

# **Sustainable Business Consulting**

## **Verification Report**

### **RefScale 2022**

# **The Reformation**

March, 2022

## Summary

Reformation has requested that Sustainable Business Consulting (SBC) perform independent and impartial assurance of the Reformation RefScale tools calculating the life cycle carbon emissions and water consumption, and product waste for Reformation's apparel and shoe products.

SBC reviewed the two tools separately to understand the methodologies applied, the reference sources used, and the calculations conducted to estimate life cycle carbon emissions and water consumption for their apparel and shoe products. Since SBC conducted verification and provided a full report for the apparel tool in 2020<sup>1</sup>, SBC created a custom Agreed Upon Procedure (AUP) to primarily review updates made in the apparel tool and conduct a comprehensive review of the shoe tool. For the shoe tool, SBC procedures started with a statistically significant sample size that can provide a 95% confidence level that the full sample population is accurate. However, for the apparel tool, the sampling process was simplified to review all calculations across life cycle stages for one random sample per relevant class of garment.

## Criteria

Lifecycle Analysis Method: RefScale methodology

## Agreed Upon Procedures (AUP)

The parameters are inclusive life cycle phases applicable to garments in the RefScale Apparel tool and shoes in the RefScale Shoe tool.

### Testing Procedure:

- **Shoe Refscale**
  - Review methodology, life cycle stages and emission factor sources used
  - Create sampling plan using standard statistical calculator
  - Verify calculation of life cycle inventory for each stage of randomized sample
- **Apparel Refscale**
  - Review updated methodology
  - Verify calculation on updated materials
  - Verify calculation on 1 random sample per garment category

**Reporting Period to be Tested:** 2021 calendar year

**Materiality:** 5% (benchmark for accuracy)

**Scope of Testing:** GHG emissions (CO<sub>2</sub>e), Water usage (gallons) and waste (lbs) where applicable

**Geographic Scope:** Reformation's world-wide upstream product sourcing & manufacturing operations and downstream shipping, care and product end of life.

**Reported greenhouse gases:** CO<sub>2</sub>

**Global Warming Potential (GWP):** IPCC Fifth Assessment Report (AR5)

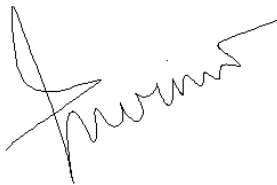
---

<sup>1</sup> Refer Appendix B for 2020 RefScale Verification report

## Conclusion

SBC detected one major finding that can affect the outcome of the RefScale Shoe tool calculation. This finding is the discrepancy in primary data provided by Reformation's shoe factories. In SBC's opinion, the RefScale Tools sufficiently represent the applicable life cycle stages of their products, the methodology used for assessing carbon emission, water consumption and estimated waste generation is appropriate. The activities performed by SBC do not constitute either a verification or validation of the RefScale tool, and as such, no assurance is expressed on the functionality of the tool itself.

This report is designed for the intended user, The Reformation, and may not be suitable for any other purposes.



3/24/2022

---

Purnima Subramanian  
Lead Verifier

Date



3/24/2022

---

Katie Secrist  
Independent Peer Review

Date