February 25, 2026

UFP INDUSTRIES, INC.

POLICY REGARDING THE APPROVAL OF AUDIT SERVICES AND PERMISSIBLE NON-AUDIT SERVICES PROVIDED BY THE INDEPENDENT AUDITOR

I. **PURPOSE**: Section 10A of the Securities Exchange Act of 1934 and the Charter of the Company's Audit Committee require that all audit services as well as all non-audit services provided by the Company's auditors (the "Audit Firm"), be pre-approved by the Company's Audit Committee. This policy sets forth the guidelines and procedures to be followed by the Company prior to the engagement of (a) any firm to provide audit services, and (b) the Company's Audit Firm to perform audit and non-audit services.

II. **PRE-APPROVAL REQUIREMENT**:

A. **General**. Except as provided in Section II(B) below, each audit engagement and each service provided by the Audit Firm, both audit and non-audit (collectively a "Permitted Service"), must be pre-approved by the Audit Committee or a Designated Member. The SEC rules allow the pre-approval to be effected through the use of pre-approval policies and procedures as long as (1) those policies and procedures are (a) detailed as to the particular services to be provided, and (b) do not result in the delegation of the Audit Committee's authority to management, and (2) the Audit Committee is informed about each service. The appendices to this Policy describe the audit, audit-related, tax and all other services that have the general pre-approval of the Audit Committee. Any such pre-approval (1) may be given not more than one year before the commencement of specified services, (2) may not be given unless the description of the services to be pre-approved is accompanied by sufficient back-up documentation regarding the specific services to be provided, and (3) must comply with applicable requirements of the Securities Exchange Act of 1934 and the rules and standards of the Securities and Exchange Commission (“SEC”) and the Public Company Accounting Oversight Board (“PCAOB”) (or successor organization). If a pre-approval includes a budget for fees and actual fees exceed the budgeted amount, then the Audit Committee or a Designated Member must subsequently approve the actual fees.

B. **Delegation**. Subject to the conditions in Section II(A), the Audit Committee may delegate to one or more member(s) of the Audit Committee (a "Designated Member"), the authority to grant pre-approvals of Permitted Services to be provided by the Audit Firm or audit services provided by any audit firm. The decisions of a Designated Member to pre-approve a Permitted Service shall be reported to the Audit Committee at each of its regularly scheduled meetings.

C. **De Minimis Exception**. The pre-approval requirement set forth in Section II(A) above will not apply to the provision of non-audit services provided by the Company's Audit Firm if:

1. The aggregate amount of all such non-audit services provided to the Company represents not more than five percent of the total amount of revenues paid by

the Company to the Company's Audit Firm during the fiscal year in which those services are provided;

2. Those services were not recognized by the Company at the time of the engagement to be non-audit services; and

3. The services are promptly brought to the attention of the Audit Committee and are approved by that Committee prior to the completion of the audit for that year.

III. **DISCLOSURES**: The approval of all non-audit services to be performed by the Audit Firm shall be disclosed in the Company's next periodic report following such approval. In addition, the Company shall disclose in each proxy statement filed in connection with Annual Meetings of Shareholders the aggregate fees billed for (1) audit services, (2) audit-related services, (3) tax services, and (4) all other services provided by the Audit Firm.

IV. **PROHIBITED SERVICES**: The Company may not engage the Audit Firm to provide the non-audit services described below to the Company (the "Prohibited Services").

A. Bookkeeping or other services related to the Company's accounting records or financial statements.

B. Financial information systems design and implementation.

C. Appraisal or valuation services or fairness opinions.

D. Actuarial services.

E. Internal audit outsourcing.

F. Management functions or human resources.

G. Broker-dealer investment adviser, or investment banking services.

H. Legal services or expert services unrelated to the audit.

The list of Prohibited Services shall be automatically expanded to include any services that are hereafter proscribed by rule or standard of the SEC or the PCAOB (or successor organization), including its ethics and independence rules.

V. **AUDIT COMMITTEE REVIEW OF SERVICES**: At each regularly scheduled Audit Committee meeting, the Audit Committee shall review the following:

- A report summarizing the Permitted Services, or grouping of related services, including fees, provided by the Audit Firm since the last meeting
- A report summarizing the audit services and fees provided to the Company by any firm
- A listing of newly pre-approved Permitted Services (and estimated fees) since its last regularly scheduled meeting
- An updated projection for the current fiscal year, presented in a manner consistent with

the proxy disclosure requirements, of the estimated annual fees to be paid to the Audit Firm

VI. **EFFECTIVE DATE**: This policy shall be effective immediately upon approval by the Audit Committee.

APPENDIX A

PRE-APPROVED ANNUAL AUDIT SERVICES

Service
Statutory audits or financial audits for subsidiaries or affiliates of the Company
Services associated with SEC registration statements, periodic reports and other documents filed with the SEC or other documents issued in connection with securities offerings (e.g., comfort letters, consents), and assistance in responding to SEC comment letters
Attestation of management reports on internal controls
Consultations by the company'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, FASB, or other regulatory or standard setting bodies

PRE-APPROVED AUDIT-RELATED SERVICES

Service
Financial statement audits of employee benefit plans
Assistance with internal control reporting
Statutory, subsidiary or equity investee audits incremental to the audit of the consolidated financial statements
Closing balance sheet audits pertaining to dispositions
General assistance with implementation of the requirements of SEC rules or listing standards promulgated pursuant to the Sarbanes-Oxley Act

PRE-APPROVED TAX SERVICES

Service
U.S. federal, state and local tax compliance and advice
International tax compliance and advice
Review of federal, state, local and international income, franchise, and other tax returns
Assistance with tax audits and appeals before the IRS and similar state, local and foreign agencies
Tax advice and assistance regarding statutory, regulatory or administrative developments
Expatriate tax assistance and compliance

PRE-APPROVED ALL OTHER PERMITTED SERVICES

Service
None