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# The Path to Action

## Required Interventions Schedule

Required interventions for turning net zero commitments into measurable abatement

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*Mountain bikers navigating a forest trail near Revelstoke  
Photo: Tom Poole, Revelstoke BC, Canada*

# VERSION DETAILS

Table 1: Version Details

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Each version of this document is identified by its version number, publication date, and effective date as stated above. The organisation is responsible for referencing a document version with an effective date that meets the requirements of the NoCO2 Net Zero Standard applicable for the reporting period for which the Standard is being employed.

## LICENCE

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# 1. SCOPE

This document provides a comprehensive list of the Required Interventions that organisations shall implement in accordance with section 4.7.1 of the NoCO2 Net Zero Standard, and outlines the process for their implementation.

## 2. REFERENCES

### 2.1. NORMATIVE

The following referenced documents are required for the application of this methodology:

- NoCO2 Net Zero Standard
- ANZSIC Mapping Schedule
- GHG Protocol

### 2.2. INFORMATIVE

The following referenced documents are informative and may assist in the application of this methodology:

- IPCC Sixth Assessment Report (AR6) – Mitigation of Climate Change (Working Group III)
- Project Drawdown – The Drawdown Review
- IEA Net Zero by 2050: A Roadmap for the Global Energy Sector
- Science Based Targets initiative (SBTi) Corporate Net-Zero Standard and sector-specific guidance
- GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard

## 3. CONVENTIONS

To ensure clarity and consistency, this standard uses specific terminology to indicate the nature of the organisation's obligations. The following terms apply throughout the document, where:

- **shall** indicates a mandatory requirement;
- **should** indicates a recommendation for best practice; and
- **may** indicates a permissible action.

## 4. TERMS & DEFINITIONS

- **ANZSIC:** The Australian and New Zealand Standard Industrial Classification system, used as the basis for mapping an organisation's business activities to the industry categories listed in the Required Interventions Schedule via the ANZSIC Mapping Schedule.
- **Applicable Year:** The reporting period in which an intervention is first determined to apply to the organisation, established through the industry, entity size, and (where relevant) materiality screening processes set out in sections 5.1, 5.2, and 5.3. The Applicable Year is the starting point from which the Implementation Timeframe is counted.
- **Fulfillment Year:** The reporting period by which an intervention's rule requirements shall be met and against which conformance is assessed. Calculated as the sum of the Applicable Year and the Implementation Timeframe. Failure to meet the Intervention Rule by the Fulfillment Year constitutes a major non-conformance.
- **GHG Category:** A classification of greenhouse gas emission sources as defined under the NoCO2 Net Zero Standard, encompassing Scope 1 (direct emissions), Scope 2 (purchased energy), and Scope 3 (value chain) categories. Each Required Intervention is associated with a specific GHG Emission Category for the purposes of materiality screening.
- **Implementation Timeframe:** The deferral, expressed in reporting periods, between when an intervention first applies to the organisation (the Applicable Year) and when its requirements take effect (the Fulfillment Year). An Implementation Timeframe of "current" means requirements take effect in the same reporting period in which the intervention becomes applicable; "+X years" defers the Fulfillment Year by X reporting periods.
- **Intervention Rule:** The specific, prescriptive requirements set out for a Required Intervention in the Required Interventions Schedule, which the organisation shall implement in full by the Fulfillment Year.

- **Materiality Test:** The screening process set out in section 5.3.1 by which the organisation determines whether a GHG Emission Category is sufficiently significant—either as a percentage of the organisation's total footprint or in absolute tCO<sub>2</sub>e—to trigger any associated Materiality-Tested Interventions for the relevant reporting period.
- **Materiality-Tested Intervention:** A Required Intervention whose applicability depends on the GHG Emission Category to which it relates passing the Materiality Test for the relevant reporting period.
- **Net Zero Inventory:** The organisation's total quantified greenhouse gas footprint as measured in accordance with the NoCO<sub>2</sub> Net Zero Standard, expressed in tCO<sub>2</sub>e, against which abatement potential is benchmarked.
- **Non-Attributable Inventory (NAI):** The organisation's quantified greenhouse gas emissions that fall outside the Net Zero Inventory boundary but remain relevant for disclosure under the NoCO<sub>2</sub> Net Zero Standard.
- **Non-Materiality-Tested Intervention:** A Required Intervention that applies to the organisation regardless of the emissions associated with its GHG Emission Category, provided the industry and entity size criteria are satisfied.
- **Reporting Period:** The annual period over which the organisation measures and reports its greenhouse gas inventory in accordance with the NoCO<sub>2</sub> Net Zero Standard. Used as the unit of time for determining Applicable Year, Implementation Timeframe, and Fulfillment Year.
- **Required Interventions:** A core abatement measure that, once determined applicable through industry, entity size, and materiality screening, the organisation shall implement within the prescribed implementation timeframe in order to make a net zero claim under the NoCO<sub>2</sub> Net Zero Standard.

## 5. REQUIRED INTERVENTIONS

Required Interventions are obligations that apply to all organisations following the NoCO2 Net Zero Standard.

Required Interventions have been explicitly identified by CRI as having such a strong case for implementation that they shall be implemented by all organisations seeking alignment to the Net Zero Standard. Some activities apply to all organisations, some activities are industry specific, and some only apply to large organisations.

The Required Interventions Schedule details the following key elements per intervention:

- **Industry:** The sector or industry category that the intervention applies to.
- **Entity Size:** The entity size (**Error! Reference source not found.**) that the intervention applies to (i.e. small/large).
- **Inventory:** The inventory type that the GHG Emission Category belongs to (i.e. NZI or NAI)
- **GHG Category:** The GHG Emission Category (**Error! Reference source not found.**) the intervention is associated with. Used for materiality screening purposes.
- **Intervention Rule:** The specific requirements of the intervention that the organisation shall implement.
- **Implementation Timeframe:** The deferral, in reporting periods, between when an intervention first applies to the organisation and its requirements take effect.
- **Justification:** The basis by which the intervention was deemed required.

### 5.1. INDUSTRY ASSESSMENT

The organisation shall determine the relevant industry categories that are applicable to its operations through referring to the **ANZSIC Mapping Schedule**, which contains a mapping of ANZSIC codes to industry categories within the Required Intervention Schedule (RIS).

The organisation shall identify each RIS industry category in which it conducts operations, whether via business units, subsidiaries, or functions embedded within broader operations. An RIS industry category shall be deemed relevant where either:

- operations in that industry category generate more than 5% of the organisation's total revenue for the reporting period; or
- expenses attributable to operations in that industry category exceed 5% of expenses, excluding: depreciation, amortisation, cost of sales;

This assessment shall be reperformed in each reporting period, and upon any material change in business activities, including acquisitions and divestments.

Required Activities marked 'Universal' apply to all organisations regardless of industry.

### 5.2. ENTITY SIZE ASSESSMENT

The organisation shall determine its Entity Size in accordance with section 4.2.1 of the NoCO2 Net Zero Standard.

An intervention marked "Large" applies only to organisations classified as a large entity. An intervention marked "Small" applies only to organisations classified as a small entity. An intervention marked "All" applies regardless of Entity Size.

### 5.3. TYPES OF REQUIRED INTERVENTIONS

Required Interventions are classified as two different types:

- Materiality tested Interventions
- Non-materiality tested Interventions

Materiality-tested Interventions are implemented based upon passing the materiality test as per 5.3.1; Non-materiality tested Interventions shall be applicable based on the industry and entity size assessments, but regardless of emissions associated with the corresponding GHG Emission Category.

### 5.3.1. MATERIALITY TEST

The materiality test assesses the size of a given scope/category both relative to the organisation’s total GHG footprint and in absolute terms of tCO2e. An organisation shall comply with a Materiality-tested Intervention if the GHG Category the intervention belongs to either exceeds at least one of the materiality thresholds for the relevant reporting year (as set out in the table below).

The materiality threshold tightens over successive reporting periods. This reflects the principle that as an organisation decarbonises its largest emissions categories, residual categories that were previously immaterial become material in proportional terms. The staggered threshold ensures that all material abatement opportunities are captured by 2040, while avoiding the enforcement of interventions that would deliver immaterial outcomes in earlier periods.

The organisation shall treat the GHG Emission Category as material where emissions associated with it exceed either the materiality percentage or materiality threshold corresponding to the first reporting period starting on or after the dates set out below:

Effective from	Materiality Threshold (%)	Materiality Threshold (tCO2e)
1 Jan 2025	20%	N/A
1 Jan 2030	10%	5,000
1 Jan 2035	5%	2,500
1 Jan 2040	1%	500

The materiality calculation depends on whether the GHG Category is a Net Zero Inventory (NZI) category or a Non-Attributable Inventory (NAI) category:

- a) For NZI categories, materiality is the category’s emissions divided by the total Net Zero Inventory.
- b) For NAI categories, materiality is the category’s emissions divided by the sum of the total Net Zero Inventory and total Non-Attributable Inventory (NZI + NAI).

### 5.4. IMPLEMENTATION TIMEFRAME

Each intervention carries a specified implementation timeframe. This is used to determine the reporting period in which the rule requirements shall be met by and assessed for conformance, known as the Fulfillment Year. Per intervention, the organisation shall determine the following attributes:

- i) **Applicable Year:** The year of the reporting period that the intervention first met the requirements was deemed applicable.
  - Interventions are deemed applicable to the organisation as per the screening processes of sections 5.1, 5.2, and 5.3.
- ii) **Implementation Timeframe:** The number of reporting periods added to the applicable year, as defined by the Required Interventions Schedule (5.5).
- iii) **Fulfillment Year:** The reporting period by which the requirements of the intervention shall be met, calculated as the sum of the Applicable Year and Implementation Timeframe.

The organisational shall implement the requirements as defined by the Intervention Rule, by the reporting period as represented by the Fulfillment Year.

**Note:** The Implementation Timeframe is used to determine the reporting period in which the rule requirements shall be met and assessed for conformance i.e. the Fulfillment Period.

For rules with an Implementation Timeframe of "current", the Fulfillment Period equals the Applicable Year. Such rules may require actions relating to historical activities within the reporting period currently being assessed, such as purchasing of renewable energy attribute certificates to address historical grid electricity purchases.

For rules with an Implementation Timeframe of "+X years", the Fulfillment Period falls X reporting periods after the Applicable Year. For example, an intervention with an implementation timeframe of "+2 years" that was deemed applicable in the 2028 reporting period, has

a Fulfillment Period of 2030, and the rule requirements shall be met within the 2030 reporting period and onwards, with failure to do so constituting a major non-conformance.

The organisation should note that where reporting is performed during a subsequent reporting period, the implementation runway is effectively reduced. For example, an organisation completing its 2028 report midway through the 2029 reporting period would have less than one full reporting period in which to implement an intervention with a "+2" implementation timeframe before it takes effect.

## 5.5. REQUIRED INTERVENTIONS SCHEDULE (RIS)

### 5.5.1. MATERIALITY-TESTED INTERVENTIONS (CRI INCLUDED)

Industry	Entity Size	Inventory	Rule ID	GHG Emission Category	Intervention Rule	Implementation Timeframe
Universal	All	NZI	RI-S1Fug- NoNewHighGWP	Scope 1: Fugitive Emissions	No new installations of high GWP refrigerant (GWP > 150) systems.	+2 years
Universal	All	NZI	RI-S2- RenewableElectricity	Scope 2: Indirect Emissions from Imported Energy	<p>In electricity markets where eligible procurement mechanisms exist, the organisation shall achieve grid electricity procured from renewable sources as a percentage of total electricity consumption above the following thresholds, increasing from:</p> <p>(a) 50% in 2025; (b) 75% in 2027; to (c) 100% in 2030.</p> <p>Where the organisation's reporting period spans a period with differing renewable sourcing percentage requirements, the organisation shall procure the weighted average (e.g. for 01 July 2029 to 30 June 2030, 87.5% sourcing requirement)</p> <p>Eligible procurement instruments, in descending order of preference are:</p> <ul style="list-style-type: none"> <li>- physical PPA from a renewable asset within the same grid region;</li> <li>- virtual/financial PPA from a renewable asset within the same electricity market;</li> <li>- bundled energy attribute certificates (GreenPower, I-REC, GO); and</li> <li>- unbundled certificates.</li> </ul>	Current
Universal	All	NZI	RI-S3C5- OrganicsSeparation	Scope 3, Category 5: Waste Generation	Separate collection of food waste and green waste, with the eventual treatment method being: composting, anaerobic digestion with gas capture, or pyrolysis.	+3 years

Industry	Entity Size	Inventory	Rule ID	GHG Emission Category	Intervention Rule	Implementation Timeframe
Universal	All	NZI	RI-S3C7- NoICENovatedLeases	Scope 3, Category 7: Employee Commuting	No new novated leases for ICEs, staff usage / private vehicle	+2 years
Universal	Large	NZI	RI-S3C8-NoFFLeases	Scope 3, Category 8: Upstream Leased Assets	1 Jan 2030, the organisation shall not renew nor sign new leases for facilities that consume fossil fuels for centralised building services (e.g. heating, hot water).	+2 years

### 5.5.2. MATERIALITY-TESTED INTERVENTIONS (CRI PROPOSED INTERVENTIONS FOR REVIEW)

Industry	Entity Size	Inventory	Rule ID	GHG Emission Category	Intervention Rule	Implementation Timeframe
Universal	All	NZI	RI-S2- OnsiteSolar	Scope 2: Indirect Emissions from Imported Energy	Where the organisation owns or has financial control over building roofspace and an unshaded equatorial aspect (e.g. north facing in the southern hemisphere), the organisation shall install onsite solar PV (or other locally-suitable renewable generation) sized to 100% of annual site electricity usage or the maximum feasible roofspace — exclusions subject only to:  a) grid-export constraints, b) heritage/planning restrictions evidenced by formal authority correspondence, or c) structural assessment (independent engineer) demonstrating structural deficiencies	+4 years
Universal	Large	NZI	RI-S3C1- LowCarbonProcurement	Scope 3, Category 1: Purchased Goods & Services	From 1 Jan 2030, 25% of organisation's procurement by financial value shall come from suppliers with at least one of the following:  1) published net zero policies 2) published carbon inventories 3) published SSEFs adherent to clause 4.6.4 of the Net Zero Standard  From 1 Jan 2035, this rises to 50%	+2 years
Universal	All	NZI	RI-S3C4- NoAirFreight	Scope 3, Category 4: Upstream Transportation & Distribution	No air freight for non-perishable or non-emergency goods. Exemption: mailed letters and/or documents	+2 years
Universal	All	NZI	RI-S3C6- TravelJustification	Scope 3, Category 6: Business Travel	1. Travel justification: Each proposed business trip is approved only where all of the following are documented:  a) a virtual meeting alternative was attempted or assessed and shown unable to achieve the trip's required outcome (e.g. physical inspection, accredited witness presence, hands on training); b) no local employee, partner, contractor, or accredited representative can perform the required activity at the destination;  2. Mode hierarchy: Where travel is approved, the lowest emissions feasible mode is selected (in order: rail > electric road vehicle > internal combustion road vehicle > flight). Direct flights are selected over connecting flights of equivalent or higher emissions.	+2 years

Industry	Entity Size	Inventor y	Rule ID	GHG Emission Category	Intervention Rule	Implementation Timeframe
					The organisation is exempt from the above when undertaking the activity in relation to: - emergency travel for life safety, medical evacuation, or asset protection; - travel mandated by jurisdictional law (e.g. regulatory hearings, court appearances); - travel contractually required to deliver a regulated in person service.	
Universal	All	NZI	RI-S3C6-FlightClass	Scope 3, Category 6: Business Travel	Air travel class:  a) Economy class is the default; b) Premium economy permitted for flights with continuous flying time >6 hours; c) Business class permitted only for flights >10 hours, with documented executive approval; d) First class or private/chartered flights shall not be procured for any business travel purpose.	+2 years
Universal	Large	NZI	RI-S3C7-EVChargers	Scope 3, Category 7: Employee Commuting	EV chargers for businesses with onsite parking lot >50 spaces within operational control (1 charger per 50 spots)	+3 years
Universal	All	NZI	RI-S3C11a-FFProductRevenuePhaseout	Scope 3, Category 11a: Use of Sold Products (Direct GHG Emissions)	(a) From the first reporting period beginning on or after 1 Jan 2030, the organisation's annual product sale revenue derived from products that consume fossil fuels in their use shall not exceed the linearly interpolated threshold of: (i) 100% in 2030; to (ii) 0% in 2040. (b) The threshold shall only consider revenue derived from the sale of products, and not revenue generated from services and other non-product income. (c) Product sale revenue shall include all sales by entities within the organisation's financial control boundary. (d) A product shall be considered fossil fuel consuming if it combusts any fossil fuels as part of its normal operation, including products that may consume both electricity and fossil fuel in their use (e.g. hybrid vehicles).  Exemption: life safety and emergency products. The above requirements do not apply to products whose primary function is to maintain critical safety services or support emergency response, where a fossil fuel free alternative does not yet meet the required reliability or performance standard.  The exemption covers:  - Medical equipment for patient care, life support, or clinical operations; - Fire protection equipment, including fixed and mobile fire pumps and fire fighting vehicles; - Backup power for critical infrastructure where the standby system is required by regulation or building code: hospitals, telecommunications carriers of last resort, water and sewerage utilities, and emergency response facilities; - Emergency response, search and rescue, and law enforcement vehicles and equipment, including ambulance, fire, police, SES, and surf life saving; - Aviation and marine safety equipment	+3 years
Universal	All	NAI	RI-S3C11b-EnergyEfficientProducts	Scope 3, Category 11b: Use of Sold Products (Indirect GHG Emissions)	Organisations manufacturing or branding energy consuming products shall ensure that all new product models meet one of the following, according to the regime applicable to the product class:	+4 years

Industry	Entity Size	Inventor y	Rule ID	GHG Emission Category	Intervention Rule	Implementation Timeframe
					<p>(a) For products covered by the Greenhouse and Energy Minimum Standards (GEMS) Act 2012 with an Energy Rating Label, achieve the top two bands;</p> <p>(b) For products covered by GEMS but without a comparative consumer label, fall in the top quartile of registered models;</p> <p>(c) For products outside GEMS scope, fall in the top quartile of registered models under the most stringent comparative labelling or MEPS scheme across the jurisdictions where the organisation sells the product (e.g. EU EPREL register; US DOE Compliance Certification Database; Japan Top Runner).</p>	
Universal	All	NZI	RI-S3C15-DirectInvestmentScreening	Scope 3, Category 15(a/b): Investments	<p>The entity shall apply climate policy screening to direct balance sheet financial investments with individual positions &gt;AUD 2,000,000.</p> <p>The counterparty must satisfy at least one of the following criteria:</p> <p>(a) Published fossil fuel exit policy aligned with International Energy Agency Net Zero Emissions by 2050 Scenario; no new financing/insurance/underwriting for Global Coal Exit List (GCEL) and Global Oil &amp; Gas Exit List (GOGEL) tagged active expansionists;</p> <p>(b) Default product portfolio excludes GOGEL/GCEL tagged active expansionists, verifiable via published holdings disclosure;</p> <p>(c) Counterparty has published decarbonisation targets covering &gt;80% of relevant financed emissions categories, with a net zero financed emissions target of 2050 or earlier, and an interim target no later than 2035, with annual progress reporting under IFRS S2/AASB S2, TCFD, or equivalent mandatory climate related financial disclosure.</p> <p>Investments in non-CRFD reporting entities that are not engaged in fossil fuel expansionary and production activities are exempt from the requirements of (c).</p>	+2 years

### 5.5.1. NON-MATERIALITY-TESTED INTERVENTIONS (CRI INCLUDED)

Industry	Entity Size	Inventory	GHG Emission Category	Rule ID	Intervention Rule	Implementation Timeframe

### 5.5.2. NON-MATERIALITY-TESTED INTERVENTIONS (CRI PROPOSED INTERVENTIONS FOR REVIEW)

Industry	Entity Size	Inventory	GHG Emission Category	Rule ID	Intervention Rule	Implementation Timeframe
Universal	Large	NZI	Scope 3, Category 2: Capital Goods	RI-S3C2-LCATenderEvaluation	<p>For capital expenditure related to construction projects and capital works exceeding AUD \$1m, organisations shall:</p> <ul style="list-style-type: none"> <li>- require shortlisted suppliers to provide a third party verified EPD (ISO 14025 / EN 15804) or a manufacturer ISO 14067 / 14044 carbon footprint of the capital good, scoped at minimum to A1:A3 (cradle-to-gate) plus B6 (use phase energy);</li> <li>- apply a minimum 15% weighting to whole-of-life carbon in tender evaluation;</li> <li>- where multiple shortlisted options meet functional requirements and the 30-year lifecycle cost difference is &lt;15%, select the option with the lowest combined A1:A3 + B6 carbon.</li> </ul>	+2 years

## 6. REASSESSMENT

The organisation shall reassess each unimplemented intervention in every reporting period. As emissions reduce across the value chain and time passes, the materiality of a GHG Emission Category may change relative to prior periods, with the following consequences:

- where a category that was previously immaterial meets the materiality threshold, any associated interventions become required for implementation;
- where an intervention has previously been deemed applicable to the organisation, it remains required until fully implemented, regardless of subsequent changes in the materiality of its associated category; and
- interventions that have been fully implemented are removed from assessment in subsequent periods