

Advanced and Indirect Mitigation (AIM) Platform

QAR Pilot Meeting Minutes | November 5, 2025

An initiative jointly developed by:



Gold Standard[®]

The Advanced and Indirect Mitigation (AIM) Governing Committee
November 5, 2025 | 10:00AM – 12:00 AM US Eastern Time | QAR Pilot Meeting #3

Attendees (via Teams):

Pilot Participants:

- Amy Tsui (Eastman)
- Benjamin Rizzo (Amazon)
- Brendan Denker (WSP/Meta)
- Cynthia Cummis (Deloitte)
- Danees Chaudhry (Anthesis Group)
- Elizabeth Rolfes (AmexGBT)
- Gabriela Renteria (P&G)
- Ibrahim Eryazici (Dow)
- Ignacio Cariaga (Heidelberg Materials)
- Jasmin Martinez (P&G)
- Jennifer McCullars (Southern Company)
- Kayla Carey (ClimeCo/Heidelberg Materials)
- Kayla Fenton (Amazon)
- Krutarth Jhaveri (Apple)
- Lisa Newman-Wise
- Louise Dobler (NORDEN)
- Lukas Gutierrez (Anthesis Group)
- Mackenzie Murphy (Netflix)
- Mark Staples (Shell)
- Max DuBuisson (Indigo Ag)
- Mel Shank (Patagonia)
- Nemi Vora (Amazon)
- Richard Green (Shell)
- Taylor Gries (REI Co-op)
- Thuy Phung (PepsiCo)
- Zoey Kriete (CW)

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

AIM Platform Secretariat:

- Sam Pearl-Schwartz (GMA)
- Laura Hutchinson (GMA)
- Laura Draucker (GMA)
- Michelle Kolacz (GMA)
- Owen Hewlett (Gold Standard)

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 shared that the QAR consultation form will remain open through Friday, November 21, and the Electricity Annex Consultation will be available until Friday, December 5.
- Laura Hutchinson noted that the team has been primarily focused on Homework 1, which will be the main topic of discussion today. She also mentioned that responses have already been coming in for Homework 2, but if piloters had been waiting to submit their responses for Ch 15-16, they could still do so.

Finishing Accounting & Reporting Criteria Review

- Laura Hutchinson stated that the team would complete the overview of Chapters 15-1, 15-2, and 16.
- Chapter 15-1 Discussion
 - Laura Hutchinson explained that Chapter 15-1 complements Chapter 14, and reviewed the requirements.
 - The guidance is intentionally non-prescriptive, allowing companies the flexibility to tailor their approach. The goal is to provide information on key considerations rather than dictate specific methods.
 - It may be logical for companies to organize their data by:
 - Quantities
 - Intervention details
 - Intervention record details
 - Accounting approach
 - Laura Hutchinson acknowledged the overlap with Chapter 6, noting that the team received valuable feedback there. As a result, they plan to revisit how these chapters are framed in light of that input.
 - She invited questions from the group, but none were raised.
- Chapter 15-2 Discussion
 - Laura Hutchinson noted that the team anticipates receiving substantial feedback on Chapter 15-2. A key issue addressed is how intervention hosts

should disclose situations where they sell unbundled attributes and the physical product separately, as well as how to report outcomes. The guidance is designed to prevent double claiming.

- o She reviewed the various types of disclosures and mentioned that the team plans to cover Section 12-2.3 in the next meeting.
- o A pilot participant shared their experience working with corporate buyers in the maritime industry. They emphasized that the starting point is often overly prescriptive due to data-sharing requirements, such as needing to share data with the vessel owner when operating but not owning the vessel. They highlighted the importance of educating corporate buyers about sector-specific requirements.
 - Laura Hutchinson thanked the piloter and acknowledged that this complexity is common across sectors, including the building space. She reiterated the goal of avoiding overly rigid requirements.
- o Another pilot tester, representing the intervention host perspective, expressed concern that the guidance may be too demanding and should not discourage organizations from disclosing information for public or regulatory reporting.
 - Laura Hutchinson responded that the team will revisit the language to make it clearer and less vague, potentially referencing other sections that already address this concern.
- o Laura Hutchinson reminded participants to complete the Chapter 15 portion of Homework 2, if they haven't already. She then opened the floor for questions, none were raised.
- Chapter 16 Discussion
 - o Laura Hutchinson introduced Chapter 16, which even though it appears at the end of the QAR, also covers the Association Test. She shared that the team is considering combining the Association Test and the QAR elements for clarity.
 - o She reviewed the requirements and discussed what assurance statements in GHG emissions reports should include. Afterward, she opened the floor for questions.
 - o A pilot tester asked whether the team has consulted with verification bodies regarding their ability to assure the proposed disclosures.
 - Laura Hutchinson confirmed that they have been working with one of the Big Four firms on an assurance review and have received helpful feedback, which is being incorporated.

- A pilot tester asked whether the guidance will specify which standards assurers should use, noting that there are limited options.
 - Laura Hutchinson responded that Chapter 16 will likely include references to accreditation standards under the ISO library, and may offer both ISO and non-ISO tracks as part of a recognition structure.

Homework #1 Deep Dive

- Laura Hutchinson shared that while a more detailed overview of Homework #1 exists (see Appendix slides), it would not be covered in detail during this session. Instead, the focus was on key themes and feedback received.
- Key Themes and Questions Identified
 - Alignment Challenges: When AIM requirements do not align perfectly with existing sectoral standards or methodologies, it can create temporal and financial burdens for reporting entities.
 - *Can we create more flexibility and/or rely more on sectoral norms to mitigate this?*
 - Information Gaps: Reporting companies sometimes lack sufficient data to assess adherence to AIM requirements.
 - *How can we ensure reporting companies can establish these checks in line with requirements?*
- Three Buckets of Focus
 - Assessing Intervention Quality: Chapters 1–4 (especially 1–3) aim to ensure companies can adequately evaluate and report on whether interventions meet specific criteria. Feedback indicated that the current approach is complex and difficult to implement.
 - Recordkeeping Requirements
 - Other Chapter Considerations
- Options for Assessing Intervention Quality
- Laura Hutchinson presented four options for structuring the requirements:
 1. Option 1: Current structure
 - 1.1. Requires rethinking.
 2. Option 2: Similar to Option 1 but less prescriptive regarding parameters
 3. Option 3: Allows companies to justify the use of alternative approaches
 4. Option 4: Highly flexible
 - 4.1. may be too flexible
- Feedback Summary:
 - Most discussion centered around Options 2 and 3.

- Pilot testers generally favored Option 3, citing:
 - A good balance between robustness and scalability.
 - Flexibility to use existing standards and methodologies.
 - Practicality for working with intermediaries and sector-specific constraints.
- One pilot tester emphasized the importance of permitting and ensuring it remains a visible requirement. Another suggested a tiered approach to preferred methodologies, which Laura Hutchinson agreed to consider.
- Standard and Methodology Hierarchy (Chapter 1)
 - Questions arose around terminology, specifically the distinction between “standard” and “methodology.”
 - Clarification was provided that proprietary standards (e.g., ISO) are still considered public, even if they require purchase.
 - Discussion included whether entities should publish their own methodologies and whether example standards could be provided to illustrate compliance with the hierarchy.
 - One pilot tester noted that standards alone may lack the detail needed, and methodologies are essential for implementation.
- Granularity of Emissions Outcomes (Chapters 2 & 3)
 - Concerns were raised about the level of detail required for accurate emissions outcomes.
 - Options 2 and 3 were discussed in terms of their ability to address these concerns.
 - Some interventions only involve a single GHG, which may simplify assessments.
 - Feedback suggested that qualitative assessments may be appropriate when data is limited or obscured by modeling.
- Stakeholder Engagement and Safeguards
 - Current draft requirements were seen as infeasible for many.
 - Options for flexibility were discussed, with method flexibility resembling Option 3.
 - A piloter asked for clarification on “should” vs “shall” with the options
 - Sam Pearl Schwartz clarified that the requirement for stakeholder engagement and safeguards is a “shall” statement:

“Intervention hosts shall apply sound stakeholder engagement practices and social and environmental safeguards to mitigate harmful effects and maximize intervention outcomes, according to an appropriate standard or methodology.”

- Laura confirmed that safeguards are essential and must be embedded in the QAR, per the governing committee's direction. The depth of integration is still under review to ensure practicality.
- Chapter 5 – Use Cases
 - Pilot testers found this overview of options helpful.
 - Registry-side themes and potential resolutions were outlined.
- Chapter 7 – Intervention vs. Outcome Occurrence
 - Clarification was provided on the distinction between intervention occurrence and outcome occurrence and where the AIM team was coming from.
 - Pilot testers appreciated the nuance, especially in contexts like fuel switching in the marine sector. A pilot tester suggested that a footnote may be added to address timing and data availability.
- Crediting Periods
 - Not all intervention types require a fixed crediting period.
 - Feedback highlighted concerns about the arbitrary nature of the 5–10 year timeline.
 - The team is considering reframing this as a hierarchy to better reflect intervention-specific needs.
 - Pilot testers responded positively to this approach, noting that it was responsive to earlier feedback they provided and struck a reasonable balance.

Next Steps and Conclusion

- Michelle Kolacz reminded pilot participants that the fourth meeting will take place on Wednesday, December 3rd, from 10 am to noon ET. She highlighted that the goal of the meeting will be to conduct a deep dive on homework #2, but the hope is that pilot testers will be able to share direct feedback and insights with the Governing Committee as well.
- Michelle Kolacz noted pilots should reach out to the team ahead of the meeting if they would like to highlight or present a specific issue and potential resolution in the QAR for Governing Committee consideration.

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