

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

Department of the Treasury Internal Revenue Service

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

2023

Department of Labor Employee Benefits Security Administration

Complete all entries in accordance with the instructions to the Form 5500.

Pension Benefit Guaranty Corporation

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan... [X] a single-employer plan [] a DFE (specify)
B This return/report is: [] the first return/report [] the final return/report [X] an amended return/report [] a short plan year return/report...
C If the plan is a collectively-bargained plan, check here... []
D Check box if filing under: [X] Form 5558 [] automatic extension [] the DFVC program [] special extension...
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here... []

Part II Basic Plan Information—enter all requested information

1a Name of plan: BLUELINX CORPORATION SALARIED SAVINGS PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 05/07/2004
2a Plan sponsor's name (employer, if for a single-employer plan): BLUELINX CORPORATION
2b Employer Identification Number (EIN): 77-0627351
2c Plan Sponsor's telephone number: 770-953-7000
2d Business code (see instructions): 423300

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	1538
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	1059
	6a(2)	1001
	6b	15
	6c	614
	6d	1630
	6e	14
	6f	1644
	6g(1)	1473
6g(2)	1587	
6h	1	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2T 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) **R** (Retirement Plan Information)
- (2) **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) **DCG** (Individual Plan Information) – Number Attached _____
- (5) **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) **H** (Financial Information)
- (2) **I** (Financial Information – Small Plan)
- (3) **A** (Insurance Information) – Number Attached _____
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) Yes No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) Yes No

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **01/01/2023** and ending **12/31/2023**

A Name of plan BLUELINX CORPORATION SALARIED SAVINGS PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 BLUELINX CORPORATION	D Employer Identification Number (EIN) 77-0627351	

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

THE VANGUARD GROUP, INC.

23-1945930

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 16 25 37 52 99	NONE	146508	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

TOWERS WATSON INV SVCS INC

52-1868818

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	30938	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

HANCOCK ASKEW & CO. LLP

58-0662558

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 99	NONE	18500	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 2023 <hr/> This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan <u>BLUELINX CORPORATION SALARIED SAVINGS PLAN</u>	B Three-digit plan number (PN)	<u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>BLUELINX CORPORATION</u>	D Employer Identification Number (EIN) <u>77-0627351</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE:	<u>VFTC RETIREMENT SAVINGS TRUST III</u>		
b Name of sponsor of entity listed in (a):	<u>VANGUARD FIDUCIARY TRUST COMPANY</u>		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
<u>38-7041744-024</u>	<u>C</u>		<u>12300908</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:	<u>VFTC TARGET RETIREMENT 2020 TR II</u>		
b Name of sponsor of entity listed in (a):	<u>VANGUARD FIDUCIARY TRUST COMPANY</u>		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
<u>90-6083982-001</u>	<u>C</u>		<u>5159086</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:	<u>VFTC TARGET RETIREMENT 2025 TR II</u>		
b Name of sponsor of entity listed in (a):	<u>VANGUARD FIDUCIARY TRUST COMPANY</u>		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
<u>90-6083980-001</u>	<u>C</u>		<u>20398864</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:	<u>VFTC TARGET RETIREMENT 2030 TR II</u>		
b Name of sponsor of entity listed in (a):	<u>VANGUARD FIDUCIARY TRUST COMPANY</u>		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
<u>90-6083978-001</u>	<u>C</u>		<u>24130082</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:	<u>VFTC TARGET RETIREMENT 2035 TR II</u>		
b Name of sponsor of entity listed in (a):	<u>VANGUARD FIDUCIARY TRUST COMPANY</u>		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
<u>90-6083976-001</u>	<u>C</u>		<u>23416706</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:	<u>VFTC TARGET RETIREMENT 2040 TR II</u>		
b Name of sponsor of entity listed in (a):	<u>VANGUARD FIDUCIARY TRUST COMPANY</u>		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
<u>90-6083974-001</u>	<u>C</u>		<u>9584327</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:	<u>VFTC TARGET RETIREMENT 2045 TR II</u>		
b Name of sponsor of entity listed in (a):	<u>VANGUARD FIDUCIARY TRUST COMPANY</u>		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
<u>90-6083972-001</u>	<u>C</u>		<u>8955984</u>

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC TARGET RETIREMENT 2050 TR II		
b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY		
c EIN-PN 90-6083970-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3862493

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC TARGET RETIREMENT 2055 TR II		
b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY		
c EIN-PN 27-6715091-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2425964

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC TARGET RETIREMENT 2060 TR II		
b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY		
c EIN-PN 45-3799419-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1178361

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC TARGET RETIREMENT 2065 TR II		
b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY		
c EIN-PN 82-6194314-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1119276

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC TARGET RETIREMENT 2070 TR II		
b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY		
c EIN-PN 87-7039453-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2480

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC TARGET RETIREMENT INCOME TR II		
b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY		
c EIN-PN 90-6083967-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3928456

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC TARGET RET. INC AND GROW TR II		
b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY		
c EIN-PN 87-6420194-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2009

a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A Name of plan BLUELINX CORPORATION SALARIED SAVINGS PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 BLUELINX CORPORATION	D Employer Identification Number (EIN) 77-0627351

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	1083206	1123438
(9) Value of interest in common/collective trusts	1c(9)	104591905	116464996
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	75568420	93948495
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	181243531	211536929
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	181243531	211536929

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	2454957	
(B) Participants	2a(1)(B)	9148118	
(C) Others (including rollovers)	2a(1)(C)	1930837	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)		13533912
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	67618	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		67618
(2) Dividends:			
(A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	3591292	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		3591292
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		15044398
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		15010155
c Other income.....	2c		2037
d Total income. Add all income amounts in column (b) and enter total.....	2d		47249412

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	17080695	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)	96	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		17080791
f Corrective distributions (see instructions).....	2f		2196
g Certain deemed distributions of participant loans (see instructions).....	2g		3539
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees.....	2i(5)		
(6) Bank or trust company trustee/custodial fees.....	2i(6)		
(7) Actuarial fees.....	2i(7)		
(8) Legal fees.....	2i(8)		
(9) Valuation/appraisal fees.....	2i(9)		
(10) Other trustee fees and expenses.....	2i(10)		
(11) Other expenses.....	2i(11)	193731	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		193731
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		17280257

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		29969155
l Transfers of assets:			
(1) To this plan.....	2l(1)		375223
(2) From this plan.....	2l(2)		50980

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: HANCOCK, ASKEW & CO, LLP

(2) EIN: 58-0662558

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) This form is filed for a CCT, PSA, DCG or MTIA. (2) It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1075291
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
e Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
l Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	<input type="checkbox"/>	<input type="checkbox"/>	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
BLUELINX CORPORATION HOURLY SAVINGS PLAN	77-0627351	003

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan <u>BLUELINX CORPORATION SALARIED SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BLUELINX CORPORATION</u>	D Employer Identification Number (EIN) <u>77-0627351</u>	

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>23-2186884</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
---	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment.....

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment.....

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? Yes No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation.....

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? Yes No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.

BLUELINX CORPORATION SALARIED SAVINGS PLAN

**Financial Statements
and
Independent Auditor's Report**
As of December 31, 2023 and 2022
And for the Year Ended December 31, 2023

BlueLinx Corporation Salaried Savings Plan

Contents

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Independent Auditor's Report

BlueLinx Corporation Investment Committee and Participants
BlueLinx Corporation Salaried Savings Plan
Marietta, Georgia

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of BlueLinx Corporation Salaried Savings Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and the procedures performed as described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report,

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP); and
- the certified investment information in the accompanying financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Management is responsible for maintaining a current plan instrument, including all plan amendments. Management is also responsible for administering the Plan and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4a - schedule of delinquent participant contributions for the year ended December 31, 2023, and Schedule H, Line 4i - schedule of assets (held at end of year) as of December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- the certified investment information in the supplemental schedules agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Hancock Askew & Co., LLP

Peachtree Corners, Georgia
March 03, 2025

BlueLinx Corporation Salaried Savings Plan

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2023	2022
ASSETS		
Investments, at fair value	\$ 210,413,491	\$ 180,160,325
Receivables		
Employee contributions	357,712	652,313
Employer contributions	97,215	186,674
Notes receivable from participants	<u>1,123,438</u>	<u>1,083,206</u>
Total receivables	<u>1,578,365</u>	<u>1,922,193</u>
Net assets available for benefits	<u>\$ 211,991,856</u>	<u>\$ 182,082,518</u>

See accompanying notes to the financial statements.

BlueLinx Corporation Salaried Savings Plan

Statement of Changes in Net Assets Available for Benefits

Year ended December 31,

2023

ADDITIONS TO NET ASSETS

Contributions

Participant	\$	8,853,517
Employer		2,365,498
Rollover		1,930,837

Total contributions 13,149,852

Investment income

Interest and dividends		3,948,947
Net appreciation in fair value of investments		29,696,898
Other income		1,941

Total investment income 33,647,786

Interest income on notes receivable from participants 67,618

Total additions 46,865,256

DEDUCTIONS FROM NET ASSETS

Benefits paid directly to participants		17,086,430
Administrative expenses		193,731

Total deductions 17,280,161

Net increase in net assets available for benefits 29,585,095

Net assets available for benefits, beginning of year 182,082,518

Transfer in from related plan 375,223

Transfer out to related plan (50,980)

Net assets available for benefits, end of year \$ 211,991,856

See accompanying notes to the financial statements.

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

1. Description of the Plan

The following brief description of the BlueLinx Corporation Salaried Savings Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined contribution plan and was adopted by BlueLinx Corporation (the Company), originally effective May 7, 2004 and restated effective January 1, 2017, to provide deferred tax benefits, savings, and Company discretionary contributions to eligible salaried employees. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, (ERISA) as amended.

Eligibility

The Plan covers substantially all salaried employees (other than leased employees, independent contractors, and nonresident aliens) of the Company. The employee shall be eligible to participate as soon as administratively practicable after the date of or by reason of recognition of service with a predecessor employer. Employees are only permitted to enter the Plan on the first day of the calendar month coincident with or next calendar month following the date that the Plan's eligibility requirements are met.

Contributions

Participants may elect to contribute up to 75% of their compensation to the Plan, subject to certain limitations specified by the Internal Revenue Service (IRS). Participants aged 50 and older may also elect to make catch-up contributions.

The Company may elect to match an amount determined pursuant to the applicable articles and exhibits to the Plan agreement, for all employees who participate in the Plan. Certain categories of highly compensated participants are not eligible to share in matching contributions by determination of the Plan administrator.

Newly hired employees who become eligible to participate in the Plan are automatically enrolled at 4%, with an annual increase of 1% each July 1st, up to 15% of compensation, unless another option is selected by them.

Employees may deposit rollover contributions from another qualified plan. Rollover contributions are placed in a separate account and are subject to the rules for investment established in the Plan agreement.

Participant Accounts

Each participant's account is credited with the participant's contributions, rollovers, the Company's contribution and earnings (losses) on the investments in their account and is charged with transaction fees for services received by the participant. Participants direct the investment of their account into various investment options offered by the Plan. Participants may change their investment options on a daily basis. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are fully vested in their contributions, rollovers and Company matching contributions, as well as the related earnings upon entry into the Plan.

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

1. Description of the Plan (cont.)

Investments

The Plan offers investment options through Vanguard Fiduciary Trust Company (Vanguard), the custodian of the Plan assets. All investment options are 100% participant directed. Participants can choose from a wide array of investment options.

Payment of Benefits

Participant accounts may be withdrawn upon retirement, death, disability, attainment of age 59½, or termination of employment. Account balances less than \$1,000 are distributed as a lump-sum payment. Account balances between \$1,000 and \$5,000 are distributed as a lump-sum payment or through a rollover into an individual retirement account. For account balances in excess of \$5,000, the participant may elect to receive their balance in a single lump-sum payment or defer distribution to a date no later than April 1st following the year in which the participant attains the IRS required distribution age. The Plan also allows for withdrawals in the event of a financial hardship.

Notes Receivable from Participants

A participant may borrow from their account a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. A participant may have only one loan outstanding at any time. Loans are repayable through bi-weekly payroll deductions and are secured by the participant's account balance. The interest rate is determined by the Plan administrator based on prevailing market conditions and is fixed over the life of the note. Loans must be repaid within 5 years unless used for the purchase of a primary residence, in which case the Plan administrator may permit a longer repayment term.

Plan Expenses

Administrative expenses of the Plan are paid by either the Company or by the Plan, as determined by the Plan administrator. These expenses may include, but are not limited to, legal fees, accounting fees, recordkeeping fees, and other fees for services provided to the Plan.

Forfeitures

At December 31, 2023 and 2022, forfeited accounts totaled \$102,545 and \$65,170, respectively. Forfeitures may be used to reduce Company matching contributions or to pay Plan expenses. During the year ended December 31, 2023, no forfeitures were used to reduce employer contributions or to pay Plan expenses.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan were prepared using the accrual basis of accounting. The Plan follows accounting standards set by the Financial Accounting Standards Board (FASB). The FASB sets accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan's management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

2. Summary of Significant Accounting Policies (cont.)

Investment Valuation and Income (Loss) Recognition

The investments of the Plan are reported at fair value. Fair value is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price). See Note 4 for discussion of the fair value measurements.

Purchases and sales are recorded on a trade-date basis. Interest is recorded when earned and dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Contributions

Contributions from Plan participants and the matching contributions from the Company are recorded in the year in which the employee contributions are withheld from compensation.

Notes Receivable from Participants

Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2023 and 2022. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be a distribution, the participant loan balance is reduced, and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

3. Certified Information

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Vanguard certified that the financial information included in the financial statements and supplemental schedule as of December 31, 2023 and 2022, and for the year ended December 31, 2023, provided to the Plan is complete and accurate. The information as to investment assets and transactions therein, and investment income (loss) included in the accompanying financial statements and supplemental schedule as of December 31, 2023 and 2022, and for the year ended December 31, 2023, is covered by such certifications.

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

4. Fair Value Measurements

GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs in which little or no market data exists (Level 3 measurements). The three levels of the fair value hierarchy under GAAP are described below:

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

4. Fair Value Measurement (cont.)

Level 2 - Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

Registered Investment Companies - Valued at the daily closing price as reported by the fund. Registered investment companies held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common/Collective Trust Funds - Valued at the net asset value using NAV as the practical expedient based on the last reported sales price of the underlying investments held. The Plan's interest in the collective trust funds is based on information reported using the audited financial statements of the collective trust funds at year-end. The investment income (loss) is allocated to participants based on their proportionate share of the net assets of the funds.

The methodologies described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while management believes its valuation methodologies are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023.

<i>December 31, 2023</i>	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ <u>93,948,495</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>93,948,495</u>
	\$ <u>93,948,495</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>93,948,495</u>
Common/collective trust funds measured at NAV*				<u>116,464,996</u>
Total investments at fair value			\$ <u>210,413,491</u>	\$ <u>210,413,491</u>

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

4. Fair Value Measurements (cont.)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022.

<i>December 31, 2022</i>	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 75,568,420	\$ -	\$ -	\$ 75,568,420
	<u>\$ 75,568,420</u>	<u>\$ -</u>	<u>\$ -</u>	75,568,420
Common/collective trust fund measured at NAV*				<u>104,591,905</u>
Total investments at fair value			\$	<u>180,160,325</u>

* Certain investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value to the amounts presented in the statements of net assets available for benefits.

Fair value of investments in certain entities that calculate NAV per share (or its equivalent) is as follows:

Investment	Fair Value December 31, 2023	Fair Value December 31, 2022	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common/collective trust funds	\$ 116,464,996	\$ 104,591,905	N/A	Daily	Immediate

5. Tax Status

The IRS has determined and informed the Company by a letter dated April 2, 2012, that the Plan and its underlying trust qualify under the applicable provisions of the Internal Revenue Code (IRC) and, therefore, are exempt from federal income taxes. The Plan was amended and restated effective January 1, 2017. The IRS has determined and informed the Company by a letter dated February 13, 2018, that the amended and restated Plan and its underlying trust qualify under the applicable provisions of the IRC and, therefore, are exempt from federal income taxes.

GAAP requires Plan management to evaluate the tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

6. Plan Termination

Although it has not expressed an intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

7. Party-In-Interest Transactions

Vanguard and its affiliates perform services, sell products and maintain certain investments of the Plan for which fees are charged to the Plan. Party-in-interest transactions also include notes receivables from participants. Such transactions, while considered party-in-interest transactions under ERISA, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions.

8. Risks, Uncertainties and Concentrations

The Plan's investments are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of investments, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and amounts reported in the statements of net assets available for benefits.

At December 31, 2023, approximately 25% of the Plan's investments were invested in the Vanguard Institutional Index Fund.

9. Transfer of Assets

In the event that a participant in the Plan becomes an hourly employee, the participant's assets are transferred to the BlueLinx Corporation Hourly Savings Plan (the Related Plan). Similarly, in the event that a participant in the Related Plan becomes a salaried employee, the participant assets are transferred to the Plan. During the year ended December 31, 2023, there was \$375,223 transferred to the Plan and \$50,980 was transferred from the Plan.

10. Delinquent Participant Contributions

During 2022, employee withholdings of \$1,075,291 were not remitted within the appropriate time-period by the Company. The Company remitted \$388,345 and \$686,946 of the employee withholdings in 2022 and 2023, respectively, and plans to remit lost earnings on the total amount during 2025. These transactions constituted prohibited transactions as defined by ERISA.

11. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

<i>December 31,</i>	2023	2022
Net assets available for benefits per the financial statements	\$ 211,991,856	\$ 182,082,518
Less: employee contributions receivable	(357,712)	(652,313)
Less: employer contributions receivable	(97,215)	(186,674)
Net assets available for benefits per Form 5500	\$ 211,536,929	\$ 181,243,531

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

11. Reconciliation of Financial Statements to Form 5500 (cont.)

The following is a reconciliation of net increase per the financial statements to net income per Form 5500 for the year ended December 31, 2023:

<i>December 31,</i>		2023
Net increase per financial statements	\$	29,585,095
Add: change in employee contributions receivable		294,601
Add: change in employer contributions receivable		89,459
Net income per Form 5500	\$	29,969,155

12. Subsequent Events

The Plan has evaluated, for consideration of recognition or disclosure, subsequent events that have occurred through the date of issuance, March 03, 2025, and has determined that, except for the matters noted below, no significant events occurred after December 31, 2023, but prior to the issuance of these financial statements, that would have a material impact on these financial statements.

On July 31, 2024, the Company entered into the LifeSight Pooled Employer Plan Agreement to select Willis Towers Watson US LLC (“WTW”) as the “pooled plan provider” as defined under Section 3(44)(A) of ERISA. Therefore, effective January 1, 2025, the Company's 401(k) plan will be merged into the LifeSight Pooled Employer Plan, a pooled employer plan (PEP) administered by WTW.

SUPPLEMENTAL SCHEDULES

BlueLinx Corporation Salaried Savings Plan
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
EIN: 77-0627351
Plan # 002

Year Ended December 31, 2023

Plan Year	Participant Contributions Transferred Late to the Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PIE 2002-51
	<input checked="" type="checkbox"/> Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2022	\$ 1,075,291	\$ 1,075,291	\$ -	\$ -	\$ -
Total	\$ 1,075,291	\$ 1,075,291	\$ -	\$ -	\$ -

During 2022, employee withholdings of \$1,075,291 were not remitted within the appropriate time-period by the Company. The Company remitted \$388,345 and \$686,946 of the employee withholdings in 2022 and 2023, respectively, and plans to remit lost earnings on the total amount during 2025. These transactions constituted prohibited transactions as defined by ERISA.

BlueLinx Corporation Salaried Savings Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 77-0627351

Plan # 002

December 31, 2023

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment: Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Common/collective trust funds				
*	Vanguard Fiduciary Trust Company	Vanguard Retirement Savings Trust III	**	\$ 12,300,908
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2020 Trust II	**	5,159,086
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2025 Trust II	**	20,398,864
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2030 Trust II	**	24,130,082
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2035 Trust II	**	23,416,706
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2040 Trust II	**	9,584,327
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2045 Trust II	**	8,955,984
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2050 Trust II	**	3,862,493
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2055 Trust II	**	2,425,964
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2060 Trust II	**	1,178,361
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2065 Trust II	**	1,119,276
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2070 Trust II	**	2,480
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement Income Trust II	**	3,928,456
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement Income and Growth Trust II	**	2,009
				116,464,996
Registered investment companies				
*	Vanguard Fiduciary Trust Company	Vanguard Developing Markets Index Fund Admiral	**	1,244,880
*	Vanguard Fiduciary Trust Company	Vanguard Extended Market Index Fund - Inst'l Shares	**	7,540,967
*	Vanguard Fiduciary Trust Company	Vanguard Federal Money Market Fund	**	131,894
*	Vanguard Fiduciary Trust Company	Vanguard Institutional Index Fund - Inst'l Shares	**	52,039,891
*	Vanguard Fiduciary Trust Company	Vanguard PrimeCap Fund Admiral Shares	**	25,603,391
*	Vanguard Fiduciary Trust Company	Vanguard Total Bond Market Index Fund - Inst'l Shares	**	7,387,472
				93,948,495
Notes receivable				
*	Participants	Notes receivable with variable maturities and interest rates from 4.25% to 9.5% with varying maturities.	-	1,123,438
Total				\$ 211,536,929

* Party-in-interest, as defined by ERISA.

**The cost of participant-directed accounts is not required to be disclosed.

BLUELINX CORPORATION SALARIED SAVINGS PLAN

**Financial Statements
and
Independent Auditor's Report**
As of December 31, 2023 and 2022
And for the Year Ended December 31, 2023

BlueLinx Corporation Salaried Savings Plan

Contents

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Independent Auditor's Report

BlueLinx Corporation Investment Committee and Participants
BlueLinx Corporation Salaried Savings Plan
Marietta, Georgia

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of BlueLinx Corporation Salaried Savings Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and the procedures performed as described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report,

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP); and
- the certified investment information in the accompanying financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Management is responsible for maintaining a current plan instrument, including all plan amendments. Management is also responsible for administering the Plan and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4a - schedule of delinquent participant contributions for the year ended December 31, 2023, and Schedule H, Line 4i - schedule of assets (held at end of year) as of December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- the certified investment information in the supplemental schedules agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Hancock Askew & Co., LLP

Peachtree Corners, Georgia
March 03, 2025

BlueLinx Corporation Salaried Savings Plan

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2023	2022
ASSETS		
Investments, at fair value	\$ 210,413,491	\$ 180,160,325
Receivables		
Employee contributions	357,712	652,313
Employer contributions	97,215	186,674
Notes receivable from participants	<u>1,123,438</u>	<u>1,083,206</u>
Total receivables	<u>1,578,365</u>	<u>1,922,193</u>
Net assets available for benefits	<u>\$ 211,991,856</u>	<u>\$ 182,082,518</u>

See accompanying notes to the financial statements.

BlueLinx Corporation Salaried Savings Plan

Statement of Changes in Net Assets Available for Benefits

Year ended December 31,

2023

ADDITIONS TO NET ASSETS

Contributions

Participant	\$	8,853,517
Employer		2,365,498
Rollover		1,930,837

Total contributions 13,149,852

Investment income

Interest and dividends		3,948,947
Net appreciation in fair value of investments		29,696,898
Other income		1,941

Total investment income 33,647,786

Interest income on notes receivable from participants 67,618

Total additions 46,865,256

DEDUCTIONS FROM NET ASSETS

Benefits paid directly to participants		17,086,430
Administrative expenses		193,731

Total deductions 17,280,161

Net increase in net assets available for benefits 29,585,095

Net assets available for benefits, beginning of year 182,082,518

Transfer in from related plan 375,223

Transfer out to related plan (50,980)

Net assets available for benefits, end of year \$ 211,991,856

See accompanying notes to the financial statements.

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

1. Description of the Plan

The following brief description of the BlueLinx Corporation Salaried Savings Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined contribution plan and was adopted by BlueLinx Corporation (the Company), originally effective May 7, 2004 and restated effective January 1, 2017, to provide deferred tax benefits, savings, and Company discretionary contributions to eligible salaried employees. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, (ERISA) as amended.

Eligibility

The Plan covers substantially all salaried employees (other than leased employees, independent contractors, and nonresident aliens) of the Company. The employee shall be eligible to participate as soon as administratively practicable after the date of or by reason of recognition of service with a predecessor employer. Employees are only permitted to enter the Plan on the first day of the calendar month coincident with or next calendar month following the date that the Plan's eligibility requirements are met.

Contributions

Participants may elect to contribute up to 75% of their compensation to the Plan, subject to certain limitations specified by the Internal Revenue Service (IRS). Participants aged 50 and older may also elect to make catch-up contributions.

The Company may elect to match an amount determined pursuant to the applicable articles and exhibits to the Plan agreement, for all employees who participate in the Plan. Certain categories of highly compensated participants are not eligible to share in matching contributions by determination of the Plan administrator.

Newly hired employees who become eligible to participate in the Plan are automatically enrolled at 4%, with an annual increase of 1% each July 1st, up to 15% of compensation, unless another option is selected by them.

Employees may deposit rollover contributions from another qualified plan. Rollover contributions are placed in a separate account and are subject to the rules for investment established in the Plan agreement.

Participant Accounts

Each participant's account is credited with the participant's contributions, rollovers, the Company's contribution and earnings (losses) on the investments in their account and is charged with transaction fees for services received by the participant. Participants direct the investment of their account into various investment options offered by the Plan. Participants may change their investment options on a daily basis. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are fully vested in their contributions, rollovers and Company matching contributions, as well as the related earnings upon entry into the Plan.

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

1. Description of the Plan (cont.)

Investments

The Plan offers investment options through Vanguard Fiduciary Trust Company (Vanguard), the custodian of the Plan assets. All investment options are 100% participant directed. Participants can choose from a wide array of investment options.

Payment of Benefits

Participant accounts may be withdrawn upon retirement, death, disability, attainment of age 59½, or termination of employment. Account balances less than \$1,000 are distributed as a lump-sum payment. Account balances between \$1,000 and \$5,000 are distributed as a lump-sum payment or through a rollover into an individual retirement account. For account balances in excess of \$5,000, the participant may elect to receive their balance in a single lump-sum payment or defer distribution to a date no later than April 1st following the year in which the participant attains the IRS required distribution age. The Plan also allows for withdrawals in the event of a financial hardship.

Notes Receivable from Participants

A participant may borrow from their account a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. A participant may have only one loan outstanding at any time. Loans are repayable through bi-weekly payroll deductions and are secured by the participant's account balance. The interest rate is determined by the Plan administrator based on prevailing market conditions and is fixed over the life of the note. Loans must be repaid within 5 years unless used for the purchase of a primary residence, in which case the Plan administrator may permit a longer repayment term.

Plan Expenses

Administrative expenses of the Plan are paid by either the Company or by the Plan, as determined by the Plan administrator. These expenses may include, but are not limited to, legal fees, accounting fees, recordkeeping fees, and other fees for services provided to the Plan.

Forfeitures

At December 31, 2023 and 2022, forfeited accounts totaled \$102,545 and \$65,170, respectively. Forfeitures may be used to reduce Company matching contributions or to pay Plan expenses. During the year ended December 31, 2023, no forfeitures were used to reduce employer contributions or to pay Plan expenses.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan were prepared using the accrual basis of accounting. The Plan follows accounting standards set by the Financial Accounting Standards Board (FASB). The FASB sets accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan's management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

2. Summary of Significant Accounting Policies (cont.)

Investment Valuation and Income (Loss) Recognition

The investments of the Plan are reported at fair value. Fair value is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price). See Note 4 for discussion of the fair value measurements.

Purchases and sales are recorded on a trade-date basis. Interest is recorded when earned and dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Contributions

Contributions from Plan participants and the matching contributions from the Company are recorded in the year in which the employee contributions are withheld from compensation.

Notes Receivable from Participants

Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2023 and 2022. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be a distribution, the participant loan balance is reduced, and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

3. Certified Information

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Vanguard certified that the financial information included in the financial statements and supplemental schedule as of December 31, 2023 and 2022, and for the year ended December 31, 2023, provided to the Plan is complete and accurate. The information as to investment assets and transactions therein, and investment income (loss) included in the accompanying financial statements and supplemental schedule as of December 31, 2023 and 2022, and for the year ended December 31, 2023, is covered by such certifications.

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

4. Fair Value Measurements

GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs in which little or no market data exists (Level 3 measurements). The three levels of the fair value hierarchy under GAAP are described below:

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

4. Fair Value Measurement (cont.)

Level 2 - Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

Registered Investment Companies - Valued at the daily closing price as reported by the fund. Registered investment companies held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common/Collective Trust Funds - Valued at the net asset value using NAV as the practical expedient based on the last reported sales price of the underlying investments held. The Plan's interest in the collective trust funds is based on information reported using the audited financial statements of the collective trust funds at year-end. The investment income (loss) is allocated to participants based on their proportionate share of the net assets of the funds.

The methodologies described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while management believes its valuation methodologies are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023.

<i>December 31, 2023</i>	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ <u>93,948,495</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>93,948,495</u>
	\$ <u>93,948,495</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>93,948,495</u>
Common/collective trust funds measured at NAV*				<u>116,464,996</u>
Total investments at fair value			\$ <u>210,413,491</u>	\$ <u>210,413,491</u>

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

4. Fair Value Measurements (cont.)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022.

<i>December 31, 2022</i>	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 75,568,420	\$ -	\$ -	\$ 75,568,420
	<u>\$ 75,568,420</u>	<u>\$ -</u>	<u>\$ -</u>	<u>75,568,420</u>
Common/collective trust fund measured at NAV*				<u>104,591,905</u>
Total investments at fair value			\$	<u><u>180,160,325</u></u>

* Certain investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value to the amounts presented in the statements of net assets available for benefits.

Fair value of investments in certain entities that calculate NAV per share (or its equivalent) is as follows:

Investment	Fair Value December 31, 2023	Fair Value December 31, 2022	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common/collective trust funds	\$ 116,464,996	\$ 104,591,905	N/A	Daily	Immediate

5. Tax Status

The IRS has determined and informed the Company by a letter dated April 2, 2012, that the Plan and its underlying trust qualify under the applicable provisions of the Internal Revenue Code (IRC) and, therefore, are exempt from federal income taxes. The Plan was amended and restated effective January 1, 2017. The IRS has determined and informed the Company by a letter dated February 13, 2018, that the amended and restated Plan and its underlying trust qualify under the applicable provisions of the IRC and, therefore, are exempt from federal income taxes.

GAAP requires Plan management to evaluate the tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

6. Plan Termination

Although it has not expressed an intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

7. Party-In-Interest Transactions

Vanguard and its affiliates perform services, sell products and maintain certain investments of the Plan for which fees are charged to the Plan. Party-in-interest transactions also include notes receivables from participants. Such transactions, while considered party-in-interest transactions under ERISA, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions.

8. Risks, Uncertainties and Concentrations

The Plan's investments are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of investments, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and amounts reported in the statements of net assets available for benefits.

At December 31, 2023, approximately 25% of the Plan's investments were invested in the Vanguard Institutional Index Fund.

9. Transfer of Assets

In the event that a participant in the Plan becomes an hourly employee, the participant's assets are transferred to the BlueLinx Corporation Hourly Savings Plan (the Related Plan). Similarly, in the event that a participant in the Related Plan becomes a salaried employee, the participant assets are transferred to the Plan. During the year ended December 31, 2023, there was \$375,223 transferred to the Plan and \$50,980 was transferred from the Plan.

10. Delinquent Participant Contributions

During 2022, employee withholdings of \$1,075,291 were not remitted within the appropriate time-period by the Company. The Company remitted \$388,345 and \$686,946 of the employee withholdings in 2022 and 2023, respectively, and plans to remit lost earnings on the total amount during 2025. These transactions constituted prohibited transactions as defined by ERISA.

11. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

<i>December 31,</i>	2023	2022
Net assets available for benefits per the financial statements	\$ 211,991,856	\$ 182,082,518
Less: employee contributions receivable	(357,712)	(652,313)
Less: employer contributions receivable	(97,215)	(186,674)
Net assets available for benefits per Form 5500	\$ 211,536,929	\$ 181,243,531

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

11. Reconciliation of Financial Statements to Form 5500 (cont.)

The following is a reconciliation of net increase per the financial statements to net income per Form 5500 for the year ended December 31, 2023:

<i>December 31,</i>		2023
Net increase per financial statements	\$	29,585,095
Add: change in employee contributions receivable		294,601
Add: change in employer contributions receivable		89,459
Net income per Form 5500	\$	29,969,155

12. Subsequent Events

The Plan has evaluated, for consideration of recognition or disclosure, subsequent events that have occurred through the date of issuance, March 03, 2025, and has determined that, except for the matters noted below, no significant events occurred after December 31, 2023, but prior to the issuance of these financial statements, that would have a material impact on these financial statements.

On July 31, 2024, the Company entered into the LifeSight Pooled Employer Plan Agreement to select Willis Towers Watson US LLC (“WTW”) as the “pooled plan provider” as defined under Section 3(44)(A) of ERISA. Therefore, effective January 1, 2025, the Company's 401(k) plan will be merged into the LifeSight Pooled Employer Plan, a pooled employer plan (PEP) administered by WTW.

SUPPLEMENTAL SCHEDULES

BlueLinx Corporation Salaried Savings Plan
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
EIN: 77-0627351
Plan # 002

Year Ended December 31, 2023

Plan Year	Participant Contributions Transferred Late to the Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PIE 2002-51
	<input checked="" type="checkbox"/> Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2022	\$ 1,075,291	\$ 1,075,291	\$ -	\$ -	\$ -
Total	\$ 1,075,291	\$ 1,075,291	\$ -	\$ -	\$ -

During 2022, employee withholdings of \$1,075,291 were not remitted within the appropriate time-period by the Company. The Company remitted \$388,345 and \$686,946 of the employee withholdings in 2022 and 2023, respectively, and plans to remit lost earnings on the total amount during 2025. These transactions constituted prohibited transactions as defined by ERISA.

BlueLinx Corporation Salaried Savings Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN: 77-0627351
Plan # 002

December 31, 2023

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment: Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Common/collective trust funds				
*	Vanguard Fiduciary Trust Company	Vanguard Retirement Savings Trust III	**	\$ 12,300,908
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2020 Trust II	**	5,159,086
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2025 Trust II	**	20,398,864
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2030 Trust II	**	24,130,082
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2035 Trust II	**	23,416,706
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2040 Trust II	**	9,584,327
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2045 Trust II	**	8,955,984
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2050 Trust II	**	3,862,493
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2055 Trust II	**	2,425,964
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2060 Trust II	**	1,178,361
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2065 Trust II	**	1,119,276
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2070 Trust II	**	2,480
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement Income Trust II	**	3,928,456
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement Income and Growth Trust II	**	2,009
				116,464,996
Registered investment companies				
*	Vanguard Fiduciary Trust Company	Vanguard Developing Markets Index Fund Admiral	**	1,244,880
*	Vanguard Fiduciary Trust Company	Vanguard Extended Market Index Fund - Inst'l Shares	**	7,540,967
*	Vanguard Fiduciary Trust Company	Vanguard Federal Money Market Fund	**	131,894
*	Vanguard Fiduciary Trust Company	Vanguard Institutional Index Fund - Inst'l Shares	**	52,039,891
*	Vanguard Fiduciary Trust Company	Vanguard PrimeCap Fund Admiral Shares	**	25,603,391
*	Vanguard Fiduciary Trust Company	Vanguard Total Bond Market Index Fund - Inst'l Shares	**	7,387,472
				93,948,495
Notes receivable				
*	Participants	Notes receivable with variable maturities and interest rates from 4.25% to 9.5% with varying maturities.	-	1,123,438
Total				\$ 211,536,929

* Party-in-interest, as defined by ERISA.

**The cost of participant-directed accounts is not required to be disclosed.

BLUELINX CORPORATION SALARIED SAVINGS PLAN

**Financial Statements
and
Independent Auditor's Report**
As of December 31, 2023 and 2022
And for the Year Ended December 31, 2023

BlueLinx Corporation Salaried Savings Plan

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Independent Auditor's Report

BlueLinx Corporation Investment Committee and Participants
BlueLinx Corporation Salaried Savings Plan
Marietta, Georgia

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of BlueLinx Corporation Salaried Savings Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and the procedures performed as described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report,

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP); and
- the certified investment information in the accompanying financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Management is responsible for maintaining a current plan instrument, including all plan amendments. Management is also responsible for administering the Plan and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4a - schedule of delinquent participant contributions for the year ended December 31, 2023, and Schedule H, Line 4i - schedule of assets (held at end of year) as of December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- the certified investment information in the supplemental schedules agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Hancock Askew & Co., LLP

Peachtree Corners, Georgia
March 03, 2025

BlueLinx Corporation Salaried Savings Plan

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2023	2022
ASSETS		
Investments, at fair value	\$ 210,413,491	\$ 180,160,325
Receivables		
Employee contributions	357,712	652,313
Employer contributions	97,215	186,674
Notes receivable from participants	<u>1,123,438</u>	<u>1,083,206</u>
Total receivables	<u>1,578,365</u>	<u>1,922,193</u>
Net assets available for benefits	<u>\$ 211,991,856</u>	<u>\$ 182,082,518</u>

See accompanying notes to the financial statements.

BlueLinx Corporation Salaried Savings Plan

Statement of Changes in Net Assets Available for Benefits

Year ended December 31,

2023

ADDITIONS TO NET ASSETS

Contributions

Participant	\$	8,853,517
Employer		2,365,498
Rollover		1,930,837

Total contributions 13,149,852

Investment income

Interest and dividends		3,948,947
Net appreciation in fair value of investments		29,696,898
Other income		1,941

Total investment income 33,647,786

Interest income on notes receivable from participants 67,618

Total additions 46,865,256

DEDUCTIONS FROM NET ASSETS

Benefits paid directly to participants		17,086,430
Administrative expenses		193,731

Total deductions 17,280,161

Net increase in net assets available for benefits 29,585,095

Net assets available for benefits, beginning of year 182,082,518

Transfer in from related plan 375,223

Transfer out to related plan (50,980)

Net assets available for benefits, end of year \$ 211,991,856

See accompanying notes to the financial statements.

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

1. Description of the Plan

The following brief description of the BlueLinx Corporation Salaried Savings Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined contribution plan and was adopted by BlueLinx Corporation (the Company), originally effective May 7, 2004 and restated effective January 1, 2017, to provide deferred tax benefits, savings, and Company discretionary contributions to eligible salaried employees. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, (ERISA) as amended.

Eligibility

The Plan covers substantially all salaried employees (other than leased employees, independent contractors, and nonresident aliens) of the Company. The employee shall be eligible to participate as soon as administratively practicable after the date of or by reason of recognition of service with a predecessor employer. Employees are only permitted to enter the Plan on the first day of the calendar month coincident with or next calendar month following the date that the Plan's eligibility requirements are met.

Contributions

Participants may elect to contribute up to 75% of their compensation to the Plan, subject to certain limitations specified by the Internal Revenue Service (IRS). Participants aged 50 and older may also elect to make catch-up contributions.

The Company may elect to match an amount determined pursuant to the applicable articles and exhibits to the Plan agreement, for all employees who participate in the Plan. Certain categories of highly compensated participants are not eligible to share in matching contributions by determination of the Plan administrator.

Newly hired employees who become eligible to participate in the Plan are automatically enrolled at 4%, with an annual increase of 1% each July 1st, up to 15% of compensation, unless another option is selected by them.

Employees may deposit rollover contributions from another qualified plan. Rollover contributions are placed in a separate account and are subject to the rules for investment established in the Plan agreement.

Participant Accounts

Each participant's account is credited with the participant's contributions, rollovers, the Company's contribution and earnings (losses) on the investments in their account and is charged with transaction fees for services received by the participant. Participants direct the investment of their account into various investment options offered by the Plan. Participants may change their investment options on a daily basis. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are fully vested in their contributions, rollovers and Company matching contributions, as well as the related earnings upon entry into the Plan.

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

1. Description of the Plan (cont.)

Investments

The Plan offers investment options through Vanguard Fiduciary Trust Company (Vanguard), the custodian of the Plan assets. All investment options are 100% participant directed. Participants can choose from a wide array of investment options.

Payment of Benefits

Participant accounts may be withdrawn upon retirement, death, disability, attainment of age 59½, or termination of employment. Account balances less than \$1,000 are distributed as a lump-sum payment. Account balances between \$1,000 and \$5,000 are distributed as a lump-sum payment or through a rollover into an individual retirement account. For account balances in excess of \$5,000, the participant may elect to receive their balance in a single lump-sum payment or defer distribution to a date no later than April 1st following the year in which the participant attains the IRS required distribution age. The Plan also allows for withdrawals in the event of a financial hardship.

Notes Receivable from Participants

A participant may borrow from their account a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. A participant may have only one loan outstanding at any time. Loans are repayable through bi-weekly payroll deductions and are secured by the participant's account balance. The interest rate is determined by the Plan administrator based on prevailing market conditions and is fixed over the life of the note. Loans must be repaid within 5 years unless used for the purchase of a primary residence, in which case the Plan administrator may permit a longer repayment term.

Plan Expenses

Administrative expenses of the Plan are paid by either the Company or by the Plan, as determined by the Plan administrator. These expenses may include, but are not limited to, legal fees, accounting fees, recordkeeping fees, and other fees for services provided to the Plan.

Forfeitures

At December 31, 2023 and 2022, forfeited accounts totaled \$102,545 and \$65,170, respectively. Forfeitures may be used to reduce Company matching contributions or to pay Plan expenses. During the year ended December 31, 2023, no forfeitures were used to reduce employer contributions or to pay Plan expenses.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan were prepared using the accrual basis of accounting. The Plan follows accounting standards set by the Financial Accounting Standards Board (FASB). The FASB sets accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan's management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

2. Summary of Significant Accounting Policies (cont.)

Investment Valuation and Income (Loss) Recognition

The investments of the Plan are reported at fair value. Fair value is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price). See Note 4 for discussion of the fair value measurements.

Purchases and sales are recorded on a trade-date basis. Interest is recorded when earned and dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Contributions

Contributions from Plan participants and the matching contributions from the Company are recorded in the year in which the employee contributions are withheld from compensation.

Notes Receivable from Participants

Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2023 and 2022. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be a distribution, the participant loan balance is reduced, and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

3. Certified Information

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Vanguard certified that the financial information included in the financial statements and supplemental schedule as of December 31, 2023 and 2022, and for the year ended December 31, 2023, provided to the Plan is complete and accurate. The information as to investment assets and transactions therein, and investment income (loss) included in the accompanying financial statements and supplemental schedule as of December 31, 2023 and 2022, and for the year ended December 31, 2023, is covered by such certifications.

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

4. Fair Value Measurements

GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs in which little or no market data exists (Level 3 measurements). The three levels of the fair value hierarchy under GAAP are described below:

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

4. Fair Value Measurement (cont.)

Level 2 - Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

Registered Investment Companies - Valued at the daily closing price as reported by the fund. Registered investment companies held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common/Collective Trust Funds - Valued at the net asset value using NAV as the practical expedient based on the last reported sales price of the underlying investments held. The Plan's interest in the collective trust funds is based on information reported using the audited financial statements of the collective trust funds at year-end. The investment income (loss) is allocated to participants based on their proportionate share of the net assets of the funds.

The methodologies described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while management believes its valuation methodologies are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023.

<i>December 31, 2023</i>	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ <u>93,948,495</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>93,948,495</u>
	\$ <u>93,948,495</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>93,948,495</u>
Common/collective trust funds measured at NAV*				<u>116,464,996</u>
Total investments at fair value			\$ <u>210,413,491</u>	\$ <u>210,413,491</u>

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

4. Fair Value Measurements (cont.)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022.

<i>December 31, 2022</i>	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 75,568,420	\$ -	\$ -	\$ 75,568,420
	<u>\$ 75,568,420</u>	<u>\$ -</u>	<u>\$ -</u>	<u>75,568,420</u>
Common/collective trust fund measured at NAV*				<u>104,591,905</u>
Total investments at fair value			\$	<u><u>180,160,325</u></u>

* Certain investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value to the amounts presented in the statements of net assets available for benefits.

Fair value of investments in certain entities that calculate NAV per share (or its equivalent) is as follows:

Investment	Fair Value December 31, 2023	Fair Value December 31, 2022	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common/collective trust funds	\$ 116,464,996	\$ 104,591,905	N/A	Daily	Immediate

5. Tax Status

The IRS has determined and informed the Company by a letter dated April 2, 2012, that the Plan and its underlying trust qualify under the applicable provisions of the Internal Revenue Code (IRC) and, therefore, are exempt from federal income taxes. The Plan was amended and restated effective January 1, 2017. The IRS has determined and informed the Company by a letter dated February 13, 2018, that the amended and restated Plan and its underlying trust qualify under the applicable provisions of the IRC and, therefore, are exempt from federal income taxes.

GAAP requires Plan management to evaluate the tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

6. Plan Termination

Although it has not expressed an intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

7. Party-In-Interest Transactions

Vanguard and its affiliates perform services, sell products and maintain certain investments of the Plan for which fees are charged to the Plan. Party-in-interest transactions also include notes receivables from participants. Such transactions, while considered party-in-interest transactions under ERISA, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions.

8. Risks, Uncertainties and Concentrations

The Plan's investments are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of investments, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and amounts reported in the statements of net assets available for benefits.

At December 31, 2023, approximately 25% of the Plan's investments were invested in the Vanguard Institutional Index Fund.

9. Transfer of Assets

In the event that a participant in the Plan becomes an hourly employee, the participant's assets are transferred to the BlueLinx Corporation Hourly Savings Plan (the Related Plan). Similarly, in the event that a participant in the Related Plan becomes a salaried employee, the participant assets are transferred to the Plan. During the year ended December 31, 2023, there was \$375,223 transferred to the Plan and \$50,980 was transferred from the Plan.

10. Delinquent Participant Contributions

During 2022, employee withholdings of \$1,075,291 were not remitted within the appropriate time-period by the Company. The Company remitted \$388,345 and \$686,946 of the employee withholdings in 2022 and 2023, respectively, and plans to remit lost earnings on the total amount during 2025. These transactions constituted prohibited transactions as defined by ERISA.

11. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

<i>December 31,</i>	2023	2022
Net assets available for benefits per the financial statements	\$ 211,991,856	\$ 182,082,518
Less: employee contributions receivable	(357,712)	(652,313)
Less: employer contributions receivable	(97,215)	(186,674)
Net assets available for benefits per Form 5500	\$ 211,536,929	\$ 181,243,531

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

11. Reconciliation of Financial Statements to Form 5500 (cont.)

The following is a reconciliation of net increase per the financial statements to net income per Form 5500 for the year ended December 31, 2023:

<i>December 31,</i>		2023
Net increase per financial statements	\$	29,585,095
Add: change in employee contributions receivable		294,601
Add: change in employer contributions receivable		89,459
Net income per Form 5500	\$	29,969,155

12. Subsequent Events

The Plan has evaluated, for consideration of recognition or disclosure, subsequent events that have occurred through the date of issuance, March 03, 2025, and has determined that, except for the matters noted below, no significant events occurred after December 31, 2023, but prior to the issuance of these financial statements, that would have a material impact on these financial statements.

On July 31, 2024, the Company entered into the LifeSight Pooled Employer Plan Agreement to select Willis Towers Watson US LLC (“WTW”) as the “pooled plan provider” as defined under Section 3(44)(A) of ERISA. Therefore, effective January 1, 2025, the Company's 401(k) plan will be merged into the LifeSight Pooled Employer Plan, a pooled employer plan (PEP) administered by WTW.

SUPPLEMENTAL SCHEDULES

BlueLinx Corporation Salaried Savings Plan
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
EIN: 77-0627351
Plan # 002

Year Ended December 31, 2023

Plan Year	Participant Contributions Transferred Late to the Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PIE 2002-51
	<input checked="" type="checkbox"/> Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2022	\$ 1,075,291	\$ 1,075,291	\$ -	\$ -	\$ -
Total	\$ 1,075,291	\$ 1,075,291	\$ -	\$ -	\$ -

During 2022, employee withholdings of \$1,075,291 were not remitted within the appropriate time-period by the Company. The Company remitted \$388,345 and \$686,946 of the employee withholdings in 2022 and 2023, respectively, and plans to remit lost earnings on the total amount during 2025. These transactions constituted prohibited transactions as defined by ERISA.

BlueLinx Corporation Salaried Savings Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 77-0627351

Plan # 002

December 31, 2023

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment: Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Common/collective trust funds				
*	Vanguard Fiduciary Trust Company	Vanguard Retirement Savings Trust III	**	\$ 12,300,908
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2020 Trust II	**	5,159,086
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2025 Trust II	**	20,398,864
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2030 Trust II	**	24,130,082
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2035 Trust II	**	23,416,706
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2040 Trust II	**	9,584,327
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2045 Trust II	**	8,955,984
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2050 Trust II	**	3,862,493
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2055 Trust II	**	2,425,964
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2060 Trust II	**	1,178,361
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2065 Trust II	**	1,119,276
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2070 Trust II	**	2,480
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement Income Trust II	**	3,928,456
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement Income and Growth Trust II	**	2,009
				116,464,996
Registered investment companies				
*	Vanguard Fiduciary Trust Company	Vanguard Developing Markets Index Fund Admiral	**	1,244,880
*	Vanguard Fiduciary Trust Company	Vanguard Extended Market Index Fund - Inst'l Shares	**	7,540,967
*	Vanguard Fiduciary Trust Company	Vanguard Federal Money Market Fund	**	131,894
*	Vanguard Fiduciary Trust Company	Vanguard Institutional Index Fund - Inst'l Shares	**	52,039,891
*	Vanguard Fiduciary Trust Company	Vanguard PrimeCap Fund Admiral Shares	**	25,603,391
*	Vanguard Fiduciary Trust Company	Vanguard Total Bond Market Index Fund - Inst'l Shares	**	7,387,472
				93,948,495
Notes receivable				
*	Participants	Notes receivable with variable maturities and interest rates from 4.25% to 9.5% with varying maturities.	-	1,123,438
Total				\$ 211,536,929

* Party-in-interest, as defined by ERISA.

**The cost of participant-directed accounts is not required to be disclosed.

BLUELINX CORPORATION SALARIED SAVINGS PLAN

**Financial Statements
and
Independent Auditor's Report**
As of December 31, 2023 and 2022
And for the Year Ended December 31, 2023

BlueLinx Corporation Salaried Savings Plan

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Independent Auditor's Report

BlueLinx Corporation Investment Committee and Participants
BlueLinx Corporation Salaried Savings Plan
Marietta, Georgia

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of BlueLinx Corporation Salaried Savings Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and the procedures performed as described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report,

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP); and
- the certified investment information in the accompanying financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Management is responsible for maintaining a current plan instrument, including all plan amendments. Management is also responsible for administering the Plan and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4a - schedule of delinquent participant contributions for the year ended December 31, 2023, and Schedule H, Line 4i - schedule of assets (held at end of year) as of December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- the certified investment information in the supplemental schedules agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Hancock Askew & Co., LLP

Peachtree Corners, Georgia
March 03, 2025

BlueLinx Corporation Salaried Savings Plan

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2023	2022
ASSETS		
Investments, at fair value	\$ 210,413,491	\$ 180,160,325
Receivables		
Employee contributions	357,712	652,313
Employer contributions	97,215	186,674
Notes receivable from participants	<u>1,123,438</u>	<u>1,083,206</u>
Total receivables	<u>1,578,365</u>	<u>1,922,193</u>
Net assets available for benefits	<u>\$ 211,991,856</u>	<u>\$ 182,082,518</u>

See accompanying notes to the financial statements.

BlueLinx Corporation Salaried Savings Plan

Statement of Changes in Net Assets Available for Benefits

Year ended December 31,

2023

ADDITIONS TO NET ASSETS

Contributions

Participant	\$	8,853,517
Employer		2,365,498
Rollover		1,930,837

Total contributions 13,149,852

Investment income

Interest and dividends		3,948,947
Net appreciation in fair value of investments		29,696,898
Other income		1,941

Total investment income 33,647,786

Interest income on notes receivable from participants 67,618

Total additions 46,865,256

DEDUCTIONS FROM NET ASSETS

Benefits paid directly to participants		17,086,430
Administrative expenses		193,731

Total deductions 17,280,161

Net increase in net assets available for benefits 29,585,095

Net assets available for benefits, beginning of year 182,082,518

Transfer in from related plan 375,223

Transfer out to related plan (50,980)

Net assets available for benefits, end of year \$ 211,991,856

See accompanying notes to the financial statements.

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

1. Description of the Plan

The following brief description of the BlueLinx Corporation Salaried Savings Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined contribution plan and was adopted by BlueLinx Corporation (the Company), originally effective May 7, 2004 and restated effective January 1, 2017, to provide deferred tax benefits, savings, and Company discretionary contributions to eligible salaried employees. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, (ERISA) as amended.

Eligibility

The Plan covers substantially all salaried employees (other than leased employees, independent contractors, and nonresident aliens) of the Company. The employee shall be eligible to participate as soon as administratively practicable after the date of or by reason of recognition of service with a predecessor employer. Employees are only permitted to enter the Plan on the first day of the calendar month coincident with or next calendar month following the date that the Plan's eligibility requirements are met.

Contributions

Participants may elect to contribute up to 75% of their compensation to the Plan, subject to certain limitations specified by the Internal Revenue Service (IRS). Participants aged 50 and older may also elect to make catch-up contributions.

The Company may elect to match an amount determined pursuant to the applicable articles and exhibits to the Plan agreement, for all employees who participate in the Plan. Certain categories of highly compensated participants are not eligible to share in matching contributions by determination of the Plan administrator.

Newly hired employees who become eligible to participate in the Plan are automatically enrolled at 4%, with an annual increase of 1% each July 1st, up to 15% of compensation, unless another option is selected by them.

Employees may deposit rollover contributions from another qualified plan. Rollover contributions are placed in a separate account and are subject to the rules for investment established in the Plan agreement.

Participant Accounts

Each participant's account is credited with the participant's contributions, rollovers, the Company's contribution and earnings (losses) on the investments in their account and is charged with transaction fees for services received by the participant. Participants direct the investment of their account into various investment options offered by the Plan. Participants may change their investment options on a daily basis. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are fully vested in their contributions, rollovers and Company matching contributions, as well as the related earnings upon entry into the Plan.

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

1. Description of the Plan (cont.)

Investments

The Plan offers investment options through Vanguard Fiduciary Trust Company (Vanguard), the custodian of the Plan assets. All investment options are 100% participant directed. Participants can choose from a wide array of investment options.

Payment of Benefits

Participant accounts may be withdrawn upon retirement, death, disability, attainment of age 59½, or termination of employment. Account balances less than \$1,000 are distributed as a lump-sum payment. Account balances between \$1,000 and \$5,000 are distributed as a lump-sum payment or through a rollover into an individual retirement account. For account balances in excess of \$5,000, the participant may elect to receive their balance in a single lump-sum payment or defer distribution to a date no later than April 1st following the year in which the participant attains the IRS required distribution age. The Plan also allows for withdrawals in the event of a financial hardship.

Notes Receivable from Participants

A participant may borrow from their account a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. A participant may have only one loan outstanding at any time. Loans are repayable through bi-weekly payroll deductions and are secured by the participant's account balance. The interest rate is determined by the Plan administrator based on prevailing market conditions and is fixed over the life of the note. Loans must be repaid within 5 years unless used for the purchase of a primary residence, in which case the Plan administrator may permit a longer repayment term.

Plan Expenses

Administrative expenses of the Plan are paid by either the Company or by the Plan, as determined by the Plan administrator. These expenses may include, but are not limited to, legal fees, accounting fees, recordkeeping fees, and other fees for services provided to the Plan.

Forfeitures

At December 31, 2023 and 2022, forfeited accounts totaled \$102,545 and \$65,170, respectively. Forfeitures may be used to reduce Company matching contributions or to pay Plan expenses. During the year ended December 31, 2023, no forfeitures were used to reduce employer contributions or to pay Plan expenses.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan were prepared using the accrual basis of accounting. The Plan follows accounting standards set by the Financial Accounting Standards Board (FASB). The FASB sets accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan's management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

2. Summary of Significant Accounting Policies (cont.)

Investment Valuation and Income (Loss) Recognition

The investments of the Plan are reported at fair value. Fair value is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price). See Note 4 for discussion of the fair value measurements.

Purchases and sales are recorded on a trade-date basis. Interest is recorded when earned and dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Contributions

Contributions from Plan participants and the matching contributions from the Company are recorded in the year in which the employee contributions are withheld from compensation.

Notes Receivable from Participants

Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2023 and 2022. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be a distribution, the participant loan balance is reduced, and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

3. Certified Information

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Vanguard certified that the financial information included in the financial statements and supplemental schedule as of December 31, 2023 and 2022, and for the year ended December 31, 2023, provided to the Plan is complete and accurate. The information as to investment assets and transactions therein, and investment income (loss) included in the accompanying financial statements and supplemental schedule as of December 31, 2023 and 2022, and for the year ended December 31, 2023, is covered by such certifications.

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

4. Fair Value Measurements

GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs in which little or no market data exists (Level 3 measurements). The three levels of the fair value hierarchy under GAAP are described below:

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

4. Fair Value Measurement (cont.)

Level 2 - Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

Registered Investment Companies - Valued at the daily closing price as reported by the fund. Registered investment companies held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common/Collective Trust Funds - Valued at the net asset value using NAV as the practical expedient based on the last reported sales price of the underlying investments held. The Plan's interest in the collective trust funds is based on information reported using the audited financial statements of the collective trust funds at year-end. The investment income (loss) is allocated to participants based on their proportionate share of the net assets of the funds.

The methodologies described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while management believes its valuation methodologies are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023.

<i>December 31, 2023</i>	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ <u>93,948,495</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>93,948,495</u>
	\$ <u>93,948,495</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>93,948,495</u>
Common/collective trust funds measured at NAV*				<u>116,464,996</u>
Total investments at fair value			\$ <u>210,413,491</u>	

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

4. Fair Value Measurements (cont.)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022.

<i>December 31, 2022</i>	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 75,568,420	\$ -	\$ -	\$ 75,568,420
	<u>\$ 75,568,420</u>	<u>\$ -</u>	<u>\$ -</u>	<u>75,568,420</u>
Common/collective trust fund measured at NAV*				<u>104,591,905</u>
Total investments at fair value			\$	<u><u>180,160,325</u></u>

* Certain investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value to the amounts presented in the statements of net assets available for benefits.

Fair value of investments in certain entities that calculate NAV per share (or its equivalent) is as follows:

Investment	Fair Value December 31, 2023	Fair Value December 31, 2022	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common/collective trust funds	\$ 116,464,996	\$ 104,591,905	N/A	Daily	Immediate

5. Tax Status

The IRS has determined and informed the Company by a letter dated April 2, 2012, that the Plan and its underlying trust qualify under the applicable provisions of the Internal Revenue Code (IRC) and, therefore, are exempt from federal income taxes. The Plan was amended and restated effective January 1, 2017. The IRS has determined and informed the Company by a letter dated February 13, 2018, that the amended and restated Plan and its underlying trust qualify under the applicable provisions of the IRC and, therefore, are exempt from federal income taxes.

GAAP requires Plan management to evaluate the tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

6. Plan Termination

Although it has not expressed an intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

7. Party-In-Interest Transactions

Vanguard and its affiliates perform services, sell products and maintain certain investments of the Plan for which fees are charged to the Plan. Party-in-interest transactions also include notes receivables from participants. Such transactions, while considered party-in-interest transactions under ERISA, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions.

8. Risks, Uncertainties and Concentrations

The Plan's investments are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of investments, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and amounts reported in the statements of net assets available for benefits.

At December 31, 2023, approximately 25% of the Plan's investments were invested in the Vanguard Institutional Index Fund.

9. Transfer of Assets

In the event that a participant in the Plan becomes an hourly employee, the participant's assets are transferred to the BlueLinx Corporation Hourly Savings Plan (the Related Plan). Similarly, in the event that a participant in the Related Plan becomes a salaried employee, the participant assets are transferred to the Plan. During the year ended December 31, 2023, there was \$375,223 transferred to the Plan and \$50,980 was transferred from the Plan.

10. Delinquent Participant Contributions

During 2022, employee withholdings of \$1,075,291 were not remitted within the appropriate time-period by the Company. The Company remitted \$388,345 and \$686,946 of the employee withholdings in 2022 and 2023, respectively, and plans to remit lost earnings on the total amount during 2025. These transactions constituted prohibited transactions as defined by ERISA.

11. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

<i>December 31,</i>	2023	2022
Net assets available for benefits per the financial statements	\$ 211,991,856	\$ 182,082,518
Less: employee contributions receivable	(357,712)	(652,313)
Less: employer contributions receivable	(97,215)	(186,674)
Net assets available for benefits per Form 5500	\$ 211,536,929	\$ 181,243,531

BlueLinx Corporation Salaried Savings Plan

Notes to Financial Statements

11. Reconciliation of Financial Statements to Form 5500 (cont.)

The following is a reconciliation of net increase per the financial statements to net income per Form 5500 for the year ended December 31, 2023:

<i>December 31,</i>		2023
Net increase per financial statements	\$	29,585,095
Add: change in employee contributions receivable		294,601
Add: change in employer contributions receivable		89,459
Net income per Form 5500	\$	29,969,155

12. Subsequent Events

The Plan has evaluated, for consideration of recognition or disclosure, subsequent events that have occurred through the date of issuance, March 03, 2025, and has determined that, except for the matters noted below, no significant events occurred after December 31, 2023, but prior to the issuance of these financial statements, that would have a material impact on these financial statements.

On July 31, 2024, the Company entered into the LifeSight Pooled Employer Plan Agreement to select Willis Towers Watson US LLC (“WTW”) as the “pooled plan provider” as defined under Section 3(44)(A) of ERISA. Therefore, effective January 1, 2025, the Company's 401(k) plan will be merged into the LifeSight Pooled Employer Plan, a pooled employer plan (PEP) administered by WTW.

SUPPLEMENTAL SCHEDULES

BlueLinx Corporation Salaried Savings Plan
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
EIN: 77-0627351
Plan # 002

Year Ended December 31, 2023

Plan Year	Participant Contributions Transferred Late to the Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PIE 2002-51
	<input checked="" type="checkbox"/> Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2022	\$ 1,075,291	\$ 1,075,291	\$ -	\$ -	\$ -
Total	\$ 1,075,291	\$ 1,075,291	\$ -	\$ -	\$ -

During 2022, employee withholdings of \$1,075,291 were not remitted within the appropriate time-period by the Company. The Company remitted \$388,345 and \$686,946 of the employee withholdings in 2022 and 2023, respectively, and plans to remit lost earnings on the total amount during 2025. These transactions constituted prohibited transactions as defined by ERISA.

BlueLinx Corporation Salaried Savings Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 77-0627351

Plan # 002

December 31, 2023

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment: Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Common/collective trust funds				
*	Vanguard Fiduciary Trust Company	Vanguard Retirement Savings Trust III	**	\$ 12,300,908
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2020 Trust II	**	5,159,086
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2025 Trust II	**	20,398,864
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2030 Trust II	**	24,130,082
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2035 Trust II	**	23,416,706
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2040 Trust II	**	9,584,327
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2045 Trust II	**	8,955,984
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2050 Trust II	**	3,862,493
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2055 Trust II	**	2,425,964
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2060 Trust II	**	1,178,361
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2065 Trust II	**	1,119,276
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement 2070 Trust II	**	2,480
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement Income Trust II	**	3,928,456
*	Vanguard Fiduciary Trust Company	Vanguard Target Retirement Income and Growth Trust II	**	2,009
				116,464,996
Registered investment companies				
*	Vanguard Fiduciary Trust Company	Vanguard Developing Markets Index Fund Admiral	**	1,244,880
*	Vanguard Fiduciary Trust Company	Vanguard Extended Market Index Fund - Inst'l Shares	**	7,540,967
*	Vanguard Fiduciary Trust Company	Vanguard Federal Money Market Fund	**	131,894
*	Vanguard Fiduciary Trust Company	Vanguard Institutional Index Fund - Inst'l Shares	**	52,039,891
*	Vanguard Fiduciary Trust Company	Vanguard PrimeCap Fund Admiral Shares	**	25,603,391
*	Vanguard Fiduciary Trust Company	Vanguard Total Bond Market Index Fund - Inst'l Shares	**	7,387,472
				93,948,495
Notes receivable				
*	Participants	Notes receivable with variable maturities and interest rates from 4.25% to 9.5% with varying maturities.	-	1,123,438
Total				\$ 211,536,929

* Party-in-interest, as defined by ERISA.

**The cost of participant-directed accounts is not required to be disclosed.