



PUBLIC DISCLOSURE STATEMENT

NGS SUPER

**ORGANISATION CERTIFICATION
FY2019-20**

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY: NGS Super Pty Limited

REPORTING PERIOD: 1 July 2019 – 30 June 2020

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.

Signature:

A handwritten signature in black ink, appearing to be "B. Facer".

Date: 27 April 2021

Name of Signatory: Benjamin Facer

Position of Signatory: Chief Strategy and Risk Officer



Australian Government
Department of Industry, Science,
Energy and Resources

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1. CARBON NEUTRAL INFORMATION

Description of certification

The emission inventory in this public disclosure summary covering the 1 July 2019 to 30 June 2020 reporting period has been developed in accordance with the Climate Active Carbon Neutral Standard for Organisation (CACNSO).

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.

“Being carbon neutral helps us demonstrate our true commitment to being a positive force in the transition to a low carbon economy.”

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 \$12 billion in assets, almost 120,000 members and more than 12,700 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.

2. EMISSION BOUNDARY

Diagram of the certification boundary



Non-quantified sources

The emissions from refrigerants are estimated to be immaterial; however, a 0.1% uplift factor has been applied to take it into account.

Data management plan

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

Excluded sources (outside of certification boundary)

Emissions associated with investments are not included in line with the provisions of the relevance test as applied to NGS Super's trustee operations.

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

3. EMISSIONS SUMMARY

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 Myamyn Lowland Forest Conservation Australia Project and the Changbin and Taichung bundled 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 responsible 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 758 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 over time

NGS Super's emissions from FY2017-18 to FY2019-20 are summarised in Table 1. Please note that the figures are reported as net total CO₂-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 2, and the nature of emission changes for existing emission sources are described in Table 3.

Table 1

Emissions since base year			
Emission source category	Base year: FY2017-18	Year 1: FY2018-19	Current year Year 2: FY2019-20
Ancillary transport services	<1	1	<1
Business travel – accommodation	12	38	17

Business travel – flights	256	148	121
Business travel – rail	n/a	<1	<1
Business travel – rental car	n/a	n/a	<1
Business travel – taxis	3	5	2
Net electricity	236	204	172
Fleet vehicles – petrol	39	29	25
Food and catering services	28	34	40
Freight, courier, and postage	1	<1	10
Furniture and office renovation	107	6	72
Home office energy	n/a	n/a	7
IT equipment and services	7	9	19
Paper	0	0	0
Printing and publishing	n/a	2	11
Staff commuting	45	60	26
Telecommunications	34	33	16
Waste	9	12	7
Water	1	1	<1
Refrigerants (0.1% uplift)	n/a	1	1
<i>Total net emissions tCO₂e</i>	778	583	545

<i>Total net emissions tCO₂e per FTE</i>	17	9	8
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Table 2

New and removed emission sources		
Emission source category	Change	Reasons for change and future comparability
Business travel – rental car	New	Rental cars were added for completeness of NGS Super’s inventory. It has a small impact but will be included in future reporting years.
Home office energy	New	Home office energy was added to include the impact of the work-from-home (WFH) policy that was put in place on 23 March 2020 in response to the COVID-19 pandemic. This emission source may remain relevant in future reporting years.
Base building – electricity and natural gas	Merged	Base building energies - electricity, natural gas, and diesel - are combined, and accounted as Electricity, aligned with the methodology of Climate Active calculator.

Table 3

Changes of existing emission sources compared to previous reporting year		
Emission source category	Emission Trend	Reasons for change
Ancillary transport services	Decrease	Organic reduction
Business travel – accommodation	Decrease	Organic reduction
Business travel – flights	Decrease	Change of emission factor for international flights, in line with Climate Active (increased activity data)
Business travel – rail	Increase	Organic growth
Business travel – taxis	Decrease	Organic reduction
Net electricity	Decrease	Organic reduction

Fleet vehicle – petrol	Decrease	Change of emission factor in line with Climate Active (increased activity data)
Food and catering services	Increase	Organic growth
Freight, courier, and postage	Increase	Organic growth
Furniture and office renovation	Increase	Office fit-out and new furniture in FY19-20
IT equipment and services	Increase	Organic growth
Printing and publishing	Increase	Organic growth
Staff commuting	Decrease	Organic reduction
Telecommunications	Decrease	Organic reduction
Waste	Decrease	Organic reduction
Water	Decrease	Organic reduction

Many of the emission changes in Table 3 may have been directly or indirectly affected by COVID-19 pandemic, which resulted in office shutdown/occupancy restrictions, travel restrictions, and more employees working from home. NGS Super has taken these into account in the carbon inventory calculations as much as possible. However, there is a limitation on decoupling the effect of COVID-19 pandemic from other possible reasons for change.

Emissions reduction actions

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

Table 4

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	72%
Business travel – taxi	Focus on virtual meetings, new technology introduced to improve reliability and quality.	Ongoing	30%

Electricity	Improved employee behaviour in energy consumption, e.g. ensuring lights are turned off at the end of the day.	Ongoing	26%
Telecommunications	Reviewed employees' mobile plans, which reduced cost and discontinued unused mobile phones.	Ongoing	46%
Staff commuting	Offer a work from home option for most employees. This reduces commuter transport carbon.	Ongoing	17%
Electricity	Procure green energy for the Sydney head office.	Future	n/a

Emissions summary (inventory)

Table 5

Emission source category	tonnes CO ₂ -e
Ancillary transport services	0.01
Business travel – accommodation	16.68
Business travel – flights	121.00
Business travel – rail	0.16
Business travel – rental car	0.31
Business travel – taxi	2.17
Electricity	171.55
Fleet vehicles – petrol	25.39
Food and catering	39.89
Freight, courier, and postage	9.74
Furniture	72.33
Home office energy	6.75
IT equipment and services	18.53
Paper	0.00
Printing and publishing	11.27
Staff commuting	25.74
Telecommunications	15.62

Waste	7.02
Water	0.44
<i>Total Net Emissions</i>	544.59

Uplift factors

Table 6

Reason for uplift factor	tonnes CO ₂ -e
0.1% to account for immaterial emissions from refrigerants	0.54
<i>Total footprint to offset (uplift factors + net emissions)</i>	545.13

Carbon neutral products

NGS Super used 295 reams or 758kg of carbon neutral Australian Paper (Reflex) in the reporting period.

Electricity summary

Electricity was calculated using a market-based approach.

The Climate Active team is consulting on the use of a market vs location-based approach for electricity accounting with a view to finalising a policy decision for the carbon neutral certification by July 2020. Given a decision is still pending on the accounting way forward, a summary of emissions using both measures have been provided for full disclosure and to ensure year-on-year comparisons can be made.

Market-based approach electricity summary

Table 7

Electricity inventory items	kWh	Emissions (tonnes CO ₂ e)
Electricity renewables	36,258	0.00
Electricity carbon neutral power	0	0.00
Electricity remaining	158,677	171.55
Renewable electricity percentage	19%	
<i>Net emissions (market-based approach)</i>		171.55

Location-based summary

Table 8

State/ Territory	Electricity Inventory items	kWh	Full Emission factor (Scope 2 +3)	Emissions (tonnes CO ₂ e)
ACT/NSW	Electricity renewables	-	-0.90	0.00

ACT/NSW	Electricity carbon neutral power	-	-0.90	0.00
ACT/NSW	Netted off (exported on-site generation)	-	-0.81	0.00
ACT/NSW	Electricity total	128,989	0.90	116.09
SA	Electricity renewables	-	-0.53	0.00
SA	Electricity carbon neutral power	-	-0.53	0.00
SA	Netted off (exported on-site generation)	-	-0.44	0.00
SA	Electricity total	37,550	0.53	19.90
Vic	Electricity renewables	-	-1.12	0.00
Vic	Electricity carbon neutral power	-	-1.12	0.00
Vic	Netted off (exported on-site generation)	-	-1.02	0.00
Vic	Electricity total	13,875	1.12	15.54
Qld	Electricity renewables	-	-0.93	0.00
Qld	Electricity carbon neutral power	-	-0.93	0.00
Qld	Netted off (exported on-site generation)	-	-0.81	0.00
Qld	Electricity total	14,521	0.93	13.50
	<i>Total net electricity emissions</i>		<i>0.00</i>	<i>165.04</i>

4. CARBON OFFSETS

Offset purchasing strategy: in arrears.

Offsets summary

Table 9

1. Total offsets required for this report				546 (rounded up)					
2. Offsets retired in previous reports and used in this report				8					
3. Net offsets required for this report				538					
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Quantity (tonnes CO2-e)	Quantity used in previous report	Quantity banked for future years	Quantity used in this report
Changbin and Taichung Wind Power, Taiwan	VER	GSF	24 Jan 2020	GS1-1-TW-GS472-12-2017-6457-87560-87569	2017	10	2	0	8
Changbin and Taichung Wind Power, Taiwan	VER	GSF	28 Jan 2021	GS1-1-TW-GS472-12-2017-6457-124794-125343	2017	550	0	12	538
<i>Total offsets retired this report and used in this report</i>									546
<i>Total offsets retired this report and banked for future reports</i>								12	

Co-benefits

NGS Super purchased 100% of their offsets from South Pole through dual credit product - EcoAustralia.

EcoAustralia is an award-winning stapled carbon credit product, pioneered by South Pole in partnership with Australian biodiversity protection organisation, Cassinia Environmental. The product blends state government-accredited biodiversity protection with international carbon credits. Thanks to EcoAustralia, Australian organisations now have a unique opportunity to compensate for greenhouse gas emissions while contributing to the regeneration and preservation of Australia's most vulnerable ecosystem types.

EcoAustralia is a stapled product, combining:

- 1 Gold Standard international carbon credit, representing 1 tCO₂e of avoided emissions
- 1 Australian Biodiversity Unit, equal to 1.5 m² of government-accredited, permanently protected Australian vegetation



An Australian Biodiversity Unit (ABU) is a South Pole-standardised unit that represents 1.5 m² of protected land delivering biodiversity outcomes for Australian flora and fauna species. ABUs are a division of the larger biodiversity units used on the state-based Native Vegetation Credit Registers, termed a Biodiversity Equivalence Unit (BEU) in Victoria. The state-based units vary in land area based on complex evaluations of vegetation quality, habitat types and expected improvements on the site. The issued BEUs are divided into standardised 1.5 m² ABUs by Vegetation Link, an independent third party, who manage the ABU registry to ensure transparent allocation to EcoAustralia buyers.

Please visit the following websites for more information:

EcoAustralia Website: www.southpole.com/sustainability-solutions/ecoaustralia

EcoAustralia Frequently Asked Questions: www.southpole.com/ecoaustralia-frequently-asked-questions

Myamyn Lowland Forest Conservation, Victoria, Australia – EcoAustralia biodiversity component

Located on private land within the Annya State Forest in South-West Victoria, the Myamyn project works to protect and rehabilitate the land that was illegally cleared for blue gum plantations in the 1990s. As well as cleared land, the site contains remnant forests that are among the most undisturbed in the region, while a large freshwater wetland provides a rare pocket of habitat for local frog, bird and bat species such as the southern toadlet, curly sedge and southern bent-wing bat. By protecting the site and replanting cleared areas with native plants, this project permanently protects and enhances local biodiversity.

The Myamyn project has rehabilitated over 20 hectares of cleared lands, protecting a total of 200 hectares against further clearing and enhancing habitat by controlling weeds and pest animals like cats and foxes. In doing so, habitat for a range of vulnerable and endangered native species is protected and enhanced – including the southern brown bandicoot, powerful owl and long-nosed potoroo.

Below is the contribution towards the United Nations Sustainable Development Goals made by the Myamyn project.



Gold Standard carbon credits

stapled to each government accredited Australian Biodiversity Unit purchased from the Myamyn project, meeting stringent standards for NCOS eligibility



4 ha

of wetlands protected, providing habitat for vulnerable frog, bird and bat species



200 ha

of forests protected and enhanced, including 22 ha that have been replanted with native vegetation



Australia-first partnership

enabling voluntary purchases of government-accredited Australian Biodiversity Units (normally reserved only for offsetting vegetation removal)

The following ABUs were retired and used for the FY19-20 reporting period by NGS Super:

Table 10. Australian Biodiversity Unit (ABU) Summary			
Projects supported by ABU purchase	Issuance date	Serial numbers	Quantity
Myamyn (302113)	29 Jan 2020	BBA-2467-VOL003-8143 to BBA-2467-VOL003-8152	8
Myamyn (302113)	28 Jan 2021	BBA-2467-VOL005-6143 to BBA-2467-VOL005-6692	538
<i>Total ABUs used in this report</i>			546

View the factsheet for the Myamyn Conservation Project: a.southpole.com/public/media/302113/2113.pdf

Changbin and Taichung Wind Power, Taiwan – EcoAustralia carbon component

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 m² of land, which is encouraging local biodiversity.

Below is the contribution towards the United Nations Sustainable Development Goals made by the Changbin and Taichung Wind Project:



Gold Standard



483,864 MWh

renewable electricity generated annually and supplied to the local grid



28 local jobs

created, boosting local economies



328,000+ tCO₂e

reduced on average annually by providing a clean alternative to fossil fuel generation



2,400 m²

of trees planted by the project, encouraging biodiversity in the area

View the factsheet for the Changbin and Taichung Wind Project:
a.southpole.com/public/media/300190/0190.pdf

5. USE OF TRADE MARK

Table 11

Description where trademark used	Logo type
Company website	Certified organisation
Company marketing materials	Certified organisation
Certificate to be displayed at the company headquarters	Carbon Neutral Organisation certificate

6. 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 & 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 1

Excluded emissions

To be deemed relevant an emission must meet two of the five relevance criteria. Excluded emissions are detailed below against each of the five criteria.

Table 12

Relevance test					
Excluded emission sources	<i>The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions</i>	<i>The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.</i>	<i>Key stakeholders deem the emissions from a particular source are relevant.</i>	<i>The responsible entity has the potential to influence the reduction of emissions from a particular source.</i>	<i>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.</i>
Investments	Yes	No	No	No	No

APPENDIX 2

Non-quantified emissions for organisations

Please advise which of the reasons applies to each of your non-quantified emissions. You may add rows if required.

Table 13

Non-quantification test				
Relevant-non-quantified emission sources	<i>Immaterial <1% for individual items and no more than 5% collectively</i>	<i>Quantification is not cost effective relative to the size of the emission but uplift applied.</i>	<i>Data unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.</i>	<i>Initial emissions non-quantified but repairs and replacements quantified</i>
Refrigerants	No	Yes	No	No