

Code of Business Conduct and Ethics

Introduction

This Code of Business Conduct and Ethics (this “**Code**”) of Bed Bath & Beyond, Inc. (the “**Company**”) covers a wide range of business practices and procedures. It applies to all of our directors, officers and employees (including employees of our direct and indirect majority-owned subsidiaries), except for Section 14, which applies only to our Senior Financial Officers. It does not cover every issue that may arise, but it sets out basic principles to guide all directors and employees of the Company. All of our directors and employees must conduct themselves accordingly and seek to avoid even the appearance of improper behavior.

If a law conflicts with a policy in this Code, you must comply with the law. If you have any questions about these conflicts, you should ask your supervisor how to handle the situation.

Anyone who violates the standards in this Code will be subject to disciplinary action, up to and including termination of employment. ***If you are in a situation that you believe may violate or lead to a violation of this Code, follow the guidelines described in Section 15 of this Code.***

1. Compliance with Laws, Rules and Regulations

Obedying the law, both in letter and in spirit, is the foundation on which the Company's ethical standards are built. All persons covered by this Code must respect and obey the laws of the cities, states and countries in which we operate. Although not all covered persons are expected to know the details of these laws, it is important to know enough to determine when to seek advice from supervisors, managers or other appropriate personnel.

2. Conflicts of Interest

A "conflict of interest" exists when a person's private interest interferes or appears to interfere in any way with the interests of the Company. A conflict situation can arise when an employee, officer or director takes actions or has interests that may make it difficult to perform his or her Company work objectively and effectively. Conflicts of interest may also arise when an employee, officer or director, or a member of his or her family, receives personal benefits as a result of his or her position in the Company.

It would almost always be a conflict of interest for a Company employee to work simultaneously for a competitor, customer or supplier, and you are not allowed to work for a competitor, customer or supplier, whether as an employee, consultant or board member, without the approval of the Board. The best policy is to avoid any direct or indirect business connection with our customers, suppliers or competitors, except on our behalf. Conflicts of interest are prohibited as a matter of Company policy, except under guidelines approved by the Board of Directors. Conflicts of interest may not always be clear-cut, so if you have a question, you should consult with higher levels of management or the

Company's Chief Legal Officer. Any employee, officer or director who becomes aware of a conflict or potential conflict should follow the procedures described in Section 15 and bring it to the attention of a supervisor, manager or other appropriate personnel.

3. Insider Trading

Employees who have access to material non-public information are not permitted to use or share that information for trading purposes or for any other purpose except the conduct of our business. To use material non-public information for personal financial benefit or to "tip" others who might make an investment decision based on that information is not only unethical but also illegal. In order to assist with compliance with laws against insider trading and related laws, the Company has adopted an Insider Trading Compliance Program as well as an Insider Trading Policy governing employees' trading in securities of the Company. Copies of the Policy have been distributed to every employee and will be filed as an exhibit to the Company's Annual Report on Form 10-K. If you do not have a copy, please review them on OLife or contact Human Resources, which will send you a copy. If you have any questions, please consult the Company's Chief Legal Officer.

4. Corporate Opportunities

Employees, officers and directors are prohibited from taking for themselves opportunities that are discovered through the use of Company property, information or position without the consent of the Board of Directors. No employee may use Company property, information, or position for improper personal gain, and no employee may compete with the Company directly or indirectly. Employees, officers and directors owe a duty to the Company to advance its legitimate interests when the opportunity to do so arises.

5. Competition and Fair Dealing

We seek to outperform our competition fairly and honestly. Stealing proprietary information, possessing trade secret information that was obtained without the owner's consent, or inducing such disclosures by past or present employees of other companies is prohibited. Each employee should endeavor to respect the rights of and deal fairly with the Company's customers, suppliers, competitors and employees. No employee should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other intentional unfair-dealing practice.

The purpose of business entertainment and gifts in a commercial setting is to create goodwill and sound working relationships, not to gain an unfair advantage with customers. No gift or entertainment should ever be offered, given, provided or accepted by any covered person under this Code, family member of such person, or agent unless it: (1) is not a cash gift, (2) is consistent with customary business practices, (3) is not excessive in value, (4) cannot be construed as a bribe or payoff and (5) does not violate any laws or regulations. Please discuss with your supervisor any gifts or proposed gifts that you are not certain are appropriate.

6. Discrimination and Harassment

We are firmly committed to providing equal opportunity in all aspects of employment and will not tolerate any illegal discrimination or harassment of any kind. Examples include derogatory comments based on racial or ethnic characteristics and unwelcome sexual advances.

7. Health and Safety

The Company strives to provide each employee with a safe and healthy work environment. Each employee has responsibility for maintaining a safe and healthy workplace for all employees by following safety and health rules and practices and reporting accidents, injuries and unsafe equipment, practices or conditions.

Violence and threatening behavior are not permitted. Employees should report to work in condition to perform their duties, free from the influence of illegal drugs or alcohol. The use of illegal drugs in the workplace will not be tolerated.

8. Record-Keeping

The Company requires honest and accurate recording and reporting of information in order to make responsible business decisions. For example, only the true and actual number of hours worked should be reported.

Business expenses must be documented and recorded accurately. If you are not sure whether a certain expense is legitimate, ask your supervisor.

All of the Company's books, records, accounts and financial statements must be maintained in reasonable detail, must appropriately reflect the Company's transactions and must conform both to applicable legal requirements and to the Company's system of internal controls.

Business records and communications often become public, and we should avoid exaggeration, derogatory remarks, guesswork, or inappropriate characterizations of people and companies that can be misunderstood. This applies equally to e-mail, internal memos, and formal reports. Records should always be retained or destroyed according to the Company's record retention policies. In accordance with those policies, in the event of litigation or governmental investigation please consult the Company's Chief Legal Officer before destroying any records, documents or other information. Improper destruction or disposition of records, documents, or other information can be a criminal offense.

9. Confidentiality

Employees must maintain the confidentiality of confidential information entrusted to them by the Company or its customers, except when disclosure is authorized by the Chief Legal Officer or required or authorized by applicable laws or regulations. Confidential information includes all non-public information that might be of use to competitors, or

harmful to the Company or its customers, if disclosed. It also includes information that suppliers and customers have entrusted to us. The obligation to preserve confidential information continues even after employment ends. In connection with this obligation, every employee should have executed a Confidentiality Agreement when he or she began his or her employment with the Company. If you have not executed a Confidentiality Agreement, or do not have a fully signed copy, you should notify Human Resources.

10. Protection and Proper Use of Company Assets

All employees should endeavor to protect the Company's assets and ensure their efficient use. Theft, carelessness, and waste have a direct impact on the Company's profitability. Any suspected incident of fraud or theft should be immediately reported for investigation. Company equipment should not be used for non-Company business, though incidental personal use may be permitted.

The obligation of employees to protect the Company's assets includes its proprietary information. Proprietary information includes intellectual property such as trade secrets, patents, trademarks, and copyrights, as well as business, marketing and service plans, customer and vendor lists and information, engineering and manufacturing ideas, designs, databases, records, salary information and any unpublished financial data and reports. Unauthorized use or distribution of this information would violate Company policy. It could also be illegal and result in civil or even criminal penalties.

11. Prohibition on Payments to Government Personnel

The U.S. Foreign Corrupt Practices Act prohibits giving anything of value, directly or indirectly, to officials of foreign governments or foreign political candidates in order to obtain or retain business. It is strictly prohibited to make illegal payments to government officials of any country.

In addition, the U.S. government has a number of laws and regulations prohibiting business gratuities to U.S. government personnel. The promise, offer or delivery to an official or employee of the U.S. government of a gift, favor or other gratuities in violation of these rules would not only violate Company policy but could also be a criminal offense. State and local governments, as well as foreign governments, may have similar rules. The Company's Chief Legal Officer can provide additional guidance to you in this area.

Bribery involving commercial (non-governmental) parties both domestic and international is also prohibited under this Policy. Company Personnel shall not offer, promise, authorize the payment of, or pay or provide anything of value to any employee, agent, or representative of another company to induce or reward the improper performance of any function or any business-related activity. Company Personnel also shall not request, agree to receive, or accept anything of value from any employee, agent, or representative of another company or entity as an inducement or reward for the improper performance of any function or business-related activity. Copies of the Company's Anti-Corruption Policy and related Third Party Contractor Review Procedure are available on OLife.

12. Waivers of the Code of Business Conduct and Ethics

Any waiver of this Code for directors or executive officers may be made only by the Board and will be promptly assessed for disclosure to the extent required by Section 15 of this Code or by law or stock exchange regulation. Any waiver of this Code for any non-executive employee may be made only by (i) the Chair of the Nominating & Corporate Governance Committee or his or her designee(s) on the Committee in consultation with the Chief Legal Officer and/or others as they deem advisable; or (ii) the Board.

13. Reporting any Illegal or Unethical Behavior

Employees are encouraged to talk to supervisors, managers or other appropriate personnel about observed potential or actual illegal or unethical behavior and when in doubt about the best course of action in a particular situation. It is the policy of the Company not to allow retaliation for reports of misconduct by others made in good faith by employees. Employees are expected to cooperate in internal investigations of misconduct.

Employees must read the Company's Complaint Procedures for Accounting and Auditing Matters, which describes the Company's procedures for the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters. Copies of the Complaint Procedures have been distributed to every employee and are available on OLife. If you cannot locate your copy of the Complaint Procedures, you should review them on OLife or notify Human Resources, and they will send you a copy. Any employee may submit a good faith concern regarding questionable accounting or auditing matters without fear of dismissal or retaliation of any kind.

14. Additional Provisions Applicable to Senior Financial Officers

As used in this Section 14, the term "Senior Financial Officer" means the Company's Chief Executive Officer, Chief Financial Officer, Principal Accounting Officer and Controller, or persons performing similar functions. The Senior Financial Officers are subject to this entire Code of Business Conduct and Ethics. In addition, however, the Senior Financial Officers are subject to this Section 14, which has been adopted by the Board of Directors to deter wrongdoing and promote honest and ethical conduct, proper disclosure of financial information in the Company's reports and documents that the Company files with, or submits to, the Securities and Exchange Commission and in other public communications, and compliance with applicable laws, rules, and regulations by the Company's Senior Financial Officers.

In performing his or her duties, each of the Senior Financial Officers must:

1. maintain high standards of honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;

2. report to the Audit Committee of the Board of Directors any conflict of interest that may arise and any material transaction or relationship that reasonably could be expected to give rise to a conflict;
3. provide, or cause to be provided, full, fair, accurate, timely, and understandable disclosure in reports and documents that the Company files with or submits to the Securities and Exchange Commission and in other public communications made by the Company;
4. comply and take all reasonable actions to cause others within the Company to comply with applicable governmental laws, rules, and regulations; and
5. promptly report violations of this Section 14 to the Audit Committee.

Any request for a waiver of any portion of this Section 14 must be in writing and addressed to the Board. Any waiver of any portion of this Section 14 will be disclosed promptly through means specified by the Securities and Exchange Commission.

The Board will assess compliance with this Section 14, and shall determine appropriate actions to be taken in the event of a violation of this Section 14 by any Senior Financial Officer. Any such actions shall be reasonably designed to deter wrongdoing and to promote adherence to this Section 14, and shall take into account all information the Board deems relevant, including the nature and severity of the violation, whether the violation was a single occurrence or one of several repeated occurrences, whether the violation appears to have been intentional or inadvertent, whether the individual in question had been advised prior to the violation as to the proper course of action and whether or not the individual in question had committed other violations in the past.

15. Compliance Procedures; Requests for Waiver or Exceptions.

Compliance

We must all work to ensure prompt and consistent action against violations of this Code. However, in some situations it is difficult to know if a violation has occurred. Since we cannot anticipate every situation that will arise, it is important that we have a way to approach a new question or problem. These are the steps to keep in mind:

1. Make sure you have all the facts. In order to reach the right solutions, we must be as fully informed as possible.
2. Discuss the problem with your supervisor. This is the basic guidance for all situations. In many cases, your supervisor will be more knowledgeable about the question, and will appreciate being brought into the decision-making process. Remember that your supervisor may be able to help avoid or solve problems.
3. Seek help from Company resources. In the rare case where it may not be appropriate to discuss an issue with your supervisor, or where you do not feel comfortable approaching your supervisor with your question, discuss it with the

Director of Human Resources. If, for any reason, you do not feel comfortable talking to any of these authorities, call the Company's Chief Legal Officer at 801-947-3100. The Chief Legal Officer represents the Company, and does not represent any individual employee of or consultant to the Company. You may also report concerns anonymously through our independent hotline available 24 hours a day as provided in our Employee Handbook. Upon receipt, the appropriate members of management will review, perform any necessary investigation, and take appropriate measures to address reported concerns.

4. You may report ethical violations in confidence and without fear of retaliation. If your situation requires that your identity be kept secret, your anonymity will be protected. The Company does not permit retaliation of any kind against employees for good faith reports of ethical violations.
5. Always ask first, act later. If you are unsure of what to do in any situation, seek guidance before you act.

Requests for Waiver of Code or Determinations of Exception to Code Requirements

Any request for waiver of the Code of Conduct and Ethics or determinations of exceptions to the Code shall be submitted in writing to the Chief Legal Officer who shall promptly submit it to the Chair of the Nominating & Corporate Governance Committee or to the Board as appropriate under this Code and it shall be acted upon as quickly as practicable. A record of determinations shall be kept of all such requests which shall be periodically reported to the Audit Committee.

Ratified September 15, 2025