



We use the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD) for guidance in communicating our position and performance relative to climate. For more details, visit bc.com/sustainability.

TCFD Category	Recommended Disclosure	Boise Cascade’s Approach
Governance	Describe the Board’s oversight of climate related risks and opportunities	Our Board of Directors sets high standards for the conduct of Boise Cascade’s employees, officers, and directors. The Governance and Nominating Committee of the Board maintains proactive oversight of our sustainability strategy, including matters related to climate change. This includes quarterly updates to the Governance and Nominating Committee, a full-board annual review of the performance and progress of our sustainability program, and additional communications with the Governance and Nominating Committee chair as needed.
Governance	Describe management’s role in assessing and managing climate-related risks and opportunities.	The General Counsel’s office sponsors and is ultimately responsible for the Company’s sustainability strategy. A dedicated sustainability team, which sits within the Company’s compliance department, is in charge of developing and implementing the strategy. The sustainability team collaborates across the organization with relevant subject matter experts to implement and address relevant risks and opportunities, including climate-related topics of focus.
Strategy	Describe the climate-related risks and opportunities identified over the short, medium, and long term.	The weight of scientific evidence indicates a changing climate associated with increasing CO2 in the atmosphere. Based on the best available science, current and predicted climate conditions will affect the forest products sector throughout the wood and fiber supply chain, creating short-, medium-, and long-term risks and opportunities to our company. Examples of physical risks we are assessing include changing temperatures and weather patterns around the globe, which could adversely impact both the availability of raw materials required for the manufacture of our products and the delivery of products to our distribution facilities, as well as new or additional legislation and regulations at the federal or state level to reduce or mitigate the impact of climate change, which may result in increased costs for energy, production, transportation, raw materials, and environmental monitoring and reporting, increased capital expenditures, or increased insurance premiums and deductibles, which could adversely impact our operations. Opportunities we are assessing include changes in building codes that allow for the use of mass timber in tall wood structures, carbon markets, renewable energy investment, and piloting an electric tractor-trailer to explore the potential to move to an electric mobile fleet.



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Strategy	Describe the impact of climate-related risks and opportunities on businesses, strategy, and financial planning.	<p>Extreme weather conditions and natural disasters could adversely impact both the availability of raw materials required for the manufacture of our products and the delivery of products to our distribution facilities. They could disrupt the operation of our supply chain and the productivity of our suppliers, increase our production and transportation costs, impose capacity restraints, and impact the purchases of our products. These events could also compound adverse economic conditions and impact consumer confidence.</p> <p>If we, or our suppliers, are required to comply with laws and regulations to reduce or mitigate the impact of climate change, we may experience increased costs for energy, production, transportation, and raw materials, increased costs related to environmental monitoring and reporting, increased capital expenditures, or increased insurance premiums and deductibles, which could adversely impact our operations. Inconsistency of legislation and regulations among jurisdictions may also affect the costs of compliance with such laws and regulations.</p> <p>The use of our products is an energy efficient building choice, and results in lower greenhouse gas (GHG) emissions during manufacturing, when used in place of more fossil fuel-intensive materials. We are assessing opportunities related to increased interest or demand for wood-based building materials due to their role in climate mitigation.</p>
Strategy	Describe the resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including 2C.	<p>We are an active member of The National Council for Air and Stream Improvement, Inc. (NCASI), which serves the forest products industry as a center of excellence providing unbiased, scientific research and technical information necessary to achieve the industry’s environmental and sustainability goals. In May 2022, NCASI published a white paper covering forest products scenario analysis considerations. We utilize this assessment to inform us of factors impacting our climate resiliency.</p> <p>Additionally, our Company policy is not to procure wood from areas that are being converted to non-forest use. A third-party assesses the risk of contributing to deforestation through our operations each year and has concluded risk is low. This is also third-party audited on an annual basis as part of our forest certification program.</p>



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Risk Management	Describe the processes for identifying and assessing climate-related risks.	We evaluate how regulatory and physical climate-related risks may affect our operations through input from internal experts serving on our ESG Steering Committee and Working Teams. We also participate in industry associations, non-profits, and research organizations that provide science-based perspectives on the impact of climate change to our industry to further inform our identification of risks.
Risk Management	Describe the processes for managing climate-related risk.	<p>Forestry practices and the use of wood-based building products play an important role in minimizing negative impacts on the environment. The cycle of using trees from well-managed forests to create products using biomass that store carbon encourages the renewing of forests and the reduction of the amount of carbon dioxide in the atmosphere. Some ways we manage climate risk in the life cycle of our products include:</p> <ul style="list-style-type: none"> • Sustainable Wood Procurement. We source wood from responsibly managed working forests, which contribute to clean air, clean water and protection of wildlife habitat. With a robust and healthy market for wood products, forest owners have an incentive to continue growing trees and providing a sustainable and renewable raw material into the global fiber supply chain that creates positive carbon benefits through sequestration and storage, as recognized by the Intergovernmental Panel on Climate Change. • Responsible Manufacturing. When wood arrives at Boise Cascade, it is processed into products that store carbon such as plywood, lumber and engineered wood products. Bark and manufacturing residuals are used for carbon-neutral biomass fuel. This allows us to generate over 70% of the energy needed to manufacture our products, keeping our emissions and reliance on fossil fuels low. All manufacturing energy not derived from biomass is sourced from low-carbon natural gas. No Boise Cascade manufacturing facility uses coal or fuel oil as primary energy sources used to manufacture products. • Trusted Products. Boise Cascade is the second largest producer of engineered wood products (EWP) and plywood in North America and the only nationwide full-line wholesale distributor of building products for residential construction. Using wood products is an energy efficient building choice, and when used in place of fossil fuel-intensive materials, avoids greenhouse gases that would have been emitted during manufacturing.



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Risk Management	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into overall risk management.	One of the key functions of our Board of Directors is to provide informed oversight of our risk management processes. While management is assigned responsibility for the day-to-day response to material risks we face, our Board maintains responsibility for risk oversight, including risks related to climate change. Our climate change risk identification and assessment is integrated into our enterprise risk management process. Our Board and key members of management across the organization rank previously identified risks, identify new or emerging risks, and provide commentary on the financial or strategic impact these risks could have on the Company. The risk survey responses are analyzed in the context of our business, recommendations are made where appropriate, and ownership of risk response is assigned to specific individuals. The results of this process are presented to our Board at least annually.
Metrics and Targets	Disclose the metrics used to assess climate related risks and opportunities in line with strategy and risk management process.	We disclose information in our Annual Report on a wide variety of climate-related topics including sustainable forest management, raw material use, volume of wood fiber, environmental compliance, and environmental remediation. Additionally, we report on climate-related metrics for our manufacturing operations on an annual basis to the American Wood Council (AWC) for the development of industry product Environmental Product Declarations (EPDs). We have been implementing technology tools during 2023 and 2024 to collect Companywide energy and Scope 1 and 2 greenhouse gas (GHG) emissions.
Metrics and Targets	Disclose Scope 1, 2, and, if appropriate, Scope 3 GHG emissions, and the related risks.	We have been reviewing and revising our process for tracking Scope 1 and 2 GHG emissions across the Company and anticipate providing a new baseline for fiscal year 2024 in Q1 2025. Multiple departments across the Company worked together to implement technology tools for collecting and reporting emissions metrics. The emissions tracking process is undergoing a thorough data quality review during 2024.
Metrics and Targets	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	Currently, we are not pursuing targets to manage climate-related risks while establishing Companywide baseline and trend metrics related to climate.