

Advanced and Indirect Mitigation (AIM) Platform

AIM Association Test Pilot Meeting #3 (March 20, 2025) | Meeting Minutes

An initiative jointly developed by:



Gold Standard[®]

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Attendees (via Teams):

Pilot Participants:

- Amita Kanti (P&G)
- Devon Lake (Meta)
- Evan Scandling (REI Co-op)
- Jamila Yamani (Salesforce)
- Jasmin Martinez (P&G)
- Jenn McCullars (Southern Company)
- Jude Abel (Deloitte)
- Justin Rehn (Signet Jewelers)
- Kayla Carey (ClimeCo w/ Warburg Pincus)
- Mackenzie Murphy (Netflix)
- Marisa Donnelly (Engie w/ Meta)
- Cynthia Cummis (Deloitte)
- Mark Staples (Shell)
- Michael Pan (Schneider Electric)
- Mel Shank (Patagonia)
- Nemi Vora (Amazon)
- Noah Godfrey (ClimeCo w/ Warburg Pincus)
- Noora Singh (PepsiCo)
- Nora Lovell Marchant (AMEX)
- Olivia Donner (lululemon)
- Stefan Gerlicz (Netflix)
- Thilak Doss (Shell)
- Thuy Phung (PepsiCo)

AIM Secretariat:

- Holly Lahd (GMA)
- Kim Carnahan (GMA)
- Sam Pearl Schwartz (GMA)
- Stacey McCluskey (GMA)
- Ash Khetpal (GMA)
- Owen Hewlett (GS)

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

- Start Time: 11:00AM
- End Time: 12:28PM

Meeting Topics

Welcome and Introductions

- Holly Lahd welcomed the pilot participants to the third pilot meeting and walked through the agenda.

AIM Platform Updates and initial SBTi, GHG Protocol readouts

- Kim Carnahan provided the AIM Platform's readout of the draft SBTi Corporate Net Zero Standard (2.0). Kim noted that, overall, the AIM Platform feels very positive about the draft. She provided an overview of topics that AIM Platform believes needs additional detail and clarification.
- Holly Lahd noted that SBTi's reference to 'Activity Pools' follows the same logic and language of the Further Association "Supply Shed" method which is promising.
- Kim Carnahan gave a brief overview of the draft ledger that the GHG Protocol Secretariat presented to the Actions and Market Instruments (AMI) Technical Working Group. Kim noted that a small group of AMI members sent in a framework proposal for consideration that will be public following GHG Protocol's March 26th meeting.
- Holly Lahd reminded pilot participants that the stakeholder comment period for the Association Test is currently open.

Readout of Homework 2

- Holly Lahd provided a readout of Homework #2 with overall themes that emerged and will be provided to the Governing Committee for consideration.
- Holly Lahd noted that documentation requirements were a big theme from Homework #2. As part of this, Holly noted that we are working with an assurance provider to confirm that the Association Test could be assurable.
 - Multiple pilot participants echoed that assurability was important to them.
 - Two pilot participants had concerns about sharing documentation publicly. Holly Lahd clarified that she envisioned documentation being used for assurance purposes, not something that would necessarily be publicly reported.

Deep Dive on Association Test Step 3

- Holly Lahd provided an overview of Step 3 of the Association Test: Further Association. Noted that there is no hierarchy among the three Further Association methods. It is recommended that companies pick the most applicable method to the intervention they are pursuing.
- Holly Lahd reviewed the Known Supplier or Customer method. This was expanded from the Known Supplier method in the original draft criteria to include upstream and downstream situations. The known Supplier and Customer method is unique from traditional inventory accounting because of the “time stamp” of when to assess and how long the crediting period is.
 - One participant agreed that that time stamp is an important concept since a majority of interventions are happening through long term offtake agreements and suppliers change frequently.
- Holly Lahd reviewed the Sourcing and Use Region method. Noted that this is the same concept as ‘supply shed’ and ‘activity pool’ as seen in GHG Protocol, VCI, and SBTi. Holly emphasized that the pilot organizers would love more sector-specific examples on a defined sourcing and use region, even if they are not related to carbon accounting.
- Holly Lahd noted that the AIM Platform is currently drafting an electricity appendix to be included in the Association Test. Noted that this will be published for stakeholder comment period.
 - Multiple pilot participants expressed interest in the electricity-specific guidance and offered to provide feedback on it.
- Sam Pearl Schwartz provided an overview of the Hard-to-Abate Sector method and the reasoning for it. Noted that physical traceability is replaced with other, stricter requirements. Sam noted that the current positive list and decarbonization thresholds are there for the sake of pilot testing and that the AIM Platform is open to revisions and feedback.
 - Multiple participants had questions about how the decarbonization thresholds and market penetration rate were established. Sam clarified that the AIM Platform’s theory of change is that, as technologies advance, you can move to another further association method with more traceability, or would otherwise move to a geography that needs more investment. Kim Carnahan added that this would ideally funnel more investment to the higher decarbonization potential technologies so that their cost curves can bend down faster.

Review Homework #3 Assignment and Conclusion

- Stacey McCluskey reviewed expectations of the homework assignments and provided an overview of Homework #3 questions. Homework 3 responses are due April 11.
- Stacey McCluskey reviewed the pilot testing timeline and noted that the AIM Platform will be sending out a form for companies to sign up for different case study topics