



PUBLIC DISCLOSURE STATEMENT

NGS SUPER PTY LTD (NGS SUPER)


**ORGANISATION CERTIFICATION
FY2022–23**

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	NGS Super Pty Ltd (NGS Super)
REPORTING PERIOD	1 July 2022 – 30 June 2023 Arrears report
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>Ben Facer Deputy CEO / Chief Strategy Officer 6 September 2024</p>



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

Public Disclosure Statement documents are prepared by the submitting organisation. The material in the Public Disclosure Statement document represents the views of the organisation and do not necessarily reflect the views of the Commonwealth. The Commonwealth does not guarantee the accuracy of the contents of the Public Disclosure Statement document and disclaims liability for any loss arising from the use of the document for any purpose.
Version August 2023.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	856 tCO ₂ -e
OFFSETS USED	26% ACCUs, 74% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Pathzero
TECHNICAL ASSESSMENT	14/11/2022 Pathzero Next technical assessment due: FY 2025

Contents

1. Certification summary.....	3
2. Carbon neutral information.....	4
3. Emissions boundary.....	5
4. Emissions reductions.....	7
5. Emissions summary.....	10
6. Carbon offsets.....	12
7. Renewable Energy Certificate (REC) Summary.....	14
Appendix A: Additional Information.....	15
Appendix B: Electricity summary.....	16
Appendix C: Inside emissions boundary.....	19
Appendix D: Outside emissions boundary.....	20

2. CARBON NEUTRAL INFORMATION

Description of certification

This certification covers the Australian trustee office operations of NGS SUPER PTY LIMITED (NGS Super) (ABN: 46 003 491 487) as The Trustee for NGS SUPER (NGS) (ABN: 73 549 180 515). The emission inventory in this public disclosure summary covering the 1 July 2022 to 30 June 2023 reporting period has been developed in accordance with the Climate Active Carbon Neutral Standard for Organisations.

The operational boundary has been defined based on an operational control approach.

No financed emissions are covered in the certification which is common industry practice. We recognise the emissions from investments are substantial and have provided separate disclosures as part of voluntary TCFD reporting. NGS is working to ensure it meets the future requirements outlined by the climate change related disclosures as part of the Australian Sustainability Reporting Standards.

Organisation description

NGS SUPER PTY LIMITED (ABN: 46 003 491 487) as The Trustee for NGS SUPER (ABN: 73 549 180 515) is the certified entity.

NGS is a leading industry superannuation fund for education professionals, but we are open to all Australians. Established in 1988, we have been helping people with their super savings for over 35 years. We are proud to offer competitive fees, award-winning insurance, and sound long term investment returns. As an industry super fund, NGS is run to benefit members. The Climate Active certification covers the office business operations of NGS and excludes the Investment portfolio and professional services from the Climate Active certification.

NGS has over \$14 billion in assets, 115,000 members and more than 13,000 participating employers nationally.

NGS Super has determined its emissions boundary using the operational control approach. 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 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.

Inside emissions boundary

Quantified

Accommodation and facilities
Base buildings
Electricity
Food
ICT services and equipment
Office equipment and supplies
Postage, courier and freight
Staff commuting
Transport (Air)
Transport (Land and sea)
Waste
Water
Working from home

Non-quantified

There are no non-quantified sources inside the emissions boundary.

Outside emission boundary

Excluded

Professional services
Investments

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

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.

NGS Super is committed to continuing its reduction of carbon emissions by 45% per FTE by FY2027 compared to the FY2018 base year.

The key areas of focus for our strategy include:

Base Building Emissions

- We will seek to reduce base building emissions through the careful selection of future offices. We have a significant rental review upcoming for the Sydney office which houses most staff. This is an opportunity to make a long lasting and pervasive impact across electricity, usage, wastage etc.

Sydney Office

- With the upcoming rental review for the Sydney office, we plan to procure green energy during the second half of 2024.

Business Travel

- Encouraging video/teleconference meetings, to reduce air travel and other transport.
- Leasing hybrid cars for on-road staff, which we aim to turn over regularly to keep up with technological improvements.
- Encouraging staff car-pooling when travelling for business engagements.

Working Arrangements

- Benefits of scale of a larger employee work force in saving office energy and other shared services.
- Offering flexible working arrangements for all staff, which includes working two or more days from home and reducing carbon produced by transport.

Sustainably Focused Procurement

- Conducting paperless Board and Committee meetings.
- Focusing on purchasing sustainably produced and responsibly sourced items.

Member Seminars

- Focusing on virtual seminars with members, which saves on venue and travel emissions.

The key risks to our ability to reduce emissions include:

- Carbon emissions from cloud computing and ICT services and equipment are projected to increase reflective of our investment in additional data and technology services. Continued investment is required to deliver service to members and comply with legal and regulatory standards. To reduce this impact, we will continue to investigate technological developments such as AI that should reduce time in performing manual carbon producing tasks.
- Travel and accommodation have bounced back since COVID, the growing number of staff nationally has meant the need for travel. But through selectively choosing between attending events in person versus video conferencing, we strive to reduce the amount of travel from pre-COVID levels per employee.
- Significant business transformation projects initiated which will expand services including a change of administrator.

Emissions reduction actions

Business Travel

- Continued to lease hybrid cars for on-road staff, and replaced several cars that were more than 4 years old to keep up with the latest technology in fuel efficiency.
- Conducted virtual meetings when appropriate, which saved on air travel and accommodation.

Sustainably Focused Procurement

- Conducting paperless Board and Committee meetings.
- NGS Super bought mostly carbon neutral paper, but this was hard to source towards the end of the year. Therefore, we made sure to purchase FSC labeled paper, which is the mark for sustainable forestry.

Working Arrangements

- Most staff worked in the office for three days or less which resulted in less commuter transport carbon emissions.

Member Seminars

- Conducted live virtual education seminars to NGS Super members, as an alternative to in person which resulted in less emissions through hiring venues, catering, and commuting.

5. EMISSIONS SUMMARY

Emissions over time

		Emissions since base year		
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)	Total tCO ₂ -e per employee
Base year:	2017–18	778	778	17
Year 1:	2018–19	583	583	9
Year 2:	2019–20	545	545	8
Year 3:	2020-21	391	391	5
Year 4:	2021-22	623	623	8
Year 5:	2022-23	856	856	9

Significant changes in emissions

Disclosure of significant changes in emission source categories is reported for emissions that make up more than 10% of the total emissions.

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Detailed reason for change
Computer and Technical Services and SaaS	96.29	166.57	Carbon Emissions from Computer and Technical Services and SaaS are projected to increase. Continued investment is required to deliver service for members and comply with legal and regulatory standards. To reduce this impact, we will continue to investigate technological developments, and ensure our partners are sustainability focused.
Transport Air	43.13	202.69	Travel has bounced back since COVID, and the growing number of staff nationally has meant the need for increased air travel. But through selectively choosing between attending events in person versus video conferencing, we strive to reduce the amount of travel from pre-COVID levels.

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

N/A

Emissions summary

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

Emission category	Sum of scope 1 (tCO ₂ -e)	Sum of scope 2 (tCO ₂ -e)	Sum of scope 3 (tCO ₂ -e)	Sum of total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	47.58	47.58
Base buildings	0.00	0.00	91.25	91.25
Electricity	0.00	47.43	4.65	52.08
Food	0.00	0.00	26.97	26.97
ICT services and equipment	0.00	0.00	245.77	245.77
Office equipment & supplies	0.00	0.00	38.09	38.09
Postage, courier and freight	0.00	0.00	5.26	5.26
Staff commuting	0.00	0.00	51.89	51.89
Transport (Air)	0.00	0.00	202.69	202.69
Transport (Land and Sea)	0.00	0.00	42.03	42.03
Waste	0.00	0.00	29.58	29.58
Water	0.00	0.00	3.39	3.39
Working from home	0.00	0.00	18.95	18.95
Total emissions	0.00	47.43	808.10	855.53

Uplift factors

N/A

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 856 t CO₂-e. The total number of eligible offsets used in this report is 856. Of the total eligible offsets used, 0 were previously banked and 933 were newly purchased and retired. 77 are remaining and have been banked for future use.

Co-benefits

Bronte Regeneration Project, Australia

Located in southwest Queensland, these integrated carbon and impact agricultural projects work to regenerate and promote native vegetation whilst implementing sustainable agricultural practices. These projects provide diversification of income and therefore are the enabler to negate the need to over graze marginal and ecologically sensitive landscapes. Widespread land clearing has significantly impacted local ecosystems. This degradation and loss of biomass threatens the food and habitat to which native fauna rely. Historical forest clearing practices have encouraged weeds and invasive animals to thrive. Enabling forest regeneration contributes greatly to reducing greenhouse gas emissions and therefore arresting climate change.

The projects host a diverse number of endemic plant species which provide critical habitat for native fauna. Additional activities being undertaken include feral animal control, noxious weed management, erosion control and artesian water management initiatives. The projects aim to deliver sustainable landscapes that restore a healthy environmental balance between agriculture and conservation.

Wind Power Project at Anthiyur, Tamil Nadu, India

Across India, wind farms introduce clean energy to the grid which would otherwise be generated by coal-fired power stations. Wind power is clean in two ways: it produces no emissions and also avoids the local air pollutants associated with fossil fuels. Electricity availability in the regions has been improved, reducing the occurrence of blackouts across the area.

The projects support national energy security and strengthen rural electrification coverage. In constructing the turbines new roads were built, improving accessibility for locals. The boost in local employment by people engaged as engineers, maintenance technicians, 24-hour on-site operators and security guards also boosts local economies and village services.

Eligible offsets retirement summary

Offsets retired for Climate Active carbon neutral certification											
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 (%)
Bronte Regeneration Project, Australia	ACCU	ANREU	7 Feb 2024	SN9,002,494,962 - 9,002,495,261	2024	-	300	0	77	223	26%
Wind Power Project at Anthiyur, Tamil Nadu, India	VCU	Verra	7 Feb 2024	6875-353383789-353383835-VCU-050-APX-IN-1-682-01012018-31082018-0	2018	-	47	0	0	47	5.5%
Wind Project in Maharashtra, India by Kayathar and Jath, Maharashtra	VCU	Verra	7 Feb 2024	8454-21732674-21733182-VCS-VCU-997-VER-IN-1-1520-01092018-31122018-0	2018	-	509	0	0	509	59.5%
Wind Power Project at Anthiyur, Tamil Nadu, India	VCU	Verra	7 Feb 2024	6875-353380001-353380077-VCU-050-APX-IN-1-682-01012018-31082018-0	2018	-	77	0	0	77	9%
Total eligible offsets retired and used for this report										856	
Total eligible offsets retired this report and banked for use in future reports									77		

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCU)	223	26%
Verified Carbon Units (VCUs)	633	74%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

The screenshot displays the ANREU website interface. At the top, it says "Australian National Registry of Emissions Units" and "Climate Energy Regulator". A navigation menu on the left includes "ANREU Home", "Account Holders", "Accounts", "Unit Position Summary", "Projects", "Transaction Log", "CER Notifications", "Public Reports", and "My Profile". The main content area is titled "Transaction Details" and shows the following information:

- Transaction ID:** AU32105
- Current Status:** Completed (4)
- Status Date:** 07/02/2024 13:12:19 (AEDT) / 07/02/2024 12:12:19 (GMT)
- Transaction Type:** Cancellation (4)
- Transaction Initiator:** Chandra, Kistie
- Transaction Approver:** Gurney, Annabelle
- Comment:** Retired on behalf of NGS Super Pty Limited as Trustee for NGS Super.

Below this, there are two sections: "Transferring Account" and "Acquiring Account".

Transferring Account		Acquiring Account	
Account Number	AU-3255	Account Number	AU-1068
Account Name	Tasman Environmental Markets Australia Pty Ltd	Account Name	Australia Voluntary Cancellation Account
Account Holder	Tasman Environmental Markets Australia Pty Ltd	Account Holder	Commonwealth of Australia

At the bottom, a "Transaction Blocks" table is shown:

Party	Type	Transaction Type	Original CP	Current CP	ESE Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ESE166012					2023-24		9,002,494,962 - 9,002,495,261	300

Evidence of ACCU offsets purchased through ANREU.

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 CO ₂ -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 precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
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)	12,677	0	19%
Residual Electricity	54,754	52,290	0%
Total renewable electricity (grid + non grid)	12,677	0	19%
Total grid electricity	67,431	52,290	19%
Total electricity (grid + non grid)	67,431	52,290	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	54,754	52,290	
Scope 2	48,354	46,178	
Scope 3 (includes T&D emissions from consumption under operational control)	6,400	6,112	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	18.80%
Mandatory	18.80%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	46.18
Residual scope 3 emissions (t CO₂-e)	6.11
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	46.18
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	6.11
Total emissions liability (t CO₂-e)	52.29

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	51,955	51,955	37,927	3,117	0	0
SA	5,092	5,092	1,273	407	0	0
VIC	5,446	5,446	4,629	381	0	0
QLD	4,938	4,938	3,605	741	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)	67,431	67,431	47,434	4,647	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)	67,431					

Residual scope 2 emissions (t CO₂-e)	47.43
Residual scope 3 emissions (t CO₂-e)	4.65
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	47.43
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	4.65
Total emissions liability	52.08

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO ₂ -e)
Nil	0	0
<i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market based method is outlined as such in the market based summary table.</i>		

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
Nil	0	0
<i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market based summary table.</i>		

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. 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	

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

Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation'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	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Investments	Y	N	N	N	N	<p>Investment emissions are not included within the emissions inventory boundary as the carbon neutral assessment scope is limited to NGS Super operations. NGS Super climate action strategy outlines our targets to reduce our investment emissions, including the target for our Diversified (My Super) investment option to be carbon neutral by 2030.</p> <p>We recognise the emissions from investments are substantial. NGS has provided separate disclosures as part of its voluntary TCFD reporting. NGS is working to ensure it meets the future reporting requirements outlined by the climate change related disclosures as part of the Australian Sustainability Reporting Standards</p> <p>Size: Yes, the investment portfolio is material in size.</p> <p>Influence: No, NGS Super does not have a direct influence on the carbon emissions of the majority of its investments.</p> <p>Risk: No, the emissions from investments do not contribute to NGS Super's GHG risk exposure.</p> <p>Stakeholder: No, key stakeholders, including our members and the public, are unlikely to consider the emissions from the businesses from which we generate a return on, to be within the emissions boundary of our business. To avoid doubt, we have clearly stated throughout this PDS that financed emissions which includes investments are excluded from our emissions boundary consistent with the treatment by other financial organisations.</p> <p>Outsourcing: No, it is common for medium sized superannuation funds to outsource Investments.</p>

Professional Service: Administration	Y	N	N	N	N	<p>Size: Yes, cost is a significant portion of emissions production in the value chain in NGS Super operations.</p> <p>Influence: No, NGS Super has minimal influence on its administrator's policies as a small external customer.</p> <p>Risk: No, the value chain risk through the use of the administration system is low with its administration services.</p> <p>Stakeholders: No, the value chain risk through the use of the administration system is low with its administration services.</p> <p>Outsourcing: No, the value chain risk through the use of the administration system is low with its administration services.</p>
Professional Services: Accounting Tax	Y	N	N	N	N	<p>Size: Yes, accounting and tax agents are a significant portion of emissions production for the value chain in NGS Super operations.</p> <p>Influence: No, NGS Super has minimal influence on how the firms run their business as we are one of many clients.</p> <p>Risk: No, Accounting and tax do not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: No, Management and key stakeholders would not expect NGS Super to be responsible for emissions of the accounting firms, although we consider the emission credentials of all key vendors when selecting partners.</p> <p>Outsourcing: No, it is common for medium superannuation funds to outsource some accounting and tax functions.</p>
Professional Services: Education Environmental Accreditation Subscriptions Entertainment Bank Services Membership Training Parking and tolls	N	N	N	N	N	<p>Size: No, these areas of NGS Super operations do not have a significant portion of emissions production for the value chain in NGS Super operations.</p> <p>Influence: No, NGS Super does not influence these professional services.</p> <p>Risk: No, these professional services do not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: No, Management and key stakeholders would not expect NGS Super to be responsible for the emissions of these professional services listed.</p> <p>Outsourcing: No, it is common for all businesses to outsource these professional services in all business operations.</p>
Professional Services: Technical Services Legal Costs Consultancy Services Licensing Fees Recruitment Insurance Audit	Y	N	N	N	N	<p>Size: Yes, these areas of the operations have a significant portion of emissions production for the value chain in NGS Super operations</p> <p>Influence: No, NGS Super does not influence these professional services.</p> <p>Risk: No, these professional services do not create supply chain risks, and it is unlikely to be of significant public interest.</p>

Professional Services:
Advertising
Marketing

Y N N N N

Stakeholders: No, Management and key stakeholders would not expect NGS Super to be responsible for the emissions of these professional services listed. Although we consider the emission credentials of all key vendors when selecting partners.

Outsourcing: No, it is common for all businesses to outsource these professional services.

Size: Yes, these areas of the operations have a significant portion of emissions production for the value chain in NGS Super operations.

Influence: No, NGS Super has minimal influence on how the firms run their business as we are one of many clients.

Risk: No, these professional services do not create supply chain risks, and it is unlikely to be of significant public interest.

Stakeholders: No, Management and key stakeholders would not expect NGS Super to be responsible for emissions of these professional services firms, although we consider the emission credentials of all key vendors when selecting partners.

Outsourcing: No, it is common for medium superannuation funds to outsource advertising and marketing.



An Australian Government Initiative

