

# Winkler Partners 2023

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## Environmental Sustainability Report



# 2023 Environmental Sustainability Report

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# 2023 Environmental Sustainability Report



Carbon Footprint

Net Emissions **0** TonCO2e



Renewable Energy

Green Energy **100%**



Self-produced Electricity

**20%** Electricity Consumption



Rainwater Harvesting

**3%** Total Water Usage



Waste Recycling

**13** Types of Recycling



Food Waste Composting

**100%** Turned into Compost



Ecological Restoration

**112** m<sup>2</sup> Green Roof



Protecting the Ecosystem

**3555** Trees Planted





**3%** Revenue Donated

## 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 12F No. 86 Chongqing South Road Section 1 Taipei Taiwan 100003	博仲法律事務所 台北市 中正區 重慶南路一段 86號12樓 100003
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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(博仲法律事務所 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 CO<sub>2</sub> equivalent  
 Retired offset carbon credits: 23 tonnes of CO<sub>2</sub> equivalent

  
 Managing Director BSI Taiwan, Peter Pu

For and on behalf of BSI: \_\_\_\_\_  
 Originally Issue: 2022-04-12      Latest Issue: 2022-04-12

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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 more particularly described in the scope. It was not prepared for any other purpose. The British Standards Institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by the British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above named client only.  
 Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.  
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# 2023 Environmental Sustainability Report

## 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	2022	2023	
Fugitive Emission	3.456	3.456	0
Natural Gas	0.089	0.073	↓ 18%
Sparkling Water Machine	0.006	0.006	0



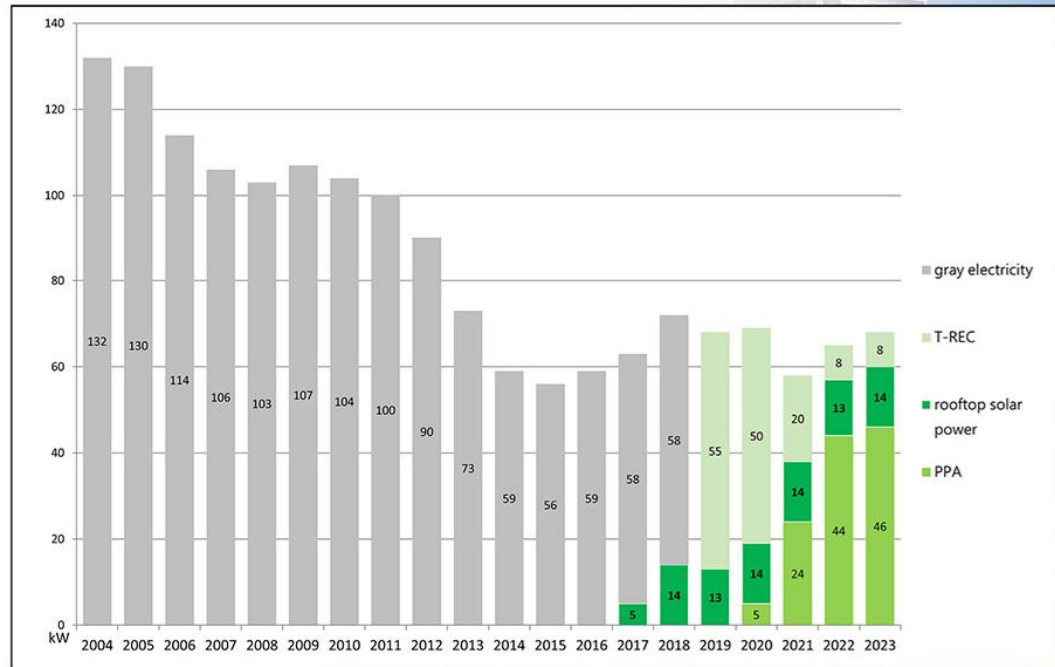
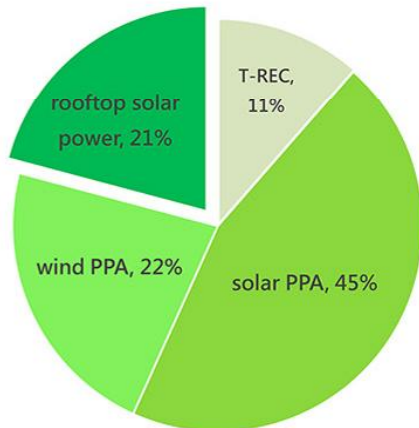
**2023** We are continually working to reduce our direct GHG emissions. We are now looking at more energy-efficient air conditioning units to further reduce our power consumption. Our natural gas consumption decreased by 18% in 2023. The water heater is the only equipment that uses natural gas, providing hot water for staff showers. We are considering replacing the fossil fuel-powered water heater with one powered by green energy in the future.



## 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' 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.



**2023** Due to the increase in staff numbers and a rise in the average summer temperature by 1°C compared to last year, air conditioning electricity usage has increased by 14%, resulting in an 8% increase in total annual electricity usage (excluding building public electricity). We have communicated our concern about the significant increase in AC energy use to our colleagues and provided them with weather information for reference. We will continue to work on reducing in electricity usage facing global warming.

# 2023 Environmental Sustainability Report

## Indirect GHG Emissions from Transportation

**85.9** TonCO<sub>2</sub>e **↑65%**

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.

Major Sources	2022	2023	
International Travel	37.030	71.270	↑ 92%
Staff Commutes: MRT	5.488	6.491	↑ 18%
Staff Commutes: Bus	2.179	2.165	↓ 1%



**2023** For business travel, 34 international trips generated 71.27 tons of CO<sub>2</sub>e emission, which is the main reason for the significant increase in our carbon footprint. For staff commutes, 69% of the Winkler Partners team currently uses public transport, with most opting for MRT. The number of rides has increased due to both the growth in the number of employees and more drivers switching to public transport.



## Indirect GHG Emissions from Products Used by the Organization

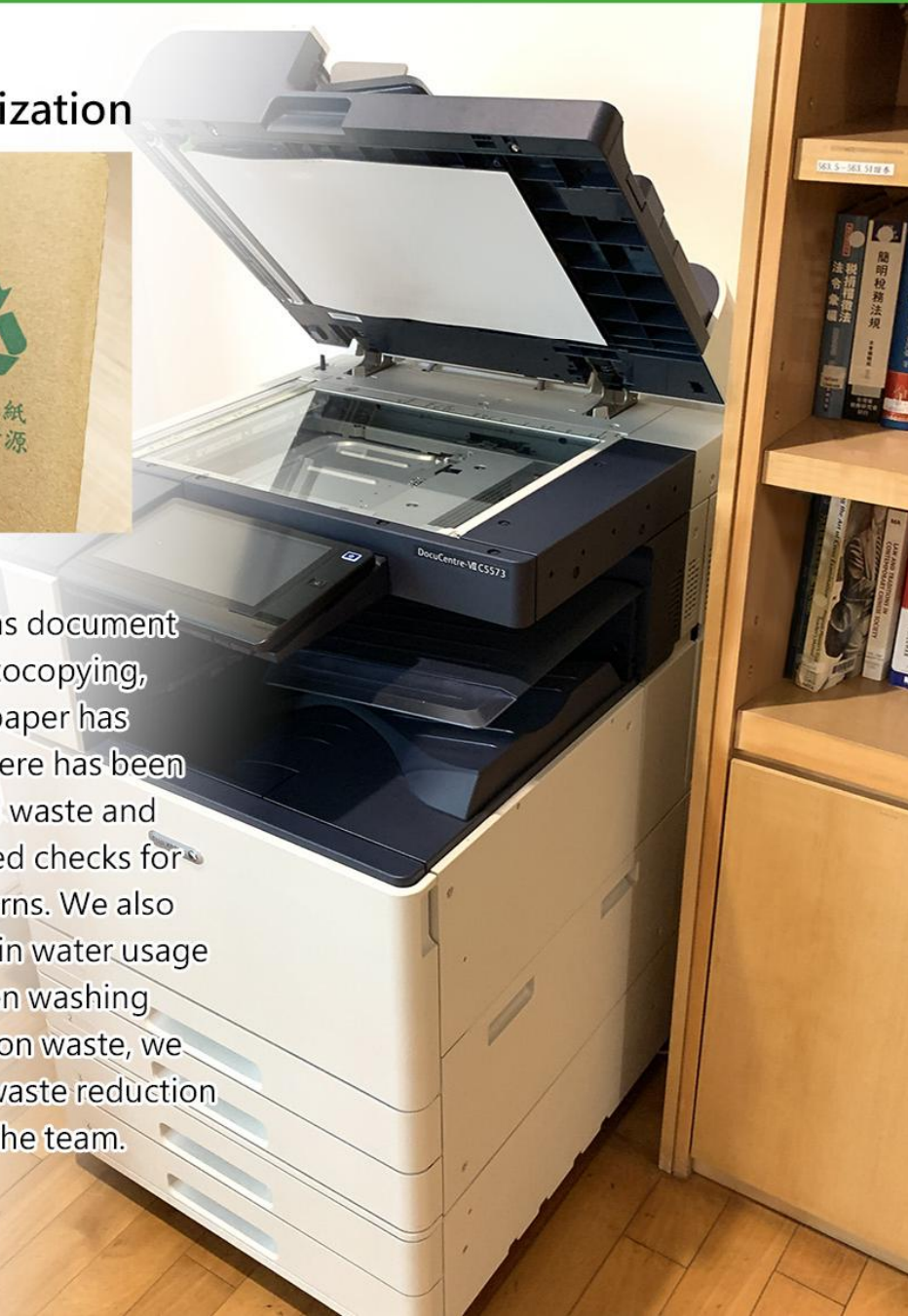
4.9 TonCO<sub>2</sub>e ↓ 13%

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 77% compared to 11 years ago, i.e., 2012, despite the significant growth of our business.



Major Sources	2022	2023
Copy Paper	2.356	1.571 ↓ 33%
Upstream Emissions of Purchased Electricity	1.536	1.7 ↑ 11%
Toilet Paper	0.899	0.814 ↓ 9%
Waste	0.337	0.378 ↑ 12%
Water	0.078	0.093 ↑ 19%

**2023** Due to factors such as document digitalization and reduced photocopying, the usage of recycled printing paper has decreased by 33%. However, there has been a noticeable increase in general waste and water usage. We have completed checks for toilet leaks and found no concerns. We also observed a significant increase in water usage during the annual cleaning when washing exterior windows. To cut down on waste, we plan to increase promotion of waste reduction and water conservation within the team.





# 2023 Environmental Sustainability Report

## Carbon Neutrality

0 TonCO<sub>2</sub>e

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 2023 to 31 December 2023. 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.



**2023** Our carbon footprint verification result showed that the total GHG emissions were 94.39 tons of CO<sub>2</sub>e according to a market-based calculation, of which 71.27 tons of CO<sub>2</sub>e from international travel were offset by ClimateCare, minimizing the environmental impact from the flights. The remaining 23.12 tons of CO<sub>2</sub>e were offset by the 24 tons of carbon rights purchased from Gold Standard's InfraVest Taiwan Wind Farms Bundled Project 2011.

# 2023 Environmental Sustainability Report

## 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 m<sup>2</sup> building. Outside the office are 68 m<sup>2</sup> of hedges with mostly native Taiwanese plants. We also successfully secured an additional 44 m<sup>2</sup> 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.



# 2023 Environmental Sustainability Report

## 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.



# 2023 Environmental Sustainability Report

## 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 every year. In 2023, we supported Wild at Heart Legal Defense Association and RE-THINK in their environmental protection work.



# 2023 Environmental Sustainability Report



Winkler Partners is dedicated to becoming the most environmentally-friendly law firm in Taiwan. We take proactive and voluntary actions to achieve carbon neutrality, hoping to contribute to mitigating the climate crisis and protecting the environment. Our partners and colleagues fully support this initiative. While it requires significant resources, we are proud to contribute to the planet's well-being. We recognize that a healthy ecosystem is essential for everything we value. Let's take action now to ensure a sustainable future for the next generations.

## Winkler Partners

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INTERLAW.

