

# Advanced and Indirect Mitigation (AIM) Platform

AIM Association Test Pilot Meeting #5 (May 15, 2025) | Meeting Minutes

An initiative jointly developed by:



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## AIM Association Test Pilot Meeting #5 (May 15, 2025) | Meeting Minutes

### Attendees (via Teams):

#### Pilot Participants:

- Amita Kanti (P&G)
- Andrew Dempsey (REI)
- Caitie Reck (Netflix)
- Devon Lake (Meta)\*
- Gabriela Renteria (P&G)
- Inken Ohlsen (Maersk)
- Jasmin Martinez (P&G)
- Jude Abel (Deloitte)
- Kayla Carey (ClimeCo w/ Warburg Pincus)
- Kristen Mertens (Engie w/ Meta)
- Mackenzie Murphy (Netflix)
- Marisa Donnelly (Engie w/ Meta)
- Mark Staples (Shell)
- Mel Shank (Patagonia)
- Michael Pan (Schneider Electric)
- Nemi Vora (Amazon)
- Noora Singh (PepsiCo)
- Olivia Donner (lululemon)
- Richard Green (Shell)
- Stefan Gerlicz (Netflix)
- Thilak Doss (Shell)
- Thuy Phung (PepsiCo)

#### Governing Committee Members:

- Alexia Kelly (High Tide Foundation)
- Cynthia Cummis (Deloitte)
- Devon Lake (Meta)\*
- Jordan Faires (EDF)
- Kelley Kizzier (Bezos Earth Fund)
- Peter Skovly (Maersk)
- Tim Juliani (WWF)

#### Observers:

- Jonathon Alcock (Verra)
- Kai Nino Streicher (Consultant)
- Brad Schallert (Winrock)
- Timothy Letts (WWF)

#### AIM Secretariat:

1. Holly Lahd (GMA)
2. Kim Carnahan (GMA)
3. Sam Pearl Schwartz (GMA)
4. Stacey McCluskey (GMA)
5. Dan Smith (GMA)
6. Owen Hewlett (GS)

*\*Attending in both a pilot participant and Governing Committee member capacity*

**Date/Time: May 15<sup>th</sup>, 2025 – 11:00AM – 12:30PM ET**

- Start Time: 11:00AM
- End Time: 12:17PM

**Meeting Topics**Introduction

- Sam Pearl Schwartz welcomed both the pilot participants and members of the AIM Platform Governing Committee to the fifth and final pilot meeting.
- Sam reviewed the agenda and purpose of the call.

Overview of Pilot

- Sam Pearl Schwartz noted that this was the first joint meeting between the AIM Platform Governing Committee and pilot participants. Sam reintroduced the members of the Governing Committee and the companies participating in the pilot.
- Sam provided a brief summary of the pilot activities and emphasized that participant feedback will inform the revision of the Association Test to ensure it reflects real-world implementation challenges.
- Sam Pearl Schwartz reminded the AIM Platform Governing Committee that the goal of the call was for pilot participants to present examples of how they interpreted and applied the Association Test. Sam noted that these topics will be revisited in future Governing Committee meetings as the revised text is finalized.

Company presentation - how to not “over-procure”

- One pilot company shared their case study on applying the Association Test their intervention. A key issue raised was the difficulty of physical quantity versus tonne-based emissions matching. The company noted that physical unit matching is often not feasible depending on the intervention. They demonstrated how different accounting methods can lead to varying business cases for investment—methods resulting in fewer tonnes abated are more difficult to justify financially.
  - Dan Smith asked about defining feasibility: What constitutes an auditable standard for when physical matching is no longer feasible? He emphasized the need for clear "guardrails" to prevent system gaming.
    - The company responded that no clear accounting standard currently exists for their intervention. There is also limited availability of life

cycle assessment (LCA) studies. They highlighted concerns about "false precision" and the risk of overly narrow calculations.

- One Observer questioned the rationale behind the 10% threshold proposed for tonne-to-tonne matching when physical quantity matching isn't practical.
  - The company acknowledged that the 10% figure is somewhat arbitrary but felt it balanced credibility with feasibility. They expressed preference for allowing tonne-based claims across all relevant emissions where physical matching is unfeasible.
- One Governing Committee member asked whether the goal is to achieve zero emissions through Environmental Attribute Certificates (EACs), even when the technology alone cannot do so.
  - The company responded that while credibility is key, it's also critical to enable near-term investment. They believe limitations on claimable emissions can be addressed without restricting the methodological framework itself.
- One Observer asked for clarification on whether the company is using CO<sub>2</sub> and subtracting it directly from their inventory. He also inquired about how to cap the total emissions that could be reduced and whether different companies might arrive at different results.
  - The company noted their current focus is on the intervention's impact on their own inventory.

#### Company presentation – using the aggregation guidance and meeting the Further Association requirements

- The company highlighted the benefits of AIM Platform's taxonomy for identifying and enabling deep value chain decarbonization. They noted challenges with physical equivalency requirements but emphasized the value of flexibility in identifying subcomponents, which helped them align their analysis with available data and identify impactful investments.
  - No comments or questions were raised following the presentation

#### Company presentation – how to aggregate, define same function, and pass the sourcing region method

- The company outlined their intervention and their approach to aggregating emissions and selecting the appropriate level of aggregation. The company

explained how they met the “same function” requirement, noting that data availability varies widely due to different factors. The company also described how they tested their intervention using the Sourcing and Use Region method under the Further Association Test.

- One Observer asked why the company chose a more conservative approach than what the AIM Platform guidance suggests.
  - The company replied that they are aligning with Science Based Targets initiative (SBTi) practices, which emphasize direct traceability
  - Sam Pearl Schwartz reiterated that there is no hierarchy among the three Further Association methods. Companies are encouraged to select the approach that best fits their data and priorities.

### Open Discussion

- One company asked if the AIM Platform is considering the ability to apply interventions against scope 1 emissions. Noted that there is no distinction between scope 1 and scope 3 credits in the AIM Platform currently.
  - One Governing Committee member responded that the primary focus is on Scope 3 emissions, with future attention to Scope 1. The member also noted that the Greenhouse Gas Protocol’s AMI discussions have recognized the need for standards to eventually address both.

### Next Steps

- Sam Pearl Schwartz provided a reminder of the pilot case timeline, reminding pilot participants that the case study development templates are due May 16<sup>th</sup>.