

Advanced and Indirect Mitigation (AIM) Platform

AIM Association Test Pilot Meeting #4 (April 17, 2025) | Meeting Minutes

An initiative jointly developed by:



Gold Standard[®]

The Advanced and Indirect Mitigation (AIM) Platform

AIM Association Test Pilot Meeting #4 (April 17, 2025) | Meeting Minutes

Attendees (via Teams):

Pilot Participants:

1. Amita Kanti (P&G)
2. Caitie Reck (Netflix)
3. Cynthia Cummis (Deloitte)
4. Devon Lake (Meta)
5. Evan Scandling (REI Co-op)
6. Jamila Yamani (Salesforce)
7. Jasmin Martinez (P&G)
8. Jenn McCullars (Southern Company)
9. Jude Abel (Deloitte)
10. Kayla Carey (ClimeCo w/ Warburg Pincus)
11. Kristen Mertens (Engie w/ Meta)
12. Marisa Donnelly (Engie w/ Meta)
13. Mark Staples (Shell)
14. Mel Shank (Patagonia)
15. Michael Pan (Schneider Electric)
16. Nemi Vora (Amazon)
17. Noah Godfrey (ClimeCo w/ Warburg Pincus)
18. Noora Singh (PepsiCo)
19. Nora Lovell Marchant (AMEX)
20. Olivia Donner (lululemon)
21. Peter Sandkuehler (Dow)
22. Stefan Gerlicz (Netflix)
23. Thilak Doss (Shell)
24. Eleanor Bastian (Amazon)
25. Mackenzie Murphy (Netflix)

AIM Secretariat:

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

Date/Time: April 17th, 2025 – 11:00AM – 12:30PM ET

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

Meeting Topics

Welcome

- Sam Pearl Schwartz welcomed the pilot participants to the fourth pilot meeting and walked through the agenda.

Programmatic Updates

- Sam Pearl Schwartz provided an update on the AIM Platform timeline, emphasizing upcoming revisions to the Accounting and Reporting Standard and Guidance and a subsequent pilot and public comment period. The goal remains to release a full draft of the AIM Standard and Guidance by the end of the year.
 - One pilot company asked whether the next pilot would involve new companies or continue with current participants.
 - Sam Pearl Schwartz confirmed that current pilot participants are welcome to continue in the next phase.
- Sam Pearl Schwartz noted the AIM Platform is coordinating a closed briefing with SBTi, which will offer pilot participants and stakeholders the opportunity to ask questions regarding SBTi's Version 2 of the Corporate Net-Zero Standard. Emphasized that the date for this closed briefing is not yet set.

Readout of Homework 3

- Sam Pearl Schwartz reviewed the focus of Homework 3, which concentrated on the three Further Association Methods within the Association Test and provided a readout of the overall themes that emerged from the responses.
- Sam Pearl Schwartz delved into the common themes that emerged with the Known Supplier Method. Noted that companies asked for clarification on the application on Tier 2+ suppliers, appropriate data sources for proving a direct supplier, and if confidential materials would be required to be shared to prove compliance. Sam Pearl Schwartz opened the floor to pilot participants to see if including the Known Supplier or Customer method in the final publication was needed.
 - Multiple pilot participants voted in favor of keeping the Known Supplier and Customer method in the final publication. One of the main reasons was having this pathway would make it easier for companies to match excess volume through another further association method. It was also noted that the Known Supplier or Customer method would make it easier to justify the intervention if they switched suppliers down the line. It was also noted that

the data and documentation needed to comply with the Known Supplier or Customer method is the simplest and therefore would be easy for less sophisticated companies to use.

- Sam Pearl Schwartz outlined comments on the Sourcing and Use Region method. Sam asked pilot participants what they thought about the feasibility of accessing sub-national GHG differences and whether it should be removed from the hierarchy.
 - Multiple pilot participants found this section confusing and noted that data availability would be a huge constraint.
- Sam Pearl Schwartz presented feedback about replacing the “Top 5 producing countries” threshold with a cumulative percentage (e.g., 80%) of total production.
 - One pilot participant asked for the rationale of setting a threshold in the first place. Sam Pearl Schwartz clarified that the Sourcing and Use region is for sectors with physical ties but low traceability.
 - One pilot participant noted that either method could be valid.
- Sam Pearl Schwartz noted that a common theme in feedback on the positive list was that the list is missing crucial technologies. However, there were a few comments questioning the value of an AIM-developed positive list and whether it is too risky. Noted the original thought was this would allow streamlining for interventions in the hard-to-abate sector method. Noted AIM did look for an external list and couldn’t find a suitable one to point to.
 - Pilot participants voiced overwhelming support for keeping the positive list, arguing it is a great approach to getting commercial dollars in the space. However, some pilot participants reiterated the concern that the AIM Platform should not be the deciders of the “winners” and “losers” of decarbonization technologies. The consensus was pointing to an external list would be ideal, but regardless having a positive list is very helpful for companies.
 - Multiple pilot participants noted the importance of ensuring the technologies on the list are broad enough and can be used as guidance.
 - Sam Pearl Schwartz noted the list was intentionally conservative as companies can still use other paths to validate interventions.
 - A few pilot participants brought up the importance of good governance if the AIM Platform is going to build and maintain its own positive list.
- Sam Pearl Schwartz previewed the comments received on Homework 3 regarding the market penetration rate of 5%. Noted that the original intent was for the market penetration rate to start at 5% globally, and then shift to increasing geographic specificity. Also noted concern on market penetration data availability as geographic specificity increases.

- One pilot participant price parity as a proxy—e.g., using DEFRA factors to indicate industry decarbonization. Multiple pilot participants agreed that price parity data would be easier to obtain than market penetration data.
- Two pilot participants noted that having just one number for market penetration is difficult due to the different estimated tipping points of decarbonization technologies.
- Sam Pearl Schwartz presented an overview of the decarbonization potential comments from homework 3. Noted one comment questioned if the decarbonization potential assessment is being done ex-post or ex-ante.
 - There was consensus among the pilot participations that the decarbonization potential threshold should be kept but lowered. Noted that having a threshold helps the credibility of the AIM Platform, but lowering the threshold could drive action while aligning with the intent of targeting deep decarbonization technologies.
- Sam Pearl Schwartz opened the floor for any feedback on the general pilot process
 - Many pilot participants noted that they found the Association Test pilot to be helpful and informative.

Association Test Case Studies

- Stacey McCluskey outlined the timeline and the format for the Association Test case studies. Noted that case studies don't need to be long—just a few hundred words—but they should help illustrate key concepts and, ideally, connect the dots to bring the full Association Test framework together in a clear and accessible way. Noted that the goal is to have final case studies finished by mid-summer.

Feedback Process

- Sam Pearl explained the process for incorporating feedback from Homework 3 and the public comment period. All feedback will be mapped to specific pages/lines and categorized as editorial or substantive/technical for revision. Final revisions will be submitted to the Governing Committee for approval.

Next Steps

- Stacey McCluskey reviewed the pilot testing timeline and the process of finalizing case studies in collaboration with companies.
- Stacey McCluskey presented three options for the final pilot meeting on May 15th and asked pilot participants to fill out a poll to decide.
 - 1) an informal review session to ask questions and dig into themes that came up during the pilot,
 - 2) potential office hours with members of the Governing Committee, or
 - 3) to cancel the meeting.