

Audit and Non-Audit Services Pre-Approval Policy

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I. Statement of Principles

Under the Sarbanes-Oxley Act of 2002 (the “Act”), the Audit Committee of the Board of Directors (the “Audit Committee”) of Builders FirstSource, Inc. (the “Corporation”) is responsible for the appointment, compensation and oversight of the work of the independent auditor. As part of this responsibility, the Audit Committee is required to pre-approve the audit and non-audit services performed by the independent auditor in order to assure that the provision of such services does not impair the auditor’s independence from the Corporation. To implement these provisions of the Act, the Securities and Exchange Commission (the “SEC”) has issued rules specifying the types of services that an independent auditor may not provide to its audit client, as well as the audit committee’s administration of the engagement of the independent auditor. Accordingly, the Audit Committee has adopted this Audit and Non-Audit Services Pre-Approval Policy (the “Policy”), which sets forth the procedures and the conditions pursuant to which services proposed to be performed by the independent auditor may be pre-approved.

The SEC’s rules establish two different approaches to pre-approving services, which the SEC considers to be equally valid. Proposed services either (i) may be pre-approved pursuant to pre-approval policies and procedures established by the Audit Committee that are detailed as to the particular service and do not delegate Audit Committee responsibilities to management (such as this Policy), without consideration of specific case-by-case services by the Audit Committee (“general pre-approval”) or (ii) require the specific pre-approval of the Audit Committee (“specific pre-approval”). The Audit Committee believes that the combination of these two approaches in this Policy will result in an effective and efficient procedure to pre-approve services performed by the independent auditor. As set forth in this Policy, unless a type of service has received general pre-approval, it will require specific pre-approval by the Audit Committee if it is to be provided by the independent auditor. Any proposed services having received general pre-approval but exceeding the pre-approved maximum fee amounts set forth below will also require specific pre-approval by the Audit Committee.

For both types of pre-approval, the Audit Committee will consider whether such services are consistent with the SEC’s rules on auditor independence and whether the provision of such services by the independent auditor would impair the independent auditor’s independence. The Audit Committee will also consider whether the independent auditor is best positioned to provide the most effective and efficient service, for reasons such as its familiarity with the Corporation’s business, people, culture, accounting systems, risk profile and other factors, and whether the service might enhance the Corporation’s ability to manage or control risk or improve audit quality. All such factors will be considered as a whole, and no one factor should necessarily be determinative.

The Audit Committee will also consider the relationship between fees for audit and non-audit services in deciding whether to pre-approve any such services and may choose to determine, for a particular calendar year, the appropriate ratio between the total amount of fees for Audit, Audit-related and Tax services.

The annual Appendices to this Policy describe the Audit, Audit-related, and Tax services that have the general pre-approval of the Audit Committee for an amount not to exceed \$500,000. The Audit Committee will annually review

and pre-approve the services that may be provided by the independent auditor during the following calendar year

without obtaining specific pre-approval from the Audit Committee. The services listed in the Appendices to this Policy may be provided by the independent auditor during the specific period listed. The Audit Committee may add to or subtract from the list of general pre-approved services from time to time, based on subsequent determinations. The Audit Committee expects that the annual engagement letter with the independent auditor will contain a reasonably detailed description of services proposed to be provided by the independent auditor during the period covered by the engagement letter and related estimated fees (supported by reasonably detailed analyses). By the Audit Committee's approval of the engagement letter, services outlined in the engagement letter will have specific pre-approval.

This Policy is designed (1) to be detailed as to the particular services to be provided by the independent auditor, (2) to ensure that the Audit Committee is informed of each service provided by the independent auditor and (3) to ensure that the policies and procedures set forth herein do not include delegation of the Audit Committee's responsibilities under the Securities Exchange Act of 1934 to management. Nothing in this Policy shall be interpreted to be a delegation of the Audit Committee's responsibilities under the Securities Exchange Act of 1934. The Audit Committee, in adopting this Policy and providing for general pre-approval of the services listed on Appendices A through C, is mindful that the SEC's principles of independence with respect to services provided by independent auditors are largely predicated on three basic principles, violations of which would impair the auditor's independence: (1) an auditor cannot function in the role of management, (2) an auditor cannot audit his or her own work and (3) an auditor cannot serve in an advocacy role for his or her client. This Policy does not delegate the Audit Committee's responsibilities to pre-approve services performed by the independent auditor to management.

Prior to executing an engagement letter with the Corporation, an independent auditor shall review this Policy and affirm that this Policy will not adversely affect its independence.

II. Delegation

As provided in the Act and the SEC's rules, the Audit Committee may delegate either type of pre-approval authority to one or more of its members. By this Policy, the Committee delegates specific pre-approval authority to its Chairman for services subject to this policy that are not generally pre-approved or specifically approved by the Audit Committee, provided that the estimated fees for any such proposed services do not exceed \$500,000 in the aggregate and the services are not specifically prohibited under Exhibit 1. The Chairman must report, for informational purposes only, any pre-approval decisions to the Audit Committee at its next scheduled meeting.

III. Audit Services

"Audit services" are services necessary to perform an audit or review in accordance with generally accepted auditing standards, as well as those services that generally only the independent auditor can reasonably provide, which may include (1) attestation services, (2) comfort letters, (3) statutory audits and (4) consents and assistance with and review of documents filed with the SEC. The terms and fees associated with the annual Consolidated Audit services engagement will be subject to the specific pre-approval of the Audit Committee. Audit services also include the attestation engagement for the independent auditor's report on management's report on internal controls over financial reporting as well as the independent auditor's report on internal control over financial reporting. The Audit Committee will monitor the Audit services engagement as necessary, but no less than on a quarterly basis, and will also approve, if necessary, any changes in terms, conditions and fees resulting from changes in audit scope, Corporation structure or other items.

In addition to the annual Consolidated Audit services engagement approved by the Audit Committee, the Audit Committee may grant general pre-approval to other Audit services not specifically pre-approved in the annual Audit services engagement. Other Audit services may include statutory audits or financial audits for subsidiaries or affiliates of the Corporation and services associated with SEC registration statements, periodic reports and other documents filed with the SEC or other documents issued in connection with securities offerings.

The Audit Committee has pre-approved the engagement of the independent auditor to provide the Audit services in Appendix A. All other Audit services which are not listed in Appendix A or which have not been previously approved in connection with the independent auditor's engagement letter for the applicable year must be specifically pre-approved by the Audit Committee.

IV. Audit-related Services

Audit-related services are assurance and related services that are reasonably related to the performance of the audit or review of the Corporation's financial statements or that are traditionally performed by the independent auditor. Because the Audit Committee believes that the provision of Audit-related services does not impair the independence of the auditor and is consistent with the SEC's rules on auditor independence, the Audit Committee may grant general pre-approval to Audit-related services. Audit-related services include, among others, due diligence services pertaining to potential business acquisitions/dispositions; consultations concerning financial accounting and reporting standards; accounting consultations and audits in connection with acquisitions; internal control reviews; attest services that are not required by statute or regulation; and employee benefit plan audits.

The Audit Committee has pre-approved the engagement of the independent auditor to provide the Audit-related services in Appendix B. All other Audit-related services which are not listed in Appendix B or which have not been previously approved in connection with the independent auditor's engagement letter for the applicable year must be specifically pre-approved by the Audit Committee.

V. Tax Services

The Audit Committee believes that the independent auditor can provide Tax services to the Corporation such as tax compliance, tax planning and tax advice without impairing the auditor's independence and the SEC has stated that the independent auditor may provide such services. Hence, the Audit Committee believes it may grant general pre-approval to those Tax services that have historically been provided by the auditor, that the Audit Committee has reviewed and believes would not impair the independence of the auditor, and that are consistent with the SEC's rules on auditor independence. The Audit Committee will not permit the retention of the independent auditor in connection with a transaction initially recommended by the independent auditor, the sole business purpose of which may be tax avoidance and the tax treatment of which may not be supported in the Internal Revenue Code and related regulations. The Audit Committee will consult with the Corporation's CFO to determine whether the tax planning and reporting positions are consistent with this policy. However, the Audit Committee is ultimately responsible for the determination of whether a Tax service would impair independence.

Pursuant to the preceding paragraph, the Audit Committee has pre-approved the engagement of the independent auditor to provide the Tax services in Appendix C. All Tax services which are not listed in Appendix C or which have not been previously approved in connection with the independent auditor's engagement letter for the applicable year must be specifically pre-approved by the Audit Committee, including Tax services proposed to be provided by the independent auditor to any executive officer or director of the Corporation, in his or her individual capacity, where such services are paid for by the Corporation.

In connection with seeking the Audit Committee's pre-approval of permissible tax services, the independent auditor shall (i) provide to the Committee a written description of the nature and scope of services to be performed by the independent auditor and the fee structure for such services; (ii) discuss any implications that performance of the tax services may have on the auditor's independence; and (iii) document all such discussions.

VI. All Other Services

A list of the SEC's prohibited non-audit services is attached to this Policy as Exhibit 1. The SEC's rules and relevant guidance should be consulted to determine the precise definitions of these services and the applicability of exceptions to certain of the prohibitions.

VII. Pre-Approved Maximum Fee Amounts

Maximum fee amounts for pre-approved services to be provided by the independent auditor will be established

annually by the Audit Committee. Pre-approved maximum fee amounts are set above. These amounts are in addition to the fees that are approved in connection with the annual engagement letter with the independent auditor entered into for each fiscal year. Proposed services exceeding these maximum fee amounts will require specific pre-approval by the Audit Committee. The Audit Committee shall consider the overall relationship of fees for audit and non-audit services in determining whether to pre-approve any such services. For a particular calendar year, the Audit Committee may choose to determine the appropriate ratio between the total amount of fees for Audit, Audit-related and Tax services. All engagements, unless otherwise pre-approved by the Audit Committee, are either (1) based upon actual hours incurred and billed at the independent auditor's standard hourly rates less the applicable discounts agreed upon, or (2) fixed fee engagements that are based upon estimates of hours to be incurred and using the auditor's standard hourly rates less the applicable discounts agreed upon with management or (3) a combination of both. The independent auditor shall not be engaged on a contingent fee basis.

VIII. Procedures

All requests or applications for services to be provided by the independent auditor shall be submitted to the Corporation's CFO and must include a detailed description of the services proposed to be rendered. The Corporation's CFO will determine whether such services (1) require specific pre-approval, (2) are included within the list of services that have received the general pre-approval of the Audit Committee or (3) have been previously pre-approved in connection with the independent auditor's annual engagement letter for the applicable year or otherwise. Unless such determination is free from doubt, the CFO shall consult with the Chairman of the Audit Committee who shall resolve such question. The Audit Committee will be informed on a quarterly basis of any such services rendered by the independent auditor.

All services to be provided pursuant to the general pre-approval provisions of this Policy shall be provided by the independent auditor pursuant to an engagement letter with the Corporation that satisfies the following requirements (except that matters as to which an engagement letter would be impractical because of timing issues or because the matter is too small and may not be the subject of an engagement letter):

- (1) the engagement letter shall be in writing and signed by the independent auditor or its authorized representative;
- (2) the engagement letter shall set forth the particular services to be provided by the independent auditor which shall be within the categories of pre-approved services described in Appendix A, B, or C hereto;
- (3) the engagement letter shall set forth the total fees to be paid to the independent auditor for the services (or the manner of their determination), which shall not exceed the limitations on fees set forth above (for purposes of determining whether such fees would exceed such limitations, fees to be paid in currencies other than U.S. dollars shall be converted to and estimated in U.S. dollars at the then current exchange rate); and
- (4) the engagement letter (or an ancillary document submitted by the independent auditor) shall include a confirmation by the independent auditor that any contemplated non-audit services are not within a category of services the provision of which would impair the independent auditor's independence under applicable SEC regulations.

Requests or applications to provide services that require specific pre-approval by the Audit Committee will be submitted to the Audit Committee by a member of the Corporation's Legal Department and must include a statement of the independent auditor as to whether, in their view, the request or application is consistent with the SEC's rules on auditor independence.

Any proposed amendments or modifications to pre-approved engagements pursuant to this policy, such as fee changes, changes in scope or cost overruns, will be deemed to be subject to the approval processes defined herein and will be subject, if applicable, to the limitations of the Appendices under which they originated.

By this policy the Audit Committee designates the Corporation's VP of Internal Audit to monitor the performance of all services provided by the independent auditor and to determine whether such services are in compliance with this Policy. The Corporation's VP of Internal Audit will report to the Audit Committee on a periodic basis on the results of his or her monitoring. Both the Corporation's VP of Internal Audit and management will promptly report to the Chairman of the Audit Committee any breach of this Policy that comes to the attention of the Corporation's VP of Internal Audit or any member of management.

The Audit Committee will also review the VP of Internal Audit's annual internal audit plan to determine that the plan provides for the monitoring of the independent auditor's services or will receive confirmation from the VP of Internal Audit that his or her responsibilities include such monitoring.

IX. Additional Requirements

The Audit Committee shall take additional measures on an annual basis to meet its responsibility to oversee the work of the independent auditor and to assure the auditor's independence from the Corporation, such as reviewing a formal written statement from the independent auditor delineating all relationships between the independent auditor and the Corporation, consistent with Independence Standards Board Standard No. 1, and discussing with the independent auditor its methods and procedures for ensuring independence.

Appendix A
Pre-Approved Audit Services

Annual period starting April 1, 2025

<i>Service</i>
Statutory audits or financial audits for subsidiaries or affiliates of the Corporation
Services associated with SEC registration statements, periodic reports, including interim reviews, and other documents filed with the SEC or other documents issued in connection with securities offerings (e.g., comfort letters, consents, agreed-upon procedures), and assistance in responding to SEC comment letters
Consultations by the Corporation's management as to the accounting or disclosure treatment of transactions or events and/or the actual or potential impact of final or proposed rules, standards or interpretations by the SEC, Financial Accounting Standards Board ("FASB"), Public Company Accounting Oversight Board ("PCAOB") or other regulatory or standard setting bodies

Appendix B
Pre-Approved Audit-Related Services

<i>Service</i>
Due diligence services pertaining to potential business acquisitions/dispositions
Agreed-upon or expanded audit procedures or attestation services related to accounting records required to respond to or comply with financial, accounting or regulatory reporting matters
Seminars, conferences, webcasts, webinars, and generic presentations related to new technical, regulatory or professional accounting requirements.
Pre-implementation assessments of the Company's future state design and implementation of financial information systems, internal controls, processes and project governance artifacts. Assessments of the Company's prepared documentation, system design configuration and implementation. Based on the assessment, observations and high-level recommendations provided.
General information services provided on a subscription basis such as technical research resources and checklists, accounting and disclosure software tools, benchmarking services (e.g., industry-wide or generic topics as opposed to a client specific/customized benchmark), technical updates, publications, seminars and conferences, participation in surveys and survey results, and related information and tools.

Appendix C
Pre-Approved Tax Services

<i>Service</i>
Federal, state and local tax planning and advice
Tax compliance services
Routine on-call tax advisory services/assistance with tax audit
Seminars, conferences, webcasts, webinars, and generic presentations related to new technical, regulatory or professional tax requirements.

Exhibit 1
Prohibited Non-Audit Services

- Bookkeeping or other services related to the accounting records or financial statements of the audit client
- Financial information systems design and implementation
- Appraisal or valuation services, fairness opinions or contribution-in-kind reports
- Actuarial services
- Internal audit outsourcing services
- Management functions
- Human resources
- Broker-dealer, investment adviser or investment banking services
- Legal services
- Expert services unrelated to the audit
- Marketing or opining in favor of confidential or aggressive tax transactions
- Entering into contingent fee arrangements or receiving a contingent fee, directly or indirectly, for the provision of tax services
- Providing tax services to any individual in a “financial reporting oversight role” (as defined by the SEC) with the Corporation