



PUBLIC DISCLOSURE STATEMENT

HOWATSON NEWCO PTY LTD

ORGANISATION CERTIFICATION
FY2024-25

Australian Government

Climate Active Public Disclosure Statement

HOWATSON
+COMPANY



NAME OF CERTIFIED ENTITY	Howatson and Company Pty Ltd, (trading as Howatson+Company)
REPORTING PERIOD	Financial Year July 2024– 30 June 2025 Arrears Report
DECLARATION	<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>  Chris Howatson Founder + Chief Executive Officer 11 September 2026



Australian Government

Department of Climate Change, Energy,
the Environment and Water

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Version 10.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	8925 tCO ₂ -e
CARBON OFFSETS USED	97.76 % VCUs and 2.24% ACCUs
RENEWABLE ELECTRICITY	107.06%
CARBON ACCOUNT	Prepared by: Pathzero
TECHNICAL ASSESSMENT	18/12/25 Pathzero Next technical assessment due: FY 2028

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Howatson Newco Pty Ltd, ABN 36 653 256 476.

The emissions boundary has been defined based on the operational control approach. The boundary comprises the business operations of Howatson Newco Pty Ltd, ABN 36 653 256 476.

The greenhouse gases included in the inventory include all those that are reported under the Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆). All emissions are reported in tonnes of carbon dioxide equivalent (t CO₂e) and uses relative global warming potentials (GWPs).

Note: The services provided by Howatson and Company Pty Ltd are not included as part of this certification.

This Public Disclosure Statement includes information for FY2024-25 reporting period.

Organisation description

Howatson Newco Pty Ltd provides advertising and communications services covering the development and production of advertising and communication materials, media planning and buying, and the development of digital and technology products. Howatson Newco Pty Ltd, trading as Howatson+Company (ABN 36 653 256 476), has no child companies.

Howatson Newco Pty Ltd has two office locations:

- 88 Chapel St, Windsor VIC 3181, Australia
- 479 South Dowling Street, Surry Hills, NSW, 2010 Australia

In FY25, Howatson moved from 85 Commonwealth St, Surry Hills NSW 2010, Australia to 479 South Dowling Street, Surry Hills, NSW, 2010 Australia.

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
- Cleaning and chemicals
- Construction materials and services
- Electricity (Tenancy)
- Electricity (Base building)
- Food
- Horticulture and agriculture
- ICT services and equipment
- Office equipment and supplies
- Postage, courier and freight
- Professional services
- Stationary energy
- Transport (air)
- Transport (land and sea)
- Waste
- Working from home

Non-quantified

N/A

Outside emission boundary

Excluded

N/A

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Our Climate Active certification has allowed Howatson+Company to begin delivering on our promise to our clients, our staff and our industry. Our company values and commitment are to impact people, culture and the world. We believe we have the power to use our position in the communications industry, to influence and shape the future for our generation and generations thereafter. At Howatson+Company, we are not content in waiting for legislation to enforce this shift in mindset and operations but as a leader in our industry, we believe we can provide leadership and guidance for the industry to follow our path, by sharing our learnings and commitments and demonstrating this through achieving the ultimate mark of commitment, by gaining Climate Active certification. Whilst we commit to measure and reduce our offsets each year, we make a greater commitment to finding alternative ways to operate our business and educate our people, to result in lowering our emissions year on year. We are at the beginning of our 30yr journey to build a legacy for people, culture and the world.

Emissions reduction strategy

Howatson+Company is committed to continually improving processes to minimise and where possible eliminate environmental risks. Howatson+Company is planning to reduce its most significant emissions sources by implementing the following emissions reduction strategy. We are committed to putting measures in place to continue reducing our overall footprint, even as we experience organic business growth. This is something we are focused on moving forward and will look to review each year, as to where we are seeing the most impact in reductions occurring.

1. Howatson+Company commits to reduce Scope 1, 2 and 3 emissions by 15% by 2030, compared to a 2023 baseline.
2. Professional services Reduce Professional services emissions to 8% by 2027 compared to the base year (FY2022). To reduce these, we have implemented the following initiatives and measures:
 - Supply chain: Assess the environmental credentials of suppliers to ensure values are aligned. This is an initiative we are looking to do as an organization-wide practice, not just in professional services. We will develop criteria for us to cross-check our suppliers against, to ensure that they are meeting our carbon reduction strategy, where possible, and prioritise these suppliers over others.
 - Sustainability committee: Create an internal workplace sustainability committee (Green Team) to drive emission reduction opportunities and track progress over time. This has already been established as a part of this submission but will be expanded upon to ensure we stay on target and on track with our commitments.
3. ICT services and equipment Reduce ICT services and equipment emissions to 8% by 2027 compared to the base year (FY2022). To reduce these, we have implemented the following initiatives and measures:

- End-of-life purchasing: Only purchase new IT/telecommunications equipment when required or at end of life. This is something we can look to do now that we have reached a certain organizational size and ensure that we are re-homing equipment where possible.

- Use laptops: Use laptop computers for staff (consume 90% less energy than desktop computers). We will ensure that all FTEs have laptop computers, where possible, and look to how to make greener choices with the desktop computers that we require for standard operations.

3. Staff commuting Reduce staff commuting emissions to 8% by 2027 compared to the base year (FY2022). To reduce these, we have implemented the following initiatives and measures:

- Promote workplace sustainability: Through existing communication channels, we will promote sustainability within our workplace. This includes educating staff on behavioral changes that can be made to be more sustainable and more cognizant on reducing individual impacts while undertaking daily activities/tasks. This will be led by our Green Team and assessed over time.

- Sustainability Challenges: Engage FTEs in sustainability challenges to promote education and awareness on key sustainability issues. Challenges can target area such as: waste reduction, sustainable commuting, and energy efficiency and reduction.

4. Food and catering Reduce food and catering emissions to 8% by 2027 compared to the base year (FY2022). To reduce these, we have implemented the following initiatives and measures:

- Source local: Use catering companies that source food locally and seasonally. This will also include convenience delivery services and look to ways that we can reduce and pool these deliveries where possible.

- Sustainability committee: Create an internal workplace sustainability committee to drive emission reduction opportunities and track progress over time. This has already been established as a part of this submission but will be expanded upon to ensure we stay on target and on track with our commitments.

5. Office furniture Reduce office furniture emissions to 8% by 2027 compared to the base year (FY2022). To reduce these, we have implemented the following initiatives and measures: • Carbon neutral services/products: Use carbon neutral service/product providers. We will also aim to reduce our purchasing of office equipment and reuse where possible.

6. Electricity (Scope 2) For our business operation's electricity consumption, we have investigated switching to 100% of Green power across all office locations. We plan to implement this across each office location.

7. Air Transport We will source carbon neutral supply for this where possible, through Climate Active certified suppliers in FY2023. Additionally, we aim to limit travel to business necessity only, encouraging virtual meetings and remote collaboration to further reduce our carbon footprint.

Emissions reduction actions

Howatson+Company, are focused on ways to reduce our footprint overall. Regardless of the significant organic growth we have had in the business, we have made concerted efforts to make reductions where possible, or minimise the impact of growth. Some areas of focus, delivering on our commitments have been:

- Focus on reuse of ICT equipment – We have introduced a leasing program for IT equipment such as laptops, which required the return of equipment that is then refurbishes, resold or responsibly recycled. For IT equipment that we own, we reuse and rehome to extend the lifespan.
- Focus on reduction in air travel – we have made sure to utilize virtual meeting options wherever possible, and hired new staff in the location most practical for our clients, to reduce the need for travel.
- Focus on food & catering – We have seen a reduction in food and catering; where possible, we have sourced local and avoided incurring a delivery footprint by walking to pick up catering. We focus on purchasing product with minimal packaging and single use plastics.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base Year / Year 1:	2021-22	1,416.58	N/A
Year 2:	2022-23	3,144.33	N/A
Year 3:	2023-24	5180.20	N/A
Year 4:	2024-25	8,924.36	N/A

Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Advertising services	3593.61	7661.96	The increase is mainly due to client work that significantly expanded Howatson's advertising workload, resulting in higher creative, production and external requirements.

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 **market-based** approach.

Emission category	Scope 1 emissions (tCO ₂ -e)	Scope 2 emissions (tCO ₂ -e)	Scope 3 emissions (tCO ₂ -e)	Total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	8.67	8.67
Cleaning and chemicals	0.00	0.00	30.65	30.65
Construction materials and services	0.00	0.00	329.52	329.52
Electricity (Tenancy)	0.00	0.00	0.00	0.00
Electricity (Base building)	0.00	0.00	93.84	93.84
Food	0.00	0.00	44.16	44.16
Horticulture and agriculture	0.00	0.00	1.08	1.08
ICT services and equipment	0.00	0.00	178.73	178.73
Office equipment and supplies	0.00	0.00	46.98	46.98
Postage, courier and freight	0.00	0.00	6.09	6.09
Professional services	0.00	0.00	7985.91	7985.91
Stationary energy (gaseous fuels)	15.05	0.00	3.83	18.88
Stationary energy (solid fuels)	0.00	0.00	0.00	0.00
Stationary energy (liquid fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	116.05	116.05
Transport (land and sea)	0.00	0.00	35.84	35.84
Waste	0.00	0.00	14.85	14.85
Working from home	0.00	0.00	13.11	13.11
Total emissions (tCO₂-e)	15.05	0.00	8909.31	8924.36
<i>Figures may not sum to total due to rounding.</i>				

Uplift factors

N/A

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Australian Carbon Credit Units (ACCUs)	200	2.24%
Verified Carbon Units (VCUs)	8725	97.76%

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintage	Total quantity retired	Quantity used in previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period	Percentage of total used this reporting period
April Salumei Rainforest Community Conservation Project	VCU	Verra Registry	22/12/2025	18390-891221763-891228262-VCS-VCU-352-VER-PG-14-1122-01012014-31122014-0	2014	6500	0	0	6500	72.83%
April Salumei Rainforest Community Conservation Project	VCU	Verra Registry	22/12/2025	16935-800860043-800862267-VCS-VCU-352-VER-PG-14-1122-01012015-31122015-0	2015	2225	0	0	2225	24.93%
New Leaf Carbon Project	ACCU	ANREU	22/12/2025	8,999,234,827 - 8,999,234,926	2023-24	100	0	0	100	1.12%
Carbon Conscious Carbon Capture Project 1	ACCU	ANREU	22/12/2025	9,006,693,422 - 9,006,693,521	2023-24	100	0	0	100	1.12%
Offset Totals:						8925	0	0	8925	100.00%

Co-benefits

April Salumei Rainforest Conservation: 2013-2015 vintage

Community Impact

The project also channels climate finance to the community and autonomous local landowner groups, helping reduce poverty and enhance the wellbeing of local communities. The project proponent Rainforest Project Management Limited partners with 164 local land groups (clans), made up of around 15,000 people, who own the rainforest and who have surrendered their rights to commercial logging and now work closely with TEM to manage the area sustainably.

The April Salumei Working Group, formed to assist with managing the project, provides employment opportunities to the local community. The project promotes culturally inclusive, sustainable community development via a new five-year Sustainable Development Plan, agreed by locals, and developed under the leadership of the landowner chiefs.

Previous project activities (between 2012-2018) have delivered benefits including:

- Providing over 10,000 native eaglewood trees for village areas for sustainable agriculture
- Providing 1,000 solar powered lights to community schools, health centres and families to provide affordable, sustainable energy
- Created 18 jobs for community members
- Providing funds to improve 15 local schools to help promote quality education.

Biodiversity impact:

In addition to reducing carbon emissions, the project also has a range of other benefits. The project protects vital habitat for many endangered animals, including the tree kangaroo, palm cockatoo, the bird of paradise and the southern crowned pigeon.

These species are protected from the most prominent key threatening process in the region – deforestation.

The project activities deliver vital biodiversity conservation outcomes: PNG contains ~7% of global biodiversity across just 1% of the globe's landmass. April Salumei is one of the top 10 most ecologically distinct areas on the planet.

SDGs: The project is aiming to contribute to the following United Nations Sustainable Development Goals:



New Leaf Carbon Project

Community Impact:

The New Leaf Carbon Project offers significant benefits to the local community by providing a sustainable economic model through carbon credit trading. This innovative financing mechanism enables continued conservation efforts while creating a market-driven solution for carbon sequestration. The project also promotes community engagement in conservation, inspiring local involvement in environmental protection and offering economic opportunities through the carbon offset market.

Biodiversity Impact:

The project protects a vast array of Tasmanian ecosystems, including ancient rainforests, sub-alpine forests, and lowland woodlands. By halting logging activities across 12,000 hectares of land, the project safeguards critical habitats for several endangered species, such as the Tasmanian devil and wedge-tailed eagle. Additionally, the project contributes to the preservation of Tasmania's unique biodiversity by ensuring long-term protection of rare and threatened species and supporting vital ecological processes.

SDGs: The project helps to address the following United Nations Sustainable Development Goals:



Carbon Conscious Carbon Capture Project

Community Impact:

The New Leaf Carbon Project offers significant benefits to the local community by providing a sustainable economic model through carbon credit trading. This innovative financing mechanism enables continued conservation efforts while creating a market-driven solution for carbon sequestration. The project also promotes community engagement in conservation, inspiring local involvement in environmental protection and offering economic opportunities through the carbon offset market.

Biodiversity Impact:

The project protects a vast array of Tasmanian ecosystems, including ancient rainforests, sub-alpine forests, and lowland woodlands. By halting logging activities across 12,000 hectares of land, the project safeguards critical habitats for several endangered species, such as the Tasmanian devil and wedge-tailed eagle. Additionally, the project contributes to the preservation of Tasmania's unique biodiversity by ensuring long-term protection of rare and threatened species and supporting vital ecological processes.

SDGs: The project helps to address the following United Nations Sustainable Development Goals



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

N/A

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 **market-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 renewable electricity generated	0	0	0%
Total non-grid renewable electricity	0	0	0%
LGC purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	88,344	0	89%
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)	18,089	0	18%
Residual electricity	-7,015	-6,454	0%
Total renewable electricity (grid + non grid)	106,434	0	107%
Total grid electricity	99,419	0	107%
Total electricity (grid + non grid)	99,419	0	107%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-7,015	-6,454	
Scope 2	-6,176	-5,682	
Scope 3 (includes T&D emissions from consumption under operational control)	-839	-772	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	107.06%
Mandatory	18.20%
Voluntary	88.86%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	-5.68
Residual scope 3 emissions (t CO₂-e)	-0.77
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Total emissions liability (t CO₂-e)	0.00¹

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

¹ This value represents tenancy electricity only

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)
NSW	63,028	63,028	41,598	2,521	0	0
VIC	36,391	36,391	28,021	3,275	0	0
Grid electricity (scope 2 and 3)	99,419	99,419	69,619	5,796	0	0
NSW	0	0	0	0		
VIC	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	99,419					

Residual scope 2 emissions (t CO₂-e)	69.62
Residual scope 3 emissions (t CO₂-e)	5.80
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	69.62
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	5.80
Total emissions liability (t CO₂-e)	75.42

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)
N/A	0	0
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.		

Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
N/A	0	0
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.		

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

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

N/A

Excluded emissions sources summary

N/A



An Australian Government Initiative

