



Winkler Partners

2025 Environmental Report

Winkler Partners 2025 Environmental Report

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Carbon Footprint

Net Emissions **0** tCO2e



Renewable Energy

Green Energy **100%**



Self-produced Electricity

21% Electricity Consumption



Rainwater Harvesting

4% Total Water Usage



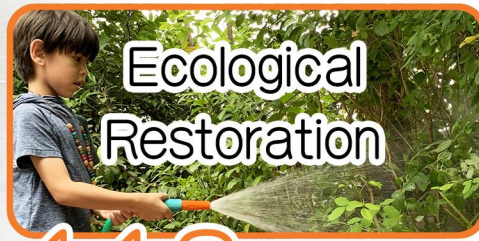
Waste Recycling

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 efforts begin in 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 seek 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, We 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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Taipei
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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 name client only.
Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
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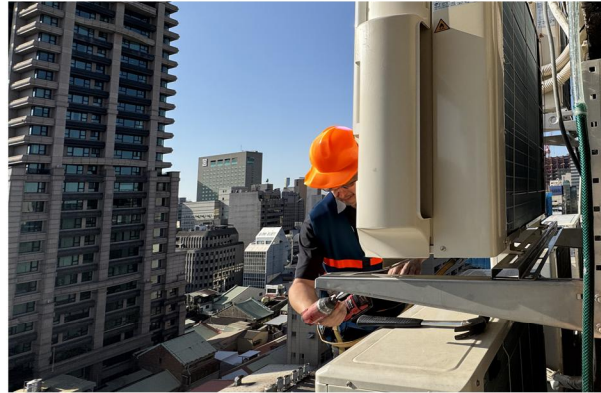
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Direct GHG Emissions

2.8 tCO₂e ↓ 16%

As a legal services firm, our direct greenhouse gas emissions are relatively limited and arise mainly from day-to-day office operations. These emissions come primarily from fugitive emissions of air-conditioner refrigerants and a small amount of natural gas used for the office shower water heater. Further reducing these emissions remains a priority for the firm.

Major Sources (tCO ₂ e)	2024	2025
Refrigerant	3.201	2.708 ↓ 15%
Natural Gas	0.069	0.036 ↓ 48%



2025 In 2025, we replaced several air-conditioning units with newer, more energy-efficient models that use lower-impact refrigerant (i.e. R32). We have continued the air-conditioner replacement program in 2026 and have now upgraded all office units.

Our natural gas use also decreased in 2025 and remains very low. We are considering replacing the current gas water heater with an electric model powered by renewable electricity, which would further reduce our use of fossil fuels and direct GHG emissions.

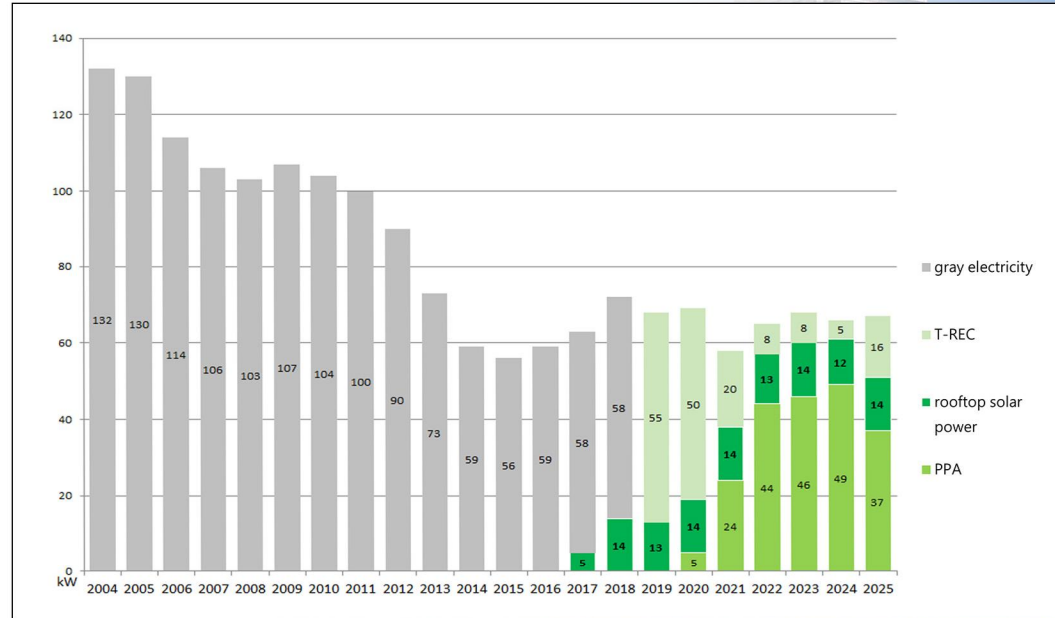
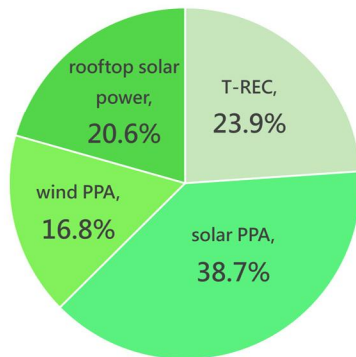


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Indirect GHG Emissions from Purchased Energy

0 tCO₂e (Market Based Method)

Reducing electricity consumption has long been one of our main environmental priorities. Our total electricity use has decreased significantly, even as the firm has grown and our work has become increasingly digital. In 2017, we installed a solar photovoltaic system on our rooftop. We have also continued to procure renewable electricity through a renewable electricity purchase agreement and Taiwan Renewable Energy Certificates (T-RECs). Together, these measures enabled us to source 100% renewable electricity for our operations, keeping our market-based emissions from purchased energy at zero.



2025 Although green electricity has very low carbon emissions, we remain focused on reducing actual electricity use. Over the past several years, our total energy consumption has remained relatively stable, reflecting our efforts to conserve electricity in daily office operations. We have continued to provide timely reminders to colleagues about electricity conservation and will keep identifying practical opportunities to further improve energy efficiency.

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Indirect GHG Emissions from Transportation

72.5 tCO₂e ↑ 5%

Our transportation emissions come mainly from business travel and employee commuting. The 5% increase in 2025 was driven mainly by international business travel, as a number of necessary trips involved long travel distances. Some international business travel remains necessary because most of our matters and professional relationships are cross-border, and it remained the largest source of our transportation emissions. We continue to review the necessity of each trip, use online meetings where effective, and seek ways to reduce the environmental impact of necessary travel.



2025 For local business travel, we encourage lower-carbon options where feasible, including electric and hybrid taxis. For intercity business travel, high-speed rail remains our preferred mode of transportation.

For employee commuting, our office is located near Taipei Main Station, making public transportation convenient for colleagues. Increased MRT commuting reflected greater use of public transit.

Major Sources (tCO ₂ e)	2024	2025	
International Travel	53.929	55.664	↑ 3%
Staff Commutes: MRT	6.789	7.297	↑ 7%
Staff Commutes: Bus	1.592	1.491	↓ 6%

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Indirect GHG Emissions from Products/Services Used by the Firm

5.8 tCO₂e ↑ 27%

Our emissions from products and services used by the firm increased in 2025, driven mainly by higher upstream emissions associated with purchased electricity. Our green electricity provider was not able to transfer as much green electricity as in the previous year, so a greater share of our electricity had to be sourced from Taipower, resulting in higher upstream GHG emissions.

Major Sources (tCO ₂ e)	2024	2025	
Upstream Emissions of Purchased Electricity	1.406	2.630	↑ 87%
Copy Paper	1.610	1.571	↓ 2%
Toilet Paper(roll)	0.870	0.873	↑ 0.3%
Waste	0.325	0.324	↓ 0.3%
Water	0.099	0.079	↓ 20%



2025 Other categories remained stable or improved. Our use of copy paper has fallen by 59% compared with 2013, despite the growth of our business. Water-related emissions also decreased, in large part due to pipe inspection and leakage repairs in 2025. We will continue working to reduce paper use, strengthen water conservation, and improve the stability of our green electricity supply in coordination with our renewable electricity provider.



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Carbon Neutrality

0 tCO₂e

We have implemented our carbon neutrality plan with reference to ISO 14068-1:2023 and in accordance with the Greenhouse Gas Inventory Guidelines and the Carbon Neutrality Implementation and Declaration Guidelines published by the Ministry of Environment, Executive Yuan. The quantification period for our organizational carbon footprint inventory is set from 1 January 2025 to 31 December 2025. We adopt a "reduction first, offsets in parallel" strategy, working to control greenhouse gas emissions by reducing refrigerant leakage, using 100% green electricity, and providing timely reminders to colleagues. For residual emissions that are difficult to reduce, we purchase high-quality carbon credits to offset them in full, achieving net-zero operational carbon emissions.



2025 Based on the market-based approach, our total greenhouse gas emissions amounted to 80.997 metric tons of CO₂e. We purchased 81 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 bring a touch of the forest back into the city, we built a green roof on our office building in 2007. The green roof provides effective insulation for the building and also delivers social benefits such as easing the urban heat island effect, slowing storm-water runoff, and supporting the installation of renewable energy generation facilities. It is an indispensable element of a sustainable city.



Green Roof

We provide professional services in a 685 m² building. Outside the office, we have 68 m² of green hedges planted mainly with Taiwan native plants, and we have also secured an additional 44 m² of rooftop space to create our small ecosystem. In 2025, 24 colleagues jointly adopted and cared for fruits and vegetables of their choice. Through climate action based on eco-friendly farming practices, we help care for the needs of the earth and people, enjoy the pleasure of gardening, and relieve work stress.



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 soil sustainably, we compost food waste on our roof to increase organic carbon in the soil. This allows material that would otherwise be hauled away for incineration or composting to be turned directly into organic fertilizer on site. A moderate increase in soil organic matter improves water retention and drainage, creates a suitable habitat for subterranean fauna and microorganisms, and helps preserve nutrients needed by plants. These living organisms also play a role in climate regulation.



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Afforestation

Planting trees is one of the best ways to protect the planet. Forests provide habitat for many species. By protecting forests, we help sustain life around the world. We are pleased 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 2025, we supported Wild at Heart Legal Defense Association in their environmental protection work.



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Winkler Partners aims to be Taiwan's leading law firm in environmental sustainability. To this end, we continue to take concrete action to achieve carbon neutrality, with the hope of doing our part to mitigate the climate crisis and protect the global environment. These efforts are supported by our partners and colleagues. Although they require resources, we believe that protecting the earth's ecosystems means protecting everything we value. Only by taking action now can we leave a more livable planet for the next generation.



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INTERLAW.

