

Winkler Partners 2022

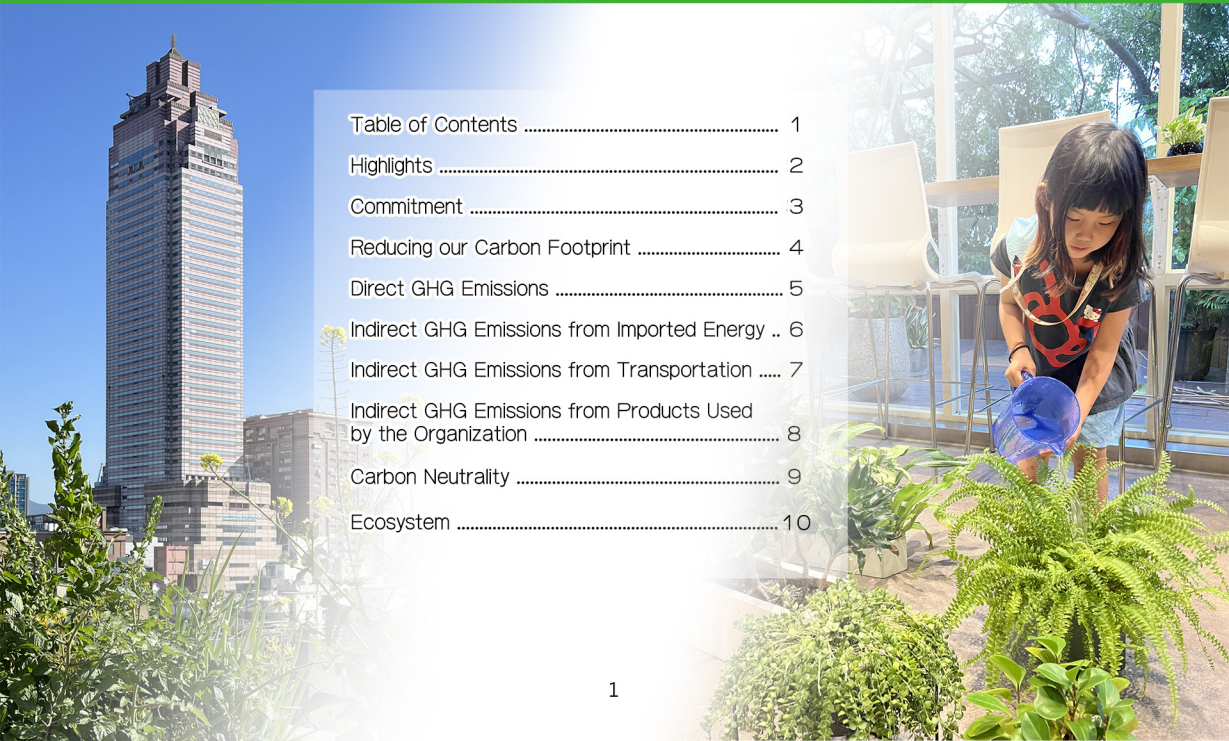


www.winklerpartners.com



2022 Environmental Sustainability Report

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2022 Environmental Sustainability Report



Carbon Footprint

Net Emissions **0** TonCO2e



Renewable Energy

Green Energy **100%**



Self-produced Electricity

20% Electricity Consumption



Rainwater Harvesting

28.5 kL Water Use



Waste Recycling

13 Types of Recycling



Food Waste Composting

100% Turned into Compost



Ecological Restoration

112 m² Green Roof



Protecting the Ecosystem

3555 Trees Planted



3% Revenue Donated

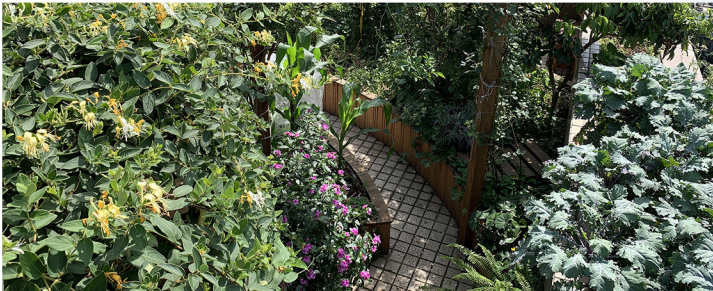
Commitment

- 2017** Winkler Partners has been a certified B Corporation since 2017. B Corporation's vision is more than just "becoming the best company in the world," but rather "being the best company for the world." Winkler Partners is therefore committed to becoming an inclusive and sustainable law firm for the benefit of all stakeholders.
- 2019** Winkler Partners and seven B Corporation partners issued a joint statement committing to achieving net zero carbon emissions by 2030.
- 2022** Winkler Partners passed the audit conducted by the Science-Based Targets Initiative (SBTi), committing to reducing Scope 1 and 2 Greenhouse Gas (GHG) Emissions by 42% from the base year (2021), in addition to measuring and reducing Scope 3 Carbon Emissions. In this way, we hope to help keep the average global warming temperature within 1.5°C.



Reducing Our Carbon Footprint

Our environmental initiatives start from the office. To reduce our negative impact on the environment, we have adopted an energy and water-saving program, installed solar panels, greened our office, and created a rooftop garden that provides a resting place for the birds and insects. We measure our carbon footprint and look for ways to reduce it. We use many plants to achieve the result of greening, cooling, and shading. Our rooftop garden adopts the “permaculture” concept, which is not only self-sustaining, but also in harmony with northern Taiwan’s natural ecosystem. In 2021, Winkler Partners became the first law firm in Taiwan to be certified as carbon neutral, in accordance with the internationally accepted PAS 2060:2014 carbon neutrality reporting framework conducted by the British Standards Institute.



Opinion Statement

Carbon Neutrality Declaration

Verification Opinion Statement

This is to verify that: **Winkler Partners**
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 No. 86
 Chongqing South Road Section 1
 Taipei
 Taiwan
 100003

博信法律事務所
 台北市
 中區
 重慶南路一段
 86號12樓
 100003

Holds Statement No: CNCV 765344

Verification opinion statement

As a result of carrying out the verification in accordance with PAS 2060:2014, it is the opinion of BSI that:

- Winkler Partners for its subject (Winkler Partner's organizational greenhouse gas emissions from 2021-01-01 to 2021-12-31(博信法律事務所 2021 年度組織溫室氣體排放量)) has been certified as the carbon neutral office for the first application period.
- No material misstatements in this carbon neutrality declaration were revealed.

BSI herewith confirms that carbon neutrality information in above period as follows:

Subject GHG emissions: 22,617 tonnes of CO₂ equivalent
 Retired offset carbon credits: 23 tonnes of CO₂ equivalent

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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...making excellence a habit.™

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions over a particular period in the year. It was not prepared for any other purpose. The British Standards Institution will not, in providing this Opinion Statement, accept or assume any responsibility (legal or otherwise) to accept liability for or on behalf of any other person for which it may be used or to be relied on when the Opinion Statement may be used. This Opinion Statement is prepared on the basis of information from the client and other information provided to BSI by the above named client. The above does not constitute a warranty or endorsement and is solely based on the information provided to BSI. Statements or opinions relating to it should be addressed to the above named client only. BSI does not accept any liability for any loss or damage, including consequential loss or damage, arising from the use of this Opinion Statement. BSI is a subsidiary of British Standards Institution.

Direct GHG Emissions

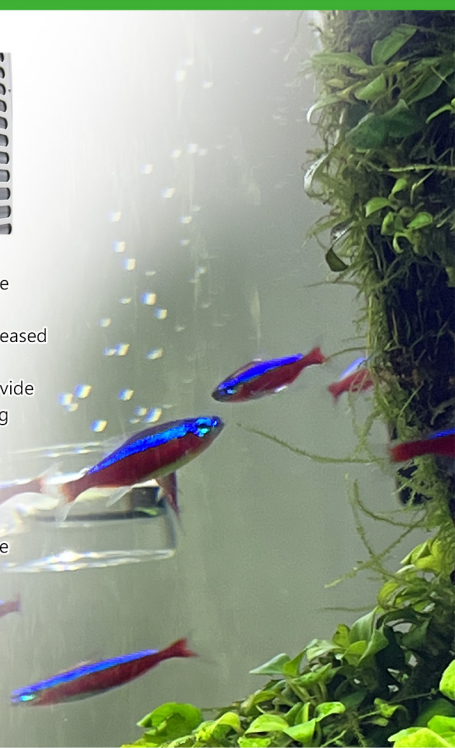
3.6_{TonCO2e} ↑ 0.5%

Our firm provides legal consulting services that do not produce physical goods. Direct GHG emissions are generated from everyday life, mainly from the fugitive emissions of air-conditioner refrigerants and the natural gas burned by water heaters.

Major Sources _(TonCO2e)	2021	2022	
Fugitive Emission	3.456	3.456	0
Natural Gas	0.073	0.089	↑ 22%
Sparkling Water Machine	0.003	0.006	↑ 88%



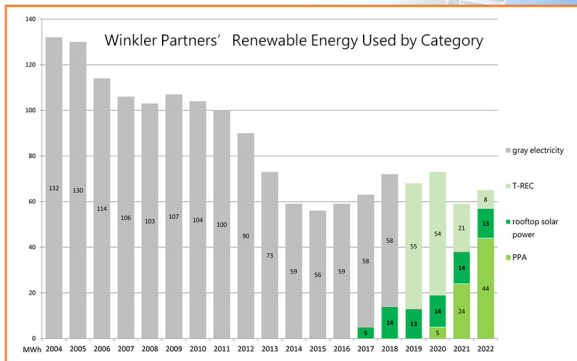
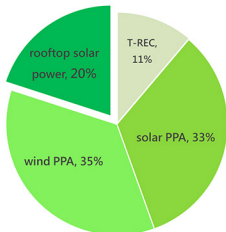
2022 There were no changes in the fugitive emission of air-conditioner refrigerants. The use of natural gas increased by 22%. The water heater is the only equipment that uses natural gas to provide hot water for showers and handwashing for staff. We observed that hot shower usage increased since we encouraged staff members to join team sports, and we do not think there was any concern about wasteful use. Nonetheless, we are considering replacing the water heater using fossil fuel with one powered by green energy.



Indirect GHG Emissions from Imported Energy

0 TonCO2e (Market Based Method)

Energy is the environmental issue we care about the most and the main challenge of our firm since its establishment. In 2017, 14.4kW solar panels were installed on the roof, which can provide about 20% of the electricity used in the office. Since 2019, we have been purchasing Taiwan’s Renewable Energy Certificate. In 2020, we signed a long-term contract with green energy providers to purchase wind and solar power. We are now using 100% green energy and are committed to continuing to do so in the future.



2022 Total electricity use increased by 14% due to a 13% increase in staff members and an increase in the public electricity consumption of the building. Although this could also be attributed to the unfair comparison with 2021, when we had to close the office because of COVID-19, we would try harder to reduce energy use.

Indirect GHG Emissions from Transportation

49.8_{TonCO2e} ↑75%

The main sources are comprised of employee commute and business travel. It is inevitable to have business travel because many clients are multinational companies. The carbon footprint of business travel accounts for more than 50% of our total carbon footprint in the past. International travel stopped due to COVID-19 in 2020. It is expected that air travel for international meetings and cases will gradually increase after the reopening of international borders in 2023. We will carefully review the necessity of each trip abroad and strive to reduce the environmental impact of our operations.



2022 For business travel, four international trips generated 37.03 tons of CO2e emission, which is the main reason for the significant increase in our carbon footprint. For staff commutes, 70% of the Winkler Partners team currently uses mass transit, and most of them use MRT. The number of rides increased because the number of employees increased.

Major Sources _(TonCO2e)	2021	2022
International Travel	0	37.030
Staff Commutes: MRT	4.568	5.488 ↑20%
Staff's Gasoline Cars	3.416	3.632 ↑6%



Indirect GHG Emissions from Products Used by the Organization

5.6 _{TonCO2e} ↓ 13%

The products used are comprised of three main categories: upstream carbon emissions from electricity, office paper, and tissue paper. The white copy paper used in our office is recycled paper with environmental-friendly certification. In addition to our effort to digitalize the documents, the use of copy paper has decreased by 39% compared to 10 years ago, i.e., 2013, despite the significant growth of our business.



2022 Because of a 65% reduction in the power purchased from Taipower, the upstream carbon emissions from electricity also plunged. The number of toilet paper purchases increased by 45% compared to the same period last year. The increase in the number of employees and the 2021 office closure due to the pandemic could be the cause of the unfair comparison. We are still promoting the responsible use of toilet paper.

Major Sources _(TonCO2e)	2021	2022	
Recycled Copy Paper	2.356	2.356	0
Upstream Emissions of Purchased Electricity	2.683	1.536	↓ 43%
Toilet Paper	0.618	0.899	↑ 45%
Waste	0.239	0.337	↑ 41%
Water	0.059	0.078	↑ 25%



Carbon Neutrality

0 TonCO₂e

We carried out a carbon-neutral program in accordance with the PAS 2060:2014 Carbon Neutrality Standard and with reference to R.O.C.'s "Carbon Neutrality Implementation and Declaration Guidelines."

The organizational carbon footprint verification period is from 1 January 2022 to 31 December 2022. We have obtained carbon credits through our fellow Benefit Corporation ClimateCare's carbon offsetting services and Gold Standard to offset the organizational carbon emissions and achieve carbon neutrality.

**Carbon Neutrality
Declaration**



2022 Our carbon footprint verification result showed that the total GHG emissions were 61.295 tons of CO₂e according to a market-based calculation, of which 37.03 tons of CO₂e from international travel were offset by ClimateCare, minimizing the environmental impact from the flights. The remaining 24.265 tons of CO₂e were offset by the 25 tons of carbon rights purchased from Gold Standard's InfraVest Taiwan Wind Farms Bundled Project 2011.

Ecosystem

To rebuild the city's lost forest on the roof, we built a green roof with the permaculture concept in 2007. The green roof provides good heat insulation for the building, mitigates the urban heat island effect, slows down rainwater runoff, and gives room to install green energy generators, which are indispensable elements of a sustainable city.



Green Roof

We provide professional services in a 685 m² building. Outside the office are 68 m² of hedges with mostly native Taiwanese plants. We also successfully secured an additional 44 m² of rooftop space to cultivate our little ecosystem. Through farming-friendly climate actions, we care for the earth's and human beings' needs, enjoy gardening, and alleviate work pressure.



Wildlife

We have planted many bird-attracting and nectar plants native to Taiwan, allowing many birds, butterflies, and insects to forage for food and build nests. Through our environmentally friendly way of cultivation, we have taken care of the plants and attracted a variety of wildlife to look for food and settle in. This process is called "habitat compensation," or setting up an ecological "stepping stone."



Soil Ecosystem

To manage the soil sustainably, we compost food waste on our roofs to increase organic carbon in the soil. This allows resources that would otherwise be transported by garage truck for incineration or composting to be turned directly into organic fertilizer on the roof. When the organic matter in the soil increases in moderation, it helps conserve and drain off the water and creates a suitable living environment for subterranean fauna and microorganisms while helping to preserve nutrients needed by plants. These living organisms are closely related to global warming.



Afforestation

Planting trees is one of the best ways to protect the planet today. Forests are home to many creatures. By protecting the forests, lives around the world can then survive. We are delighted to be more involved in tree-planting projects. To speed up the restoration of the terrestrial and marine ecosystem and cultivate biodiversity, we worked with the Taiwanese government to plant 3,555 trees on 2.37 hectares of land about 22 km from our office in 2019.



1% for the Planet

We have been a member of 1% for the Planet since 2009. We contribute 3% of revenue to environmental organizations to defend the earth, hoping to create a green miracle where human and ecological conservation coexist.



2022 Environmental Sustainability Report



Winkler Partners strives to become the most environmental-friendly law firm in Taiwan. Our proactive actions to achieve carbon neutrality are out of the urge to avoid climate crises and take care of the environment. The partners and colleagues at our firm are also on board to support this cause. Although we must allocate resources for it, we are honored to take part in protecting the earth. We understand that when the ecosystem on earth collapses, everything we hold dear to will no longer exist. Please act now to save the planet for future generations.



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