

Advanced and Indirect Mitigation (AIM) Platform

QAR Pilot Meeting Minutes | December 3, 2025

An initiative jointly developed by:



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The Advanced and Indirect Mitigation (AIM) Governing Committee
December 3, 2025 | 10:00AM – 12:00 AM US Eastern Time | QAR Pilot Meeting #4

Attendees (via Teams):

Pilot Participants:

- Alice Chang (Indigo Ag)
- Amy Tsui (Eastman)
- Benjamin Rizzo (Amazon)
- Brendan Denker (WSP/Meta)
- Danees Chaudhry (Anthesis Group)
- Devon Lake (Meta)*
- Dominik Nied (Heidelberg Materials)
- Elizabeth Rolfes (AmexGBT)
- Gabriela Renteria (P&G)
- Ibrahim Eryazici (Dow)*
- Ignacio Cariaga (Heidelberg Materials)
- Jasmin Martinez (P&G)
- Kayla Carey (ClimeCo/Heidelberg Materials)
- Kayla Fenton (Amazon)
- Krutarth Jhaveri (Apple)
- Lisa Newman-Wise (Deloitte)
- Lukas Gutierrez (Anthesis Group)
- Mel Shank (Patagonia)
- Michael Pan (Schneider Electric)
- Noah Godfrey (ClimeCo/Heidelberg Materials)
- Olivia Donner (lululemon)
- Richard Green (Shell)
- Taylor Gries (REI)
- Thuy Phung (PepsiCo)

Governing Committee Members / Observers:

- Alexia Kelly (High Tide Foundation)
- Jonathon Alcock (Verra)
- Gill Alker (RSB)
- Ibrahim Eryazici (Dow)*
- Jordan Faires (EDF)
- Derik Broekhoff (SEI)
- Cynthia Cummis (Deloitte)
- Devon Lake (Meta)*

AIM Platform Secretariat:

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

**Indicates a pilot tester and a Governing Committee member/Observer.*

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

Discussion Topics:

Welcome and Agenda

- Sam Pearl Schwartz thanked everyone for joining and welcomed the pilot participants and AIM Platform Governing Committee members. Sam provided an overview of the agenda for the meeting.

Meeting Norms and Overview

- Sam Pearl Schwartz informed the participants that today's meeting is held under the Chatham House Rule and went over the Antitrust reminder for participants.
- Sam Pearl Schwartz outlined additional meeting norms, including a request for participants to help us keep our timing on schedule and for Governing Committee members and Observers to share their name, title, and organization before speaking for the benefit of the pilot testers.
- A brief overview of the current AIM Platform Governing Committee members and pilot testing companies was shared.
- Sam Pearl Schwartz reminded attendees that SBTI's second public consultation is open until December 12th. Sam noted that an email including the Center for Green Market Activation's ("GMA") response recommendations was shared earlier in the week, highlighting three key areas of feedback. Sam reiterated that the response recommendations reflect the opinion of GMA and not the entire AIM Platform.

Homework #2 Deep Dive

- Laura Hutchinson gave an overview of key thematic challenges in the homework #2 responses and provided an overview of the focus areas for the meeting.
- Laura Hutchinson reviewed a key theme related to the choice of accounting approach. Laura reminded attendees that the QAR currently offers five different accounting methods and that it provides a decision tree to guide companies. Based on pilot feedback, the Secretariat plans to reorganize, reframe, and clarify method options.
 - 1) Consolidating and better defining contingencies for substitution methods:
 - Laura Hutchinson proposed adding more detail and clarity on tight matching, like function, and aggregation. The Secretariat is also considering reframing as versions of the same fundamental substitution approach

- A pilot participant recommended that the AIM Platform align with ISO.
- 2) Adding guidance for selection of an appropriate program -specific method.
 - Laura Hutchinson proposed clarifying that Program-Specific methods are externally defined and that the next draft should include additional examples. She also discussed the Secretariat’s consideration of establishing minimum criteria for Program-Specific methods.
- 3) Clarifying and reframing choice of accounting approach
 - Laura Hutchinson stated that the decision tree may be reframed to emphasize that there is not always one “correct” choice—several options may be appropriate depending on the situation.
 - An Observer questioned whether this reframing might go beyond the AIM Platform’s scope but suggested mapping which accounting approaches are permissible under different frameworks.
 - Laura responded that broader ledger frameworks are still under consideration but agreed this mapping could be a valuable resource.
 - A pilot tester asked whether consistency requirements exist for baseline emissions accounting.
 - Laura Hutchinson noted that this topic is addressed in Chapter 2 but agreed that the guidance could be made clearer.
 - The pilot tester clarified that when they refer to “baseline,” they are not referring to the counterfactual scenario, and asked how they should handle net versus gross footprint calculations.
 - Laura Hutchinson said the team can clarify the baseline definition. She explained that, in practice, the only situations where Substitution can be used are limited.
- 4) Further clarify the link between accounting methods and ledgers
 - Laura Hutchinson noted the Secretariat’s hope to further clarify what ledger each accounting method would feed into.

explicit contracting about who may claim what is helping them manage this.

- Others stressed the need for flexibility to advance overall decarbonization.
- Participants discussed the complexity of eliminating double counting and limitations of existing systems.
- There was consensus that no perfect solution exists and that a compromise balancing flexibility, double-claiming risk, and investment incentives will be required.

Pilot Tester Insights

- Stacey McCluskey thanked the pilot testing companies for their thorough feedback and time on informing the Secretariat on what worked or did not work in the QAR.
- Stacey McCluskey reiterated the revision process for the AIM Platform. She specified that technical/substantive changes will need to be approved by the Governing Committee.
- Stacey McCluskey highlighted that the goal of the discussion today is for the pilot testers to provide Governing Committee members with firsthand accounts of their experience with the QAR. She encouraged pilot testers to share challenges they encountered to give visibility into issues.
- Stacey McCluskey opened the discussion for attendees to share experiences and ask questions.
 - A discussion was held on regulatory surplus, including differences across frameworks (AIM, TCAT, SFC) and how a changing regulatory landscape and potential grandfathering provisions may affect it.
 - Participants discussed ex-ante vs. ex-post practices and the need for standard alignment.
 - A discussion was had on what constitutes double claiming. There was disagreement within the group on if one company reporting environmental benefits in a physical inventory and another company reporting benefits in the market based inventory counts as double counting. It was the perspective of some that these are 2 statements each telling a different story and so may not be considered double counting.
- Stacey McCluskey opened further discussion on the recent developments in the GHGP and SBTi revision process.
 - There was consensus on wanting alignment with GHGP and SBTi.

Next Steps and Conclusion

- Laura Draucker reminded the attendees that the public consultation periods for the QAR and the Electricity Annex conclude this week.
- Laura Draucker shared that the AIM Platform is still on track to meet its March 2026 publication timeline.
- On behalf of the Secretariat, Laura Draucker extended a huge thank you to all of the QAR pilot participants for their work throughout this pilot period and concluded the final QAR pilot meeting.

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