



# POINT B INDEPENDENT ASSURANCE REPORT

## RELATING TO REFORMATION'S REFSCALE PRODUCT LCA TOOLS FOR CALENDAR YEAR 2023

March 26, 2024

This report has been prepared for The Reformation to provide an Impartial Verification of The RefScale Life Cycle Analysis Tools, in accordance with Agreed Upon Procedures (AUP)<sup>1</sup>. This report is solely intended for the use of The Reformation and data submission to Change Climate's certification.

### TERMS OF ENGAGEMENT

Reformation's RefScale tools have been developed to evaluate the company's product level carbon and water footprints for every product in the reporting period inventory. Two tools evaluating Apparel and Shoe group of products have been previously assured by independent 3rd party. For the purpose of this assurance engagement, the tools will be evaluated independently by reviewing methodology and specific updates made in Calendar Year 2023. The verifiers will review the application of methods, assumptions and assess limitations within the scope of product life cycle stages covered by the tools.

The parameters calculated by the two tools are to be tested independently. The testing results will be assessed for impact assertions including - GHG in CO<sub>2</sub> equivalence and water consumption in gallons.

### Agreed Upon Procedures (AUP)

Shoe & Accessories Refscale:

- + Review methodology and validate its applications, assumptions and limitations.
- + Review use and updates to emission factor sources applied
- + Confirm calculations performed, conversion units for a random sample per product category.

Apparel Refscale:

- + Review methodology and validate its applications, assumptions and limitations.
- + Review use and updates to emission factor sources applied
- + Confirm calculations performed, conversion units for a random sample per product category.

Reporting Period to be Tested: SKU/ POs in 2023 calendar year

Scope of Testing: GHG emissions (CO<sub>2</sub>e), Water usage (gallons)

Geographic Scope: Reformation's world-wide manufacturing and distribution operations

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<sup>1</sup> *Reformation RefScale LCA calculator tool is evaluated using Agreed Upon Procedures (AUP) described in the Verification Plan*



Reported greenhouse gases: CO<sub>2</sub> , CO<sub>2</sub>e

Point B is independent of Reformation, Point B has no conflicts of interest and are impartial reviewers of the company's data & tools.

Reformation's responsibility is collecting, aggregating, analyzing, and presenting all the data and information within the RefScale Tools and maintaining effective internal controls over the systems from which the impact assertion(s) is derived. Ultimately, the RefScale assessment tools has been authorized by, and remains the responsibility of Reformation.

## **ROLES AND RESPONSIBILITIES**

### **Lead Verifier: Purnima Subramanian**

Purnima Subramanian is a Sr. Climate Consultant and has 8 years' experience in quantifying environmental sustainability impacts of products, business & their stakeholders. She brings 3+ years' experience validating and verifying GHG inventories and conducting life cycle inventories. She has worked extensively with global brands and their suppliers, in footwear, textile, garment, processed foods & packaging.

### **Independent Peer Reviewer: Ruth Lee**

Ruth Lee is a the Principal of Climate Action at Point B and has over seventeen years of experience helping clients through GHG management and quantification strategies in compliance with the WRI's GHG Protocol (Scope 1, 2, and 3 inventories).

## **ASSESSMENT ACTIVITIES**

### **Methodology & Assumptions Review**

RefScale methodology documents is used to understand the assumptions, limitations and methodology intended to be applied in the two RefScale tools.

### **Calculations & Methodology Application Review**

#### RefScale Apparel

A total of 10 random POs each from across 10 distinct product classes were chosen and traced for application of methodology, calculation formulas applied for Ref and Conventional products across all relevant life cycle stages.

*Table 1: Class of products in RefScale Apparel Tool applied in samples*

<b>Class</b>	<b>Style Sampled</b>
Tops	Bailey
Bridal	Fallon dress
Outerwear	Talli Jacket
Bottoms	Mason Pant
Denim	Cary High Rise Slouchy Wide Leg Jeans
Dresses	Merel Velvet
Jumpsuits	Overland Linen

Lounge	Adel Tank
Sweaters	Clara crew
Active	Nina Ecomove

RefScale Shoe

A total of 12 random styles each from across 12 distinct product shoe categories were chosen and traced for application of methodology, calculation formulas applied for Ref and Conventional products across all relevant life cycle stages. Similar, 9 accessory/ bag styles were chosen for review.

*Table 2: Sampling of shoes & accessories by category in RefScale Shoe& Acessories Tool*

<b>Shoe/ Accessories Category</b>	<b>Style Sampled</b>
Ballet Flats	Apollonia Ballet Flats
Flat Mules	Bria
Flat Sandals	Bardia
Heeled Sandals	Morgan Criss-Cross
Loafers	Angie mule
Platform sandals	Andreas
Short Boots	Alexa
Short Lug Sole Boots	Katya
Tall Boots	Nylah Nappa Knee
Wedge Sandals	Rue
Pumps	Natasha
Sneakers	Hazel Canvas
Med Convertible Bag	Chiara
Med Shoulder Bag	Rosetta
Med Tote bag	Vittoria
Oversized tote	Vittoria
Sling crossbody bag	Rosetta
Small tote	Vittoria
Medium Trapeze Tote	Rafaella
Vittoria Clutch	Vittoria
Vittoria Tote	Vittoria east-west tote

**Review of Data and Emission Factor Sources**

Data collection methods were reviewed as available in RefScale methodology documents and requested clarification on information regarding calculation and quantification of apparel, shoe and accessory weights. Emission factor sources were reviewed, where available, along with the factors impact on overall life cycle impact of product.

Emission factor sources were spot checked against Higg MSI updates. Where emission factor sources are not available or accessible, recommendation is provided to update to more easily and reliably accessible emission factors.

**SUMMARY OF FINDINGS**



Major findings detected are particularly related to primary data sources used in RefScale tools and opinion is issued on data sources. Reformation intends to update the tools, primary data sources and emission factors for upstream stages and in regards to this, it is suggested to look for factors that are supplier specific, where applicable. For secondary or average data sources, it is suggested to find accessible, and periodically updated emission factors from reliable sources appropriate for the footwear/ apparel industry.

Detailed findings, descriptions and references are provided in the RefScale Issues Log dated 3.12.



## CONCLUSION

In Point B's opinion, the RefScale Tools sufficiently represent the relevant life cycle stages of their apparel and shoe products from cradle to end-of-life. The methodologies used to evaluate carbon emission, water consumption is appropriate. Assessment activities performed do not constitute assurance on the functionality of the tool itself. The outputs of the tool and its references in the Corporate GHG Inventory are assessed and verified.

## POINT B's APPROACH

Point B's assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence-gathering process for this assurance engagement:

- + Interviewing relevant employees of the organization responsible for managing tools, data and records; and
- + Reviewing Reformation's data management systems, data handling procedures, rolled-up data and activity-specific evaluations shared with Point B to confirm that there were no significant errors, omissions, or misstatements.

## POINT B's STANDARDS, COMPETENCE, & INDEPENDENCE

Point B ensures the selection of appropriately qualified individuals based on their qualifications, training, and experience. The outcome of all verification assessments is then internally reviewed by peers to ensure that the approach applied is rigorous and transparent.

Purnima Subramanian  
Lead Verifier

Ruth Lee  
Peer Reviewer

On behalf of Point B, 1420 5th Ave, Suite 2200, Seattle, WA 98101