



CODE OF BUSINESS CONDUCT AND ETHICS



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Introduction

This Code of Conduct and Ethics (the “Code”) applies to PBF Energy Inc., its subsidiaries and affiliates (collectively, the “Company”) and all of their respective employees as well as the directors and officers of the Company (each, an “employee”). It is also intended to constitute the code of ethics for the Company’s Senior Financial Officers pursuant to Item 406 of Regulation S-K. We also expect all third-party business partners, such as contractors, agents, consultants and other representatives to act in a way that is consistent with the Code. The Code recognizes that it is essential to preserve and maintain our reputation for integrity among our investors, employees, customers and the public.

The Code provides guidance to our employees in recognizing and handling ethical issues and other matters important to the Company, provides mechanisms for reporting unethical or illegal conduct and other violations of this Code, and helps foster and maintain a culture of honesty and accountability throughout the Company.

It is, therefore, essential that all employees adhere to the guidelines outlined in this Code of Conduct. Our policies, guidelines and related procedures are subject to unilateral change by the Company at any time. In adopting and instituting its policies and these guidelines, the Company expressly states that (1) in some respects they go beyond the requirements of law and industry practice, (2) nothing contained in them shall be construed or applied as a binding interpretation or definition of the law or industry practice, and (3) any act by a Company employee or agent in violation of the law or of the Company’s policy is beyond the scope of such person’s authority and is not an act by or on behalf of the Company.

ENCOURAGING THE REPORTING OF ANY ILLEGAL OR UNETHICAL BEHAVIOR OR OTHER VIOLATIONS OF THIS CODE OF BUSINESS CONDUCT AND ETHICS

In order to ensure that the spirit and intent of this Code of Conduct are realized, we encourage employees to talk to supervisors, managers, human resource representatives, officers and the Board of Directors of the Company, when in doubt about the best course of action in a particular situation. Additionally, employees should report violations of laws, rules, regulations or this Code of Conduct to such appropriate personnel and/or to our third party Ethics Hotline provider at **1-877-350-0128** or online at **pbfenergy.ethicspoint.com**. Reports to the Ethics Hotline may be made anonymously but anonymous reports may be more difficult for the Company to investigate and resolve.

To encourage employees to report any and all such violations, we will not tolerate retaliation for reports made in good faith by any employee of the Company. Retaliation or retribution against any employee for the reporting in good faith of violations of laws, rules, regulations or this Code of Conduct is cause for appropriate discipline, including termination of employment.



Violations of the Company standards of business conduct and ethics enumerated in this Code of Conduct are cause for appropriate discipline, including termination of employment.

EQUAL EMPLOYMENT OPPORTUNITY AND FREEDOM FROM HARASSMENT, DISCRIMINATION AND RETALIATION BASED UPON PROTECTED STATUS



We are thoroughly committed both to providing equal employment opportunity for all job applicants and employees, and to providing a work environment that is free from harassment, discrimination and retaliation based upon legally protected status.

It is our policy to hire, employ, train, retain, promote, demote, compensate, discipline, terminate and otherwise treat all employees and job applicants on the basis of merit, qualifications and competence, and without regard to gender, race, color, religion, national origin, creed, citizenship status, nationality, ancestry, age, marital status, civil union status, domestic partnership status, pregnancy, childbirth or related medical conditions, affectional or sexual orientation, gender identity or expression, medical conditions including genetic characteristics, mental or physical disability with reasonable accommodation, atypical hereditary cellular or blood trait of any individual, veteran status, or because of the liability for service in the Armed Forces of the United States or any other characteristic protected by federal, state or local law, ordinance or regulation, including retaliation.

This Code of Conduct prohibits harassment, discrimination and retaliation on the bases of actual or perceived possession of a characteristic protected by any applicable law, ordinance or regulation; of actual or perceived inclusion in a group protected by any applicable law, ordinance or regulation; and of association with any individual or group that actually has or is perceived to have any attribute protected by any applicable law, ordinance or regulation.

Harassment, discrimination or retaliation in any form based upon the above protected categories, including verbal, physical and visual harassment is prohibited. True equal employment opportunity cannot be accomplished if harassment, discrimination or retaliation based upon the above protected categories is tolerated. Accordingly, all such conduct at the Company is expressly prohibited.

In keeping with this commitment, all employees of the Company are responsible for assuring that the workplace is free from harassment, discrimination and retaliation based upon protected status, and all employees are obligated and expected to report any conduct that violates this Code of Conduct.



COMPLIANCE WITH LAWS, RULES AND REGULATIONS

We require compliance with all applicable federal, state and local laws, rules and regulations. Although not all employees are expected to know all of the details of these laws, it is important that you know enough to determine when to seek advice from supervisors, managers, the Company's Legal Department, or other appropriate personnel. If a law conflicts with a policy in this Code, you must comply with the law. If you have a question about any conflict, ask your supervisor how to handle the situation. Below are some areas to keep in mind with respect to our policies concerning certain of those laws:

A. INSIDER TRADING

Under federal securities laws, the purchase or sale of Company stock while in possession of material non-public information, as well as the disclosure of material nonpublic information to others who then trade in our stock are prohibited by federal securities laws, as further described in the Statement of Company Policy—Securities Trades by Company Personnel.

B. HEALTH, SAFETY AND ENVIRONMENTAL MATTERS

Safety is at the heart of everything we do.

The Company may from time to time establish and remains committed to maintaining health, safety, and environmental protection programs to protect and prevent injury to employees, customers and the environment in its operating communities. These programs, structured to comply with all applicable laws, rules and regulations, demonstrate the Company's commitment to maintain its reputation as a good corporate citizen. Employees are expected to support the Company's commitment to the environment and health and safety matters by operating in full compliance with environmental, health and safety laws, regulations and Company policies.

C. ANTI-CORRUPTION, ANTI-MONEY LAUNDERING AND SANCTIONS COMPLIANCE

It is the policy of the Company to comply with all laws and regulations applicable to the conduct of its business, including those relating to sanctions, import and export controls, boycotts, anti-corruption, money-laundering, and terrorist financing. See the separate *PBF Energy Inc. Compliance Plan for International Transactions*. The Company strives to deal with its customers, suppliers and governmental agencies in a straightforward manner and in full compliance with applicable laws, including the U.S. Foreign Corrupt Practices Act of 1977, as amended and similar foreign anti-corruption laws in jurisdictions applicable to the Company's business. The Foreign Corrupt Practices Act has two important provisions, one addressing bribery and the other addressing accounting and record-keeping requirements. The Act makes unlawful the payment of any bribe, kick-back or other similar payment to a foreign official to secure any concession, contract or favorable treatment for the Company. Company employees and agents — wherever they may be located or do business — are strictly prohibited from making illegal payments or bribes to government officials or any other persons. Certain payments to foreign officials may be allowable if they are in compliance with local laws, and are in the nature of a facilitating or expediting payment that is made for the performance of a "routine governmental action." Routine governmental action is usually of a ministerial nature and commonly performed by a foreign official. This term does not include any decision by a foreign official to award new business or continue business with a particular party. Circumstances may make it difficult to determine the legality of such payments. Consequently, questions regarding whether or not a payment is allowable under the Foreign Corrupt Practices Act or other applicable law should be directed to the Company's General Counsel.

The Act also requires the Company to make and keep books and records that accurately and fairly reflect the transactions of the Company and to devise and maintain an adequate system of internal controls. Payments on behalf of the Company can be made only on the basis of adequate supporting documentation, may be made only for the purpose described by the documents supporting the payment, and must be made in accordance with the Company's corporate accounting procedures.

Agreements with the Company (or other parties who engage in activities on behalf of or together with the Company) that may involve foreign governments must be in writing. Agreements with foreign agents and representatives must be approved in advance by the Company's General Counsel.





D. ANTITRUST LAWS

The Company's policy is to comply fully with all state, federal and foreign antitrust laws. These antitrust laws prohibit business activities that constitute unreasonable restraints of trade, unfair trade practices and other anti-competitive activities. Employees must not participate in any activity that would serve to undermine the competitive nature of the industry or to artificially establish product prices independent of the market.

Most serious antitrust violations deal with attempts to restrict competition through agreements or understandings with competitors, suppliers or customers. Areas of concern relate to prices, sales terms, marketing territories, distribution methods, choice of customers and suppliers and production volumes. An agreement need not be in writing. An informal, "off the record" understanding, even one which can be inferred from the conduct of the various participants, may be enough for a violation.

E. COPYRIGHT, PATENT AND TRADEMARK LAWS

The Company is committed to complying with all laws regarding the use of copyrighted or patented material, information or products. Before using any material, information or products that an employee has reason to believe may be covered by such laws, he or she should seek advice from the Company's General Counsel. It is the Company's policy that its trademarks and that of other companies be acknowledged and used properly.



F. POLITICAL CONTRIBUTIONS

Election laws in many jurisdictions generally prohibit political contributions by corporations, limited partnerships and other business entities to candidates. Many local laws also prohibit corporate contributions to local political campaigns. In accordance with these laws, the Company does not make direct contributions to any candidates for federal, state or local offices where applicable laws make such contributions illegal. Contributions to political campaigns must not be, and must not appear to be, made with or reimbursed by Company funds or resources. Company funds and resources include (but are not limited to) Company facilities, office supplies, letterhead, telephones and fax machines.

Company employees who hold or seek to hold political office must do so on their own time, whether through vacation, unpaid leave, after work hours or on weekends. Additionally, all persons must obtain advance approval from the Company's General Counsel prior to running for political office to ensure that there are no conflicts of interest with Company business.

Legal political contributions may only be made in conformity with applicable election laws. Any questions about this policy should be directed to the Company's General Counsel.

Employees may make personal political contributions as they see fit in accordance with all applicable laws.

G. INTERNATIONAL TRADE

We must comply with all applicable international trade laws and regulations. These laws and regulations apply to the import and export of goods and technical data to and from the U.S. and other countries. Before engaging in any type of import or export, you must verify the eligibility of both the location of delivery and the recipient. You must also obtain all required licenses and permits, accurately complete all required documentation and pay all proper duties.

CONFLICTS OF INTEREST

The Company's policy prohibits conflicts of interest. A conflict of interest occurs when an individual's private interest interferes in any way – or even appears to interfere – with the interests of the Company as a whole. A conflict situation can arise when an employee takes actions or has interests that may make it difficult to perform his or her work for the Company objectively and effectively. Conflicts of interest also arise when an employee, or a member of his or her family, receives improper personal benefits as a result of his or her position in the Company.

It is not possible to specify all activities which may create a conflict of interest; however, set forth below are certain examples of situations in which a conflict of interest may arise:

- Consulting with or being an employee of any customer, contractor, supplier or competitor of the Company;
- Serving on the board of directors (or similar governing body) of any customer, contractor, supplier or competitor of the Company;
- Participating in any outside business activities that are competitive with the Company's business; and
- Purchasing goods or services from, or selling goods and services to, the Company.

It is each employee's responsibility to disclose a conflict of interest, or the appearance of one, to his or her supervisor, Human Resources or the Legal Department. Employees who knowingly fail to disclose a conflict of interest may be subject to disciplinary action, up to and including termination.

CORPORATE OPPORTUNITIES

Employees owe a duty to the Company to advance the legitimate interests of the Company when the opportunity to do so arises. Accordingly, all employees are prohibited from directly or indirectly (a) taking personally for themselves opportunities that are discovered through the use of Company property, information or positions; (b) using Company property, information or positions for personal gain; and (c) competing with the Company.

No employee shall appropriate for himself or herself (or divert to any other person or company) any business or financial opportunity in which he or she knows, or could reasonably anticipate, that the Company would be interested. Examples of such opportunities include, but are not limited to, possible acquisitions of properties or businesses, potential contracts with suppliers and permits from governmental authorities.

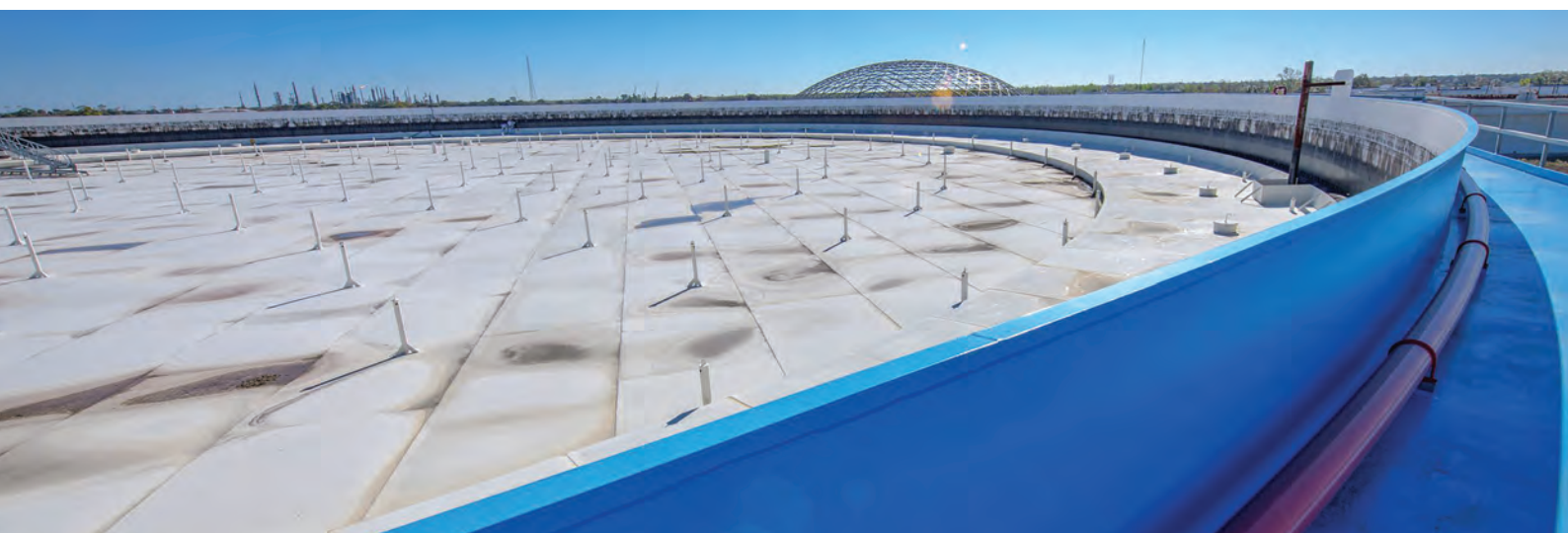
No employee shall appropriate for his or her own use (or the unauthorized use of third parties) any of the Company's property or information. This information includes, but is not limited to data, contracts and other documents of a confidential or proprietary nature.

Employees are prohibited from directly or indirectly competing with the Company. For example, an employee may not sell or broker petroleum products for an enterprise other than the Company.

CONFIDENTIALITY

All employees must maintain the confidentiality of information entrusted to them by the Company or its customers, except when disclosure is authorized or legally mandated.

The Company's Employee Handbook includes an additional policy on confidentiality, and employees may be required to execute additional confidentiality agreements which shall supplement this section and any violation of such agreements shall be a violation of this Code. Confidential information includes all non-public information that might be of use to competitors, or harmful to the Company or its customers, if disclosed. For example, pricing practices, financial information, and operational and maintenance plans and activities at a facility must be kept confidential. Notwithstanding anything herein or in the Handbook or any other agreement with or policy of the Company, nothing herein or therein is intended to or shall (i) prohibit or restrict an employee or his or her attorney from reporting possible violations of federal or state law or regulation to any government agency, commission or entity, including, but not limited to, the Department of Justice, the Commodities Futures Trading Commission, the Securities and Exchange Commission, the Department of Labor, Congress, any state Attorney General, any self-regulatory organization or any agency Inspector General ("Government Agencies"); (ii) prohibit or restrict an employee or his or her attorney from initiating communications directly with; responding to any inquiry from; volunteering information to; or testifying or otherwise participating in or assisting in any inquiry, investigation or proceeding brought by Government Agencies in connection with a disclosure made under a whistleblower law or regulation; (iii) prohibit or restrict an employee or his or her attorney from making disclosures that are protected under the whistleblower provisions of federal or state law or regulation; (iv) require an employee to provide notice to or receive authorization from the Company prior to making reports or disclosures to Government Agencies; or (v) result in a waiver or other limitation of an employee's rights and remedies as a whistleblower, including to a monetary award. The Company will not take action under any agreement or policy against or sanction anyone who reports suspected violations of Company policies or any law or regulation. Furthermore, the Company prohibits retaliation against anyone who, in good faith, raises or reports suspected violations of Company policies or any law or regulation. An employee should immediately report his or her concerns that he or she or someone else is being retaliated against. Anyone who engages in or condones retaliation is subject to disciplinary action, up to and including termination.



FAIR DEALING

All employees should endeavor to 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 unfair dealing or practice.

GIFTS AND ENTERTAINMENT

Employees may accept only common courtesies normally associated with ethical business practices and which would not influence or appear to influence the Company's sound business judgment. Other than such courtesies, employees must neither accept nor solicit any gifts, payments, finder's or agent's fees, services, kickbacks, rebates, valuable privileges or other favors from any person, governmental agent or employee or business organization that sells or buys, or seeks to sell or buy, products or services to or from the Company.

Employees may not accept non-monetary unsolicited gifts unless:

- they are items of nominal intrinsic value;
- they are consistent with customary and reasonable business practices;
- they are not in contravention of applicable law or ethical standards; and
- public disclosure of the facts would not embarrass the Company or the employee.

No form of entertainment (e.g., dinner parties, theater parties, sports events, etc.) may be solicited from or given in response to solicitations by customers or suppliers. Occasionally, employees may accept or give unsolicited entertainment, so long as it arises out of the ordinary course of business; involves reasonable, not lavish, expenditures; does not obligate the recipient; and takes place in appropriate settings.



PROTECTION AND PROPER USE OF COMPANY ASSETS

All employees must protect the Company's assets and ensure their efficient use. Theft, carelessness and waste have a direct impact on the Company's profitability. All Company assets should be used for legitimate business purposes only. Any suspected incidents of fraud or theft should be immediately reported for investigation.

ACCURATE RECORD KEEPING

The Company requires honest and accurate recording and reporting of information in order to make responsible business decisions. 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. All of the Company's business data, records and reports must be prepared truthfully and accurately. Effective internal controls related to financial reporting and the safeguarding of assets are required to ensure the Company's financial statements are accurate, complete and maintained in accordance with generally accepted accounting principles and in conformity with applicable legal requirements. Employees must never intentionally delay recording transactions or intentionally record incorrect, incomplete or misleading information or reports about any transaction or business. Any good faith concerns regarding accounting or auditing irregularities or incidents of fraud should be reported to any of the resources provided in this Code. Employees will be protected from any retaliation that results from a good faith report.

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.

INFORMATION SECURITY

Employees must safeguard all confidential and nonpublic information, including but not limited to trade secrets, contracts and manufacturing information, as well as customer, employee and pricing data. To ensure the safety of the Company's information and those of our employees, customers and business partners, employees must also protect all passwords, user IDs, access cards and encryption or authentication keys and comply with the Company's information security policies.

EXTERNAL COMMUNICATIONS

We welcome the opportunity to connect with stakeholders in the communities in which we operate and investors. However, only designated spokespersons are permitted to make public statements on behalf of the Company. Media requests should be referred to Corporate Communications and the Legal Department. Analyst or investor inquiries should be referred to Investor Relations. Any presentations, papers, press release or other document to be distributed or presented outside the Company should be submitted to the Legal Department for review and approval prior to presentation or distribution.

HUMAN RIGHTS

As set forth in the PBF Energy Inc. Human Rights Policy adopted in March 2026, we recognize and respect the dignity of all human beings. We will conduct our operations according to our Company values, ethics and policies. The Human Rights Policy is applicable to all PBF employees, contractors, suppliers, and business partners across all locations and business activities. Specifically, we will not hold any person in slavery or servitude or use forced or indentured labor, nor engage in human trafficking, and we shall seek to ensure that our supply chains are free of such practices.

SUPPLIER CODE OF CONDUCT

We have a Supplier Code of Conduct that details our expectations of the work practices of certain of our suppliers. Consistent with our policies and procedures, including this Code, we expect certain of our suppliers, consultants and contract workers to adhere to the Supplier Code and apply it to how they do business. Suppliers must communicate the Supplier Code and its principles and requirements to their employees and business partners.

WAIVERS OF THE CODE OF CONDUCT

Any change in or waiver of this Code for any of our directors or executive officers (including our Chief Executive Officer, Chief Financial Officer and Chief Accounting Officer) may be made only by authorization of the Board of Directors or, if allowed by applicable stock exchange regulation, by a Board committee, and, if required by law or applicable exchange regulation, will be promptly disclosed to the public.