

Advanced and Indirect Mitigation Platform Association Test

Summary of Stakeholder Feedback

August 2025

AIM Platform Association Test Stakeholder Feedback

INTRODUCTION

In January 2025, the AIM Platform initiated a multi-month pilot of the AIM Platform *Association Test*, engaging over 20 global companies representing a diverse range of sectors. Concurrently, on February 10, 2025, the AIM Platform released Version 1 of the draft *Association Test* for public consultation. Stakeholder feedback was collected through April 15, 2025.

The insights gathered from both the pilot program and the public comment period provided valuable input to the AIM Platform Governing Committee and Secretariat. This feedback informed the refinement of the final draft of the *Association Test*, with a focus on ensuring clarity, practical applicability, and the ability to generate results suitable for third-party assurance.

For additional details regarding the pilot program, please visit our [website](#).

A summary of stakeholder feedback presented to the AIM Platform Governing Committee is provided below. All responses have been anonymized to protect stakeholder privacy.

SUMMARIZED STAKEHOLDER FEEDBACK

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4	30	Ed	Are the three terms specified (“shall” “should” and “may”) the only terms used when something is required or recommended? The document uses “need to” throughout, and it would be helpful to clarify if these other terms are also requirements. Or if the AIM Platform is only referring to the start of the chapter where “requirements and recommendations” are outlined, that would be useful to clarify as well.	Accept. The difference between the standards language and language used to describe necessary data collection steps will be made clearer.
5	-	Ge	The nomenclature of this document (i.e., standard and guidance) is confusing because standard and guidance can have different intent and level of granularity in design, which leads to its suited use cases for each. Standards, especially cross-sectoral ones, need to be flexible enough to accommodate for sectoral specific uniqueness, while Guidance will need to be detailed enough to be practical for practitioners. The distinction created by ‘shall, should, may’ already can capture the desired purpose of this document. This document seems to use ‘standard’ to capture the requirement nature of some content and ‘guidance’ for recommendations. This cause confusion regarding the scope and desired use of this document. In many areas, it over-prescribes specific technologies and threshold for sectors while providing general recommendations that are unclear for sector-specific implementation. Clarify the scope and type of this document (standard OR guidance) and add an additional section in Chapter 1 to clarify the desired use of this document.	Accept with modifications. The use of requirements and guidance is consistent with GHG Protocol publications.
7	25	Te	Clarify the type of third-party assurance expected, whether it pertains to emissions factors from interventions, greenhouse gas (GHG) inventories, or claims related to achieving GHG reduction targets. Suggest changing to “third party assurance of the association of interventions with a company’s value chain.”	Change to "can produce third-party assurable results".
8	2	Te	The definition of ‘intervention’ appears to be quite broad, including both product switching (switch from conventional fuel to SAF) and changes to how existing products are produced/used (coal to electric boiler), though this depends how the ‘component’ or ‘subcomponent’ of interest is defined (e.g., for the boiler example, whether the ‘component/subcomponent’ is the heat produced by the boiler, or the dyed fabric output of the factory which was produced using the boiler). Using another example for the replacement of diesel-powered trucks with electric trucks (line 13), is the intervention the act of replacing the engine (or truck type) or the act of using the truck for a transportation	Consider.

¹ Type of comment: ge = general te = technical ed = editorial

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			activity? As written, the definition could lead to confusion about the boundaries of a defined 'intervention'. Recommend providing additional clarity on the definition of an intervention. A suggestion for how this might be achieved quite simply is to categorize interventions by 'type', i.e., product change or activity change.	
8	3	Ed	Would suggest "Value chain activity that reduces GHG emissions emitted to the atmosphere or removes GHG emissions from the atmosphere."	Reject. Emission is a noun form of the act or instance of emitting (Merriam-Webster definition).
8	3	Ed	The definition of intervention might be too restrictive and could be edited to say: "A value chain activity that reduces GHG emissions or removes GHG emissions from the atmosphere.". The definition of value chain (embedded in the definition of intervention) may require refinement because it only "points down" the value chain whereas the definition needs to also encompass upstream because SAF for example is purchased from Tier 1 suppliers.	Accepted with modifications. We disagree that the current definition of value chain (provided on page 50 in the glossary) only "points down". But there is related feedback to revise the definition of value chain to be consistent with other definitions.
8	3	Te	The existing definition in the AIM glossary conflates greenhouse gas (GHG) reduction and GHG removal, which are distinct concepts. GHG reduction is not from the atmosphere, while GHG removal is removing GHGs from the atmosphere usually used for natural means. GHG removal enhancement is used in ISO standards as increase of removals via human intervention. There is also a term called CO2 removal and storage (CDR). Here is a correction to this definition "A value chain activity that enhances GHG removals from the atmosphere or results in GHG emission reduction between two points in time or relative to a baseline. This definition applies irrespective of the accounting framework used (e.g. project-based accounting or inventory accounting)."	Accept with modifications.
8	3	Te	The suggested interventions do not appear to remove greenhouse gases (GHGs). And this guidance appears to be about investments in activities that will, in the long-term, reduce emissions. The interventions listed contribute to lower emissions in a later period compared with an earlier one. Change definition of intervention to "value chain activity that reduces GHG emissions from one period to the next".	Reject with modifications. The interventions listed on page 8 are "examples of possible interventions", not suggested interventions. It is possible for an intervention that removes greenhouse gases to be associated with a company's value chain.
8	3	Ge	The examples of an intervention are clear; however it might be helpful to have a generalized definition. All the examples follow the format of new technology replacing the use of conventional technology. Does this mean that incremental improvements on existing technologies (e.g. more efficient operations, reducing fugitive emissions, etc.) are	Accept.

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			not interventions by this definition? This would neglect many opportunities for emissions mitigation. Can the intervention be described either generically at the component/subcomponent level, or by a specific technology?	
8	4	Ed	Stating “Examples of an intervention include a company...” is confusing because it implies that companies directly using a sustainable commodity or using more sustainable technology are the focus of the guidance. Recommend striking “a company” before the list on page 8.	Accept.
8	4	Ed	Recommend including an example from the chemicals sector.	Acknowledge.
8	6	Ed	Consider replacing “Replacing a coal boiler with an electric boiler powered by renewable electricity” with “Reducing purchased electricity and steam through solar PV and waste heat recovery”. However, in essence they are the same, it’s about supporting a supplier financially to replace technology.	Add "reducing purchased electricity..." example but modify it. Do not replace coal boiler example.
8	12	Ed	This Intervention example is a bit mind twisting: “Procuring new renewable electricity to address its sold product’s user’s electricity consumption.” Purchase/Monetary Support are listed below as “ways to ENABLE interventions” but the example above already includes the concept of purchasing, whereas the other examples reflect operational/low-carbon-product usage actions. Not intuitive why the example I flagged calls out the purchase/monetary aspect.	Change procuring to sourcing but keep example.
8	15	Ed	The document specified what is meant by “Enable intervention”. However, meeting this definition does not mean right to claim impact from an intervention. Right to claim must be unique and clearly and credibly defined so as to avoid double-counting of impact and false claims.	Acknowledge. This is addressed in another section.
8	16	Ed	Consider adding the intervention, "financial support to cotton farmers for regenerative farming practices" to the list of potential interventions. It is very relevant for the food/ag and apparel sectors.	Accept but make example clearer on the action that reduces emissions.
8	16	Ed	The definition is clear; however, incorporating examples from additional sectors, such as agriculture (e.g., implementing regenerative farming practices) or waste management (e.g., increasing recycling rates), could make the definition more inclusive. There is also an opportunity to simplify the language to make it more accessible to a broad audience, i.e. "Executing a long-term offtake agreement that is necessary for an intervention to be able to occur."	Accept.
8	17	Ed	To add clarity, we recommend expanding on the definition of EACs and/or including examples (e.g., SAF certificates, renewable energy certificates (RECs), emissions reduction credits, carbon credits, commodities with an emissions factor) as this term can be broad.	Accept with modifications. Do not change language in example but add EAC definition to glossary.

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			We agree with SBTi's definition: "defines environmental attribute certificates as instruments used to quantify, verify and track the environmental benefits associated with climate mitigation activities or projects."	
9	2	Ed	The wording on page 9 is not fully aligned with the wording in the diagram, e.g. Step 2 on page 9 mentioning "Scope 3" and "components & subcomponents" while the diagram is only talking about "inventory" and "components". From the diagram questions would arise, if the studied intervention should only address a component or if it can also address a subcomponent.	Accept with modifications. The team will work on terminology consistency in the final version.
9	4	Te	Does "GHG inventory" in this context include removals? Presumably not since all the examples given (e.g. on page 8) are about reduction activities. Suggest adding "emissions" -i.e. "GHG emissions inventory" - to make clear that these interventions are to be associated with GHG emissions (not with removals)	Consider. Decision needed from the Governing Committee if the Association Test supports interventions that remove emissions.
9	4	Ed	One area that could be clarified slightly is step 1, "Identify and quantify components and subcomponents..." It could be helpful to indicate whether a company needs to be able to identify both components and subcomponents, or if only one or the other is needed. E.g., since the question seems to indicate the need to identify both components and subcomponents is tied to what the specified intervention is, the wording of the question could be changed to "...quantify inventory components and / or subcomponents as relevant for the studied intervention"?	Accept with modifications. Team will clarify that components and subcomponents are organizing tools, and companies only need to identify and quantify those that they intend to associate with the intervention.
9	4 & 7	Te	To consider: does it matter for this guidance what a company has chosen to include in or exclude from its GHG inventory? (scope 3 reporting still voluntary for most orgs) Maybe it doesn't matter, if the first step a company has to take is to include in its GHG inventory components for which it might want to use market-making instruments. But this document needs to be careful not to make assumptions about what's included in a GHG inventory since "value chain" and "GHG inventory" aren't synonymous and inventory boundaries can change over time (eg Nestle Use of Sold Goods). And the GHG inventory boundary is determined according to the purpose for which GHG emissions are being reported. On page 8 in the paragraph on lines 3-4, add a sentence, something like "When using this association test to..... [use case] a company shall refer to the GHG inventory on which it's reporting regularly and on the basis of which it's setting targets."	Accept with modifications. If a component or subcomponent is not accounted for within a company's GHG inventory then the company cannot associate an intervention with it. The Association Test does assume a company has prepared a GHG inventory in conformance with standard(s) they list in their assertion statement.

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			Though I realize this sounds a bit circular, and I haven't thought through all the possible implications of inventory boundaries v. "value chain."	
9	6 & 8	Te	How does one "demonstrate"? Is it "document and publicly disclose"? Suggest adding text somewhere that "demonstrate" is defined as "document and publicly disclose."	Acknowledge.
10	Figure 2	Ed	It could be good to have a one liner or short blurb under the different methods (hard-to-abate sector etc.) in the diagram, to give the reader a first understanding of what is needed by only reading the diagram.	Acknowledge. Improve readability of Figure 2. However, it is not possible to include all of the step and method requirements in Figure 2.
10	Figure 2	Ed	For Step #3, can you provide a link to the relevant sections of the report where the user can read the requirements of each testing method? Otherwise, it is difficult to answer the flowchart question in step 3 by just looking at this chart.	Acknowledge. Improve readability of Figure 2. However, it is not possible to include all of the step and method requirements in Figure 2.
10	Figure 2	Ed	Introducing the 3 testing methods in the flow chart without additional context is a little confusing. For step 3, adding a footnote stating that the three testing methods are discussed in more detail in chapter X would help the reader know where to look for more info.	Consider.
10	Figure 2	Ed	Further improvements could be the addition of an example intervention following each step that could be provided based on the examples of possible interventions provided on page 8.	Consider.
10	Figure 2	Ed	One clarifying note that is to show that once the intervention is associated with the company's value chain, there are additional steps (diagram on p. 39) before the intervention can be qualified as an "AIM Value Chain Intervention."	Accept with modifications.
10	Figure 2	Ed	Step 1 and Step 2 seem very similar and are not clearly described in the text to the side of the flow chart. As I understand it now, the first question asks, (in the case of regenerative cotton for example). Can you specify the volume of cotton that the intervention will impact? And the second basically asks do you use cotton? (not specifically the same cotton, which I read as being asked in the third question?) I suggest merging these questions into one and giving a more thorough explanation in the box to the left.	Reject. We can add clarity but these are distinct steps and are especially needed when the intervention is not tracked in the exact same units as the identified inventory component/subcomponent.
10	Figure 2	Ed	Figure 2, Step 3 is confusing. It could be improved by asking a question similar to how questions were posed in Steps 1 and 2.	Acknowledge. Improve readability of Figure 2. However, it is not possible to include all of the step and method requirements in Figure 2.
10	Figure 2	Ed	Include examples in the flow chart.	Consider.
10	Figure 2	Ed	The flow chart could be modified to include an and/or statement to allow for multiple options (e.g. Was one or more of the allowed	Acknowledge. Improve readability of Figure 2. However, it is not possible to include all

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			<p>methods passed...? Instead of just asking if one of the allowed methods was passed).</p> <p>Another suggestion for improvement is to make the flow chart self-explanatory as was the case in the original AIM draft. Right now, just reading the flow chart doesn't deliver a clear understanding of different methods. The flow chart in the AIM Platform criteria document, which was issued earlier, with some short explanation of each method was clearer to understand and apply the intervention method.</p>	of the step and method requirements in Figure 2.
10	Figure 2	Ed	<ul style="list-style-type: none"> • Step 2 of the flow-chart should mirror the previous page, which states "...a component or subcomponent". The current version only notes components. • Recommend consistency when referring to GHG Inventory i.e., GHG Inventory or Scope 3 GHG Inventory. • It would be helpful to provide some real-world examples, similar to the GHG Protocol Scope 3 Technical Guidance, in the final publication. For example, create a flow chart that walks through the association test using cement or textile value chain. 	Acknowledge. Improve readability of Figure 2. However, it is not possible to include all of the step and method requirements in Figure 2.
10	Figure 2	Ed	Suggest: 1) Can the company identify and quantify an intervention to study? > 2) Can the company identify and quantify components and subcomponents of its inventory? > 3) Does the studied intervention address an inventory component that is present in the company's inventory?	Consider.
10	Figure 2	Ed	Would be good to define/give examples on in what units you can quantify the intervention and the inventory in. Should it be GHG emissions or would also other units like MJ or liters of SAF, tons of timber etc. work?	Accept with modifications.
10	Figure 2	Ed	For completeness, add that an intervention addressing a "subcomponent" in the supply chain still counts in the Basic Association Test.	Reject.
10	Figure 2	Ed	<p>A few minor comments:</p> <p>Consider simplifying the wording of the second dark blue box:</p> <ul style="list-style-type: none"> o Current text: "Does the studied intervention address an inventory component that is present in the company's inventory?" o Suggested text: "Does the studied intervention address a component in the company's inventory?" Or should this be subcomponent? <p>We also suggest adding page numbers throughout the document for easy referencing.</p>	Acknowledge. Improve readability of Figure 2. However, it is not possible to include all of the step and method requirements in Figure 2. Page numbers are in the top left hand corner of the pages.
10	Figure 2	Ed	Step 3 can use more guidance regarding how these 3 tests could be utilized in each sector from real world examples.	Accept with modifications. Case studies are being developed.
10	Figure 2	Ed	Define components and subcomponents before the flow chart.	Accept.
10	Figure 2	Ed	It is unclear how step 1 differs from step 2.	Acknowledge.

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11	1	Ge	The Association Test concept is introduced, yet very little context is provided until page 17. We recommend introducing the concept earlier to make the document more usable and clearer.	Acknowledge.
11	3	Ed	Units are not considered in the requirements or recommendations. I take this to mean that whatever units we choose to establish components and subcomponents in is acceptable. While 2 methodologies are discussed, it's important to note that they operate in distinct units. For example tCO2 from iron ore mining Vs. tons iron produced through iron ore mining are both acceptable ways to consider the subcomponents but consider VERY different units and therefore interventions will be "associated" differently.	Accept with modifications.
11	3	Ed	We request clarification/articulation on the following points: <ul style="list-style-type: none"> • It should be clear/explicit that (initially at least) what should be identified and quantified in Chapter. 4 are the components/subcomponents + GHG emissions + geography + suppliers, etc. in the baseline/no intervention case. • Clarify that the requirements and recommendations on 'companies' refer specifically to the 'reporting company' with respect to the intervention, and not necessarily to all companies participating in the value chain being reported on (e.g. suppliers or customers) • Under the recommendations, is this referring to actual physical supplier? Is it possible to meet this using a statistical or probabilistic approach, for example? If the component or subcomponent is a bulk commodity, where traceability is lost, it will be impossible to demonstrate a specific physical supplier. • It may be helpful to present all recommendations & requirements in a single table, for easy reference. 	Partial acceptance.
11	3	Ge	I think that the definitions for components and subcomponents should come before this section.	Accept.
11	3	Ge	Consider leading this section with the definition of components and subcomponents, since the requirements and recommendations assume an understanding of each.	Accept.
11	4	Ed	"For interventions under consideration, companies shall identify and quantify their GHG inventory components and subcomponents." comment: Here it says "...and subcomponents" while in the diagram in says "...or subcomponents". I think it should be "or" since key here is to identify that you source (directly or indirectly) the amount of affected component or subcomponent.	Accept.
11	4	Ed	Provide a product or industry example (similar to GHG Protocol Scope Technical Guidance) of components and subcomponents using usage or quantity values.	Accept with modifications. Pilot testing case studies should provide more examples.

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11	4	Ed	Step 1 requirements should mention that components and subcomponents shall be derived from organizations' Scope 3 inventory both for base year and current year using the same method. This ensures that inventory is assembled the same way for base year, current year and target year.	Reject. Quantifying base year components/subcomponents is not necessary for each type of intervention or accounting methods.
11	4	Ed	For additional clarity, we recommend that the requirement is revised to say "For interventions under consideration, companies shall identify and quantify their GHG inventory components and subcomponents that would be addressed with the specified intervention." This aligns the statement to what is stated later in the document, that only (sub)components need to be listed that are applicable to the intervention.	Accept.
11	4	Te	This sentence doesn't work with the definition of a GHG inventory. What's important is that the sub/components are within the boundary of the regularly reported GHG inventory. Suggested change: "For interventions under consideration, companies shall identify and quantify their GHG inventory for components and subcomponents." to "For interventions under consideration, companies shall quantify relevant emissions, include these in their GHG inventories and identify the relevant components and subcomponents."	Reject. The preparation of a GHG inventory is outside the scope of the Association Test.
11	4	Ed	The existing language on page 11 suggests that that the entire GHG inventory components and subcomponents are to be identified and quantified. I recommend clarifying the language to denote that focus on a portion of the total GHG inventory is also permissible.	Accept.
11	4	Ed	As written this sentence isn't clear whether the components and subcomponents are identified from the perspective of the company or the intervention. From the rest of the document it appears that this is referring to the company's perspective. Reword for additional clarity.	Accept.
11	6	Ed	Clarify "Companies shall not double count the same components and subcomponents." with an example. Because you can't always trace all upstream suppliers/sources, there is inherently a risk of double-counting, especially within the energy sector. Would the following example match the intent of the double-counting language: If purchasing electricity is a Component, and one of the Subcomponents is the production of natural gas used to generate that electricity, then the company could purchase RECs as an intervention for the Component, but that would not also reduce the Subcomponent emissions.	Accept with modifications. Updated text should make it clear that double counting is inherent among value chain partners. Companies shall not "double associate" a subcomponent with two different interventions.

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11	6	Ed	Clarify further what it means by 'shall not double count components and subcomponents'. It is unclear how that can happen and if this may happen unintentionally for companies it would be good to clarify how can it be avoided.	Accept.
11	6	Ed	• Highlighting the term “double count” (and other important terms through the document) to indicate it is in the Glossary.	Consider. Consider hyperlinking defined terms to the glossary in final document.
11	6	Ed	• Consider sharing with the reader how to avoid double counting e.g., determine the mass or quantity of the subcomponent and only apply the corresponding amount of applicable electricity or emissions to the amount.	Consider.
11	6	Ed	• Referencing (here) the example on P.13 (“see example”) to help the reader understand the term.	Accept.
11	6	Ed	The explanation regarding double counting of components and subcomponents lacks clarity, particularly in the context of input-output methods. For example, an EIO model would quantify electricity usage aggregated across multiple tiers of suppliers. This aggregation across the value chain makes it challenging to distinguish between components and subcomponents as outlined in the explanation, potentially leading to the double counting issue described.	Acknowledge.
11	7	Ed	“Companies shall not aggregate subcomponents across the life cycle phases of different, unrelated subcomponents (e.g., aggregating the manufacturing phase emissions from different subcomponents).” I think this sentence is quite confusing. Companies should not aggregate across life cycle phases at all. Aggregation should only be allowed within the same HS-chapter, companies should not aggregate across life cycle phases at all.	Acknowledge.
11	7	Ed	This sentence is unclear “Companies shall not aggregate subcomponents across the life cycle phases of different, unrelated subcomponents (e.g., aggregating the manufacturing phase emissions from different subcomponents)”.	Acknowledge.
11	7	Ed	For the requirement “Companies shall not aggregate subcomponents”, this is not totally clear. Isn't the end goal that companies can identify pervasive underlying emission drivers in its supply chain, across activities (e.g. all of the trucking emissions from the supply chain)? Perhaps this statement should say: i. “Companies shall not aggregate subcomponents across the life cycle phases of different, unrelated subcomponents for the purposes of association testing (e.g., aggregating the manufacturing phase emissions from different subcomponents). This is different from aggregation of subcomponents for future intervention investments.”	Acknowledge.

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11	7	Ed	The requirement to not aggregate “different, unrelated subcomponents” is unclear.	Accept.
11	7	Ed	Sentence wording suggestion: Companies shall not aggregate subcomponents by one or more life cycle phases of different, unrelated subcomponents. (“across” can be hard to interpret).	Acknowledge. Aggregation guidance to be revised.
11	7	Ed	It might be good to give an example of what you mean for the third requirement as that one is particularly confusing. Something along the lines of: ‘combining the manufacturing emissions of steel used in construction with the manufacturing emissions of plastic used in packaging. These are unrelated subcomponents and should not be aggregated. How should companies handle situations where data for certain components or subcomponents is incomplete or unavailable?	Acknowledge. Aggregation guidance to be revised.
11	7	Ed	“Companies shall not aggregate subcomponents across the life cycle phases of different, unrelated subcomponents (e.g., aggregating the manufacturing phase emissions from different subcomponents). This level of aggregation is not granular enough to conform with the Basic Association Test requirements.” This is unclear and needs more examples to explain what it means.	Acknowledge. Aggregation guidance to be revised.
11	8	Ed	It could be helpful to acknowledge that there could be differing granularity of subcomponents available depending on the intervention. E.g., when using spend-based data for a service like digital marketing, it may be hard for companies to trace down granular subcomponent-level data without having to make assumptions on electricity consumed if they’d like to consider purchasing renewable electricity as an intervention.	Electricity-specific guidance is under development.
11	11	Ed	Consider mentioning that documenting of suppliers and geography is required, if “known supplier or customer method” is chosen, as there is an interdependency?	Accept.
11	11	Ed	Provide guidance on the recommended level of detail for the recommended “supplier and/or geographic location that produces the components and subcomponents (if known).” (e.g., country-specific, regional, state, site).	Consider.
11	11	Te	Be clear that services (e.g. trucking) are included. Suggested change: “Companies should document the supplier and/or geographic location that produces the components...” to “Companies should document the supplier and/or geographic location that produces or provides the components...”	Consider.

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11	13	Te	<p>The guidance should also be more clear on how to define boundaries/indicators both for too much and too little granularity (e.g., tier 1, tier 2, tier 3 suppliers; or ethylene to ethylene oxide to polyethylene glycol). This is especially relevant for the chemicals sector: for example, a cracker might have hundreds of potential components and subcomponent definitions, but that level of granularity might not be relevant/useful if what is crossing the boundary (or those flowing down the identified value chain) is clearly defined and captured.</p> <p>Finally, the guidance should more clearly define how many layers of subcomponents the reporting company should include. Our understanding is that it should be sufficient to go to the level of subcomponent where the intervention is taking place. This kind of practical implementation guidance should be made explicit in the document.</p>	Reject. The request seems to be for more clarity on associating interventions with aggregated / like components / subcomponents. We can add language on the coverage of the intervention and quantified subcomponents, but the guidance cannot and should not get into tiers of supply chains.
11	22	Ge	<p>We recommend clarifying/adding more context to terms “component” and “subcomponent” in this section e.g.,</p> <ul style="list-style-type: none"> o “To better understand the relationship between components and subcomponents refer to Category 1 in Table 1. Lumber is the component (purchased good), and the electricity used at the lumber mill is the subcomponent or process needed to produce the lumber.” o “In some cases, a component such as 1 kg of fabric purchased may consist of subcomponents that are both materials and processes.” 	Accept with modification.
11	22	Ge	<p>The current definitions leave a lot of room for interpretation. We recommend using established classification systems such as HS chapter codes, not allow aggregation between different layers of subcomponents (e.g. raw material/fabric/garment) and that matching also has to be made on energy carrier level (electricity versus fuel). Using the term “component” for a finished product sold to a customer is a bit confusing.</p>	Partial acceptance with modification. This is a disagreement on theory of change. We are also confused because the draft includes the HS codes (although commenter argues for more granular matching to be consistent with their theory of change).
11	22	Ge	<p>To help clarify the current definition further, it could be helpful to provide examples and / or include more robust definitions for components or subcomponents that are not from a physical goods-driven supply chain. E.g., how should companies think about the components and sub-components for professional services such as marketing or legal contracting work? What about a company that provides a digital product or platform to customers?</p>	Accept with modification.
11	22	Ge	<p>To further clarify the definition, it could be helpful to bring forward a concept which was helpful later on in the section on “Identifying Subcomponents.” The later section wrote that “a particular product could be both a component and subcomponent of...[an] inventory.”</p>	Concept brought up sooner in document.

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			Restating or moving this point into the definition section could be helpful for those who may be confused on services or (sub)products which appear in multiple steps of the supply chain.	
11	23	Ed	Introduce the definitions of components and subcomponents earlier in the text for clarity.	Accept.
11	23	Ge	The utility of having two concepts (Components vs Subcomponents) is fine, though it could get confusing easily as interventions impact subcomponents that are further away from the corporate in the value chain. Having the ability to differentiate subcomponents from different tiers of a supply chain could be something to consider.	Acknowledge.
11	23	Ge	One recommendation is to make a distinction between components and subcomponents (which suggests physical artifacts) and energy inputs. Specific suggestions include: Have three categories: 1) components, 2) subcomponents, 3) energy inputs Under energy inputs, examples include: Fuel energy input, electricity energy input. These energy inputs are directed into upstream or downstream subcomponents and components.	Electricity-specific guidance is under development.
11	23	Ed	It would be helpful to explicitly define components and subcomponents early in the doc before the flow chart. Relating these definitions to commonly understood terminology around supplier Tier may also help (e.g. are vendor-related supply chain “components” always goods and services from Tier 1 suppliers? Are subcomponents always Tier 2+).	Concept brought up sooner in document.
11	25	Ed	The definition of components does not align with the examples provided. For example, the guidance on page 11 states: “Components are the products companies directly purchase and sell across their value chains”. However, the chart on page 14 indicates examples of components include “business air travel”, “franchise agreements”, “employee commuting”, etc. None of these items can be defined as a product that companies directly purchase and sell, so the definition does not align to the examples.	Product is defined as a “good or service”.
11	25	Ed	While components/subcomponents concept could work, is there an opportunity for simplification by focusing on what exactly is getting decarbonized. If a company is purchasing green hydrogen to replace blue hydrogen, this intervention could be reflected in Scope 3.1. If a company is purchasing e-SAF environmental attributes made from green hydrogen, this intervention could be reflected in Scope 3.6 and there is no reason to distinguish components versus subcomponents.	Reject.

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			Just focus on the end result of the thing getting decarbonized and how that maps to a carbon inventory.	
11	25	Ed	<p>The current definition of “components” seems tailored to traditional companies that buy and sell physical products, which may be limiting. Should the definition of components be updated to: “products and services companies directly purchase and sell...”?</p> <p>o For example, if I am leasing a building (i.e., purchasing a “product”), would the component be “leased assets” and the subcomponent include all electricity/natural gas consumed and materials associated with constructing the building (e.g., embodied emissions of cement and steel)?</p> <p>o For example, if I own datacenters, could a component be “network infrastructure” and subcomponents include any electricity consumed at the datacenter and materials used to construct the datacenter (e.g., embodied emissions of cement and steel)?</p>	Product is defined as a “good or service”.
11	25	Ge	C/SubC as defined provide a helpful way to distinguish between a company’s immediate (Tier 1 supplier/customer) versus deep (Tier 2+ supplier/customer) supply chain inputs and outputs. This is important for calling out and addressing in different ways the interventions/associated products that a company can versus cannot physically trace to its actual product value chain. This distinction is critical because so many HTA/primary commodities that need financial support are either impossible or impractical to trace.	Acknowledge.
11	25	Ge	Add a footnote that states when you say “Product” you also mean/include “Services”.	Product is defined at beginning and in glossary.
11	25	Ge	It would be helpful for AIM to explain the rationale for setting out this C/SubC typology.	Accept.
11	25	Te	<p>There are some company specific methodologies that our suppliers use but we don’t use those methodologies today and likely won’t until there is something more universally used. The development of universally accepted methodologies and certificates could help address these challenges in the future.</p> <p>Suggested change: “Components are the products companies directly purchase and sell across their value chains.” To “Components are the products and services companies directly purchase and sell across their value chains.”</p>	Product is defined at beginning and in glossary as a ‘good or service’.
11	6 to 30	Ge	<p>It would be good if this standard isn’t perceived to be straying into standard quantification methods for GHG inventories.</p> <p>Suggest deleting these two sections.</p>	Reject. Disagree that the Association Test gives guidance on GHG Inventory quantification.

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			Or work out more clearly how they fit here e.g. they appear to be about quantification of emissions from components, but is the text helpful in identifying components?	
11 to 21	all	Ge	<p>It would be good if this standard isn't perceived to be straying into quantification methods for GHG inventories.</p> <p>"Components" and "sub-components" are defined, as products, and I don't think it's necessary to call them "inventory sub/components."</p> <p>Change Chapter 4 heading to "Identify components and sub-components, and quantify their GHG emissions."</p> <p>And, in general, write about "quantification of emissions from components included in the GHG inventory boundary".</p>	Acknowledge.
11 to 21	all	Ge	<p>Identifying and quantifying sub/components sound like two very distinct activities. Page 11 seems to go straight into quantifying, with identifying starting on page 12 (i.e. coming after quantifying, which seems strange).</p> <p>Try to re-structure this chapter distinguishing between identifying and quantifying, and then dealing with one and then the other.</p>	Consider.
12	2	Ge	Consider sharing examples of "Subcomponent" types. (Examples on P. 12 could be clearer by specifying actual types of inputs, byproducts, etc.).	Consider.
12	2	Ed	While the concept of components make sense, the concept of subcomponents is rather abstract and difficult to determine for transportation categories. As the document is just referring to the GHG Protocol Product Life Cycle Standard, would suggest changing to "Subcomponents are a type of intermediate product, defined by the GHG Protocol Product Life Cycle Standard as "Goods that are used as inputs to the production of other goods or services."	Consider.
12	4	Ed	Should the second bullet under "subcomponents" be simplified to: "Byproducts and waste generated during component production"	Accept with modification.
12	6	Ge	I would recommend including the diagram to help identify components and subcomponents.	Accept.
13	Line 1	Te	Would be great to have as an example how crop derivatives (e.g. wheat gluten) fit into the component / subcomponent system	Additional examples are under development.
13	Line 1	Te	A challenge we face in agricultural is that subcomponents may be interdependent or codependent. For example, a enteric methane additive might also affect yield. Suggest recognizing / guidance on this issue.	Additional examples and guidance are under development.

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13	2	Ed	With subcomponents there is a confusion between lifecycle stage and inputs i.e., emission sources at the lifecycle stage. Those should be separately identified. Subcomponents are defined as inputs to making components but some of the examples given are a mix of lifecycle stage and inputs.	Subcomponents are inputs to, or outputs from, components.
13	4	Ge	Indicate that some of the more complex terms in this section are in the Glossary or replacing/simplifying them with easier-to-understand definitions e.g., intermediate product and final product P.12-13. These are LCA/GHG Protocol Product Standard terms and are difficult to understand unless the reader has experience with LCA methods. It may also be helpful sticking with “components” and “subcomponents” and adding additional context and definition in the text. “Subcomponents are typically the inputs used to produce the goods purchased from suppliers or produce the goods sold to customers. They can represent materials, or the energy used to produce or manufacture goods.”	Accept with modification.
13	7	Ge	In the guidance, it would help to always specify what is meant to be quantified (e.g., volume/mass of the C/SubC versus GHG emissions of the C/SubC) when you say “can you quantify a C/SubC”	Accept.
13	16	Te (or Ed)	Line 16 refers to a ‘product’ being both a component and subcomponent, but the example seems to present separate and distinct products within the same (or similar) <i>category</i> . Either edit line 16 to refer to product ‘categories’ (e.g., “A particular category of products could be both a component and subcomponent...”), or, Edit the example to demonstrate the concept more clearly.	Consider.
13	25	Te (or Ed)	It’s not clear whether this example is assuming that the electricity used to produce the fasteners is included in the quantification of the fastener components, which is why the electricity cannot also be quantified and accounted separately.	Electricity-specific guidance is under development.
14	4	Ge	It would be helpful to get further guidance on using USEEIO models given how cumbersome the data can be, and to ensure companies have a consistent framework when identifying subcomponents. It might be worth including additional guidance regarding common sources, tools, databases, etc. available to companies to identify and quantify their inventory subcomponents. This will be new territory for many companies.	Consider.
14	4	Te	The more we read this guidance, the more we sensed that it could be helpful if Step 1 was more explicitly broken into two sub-steps: 1.1. Identify and quantify components/subcomponents and 1.2 Aggregate components/subcomponents. Step 1.1 could even be two steps, one	Accept with modification.

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			for identifying components and the second for identifying subcomponents, making it 3 total steps. It may be helpful for the AIM Platform to clearly state what tools/methods to use to identify subcomponents in step 1.1 (e.g. the "EEIO assessment method" and the "detailed emissions factor analysis" are currently in the aggregate section but read as though they could also be tools for identification). Then step 1.2 could focus specifically on the tools/methods that are available to aggregate (e.g. taxonomies or LCA categories).	
14	Table 1	Ge	Table 1 helps to explain the concept and distinguish components from subcomponents. However, it's important for the guidance to more clearly articulate the objective of the disaggregation/aggregation exercise, so that it can be done at the correct level of granularity. Please also make clear that the level of granularity and definition of what is a component/subcomponent is defined by the reporting company.	More guidance on aggregation in revision.
14	Table 1	Te	The table 1 now is not clear. There is no clear connection between the components listed and subcomponents. "Fabric" is not a great first example of a product purchased from a Tier 1 supplier. Use the HS chapter-codes instead, such as HS chapter 61 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED. Subcomponents to these components are then for example HS Chapter 60 KNITTED OR CROCHETED FABRICS and HS chapter 51 WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC.	Acknowledge.
15	3-11	Ed	This text is critical to understanding the section. Suggest moving the text in lines 3-11 higher in the section.	Accept.
16	1	Te	The test addresses the typology (i.e., type of component/subcomponent) and geographical (where it is produced/sold) characteristics but seems to omit temporal characteristics (i.e., when it was produced/purchased/sold/used). The omission of a temporal component to association appears to be a gap. Temporal association should be a consideration for the association test to limit gaming. Recommend including this piece.	Additional guidance on "when" association can be established is under development.
16	4	Ed	Recommend adding a summary of the Aggregating Components and Subcomponents section upfront to help the reader navigate the next pages. The opening paragraph is currently quite technical. Ideas/concepts to simplify the section: o We use aggregation methods to maximize the intervention's potential for reducing negative impacts and costs. o Aggregation allows us to combine components or subcomponents	Acknowledge.

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			<p>based on similar/same materials and processes often used in an industry or product class.</p> <ul style="list-style-type: none"> o The following 3 approaches may be useful to aggregate: 1) The sector approach, 2) The taxonomy approach, 3) The LCA method... o The concept of aggregation is represented in Figure X (see tab for example). The circles/highlights represent where aggregation might be appropriate for subcomponents (materials, processes) that overlap across components. o For example, Supplier A manufactures birthday cards. The supplier has 10 facilities and 8 of the facilities use the same manufacturing process for paper cards. The other 2 facilities use different processes to produce special birthday cards made of plastic and electronics. In this scenario, you may be able to aggregate the energy usage and materials used at the 8 facilities and aggregate separately the energy usage and materials used at the other 2 facilities. 	
16	4	Ge	<p>In our implementation of AIM criteria, we've encountered an internal debate on whether to pool emissions or physical quantities. Clarification on this point, and consistency between examples and guidelines, would be beneficial for proper application of the guidance.</p>	Accept.
16	4	Ge	<p>It may be worth considering having interventions disclose which level of aggregation is selected to associate their intervention with their value chain and a short narrative describing why that level of aggregation was selected. This could help provide increased intervention transparency.</p>	Consider.
16	4 (whole section)	Ge	<p>The reasoning for and logic of aggregating components and subcomponents is sound - Verra has found the same through working with stakeholders in the development and piloting of the S3S Program.</p>	Acknowledge.
17	Figure 2	Te	<p>A similar example in agriculture is that we have decided that the appropriate level of aggregation is typically at the Crop level. Some organizations might choose to do it at a multi crop (e.g. crop rotation level). Would be great to see some alignment across VCI & Aim Platform on how to tackle this issue for ag.</p>	Acknowledge.
17	6	Ge	<p>From the perspective of a supplier company in the chemicals industry, aggregation at the level of NAICS/UNSPSC/WCO codes feels quite coarse. For example, 'packing container' could capture such a broad range of products that the supplier company sells which are very different.</p> <p>It is also a bit strange there is no limitation/description of different geographic regions/supply areas. For example, in the table 3, even if you did aggregate all electricity use directly, and in components and</p>	More guidance on aggregation in revision.

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			subcomponents, it will matter which fractions of that total quantity are consumed in which power grid (in terms of where interventions will have an impact on value chain emissions).	
17	6	Te	<p>Make the guidance clearer on when aggregation is permissible specifically for association testing and for intervention identification, including both goods and service-driven supply chains. The guidance states that “Companies shall not aggregate subcomponents across the life cycle phases of different, unrelated subcomponents (e.g., aggregating the manufacturing phase emissions from different subcomponents)” in the requirements at the beginning of chapter 4, then states “Many companies will want to aggregate similar types of components and subcomponents in order to pursue large interventions” in the “Aggregating Components and Subcomponents” section. We assume AIM intends to say that aggregation is not permissible for the purpose of association testing, but may be permissible for identifying interventions. Whether or not this assumption is right, we suggest making at what points aggregation is permissible.</p> <p>When it is permissible to aggregate subcomponents, it may be helpful to include some suggested guidance on criteria for aggregation. As stated above, we understand the intention of potentially aggregating components and subcomponents is to be able to identify pervasive underlying emission drivers in its supply chain, across activities, to enable a more cost-effective price per tonne intervention approach. E.g., is it ok to aggregate the manufacturing phase electricity emissions from different subcomponents if they occur in the same geography? Or is it ok to aggregate globally?</p>	More guidance on aggregation in revision.
17	6	Ge	The guidance on aggregating like components and subcomponents is generally clear, particularly the discussion on LCA and converting emissions into physical quantities. However, ambiguity exists regarding the basis for capping projects: should it be emissions or physical quantities? An example in the text that discusses aggregating cement/concrete emissions, rather than aggregating physical quantities. Yet, Table 3 and page 22 suggest a focus on physical quantities rather than emissions. This distinction is crucial as it relates to AIM criterion 2 from the draft AIM Platform Criteria.	More guidance on aggregation in revision.
17	6	Ge	Guidance is clear but in my experience, companies use many different aggregation types based on what data is available to them and it is unlikely that any company aggregates completely consistent with any of the methods. For some suppliers, we use a straight emissions/total revenue to come up with a specific estimate for that supplier, this is	Acknowledge.

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			especially true for specialty chemicals and services. The only reliable data we have is spend, even usage data is problematic.	
17	6	Ge	The guideline should provide more details on the level of granularity required to find similar components and subcomponents. Given the complexity of the chemical value chain, especially for companies at the end of it the exercise can become massive if trying to address all subcomponents. Could you consider giving an example of a more complex supply chain? For example, if we're considering addressing an intervention for a specific chemical molecule (e.g., ethylene) this will require to map more than hundred supply chains branches.	Consider.
17	6	Ge	The current guidance on aggregation lacks clarity on several critical aspects. Primarily, it does not adequately address the issue of substitutability within aggregated categories. This is particularly significant when considering the use of broad classification systems such as NAICS or HS codes. For instance, these systems might group "Semiconductor and Other Electronic Component Manufacturing", "Other Electrical Equipment and Component Manufacturing", or "Other Miscellaneous Manufacturing" under a single category which may encompass a broad range of products. The guidance should clarify whether such broad groupings are appropriate for aggregation purposes, given the potential differences in production processes, emissions profiles, and intervention applicability across these subcategories. Furthermore, the guidance is silent on the geographical scope of aggregation. This raises questions about whether companies should aggregate components and subcomponents globally, regionally, or locally. The choice could significantly impact the scale and nature of potential interventions.	More guidance on aggregation in revision.
17	6	Ge	Building out sector/industry specific examples could improve the application of the theory.	Consider.
17	6	Ge	Chemical sector disaggregation should be down to key intermediates (ethylene, propylene, benzene, toluene, xylene, methanol and ammonia), for others sectors this could be different. Downstream company may aggregate emissions from chemicals after key intermediates into electricity and steam, which can then be considered as intervention in industrial energy systems since chemical sector energy consumption is not always from a grid power. For conversion of plastic resin to bottles mainly consume electricity from the grid so	Consider.

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			those can be addressed with interventions to grid power where company things its plastic resin converted final packaging products.	
17	6	Ge	<ul style="list-style-type: none"> • I think still room for a bit more clarity and how the 3 methods differ. • It's great to see the EEIO method since it allows aggregation of a component that cuts across a diverse array of other components, e.g., electricity is needed to produce pretty much everything (other than wild blueberries!). • For Method 1 and 2, if all you're requiring is that aggregation follows/aligns with the hierarchy of the sector/public taxonomy (e.g., you can aggregate iron rod and flat steel if they are under a parent level called iron and steel)...it's worth considering if there are certain components that have very different emissions drivers (e.g., nuclear reactors vs boilers) even though they fall under the same parent level...if so, does allowing for aggregation at the parent level remain relevant/useful/logical? • For Method 2 (and perhaps Method 1)...should you call out that aggregation should reflect sound logic that the components/subcomponents to be aggregated share the same primary emissions driver(s) (presumably, the same emissions drivers that the intervention is intended to address). While this may not need to be true to meet the "Association" test that the intervention is associated with one's value chain...it needs to be true for the aggregated quantity/emissions to make sense for future steps. 	More guidance on aggregation in revision.
18	1	Ed	<p>The level of aggregation using the National and international product and sector taxonomy methods is clearer because it is assessed against an actual system. Instead of determining the right level of aggregation we recommend focusing on justification/evidence to support the level of aggregation. E.g., A company demonstrates:</p> <ul style="list-style-type: none"> • Alignment with sector or industry specific guidance for aggregation. • Components and subcomponents align with publicly available taxonomy methods/codes or EEIO methods. • Components and subcomponents align with reputable emission factor databases or LCA results. • Internal assessments and calculations correspond to external reports e.g., research, standards, or industry materials. • Level of aggregation is broken out by the activities and corresponding usage (e.g., electricity, fuel, material) associated with the intervention. 	Consider.
18	1	Ge	A positive observation is that the S3S Program by Verra is piloting a similar approach using the UN Central Product Classification System (see S3S Standard section 3.7).	Acknowledge.

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18	13	Ed	It could be helpful earlier on in the guidance to call out common rubrics for itemizing types of C/SubCs, such as, the NAICS/BEA commodity codes.	Consider.
18	13	Te	The Harmonized System and the UNSPSC Class level classifications are the most specific, with different aggregation for textiles made of different fibers - cotton, wool, 'man-made' textiles or synthetic textiles made from polyester or nylon, coated/laminated fabrics such as those used in waterproof breathable garments. The NAICS 4-digit classification is the most general classification of the three options, with nearly all interventions for the company's textile mills falling under a single classification (3132 - Fabric Mills). This level of classification would simplify the aggregation exercise and balance the level of granularity need for stakeholder and company needs, where textiles, yarn, and apparel products would be distinct subcomponents.	Acknowledge.
18	13	Te	We strongly recommend stricter and more clear guidelines on aggregation. Aggregation should not be allowed on a higher level than the HS chapter level at which the activity occurs. The Figure 3 leaves very much room for interpretation. The guidance cannot assume that the user will ensure "sufficient matching". The guidelines have to be specific enough to guide those that want to take short-cuts. We recommend requiring matching and aggregation on HS chapter-level at each stage of the life cycle down to raw material-level.	Acknowledge.
18	13	Ge	We suggest that in addition to matching intervention and inventory component on HS chapter level, there should also be matching of energy carrier. E.g. if coal and electricity is used in your HS chapter 60 inventory, you cannot use electricity intervention only to net off your chapter 60 emissions. The emission reductions from intervention has to match on an energy carrier level as well.	Electricity-specific guidance is under development.
18	20	Ed	Clear for SAF environmental attributes but not clear for SAF investments. For example, one company is an investor in the United Ventures Sustainable Flight Fund which is dedicated to advancing research and development, deployment and scalability of the following aviation "Approved Core Sectoral Decarbonization Technologies List." Given that AIM's core objective is to "Unlock near-term, outcome-focused climate investments" there is a huge opportunity to provide more examples of acceptable applicability to Scope 3.15 investments.	Consider.
18	Table 2	Ge	Maintain and strengthen support for aggregation to encourage large-scale intervention funding. We support aggregation of inventory components and subcomponents, as it allows companies to scale their impact, reduce barriers to entry for project development, and create	More guidance on aggregation in revision.

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			<p>economies of scale, making participation more feasible for smaller entities. However, in our experience, the current broad classification systems in Table 2 may be too coarse to reflect real operational realities. Inventory accounting systems vary significantly between companies and sectors, and in some cases, aggregation using broad classification systems may in fact group together components and subcomponents that are not functionally equivalent. With this said, we agree that companies should use company or sector-specific guidance for aggregation and defer to higher-level aggregation methods only when all other possibilities are exhausted.</p>	
19	-	Ge	<p>It is unclear if the aggregation approaches are a requirement or guideline. However, the example in Table 3 highlights a potential issue with using generic codes in that these systems were not designed to be internally consistent for this purpose. As a result, per the example you are left with a machinery category where this should be further disaggregated and likely assigned to the iron and steel category. Similarly, the LCA example appears to separate out diesel whereas most interventions have been designed at the transport sector level (e.g., aviation, shipping, trucking, etc.) as this is where the key integration challenge is for those respective sectors. On the other side, it has split out iron ore and limestone where instead the main emissions sources/challenges sit in the downstream processing of those materials.</p> <p>Our process for selection specifying boundaries/level for design of an indirect mitigation mechanism is based on overall global emissions impacts of the sector under consideration as well as determining where significant interventions (e.g., fuel-switching, process technology changes, large-scale clean electricity production and integration requirements) are required. These types of assessment can be informed by sector- and technology-based IAMs such as IEA NZE or the IPCC database but in many cases may need to go into further sector specific granularity that is not covered in those models.</p>	Acknowledge.
19	Table 3 Line 6	Te	<p>The allowable level of aggregation may be too broad/flexible. For example, we interpret the presented example as allowing emissions from (and interventions on) nuclear reactors to be aggregated with emissions from (and interventions on) boilers (last row of Table 3). This could lead to a company making an intervention at a nuclear reactor, but claiming the subsequent emissions (impacts) against emissions from boilers in their scope 3 emissions.</p> <p>If this interpretation is correct we would recommend requiring a higher bar for the degree of specificity (i.e., less aggregation) for components</p>	More guidance on aggregation in revision.

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			and subcomponents, but including some degree of flexibility. In Verra's work and piloting of the S3S Program we are using the UN's Central Product Classification system in a similar way and have found that degrees of aggregation differ within the classification categories. We have therefore proposed a requirement to use a 5-digit code, unless the 5-digit code is not possible or practical to use, then the user can justify a greater level of aggregation (see requirement 3.7.2 in S3S Standard).	
20	1	Te	The detailed emission factor analysis under the life cycle assessment method is unclear. A better, more detailed example needs to be given in Figure 4. Otherwise, Figure 5 indicates that subcomponents can be aggregated, regardless of whether or not the components are related. For example, in Figure 4, Component 3 could be presumed to be an agricultural product, given that it uses fertilizers, while Component 1 seems to be a processed mineral product. Is it indeed the case that the subcomponent of electricity use from those two components can be aggregated, as shown in Figure 5? Additionally, the text on page 21 says that companies cannot aggregate subcomponents across life cycle phases of unrelated subcomponents. Yet, Figure 4 shows the entire cradle-to-gate life cycle emissions - how does a company know, from that example, that inputs are all from the same life cycle stage?	Acknowledge.
20	1	Ge	You may want to recommend using the national and international product and sector taxonomy methods to support/justify the LCA method for aggregation.	Consider.
20	1	Te	For the LCA EEIO assessment method, the level of permissible aggregation is clear if we can follow the same guidance in the National and International Product and Sector Taxonomy Method that specifies that aggregating at the 4 digit level using NAICS codes is appropriate. However, we would recommend some potential sector-specific exceptions.	Acknowledge.
20	1	Ge	The different level of aggregation will impact our company's ability to pursue value chain interventions. There are many different types of fertilizers farmers use to produce the crops, e.g., Anhydrous Ammonia, Urea, Urea Ammonium Nitrate (UAN), Calcium Ammonium Nitrate (CAN), etc. We are considering signing an offtake agreement with a producer of green Calcium Ammonium Nitrate (CAN) made from green hydrogen. If we aggregate at the specific fertilizer type, our investment will be "capped" by the amount of CAN in our North America agriculture footprint (which is 1% based on a primary dataset we have based on representative farmer surveys). If we aggregate at a higher	Acknowledge.

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			level such as all fertilizer production emissions, it will allow us to make more investment in green ammonia fertilizers.	
20	1	Ge	Be as flexible as possible to be as inclusive as possible with intervention opportunities.	Acknowledge.
20	1	Ge	The aggregation guidance within the “Life Cycle Assessment Methods” section may be too restrictive for some companies. The requirement to convert subcomponent emissions into subcomponent quantities could be too prescriptive for companies looking to invest in interventions on a tonne-for-tonne basis, e.g., by purchasing renewable diesel credits for use in road freight to account for a road freight component or subcomponent. We’d suggest allowing interventions that may work on a tonne-for-tonne basis given the rise of new types of interventions appearing regularly, and then making this clear in the guidance. This is particularly important for companies that will be using USEEIO methods to disaggregate components, as that will inherently be ton-for-ton (and will not contain information on other units of measure, like distance traveled or quantities of material).	Acknowledge.
20	1	Ge	If aggregation levels become too strict, syndicate or co-investment (pooling the demand for low-carbon interventions) could be affected. Aligning intervention with individual inventory components may become more difficult and collaboration may be less feasible.	Acknowledge.
20	1	Ge	For the LCA method it is not very clear. A chart similar to what you have for the taxonomy method would be helpful.	Consider.
20	1	Te	This section of the document could be made clearer to ensure companies aggregate appropriately, especially for those who rely heavily on spend-based data in scope 3. For example, in the “EEIO assessment method” paragraph in the “Life Cycle Assessment Methods” section, it may be helpful to spell out more specific requirements on what disaggregated levels of emissions factors companies should aim for. E.g., Is it permissible for companies to break down professional services-related emissions into “Utilities” and “All other sectors” and assume that the utilities subcomponent is sufficient for identifying electricity usage as a subcomponent? Or should they go deeper?	Acknowledge. Aggregation guidance to be revised.
21	Line 5	Te	One issue we’ve run into is that the database might actually have quite terrible assumptions on embedded emission factors (e.g. the upstream electricity for a crop grown in Lat Am might use EU electricity factors). So there’s a step here to check what’s being used in the LCA, possibly correct that, and ensure consistency	Acknowledge.

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21	15	Te	The requirement not to aggregate across unrelated subcomponents is unclear. Could a company aggregate steel used across many different unrelated purchased goods? Provide further clarification on what is meant by unrelated subcomponents.	Accept.
22	1	Ge	A more descriptive name than “Basic Association Test” and “Further Association Test” would be preferred. Consider names such as “Component Association test” and “Supply chain association test” respectively.	Acknowledge.
22	3	Ge	How is AIM considering the concept of additionality for interventions?	Additionality, and other accounting method elements, will be addressed in the next publication.
22	3	Ge	How is AIM considering double counting vs double claiming?	Double claiming, and other accounting and claims elements, will be addressed in the next publication.
22	4	Ge	It is unclear to us how companies should calculate “quantities” for certain interventions given lack of accounting guidance in some cases, or challenges on data traceability or transparency.	Guidance to be revised.
22	4-11	Ge	Notwithstanding the previous feedback about the level of aggregation of components/subcomponents, these requirements align with proposed requirements program's such as Verra's S3S Program.	Acknowledge.
22	5	Ge	The requirement states ‘Intervention’s quantity shall not be larger than the matched quantity’ however it does not reiterate cases of aggregation. Depending on where we land on the principles of aggregation, it should be stated here that it should not be larger than the aggregated quantity. Later the requirements state that ‘Interventions shall not be defined at a higher level than aggregation level’ but it should be clear that it’s not just defining but also the quantity matched should be within aggregated quantity.	Acknowledge.
22	7	Ge	Can you provide more details on what you mean by: Interventions matched with a component or subcomponent shall be able to perform at least one of the component or subcomponent’s functions? An EAC itself doesn’t perform the function of a component or subcomponent, unless we are to refer to our intervention as the green energy that the certificate represents.	Acknowledge. The EAC instrument is not the intervention. The intervention is the activity undertaken to reduce GHG emissions.
22	7	Ge	For intervention 1, the intervention reduces consumption of purchased electricity and steam in a knitting factory. We can identify: a) the affected product, i.e. knitted fabric through our purchase data b) the energy consumed for the affected product through real energy data provided from our knitting suppliers directly to [a company] and to platform Higg FEM.	Acknowledge. The intent is for companies to decide which product to associate with the intervention. This choice will impact which accounting method(s) can be used to quantify the intervention.

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			It is not sufficiently clear from the criteria whether the matching in this case should be determined based on (a), (b), or a combination of both (a) and (b).	
22	7	Ed	The way this section is currently written indicates that an ‘intervention’ is a component/subcomponent that can substitute the incumbent or physical component/subcomponent. This works if the intervention is defined as a product (e.g. SAF, low carbon ethylene). However, the current writing/framing does not accommodate interventions that are projects or technologies aimed at mitigating value chain emissions (e.g., CCS for reducing emissions from ethylene production). In such cases, CCS cannot be described as “...matching a component or subcomponent in the company’s GHG inventory.” This section should be revised to accommodate both product-based and project/technology-based interventions. For example: "Companies must demonstrate that the intervention either matches a component or subcomponent or mitigates GHG emissions associated with a component or subcomponent as recorded in the company’s GHG inventory. The scale of the intervention cannot exceed the quantity of the matched components or subcomponents, or the associated GHG emissions."	Acknowledge but disagree on interpretation of current language.
22	7	Te	Since the oil and gas sector provides both fuel and feedstock to nearly all other sectors, the AIM platform must include safeguards against compensation from oil and gas interventions in fossil fuel extraction (for example, reduction in methane leaks or flaring) for downstream industrial decarbonization efforts as in any type of process or functional LCA aggregation, oil and gas will be part of the process data thus it will be part of the industry’s emissions. The AIM platform appears to acknowledge this in its transportation sector guidance, where it specifies: “An intervention for road freight can only address road freight components or subcomponents. That intervention could not be applied to air or aggregated up to a general ‘transport level.’”	Acknowledge.
22	Lines 7-9	Te	Clarify the language used in the basic association test. The current definition risks ambiguity in determining whether an intervention performs the “same function” as a component or subcomponent. Without clearer bounds, this opens room for gaming. The second part of the definition (known input or output in a component or subcomponent’s lifecycle) is clearer and more operationally useful, particularly for physical inventory components. 1) Make “known input or output in a component or subcomponent’s lifecycle” the primary method of assessing basic association.	AIM is working on additional guidance on performing the same function. The same function is a well-established concept in life cycle assessment. Only using the known input or output method for basic association will exclude certain interventions that are functionally equivalent to the studied component/subcomponent. For example, if the studied subcomponent is purchased jet

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			2) If AIM keeps language around “performing the same function” to prove basic association, add requirements defining how this should be assessed.	fuel, sustainable aviation fuel is not a known input or output of the jet fuel subcomponent's life cycle.
22	10	Ed	It looks like there is a typo (missing word) in the 3rd bullet point under Requirements: Interventions shall not be defined at a level higher <than> the matched component or subcomponent aggregation level.	Accept.
22	10	Te	Please provide guidance on how to account for regional differences when aggregating materials, particularly how varying energy grids impact GHG intensity calculations.	Regional differences are addressed in the further association methods, and will be addressed in the next accounting and reporting publication.
22	10	Ge	Clarification is needed regarding guidance on any geographical constraints (if any) for aggregation. Specifically, if we consider intervention (i), can aggregation happen at global level for the amount of PET procured and can intervention in one geography can be done or not?	Regional differences are addressed in the further association methods, and will be addressed in the next accounting and reporting publication.
22	20	Te	The SFC guidance provides flexibility in determining Transportation Operations Categories and Hub Operations Categories given that companies don't always have much visibility into the transportation activities in their footprint. As visibility improves or more precise assumptions can be made, Transportation Operations Categories and Hub Operations Categories should become more specific/narrower so that interventions target specific decarbonization challenges. For example, in road transport, an intervention that supports last-mile delivery decarbonization very likely has no positive spillover effect on long-distance trucking decarbonization because the vehicles, use patterns, and charging infrastructure needs are different.	Acknowledge.
22	20	Ge	If you are referring to the SFC guidance you might want to specify, which part. Do you want organizations to use the guidance of SFC just to match intervention to subcomponent/component or also to quantify intervention versus inventory?	Acknowledge but disagree. The scope of the Association Test is to determine if an intervention is associated with a company's value chain. Therefore, references to sector-specific guidance in specific sections of the Association Test are clear that the Test recommends using the sector guidance for the Association Test element being discussed. Accounting and reporting on interventions will be covered in the next publication.
22	20	Ge	We are aligned with the Smart Freight Center example. Our current focus is on interventions during the supplier manufacturing phase. Often different manufacturing activities occur under the same supplier roof; if our target invention involves reducing electricity usage that is	Acknowledge.

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			used for all activities in a facility, we'd prefer to lump all the different manufacturing activities together, including those that provide different types of products/components. On the other hand, if we choose to focus on energy efficiency improvements targeted at a specific type of activity or machinery used in the facility/industry, then it would be important to determine the specific subcomponents and components that relate to that machinery or activity. This scenario suggests the value of industry-related interventions vs company-specific interventions, and also innovation. A blanket intervention such as renewable energy or market instruments may be an easier pathway, however this approach could impact technological advancements or new, innovative products or approaches. Both scenarios are relevant and should be considered in longer-term planning.	
22	22	Ge	Clarifying what specifically needs to be done to "implement" the SFC Guidance as part of Step 2 would be helpful. More specifically, does "implementing the guidance" for SFC refer only to the requirement within the SFC guidance to match at the level of Transportation Mode (as defined by the GLEC Framework) that is on page 35? If the AIM platform envisions additional steps, please clarify those further.	Consider.
22	24	Te	In the case of sustainable maritime fuel for shipping, the most detailed NAICS code available for our analysis is 3 digits (483: Water Transportation). According to the SFC guidance that states that matching needs to be at the transportation mode level (according to the modes outlined in the GLEC Framework), the matching would need to distinguish between inland waterways and sea/oceans. The 483: Water Transportation code includes both inland waterways and seas/oceans however. How does the AIM platform recommend proceeding in this situation where the NAICS codes are limited for water transportation?	Acknowledge and clarify. AIM recommends using sector-specific guidance where available. Sector-specific guidance supersedes the general guidance.
23	1	Ge	As we went through the exercise using the EEIO data as our base for identifying (sub)components, it became clear that there may be value in a slightly adjusted set of guidance for the further association test when using the EEIO data. (This would also be particularly beneficial for the basic association test, but we only thought of it at this point so including the comment here.)	Consider.
23	1	Ge	Examples or clarity on what level of detail is required to demonstrate that a project meets Step 2 would be useful. For example, is a one sentence response with a source link sufficient? Example response: "Boilers are a known part of the process for semiconductor manufacturing (see process map linked here) and this intervention is replacing a fossil fuel boiler with an electric boiler that can perform the	Accept. Additional examples and guidance are under development.

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			same function.”. Example response: “Low emissions steel meets the same ASTM physical strength standards as some types of conventional steel (see link here to product details).”Or would you require additional detail and documentation? If more is required, please provide additional guidance on what exactly companies are expected to provide.	
23	1	Ge	Examples for step 2 would be useful, particularly to make it clear what level of detail is required when demonstrating Step 2. What does a “good submission” look like for Step 2?	Accept. Additional examples and guidance are under development.
23	2	Ge	It’s not clear what we need to demonstrate. If we are purchasing certificates (for green energy or low-carbon fuels), we assume that we’d need to prove that the energy or fuel the certificate represents can perform the functions of our component (or subcomponent), but this distinction is not made in the guidance. For our interventions, it is not clear how we prove that SAF performs same function as jet fuel, or that renewable electricity provides same function as nonrenewable electricity.	Accept. Additional examples and guidance are under development.
23	4	Ge	What about situations where the intervention performs better than the conventional, or where they have differences but still meet the minimum requirements?	The Association Test supports companies determining if an intervention is associated with their value chain. Accounting for the intervention is out of scope and will be addressed in the next publications.
23	4	Te	Purchasing offsets to reduce customer emissions from natural gas combustion: may not meet the association test depending on the project type producing offsets; offsets purchased from forestry projects likely do not meet the association tests since they are not part of the component life cycle and don’t perform the same function as natural gas. This requirement could negatively affect the voluntary offset markets and reduce forestry projects as these types of projects have fewer life cycle components that they could be matched to.	Acknowledge but disagree that purchasing forestry offsets to address customer natural gas combustion emissions is in scope for the Association Test, or would be considered “adequately associated”.
23	4	Ed	The way this section is currently written indicates that an ‘intervention’ is a component/subcomponent that can substitute the incumbent or physical component/subcomponent, or is a known input/output in a component or subcomponents life cycle. This works if the intervention is defined as a product (e.g. SAF, low carbon ethylene). However, this framing/wording does not work if the intervention is a project or technology to mitigate emissions in a value chain (e.g. CCS to reduce emissions associated from ethylene production). The questions are not easy to answer in this case. Please re-phrase/edit this section to make it applicable generically to both product-based, and project- or technology-based approaches. To address this, the bullets in this	Acknowledge but disagree on interpretation. Process interventions are covered in this section.

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			section should be revised to apply generically to product-based, as well as project- or technology-based approaches. For instance: The second bullet/question could be rephrased as: "Does the intervention address or mitigate GHG emissions associated with a component or subcomponent?". The third bullet/question could be rephrased as: "Does the intervention address a quantity of input or output less than or equal to the company-identified inventory of components or subcomponents, or address a quantity of GHG emissions that is less than or equal to the total company-identified inventory of emissions associated with components or subcomponents?"	
23	4	Ge	To what extent are sources needed to demonstrate association using the general approach? Specifically, are they required when it is common knowledge that something is a known input/output or performs the same function? For example, it is commonly known that iron is an input to steel. Do we need to provide a source for such a well-known input? Another example is that it is commonly known that renewable electricity performs the same function as electricity from fossil fuels. Would the company need a source to back this or is the statement itself sufficient? If the answer to either of the above is "yes", what is the threshold for a company to determine if an input, process or function is sufficiently commonly known?	Additional guidance on documentation and reporting is under development. However, the Association Test cannot contemplate every potential documentation source or function definition. No comparable standard provides this level of detail.
23	4	Ge	We are comfortable with the general approach and understand the process flow as follows: 1.The intervention must be able to perform at least one of the functions of the component or subcomponent in the company's GHG inventory. 2.Associate the intervention with a component of the company's lifecycle. 3.The interventions quantity must not exceed the quantity of the matched components. 4.Interventions must not be matched at a higher aggregation level than the matched components.	Acknowledge.
23	4	Te	How should companies handle interventions that affect multiple materials (e.g., a plant upgrade/retrofit that reduces emissions across several products)?	Consider and clarify.
23	6	Ed	On page 23, add "and" after the second bullet under General Approach to clarify that the first 2 bullets are "or" and the 3rd is "and". Or make the 3rd bullet a separate paragraph instead of including in the bullet list.	Accept.
23	6	Ed	The general Approach section is clear. For the reader, it could be made clearer that the intervention studied must demonstrate bullet 1 OR 2; and 3.	Accept.

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23	6	Ed	Clarify that this is either a functional OR a life-cycle approach, as outlined in your webinar deck. The current guidance text reads as though both are required ("and"), which may cause confusion.	Accept.
23	7	Ed	"Is a known input or output in a component or subcomponent's life cycle. For example, an electric arc furnace installed in a steel foundry changes a key process required to produce steel." For me in the example its not really clear whether the electrical arc furnace is an input/output and whether the requirement is fulfilled here.	Accept. Clarify how process interventions fit within the document.
23	7	Ge	What do you mean by "output" or "Is a known input or output in a component or subcomponent's life cycle?". Provide an example of an output.	Example: byproducts (further develop).
23	9	Te	There are two key issues with the quantity matching approach: First, the approach works differently across sectors due to their inherent characteristics. In manufacturing settings like steel mills, multiple interventions can be stacked at a single facility to achieve up to 90% decarbonization while maintaining output. This allows companies to purchase nearly fully decarbonized products while staying within inset quantity caps. In contrast, agricultural settings face significant constraints. Farmers operate on smaller profit margins and cannot easily implement multiple interventions. Natural systems cannot be optimized like industrial processes, and single interventions (such as manure management or feed additives) typically only achieve 10-20% emissions reduction. This fundamental difference means agricultural projects can only reach 10-20% decarbonization while staying within inset quantity caps.	This is related to Criterion 2 from the draft AIM Platform Criteria and will be addressed in revision.
23	9	Ge	The general approach guidance on quantity matching does not necessarily match with SFC guidance.	Acknowledge.
23	9	Ge	Matching based on quantity of component/subcomponent is clear. However, could this approach be extended to matching based on GHG emissions? For instance, if a reporting company aggregates data as per step 1 and determines that it has 1 million tons of ethylene in its value chain, with an average well-to-gate GHG intensity of 2 tCO ₂ e/t, the company's Scope 3 inventory would reflect 2 million tons of CO ₂ e linked to ethylene production and supply. Could these emissions then be matched to an intervention addressing up to 2 million tons of CO ₂ e from ethylene production process? This approach focuses on GHG emissions rather than component or subcomponent quantities and seems reasonable as a constraint for applying indirect mitigation measures. It would be helpful to include detailed examples to clarify the matching process and its benefits. For instance, again consider ethylene with an average GHG intensity of 2 kgCO ₂ e/kg, aggregated	This is related to Criterion 2 from the draft AIM Platform Criteria and will be addressed in revision.

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			at 1 million tons of ethylene at the company level. Of this, 0.5 million tons of ethylene have a lower PCF of 1 kgCO ₂ e/kg, enabled by CCS at a specific site. Would the total aggregated low-carbon material result in a weighted average PCF of 1.5 kgCO ₂ e/kg for the 1 million tons? Alternatively, could mass balance free attribution be applied at will? For example, could the remaining CCS savings be allocated to ethylene produced at other sites, reducing the total average PCF to 1.0 kgCO ₂ e/kg? A concrete, practical example illustrating the numbers in such scenarios would provide valuable clarity.	
23	9	Te	Our biggest question remains on the requirement to match physical quantities of products. As demonstrated in the additional case study document, this may not always be feasible without a high burden on the reporting company and value chain partners depending on the intervention type. We think it would be helpful for AIM to expand the criteria to match quantities to include an option for a carbon tonne for tonne-based intervention match.	This is related to Criterion 2 from the draft AIM Platform Criteria and will be addressed in revision.
23	9	Ge	“Addresses a quantity of products that is less than or equal to the total company-identified inventory components or subcomponents” - Is it ok if we set the cap as the total emissions rather than total volume? E.g., the total nitrate-based fertilizer emissions in our GHG inventory are X MTCO ₂ e. We can only do interventions that reduce up to X MTCO ₂ e. This will provide flexibility for companies to either buy a product’s emission profile or an absolute emission reduction amount. This means changing it to “addresses a quantity and/or emissions of products”.	This is related to Criterion 2 from the draft AIM Platform Criteria and will be addressed in revision.
23	11	Ge	It is not clear how we could use life cycle assessment studies, product process maps, and product manufacturing manuals as proof for our interventions. Could you please explain how these would apply to our interventions? Examples would be very helpful.	Examples under development.
23	11	Te	We are not clear on where we would get “LCA studies, product process maps, or product manufacturing manuals” relating to the EACs. For example we have GO cancellation statements, but it’s unclear what information on there would align to the AIM requirements.	Reject. GO cancellation statements are proof of EAC generation and retirement. The question here is demonstrating the intervention (producing zero carbon electricity) matches an input in the life cycle of the studied component or subcomponent (e.g. a product that uses electricity in the product's manufacturing process).
23	11	Te	SAF: It’s unclear what study we need to request from fuel providers that the fuel meets the aviation fuel requirements since we don’t procure the fuel itself, just the green claim.	Companies would need simple documentation that SAF can perform the same function as jet fuel (e.g. powering planes).

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23	11	Ge	Do LCAs/product process maps/etc. need to match the specific (sub)component and intervention? Or can a company use a general LCA/product process map/etc. for its (sub)component and intervention (different supplier, different specs but same function, etc.)? For example: A company has a supplier-specific process map for some of the steel it procures that shows that the intervention is an input for the process. Could the company use this one supplier-specific process map for the remaining volume of steel emissions in its value chain?	Accept. The idea was for a general process map (not product/supplier specific).
23	11	Ge	Disaggregated lifecycle inventory databases like Ecoinvent provide unit process models where drilling down to process and aggregating subcomponents are possible. However, one needs to be careful not mixing databases and should use the same database for this.	Acknowledge. The commenter's level of sophistication with LCA databases is not representative of most companies the AIM Platform has heard from.
23	11	Ge	Another issue with this is that life cycle databases regularly get updated providing even more granular data on spatial, temporal and technological data resolution thus estimates on aggregated sub-components will change so there needs to be baseline recalculation and restatement guidelines for the intervention sub-component aggregation logic. One such guideline for chemical sector is written in TfS version 3 guideline in Chapter 4.5, pages 29-37 (in this link TfS-PCF-Guidelines-2024.pdf).	Acknowledge. The commenter's level of sophistication with LCA databases is not representative of most companies the AIM Platform has heard from.
23	11	Ge	LCA studies can range from being very high level at the country or global averages to using primary data for the particular product. This should be specified for LCAs as the ones using primary data provide better information on the components/subcomponents and emissions associated with life cycle stages of the product and therefore better information for companies to make decisions on matching interventions and the quantity of intervention to invest in.	Acknowledge but disagree on the need for hierarchies on LCA studies for the purposes of association.
23	11	Te	Linked to comment on “demonstrate” above. Important to distinguish between sources of data and how to demonstrate. Are LCA studies, product process maps etc., sources of data or suitable docs to “demonstrate” or both? Add a couple of words here: “ Potential sources of information that can be used to demonstrate this requirement include life cycle assessment studies, 12 product process maps, and product manufacturing manuals.” And define “demonstrate” as “document and publicly disclose”, as in comment above.	Accept.
23	12	Ge	In general, really impressed with how you’ve been able to clearly explain the logic. I think this particular line is crucial and would suggest surfacing or illustrating it more. In particular - as I interpret it - it means	Acknowledge.

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			that the % reduction applied to the subcomponent can't exceed the % reduction achieved by the intervention. (e.g. if the intervention reduces footprint by 50%, you can't just double the quantity of what you buy to get to 0 emissions). This is an area that we frequently see people get stuck on.	
23	13	Ge	Step 1 seemed to have a variety of examples which were helpful. Step 2 examples seem to mostly be about steel and concrete.	Acknowledge. As written on page 23 (The concept of matching quantities of interventions and components/subcomponents will be further explored in the pilot testing process) the AIM Platform intended to seek more feedback on this section and update it accordingly.
23	13	Ed	Aggregation approach: We recommend referring the reader back to the section on aggregation for more information. You may also want to create a header "Aggregation."	Accept.
23	13	Ge	Aggregation: This is clear. If using the NAICS codes for example, we could not match at the 3 digit level. For the LCA approach or others, it is also clear.	Acknowledge.
23	13	Ge	Matching aggregation level: We were able to understand the principle, but it could be helpful to add more comprehensive or detailed examples. We understood the implication that interventions can address an input or output of a (sub)component, and thus can be matched at a level lower than the target (sub)component, but believe that could be made clearer.	Acknowledge.
23	13	Te	See fertilizer notes on the side: Given that each industry and intervention differs, allowing companies to determine their own aggregation approach, provided they disclose and justify it transparently, may be the most effective.	Acknowledge.
23	15	Te	We'd suggest separating out the two examples given (1. matching either steel-denominated interventions or 2. interventions that reduce emissions at different processes in steel's lifecycle) into separate sentences and even put them as sub-bullets or a call out in the text to make them more visually distinguishable.	Accept.
23	22	Ed	Quantity matching: We would recommend providing more clarity. Depending on the intervention, the company should first identify the applicable quantity of products based on aggregation level, and then translate the quantity into energy usage, tonnes of GHGs, spend, etc.	Accept.
23	22	Te	If an intervention is implemented after a reporting period, can it still be matched to prior component quantities? (What are the lifespan of interventions?).	Acknowledge. Additional guidance on "when" association can be established is under development. The crediting period of

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				interventions will be addressed in the next publication.
23	25	Te	Some further reflections and information on the value chain of interest in our pilot example. Three potential ways to think about and 'interventions' in our value chain: Component 1 PET bottle example - CCS intervention has been applied directly on cracker that produces ethylene, which is used to manufacture the PET bottle 'component', Component 2: AE - CCS intervention applied to fuel or feedstock of one of the subcomponents that goes into Ethylene production, Component 3: PEG - One of the interventions can be via purchase of alternative low carbon ethylene from another supplier or by aggregating overall ethylene across all 3 components and insetting using CCS from another component. In all the above examples, the team finds that it can be difficult to map these 'intervention' examples onto a functional vs. LCA approach, as this difference is not very clear.	Acknowledge.
23	31	Ge	In external reporting on Climate targets, companies usually do not report granular details on every intervention done. Is there an expectation on externally reporting conformance with Step 2 for the association test and if so how - a qualitative narrative or something else?	Requirements and guidance for external reporting, and suggested documentation to prepare for third party assurance, is under development.
23	31	Ge	We evaluated the requirements of Step 2 mainly from a qualitative perspective, and additional clarity is needed in the guidance document regarding expectations and methods for internal documentation, as well as the process for any required external disclosure (if any). Provide guidance on internal documentation. As for external purposes, such granularity is typically not disclosed and if companies choose to externally report on a particular intervention (for example, as a case study), the same internal document could potentially be used.	Accept.
24	3	Ed	Please provide specific examples for each association testing method. In particular, I'd like clarification on the known supplier method - why would a company be encouraged to purchase carbon credits instead of directly buying low-carbon commodities or services from the supplier?	More examples are under development.
24	3		For some interventions, buyers can clearly identify the most appropriate method that is best suited to result in association. It would be helpful for the model to explicitly include these.	Acknowledge but disagree on the need for telling companies which method is best for their intervention. The AIM Platform is developing additional guidance on the likely data required to demonstrate conformance for each method.
24	3	Ed	The current guidance applies more stringent requirements to some decarbonization interventions than others as far as compliance and	Acknowledge. The Association Test does not explicitly address additionality/causality

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			documentation goes. While this is understandable based on the overall goal of putting \$\$ in sectors that don't have sufficient support, I don't think we want to say that an unbundled REC is not "associated" but an unbundled SAFc is "associated" - even if we cannot determine the supplier or geographical association for either. I think this is an artifact largely due to the hard to abate list, but I think we can rectify it and also include some guidance around renewable energy and emissionality. This is highly nuanced and I don't have all the answers, but flagging for discussion.	of interventions. This will be addressed in the next publication. The current draft does not say that an unbundled REC is not associated with a value chain, or that a "bundled" SAF is.
24	5	Te	further information on the intent of the statement "The intervention's quantity shall not be larger than the matched quantity of components or subcomponents" is needed to fully understand this requirement. Is this referring to the intervention's quantity of emissions reduced or removed or the intervention's quantity of impacted components or subcomponents? Is the quantity that is compared (to either the emissions reduced/removed or impacted product) aggregated across the entire corporate's inventory and that is the quantity that the intervention shall not be larger than? If the intervention's quantity exceeds the matched quantity of components or subcomponents, is the company only eligible to claim the matched quantity and forfeits or must share the quantity above the matched quantity with other supply chain actors?	This is related to Criterion 2 from the draft AIM Platform Criteria and will be addressed in revision.
24	6	Te	If the known supplier method is used, then this is no longer indirect mitigation but direct communication for activity-based scope 3 calculation where supplier specific carbon footprint of products would be used to quantify company's GHG inventory. In chemical sector, this is a preferred approach using mass-balance approach. This should be clarified and noted here that flexibility via mass-balance between direct customer and supplier relationship could still be part of AIM platform criteria.	Acknowledge. How to account for interventions associated through the known supplier or customer method will be addressed in the next publication.
24	6	Ed	In terms of how the Further Association tests are presented in the guidance, it may be helpful to put the Known Supplier test somewhere other than first in the guidance. Given the general (positive!) focus in the ecosystem on supplier engagement, we wouldn't want there to be an implied hierarchy of the test methods when all suffice to meet the Further Association requirements. Specifically, we would not want for ecosystem players to assume that an intervention tested with the Supply Shed or Hard-to-Abate methods are "less valid" for any reason.	Acknowledge. It is difficult to reinforce that there is no hierarchy among the methods with certain stakeholders, even if the statement is repeated multiple times. We are aware of this existing bias among certain stakeholders.
24	6	Ed	Additionally, it could be helpful to reword the Known Supplier / Customer test name / terminology if or when guidance on compliance with the method works for multi-year contracts, e.g., if a 5-year	Acknowledge but commenter did not provide a suggested alternative name.

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			contract for the intervention investment is signed, but the supplier is no longer a supplier for part of the contract.	
24	7	Ed	Define sourcing. Sourcing from the point of origin, sourcing from Tier 1 suppliers, or both.	Accept with modifications.
24	10 & 14	Te	<p>If using “applicable” guidance is needed on how to determine applicability. But if there’s no hierarchy between the further association tests, then companies are actually free to choose any of the tests, so perhaps “applicable” isn’t needed. Companies will test each of the methods and decide which, if any, work for the intervention they’re examining.</p> <p>Delete the current recommendation on line 10, if there’s no guidance on determining applicability.</p> <p>An alternative recommendation could be “companies should test interventions against each of the further association tests.”</p> <p>They could then be recommended to “select the test for which they have best documented evidence to demonstrate that an intervention meets the test.”</p>	Accept.
24	12	Ge	Provide guidance on what information should be made available about the interventions in relation to Step 2.	Accept.
24	21	Ed	The last 2 paragraphs should come with a process flow and include a quantitative example. Reading them as is, it is confusing because the language is similar but worded slightly differently with the final paragraph including the hard-to-abate sector method.	Examples are under development.
24	23	Ge	Is there a time constraint on matching? For example, must the matching occur within a specific timeframe, or can excess output from an intervention in 2025 be applied to a component in 2026?	The vintage eligibility requirements for intervention accounting will be covered in the next publication.
24	23	Ge	<p>For cases where the interventions produce a higher volume than the quantity of components and subcomponents through a specific association method, is it correct that the rest of the volume can be matched using another association method if the conditions are met? If so, consider the following text: “different association methods can be combined if the intervention meets all conditions to prove further association”. It should be made clear that since there’s no recommended hierarchy, once conditions are met for a given method you can chose how to combine them.</p> <p>Taking the example from the text, is it correct that if there’s unmatched volume using the “known supplier method” but the intervention doesn’t meet the requirements of the other 2 methods then the unmatched volume can’t be claimed?</p>	Accept with modifications. This statement is already included in the draft, but the AIM Platform can increase the clarify of the statement.

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			In general we are supportive of this approach. It makes sense that the quantity of output from an intervention doesn't necessarily have to exactly match the emissions being addressed.	
24	23	Ed	Matching excess output should also be mentioned on page 26 under Sourcing and Use Region.	Accept.
24	23	Ge	Yes, this level of flexibility to allow excess output volume to be matched to more than one further association method is very helpful. This should give corporates more confidence to invest in decarbonization, knowing that their production volume at any given intervention site may be limited, but their sourcing of the equivalent product matches or exceeds the total output volume at an intervention site.	Acknowledge.
24	23	Te	I do not agree with this. This appears to be double-counting. The three association methods are by definition not mutually exclusive and do not represent individual batches of emissions.	Disagree but text can be clarified that one intervention cannot be associated with different emissions / (sub)components and claim to address both (i.e. no double counting).
24	23	Ed	Would recommend ensuring in the wording, that for any intervention the user is applying more than one method, the organization needs to ensure that the matched intervention of the first method is taken off once the second method is applied to avoid double counting of the same inventory.	Accept.
24	23	Te	In general, we agree with the concept of being able to match excess output volume as derived via one of the further association test methods up to the total purchase volume in the supply chain. The section in the guidance on p.24 can be confusing to read as written. It might be helpful to clarify with a simple example that includes illustrative numbers to be able to trace the guidance more clearly. Additionally, we're not clear on exactly what the second larger paragraph is trying to say - if an assessed volume of intervention output exceeds supply chain volumes, isn't it simpler for the company to simply match the full supply chain volume in a hypothetical market-based ledger? The additional volumes could then be reported separately, e.g., in a compensatory ledger? What is the purpose of trying to reassess the volume using another further association method to try and get to a smaller intervention output volume?	The Association Test does not address ledger reporting. Since commenter is confused on language intent the AIM Platform will work to add clarity and an additional example.
24	25	Ge	The option to use a second association method for an unmatched volume, as described, is critical to avoid stranded assets.	Acknowledge.
24	30-36	Ed	Unclear if/how this example materially differs from the previous example.	Clarify.

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			Clarify if there is a nuanced difference between the examples or delete the second example.	
25	1	Ed	I suggest changing the “known customer” name to be “known end-user customer” instead. As indicated in the guidance, many companies sell to wholesalers or other intermediaries (e.g., other OEMs). The identities of direct downstream customers are almost always known; however, these customers can be a mix of end-users and intermediaries. The applicable party for the impact of downstream interventions is typically for the “end-user” (e.g., person or organization using the products or services and inducing emissions). As a result, the “known customer method” is only applicable for the “known end-user customer.”	Consider.
25	1	Ge	Could AIM provide an example of purchasing an intervention from a known customer?	Example under development.
25	1	Te	Would appreciate more guidance on whether these are intended to be <i>within the company's sourcing regions</i> or not. For example, could a company could an intervention from a supplier of their supplier group, but in a totally different country than they source from? What to do when sourcing is multi-country (e.g. cocoa butter) is a persistent challenge.	Additional examples and guidance are under development.
25	2	Ed	It seems that if a company uses the known supplier method, then Step 2 and Step 3 can be collapsed into one step.	Comment is unclear on which steps it is referring to.
25	3	Te	Is the idea that the association test only needs to be proven once for a given intervention type, or re-tested annually? If the known supplier test is met in a first evaluation of the test (and an offtake agreement made on that basis) and then in a subsequent test the supply agreement no longer exists, does the flexibility allow that the association test can still be positive? By extension, wouldn't this mean that any previous commercial relationship could be used to demonstrate this relationship? It could be valuable to consider some limits on this flexibility to retain credibility.	Additional guidance on "when" association can be established is under development.
25	3	Te	When the association test is fully operational, who will be reviewing these materials and how will confidentiality be maintained with these and other sensitive documents that may be provided through the process?	Additional guidance on seeking third-party assurance for Association Test claims is under development.
25	5	Ed	Language in the guidance needs to be made clearer that even in a situation where the company no longer procures from that supplier i.e., there is no longer a supply contract but only an intervention agreement, the intervention still continues and emissions reductions coming from the intervention gets applied to volume from other suppliers.	Accept.

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			Suggest adding to the documentation that companies need to document how much they source from each supplier (not just the supplier name and the component/subcomponent).	
25	6	Ge	<p>We recommend considering the use of Tier 1, Tier 2, and Tier 3 supplier definitions as we believe these are more commonly used terms within industries.</p> <p>Tier 1 Supplier: A direct supplier to the company. These suppliers provide goods or services that go directly into the company's production or operations. They have a direct contractual relationship with the company.</p> <p>Tier 2 Supplier: A supplier that provides goods or services to the Tier 1 supplier rather than directly to the company. The company may not have a direct contractual relationship with these suppliers but still depends on them indirectly.</p> <p>Tier 3 Supplier: A supplier that provides goods or services to a Tier 2 supplier. These are further upstream in the supply chain and often supply raw materials or foundational components.</p>	Consider.
25	6	Ed	For air travel specifically, we may not always have a direct contract with an airline. We often contract through an intermediary and have a different service provider. We have a similar transactional relationship with Hardware providers. This seems to be captured in the "Subcomponent suppliers to known suppliers" section but an example would be helpful.	Examples under development.
25	7	Te	<p>Are the known customers or suppliers limited to just tier 1 suppliers? Or, for example, would non-direct suppliers (e.g., tier 2+ suppliers or those who might supply a subcomponent, like transportation or electricity to a tier-1 supplier) also be allowable as a known supplier association?</p> <p>More specifically, what would the data requirements be for "proving" a non-direct supplier? For example, would it be acceptable to have attestations from our tier 1 supplier that they purchase product or service XYZ from the non-direct supplier?</p>	No, the draft discusses the possibility of known suppliers including a supplier of a direct supplier. Additional guidance on demonstrating these relationships for the purposes of assurance is under development.
25	7	Te	Would attestations from tier 1 suppliers that they purchase a given input product from a specified company be enough to "prove" that the input supplier is our tier 2 supplier? E.g., if we wanted to pursue an intervention with the tier 2 company?	This is under consideration.

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25	7	Te	if a supplier that has a REC retired on its behalf can be considered a “host” of the intervention (the REC).	Electricity-specific guidance is under development.
25	Lines 7-10	Te	Expand Known Supplier eligibility. We encourage AIM to allow known supplier claims beyond Tier 2 and 3 if the supplier is traceable. Traceability can extend beyond Tier 3 in many well-managed supply chains. Limiting eligibility by tier is unnecessary if contractual relationships ensure traceability. Adjust the definition of “known supplier” to allow any upstream supplier with traceable and documented supply contracts.	Tier 2 and 3 suppliers are already included in the Known Supplier method. To clarify.
25	8	Te	A binding intervention requirement makes this approach very difficult to execute. Simply put, one agreement with one supplier equates to a very small impact on reductions. The intervention would likely need to be incorporated into the main supplier agreement, which will happen at different times with different suppliers making the overall intervention/impact difficult to quantify.	Disagree with interpretation of the binding intervention language.
25	11	Ge	How would ‘residential customers’ fit into these schemes, does this mean B2C transactions? Wouldn’t an intervention + indirect mitigation claimant always need to be two businesses?	Consider. As drafted interventions with residential customers would likely fit better with the sourcing and use region approach.
25	11	Te	It would be challenging for a supplier to disclose its own supplier to the customer. Therefore, the guidance should clarify and explain how Tier 2 suppliers can be identified in practice.	Disagree that this level of detail is necessary. Guidance on acceptable documentation is under development.
25	12	Ge	Intervention host is defined as “entity that implements the intervention or owns or controls the site where the intervention occurs” Has AIM considered the potential for an entity enabling the intervention to be the intervention host, as long as they can prove that the emissions reduction occurred (perhaps via a sales receipt and/or attestation of use)? Fuel Example: The entity producing renewable diesel would not serve as the host; instead, the entity purchasing and replacing traditional fuel would. Restricting the host to only the site of use could constrain supply.	Consider.
25	12	Ed	If the following definition of “host” implies that one of our suppliers can be a “host” of an electricity-related GHG reduction if an unbundled REC can be retired on their behalf, then yes, this definition is clear for us. “Intervention host is an entity that implements the intervention or owns or controls the site where the intervention occurs.”	Clarify.

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			Perhaps the definition can be clarified to more clearly indicated that a “host” can “implement” an EAC (the intervention) - if that's accurate in AIM's view.	
25	15	Te	It seems to me that there should be a hierarchy, of closeness to the company's actual value chain. Eg the third option looks like offsetting. Though I can see why a hierarchy would create difficulties, by valuing some interventions over others and creating potential hierarchies in reporting. Explain why this standard does not set a hierarchy between the three further association tests.	The reasons for the absence of a hierarchy will be further articulated in the AIM Platform's theory of change.
25	16		Any credible contractual relationship, direct or indirect, should suffice because termination of a commercial arrangement should not result in termination of decarbonization solutions.	Acknowledge.
25	22	Te	Ref text “As long as the intervention occurs at a known supplier or customer site, it remains eligible, even if the supplier no longer provides the component in the future.” By the same logic interventions at previous suppliers would be eligible. Suggest a cut off e.g. 2 years after ending a contract. Add a cut off e.g. “Once a supplier or customer cease to be in a company's value chain, interventions at their sites remain eligible for two more reporting years.”	The reasons for the absence of a hierarchy will be further articulated in the AIM Platform's theory of change.
25	23	Te	The situation in which the company (in the future) no longer purchases (or sells) the component is not addressed here. It is not clear if this is a gap or not. Clarify if this is a gap and requirements or guidance for if a component/subcomponent transitions out of a company's inventory entirely.	Clarify.
25	24	Ge	Verra's S3S Program includes an 'Issuing Period' and a 'Monitoring Period' (see S3S Standard sections 3.4 and 6.1), which may be useful to consider in the development of the AIM Standard and Guidance.	Acknowledge.
25	26	Ge	We suggest incorporating Environmentally Extended Input-Output (EEIO) analysis/models alongside direct industry data for a more complete view of emissions intensity. EEIO models may help to approximate baseline emissions scenarios across sectors/regions, which could serve as a proxy for when direct supplier data is unavailable. By integrating EEIO finding with production or import statistics, companies can refine their estimates of embodied carbon in supply	Consider.

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			chain inputs and better identify where specific regions meet the market penetration or decarbonization criteria.	
26	11	Ge	Lack of visibility is not the only reason for why Sourcing and Use Region method should be allowed. In textile sector (as well as food and others), companies share suppliers with many other companies. Often, a company source a very small share of the supplier's total output, but they source same/similar product from other suppliers in the same region/supply shed.	Acknowledge.
26	12	Ge	It may be helpful to be more explicit on whether companies must use sector-specific guidance for certain interventions given available or forthcoming sector-specific guidance.	Accept.
26	13	Ge	Clarify what sourcing includes, e.g., country of origin, manufacturing finished products, etc.	Accept.
26	Line 26	Ge	There's an interesting element that it seems the geospatial strictness is MUCH higher in ag than anywhere else. Probably not AIM Platform's job but this is something we need to consider further.	Acknowledge.
26	Lines 26-29	Te	Use a consistent and general definition of supply shed across all sectors, including agriculture. The LSRG-specific definition for agriculture is overly narrow and requires data (e.g., land management unit traceability) that is not available in many cases. It is also unclear how such a definition might apply to inputs and subcomponents like fertilizer in the agriculture sector. Remove the LSRG-specific definition for supply shed for agriculture and apply the broader AIM definition of supply shed uniformly across sectors.	Reject. Pointing to existing publications.
26	30	Ed	The definition for sourcing region "in all other sectors" is a bit vague, particularly regarding what a "defined market" means. This is addressed with the hierarchy tables that guide the process to define the boundary, but before getting to that section, the definition left us with questions.	Acknowledge.
27	1	Te	Across all of our components and subcomponents in the entire value chain identified using EEIO data, 7% of the (sub)components have country information that is based on supplier provided surveys indicating the country. The remaining (sub)components estimate the country information using global market share statistics to assign the ratio of emissions from the specific country for the sector to the corresponding sector emissions (e.g. if 30% of semiconductors are manufactured in China, then 30% of semiconductor (sub)component emissions are assigned to China). According to the hierarchy approach, would either supplier provided	Comment is about book and claim systems for GHG accounting claims and unique claims, not intervention association.

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			surveys or the market share estimates be sufficient sources to qualify as “known countries of origin”? Or in this case would our company use option 3? (This point is also further elaborated in our response to question 10).	
27	7	Ge	<p>The USGS Mineral Commodities Summaries and Mineral Industry Surveys has data on US cement consumption and regional/state production and consumption.</p> <p>Note: there are also data for different industries.</p> <p>The Portland Cement Association (PCA) has numerous consumption and user group reports, however many of these data are not public and require paid membership to access .</p>	Acknowledge.
28	Table 1	Ge	For transportation sectors, a separate set of guidance with a different approach may be necessary given the nature of the sectors.	Acknowledge.
28	Table 4	Te	<p>Define a hierarchy for selecting supply shed definitions based on traceability and actionability. We support the use of a hierarchical approach to defining supply shed boundaries based on traceability, but suggest several clarifications and additions to strengthen its impact and usability. AIM should consider the role of data availability in shaping supply shed boundaries and clarify what is meant by “known” differences in GHG intensity. It is currently unclear whether this refers to primary data available to the buyer or farm, or to generally accessible information about regional GHG intensity. This ambiguity could lead to inconsistent application. Additionally, we recommend incorporating a new consideration into the hierarchy: whether the collection of more specific data would delay or deter immediate decarbonization action. If granular data exists but is not readily accessible, and pursuing it would hinder implementation, companies should be allowed to use broader supply shed definitions. The focus should remain on enabling companies to take prompt climate action and direct capital into interventions, rather than diverting resources toward data collection that may slow progress. Add a section outlining a clear hierarchy for selecting supply shed definitions, including:</p> <ul style="list-style-type: none"> ● Clarification of what constitutes “known” GHG intensity differences. ● A prioritization structure that supports the use of more specific boundaries where data is available and actionable. ● An allowance for broader definitions where using specific data would delay decarbonization. Maintain guardrails to avoid misuse, 	Acknowledge comment but these ideas have been previously considered and determined by the AIM Platform Governing Committee to be unworkable and unassurable.

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			specifying that the broadest option in the Sourcing Region Hierarchy (Option 3) should only be used in specific sectors (e.g., copper) and with justification.	
28	Table 4	Te	Option 1 needs to also have a feasibility element added to it - in many cases it will not be possible to know the sub-national sourcing region; and waiting to know that would significantly delay the intervention. It also may need to consider that there will always be internal variation, but what is the level of difference that justifies the additional effort of sub-national traceability? There are also many cases where you won't have a single sub-region providing the goods - would that justify using a country level boundary?	Acknowledge.
28	Tables 4 and 5	Ge	These hierarchies could align with programs such as the Verra S3S Program.	Acknowledge.
28	Table 4 and 5	Te	It is not clear how to match the Sourcing Region and Use Region. If you use option 3 in the sourcing region, then should you use option 3 in the use region?	No, this type of matching is not required.
28	Table 4 and 5	Ed	It would be good to have an actual example provided with Table 4 and table 5.	Additional examples are under development.
28	Table 5	Ge	For electricity consumption related to the use region hierarchy, option #3 multi-country region, is likely too broad of a regional boundary. I suggest noting that for electricity related use regions, the country-level boundary should be the highest level, as indicated in other standards (e.g., RE100 technical criteria).	Electricity-specific guidance is under development.
29	6	Te	There is potential to use plant-specific EPDs to assess GHG differences, though the available data may be limited. For certain industries, there may already be established methodologies to quantify sub-national variations. However, we are generally concerned about whether these differences are significant enough to justify the additional administrative burden, as we want to avoid introducing complexities that could hinder climate investment.	Acknowledge.
29	6	Te	What if the significant differences in GHG intensity are not really driven by regional differences, but rather by technology/process or other differences? For example, there can be a significant difference in the GHG intensity of base chemicals produced from gas vs. liquid steam crackers. This technology choice is not tightly correlated with specific regions, so differences in the GHG intensity of the actual physical source of material vs. where an intervention is implemented won't be resolved by defining a tighter regional/sub-national boundary.	Acknowledge.

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			Perhaps in such cases the concept of a sourcing/use “category” (which may be defined by geography, technology, or other factors) would be more helpful.	
29	6	Ge	This applies only to a few very large countries, such as the US or Russia. Most countries, for example in Europe, wouldn’t have significant sub-national GHG differences. It might be helpful to clarify this in the guidance.	Acknowledge.
29	6	Te	<p>Additional information on how to determine if sub-national GHG intensity differences are significant would be helpful to further understand how to apply the hierarchy. Noted that the Pilot process will inform the development of a significance threshold. This is helpful!</p> <p>In addition to options #2 and #3 of the Sourcing Region Hierarchy, a fourth option could be introduced as an intermediary between option #2 and option #3 to provide a less specific option than country of origin and more specific option than industry top producing countries. If a fourth option could be introduced to allow for company specific top sourcing countries, another question of whether Top 5 is the right amount of countries. A more data driven approach to scope the top countries to where companies source 80% of their products could also be helpful where companies have more geographic distribution within their supply chain. Defining the metric that is used to determine Top 5 is also important, whether by cost, volume (kilograms of fabric for example), or greenhouse gas emissions.</p>	Consider.
29	6	Ge	The sub-national GHG differences may be dependent on the commodity.	Acknowledge.
29	6	Ed	Electricity requires special attention due to maintenance of the grid has different governmental control in each region. Can also refer to LCI databases	Electricity-specific guidance is under development.
29	6	Ge	Hierarchy table says when sub-national intensity differences are small or unknown then country of origin can be the boundary. In many cases like fertilizer production, sub-national intensities will be unknown. This should be acknowledged in the data sources section. It states a significance threshold may be developed however if data sources to determine sub-national differences are not available, a significance threshold cannot be tested. Therefore it must be re-iterated in the data sources section that when data to determine sub-national differences are not available, companies can use the country as the sourcing region.	Acknowledge.

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29	6	Ge	Recommend explaining why this is important e.g., relates to calculating GHG emissions which may relate to determining the level of the intervention.	Consider.
29	6	Ge	We appreciate the value of identifying sub-national differences in sectors where emissions intensities of products vary significantly from region to region. It may be helpful if the AIM Platform provides a list of sectors for which the identification of sub-national differences is necessary. However, even with this list standardized for all users, the challenge still lies in accurately identifying the “most likely sub-national sourcing region”. For example, if a company incorrectly identifies this “most likely” region, it could potentially be even less accurate than using a country-level average. Would the AIM platform consider still recommending the country-level average if the sub-national region is unknown (often the case for EEIO)?	Consider.
29	12	Ge	I'm more interested in understanding what people consider to be a 'significant' difference in greenhouse gas (GHG) intensity, as opposed to an insignificant one. What thresholds or criteria do individuals use to determine whether a difference in GHG intensity is meaningful or negligible?	Acknowledge.
29-30		Ge	The top 5 country approach will result in different converges depending on concentration in the industry (e.g., >80% on Li vs. <50% on Cu). Also unclear how the method should deal with the primary production vs. processing which can be much more concentrated. This approach also doesn't consider the need for production locations to potentially shift to better align with low-emissions electricity availability. Would suggest that the geographic boundary should be centered on the concept of deliverability. This could be limited by the volumes of material that are being traded between regions.	Acknowledge.
31	1	Ge	By definition a hard to abate sector should welcome any and all decarbonization solutions unless and until the sector is moved from hard to abate.	The purpose is to allow companies to pursue qualifying interventions without having to establish physical association between the company and the intervention host.
31	Line 1 (whole section)	Ge	Verra has reviewed the proposal for hard-to-abate sector method with interest and would like to better understand feedback from other stakeholders and how it might be implemented in practice.	Feedback will be publicly available on the AIM Platform website.
31	7	Ge	Recommend improved/simpler explanation of the Market Penetration Rate and Decarbonization Potential. I assume the penetration rate tells us it is less mature, and the potential threshold tells us that we want a meaningful intervention that should be scaled. It seems like the safest route to meet the threshold would be to focus on the	Consider.

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			technologies listed in the table on P. 7, versus pursuing another technology that you find out later does not meet the threshold.	
31	9	Ge	<p>Market Penetration Rate: AIM sets the market penetration rate as 5% globally or in the market or region the intervention takes place. This is similar to what carbon credit methodologies. However, we believe this is too stringent and could limit decarbonization potential. Even if a technology reaches 5%, it is still far from becoming common practice. The purpose of this guidance is to encourage investment in scaling technologies, and a 5% threshold may not be sufficient to drive the necessary momentum.</p> <p>Some registries allow a more flexible approach to establishing additionality or the need to direct financing towards an intervention. Has AIM considered applying alternative tests aside from market penetration rate? E.g., investment barrier test.</p>	Consider.
31	9	Ge	<p>The rationale behind the definition of a technology market penetration rate threshold is not discussed or made clear.</p> <p>Firstly, how does a 'low' market penetration rate indicate a hard-to-abate sector? For example, even if SAF reaches 5% penetration globally, the remaining 95% of jet fuel use will still be very hard to abate - perhaps even more so due to feedstock availability constraints.</p> <p>Secondly, why is 5% set as the threshold and not some other number? This threshold will be different for different industries/sectors, regions and technologies.</p>	Acknowledge.
31	9	Ge	Further information on the thinking behind the 5% penetration rate would be helpful in evaluating these requirements, especially since there seems to be flexibility as to whether the 5% penetration rate is at the global, market, or regional level.	Acknowledge.
31	9	Ge	The 5% threshold seems arbitrary and without justification. Even for a reasonably measured industry like jet fuel, it is widely reported by credible authorities such as ICAO/IATA that the "tipping point" for sustainable aviation fuel (SAF) production is generally considered to be around 30 billion liters per year which is 8% market penetration rather than 5%. Seems incredible arbitrary and hard to monitor. Binary on/off hard to abate list seems cleaner.	Acknowledge.
31	12	Ge	<p>We have concerns about the decarbonization penetration thresholds. However, a few questions:</p> <p>Has AIM considered adding a time component to the thresholds? I.e.,</p>	Acknowledge.

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			<p>starting with lower thresholds and increasing overtime? Or allowing a lower threshold for the first intervention type and increasing overtime?</p> <p>Incorporating the tiered threshold:</p> <p>We recommend adopting a tiered threshold that could start at a moderate level and increase over a set period to encourage continuous improvements as technologies scale, while also beneficial for AIM to combine market penetration criteria with a barrier-based assessment.</p> <p>Additionally, we suggest clarifying the geographic scope of the market penetration test to avoid penalizing emerging technologies in certain regions that may be more advanced globally, but still early in local regions - or vice versa.</p>	
31	12	Ge	<p>The guidance does not give sufficient explanation of how the decarbonization potential thresholds (in %) were calculated or selected for different sectors. Was this determined based on data or a quantitative analysis, and if so, what are the sources? Or were the thresholds defined by an approximate/rough/arbitrary choice? Understanding the basis of these numbers is important for transparency and clarity. We would expect the justification and reasoning to vary by sector, technology, application, and other contextual details.</p> <p>Does the decarbonization potential threshold apply to the (theoretical/conceptual) potential of an intervention to meet the threshold? Or to the actual reduction achieved?</p> <p>Does the decarbonization potential refer to the technology itself or to the Product Carbon Footprint (PCF) of the product where the decarbonization intervention is applied? For example, a technology might reduce CO₂ emissions from a process by 50%, but the resulting PCF reduction for a downstream product could be only 20%. Relatedly, how should the decarbonization reduction threshold calculation be performed? For example, on the basis of a product, technology, process step, one particular point source of emissions or the entire value chain? This is not clear.</p>	Acknowledge.
31	12	Ge	<p>Are sector-specific certification schema an appropriate methodology/pathway to establish the decarbonization potential of an intervention? In principle we will use primary production data from our</p>	Acknowledge.

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			asset, combined with sector-specific guidance or certification on product PCF calculations.	
31	12	Ge	Clarification is needed is the percent reduction noted for each sector in “Decarbonization potential threshold” method is on intensity basis, if yes then intensity of what and what is the system boundary? For chemicals this could be cradle-to-gate intensity of primary chemicals (ethylene, propylene, benzene, toluene, xylene, methanol, ammonia). This also requires benchmarks accepted list for customer to utilize.	Acknowledge.
31	31	Ge	We believe there are critical sectors missing from this list including, but not limited to: <ul style="list-style-type: none"> • Copper • Plastics • Apparel 	Acknowledge but reject. The AIM Platform seeks to point to external, third-party sources when possible. These sectors are not on the MPP list.
31	31	Ge	MPP list is agreeable as a starting point. Can there be other ways of identifying hard to abate sectors by defining criteria for hard to abate for e.g. complexity of the value chain, emissions profile of those sectors, capex required to fully transform the existing value chains etc. ?	The AIM Platform seeks to point to external, third-party sources when possible.
31	31	Te	I think the MPP list is a good starting and an ideal one to track with AIM’s list. On Chemicals - this one is tricky as it includes a huge array of base chemicals and mid-stream outputs, like plastics in particular. For clarity, at least in initial guidance, footnote that Chemicals includes base chemicals and key mid-stream outputs such as plastics...ideally...point to a list of selected or illustrative chemicals. For instance, Ammonia is a key one...having a list to skim could help companies look into opportunities for value chain decarb that they hadn’t yet considered. The only other key sector to consider would be metals mining and manufacturing (beyond iron), e.g., copper, nickel. Since I can’t think of any other key primary sectors left, other than metals, better to include it now to trigger interest and innovation sooner.	The AIM Platform seeks to point to external, third-party sources when possible.
31	31	Ge	In addition to the 7 sectors listed, it may be worth considering adding agriculture to the list given it is consistently one of the top 3 contributors to global emissions. The other sectors otherwise make sense, but focusing on broader global emissions sources could add comprehensiveness.	The AIM Platform seeks to point to external, third-party sources when possible.
31	31	Te	We are aligned with the seven Mission Possible Partnership hard to abate sectors, though we recommend a process to add sectors. It would be useful to understand how the sectors were selected by MPP	Consider. The AIM Platform seeks to point to external, third-party sources when possible.

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			<p>and what process may exist or be put in place to consider additional sectors.</p> <p>Our team has identified semiconductor manufacturing as another critical sector not included in this list, and propose AIM includes this sector on the list. While semiconductor manufacturing is not considered a critical sector under MPP, the emissions from this sector are projected to grow by 8.3%, reaching 277 million metric tons of CO₂e by 2030. Recent studies show that 75% of the information and communication technology sector's carbon footprint comes from microelectronic manufacturing and assembly (scope 1 and 2 emissions). Many organizations driving decarbonization through deep value chain insetting are heavily impacted by emissions in this sector. The Semiconductor Research Corporation (SRC) estimates that a 50-fold increase in sustainable manufacturing research investment is needed to advance ideas from university labs to development stages. By including the semiconductor sector in the "hard-to-abate" list, we can encourage innovation and accelerate value chain decarbonization, benefiting both the environment and the economy.</p> <p>Sources: Global Semiconductor Carbon Emissions Forecast, 2025-2030 TechInsights ChasingCarbon_HPCA2021.pdf Semiconductor Research Corporation - SRC</p>	
31	Table 7	Te	<p>The reasoning behind the construction of positive list is not clear. For e.g. why Ammonia definition is given at a component level and CCUS listed at a generic technology level with stringent threshold on capture rate. In the case of CCUS, it is the only instance of an element in the table that is both a technology and threshold. This is inconsistent amongst all the technologies listed. Furthermore, the threshold chosen (>90% capture) will rule out many if not all industrial scale CCUS projects, without any analysis or discussion of the technical and economic feasibility of the selected threshold.</p> <p>Why, for example, is a 70% capture rate on a large hard-to-abate source of GHGs - which could lead to many millions of tonnes of CO₂ not entering the atmosphere each year - considered less robust than a 90% threshold that will be met by fewer projects? The actual choice facing users of the guidance may not be between a project using a 70% vs. 91% capture rate (which would have a non-linear scaling in</p>	Acknowledge.

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			<p>costs), but instead between doing the project with 70% capture or not at all, in which case the atmosphere is worse off. This is the risk of setting thresholds that may be aspirational in terms of the ‘theory of change’, but not necessarily connected to commercial/industrial/technical realities.</p> <p>It would be useful to understand how the list was developed, based on which data sources (you mention publicly available information), just for clarity and understanding.</p>	
31	Table 7	Ge	<p>Will integrated refining and chemicals plant be seen as a hard to abate sector?</p> <p>If CCS is deployed in a refinery that supplies feedstock (e.g. Naphtha) to the Chemicals plant (as per sub-component definition), will this be seen as an intervention as per the positive list?</p>	Consider.
31	N/A	Ge	<p>Setting emissions performance thresholds without defining reporting boundaries, methodologies and associated baselines is too vague to be used and may lead to unintended outcomes. For example, the stated emissions thresholds for steel and aluminum would lead only to a focus on recycled content and not incentivize the required changes in primary production decarbonization.</p> <p>Similarly, based on an analysis recently published in a report called “Chemistry in Transition”, the currently stated emissions threshold for the chemicals sector would eliminate a number of important and viable near-term solutions for the sector.</p> <p>Thresholds should be set by sector specific initiatives. For example, chemicals boundaries should be cradle (well) to the primary chemical gate (HVC’s, Ammonia, Methanol).</p>	Acknowledge.
31	N/A	Ge	<p>Boundaries for the type of technology for the market penetration rate are not well-defined. For example, in steel there are several technologies being developed for direct electrification of ironmaking (e.g., Boston Metal, ElementZero, Helios and Electra) all of which vary slightly in approach - should these be considered one technology or separate ones for the purposes of determining penetration?</p> <p>This difficulty would seem to further support removing the market penetration requirement. Appears to create an unintended incentive to define similar technologies differently. Instead, consider point to technology agnostic product-definitions instead (see below). This would also avoid any unintended incentives induced by white-labelling a specific technology list.</p>	Acknowledge.

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32	9	Ge	We recommend publishing the sources used to arrive at this list of approved core sectoral decarbonization technologies.	Accept.
32	9	Ge	Provide references to support the criteria for determining eligibility versus ineligibility.	Accept.
32	9	Ge	Maintaining a qualitative list may prove impossible overtime perhaps suggest adopting a quantitative number based upon LCA/GHG intensity CORSIA+.	Consider.
32	9	Ge	I think this really calls out how tricky it will be for AIM to maintain a good "Positive List." For many HTA commodities, there will be such wide and sometimes justifiable variation in the decarb tech/process. If you do have a positive list..I think it needs to be much broader/more flexible and/or focus more on a Negative List. And, likely much better and easier for AIM to provide a shortlist of well-regarded sector-specific orgs that have Positive Lists of their own, like MPP, instead of AIM taking the role of deciding what does and doesn't count. I think it's really really risky for AIM to be seen as picking winners/losers for decarb tech, it could squelch innovation and be hard to keep up the list as innovations evolve.	Acknowledge.
32	9	Ge	I like this list. I think another way to think about this is sectors in which we have not reached price parity and there is a substantial green premium. For electricity specifically, I would think we should include interventions for grid-enhancing technologies or batteries to be considered.	Electricity-specific guidance is under development.
32	9	Ge	It may be beneficial to maintain the list at a regional/national level to incentivize local action and account for different speeds of progress due to structural market differences.	Consider.
32	Table 7	Te	Include technologies with high emissions mitigation potential that may not currently qualify under standard GHG accounting rules, especially those located far upstream in agricultural supply chains, on the Core Sectoral Decarbonization Technologies List. These upstream interventions often represent some of the most impactful decarbonization opportunities but risk exclusion due to limited traceability or misalignment with traditional attribution approaches. One illustrative example is nitric acid production using a secondary catalyst to reduce N ₂ O emissions. While far upstream of most food and beverage companies, this intervention offers substantial climate benefit and should be explicitly recognized to incentivize support and investment.	Consider.

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			Consider adding upstream project types to the Core Sectoral Decarbonization Technologies List, including nitric acid production with secondary catalyst technology.	
32	Table 7	Ge	We are concerned that the positive list may not be comprehensive enough and that keeping it updated to keep pace with rapidly evolving technology could be challenging.	Acknowledge.
32	Table 7	Te	<p>Non-fossil recycled feedstocks for chemicals production Product standards for this approach often include incineration avoidance credits via system expansion to show misleading emissions reductions. It can also have lower petrochemical yields than many conventional oil and gas production routes depending on how the boundaries are drawn, which ultimately induces more fuel co-production and emissions that are not reflected through attributional accounting systems. Finally, this is the only chemicals technology where neither upstream energy inputs nor carbon capture outputs are constrained.</p> <p>Require that non-fossil recycled feedstocks must prove:</p> <ol style="list-style-type: none"> 1. Petrochemical yields >30%mass on a cradle-to-grave basis to ensure fuel yields are less than that of marginal conventional oil production routes 2. Incineration avoidance credits shall not be used unless chemical incineration rates are independently certified as reduced from previous rates. 3. A basis of renewable electricity inputs and independently assured low-leak methane gas inputs to put this technology on an even playing field with other routes. 	Acknowledge.
32	Table 7	Te	<p>Consistency between sectors Unclear why biomethanol is an acceptable technology for Shipping but not Chemicals Include the bio-methanol route in both categories or eliminate from both.</p>	Consider.
32, 33	Table 7	Ge	In general, our approach would be to ensure the market is informed of potential important technologies are their likely emissions impacts (hence why we supported the development and publishing of the MPP roadmaps) but to remain technology neutral (i.e., rely on emissions performance thresholds) in the specification of products/EACs. The table list also mixes technologies (e.g., electrified steam cracker) with products (e.g., concrete made with zero clinker). The various technology conditions (e.g., “backed by renewable energy”, “>90% capture”) also highlight the difficulty of setting only by technology, these terms need clearer definition (e.g., RE matching requirements,	Consider.

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			captures by point source vs. boundary etc.) which is defined by product standards which could be referenced here. Remove the technologies list and replace with product (or environmental attribute) definitions that reference clear external standards where these exist.	
32, 33	Table 7	Te	Steel: These are linked with the modelled archetypes from the MPP work but this is a complicated taxonomy to use for emissions performance (we put forward a simpler taxonomy in Section 2.5 here). Some of these are not well-defined terms (e.g., DRI-Melt, Electrolyser) which would be difficult to apply in practice.	Acknowledge and consider.
32, 33	Table 7	Ge	Chemicals: Propose expanding list for chemicals sector to include: Process heat electrification Substantial efficiency reduction measures Hydrogen fuel switching Biobased feedstocks (inclusive of biomethanol note above)	Acknowledge and consider.
32, 33	Table 7	Ge	Cement: Suggest clarifying if the emissions reduction threshold applies to cement emissions or concrete emissions. Additionally, providing a justification for the 50% reduction threshold could be helpful. Several technologies not listed such as engineered SCMs or combinations of projects could meet or exceed these thresholds at the cement or concrete level.	Acknowledge and consider.
32, 33	Table 7	Ge	Shipping: The criteria to include technologies, in this case, bio and e-fuels should consider the definitions and thresholds established for Zero and Net Zero emission technologies as part of IMO regulation. Furthermore, a corresponding certification should be included, especially to ensure that the GHG emissions are calculated accordingly (i.e., WTW) and sustainability attributes were verified.	Acknowledge and consider.
32,33	Table 7	Ge & Te	Aluminum: Renewable electricity' needs to be defined for this sector, e.g., is hydropower RE? Does the full site need to connect to RE under each technology scenario? etc. Smelters backed by new variable renewable energy should be added to the list as well. It represents the largest reduction potential for this sector. Individual technology on the list (even some combination) cannot achieve the 60% reduction potential set-in page 30 (depending on baseline and boundary). These again entail the difficulty of prescribing a technology list by cross-sectoral document, and this should be left for industry initiatives to define.	Electricity-specific guidance is under development.
32-33	Table 7	Te	CCUS and CCS Currently the table applies a 90% output-only constraint (capture rate)	Acknowledge and consider.

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			<p>while electrification technologies have an unclear yet implied 100% input-only constraint. Constraints should be adjusted to include all relevant inputs and generally hold CCUS/CCS to a higher burden of proof where practical to maximize decarbonization incentives in the order outlined by SBTI.</p> <p>Require independently assured low-leak fossil inputs, such as (<0.2%) methane gas inputs, for any CCUS pathways to maintain comparability to renewable electricity requirements for electrification pathways. Also consider specifying a renewable electricity threshold for electrification routes less than or equal to the capture rates required by CCUS. This could include a combination of explicitly lowering renewable electricity requirements (e.g., to 80%) and/or raising the CCUS threshold to 95%.</p>	
33	12	Ge	<p>Accurate and regional data for market penetration rates is limited. We support having more granular criteria as the technology evolves, since a single market penetration rate may not capture the nuanced growth of various emerging solutions. However, to avoid complexity, we'd propose a phased approach; for example, starting with a baseline threshold (e.g., 5%) and gradually ratcheting it up based on actual deployment data over time. This ensures both simplicity and consistency while still rewarding increasing adoption levels.</p>	Acknowledge.
33	12	Ge	<p>We recommend exploring alternative approaches, such as the Verra Additionality Assessment (VT0008) tool, to supplement or refine the 5% market penetration rate. This tool provides a structured way to account for financial, technological, and institutional barriers, potentially offering a more nuanced evaluation of whether a technology truly requires additional support. Overall, we believe the AIM Platform should remain flexible and consider multiple pathways for proving low market penetration or early-stage adoption rather than relying on a fixed percentage alone.</p>	Acknowledge.
33	12	Ge	<p>The reasoning behind a technology market penetration rate threshold is not justified, it's not clear that such a threshold is a helpful concept in determining if an intervention addresses a hard-to-abate source of emissions or not.</p> <p>Firstly, how does a 'low' market penetration rate indicate a hard-to-abate sector? For example, even if SAF reaches 5% penetration globally, the remaining 95% of jet fuel use will still be very hard to abate - perhaps even more so due to feedstock availability constraints.</p> <p>Secondly, why is 5% set as the threshold and not some other number?</p>	Acknowledge.

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			This threshold will be different for different industries/sectors, regions and technologies. If any such threshold is established, it should be sector-specific.	
33	12	Ge	Without more information, the 5% market penetration rate seems quite low, especially when the intervention also has to meet a pretty high bar for decarbonization potential (30-50% depending on the sector).	Acknowledge.
33	12	Ge	this rate doesn't mean much, or at least, it doesn't fit with what you're trying to do here. For cement/concrete, there are so many different decarb tech/process solutions...an alternative way would be to pose this requirement by market penetration rate of certain categories of solutions/archetypes (e.g., alternative cement chemistries) not penetration rate of the specific intervention tech. But it could be tricky to decide on and maintain a list of the archetypes, especially as new innovations evolve. In early days, it may be easier for AIM to simplify this requirement to <5% market penetration of green cement/concrete that is XX% lower carbon than conventional cement/concrete in that market, and match that XX% with your decarb potential threshold.	Acknowledge.
33	12	Ge	Decarbonization technologies will need to be at much higher than 5% scale to generate climate action. Thus 5% is a very low ceiling, it should be increased to 20%.	Acknowledge.
33	12	Ge	I think that market penetration should instead be reflected in terms of price parity with the conventional alternative and if the price of the green commodity is XX% more or higher, than it is an allowable intervention. I imagine for each commodity there is a market price that everyone looks to (e.g. Henry hub prices for natural gas), and that price is considered the "floor" or the comparison marker for the green premium.	Acknowledge.
33	12	Ge	More important than penetration rate is the % required for scale including reasonable investments. If that is 5% based on your references/research, then maybe it is correct. Market penetration rate specific to the sector/intervention itself might be a more accurate approach. There is also the country aspect of the intervention, which might affect market penetration rates for economies of scale based on regulation, tariffs, etc.	Acknowledge.
33	12	Ge	Regulation and incentives by country is something to consider for market penetration rates. Market penetration might be at 5% or higher now but could drop based on political climate and decarbonization programs and priorities.	Acknowledge.
33	12	Ge	Should be sector specific, for example, methanol or Ammonia is already produced in big amounts, however this is mostly for other sectors, so how do you differentiate?	Acknowledge.

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			Generally, publicly available, preferably sector specific publications from independent organizations.	
33	12	Ge	How was 5% determined in the first place? It seems low to have at a blanket level without accounting for other sector and/or geographic differences.	Acknowledge.
33	12	Ge	We believe it could be helpful to be sector specific. E.g., in aviation, sector decarb pathways require penetration of 70-90%+ penetration for SAF in 2050 depending on scenario. If we reach 5% global penetration in e.g., 2028, it doesn't necessarily mean we're "on track" for that sector.	Acknowledge.
33	12	Ge	Generally, we think it could be helpful to defer to sector-specific decarb trajectories depending on key scenarios (IEA NZE, IPR, etc.) to assess if we're "on track" or not and then adjust rate periodically depending on the trajectory of penetration vs what's required.	Acknowledge.
33	12	Ge	The 5% market penetration rate seems to be reasonable based on testing our interventions, but we recommend that AIM consult other economic definitions, precedent, or benchmarks to confirm what would generally be considered an appropriate market penetration rate in this context. This may also help answer the question of whether the market penetration rate should be sector specific (we imagine we'd be generally supportive of this outcome).	Acknowledge.
33-35		Ge	Relevant geographic boundaries should be set based on the concept of deliverability (in line with electricity market-based mechanisms). This would consider trade flows of relevant products not the market penetration. Geographic boundaries should be set by sector specific requirements based on the product set and trade-flows.	Electricity-specific guidance is under development.
33-35		Ge	Price and regulatory changes should be used as the approach for additional phase-out tests. Worth considering to on the potential end-state due to early premium linked purchases (i.e. either push show leaning curves to price parity or transition the mechanism to a regulatory instrument to support ongoing pricing of the externality).	Consider.
35	14	Ge	We do not recommend that AIM require a decarbonization threshold in the near term. While we recognize the importance of prioritizing high-impact interventions, achieving global targets requires directing as much funding as possible toward supply chain interventions. Instead, we suggest eliminating the decarbonization threshold in the near term while considering a gradually increasing threshold in future updates. Additionally, we recommend that AIM update the pilot test at least every five years, in alignment with carbon credit methodologies, but preferably more frequently.	Acknowledge.

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35	14	Ge	<p>The intent of these thresholds is not clear. Why is a lower percentage reduction 'less good' than a higher percentage reduction, if they both ultimately lead to fewer GHGs in the atmosphere? In fact, a lower percentage reduction intervention implemented on a larger scale could easily lead to much greater GHG mitigation in absolute terms. It isn't clear that, by setting stringent reduction thresholds, the AIM Association test will force/incentivize more radical decarbonization investments to achieve the threshold, leading to fewer absolute emissions. More likely is that certain investments/project/technologies simply won't qualify and therefore won't be available for customers/companies to access and take credit for supporting in their reporting and target setting. Thresholds could also be defined in terms of absolute emissions reductions, if that is the desired outcome. Overall, the threshold criteria give the impression of being somewhat arbitrary.</p> <p>However, if the final version of the guidance uses thresholds, we strongly agree that they need to be sector-specific to be appropriate and meaningful, accounting for the appropriate level, scope, boundary definitions, calculation basis (e.g. technology vs. product), etc. Furthermore, it should be made clear that if the decarbonization threshold cannot be met a company could instead pursue one of the other association tests.</p>	Acknowledge.
35	14	Ge	<p>Thresholds pursuant to sectoral decarbonization make sense. However, see above as the thresholds themselves seem arbitrary. Why impose limits when we are all aiming for decarbonization solutions at scale with high market penetration rates rather 5% appearing like a cap, counterintuitive. Suggest leveraging EU laws (e.g., e-fuels sub-mandate for SAF) rather than creating a new regime.</p>	Acknowledge.
35	14	Ge	<p>I think it's important for AIM to keep a decarb threshold list, to ensure that investments flow to deep, not incremental, decarb solutions. However, I expect there will be critics who believe that this shortchanges funding that could also go towards important, immediate incremental decarb actions. But I think fair for AIM to put a stake in the ground that it's focused on the former. However, I think important to be extremely clear why/how a certain threshold was chosen, and ideally, tie it to one or more well-established/regarded sources.</p>	Acknowledge.
35	14	Ge	<p>I agree threshold requirement is important and should be sector specific. But, I think threshold requirement should not be unrealistic...better to start a bit lower and increase it over time. I think</p>	Acknowledge.

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			AIM should ask key parties with deep sectoral knowledge and research (MPP, RMI, etc.) or commissions ongoing independent market researchers to document for each sector, in key parts of the world, what is the average decarb potential of decarb tech that is already in commercial pilot stage by a critical mass of tech providers. There is a community that may hope to support tech with 50%+ decarb potential...but if there are too few tech/players able to deliver that today, we need to widen the tent a bit.	
35	14	Ge	I think while sector-specific is helpful, leaning on price will simplify the guidance and also make clear that the goal here is for us to sufficiently fund interventions so that they reach price parity. Once we reach price parity, it is no longer an innovation challenge, but rather a deployment/financing challenge for which MBMs like these may not be appropriate.	Acknowledge.
35	14	Ge	For those sectors and technologies on the list, it is probably valuable to have a threshold because it focuses on known solutions with the greatest potential for impact and scaling. If a new technology emerges in a sector or non-listed sector, recommend allowing the participant to justify a different threshold especially for more nascent technology until more information is available. There may be industries in a sector not on the list with very different production and manufacturing processes that could be classified as hard-to-abate based on evidence. For clarity, recommend noting that the % thresholds are as of today and do not represent a projection occurring sometime in the future. For other sector/non-sector technologies not on the list, using a percent requirement aligned with e.g., future net zero target (as a minimum) or similar could be a way to incentivize participants to pursue innovation even if scaling/impact opportunity is not yet known.	Acknowledge.
35	14	Ge	Would be good to understand where the percentages you are suggesting are based on. E.g. why is the requirement for the chemical sector only 30% reduction while for transport 60%. In Europe we mostly work with 65% reduction for biofuels and biogases based on implementation of the Renewable Energy Directive (REDIII).	Acknowledge.
35	14	Ge	While we understand and agree that the goal of the association test and market-based mechanisms more broadly is to prioritize highest quality interventions, we suggest not becoming too narrowly focused on only the most advanced technologies or blanket market penetration thresholds. We believe there's worthy interventions to be considered that move critical markets with less available infrastructure for certain	Acknowledge.

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			technologies towards lower emissions intensity options but which may not be on the Positive List today. We don't want perfect to be the enemy of good in the near term.	
35	14	Ge	<p>We generally agree that having a decarb threshold is helpful, but wonder if it could limit some interventions from scaling that might have lower thresholds but which could be “bridge technologies” for markets with less infrastructure available in the near- to mid-term? E.g., renewable diesel for road freight in certain geographies.</p> <p>We also agree that the penetration rates should be sector specific. To clarify further, it would be helpful to define what the decarb % should be compared to as its baseline (is it project specific? Is it compared to an industry average in 20xx?).</p>	Acknowledge.
35	14	Ge	<p>We agree that the decarbonization potentials should be sector specific. However, novel interventions may face challenges in demonstrating that they are currently meeting the threshold for their sector. For example, the Electrowinning - EAF intervention is a demonstration plant that may not reach the AIM threshold now, but other sources have confirmed that this technology has the potential to achieve ~ 97% reduction (Columbia Business, Journal of Cleaner Production). Therefore, we recommend that the AIM guidance considers the potential of first-of-a-kind or pilot-scale demonstration projects that have the capacity to exceed the guidance threshold, but may need more time or at-scale deployment to do so. Allowing for lower carbon intensity thresholds for pilot-scale demonstrations can encourage development of new “Net Zero” technologies. “Criterion 2” from the draft AIM Platform Criteria already incentivizes companies to pursue technologies with the highest decarbonization potential, so we'd hope that there could be space for companies to help show demand for technologies that at scale have the highest decarbonization potential, even if this is difficult to demonstrate with pilot projects.</p> <p>In order to operationalize this, the AIM Platform could consider creating an exemption process through which companies can apply to have interventions approved through the hard-to-abate approach despite a decarbonization threshold below what is specified here for the sector.</p>	Consider.
35	Figure 6	Ge	While I appreciate the addition of Figure 6, it's worth noting a potential concern: the 5% criteria could potentially be manipulated by strategically adjusting boundary definitions.	Acknowledge.

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35-37	N/A	Ed	The only thing throwing me off sometime is - the term “potential” being used throughout this section (pages 35-37). Sometimes I’m unsure if you’re talking about the requirement in terms of ex-ante or ex-post of the intervention. Whenever the term “potential” is used for an intervention, it suggests you’re talking about what the intervention host estimates is possible versus the actual third-party verified, actual abated emissions once the intervention has been completed. Maybe just in the wordsmithing, be super clear when the guidance/requirement is relevant before or after an intervention has been completed.	Additional guidance on “when” association can be established is under development.
36	Table 8	Ge	For Table 8. Intervention Decarbonization Potential Thresholds for Hard-to-Abate Sectors, what baseline should the decarbonization potential be assessed against? The paragraphs below the table insinuate it should be on a project basis level for the specific intervention’s baseline, but adding criteria on what the baseline should be would be helpful to avoid confusion.	Consider.
N/A	N/A	Ge	The components and subcomponents breakdown is by sector/commodity, but in most cases, our interventions are energy specific (not necessarily by sector). This is leading to some challenges in matching - in particular as it relates to electricity.	The Association Test permits defining studied subcomponents as energy inputs.
N/A	N/A	Ge	Regarding electricity, the subcomponents that we broke up our footprint into are too narrow to allow us to apply the Association Test against. For example, 2/3 of our Scope 3 electricity footprint comes from 400 categories with less than 5,000 tons CO ₂ in any given vertical. It is unclear how we match this with an intervention except at a highly granular scale.	Electricity-specific guidance is under development.
N/A	N/A	Ge	The document is potentially a useful contribution to a difficult area, but guidance use intentions were not clear. In the draft I read about challenges companies face in decarbonizing value chain emissions (identifying, implementing, claiming - agree), and what they need help with (assessing, selecting, implementing - agree) but this guidance/standard seems to only address a small part of those big challenges. The real aim (i.e. use case) seemed to be the AIM vision (page 5 lines 8-9) i.e. to help companies “easily account for and claim value chain emissions interventions”. However, this text is swiftly followed in the document by four much larger objectives. Make clear the intention of the guidance/standard, in one statement.	Accept with modifications. The AIM Platform can include text on the mission and vision of the platform, and how the use of the Association Test is aligned with those. In addition, the Association Test can be updated to make the supported claim clearer and listed earlier in the standard. The decision of incumbent standards to use these concepts is up to them.

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			This might be to “enable companies to credibly account for and claim credit/recognition for value chain interventions that can’t be accounted for under existing GHG quantification standards.” This would make explicit that AIM sees the need for changes in the current standards for quantifying and reporting GHG inventories.	
N/A	N/A	Ge	Has the guidance been tested to see how it aligns with the current GHG scope 2 guidance on market-based reporting and the guidance in the annex in ISO 14064-1? Test the guidance for alignment with GHG Scope 2 guidance and the annex on market-based reporting of energy emissions in ISO 14064-1.	The Association Test is related but distinct from market-based attributional inventory preparation.
N/A	N/A	Ge	Noting that the focus of the AIM Association Test is on the company, whereas the focus of Verra’s S3S Program is the intervention.	Acknowledge.
N/A	N/A	Ge	Clearly define how the AIM Platform intends to integrate with other frameworks (e.g., SBTi, VCI, Verra Scope 3) and advocate for broader adoption of its traceability criteria. The relevance and utility of the AIM Platform rests significantly on how its guidance integrates with leading standards such as SBTi, as well as registry systems such as SustainCERT and Verra. It is critical that AIM articulates whether its framework is intended to operate independently, or to support implementation of existing standards. Furthermore, if AIM is designed to serve as a supplementary tool to these standards, it should encourage harmonization by engaging these standard setters and advocating for the adoption of its traceability rules. Include a new section within the introductory or governance section of the Association Test clarifying the intended scope of integration with external standards and outlining current or future plans for advocacy and collaboration.	Accept with modifications. Some additional text may be needed but such commentary is not well designed for a standard.
N/A	N/A	Ge	Specify the governance and verification mechanisms associated with the Association Test. Several terms and thresholds within the Association Test are open to interpretation, including subjective criteria such as what constitutes performing the “same function” under the basic association test. Without a robust enforcement mechanism or third-party verification, there is a risk of misinterpretation and “gaming”, undermining the credibility of the framework. Clear governance and auditing structures are necessary to ensure the fidelity and rigor of the claims made under AIM. Add a detailed explanation in the governance section clarifying who is responsible for verifying adherence to the test and whether independent auditors or related third-party frameworks (e.g., SBTi) are intended to play a role.	We can add text on third-party assurance recommendations. For avoidance of doubt, AIM Platform will not provide assurance on claims of conformance with the Association Test.

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N/A	N/A	Ge	<p>Streamline and simplify guidance to increase accessibility for companies of varying sizes and technical capabilities. If AIM is to be adopted by SBTi or widely used in the market, it must provide accessible and actionable guidance for companies with limited resources or technical expertise. Overly complex or ambiguous requirements risk excluding a wide portion of the market, particularly smaller firms or those early in their decarbonization journey.</p> <p>Review all guidance language with an eye toward simplification, and clearly identify and streamline decision points that allow for flexibility without compromising environmental integrity.</p>	<p>Accept, though this comment is inconsistent with other commenters requests for more exceptions and examples.</p>
N/A	N/A	Ge	<p>Harmonize terminology with other leading GHG and Scope 3 guidance frameworks. Inconsistencies in terminology across frameworks such as GHGP, SBTi, Verra, and the Value Change Initiative hinder usability and cause confusion. Terms like "supply shed" and "basic association" are defined differently across standards. This inconsistency can present a significant barrier for users.</p> <p>Establish a cross-reference glossary or mapping table in the document aligning AIM's terminology with terms used in GHGP, SBTi, Verra, and VCI. VCI and Verra have both put published glossaries of scope 3 terms which could be used as a starting point for this exercise.</p>	<p>Accept with modifications. The current glossary includes references to the definition sources.</p>
N/A	N/A	Ge	<p>Centralize sector-specific guidance and enforce overarching intervention quality principles. We agree that sector-specific guidance, when available, should be used to establish appropriate boundaries around aggregation and supply sheds. However, as noted in the Association Test, this guidance is often incomplete or entirely non-existent. In the short term, we are supportive of AIM's association criteria being adopted broadly across sectors and standards as-is, given the urgent need for credible and actionable Scope 3 guidance. As more robust, sector-specific frameworks are developed, AIM should evolve into a centralizing structure that provides minimum thresholds and guardrails to ensure consistency and integrity across sectors. This transition would allow for tailored application while maintaining a baseline level of rigor and comparability, reducing fragmentation and enhancing market confidence.</p> <p>1) Add language to the introduction or summary section recognizing AIM's short-term role as a broadly applicable standard and outlining its long-term evolution into a set of guardrails or a principles-based minimum framework that complements sector-specific guidance.</p> <p>2) Where possible, include or reference known sectoral best practices, and maintain a centralized page on the AIM website where users can find this information.</p>	<p>Reject. Proposed change #1 is opposition to what companies and other stakeholders have asked of the AIM Platform, which is to create standards that can be adopted by incumbent standard developers, or can be used as stand-alone standards to support company value chain intervention claims. If the AIM Platform adopted #1 companies would face additional uncertainty on which interventions they could pursue today.</p>

Page (e.g., 14)	Line number (e.g., 23)	Type of comment ¹	Comment / Proposed Change	Secretariat response
N/A	N/A	Ge	Use consistent terms to distinguish between volume of output from an intervention vs. volume of components/subcomponents in the company's inventory (e.g., intervention volume vs. inventory volume).	Accept. Terminology consistency is a priority.