



# **PUBLIC DISCLOSURE STATEMENT**

**NGS SUPER**

**ORGANISATION CERTIFICATION**


**FY2020–21**

Australian Government  
**Climate Active**  
**Public Disclosure Statement**



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	NGS Super Pty Limited
REPORTING PERIOD	1 July 2020 – 30 June 2021
DECLARATION	<p><i>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.</i></p> 
	<p>Benjamin Facer Chief Strategy Officer 10 February 2022</p>



**Australian Government**  
**Department of Industry, Science,  
Energy and Resources**

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Version September 2021. To be used for FY20/21 reporting onwards.



# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	391.41 tCO <sub>2</sub> -e
OFFSETS BOUGHT	100% VERs
RENEWABLE ELECTRICITY	18.93%
TECHNICAL ASSESSMENT	Next technical assessment due: 31 October 2022

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

The emission inventory in this public disclosure summary covering the 1 July 2020 to 30 June 2021 reporting period has been developed in accordance with the Climate Active Carbon Neutral Standard for Organisation.

The operational boundary has been defined based on an operational control approach. This certification covers the Australian business operations of NGS Super Pty Ltd (ABN: 46 003 491 487). The following locations are included in the emissions boundary:

- Sydney office
- Brisbane office
- Adelaide office
- Melbourne office

*“NGS Super strives to the best corporate citizen and has a cultural belief that good corporate social responsibility practices are necessary for long-term sustainable performance.”*

### Organisation description

NGS Super is one of the largest superannuation funds dedicated to education and community-focused organisations in Australia. It is a public offer fund with over \$14 billion in assets, over 110,000 members and more than 13,000 participating employers nationally.

NGS Super’s strategic vision is to be recognised as a leading super fund and trusted brand and partner in the non-governmental education and community-focused sectors, delivering benefits of scale to our members and ensuring the future security and sustainability of their retirement benefits.

NGS Super has its head office in Sydney, with others in Melbourne, Brisbane and Adelaide.

## 3.EMISSIONS BOUNDARY

### Inside the emissions boundary

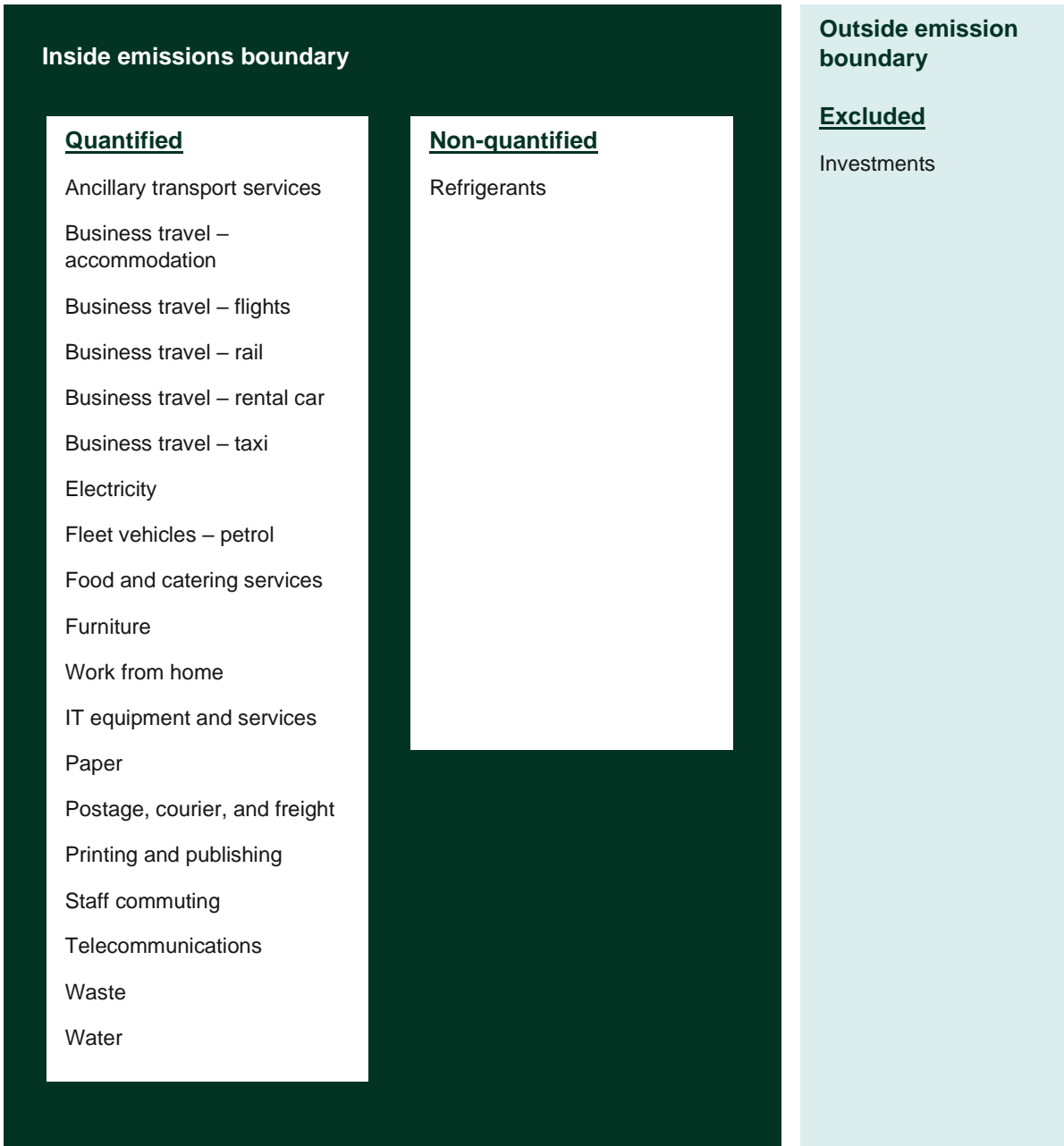
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

**Quantified emissions** have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

**Non-quantified emissions** have been assessed as relevant 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

**Excluded emissions** are those that have been assessed as not relevant to an organisation's or precinct's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.



**Data management plan for non-quantified sources**

The non-quantification of refrigerants is due to the emission being immaterial to the total carbon account. Therefore, a data management plan is not required. Nonetheless, NGS Super will continue working with its building managers with the aim of including these emissions in the future carbon accounts.



# 4. EMISSIONS REDUCTIONS

## Emissions reduction strategy

NGS Super Pty Limited as trustee for NGS Super recognises and addresses the environmental impact of its internal operations. Seeking to attain maximum resource conservation is a motivation to continue the GHG inventory and achieve carbon neutrality.

We currently reduce our GHG emissions by offsetting our carbon footprint through purchasing credits towards projects such as EcoAustralia, the Mount Sandy Forest Conservation South Australia Project and the InfraVest Guanyin Wind Farms Project in Taiwan. We also reduce our GHG emissions by incorporating the following into our everyday practices:

- encouraging video/teleconference meetings to reduce air travel and other transport
- leasing hybrid cars for road staff, and ensuring these cars are turned over every four years to receive the best technology
- encouraging staff to car-pool when travelling for business engagements
- focusing on purchasing sustainably produced and responsibly sourced items, supported by our sustainable procurement guidelines promoted to all staff
- conducting paperless Board and Committee meetings
- purchasing paper for all NGS Super offices from certified carbon neutral sources, to avoid approximately 385 kg of carbon emissions
- offering flexible working arrangements for all staff (including two or more days working from home) which reduces carbon produced by transport.

## Emissions reduction actions

The table below summarises NGS Super's ongoing and future emissions reduction actions.

**Table 1**

Emission reductions compared to previous reporting year			
Emission source category	Reduction measure	Status	Activity data reduction %
Business travel – accommodation	Focus on virtual meetings, new technology introduced to improve reliability and quality.	Ongoing	40%
Business travel – ground travel	Focus on virtual meetings, new technology introduced to improve reliability and quality.	Ongoing	65%

Business travel – air travel	Focus on virtual meetings, new technology introduced to improve reliability and quality.	Ongoing	84%
Staff commuting	Offer a work from home option for most employees. This reduces commuter transport carbon.	Ongoing	79%
Electricity	Procure green energy for the Sydney head office.	Future	n/a



## 5. EMISSIONS SUMMARY

### Emissions over time

NGS Super's emissions over time from FY2017-18 to FY2020-21 are summarized in Table 2. Please note that the figures are reported as net total CO<sub>2</sub>-e to be in line with the Climate Active inventory, which was applied in the current reporting year. The description and justification of new and removed emission sources are listed in Table 3, whereas the nature of emission changes for existing emission sources is described on Table 4.

**Table 2**

Emissions since base year		Total tCO <sub>2</sub> -e
Base year:	2017–18	778
Year 1:	2018–19	583
Year 2:	2019–20	545
Year 3:	2020–21	391

**Table 3**

New and removed emission sources		
Emission source category	Change	Reasons for change and future comparability
Video Conference Presentation Sets	New	New IT device for this reporting year.
Employee Commuting - Light rail and tram	New	Light rail and tram were added for completeness of NGS Super's inventory. It has a small impact but will be included in future reporting years.
International Accommodation	Zero activity data	Quantified with 0 activity data.
Domestic 2 Star Accommodation	Zero activity data	Quantified with 0 activity data.
Long-haul flights	Zero activity data	Quantified with 0 activity data.
Very short flights	Zero activity data	Quantified with 0 activity data.

## Significant changes in emissions

Table 4

Emission source name	Current year (tCO <sub>2</sub> -e and/ or activity data)	Previous year (tCO <sub>2</sub> -e and/ or activity data)	Detailed reason for change
Work from home	48.06 tCO <sub>2</sub> e	6.75 tCO <sub>2</sub> e	Increase in the number of working from home days due to COVID-19 office restrictions.
Short-haul flights	113,080 pkm	453,929 pkm	Reduction in the short-haul flights distance due to travel restrictions during COVID-19.
Building fixtures and fittings, furniture	AUD 82,241	AUD 286,280	Reduction in furniture spend due to a fit-out of NGS Super's Sydney office in FY 2019-20.
Food and catering	AUD 50,119	AUD 102,825	Reduction in the food spend due to COVID-19 office restrictions.

## Use of Climate Active carbon neutral products and services

NGS Super used 142 reams or 385 kg of carbon neutral Australian Paper (Reflex) in the reporting period.

## Organisation emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a location/market-based approach.

**Table 5**

Emission category	Sum of Scope 1 (tCO <sub>2</sub> -e)	Sum of Scope 2 (tCO <sub>2</sub> -e)	Sum of Scope 3 (tCO <sub>2</sub> -e)	Sum of total emissions (tCO <sub>2</sub> -e)
Accommodation and facilities	0	0	8	8
Air transport (fuel)	0	0	0	0
Air transport (km)	0	0	19	19
Bespoke	0	0	21	21
Carbon neutral products and services	0	0	0	0
Cleaning and chemicals	0	0	0	0
Construction materials and services	0	0	0	0
Electricity	0	177	0	177
Food	0	0	19	19
Horticulture and agriculture	0	0	0	0
ICT services and equipment	0	0	17	17
Land and sea transport (fuel)	25	0	1	26
Land and sea transport (km)	0	0	7	7
Machinery and vehicles	0	0	0	0
Office equipment & supplies	0	0	35	35
Postage, courier and freight	0	0	9	9
Products	0	0	0	0
Professional services	0	0	0	0
Refrigerants	0	0	0	0
Roads and landscape	0	0	0	0
Stationary energy	0	0	0	0
Waste	0	0	4	4
Water	0	0	1	1
Working from home	0	0	48	48
<b>Total</b>	<b>25</b>	<b>177</b>	<b>190</b>	<b>391</b>

## Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions, which can't be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

**Table 6**

Reason for uplift factor	tCO <sub>2</sub> -e
0.1% to account for immaterial emissions from refrigerants	0.39
<i>Total footprint to offset (uplift factors + net emissions)</i>	391.41

## 6. CARBON OFFSETS

### Offsets strategy

#### Offset purchasing strategy: In arrears

1. Total offsets previously forward purchased and banked for this report	12 tCO <sub>2</sub> e
2. Total emissions liability to offset for this report	392 tCO <sub>2</sub> e
3. Net offset balance for this reporting period	380 tCO <sub>2</sub> e
4. Total offsets to be forward purchased to offset the next reporting period	0 tCO <sub>2</sub> e
5. Total offsets required for this report	380 tCO <sub>2</sub> e

### Co-benefits

NGS Super has purchased offsets from projects across Australia and internationally. The co-benefits of offsetting projects supported by NGS Super are outlined below.

#### Mount Sandy Forest Conservation, South Australia

Mount Sandy brings together indigenous and non-indigenous communities of Australia by promoting traditional land management for biodiversity conservation. This project protects a rare pocket of wetlands and woodlands between the Coorong National Park and Lake Albert. As one of the last remaining areas of native vegetation in the region, the land forms a strategic wildlife corridor and is of great significance to the Ngarrindjeri people, the indigenous local nation.

#### Changbin and Taichung Wind Power, Taiwan

This Gold Standard project is expanding Taiwan's renewables sector and raising environmental awareness. By harnessing the power of prevailing coastal winds to generate clean energy, the Changbin and Taichung wind farms power Taiwanese homes, while helping to expand Taiwan's renewable energy industry. The project is helping boost sustainable development through a number of local initiatives, such as guided wind farm tours that raise awareness about climate change and pollution, supporting the elderly and a scholarship program. This project harnesses the strong prevailing winds along Taiwan's west coast. The wind farms consist of 62 wind turbines that generate over 480,000 MWh of clean power on average each year, which is supplied to the local electricity grid. As well as contributing to global climate change mitigation efforts through emission reductions, the project is engaged in several activities that help to preserve the local ecosystem such as regular beach clean ups and guided tours that raise awareness about climate change, pollution and other environmental issues. The project has also supported the reforestation of 2,400 m<sup>2</sup> of land, which is

encouraging local biodiversity.

### **InfraVest Tongyuan Wind Power, Taiwan**

The project harnesses the prevailing coastal winds of northwestern Taiwan using 29 wind turbines, each with a capacity of 2.3MW and a total capacity of 66.7 MW, across 5 different wind farms. The project will deliver electricity to the state-owned power grid, Taipower. The project reduces the greenhouse gas emissions in Taiwan by displacing fossil fuel based power generation, contributing to national and global efforts to limit climate change. Furthermore, it boosts to the development of the wind energy sector in Taiwan thanks to the transferal of technology and expertise. The local employees are trained by the German wind turbine manufacturer on maintenance, safety and operational issues.

## Offsets summary

### Proof of cancellation of offset units

Offsets cancelled for Climate Active Carbon Neutral Certification										
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Eligible quantity (tCO <sub>2</sub> -e)	Quantity used for previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period claim	Percentage of total (%)
Changbin and Taichung Wind Power, Taiwan	VER	GS	28 January 2021	<a href="#">GS1-1-TW-GS472-12-2017-6457-124794-125343</a>	2017	550	538	0	12	3%
InfraVest Tongyuan Bundled Wind Farms Project – Taiwan	VER	GS	27 October 2021	<a href="#">GS1-1-TW-GS1350-12-2019-20375-54530-54959</a>	2019	430	0	50	380	97%
(Bundled with Mount Sandy Forest Conservation, South Australia)	ABU (Australian Biodiversity Units)	NVCR (Native Vegetation Credit Register)	26 October 2021	44505 - 44934 <sup>a</sup>	2020	0	0	0	0	0%
<b>Total offsets retired this report and used in this report</b>									392	
<b>Total offsets retired this report and banked for future reports</b>								50		
Type of offset units		Quantity (used for this reporting period claim)				Percentage of total				
Verified Emissions Reductions (VERs)		392				100%				

<sup>a</sup> A hyperlink to the NVCR registry transaction record is unable to be provided. Evidence of the offset retirement has been provided to Climate Active.

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

The following are the details of RECs to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates (LGCs)*	N/A
2. Other RECs	N/A

\* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Eligible units	Registry	Surrender date	Accreditation code (LGCs)	Certificate serial number	Generation year	Quantity (MWh)	Fuel source	Location
N/A	-	-	-	-	-	-	-	-	-
<i>Total LGCs surrendered this report and used in this report</i>							-	-	-

## APPENDIX A: ADDITIONAL INFORMATION

In addition to the activities outlined elsewhere in this document, NGS Super has formed an internal Impact Committee, which focuses on the following.

- Social procurement/suppliers – are the suppliers we use making a positive impact with their operations? The committee has developed a procurement policy and a supplier questionnaire, which has been trialled on one supplier to date.
- Sustainability and internal practices – are we setting the right example with our day-to-day activities in the office? The committee analysed the practices of the Sydney office in particular, and made a number of commitments with regard to recycling and using more sustainable cleaning products.

Although the committee's activities were curtailed by COVID-19 (most work was remote), the necessary reduction in travel did give us a great starting point for encouraging individual staff members to consider their travel choices in the future. Now that staff have returned to our offices, the committee will be able to resume its activities.



# APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a market-based approach.

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.

## Market-based approach summary

Market-based approach	Activity data (kWh)	Emissions (kgCO <sub>2</sub> -e)	Renewable % of total
Behind the meter consumption of electricity generated	0	0	0
<b>Total non-grid electricity</b>	<b>0</b>	<b>0</b>	<b>0</b>
LGC purchased and retired (kWh) (including PPAs & Precinct LGCs)	0	0	0
GreenPower	0	0	0
Jurisdictional renewables (LGCs retired)	0	0	0
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0
Large Scale Renewable Energy Target (applied to grid electricity only)	38,464	0	0
Residual electricity	164,780	176,822	0
<b>Total grid electricity</b>	<b>203,244</b>	<b>176,822</b>	<b>0</b>
<b>Total electricity consumed (grid + non grid)</b>	<b>203,244</b>	<b>176,822</b>	<b>0</b>
Electricity renewables	38,464	0	
Residual electricity	164,780	176,822	
<b>Exported on-site generated electricity</b>	<b>0</b>	<b>0</b>	
Emission footprint (kgCO <sub>2</sub> -e)		176,822	

<b>Total renewables (grid and non-grid)</b>	<b>18.93%</b>
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<b>Mandatory</b>	<b>18.93%</b>
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<b>Voluntary</b>	<b>0.00%</b>
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<b>Behind the meter</b>	<b>0.00%</b>
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<b>Residual electricity emission footprint (tCO<sub>2</sub>-e)</b>	<b>177</b>
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*Figures may not sum due to rounding. Renewable percentage can be above 100%*

## Location-based approach summary

Location-based approach	Activity data (kWh)	Emissions (kgCO <sub>2</sub> -e)
ACT	0	0
NSW	119,630	107,667
SA	35,738	18,584
Vic	13,544	14,763
Qld	34,333	31,929
NT	0	0
WA	0	0
Tas	0	0

<b>Grid electricity (scope 2 and 3)</b>	<b>203,244</b>	<b>172,942</b>
ACT	0	0
NSW	0	0
SA	0	0
Vic	0	0
Qld	0	0
NT	0	0
WA	0	0
Tas	0	0
<b>Non-grid electricity (behind the meter)</b>	<b>0</b>	<b>0</b>
<b>Total electricity consumed</b>	<b>203,244</b>	<b>172,942</b>
<b>Emission footprint (tCO<sub>2</sub>-e)</b>	<b>173</b>	

### Climate Active carbon neutral electricity summary

Carbon neutral electricity offset by Climate Active product	Activity data (kWh)	Emissions (kgCO <sub>2</sub> -e)
n/a	0	0

*Climate Active carbon neutral electricity is not considered renewable electricity. The emissions have been offset by another Climate Active carbon neutral product certification.*

# APPENDIX C: INSIDE EMISSIONS BOUNDARY

## Non-quantified emission sources

The following sources emissions have been assessed as relevant, 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 ineffective** 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	(1) Immaterial	(2) Cost ineffective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
Refrigerants	Yes	No	No	No

# APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

## Excluded emission sources

The below emission sources have been assessed as not relevant to an organisation's or precinct's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions
2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.
3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.
5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
Investments	No	No	No	No	No	No



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