

# RefScale Tool Validation

## Summary Report

The Reformation, LLC

Created by: Sustainable Business Consulting, LLC

September 2020

Reformation, Inc.  
2263 E. Vernon Ave  
Vernon, CA 90058

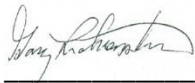
Sustainable Business Consulting  
3409 California Ave SW Unit C  
Seattle, WA 98116

September 25, 2020

Dear Reformation,

Sustainable Business Consulting (SBC) is pleased to provide an independent and impartial verification of the Reformation's garment lifecycle analysis tool, RefScale.

SBC assessed a wide variety of garments, that make up the Reformation sustainable clothing line. This report describes the procedures used to test and confirm the tool's integrity. Our method for choosing the sample evaluated, testing procedures, and the results of our assessment are in this report.



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Gary (Wolf) Lichtenstein

*September 25, 2020*

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Date

#### **About SBC**

SBC has over 15 years of experience advising our clients on strategic sustainability practices to inspire and empower them to drive positive impact. We develop customized approaches to drive unique, value-driven solutions to solve your challenges, drive innovation, and create opportunities.

The SBC team has years of diverse experience in GHG accounting as an auditor and technical expert, providing GHG services in a wide variety of sectors that include commercial operations, industrial, chemical, manufacturing, land use and others.



## Disclaimer

The custom Agreed Upon Procedures executed for this engagement are unique. These procedures were designed to be appropriate for the RefScale tool and meet assurance requirements. The sufficiency of the agreed upon procedures to meet its assurance requirements is the responsibility of Reformation.

SBC is independent of The Reformation, LLC. SBC has no conflicts of interest and are impartial reviewers of the RefScale 2020 LCA tool. The use of this report is solely intended for the use of The Reformation.

## Agreed Upon Procedures

In this engagement the Reformation RefScale LCA calculator tool is evaluated using Agreed Upon Procedures (AUP), as defined by the International Standards Organization 14064 part 3: 2019, Annex C. The goal of this work is to provide independent and impartial assurance that the RefScale 2020 tool accurately reflects the lifecycle greenhouse gas emissions and water use associated with Reformation's product line (waste is not included).

The SBC procedures utilize a statistically significant sample size that can provide a 95% confidence level that the full sample population is accurate. The stratification of garment types mirrors the frequency of the types of garments sold during the sampling period. The parameters of the tool are inclusive of Fabric Manufacturing, Fabric Dyeing, Material Transit, Product Manufacturing, Commercial Garment Wash, Packaging, Shipment, Garment Care, and End of Life.

## Final Verification Statement

The SBC analysis matched 84% of the sampled population, confirming that no errors are detected. The match is confirmed either by the value as compared to the RefScale calculated value (81%), or through manual inspection of the formulas where recalculation did not show an exact match (3%). This small set, where manual inspection was required, SBC confirmed there is no detectable error in the RefScale tool.

The samples that did not match (15%) were identified as garments with lining. For garments with lining, the formula applied for "Commercial Garment Wash" and "Customer Garment Care" incorrectly omitted the weight of the lining in its calculations. This affected water use significantly, and therefore the final CO<sub>2</sub>e and water outputs of the tool for these garments.

Four additional findings were informative, that may or may not impact the RefScale tool calculation.