	1,557
Accrued compensation	14,986	18,293
Accrued liabilities	<u>16,495</u>	<u>11,779</u>
Total current liabilities	284,186	426,894
Long-term debt, less current portion	229,339	128,583
Deferred income taxes	107,959	128,032
Other non-current liabilities	16,457	12,052
Stockholders' equity	<u>363,012</u>	<u>268,269</u>
Total liabilities and stockholders' equity	<u>\$ 1,000,953</u>	<u>\$ 963,830</u>
Common shares outstanding	34,238	33,925

GEORGIA GULF CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF INCOME
(Unaudited)

<u>In Thousands (except per share data)</u>	Three Months Ended		Twelve Months Ended	
	December 31,		December 31,	
	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>
Net sales	\$ 518,925	\$ 590,907	\$ 2,273,719	\$ 2,206,239
Operating costs and expenses				
Costs of sales	472,474	534,322	2,049,510	1,955,095
Selling, general and administrative	14,061	14,777	61,444	60,721
Total operating costs and expenses	<u>486,535</u>	<u>549,099</u>	<u>2,110,954</u>	<u>2,015,816</u>
Operating income	32,390	41,808	162,765	190,423
Interest expense, net	<u>(4,433)</u>	<u>(5,465)</u>	<u>(20,407)</u>	<u>(23,663)</u>
Income before income taxes	27,957	36,343	142,358	166,760
Provision for income taxes	<u>9,299</u>	<u>12,285</u>	<u>46,855</u>	<u>60,868</u>
Net income	<u>\$ 18,658</u>	<u>\$ 24,058</u>	<u>\$ 95,503</u>	<u>\$ 105,892</u>
Earnings per share:				
Basic	\$ 0.55	\$ 0.72	\$ 2.82	\$ 3.21
Diluted	\$ 0.55	\$ 0.71	\$ 2.79	\$ 3.17
Weighted average common shares:				
Basic	33,902	33,436	33,867	32,965
Diluted	34,071	34,091	34,193	33,439

GEORGIA GULF CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

<u>In Thousands</u>	Three Months Ended December 31,		Twelve Months Ended December 31,	
	2005	2004	2005	2004
Cash flows from operating activities:				
Net income	\$ 18,658	\$ 24,058	\$ 95,503	\$ 105,892
Adjustments to reconcile net income to net cash provided by operating activities:				
Depreciation and amortization	15,866	16,670	63,101	64,554
Deferred income taxes	(155)	3,807	(15,067)	3,686
Tax benefit related to stock plans	242	3,569	2,172	5,912
Stock based Compensation	966	649	3,761	3,215
Other noncash items	439	711	1,759	711
Change in operating assets, liabilities and other	(15,919)	(31,901)	(80,084)	(48,003)
Net cash provided by operating activities	20,097	17,563	71,145	135,967
Cash flows used in investing activities				
Capital expenditures	(13,003)	(7,719)	(32,044)	(23,441)
Proceeds from sale of property, plant and equipment	545	-	1,362	-
Net cash used in investing activities	(12,458)	(7,719)	(30,682)	(23,441)
Cash flows from financing activities:				
Net change in revolving line of credit	97,200	89,900	59,400	89,900
Payments of long-term debt	(100,000)	(89,510)	(100,000)	(200,000)
Proceeds from issuance of common stock	3,220	11,331	5,944	27,948
Purchase and retirement of common stock	-	-	(1,682)	(602)
Dividends paid	(2,729)	(2,704)	(10,915)	(10,649)
Net cash (used in) provided by financing activities	(2,309)	9,017	(47,253)	(93,403)
Net change in cash and cash equivalents	5,330	18,861	(6,790)	19,123
Cash and cash equivalents at beginning of period	8,968	2,227	21,088	1,965
Cash and cash equivalents at end of period	\$ 14,298	\$ 21,088	\$ 14,298	\$ 21,088

GEORGIA GULF CORPORATION AND SUBSIDIARIES
SEGMENT INFORMATION
(Unaudited)

<u>In Thousands</u>	<u>Three Months Ended December 31,</u>		<u>Twelve Months Ended December 31,</u>	
	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>
Segment net sales:				
Chlorovinyls	\$ 425,277	\$ 375,756	\$ 1,592,749	\$ 1,452,404
Aromatics	<u>93,648</u>	<u>215,151</u>	<u>680,970</u>	<u>753,835</u>
Net sales	<u>\$ 518,925</u>	<u>\$ 590,907</u>	<u>\$ 2,273,719</u>	<u>\$ 2,206,239</u>
Segment operating income (loss):				
Chlorovinyls	\$ 54,466	\$ 34,746	\$ 202,555	\$ 165,910
Aromatics	(14,080)	13,247	(10,453)	50,556
Corporate and general plant services	<u>(7,996)</u>	<u>(6,185)</u>	<u>(29,337)</u>	<u>(26,043)</u>
Total operating income	<u>\$ 32,390</u>	<u>\$ 41,808</u>	<u>\$ 162,765</u>	<u>\$ 190,423</u>