

Major Adjustments from V0 to V1 of “Methodology_for_Product_Carbon_Footprint_ Calculation”

Following, the major adjustments are listed. For more detail, FUCHS can provide a mark-up-document with all differences highlighted.

- V1 is additionally to ISO 14067:2018 based on the GHG Protocol Product Standards.
- In V1, the declared unit is referred to 1 kg of the finished **unpacked** product.
- Figure 1 (Scope of FUCHS PCF) was adjusted.
- For (inbound)Gate-to-(outbound)Gate activities, FUCHS collects internally related KPIs individually for each FUCHS-site and calculate the Gate-to-Gate-CCF.
- In V1, also the (partial) PCF for FUCHS Product including only GHG emissions/removals occurring as a results of direct land use change (dLUC) are taken into account.
- In V1, a detailed description and explanation of the system boundaries for the FUCHS PCF and for the requirements for the submission of Raw Material's (Product) Carbon Footprint by suppliers is added.
- In V1, four data quality levels are introduced and defined to improve the data quality.
- In V1, all PCF calculations from suppliers are subjected to a plausibility check by FUCHS. In addition, FUCHS plans to establish a standard process for checking PCF calculations from the suppliers in future.
- In V1, allocation according to economic values are introduced, but only if the unit price of the outputs diverges with more than 20% (in accordance with the WBCSD chemical guidance for accounting and reporting corporate GHG emissions).
- In V1, the exact characterization factors quantifying the influence of each elementary flow to the climate change according the latest IPCC are listed in the Appendix A.
- Since V1, a corresponding proof of the compensation or neutralization measure must be disclosed by the suppliers.
- In V1, FUCHS notes that PCFs calculated according to this document are not a suitable basis for comprehensive comparative assertions on environmental impacts.
- V1 is reviewed from an independent third party, namely TÜV Rheinland.