

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended April 4, 2026

or

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission file number: 1-14315



Cornerstone Building Brands, Inc.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization) 76-0127701
(I.R.S. Employer
Identification No.)
5020 Weston Parkway Suite 400 Cary NC 27513
(Address of principal executive offices) (Zip Code)
(866) 419-0042
(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Exchange Act: None

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input checked="" type="checkbox"/> (Do not check if a smaller reporting company)	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

APPLICABLE ONLY TO CORPORATE ISSUERS

There are no longer publicly traded shares of common stock of Cornerstone Building Brands, Inc.

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PART I — UNAUDITED FINANCIAL INFORMATION**Item 1. Condensed Consolidated Financial Statements.****CORNERSTONE BUILDING BRANDS, INC.
CONDENSED CONSOLIDATED STATEMENTS OF LOSS
(In thousands)
(Unaudited)**

	Three Months Ended	
	April 4, 2026	March 29, 2025
Net sales	\$ 1,209,347	\$ 1,175,334
Cost of sales	1,049,248	938,799
Gross profit	160,099	236,535
Selling, general and administrative expenses	271,319	255,382
Loss from operations	(111,220)	(18,847)
Interest expense	(125,929)	(117,681)
Foreign exchange loss	(1,061)	(313)
Other income, net	5,900	427
Loss before income taxes	(232,310)	(136,414)
Income tax benefit	(39,784)	(25,790)
Net loss	\$ (192,526)	\$ (110,624)

See accompanying notes to the condensed consolidated financial statements.

CORNERSTONE BUILDING BRANDS, INC.
CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE LOSS
(In thousands)
(Unaudited)

	Three Months Ended	
	April 4, 2026	March 29, 2025
Net loss	\$ (192,526)	\$ (110,624)
Other comprehensive loss, net of income tax		
Foreign exchange translation gain (loss)	(4,144)	1,708
Unrealized gain (loss) on derivative instruments, net of income tax of \$(47) and \$238, respectively	507	(690)
Amount reclassified from accumulated other comprehensive loss into earnings, from derivative instruments, net of income tax of \$783 and \$1,329, respectively	(2,486)	(4,411)
Other comprehensive loss	(6,123)	(3,393)
Comprehensive loss	<u>\$ (198,649)</u>	<u>\$ (114,017)</u>

See accompanying notes to the condensed consolidated financial statements.

CORNERSTONE BUILDING BRANDS, INC.
CONDENSED CONSOLIDATED BALANCE SHEETS
(In thousands, except share data)
(Unaudited)

	April 4, 2026	December 31, 2025
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 136,172	\$ 135,452
Accounts receivable, net	575,365	567,065
Inventories, net	805,652	745,476
Assets held for sale	147,011	147,011
Other current assets	75,230	109,346
Total current assets	1,739,430	1,704,350
Property, plant and equipment, net	1,029,918	1,058,609
Lease right-of-use assets	452,117	458,708
Goodwill	737,759	739,408
Intangible assets, net	2,165,161	2,209,818
Other assets, net	29,841	37,843
Total assets	\$ 6,154,226	\$ 6,208,736
LIABILITIES AND EQUITY		
Current liabilities:		
Current portion of long-term debt	\$ 34,000	\$ 34,000
Current portion of lease liabilities	86,440	96,866
Accounts payable	395,653	269,393
Accrued income and other taxes	26,289	23,175
Employee-related liabilities	88,412	91,149
Rebates, warranties and other customer-related liabilities	127,393	154,917
Accrued interest	38,248	68,375
Other current liabilities	40,667	43,109
Total current liabilities	837,102	780,984
Long-term debt	5,123,657	4,967,387
Long-term lease liabilities	357,740	358,435
Deferred income tax liabilities	304,175	363,540
Other long-term liabilities	239,440	243,487
Total liabilities	\$ 6,862,114	\$ 6,713,833
Commitments and contingencies (Note 13)		
Equity:		
Common stock, \$0.01 par value, 1,000 shares authorized, issued and outstanding at April 4, 2026 and December 31, 2025	\$ —	\$ —
Additional paid-in capital	1,540,044	1,544,186
Accumulated deficit	(2,223,915)	(2,031,389)
Accumulated other comprehensive loss	(24,017)	(17,894)
Total equity (deficit)	(707,888)	(505,097)
Total liabilities and equity (deficit)	\$ 6,154,226	\$ 6,208,736

See accompanying notes to the condensed consolidated financial statements.

CORNERSTONE BUILDING BRANDS, INC.
CONDENSED CONSOLIDATED STATEMENTS OF EQUITY (DEFICIT)
(In thousands, except share data)
(Unaudited)

	Common Stock		Additional Paid-In Capital	Accumulated Deficit	Accumulated Other Comprehensive Loss	Total Equity (Deficit)
	Shares	Amount				
Balance, December 31, 2025	1,000	\$ —	\$ 1,544,186	\$ (2,031,389)	\$ (17,894)	\$ (505,097)
Other comprehensive loss	—	—	—	—	(6,123)	(6,123)
Share-based compensation	—	—	(4,142)	—	—	(4,142)
Net loss	—	—	—	(192,526)	—	(192,526)
Balance, April 4, 2026	<u>1,000</u>	<u>\$ —</u>	<u>\$ 1,540,044</u>	<u>\$ (2,223,915)</u>	<u>\$ (24,017)</u>	<u>\$ (707,888)</u>
Balance, December 31 2024	1,000	\$ —	\$ 1,540,572	\$ (1,328,431)	\$ (7,264)	\$ 204,877
Other comprehensive loss	—	—	—	—	(3,393)	(3,393)
Share-based compensation	—	—	(3,747)	—	—	(3,747)
Net loss	—	—	—	(110,624)	—	(110,624)
Balance, March 29, 2025	<u>1,000</u>	<u>\$ —</u>	<u>\$ 1,536,825</u>	<u>\$ (1,439,055)</u>	<u>\$ (10,657)</u>	<u>\$ 87,113</u>

See accompanying notes to the condensed consolidated financial statements.

CORNERSTONE BUILDING BRANDS, INC.
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS

(In thousands)
(Unaudited)

	Three Months Ended	
	April 4, 2026	March 29, 2025
Cash flows from operating activities:		
Net loss	\$ (192,526)	\$ (110,624)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation and amortization	102,868	103,751
Amortization of debt issuance costs, debt discount and fair values	28,194	26,171
Share-based compensation expense	(4,142)	(3,747)
Amortization of acquisition related step-up adjustments	1,732	1,843
Loss (gain) on disposal of assets	(793)	(490)
Impairment of property, plant and equipment	349	—
Change in fair value of contingent consideration	126	814
Bargain purchase gain	(5,342)	—
Unrealized loss on foreign currency exchange rates	1,061	313
Provision for credit losses	3,468	1,746
Deferred income taxes	(58,808)	(93,559)
Changes in operating assets and liabilities, net of effect of acquisitions:		
Accounts receivable, net	(12,475)	(60,514)
Inventories, net	(60,843)	(66,992)
Income and other taxes	38,499	64,510
Other current assets	(1,350)	9,933
Accounts payable	118,578	55,305
Accrued expenses	(57,420)	(64,703)
Other, net	(8,763)	115
Net cash used in operating activities	(107,587)	(136,128)
Cash flows from investing activities:		
Acquisitions, net of cash acquired	7,490	—
Capital expenditures	(25,379)	(37,088)
Proceeds from sale of property, plant and equipment	1,371	819
Net cash used in investing activities	(16,518)	(36,269)
Cash flows from financing activities:		
Proceeds from revolving credit facilities	140,000	170,000
Payments on term loans	(8,500)	—
Payment of contingent consideration	(5,343)	—
Net cash flows provided by financing activities	126,157	170,000
Effect of exchange rate changes on cash and cash equivalents	(1,332)	5,282
Net increase in cash and cash equivalents	720	2,885
Cash and cash equivalents at beginning of period	135,452	159,529
Cash and cash equivalents at end of period	\$ 136,172	\$ 162,414
Supplemental cash flow information:		
Interest paid, net of interest rate swaps	\$ 127,754	\$ 126,422
Income taxes paid (refunded)	\$ (21,334)	\$ 904
Capital expenditures included within accounts payable	\$ 8,107	\$ 5,256

See accompanying notes to the condensed consolidated financial statements.

CORNERSTONE BUILDING BRANDS, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(Amounts in thousands, except share and per share data, unless otherwise noted)
(Unaudited)

Note 1 — Basis of Presentation

Description of Business

Cornerstone Building Brands, Inc. (“Cornerstone Building Brands” or, collectively with its subsidiaries, unless the context requires otherwise, the “Company”) is a holding company incorporated in the State of Delaware. The Company is a leading exterior building products manufacturer by sales in North America and serves residential and commercial customers across new construction and the repair and remodel end markets. The Company is organized in three reportable segments: Windows & Doors, Siding & Accessories and Metal Solutions. For additional information about the Company’s segments, see Note 14 — *Reportable Segment and Geographical Information*.

Basis of Presentation

The accompanying Condensed Consolidated Financial Statements are presented in conformity with accounting principles generally accepted in the United States of America (“U.S. GAAP”) and pursuant to the rules and regulations of the Securities and Exchange Commission (“SEC”). These Condensed Consolidated Financial Statements have been prepared in accordance with the Company’s accounting policies and on the same basis as those financial statements included in the Company’s latest Annual Report on [Form 10-K](#) for the year ended December 31, 2025 (the “2025 Form 10-K”), and should be read in conjunction with those Consolidated Financial Statements and the Notes thereto. Certain disclosures normally included in the Company’s Consolidated Financial Statements prepared in accordance with U.S. GAAP have been omitted on a basis consistent with the rules and regulations of the SEC. Certain items have been reclassified in the prior year disclosures to conform to the current year presentation.

The accompanying Condensed Consolidated Financial Statements include the accounts and operations of the Company and its majority-owned subsidiaries and all adjustments (consisting of normal recurring adjustments) that the Company considered necessary to present a fair statement of its results of operations, financial position and cash flows. All significant intercompany accounts and transactions have been eliminated in consolidation.

Note 2 — Significant Accounting Policies

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, net sales and expenses and related disclosures of contingent assets and liabilities in the Condensed Consolidated Financial Statements and accompanying notes. These estimates include, but are not limited to: establishing the allowance for expected credit losses; the allowance for slow moving and obsolete inventory; the valuation of goodwill; establishing useful lives for and evaluating the recovery of our finite-life, long-lived assets; recognizing the fair value of assets acquired and liabilities assumed in business combinations; determining the fair value of contingent consideration; accounting for rebates and product warranties; the valuation and expensing for share-based compensation; certain assumptions made in accounting for pension benefits; accounting for contingencies and uncertainties; and accounting for income taxes. Actual results may differ from the estimates used in preparing the Condensed Consolidated Financial Statements.

Cash and Cash Equivalents

Cash and cash equivalents mainly consist of highly liquid, unrestricted savings, checking and other bank accounts.

Accounts Receivable, Net

The Company reports accounts receivable net of an allowance for expected credit losses. The Company establishes provisions for expected credit losses based on the Company's assessment of the collectability of amounts owed to the Company by its customers. Such allowances are included in Selling, general and administrative expenses in the Company's Condensed Consolidated Statements of Loss. In establishing the allowance, the Company considers changes in the financial position of a customer, age of the accounts receivable balances, availability of security, unusual macroeconomic conditions, lien rights and bond rights as well as disputes, if any, with its customers. Uncollectible accounts are written off when a settlement is reached for an amount that is less than the outstanding historical balance, all collection efforts have been exhausted, or any legal action taken by the Company has concluded. The Company's allowance for expected credit losses was \$22.6 million and \$20.8 million at April 4, 2026 and December 31, 2025, respectively.

Assets Held for Sale

The Company records assets held for sale at the lower of the carrying value or fair value less costs to sell. The following criteria are used to determine if property is held for sale: (i) management has the authority and commits to a plan to sell the property; (ii) the property is available for immediate sale in its present condition; (iii) there is an active program to locate a buyer and the plan to sell the property has been initiated; (iv) the sale of the property is probable within one year; (v) the property is being actively marketed at a reasonable sale price relative to its current fair value; and (vi) it is unlikely that the plan to sell will be withdrawn or that significant changes to the plan will be made. In determining the fair value of the assets less costs to sell, the Company considers factors including current sales prices for comparable assets in the area, recent market analysis studies, appraisals and any recent legitimate offers. If the estimated fair value less costs to sell of an asset is less than its current carrying value, the asset is written down to its estimated fair value less costs to sell.

As of December 31, 2025, the Company classified the land and buildings assets related to certain facilities within the Metal Solutions segment as Assets held for sale on the Condensed Consolidated Balance Sheets because all of the criteria used in this determination had been met, including management's commitment to a plan to sell, active marketing efforts, and an expectation that the sale would be completed within one year. Subsequent to year-end and prior to the issuance of the consolidated financial statements, management determined that the completion of a sale-leaseback transaction was no longer probable, though no adjustments to the classification or measurements of the assets were required. However, during the first quarter of 2026, the Company determined that the completion of a sale-leaseback transaction was once again probable, and such assets remained classified as held for sale. The total carrying amount of assets held for sale was \$147.0 million as of both April 4, 2026 and December 31, 2025.

Equity Method Investments

The Company accounts for investments in companies over which it has the ability to exercise significant influence, but not control, using the equity method of accounting. Under the equity method, the Company's investments are carried at cost and adjusted for the Company's proportionate share of net income or loss and dividends received. The Company acquired an investment as part of the acquisition of Mueller Supply Company that it accounts for under the equity method of accounting, as the Company possesses the ability to exercise significant influence, but not control, over the operating and financial policies of the investment. The carrying value of the investment was \$10.6 million as of April 4, 2026 and \$11.0 million as of December 31, 2025. The investment is recognized in Other assets, net on our Condensed Consolidated Balance Sheets for both comparable periods.

Recent Accounting Pronouncements

In July 2025, the FASB issued ASU No. 2025-05, *Financial Instruments — Credit Losses (Topic 326): Measurement of Credit Losses for Accounts Receivable and Contract Assets* ("ASU 2025-05"). ASU 2025-05 provides entities with a practical expedient to simplify the estimation of expected credit losses for current accounts receivable and current contract assets that arise from transactions accounted for under ASC 606, *Revenue From Contracts With Customers*. Under this practical expedient, an entity is allowed to assume that the current conditions it has applied in determining credit loss allowances for current accounts receivable and current contract assets remain unchanged for the remaining life of those assets. The Company adopted ASU 2025-05 effective January 1, 2026 on a prospective basis and elected to apply the practical expedient. This adoption did not have a material impact on the Company's consolidated financial statements and disclosures.

In November 2024, the FASB issued ASU No. 2024-03, *Income Statement — Reporting Comprehensive Income — Expense Disaggregation Disclosures (Subtopic 220-40): Disaggregation of Income Statement Expenses* (“ASU 2024-03”), which improves disclosure requirements and provides more detailed information about an entity’s expenses, specifically amounts related to purchases of inventory, employee compensation, depreciation, intangible asset amortization and selling expenses, along with qualitative descriptions of certain other types of expenses. This change is effective for annual periods beginning after December 15, 2026 and interim periods within fiscal years beginning after December 15, 2027. The Company is currently evaluating the impact of ASU 2024-03 on its consolidated financial statements and disclosures.

In September 2025, the FASB issued ASU No. 2025-06, *Intangibles — Goodwill and Other — Internal-Use Software (Subtopic 350-40): Targeted Improvements to the Accounting for Internal-Use Software* (“ASU 2025-06”). ASU 2025-06 modernizes and clarifies the threshold for when an entity is required to start capitalizing software costs and is based on when (i) management has authorized and committed to funding the software project and (ii) it is probable that the project will be completed and the software will be used to perform the function intended. This change is effective for annual reporting periods beginning after December 15, 2027, and interim reporting periods within those annual reporting periods, with early adoption permitted. Entities can elect to apply this guidance prospectively, retrospectively, or using a modified transition approach. The Company is currently evaluating the impact of ASU 2025-06 on its consolidated financial statements and disclosures.

In November 2025, the FASB issued ASU No. 2025-09, *Derivatives and Hedging (Topic 815): Hedge Accounting Improvements* (“ASU 2025-09”). ASU 2025-09 refines and clarifies existing hedge accounting guidance subject to ASC 815 to align financial reporting more closely with an entity’s risk management activities and to address diversity in practice identified by stakeholders. This change is effective for annual reporting periods beginning after December 15, 2026, and interim periods within those annual reporting periods, with early adoption permitted. Entities are to apply this guidance prospectively. The Company is currently evaluating the impact of ASU 2025-09 on its consolidated financial statements and disclosures.

In December 2025, the FASB issued ASU No. 2025-11, *Interim Reporting (Topic 270): Narrow-Scope Improvements* (“ASU 2025-11”). ASU 2025-11 is intended to improve the navigability of the guidance in ASC 270, *Interim Reporting*, and clarify when it applies. Under the amendments, an entity is subject to ASC 270 if it provides interim financial statements and notes in accordance with GAAP. ASU 2025-11 also addresses the form and content of such financial statements, interim disclosure requirements, and establishes a principle under which an entity must disclose events since the end of the last annual reporting period that have a material impact on the entity. This change is effective for interim reporting periods within annual reporting periods beginning after December 15, 2027, with early adoption permitted. Entities can elect to apply this guidance prospectively or retrospectively. The Company is currently evaluating the impact of ASU 2025-11 on its consolidated financial statements and disclosures.

Note 3 — Acquisitions

Acquisition of Metal Sales

In September 2025, the Company completed the acquisition of Metal Sales Manufacturing Corporation (“Metal Sales”) for a preliminary purchase price of \$181.8 million, including a base purchase price of \$200.0 million, subject to closing date cash and working capital adjustments. Headquartered in Sellersburg, Indiana, Metal Sales is a leading manufacturer of metal building systems and components serving high-growth and diverse end-markets through a multi-channel network. As of closing in September 2025, Metal Sales had approximately 900 employees at 21 facilities across the United States. This acquisition was funded by borrowing under the Company’s ABL Facility, defined in Note 7 — *Debt*. Metal Sales is included in the Company’s Metal Solutions reportable segment.

The closing cash and working capital adjustments were finalized during the first quarter of 2026, and the Company received cash proceeds of \$7.1 million representing a reduction of the preliminary purchase price to an adjusted purchase price of \$174.7 million. The purchase price allocation below is based upon provisional information and is subject to revision during the measurement period (up to one year from the acquisition date) as additional information concerning valuations is obtained. During the measurement period, as the Company obtains new information regarding facts and circumstances that existed as of the acquisition date that, if known, would have resulted in revised estimated values of those assets or liabilities, the Company will accordingly revise the provisional purchase price allocation, which may include, but are not limited to, adjustments pertaining to intangible assets acquired, property, plant and equipment acquired and tax liabilities assumed.

The following table summarizes the provisional fair value of net assets acquired and liabilities assumed:

<i>(Amounts in thousands)</i>	Fair Value
Assets acquired and liabilities assumed:	
Cash and cash equivalents	\$ 1,499
Accounts receivable	41,720
Inventories	76,339
Property, plant and equipment	152,055
Trade name and customer relationship intangibles	11,000
Lease right-of-use asset	8,911
Other assets	2,164
Total assets acquired	293,688
Accounts payable and other liabilities assumed	21,843
Employee related liabilities	5,360
Lease liabilities	8,798
Rebates and customer related liabilities	7,404
Deferred income tax liabilities	16,802
Other liabilities assumed	7,601
Total liabilities assumed	67,808
Net assets acquired	225,880
Net purchase price	(174,719)
Bargain purchase gain	\$ 51,161

The fair value and expected useful life of identifiable intangible assets consists of the following:

<i>(\$ Amounts in thousands)</i>	Fair Value	Useful Life in Years
Customer relationships	\$ 8,000	15
Trade names and other	3,000	5
Total	\$ 11,000	

As a result of the transaction, the Company recognized a bargain purchase gain of \$45.8 million during the year ended December 31, 2025, representing the excess of the fair value of the net assets acquired over the consideration transferred to the seller. The Company believes the bargain purchase gain resulted from an opportunistic transaction. As noted above, during the three months ended April 4, 2026, after final closing date cash and working capital adjustments were complete, there was a \$7.1 million reduction in the purchase price. The cash received is reflected as a cash inflow within investing activities. The reduction in purchase price resulted in a \$1.8 million increase in deferred tax liabilities and a \$5.3 million additional bargain purchase gain recognized during the first quarter of 2026.

Unaudited Pro Forma Financial Information

Pro forma results of operations for the Metal Sales acquisition have not been presented, as the impact on the Company's consolidated financial results was not material.

Acquisition of Cold Rolled Steel

In July 2025, the Company completed the acquisition of Cold Rolled Steel, LLC ("Cold Rolled Steel"), a metal building component manufacturer, for an initial purchase price of \$6.4 million, including a base purchase price of \$6.5 million, less certain working capital adjustments. During the first quarter of 2026, the Company recognized a reduction in goodwill due to a reduction in the total purchase price that was based on \$0.4 million of additional working capital adjustments, resulting in a final purchase price of \$6.0 million. Cold Rolled Steel is included in the Company's Metal Solutions reportable segment.

Contingent Consideration for Acquisition Completed During 2023

In August 2023, the Company completed the acquisition of M.A.C. Métal Architectural Inc. (“MAC Metal”), which became an indirect wholly-owned subsidiary of the Company. Headquartered in Saint-Hubert, Quebec, MAC Metal serves the North American residential and commercial markets with high-end steel siding and roofing products. MAC Metal is included in the Company’s Siding & Accessories reportable segment. The total purchase price included earn-out contingent consideration of \$16.8 million payable over two consecutive twelve-month periods, with the first period starting in the month following the close of the acquisition; payments are based upon achieving certain adjusted EBITDA-based metrics, as defined in the purchase agreement. During the year ended December 31, 2025, the Company made a payment of \$11.5 million to satisfy the first earn-out period. Total contingent consideration of \$10.0 million as of December 31, 2025 is recognized in Other current liabilities on our Condensed Consolidated Balance Sheets. During the three months ended April 4, 2026, the fair value of contingent consideration increased \$0.1 million, including the impact of exchange rates. During the three months ended April 4, 2026, the Company made a payment of \$10.1 million to satisfy the second earn-out period, and there was no contingent consideration payable as of April 4, 2026.

Note 4 — Inventories, net

The following table sets forth the components of inventories:

<i>(Amounts in thousands)</i>	April 4, 2026	December 31 2025
Raw materials and work in process ⁽¹⁾	\$ 524,613	\$ 512,391
Finished goods	281,039	233,085
Total inventories, net	<u>\$ 805,652</u>	<u>\$ 745,476</u>

(1) The Company's work in process inventory is not significant to our Consolidated Balance Sheet due to the nature of our production processes.

Note 5 — Goodwill and Intangible Assets

The following table sets forth the changes in the carrying amount of goodwill by reportable segment and the accumulated impact of impairment loss:

<i>(Amounts in thousands)</i>	Windows & Doors	Siding & Accessories	Metal Solutions	Total
Balance, as of December 31, 2025	\$ 82,559	\$ 338,643	\$ 318,206	\$ 739,408
Impact of acquisitions and related measurement period adjustments ⁽¹⁾	—	—	(393)	(393)
Currency translation	(261)	(995)	—	(1,256)
Balance, April 4, 2026	<u>\$ 82,298</u>	<u>\$ 337,648</u>	<u>\$ 317,813</u>	<u>\$ 737,759</u>
Goodwill	\$ 950,770	\$ 707,551	\$ 317,813	\$ 1,976,134
Accumulated impairment loss	(868,472)	(369,903)	—	(1,238,375)
Balance, April 4, 2026	<u>\$ 82,298</u>	<u>\$ 337,648</u>	<u>\$ 317,813</u>	<u>\$ 737,759</u>

1. A measurement period adjustment was recorded in conjunction with the Cold Rolled Steel acquisition during the first quarter. See Note 3 — *Acquisitions* for additional information.

Intangible Assets, Net

The following table sets forth the major components of intangible assets:

(\$ Amounts in thousands)	Range of Life (in Years)	Weighted Average Amortization Remaining (Years)	Carrying Value	Accumulated Amortization	Net Carrying Value
As of April 4, 2026 ⁽¹⁾					
Customer lists and relationships	3 – 19	14	\$ 2,112,685	\$ (525,983)	\$ 1,586,702
Trademarks, trade names and other	5 – 15	11	745,072	(166,613)	578,459
Total intangible assets			<u>\$ 2,857,757</u>	<u>\$ (692,596)</u>	<u>\$ 2,165,161</u>

(\$ Amounts in thousands)	Range of Life (in Years)	Weighted Average Amortization Remaining (Years)	Carrying Value	Accumulated Amortization	Net Carrying Value
As of December 31, 2025 ⁽¹⁾					
Customer lists and relationships	3 – 19	15	\$ 2,114,525	\$ (496,927)	\$ 1,617,598
Trademarks, trade names and other	5 – 15	11	745,999	(153,779)	592,220
Total intangible assets			<u>\$ 2,860,524</u>	<u>\$ (650,706)</u>	<u>\$ 2,209,818</u>

(1) Net of accumulated impairment loss of \$32.7 million as of April 4, 2026 and December 31, 2025.

Intangible assets are amortized on a straight-line basis. The following table sets forth the amortization expense related to intangible assets:

	Three Months Ended	
	April 4, 2026	March 29, 2025
Amortization expense	\$ 42,845	\$ 53,274

Note 6 — Product Warranties

The following table sets forth the changes in the carrying amount of product warranties liability:

(\$ Amounts in thousands)	Three Months Ended	
	April 4, 2026	March 29, 2025
Balance, beginning of period	\$ 188,754	\$ 188,296
Expense	3,980	3,242
Claims and settlements	(4,590)	(3,645)
Impact of acquisitions	—	—
Balance, end of period	<u>\$ 188,144</u>	<u>\$ 187,893</u>
Reflected as:		
Current liabilities – Rebates, warranties and other customer-related liabilities	\$ 23,885	\$ 23,744
Noncurrent liabilities – Other long-term liabilities	164,259	164,149
Total product warranty liability	<u>\$ 188,144</u>	<u>\$ 187,893</u>

Deferred warranty revenue of \$3.1 million and \$23.8 million is recorded in Other current liabilities and Other long-term liabilities, respectively, within our Consolidated Balance Sheets as of April 4, 2026 and deferred warranty revenue of \$2.8 million and \$24.1 million is recorded in Other current liabilities and Other long-term liabilities, respectively, within our Consolidated Balance Sheets as of December 31, 2025.

Note 7 — Debt

The following table sets forth the components of long-term debt:

(\$ Amounts in thousands)	Effective Interest Rate	April 4, 2026				December 31, 2025			
		Principal Outstanding	Unamortized Fair Value Adjustment ⁽¹⁾	Unamortized Discount and Issuance Costs	Carrying Amount	Principal Outstanding	Unamortized Fair Value Adjustment ⁽¹⁾	Unamortized Discount and Issuance Costs	Carrying Amount
Term loan facility, due April 2028	8.57 %	\$ 2,470,000	\$ (150,231)	\$ —	\$ 2,319,769	\$ 2,476,500	\$ (166,962)	\$ —	\$ 2,309,538
Term loan facility, due August 2028	9.69 %	290,250	—	(10,234)	280,016	291,000	—	(11,201)	279,799
Term loan facility, due May 2031	10.05 %	492,500	—	(4,297)	488,203	493,750	—	(4,460)	489,290
6.125% Senior Notes, due January 2029	13.51 %	318,699	(54,927)	—	263,772	318,699	(58,909)	—	259,790
8.750% Senior Secured Notes, due August 2028	10.61 %	710,000	—	(23,864)	686,136	710,000	—	(26,465)	683,535
9.500% Senior Secured Notes, due August 2029	9.88 %	500,000	—	(5,239)	494,761	500,000	—	(5,565)	494,435
Total long-term debt		\$ 4,781,449	\$ (205,158)	\$ (43,634)	\$ 4,532,657	\$ 4,789,949	\$ (225,871)	\$ (47,691)	\$ 4,516,387
Reflected as:									
Current liabilities - Current portion of long-term debt					\$ 34,000				\$ 34,000
Non-current liabilities - Long-term debt					4,498,657				4,482,387
Total long-term debt					\$ 4,532,657				\$ 4,516,387
Fair value - Senior notes - Level 1					\$ 776,084				\$ 1,084,438
Fair value - Term loans - Level 2					1,788,076				2,536,083
Total fair value					\$ 2,564,160				\$ 3,620,521

(1) As a result of pushdown accounting in connection with the merger in July 2022, pursuant to which Cornerstone Building Brands became a privately-held company (the "Merger"), the carrying values of the term loan facility due April 2028 and the 6.125% senior notes were adjusted to fair value.

Revolving Credit Facilities

The following table sets forth the Company's availability under its revolving credit facilities:

(\$ Amounts in thousands)	April 4, 2026			December 31, 2025		
	Authorized	Borrowings	Letters of Credit and Priority Payables	Authorized	Borrowings	Letters of Credit and Priority Payables
Asset-based lending facility, due May 2029 ⁽¹⁾	\$ 850,000	\$ 505,000	\$ 67,770	\$ 850,000	\$ 390,000	\$ 67,450
Cash flow revolver ⁽²⁾	92,000	25,000	—	92,000	—	—
First-in-last-out tranche asset-based lending facility, due May 2029 ⁽¹⁾	95,000	95,000	—	95,000	95,000	—
Total	\$ 1,037,000	\$ 625,000	\$ 67,770	\$ 1,037,000	\$ 485,000	\$ 67,450

(1) The borrowing base under the Company's asset-based lending facility (the "ABL Facility") and the first-in-last out tranche asset-based lending facility (collectively, the "ABL Facilities") is determined by a monthly borrowing base collateral calculation that is based on specified percentages of the previous month's value of eligible inventory and accounts receivable, less certain allowances and subject to certain other adjustments.

(2) Cash flow revolver commitment of \$92.0 million will mature in May 2029.

The carrying amounts of the indebtedness under revolving credit facilities approximate fair value as the interest rates are variable and reflective of market rates.

Covenant Compliance

The Company's asset-based lending credit agreement ("ABL Credit Agreement") includes a springing maintenance covenant set at a minimum fixed charge coverage ratio of 1.00:1.00, which is tested only when specified availability is less than 10.0% of the lesser of (x) the then applicable borrowing base and (y) the then aggregate effective commitments under the ABL Facility, and continuing until such time as specified availability has been in excess of such threshold for a period of 20 consecutive calendar days. The fixed charge coverage ratio as of the most recent four quarter period is the ratio of consolidated adjusted EBITDA less certain capital expenditures to the sum of certain debt service charges, net cash taxes, certain mandatory debt payments and certain dividends.

The Company's cash flow-based credit agreement ("Cash Flow Credit Agreement") includes a springing financial covenant set at a maximum secured leverage ratio of 7.75:1.00, which will apply if the outstanding amount of loans and drawings under letters of credit which have not then been reimbursed exceeds 35% of the authorized borrowing amount under the Company's cash flow-based revolving credit facility ("Cash Flow Revolver") at the end of any fiscal quarter. The secured leverage ratio is the ratio of consolidated total secured indebtedness to consolidated adjusted EBITDA.

The Company's debt agreements contain a number of covenants that, among other things, limit or restrict the ability of the Company and its subsidiaries to incur additional indebtedness; make dividends and other restricted payments; incur additional liens; consolidate, merge, sell or otherwise dispose of all or substantially all assets; make investments; transfer or sell assets; enter into restrictive agreements; change the nature of the business; and enter into certain transactions with affiliates. The Company is in compliance with all of its covenants as of April 4, 2026.

Interest Rate Swaps

The Company uses certain interest rate swaps to manage a portion of the interest rate risk on its term loans. The following table sets forth the terms of the Company's interest rate swap agreements:

<i>(\$ Amounts in thousands)</i>	
Notional amount	\$ 1,500,000
Forecasted term loan interest payments being hedged	1-month SOFR
Fixed rate paid	2.0038%
Origination date	April 17, 2023
Maturity date	April 15, 2026
Fair value at April 4, 2026 - Other assets, net	\$ 970
Fair value at December 31, 2025 - Other assets, net	\$ 7,069
Level in fair value hierarchy ⁽¹⁾	Level 2

- (1) Interest rate swaps are based on cash flow hedge contracts that have fixed rate structures and are measured against market based Secured Overnight Financing Rate ("SOFR") yield curves. These interest rate swaps are classified within Level 2 of the fair value hierarchy because they are valued using alternative pricing sources or models that utilized market observable inputs, including current and forward interest rates.

Note 8 — Accumulated Other Comprehensive Income (Loss)

The following tables set forth the change in accumulated other comprehensive income (loss) attributable to the Company by each component of accumulated other comprehensive income (loss), net of applicable income taxes:

<i>(Amounts in thousands)</i>	Foreign Currency Translation Adjustment	Derivatives, Net of Tax	Pensions, Net of Tax	Total Accumulated Other Comprehensive Income (Loss)
Balance, December 31, 2025	\$ (19,309)	\$ 542	\$ 873	\$ (17,894)
Other comprehensive income (loss)	(4,144)	(1,979)	—	(6,123)
Balance, April 4, 2026	<u>\$ (23,453)</u>	<u>\$ (1,437)</u>	<u>\$ 873</u>	<u>\$ (24,017)</u>
Balance, December 31, 2024	\$ (25,092)	\$ 16,448	\$ 1,380	\$ (7,264)
Other comprehensive income (loss)	1,708	(5,101)	—	(3,393)
Balance, March 29, 2025	<u>\$ (23,384)</u>	<u>\$ 11,347</u>	<u>\$ 1,380</u>	<u>\$ (10,657)</u>

Note 9 — Share-Based Compensation
Class B Incentive Units

Beginning in the fourth quarter of 2022, pursuant to an incentive unit grant agreement, certain participants were granted Class B units in Camelot Return Ultimate, LP (the “Partnership” or “Camelot Return Ultimate”), an indirect parent of the Company. The Class B units provide the holder with the opportunity to participate, upon certain vesting events and subject to Partnership repurchase rights and conditions, in the appreciation of the Partnership’s equity value from the date of grant. The incentive units vest over a five-year period on a straight-line basis. For the three months ended April 4, 2026, there were no Class B units granted. The Company recognized a gain from Class B units of \$4.5 million in the three months ended April 4, 2026 and a gain of \$3.7 million in the three months ended March 29, 2025, due to the reversal of prior expense from terminations. The Company estimates that the unrecognized expense related to the Class B units is expected to be recognized over a weighted-average period of 3.6 years totaling \$18.0 million.

Restricted Class A-2 Units

For the three months ended April 4, 2026, there were no grants of restricted Class A-2 units in the Partnership. The restricted Class A-2 units previously granted to non-employee directors vest over a one-year period and the restricted Class A-2 units previously granted to the Chief Executive Officer vest over a two year period. The Company recognized expense from restricted Class A-2 units of \$0.4 million in the three months ended April 4, 2026. The Company estimates that the unrecognized expense related to restricted Class A-2 units is expected to be recognized over a weighted-average period of 1.2 years totaling \$1.6 million.

Note 10 — Income Taxes

The following table sets forth the effective tax rate for the three months ended April 4, 2026 and March 29, 2025:

	Three Months Ended	
	April 4, 2026	March 29, 2025
Effective tax rate	17.1 %	18.9 %

For the three months ended April 4, 2026, the Company’s estimated annual effective income tax rate of ordinary forecasted pre-tax book income was approximately 22.8%, which varied from the statutory tax rate primarily due to state income taxes, foreign tax rate differentials, and changes in the valuation allowance. For the three months ended April 4, 2026, the effective tax rate was 17.1%, which varied from the annual effective tax rate due to discrete items recorded during the period, including updates to state rates and tax impacts relating to the valuation allowance on IRC Section 163(j) business interest. The change in the effective tax rate for the three months ended April 4, 2026 compared to the three months ended March 29, 2025 is primarily due to the increase in pre-tax book losses and impacts of the valuation allowance on IRC Section 163(j) business interest. The One Big Beautiful Bill Act (“OBBBA”) was enacted on July 4, 2025. The enactment did not have a material impact on our effective tax rate for the year ended December 31, 2025 or for the three months ended April 4, 2026.

As of April 4, 2026, the Company had federal IRC Section 163(j) interest limitation carryforwards of approximately \$795.3 million, which do not expire. Management has recorded a valuation allowance against these deferred tax assets totaling \$53.9 million, resulting in a net federal and state impact of \$12.0 million as of April 4, 2026, due to the Company’s cumulative loss position and projected sustained limitations on interest deductions. The IRC Section 163(j) valuation allowance increases the total valuation allowance to \$25.3 million. The valuation allowance is provided for deferred tax assets for which the Company believes it is more likely than not that a portion of the tax benefits will not be realized. The Company determined the new valuation allowance was needed despite the more favorable EBITDA-based adjusted taxable income calculation under OBBBA.

Note 11 — Fair Value of Financial Instruments and Fair Value Measurements

The Company measures certain financial assets and liabilities at fair value on a recurring basis. Fair value is defined as the price 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 Company uses a three-level hierarchy for fair value measurements based on the observability of inputs to the valuation of an asset or liability as of the measurement date. The three levels of the fair value hierarchy are as follows:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 – Unobservable inputs for the asset or liability, reflecting the Company’s own assumptions about the assumptions that market participants would use in pricing the asset or liability.

Fair Value Measurements on a Recurring Basis

The following table presents the Company’s financial assets and liabilities measured at fair value on a recurring basis as of April 4, 2026:

<i>(Amounts in thousands)</i>	Level 1	Level 2	Level 3	Total
Assets – Derivative instruments	\$ —	\$ 970	\$ —	\$ 970

The following table presents the Company’s financial assets and liabilities measured at fair value on a recurring basis as of December 31, 2025:

<i>(Amounts in thousands)</i>	Level 1	Level 2	Level 3	Total
Assets – Derivative instruments	\$ —	\$ 7,069	\$ —	\$ 7,069
Liabilities – Contingent consideration	\$ —	\$ —	\$ 9,954	\$ 9,954

The fair value for derivative instruments is determined using valuation models that incorporate observable market inputs, such as interest rates and currency exchange rates, and is classified within Level 2 of the fair value hierarchy.

The fair value of contingent consideration was estimated as of the date of the acquisition, was recorded as part of the purchase price of MAC Metal, and was subsequently re-measured to fair value at each reporting date, based on a probability-weighted analysis using a rate that reflected the uncertainty of the expected outcomes, which the Company believed was appropriate and representative of market participant assumptions. The Company fully paid the second earn-out period of the contingent consideration during the first quarter of 2026.

Fair Value Measurement Disclosure

The fair value of the Company's short-term debt is estimated using observable market inputs, including current interest rates for similar types of borrowings. The fair value of long-term debt is determined based on quoted prices for identical or similar instruments in active markets. The fair value of the senior notes is based on quoted prices in active markets for identical liabilities. The fair value of the term loans is based on recent trading activities of comparable market instruments.

Non-Recurring Fair Value Measurements

Certain assets and liabilities are measured at fair value on a non-recurring basis. These include assets and liabilities that are measured at fair value in the event of impairment or for disclosure purposes. The discounted cash flow method under the income approach is generally employed to estimate the fair value of the reporting units or identified asset groups. For reporting units, the guideline public company method and the guideline transaction method are also utilized under the market approach. Significant assumptions inherent in estimating fair values include the projected future annual net cash flows for each reporting unit, encompassing net sales, cost of sales, selling, general and administrative expenses, depreciation and amortization, working capital, and capital expenditures. Other critical assumptions involve income tax rates, long-term growth rates, and a discount rate that appropriately reflects the risks inherent in each future cash flow stream.

Fair Value of Financial Instruments Not Measured at Fair Value

The carrying amounts of cash and cash equivalents, accounts receivable, accounts payable, and accrued liabilities approximate their fair values due to their short-term nature.

Note 12 — Related Party Transactions

The Company had a related party receivable with CD&R of \$0.4 million as of both April 4, 2026 and December 31, 2025, representing legal fees paid on their behalf as part of the stockholder litigation described in Note 13.

The Company had a related party payable of \$6.5 million and \$6.5 million to our indirect parent, Camelot Return Ultimate, as of April 4, 2026 and December 31, 2025, respectively, representing monies paid by Company management for the purchase of Class A-2 units in the Partnership. See Note 9 for further discussion of share-based compensation.

Note 13 — Commitments and Contingencies

As a manufacturer of products primarily for use in building construction, the Company is inherently exposed to various types of contingent claims, both asserted and unasserted, in the ordinary course of business. As a result, from time to time, the Company may become involved in various legal proceedings or other contingent matters arising from claims or potential claims arising out of its operations and businesses that cover a wide range of matters, including, among others, environmental, contract, employment, including applicable benefit and pension plans, intellectual property, securities, personal injury, property damage, product liability, warranty and modification, and adjustment or replacement of component parts or units sold, which may include product recalls. The Company insures (or self-insures) against these risks to the extent deemed prudent by its management and to the extent insurance is available. Management believes that the ultimate disposition of these matters will not have a material adverse effect on the Company's results of operations, financial position or cash flows. However, such matters are subject to many uncertainties and outcomes and are not predictable with assurance. The Company believes it is adequately reserved for all matters.

Environmental

The Company's operations are subject to various federal, state, local and foreign environmental, health and safety laws. Among other things, these laws regulate the emissions or discharge of contaminants into the environment; govern the use, storage, treatment, disposal and management of hazardous substances and wastes; protect employee health and safety, public health and welfare and the end-users of its products; regulate the chemicals used in its products; and impose liability for the costs of investigating and remediating (as well as other damages resulting from) present and past releases of hazardous substances. Violations of these laws or of any conditions contained in environmental permits could impact the Company's current and future operations.

The Company believes it is in material compliance with all applicable laws and regulations and has recorded a liability of \$4.0 million and \$4.5 million as of April 4, 2026 and December 31, 2025, respectively, for certain subsurface investigation and remedial matters.

Litigation

The Company is a party to a variety of legal actions and claims arising out of the normal course of business. The outcome of litigation is inherently uncertain. If one or more legal matters were resolved against the Company in a reporting period for amounts above management's expectations, the Company's financial condition and operating results for that reporting period could be materially adversely affected.

Note 14 — Reportable Segment and Geographical Information

Operating segments are defined as components of an enterprise for which discrete financial information is available that is evaluated regularly by the chief operating decision maker ("CODM") for purposes of allocating resources and evaluating financial performance. Our CODM, who is our Chief Executive Officer, reviews financial information presented on a consolidated basis for the purposes of allocating resources and evaluating financial performance. The Company is organized in five operating segments aggregated into three reportable segments: Windows & Doors (consisting of the Windows & Doors–U.S. and Windows & Doors–Canada operating segments), Siding & Accessories (consisting of the Siding & Accessories–U.S. and Siding & Accessories–Canada operating segments) and Metal Solutions, (itself an operating segment). The aggregated reportable segments share similar economic characteristics with respect to product offerings, manufacturing processes, and customer demographics. We operate principally in the U.S. with limited operations in Canada and Mexico.

- The Windows & Doors reportable segment offers a broad line of windows and doors at multiple price tiers for the residential new construction and repair and remodel end markets primarily in the U.S. and Canada. Its main products include vinyl, aluminum, wood-composite and aluminum clad-wood windows and patio doors, as well as steel, wood-composite, and fiberglass entry doors.
- The Siding & Accessories reportable segment offers a broad suite of products and accessories at multiple price tiers for the residential new construction and repair and remodel end markets as well as stone installation services. Its main products include vinyl siding and accessories, cellular polyvinyl chloride trim, vinyl fencing and railing, stone veneer and gutter protection products.
- The Metal Solutions reportable segment designs, engineers, manufactures and distributes an extensive line of metal products for the low-rise commercial construction market under multiple brand names and through a nationwide network of manufacturing plants and distribution centers. The Company defines low-rise commercial construction as building applications of up to five stories.

Management monitors the results of its operating segments separately to make decisions about resources and evaluate performance. Management, including the Company's chief operating decision maker, evaluates performance on the basis of segment earnings before interest, income taxes, depreciation and amortization ("Reportable segment adjusted EBITDA").

Corporate operating expenses are not allocated to reportable segments. Corporate and Other consists specifically of corporate operating expenses that are generally not allocated to reportable segments, related-party management fees, and other items that are not assigned or allocated to reportable segments. Any intercompany net sales or expenses are eliminated in consolidation.

The following table sets forth reportable segment net sales, reportable segment adjusted EBITDA and a reconciliation to loss before income taxes:

<i>(Amounts in thousands)</i>	Three Months Ended	
	April 4, 2026	March 29, 2025
Reportable segment net sales:		
Windows & Doors	\$ 549,778	\$ 557,746
Siding & Accessories	247,488	240,679
Metal Solutions	414,480	378,068
Total reportable segment net sales	1,211,746	1,176,493
Intersegment sales	(2,399)	(1,159)
Total net sales	<u>\$ 1,209,347</u>	<u>\$ 1,175,334</u>
Reportable segment adjusted EBITDA:		
Windows & Doors	\$ (5,064)	\$ 42,367
Siding & Accessories	30,552	31,495
Metal Solutions	6,825	51,835
Total reportable segment adjusted EBITDA	32,313	125,697
Corporate and Other	(40,665)	(40,793)
Depreciation and amortization	(102,868)	(103,751)
Interest expense	(125,929)	(117,681)
Foreign exchange loss	(1,061)	(313)
Other income, net	5,900	427
Loss before income taxes	<u>\$ (232,310)</u>	<u>\$ (136,414)</u>

The following table sets forth net sales to third party customers, disaggregated by reportable segment:

<i>(Amounts in thousands)</i>	Three Months Ended	
	April 4, 2026	March 29, 2025
Windows & Doors – Principally vinyl windows	\$ 548,262	\$ 557,610
Siding & Accessories:		
Vinyl siding	111,425	108,710
Metal siding	80,198	71,969
Injection molded siding	9,746	9,791
Stone	22,548	27,726
Other products & services	22,688	21,460
Total	246,605	239,656
Metal Solutions – Metal building products	414,480	378,068
Total net sales	<u>\$ 1,209,347</u>	<u>\$ 1,175,334</u>

The following table sets forth other financial data by reportable segment:

<i>(Amounts in thousands)</i>	Three Months Ended	
	April 4, 2026	March 29, 2025
Depreciation and amortization:		
Windows & Doors	\$ 48,699	\$ 43,959
Siding & Accessories	26,359	23,920
Metal Solutions	26,335	34,684
Depreciation and amortization for reportable segments	101,393	102,563
Corporate	1,475	1,188
Total depreciation and amortization	<u>\$ 102,868</u>	<u>\$ 103,751</u>
Capital expenditures:		
Windows & Doors	\$ 14,169	\$ 17,039
Siding & Accessories	6,865	5,510
Metal Solutions	4,236	8,729
Capital expenditures for reportable segments	25,270	31,278
Corporate	109	5,810
Total capital expenditures	<u>\$ 25,379</u>	<u>\$ 37,088</u>

The following table sets forth key expenses disaggregated by reportable segment for the three months ended April 4, 2026:

<i>(Amounts in thousands)</i>	Windows & Doors	Siding & Accessories	Metal Solutions	Total
Net sales	\$ 548,262	\$ 246,605	\$ 414,480	\$ 1,209,347
Intersegment net sales	1,516	883	—	2,399
Reportable segment net sales	549,778	247,488	414,480	1,211,746
Segment cost of sales ⁽¹⁾	(486,167)	(187,391)	(327,244)	(1,000,802)
Segment selling, general and administrative expenses ⁽²⁾	(68,675)	(29,545)	(80,411)	(178,631)
Reportable segment adjusted EBITDA	<u>\$ (5,064)</u>	<u>\$ 30,552</u>	<u>\$ 6,825</u>	<u>\$ 32,313</u>
Depreciation and amortization				(102,868)
Corporate and Other				(40,665)
Interest expense				(125,929)
Foreign exchange loss				(1,061)
Other income, net				5,900
Loss before income taxes				<u>\$ (232,310)</u>

(1) Includes hourly and salaried labor for all manufacturing, delivery and related support activities as well as factory overhead, labor benefits, warranty, out-bound freight, utilities, lease and other manufacturing and delivery related-costs.

(2) Includes labor-related costs for the sales, marketing and functional organizations, as well as marketing, selling expenses, bad debt and general administrative expenses. Functional organizations include, among others, information technology, finance and accounting, legal and executive office.

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The following table sets forth key expenses disaggregated by reportable segment for the three months ended March 29, 2025:

<i>(Amounts in thousands)</i>	Windows & Doors	Siding & Accessories	Metal Solutions	Total
Net sales	\$ 557,610	\$ 239,656	\$ 378,068	\$ 1,175,334
Intersegment net sales	136	1,023	—	1,159
Reportable segment net sales	557,746	240,679	378,068	1,176,493
Segment cost of sales ⁽¹⁾	(452,648)	(182,063)	(262,859)	(897,570)
Segment selling, general and administrative expenses ⁽²⁾	(62,731)	(27,121)	(63,374)	(153,226)
Reportable segment adjusted EBITDA	\$ 42,367	\$ 31,495	\$ 51,835	\$ 125,697
Depreciation and amortization				(103,751)
Corporate and Other				(40,793)
Interest expense				(117,681)
Foreign exchange loss				(313)
Other income, net				427
Loss before income taxes				\$ (136,414)

- (1) Includes hourly and salaried labor for all manufacturing, delivery and related support activities as well as factory overhead, labor benefits, warranty, out-bound freight, utilities, lease and other manufacturing and delivery related-costs.
- (2) Includes labor-related costs for the sales, marketing and functional organizations as well as marketing, selling expenses, bad debt and general administrative expenses. Functional organizations include, among others, information technology, finance and accounting, legal and executive office.

The following table sets forth property, plant and equipment, net, and total assets disaggregated by reportable segment:

<i>(in thousands)</i>	April 4, 2026	December 31, 2025
Property, plant and equipment, net:		
Windows & Doors	\$ 351,752	\$ 353,253
Siding & Accessories	183,198	186,335
Metal Solutions	481,523	498,181
Property, plant and equipment, net by reportable segments	1,016,473	1,037,769
Corporate	13,445	20,840
Total property, plant and equipment, net	\$ 1,029,918	\$ 1,058,609
Total assets:		
Windows & Doors	\$ 2,360,052	\$ 2,437,569
Siding & Accessories	1,766,231	1,687,914
Metal Solutions	1,819,217	1,838,466
Total assets by reportable segment	5,945,500	5,963,949
Corporate	208,726	244,787
Total assets	\$ 6,154,226	\$ 6,208,736

CORNERSTONE BUILDING BRANDS, INC.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations.

The following is management's discussion and analysis of certain significant factors that have affected our consolidated financial condition and results of operations during the periods presented (the "MD&A"). This information should be read in conjunction with the Condensed Consolidated Financial Statements included herein "Item 1. Condensed Consolidated Financial Statements" and the Condensed Consolidated Financial Statements and the Notes thereto and "Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations" included in our Annual Report on Form 10-K for the fiscal year ended December 31, 2025 (the "2025 Form 10-K").

Forward-Looking Statements

This Quarterly Report on Form 10-Q includes statements concerning our expectations, beliefs, plans, objectives, goals, strategies, future events or performance and underlying assumptions and other statements that are not historical facts. These statements are "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995. Actual results may differ materially from those expressed or implied by these statements. In some cases, our forward-looking statements can be identified by the words "anticipate," "believe," "continue," "could," "estimate," "expect," "forecast," "goal," "intend," "may," "objective," "plan," "potential," "predict," "projection," "should," "will," "target" or other similar words. We have based our forward-looking statements on management's beliefs and assumptions based on information available to our management at the time the statements are made. We caution you that assumptions, beliefs, expectations, intentions and projections about future events may and often do vary materially from actual results. Therefore, we cannot assure you that actual results will not differ materially from those expressed or implied by our forward-looking statements. Accordingly, investors are cautioned not to place undue reliance on any forward-looking statements. Although we believe that the expectations reflected in the forward-looking statements are reasonable, these expectations and the related statements are subject to risks, uncertainties and other factors that could cause actual results to differ materially from those projected. These risks, uncertainties and other factors include, but are not limited to:

- Challenging macroeconomic conditions affecting the residential new construction and the repair and remodel end markets and the commercial construction market;
- Commodity price volatility or limited availability of raw materials, including steel, polyvinyl chloride ("PVC") resin, aluminum, and glass due to supply chain disruptions, including the impact of recently imposed tariffs;
- The macroeconomic inflationary environment and the impact on demand for our products and services;
- Our ability to identify and develop relationships with a sufficient number of qualified suppliers to mitigate risk in the event a significant supplier experiences a significant production or supply chain interruption, or the supplier experiences quality and/or sourcing issues;
- Seasonality of the business and adverse weather conditions;
- The increasing difficulty for consumers and builders in obtaining credit or financing;
- Our ability to successfully implement operational efficiency initiatives and reduce costs while ensuring superior quality;
- Our ability to successfully achieve price increases to offset cost increases;
- Our ability to compete effectively against competitors;
- Our ability to successfully integrate our acquired businesses and to realize anticipated benefits;
- Our ability to employ, train and retain qualified personnel;
- Increases in labor costs, labor market pressures, potential labor disputes, union organizing activity and work stoppages at our facilities or the facilities of our suppliers;
- Increases in energy costs;
- Increases in freight and transportation costs, including as a result of volatility in the price and availability of fuel;
- Volatility in the United States ("U.S.") and international economies and in the credit markets;
- Additional impairments of our goodwill or intangible assets;
- Our ability to successfully develop new products or improve existing products;
- Enforcement and obsolescence of our intellectual property rights;
- Costs related to compliance with, violations of or liabilities under environmental, health and safety laws;
- Our ability to make strategic acquisitions accretive to earnings and dispositions at favorable prices and terms;
- Our ability to fund operations and provide increased working capital necessary to support our strategy and acquisitions using available liquidity;

- Global climate change, and compliance with new or changed laws or regulations relating to sustainability;
- Breaches of our information system security measures;
- Damage to our computer infrastructure and software systems or the unsuccessful adoption or incorporation of new technology, such as artificial intelligence;
- Implementation and necessary maintenance and/or replacement(s) to our enterprise resource planning technologies;
- Our ability to remediate a material weakness in our internal control over financial reporting and maintain an effective system of internal control over financial reporting;
- Challenges resulting from import and trade restrictions, including tariffs imposed by the second Trump administration, which may have varying impacts on our business and results of operations;
- Potential personal injury, property damage or product liability claims or other types of litigation;
- Compliance with certain laws related to our international business operations;
- Significant changes in factors and assumptions used to measure certain of our defined benefit plan obligations and the effect of actual investment returns on pension assets;
- Additional costs from new regulations which relate to the utilization or manufacturing of our products or services, including changes in building codes and standards;
- Our controlling stockholder’s interests differing from the interests of holders of our indebtedness;
- Our substantial indebtedness and our ability to incur substantially more indebtedness;
- Limitations that our debt agreements place on our ability to engage in certain business and financial transactions;
- Our ability to obtain financing on acceptable terms;
- Exchange rate fluctuations;
- Downgrades of our credit ratings;
- The effect of increased interest rates on our ability to service our debt; and
- Other risks detailed under the caption “Risk Factors” in this Quarterly Report on Form 10-Q and in Part I, Item 1A in the 2025 Form 10-K and other filings we make with the Securities and Exchange Commission.

A forward-looking statement may include a statement of the assumptions or bases underlying the forward-looking statement. We believe that we have chosen these assumptions or bases in good faith and that they are reasonable. However, we caution you that assumed facts or bases almost always vary from actual results and the differences between assumed facts or bases and actual results can be material, depending on the circumstances. When considering forward-looking statements, you should keep in mind the risk factors and other cautionary statements in this report, including those described under the caption “Risk Factors” in Item 1A in this Quarterly Report on Form 10-Q and in Part I, Item 1A in the 2025 Form 10-K and other filings we make with the Securities and Exchange Commission. We expressly disclaim any obligations to release publicly any updates or revisions to these forward-looking statements to reflect any changes in our expectations unless the securities laws require us to do so.

Company Overview

Our Company

Cornerstone Building Brands, Inc. (“Cornerstone Building Brands”, together with its subsidiaries, unless the context requires otherwise, the “Company,” “we,” “us” or “our”) is a holding company incorporated in the State of Delaware. We are a leading manufacturer of exterior building products in North America by sales and serve residential and commercial customers across both the new construction and repair and remodel markets.

Our operations are organized in three reportable segments, which are: Windows & Doors, Siding & Accessories and Metal Solutions. We have:

- One of the broadest product offerings in our industry. Our total addressable market is diverse and expands across multiple geographies, end markets, channels and customers providing us with significant benefits.
- A leading market position in various North American markets we serve, including, among others, vinyl windows, vinyl siding, stone veneer installations, metal accessories, metal roofing and wall systems and engineered metal building systems.
- An extensive coast-to-coast network of manufacturing, distribution and branch office facilities throughout North America.
- A vertically integrated manufacturing process that enables us to deliver better service and positions us to be a cost-advantaged manufacturer.

We are mindful of the impacts of global climate change and the contributions to climate change from our manufacturing operations, the transportation and distribution of our products, and the end-use of building products. We have made and continue to make progress on our work related to sustainability matters.

Tariffs

We are navigating through several external factors that create uncertainty and volatility in our operating environment, including, but not limited to, new tariffs and evolving trade policy. These rapidly changing policies and dynamics pose a risk to our supply chain and cost structure. Any new tariffs and/or trade restrictions that may be implemented could result in reduced overall economic activity and increased costs in operating our business, which, if unmitigated, could have a material adverse effect on our business, financial condition, and results of operations. We continue to evaluate opportunities to mitigate the impact of tariffs, including potential tariff exclusions and other trade programs; however, there can be no assurance that such efforts will be successful.

Results of Operations

The following table represents key results of operations on a consolidated basis for the interim periods indicated:

(\$ Amounts in thousands)	Three Months Ended	
	April 4, 2026	March 29, 2025
Net sales	\$ 1,209,347	\$ 1,175,334
Gross profit	160,099	236,535
% of net sales	13.2 %	20.1 %
Selling, general and administrative expenses	271,319	255,382
% of net sales	22.4%	21.7%
Loss from operations	(111,220)	(18,847)
% of net sales	(9.2)%	(1.6)%
Interest expense	(125,929)	(117,681)
Foreign exchange loss	(1,061)	(313)
Other income, net	5,900	427
Loss before income taxes	(232,310)	(136,414)
Income tax benefit	(39,784)	(25,790)
Net loss	\$ (192,526)	\$ (110,624)
Non-GAAP financial measure – Adjusted EBITDA*	\$ 1,071	\$ 91,883
% of net sales	0.1 %	7.8 %

* Refer to Non-GAAP Financial Measures for further discussion.

Net sales increased \$34.0 million, or 2.9%, for the three months ended April 4, 2026, compared to the comparable prior year period, mainly due to the strategic acquisition of Metal Sales Manufacturing Corporation (“Metal Sales”) in September 2025, partially offset by lower volumes across all reportable segments due to constrained market conditions.

Gross profit as a percentage of net sales was 13.2% for the three months ended April 4, 2026, compared to 20.1% for the comparable prior year period. The decrease in margin was primarily driven by materials inflation cost and lower volumes across all reportable segments, partially offset by higher average selling price.

Selling, general and administrative expenses increased \$15.9 million, for the three months ended April 4, 2026, compared to the comparable prior year period, primarily due to an increase in personnel costs, partially offset by a decrease in non-personnel costs driven by cost management efforts across all reportable segments and a reduction in sales and incentive compensation related costs due to reduced volumes, excluding acquisition impacts. The increase was also partially offset by a reduction in intangible amortization expense related to the completion of amortization for certain assets in 2025.

Interest expense increased by \$8.2 million, or 7.0% for the three months ended April 4, 2026, compared to the comparable prior year period, primarily due to higher outstanding borrowings during the first quarter of 2026 compared to the first quarter of 2025.

The following table sets forth the components of interest expense:

<i>(Amounts in thousands)</i>	Three Months Ended	
	April 4, 2026	March 29, 2025
Interest on outstanding borrowings	\$ 104,103	\$ 99,712
Cash impact of interest rate swaps	(6,424)	(8,850)
Amortization of interest rate swap fair value ⁽¹⁾	2,962	2,962
Amortization of debt discount, debt issuance costs and purchase accounting fair value adjustment ⁽¹⁾	25,232	23,209
Other	56	648
Total interest expense	<u>\$ 125,929</u>	<u>\$ 117,681</u>

(1) The fair value adjustments were made in connection with the Merger in July 2022.

Foreign exchange loss for the three months ended April 4, 2026 and the three months ended March 29, 2025 are attributable to foreign exchange rate changes on intercompany loans based in Canadian currency.

Other income, net, increased \$5.5 million for the three months ended April 4, 2026, compared to the comparable prior year period. This fluctuation is mainly due to an increase in the bargain purchase gain recognized related to the Metal Sales acquisition. See Note 3 in the Notes to the Condensed Consolidated Financial Statements for additional information.

Income tax benefit increased \$14.0 million for the three-month period ended April 4, 2026 compared to the three months ended March 29, 2025. The change was mainly due to an increase in pre-tax book losses, partially offset by tax impacts from the valuation allowance on IRC Section 163(j) business interest during the three months ended April 4, 2026 compared to the three months ended March 29, 2025.

The One Big Beautiful Bill Act (“OBBBA”) was enacted on July 4, 2025. The OBBBA makes permanent key elements of the Tax Cuts and Jobs Act of 2017, including 100% bonus depreciation, domestic research cost expensing, and the business interest expense limitation, among other tax changes. Many of the tax provisions of the OBBBA are designed to accelerate tax deductions, which led to lower cash tax payments for 2025. The enactment did not have a material impact on our effective tax rate for the three-month period ended April 4, 2026.

Reportable Segment Results of Operations

The following table sets forth the results of continuing operations for our reportable segments:

<i>(Amounts in thousands)</i>	Three Months Ended	
	April 4, 2026	March 29, 2025
Reportable segment net sales:		
Windows & Doors	\$ 549,778	\$ 557,746
Siding & Accessories	247,488	240,679
Metal Solutions	414,480	378,068
Intersegment net sales	(2,399)	(1,159)
Total net sales	<u>\$ 1,209,347</u>	<u>\$ 1,175,334</u>
Net sales, third party customers:		
Windows & Doors	\$ 548,262	\$ 557,610
Siding & Accessories	246,605	239,656
Metal Solutions	414,480	378,068
Total net sales	<u>\$ 1,209,347</u>	<u>\$ 1,175,334</u>
Reportable segment adjusted EBITDA*		
Windows & Doors	\$ (5,064)	\$ 42,367
Siding & Accessories	30,552	31,495
Metal Solutions	6,825	51,835
Corporate and Other	(40,665)	(40,793)
Depreciation and amortization	(102,868)	(103,751)
Loss from operations	<u>\$ (111,220)</u>	<u>\$ (18,847)</u>

* Refer to Non-GAAP Financial Measures for further discussion.

Windows & Doors

The following table sets forth the continuing results of operations for the Windows & Doors reportable segment:

<i>(\$ Amounts in thousands)</i>	Three Months Ended	
	April 4, 2026	March 29, 2025
Reportable segment net sales:	\$ 549,778	\$ 557,746
Net sales, third party customers:	\$ 548,262	\$ 557,610
Reportable segment adjusted EBITDA*	\$ (5,064)	\$ 42,367
% of net sales	(0.9)%	7.6 %
Depreciation and amortization	\$ 48,699	\$ 43,959

* Refer to Non-GAAP Financial Measures for further discussion.

Reportable segment net sales for the three months ended April 4, 2026 decreased \$8.0 million, or 1.4%, mainly driven by lower volumes, partially offset by favorable price.

Reportable segment adjusted EBITDA for the three months ended April 4, 2026 decreased \$47.4 million, mainly driven by lower volumes, material inflation and higher fuel costs in addition to increased personnel and professional service costs.

Siding & Accessories

The following table sets forth the continuing results of operations for the Siding & Accessories reportable segment:

(\$ Amounts in thousands)	Three Months Ended	
	April 4, 2026	March 29, 2025
Reportable segment net sales:	\$ 247,488	\$ 240,679
Net sales, third party customers:	\$ 246,605	\$ 239,656
Reportable segment adjusted EBITDA*	\$ 30,552	\$ 31,495
% of net sales	12.4 %	13.1 %
Depreciation and amortization	\$ 26,359	\$ 23,920

* Refer to Non-GAAP Financial Measures for further discussion.

Reportable segment net sales for the three months ended April 4, 2026 increased \$6.8 million, or 2.8%, primarily driven by favorable price mix, partially offset by lower volumes.

Reportable segment adjusted EBITDA for the three months ended April 4, 2026 decreased \$0.9 million, mainly driven by material inflation and increased selling, general and administrative expenses, partially offset by manufacturing net efficiencies and favorable selling price.

Metal Solutions

The following table sets forth the continuing results of operations for the Metal Solutions reportable segment:

(\$ Amounts in thousands)	Three Months Ended	
	April 4, 2026	March 29, 2025
Reportable segment net sales:	\$ 414,480	\$ 378,068
Net sales, third party customers:	\$ 414,480	\$ 378,068
Reportable segment adjusted EBITDA*	\$ 6,825	\$ 51,835
% of net sales	1.6 %	13.7 %
Depreciation and amortization	\$ 26,335	\$ 34,684 *

Refer to Non-GAAP Financial Measures for further discussion.

Reportable segment net sales for the three months ended April 4, 2026 increased \$36.4 million, or 9.6%, mainly driven by the strategic acquisition of Metal Sales in September 2025.

Reportable segment adjusted EBITDA for the three months ended April 4, 2026 decreased \$45.0 million, mainly due to weaker market conditions and materials inflation, partially offset by favorable selling price.

Corporate and Other

The following table sets forth the continuing operations for Corporate and Other:

<i>(Amounts in thousands)</i>	Three Months Ended	
	April 4, 2026	March 29, 2025
Corporate costs	\$ 31,242	\$ 33,814
Strategic development and acquisition related costs ⁽¹⁾	4,115	5,283
Long-term incentive plan compensation ⁽²⁾	(3,379)	(3,543)
Amortization of acquisition related step-up adjustments ⁽³⁾	1,732	1,843
Facility closure charges and employee separation ⁽⁴⁾	5,242	1,062
Other	1,713	2,334
Total Corporate and Other	\$ 40,665	\$ 40,793

(1) Costs related to strategic projects, acquisitions and merger activity.

(2) Represents charges related to the Company's equity-based compensation plans, including the effects of employee terminations.

(3) Costs associated with non-cash purchase accounting valuations for lease right-of-use assets and inventory.

(4) Represents charges related to the Company's manufacturing footprint and certain employee separation costs.

Depreciation and Amortization

The following table sets forth depreciation and amortization:

<i>(Amounts in thousands)</i>	Three Months Ended	
	April 4, 2026	March 29, 2025
Depreciation:		
Cost of sales	\$ 45,296	\$ 38,903
Selling, general and administrative expenses	14,727	11,574
Total depreciation	60,023	50,477
Amortization - Selling, general and administrative expenses	42,845	53,274
Total depreciation and amortization	\$ 102,868	\$ 103,751

Depreciation and amortization decreased \$0.9 million for the three months ended April 4, 2026, mainly due to a reduction in intangible amortization expense related to the completion of amortization for certain assets in 2025, partially offset by increased depreciation related to the acquisition of Metal Sales in September 2025.

Liquidity and Capital Resources

Our main liquidity and capital resource needs are payments to service our debt, ongoing operations and working capital requirements, capital expenditures and the cost of acquisitions. Our primary source of liquidity is cash generated from our continuing operations, and borrowings under our credit facilities. We believe that funds provided by these sources will be adequate to meet our liquidity and capital resource needs for at least the next 12 months under current operating conditions.

We may from time to time take steps to reduce our debt. These actions may include repurchases or opportunistic refinancing of debt. The amount of debt, if any, that may be repurchased or refinanced will depend on market conditions, trading levels of our debt, our cash position, compliance with debt covenants and other considerations. Our affiliates may also purchase our debt from time to time, through open market purchases or other transactions. In such cases, our debt may not be retired, in which case we would continue to pay interest in accordance with the terms of such debt, and we would continue to reflect the debt as outstanding in our Condensed Consolidated Balance Sheets.

The following table sets forth our total net liquidity position as of April 4, 2026:

<i>(Amounts in thousands)</i>	Amount
Cash and cash equivalents	\$ 136,172
Revolving credit facilities:	
Asset-based lending facility	850,000
First-in-last-out tranche asset-based lending facility	95,000
Cash flow revolving facility	92,000
Total revolving credit facilities	1,037,000
Less:	
Debt issued under the facilities	625,000
Letters of credit outstanding	63,174
Borrowing base adjustments related to asset-based lending facility ⁽¹⁾	163,073
Net credit facility	185,753
Net liquidity	\$ 321,925

(1) The borrowing base under the ABL Facilities is determined by a monthly borrowing base collateral calculation that is based on specified percentages of the previous month's value of eligible inventory, accounts receivable, less certain allowances and subject to certain other adjustments. As of April 4, 2026, the Company's total lender commitments under the asset-based lending facility and the first-in-last-out tranche asset-based lending facility were \$945.0 million, however the borrowing base was less than the total commitments, which resulted in a borrowing base adjustment.

Cash Flows

<i>(Amounts in thousands)</i>	Three Months Ended	
	April 4, 2026	March 29, 2025
Net cash used in operating activities	\$ (107,587)	\$ (136,128)
Net cash used in investing activities	\$ (16,518)	\$ (36,269)
Net cash flows provided by financing activities	\$ 126,157	\$ 170,000

Cash Flows Used in Operating Activities

Net cash used in operating activities was \$107.6 million for the three months ended April 4, 2026, a decrease from the \$136.1 million used in operations in the prior year. The decrease was driven by better working capital management primarily in accounts receivable and accounts payable, partially offset by lower earnings.

Cash Flows Used in Investing Activities

Our main uses of cash for investing activities are for payments for property and equipment and acquisitions of businesses.

Net cash used in investing activities was \$16.5 million for the three months ended April 4, 2026 compared to \$36.3 million used in investing activities for the three months ended March 29, 2025. The \$19.8 million decrease is driven by reduced spending on capital expenditures during the current year compared to the prior year and \$7.5 million of cash proceeds received during the first quarter of 2026 from post closing cash and working capital adjustments related to the acquisitions of Metal Sales and Cold Rolled Steel during the prior year,

Cash Flows From Financing Activities

Our main uses of cash for financing activities include activity to repurchase and make payments on our long-term debt and distributions to our direct parent Camelot Return Intermediate Holdings, LLC, (“Camelot Parent”). Our main sources of cash from financing activities include the proceeds from issuances of debt.

Net cash provided by financing activities was \$126.2 million for the three months ended April 4, 2026 compared to \$170.0 million provided by financing activities for the three months ended March 29, 2025. The decrease of \$43.8 million in net cash provided is mainly driven by a \$30.0 million decrease in net borrowings under our revolving credit facilities in the current year, \$8.5 million of repayments of borrowings outstanding under our term loans during the first quarter of 2026 and \$5.3 million related to the second and final payment of contingent consideration made during the first quarter of 2026 as part of the acquisition of MAC Metal.

Contingent Liabilities and Commitments

Leases

We have leases for certain manufacturing, warehouse, distribution locations, offices, vehicles and equipment. As of April 4, 2026 the Company had total future lease payments of \$609.2 million, with \$86.4 million payable within 12 months.

Debt

We have certain debt instruments outstanding. As of April 4, 2026 the Company had total future payments of \$5.4 billion, with \$34.0 million payable within 12 months. See Note 7 in the Notes to the Condensed Consolidated Financial Statements for additional information.

Non-GAAP Financial Measures

We use several measures derived from consolidated financial information, but not presented in our Condensed Consolidated Financial Statements prepared in accordance with accounting principles generally accepted in the U.S (“U.S. GAAP”). These measures are considered non-GAAP financial measures. Specifically, in this report, we refer to adjusted EBITDA, which is a non-GAAP financial measure. Our non-GAAP financial measure is not intended to replace the presentation of the comparable measure under U.S. GAAP. However, we believe the presentation of the non-GAAP financial measure, when considered together with the comparable U.S. GAAP financial measure, along with a reconciliation to its respective U.S. GAAP financial measure, assists investors in understanding the factors and trends affecting our underlying business that could not be obtained absent these disclosures. Additionally, we believe that the presentation of our non-GAAP financial measure enables investors to evaluate trends in the business excluding certain items which are not entirely a result of our base operations.

Furthermore, the presentation of this non-GAAP financial measure supplements other metrics we use to internally evaluate our business and facilitates the comparison of past and present operations. The non-GAAP financial measure we use may differ from non-GAAP financial measures used by other companies and other companies may not define non-GAAP financial measures we use in the same way.

Reconciliation of Net Loss to Adjusted EBITDA

The following table presents the reconciliation of net loss to Adjusted EBITDA:

<i>(Amounts in thousands)</i>	Three Months Ended	
	April 4, 2026	March 29, 2025
Net loss	\$ (192,526)	\$ (110,624)
Interest expense	125,929	117,681
Foreign exchange loss	1,061	313
Other income, net	(5,900)	(427)
Income tax benefit	(39,784)	(25,790)
Loss from operations	(111,220)	(18,847)
Depreciation and amortization	102,868	103,751
Strategic development and acquisition related costs ⁽¹⁾	4,115	5,283
Long-term incentive plan compensation ⁽²⁾	(3,379)	(3,543)
Amortization of acquisition related step-up adjustments ⁽³⁾	1,732	1,843
Facility closure charges and employee separation ⁽⁴⁾	5,242	1,062
Other	1,713	2,334
Adjusted EBITDA	<u>\$ 1,071</u>	<u>\$ 91,883</u>

(1) Costs related to strategic projects, acquisitions and merger activity.

(2) Represents charges related to the Company's equity-based compensation plans.

(3) Costs associated with non-cash purchase accounting valuations for lease right-of-use assets and inventory.

(4) Represents charges related to the Company's manufacturing footprint and certain employee separation costs.

See Part I, Item 1, "Condensed Consolidated Financial Statements", Note 14 included herein, for the reconciliation of reportable segment adjusted EBITDA to loss before income taxes. Reportable segment adjusted EBITDA is the only measure of segment profit used by our chief operating decision maker.

Critical Accounting Estimates

There have been no material changes in our critical accounting policies and estimates during the three months ended April 4, 2026. Refer to the 2025 Form 10-K for a description of the Company's critical accounting estimates.

Item 3. Quantitative and Qualitative Disclosures About Market Risk.

There have been no significant changes in our exposure to market risk during the three months ended April 4, 2026. Refer to the Company's Annual Report on Form 10-K for the year ended December 31, 2025 for a description of the Company's market risks.

Item 4. Controls and Procedures.

Evaluation of Disclosure Controls and Procedures

Our management, under the supervision and participation of our Chief Executive Officer ("CEO") and Chief Financial Officer ("CFO"), evaluated the effectiveness of our disclosure controls and procedures as defined in Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), as of April 4, 2026. Based on the evaluation of our disclosure controls and procedures, our CEO and CFO concluded that, as of April 4, 2026, our disclosure controls and procedures were not effective due to the material weaknesses in our internal control over financial reporting as described below.

Notwithstanding the material weaknesses in our internal control over financial reporting, management has concluded that the unaudited consolidated financial statements included in this Quarterly Report on Form 10-Q fairly present, in all material respects, our financial position, results of operations and cash flows for the periods presented in conformity with U.S. GAAP.

Material Weakness in Internal Control over Financial Reporting

A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the annual or interim financial statements will not be prevented or detected on a timely basis.

Details on Previously Reported Material Weakness

We have previously identified the following deficiencies in our control activities that constitute material weaknesses either individually or in the aggregate:

1. A material weakness that arose from the ineffective application of the software development life cycle (“SDLC”) information technology general control in our Metal Solutions reportable segment. Specifically, the Company determined that the assigned team members lacked the requisite knowledge and experience to develop functional requirements, configure the system, and complete user acceptance tests sufficient to fully test the enterprise resource planning (“ERP”) system prior to going live.
2. The Company did not design, implement, and maintain effective information technology general controls for information systems and applications or related business process controls, including journal entry controls, at Harvey Building Products Corp. and Mueller Supply Company, Inc., each of which were acquired in 2024.

Management’s Remediation Efforts

We are committed to maintaining strong internal control over financial reporting. The Company, with oversight from our Audit Committee, is taking comprehensive actions to remediate the material weaknesses described above. As previously disclosed in Item 9A of our 2025 Form 10-K, remediation actions taken include:

- Retained an outside firm with expertise in the design and execution of SDLCs to examine our control design, perform a root cause analysis, and advise on changes in the design of our controls and procedures and implementation of our remediation activities;
- Completed a post-implementation review of the ERP system that led to the material weakness;
- Updated and implemented a more comprehensive SDLC Policy, including standardized templates;
- Established a formal governance structure to be adhered to for each qualified SDLC project; and
- Created a new SDLC training for relevant stakeholders.

Further, in the first quarter of 2026, the following remediation actions were taken:

- For Harvey Building Products Corp. and Mueller Supply Company, Inc., documented remediation action plans for the majority of the identified IT general control and related business process control deficiencies; and
- Defined remediation timelines and ownership for implementation of remediation activities.

We believe the steps taken to date have improved the effectiveness of our internal control over financial reporting, however we have not identified and completed all remediation efforts we believe necessary to address the material weaknesses. As management continues to evaluate and improve the Company’s internal control over financial reporting, additional improvements may be implemented. The Company will not conclude that any deficient controls operate effectively until the applicable controls operate for a sufficient period of time and are subject to testing to conclude that remediation has been achieved.

Changes in Internal Control over Financial Reporting

Other than the changes intended to remediate the material weaknesses as discussed above, there were no other changes in our internal control over financial reporting (as defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act) during the period ended April 4, 2026 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

CORNERSTONE BUILDING BRANDS, INC.

PART II — OTHER INFORMATION

Item 1. Legal Proceedings.

See Part I, Item 1, “Condensed Consolidated Financial Statements”, Note 13 — *Commitments and Contingencies*, which is incorporated herein by reference.

Item 1A. Risk Factors.

In addition to the information set forth in this Quarterly Report on Form 10-Q, you should carefully consider the factors discussed under “[Risk Factors](#)” in Part I, Item 1A of our Annual Report on [Form 10-K](#) for the fiscal year ended December 31, 2025 (the “2025 Form 10-K”). The risks disclosed in the 2025 Form 10-K, and information provided elsewhere in this report, could materially affect our business, financial condition or results of operations. Additional risks and uncertainties not currently known, or that we currently deem to be immaterial, may materially adversely affect our business, financial condition or results of operations. We believe there have been no other material changes in our risk factors from those disclosed in the 2025 Form 10-K.

Item 5. Other Information.

Salary Increase

On May 6, 2026, the Compensation Committee of the Board of Directors of the Company approved an increase in the base salary of Christian Storch, the Interim Chief Financial Officer of the Company, from a rate of \$500,000 per annum to a rate of \$700,000 per annum, effective May 18, 2026. The Board of Directors did not change the other terms of Mr. Storch's compensation arrangements.

Item 6. Exhibits.

Index to Exhibits

Exhibit No.	Description
*†10.1	Employment Agreement between Cornerstone Building Brands, Inc. and Christian Storch, dated January 26, 2026
*†10.2	Form of Executive Officer Retention Letter Agreement
*31.1	Rule 13a-14(a)/15d-14(a) Certifications (Section 302 of the Sarbanes-Oxley Act of 2002)
*31.2	Rule 13a-14(a)/15d-14(a) Certifications (Section 302 of the Sarbanes-Oxley Act of 2002)
**32.1	Certifications pursuant to Section 1350 of Chapter 63 of Title 18 of the United States Code (Section 906 of the Sarbanes-Oxley Act of 2002)
**32.2	Certifications pursuant to Section 1350 of Chapter 63 of Title 18 of the United States Code (Section 906 of the Sarbanes-Oxley Act of 2002)
*101.INS	Inline XBRL Instance Document
*101.SCH	Inline XBRL Taxonomy Extension Schema Document
*101.CAL	Inline XBRL Taxonomy Extension Calculation Linkbase Document
*101.DEF	Inline XBRL Taxonomy Definition Linkbase Document
*101.LAB	Inline XBRL Taxonomy Extension Label Linkbase Document
*101.PRE	Inline XBRL Taxonomy Extension Presentation Linkbase Document
104	Cover Page Interactive Data File (formatted as inline XBRL and contained in Exhibit 101)

* Filed herewith

** Furnished herewith

† Management contracts or compensatory plans or arrangements

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

CORNERSTONE BUILDING BRANDS, INC.

Date: May 8, 2026

By: /s/ Christian Storch

Christian Storch

Interim Chief Financial Officer (Principal Financial Officer)

Date: May 8, 2026

By: /s/ Tina Beskid

Tina Beskid

Senior Vice President and Chief Accounting Officer (Principal Accounting Officer)

INTERIM CHIEF FINANCIAL OFFICER AGREEMENT

This Interim Chief Financial Officer Agreement (the "Agreement") is between Cornerstone Building Brands, Inc. with offices at 5020 Weston Parkway, Suite 400 Cary, NC 27513 ("Company") and Christian Storch ("Storch") (each a "Party" and collectively the "Parties"). The effective date of this Agreement is January 26, 2026 (the "Effective Date").

WHEREAS, Company desires to retain Storch to provide services to Company on an interim basis;

WHEREAS, for Storch to provide services to Company, Storch will come in contact with and have access to confidential information relating to the Company's business operations;

WHEREAS, Company seeks to protect its confidential information from disclosure to Company's competitors and to the general public; and

WHEREAS, Company and Storch want to memorialize their relationship in this Agreement.

NOW THEREFORE, in consideration for the mutual promises set forth in this Agreement, Company and Storch agree as follows:

1. Employment. On the Effective Date, Storch will begin his interim employment with Company in a transition role.
2. Duties and Authority. Beginning on February 6, 2026, and continuing to the Termination Date (as defined in Paragraph 3 below), Storch shall serve as the Interim Chief Financial Officer of the Company, with those authorities, duties and responsibilities customary to that position. Storch shall use his best efforts, including the highest standards of professional competence and integrity, and shall devote substantially all of his business time and effort in and to his interim employment with the Company. Storch shall not engage in any other business activity which would conflict with the rendition of his services hereunder. Storch may hold directorships or related positions in charitable, educational, for profit, or not-for profit organizations to the extent expressly approved by the Board of Directors, and make passive investments, which do not unreasonably interfere with Storch's day-to-day performance of his duties on behalf of the Company.
3. Term and Termination.
 - a) The term of this Agreement shall begin on the Effective Date and continue until terminated by either party as provided herein (the "Term").
 - b) This Agreement may be terminated for any reason by either party by giving written notice thirty (30) days before the effective date of termination (the "Termination Date").
 - c) Following notice of termination by either party, Company shall pay Storch through the Termination Date so long as Storch continues to provide the services in good faith up to the Termination Date. Storch acknowledges and agrees that Storch shall not be entitled to any other payments or compensation of any kind or character upon termination of this Agreement except as expressly set forth in this Agreement.

4. Base Salary. Company shall pay Storch \$41,666.67 per month, less applicable taxes and withholdings, in accordance with Company's normal payroll procedures. The payment for the first month will be prorated to reflect the number of days Storch provided services to the Company in the first month.

5. Bonus. Storch will have a target annual bonus opportunity equal to 90% of the total earned by Storch (under Paragraph 4 above) during the year preceding payment of such bonus (the "Target Bonus"). Storch will participate under the bonus plan (the "Bonus Plan") that is adopted for senior executives of the Company. The Target Bonus, if any, paid to Storch pursuant to the Bonus Plan shall be paid after the end of the fiscal year of the Company at the same time as bonuses are paid to other participants, but no later than March 15 of the following calendar year.

- a) Storch is only entitled to the salary and Target Bonus outlined in Paragraphs 4 and 5 and is not entitled to any other benefits or compensation of any kind. Storch is eligible to participate in the benefit programs offered by the Company to its employees.
- b) Expenses
 - i. Storch will bill incurred out-of-pocket expenses for business related items and will provide documentation of such as expenses. Storch agrees to abide by Company's travel policies. Any expenses that may arise, such as travel at the request of Company, will be approved by Company prior to being incurred by Storch.
 - ii. Any additional expenses that may arise will be approved by Company prior to being incurred by Storch.

6. Confidential Information. Confidential information shall mean information relating to Company's business operations, including but not limited to its finances, customers, vendors, and business practices (the "Confidential Information"). Confidential Information shall not include:

- a) Information that was independently developed by Storch without the use of or reference to the Confidential Information; or
- b) Information that was publicly released by the requirement of a government agency or court of law.

7. Non-Disclosure of Confidential Information. Storch recognizes that through Storch's relationship with Company, Storch will have access to Company's Confidential Information. Storch acknowledges that Company's Confidential Information is not known outside the Company, and that Company has spent significant resources to acquire and develop the Confidential Information, and that Company has taken significant steps to ensure that Company's Confidential Information remains confidential.

- a) Storch acknowledges that Company's Confidential Information is unique to Company; that Confidential Information gives Company a competitive advantage in the marketplace; and that if Company's competitors had access to

Company's Confidential Information, Company would lose its competitive advantage in the marketplace.

- b) Storch acknowledges that Company's Confidential Information is a substantial part of Company's good will, and that disclosure of Company's Confidential Information without Company's express authorization is damaging to Company's good will.
- c) Storch acknowledges that Storch in some cases will be Company's primary or sole point of communication with Company's customers.
- d) Storch acknowledges that access to Company's Confidential Information is necessary for Storch to perform Storch's job duties to Company.
- e) Storch shall not use or disclose any Confidential Information without first obtaining Company's written authorization. Storch shall take all steps necessary to maintain the confidentiality of Company's Confidential Information.
- f) Upon the termination of Storch's relationship with Company for any reason, Storch shall immediately return to Company any documents, electronic files, or any other format that contains Confidential Information, and certify to Company that he has not retained any copies of any Confidential Information in any format.

8. Restrictions on Storch's Activities. Storch acknowledges that certain restrictions on Storch's business activities are necessary to protect Company's Confidential Information. During the term of Storch's employment relationship with Company and for one (1) year after Storch's employment relationship with Company ends, regardless of the reason, Storch shall not:

- a) Communicate with any customer or prospective customer that Storch learned about because of Storch's relationship with Company for the purpose of engaging in any transaction that is the same or substantially the same as the transactions that Storch worked on during Storch's relationship with Company;
- b) Communicate with any customer, prospective customer, vendor, supplier, or current employee of Company for the purpose of encouraging or suggesting, directly or indirectly, that the customer, prospective customer, vendor, supplier or employee terminate a relationship with Company, or not enter a relationship with Company, as the case may be; and
- c) Communicate with any person or entity for the purpose of assisting or advising, directly or indirectly, any person or entity to breach any obligations the person or entity has or may have to Company.

Storch acknowledges that protection of Company's Confidential Information, goodwill, and business relationships are legitimate business interests of Company, and that the foregoing restrictions on Storch's activities during and for one (1) year after Storch's relationship with Company are reasonable, necessary, and are no greater than necessary to protect Company's Confidential Information and goodwill.

Storch agrees not to use the Confidential Information in any way, except for the purpose of performing services for Company pursuant to this Agreement.

9. Storch's Obligations to Protect Confidential Information.

- a) Storch agrees to use best efforts to prevent and protect the Confidential Information, or any part thereof, from disclosure to any person or entity other than the Company's employees or contractors authorized to access the Confidential Information.
- b) Storch agrees to take all steps necessary to safeguard and protect the secrecy of the Confidential Information, and to prevent the Confidential Information from falling into the public domain or into the possession of unauthorized persons.

10. Ownership of Confidential Information. Storch acknowledges and agrees that Company shall solely and exclusively own and retain all right, title, and interest in and to all Confidential Information. Storch hereby agrees to and assigns to Company all right, title, and interest that Storch may have or may hereafter acquire in all Confidential Information, including all intellectual property rights therein.

11. Indemnification. The Company will indemnify Storch in respect of Storch's services to the Company and its affiliates to the same extent as all other directors and executive officers of the Company and its affiliates, *provided* that, for avoidance of doubt, such indemnification shall not apply to a dispute between the Company and Storch in respect of Storch or his compensation. This indemnification does not limit any other rights to which Storch may be entitled under the articles of incorporation, charter, bylaws, or the regulations of the Company or any affiliate, and will continue as to Storch after he has ceased to be a director or officer. Storch will additionally be a covered insured under any director or officer insurance maintained by the Company and its affiliates in respect of such service.

12. Severability. In the event that any one or more of the provisions or portion thereof contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, the same shall not invalidate or otherwise affect any other provisions of this Agreement, and this Agreement shall be modified, amended, or reformed by the tribunal conducting such proceeding for the purposes of best effectuating the purposes of this Agreement and as needed to be reasonable and enforceable under applicable law.

13. Modification. To the extent that any of the provisions of this Agreement, or any word, phrase, clause, or sentence in it shall be found to be illegal or unenforceable for any reason, such provision, word, clause, phrase or sentence shall be modified or deleted in such a manner so as to make the Agreement as modified legal and enforceable under applicable laws, and the balance of the Agreement or parts thereof shall construed as severable and independent and not be affected thereby.

14. Governing Law/Forum Selection. This Agreement shall be governed by and construed under the laws of the State of North Carolina applicable to contracts to be executed and performed in the State of North Carolina. The Parties agree to submit to the jurisdiction of the State of North Carolina and that any dispute arising out of this Agreement or Employee's employment shall be litigated in Wake County, North Carolina.

15. Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original for all purposes and all of which taken together shall constitute but one and the same instrument. It is not necessary that each party hereto execute the same counterpart.

16. Binding Effect. Subject to the restrictions contained herein, this Agreement shall be binding on and inure to the benefit of the Parties, and their respective heirs, personal representatives, successors and assigns, and the Parties agree for themselves and their heirs, personal representatives, successors and assigns, to execute any instruments in writing which may be necessary or proper in carrying out the purposes of this Agreement.

17. Entire Agreement. This Agreement constitutes the entire agreement between the Parties concerning the subject matters contained herein and supersedes all prior and contemporaneous agreements and understandings, both written and oral, between the Parties with respect to such subject matters.

18. Attorneys' Fees. In the event that a court of competent jurisdiction determines that a Party breached the terms of this Agreement, the prevailing Party shall be entitled to recover its reasonable attorneys' fees and expenses in connection with having to enforce the terms of this Agreement.

19. Representations Regarding Ability to Enter Agreement. Each Party represents and warrants to the other Party that: there are no agreements or arrangements that would be breached upon the respective Party's execution or performance of this Agreement or that would restrict, interfere or conflict with the respective Party's obligations under this Agreement; each Party has the right, power and authority to enter into this Agreement and perform its obligations as set forth herein; and each Party shall at all times be in compliance with all applicable laws, rules and regulations with respect to this Agreement.

20. No Joint Venture/Partnership/Employment Relationship. Nothing contained in this Agreement will be construed as creating a joint venture, partnership or employment relationship between the Parties hereto, nor will either Party have the right, power or authority to create any obligation or duty, express or implied, on behalf of the other.

21. Survival. The above sections regarding confidentiality, nondisclosure, and restrictions on Storch's activities during the Term and thereafter shall survive the expiration or any termination of this Agreement for whatever reason.

[The remainder of this page is intentionally left blank; signature page to follow.]

IN WITNESS WHEREOF, the parties have executed this agreement on the date first written above.

STORCH:

By: /s/ Christian Storch
Christian Storch

Date: January 17, 2026

COMPANY:

Cornerstone Building Brands, Inc.

By: /s/ Gunner Smith
Gunner Smith
Chief Executive Officer

Date: January 21, 2026

_____, 2026

Re: Retention Program

Dear _____:

As you know, your leadership is very important to the successful execution of our strategic plans, and Cornerstone Building Brands, Inc., a Delaware corporation (the “*Company*”) is delighted to advise that you have been selected to participate in a “*Retention Program*,” to ensure that the Company will have the benefit of your continued employment and your strong commitment to the Company. This Retention Program provides you with a “*Retention Bonus*”, to be paid to you in accordance with this letter agreement.

Retention Bonus. You will be entitled to a Retention Bonus equal to the amount set forth on Schedule A attached to this letter, subject to your agreement to the terms of this letter agreement, as indicated by your signature below. The Retention Bonus will be paid no later than 30 business days following the date set forth on Schedule A attached to this letter (the “*Retention Date*”) subject to your continued employment through that date. The “*Retention Period*” shall start on the date set forth above and shall end on the Retention Date.

If your employment is terminated prior to the end of the Retention Period (a) by the Company without Cause (as such term is defined in your Employment Agreement with the Company, which agreement is referred to herein as the “*Employment Agreement*” or, if you are not party to an Employment Agreement with the Company including such term, as such term is defined in the Camelot Return Ultimate, LP 2022 Equity Incentive Plan), (b) in a termination that constitutes a termination for Good Reason under the Employment Agreement (if you are party to an Employment Agreement containing a definition of “Good Reason”) or (c) by the Company due to your death or disability (as such term is defined in Section 409A(a)(2)(C) of the Internal Revenue Code), you (or your estate as applicable) will be entitled to payment of any unpaid portion of the Retention Bonus no later than fifteen business days following such termination of employment or the effective date of a separation release agreement, whichever is later, subject to your timely execution of a separation release agreement and continued compliance with the restrictive covenants contained in the Employment Agreement and provided, that if your release consideration period (together with any applicable revocation period) spans two calendar years, then the Retention Bonus shall not be paid prior to January 1st of such second calendar year. The separation release agreement shall include a complete release of claims, a non-disclosure and non-disparagement requirement, an affirmation of the restrictive covenants contained in your Employment Agreement (or, if you are not party to an Employment Agreement with the Company including restrictive covenants, the separation release agreement shall contain customary restrictive covenants), and such other material terms as mutually agreed by you and the Company. If your employment terminates prior to the end of the Retention Period for any

reason that is not expressly described in (a)-(c) of the first sentence of this paragraph, including for Cause or upon your voluntary resignation for any reason (except as provided in clause (b) of the first sentence of this paragraph, if applicable), you will forfeit all rights to receive any portion of the Retention Bonus.

For the avoidance of doubt, the payment of the unpaid portion of the Retention Bonus to you upon a qualifying termination of employment described in (a)-(c) above will be in addition to any severance payments and benefits to which you may otherwise be entitled under your Employment Agreement or the severance policy applicable to you at the time of your termination of employment, as applicable. Payment of the unpaid portion of the Retention Bonus upon such a qualifying termination of employment is not a replacement of any such severance payments or benefits you may also be eligible to receive.

Confidentiality. In exchange for payment of the Retention Bonus, the Company's promise to continue to provide you with confidential information (including trade secrets) which you did not previously have or have access to, and so as to protect the Company's legitimate business interests regarding trade secrets and confidential information, and in consideration of your continued employment, you hereby reaffirm and agree to be bound by the confidentiality covenants set forth in the Employment Agreement. If you are not party to an Employment Agreement with the Company including confidentiality covenants, you hereby agree that you will not, at any time during or following the termination of your employment with the Company, directly or indirectly divulge or disclose for any purpose whatsoever any Confidential Information that has been obtained by or disclosed to you in connection with your employment with the Company or any of its affiliates. As used herein, "Confidential Information" means all information, whether oral or written, previously or hereafter developed, that relates to the business as heretofore conducted by the Company, or which is hereafter otherwise acquired or used by the Company or its subsidiaries and affiliates, that is not generally known to others in the Company's area of business or, if known, was obtained wrongfully by such other person or entity or with knowledge that it was proprietary or confidential information of or relating to the business as heretofore conducted by the Company or of or relating to the business of the Company or its subsidiaries and affiliates. Confidential Information shall include, without limitation, trade secrets, methods or practices, financial results or plans, customer or client lists, personnel information, information relating to negotiations with clients or prospective clients, proprietary software, databases, programming or data transmission methods, or copyrighted materials (including without limitation, brochures, layouts, letters, artwork, copy, photographs or illustrations). It is expressly understood that the foregoing list shall be illustrative only and is not intended to be an exclusive or exhaustive list of Confidential Information. Notwithstanding anything to the contrary in this letter agreement, the Employment Agreement or otherwise, nothing shall preclude you from making any truthful statements about the Company and its affiliates, (i) to the extent required or necessary by applicable law or regulation, (ii) in connection with any investigation being conducted into the business or operations of the Company or any of

its affiliates by any government agency or other regulator that is responsible for enforcing a law on behalf of the government or otherwise providing information to the appropriate government regulatory agency or body regarding conduct or action undertaken or omitted to be taken by the Company or any of its affiliates that you reasonably believe is illegal or in material non-compliance with any financial disclosure or other regulatory requirement applicable to the Company or any of its affiliates or (iii) in a bona fide dispute between you and Company or any of its affiliates and reasonably related to a claim or defense therein. Nothing in this Agreement, the Employment Agreement or otherwise requires you to obtain the approval of, or give notice to, the Company or any of its affiliates, employees or representatives to take any action permitted under the immediately preceding sentence. For the avoidance of doubt, neither this agreement nor the Employment Agreement shall restrict you from making truthful statements or disclosing confidential information as (a) authorized by applicable law (including, but not limited to, any disclosure of information that satisfies the procedures in SEC Regulation § 240.21F-17) or (b) as required pursuant to an order or requirement of a court, administrative agency or other government body, in each case without notice to the Company. To the extent of any conflict between the express terms of this paragraph and the express terms of the Employment Agreement, the terms of this paragraph shall control.

This letter agreement may not be amended or modified, except by an agreement in writing signed by you and the Company. This letter agreement shall be binding upon any successor of the Company or its businesses (whether direct or indirect, by purchase, merger, consolidation or otherwise), in the same manner and to the same extent that the Company would be obligated under this letter if no succession had taken place. The term "Company," as used in this letter, shall mean the Company as hereinbefore defined and any successor or assignee to the business or assets which by reason hereof becomes bound by this letter.

Payment of the Retention Bonus under this letter agreement is intended to be paid pursuant to the "short-term deferral" rule under Section 409A of the Internal Revenue Code. This letter agreement shall be governed by, and construed in accordance with, the laws of the State of North Carolina, without reference to its conflict of law rules. All payments hereunder are subject to withholding for applicable income and employment taxes or otherwise as required by law. This letter shall be effective as of the date of your signature below.

We look forward to a very promising future. In order to be eligible to receive these payments and benefits, it is important that you sign this letter and return it to me as soon as practicable.

[Signature page follows]

Very truly yours,
Cornerstone Building Brands, Inc.

Name:
Title:

Accepted and Agreed this ___ day of _____, 2026:

Name:

CERTIFICATION PURSUANT TO RULE 13a-14(b)/15d-14(a)

I, Gunner Smith, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Cornerstone Building Brands, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 8, 2026

/s/ Gunner Smith

Gunner Smith
Chief Executive Officer
(Principal Executive Officer)

CERTIFICATION PURSUANT TO RULE 13a-14(b)/15d-14(a)

I, Christian Storch, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Cornerstone Building Brands, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 8, 2026

/s/ Christian Storch

Christian Storch
Interim Chief Financial Officer
(Principal Financial Officer)

**CERTIFICATION PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT**

In connection with the quarterly report on Form 10-Q of Cornerstone Building Brands, Inc. (the "Company") for the quarter ended April 4, 2026 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Gunner Smith, Chief Executive Officer of the Company, hereby certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

1. I have reviewed this Report of the Company;
2. This Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
3. The information contained in this Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: May 8, 2026

/s/ Gunner Smith

Gunner Smith
Chief Executive Officer
(Principal Executive Officer)

A signed original of this written statement required by Section 906 has been provided to Cornerstone Building Brands, Inc. and will be retained by Cornerstone Building Brands, Inc. and furnished to the Securities and Exchange Commission or its staff upon request.

This Certification shall not be deemed to be "filed" or part of the Report or incorporated by reference into any of the registrant's filings with the Securities and Exchange Commission by implication or by any reference in any such filing to the Report.

**CERTIFICATION PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT**

In connection with the quarterly report on Form 10-Q of Cornerstone Building Brands, Inc. (the "Company") for the quarter ended April 4, 2026 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Christian Storch, Interim Chief Financial Officer of the Company, hereby certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

1. I have reviewed this Report of the Company;
2. This Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
3. The information contained in this Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: May 8, 2026

/s/ Christian Storch
Christian Storch
Interim Chief Financial Officer
(Principal Financial Officer)

A signed original of this written statement required by Section 906 has been provided to Cornerstone Building Brands, Inc. and will be retained by Cornerstone Building Brands, Inc. and furnished to the Securities and Exchange Commission or its staff upon request.

This Certification shall not be deemed to be "filed" or part of the Report or incorporated by reference into any of the registrant's filings with the Securities and Exchange Commission by implication or by any reference in any such filing to the Report.