



RM Group – Net Zero Target Plan

Effective date: 01.01.2026

Interim reviews: 2030, 2040

Company: RM Group (Switzerland) – Personnel services provider, ISO 14001 & ISO 9001 certified, EcoVadis Gold, UN Global Compact Participant, CDP Discloser

Scope: All locations and activities under the financial control of RM Group (CH, DE, BG).

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1 Purpose & Principles

The purpose of this Net Zero Target Plan is to define a clear, measurable and science-based roadmap to achieve net zero greenhouse gas (GHG) emissions by 2050 at the latest. The strategy applies to all legal entities and operational activities under the financial control of RM Group in Switzerland, Germany and Bulgaria. Greenhouse gas accounting follows the Greenhouse Gas Protocol Corporate Standard and includes Scope 1, Scope 2 (market-based and location-based) as well as relevant Scope 3 categories. The objective is to integrate climate considerations into corporate strategy, risk management and operational processes while contributing to global climate goals in line with limiting global warming to 1.5°C.

Net zero means a reduction of absolute greenhouse gas emissions by at least 90–95% compared with the base year and the neutralisation of the remaining residual emissions through permanent CO₂ removals.

RM Group prioritises emission avoidance and reduction over compensation. Carbon offsetting is considered a measure of last resort and is used only for residual emissions that cannot be avoided technically or economically. The plan is aligned with internationally recognised frameworks and standards, including science-based approaches, environmental management principles according to ISO 14001, and transparent disclosure practices.

Governance responsibility for the climate strategy lies at the highest management level, ensuring accountability, oversight and integration into corporate decision-making processes. Operational implementation is coordinated by the sustainability lead. RM Group aims for continuous improvement through monitoring, reporting and regular review cycles. Due to the asset-light business model, the main emissions arise from indirect sources such as business travel, employee commuting and leased assets. Transparency and credibility are ensured through annual public reporting (e.g. CDP reporting) and independent external verification from 2028 onwards.

2 Baseline

The reference year for emissions accounting is 2019. The baseline reflects the operational profile of RM Group as a personnel services provider with around 50 internal employees across three locations. As the company does not own buildings, vehicle fleets or production facilities, direct emissions (Scope 1) are negligible. Electricity consumption (Scope 2) is already largely sourced from renewable energy in Switzerland and Germany, resulting in minimal market-based emissions.

The majority of the carbon footprint arises in Scope 3, particularly from business travel, employee commuting and leased office space. These categories are therefore the focus of the reduction measures.

Data quality and completeness will be gradually improved; full coverage of all relevant Scope 3 categories is planned by 2026. Relevant Scope 3 categories include in particular business travel, employee commuting, purchased services and leased office space.

Scope	Category	Emissions 2019	Status 2025
Scope 1	Direct Emissions	0 tCO ₂ e	0 – no own assets
Scope 2	Power & Energy	0 tCO ₂ e (market based)	100% renewable



Scope 3	Business trips	30 tCO ₂ e	Since 2022 compensated
Scope 3	Commuting	16.8 tCO ₂ e	Reduction measures active
Scope 3	Upstream Leased Assets	Not calculated yet	Mapping 2026 planned
Total		46.8 tCO₂e	

3 Additional Scope 2 – Electricity consumption by location

3.1 Location Berlin (Germany)

Electricity consumption for the Berlin office is supplied by Vattenfall under the renewable electricity tariff 'Profi Natur12 Strom'. Annual electricity consumption in the base period amounted to approximately 4,530 kWh. Under the market-based method, emissions are reported as 0 tCO₂e as the electricity originates from renewable sources with guarantees of origin.

3.2 Location Zurich (Switzerland)

Electricity for the Zurich office is supplied by the City of Zurich utility (ewz) via the product ewz.pronatur, which provides 100% naturemade star-certified renewable electricity from Switzerland. Annual electricity consumption in the base period amounted to approximately 12,639 kWh, which results in 0 tCO₂e under the market-based method.

3.3 Location Sofia (Bulgaria)

Electricity for the Sofia office is supplied by Elektrohold Sales EAD. Annual electricity consumption in the base period amounted to approximately 2,885 kWh. The electricity is ordered directly by the landlord and is certified as eco-electricity, which likewise results in 0 tCO₂e under the market-based method.

Location	Address	Power Consumption (kWh/Year)	Source	Scope-2 Emissions
Berlin	Alexanderplatz 1, Berlin	4'530	100% renewable energy (Vattenfall)	0 tCO ₂ e
Zurich	Förllibuckstrasse 10, Zurich	12'639	100% renewable energy (ewz)	0 tCO ₂ e
Sofia	Solunska 23, Str., Sofia	2'885	100% renewable energy	0 tCO ₂ e

4 Targets & Milestones

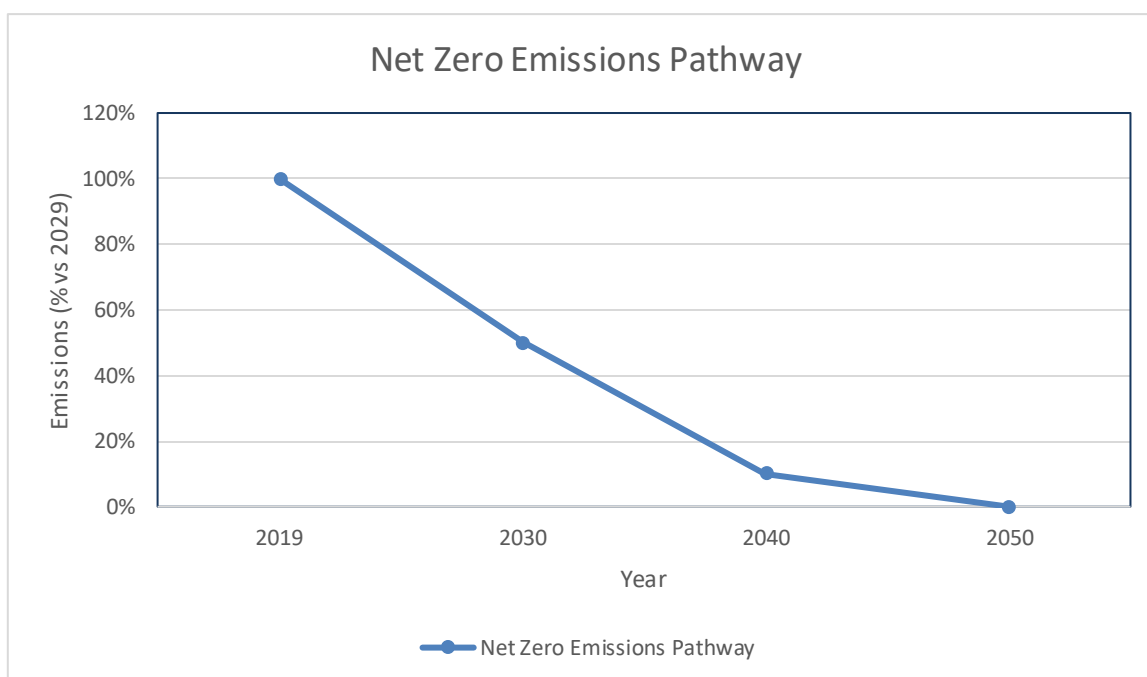
RM Group commits to a structured emissions reduction pathway with defined interim targets and regular progress assessments. Short-term measures focus on improving the data base and operational optimisation, while medium-term targets aim for significant reductions in travel-related emissions and employee commuting. Long-term objectives include alignment with the requirements of the Science Based Targets initiative (SBTi) and the transition from offsetting measures to permanent carbon removal solutions.



RM Group aims to reduce its absolute greenhouse gas emissions by at least 50% by 2030 and by 90% by 2040 compared with the 2019 base year.

Progress will be evaluated at defined review milestones to ensure alignment with technological developments, regulatory requirements and scientific recommendations.

Year	Target / Milestone	Measure
2030	-50% absolute emissions vs. 2019	Reduction and compensation of commuting and business trips, integration of suppliers
2040	90% emissions vs. 2019	Switch to Carbon Removal, SBTi-conform transition plan
2050	Net-Zero reached	100% consistent CO2-reduction



5 Reduction Strategy

RM Group consistently follows the principle 'avoidance before reduction before compensation' in the decarbonisation of its business model. As a service-oriented company, the main greenhouse gas emissions arise primarily from business travel, employee commuting, as well as purchased services and IT infrastructure. The reduction strategy therefore focuses on these key emission sources.



Business travel is systematically challenged and only undertaken when an in-person meeting provides clear added value compared with virtual formats. Where travel is necessary, a clear hierarchy of transport modes applies, prioritising lower-emission options. Rail travel is preferred over flights, particularly for short and medium distances. The use of vehicles with fossil fuel propulsion is not supported for environmental reasons. At the same time, RM Group promotes digital collaboration and virtual meetings to reduce overall travel demand.

Measures to reduce emissions are also implemented in the area of employee commuting. Flexible working models and remote working reduce the number of commuting days. In addition, the company supports the use of public transport and sustainable mobility options, for example through subsidies and incentives for cycling.

Across its office locations, RM Group aims to operate with the lowest possible emissions. This includes sourcing electricity from renewable energy sources. Sustainability criteria are increasingly considered when selecting and designing office spaces, for example through so-called green leases that promote energy-efficient buildings and resource-efficient use.

Climate considerations are also systematically integrated into IT and procurement activities. RM Group prioritises durable and energy-efficient hardware as well as responsible supply chains when purchasing equipment. In addition, preference is increasingly given to cloud and IT service providers that operate their infrastructure using renewable energy.

Unavoidable residual emissions are offset within the framework of the climate strategy. The implementation and effectiveness of reduction measures are regularly reviewed and further developed to continuously reduce RM Group's greenhouse gas emissions and support the long-term net zero objectives.

6 Compensation

Carbon offsetting is used exclusively for residual emissions that cannot be eliminated through operational changes or efficiency measures. The strategy follows a phased approach that gradually shifts from avoidance projects towards high-quality carbon removal projects with long-term storage.

During the transition phase, RM Group prioritises projects certified under recognised standards (e.g. Gold Standard) and progressively increases the share of removal-based certificates to ensure ecological integrity and permanence. By 2050, all remaining emissions are to be neutralised through durable carbon removal solutions with storage periods exceeding 100 years.

When selecting projects, criteria such as additionality, permanence, avoidance of double counting and social co-benefits are considered.

Phase	Timeframe	Compensation	Target
Phase 1	2022–2034	Avoidance Projects (Gold Standard)	Transition phase
Phase 2	2035–2042	Mix of Avoidance & Removal	Empowering Permanence
Phase 3	2042–2050	Consistent CO ₂ -removal (>100 Jahre)	Long-term neutrality



7 KPIs

Scope	Category	Central KPIs	Unit
Scope 1, 2, 3	Emissions	Total emissions	tCO ₂ e/year
Scope 1, 2, 3	Emissions	Emission intensity	tCO ₂ e/FTE
Scope 2	Power & Energy	Proportion renewable energy	%
Scope 1, 2, 3	Emissions	Reduction compared to baseline	%

8 Monitoring and Reporting

Progress is reviewed annually as part of sustainability reporting, CDP disclosure and the ISO 14001 management review.