



CARBON  
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INSTITUTE

# Facing Climate Reality

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## Prohibited Activities Schedule

Activities inconsistent with credible net zero claims

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*A mother bear protecting her cubs*

*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 Prohibited Activities that organisations shall not engage in, in accordance with section 1.1.2 of the NoCO2 Net Zero Standard, and outlines the process for determining their applicability.

Organisations engaging in any activity listed within this schedule may use the NoCO2 Net Zero Standard only for the following limited purposes:

- carbon accounting and boundary setting;
- identification and modelling of reduction pathways;
- public disclosure of carbon inventories and emissions reduction efforts; and
- carbon credit evaluation and scoring methodology alignment.

Such organisations shall not use the NoCO2 Net Zero Standard to underpin, support, or communicate a net zero claim.

This schedule is a companion document to the NoCO2 Net Zero Standard, maintained by CRI and updated independently of the core standard's versioning. Organisations shall comply with the current version of this schedule at the time of assessment.

## 2. REFERENCES

### 2.1. NORMATIVE

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

- NoCO2 Net Zero Standard
- ANZSIC Mapping Schedule
- Required Interventions Schedule

### 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)
- IEA Net Zero by 2050: A Roadmap for the Global Energy Sector
- EU Regulation (EU) 2023/1115 on deforestation-free products (EU Deforestation Regulation, EUDR)
- GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard
- Partnership for Carbon Accounting Financials (PCAF): The Global GHG Accounting and Reporting Standard, Parts A, B and C
- Science Based Targets initiative (SBTi) Corporate Net-Zero Standard and sector specific guidance
- ISEAL Alliance Code of Good Practice for Setting Social and Environmental Standards
- High Conservation Value (HCV) Resource Network: HCV Common Guidance
- High Carbon Stock (HCS) Approach Toolkit

## 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

- **Prohibited Activity:** An activity listed within this schedule which, where applicable to the organisation under sections 5.1 and 5.2, the organisation shall not engage in if it intends to make a net zero claim under the NoCO2 Net Zero Standard.
- **Fossil Fuel Expansion:** Activities that increase the supply, processing capacity, or distribution capacity of fossil fuels beyond existing operations, including new exploration, new extraction, new processing, new transmission or distribution infrastructure, new retail capacity, and the provision of material support to such activities. The specific scope of expansion captured by each rule is set out in the rule text.
- **High Risk Forest Commodity:** Beef, soy, palm oil, pulp, cocoa, coffee, rubber, and timber, consistent with the commodity scope of the EU Deforestation Regulation.
- **Deforestation and Conversion Free (DCF):** Products or supply chains verified to have been produced without deforestation or conversion of natural ecosystems after 31 December 2020, in accordance with the verification routes specified in the applicable Prohibited Activity.
- **High Conservation Value (HCV) Ecosystem:** An ecosystem classified as HCV per the HCV Resource Network common guidance.
- **High Carbon Stock (HCS) Ecosystem:** An ecosystem classified under the High Carbon Stock Approach.

## 5. PROHIBITED ACTIVITIES

### 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 Prohibited Activities Schedule (PAS).

The organisation shall identify each industry category in which it conducts operations, whether via business units, subsidiaries, or functions embedded within broader operations. An 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 total 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.

The industry applicability test set out in this section is identical to that defined in section 5.1 of the Required Interventions Schedule. An organisation may rely on a single industry assessment to satisfy both schedules.

Prohibited 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.

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

### 5.3. APPLICATION OF PROHIBITED ACTIVITIES

Where the Industry Assessment (5.1) and the Entity Size Assessment (5.2) identify a Prohibited Activity as applicable to the organisation, the rule applies in full. There is no further materiality test, no abatement potential threshold, and no implementation timeframe deferral.

Time sensitive content (e.g. sunset dates, ratchets, exemption windows) is set out within the rule text of each individual Prohibited Activity. Organisations shall apply the rule text as written.

An organisation that engages in an applicable Prohibited Activity is subject to the consequences set out in section 1.1.2 of the NoCO2 Net Zero Standard, namely that the organisation shall not use the standard to underpin, support, or communicate a net zero claim. The discontinuation, disclosure, and corrective action pathways available to such organisations are set out in section 6 of this schedule.

## 5.4. CATEGORIES

Prohibited Activities are grouped under categories (e.g. Fossil Fuel Expansion & Facilitation, Procurement, Investments) to assist navigation of the schedule. These category labels are presentational only. They do not carry materiality threshold tests seen within the context of Required Interventions, and have no operational effect on whether a Prohibited Activity applies. Applicability is determined exclusively by the Industry and Entity Size assessments of sections 5.1 and 5.2.

## 5.5. PROHIBITED ACTIVITIES SCHEDULE

### 5.5.1. INCLUDED PROHIBITIONS

Industry	Entity Size	Category	Intervention Rule	Rule ID
Universal	All	Fossil Fuel Expansion & Facilitation	<p>The organisation shall not engage in fossil exploration, including:</p> <ul style="list-style-type: none"> <li>a) seismic, geophysical, or other surveys to identify new fossil fuel reserves;</li> <li>b) exploratory or appraisal drilling for fossil fuel resources;</li> <li>c) acquisition or application of new exploration or prospecting licenses for fossil fuels;</li> <li>d) development of fossil fuel reserves.</li> </ul> <p>The organisation is exempt from the above when undertaking the activity in relation to:</p> <ul style="list-style-type: none"> <li>- decommissioning, well abandonment, or remediation of existing operations;</li> <li>- works mandated by jurisdictional law, where no alternative exists.</li> </ul>	PA-FFEF-Exploration
Universal	All	Fossil Fuel Expansion & Facilitation	<p>The organisation shall not engage in fossil fuel extraction, including:</p> <ul style="list-style-type: none"> <li>a) development drilling, well completion, or hydraulic fracturing for fossil fuel resources;</li> <li>b) operation of oil or gas wells (onshore or offshore);</li> <li>c) operation of coal mines (open cut, underground, or in situ);</li> <li>d) operation of unconventional fossil fuel extraction (coal seam gas, shale gas, oil sands, in situ recovery);</li> <li>e) acquisition or application of fossil fuel production or mining licenses.</li> </ul>	PA-FFEF-Extraction
Universal	All	Fossil Fuel Expansion & Facilitation	<p>The organisation shall not engage in fossil fuel processing, including operation of:</p> <ul style="list-style-type: none"> <li>a) oil refineries;</li> <li>b) gas processing plants;</li> <li>c) LNG liquefaction or regasification facilities;</li> <li>d) coal preparation, washing, or upgrading plants.</li> </ul>	PA-FFEF-Processing
Universal	All	Fossil Fuel Expansion & Facilitation	<p>The organisation shall not engage in fossil fuel transmission, distribution, or retail, including operation of:</p> <ul style="list-style-type: none"> <li>a) oil, gas, or other fossil fuel pipelines;</li> <li>b) marine terminals, rail loading infrastructure, or coal export terminals primarily handling fossil fuels;</li> <li>c) gas distribution networks;</li> <li>d) fossil fuel retail outlets;</li> <li>e) LNG export or import terminals.</li> </ul>	PA-FFEF-Transmission
Universal	All	Fossil Fuel Expansion & Facilitation	<p>The organisation shall not provide professional or commercial services that materially support fossil fuel industry expansion, including:</p> <ul style="list-style-type: none"> <li>a) legal services for the development, financing, licensing, or operational support of new fossil fuel exploration, extraction, processing, or transmission/distribution;</li> <li>b) management, strategic, or advisory consulting services to advance fossil fuel expansion projects or new reserves development;</li> <li>c) engineering, design, construction, or commissioning services for new fossil fuel facilities;</li> <li>d) lobbying, public affairs, or advocacy services seeking regulatory approval, subsidy, or market support for fossil fuel expansion;</li> <li>e) marketing, public relations, or advertising services promoting fossil fuel expansion;</li> </ul> <p>Material support is defined as:</p>	PA-FFEF-ProfServices

Industry	Entity Size	Category	Intervention Rule	Rule ID
			i) any active engagement specifically scoped to support fossil fuel exploration or extraction; or ii) >10% of the organisation's revenue (aggregated across all client engagements, most recent audited fiscal year) derived from services to counterparties whose primary business activity concerns fossil fuel exploration or extraction.	
Universal	All	Insurance & Facilitated Emissions	The organisation shall not provide insurance underwriting (crop, livestock, agribusiness liability, specialty) for companies with material exposure to land clearing, drainage, or conversion of: i) peatlands; ii) wetlands; iii) mangroves; iv) primary/intact forest landscapes; and v) other native vegetation classified as a High Conservation Value (HCV) ecosystem per the HCV Resource Network, or High Carbon Stock (HCS) per the HCS Approach.  Material exposure is defined as any operational footprint, supply linkage, or financed/insured asset associated with land clearing, drainage, or conversion occurring after 31 December 2020;	PA-IFE-LandConversion
Universal	All	Insurance & Facilitated Emissions	The organisation shall not provide insurance or reinsurance services to new fossil fuel projects including:  - coal mines; - oil/gas fields; - fossil fuelled power stations; - LNG export terminals; - oil/gas pipelines; and - associated enabling infrastructure.  A project shall be considered new where, as at the commencement of the organisation's initial reporting period, either: (a) the project has not reached final investment decision; or (b) construction of the project has not commenced.  A refurbishment, upgrade, expansion, or life extension of an existing project shall be considered a new project where it results in any of the following: (i) an increase in production, throughput, or generation capacity; (ii) an extension of the project's operating life beyond the schedule established at original final investment decision; or (iii) the addition of new emissions sources or facilities not contemplated in the original project design.  Coverage may continue for pre-existing projects within the above project categories until 1 January 2035, but may not be renewed in respect of any expansion of capacity, extension of project life, or addition of new emissions sources.  Exemption: decommissioning, remediation, and just transition activities.	PA-IFE-NewFFProjects
Universal	All	Investments	The organisation shall not provide lending, investment, bond underwriting, and equity/debt exposure for counterparties with material exposure to land clearing, drainage, or conversion of:  i) peatlands; ii) wetlands; iii) mangroves; iv) primary/intact forest landscapes; and	PA-INV-LandConversion

Industry	Entity Size	Category	Intervention Rule	Rule ID
			<p>v) other native vegetation classified as a High Conservation Value (HCV) ecosystem per the HCV Resource Network, or High Carbon Stock (HCS) per the HCS Approach.</p> <p>Material exposure is defined as the following:</p> <ul style="list-style-type: none"> <li>- any operational footprint, supply linkage, or financed/insured asset associated with land clearing, drainage, or conversion occurring after 31 December 2020;</li> </ul>	
Universal	All	Investments	<p>The organisation shall not provide direct investment in, project finance for, capital market facilitation of, or lending to new fossil fuel expansion technologies or projects including:</p> <ul style="list-style-type: none"> <li>- coal mines,</li> <li>- oil/gas fields,</li> <li>- fossil fuel fired power stations,</li> <li>- LNG export and import terminals,</li> <li>- oil/gas pipelines, and</li> <li>- associated enabling infrastructure.</li> </ul> <p>A project or technology shall be considered new where, as at the commencement of the organisation's initial reporting period, either:</p> <p>(a) the project has not reached final investment decision; or</p> <p>(b) construction of the project has not commenced.</p> <p>A refurbishment, upgrade, expansion, or life extension of an existing project shall be considered a new project where it results in any of the following:</p> <p>(i) an increase in production, throughput, or generation capacity;</p> <p>(ii) an extension of the project's operating life beyond the schedule established at original final investment decision; or</p> <p>(iii) the addition of new emissions sources or facilities not contemplated in the original project design.</p> <p>Existing holdings shall be subject to a managed wind down with a public transition plan, with complete divestment by 1 January 2035.</p>	PA-INV- NewFFProjects
Universal	All	Land Use & Land Use Change	<p>The organisation shall not engage in land clearing, drainage, conversion or degradation of:</p> <ol style="list-style-type: none"> <li>a) peatlands;</li> <li>b) wetlands;</li> <li>c) mangroves;</li> <li>d) primary/intact forest landscapes; and</li> <li>e) other native vegetation classified as a High Conservation Value (HCV) ecosystem per the HCV Resource Network, or High Carbon Stock (HCS) per the HCS Approach.</li> </ol> <p>The organisation is exempt from the above requirements when undertaking the activity in relation to:</p> <ul style="list-style-type: none"> <li>- emergency works;</li> <li>- removal of declared invasive species under a documented restoration plan;</li> <li>- statutory works mandated by jurisdictional law, where no alternative siting exists.</li> </ul>	PA-LULUC- NativeClearing
Universal	All	Use of Sold Products	<p>(a) From the first reporting period beginning on or after 1 Jan 2040, the organisation and associated entities within its financial control boundary shall not sell products that consume any fossil fuels in their normal operation.</p> <p>(b) 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).</p>	PA-USP- FFConsumingProducts

Industry	Entity Size	Category	Intervention Rule	Rule ID
			<p>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:</p> <ul style="list-style-type: none"> <li>- Medical equipment for patient care, life support, or clinical operations;</li> <li>- Fire protection equipment, including fixed and mobile fire pumps and fire fighting vehicles;</li> <li>- 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;</li> <li>- Emergency response, search and rescue, and law enforcement vehicles and equipment, including ambulance, fire, police, SES, and surf life saving;</li> <li>- Aviation and marine safety equipment</li> </ul>	

### 5.5.2. PROPOSED PROHIBITIONS

Industry	Entity Size	Category	Intervention Rule	Rule ID
Universal	All	Insurance & Facilitated Emissions	<p>The organisation shall not provide insurance underwriting to counterparties with material exposure to high risk forest commodities of beef, soy, palm oil, pulp, cocoa, coffee, rubber, or timber, unless that exposure is verified deforestation and conversion free (DCF) against a 31 December 2020 cutoff, in accordance with the requirements below.</p> <p>Material exposure to a high risk commodity via a counterparty is permitted only where the organisation holds documentary evidence of one of the following for relevant volume of commodity procured by the counterparty:</p> <ul style="list-style-type: none"> <li>a) certification under a qualifying certification scheme at chain of custody (CoC) levels of either mass balance, segregated, or identity preserved;</li> <li>b) an EU Deforestation Regulation (EUDR) due diligence regime applied across the counterparty's volume of the relevant commodity; or</li> <li>c) property level deforestation monitoring covering the counterparty's volume of the relevant commodity, via Trase, Global Forest Watch Pro, MapBiomas Alerta, or comparable satellite based platform.</li> </ul> <p>Material exposure is defined as the counterparty (aggregated across all financing facilities) deriving &gt;10% of revenue from, or sourcing &gt;10% of input value via tier 1 suppliers of, any individual high risk commodity.</p> <p>Qualifying certification schemes are those that relevant to the commodity:</p> <ul style="list-style-type: none"> <li>- prohibit post 31 December 2020 conversion of natural forest, peatland, wetland, mangrove, primary/intact forest landscape, or other High Conservation Value (HCV) or High Carbon Stock (HCS) ecosystem;</li> <li>- operates a public certificate registry; and</li> <li>- is assured under the ISEAL Alliance Code of Good Practice.</li> </ul> <p>Schemes currently meeting these criteria include FSC, PEFC (Sustainability Benchmarks ST 1003), RSPO, RTRS, and Rainforest Alliance. Other schemes qualify if they demonstrably meet the above.</p>	PA-IFE-ForestCommodities
Universal	Large	Investments	<p>The organisation shall not provide lending, investment, bond underwriting, or equity/debt exposure to counterparties with material exposure to high risk forest commodities of beef, soy, palm oil, pulp, cocoa, coffee, rubber, or timber, unless that exposure is verified deforestation and conversion free (DCF) against a 31 December 2020 cutoff, in accordance with the requirements below.</p> <p>Material exposure to a high risk commodity via a counterparty is permitted only where the organisation holds documentary evidence of one of the following for relevant volume of commodity procured by the counterparty:</p> <ul style="list-style-type: none"> <li>a) certification under a qualifying certification scheme at chain of custody (CoC) levels of either mass balance, segregated, or identity preserved;</li> <li>b) an EU Deforestation Regulation (EUDR) due diligence regime applied across the counterparty's volume of the relevant commodity; or</li> <li>c) property level deforestation monitoring covering the counterparty's volume of the relevant commodity, via Trase, Global Forest Watch Pro, MapBiomas Alerta, or comparable satellite based platform.</li> </ul> <p>Material exposure is defined as the counterparty (aggregated across all financing facilities) deriving &gt;10% of revenue from, or sourcing &gt;10% of input value via tier 1 suppliers of, any individual high risk commodity.</p> <p>Qualifying certification schemes are those that relevant to the commodity:</p> <ul style="list-style-type: none"> <li>- prohibit post 31 December 2020 conversion of natural forest, peatland, wetland, mangrove, primary/intact forest landscape, or other High Conservation Value (HCV) or High Carbon Stock (HCS) ecosystem;</li> <li>- operates a public certificate registry; and</li> <li>- is assured under the ISEAL Alliance Code of Good Practice.</li> </ul>	PA-INV-ForestCommodities

Industry	Entity Size	Category	Intervention Rule	Rule ID
			Schemes currently meeting these criteria include FSC, PEFC (Sustainability Benchmarks ST 1003), RSPO, RTRS, and Rainforest Alliance. Other schemes qualify if they demonstrably meet the above.	
Universal	All	Investments	From the first reporting period on or after 1 January 2035, the organisation shall not hold lending, debt instrument purchase, bond underwriting, or other debt exposure to sovereign entities that are not parties to the Paris Agreement, or to any successor international climate cooperation instrument adopted under or replacing the UNFCCC framework	PA-INV-SovereignNonParis
Universal	All	Investments	From the first reporting period on or after 1 January 2035, the organisation shall not hold lending, debt instrument purchase, bond underwriting, or other debt exposure to organisations that are headquartered within countries that are not parties to the Paris Agreement, or to any successor international climate cooperation instrument adopted under or replacing the UNFCCC framework	PA-INV-CorporateNonParis
Universal	All	Procurement	<p>The organisation shall not procure high risk forest commodities of beef, soy, palm oil, pulp, cocoa, coffee, rubber, or timber, unless the procured volume is verified to be deforestation and conversion free (DCF) against a 31 December 2020 cutoff, in accordance with the requirements below.</p> <p>Until 31 December 2029, procurement is permitted only where the organisation holds documentary evidence of one of the following for the procured volume:</p> <ul style="list-style-type: none"> <li>a) certification under a qualifying certification scheme at chain of custody (CoC) levels of either mass balance, segregated, or identity preserved;</li> <li>b) an EU Deforestation Regulation (EUDR) due diligence regime applied to the procured volume; or</li> <li>c) property level deforestation monitoring covering the procured volume, via Trase, Global Forest Watch Pro, MapBiomass Alerta, or comparable satellite based platform.</li> </ul> <p>Procurement of any individual high risk commodity below an annual volume of either AUD \$200,000 or 200 tonnes is exempt from the requirements.</p> <p>Qualifying certification schemes are those that:</p> <ul style="list-style-type: none"> <li>- prohibit post 31 December 2020 conversion of natural forest, peatland, wetland, mangrove, primary/intact forest landscape, or other High Conservation Value (HCV) or High Carbon Stock (HCS) ecosystem;</li> <li>- operate a public certificate registry; and</li> <li>- are assured under the ISEAL Alliance Code of Good Practice.</li> </ul> <p>Schemes currently meeting these criteria include FSC, PEFC (Sustainability Benchmarks ST 1003), RSPO, RTRS, and Rainforest Alliance. Other schemes qualify if they demonstrably meet the above.</p>	PA-PROC-ForestCommodities
Universal	All	Use of Sold Products	<p>From the first reporting period beginning on or after 1 Jan 2030, the organisation shall not manufacture, import, or sell products that contain or rely upon fluorinated greenhouse gases (F-gas) with a 100 year Global Warming Potential (GWP) &gt;150, including:</p> <ul style="list-style-type: none"> <li>a) refrigerants in stationary or mobile air conditioning, heat pump, or refrigeration systems;</li> <li>b) foam blowing agents in insulation foams, packaging, or appliances;</li> <li>c) aerosol propellants in consumer or commercial aerosol products;</li> <li>d) fire suppressant agents in fixed or portable fire protection systems;</li> <li>e) SF<sub>6</sub> or other F-gas insulated electrical switchgear, transformers, or substation equipment.</li> </ul> <p>Where multiple compliant alternatives are commercially available, the lowest GWP option (preferably GWP &lt;10) shall be selected.</p> <p>The organisation is exempt from the above when undertaking the activity in relation to:</p> <ul style="list-style-type: none"> <li>- servicing, maintenance, or recharge of existing equipment;</li> <li>- hermetically sealed equipment containing &lt;2.5 kg CO<sub>2</sub>-equivalent of F-gas (as per EU 2024/573);</li> </ul>	PA-USP-FGases

Industry	Entity Size	Category	Intervention Rule	Rule ID
			- applications listed in Kigali Amendment essential use exemptions or Regulation (EU) 2024/573 Annex III and Article 11 exemptions; - works mandated by jurisdictional law, where no alternative exists.	