

The SCS Greenhouse Gas Footprint Verification Program has conducted a verification of GHG emissions based upon the following Scope, Objectives, and Criteria:

Verification Scope

Levi Strauss & Co.

1155 Battery Street
San Francisco, CA 94111
United States

Reporting Period: 12/01/2020 – 11/30/2021

Geographic Boundary: LS&Co. has 2 Manufacturing Facilities (Poland, South Africa); 71 administrative and sales offices in 37 countries; 13 warehouses in 8 countries; 1,042 company operated retail and outlet stores in 36 countries. Headquarters located in San Francisco, CA.

Facilities, physical infrastructure, activities, technologies, and processes:

Apparel manufacturing, retail, offices

GHG Sources, Sinks, and/or Reservoirs:

Scope 1, Scope 2 Location, Scope 2 Market, Scope 3 Category 3

Natural gas used in boilers and furnaces, fuel oil for furnaces, refrigerants used in HVAC units, welding gases, vehicle fleet fuel (diesel/gasoline), purchased electricity

Boundary Method: Operational Control

GHG Gases: CO₂, CH₄, N₂O, HFCs

Level of Assurance: Reasonable

Materiality: +/-5% quantitative, qualitative based upon requirements specified within verification criteria

Verification Objectives

- Evaluate the organization's GHG inventory for material discrepancies based upon the specified level of assurance
- Evaluate the organization's GHG inventory is in conformance with the specified verification criteria

Verification Criteria

- World Resources Institute/World Business Council for Sustainable Development's "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)" dated March 2004
- World Resources Institute/World Business Council for Sustainable Development's "Scope 2 Guidance Document: An Amendment to the GHG Protocol Corporate Standard" dated 2015
- World Resources Institute/World Business Council for Sustainable Development's "Corporate Value Chain (Scope 3) Accounting and Reporting Standard" dated 2011
- The Investor CDP Information Request
- ISO 14064-3: 2019 Specification with guidance for the validation and verification of GHG assertions



Verification Opinion

This Verification Statement documents that SCS Global Services has conducted verification activities in conformance with ISO 14064-3: 2019, Specification with guidance for the validation and verification of greenhouse gas assertions. Based upon the reporting scope, criteria, objectives, and agreed upon level of assurance, SCS has issued the following verification opinion:

☒ Positive Verification (Reasonable Assurance) – GHG assertion prepared in all material respects with the reporting criteria

Verification Qualifications

– None

Verified Emissions

Emissions Summary – Tonnes CO ₂ e					
Scope	CO ₂	CH ₄	N ₂ O	HFCs	Total (tCO ₂ e)
Scope 1	Reported as CO ₂ e only				10,703.3
Scope 2 - Location	Reported as CO ₂ e only				39,475.1
Scope 2 - Market	Reported as CO ₂ e only				6,252.9
Scope 3 Category 3	Reported as CO ₂ e only				8,398.8

Lead Verifier

Tavio Benetti

DATE: 8/25/2022

Tavio Benetti, Program Manager, GHG Footprint Verification Program
Environmental Certification Services
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Independent Reviewer

Nicole Muñoz

DATE: 09/01/2022

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