Forests Survey: Palm Oil Reporting

September 2024



Identifying Palm Oil in Products

Palm Oil comes in many forms and can be found in many products. Below is an example of how different components of one product may contain different types of palm oil, all with different names. The subsequent slides highlight how to report palm oil (used for this cupcake or any other product) in the updated Forests Survey.



Collecting Data for Forests Survey: Palm Oil

Below is a step-by-step guide for how to collect/aggregate data for the updated Forests Survey for Palm Oil. See next slide for worksheet template with columns referenced below.

Step 1/Columns A and B: Identify palm oil in Raw Materials used for Walmart/Sam's Private Brand Products only (from direct and indirect suppliers). See cupcake slide for example.

Step 2/Column C: Categorize Raw Materials used into the following Palm Oil Categories:

• Refined Palm Oil, Refined Palm Kernel Oil, PO Fractions and Derivatives, PKO Fractions and Derivatives.

Step 3/Column D: Aggregate total weight of palm oil across all Walmart/Sam's Private Brand Products sold during reporting season time frame, in Metric Tons (MT).

Step 4/Column E: For each Raw Material, identify the % of palm oil within raw material. Note: if using Refined Palm Oil directly for an item, this would be 100%. However, for materials like margarine and derivatives, this may be lower.

Step 5/Column F: Determine total weight of palm oil by multiplying % of palm oil in raw material by total weight of material. (Column D * Column E)

Step 6/Column G, H, I: Identify suppliers and/or traders + refineries that supply each raw material identified.

- For direct palm oil supply (traders): Reach out to your trader to receive their NDPE IRF (No Deforestation) Delivering Scores for the refineries the raw material/palm oil is sourced from. **Note**: Traders must remove any RSPO segregated volume used to calculate their score if they have sold segregated volume and provide you with a score that reflects that.
- For indirect supply (i.e., a sprinkle supplier): Have your suppliers complete the above exercise with their palm oil suppliers. If they cannot do this, please enter 0 in Column L.

Step 7/Column J and/or K: Enter % of Segregated or Mass Balance certified palm oil for raw material sourced.

- If the palm oil used in raw material was sourced as RSPO Segregated certified directly from the trader and can verify it is used for Walmart/Sam's Products only, enter the % of segregated volume in J. (See Row 5 for this example). For segregated volume purchased, NDPE score is not needed, so please leave Column L blank.
- If the palm oil used in raw material was sourced as RSPO Mass Balance certified, enter the % of mass balance volume here.

Step 8/Column L: Once you have collected the NDPE IRF No Deforestation Delivering Scores, enter the score (as a %) in this column for the corresponding refinery. Note: we are only collecting IRF No Deforestation scores this year for this calculation.

Step 9/Column M: Calculate the volume (MT) of RSPO Segregated Certified material (Column D * J)

Step 10/Column N: Calculate the volume (MT) of RSPO Mass Balance Certified material that is in No Deforestation Delivering Status (Column D * L)

Step 11: Aggregate Volume in Columns M and N by Palm Oil Category (Column C) to report in Forests Survey. (See next slides)

Worksheet Template

Below is an example of how to create a worksheet in excel to calculate the entries for the Forests Survey. This worksheet is based on the cupcake example, where multiple types of palm oil is used and sourced from various suppliers/traders and refineries with different NDPE IRF Delivering scores.

	Step 1	Step 2	Step 3	Step 4	Step 5		St	ер б	Ste	ep 7	Step 8	Step 9	Step 10
▲ A	B	C	D	E	F		н		L I	К	L	М	N
1 Calculated Weights to Report to Walmart's Forest Survey													
2													
Item/Item 3 Componer	Raw Material 🗸	Walmart Reporting Survey Category (in Forests Survey)	FY24 Volume of Raw Material Sourced (Metric Tons)	% of Palm Oil in Raw Material	Palm Oil Weight (Metric Tons) to Report to WMT (Column D * E)	Supplier or Trader/ Refiner	Palm Oil Refinery	NDPE (No Deforestation) IRF Profile Score Collection Status	RSPO Segregated Certified	RSPO Mass Balance Certified	NDPE IRF: No Deforestation Delivering Score (%)		NDPE IRF: No Deforestation Delivering Volume (MT)
4 Sprinkle	Palm Oil	Refined Palm Oil (PO)	50	35%	18	Supplier 1	Trader 1/Refinery 1	Score Recieved from Supplier via Trader	0%	100%	60%	0	11
5 Icing	Palm Kernel Oil	Refined Palm Kernel Oil (PKO)	1,000	100%	1,000	Trader 1	Refinery 2	Score Not Needed - Segregated	100%	0%		1,000	0
6 Icing	Chocolate Flavor	PKO Fractions and Derivatives	50	21%	11	Supplier 2	Trader 1/Refinery 1	Score Recieved from Supplier via Trader	0%	100%	60 %	0	6
7 Base	Palm Oil Margarine	Refined Palm Oil (PO)	250	50%	125	Trader 1	Refinery 1	Score Recieved from Trader	0%	100%	60 %	0	75
8 Base	Palm Oil Shortening	Refined Palm Oil (PO)	500	65%	325	Trader 1	Refinery 1	Score Recieved from Trader	0%	100%	60 %	0	195
9 Base	Polysorbate	PO Fractions and Derivatives	50	92%	46	Supplier 2	Trader 2/Refinery 3	Score Not Avaialable	0%	100%	0%	0	0
10 Base	Chocolate Flavor	PKO Fractions and Derivatives	50	21%	11	Supplier 2	Trader 2/Refinery 3	Score Not Avaialable	0%	100%	0%	0	0
11 Base	Palm Oil Margarine (Supplier 2)	Refined Palm Oil (PO)	250	50%	125	Trader 3	Refinery 4	Score Recieved from Trader	0%	100%	77%	0	96
12 Base	Palm Oil Shortening (Supplier 2)	Refined Palm Oil (PO)	500	65%	325	Trader 3	Refinery 4	Score Recieved from Trader	0%	100%	77%	0	250
13					1,985							1,000	633

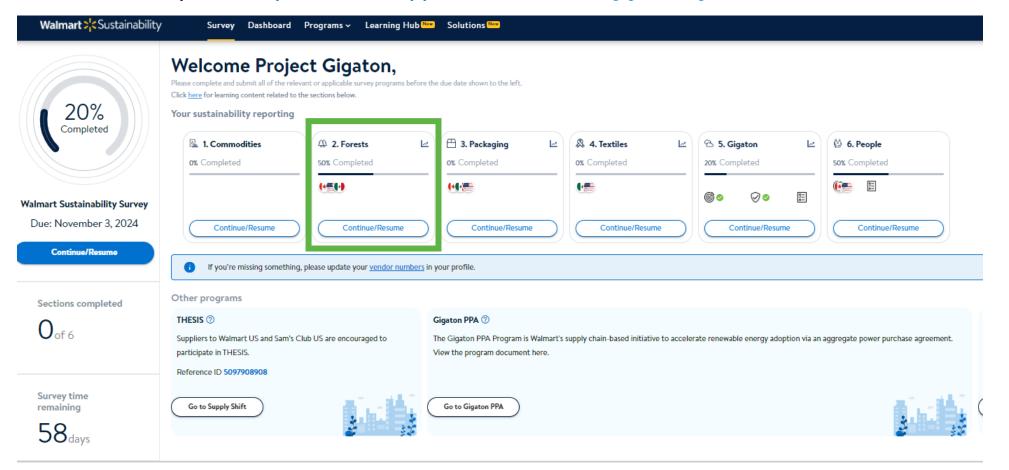
Step 11 Volumes to Report in Walmart Forests Survey								
	8080.0	M B L . NDDE						
	RSPO Segregated	Mass Balance + NDPE						
Volume by category:	Volume (MT)	IRF Volume (MT)						
Refined Palm Oil (PO)	0	627						
Refined Palm Kernel Oil (PKO)	1,000	0						
PO Fractions and Derivatives	0	0						
PKO Fractions and Derivatives	0	6						

Note: If your company sources just one raw material from just one trader/one refinery, your worksheet could consist of just one row and be simpler to complete.

Accessing Forests Survey: Palm Oil

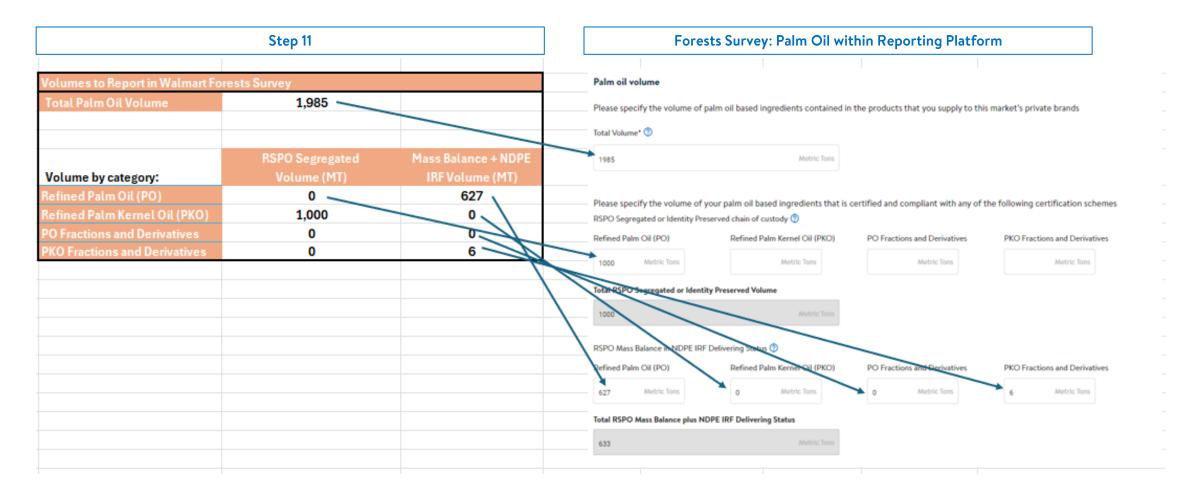
Once your data aggregation is complete, navigate to the Gigaton portal to access the Forests Survey. Note: The Forests Survey is required by every market. Therefore, the prior exercise should be done for each market you serve.

Link to Sustainability Portal: https://sustainability.platform.walmart.com/gigaton/login



Entering Data into Forests Survey

Once in the Forests Survey, enter the data from your worksheet into the Forests Survey fields, per the example below.





The Roundtable of Sustainable Palm Oil (RSPO) offers information on why organizations should join as members, highlights the benefits of membership, such as gaining access to sustainability standards, participating in shaping industry policies, and demonstrating commitment to sustainable practices in the palm oil sector.

<u>https://rspo.org/</u>



The 'No Deforestation, No Expansion on Peat and No Exploitation Implementation Reporting Framework (NDPE IRF) offers a summary of what the NDPE IRF is, why it is important and how it works. The Resources section of the website contains progress updates, refinery lists with IRF profiles, and technical documents.

<u>https://www.ndpe-irf.net/</u> Contact: Yana Doncheva < Yana.Doncheva@Proforest.net>

Additional Resources: Learning Hub

Navigate to Learning Hub in Sustainability Portal:

Walmart 🔆 Sustainability	Survey Dashboard Programs Welcome Project Gig Please complete and submit all of the relevant or applicable	aton,				☑ ⊕ English → PG → E View 2023 Survey Settings				
0%	Click here for learning content related to the sections below. O View Previous Year Surveys Your sustainability reporting									
Completed	I. Commodities Image: Completed Image: Orgin Completed		3. Packaging	A. Textiles	✤ 5. Gigaton 0% Completed	6. People or, Completed				
Walmart Sustainability Survey Due: November 3, 2023 Get started	Get started	Get started	Get started	Get started	Get started	Get started				
Sections completed										
O of 6	THESIS			's supply chain-based initiative to n via an aggregate power purchase ient here.	Renewables and Energy Efficiency ⑦ This tool is for you to manage, measure and report energy efficiency projects of your factories in China and around the world					
Survey time remaining 74 days	Go to Supply Shift		Go to Gigaton PPA		View REE Info					
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Learning Hub: Commodity Specific Learning Modules

Select Relevant Modules to View: Palm Oil

