

PUBLIC DISCLOSURE STATEMENT

WA COMPOSTS PTY LTD (TRADING AS C-WISE)

PRODUCT CERTIFICATION CY2023

Australian Government

Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	WA Composts Pty Ltd (trading as C-Wise)
REPORTING PERIOD	1 January 2023 – 31 December 2023 Arrears Report
DECLARATION	To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.
	Greg Watts CEO 2 nd September 2025



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Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	160 tCO ₂ -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Decarbonology
TECHNICAL ASSESSMENT	Date 10 February 2025 Organisation Everclime - Rhys Ferguson-Gander Next technical assessment due: CY 2026 report
THIRD PARTY VALIDATION	Type 3 Date 28 March 2025 Organisation Life Cycle Strategies Pty. Ltd

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2. CERTIFICATION INFORMATION

Description of product certification

This product certification is for a product called fortified compost high rainfall (FCHR50) produced by C-Wise. In this reporting period (calendar year 2023), 780 tonnes of FCHR50 were produced by C-Wise. FCHR50 is made by mixing FCHR20 which is the base product produced by C-Wise with ammonium nitrate (AN) solution in a fixed ratio. The composition of the FCHR20 used to make the FCHR50 is shown below in the table:

Name of product	% Composition
Farm line process	55.15
Garden line process	18.88
Proten	5.96
Baiada	19.41
FCHR50	0.60
Total	100

- Functional unit: tCO₂-e/tonne of compost product FCHR50 produced and sold by C-Wise.
- Offered as: full coverage product
- Life cycle: cradle-to-retail shelf (Transportation of the product to the client has been considered within the emissions boundary. The use phase has not been considered since it is difficult to track where it was used)

The responsible entity for this product certification is WA Composts Pty Ltd Trading as C-Wise, ABN 79619927605.

This Public Disclosure Statement includes information for CY2023 reporting period.

Description of business

C-Wise is a Western Australian owned company whose primary business is recycling organic carbon, via composting, into forms that can be re-used to improve the health and function of soils.

C-Wise intercepts and recycles organic solid and liquid wastes such as manures, timber mill wastes, green waste, oils, engine coolant, and paint, to produce soil conditioners and mulches of various fraction sizes, compositions, and maturities.

End uses of the products include broadacre farmers, horticulture, land rehabilitation, home lawns, gardens, dressing of parks, sport fields and others.

WA Composts Pty Ltd Trading as C-Wise, started in 1996, and has its operations site at Nambeelup, east of Mandurah in Western Australia.

The focus of C-Wise is providing smart, natural solutions to farms, communities, and industry, that allows organic carbon to become an integral part of their operations. C-Wise uses the aerobic process of composting, reducing methane which might otherwise have been generated by decomposition of organic carbon. Composting can be considered as effective at reducing greenhouse gas emissions, with potential to reduce emissions in other companies' supply chains, creating a measurable economic benefit. In addition, adding composts to soil as part of a recognised carbon sequestration project can increase soil carbon, for which various standards exist to recognise carbon credits.

3.EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable and are captured within the emissions boundary but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Oat hulls

Simcoa screened mids/fines

oversize chicken manure & chicken bedding

Saw dust

Green waste

Proten chicken manure

Poultry carcasses, offal and pig tunnel material. Pig screenings.

Gardenline mulch

Timberline mulch

Eco-shelter waste

Phase 1/spent mushroom

Galati chicken manure

Controlled waste

Composting process

Diesel & Petroleum based oils

Coolant

Electricity

Road freight – from suppliers to retail customers

Non-quantified

N/A

Optionally included

N/A

Outside emission boundary

Non-attributable

None

Product process diagram

Cradle-to-retail shelf boundary. A cradle-to-grave approach is not appropriate as the compost product FCHR50 can be used by any customer and hence it is impossible to know the distance between the C-Wise client to whom the FCHR50 product is sold by C-Wise and the customers who buy the product from C-Wise clients.

Fuel emissions

- Emissions in and freight of liquid fuel diesel.
- Emissions in and freight of petroleumbased oils and greases.
- Emissions in and freight of coolant.

Excluded emission sources

Upstream emissions

Consumable emissions

- Purchased consumables emissions in, and freight of, oat hulls, Simcoa screened mids/fines/sawdust/green waste.
- Freight emissions of waste products.
- Electricity emissions.

Controlled waste emissions

Emissions from decomposition of consumables such as oat hulls, Simcoa screened mids/fines etc...

Farm line process

Emissions from decomposition of controlled waste such as acids. alkalis etc...

Production/Service delivery

Garden line process

Emissions from decomposition of consumables such as green waste, sawdust etc...

Manure emissions

Emissions from decomposition of proten and baiada chicken manure.

Other process emissions

- Diesel consumption in loaders.
- Petroleum based oils and greases consumption.
- Coolant consumption.
- Grid electricity.
- Emissions from mixing base product with ammonium nitrate solution.



Delivery of product

Downstream emissions

Emissions associated with delivery of compost product to clients.

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

C-Wise wants to capitalise on the increasing demand for sustainable waste management solutions and actively participate in global efforts to minimize climate change. C-Wise aims to leverage innovative technologies, operational efficiencies, and sustainable practices to significantly reduce our carbon footprint, while also fostering community engagement and education about composting.

Our decision to have our product FCHR50 certified demonstrates our commitment to measure and manage our emissions and meet the ever-increasing needs of our customers.

C-Wise's emission reduction target is as follows:

 Achieve 42% reduction in greenhouse gas emissions (Scope 1 and 2) by 2030, relative to Calendar Year 2023 emissions for producing FCHR50 compost product.

Our pathway to achieving our environmental targets includes the following strategies:

- Transition to 90% reliance on renewable energy sources for our operations by 2035.
- Implement a fleet of alternative fuel vehicles when the technology is mature enough. The focus is hydrogen, and the goal is between 2030-2035.

5.EMISSIONS SUMMARY

Use of Climate Active carbon neutral products, services, buildings or precincts

N/A

Emissions summary

Life cycle stage / Attributable process / Emission source	tCO ₂ -e
Upstream emissions	84
Core emissions	53
Downstream emissions	23
Attributable emissions (tCO ₂ -e)	160

Product / Service offset liability	
Emissions intensity per functional unit	0.2 tCO ₂ -e/t
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	780 tonnes
Total emissions (tCO ₂ -e) to be offset	160.00

6.CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintage	Total quantity retired	Quantity used in previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period	Percentage of total used this reporting period
Southern Cardamom REDD+ Project	VCU	Verra Registry	18/8/2025	11159- 294228657- 294228816-VCS- VCU-263-VER- KH-14-1748- 01012020- 31122020-1	2020	160	0	0	160	100%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

N/A

APPENDIX B: ELECTRICITY SUMMARY

N/A

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to <u>one</u> of the following reasons:

- 1. Immaterial <1% for individual items and no more than 5% collectively
- 2. Cost effective Quantification is not cost effective relative to the size of the emission but uplift applied.
- <u>Data unavailable</u> Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
- 4. Maintenance Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
N/A	

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

- 1. A data gap exists because primary or secondary data cannot be collected (no actual data).
- 2. Extrapolated and proxy data cannot be determined to fill the data gap (no projected data).
- 3. An estimation determines the emissions from the process to be **immaterial**).

Emissions Source	No actual data	No projected data	Immaterial
N/A			

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

- <u>Size</u> The emissions from a particular source are likely to be large relative to other attributable emissions.
- 2. <u>Influence</u> The responsible entity could influence emissions reduction from a particular source.
- <u>Risk</u> The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
- 4. Stakeholders The emissions from a particular source are deemed relevant by key stakeholders.
- Outsourcing The emissions are from outsourced activities that were previously undertaken by the
 responsible entity or from outsourced activities that are typically undertaken within the boundary for
 comparable products or services.

Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
N/A	N/ A	N/ A	N/ A	N/ A	N/ A	N/A



