

# Advanced and Indirect Mitigation (AIM) Platform

QAR Pilot Meeting Minutes | October 8, 2025

An initiative jointly developed by:



**Gold Standard**<sup>®</sup>

The Advanced and Indirect Mitigation (AIM) Governing Committee  
October 8, 2025 | 10:00AM – 12:00 AM US Eastern Time | QAR Pilot Meeting #2

**Attendees (via Teams):**

Pilot Participants:

- Amy Tsui (Eastman)
- Amita Kanti (P&G)
- Brendan Denker (WSP/Meta)
- Caitie Reck (Netflix)
- Danees Chaudhry (Anthesis Group)
- Elizabeth Rolfes (AmexGBT)
- Gabriela Renteria (P&G)
- Ibrahim Eryazici (Dow)
- Ignacio Cariaga (Heidelberg Materials)
- Jasmin Martinez (P&G)
- Jamila Yamani (Salesforce)
- Jeffrey Pinsker-Smith (Deloitte)
- Jennifer McCullars (Southern Company)
- Kayla Carey (ClimeCo/Heidelberg Materials)
- Kayla Fenton (Amazon)
- Krutarth Jhaveri (Apple)
- Louise Dobler (NORDEN)
- Mackenzie Murphy (Netflix)
- Mark Staples (Shell)
- Max DuBuisson (Indigo Ag)
- Mel Shank (Patagonia)
- Michael Pan (Schneider Electric)
- Nemi Vora (Amazon)
- Noah Godfrey (ClimeCo/Heidelberg Materials)
- Noora Singh (PepsiCo)
- Richard Green (Shell)
- Taylor Gries (REI Co-op)

*\*The AIM Platform is noting one company requested that it and its participants remain anonymous.*

AIM Platform Secretariat:

- Sam Pearl-Schwartz (GMA)
- Stacey McCluskey (GMA)
- Laura Hutchinson (GMA)
- Laura Draucker (GMA)
- Michelle Kolacz (GMA)
- Rebecca Berg (C2ES)

## **Discussion Topics:**

### Welcome and Agenda

- Sam Pearl Schwartz thanked everyone for joining and welcomed the pilot participants. Sam provided an overview of the agenda for the meeting.
- Sam Pearl Schwartz went over the Antitrust reminder for participants.

### AIM Platform Updates

- Sam Pearl Schwartz announced three updates: 1) the AIM Platform webinar on the QAR Standard and Guidance, scheduled for October 16, 2025, 2) the launch of the public stakeholder comment period for the QAR Standard and Guidance, and 3) the launch of the public stakeholder comment period for the Electricity Annex.
  - a. One pilot tester asked whether the accounting and reporting section of the Electricity Annex would be expanded based on feedback from the QAR Standard and Guidance.
    - i. Sam Pearl Schwartz acknowledged that the section is currently brief but noted that the stakeholder consultation includes an open question about how to further develop it and what additional elements might be needed.
    - ii. Laura Hutchinson added that feedback from QAR Pilot Homework #1 is already revealing areas, particularly in sectors like electricity, where more detail and clarity are needed.
  - b. One pilot tester asked what the value of the Electricity Annex is, given the existing REC market.
    - i. Sam Pearl Schwartz noted that while Scope 2 electricity has an established process, many questions remain around Scope 3 electricity. This issue is also being addressed in the GHG Protocol revision process.
- Sam Pearl Schwartz thanked pilot testers who attended the AIM Platform's NYC Climate Week (NYCW) workshop, noting that the Secretariat received valuable feedback on several complex issues. Sam gave a brief overview of the three breakout group discussion topics and shared highlights from the feedback: The topics were: 1) practically assessing intervention quality as a reporting company, 2) co-claiming and safeguards, and 3) physical product recipient disclosure.
- Sam Pearl Schwartz shared a slide from the NYCW workshop outlining the AIM Platform's timeline in relation to other standard-setting bodies within the Scope 3

ecosystem. Sam emphasized that AIM's agility and condensed timeline strategically position it to strengthen the global standards ecosystem.

### Homework #1 Review

- Laura Hutchinson thanked those who have submitted their responses to Homework #1 and provided an overview of the responses to date.
- Laura Hutchinson presented key themes of feedback that have emerged from initial review. Feedback included:
  - Needing further clarity on terms and context for requirements
  - Requests for more examples and guidance
  - Concerns over difficulty assessing audit criteria or criteria being too granular
  - Requests for more detail on several system of record requirements and options for record creation timing.
- Laura Hutchinson noted that this is not an exhaustive list of themes and that the AIM Platform Secretariat is still working to do a comprehensive review of all feedback provided.
- Laura Hutchinson invited final reflections, questions, and comments from participants on the Intervention Quality criteria (Chapters 1–7).
  - One pilot participant noted that it was unclear how certain criteria apply to specific sectors, particularly for intervention hosts.
    - Laura Hutchinson acknowledged the challenge and said the Secretariat is actively working on clarifying these aspects in the QAR.
  - One pilot participant said the guidance seemed tailored to companies purchasing impact units and lacked direction for companies working directly with suppliers.
    - Laura Hutchinson thanked the participant and confirmed the Secretariat would work on addressing this gap.
    - One pilot participant echoed previous points and added 1) there's a need for more specific guidance by intervention type, especially given unique characteristics of different interventions, and 2) The guidance should include more detail for various user roles (e.g., host, intermediary, buyer), since each plays a different part in an intervention's lifecycle.

## Accounting and Reporting Criteria Review (Chapters 8 – 16)

- Laura Hutchinson noted that the focus of the second pilot meeting is Chapters 8 - 16, which covers the Accounting and Reporting criteria.
- Chapter 8: Value Chain Association Limit
  - Laura Hutchinson provided an overview of Chapter 8, noting that this chapter aims to prevent over-stating emissions outcomes associated with the value chain.
  - Laura Hutchinson reviewed the two focus areas that the AIM Platform Secretariat is seeking feedback on as part of the homework.
  - Laura Hutchinson opened the floor for questions.
    - One pilot raised concerns about applying the chapter in sectors like plastics, where aggregation levels companies choose to apply could vary greatly. They noted that maximizing investment in such sectors could invite public scrutiny.
      - Laura Hutchinson responded that the QAR is intentionally vague to ensure cross-sector applicability. However, the Association Test offers additional guidance to help companies with aggregation and, therefore, offers support on how to implement Chapter 8.
    - One pilot participant asked for clarification if this is at the activity level or the emissions level.
      - Laura Hutchinson noted that both are addressed in the QAR and Association Test to accommodate companies that only have spend-based data.
      - The pilot participant asked a follow up question on how the approach applies to CCUS projects, which may result in negative emissions.
      - Laura Hutchinson said this is a topic they hope to explore through the pilot and asked whether participants would support a hierarchy approach to manage bias or unintended outcomes.
- Chapter 9: Removals and Avoided Emissions Accounting
  - Laura Hutchinson provided an overview of Chapter 9, noting it sets guardrails to prevent overstatement of progress.
  - Laura Hutchinson reviewed the three focus areas that the AIM Platform Secretariat is seeking feedback on as part of the homework.
  - Laura Hutchinson opened the floor for questions.

- One pilot participant asked for clarity on the AIM Platform's definition of emission reduction versus avoided emissions.
  - Laura Hutchinson noted that there is a wide range of definitions for avoided emissions. For the sake of the QAR, the AIM Platform adapted the definition from the GHG Protocol to mean, "an estimate of the emissions benefit (e.g. GHGs that were not emitted) that occurs as a result of avoiding an emissions intensive process, as determined in comparison with a baseline".
- One pilot participant asked whether removals counted toward final reporting or would be reported separately, and requested an example.
  - Laura Hutchinson noted the AIM Platform does not prescribe a specific format and is waiting for direction from the GHG Protocol.
- One pilot participant asked if "emission profile intervention" equates to a product approach and "emission reduction intervention" to a project approach.
  - Laura Hutchinson responded that this distinction was not straightforward during drafting and asked for more feedback.
- One pilot participant noted that the use of the term "avoided emissions" may lead to confusion, especially given the many different contexts it can be used in. The participant voiced concerns over diluting the legitimacy of market-based instruments.
  - Another participant voiced agreement.
  - Laura Draucker acknowledged that the term is unclear and could refer to "Scope 4" or simply another word for emission reductions. She welcomed alternative definitions or terminology suggestions.
- Chapter 10: Use the Appropriate Accounting Method
  - Laura Hutchinson provided an overview of Chapter 10. She noted that the goal is to help companies appropriately calculate the intervention footprint for disclosure. Laura noted that there are 5 accounting approaches outlined in the QAR Standard and Guidance that are equally suitable depending on company data and needs:
    - Substitution
    - Enhanced Substitution
    - Activity Estimation
    - Project

- Program Specific
  - Laura Hutchinson reviewed the four focus areas that the AIM Platform Secretariat is seeking feedback on as part of the homework.
  - Laura Hutchinson opened the floor for questions.
    - One pilot participant asked how narrowly product substitution is defined under the Enhanced Substitution approach.
      - Laura Hutchinson said flexibility is intended, using transport services as an example. The key is functional equivalence, guided by the Association Test, but sensible guardrails are required.
- Chapter 11: Unique Right to Report
  - Laura Hutchinson provided an overview of Chapter 11. Noted that the goal is to ensure companies have exclusive and defensible claims over the outcomes they report.
  - Laura Hutchinson reviewed the two focus areas that the AIM Platform Secretariat is seeking feedback on as part of the homework.
  - Laura Hutchinson opened the floor for questions.
    - One pilot participant asked how this works in mature markets with intermediaries where the reporting company doesn't interact directly with the intervention host.
      - Another pilot agreed, noting this issue is particularly relevant in the logistics sector.
      - Laura Hutchinson acknowledged this is a known challenge and one the AIM Platform is working to address.
- Chapter 12: Appropriate Co-Claiming
  - Laura Hutchinson provided an overview of Chapter 12. Noted that the goal is to allow multiple companies to claim outcomes simultaneously, while preventing erroneous double claiming.
  - Laura Hutchinson reviewed the four focus areas that the AIM Platform Secretariat is seeking feedback on as part of the homework.
  - Laura Hutchinson opened the floor for questions.
    - One pilot participant asked why only the intervention host is given the authority to allow co-claiming, particularly when registries already exist.
      - Laura clarified that the intent is not to give the host exclusive authority but to prevent conflicts where both hosts and reporting companies enable multiple claims, leading to double counting.

- Chapter 13: Record Claim Timing
  - Laura Hutchinson provided an overview of Chapter 13. Noted that the goal is to promote reporting that reflects reduction's occurrence as closely as possible while allowing flexibility.
  - Laura Hutchinson shared two focus areas that the AIM Platform Secretariat is seeking feedback on as part of the homework.
  - Laura Hutchinson opened the floor for questions.
    - No additional questions were raised.
- Chapter 14: Separate Reporting
  - Laura Hutchinson provided an overview of Chapter 14. The goal is distinct ledgers that keep information appropriately organized for understanding and reference.
  - Laura Hutchinson shared the two focus areas that the AIM Platform Secretariat is seeking feedback on as part of the homework.
  - Laura Hutchinson opened the floor for questions.
    - One pilot participant asked whether reporting statements are truly independent or if overlap exists.
      - Laura Hutchinson said there are unique cases where some components may span multiple statements. However, the concern is doing this could reduce transparency, and welcomed feedback.
    - One pilot participant asked how this aligns with frameworks like the GHG Protocol Action and Market Instruments Technical Working Group.
      - Laura Hutchinson noted AIM's approach was developed in parallel with these evolving frameworks and, for instance, overlaps with TCAT. AIM also participates in the GHGP AMI working group, and insights from this pilot could help shape both efforts.
      - Laura Draucker added that AIM is one of the first to pilot a multi-ledger approach, making participant feedback critical.
- Chapter 15-1: Transparent Disclosure for Scope 3 Claimant
  - Due to time constraints, this chapter will be covered at the next meeting.
- Chapter 15-2: Transparent Disclosure for Host
  - Due to time constraints, this chapter will be covered at the next meeting.
- Chapter 16: Assurance to AIM Platform Standard and Guidance
  - Due to time constraints, this chapter will be covered at the next meeting.

## Assignment Review: Homework #2

- Laura Hutchinson introduced the Homework #2 expectations and structure.
- Laura Hutchinson noted that the homework will have a mix of general questions, chapter-specific questions, and overarching questions for additional feedback. Laura noted that written responses are especially valuable; multiple choice selections should be supplemented with explanations where possible.
- Laura Hutchinson announced that Homework #2 is due October 31<sup>st</sup>

## Next Steps and Conclusion

- Laura Hutchinson reminded pilot participants of date for the third meeting and reminded participants that there is a tentative fourth meeting with Governing Committee members.
- Laura Hutchinson noted that the AIM Platform is seeking examples that could help influence or be used in the QAR.
- Laura Hutchinson shared that the QAR Pilot has received media interest and thanked those willing to speak. Interested participants should contact Stacey McCluskey.
  - Laura Draucker added that, since the next session won't involve detailed content review, participants are welcome to reach out if they want to discuss specific examples.

**Meeting concluded at approximately 12:00PM US Eastern Time.**