



Global Anti-Bribery Policy

Consistent with our Code of Ethics, it is our policy to comply with all applicable anti-bribery and anti-corruption laws, including, but not limited to, the Foreign Corrupt Practices Act (US), the Corruption of Foreign Public Officials Act (Canada), the Bribery Act (UK), the Criminal Law (China), and the Loi Sapin II (France). In fact, Costco's standards are generally higher than these laws require. The Code of Ethics applies to all directors, officers, supervisors, and employees.

Costco Employees

Gratuities

Under the Employee Agreement, Costco employees are prohibited from giving or receiving gratuities in connection with Costco's business, whether or not they are legal or otherwise permissible under local law or custom.

- Gratuities include gifts, money, trips, meals, lodging, or special favors.
- Gifts arriving at the workplace or home must be immediately reported to management.

Non-compliance is regarded as a serious offense and grounds for discipline, up to and including termination of employment.

Training

Our employees are trained to know how to comply with the law and our anti-bribery policy.

- Platforms such as TRACE eLearning and Costco U assist in facilitating anti-bribery training
- Training is periodically required for employees and is assigned on a risk-based basis

Charitable Donations

Donations or in-kind contributions are made and utilized in accordance with Costco's written policies

- No expected individual or Costco benefit in return.
- The purpose and recipients of the donation must be verified.

Financial Records and Transactions

We ensure that our financial records reflect our activities in a fair and accurate manner. To verify compliance, we monitor, report, audit, and test transactions and financial activities periodically based on risk.

- We monitor our financial records to prevent bribery and conflicts of interest when paying suppliers.
- Contracts and payments are periodically verified through auditing invoices, which should be clear, reasonable, and supported by back-up documents.

Costco Suppliers and Contractors

We expect our suppliers and potential suppliers to understand and meet the standards of our Supplier Code of Conduct, including our gratuity policy. We also expect our suppliers and contractors to be transparent about actual or potential violations of this anti-bribery policy. Suppliers and contractors that violate our policies are subject to termination.

Due Diligence

We conduct risk-based anti-bribery due diligence on elevated-risk suppliers, including by requiring registration with a third-party vendor diligence system.

Before onboarding elevated-risk suppliers we require manager approvals and written contracts. We maintain a list of suppliers associated with elevated risk which include, but isn't limited to:

- those who deal with the government on behalf of Costco
- other service providers and suppliers working in areas with elevated risk

Elevated-risk suppliers may include brokers, construction contractors, consultants, and international logistics providers. Anti-bribery and audit provisions are included in contracts with these suppliers, and we send out annual reminders regarding our gratuity policy. Anti-bribery training is available to Costco's suppliers and contractors, and some suppliers and contractors are required to participate in risk-based anti-bribery training.

Reporting

If you have concerns regarding the legal or ethical nature of Costco's conduct or the conduct of anyone connected to us, please let us know through any of our reporting methods.

Multiple reporting options are available to employees, suppliers, members, and third parties.

- Employees may use the Open Door Policy
- Reports can also be anonymous through [EthicsPoint](#)

All employees are expected to promptly report actual or suspected violations of law or the Code of Ethics. Costco policy protects employees from retaliation if complaints are made in good faith.

Nov. 2025 rev.