

**CHARTER OF THE AUDIT COMMITTEE
OF
THE BOARD OF DIRECTORS
OF
BUILDERS FIRSTSOURCE, INC.
Revised October 22, 2025**

I. Purpose

The purpose of the Audit Committee (the “Committee”) is to assist the Board of Directors (the “Board”) of Builders FirstSource, Inc. (the “Company”) in fulfilling its oversight responsibilities relating to (i) the quality and integrity of the Company’s financial reports and other financial information provided by the Company to its stockholders, the public and others; (ii) the Company’s compliance with legal and regulatory requirements; (iii) the Company’s cybersecurity and data protection practices and procedures; (iv) the Company’s independent auditors’ qualifications, independence and performance; and (v) the performance of the Company’s internal audit function, including its systems of internal controls. The Committee’s functions also include preparation of the audit committee report required by the Securities and Exchange Commission (“SEC”) to be included in the Company’s annual proxy statement.

II. Composition

A. Members; Qualifications

The Committee shall consist of three or more directors, as determined from time to time by the Board. The members of the Committee shall be able to read and understand fundamental financial statements, shall satisfy the independence requirements of Rule 10A-3 under the Securities Exchange Act of 1934 (the “1934 Act”) and of the applicable rules of the exchange on which the Company’s common stock is then listed (the “Stock Exchange”), and shall be qualified to serve on the Committee pursuant to the requirements of the Stock Exchange and any additional requirements that the Board deems appropriate.

Each member shall be financially literate, as such qualification is interpreted by the Board in its business judgment, or must become financially literate within a reasonable period of time after appointment to the Committee. At least one member shall qualify as an “audit committee financial expert” (as defined in Item 407(d)(5)(ii) of Regulation S-K), as such qualification is interpreted by the Board in its business judgment.

The Committee’s composition shall meet such other regulatory requirements relating to audit committees established from time to time by the SEC, the Stock Exchange and any other applicable governmental or self-regulatory organization to which the Company is subject.

Each member shall consider the demands on his or her time before accepting a seat on the audit committee. No member of the Committee may simultaneously serve on the audit committees of more than three public companies, unless the Board has determined that such simultaneous service would not impair the ability of such member to effectively serve on the Committee.

B. Appointment, Removal and Replacement

The members of the Committee shall be appointed by the Board. Any vacancy on the Committee shall be filled by majority vote of the Board. No member of the Committee shall be removed except by majority vote of the Board.

C. Chair

The chair of the Committee shall be designated by the Board; *provided, however*, that if the Board does not so designate a chair, the members of the Committee, by a majority vote, may designate a chair.

D. Subcommittees.

To the extent permitted by law, the Committee may form and delegate authority to one or more subcommittees (including a subcommittee consisting of a single member) as it deems appropriate from time to time under the circumstances.

III. Meetings

The Committee shall meet quarterly and more frequently as circumstances require. The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditors to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee. Each member of the Board and members of management are free to suggest the inclusion of items on the agenda. The Committee shall meet periodically with the independent auditors, the Company's internal audit group, management (including the Company's principal financial officer and principal accounting officer) and the general counsel in separate executive sessions, and shall have such other direct and independent interaction with such persons from time to time as the members of the Committee deem appropriate.

A majority of the members of the Committee present in person, or by means of teleconference or videoconference or other communications equipment by means of which all persons participating in the meeting can hear and communicate with each other, shall constitute a quorum. The affirmative vote of a majority of the members of the Committee participating in any meeting of the Committee at which a quorum is present is necessary for adoption of any resolution. The Committee may act by unanimous written consent in lieu of a meeting as permitted by law and the Company's By-laws.

The Committee shall maintain minutes of its meetings and records relating to those meetings.

IV. Duties and Responsibilities

The Committee is granted the authority and responsibilities enumerated below and such other authority and responsibilities as may be delegated from time to time to the Committee by the Board.

A. Independent Auditors

The Committee is directly responsible for the appointment, compensation, retention and oversight of the work of the accounting firm employed by the Company for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company (the "independent auditors"). The independent auditors are ultimately accountable to the Board, and shall report directly to the Committee.

In carrying out its responsibilities, the Committee shall:

- have the sole authority and responsibility to retain, evaluate and, where appropriate, replace the independent auditors (subject, if applicable, to stockholder approval or ratification);
- review and, in its sole discretion, approve in advance the Company's independent auditors' annual engagement letter, including the proposed fees contained therein, as well as all audit and, as provided in the Sarbanes-Oxley Act of 2002 (the "Act") and the SEC rules and regulations promulgated thereunder, all permitted non-audit engagements and relationships between the Company and such independent auditors (which approval should be made after receiving input from the Company's management, if desired). Approval of audit and permitted

non-audit services will be made by the Committee as set forth in an “Audit and Non-Audit Services Pre-Approval Policy” as established by the Committee. Such policy may be amended in the sole discretion of the Committee as required from time to time;

- at least annually, obtain and review a report by the independent auditors regarding the independent auditors’ internal controls and independence, including a description of (i) the independent auditors’ internal quality-control procedures and (ii) any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditors, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years respecting one or more independent audits carried out by the independent auditors and any steps taken to deal with any such issues;
- in order to assess the independent auditors’ independence, at least annually, obtain and review a formal written statement by the independent auditors delineating all relationships between the independent auditors and the Company;
- actively engage in a dialogue with the independent auditors with respect to any disclosed relationships between the independent auditors and the Company or services that may impact the objectivity and independence of the independent auditors;
- review all material written communications between the independent auditors and management, such as any management letter and any schedule of unadjusted differences;
- establish clear policies for or approve the hiring of (i) any employee or former employee of the independent auditors who was a member of the Company’s audit team during the preceding three fiscal years and (ii) any employee or former employee of the independent auditors (within the preceding three fiscal years) for senior positions within the Company at the level of Vice President or above, regardless of whether that person was a member of the Company’s audit team;
- review with the independent auditors any problems or difficulties encountered in the course of the audit work, including any restrictions on the scope of activities or access to required information;
- monitor compliance by the Company’s independent auditors with the audit partner rotation requirements contained in the 1934 Act and the rules and regulations promulgated by the SEC thereunder;
- engage in a dialogue with the independent auditors to confirm that audit partner compensation is consistent with the applicable SEC rules;
- meet with the independent auditors prior to the audit to discuss the planning and staffing of the audit, and engage in a dialogue on the responsibilities of the independent auditors in relation to the audit, terms of the audit engagement, overview of the overall audit strategy and timing of the audit;
- resolve disagreements between management and the independent auditors regarding financial reporting;
- consult periodically with the independent auditors, out of the presence of management, about internal controls and the completeness and accuracy of the Company’s financial statements; and

- at least annually, evaluate and report to the full Board on the performance, qualifications and independence of the Company's independent auditors and the lead partner for the Company's account, including a review and evaluation of the lead partner's rotation schedule.

B. Financial Reporting and Disclosure Matters

In carrying out its responsibilities with respect to oversight of the Company's financial reporting, the Committee shall:

- meet to review and discuss with management and the independent auditors the Company's annual audited financial statements and quarterly financial statements, including a review and discussion of the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations";
- review the scope and results of the independent auditors' audit of the Company's annual financial statements, accompanying footnotes and its report thereon, including any significant changes required in the independent auditors' audit plans;
- review the scope and results of the independent auditors' audit of the Company's annual financial statements, accompanying footnotes and its report thereon, including any significant changes required in the independent auditors' audit plans;
- review and discuss reports from the independent auditors on (a) all critical accounting policies and practices used; (b) all alternative treatments with accounting principles generally accepted in the United States ("GAAP"); (c) other material written communications between the independent auditors and management, including but not limited to, any: (i) management letter, (ii) schedule of unadjusted differences; (iii) listings of adjustments and reclassifications not recorded, if any, (iv) reports on observations and recommendations on internal controls; (v) engagement letter; or (vi) independence letter. In connection therewith, the Committee shall consider the independent auditors' written judgements about the appropriateness of the Company's accounting principles as applied in its financial reporting;
- review and discuss with management and the independent auditors major issues regarding accounting principles and financial statement presentations, including matters such as (i) the selection, application and disclosure of critical accounting policies; (ii) major issues as to the adequacy of the Company's internal controls and any special steps adopted in light of material control deficiencies; (iii) the effects of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company; and (iv) other significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including the effects of alternative treatments of financial information permitted within GAAP;
- review the Company's earnings press releases, including the use and presentation of information not prepared in compliance with generally accepted accounting principles or "pro forma" information. (The Committee need not discuss in advance each earnings release or each instance in which the Company may provide earnings guidance);
- review and discuss with management, internal audit and the independent auditors the Company's policies with respect to risk assessment and risk management, as well as major risk exposures and the process used to manage those exposures that could have a material effect on the Company's financial statements;
- review and discuss related party transactions and any material violations of the Company's Code of Business Conduct and Ethics with management and the independent auditors;

- review and discuss with management, the independent auditors and the Company's internal audit department any fraud (regardless of materiality) involving management or other employees having a significant role in internal control over financial reporting;
- review and discuss with management and independent auditors any correspondence with regulators or governmental agencies and any employee complaints or published reports that raise material issues regarding the Company's financial statements or accounting policies; and
- obtain annually from the independent auditors assurance that the audit was conducted in a manner consistent with Section 10A of the 1934 Act.

C. Internal Audit

In carrying out its responsibilities with respect to oversight of the Company's internal audit function, the Committee shall:

- review the appointment and performance of the internal auditor and ensure that the Company maintains an internal audit function;
- discuss the overall scope of the Company's internal audits, risk management processes and system of internal controls, including, as needed, the adequacy of staffing and budget therefor, with the internal auditor;
- approve the annual Internal Audit Plan;
- review significant reports to management prepared by the internal auditor and management's responses;
- review with the independent auditors the responsibilities, budget and staffing of the Company's internal audit function;
- review and discuss with management, the independent auditors and the Company's internal audit group (i) the adequacy and effectiveness of the Company's system of internal controls, including management's assessment thereof, and (ii) related recommendations of the independent auditors and management responses to such recommendations; and
- establish procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

D. Compliance with Legal and Regulatory Requirements

In carrying out its responsibilities with respect to oversight of the Company's compliance with legal and regulatory requirements, the Committee shall:

- review with management, and any internal or external counsel as the Committee considers appropriate, any legal matters (including the status of pending litigation) that may have a material impact on the Company and any material reports or inquiries from regulatory or governmental agencies;
- review with the general counsel the Company's compliance with its legal and regulatory responsibilities; and

- obtain reports from management, the Company's internal audit group and the independent auditors regarding non-compliance with applicable legal and regulatory requirements.

E. Cybersecurity

The Committee shall be responsible for overseeing management's assessment and management of cybersecurity risks associated with the Company's information technology operations. In carrying out its responsibilities with respect to its oversight of the Company's cybersecurity and data protection functions, the Committee shall periodically review risk assessments from management with respect to data protection and cybersecurity matters, including assessments of the overall threat landscape and steps management has taken to monitor or mitigate the Company's risk exposure. The Committee may assist the Technology Committee of the Board with respect to assessing technology-related strategies, projects and investments.

F. Review and Approval of Certain Related Party Matters

The Committee shall review and, if appropriate, approve any related party transactions with the Company's directors, executive officers, senior financial officers, or greater than 10% shareholders as required by the Company's Code of Business Conduct and Ethics, Supplemental Code of Ethics for Chief Executive Officer, President, and Senior Financial Officers, and the Related Party Transaction Policy.

G. Reports to the Board

The Committee shall make regular reports to the Board, which should include reviews of 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 and the performance of the internal audit function.

V. Charter

The Committee shall, from time to time as it deems appropriate, review and reassess the adequacy of this charter and recommend any proposed changes to the Board for approval.

VI. Independent Advisors

The Committee is authorized, without further action by the Board, to engage such independent legal and other advisors as it deems necessary or appropriate to carry out its responsibilities. Such independent advisors may be the regular advisors to the Company. The Committee is empowered, without further action by the Board, to cause the Company to pay the compensation of such advisors as established by the Committee.

VII. Investigations

The Committee shall have the authority to conduct or authorize investigations into any matters within the scope of its responsibilities as it shall deem appropriate, including the authority to request any officer, employee or advisor of the Company to meet with the Committee or any advisors engaged by the Committee.

VIII. Funding

The Committee is empowered, without further action by the Board, to cause the Company to pay the ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

IX. Annual Performance Evaluation

The Committee shall work with the Nominating and Corporate Governance Committee or the Board to determine a process for the annual evaluation of the performance of the Committee and annually review the Committee's performance pursuant to such process.

X. Scope of Responsibilities

The Committee's responsibility is one of oversight. It is the responsibility of the Company's management to prepare consolidated financial statements and disclosures in accordance with applicable law and regulations and of the Company's independent auditors to audit those financial statements and disclosures. Therefore, each member of the Committee shall be entitled to rely, to the fullest extent permitted by law, on the integrity of those persons within and outside the Company from whom he or she receives information and the accuracy of the financial and other information provided to the Committee by such persons or organizations.