Advanced and Indirect Mitigation (AIM) Platform

Governing Committee Meeting Minutes | July 31, 2025

An initiative jointly developed by:

C2ES
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The Advanced and Indirect Mitigation (AIM) Governing Committee
July 31, 2025 | 10:00AM – 12:00 AM US Eastern Time | Meeting #25.5

Attendees (via Teams):

Governing Committee Members:

- Alexia Kelly (High Tide Foundation)
- Andrew Chen (RMI)
- Devon Lake (Meta)
- Jordan Faires (EDF)
- Kelley Kizzier (BEF)
- Peter Skovly (Maersk)
- Lisa Spetz (H&M)
- Silvana Paniagua (SustainCert)
- Tim Juliani (WWF)

Observers:

- Nemi Vora (Amazon)
- Ibrahim Eryazici (Dow)
- Laura Draucker (Ceres)

Secretariat:

- Owen Hewlett (Gold Standard)
- Rebecca Berg (C2ES)
- Kim Carnahan (GMA)
- Kristen Mertens (GMA/Engie)
- Sam Pearl-Schwartz (GMA)
- Stacey McCluskey (GMA)
- Laura Hutchinson (GMA)
- Michelle Kolacz (GMA)
- Verena Radulovic (C2ES)

Discussion Topics:

Recap of last Governing Committee Meeting

- Sam Pearl Schwartz welcomed the Governing Committee to the meeting and provided an overview of the agenda.
- Sam Pearl Schwartz provided a recap of the prior Governing Committee meeting, as well as an update on the AIM Platform timeline.

Quality, Accounting, and Reporting (QAR) Discussion

- Kristen Mertens thanked those in attendance for reviewing chapters 8-16 and providing feedback prior to the meeting. Kristen provided a quick overview of the chapters to be reviewed during the meeting.
- Chapter 8: Value Chain Association Limit
    - Laura Hutchinson provided an overview of Chapter 8 which covers value chain association limits. Laura posed two questions for the group: 1) should we keep the recommendation about decarbonization potential, and 2) do we need to provide more guidance to help companies determine and draw a link between what is technologically possible and what they can account for?
        - One Governing Committee member noted that the requirement says what is technologically implemented, not what is technologically possible. The member argued that the wording needs to be clarified and the guidance should point users to a place to look for further guidance, especially in terms of the example.
        - There was feedback to improve the clarity of the example visual on the slide to more clearly demonstrate the requirement and recommendation.
        - One Governing Committee member questioned whether the constraints are going to make things harder and more expensive for companies.
            - Laura Hutchinson noted that the intention for the decarbonization potential limit is to be a should, not a shall. Laura asked the Governing Committee whether the chapter should be loosened further.
            - Kim Carnahan noted that a version of this was in the Association Test and received positive comments during the pilot testing and public stakeholder comment period. Kim

suggested putting this out to public comment to see if companies are still in agreement.
                - One Governing Committee member disagreed with the initial comment. This member noted that the decarbonization potential limit (the should) is important to maintain credibility.
            - One Governing Committee member reiterated the need for transparency. Also questioned how timing constraints for claims play into this.
                - Kim Carnahan noted that the Secretariat will put more thought into how timing will factor into this.
- Chapter 9: Removals Accounting
    - Laura Hutchinson provided an overview of Chapter 9 that covers removals accounting.
        - One Governing Committee member asked how it would work if a product LCA goes below 0.
            - Laura Hutchinson noted that the Secretariat is not fundamentally suggesting an emissions profile changes in an intervention record, but what is accounted may shift to only reflect the portion up to 0.
            - The Governing Committee member asked for clarification if it is the Secretariat's view that it is impossible for a product to go below 0.
            - Laura Hutchinson noted that the Secretariat is open to loosening the requirement if the Governing Committee feels it is too strict.
        - Multiple Governing Committee members and Observers agreed that allowing net negatives is necessary, and think it is best to disclose separately.
    - Kim Carnahan noted that the Secretariat will make the change in the publication allowing accounted intervention outcomes to go below 0, but maintain the recommendation that they are reported separately.
- Chapter 10: Use the Appropriate Accounting Method
    - Laura Hutchinson reviewed Chapter 10 which covers the appropriate use of accounting methods.
        - One Observer suggested adding sizing limits in the logic
            - Kim Carnahan noted that this issue is addressed in the Association Test and therefore companies will have made the

determination on sizing before getting to this accounting question. Kim noted that the revised Association Test will be shared in the coming weeks with the Governing Committee for review and discussion.

- Chapter 11: Unique Right to Report
    - Laura Hutchinson provided an overview of Chapter 11 which covers unique right to report.
        - Noting that the other questions raised by the Governing Committee during discussion of this Chapter are covered by Chapter 15-2 and will be reflected there.
- Chapter 12: Appropriate Co-Claiming
    - Laura Hutchinson reviewed Chapter 12 which covers appropriate co-claiming.
        - One Governing Committee member noted that it would be useful to understand what is required for systems to support this requirement and that this would be something to test during the pilot.
            - Laura Hutchinson noted that this is a should not a shall, and is not intended to imply that all interventions will be able to make use of a sophisticated system of record that can track and validate co-claims.
- Chapter 13: Record Claim Timing
    - Laura Hutchinson reviewed Chapter 13 which covers record claim timing. Noted that this is framed as a recommendation, not a requirement.
        - Multiple Governing Committee members and Observers voiced a strong preference to remove the first and second listed best practice suggestions in the draft that could be interpreted in a way that is unnecessarily limiting and prevents the market from scaling.
        - A Governing Committee member noted that part of the timing challenge is in not having multi-year targets (which is not addressable by AIM, but could be referenced in intro).
            - Kim Carnahan summarized feedback that Governing Committee members are comfortable saying that intervention outcomes should be claimed as soon as possible, with no other best practice recommendations. This will be reflected in the revised draft.
- Chapter 14: Separate Reporting
    - Laura Hutchinson outlined Chapter 14 which covers separate reporting.

        - There was broad discussion over the naming of the three inventories, but otherwise there was general support for the Chapter.
            - Kim Carnahan noted that the Secretariat will go through a naming exercise but will otherwise keep the requirement and recommendations as is.
- Chapter 15 –1 and 15-2: Transparent Disclosure for Scope 3 Claimant/Host
    - Laura Hutchinson outlined Chapter 15 which covers transparent disclosure for scope 3 claimants and the host.
        - A Governing Committee member noted that in some value chains, some information is already publicly available or widely distributed, making it difficult to control how it's used or reported. They suggested the guidance may need stronger safeguards to support this and would like something more robust, including a definition.
            - This member also referenced back to Chapter 12 and pointed out that there's a difference between co-claiming across impact layers, vs across categories, the latter of which may require stricter rules. They flagged this as something worth revisiting in more detail later.
        - A Governing Committee member commented on section 15.2.1, suggesting the addition of energy data reporting. They noted they could think of sectors in which suppliers report energy data (consumption), not only emissions data.
            - Laura Hutchinson responded that it may be worth broadening the guidance to include examples of when this occurs for clarification.
                - The Governing Committee member further explained that their company asks Tier 1 and Tier 2 suppliers to report energy data. They emphasized that there should be no restrictions on this practice, and that the reported energy data must be auditable and reflect actual conditions, including the impact of any interventions.
                - Laura Hutchinson acknowledged the point and raised the scenario in which a company receives energy data from a supplier that reflects the intervention, but it did not support the intervention.
        - Kim Carnahan clarified that entities without the unique right to report, as defined in other chapters, including those not eligible for co-claiming, should not use these values in their own reporting, as doing so would constitute erroneous double-counting.

        - A Governing Committee member raised a note about the lack of enforcement. In response, Kim Carnahan noted that while enforcement is not feasible for many aspects, setting clear expectations or rules is still important for this guidance.
    - An Observer cautioned that if a supplier offers a low-carbon product to someone else intentionally, this gets tricky and could be double-counting.
    - A Governing Committee member cautioned that solving double claiming by adjusting another company's physical inventory could lead to false reporting. Stressed the need to avoid incentivizing inaccurate reporting.
    - A Governing Committee member specified we all want companies to choose lower emissions suppliers, and that we should make sure the guidance is aligned to this goal.
    - A Governing Committee member proposed allowing different types of reporting: offtakers of the green product could make claims through a physical inventory, and the other entity could report the remaining impact in a separate ledger to address the "overcounting".
    - A Governing Committee member emphasized the importance of ensuring that the guidelines are structured to create the right incentives.
- Kim Carnahan noted that, based on the time, the vote will be delayed to a later date in August. A poll was launched to choose between Thursday, August 21st, and Thursday, August 28th, as the next preferred meeting date to take a vote.
- Kim Carnahan announced that a follow-up call would be scheduled for next Wednesday at 10 am ET to discuss Chapter 15 further and get to Chapter 16.

<u>Next Steps</u>

- Governing Committee members will submit their preference for a meeting time for the QAR vote in August.

Meeting concluded at approximately 12:02PM US Eastern Time.