



## REPORT UNDER THE FIGHTING AGAINST FORCED LABOUR AND CHILD LABOUR IN SUPPLY CHAINS ACT

### INTRODUCTION

This report has been prepared for the financial year ending December 31, 2023, pursuant to Section 11 of the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the "**Act**"). This report describes the steps that Boise Cascade Company and Boise Alljoist Ltd. (collectively, "**Boise Cascade**") have taken to prevent and reduce the risk of forced labour and child labour in Boise Cascade's supply chain. Boise Cascade's Board of Directors approved this report as attested below.

### 1. STRUCTURE, ACTIVITIES, AND SUPPLY CHAINS

#### Structure

Boise Cascade Company is a corporation incorporated under the laws of the state of Delaware, United States (U.S.), with its common shares listed on the New York Stock Exchange. Boise Cascade is headquartered in Boise, Idaho, U.S.

Boise Cascade has several subsidiaries; the principal ones being incorporated in the U.S., with one wholly owned subsidiary, Boise Alljoist Ltd., based out of St. Jacques, New Brunswick, being incorporated under the laws of New Brunswick, Canada. Boise Cascade Company and Boise Alljoist Ltd. are the reporting entities for purposes of the Act.

#### Business & Activities

Boise Cascade is a building materials manufacturing and distribution company. At present, Boise Cascade operates 58 locations in the U.S. and one in Canada. As of December 31, 2023, Boise Cascade employed approximately 7,310 persons.

#### Supply Chain

In 2023, Boise Cascade purchased and imported goods from numerous countries, largely from Canada and South America, including goods related to building materials, manufacturing equipment, and equipment for operations.

Boise Cascade's supply chain includes a wide range of products and services spanning across various sectors including, primarily, building materials, manufacturing equipment, rolling stock, information technology products and services, and operational and transportation services. Boise Cascade aims to source locally to the greatest extent possible.

### 2. POLICIES & DUE DILIGENCE PROCEDURES

All of Boise Cascade's procurement contracts require suppliers to adhere to all applicable laws, including all federal, provincial, municipal, local, or other laws, rules, statutes, regulations, orders, codes, judgments, decrees, treaties, or other requirements having the force of law.

## Supplier Code of Conduct

Boise Cascade's Supplier Code of Conduct (the "**Code**") clarifies the expectations we have of each of our suppliers, vendors, contractors, consultants, agents, and any others who provide goods and services to Boise Cascade. Boise Cascade's purchase orders for suppliers incorporate acknowledgement of the Code and the expectation that all suppliers commit to follow the principles of conduct as outlined in the Code. The Code also applies to any sub-contractor(s) to the supplier, providing goods or services to the supplier. The Code shall be cascaded down to all sub-tier subcontractors. The supplier is fully responsible for ensuring compliance by any such sub-contractor(s) as if it were the supplier itself.

Suppliers are expected to treat their employees in accordance with applicable laws and industry standards, and to apply sound employment practices in all facets of the employment relationship, including those that pertain to wages, working hours, overtime, benefits, and employee rights. Among other requirements, the Code stipulates that suppliers are expected to practice and encourage the enforcement of fundamental human rights, where employment decisions are based on free choice. Suppliers:

1. Should not condone, and should not be complacent regarding, any form of forced or compulsory labour,
2. Should not use threats of violence or other forms of physical, sexual, psychological, or verbal abuse as a method of discipline, control, or manipulation,
3. Should adhere to the minimum employment age limits defined by applicable law or regulation, and
4. Should never permit children to perform work that exposes them to physical, mental, or emotional harm. Suppliers are expected to value their business relationship with Boise Cascade, and to understand that future business with Boise Cascade necessarily depends on a commitment to the Code. If a supplier is not in compliance with the Code, Boise Cascade may terminate any pending purchase order or contract with the supplier, without liability to Boise Cascade.

The Code can be found on Boise Cascade's website, available at this [Boise-Cascade-Supplier-Code-of-Conduct.pdf \(widen.net\)](#).

## Code of Ethics and Whistleblower Policy

Boise Cascade has a strong heritage as an ethical and responsible company. Our shared values – Integrity, Safety, Respect, and Excellence - are not just words; they are behaviors that we expect of each other and that must be prevalent in every business decision we make. Boise Cascade's Code of Ethics outlines the importance of our values and communicates the expectation for every Boise Cascade employee, officer, and director to understand and comply with Boise Cascade's Code of Ethics, and conduct business lawfully, ethically, and safely.

The Code of Ethics addresses important topics such as conflict of interest, protection of company assets, respectful workplace, and reporting misconduct. Employees are encouraged to report incidents of known or suspected violations of policy and/or misconduct by utilizing one of several reporting methods including an anonymous reporting hotline. No employee will be subject to reprisal or retaliation for reporting in good faith a suspected violation.

The Code of Ethics is regularly reviewed to ensure it remains in concert with our core values and is consistent with industry standards.

### **3. FORCED LABOUR AND CHILD LABOUR RISKS**

Boise Cascade has clear corporate policies in place that help mitigate risk and show due diligence for suppliers we do business with. Such policies include required supplier screening upon onboarding as well as continual monitoring updates provided by contracted third party software that will capture any potential risk associated with the supplier to include identifying forced labour and child labour risks. Our screening processes include suppliers as well as subsidiaries and/or subcontractors of primary suppliers of the supply chain. Boise Cascade's supplier screening process is facilitated by the compliance department with business engagement to include policy awareness, training, and monitoring.

Boise Cascade requires its suppliers to comply with all laws without limitation, including those regarding slave forced labour and child labour in the country or countries in which they do business. Boise Cascade believes that its suppliers have low risk of engaging in forced labour or child labour in its supply chain because a large majority of them are in either the U.S. or in Canada. Due to this low risk, Boise Cascade does not currently engage in audits of its suppliers. However, ongoing risk assessment will continue to be performed to identify any new or emerging risks in the supply chain.

### **4. REMEDIATION MEASURES**

To date, Boise Cascade has not become aware of any forced labour or child labour in its activities and supply chains. As a result, Boise Cascade has not taken any remedial measures.

### **5. REMEDIATION OF LOSS OF INCOME**

To date, Boise Cascade has not become aware of any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour in its activities and supply chains. As a result, Boise Cascade has not taken any remedial measures with respect to loss of income because of efforts to reduce forced and child labour.

### **6. TRAINING**

Boise Cascade employees who are responsible for providing compliance oversight of the supply chain management program completed training in 2023 and ongoing periodically, on forced labour and child labour, and review Boise Cascade's policies related to identifying and mitigating the risk of slavery and human trafficking in Boise Cascade's supply chains.

### **7. ASSESSING EFFECTIVENESS**

As discussed above, Boise Cascade has not become aware of any risks of forced labour or child labour in its supply chains. To date, no action has been taken to assess the effectiveness of the actions Boise Cascade has taken to reduce the risk of forced labour or child labour in its supply chains. To assess the effectiveness of its efforts, Boise Cascade is committed to annually examining the policies, procedures, and measures in place to ensure they remain effective tools for reducing the risks of forced labour and child labour in our supply chain.

### **ATTESTATION**

This Report was approved pursuant to subparagraph 11(4)(b)(ii) of the Act by the Board of Boise Cascade Company, being also the parent company to Boise Alljoist Ltd.

In accordance with the requirements of the Act, and in particular section 11 thereof I, the undersigned, attest that I have reviewed the information contained in the report for the entities specified below. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the report is true, accurate, and complete in all material respects, for the purposes of the Act, for the reporting year specified above.

I make the above attestation in my capacity as a director of the Board of Directors of Boise Cascade Company, for and on behalf of Boise Cascade Company and Boise Alljoist Ltd.

I have the authority to bind the entities listed below.

**BOISE CASCADE COMPANY  
BOISE ALLJOIST LTD.**

Per: Nate Jorgensen

Name: Nate Jorgensen

Title: Director and Chief Executive Officer

Date: May 10, 2024