

Costco Wholesale Corp. (Costco)

TICKER
COST

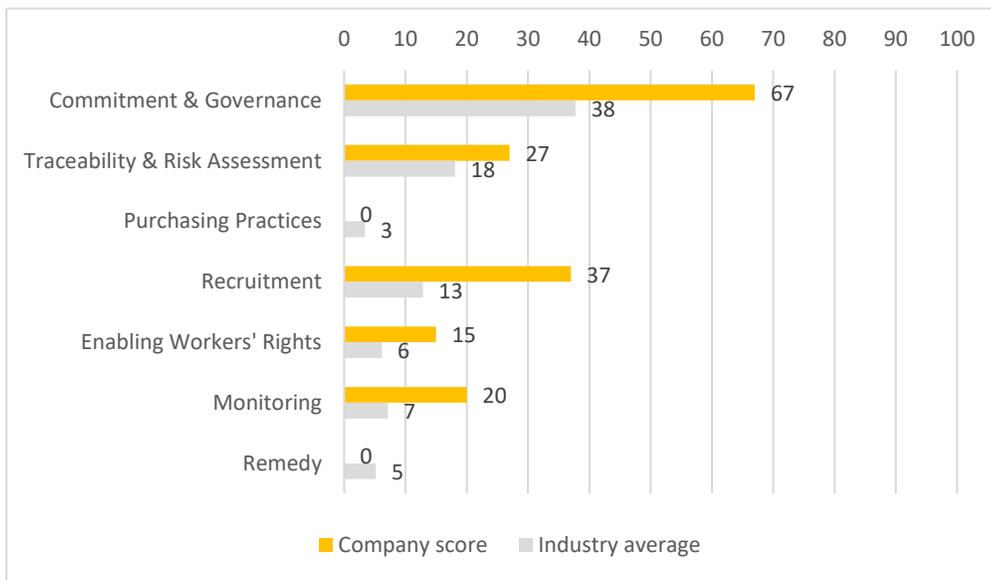
MARKET CAPITALISATION
US\$290.9 billion

HEADQUARTERS
United States of America

DISCLOSURES
UK Modern Slavery Act: [Yes](#) (Disclosure of Subsidiary)

California Transparency in Supply Chains Act: [Yes](#)
Australia Modern Slavery Act: [Yes](#) (Disclosure of Subsidiary)

OVERALL RANKING
8 out of 45

 2023 Rank: [14 out of 60](#)
OVERALL SCORE
28 out of 100
THEME-LEVEL SCORES

KEY DATA POINTS
FIRST-TIER SUPPLIER LIST
 No

RISK ASSESSMENT

Yes

ENGAGED WITH KNOWTHECHAIN¹
 No

NO-FEE POLICY

Yes

REMEDY FOR SUPPLY CHAIN WORKERS
 No

HIGH-RISK COMMODITIES²
 Cattle, cocoa, coffee, fish and squid

SUMMARY

Costco Wholesale Corp. (Costco), a US multi-national food and sundries retailer among the top ten largest retailers globally, ranks 8 out of 45 companies.³ Since 2023, the company improved on the themes of Traceability and Risk Assessment, Enabling Workers' Rights and Monitoring, disclosing at least partial and stronger detail on sourcing countries for several high-risk commodities such as beef, cocoa and soy. Further, the company discloses strong detail on forced labour risks identified across specific geographies, sectors, sub-sectors and commodities, including below tier one. The company's score is based on its stronger than average performance on the themes of Commitment and Governance and Recruitment. However, the company performed particularly poorly on the themes of Purchasing Practices and Remedy.

KnowTheChain identified three allegations of forced labour in the company's supply chains. However, the company neither discloses engagement with affected stakeholders, nor remedy outcomes for workers.

Additional steps the company could take to address forced labour risks in its supply chains, include disclosing policies and practices on the themes of Purchasing Practices and Remedy.

LEADING PRACTICES

Grievance mechanism: The company discloses a strong level of detail on the practical operation of its grievance mechanism, disclosing data related to supply chain workers in 2023 and 2024. It discloses information on the issues covered in the grievances, which ones were substantiated, and detail on the types of remedies administered.

OPPORTUNITIES FOR IMPROVEMENT

Traceability and Risk Assessment: The company is encouraged to demonstrate a strong understanding of its supply chains by disclosing the names and addresses of its first-tier suppliers (either across high-risk raw materials or across all first-tier suppliers), the names and locations of below-first-tier suppliers, and stronger detail on the countries from which it sources raw materials at high risk of forced labour.

Purchasing Practices: While the company discloses participation of the Ethical Food Initiative (EFI), and paying a premium for EFI-certified products, to address forced labour risks in its supply chains, the company is encouraged to adopt purchasing practices that decrease the risk of forced labour, such as improving planning and forecasting and prompt payment, and disclose quantitative data evidencing the implementation of responsible purchasing practices. The company is further encouraged to take steps to ensure that pricing includes the full cost of production, including a living wage/income, and may consider ring-fencing labour costs such that they are not impacted during pricing negotiations. The company should consider integrating [responsible buying practices in its contracts](#) with suppliers, to ensure that the responsibility for respecting human rights is shared.

Remedy: While the company discloses having a grievance mechanism which can receive complaints from supply chain workers and third-parties, no further detail is provided including whether the mechanism is set up to receive cases of forced labour. As such, the company may consider disclosing details on this process, such as responsible parties, approval procedures, timeframes, and, crucially, engagement with affected stakeholders. To demonstrate to its stakeholders that it has an effective remedy process in place, the company is encouraged to disclose examples of remedy provided to its suppliers' workers, including with respect to specific allegations in its supply chains.

¹ Research conducted through April - September 2025, where companies provided additional disclosure or links. For more information, see the full dataset [here](#). For information on a company's positive and negative human rights impact, see the Business and Human Rights Centre [website](#).

² For further details on high-risk raw materials and sourcing countries, see [KnowTheChain's 2026 food and beverage benchmark findings report](#).

³ The number of companies assessed in the ranking has decreased from 60 in 2022 to 45 in 2026.