

April 11, 2022

KERAMIDA Inc. (KERAMIDA) was engaged by Reformation to provide limited assurance greenhouse gas (GHG) verification of their 2021 Scope 1, 2, and 3 GHG emissions inventory. The data and calculations being verified covers the period of January 1, 2021 to December 31, 2021. The verification was led by Dr. Albert Chung, PhD, PE, a certified lead GHG verifier (for the California and Oregon cap and trade program/regulation) and Senior Vice President of KERAMIDA's climate services group.

### **KERAMIDA's Verification Assurance Opinion**

Based on the process and procedures conducted, there is sufficient evidence that the GHG emissions calculations and summaries are a fair representation of the actual GHG emissions data and information.

In KERAMIDA's opinion, Reformation has established an appropriate system for collecting, calculating, and analyzing quantitative data and information for the GHG emissions for the stated time period, scope and level of assurance.

### **KERAMIDA's Approach**

Verification was conducted in accordance with the ISO 14064-3: 2019 *Specification with guidance for the validation and verification of greenhouse gas assertion*, which is an approved verification standard accepted by the Climate Neutral Certified Standards (CNCS). The scope of work was to provide limited assurance for the verification of their GHG emissions inventory and energy use data. KERAMIDA relied on life cycle emission results from RefScale, a tool that Reformation uses to track environmental footprint. Verification of RefScale is not included in this project.

#### *Validation scope of the reporting company GHG emissions*

- Organizational boundaries: Domestic and International Reformation sites, Scope 1, 2, and 3

#### *Time Period*

- January 1, 2021 to December 31, 2021

#### *Level of Assurance*

- Limited
- Materiality Threshold: 5% as suggested by ISO 14064-3 (2019).

### **KERAMIDA's Methodology and Procedure**

#### *Procedure performed during the verification*

- Interviews with key personnel involved in the process of data collection, compiling, calculating, and preparing the emissions data report. All meetings were conducted virtually;
- Assessed the data management systems and protocols by:
  - Understanding the selection process for data to be used and reported;
  - Conducting assurance procedures to assess the accuracy of data collected and reported; and

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- Understanding the calculation approach and methods.
- Review of a variety of data analytics to check the reasonableness of the data and calculations;
- A variety of re-calculation procedures to confirm stated quantities;
- Evaluated the reasonableness of any assumptions used in support of disclosures;
- Reviewed how disclosures were presented and determine if they were representative of data and operations.

**Table 1. Data Verified by KERAMIDA**

Scope	CO <sub>2</sub> e (MT)
Scope 1	83.94
Scope 2 ( <i>Location-Based</i> )	321.39
Scope 2 ( <i>Market-Based</i> )	0
Scope 3	33,622.94

This verification statement, including the opinion expressed herein, is provided to Reformation and is solely for the benefit of Reformation in accordance with the terms of our agreement.

  
 Albert Chung, PhD, PE  
 Senior Vice President  
 KERAMIDA, Inc.

  
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 Senior Engineer  
 KERAMIDA, Inc.