

SASB Multiline, Specialty Retailers, and Specialty Retailers Distributors Standard

TOPIC	ACCOUNTING METRIC	CODE	BOISE CASCADE ASSESSMENT
Energy Management in Retail & Distribution	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	CG-MR-130a.1	2020 energy consumed in Mmbtu 55,020 Mmbtu 100% grid electricity
Data Security	Description of approach to identifying and addressing data security risks	CG-MR-230a.1	The board engages with management quarterly on our information technology (IT) environment, including data security and privacy. The Company's IT security and data privacy processes are based upon the Control Objectives for Information and Related Technology (COBIT) framework. Our IT and Internal Audit teams have individuals who have achieved the Certified in the Governance of Enterprise IT (CGEIT) and Certified Information Systems Auditor (CISA) professional certifications, respectfully. KPMG, our independent external auditor, annually audits our IT general controls as part of their assessment of our internal control environment and the reliability of information flowing into our financial reporting. In addition, we engage a qualified third/party to perform an annual penetration test as part of our ongoing assessment of our IT perimeter security and intrusion detection capabilities. The penetration test organization employs experts with the Certified Information Systems Security Professional (CISSP) and GIAC certified penetrationtester (GPEN) professional designations.
	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	CG-MR-230a.2	Boise Cascade had zero data breaches in 2020.
Labor Practices	(1) Average hourly wage and (2) percentage of in-store employees earning minimum wage by region	CG-MR-310a.1	2020 percent of employees making minimum wage: 100% of employees make at or above minimum wage
	(1) Voluntary and (2) involuntary turnover rate	CG-MR-310a.2	Of the 2020 turnover: 73% was voluntary 27% was involuntary
	Total amount of monetary losses as a result of legal proceedings associated with labor law violations	CG-MR-310a.3	2020 settlement dollars related to labor law violations: \$30,000
Workforce Diversity & Inclusion	Percentage of gender and racial/ethnic group representation for (1) management and (2) all other employees	CG-MR-330a.1	2020 gender reporesentation: Indentify as Male: 85% Identify as Femaile: 15% 2020 racial/ethnic group representation: Management: White/Caucasion 90% Latino: 6% Black: 3% Other: 1% Non-management: White/Caucasion: 70% Latino: 16% Black: 9% Other: 5%
	Total amount of monetary losses as a result of legal proceedings associated with employment discrimination	CG-MR-330a.2	2020 monetary losses as a result of legal proceedings associated with employment discrimination: \$7000 for one settlement, which was settled through mediation and required no corrective action by Boise Cascade. The case has been closed by the Equal Employment Opportunity Commission.
Product Sourcing, Packaging & Marketing	Revenue from products third-party certified to environmental and/or social sustainability standards	CG-MR-410a.1	2020 revenue from third-party certified products: \$1,484,580.77, Forest Stewardship Council (FSC).
	Discussion of processes to assess and manage risks and or/hazards associated with chemicals in products	CG-MR-410a.2	Boise Cascade is in compliance with the OSHA Hazard Communication Standard, Title 29 Code of Federal Regulations, at all work operations where employees may be exposed to hazardous substances through either normal working conditions or an emergency situation. Work locations keep a running chemical inventory list, which tracks the hazardous chemicals known to be present in the workplace and is updated as new products are received. Labels on containers housing these hazardous chemicals include the chemical identity, appropriate hazard warnings ("flammable", "causes lung damage", etc.), and the address of the manufacturer, importer, or responsible party. Every employee who is potentially "exposed" to hazardous chemicals will receive training to read and understand the information on labels, determine how this information can be obtained in their work area, and undertand the risks of exposure to these chemicals and how to protect themselves.
	Discussion of strategies to reduce the environmental impact of packaging.	CG-MR-410a.3	This metric is not considered material to Boise Cascade because we do not distribute products with traditional consumer packaging.
Activity Metric	Number of: (1) retail locations and (2) distribution centers	CG-MR-000.A	2020 Number of Distribution Centers: 38 owned and leased warehouse facilities across the U.S
	Total area of: (1) retail space and (2) distribution centers	CG-MR-000.B	2020 Total Area of Distribution Centers: ~5.0 million, of which 2.2 million square feet is owned