

Review Report

March 18, 2026

Test Report Number: CF-2026-03-21275837

Critical review of FUCHS Product Carbon Footprint Methodology

Client:

FUCHS SE
Einsteinstraße 11
68169 Mannheim

Reviewed documents:

- *CF-S_SUS_1.1_Methodology_Changelog_V2.docx*
- *CF-PD_SUS_2.5_ERP_based_PCF_calculation.pdf*
- *CF-PD_SUS_2.5-A1_List of Responsibilities_202602.xlsx*
- *CF-PD_SUS_2.5-A2_RMCF Request file.xlsx*
- *CF-PD_SUS_2.5-A3_NDA_CF.docx*
- *CF-PD_SUS_2.5-A4_Software Changelog.pdf*
- *TITAN GT1 FLEX 5 SAE 0W-20_CP1003464_EN_DEFL_EMEA.pdf*
- *Fuchs SE_Certification Checklist_PCF method_final.pdf*

Reviewer: TÜV Rheinland Energy & Environment GmbH, Susanne Dunschen, Am Grauen Stein, 51105 Köln

Internal Peer-Review: TÜV Rheinland Energy & Environment GmbH, Susanne Jorre, Am Grauen Stein, 51105 Köln

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Sales tax ID number: DE 814653989

Project:	Critical Review of Product Carbon Footprint Methodology
Client:	FUCHS SE, Einsteinstraße 11, 68169 Mannheim
Main contact persons:	Dr. Michael Rhein
Date of creation:	March 13, 2026
GHG covered:	direct / indirect / CO ₂ equivalents
Verifier:	TÜV Rheinland Energy & Environment GmbH
Reviewer:	Susanne Dunschen (Sustainability Expert)
Internal peer review:	Susanne Jorre (Sustainability Expert)
Test specification	<ul style="list-style-type: none"> - ISO Norm 14067:2018 - Methodology for Product Carbon Footprint Calculations for Lubricants, Greases and other Specialties developed by UEIL/ATIEL (2025)
Test criteria	In accordance with test specifications
Accounting boundary	Cradle-to-(factory) Gate
Accounting Scope	The application of the framework is to enable product carbon footprint calculation of lubricants, greases and other specialties as well as chemical products
Declared Unit	1 kg of finished unpacked product at the FUCHS factory gate

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Review Statement

TÜV Rheinland Energy & Environment GmbH (hereinafter "TÜV Rheinland") has conducted an independent review of the methodology developed by FUCHS SE (FUCHS) for the calculation of Product Carbon Footprints (PCF) for recertification. The scope of the initial review was to assess whether the methodology aligns with the general requirements of the international standard ISO 14067:2018 and the "Methodology for Product Carbon Footprint Calculations for Lubricants, Greases, and other Specialties" developed by UEIL/ATIEL (2025), the scope of the review for recertification was on any updates made since the last certification. FUCHS is responsible for the content and development of the methodology.

The review for recertification covered a desktop review of new functionalities in the calculation tool (via screensharing), the documentation of new functionalities as an Annex to the process description document of FUCHS, as well as a current exemplary PCF report. TÜV Rheinland's conclusions are based on the assumption that the information and data provided by FUCHS are complete and accurate.

The general purpose of a review is to ensure that:

- The methods used are consistent with the relevant international standards and guidelines,
- The methods applied are scientifically and technically valid,
- The data utilized are appropriate and reasonable in relation to the goal of the study,
- The interpretations reflect the identified limitations and the goal of the study, and
- The methodology documentation is transparent and consistent.

Additionally, TÜV Rheinland's scope of the initial review included the following aspects:

- The intended purpose of FUCHS's methodology,
- A limited desktop review of the data used, and
- A limited desktop review of FUCHS's data quality management processes.

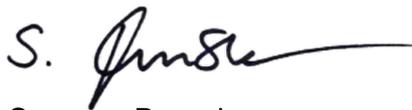
In accordance with ISO 14067:2018 and the sector-specific methodology by UEIL/ATIEL, TÜV Rheinland concludes that the developed PCF methodology framework is scientifically sound and reflects the current state of the art. The approach and principles behind the methodology are generally appropriate for the assessment of potential climate change impacts of lubricants, greases and other specialties as well as chemical products and are additionally in accordance with Catena-X Product Carbon Footprint Rulebook V.3.0 (2024), the Together for Sustainability (TfS) PCF Guide V3.0 (2024), which is also a basis for compliance with the with the PACT

Methodology V3 (2025). Necessary recommendations concerning documentation were discussed during various meetings and subsequently implemented by FUCHS.

Looking ahead, TÜV Rheinland recommends continuously enhancing the PCF methodology in line with advancements in science, technology, and the chemical industry, as well as updating the methodology documentation accordingly.

A certification confirming that FUCHS's methodology meets the stated requirements raises no objections from the reviewers' perspective.

Cologne, March 18, 2026



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