

The Directors
Walmart Inc.
702 SW 8th St.
Bentonville,
AR, 72716
USA

25 July 2021

To whom it may concern

The purpose of this letter is to clarify matters set out in the assurance report. It is not an assurance report and is not a substitute for the assurance report.

This letter and the verifier’s assurance report, including the opinion(s) therein, are addressed to you and are solely for your benefit in accordance with the terms of the contract. We consent to the release of this letter by you to the Carbon Disclosure Project in order to satisfy the terms of CDP disclosure requirements but without accepting or assuming any responsibility or liability on our part to CDP or to any other party who may have access to this letter or our assurance report.

In accordance with our engagement contract with you dated **[03 May 2021]** (the “contract”) and for the avoidance of doubt, we confirm that our report “**[Wal-Mart CY2020 CDP Verification Report Final - issued 20210728]**” to you dated **[28 July 2021]** (the “assurance report”) incorporated the following matters:

1. Boundaries of the reporting company covered by the assurance report and any known exclusions.

Organizational:	Operational management control
Geographic:	Global

2. Emissions data verified - broken down by Scope 1, Scope 2 and Scope 3 categories with figures given; option to include other relevant data that has been verified with figures.

Scope Summary		
SCOPE	MARKET BASED tCO ₂ e	LOCATION BASED tCO ₂ e
Scope 1	7,236,499	7,236,499
Scope 2	9,190,337	11,031,800
Scope 3	37,439	37,439
Total	16,464,275	18,305.738

3. Period covered (e.g. '12 months to DD MM YY')

01 January 2020 – 31 December 2020

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 Stoke-on-Trent
 Staffordshire ST4 7LQ, UK

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4. Verification standard used

Verified pursuant to ISO 14064-3

5. Assurance opinion (incl. level of assurance and any qualifications)

Limited Assurance.

Based on the process and procedures conducted, there is no evidence that the GHG assertion

- 1) is not materially correct and is not a fair representation of GHG data and information, and
- 2) has not been prepared in accordance with the related International Standard on GHG quantification, monitoring and reporting, or to relevant national standards or practices.

A positive verification opinion was issued subject to non-material limitations outlined in the full verification report.

Source	Limitation
All	The assessment was based on sampling and therefore non-conformities may exist which have not been identified.
Scope 1	Agricultural emissions from Costa Rica which were previously reported have been excluded as these are de-minimis
Scope 1 & 2	Where markets have been divested during the reporting year, data has been reported up until the point of sale. Where data has not been available due to divestment, estimates have been applied using an average of the previous 3 years of data.
Scope 2	Mexico electricity emissions have been reported using 2019 emissions factor as the 2020 factor was not available at the time of the in-country verification.

6. Verification provider and accreditations (if relevant)

Lucideon CICS Limited is accredited for ISO 14064-3 verifications by United Kingdom Accreditation Service and is a CDP accredited provider.

7. Lead verifier name and relevant accreditations/professional membership (if relevant)

Sorcha Anderson

Signed:




Name: **Sorcha Anderson**
Lead Verifier

Name: **Fiona Carter**
Independent Technical Reviewer

Date: **25 July 2021**

Date: **28 July 2021**

Both the GHG Lead Auditor and the Independent Technical Reviewer confirm that there is no known associated conflict of interest with this engagement.