



NATURE PILLAR GUIDANCE

for submitting goals and reporting
progress

2023



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Executive Summary

This guide can help suppliers determine what actions to take in the Project Gigaton nature pillar.

You can use this guide no matter where your company is on its nature journey, *from the early stages to progressing and leading*, since all businesses rely on nature to some degree. ([Read more about the business advantages Walmart links to nature actions for different supply chains](#))

Project Gigaton's nature pillar helps suppliers get involved in nature, including spatial protection/restoration and greenhouse gas emission reduction efforts

This includes agriculture, ocean or forest commodity-specific efforts and broader nature restoration and protection efforts

Submit all goals for addressing agriculture/nature GHG emissions and nature impact

While SMART goals are encouraged, goals are not required to report progress

There are 12 ways **to report progress**

The most relevant nature pillar questions will be highlighted based on which commodities are selected in [survey settings](#), but any questions can be answered if applicable to your company's work

Project Gigaton Nature Pillar Guidance Contents



[SECTION 1: Nature Pillar Overview and business case for action](#)

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[APPENDIX: Project Gigaton Nature Pillar Question-Level Guidance](#)

Want to skip ahead to see which questions may be relevant for each commodity?

- [Cocoa](#)
- [Coffee](#)
- [Dairy](#)
- [Eggs](#)
- [Meat \(e.g. beef, pork, poultry\)](#)
- [Produce](#)
- [Pulp/Paper/Timber](#)
- [Row crops \(e.g. corn/maize, soy, wheat, cotton, others\)](#)
- [Seafood](#)
- [None of the above \(i.e. all others\)](#)

This guide information about submitting goals and reporting progress on the nature pillar in Project Gigaton. For background on the overall program and information on the other pillars, refer to the [Sustainability Hub](#).



SECTION 1: What is the Nature Pillar in Project Gigaton and business case for action?

SECTION 1: Nature is important to Walmart and its suppliers

Products sold by Walmart depend on materials and services that come from nature. Yet scientists tell us that the world has pushed its natural resources to the point of crisis. **This is a business-critical issue for ongoing cost management, value creation, and supply chain security.**

That is why Walmart established an ambitious strategy that engages Walmart suppliers through Project Gigaton's nature pillar to reduce emissions and address nature loss.

The actions you report to Project Gigaton's Nature Pillar may decrease your business risks and generate long term ROI and business advantages for your company.

Walmart goals:

Together with the Walmart Foundation:



The infographic is contained within a yellow-bordered box. On the left, there is a sunburst icon. The main text is as follows:

- 1 GIGATON** OF GREENHOUSE GAS EMISSIONS BY 2030
- We're working with our suppliers to reduce or avoid
- PROTECT, MANAGE, OR RESTORE AT LEAST
- 50 MILLION** ACRES OF LAND
- & 1 MILLION** SQ MILES OF OCEAN BY 2030



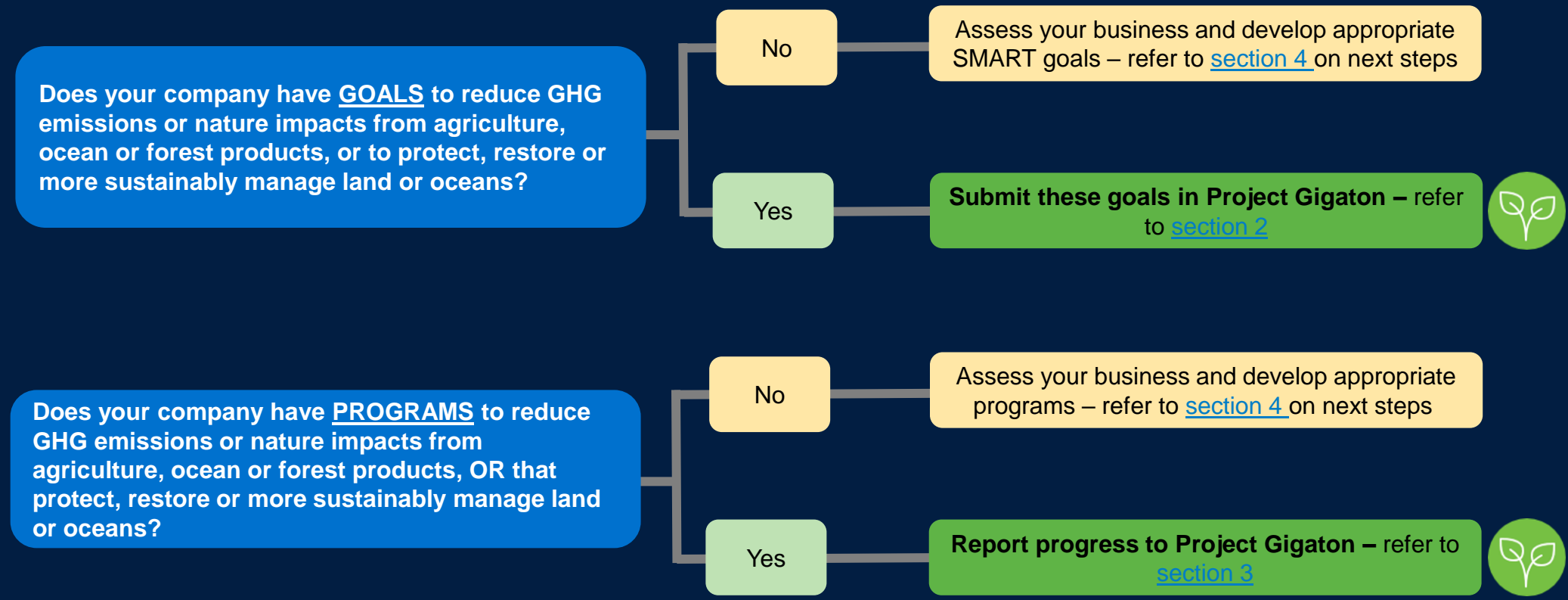
SECTION 1: Example business advantages

These are some of the many business advantages that companies may realize by taking action within specific commodity supply chains.

Category		Potential Business Advantage
Palm oil		<ul style="list-style-type: none"> Yield stability Risk mitigation (reputation and compliance)
Produce and floral	Apples Berries Grapes Greens Pineapple Stone Fruit Tomatoes Avocadoes Bananas Floral	<ul style="list-style-type: none"> Yield stability Risk mitigation (availability, reputation) Customer engagement (differentiated product)
	Wheat	<ul style="list-style-type: none"> Yield stability Risk mitigation (availability) Cost (inputs) Customer engagement (differentiated product)
Grains	Rice	<ul style="list-style-type: none"> Yield stability Surety of supply - availability Cost (diverse sourcing) Customer engagement (differentiated product)
	Corn	<ul style="list-style-type: none"> Yield stability Costs (inputs) Customer engagement (differentiated product)

Category		Potential Business Advantage
Proteins	Pork	<ul style="list-style-type: none"> Risk mitigation (reputation)
	Poultry	<ul style="list-style-type: none"> Risk mitigation (reputation)
	Dairy	<ul style="list-style-type: none"> Risk mitigation (reputation), Cost (inputs)
	Beef	<ul style="list-style-type: none"> Quality Risk mitigation (reputation) Cost (inputs)
Specialty	Coffee	<ul style="list-style-type: none"> Yield stability Diversify supply base (availability) Quality
	Cocoa	<ul style="list-style-type: none"> Yield stability Quality Risk mitigation (reputation)
	Tea	<ul style="list-style-type: none"> Yield stability Quality
Seafood	Tuna	<ul style="list-style-type: none"> Risk mitigation (reputation, availability) Customer Engagement
	Salmon	<ul style="list-style-type: none"> Risk mitigation (reputation, availability) Customer Engagement
	Tilapia	<ul style="list-style-type: none"> Cost Risk mitigation (reputation, availability) Customer Engagement
	Shrimp	<ul style="list-style-type: none"> Yield stability Risk mitigation (reputation, availability) Customer Engagement
Fibers	Pulp, paper, timber	<ul style="list-style-type: none"> Risk mitigation (reputation)
	Cotton	<ul style="list-style-type: none"> Risk Mitigation (availability, reputation) Costs (inputs)

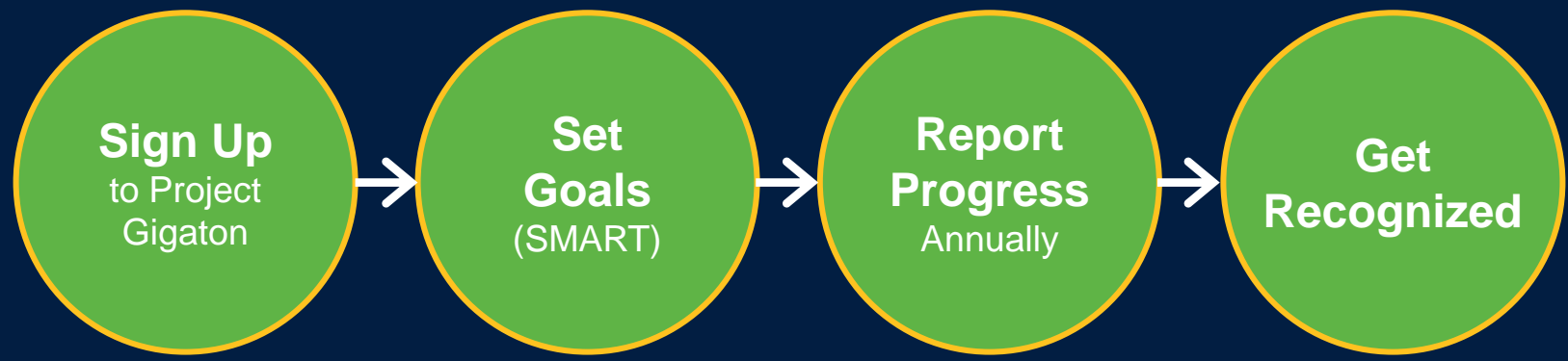
SECTION 1: How does my business engage in the nature pillar in Project Gigaton?



Goals are not required to report progress, please share as much information about progress as you can

SECTION 1: Suppliers' journey through Project Gigaton

Steps along the Project Gigaton participation journey



Each step of this process will occur within the Walmart Sustainability Hub, accessible through Retail Link

SECTION 1: Steps to participate in the Nature Pillar



Goals are not required to report progress, please share as much information about progress as you can

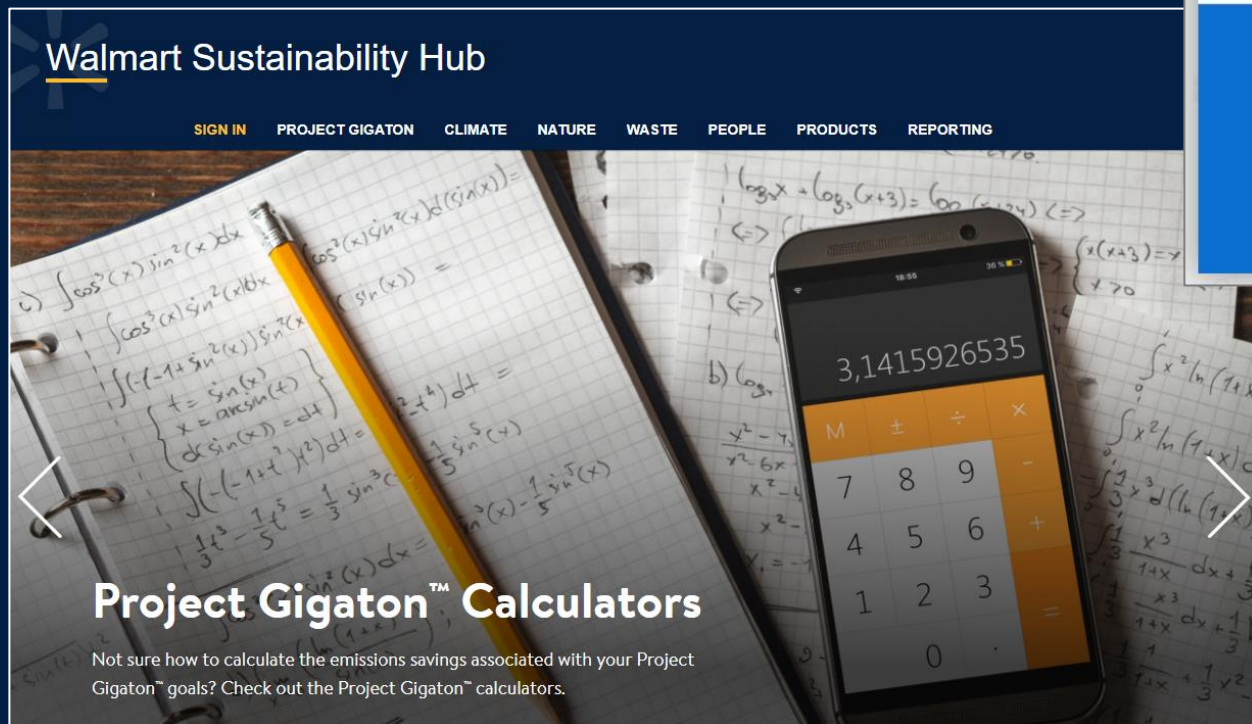


SECTION 2: How to Submit Goals on Nature

SECTION 2: Submitting goals and reporting progress begins with accessing the Project Gigaton portal

Log in through the Walmart Sustainability Hub

<https://www.walmartsustainabilityhub.com/>

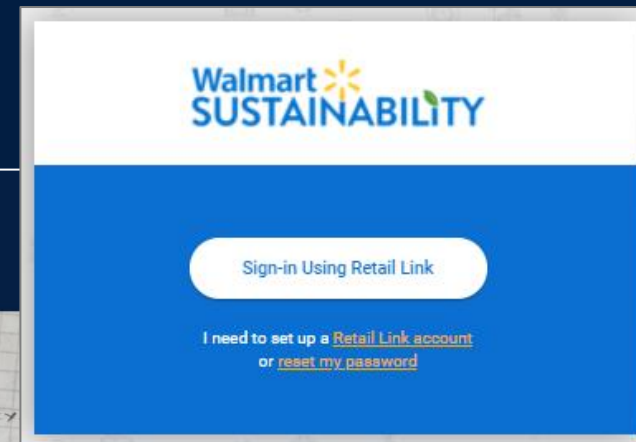


Walmart Sustainability Hub

SIGN IN PROJECT GIGATON CLIMATE NATURE WASTE PEOPLE PRODUCTS REPORTING

Project Gigaton™ Calculators

Not sure how to calculate the emissions savings associated with your Project Gigaton™ goals? Check out the Project Gigaton™ calculators.



Walmart SUSTAINABILITY

Sign-in Using Retail Link

I need to set up a [Retail Link account](#) or [reset my password](#)

Use your Retail Link ID and password

SECTION 2: Set and Submit Nature Goals



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Set nature goals applicable to your business. Submit these through Project Gigaton.

Walmart provides templates for:

- ✓ Certified sourcing
- ✓ More sustainable management
- ✓ Restoration and conservation
- ✓ Place-based initiatives

There is also an open-ended option to capture other approaches – be sure that all goals are “SMART”: specific, measurable, achievable, relevant, and time-limited (more information [available here](#)).



GOALS

We will help to protect, manage or restore at least of by

We will source % certified by

We will source as deforestation free and conversion free by

We will of by

We will in place-based projects by

We will commit -equivalent to at least 3% of land* to pollinator habitat by . * that we own, operate, or invest in.

We will have acres engaged in fertilizer optimization by

If you are unable to set one of the above goals, free text can be entered below.

We will by I confirm this goal is SMART.

SECTION 2: Example goals

Goals for sourcing certified materials are the most common. Below are examples from companies that are “*SMART*”: *specific, measurable, achievable, relevant, and time-limited*.

Certification goals:

- We will source 100% certified pulp and paper by 2023
- We will source 100% certified tuna by 2025

More sustainable management goals:

- We will source palm oil as deforestation free and conversion free by 2025
- We will have 40,000 acres engaged in fertilizer optimization by 2025
- We will use cover crops on all fields by 2025
- We will have 150,000 new acres in regenerative agriculture by 2025

Restoration and conservation goals:

- We will restore at least 5% of land for pollinator habitat by 2023 (that we own, operate, or invest in)
- We will help to protect, manage or restore at least 25,000 acres of land by 2025
- We will restore 500,000 hectares of land by 2030

Place-based goals:

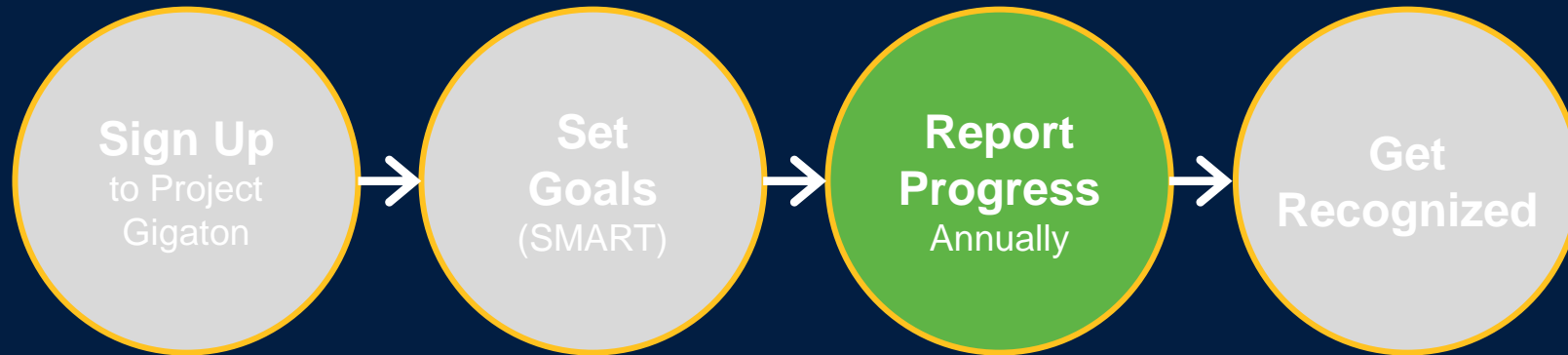
- We will invest in place-based projects in 2023



SECTION 3: How to Report Progress on Nature

SECTION 3: Report progress through Project Gigaton

Goals are not required to report progress,
please share as much information about progress as you can



There are 12 ways to report progress

! To prevent double counting, answer only one question for the same volume of commodity, or for the acreage where that commodity is produced

SECTION 3: Select your company's commodities in "Survey Settings" for a tailored reporting page



Survey Settings

- Questionnaire
- Commodities**
- Goal Setting
- Permissions

Please complete your full sustainability survey by November 3, 2023

Select your company's commodities

Help us customize your survey experience by reviewing the following commodities. We have pre-populated information where we could. Please edit as needed.

COMMODITIES LIST

To help us customize your sustainability reporting experience, please let us know if any of the products you supply contain the following commodities. If none of these commodities are relevant to your products, please select 'None apply'.

<input type="checkbox"/> Palm oil <input checked="" type="checkbox"/> Private brand <input type="checkbox"/> National brand	<input type="checkbox"/> Pulp, Paper and Timber <input type="checkbox"/> Private brand <input type="checkbox"/> National brand	<input checked="" type="checkbox"/> Textiles <input checked="" type="checkbox"/> Private brand <input checked="" type="checkbox"/> National brand	<input checked="" type="checkbox"/> Cocoa	<input checked="" type="checkbox"/> Coffee
<input type="checkbox"/> Entertainment	<input checked="" type="checkbox"/> Produce or Cut Floral	<input type="checkbox"/> Seafood	<input type="checkbox"/> Row Crops (Maize/Co...)	<input checked="" type="checkbox"/> Meat, Dairy, or Eggs
<input checked="" type="checkbox"/> Soy	<input checked="" type="checkbox"/> Tea	<input type="checkbox"/> None apply		

Select the commodities used in your products, choosing as many as are applicable. The selections highlight the most relevant questions to answer.

Answer "none apply" if the other options do not fit well for your products. You will be able to continue to the questions.

Save & Continue



SECTION 3: Report progress through Project Gigaton

There are 12 questions to consider in the nature pillar. The most relevant Project Gigaton questions will be highlighted with blue text based on which commodities were selected in the [survey settings](#), but any questions can be answered

= A question that may be counted towards Walmart's commitment to help protect, restore, or more sustainably manage at least 50 million acres of land and 1 million square miles of ocean by 2030

Protection and Restoration Efforts

1 Have you supported land or ocean protection? [?](#) No

2 Have you supported a natural landscape and/or seascape restoration project? [?](#) No

3 Are you participating in a place-based initiative? [?](#) No

Sustainable Management - Animal Products

4 Have you used a dairy farm emissions tool to track farm-level emissions reductions? [?](#) Yes No

5 Have there been improvement in manure management system(s) for farms in your supply chain? [?](#) No

6 Have sustainable practices for grazing land been utilized for beef or dairy production? [?](#) No

Sustainable Management - Row Crops

7 Do the farmers in your supply chain use the Field to Market Fieldprint Calculator? [?](#) No

8 Do you have information on how corn, wheat, or soy farmers in your U.S. supply chain are using fertilizer, cover crops, and tillage? If not, report to question 9. [?](#) No

9 Have you sourced row crops grown using sustainable practices? [?](#) No

Sustainable Management - Other Commodities

10 Have you sourced forest-risk commodities - Beef, Soy, Palm Oil, Pulp, Paper, Timber, Cocoa, Coffee - that have been verified or certified as deforestation and conversion free (DCF)? [?](#) No

11 Have you sourced other commodities produced with sustainable practices? [?](#) No

Other Emissions Savings

12 Do you have other nature activities you'd like to report and know how many metric tons CO2e you saved? [?](#) No

Toggle from "no" to "yes" for the questions that you want to answer; this will expand to a form to fill in with your answers

SECTION 3: What questions are applicable to my business?



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To prevent double counting, answer only 1 question for the same volume of commodity, or for the acreage where that commodity is produced

Activities/Questions	Output	Forest Risk Commodities*	Produce	Seafood**	Meat, dairy, or eggs**	Row Crops	Other
Q1 Protection	Area	X	X	X	X	X	X
Q2 Restoration	Area	X	X	X	X	X	X
Q3 Place-based initiatives	Area	X	X	X	X	X	X
Q4 Dairy farm emissions tracking	CO ₂ e				X		
Q5 Manure management	CO ₂ e				X		
Q6 Grazing management	CO ₂ e, Area				X		
Q7 Field to Market Fieldprint Calculator[†]	CO ₂ e, Area			X [†]	X [†]	X [†]	
Q8 Regenerative agriculture (U.S. row crops)	CO ₂ e, Area			X	X	X	
Q9 Other sustainable management (row crops)	CO ₂ e, Area			X	X	X	
Q10 Forest-risk commodity sourcing	CO ₂ e, Area	X			X	X	
Q11 Other commodity sourcing	CO ₂ e, Area	X	X				X
Q12 Other emissions reductions	CO ₂ e	X	X	X	X	X	X

[†] You cannot self-report on Q7. Your Q7 answer will prepopulate within the survey, if you used Field to Market's Fieldprint Calculator and allowed Field to Market to share your data with Project Gigaton.

*Includes: palm oil, pulp, paper, timber, coffee, cocoa

**Consider row crop questions if working at the feed level

SECTION 3: Example from a company reporting progress

A company primarily sells fresh and frozen beef and pork produced only in the U.S. They have been working to understand the sustainability practices at the farm level, have a commitment to zero net deforestation for their packaging pulp/paper sourcing, and have a partnership with a non-profit organization to restore prairie and pollinator habitat in the U.S.

Activities/Questions	GHGs or Area	Forest & Specialty	Meat, dairy or eggs**
Q1 Conservation	Area	X	X
Q2 Restoration	Area	X	X
Q3 Place-based initiatives	Area	X	X
Q4 Dairy farm emissions tracking	CO ₂ e		X
Q5 Manure management	CO ₂ e		X
Q6 Grazing management	CO ₂ e, Area		X
Q7 Field to Market Fieldprint Calculator	CO ₂ e, Area		X
Q8 Regenerative agriculture (U.S. row crops)	CO ₂ e, Area		X
Q9 Other sustainable management (row crops)	CO ₂ e, Area		X
Q10 Forest-risk commodity sourcing	CO ₂ e, Area	X	X
Q11 Other commodity sourcing	CO ₂ e, Area	X	
Q12 Other GHG emissions reductions	CO ₂ e	X	X

The beef and pork company answered:

- Q1: non-profit partnership resulting in 2,000 acres of land the company helped protect over the last year
- Q5: pork supply uses covered anaerobic lagoons for manure for 10,000 of the swine
- Q6A: beef supply includes cattle that graze on 1,000 acres that were restored with range planting (100% adoption on these acres)
- Q6B: beef supply includes cattle that graze on 5,000 acres that have zones for riparian buffers (100% adoption on these acres, *which Walmart estimates being about 3% of the 5,000 total*)
- Q10: pulp/paper sourcing 1,000 MT FSC certified virgin

Several questions were answered (including Q6, where the supplier clicked 'add more' to report multiple Q6 answers).

The same volume of commodity, or the acreage associated with the production of that commodity, was not reported to more than one question (avoiding double counting of acres and CO₂).



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SECTION 3: How do I select which of the relevant questions to answer?

The slides that follow will help you determine which questions to answer; they are organized by commodity:

- Consider all the applicable questions for the relevant commodities before determining the one/ones to answer
- The commodity-specific questions are in order from place-based projects, to certifications, to sustainable practices - to encourage reporting against the most holistic approaches first
- Keep in mind, answer only one question for the same volume of commodity, or the acreage associated with the production of that commodity – to prevent double-counting
- You may need to answer a question more than once, for different commodities, programs, or locations (see below illustration)

10 Have you sourced forest-risk commodities - Beef, Soy, Palm Oil, Pulp, Paper, Timber, Cocoa, Coffee - that have been verified or certified as deforestation and conversion free (DCF)?  Yes

I sourced MT of from that was deforestation and conversion-free using . + Add more

I can provide documentation if requested that the was not produced on land deforested or converted after December 31, 2020. If applicable, the certification number is

CO2e Subtotal : mt Nature Land Subtotal : acre

Calculate

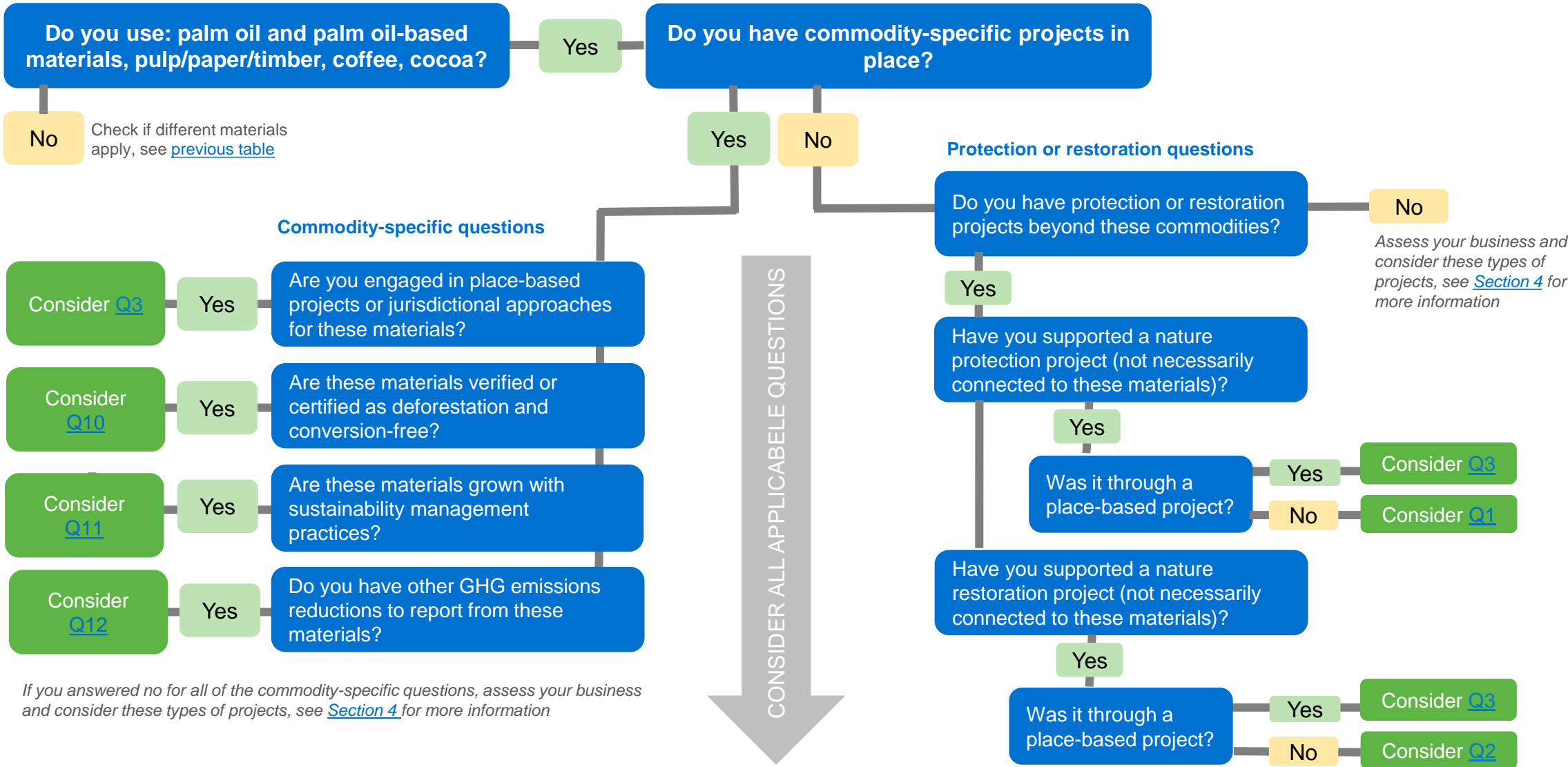
CO2e Total emissions saved : mt Nature Land Total : acre

For example, if you are using certifications (Q10) you will provide one answer for each commodity that is certified

Click (+) add more to answer a single question multiple times, such as for different:

- Commodities
- Programs
- Locations

SECTION 3: Palm Oil, Pulp/Paper/Timber, Cocoa, Coffee questions to consider

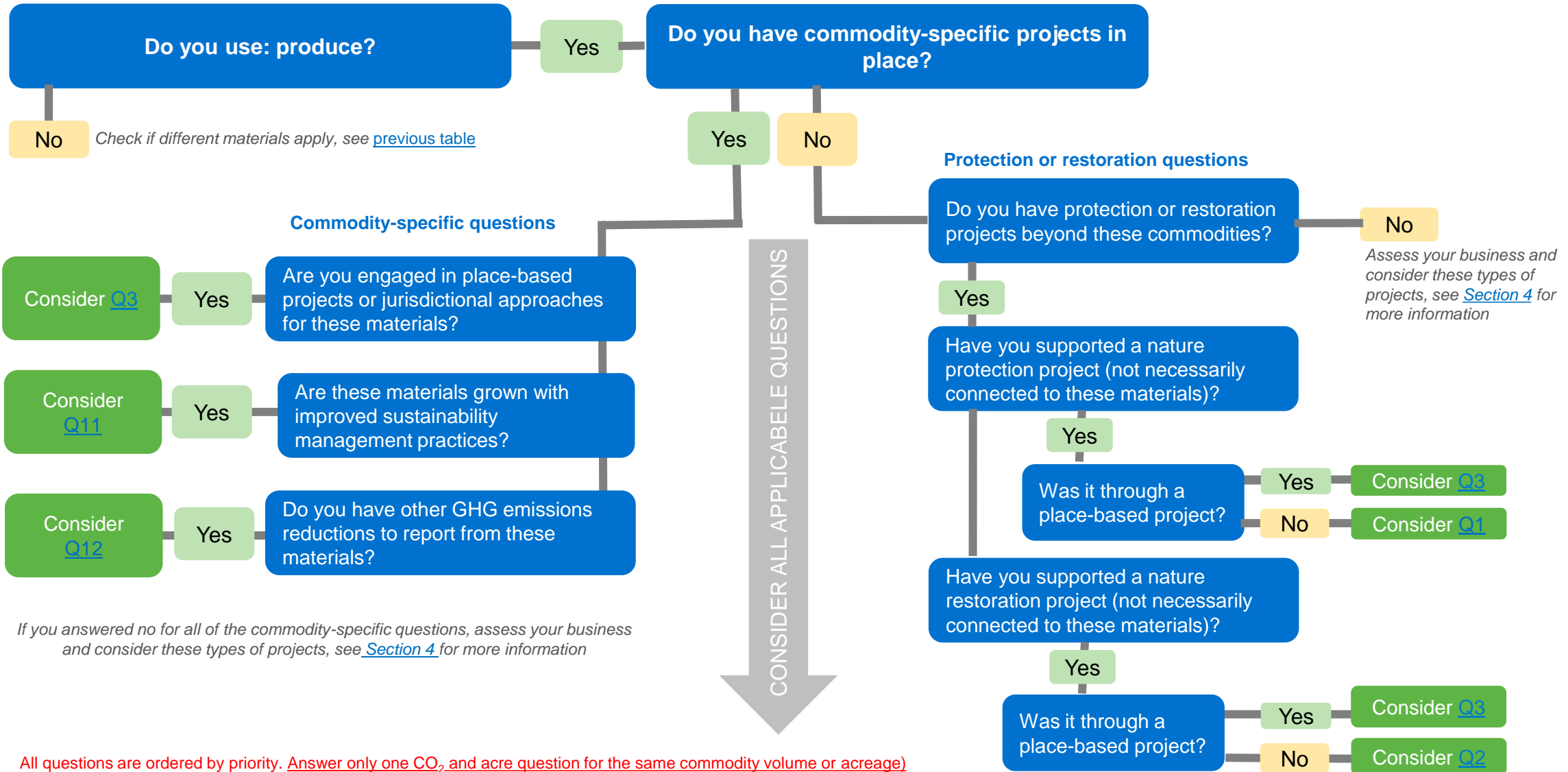


If you answered no for all of the commodity-specific questions, assess your business and consider these types of projects, see [Section 4](#) for more information

CONSIDER ALL APPLICABLE QUESTIONS

All questions are ordered by priority. Answer only one CO₂ and acre question for the same commodity volume or acreage

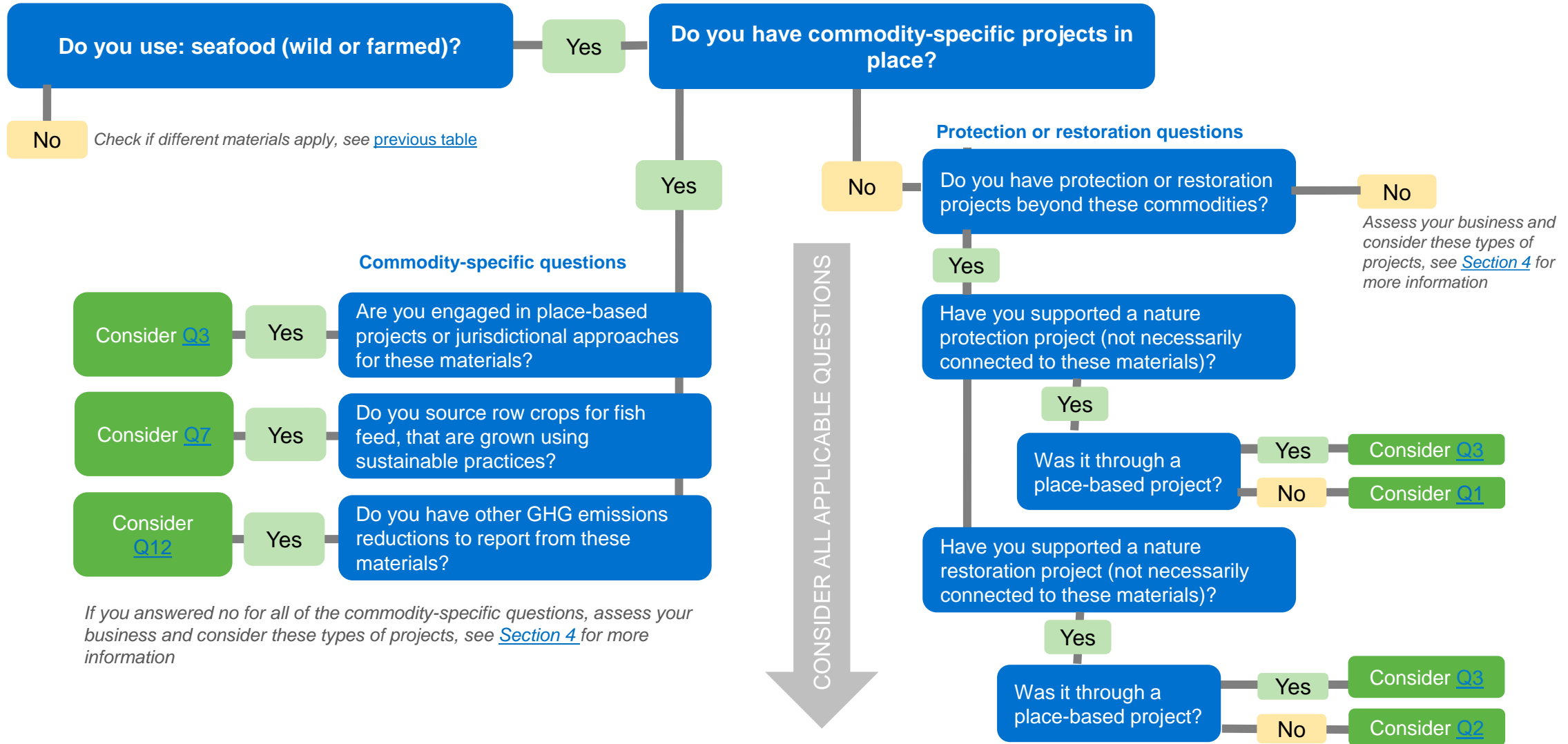
SECTION 3: Produce questions to consider



SECTION 3: Seafood questions to consider



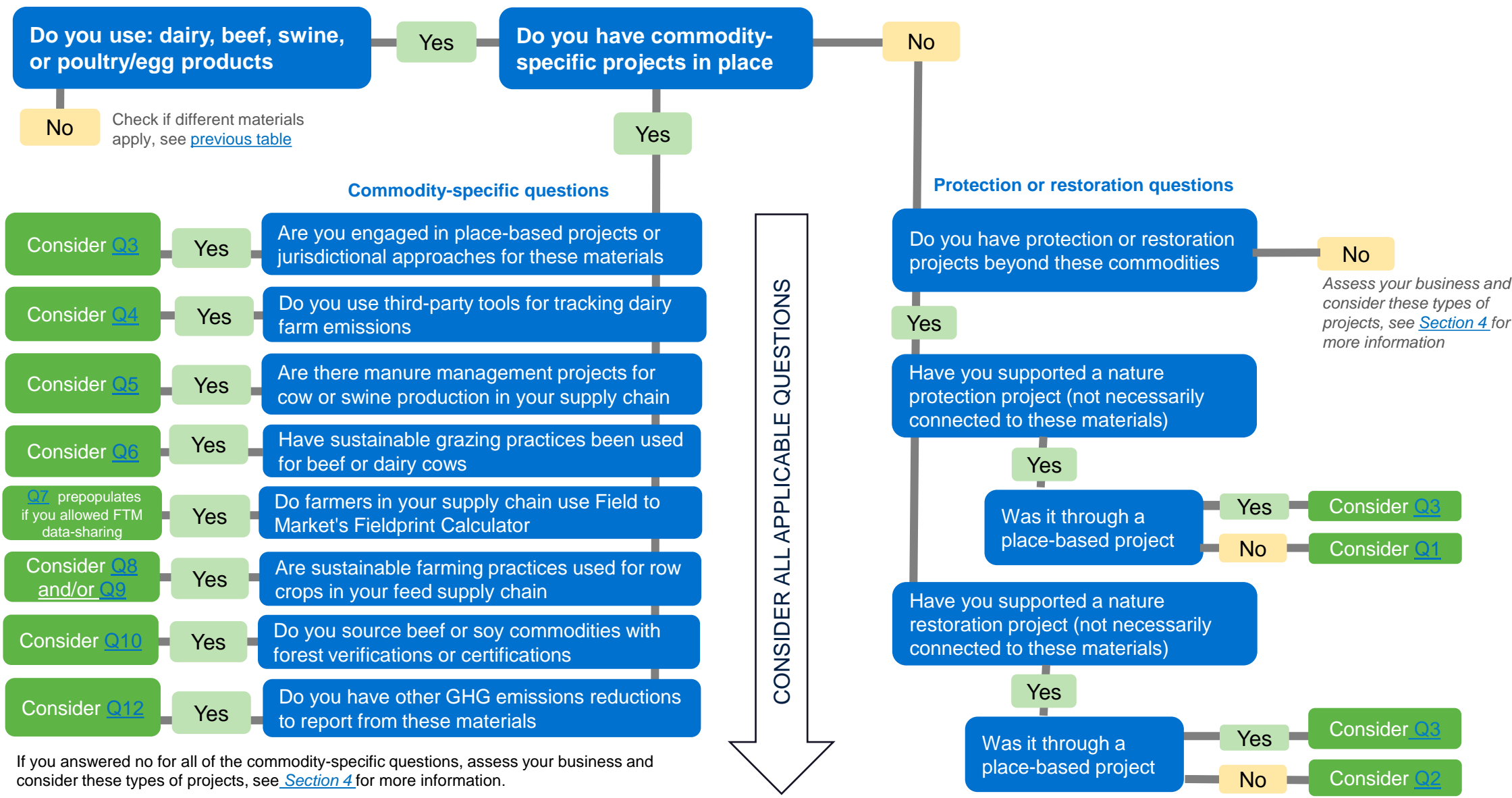
Seafood suppliers should continue to report sourcing information through the Sustainable Fisheries Partnership's Seafood Metrics system, but the below Gigaton reporting questions may be applicable for these suppliers to get additional recognition.



If you answered no for all of the commodity-specific questions, assess your business and consider these types of projects, see [Section 4](#) for more information

All questions are ordered by priority. Answer only one CO2 and acre question for the same commodity volume or acreage)

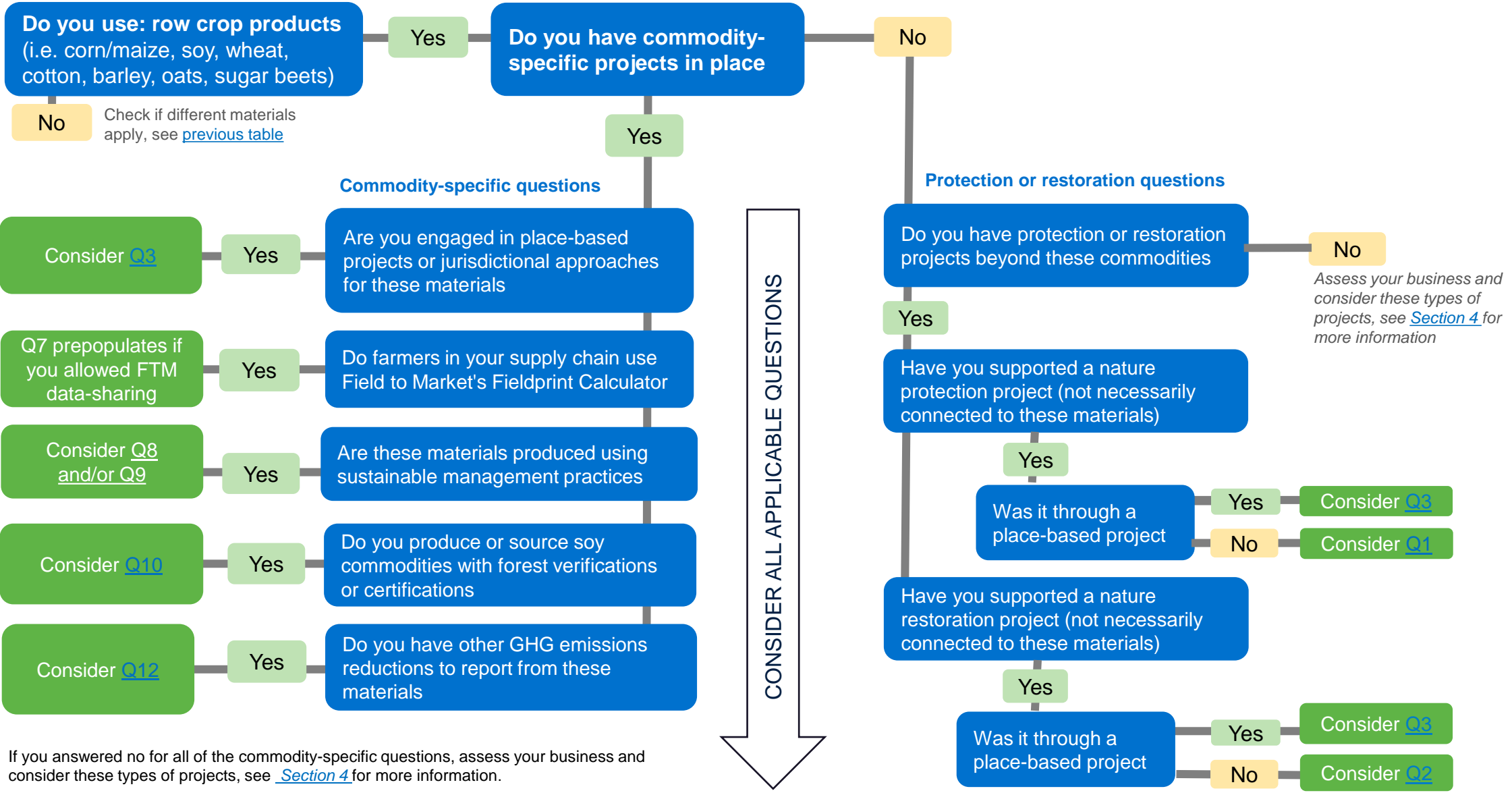
SECTION 3: Meat, Dairy and Eggs questions to consider



If you answered no for all of the commodity-specific questions, assess your business and consider these types of projects, see [Section 4](#) for more information.

These questions are in the order of priority. Answer only one area and CO₂e question for the volume of commodity or acreage for that commodity.

SECTION 3: Row Crop questions to consider



These questions are in the order of priority. Answer only one area and CO₂e question for the volume of commodity or acreage for that commodity.

SECTION 3: Other commodities questions to consider



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Do you use other commodities

No

Check if different materials apply, see [previous table](#)

These questions are in the order of priority. Answer only one area and CO₂e question for the volume of commodity or acreage for that commodity.

Yes

Do you support protection or restoration projects?

No

Assess your business and consider these types of projects, see [Section 4](#) for more information

Yes

Have you supported a nature protection project (not necessarily connected to these materials)?

Yes

Was it through a place-based project?

Yes

Consider [Q3](#)

No

Consider [Q1](#)

Have you supported a nature restoration project (not necessarily connected to these materials)?

Yes

Was it through a place-based project?

Yes

Consider [Q3](#)

No

Consider [Q2](#)

Do you have materials grown with sustainability management practices?

Yes

Consider [Q11](#)

Do you have GHG emissions reductions to report, from other nature activities?

Yes

Consider [Q12](#)

CONSIDER ALL APPLICABLE QUESTIONS



SECTION 4: Planning for Continuous Improvement in Nature Programs

SECTION 4: Where is your company today; what are the next steps?

	EARLY	PROGRESSING	LEADING
Assess	<ul style="list-style-type: none"> Sustainability materiality assessment 	<ul style="list-style-type: none"> Nature impact assessment on key areas (e.g., top materials or nature realms) 	<ul style="list-style-type: none"> Nature impact assessment across value chain and realms (biodiversity, freshwater, land, oceans, climate)
Commit and Measure	<ul style="list-style-type: none"> Limited commitment Measurement focused on select materials and/or other stand-alone actions/projects to reduce GHG emissions or nature loss from raw materials 	<ul style="list-style-type: none"> SMART goals and clear requirements for key areas Tracking progress on key areas; reducing GHG emissions and addressing nature loss 	<ul style="list-style-type: none"> SMART goals to halt and reverse the loss of nature Tracking progress across value chain nature outcomes
Act and Transform (aka programs)	<ul style="list-style-type: none"> Certification used for sustainable sourcing, using “BASIC” programs 	<ul style="list-style-type: none"> Strategically advancing on goals Using “BETTER” programs for sourcing Beginning to engage in industry-level efforts 	<ul style="list-style-type: none"> Systematically avoiding and reducing nature loss, restoring and regenerating nature Collaborating to help transform actions and outcomes Engaged in “BEST” programs including place-based initiatives
Disclose and Report	<ul style="list-style-type: none"> Public sourcing policy 	<ul style="list-style-type: none"> Publicly reporting goals and progress 	<ul style="list-style-type: none"> Publicly reporting goals, progress, and lessons learned
Engage in Project Gigaton Nature Pillar	<ul style="list-style-type: none"> ➤ Develop goals and submit ➤ Begin tracking progress and report 	<ul style="list-style-type: none"> ➤ Submit at least one goal ➤ Report progress on 1+ questions or commodities 	<ul style="list-style-type: none"> ➤ Update goals as program progresses ➤ Report progress on 1+ questions or commodities

Adapted from: [World Business Council for Sustainable Development](#)

Certification and activity spectrum found in following slides

BASIC

BETTER

BEST

SECTION 4: Program approaches usually start at the basic level and improve to better and best

Certifications are a common starting point for suppliers. It is recommended to progress from basic to better and then best practices.

BASIC

Source commodities using recognized certification programs and improvement projects, or using equivalent practices linked to positive outcomes for nature

BETTER

Source commodities using higher quality certification programs with more tracked nature outcomes, more robust traceability and/or social and economic indicators, or where certifications are unavailable, are produced using equivalent practices linked to positive outcomes for nature

BEST

Source commodities through and/or support jurisdictional or place-based initiatives that more sustainably manage, restore and/or protect nature aligned to landscape and seascape needs, and linked to positive environmental, social and economic impacts

SECTION 4: Examples of Basic/Better/Best by commodity

		BASIC	BETTER	BEST
	FORESTS	Palm oil	RSPO mass balance, Rainforest Alliance, ISCC, ISPO	RSPO segregated or identity-preserved, CSPO
		Pulp, paper	PEFC, SFI	FSC
	AGRICULTURE	Coffee, cocoa,	Fair Trade	Rainforest Alliance
		Cotton	Organic, Fair Trade, Cotton USA, US Cotton Trust Protocol, BC	
		Soy	Cefetra Responsible Soy, Proterra Standard	Roundtable on Responsible Soy
		Beef, corn/maize, wheat, barley, oats, potatoes, sugar beets, rice	1+ practice* or BeefCARE	2+ practices*
		Produce and cut floral	Bee Better, LEAF Marque, Equitable Food Initiative	Rainforest Alliance, Sustainable Food Group Sustainability Standard, Organic, or basic certifications with 1+ practices linked to 2+ outcomes*
	OCEANS	Wild-caught seafood	Global Sustainable Seafood Initiative-recognized certification, active FIP**	MSC
		Farmed seafood	Global GAP, active AIP**	ASC, BAP
	Other materials	Organic, Fair Trade	Regenerative Organic Certified	

Credible Place-Based Initiatives or Jurisdictional Approach to Investments in Restoration and Protection

*Refer to Project Gigaton questions/calculator for applicable practices

**An active FIP or AIP in seafood must have definitive and ambitious goals, measurable metrics, and timebound milestones

SECTION 4: What is a place-based initiative (a “best” practice)



Place-based initiatives (PBIs) are approaches that **create shared value** for producers, suppliers, and communities **across a landscape or seascape** through activities **that restore and rebuild the natural resources** communities depend on and that produce the goods we depend on.

Place-based projects work by:



Creating regenerative approaches to nature across a defined geographic region



Leveraging multiple approaches including changes to public policy, protection and restoration alongside sustainable management of production areas, and stronger sourcing standards



Engaging collaboratively with the landscape’s stakeholders to define problems, implement solutions, and measure impact

Ultimately, place-based initiatives deliver positive nature impacts at the landscape and seascape levels.

SECTION 4: Place-based initiative examples

Walmart and the Walmart Foundation are [participating](#) in several place-based initiatives and encourages suppliers to engage in these initiatives and [others](#).



Spotlight: Pacific Island Tuna

In FY2022, Walmart partnered with The Nature Conservancy (TNC) and the government of the Republic of the Marshall Islands (RMI) to source tuna certified to Marine Stewardship Council (MSC) standards for our private brand and support communities throughout RMI.

This effort includes the development and management of Marine Protected Areas and coral reef restoration.

Further, it is designed to deliver industry-leading environmental, labor, and traceability standards.

SECTION 4: Report and share your place-based initiatives



- ✓ **Report progress on your place-based initiatives in Project Gigaton, Q3.** Ensure they align with the principles of this approach (see the [Project Gigaton Methodology](#)), including: scope and scale; stakeholder engagement; program design; implementation; transparency; continuous improvement.
- ✓ **Share place-based initiatives with others through Walmart's webpage.** Work with your NGO partners to submit project information through this [intake form](#).





SECTION 5: FAQs and Resources

Section 5: Frequently asked questions



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What is the difference between restoration and protection?

Restoration is assisting the recovery of an ecosystem, and its associated conservation values, that has been degraded, damaged, or destroyed. *Protection* is setting aside natural landscapes and/or seascapes to maintain ecological integrity and function (sometimes referred to as conservation)

How are place-based projects relevant to my business?

Place-based initiatives bring together diverse stakeholders in productive landscapes and seascapes to identify shared goals, strategies, and resources to achieve sustainability at large geographic scale and can support your business' aim across its supply chain in a more resilient and effective way since the sourcing region will have been improved (vs. select producers)

How can I engage in the nature pillar if I don't own or work directly with farms?

A starting point is to utilize recognized certification programs (e.g., Rainforest Alliance) and improvement projects (e.g., Field to Market Fieldprint Calculator) and to gain more understanding of the geographic and farm-level sources of production of your raw materials to assess the improvement opportunities and develop additional approaches. Click [here](#) for tools and resources that can help.

What is a common approach, especially for smaller companies or those just starting?

See previous answer

What do I report if my specific commodity or program is not listed in any questions in the nature pillar?

Please review this [flow diagram](#) to confirm that you have nothing to report. Question 11 allows for reporting on sustainable management practices used in the cultivation of any commodity.

Section 5: Additional resources

Project Gigaton Nature Pillar [webpage](#)

Training Webinar Videos: [Walmart Sustainability Hub](#)

- Intro to the new Sustainability Portal
- How to Report your Walmart Private Brands Packaging Data
- How to Report Your Project Gigaton Progress

Additional Guidance Materials:

- [Project Gigaton](#) resources
- [Project Gigaton Methodology](#)

Questions?

- If you have trouble accessing the Sustainability Portal or any other survey related questions, visit the [Sustainability Chat Feature](#)



APPENDIX: Project Gigaton Nature Pillar Question-Level Guidance

Q1 Protection

1. Toggle to “yes”
2. Enter data (see illustration below)
3. “Add more” copies of the question (as needed)
4. Calculate

Calculations for this question: AREA



Commodities included: ALL

ILLUSTRATION

NOTE: Report only your company’s share of the project based on funding and other attributable actions, in most cases this will not be the entire project area.

Protection and Restoration Efforts

1 Have you supported land or ocean protection? Yes

I supported a nature protection project of which Sq miles of Ocean can be attributed to my funding and measurable actions to protect the ecological integrity and function of natural landscapes and/or seascapes.

This effort is led by Organization, the project is in and covers these . Information is available at this public

I confirm that the reported area of land or ocean meets Walmart’s definition for Protection, including requirements for *Additionality* and *Permanence*.

Nature Ocean Subtotal: sq miles

Calculate

Nature Ocean Total: sq miles

+ Add more

Do not report the same land or ocean to this question that you have reported to any other question

Definition of protection: setting aside natural landscapes and/or seascapes that are formally protected and/or under community-led resource management to maintain ecological integrity and function.

Example: A company is conserving 100 sq. miles of ocean with Conservation International in Indonesia

TIP: Need to check if the area meets both:

- **Additionality:** additive conservation activities that would not have otherwise occurred in the absence of these activities
- **Permanence:** protection benefits that are reasonably irreversible

TIP: Report area annually, each year the effort is active

Q2 Restoration

1. Toggle to “yes”
2. Enter data (see illustration below)
3. “Add more” copies of the question (as needed)
4. Calculate

Calculations for this question: AREA



Commodities included: ALL

ILLUSTRATION

NOTE: Report only your company’s share of the project based on funding and other attributable actions, in most cases this will not be the entire project area.

2 Have you supported a natural landscape and/or seascape restoration project?

I supported a restoration project of which Acres of land can be attributed to my funding and measurable actions to assist the recovery of an ecosystem, and its associated conservation values, that has been degraded, damaged, or destroyed.

This effort is led by . The project is in and covers . Information about the project

is available at

I confirm that the reported area of land or ocean meets Walmart’s definition for *Restoration*, including requirements for *Additionality* and *Permanence*.

Nature Land Subtotal: acre

Nature Land Total: acre

Add more

Yes

Do not report the same land or ocean to this question that you have reported to any other question

TIP: Need to check if the area meets both:

- **Additionality:** additive conservation activities that would not have otherwise occurred in the absence of these activities
- **Permanence:** protection benefits that are reasonably irreversible

DEFINITION OF RESTORATION: assisting the recovery of an ecosystem, and its associated conservation values, that has been degraded, damaged or destroyed.

Example: A company is restoring 500 acres of land with WWF in Brazil.

TIP: Report area annually, each year the effort is active

Q3 Place-based initiatives

1. Toggle to “yes”
2. Enter data (see illustration below)
3. “Add more” copies of the question (as needed)

Metrics for this question: AREA



Commodities included: Almond, Apple, Banana, Barley, Beef, Blueberry, Cocoa, Coconut, Coffee, Corn/Maize, Cotton, Dairy, Ethanol, Gamitana, Grapes, Lettuce, Oats, Oranges, Paco, Paiche, Palm Oil, Peanuts, Pineapple, Pork, Poultry/Eggs, Pulp/Paper, Rattan, Rice, Rubber, Salmon, Salmon, Salmon (feed), Shrimp, Soy, Strawberry, Sugar (cane or beet), Tea, Timber, Tomato, Tuna, Vanilla, Wheat, Other (fill in)

ILLUSTRATION

3 Are you participating in a place-based initiative? Yes

I participated in a place-based initiative for our commodity production of which Acres can be attributed to my funding and measurable actions in sustainable management, protection, and restoration in the landscape or seascape.

This effort is led by or the project is or . It is in and covers these and . Information is available on this public webpage

I confirm that the reported area of land or ocean both 1) is not reported in another question and 2) meets Walmart’s criteria for credible initiatives including scope/scale, stakeholder engagement, program design, implementation, transparency, and continuous improvement.

Nature Land Subtotal : acre

Nature Land Total : acre

Do not report the same acres or square miles to this question that you have reported to any other question

TIP: Projects from the drop-down list come from Walmart’s [Nature Map](#). Other projects can be included in the answer.

- ✓ Ensure projects not on the map meet the criteria for credible initiatives (see [Project Gigaton Methodology](#)), including: scope and scale; stakeholder engagement; program design; implementation; transparency; continuous improvement.

TIP: Report area annually, each year while the effort is active

To learn more about place-based and jurisdictional projects, please visit the Walmart Sustainability Hub: <https://www.walmartsustainabilityhub.com/nature-commitments>

Q4 Third-party tools (dairy)

1. Toggle to “yes”
2. Enter data (see illustration below)
3. Calculate

Calculations for this question: CO₂



Commodities included: Dairy



NATURE

ProjectGigaton

ILLUSTRATION

4 Have you used a dairy farm emissions tool to track farm-level emissions reductions? ? Yes

Using **FARM ES** we saved **5000** MT of CO₂e during this reporting period, compared to the previous reporting period.

I confirm that this includes only the MT of CO₂e not reported in another question and that our supply chain partners did not also report these MT of CO₂e.

CO₂e Subtotal : **5,000.0** mt

Calculate

CO₂e Total emissions saved : **5,000.0** mt

Example: A company used the FARM ES tool to determine that 5000 MT of CO₂e was saved

While the Cool Farm Tool can be used for several agricultural systems, this question is focused on dairy production

The supplier can use the Cool Farm Tool for reporting emissions. The Cool Farm Tool covers fertilizer, crop protectants, farm management, energy, transport, livestock feed, manure emissions and much more for various crops as well as livestock including grazing and enteric fermentation emissions.

The National FARM Program Environmental Stewardship Module (FARM ES) tool captures emissions reductions resulting from programs implemented on dairy farms. If you produce products from dairy cows and use this tool, you may respond to this question. The “baseline” value year should be 2015, if available, or the earliest available year thereafter. The current CO₂e per gallon value should be the most recent assessment available during the reporting period specified. Current emissions should be lower than baseline emissions.

If you have already reported energy improvements via the FARM ES tool or the Cool Farm Tool you should not report those same reductions elsewhere.

Q5 Manure management (cattle, swine)

1. Toggle to “yes”
2. Enter data (see illustration below)
3. “Add more” copies of the question (as needed)
4. Calculate

Calculations for this question: CO₂e



NATURE

Commodities included:

Choices are in terms of the animal, not commodity for this question (i.e., cattle swine)

ILLUSTRATION

5 Have there been Improvement in manure management system(s) for farms in your supply chain?

Yes

For **Beef cattle** production, I have **1000** animals using **Covered anaerobic...** manure management system for **10** % of the reporting year.

Add more

I confirm that this includes only the practices not reported in another question and that our supply chain partners did not also report these animals/practices.

CO₂e Subtotal : **200.0** mt

Calculate

CO₂e Total emissions saved : **200.0** mt

NOTE: Because there are not emission factors for every possible combination of answers, emissions may not be calculable

TIP: Manure management scenarios should be reported in year they were implemented and again in the years that follow

TIP: The number of animals covered and % of manure managed by the new system should be the average figure during the reporting period.

Example: A company's beef supply uses covered anaerobic lagoons for manure for 1000 cows

Q6 Grazing management (cattle)

1. Toggle to “yes”
2. Enter data (see illustration below)
3. “Add more” copies of the question (as needed)
4. Calculate

Calculations for this question: AREA, CO₂



Commodities included: Beef, dairy

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ILLUSTRATION

6 Have sustainable practices for grazing land been utilized for beef or dairy production? ?



10000 Acres in United States of A... are enrolled in a Dairy cattle grazing land optimization program, with 50 %

Not certified but gr... : Managed/prescribe... The certification number is Certification No and/or more information about the sustainable practices can be found here: Webpage URL

I confirm that this includes only the area and certification/practice combination not reported in another question and that our supply chain partners did not also report this area.
Note that this question should be answered once for all the practices/certifications that apply for the area reported.

+ Add more

CO2e Subtotal : 6,100.0 mt

Nature Land Subtotal : 5,000.0 acre

Calculate

CO2e Total emissions saved : 6,100.0 mt

Nature Land Total : 5,000.0 acre

Example: A company’s dairy supply includes managed prescribed grazing over 10,000 acres (100% adoption on these acres)

Q7 Field to Market Fieldprint Calculator

1. This question will be pre-populated with your data, if you already permitted Field to Market to share your data with Project Gigaton. You cannot input your own data to Q7.

Calculations for this question: CO₂





NATURE

Commodities included:

A range of crops (e.g., alfalfa, barley, corn/maize, cotton, peanuts, potatoes, rice, sorghum, soy, sugar beets, wheat)

ILLUSTRATION

 7 Do the farmers in your supply chain use the Field to Market Fieldprint Calculator?  Yes

I sourced _____ Area _____ acres of Commodity ▼ from State ▼ where the following practices were used: Practices ▼ This commodity was used for Food/Feed ▼

Calculate

NOTE: If the farmers in your supply chain use the Field to Market Fieldprint® calculator, and your project data is not pre-populated here, reach out to your Field to Market contact to learn how to enable data sharing for next Project Gigaton reporting period. Then for this reporting year, use Q8 and/or Q9 to report on more sustainable practices for row crops.

The Field to Market Fieldprint® Calculator Platform (and the associated Fieldprint Analysis) helps farmers estimate field-level performance on eight sustainability metrics including the Greenhouse Gas Emissions of their commodity crop production. If a supplier reported in a previous year, the previous year's lbs CO₂e/bushel "current emissions" figure should be used as this year's "baseline emissions". This is because other incremental reductions have already been accounted for. If supplier reported in a previous year, the next available year of data should be used as the "current emissions". The "current emissions" figure should be the most recent assessment available during the reporting period selected.

The guidance in this document is specific to Project Gigaton and does not constitute a Field to Market claim. Field to Market has developed an impact claims verification protocol that requires a minimum of five years of data for the calculation of metric improvements and associated claims.

EXAMPLE: A company's wheat supply uses the Field to Market Fieldprint Calculator to track emissions and for 2000 bushels, the emissions went from 15 to 13 lbs CO₂e per bushel

Q8 Regenerative agriculture (U.S. row crops)

1. Toggle to “yes”
2. Enter data (see example below)
3. Calculate

ILLUSTRATION

8 Do you have information on how corn, wheat, or soy farmers in your U.S. supply chain are using fertilizer, cover crops, and tillage? If not, report to question 9. ? Yes

In U.S. Maryland , county(optional) County I sourced Maize for Dairy cattle feed from 500 Acres where I used Legume as cover crop and No-till as tillage practice. + Add more

Model, Timing were used as Nitrogen fertilizer practice(s).

CO2e Subtotal : mt Nature Land Subtotal : acre

Calculate

CO2e Total emissions saved : mt Nature Land Total : acre

If you respond to this question, you cannot respond to Q9 with the same crop and quantity. This is to avoid double counting.

Calculations for this question: AREA, CO₂



Commodities included: Corn/maize, wheat, soy



NATURE

Project Gigaton

Example: A company sourced maize for dairy cattle feed from 500 acres in Maryland, where a legume cover-crop and no-tillage was used. Fertilizer application was modeled and timed according to best management practices.

NOTE: Because there are not emission factors for every possible combination of answers, emission savings may not be calculable

Q9 Other more sustainable management practices (Row Crops)

1. Toggle to "yes"
2. Enter data (see example below)
3. Calculate

Calculations for this question: AREA, CO₂



NATURE

Commodities included: Barley, corn, cotton, oats, rice, soy, sugar beets, and wheat

ILLUSTRATION

9 Have you sourced row crops grown using sustainable practices? Yes

I sourced MT of Soy for Farmed salmon feed from Brazil, specifically NA, grown using sustainable practices. This quantity is Certification : Round Table on Re... More information about the certification number, project/stakeholders, and/or sustainable practices can be found here: <https://www.salmofood.cl/en/>

Optional additional information: This quantity was sourced from Hectares

I confirm that there is no overlap in the quantities reported in this question and the quantities reported in another Gigaton question (e.g., Question 1).

CO₂e Subtotal : mt Nature Land Subtotal : acre

Calculate

CO₂e Total emissions saved : mt Nature Land Total : acre

If you responded to Q8, do not report the same quantity of U.S. row crop here, also. Avoid double counting.

NOTE: Because there are not emission factors for every possible combination of answers, emission savings may not be calculable

TIP: If your company uses multiple certifications for a single commodity, please submit a new response for each certification used.

Example: A company sourced 100 MT of Brazilian soy for salmon feed. The soy was sustainably grown, and certified by the Round Table on Responsible Soy. They shared a link to their sustainability report with more information and were able to disclose that the soy was sourced from 35 hectares of land.

Q10 Forest-risk commodity sourcing

1. Toggle to “yes”
2. Enter data (see example below)
3. Calculate

ILLUSTRATION

10 Have you sourced forest-risk commodities - Beef, Soy, Palm Oil, Pulp, Paper, Timber, Cocoa, Coffee - that have been verified or certified as deforestation and conversion free (DCF)? Yes

I sourced MT of from that was deforestation and conversion-free using .

I can provide documentation if requested that the was not produced on land deforested or converted after December 31, 2020. If applicable, the certification number is

CO2e Subtotal : mt Nature Land Subtotal : acre

CO2e Total emissions saved : mt Nature Land Total : acre

NOTE: This question only applies to select forest-risk commodities recognized in the Walmart Forests Policy, i.e.: Beef, Cocoa, Coffee, Palm, Pulp/Paper, Soy, Timber.

Any certifications not listed in this question should be answered in other questions.

Example: A company sourced 500 MT of Indonesian palm oil that was certified deforestation-and-conversion-free, by Roundtable on Sustainable Palm Oil standards for segregated or identity-preserved palm oil. The RSPO certification number is provided.

TIP: If you respond to CDP Forests, the answers may be drawn from the certification questions F6.3 and control systems questions F6.4 as referenced in the 2023 Questionnaire and Reporting Guidance.

Acceptable certifications have explicit criteria for deforestation-free and conversion-free (DCF) production, and include chain of custody systems (e.g. segregated and identity preserved) for traceability to point of origin (farm, plantation, etc.). If your company wants to report efforts involving any certifications not listed in this question, you may do so under other questions.

Acceptable verifications approaches use credible geospatial monitoring that can effectively assess whether deforestation and/or conversion has occurred on the supplying production unit (e.g., farm or concession) and are appropriately calibrated for geographic and commodity contexts.

Calculations for this question: AREA, CO₂



NATURE

Commodities included:

Beef, Cocoa, Coffee, Palm, Pulp/Paper, Soy, Timber

Q11 Other commodity sourcing

1. Toggle to “yes”
2. Enter data (see example below)
3. Calculate

Calculations for this question: AREA, CO₂



Commodities included: Annual or perennial produce, nuts, sugar cane, tree crops, or tea

ILLUSTRATION

NOTE: This question is specific to annual or perennial produce, nuts, sugar cane, tree crops, or tea. Refer to other questions for row crop or livestock commodities.

11 Have you sourced other commodities produced with sustainable practices? ? Yes

I sourced of Commodity Name from grown with sustainable practices. This quantity is :

The certification number and/or more information about the sustainable practices can be found here: *Optional additional information:* This quantity was sourced from of

I confirm that there is no overlap in the quantities reported in this question and the quantities reported in Question 10.

For the selected commodity either we do not have a calculation method at this time to convert to an associated MT CO₂e reduction, or we do not have a calculation method at this time to convert to a Land or Ocean total. Your progress based on available calculation methods will be added to totals.

+ Add more

NOTE: for some answer combinations, it is not yet possible to calculate nature-area and/or emissions totals. We still value you reporting whatever you can, however.

TIP: If your company uses multiple certifications for a single commodity, please submit a new response for each certification used.

Example: A company sources 4000 MT of apples grown in the U.S. using sustainable practices. The apples are certified for integrated pest management, pollinator habitat conservation, and USDA organic or equivalent practices. The company is able share its USDA organic certification number, and that the apples were sourced from 100 hectares of land.

Q12 Other CO₂ reductions

1. Toggle to “yes”
2. Enter data (see illustration below)
3. “Add more” copies of the question (as needed)
4. Calculate

Calculations for this question: CO₂



Commodities included: All

ILLUSTRATION

12 Do you have other nature activities you'd like to report and know how many metric tons CO₂e you saved? ?

Yes

[+ Add more](#)

Please ONLY report savings from activities that were not included in previously answered questions.

In the reporting year, we have saved metric tons of CO₂e emissions through [Agriculture N2O re...](#) activities. A description of the changes we made to reduce emissions is as follows: [fugitive emissions ca...](#)

We implemented this change for % of our [Owned operations](#) and the estimated lifetime of the initiative is [1-2 years](#).

A description of the calculation approach or protocol used to calculate the metric tons of CO₂e reported is as follows: [GHG protocol FLAG ...](#). These numbers [are not](#) third-party validated. The name of the third-party validator used is:

CO₂e Subtotal : mt

[Calculate](#)

CO₂e Total emissions saved : mt

There is a 20% discount applied to data reported through this question. In the future, consider disclosing emission reductions through CDP to get full credit.

TIP: Activities with an estimated lifetime greater than one year should only be reported to Project Gigaton once and the lifetime impact will be calculated and contributed toward Project Gigaton in the year it's reported.

Example: A company saved 10,000 metric tons of CO₂e emissions through agriculture N₂O fugitive emissions reductions. Specifically, they implemented a system to capture these fugitive emissions, across 100% of their owned operations. The lifetime of the initiative is 1-2 years. The company calculated the reported amount of emissions reductions, using the Greenhouse Gas Protocol's FLAG Guidance Methodology. The numbers are not 3rd-party validated.