US corporate human rights index:

Tracking changes in company commitments to human rights

Findings as of July 2026

Costco

Indicator	Finding - July 2025	Source	Source link	Yes/no change	Change
Policies and commitments					
General					
Human rights policy - UNGPs	As a global retailer, Costco acknowledges our direct and indirect impacts on human rights and we are dedicated to continually improving our own human rights practices and those of our suppliers. This Human Rights Statement outlines our commitment to respect human rights in our business, including in our relationships with our employees, suppliers, workers in our supply chains, and the communities in which we operate. We will take what we believe to be reasonable and appropriate steps to support this commitment, which are informed by the following internationally recognized human rights standards: • The International Bill of Human Rights, which includes the Universal Declaration of Human Rights), the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social, and Cultural Rights. • Organisation for Economic Co-operation and Development Guidelines for Multinational Enterprises. • International Labour Organization Declaration on Fundamental Principles and Rights at Work. • United Nations Guiding Principles (UNGPs) on Business and Human Rights	Human Rights Statement	https://mobilecontent.costco.com/live/resource/img/static-us-landing-pages/HumanRightsStatement.pdf	No change	
Human rights policy - ILO Core Labor Standards	See above			No change	
Forced labor & prison labor	The Code was established to respect and protect the human rights, safety and dignity of the people who contribute to the success of our business. To this end, Costco: Prohibits illegal child labor; forced, bonded, indentured, slave, prison or convict labor, and human trafficking; physical, sexual, verbal or mental abuse or harassment; bribery or attempted bribery; health and safety conditions posing immediate risk to life and limb; corruption, deception or falsification of records; and auditors denied timely entry by a facility	Human Rights	https://mobilecontent.costco.com/staging/resource/img/25w03130/2e_HumanRights_FY24.pdf		
Human rights defenders & civic space	No evidence				
Gender equality and women's empowerment	It has always been Costco policy that employees deserve an environment free from all forms of unlawful employment discrimination. All decisions regarding recruiting, hiring, promotion, assignment, training, termination, and other terms and conditions of employment will be made without unlawful discrimination on the basis of race, color, national origin, ancestry, sex, sexual orientation, gender identity or expression, religion, age, pregnancy, disability, work-related injury, covered military or veteran status, political ideology or expression, genetic information, marital status, or other protected status.' [Sustainability Commitment 2022, PDF 4] 'Work with qualified minority- and women-owned suppliers in our communities to provide greater opportunities to do business with Costco. Partner with community organizations to identify qualified diverse suppliers to support our business.' [Sustainability Commitment 2022, PDF 19] 'Components of the program in Côte d'Ivoire include: [...] Community development with a focus on women's empowerment through literacy and numeracy programs, alternative income generating activities, village savings and loan programs, and community gender equality programs.' [Sustainability Commitment 2022, PDF 110] '$5 million committed to the Fearless Fund, the first Venture Capital fund built by women of color, for women of color to address the disparity that exists in venture capital funding for businesses led by women of color.' [Sustainability Commitment 2022, PDF 15] 'Supporting women through various programs to provide them with skills and resources that help them support and champion their families' welfare and education.' [Sustainability Commitment 2022, PDF 34]	Sustainability Commitment 2022	https://mobilecontent.costco.com/live/resource/img/static-us-landing-pages/Master-Commitment-2022.pdf	Updated	2025 sustainability report. https://gdx-assets.costco.com/adobe/assets/urn%3Aaaid%3Aaem%3A5c1ef75c-bc32-48ab-9696-a0f4993793b0/original/as/costco-sustainability-report-2025.pdf Cocoa supply chains are traditionally higher-risk for salient human rights issues. Through the Sassandra Program in the Côte d'Ivoire, our goals are to help prevent and remediate long-standing systemic issues in cocoa farming and production, including child labor. We help provide better education through new classrooms and basics such as school kits, as well as resources that help women in the communities.
Indigenous Peoples	Our human rights due diligence work will be guided by and focused on these salient risks. While they may occur anywhere along the value chain, we recognize they may have the greatest likelihood of occurring in our supply chain... Concerns to Indigenous Peoples' and Community Land Rights refers to social and environmental impacts on Indigenous Peoples as a result of corporate activities, resulting in, for example, land rights concerns or loss of livelihoods. The guiding principle of Free, Prior and Informed Consent (FPIC) ensures Indigenous Peoples have the right to self-determination, including how land is used, with projects that impact their territories.	Human Rights Statement	https://mobilecontent.costco.com/live/resource/img/static-us-landing-pages/HumanRightsStatement.pdf	No change	
Natural resources					
Conflict minerals	Costco initiated measures to exercise due diligence on the source and chain of custody of the tin, tantalum, tungsten and gold (3TG or conflict minerals) found in products it contracts to manufacture and that are necessary for the functionality or production of the products. The goal was to determine whether smelters and refiners within the Company's supply chain sourced conflict minerals from the Democratic Republic of Congo and surrounding area (DRC or covered countries). The Company based its due diligence process on the Organization for Economic Cooperation and Development (OECD) guidelines and accompanying Supplements (OECD Framework)1. The OECD Framework identifies five due diligence steps:	Conflict Minerals Report of Costco Wholesale Corporation Reporting Year 2024	https://www.sec.gov/Archives/edgar/data/909832/000090983225000028/exhibit101-conflictmineral.htm	Updated	https://www.sec.gov/Archives/edgar/data/909832/000090983226000048/a2025formsd.htm
Land rights	See Indigenous Peoples				
Free, Prior, and Informed Consent (FPIC)	See Indigenous Peoples				
Living wage					
Living wage, own operations	Our employees are our most important asset. We believe we have the very best employees in the warehouse club industry, and we are committed to providing them with rewarding challenges and ample opportunities for personal and career growth. We pledge to provide our employees with: [...] Competitive wages.' [Mission Statement and Code of Ethics 2016, PDF 3] 'We pledge to: [...] Comply with all applicable wage and hour laws.' [Mission Statement and Code of Ethics 2016, PDF 1]	Mission Statement and Code of Ethics 2016	https://s201.q4cdn.com/287523651/files/doc_downloads/govdocs/Costco_MissionStatement_Code-of-Ethics.pdf	No change	
Living wage in supply chain	No evidence			No change	
Human rights due diligence and supply chain					
Process for assessing human rights risks and impacts	Given the number of suppliers Costco has and their geographic dispersion, it is necessary to be strategic and selective with our efforts to mitigate human rights risks while supporting those most vulnerable in our supply chains. [...] This risk-based approach is leveraged, in part, by internal expertise from our buying/sourcing, sustainability and compliance teams, as well as by frequent consultation with various external stakeholders who have significant experience on the ground in supply chains. Additionally, we consider prior audit performance and data analytics from a third-party platform that analyzes political, human rights, economic and environmental risk indices. This work has helped us to identify risks and to build programs and initiatives (varying by industry and geography) to support the livelihoods of smallholder farmers, mitigate the risks of child and forced labor, and strengthen our broader sustainability efforts. Examples of these programs are described below under "Priority Industries for Strategic Collaboration." Likewise, this risk assessment process informs our approach to targeting audits of supplier facilities against the Code standards. We emphasize auditing suppliers of Kirkland Signature merchandise and suppliers whose product or country of origin poses an increased risk. We continue to expand the scope of our audits to increase on-farm audits for produce and fabric mill audits for Kirkland Signature apparel and domestics.' [Sustainability Commitment 2022, PDF 24-25] 'In fiscal year (FY) 2022, 5,305 independent third-party audits were conducted in 87 countries, primarily at the final manufacturer or processor level of the supply chain. For facilities considered intermediate to high risk, audits are required annually at a minimum, and more frequently if corrective actions to the Code violations require on-site verification. For suppliers who are in full compliance with the Code, subsequent audits may be less frequent. Of the 5,305 independent third-party audits conducted, 3,964 were conducted against the Code's standards. For facilities considered intermediate to high risk, these audits were carried out on a partially announced basis, providing the facility with a two-week window of when the audit would take place. This limited advanced notice is provided in order to take the facility's security measures into consideration and to allow the supplier to collect records that are reviewed during the audit.' [Sustainability Commitment 2022, PDF 26] 'The other end of the spectrum of audit performance involves critical audit grades, which are the result of at least one Critical Violation, defined as follows: Illegal child labor; Forced, bonded, indentured, slave and illegal prison or convict labor, and human trafficking; Bribery or attempted bribery; Physical or sexual abuse; Health and safety conditions posing immediate risk to life and limb; Corruption, deception or falsification of records. In FY22, 62% of all Critical Violations were health and safety related specifically, instances where there	Sustainability Commitment 2022	https://mobilecontent.costco.com/live/resource/img/static-us-landing-pages/Master-Commitment-2022.pdf	Updated source	Human rights policy. https://bfasset.costco-static.com/U447IH35/as/r9f9cwpmmpm8w5863vvcgw/costco-human-rights-statement Our human rights due diligence framework...

Heightened human rights due diligence in Conflict Affected and High	See conflict minerals				
Affected stakeholder engagement	Costco recognizes that collaboration with multi-stakeholder coalitions is key to addressing many of the issues we face, as social compliance audits alone will not fully address the complex issues of human rights in global supply chains.' [Sustainability Commitment 2022, PDF 33]	Sustainability Commitment 2022	https://mobilecontent.costco.com/live/resource/img/static-us-landing-pages/Master-Commitment-2022.pdf	Updated reference	Human rights policy. https://bfasset.costco-static.com/U447TH35/as/r9f9cwpmmpm8w5863vvcgvj/costco-human-rights-statement
Human rights requirements in supplier code/requirements	Costco Wholesale Corporation is committed to respecting and protecting the human rights, safety and dignity of the people who contribute to the success of our business. Our Human Rights Statement is posted at: https://mobilecontent.costco.com/live/resource/img/static-us-landing-pages/HumanRightsStatement.pdf. The standards in the Supplier Code of Conduct are derived from the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work, as well as the United Nations Universal Declaration of Human Rights. This Supplier Code of Conduct and the Human Rights Statement apply to Costco-owned manufacturing facilities and to Suppliers of Merchandise. Where any Applicable Laws and Regulations are absent, or are exceeded by the Supplier Code of Conduct, Costco expects its Suppliers to uphold the higher standard. Additionally, we encourage Suppliers to achieve Above and Beyond Goals.	Supplier Code of Conduct 2023	https://mobilecontent.costco.com/live/resource/img/static-us-landing-pages/SupplierCodeofConduct.pdf	No change	
Global Framework Agreement	No evidence	Industriall Global Union	https://www.industriall-union.org/global-framework-agreements	No change	
Access to remedy					
Grievance mechanism for own employees	All employees are expected to promptly report actual or suspected violations of law or the Code of Ethics. Federal law, other laws and Costco policy protect employees from retaliation if complaints are made in good faith. Violations involving employees should be reported to the responsible Executive Vice President, who shall be responsible for taking prompt and appropriate action to investigate and respond. [...] Reports or complaints can also be made, confidentially if you choose, through the Whistleblower Policy link on the Company's eNet or Intranet site.' [Mission Statement and Code of Ethics 2016, PDF 4] 'Costco encourages the good-faith reporting of concerns regarding unlawful or other inappropriate activity. You are protected from retaliation or reprisal if you honestly make a report. If you believe that you have been subjected to retaliation for making a report, you may provide that information through this site as well. Reports can be made anonymously if you prefer.' [Webpage - Confidential Ethics Line]	Mission Statement and Code of Ethics 2016 Webpage - Ethics Point	https://s201.q4cdn.com/287523651/files/doc_downloads/govdocs/Costco_MissionStatement_Code-of-Ethics.pdf https://secure.ethicspoint.com/domain/media/en/gui/28417/index.html	No change	
Grievane mechanism for workers - supply chain	See above			No change	
Grievance mechanism for external individuals & communities	See above			No change	
Governance and staffing					
Board and/or C-Suite-level oversight	The Nominating and Governance Committee of our Board of Directors is responsible for sustainability oversight, including human rights. Regular reporting informs the Committee of progress, challenges, and outcomes within our human rights activities.	Human Rights Statement	https://mobilecontent.costco.com/live/resource/img/static-us-landing-pages/HumanRightsStatement.pdf	No change	
Senior level responsibility for human rights	Our Human Rights and Resources teams work with our business leaders to oversee our human rights strategy and action plans. Additionally, both our Diversity Advisory Committee, and Inclusion Committee include executives from all areas of the company who meet regularly to discuss initiatives and activities that support our commitment to diversity and inclusion.	Human Rights Statement	https://mobilecontent.costco.com/live/resource/img/static-us-landing-pages/HumanRightsStatement.pdf	No change	
Reporting and transparency					
Human rights reporting (integrated or stand-alone)	Referenced in 2024 Highlights	2024 Highlights	https://mobilecontent.costco.com/staging/resource/img/25w03130/1_Ron_Letter_FY24.pdf	Updated	2025 sustainability report. https://gdx-assets.costco.com/adobe/assets/urn%3Aaaid%3Aaem%3A5c1ef75c-bc32-48ab-9696-
Transparency Pledge	No evidence	Transparency Pledge	https://transparencypledge.org/aligned/	No change	
Global Apparel Facilities in Open Supply Hub	0	Open Supply Hub	https://opensupplyhub.org/	No change	
Memberships					
RBA	No	RBA	https://www.responsiblebusiness.org/about/members/	No change	
RMI	Yes	RMI	https://www.responsiblemineralsinitiative.org/about/members-and-collaborations/	No change	
RSPO	Yes	RSPO	https://rspo.org/search-members/	No change	
WEPs (signatory)	No	WEPs (signatory)	https://www.weps.org/companies	No change	
Lobbying and ethics					
Public statement or endorsement in support of mandatory human rights and environmental due diligence	No evidence			No change	
Anti-bribery and anti-corruption policy	Costco Wholesale Corporation ("Costco") is firmly committed to compliance with laws, including those concerned with preventing corruption and violation of other standards of doing business. These laws include, among others, the United States Foreign Corrupt Practices Act and the United Kingdom Bribery Act.' [Anti-Bribery Policy 2021, 1] 'Number one in the Code is 'Obey the Law,' with the following admonitions [...] Do not offer, give, ask for, or receive any form of bribe or kickback to or from any person or pay to expedite government action or otherwise act in violation of the Foreign Corrupt Practices Act.' [Anti-Bribery Policy 2021, 1] 'Not offer or give any form of bribe or kickback or other thing of value to any person or pay to obtain or expedite government action or otherwise act in violation of the Foreign Corrupt Practices Act or the laws of other countries. Not request or receive any bribe or kickback.' [Mission Statement and Code of Ethics 2016, PDF 1]	Anti-Bribery Policy 2021 Mission Statement and Code of Ethics 2016	https://s201.q4cdn.com/287523651/files/doc_downloads/govdocs/Costco-Anti-Bribery-Policy.pdf https://s201.q4cdn.com/287523651/files/doc_downloads/govdocs/Costco_MissionStatement_Code-of-Ethics.pdf	No change	

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