

PotlatchDeltic 2024 Corporate Responsibility Report

Sustainability Accounting Standards Board (SASB)



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The Sustainability Accounting Standards Board (“SASB”) is an independent, private sector standards-setting organization whose mission is to develop sustainability metrics to disclose material, useful information to investors. The table below shows the topics from those listed by SASB in our relevant industries and that are discussed in PotlatchDeltic’s 2024 Corporate Responsibility Report. For quick reference, we have indicated below the location(s) in our Corporate Responsibility Report and other public reports where these topics and metrics are discussed. For those issues not discussed in our 2024 Corporate Responsibility Report, or with as much detail as provided in the table, only data is included without location references. Information is as of December 31, 2024 unless noted as different.

SECTOR: RENEWABLE RESOURCES & ALTERNATIVE ENERGY					
SASB STANDARD - FORESTRY MANAGEMENT					

Table 1. Sustainability Disclosure Topics & Accounting Metrics

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	REFERENCE / LOCATION
Ecosystem Service & Impacts	Area of forestland certified to a third-party forest management standard, percentage certified to each standard	Quantitative	Acres (ac), Percentage (%)	RR-FM-160a.1	SFI – 2,060,163 acres; 100% FSC – 625,882 acres; 30%
	Area of forestland with protected conservation status	Quantitative	Acres (ac)	RR-FM-160a.2	75,143 acres PotlatchDeltic Website - Corporate Responsibility - CR Reporting Hub - Corporate Responsibility Reports and Data - Data Tables - Forest
	Area of forestland in endangered species habitat	Quantitative	Acres (ac)	RR-FM-160a.3	16,081 acres PotlatchDeltic Website - Corporate Responsibility - CR Reporting Hub - Corporate Responsibility Reports and Data - Data Tables - Forest
	Description of approach to optimizing opportunities from ecosystem services provided by forestlands	Discussion and Analysis	N/A	RR-FM-160a.4	PotlatchDeltic Website - Corporate Responsibility - Forests 2024 Annual Report on Form 10-K: Part I - Item 1. Business, pages 4-6, 9-12
Rights of Indigenous Peoples	Area of forestland in indigenous land	Quantitative	Acres (ac)	RR-FM-210a.1	St. Maries, Idaho complex - 160 acres
	Description of engagement processes and due diligence practices with respect to human rights, indigenous rights, and the local community	Discussion and Analysis	N/A	RR-FM-210a.2	PotlatchDeltic Website - Corporate Responsibility - Performance - Human Rights PotlatchDeltic Website - Corporate Responsibility - People - Community Engagement
Climate Change Adaptation	Description of strategy to manage opportunities for and risks to forest management and timber production presented by climate change	Discussion and Analysis	N/A	RR-FM-450a.1	PotlatchDeltic Website - Corporate Responsibility - Performance - Risk Management 2024 Annual Report on Form 10-K: Part I - Item 1. Business, pages 4-6, 9-12; Part I - Item 1A. Risk Factors, pages 16, 18-23

Table 2. Activity Metrics - Forestry Management

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	REFERENCE / LOCATION
Forestry Management	Area of forestland owned, leased, and/or managed by the entity	Quantitative	Acres (ac)	RR-FM-000.A	2,119,000 acres 2024 Annual Report on Form 10-K: Part I - Item 1. Business, page 5
Forestry Management	Aggregate standing timber inventory	Quantitative	Cubic meters (m ³)	RR-FM-000.B	111.3 million tons 2024 Annual Report on Form 10-K: Part I - Item 1. Business, pages 5-6
Forestry Management	Timber harvest volume	Quantitative	Cubic meters (m ³)	RR-FM-000.C	7.636 million tons 2024 Annual Report on Form 10-K: Part I - Item 1. Business, page 6

SASB (continued)

SECTOR: CONSUMER GOODS
SASB STANDARD - BUILDING PRODUCTS AND FURNISHINGS

Table 1. Sustainability Disclosure Topics & Accounting Metrics

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	REFERENCE / LOCATION
Energy Management in Manufacturing	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	CG-BF-130a.1	(1) 9.0 million GJ (2) 46.7% (3) 48.9% PotlatchDeltic Website - Corporate Responsibility - Planet - Wood Products Energy PotlatchDeltic Website - Corporate Responsibility - CR Reporting Hub - Corporate Responsibility Reports and Data - Data Tables - Planet
Management of Chemicals in Products	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	Discussion and Analysis	N/A	CG-BF-250a.1	Not applicable
	Percentage of eligible products meeting volatile organic compound (VOC) emissions and content standards	Quantitative	Percentage (%) by revenue	CG-BF-250a.2	100%
Product Lifecycle Environmental Impacts	Description of efforts to manage product lifecycle impacts and meet demand for sustainable products	Discussion and Analysis	N/A	CG-BF-410a.1	2024 Corporate Responsibility Report, page 6 PotlatchDeltic Website - Corporate Responsibility - Planet - Climate Initiatives PotlatchDeltic Website - Corporate Responsibility - Planet - Carbon Cycle PotlatchDeltic Website - Corporate Responsibility - Planet - Carbon Storage PotlatchDeltic Website - Corporate Responsibility - Performance - Public Policy and Advocacy - Environmental Product Declarations
	(1) Weight of end-of-life material recovered, (2) percentage of recovered materials recycled	Quantitative	Metric tons (t), Percentage (%) by weight	CG-BF-410a.2	Not applicable
Wood Supply Chain Management	(1) Total weight of wood fiber materials purchased, (2) percentage from third-party certified forestlands, (3) percentage by standard, (4) percentage certified to other wood fiber standards, and (5) percentage by standard 2	Quantitative	Metric tons (t), Percentage (%) by weight	CG-BF-430a.1	(1) Total weight of wood fiber materials purchased - 3,861,060 metric tons; (2) purchased from third party certified forestlands - 53%; (3) SFI and FSC - 18%; SFI only - 34%; FSC only - 1%; American Tree Farm System - <1%; (4) certified to other wood fiber standards (procurement standards) - 47% ; (5) SFI Fiber Sourcing and FSC Controlled Wood - 31%; SFI Fiber Sourcing only - 16%

Table 2. Activity Metrics - Building Products and Furnishings

ACTIVITY METRIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	REFERENCE / LOCATION
Annual Production	Quantitative	Quantitative	Units	CG-BF-000.A	Production shipped in 2024: 1.1 BBF lumber and 121,000 MMSF 3/8" industrial plywood. 2024 Corporate Responsibility Report, page 4, 14 2024 Annual Report on Form 10-K: Part II - Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations, page 35 PotlatchDeltic Website - Corporate Responsibility - Our Value Creation Process
Area of Manufacturing Facilities	Quantitative	Quantitative	Square meters (m ²)	CG-BF-000.B	182,114 m ²