

## Summary of Findings

Report for:

**The Reformation, LLC.**

Date: April 23, 2020

## Anthesis Consulting Group

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We develop value-driven sustainability strategy which is underpinned by technical experience and delivered by innovative, collaborative teams across the world. We not only develop solutions for clients, but act as a delivery partner too.

We combine the reach of big consultancies with the deep expertise of our practice leaders from across the globe.

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## Findings Statement related to GHG Inventory and Product Footprint tools Prepared for Reformation

### Terms of Engagement

This Review has been prepared for The Reformation LLC. (“Ref”).

Anthesis LLC (“Anthesis”) was commissioned by Ref to review the approach used by Ref to prepare:

1) a GHG (greenhouse gas) inventory and

The GHG inventory (OrgTool) relates to direct GHG emissions (Scope 1), energy indirect GHG emissions (Scope 2), and other indirect GHG emissions (Scope 3).

The following documents were reviewed as part of the engagement:

- OrgTool Accounting: “2019 GHG Accounting” (Google Sheets)
- OrgTool Scope & Boundaries: “Ref 2019 GHG Footprint: Scope and Boundary” (Google Sheets)

### Management Responsibility

Ref was responsible for preparing the OrgTool and for maintaining effective internal controls over the data and information disclosed. Anthesis’ responsibility was to carry out a review of the approach used to compile and calculate the OrgTool. Through the course of the methodological review Anthesis did not review any specific environmental claims made by Ref about a product or the company as a whole

The OrgTool remains the responsibility of Ref.

### Anthesis Approach

#### OrgTool

Our review has been conducted in accordance with ISO 14064-3:2006, ‘Specification with guidance for validation and verification of greenhouse gas assertions’ to provide limited assurance that GHG data as presented in the OrgTool have been calculated in conformance with World Resource Institute/World Business Council for Sustainability Development (WRI/WBCSD) GHG Protocol: *A Corporate Accounting and Reporting Standard*, Revised Edition.

Accuracy of the underlying data used to populate the OrgTool was not reviewed by Anthesis and cannot be verified through this document.

### Level of Assurance & Materiality

The opinion expressed in this review has been formed on the basis of a limited level of assurance and at a materiality of the professional judgement of the Anthesis reviewer.

### Summary Statement

In reviewing the two (2) documents described above, Anthesis opened 26 items (11 critical) for comment regarding OrgTool. A critical item is that which may affect the validity of claims/results derived from the tool. Anthesis has worked with the Reformation team to address these items. As of April 23, 2020:

Zero (0) critical items remain open regarding OrgTool.

There are zero (0) open requests for clarification where the reviewer was not able to make a judgement.