PUBLIC DISCLOSURE STATEMENT

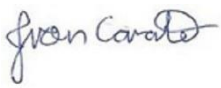
VICTORIAN DEPARTMENT OF EDUCATION

PRODUCT CERTIFICATION
CY2023

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Victorian Department of Education
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.*  Jenna Von Carate Manager, Family Engagement team, Department of Education 03/12/2024

Australian Government
Department of Climate Change, Energy, the Environment and Water

Version: January 2024

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	224 tCO_2-e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	18.96%
CARBON ACCOUNT	Anthesis Australia
TECHNICAL ASSESSMENT	8/12/2021 Ndevr Environmental Next technical assessment due: CY2024

Contents

2.CERTIFICATION INFORMATION

Description of product certification

This certification covers the manufacturing and distribution of 95,000 Kinder Kit activity boxes, which are being produced for kindergartens across Victoria.

The kit activity box includes both recycled and recyclable materials ─ designed and built for flexible, long-term use rather than as a one-off single-use container. It opens out to become a play surface with a whiteboard and markers and can be repurposed for storing kinder or childhood memories.

The production of the Kinder Kit Activity Box involved the review and sourcing of sustainable materials for use where possible, including polypropylene, FSC sourced internal cardboard stiffener, mixed recycled polyester, corn starch and ferrite powder / polymer resin. The materials used were printed or dyed to match branding requirements the assembly was the function of industrial sewing machinists to complete the product.

The emissions functional unit for the purposes of this assessment is kg CO2-e per kit carry case.

The certification of this product covers all kit manufactured and distributed through CY2023.

The kits have been calculated a cradle-to-gate basis, as it was not possible to assume end-of-life treatment of the kits.

The responsible entity for this product certification is Victorian Department of Education, ABN: 52 705 101 522.

This Public Disclosure Statement includes information for CY2023reporting period.

Description of business

The Department of Education (DE) in Victoria leads the delivery of education and development services to children, young people and adults both:

- directly through government schools
- indirectly through the regulation and funding of early childhood services, non-government schools and training programs.

The Department implements Victorian government policy on early childhood services, school education and training and higher education services. We also manage Victorian government schools and drive improvement in primary and secondary government education.

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

Electricity (manufacturing and warehousing)

Diesel fuel (forklift)

Raw materials

Primary packaging

Secondary packaging (before delivery to final user)

Upstream Transport (Upstream road freight)

Delivery – Downstream transport

- Downstream Road Freight
- Cargo Ship Container
- Air Freight

Waste

- General Landfill
- Recycling

Non-quantified

None

Optionally included

None

Outside emission boundary

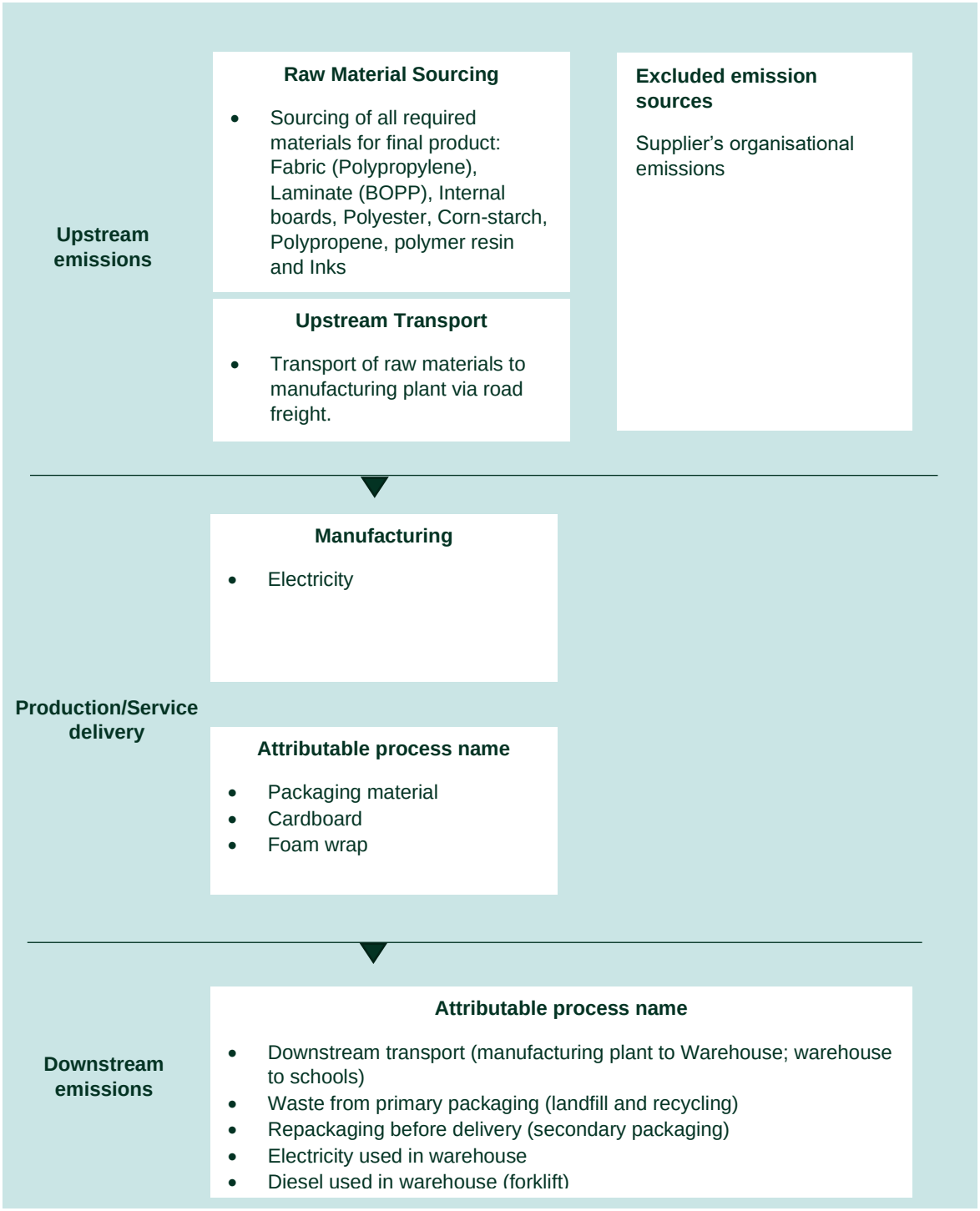
Non-attributable

Any other emission sources related to organisational operations

Waste from Product Packaging and product disposal (cradle to gate approach)

Product / Service process diagram

Cradle-to-gate boundary has been chosen as only cradle to gate information is available and reliable for the product.



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

The Victorian Government understands the need for climate action and have developed an emission reduction strategy to reduce the emissions intensity of each briefcase by 20% from a 2021 baseline by 2025. The key drivers for emission reductions are achieved through the following mechanisms:

- Increasing the portion of recycled materials within the briefcase from 27% to 30%;
- Optimising product design and minimising the use of emissions intense materials such as magnets within the briefcase whilst still maintaining product usability. Reduce magnet weight by at least 30% per unit briefcase; and
- Continue to investigate alternative low carbon materials for product design.

The Victorian Government will continue to actively engage suppliers to assess the possibilities of reducing emissions through alternative more sustainable materials and optimal briefcase design.

Details regarding the Victorian Government's emission reduction commitments towards a more sustainable kindergarten briefcase can be viewed at the following link here.

Emissions reduction actions

In 2023 the product was redesigned to replace whiteboard by blackboard material (Polypropene) for the briefcase. The whiteboard materials formed a significant portion of the briefcase weight. This product design adjustment allowed for a 19% reduction in raw materials per briefcase which has the direct benefit of emission reductions from less emissions intense material being used, and the compounding impact of reduced electricity required to manufacture briefcases due to decreased briefcase mass. This product design optimization has allowed the Victorian Government to meet its emission reduction target by 2023.

The Victorian Government will revise this target next year and will continue to reassess opportunities to reduce emissions by increasing the portion of recycled materials within the briefcase and continuing to investigate product design opportunities for sustainable less emissions intense outcomes.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e	Emissions intensity of the functional unit
Base year/Year 1:	2021	371	4.36
Year 2:	2022	254	3.36
Year 3:	2023	223.07	2.24

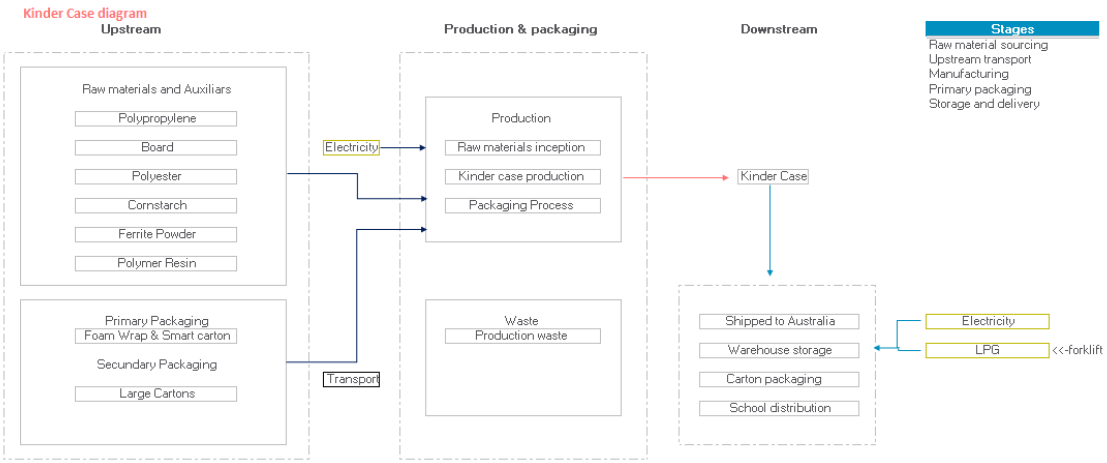
Significant changes in emissions

Significant changes in emissions			
Attributable process	**Previous year emissions** ($t CO_2$-e)	**Current year emissions** ($t CO_2$-e)	**Reason for change**
Blackboard: Polypropene	0	13.81	New material being used
Whiteboard	81.30	0	Material no longer being used

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
Raw materials	62.43
Manufacturing	85.89
Storage and delivery	40.48
Upstream transport	23.93
Primary Packaging	10.33
Subtotal	212.45
5% uplift factor	10.62
Attributable emissions (tCO_2-e)	223.07

A 5% uplift factor has been applied to the inventory to account of the uncertainty associated with the electricity and manufacturing energy required to manufacture the product.

Product offset liability	
Emissions intensity per functional unit	2.24 $kgCO_2$/unit
Emissions intensity per functional unit including uplift factors	2.35 $kgCO_2$/unit
Number of functional units covered by the certification	95,000
Total emissions (tCO_2-e) to be offset	**224**

6.CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	224	100%

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO_2-e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Tasmanian Native Forrest Protection, Australia	ACCU	ANREU	9 Nov 2021	8,330,220,286 - 8,330,221,485	2021-22	0	1,200	625	351	224	100%
									Total offsets retired this report and used in this report	**224**	
									Total offsets retired this report and banked for future reports	**351**	

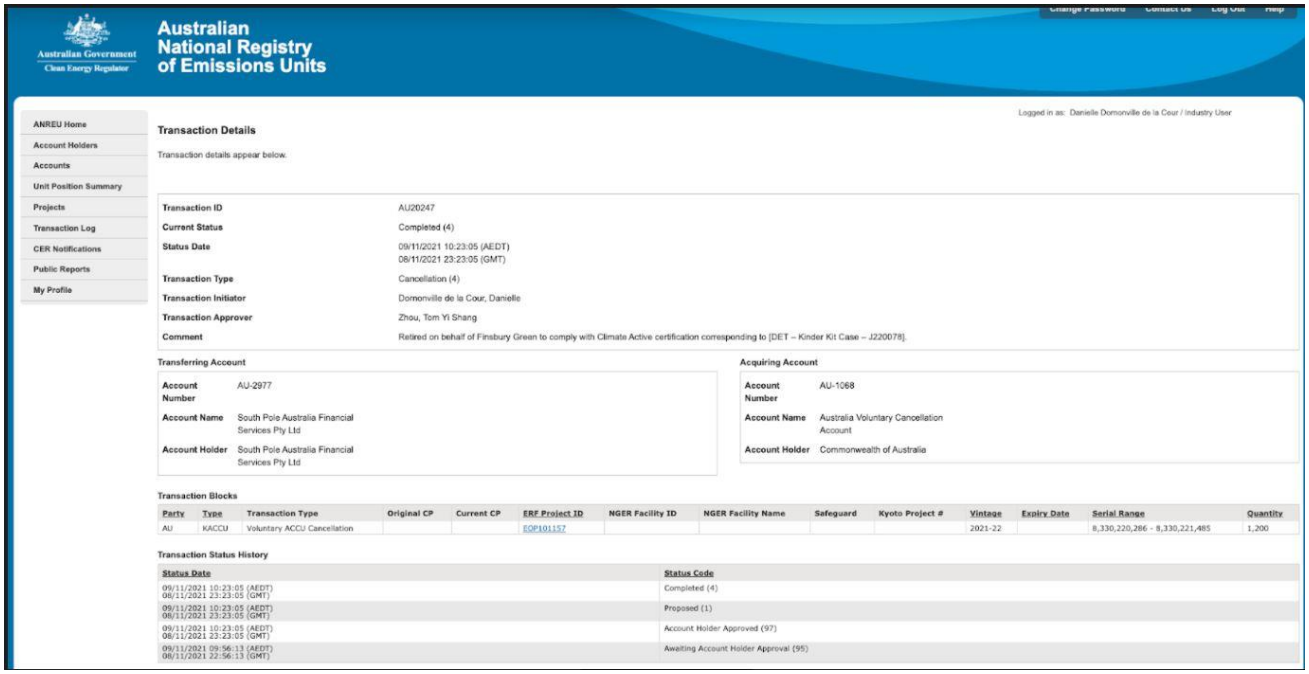
7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A.

APPENDIX A: ADDITIONAL INFORMATION

Offset retirement



Australian Government
Clean Energy Regulator

Australian National Registry of Emissions Units

Logged in as: Danielle Domonville de la Cour / Industry User

ANREU Home
Account Holders
Accounts
Unit Position Summary
Projects
Transaction Log
CER Notifications
Public Reports
My Profile

Transaction Details

Transaction details appear below.

Transaction ID	AU20247
Current Status	Completed (4)
Status Date	09/11/2021 10:23:05 (AEDT) 08/11/2021 23:23:05 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Domonville de la Cour, Danielle
Transaction Approver	Zhou, Tom Yi Shang
Comment	Retired on behalf of Finsbury Green to comply with Climate Active certification corresponding to [DET – Kinder Kit Case – J220078].

Transferring Account

Account Number	AU-2977
Account Name	South Pole Australia Financial Services Pty Ltd
Account Holder	South Pole Australia Financial Services Pty Ltd

Acquiring Account

Account Number	AU-1068
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			EOP101157					2021-22		8,330,220,286 - 8,330,221,485	1,200

Transaction Status History

Status Date	Status Code
09/11/2021 10:23:05 (AEDT) 08/11/2021 23:23:05 (GMT)	Completed (4)
09/11/2021 10:23:05 (AEDT) 08/11/2021 23:23:05 (GMT)	Proposed (1)
09/11/2021 10:23:05 (AEDT) 08/11/2021 23:23:05 (GMT)	Account Holder Approved (97)
09/11/2021 09:56:13 (AEDT) 08/11/2021 22:56:13 (GMT)	Awaiting Account Holder Approval (95)

APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

For this certification, electricity emissions have been set by using the location-based approach.

Market Based Approach Summary

Market Based Approach	Activity Data (kWh)	Emissions (kg CO2-e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	**0**	**0**	**0%**
LGC purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
Climate Active certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	2,539	0	19%
Residual electricity	10,850	9,874	0%
Total renewable electricity (grid + non grid)	**2,539**	**0**	**19%**
Total grid electricity	**13,389**	**9,874**	**19%**
Total electricity (grid + non grid)	**13,389**	**9,874**	**19%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**10,850**	**9,874**	
Scope 2	9,658	8,789	
Scope 3 (includes T&D emissions from consumption under operational control)	1,192	1,085	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**18.96%**
Mandatory	**18.96%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO2-e)	**8.79**
Residual scope 3 emissions (t CO2-e)	**1.09**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**8.79**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**1.09**
Total emissions liability (t CO2-e)	**9.87**

Figures may not sum due to rounding. Renewable percentage can be above 100%

Location-based approach summary

Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	**100%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	13,389	13,389	10,577	937	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**13,389**	**13,389**	**10,577**	**937**	**0**	**0**
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**13,389**					

Residual scope 2 emissions (t CO_2-e)	**10.58**
Residual scope 3 emissions (t CO_2-e)	**0.94**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**10.58**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.94**
Total emissions liability	**11.51**

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 one 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.
3. **Data unavailable** 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 EMISSION 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.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.

2. **Influence** The responsible entity could influence emissions reduction from a particular source.

3. **Risk** 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.

5. **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.

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Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Organisation Operations	N	Y	N	N	N	**Size:** As these emissions do not contribute to the manufacture of the product and are those associated with the supplier of the product to the Victorian Government, they have been deemed to be immaterial. **Influence:** As these are operational emissions from the company who supplies the product to the Victorian Government, these emissions can be influenced by the supplier. **Risk:** Organisation emissions have been excluded from the boundary as they were deemed to not directly contribute to the manufacture of the product, as the product is manufactured by a third-party. The emissions do not create supply chain risk and are unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public are unlikely to consider this a relevant emission source for the product to be manufactured. **Outsourcing:** These emissions have never been outsourced to a third-party or are currently sourced.
Disposal of Product Packaging	N	N	N	N	N	**Size:** A cradle-to-gate reporting boundary was chosen, as it was determined that it was not possible to accurately estimate disposal emission from packaging by users. **Influence:** The Victorian Government does not have the ability to influence how user dispose of product packaging **Risk:** Due to the minimal product packaging, the emissions were deemed to not create supply chain risk and are unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public are unlikely to consider this a relevant emission source or material emission source. **Outsourcing:** By selecting a cradle-to-gate reporting boundary, comparable products do not include this activity within their reporting boundary.
Product Disposal	N	N	N	N	N	**Size:** A cradle-to-gate reporting boundary was chosen, as it was determined that it was not possible to accurately estimate how users would dispose of the product at its end-of-life.

						Influence: The Victorian Government does not have the ability to influence how user dispose of the product at its end-of-life. **Risk:** Due to the long life of the product, the emissions were deemed to not create supply chain risk and are unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public are unlikely to consider this a relevant emission source or material emission source **Outsourcing:** By selecting a cradle-to-gate reporting boundary, comparable products do not include this activity within their reporting boundary.

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