

Advanced and Indirect Mitigation (AIM) Platform

AIM Association Test Pilot – Meeting #2 | February 20, 2025

An initiative jointly developed by:



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The Advanced and Indirect Mitigation (AIM) Platform

AIM Association Test Pilot Meeting #1 (February 20, 2025) | Meeting Minutes

Attendees (via Teams):

Pilot Participants:

- Amita Kanti (P&G)
- Anna Bryan (Signet Jewelers)
- Cynthia Cummis (Deloitte)
- Devon Lake (Meta)
- Daniel Womack (Dow)
- Eleanor Bastian (Amazon)
- Evan Scandling (REI Co-op)
- Gabriela Renteria (P&G)
- Inken Ohlsen (Maersk)
- Jamila Yamani (Salesforce)
- Jasmin Martinez (P&G)
- Jenn McCullars (Southern Company)
- Jude Abel (Deloitte)
- Justin Rehn (Signet Jewelers)
- Kathleen Lynch (Levi Strauss & Co.)
- Kayla Carey (ClimeCo – Warburg Pincus partner)
- Kim Drenner (Patagonia)
- Kristen Mertens (Engie – Meta partner)
- Lisa Spetz (H&M)
- Mackenzie Murphy (Netflix)
- Mark Staples (Shell)
- Mel Shank (Patagonia)
- Michael Pan (Schneider Electric)
- Nemi Vora (Amazon)
- Noora Singh (PepsiCo)
- Nora Lovell Marchant (AMEX)
- Olivia Donner (lululemon)
- Phillip Gillam (lululemon)
- Stefan Gerlicz (Netflix)
- Thilak Doss (Shell)

AIM Secretariat:

- Holly Lahd (GMA)
- Kim Carnahan (GMA)
- Sam Pearl Schwartz (GMA)
- Stacey McCluskey (GMA)
- Verena Radulovic (C2ES)

Date/Time: February 20th, 2025 – 11:00AM – 12:30PM ET

- Start Time: 11:00AM
- End Time: 12:15PM

Meeting Topics:

AIM Platform Updates

- Holly Lahd welcomed the pilot participants to the second pilot meeting and walked through the agenda. Holly also provided AIM Platform updates (press release, Trellis article, GreenBiz presence), a quick summary of the Input-Output subgroup meeting, and the announcement of the AIM Platform Association Test Stakeholder Comment period.
 - o One pilot participant asked about general understanding and knowledge of GreenBiz attendees about the AIM Platform. Holly Lahd noted that reception from companies and stakeholders on the AIM Platform was positive, but the Secretariat and Governing Committee are still working to familiarize the community.

Readout of Homework 1

- Holly Lahd provided a readout of Homework #1 with overall themes that emerged and will be provided to the Governing Committee for consideration.
- She also revisited the difference between ‘association’ and ‘accounting’ in terms of the AIM Platform Association Test. This means that the appropriate accounting method, while important, it is not in scope for what we are currently reviewing in the Association Test.
- Holly Lahd provided a deeper overview of the feedback received on component and subcomponent aggregation, noting that thoughts on aggregation levels are mixed. Pilot Participants provided their opinion on the appropriate level of aggregation. A summary of the discussion is as follows:
 - o Pilot participants had a variety of opinions on the appropriate level of aggregation. One subset of participants argued for a lower limit of aggregation, and stressed the concern that a high aggregation limit would bring credibility risks. A larger subset of participants argued for a higher limit of aggregation to ensure companies could invest in impactful products.
 - o Discussion focused on the need to focus on the objective of aggregation – and to align that objective with the final determination of an appropriate level of aggregation.
 - o Holly Lahd closed the discussion by noting that we need additional data from companies to show how a higher level of aggregation would unlock interventions vs how a lower level of aggregation would inhibit interventions.

Deep Dive on Association Test Step 2

- Sam Pearl Schwartz provided an overview of Step 2: Basic Association Test. Noted that demonstrating conformance with Step 2's requirements is important to make the Association Test assurable. Sam reminded participants of the recommendation that companies should use sector-specific guidance to match an intervention to an inventory component/subcomponent and, at this time, the AIM Platform is only aware of the Smart Freight Centre's Market Based Measures Framework. Noted that, where sector-specific guidance is not available, companies could choose between the Functional approach or the Life Cycle Approach
- Sam Pearl Schwartz noted that the goal of the pilot testing for Step 2 is to get additional details on the data sources that can be used to demonstrate conformance with Step 2, and to better understand how these data sources might differ by sector.

Review Homework #2 Assignment

- Stacey McCluskey reviewed expectations of the homework assignment and provided an overview of Homework #2 questions. Homework #2 responses are due March 14th

Next Steps and Conclusion

- Stacey McCluskey reviewed the pilot testing timeline and reminded participants of the next pilot meeting.