



# **PUBLIC DISCLOSURE STATEMENT**

HOWATSON NEWCO PTY LTD

ORGANISATION CERTIFICATION

FY2023-24


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

**HOWATSON  
+COMPANY**



An Australian Government Initiative



<b>NAME OF CERTIFIED ENTITY</b>	Howatson and Company Pty Ltd, (trading as Howatson+Company)
<b>REPORTING PERIOD</b>	Financial Year July 2023– 30 June 2024 Arrears Report
<b>DECLARATION</b>	<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>Chris Howatson Founder &amp; CEO 27.11.2024</p>



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

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Version 9.

# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	5181 tCO <sub>2</sub> -e
CARBON OFFSETS USED	4.01% ACCUs, 95.99% VCUs
RENEWABLE ELECTRICITY	18.72%
CARBON ACCOUNT	Prepared by: Pathzero
TECHNICAL ASSESSMENT	Next technical assessment due: FY 2025

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## 2. CERTIFICATION INFORMATION

### Description of certification

This carbon inventory has been prepared for the financial year from 1 July 2023 to 30 June 2024.

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 (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>). All emissions are reported in tonnes of carbon dioxide equivalent (t CO<sub>2</sub>e) and uses relative global warming potentials (GWPs).

### 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:

- 85 Commonwealth St, Surry Hills NSW 2010, Australia
- 88 Chapel St, Windsor VIC 3181, 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
- Base Building
- Cleaning and chemicals
- Climate Active carbon neutral products and services
- E-commerce shipping
- Electricity
- Food
- ICT services and equipment
- Office equipment and supplies
- Postage, courier and freight
- Professional services
- Staff commuting
- Transport (air)
- Transport (land and sea)
- Waste
- Working from home

### Non-quantified

N/A

### Optionally included

N/A

## Outside emission boundary

### Excluded

N/A

# 4. EMISSIONS REDUCTIONS

## Emissions reduction strategy

### Introduction

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. 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.

## 2. **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 switched to 100% of green power across all office locations.

## 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:

- A focus on selecting carbon neutral and Climate Active organisations and products where possible – primarily purchased air travel with Climate Active certified airlines.
- A focus on reduction in emissions relating to shipping, printing and stationery. We achieved this by optimising shipping routes for efficiency and adopted digital workflows to reduce the need for printing, and sourcing eco-friendly stationery materials.
- Focus on reuse of ICT equipment – We have reused and rehomed laptop computers for staff, rather than having purchased new equipment for every new staff member.
- Focus on reduction in Staff Commuting – while our staff commuting emission have increased, our work from home emissions have reduced.
- A 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.

It is unlikely we will see such significant organic business growth in the next reporting period, and staff now have a deeper level of education and awareness, and we will put greater supply chain criteria in place for ancillary business requirements.

## 5. EMISSIONS SUMMARY

### Emissions over time

		Emissions since base year	
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -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

### Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Reason for change
Advertising services	2301.18	3593.61	The increase in advertising services for Carbon Neutral Certification can be attributed to our significant business growth and expanded operational needs during the reporting period. We secured 20 new client projects, including several media clients, resulting in a 50% surge in media spend. This growth also drove an increase in production shoots outside Victoria and New South Wales, including internationally, to meet project demands. Furthermore, the establishment of a new office in Sydney required investments in construction, materials, and office furniture to support our growing team. Additionally, air travel for overseas award judging, international film shoots, and servicing clients based out of state further underscores the expanded scope of our operations. These developments collectively justify the need for an elevated focus on advertising services to maintain alignment with our sustainability goals amidst the growing scale of our activities.

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

Certified brand name	Product/Service/Building/Precinct used
AGL	Product

## Emissions summary

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

Emission category	Scope 1 emissions (tCO <sub>2</sub> -e)	Scope 2 emissions (tCO <sub>2</sub> -e)	Scope 3 emissions (tCO <sub>2</sub> -e)	Total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	734.32	734.32
Cleaning and Chemicals	0.00	0.00	43.27	43.27
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction Materials and Services	0.00	0.00	688.84	688.84
Electricity	0.00	20.34	2.51	22.85
Food	0.00	0.00	77.03	77.03
ICT services and equipment	0.00	0.00	127.79	127.79
Office equipment & supplies	0.00	0.00	117.15	117.15
Postage, courier and freight	0.00	0.00	1.01	1.01
Professional Services	0.00	0.00	3737.85	3737.85
Transport (Air)	0.00	0.00	137.00	137.00
Transport (Land and Sea)	0.00	0.00	103.77	103.77
Waste	0.00	0.00	61.89	61.89
Working from home	0.00	0.00	16.26	16.26
<b>Total emissions (tCO<sub>2</sub>-e)</b>	<b>0.00</b>	<b>20.34</b>	<b>5159.86</b>	<b>5180.20</b>

## 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)	208	4.01%
Verified Carbon Units (VCUs)	4974	95.99%

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
New Leaf Project	ACCU	ANREU	11/27/2024	SN 8999219344 8999219447	2023- 24	104	0	0	104	2.01%

Thiaki Rainforest	ACCU	ANREU	11/27/2024	SN 8332202443 8332202546	2021- 22	104	0	0	104	2.01%
April Salumei	VCU	Verra Registry	11/27/2024	17374-VCS- VCU-352-VER- PG-14-1122- 01012014- 31122014-0	2014	4974	0	1	4973	95.99%

## **Co-benefits**

To offset our emissions, we've invested in impactful, certified carbon offset projects under the Climate Active and Australian Government frameworks. These include:

### **New Leaf Carbon Project, Tasmania**

A project conserving 12,000 hectares of Tasmanian forest, ensuring the sequestration of 380,875 tonnes of CO<sub>2</sub> over 25 years while supporting habitats for species like the Tasmanian devil and wedge-tailed eagle.

### **April Salumei Rainforest Conservation, Papua New Guinea**

A project protecting 200,000 hectares of pristine rainforest and avoiding 1.8 million tonnes of CO<sub>2</sub> emissions annually. This project engages 164 land groups and supports sustainable development for over 15,000 local people.

### **Thiaki Rainforest Restoration, Queensland**

A project restoring degraded grasslands through native species plantings and removing 26,676 tonnes of CO<sub>2</sub>. The project also fosters biodiversity and resilience, providing critical habitat for species like the Southern Cassowary.

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

# APPENDIX A: ADDITIONAL INFORMATION

**Australian National Registry of Emissions Units**

Transaction Details

Transaction details appear below

Transaction ID: 407146  
 Current Status: Completed (X)  
 Issue Date: 21/11/2024 16:34:38 (AEST)  
 21/11/2024 05:34:38 (GMT)  
 Transaction Type: Cancellation (X)  
 Transaction Initiator: Chandra, Nishu  
 Transaction Approver: Gurney, Jonathan  
 Comment: Retired by TEM on behalf of Howatson+Company for their FY24 organisational emissions.

**Transferring Account**

Account Number: AU-5205  
 Account Name: Tasman Environmental Markets Australia Pty Ltd  
 Account Holder: Tasman Environmental Markets Australia Pty Ltd

**Acquiring Account**

Account Number: AU-1208  
 Account Name: Australia Voluntary Cancellation Account  
 Account Holder: Commonwealth of Australia

Date	Type	Transaction Type	Original UP	Current UP	EM Project ID	WERR Facility ID	WERR Facility Name	Subproject	Werris Project #	Volume	Issue Date	Serial Range	Quantity
21/11/2024	Voluntary MCO Cancellation				EM-00004					2024-22	2024-11	6,252,252,000 - 6,252,252,000	200
21/11/2024	Voluntary MCO Cancellation				EM-00004					2024-24	2024-11	6,252,252,000 - 6,252,252,000	200

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RETIRED UNITS

From Volume	To Volume	Serial Number	Quantity of Units	Unit Type	Project ID	Project Name	Project Type	Additional Issuance Contributions	Origination Program	Project Site State/Province	Project Country/Zone	Account Holder	Retirement Reason	Beneficial Owner	Retirement Reason Details	Date of Retirement
0105/2014	3112/2014	17374-827194455-827199428-VCS-VOL-352-VSR-PPG-14-1122-01012014-31122014-0	4074	VOL	1122	Apri Salamai Ransford Community Conservation Project	Agriculture Forestry and Other Land Use			East Sepik province	Papua New Guinea (PG)	Tasman Environmental Markets Australia Pty Ltd	Retirement for Person or Organization	Howatson and Company Pty Ltd	Retired by TEM on behalf of Howatson+Company for their FY24 organisational emissions.	22/11/2024

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## 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 <sub>2</sub> -e)	Renewable percentage 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)	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)	7,064	0	10%
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)	5,783	0	8%
Residual Electricity	55,783	50,762	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>12,848</b>	<b>0</b>	<b>19%</b>
<b>Total grid electricity</b>	<b>68,630</b>	<b>50,762</b>	<b>19%</b>
<b>Total electricity (grid + non grid)</b>	<b>68,630</b>	<b>50,762</b>	<b>19%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>55,783</b>	<b>50,762</b>	
Scope 2	49,653	45,184	
Scope 3 (includes T&D emissions from consumption under operational control)	6,130	5,578	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	

<b>Total renewables (grid and non-grid)</b>	<b>18.72%</b>
<b>Mandatory</b>	<b>18.72%</b>
<b>Voluntary</b>	<b>0.00%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>45.18</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>5.58</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>20.34</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>2.51</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>22.85</b>

*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	
		(kWh)	Scope 2 Emissions (kgCO <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kgCO <sub>2</sub> -e)
Percentage of grid electricity consumption under operational control	100%					
NSW	37,736	37,736	25,660	1,887	0	0
VIC	30,894	30,894	24,406	2,163	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>68,630</b>	<b>68,630</b>	<b>50,067</b>	<b>4,049</b>	<b>0</b>	<b>0</b>
<b>Total electricity (grid + non grid)</b>	<b>68,630</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	50.07
Residual scope 3 emissions (t CO <sub>2</sub> -e)	4.05
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	24.41
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	2.16
<b>Total emissions liability</b>	<b>26.57</b>

### Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO <sub>2</sub> -e)
AGL	37,736	0
<p><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></p>		

## 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



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