BOISE CASCADE COMPANY

AUDIT COMMITTEE CHARTER

(Adopted on February 4, 2013, as Updated on February 20, 2025)

I. Membership

The Audit Committee (the "Committee") of Boise Cascade Company (the "Company") shall consist of at least three directors from the Company's Board of Directors (the "Board"), subject to any grace period from such requirement available to the Company under the rules of the New York Stock Exchange ("NYSE") or the Securities Exchange Act of 1934, as amended (the "Exchange Act"). All Committee members shall (1) meet the applicable independence requirements of the NYSE and the Exchange Act (including Rule 10A-3 thereto or any successor provision) subject to any grace period from such requirements available to the Company under the rules of the NYSE or the Exchange Act, (2) otherwise meet the membership qualification requirements contained in this Charter, and (3) be financially literate or become so within a reasonable period of time after appointment to the Committee. For this purpose, "financially literate" is interpreted by the Board in its business judgment to mean the ability to read and understand fundamental financial statements, including the Company's balance sheet, income statement, and cash flow statement. Committee members shall be appointed by the Board annually and when a vacancy exists, in each case, on the recommendation of the Corporate Governance and Nominating Committee and in accordance with the Company's certificate of incorporation and bylaws and may be removed by the Board at any time for any reason with or without cause.

At least one Committee member shall have accounting or related financial management expertise, which is interpreted by the Board in its business judgment to include, without limitation, experience as a certified public accountant, chief executive officer, chief financial officer, controller, or other senior officer with financial reporting oversight responsibilities. A member designated as an audit committee financial expert, who satisfies the definition of an audit committee financial expert as set forth in the federal securities laws, is presumed to have accounting or related financial management expertise.

Committee members may not serve on more than two other public company audit committees unless the Board determines in advance that the ability of the director to serve effectively on the Company's Audit Committee would not be impaired. If the Board determines that a director can serve effectively on more than two other public company audit committees, the Board will disclose a specific explanation of its determination in the annual proxy statement or Form 10-K or as otherwise required by the NYSE.

II. Purpose

The Committee's primary purposes are to:

- assist the Board in its oversight of: (1) the integrity of the Company's financial statements; (2) the Company's compliance with legal and regulatory requirements; (3) the independent auditor's qualifications, independence and performance; and (4) the performance of the Company's internal audit function and independent auditors; and

- prepare the report required by the Securities and Exchange Commission ("SEC") for inclusion in the Company's annual proxy statement.

The Committee is not responsible for the planning or conduct of audits or for any determination that the Company's financial statements and disclosures are complete and accurate or are in accordance with generally accepted accounting principles ("GAAP"). This is the responsibility of the Company's management and independent auditors.

III. Structure and Operations

The Board shall designate one of the members of the Committee to serve as Chair of the Committee. The Committee shall meet periodically at such times as it determines to be necessary or appropriate and shall periodically report to the Board regarding any 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 Company's independent auditors, the performance of the internal audit function or any other issues, recommendations or findings as it deems appropriate. The report to the Board may take the form of an oral report by the Chair of the Committee or any other member of the Committee designated by the Committee to make such report.

A majority of the members of the Committee shall constitute a quorum for the transaction of business. The Committee may act only upon approval of a majority of its members. The action of the Committee at a meeting at which a quorum is present shall be the act of the Committee. The Committee may meet in person or telephonically, and act in writing by the unanimous consent of its members. The Committee may invite the Chair of the Board, Chief Executive Officer or others to attend all or a portion of its meetings. The Committee shall have the opportunity at each regularly scheduled meeting to meet in executive session without the presence of management. In addition, the Committee shall meet periodically with management, with the head of internal audit and with the independent auditors in separate executive sessions to discuss any matters that the Committee or each of these persons or groups believes should be discussed privately. The Committee may delegate any of its responsibilities to one or more subcommittees as it may deem appropriate to the extent allowed by applicable law and the rules of the NYSE.

IV. Authority and Resources

The Committee is directly responsible for the appointment, compensation, retention, and oversight of any independent registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, and the independent registered public accounting firm must report directly to the Committee. The Committee also shall have the authority to engage outside legal, accounting, or other advisors as the Committee determines to be advisable in carrying out its responsibilities hereunder. The Company shall pay to any independent registered public accounting firm, or outside legal or other advisor retained by the Committee such compensation, including without limitation usual and customary expenses and charges, as shall be determined by the Committee. The Company also shall pay such ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties as shall be determined by the Committee.

V. Responsibilities

The responsibilities of the Committee shall include the following, along with any other matters as the Board may delegate to the Committee from time to time:

Financial Statements and Disclosures

1. Review and discuss with management and the independent auditors:

- The Company's annual audited financial statements and quarterly unaudited financial statements. This review must be conducted at a meeting and must include a review of the Company's specific disclosures under Management's Discussion and Analysis of Financial Condition and Results of Operations. The Committee shall recommend to the Board whether the annual audited financial statements should be included in the Company's Annual Report on Form 10-K.

- The independent auditor's report mandated by Section 10A of the Exchange Act, regarding: (a) illegal acts, (b) related party transactions, (c) critical accounting policies and practices, (d) alternative treatments of financial information within GAAP that have been discussed with management, along with the ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent auditors, and (e) other material written communications between the independent auditors and management, such as any management letter or schedule of unadjusted differences.

- Major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy and effectiveness of the Company's internal controls and any special audit steps adopted in light of material control deficiencies.

- Analyses prepared by management and/or the independent auditors setting forth significant financial reporting issues and judgments made in connection with the preparation of financial statements, including analyses of the effects of alternative GAAP methods on the financial statements.

- The effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company.

2. Discuss the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies. This discussion may be general (i.e., in terms of the types of information to be disclosed and the type of presentation to be made, paying particular attention to the use of "pro forma" or "adjusted" non-GAAP financial information), and the Committee need not discuss in advance each earnings release or each instance in which the Company may provide earnings guidance.

3. Discuss the Company's policies governing the process by which risk assessment and risk management is undertaken. The Committee should discuss the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.

4. Review disclosures made by the Chief Executive Officer and the Chief Financial Officer regarding any significant deficiencies or material weaknesses in the design or operation of the Company's internal control over financial reporting that are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information, and any fraud that involves management or other employees that have a significant role in the Company's internal control over financial reporting.

Ethical and Legal Compliance

5. Establish procedures for: (a) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters, and (b) the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.

6. Oversee such portions of the Code of Ethics as the Board of Directors may designate from time to time.

7. Discuss with the Company's general counsel (or such other person having responsibility for oversight of the Company's legal matters if the Company does not have a general counsel) legal matters that may have a material impact on the Company's financial statements or compliance policies.

Independent Auditors

8. Select, determine the compensation of, and oversee the Company's independent auditors. As part of its oversight function, the Committee shall resolve any disagreements between management and the independent auditors regarding financial reporting. The Committee also shall propose and approve the discharge of the independent auditors when circumstances warrant.

9. Approve the annual audit fees to be paid to the independent auditors. Pre-approve all audit services, as well as all permitted non-audit services to be performed for the Company by the independent auditors as and to the extent required by the Exchange Act and the Sarbanes-Oxley Act of 2002. The Committee must consider whether the provision of permitted non-audit services by the independent auditors is compatible with maintaining the auditor's independence, and shall solicit the input of management and the independent auditors on that issue. The Committee Chair (or any Committee member if the Chair is unavailable) may pre-approve such services in between Committee meetings; provided, however, that the Chair (or such other Committee member) must disclose all such pre-approved services to the full Committee at the next scheduled meeting.

10. At least annually, obtain and review a report by, and discuss such report with, the independent auditors describing: (a) the audit firm's internal quality-control procedures; (b) any material issues raised by the most recent internal quality-control review, or peer review, of the audit firm, or by any inquiry, review, or investigation by governmental or professional authorities (including the Public Company Accounting Oversight Board), within the last five years, respecting one or more independent audits carried out by the audit firm, and any steps taken to address any such issues; and (c) the auditor's independence and all relationships between the audit firm and the Company.

11. After reviewing the independent auditor's report referred to in paragraph 10 above and such auditor's work throughout the year, annually evaluate the qualifications, performance and independence of the independent auditors, including a review and evaluation of the lead partner on the audit, taking into account the opinions of management and the Company's internal auditors. As part of this independence review, the Committee should ensure the rotation of the lead, concurring and other audit partners as required by law, and review and discuss with the independent auditors all significant relationships they have with the Company that could impair the auditor's independence, and take appropriate action to oversee the independence of the independent auditors. The Committee also should periodically consider whether, in order to ensure continuing auditor independence, there should be a regular rotation of the independent registered public accounting firm. The Committee shall present its conclusions with respect to the independent auditors to the Board.

12. At least annually, discuss with the independent auditors, out of the presence of management if deemed appropriate by the Committee:

- The overall scope, planning, and staffing of the annual audit.

- The matters required to be discussed by Public Company Accounting Oversight Board ("PCAOB") Auditing Standard No. 1301, "Communications with Audit Committees," relating to the conduct of the audit, and other interim and final standards adopted by the PCAOB, as amended.

- Any audit problems or difficulties, and management's response, including a discussion regarding: (a) any restrictions on the scope of the independent auditor's activities or on access to requested information; (b) any significant disagreements with management; (c) any accounting adjustments that were noted or proposed by the independent auditors but were "passed" (as immaterial or otherwise); (d) any communications between the independent audit team and the independent auditor's national office respecting auditing or accounting issues presented by the engagement; (e) any "management" or "internal control" letter issued, or proposed to be issued, by the independent auditors to the Company; and (f) the responsibilities, budget and staffing of the Company's internal audit function.

13. Set clear hiring policies of the Company for current and former employees of the independent auditors.

Internal Auditors

14. Approve the internal audit charter, and fulfill the Committee's duties and responsibilities set forth therein.

15. Review internal audit department activities, organizational structure, and staff qualifications.

16. Approve internal audit department projects and annual budget and receive updates regarding significant changes thereto.

17. Review with the internal audit department the status and results (including remedial

actions) of audit projects.

18. Review all significant reports to management prepared by the internal audit department, and management's responses.

19. Approve decisions regarding the appointment, replacement and removal of the Director of Internal Audit.

Other Responsibilities

20. Maintain minutes or other records of meetings and activities of the Committee.

21. Review all significant reports from management regarding its evaluation of the Company's disclosure controls and procedures, and internal control over financial reporting.

22. Conduct or authorize investigations into any matters within the Committee's scope of responsibility, consistent with procedures to be adopted by the Committee.

23. Work with the Corporate Governance and Nominating Committee to perform an annual self-assessment of the Committee, which shall assess the performance of the Committee with respect to the duties and responsibilities of the Committee as set forth in this Charter. The Committee shall conduct such self-assessment in such a manner as it deems appropriate.

24. Prepare the report required by the rules of the SEC to be included with the Company's annual proxy statement.

25. Review and reassess the adequacy of this Charter at least once a year, and recommend any proposed changes to the Board. The Committee shall conduct such review in such a manner as it deems appropriate.

26. Review the Company's use of derivative instruments, the purpose and risks of such use and the impact on the Company's financial statements.

27. Perform any other activities consistent with this Charter as the Committee or the Board deem necessary or appropriate.

28. The Committee shall review with both management and the independent auditors all related party transactions or dealings between parties related to the Company, and policies and procedures with respect thereto, and determine whether to approve or ratify any related person transactions disclosed to the Committee in accordance with the Company's policies and procedures regarding related person transactions.

29. Discuss the Company's risk exposures relating to cybersecurity, including current and emerging developments and threats, and the steps management has taken to monitor and control such exposures.

VI. Adoption

This Charter supersedes and replaces any and all prior Audit Committee Charters of the

Company.

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