

# Advanced and Indirect Mitigation (AIM) Platform

Governing Committee Meeting Minutes | January 21, 2026

An initiative jointly developed by:



**Gold Standard**<sup>®</sup>

The Advanced and Indirect Mitigation (AIM) Governing Committee  
January 21, 2026 | 10:00AM – 12:00 AM US Eastern Time | Meeting #29

**Attendees (via Teams):**

Governing Committee Members:

- Alexia Kelly (High Tide Foundation)
- Andres Casallas (WBCSD) – non-voting alternate for Marvin Henry
- Andrew Chen (RMI)
- Arianna Baldo (RSB)
- Devon Lake (Meta)
- Jordan Faires (EDF)
- Kerry Constabile (Amazon)
- Peter Skovly (Maersk)
- Silvana Paniagua (VCI)
- Tim Juliani (WWF)
- Kelly Kizzier (BEF)

Observers:

- Jonathaon Alcock (Verra)
- Nemi Vora (Amazon)
- Cynthia Cummis (Deloitte)
- Kai Nino Streicher (Independent Consultant)
- Ibrahim Eryazici (Dow)
- Gill Alker (RSB)

Secretariat:

- Kim Carnahan (GMA)
- Laura Draucker (GMA)
- Laura Hutchinson (GMA)
- Sam Pearl Schwartz (GMA)
- Stacey McCluskey (GMA)
- Kristen Mertens (GMA)
- Owen Hewlett (Gold Standard)
- Rebecca Berg (C2ES)

## **Discussion Topics:**

### Introduction

- Stacey McCluskey welcomed the Governing Committee and observers to the meeting and provided an overview of the agenda.
- Stacey McCluskey provided a recap of the last Governing Committee meeting.

### AIM Platform Updates

- Stacey McCluskey welcomed Kristen Mertens to the AIM Platform Secretariat team. Stacey reminded the Governing Committee that Kristen worked with the AIM team over the summer as a contractor but has since re-joined the team full time.
- Stacey McCluskey reviewed the AIM Platform timeline, noting that January 21 is the first of two back-to-back meetings scheduled for this month. The hope is to cover all of the material changes to the requirements and recommendations in these meetings and to answer any questions before the Governing Committee submits feedback to the Secretariat on the first draft of the Standard and Guidance. If all content is covered in the first meeting, then the second meeting will be canceled to give Governing Committee members and Observers a chance to review the document.
- Stacey McCluskey noted that the Electricity Annex is not included in the first draft. The intent is to review feedback received from the public stakeholder comment period, revise the Annex, and then publish it as a standalone document later this year.
- Stacey McCluskey previewed the AIM Platform comms plan in the lead up to publication.

### Overview of Changes

- Stacey McCluskey presented an overview of changes that were made to the Standard and Guidance. She noted that the document is still structured as the Association Test and QAR, with notes on how the two interact. As part of this, Stacey reviewed the draft flow chart that was presented at the last Governing Committee meeting.
- Stacey McCluskey reviewed the intent of the back-to-back meetings, highlighting that the purpose is to explain the rationale for the changes made to the requirements and recommendations.

### Review of Changes | Association Test

- Sam Pearl Schwartz provided the rationale for changes for the Association Test. Sam noted that much of the guidance in the original draft was moved to appendices in order

to address feedback from pilot testers, stakeholders, and comments from the independent assurance review. The result is requirements and recommendations that are much more prominent in text.

- Sam noted that Basic Association now uses the word “address” rather than “demonstrate” to reduce confusion and clarify the match between emissions sources and interventions. The use of sector-specific guidance is now guidance rather than a recommendation, due to the lack of known sector-specific guidance.
  - One Observer asked if this change impacts the need for traceability.
    - Sam Pearl Schwartz noted that the idea of Basic Association is making sure that the intervention is similar enough to the (sub)component. The concept of traceability is covered in Further Association.
  - A few Governing Committee members and Observers noted that Basic Association as written does not fully address downstream emissions.
    - Laura Draucker noted this was not intended and will be revised in the draft.
  - One Observer asked if Basic Association is linked to a reporting year.
    - Sam Pearl Schwartz clarified that Basic Association is not linked to a reporting year.
- Sam noted that the main structure for Further Association hasn’t changed much beyond small naming changes for the three methods. However, the methods are no longer equal, with Supplier or Customer method and Sourcing or Use Region method being preferred over Hard-to-Abate/Critical Sector method.
  - Multiple Governing Committee members expressed support for pushing for traceability where possible.
- Sam explained how the document tackles excess output from interventions when companies are using the Supplier or Customer method or the Sourcing or Use Region method.
  - Multiple Governing Committee members and observers noted confusion over the language “as close as possible to the intervention”.
  - A few observers questioned why quantity matters when performing the Association Test.
  - The Secretariat team acknowledged that this requirement needs additional work and will revise for the second draft.
- Sam provided the rationale to the Sourcing or Use Region changes, including that the use of sector-specific guidance is required when available and the removal of a sourcing region hierarchy.

- A few observers noted that a single country for the sourcing region may be restrictive.
- A Governing Committee member noted that making sector-specific guidance a shall is too restrictive.
- Sam explained the changes to the Hard-to-Abate/Critical Sector method and highlighted the three pathways to demonstrating compliance.
  - There was general support from the group on the changes to this method.

#### Review of Changes | Intervention Quality

- Laura Hutchinson provided an overview of the changes for the Intervention Quality chapters. She noted that chapters 5.1 – 5.3 are implementation mechanisms for quality criteria, and 5.4 – 5.8 are the quality criteria themselves.
  - Laura previewed a new requirement for agreements with intervention hosts to address pilot tester confusion.
  - Laura reviewed the requirement for intervention assurance, noting consolidation for simplicity's sake.
    - A few Governing Committee members and Observers noted hesitation on making this requirement a shall.
      - Laura Hutchinson clarified that the “should” in the initial draft was a mistake as the explanation for the chapter used “shall”.
  - Laura discussed the updates to system of record and record information that combined the previous chapters 5 and 6 and softened language in some areas to make it easier for reporting companies.
  - Laura explained the rationale for changing accurate emissions outcomes from a shall to a should in order to address pilot tester feedback.
    - One Governing Committee member noted this is an area that may require more work if we are going to recommend reporting companies get assurance/verification, especially when there is not an existing method.
      - Laura noted that the key components from the original requirement have not changed, they have just moved to recommendations.
      - An Observer agreed with the comment, noting it is mostly an emissions boundary issue. Lifecycle emissions boundaries are not particularly standardized, potentially causing a biggest challenge. The Observer suggested that it could help to define boundaries for this purpose, and the difference between inventory and leakage emissions.
    - One Observer asked if there is anything in the guidance regarding leakage.

- Laura noted this is the only check on leakage in this section, but limitations and considerations are also in an accounting chapter.
- Laura previewed the changes to stakeholder engagement and social and environmental impacts, noting broad simplification in the chapter and updated guidance.
- Laura explained the rationale for changes to regulatory surplus to close a perceived loophole and improve clarity.
- Laura reviewed the unique right to report chapter, noting the new version combines the requirements about double selling, double issuance, and double claiming risks, which were all separate chapters in the first version of the QAR.
- Laura explained the rationale for record creation timing to adjust the crediting period hierarchy to be more defensible and transparent. The chapter was also clarified and simplified.

#### Review of Changes | Accounting

- Laura Draucker previewed the two accounting chapters, which have combined multiple chapters for simplicity and to reduce confusion.
  - Laura previewed the chapter on quantifying intervention outcome relative to a physical inventory. Laura noted that this was previously covered in the sizing portion of the Association Test. However, pilot and stakeholder feedback indicated that sizing is more of an accounting aspect rather than how an intervention is associated with emission hotspots.
    - One Observer asked if the Secretariat has considered how GHGP may be thinking about quantity matching and its impact on accounting.
      - Laura clarified that AIM is putting a quantity restriction on all accounting approaches.
      - Kim Carnahan noted that the GHGP AMI group has not considered this yet.
  - Laura reviewed the different accounting methods. As discussed in a previous Governing Committee, the accounting approaches have been simplified into Substitution (covering substitution and substitution with adjustments) and Project accounting. For this consolidation to be possible, the Secretariat added two new requirements.
    - One Observer asked if the AIM Platform is planning to adopt the terms for 'distribution' and 'attribution' as defined by ISEAL.
      - Laura Hutchinson confirmed this is the case, but only for chain of custody. The terms are referenced in the context of chain of custody

in the system of record chapter, though we've scaled back that guidance somewhat.

#### Review of Changes | Reporting

- Laura Draucker provided an overview of the reporting chapters, noting that some chapters are a combination of previous chapters for simplicity.
  - Laura reviewed new requirements for how intervention outcomes should be calculated. Noted that intervention outcomes that exceed value chain activity in a given year shall be reported as BVCM or in a different reporting year.
    - One Governing Committee member wondered if this would disincentivize companies from making investments.
      - Laura Hutchinson noted that this approach has not changed from what we previously discussed and what was included in V1 of the QAR.
  - Laura noted that claims should still be made as soon as possible, but this has been changed to 24 months to make it easier to assure. Outcomes claimed after 24 months should provide justification for delay.

#### Review of Changes | Assurance

- Laura Draucker provided an overview of the Assurance chapter. She noted that this chapter has not changed substantially.

#### Next Steps

- Laura Draucker noted written feedback should be received by EOD January 30<sup>th</sup> for consideration in the second draft.
- Laura Draucker reviewed the comms plan, with the hope to highlight Governing Committee members in spotlight posts on LinkedIn. The Secretariat will also provide a social media toolkit for Governing Committee members to use.
- Laura Draucker noted that all of the content for the meeting was covered and so the January 22 meeting will be cancelled.

**Meeting concluded at approximately 12:02 PM US Eastern Time.**