AMENDED AND RESTATED
AUDIT COMMITTEE CHARTER
OF
BLUELINX HOLDINGS INC.

I. Purpose

The purpose of the Audit Committee (the "Committee") is to provide a structured, systematic oversight of the governance, risk management, and internal control practices of BlueLinx Holdings Inc. (the "Company"). The Committee assists the Board of Directors (the "Board") of the Company and management of the Company by consistently providing advice and guidance on the adequacy of the organization's initiatives for:

- Values and ethics
- Governance structure
- Risk management
- Cybersecurity oversight
- Internal control framework
- Oversight of the internal audit function , external auditors, and other providers of assurance
- Financial statements and other financial information provided by the Company to its shareholders, and other relevant parties
- Other matters that may be specifically delegated to the Committee by the Board

The committee reviews each of the items noted above and provides the board with independent advice and guidance regarding the adequacy and effectiveness of management's practices and potential improvements to those practices.

In addition, the Company will prepare annual audit committee reports as required by the corporate governance standards of the New York Stock Exchange (the "NYSE") and by the rules and regulations of the Securities and Exchange Commission (the "Commission") for inclusion in the Company's annual proxy materials.

The Committee shall have the authority to undertake the specific duties and responsibilities described herein and the authority to undertake such other duties as are assigned by law, the Company's Amended and Restated Certificate of Incorporation or Amended and Restated Bylaws or by the Board. It is not the responsibility of the Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and are in compliance with generally accepted accounting principles and applicable rules and regulations, which are the responsibilities of management and the independent auditor.

The Committee Charter sets out the authority of the Committee to carry out the responsibilities established for it by the Board as articulated within this Charter.

II. Composition of the Audit Committee

The Committee will consist of three or more directors, as determined by the Board. Each member of the Committee shall serve at the pleasure of the Board and for such terms as the

Board shall determine. The members of the Committee shall be appointed annually, and vacancies filled or members removed by the vote of a majority of the full Board. Committee members may resign by giving written notice to the Board. A Committee member may resign Committee membership without resigning from the Board, but a member shall cease automatically to be a member of the Committee upon either ceasing to be a member of the Board or ceasing to be independent.

Each member of the Committee shall meet the independence and experience requirements of Rule 10A(m)(3) of the Securities Exchange Act of 1934 (the “Exchange Act”), the rules and regulations of the Commission and the NYSE. No member of the Committee shall have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years.

Each member of the Committee must be financially literate, as determined by the Board. Each member of the Committee must be able to read and understand fundamental financial statements, including the Company’s balance sheet, income statement, and cash flow statement. Additionally, at least one member of the Committee must have accounting or related financial management expertise, as determined by the Board. At least one member of the Committee shall be an “audit committee financial expert” (as defined by the Commission). A person who satisfies this definition of audit committee financial expert will also be presumed to have accounting or related financial expertise.

Committee members shall not simultaneously serve on the audit committees of more than three other publicly traded companies without the consent of the Board.

III. The Chair of the Audit Committee

The Board will, or will delegate to the members of the Committee the responsibility to, appoint a Chairperson of the Committee. The Chairperson shall preside at each meeting. In the event that the Chairperson is not present at a meeting, the Committee members present at that meeting shall delegate one of its members as the acting-Chairperson at such meeting.

IV. Committee Structure and Operations

The Committee shall meet at least four times each fiscal year and at such other times as it deems necessary to fulfill its responsibilities. Meetings of the Committee may be called by the Chairperson of the Board, the Chief Executive Officer of the Company, the Chairperson of the Committee or any two or more members of the Committee. A quorum, defined as a majority, of the Committee shall participate in each meeting either in person or by telephone. The action of a majority of those present at a meeting, at which a quorum is present, shall be the act of the Committee. The Committee may also act by unanimous written consent.

An agenda for each meeting shall be created by the Chairperson in consultation with the other members of the Committee, the Company’s independent auditor and the appropriate officers of the Company. Any memoranda or presentations prepared for the meeting shall be transmitted to all members of the Committee before the meetings commences, whether they are participating in person, by telephone, or not at all. The Committee shall meet periodically with management, the internal auditors and the independent auditor in separate private sessions.

Minutes of each meeting will be maintained and distributed to each member of the Committee. The Committee shall have the authority to establish its own rules and procedures consistent with the Company's Amended and Restated Bylaws for notice and conduct of its meetings, should the Committee, in its discretion, deem it desirable to do so. Failure to satisfy pre-meeting notification or agenda requirements shall not invalidate an otherwise duly held meeting.

V. Committee Duties & Responsibilities

To carry out its purposes, the Committee shall have the following duties and responsibilities:

A. With respect to the Independent Auditors:

1. The Committee shall have sole authority to (1) select and retain an independent registered public accounting firm to act as the Company's independent auditors (the "Auditors") for the purpose of auditing the Company's annual financial statements, books, records, accounts, and internal controls over financial reporting, subject to ratification by the Company's stockholders of the selection of the independent auditors, (2) set the compensation of the Company's independent auditors, (3) oversee the work done by the Company's independent auditors, and (4) terminate and replace the Company's independent auditors, if necessary. The Committee shall also have the authority to select, retain, compensate, oversee, and terminate, if necessary, any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review, or attestation services for the Company. The independent auditor shall report directly to the Committee.

2. The Committee shall pre-approve all auditing services and permitted non-audit services (including the fees and terms thereof) to be performed for the Company by its independent auditor, subject to the de minimus exceptions for non-audit services described in Section 10A(i)(1)(B) of the Exchange Act which are approved by the Committee prior to the completion of the audit. The Committee may form and delegate authority to subcommittees consisting of one or more members where appropriate, including authority to grant preapprovals of audit and permitted non-audit services, provided that decisions of such subcommittee to grant preapprovals shall be presented to the full Committee at its next scheduled meeting.

3. Obtain and review a report from the independent auditor at least annually regarding (1) the independent auditor's internal quality-control procedures, (2) any material issues raised by the most recent internal quality-control review, peer review, or Public Company Accounting Oversight Board ("PCAOB") review of the firm or by any other inquiry or investigation by governmental or professional authorities in the past five years regarding one or more audits carried out by the firm and any steps taken to deal with any such issues, and (3) all relationships between the independent auditor and the Company. Evaluate the qualifications, performance and independence of the independent auditor, including considering whether the auditor's quality controls are adequate and the provision of permitted non-audit services is compatible with maintaining the auditor's independence, and taking into account the opinions of management and internal auditors. The Committee shall present its conclusions with respect to the independent auditor to the Board.

4. Review and evaluate the lead partner of the independent auditor team. Ensure the rotation at least every five (5) years of the lead (or coordinating) audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit as required by law. Review the experience and qualifications of the senior member of the Independent Auditor's team.

5. Consider whether, to assure continuing auditor independence, it is appropriate to adopt a policy of rotating the independent auditing firm on a regular basis.

6. Recommend to the Board policies for the Company's hiring of employees or former employees of the independent auditor who participated in any capacity in an audit of the Company.

7. At the Committee's option, discuss with the national office of the independent auditor issues on which they were consulted by the Company's audit team and matters of audit quality and consistency.

8. Discuss with the Company's independent auditors (1) the auditors' responsibilities under generally accepted auditing standards, (2) the scope and timing of the annual audit and (3) the results, including significant findings, of the annual audit.

9. Review with the independent auditor the report of its annual audit, or proposed report of its annual audit, the accompanying management letter, if any, the reports of their reviews of the Company's interim financial statements conducted in accordance with PCAOB sec. AU 722, Interim Financial Information, and the reports of the results of such other examinations outside of the course of the independent auditors' normal audit procedures that the independent auditors may from time to time undertake.

10. Review with the Company's independent auditors and management (1) any audit problems or difficulties, including difficulties encountered by the Company's independent auditors during their audit work (such as restrictions on the scope of their activities or their access to information), (2) any significant disagreements with management and (3) management's response to these problems, difficulties or disagreements, and to resolve any disagreements between the Company's auditors and management.

11. Conduct regular executive sessions with the Company's independent auditors.

B. With respect to the internal audit function/department:

1. Review the appointment and replacement of the Chief Internal Audit Executive. Provide input to management related to evaluating the performance of the Chief Internal Audit Executive.

2. Establish, maintain, and ensure that the Company's internal audit function has sufficient authority to fulfill its duties. Grant the internal audit function the mandate to provide the board and senior management with objective assurance, advice, insight, and foresight.

3. Review and approve the internal audit charter at least annually.

4. Review significant reports to management prepared by the internal auditing function/department and management's responses, including management's action plans and the progress of implementing the approved management action plans.

5. Discuss with the independent auditor and management (including the Company's Chief Financial Officer and members of their respective staffs), the internal audit function/department's responsibilities, budget and staffing and any recommended changes in the planned scope of the internal audit.

6. Conduct regular executive sessions with the Company's Chief Internal Audit Executive.

C. With respect to financial reporting practices and policies and system of internal controls over financial reporting:

1. Review and discuss with management and the independent auditor the annual audited financial statements, including disclosures made in management's discussion and analysis, and recommend to the Board whether the audited financial statements should be included in the Company's Form 10-K.

2. Understand how management develops interim financial information and the nature and extent of internal and external auditor involvement in the process.

3. Review and discuss with management and the independent auditor, the Company's quarterly financial statements, including disclosures made in management's discussion and analysis, prior to the filing of its Form 10-Q, including the results of the independent auditor's review of the quarterly financial statements.

4. Discuss with management and the independent auditor the completeness and accuracy of the Company's financial statements as well as significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including any significant changes in the Company's selection or application of accounting principles, any major issues as to the adequacy of the Company's internal controls and any special steps adopted in light of material control deficiencies.

5. Obtain reasonable assurance with respect to the adequacy and effectiveness of the Company's controls in responding to risks within the Company's governance, operations, and information systems, the audit committee will:
   a. Consider the effectiveness of the Company's control framework, including information technology security and control;
   b. Review and provide advice on the control of the Company as a whole and its individual units; and
   c. Receive reports on all matters of significance arising from work performed by other providers of financial and internal control assurance to senior management and the Board.

6. Review and discuss quarterly reports from the independent auditors on:
    a. All critical accounting policies and practices to be used;
    b. All alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor; and
    c. Other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted immaterial differences.

7. Discuss with management the Company's earnings press releases, including the use of "pro forma" or "adjusted" non-GAAP information, as well as financial information and earnings guidance provided to analysts and rating agencies. Such discussion may be done generally (consisting of discussing the types of information to be disclosed and the types of presentations to be made).

8. Discuss with management and the independent auditor the effect of regulatory and accounting initiatives as well as off-balance sheet structures on the Company's financial statements.

9. To receive and consider any reports or communications submitted to the Committee by the Auditors required to be communicated to the Committee under applicable law, auditing standards or other professional accounting standards.

10. Discuss with the independent auditor the matters required to be discussed by PCAOB Accounting Standard No. 16, Communication with Audit Committees relating to the conduct of the audit, including any difficulties encountered in the course of the audit work, any restrictions on the scope of activities or access to requested information, and any significant disagreements with management.

11. Review disclosures made to the Committee by the Company's Chief Executive Officer and Chief Financial Officer during their certification process for the Form 10-K and Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Company's internal controls.

D. With respect to reporting and recommendations:

1. To prepare a report, including any recommendation of the Committee, required by the rules of the Commission to be included in the Company's annual proxy statement.

2. To regularly report on its activities to the Board and to make such recommendations with respect to the above and other matters as the Committee may deem necessary or appropriate. In particular, the Committee should review with the Board any issues that arise with respect to the quality or integrity of the Company's consolidated financial statements, the Company's compliance with legal or regulatory requirements, the performance and independence of the Auditors, or the performance of the internal audit function. The report to the Board may take the form of a verbal report by the chairperson of the Committee or any

other member of the Committee designated by the Committee to make this report.

E. With respect to ethics and compliance matters:

1. Obtain from the independent auditor assurance that Section 10A(b) of the Exchange Act, which addresses required responses to audit discoveries of illegal acts, has not been violated.
2. Review and assess the policies, procedures, and practices established to monitor conformance with its code of ethical conduct and ethical policies by all managers and staff of the Company.

3. Provide oversight of the mechanisms established by management to establish and maintain high ethical standards for all managers and staff of the Company.

4. Review and provide advice on the systems and practices established by management to monitor compliance with laws, regulations, policies, and standards of ethical conduct and identify and deal with any legal or ethical violations.

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

6. Discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any published reports which raise material issues regarding the Company's financial statements or accounting policies.

7. Discuss, at its discretion, with the Company's lead inside or outside legal counsel legal matters that may have a material impact on the financial statements or the Company's compliance policies.

F. With respect to Risk Management:

1. Oversee the Company's risk assessment and risk management activities, including assessment of the Company's major financial and business exposures and the steps management has taken to monitor and control such exposures.

2. Obtain from the Chief Internal Audit Executive a report on management's implementation and maintenance of an appropriate enterprise risk management process (at minimum, annually).

3. Provide oversight on significant risk exposures and control issues, including fraud risk, governance issues, and other matters needed or requested by senior management and the Board.

4. Provide oversight of Company's cybersecurity risk management and review and discuss periodic updates on such matters.

G. With respect to Fraud:

1. Oversee management's arrangements for the prevention and deterrence of fraud.

2. Ensure that appropriate action is taken against known perpetrators of fraud.

3. Challenge management and internal and external auditors to ensure that the entity has appropriate antifraud programs and controls in place to identify potential fraud and ensure that investigations are undertaken if fraud is detected.

H. With respect to other matters:

1. The Committee shall review such other matters in relation to the accounting, auditing and financial reporting practices and procedures of the Company as the Committee may, in its own discretion, deem desirable in connection with the review functions described above.

2. The Committee will consult and coordinate its efforts with the Company's Human Capital and Compensation Committee and Nominating and Governance Committee, when appropriate and necessary.

VI. Annual Reports and Evaluation Procedures

The Committee will prepare, with the assistance of management, the independent auditors and legal counsel, a report for inclusion in the Company's proxy or information statement relating to the annual meeting of security holders at which directors are to be elected that complies with the requirements of the federal securities laws.

VII. Performance Evaluation

The Company's Nominating and Governance Committee shall provide the Board an annual performance evaluation of the Committee, which evaluation shall compare the performance of the Committee with the requirements of this Charter. The performance evaluation shall also recommend to the Board for approval any improvements to this Charter deemed necessary or desirable by the Company's Nominating and Governance Committee. The performance evaluation shall be conducted in such manner as established by the Company's Nominating and Governance Committee.

VIII. Authority of the Committee

The members of the Committee shall exercise their business judgment to act in what they reasonably believe to be in the best interests of the Company and its stockholders. In discharging that obligation, members shall be entitled to rely on the honesty and integrity of the Company's senior executives and its outside advisors and auditors, to the fullest extent permitted by law.

The Committee shall have the resources, authority, and funding appropriate to discharge its duties and responsibilities, including the authority to select, retain, terminate, and approve the fees and other retention terms of the independent auditor for the purpose of rendering or issuing an audit report, legal counsel and other experts or consultants, as it deems appropriate, without seeking approval of the Board or management.

In discharging its responsibilities, the Committee will have unrestricted access to management, employees, and relevant information it considers necessary to discharge its duties.

The Committee also will have unrestricted access to records, data, and reports. If access to requested documents is denied due to legal or confidentiality reasons, the Committee will follow a prescribed, Board approved mechanism for resolution of the matter.

The Committee is entitled to receive any explanatory information that it deems necessary to discharge its responsibilities. The Company's management and staff should cooperate with Committee requests.

Any communications between the Committee and legal counsel in the course of legal advice will be considered privileged, and the Committee will take all necessary steps to preserve such privileged nature of the communications.

IX. Delegation of Duties

The Committee may delegate its duties and responsibilities to a subcommittee of the Committee consisting of one or more members of the Committee, as it deems appropriate. All delegations must be adopted by a resolution of the Committee, and shall specify which duties are being delegated, to whom the duties are delegated, and which oversight powers the Committee retains.

X. Miscellaneous

Nothing contained in this Charter is intended to expand applicable standards of liability under statutory or regulatory requirements for the Company's directors or members of the Committee. The purposes and responsibilities outlined in this Charter are meant to serve as guidelines rather than as inflexible rules and the Committee is encouraged to adopt such additional procedures and standards as it deems necessary from time to time to fulfill its responsibilities. This Charter, and any amendments thereto, shall be displayed on the Company's web site and a printed copy of such shall be made available to any stockholder who requests it.

This Amended and Restated Charter was adopted by the Board of Directors on November 20, 2024.