



Winkler Partners 2024

Environmental Sustainability Report

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2024 Environmental Sustainability Report




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Carbon Footprint
Net Emissions **0** TonCO2e



Renewable Energy
Green Energy **100%**



Self-produced Electricity
18% Electricity Consumption



Rainwater Harvesting
3% Total Water Usage



Waste Recycling
13 Types of Recycling



Food Waste Composting
100% Turned into Compost



Ecological Restoration
112 m² Green Roof



Protecting the Ecosystem
3655 Trees Planted



3% Revenue Donated

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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.



bsi. 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

博仲法律事務所
台北市
中正區
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 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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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.
BSI Taiwan is a subsidiary of British Standards Institution.

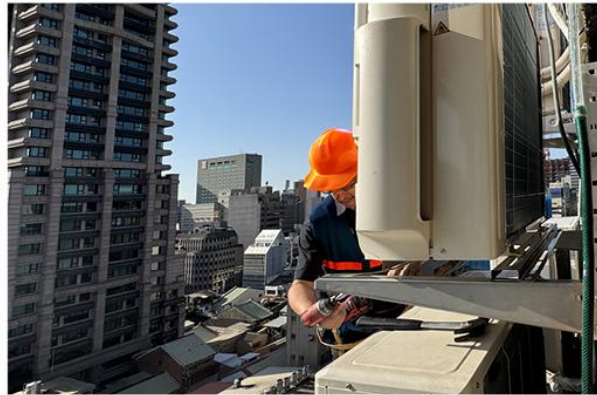
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Direct GHG Emissions

3.3 TonCO₂e ↓ 9%

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	2023	2024
Refrigerant R410a	3.456	2.975 ↓ 9%
Refrigerant R32	0.053	0.225 ↑ 325%
Natural Gas	0.073	0.069 ↓ 5%



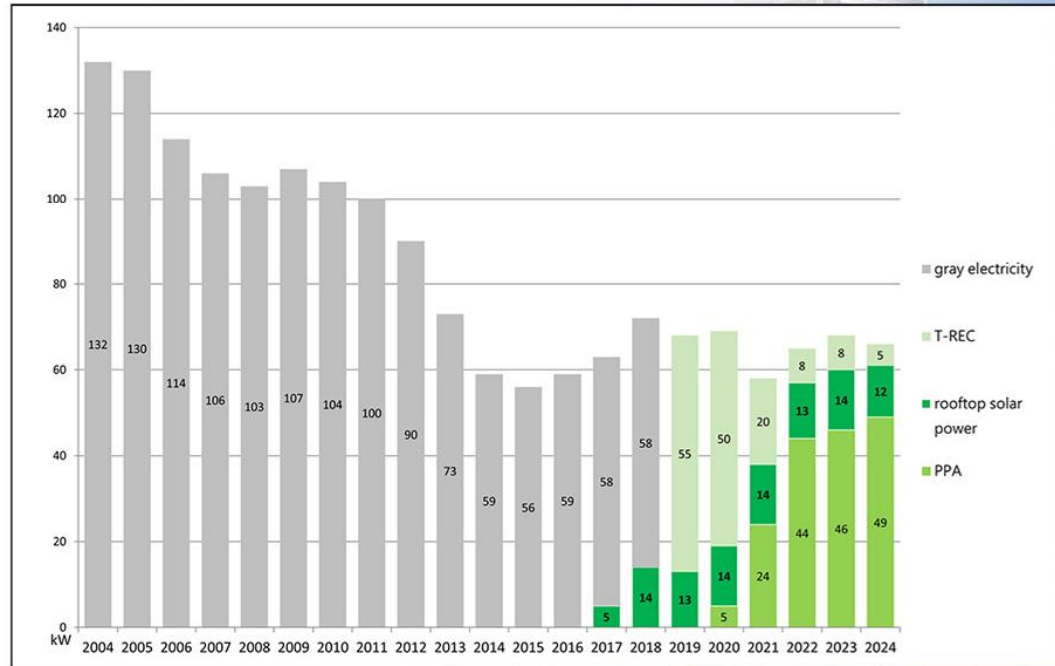
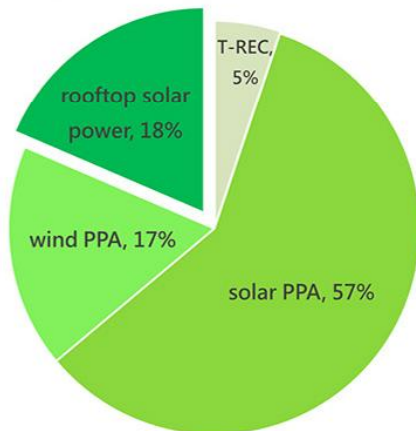
2024 We continue to make efforts to reduce our direct greenhouse gas emissions. One such effort is replacing our office air conditioning units with more energy-efficient models that use more environmentally friendly refrigerants. This has significantly reduced the carbon emissions caused by refrigerant leakage. Our natural gas usage has decreased by 5%. Currently, the only equipment still using natural gas is the water heater, which provides hot water for employee showers. We are considering replacing this with a water heater powered by green electricity to eliminate this use of fossil fuels.

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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.



2024 Our total electricity consumption for the year decreased by 3% compared to last year, and by 52% compared to 2004. According to the Taiwan Central Weather Bureau's Taipei station, the average temperature during the months when our air conditioning is usually in operation rose by 0.4°C this year, resulting in a 1% increase in air conditioning electricity usage. We have communicated this increase to our colleagues. In response to global warming, we will continue working toward substantial reductions in electricity consumption.

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Indirect GHG Emissions from Transportation

69.0_{TonCO2e} ↓ 20%

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 _(TonCO2e)	2023	2024
International Travel	71.270	53.929 ↓ 24%
Staff Commutes: MRT	6.491	6.789 ↑ 5%
Staff Commutes: Bus	2.165	1.592 ↓ 26%



2024 There were 35 instances of necessary international business travel, resulting in 53.929 metric tons of CO2e, which accounted for 64% of our total carbon emissions, making it the largest single source of our carbon footprint. For local business travel, we prioritize the use of electric and hybrid taxis to reduce carbon emissions and air pollution. For intercity business travel, high-speed rail is the primary mode of transport.



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Indirect GHG Emissions from Products Used by the Organization

4.6 TonCO₂e ↓ 8%

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	2023	2024
Copy Paper	1.571	1.610 ↑ 2%
Upstream Emissions of Purchased Electricity	1.792	1.406 ↓ 22%
Toilet Paper(roll)	0.814	0.870 ↑ 7%
Waste	0.378	0.325 ↓ 14%
Water	0.093	0.099 ↑ 6%



2024 Due to a reduction in upstream emissions from Taipower and a decrease in general waste, along with a significant drop in usage of toilet paper and paper towels, our carbon footprint in this category decreased by 8%.

However, water usage increased significantly due to a ruptured pipe which we have since repaired. We have also inspected all pipelines to prevent similar instances in the future.



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Carbon Neutrality

0 TonCO₂e

We implemented a carbon neutrality plan in accordance with PAS 2060:2014 and Taiwan's "Guidelines for Implementing and Declaring Carbon Neutrality." The carbon footprint accounting period for our organization is from 1 January 2024 to 31 December 2024. We have obtained carbon credits through the Gold Standard as offset quotas to achieve organizational carbon neutrality.

PAS 2060:2014 was retired at the end of 2024. Moving forward, our carbon neutrality efforts will comply with the updated requirements in the ISO 14068-1:2023 standard and Taiwan's Ministry of Environment's guidelines for corporate carbon neutrality declarations.



2024 Based on the market-based approach, our total greenhouse gas emissions amounted to 76.865 metric tons of CO₂e. We purchased 77 metric tons of carbon credits from the Mozambique Safe Water Project via the Taiwan Carbon Solution Exchange and have declared carbon neutrality through self-verification.

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Ecosystem

To rebuild the forest lost in urban environments on rooftops, we constructed a green roof atop our office building in 2007. The green roof provides effective insulation for the building, mitigates the urban heat island effect, reduces stormwater runoff, and serves as a platform for green energy installations. It plays an important role in the sustainability of urban environments.



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.



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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 micro-organisms while helping to preserve nutrients needed by plants. These living organisms are closely related to global warming.



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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. In 2024, our firm hosted the Interlaw global conference. Together with our guests, we carried out a tree-planting project in an Indigenous Atayal community, planting 100 maqaw trees. Once mature, these trees are expected to reduce carbon dioxide emissions by 1,000 kilograms annually.



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.



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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.



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INTERLAW.

