

SASB

Costco follows the guidance of the Sustainability Accounting Standards Board (SASB) Standards for reporting on sustainability metrics.

Sustainability Accounting Standards Board

Sustainability Accounting Standards Board (SASB) Standards identify metrics that reflect sustainability-related risks and opportunities that could impact our operations. We identified two SASB industries most relevant to our business: Food Retailers and Distributors and Multiline; and Specialty Retailers and Distributors. A cross-functional team reviewed these SASB metrics and selected those that were relevant to our operations. We report on these selected metrics on the following pages.

Code	Metric	FY22	FY23	FY24 ¹
Fleet Fuel Management				
FB-FR-110a.1	(1) Fleet fuel consumed	2,148,700 GJ	2,405,200 GJ	2,909,900 GJ
	(2) Percentage renewable ²	0% renewable	15% renewable	35% renewable
Reference: Transportation & Logistics, p. 2, in the Operations section				
Air Emissions from Refrigeration				
FB-FR-110b.1	Gross global Scope 1 emissions from refrigerants ³	CY21 621,900 mtCO ₂ e	CY22 603,200 mtCO ₂ e	CY23 648,000 mt CO ₂ e
Reference: Energy & Refrigeration, p. 3, in the Operations section				
Energy Management				
FB-FR-130a.1	(1) Operational energy consumed ⁴	CY21 23,946,000 GJ	CY22 26,030,000 GJ	CY23 24,237,000 GJ
	(2) Percentage grid electricity	CY21 60.1%	CY22 55.7%	CY23 60.4%
	(3) Percentage renewable	CY21 3.6%	CY22 4.9%	CY23 8.5%
Reference: Energy & Refrigeration, pp. 1-2, in the Operations section				
Activity Metrics				
FB-FR-000.A	Number of (1) retail locations and (2) distribution centers	(1) 838 warehouses and business centers (2) 68 distribution and 97 logistics facilities	(1) 861 warehouses and business centers (2) 68 distribution and 93 logistics facilities	(1) 890 warehouses and business centers (2) 70 distribution and 89 logistics facilities
FB-FR-000.B	Total area of (1) retail space and (2) distribution centers	(1) 11.4 mil m ² operating space (122.5 mil ft ²) (2) 2.9 mil m ² distribution and logistics facilities (31.0 mil ft ²)	(1) 11.7 mil m ² operating space (126.3 mil ft ²) (2) 3.1 mil m ² distribution and logistics facilities (33.1 mil ft ²)	(1) 12.2 mil m ² operating space (130.9 mil ft ²) (2) 3.0 mil m ² distribution and logistics facilities (31.9 mil ft ²)

¹ We report FY24 under SASB v2023-12.

² Fuel is determined renewable under U.S. Renewable Fuel Standard (RFS).

³ U.S. and Canada data is as reported by third-party service technicians and for systems over 50 lbs. International data is reported by warehouse management. We report emissions from the six gases covered under the Kyoto Protocol. More complete reporting may be found in our CDP report.

⁴ Reduction in CY23 compared to CY22 is due to the discontinuation of our charter shipping activities.

Code	Metric	FY22	FY23	FY24 ⁵
Workforce Diversity & Inclusion				
CG-MR-330a.1	Percentage of (1) gender for (a) executive management, (b) non-executive management and (c) all other employees	See Inclusion, in the People & Communities section		
	Percentage of (2) diversity group representation for (a) executive management, (b) non-executive management and (c) all other employees			
Reference: Inclusion, pp. 3-4, in the People & Communities section				
Data Security				
FB-FR-230a.1	(1) Number of data breaches	Costco did not identify any material data breaches in FY22	Costco did not identify any material data breaches in FY23	Costco did not identify any material data breaches in FY24
	(2) Percentage that are personal data breaches			
	(3) Number of customers affected			
FB-FR-230a.2	Description of approach to identifying and addressing data security risks	See Data Security, in the Governance & Reporting section		
Labor Practices				
FB-FR-310a.1	(1) Average hourly wage, for U.S. in-store and distribution center employees	\$26	\$27	\$28
	(1.a) True rate of pay, for U.S. in-store and distribution center employees ⁶	\$27	\$29	\$30
	(2) Percentage of in-store and distribution center employees earning minimum wage, by region	All employees earn more than the regional minimum wage		
FB-FR-310a.2	Percentage of active workforce employed under collective bargaining agreements ⁷	Less than 10% of employees are represented by unions	Approximately 5% of employees are represented by unions	Approximately 5% of employees are represented by unions
CG-MR-310a.2	(1) Voluntary turnover rate for in-store and distribution centre employees ⁸		14.0%	12.5%
	(2) Involuntary turnover rate for in-store and distribution centre employees ⁸		14.3%	13.9%
	(2.a) Involuntary turnover of regular workforce ⁸		3.6%	3.5%
Reference: Employee Development in the People & Communities section				

⁵ We report FY24 under SASB v2023-12.

⁶ Our "true rate of pay" includes twice-yearly Extra Checks for long-tenured hourly employees.

⁷ Represents percentage of employees covered under a collective bargaining agreement at fiscal year-end.

⁸ We include involuntary turnover of regular workforce, which excludes our seasonal workforce due as this better represents our normal turnover. Additionally, due to a change in SASB guidance which impacted the calculation methodology for all three metrics in CG-MR-310a.2, we have restated our FY23 percentages and removed FY22.