



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

February 5, 2026

Ronald O. Mueller
Gibson, Dunn & Crutcher LLP

Re: Amazon.com, Inc. (the "Company")
Incoming Letter dated January 19, 2026

Dear Ronald O. Mueller:

This letter is in response to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by IBVM Foundation of Canada Inc. and co-filers for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders.

The Company represents that it has a reasonable basis to exclude the Proposal. Based solely on that representation, we will not object if the Company excludes the Proposal from its proxy materials.

Copies of all of the correspondence on which this response is based will be made available on our website.

Sincerely,

Division of Corporation Finance
Office of Chief Counsel

cc: Sarah Couturier-Tanoh
Shareholder Association for Research & Education

January 19, 2026

VIA ONLINE PORTAL SUBMISSION

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: *Amazon.com, Inc.*
Shareholder Proposal of IBVM Foundation of Canada Inc. et al.
Securities Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

This letter notifies the staff of the Division of Corporation Finance (the “Staff”) that our client, Amazon.com, Inc. (the “Company”), intends to omit from its proxy statement and form of proxy for its 2026 Annual Meeting of Shareholders (collectively, the “2026 Proxy Materials”) a shareholder proposal and statement in support thereof (collectively, the “Proposal”) submitted by the Shareholder Association for Research & Education (the “Representative”) on behalf of the IBVM Foundation of Canada Inc. and the Catherine Donnelly Foundation; Alecta Tjänstepension, Ömsesidigt; Nordea Investment Management AB; Folksam Group; Bright Directions College Savings Trust; and Vancity Investment Management (collectively, the “Proponents”).

Pursuant to Rule 14a-8(j) and the Statement Regarding the Division of Corporation Finance’s Role in the Exchange Act Rule 14a-8 Process for the Current Proxy Season issued by the Staff on November 17, 2025, we hereby request that the Staff confirm that it will not object if the Company omits the Proposal from the 2026 Proxy Materials. In this regard, the Company represents that it has a reasonable basis to exclude the Proposal based on the provisions of Rule 14a-8, prior published guidance, and/or judicial decisions.

As discussed in greater detail below, the Proposal may be excluded from the 2026 Proxy Materials pursuant to Rule 14a-8(i)(10) because the Company has substantially implemented the Proposal by providing narrative and quantitative data addressing the effectiveness of its policies and practices that are designed to support internationally recognized human rights standards in its direct operations and supply chain.

A copy of the Proposal is attached to this letter as Exhibit A and incorporated herein by reference.

Pursuant to Rule 14a-8(j), we have:

- filed this letter with the Securities and Exchange Commission (the “Commission”) no

later than eighty (80) calendar days before the Company intends to file its definitive 2026 Proxy Materials with the Commission; and

- concurrently sent copies of this correspondence to the Proponents.

Rule 14a-8(k) and Staff Legal Bulletin No. 14D (Nov. 7, 2008) (“SLB 14D”) provide that shareholder proponents are required to send companies a copy of any correspondence that the proponents elect to submit to the Commission or the Staff. Accordingly, we are taking this opportunity to inform the Proponents that if the Proponents elect to submit additional correspondence to the Commission or the Staff with respect to the Proposal, a copy of such correspondence should be furnished concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and SLB 14D.

THE PROPOSAL

The Proposal states:

Resolved: Shareholders request that the Board of Directors issue a report, prepared at reasonable cost and omitting proprietary and confidential information, evaluating the effectiveness of the Company’s policies and practices to respect internationally recognized human rights standards, including the International Labour Organization (ILO) Core Conventions and Declaration on Fundamental Principles and Rights at Work, covering the Company’s direct operations and its supply chain, including contractors and subcontractors.

ANALYSIS

The Proposal May Be Excluded Under Rule 14a-8(i)(10) Because The Company Has Substantially Implemented The Proposal.

The Proposal’s supporting statement (the “Supporting Statement”) concedes that the Company “has committed ‘to respect internationally recognized human rights including the [International Labour Organization (“ILO”)] Core Conventions and Declaration on Fundamental Principles and Rights at Work.’”¹ The Supporting Statement then highlights that “[t]he ten Core Conventions of the ILO establish five fundamental human rights: freedom of association and collective bargaining, elimination of forced labor, abolition of child labor, elimination of discrimination in employment, and occupational health and safety,” and asserts that “[a]n assessment of the effectiveness of these commitments could help Amazon manage potential legal, operational, regulatory, and reputational risks.” As discussed below, the Company provides narrative and quantitative data addressing the effectiveness of its policies and practices with respect to each of the five commitments highlighted by the Proponents (the “Workplace Commitments”).

¹ See Amazon Global Human Rights Principles, *available at* <https://sustainability.aboutamazon.com/global-human-rights-principles.pdf>.

A. *Background On Substantial Implementation Under Rule 14a-8(i)(10).*

Rule 14a-8(i)(10) permits a company to exclude a shareholder proposal from its proxy materials if the company has “substantially implemented” the proposal. The Commission stated in 1976 that the predecessor to Rule 14a-8(i)(10) was “designed to avoid the possibility of shareholders having to consider matters which already have been favorably acted upon by the management.” Exchange Act Release No. 12598 (July 7, 1976). Originally, the Staff narrowly interpreted this predecessor rule and concurred with the exclusion of a proposal only when proposals were “‘fully’ effected” by the company. See Exchange Act Release No. 19135 (Oct. 14, 1982). By 1983, the Commission recognized that the “previous formalistic application of [the Rule] defeated its purpose” because proponents were successfully avoiding exclusion by submitting proposals that differed from existing company policy in minor respects. Exchange Act Release No. 20091, at § II.E.6. (Aug. 16, 1983) (“1983 Release”). Therefore, in the 1983 Release, the Commission adopted a revised interpretation of the rule to permit the omission of proposals that had been “substantially implemented,” and the Commission codified this revised interpretation in Exchange Act Release No. 40018, at n.30 (May 21, 1998).

Applying this standard, the Staff has noted that “a determination that the company has substantially implemented the proposal depends upon whether [the company’s] particular policies, practices and procedures compare favorably with the guidelines of the proposal.” *Walgreen Co.* (avail. Sept. 26, 2013); *Texaco, Inc. (Recon.)* (avail. Mar. 28, 1991).

At the same time, a company need not implement a proposal in exactly the same manner set forth by the proponent. In *General Motors Corp.* (avail. Mar. 4, 1996), the company observed that the Staff had not required that a company implement the action requested in a proposal exactly in all details but had been willing to issue no-action letters under the predecessor of Rule 14a-8(i)(10) in situations where the “essential objective” of the proposal had been satisfied. The company further argued, “[i]f the mootness requirement [under the predecessor rule] were applied too strictly, the intention of [the rule]—permitting exclusion of ‘substantially implemented’ proposals—could be evaded merely by including some element in the proposal that differs from the registrant’s policy or practice.” Differences between a company’s actions and a shareholder proposal are permitted as long as a company has substantially implemented actions to address the proposal’s essential objectives, even if the company did not take the exact action requested by the proponent, did not implement the proposal in every detail, or exercised discretion in determining how to implement the proposal.

When a company has already acted favorably on an issue addressed in a shareholder proposal, Rule 14a-8(i)(10) does not require the company and its shareholders to reconsider the issue. The Staff has concurred that, when substantially implementing a shareholder proposal, companies can address aspects of implementation in ways that may differ from the manner in which the shareholder proponent would implement the proposal. In this regard, the Staff has on numerous occasions taken the position that a shareholder proposal requesting a report pertaining to human rights policies and commitments may be excluded when the company has provided information about the same issues in other public disclosures. For example:

- In *The Boeing Co.* (avail. Feb. 17, 2011), the Staff concurred with exclusion under Rule 14a-8(i)(10) of a proposal that requested that the company “review its policies related to human rights” and report its findings, where the company had already adopted human rights policies and provided an annual report on corporate citizenship.
- More recently, in *PPG Industries Inc. (Congregation of the Sisters of St. Joseph of Peace)* (avail. Jan. 16, 2020), the Staff concurred with the exclusion of a proposal requesting a board report on the company’s process for implementing human rights commitments where, although not set forth in a report prepared or affirmed by the board, the company already provided information on the implementation of its human rights commitments across several of its public disclosures.
- In *The Wendy’s Co.* (avail. Apr. 10, 2019), the Staff concurred with the exclusion of a proposal requesting a board report on the company’s process for identifying and analyzing potential and actual human rights risks of operations and supply chain where, although not set forth in a report prepared or affirmed by the board, the company already had a code of conduct for suppliers, a code of business conduct and ethics, and other policy statements and public disclosures concerning supply chain practices and other human rights issues that achieved the proposal’s essential objective.
- While relating to a different topic, most recently in *Bank of America Corp.* (avail. Feb. 24, 2025), the Staff concurred with the exclusion under Rule 14a-8(i)(10) of a proposal requesting an annual report on the company’s net zero programs, where the company demonstrated that its public disclosures in its most recent sustainability report and Task Force on Climate-related Financial Disclosures Report addressed the essential objective of the proposal.

B. *The Company’s Existing Disclosures Substantially Implement The Proposal.*

The Proposal requests that the Company issue a report “evaluating the effectiveness of the Company’s policies and practices to respect internationally recognized human rights standards . . . covering the Company’s direct operations and its supply chain, including contractors and subcontractors.” As in *Boeing*, *PPG Industries*, and *Wendy’s*, the Company has substantially implemented the Proposal through its existing public disclosures reporting on the effectiveness of its policies and practices in implementing the Workplace Commitments, which disclosures are responsive to the specific requests set forth in the Proposal and fulfill the Proposal’s essential objective.

As a threshold matter, it should be noted that the Representative submitted a proposal for the Company’s 2025 Annual Meeting of Shareholders on behalf of many of the Proponents (the “2025 Proposal”) that requested an assessment and report on implementing the Company’s commitment to one of the Workplace Commitments—freedom of association and collective bargaining—which the Staff concurred could be excluded from the Company’s proxy

materials under Rule 14a-8(i)(7) as relating to the Company's ordinary business operations.² Thus, it would be an abuse of the shareholder proposal process if the Proponents' objective were to obtain essentially the same information requested by the 2025 Proposal through the expanded request set forth in the Proposal. However, as set forth below, the Company has substantially implemented the Proposal through disclosures in its 2024 Amazon Sustainability Report (the "Sustainability Report"),³ Modern Slavery Statement 2024 (the "Modern Slavery Statement"),⁴ August 2024 Third-Party Audit Report (the "Third-Party Audit Report"),⁵ most recent workforce data update (the "Workforce Data Update"),⁶ and most recent safety performance update (the "Safety Update," and collectively with the Sustainability Report, the Modern Slavery Statement, the Third-Party Audit Report, and the Workforce Data Update, the "Responsive Disclosures").⁷

As addressed in the Company's Global Human Rights Principles, the Company devotes significant resources to identifying, assessing, prioritizing, and addressing potential adverse human rights impacts connected to its business:

- Within the Company's own operations, it deploys a variety of mechanisms to conduct due diligence, assessing and responding to risks across the Company. The Company uses human rights saliency assessments to assess enterprise-wide risks and uses both saliency assessments and human rights impact assessments to assess risks specific to the Company's businesses, including in the sectors and the countries where it operates. The Company's businesses work toward integrating the Workplace Commitments into their operations and business relationships by conducting human rights risk assessments, remedying identified issues, and integrating human rights risk management systems.
- Within the Company's supply chain, it assesses and responds to risk by leveraging internal and external data and guidance from stakeholders, including industry experts, civil society groups, and nongovernmental organizations. The Company engages directly with suppliers and their workers and conducts independent audits to verify compliance

² See *Amazon.com, Inc. (Catherine Donnelly Foundation)* (avail. Apr. 4, 2025), available at <https://www.sec.gov/files/corpfm/no-action/14a-8/donnelyamazon4425-14a8.pdf>.

³ Sustainability Report, available at <https://sustainability.aboutamazon.com/2024-amazon-sustainability-report.pdf>.

⁴ Modern Slavery Statement, available at <https://sustainability.aboutamazon.com/modern-slavery-statement.pdf>.

⁵ Third-Party Audit Report, available at <https://assets.aboutamazon.com/ed/8e/1c328d464449a04defbf8b0987d3/83024-final-amazon-external-report.pdf>.

⁶ Our Workforce Data, available at <https://www.aboutamazon.com/news/workplace/our-workforce-data>.

⁷ Safety Update, available at <https://www.aboutamazon.com/news/workplace/amazon-workplace-safety-performance-2024>.

with its Supply Chain Standards.⁸ The Company works with suppliers on appropriate remediation measures and offers partnerships and programs to help them address risks and invest in worker well-being.

Notably, in 2022, the Company engaged a third-party law firm to conduct an extensive audit of more than 750,000 U.S. hourly associates to assess the effectiveness of certain of the Company’s non-discrimination policies and practices.⁹ Additionally, in 2024, the Company broadened the scope of its supplier audit program, which had previously focused on Company-branded product suppliers, to also include third-party labor, service, and not-for-resale goods providers in the Company’s logistics, warehousing, and construction supply chain, thereby expanding the scope of its assessments and reports to encompass an even broader cross-section of the Company’s supply chain as requested by the Proposal, and amounting to a total of 3,639 audits.¹⁰

Satisfying the “essential objective” of the Proposal, the Company provides narrative and quantitative data addressing the effectiveness of its policies and practices with respect to the Workplace Commitments, as reflected in the side-by-side comparison below:

Workplace Commitment	How The Company’s Existing Public Disclosures Already Report On The Effectiveness Of Its Human Rights Policies And Practices
“occupational health and safety”	<p>✓ The Company publicly reports its year-over-year safety performance for its worldwide operations.¹¹</p> <p>Among other data points, including operations data reported to the Occupational Safety and Health Administration, the Company’s Safety Update discloses the following for 2024:</p> <ul style="list-style-type: none"> • “Our Recordable Incident Rate (RIR)—which includes any work-related injury that requires more than basic first-aid treatment—has improved 34% over the past five years and over 6% year over year (YoY).” • “Our Lost Time Incident Rate (LTIR)—which includes any work-related injury that requires someone to take time away from work (the most serious injuries)—has improved 65% over the past five years and 13% YoY.” • “In the U.S. General Warehousing and Storage industry:

⁸ See Amazon Supply Chain Standards, *available at* <https://sustainability.aboutamazon.com/amazon-supply-chain-standards-english.pdf>. As stated in the Supply Chain Standards, they “apply to all suppliers of goods and services for Amazon and Amazon’s subsidiaries, including providers, vendors, selling partners, *contractors*, and *subcontractors*” (emphasis added).

⁹ See *generally* Third-Party Audit Report.

¹⁰ See Sustainability Report at 31.

¹¹ See Safety Update. See *also* Sustainability Report at 40-41.

Workplace Commitment	How The Company’s Existing Public Disclosures Already Report On The Effectiveness Of Its Human Rights Policies And Practices
	<ul style="list-style-type: none"> ○ Our RIR improved 27% over the past five years and 5% YoY. ○ Our LTIR improved 79% over the past five years and 9% YoY.” ● “In the U.S. Courier and Express Delivery Services industry: <ul style="list-style-type: none"> ○ Our RIR improved 50% over the past five years and 16% YoY. ○ Our LTIR improved 74% over the past five years and 25% YoY.” <p>✓ The Company publicly reports on the percentage of medium-level and high-level risk findings from its supplier audits on occupational health and safety indicia.¹²</p> <p>Among other occupational health and safety indicia, with respect to occupational safety considerations, the Company discloses:</p> <ul style="list-style-type: none"> ● Supplier medium-level risk findings were present in 11.9% of audited suppliers in 2022, 10.5% of audited suppliers in 2023, and 8.6% of audited suppliers in 2024. ● Supplier high-level risk findings were present in only 0.1% of audited suppliers for all three years.
“elimination of forced labor”	<p>✓ In the Modern Slavery Statement, the Company reports on the steps it takes to enhance the effectiveness of its risk assessment and diligence processes.¹³</p> <p>The Modern Slavery Statement describes how the Company is enhancing the effectiveness of its policies and practices, stating:</p> <ul style="list-style-type: none"> ● “Our modern slavery training, available to employees in seven languages and customized by region, builds awareness on how to recognize modern slavery indicators in the workplace and report concerns to appropriate authorities. As a corporate sponsor of TAT (Truckers Against Trafficking), we support their mission to educate, equip, empower, and mobilize members of key industries and agencies to combat human trafficking. We include TAT

¹² See Sustainability Report at 31.

¹³ See Modern Slavery Statement at 10-11.

Workplace Commitment	How The Company’s Existing Public Disclosures Already Report On The Effectiveness Of Its Human Rights Policies And Practices
	<p>modules in our training for internal fleet drivers to help them identify and respond to potential instances of human trafficking.”</p> <p>✓ The Modern Slavery Statement discloses audit findings in the past three years of the prevalence of risk factors related to forced labor, which cover both suppliers of Company-branded products and, for 2024, the Company’s own operations.¹⁴</p> <p>The Modern Slavery Statement discloses the Company’s evaluation of the following risk factors of forced labor, providing the percentage of audits where an issue was found as follows:</p> <ul style="list-style-type: none"> • Incomplete employment information (“Employment documentation did not include relevant information on the nature of work, working hours, wages, leave, benefits, fees, or deductions”): 3.7% in 2022, 3.4% in 2023, and 4.9% in 2024. • Ineffectively communicated employment information (“Employment documentation was not communicated in the worker’s native or best understood language or changes in terms of employment were not declared or were not negotiated”): 2.4% in 2022, 5.4% in 2023, and 8.4% in 2024. • Mandatory overtime (“Workers were not provided sufficient notice of overtime in advance or were unable to refuse overtime without penalty, against international standards”): 1.6% in 2022, 1.9% in 2023, and 2.2% in 2024. • Worker-paid recruitment fees (“Fees related to recruiting and hiring were not disclosed in advance or not reimbursed”): <1% in 2022, and 2.1% in 2023 and 2024. • Control of documents (“Employers maintain possession or control over worker identity documents”): <1% for all three years.

¹⁴ See Modern Slavery Statement at 8.

Workplace Commitment	How The Company’s Existing Public Disclosures Already Report On The Effectiveness Of Its Human Rights Policies And Practices
“abolition of child labor”	<p>✓ The Modern Slavery Statement describes how the Company is enhancing the effectiveness of its policies and practices related to young workers and child labor,¹⁵ stating:</p> <ul style="list-style-type: none"> • “We are working to constantly improve our approach to combating child labor. We are a member in the Child Rights in Business Working Group, founded by The Centre for Child Rights in Business (The Centre). With The Centre, we provided online training on child labor prevention, remediation, and young worker management to our central human rights team, key internal stakeholders, and select suppliers.” <p>✓ The Sustainability Report discloses audit findings in the past three years of the prevalence of risk factors related to young workers, which cover both suppliers of Company-branded products and others in the Company’s supply chain for 2024.¹⁶</p> <ul style="list-style-type: none"> • Supplier medium-level risk findings were present in 0.1% of audited suppliers in 2022, 1.0% of audited suppliers in 2023, and 0.2% of audited suppliers in 2024. • Supplier high-level risk findings were present in only 0.1% or less of audited suppliers for all three years.
“elimination of discrimination in employment”	<p>✓ We commissioned a report on the effectiveness of certain of the Company’s non-discrimination policies and practices based on the findings of a third-party audit of more than 750,000 U.S. hourly associates.¹⁷</p> <ul style="list-style-type: none"> • Between 2022 and 2024, auditors from an independent law firm “undertook a thorough in-depth review of Amazon’s policies, programs, and practices pertaining to the employment lifecycle of Level 1 and Level 3 (‘L1’ and ‘L3’) associates,” “reviewed hundreds of documents,” “analyzed

¹⁵ See Modern Slavery Statement at 5 and 11. Young workers are those under the age of 18, and child labor relates to workers under the age of 15.

¹⁶ See Sustainability Report at 31.

¹⁷ See Third-Party Audit Report.

Workplace Commitment	How The Company’s Existing Public Disclosures Already Report On The Effectiveness Of Its Human Rights Policies And Practices
	<p>data relating to certain Amazon policies, programs, and practices,” “interviewed numerous Amazon subject matter experts,” “conducted extensive on-site interviews,” and “received feedback from thousands of L1 and L3 associates.”</p> <ul style="list-style-type: none"> • The findings and recommendations of the audit were publicly reported in the Third-Party Audit Report, which noted that the “multitude of programs and initiatives available to associates throughout their tenure at Amazon provides ample evidence of” its commitment to equity and inclusion and providing equitable opportunities to its U.S. hourly associates. <p>✓ The Workforce Data Update sets forth five-year trends of the Company’s global gender and U.S. gender and ethnicity data, including by job category, and contains links to the Company’s EEO-1 consolidated reports.¹⁸</p> <p>✓ The Sustainability Report discloses audit findings in the past three years of the prevalence of risk factors related to nondiscrimination, which cover both suppliers of Company-branded products and others in the Company’s supply chain for 2024.¹⁹</p> <ul style="list-style-type: none"> • Supplier medium-level risk findings were present in 0.1% of audited suppliers for all three years. • Supplier high-level risk findings were present in only 0.1% or less of audited suppliers for all three years. <p>✓ The Sustainability Report also discloses findings from the Company’s annual review of pay equity data.²⁰</p> <p>Based on a review of 2024 compensation, including base pay, cash bonuses, and stock:</p>

¹⁸ See Our Workforce Data.

¹⁹ See Sustainability Report at 31.

²⁰ See Sustainability Report at 37.

Workplace Commitment	How The Company’s Existing Public Disclosures Already Report On The Effectiveness Of Its Human Rights Policies And Practices
	<ul style="list-style-type: none"> • Women in the United States earned 99.9 cents and women globally earned 99.9 cents for every dollar men earned performing comparable jobs. • Racial/ethnic minorities in the United States earned 99.4 cents for every dollar white employees earned performing comparable jobs.
“freedom of association and collective bargaining”	<p>✓ The Sustainability Report discloses audit findings in the past three years of the prevalence of risk factors related to freedom of association, which cover both suppliers of Company-branded products and others in the Company’s supply chain for 2024.²¹</p> <ul style="list-style-type: none"> • Supplier medium-level risk findings were present in 0.2% of audited suppliers in 2022 and 2023, and 0.1% of audited suppliers in 2024. • Supplier high-level risk findings were present in only an insignificant number (less than 0.1%) of audited suppliers for all three years.

Collectively, these narrative and quantitative reports document the effectiveness of the Company’s policies and practices in respecting the Workplace Commitments across the Company’s direct operations and its supply chain. For example, comparing the safety performance data both for a single year and across the five-year period illustrates how effective the Company’s policies and practices with respect to occupational health and safety have been over the past year and five years. As such, the Responsive Disclosures already provide shareholders with extensive information on the effectiveness of the Company’s policies and practices designed to respect these human rights standards.

The Responsive Disclosures address the “essential objective” of the Proposal, which is to answer “questions about Amazon’s adherence to its stated [human rights] policies and their effectiveness,” as identified in the Supporting Statement. As discussed above, a company need not “fully” implement a proposal in order to be able to exclude the proposal under Rule 14a-8(i)(10). As relevant here, the extent of quantitative data reported with respect to some of the Workplace Commitments is greater with respect to the Company’s supply chain than with respect to the Company’s direct operations. However, the Proposal itself acknowledges that it is appropriate for the Company’s disclosures to omit proprietary and confidential information, which is more applicable to disclosures regarding the Company’s direct operations and information related to its employees than to aggregated statistical information relating to a broad cross-section of the Company’s supply chain. Finally, as noted above, because the shareholder

²¹ See Sustainability Report at 31.

proposal process is not intended to be used to address matters that relate to a company's ordinary business operations, the Proposal should not be seen as focused on reporting regarding the Company's policies and practices related to freedom of association, which was the focus of the 2025 Proposal that the Staff concurred the Company could properly exclude under Rule 14a-8(i)(7). The Company's substantial implementation of the Proposal is analogous to the precedents cited above, including *Boeing*, *PPG Industries*, and *Wendy's*, and accordingly the Proposal may be excluded under Rule 14a-8(i)(10) because the Responsive Disclosures fulfill the Proposal's "essential objective."

CONCLUSION

We are available to provide you with any additional information and answer any questions that you may have regarding this subject. Correspondence regarding this letter should be sent to shareholderproposals@gibsondunn.com. If we can be of any further assistance in this matter, please do not hesitate to call me at (202) 955-8671, or Susan Jong, the Company's Vice President, Associate General Counsel, and Corporate Secretary, at (206) 266-1000.

Sincerely,



Ronald O. Mueller

Enclosures

cc: Susan Jong, Amazon.com, Inc.
Sarah Couturier-Tanoh, Shareholder Association for Research & Education
Carmen Diston, IBVM Foundation of Canada Inc.
Yousuf Najmee, Catherine Donnelly Foundation
Carina Silberg, Alecta Tjänstepension, Ömsesidigt
Katarina Hammar, Nordea Investment Management AB
Emilie Westholm, Folksam Group
Karen Kerschke, Illinois State Treasurer's Office
Edmond Ho, Vancity Investment Management

EXHIBIT A

Resolved: Shareholders request that the Board of Directors issue a report, prepared at reasonable cost and omitting proprietary and confidential information, evaluating the effectiveness of the Company’s policies and practices to respect internationally recognized human rights standards, including the International Labour Organization (ILO) Core Conventions and Declaration on Fundamental Principles and Rights at Work, covering the Company’s direct operations and its supply chain, including contractors and subcontractors.

Supporting statement:

Amazon.com, Inc. (“Amazon”) has committed “to respect internationally recognized human rights including the ILO Core Conventions and Declaration on Fundamental Principles and Rights at Work.”¹ The ten Core Conventions of the ILO establish five fundamental human rights: freedom of association and collective bargaining, elimination of forced labor, abolition of child labor, elimination of discrimination in employment, and occupational health and safety.² Despite these commitments, recent developments raise questions about Amazon’s adherence to its stated policies and their effectiveness. An assessment of the effectiveness of these commitments could help Amazon manage potential legal, operational, regulatory, and reputational risks that could result from non-adherence or labor violations.

Several recent findings appear inconsistent with Amazon’s stated commitments:

- In November 2024, the National Labor Relations Board (NLRB) ruled that Amazon violated the law by holding “captive audience meetings” and “threatening employees that it would withhold benefits during the mandatory meetings.”^{3,4}
- In August 2024, NLRB alleged Amazon “unlawfully failed and refused to bargain with the union over effects of the decision to terminate the BTS contract.”⁵ Amazon denies this claim.⁶
- In September 2025, Amazon was accused of firing over 150 drivers working for a third-party delivery contractor “in retaliation for unionizing.” Amazon denies this claim.⁷
- In July 2025, the British Columbia Labour Relations Board ruled that “Amazon’s conduct interfered with the formation or selection of the Union, was intimidating and coercive, was motivated by anti-union animus.”⁸
- In the UK, GMB trade union filed an inducement claim in 2024 alleging “Amazon displayed anti-union messages throughout its workplaces and union reps were bullied and intimidated.”⁹ Amazon denies these claims.¹⁰
- In December 2024, Amazon agreed to implement worker safety measures in response to complaints by the Occupational Safety and Health Administration over hazardous warehouse conditions¹¹ and a Senate investigation alleged Amazon has injury rates more than twice the industry average.¹² Amazon refutes these findings.¹³
- Amazon increased payments to consulting firms “retained in response to large scale union organizing efforts”¹⁴ by 400% between 2023 and 2024, reaching \$12.7 million.¹⁵ An assessment could provide clarity on how these firms are utilized.

¹ <https://sustainability.aboutamazon.com/human-rights/principles>

² <https://www.ilo.org/international-labour-standards/conventions-protocols-and-recommendations>

³ <https://www.reuters.com/technology/us-labor-board-bans-mandatory-anti-union-meetings-ruling-against-amazon-2024-11-13/>
<https://www.nlr.gov/news-outreach/news-story/board-rules-captive-audience-meetings-unlawful>

⁴ <https://www.nlr.gov/case/29-CA-280153>

⁵ <https://www.npr.org/2024/08/24/nx-s1-5088580/amazon-delivery-drivers-nlr-employees-teamsters>

⁶ <https://apnews.com/article/amazon-teamsters-delivery-union-ups-0b9a9e2fc06dbb18cb23c476e0c19230>

⁷ <https://www.theguardian.com/technology/2025/sep/08/amazon-fires-drivers-cornucopia>

⁸ https://www.heise.de/downloads/18/4/9/1/0/3/0/3/2025_BCLRB_131.pdf

⁹ <https://www.lrd.org.uk/news/amazon-workers-pressured-leave-union>

¹⁰ <https://www.theguardian.com/technology/2024/apr/26/gmb-launches-legal-action-against-out-of-control-amazon-at-coventry-warehouse>

¹¹ <https://www.osha.gov/news/newsreleases/osha-national-news-release/20241219>

¹² <https://www.npr.org/2024/12/16/nx-s1-5230240/amazon-injury-warehouse-senate-investigation>

¹³ <https://www.aboutamazon.com/news/policy-news-views/amazon-response-to-senator-bernie-sanders-report-on-workplace-safety>

¹⁴ <https://olmsapps.dol.gov/query/orgReport.do?rptId=914980&rptForm=LM10Form>

¹⁵ https://www.huffpost.com/entry/amazon-anti-union-spending-2023_n_6606cd7ce4b07b59d64d0a42

These recurring controversies suggest Amazon's current policies and practices may be ineffective and misaligned with its stated commitments. The requested report is a reasonable step to enhance oversight and disclosure of potential risks to Amazon's operations, regulatory compliance, and reputation.