Advanced and Indirect Mitigation Platform

Intervention Quality, Accounting, and Reporting (QAR)

Summary of Stakeholder Feedback

AIM Platform Intervention Quality, Accounting, and Reporting (QAR) Stakeholder Feedback

INTRODUCTION

In September 2025, the AIM Platform initiated a multi-month pilot of the AIM Platform Intervention Quality, Accounting, and Reporting (QAR) Standard and Guidance, engaging over 20 global companies representing a diverse range of sectors. Concurrently, on September 17, 2025, the AIM Platform released the draft QAR Standard and Guidance for public consultation. Stakeholder feedback was collected through December 3, 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 quality, accounting and reporting chapters in V1 of the AIM Platform Standard and Guidance.

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.

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N/A	Ge	This work fills and important gap in the current system for addressing scope 3 emissions - congratulations to the AIM Platform team for this accomplishment.	Acknowledge.
3	Ed	Another factor to consider is to examine where this guidance may not be appropriate. For example, if a company has the capability to work within their own operations or supply chain without the need to navigate a market-based system, and they can achieve the same outcome at less cost, that may be a more straightforward option. I think detailing this could help establish how this guidance fits into the mitigation hierarchy of a given company.	Partially accept. Companies should continue to take direct actions where available and feasible, and guidance on direct value chain actions is out of scope.
3	Ed	We recommend as much as possible aligning with the other standards these requirements are relevant for: SBTi, GHGP and TCAT.	Accept. Will clearly highlight that this work is designed to be complementary to the work of other leading standards, including GHG Protocol, SBTi, ISO, and TCAT.
4	Ed	"Emissions reduction": reduction usually leads to the amount of something becoming smaller. The current definition of "Emission reduction" can be interpreted as a total change, either increasing or decreasing. The definition needs to be refined.	Accept. The definition will be revised to "an umbrella term for avoided, reduced, or removed/stored emissions."
10	Ed	It's incorrect to characterize project-based interventions as not communicated in association with an amount of product output. Many project-based scope 3 interventions are normalized per unit of impacted good (e.g., to generate impact units, measured in tCO2e reduced/unit of product).	Acknowledge. Consider adding further clarification that emission outcomes of intervention can come in the form of emissions intensity and/or change in emissions (emissions reduced, avoided, or removed) compared to a baseline.
10	Ed	We recommend explicitly defining different types of intervention counterparties upfront in the technical concept section, including a third entity who acts as a "supplier", conducting MRV and managing mitigation outcomes. The Standard generally refers to two categories of intervention counterparties: the intervention host and the claimant company. However, there is often a third entity who manages intervention-related responsibilities, including MRV, compliance with standards, environmental attribute management, contracting with buyers, and assignment of claims and reporting rights. This is a particularly important role for project-based interventions, where third-	Acknowledge. Consider adding further details on third-party identification and definitions.

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		party developers and suppliers help to reduce the complexity of applying technically complicated methodologies, enabling projects to access markets. The QAR Standard should identify and define this third-party entity upfront, as many requirements in this document will fall not on the intervention host but on the supplier. This is particularly relevant to the safeguards, right to report, co-claiming, and mandatory disclosure sections.	
10	Ed	"EAC": SBTi definition is the following: "Instrument that certifies and communicates the environmental and/or climate-related attributes associated with commodities, activities or projects". EAC is a market instrument, not an attribute.	Accept. The term will be removed from the glossary.
10	Ed	We strongly encourage AIM to do away with the product vs project distinction and replace it with recognized market terminology. The product/project framework references a real difference in quantification approaches; however, it treats this distinction as a fundamental characteristic of the intervention rather than a methodological choice of how to quantify and report emissions. In reality, interventions are often faced with the choice of applying either a project or inventory-based methodology (or both). The Standard should acknowledge this as a choice rather than a static quality of the intervention.	Accept.
10	Ed	We'd encourage AIM to use existing market terminology to refer to these differences in order to promote alignment across standards. We'd recommend referring to attributional (inventory) versus consequential (project-based) accounting methods at the intervention, and explicitly tying these approaches to their resulting mitigation outcome expression (emission profiles and emission reductions, respectively) as described in TCAT's MAARG guidance.	Acknowledge.
11	Ed	Also "double-counting" could perhaps be "an intervention outcome being accounted for more than once", for which there is always a "risk", and in some circumstances, but not all, it would be "erroneous."	Accept. Consider revising the definition to "situation" instead of "risk," acknowledging that not all double counting is erroneous.
12	Ed	We recommend creating an appendix where all mandatory requirements (as indicated by “shall” within the QAR Standard) are consolidated. Section II (Summary of Requirements and Recommendations) doesn’t appear to capture all of the “shalls” within the document - for example, under 15-2, there are specific disclosure requirements of the intervention host that aren’t explicitly communicated in the summary.	Accept. The final Standard will have all shall and should statements consolidated.

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14	Ge	There's a question as to whether a "GHG inventory" includes removals (and sinks). ISO includes removals, as well as emissions.	Acknowledge. Consider adding further clarification.
15	Ed	The definition of 'activity' is confusing especially for those more familiar with carbon credit systems where an activity is a 'measure or technology' (i.e., the equivalent of 'intervention'). Suggest revising 'activity' to 'products' or 'goods and services' or similar to distinguish goods and services (i.e., the physical value chain outputs) from actions/activities (i.e., the practices, technologies, policies that go into the production of goods and services, and that affect their emissions footprint). The relevant definitions currently used in Verra's S3S Program are: Intervention activity - The set of technologies and measures, specified in a methodology applied to the intervention, that alter the conditions identified in the baseline scenario and which result in GHG emission reductions or carbon dioxide removals. [Impacted] Product - A good or service defined by its typology, its temporal and spatial characteristics, measurement unit, and amount, and that is produced within the intervention boundaries, is intended for commercial sale, and has an emissions footprint that is affected by the intervention activity. Intervention - An initiative designed to reduce GHG emissions or remove carbon dioxide from the atmosphere through the implementation of one or more intervention activities that reduce the emissions footprint of an impacted product. An intervention in the S3S Program is analogous to a project in the VCS Program.	Accept. The term "Activity" will be renamed to "Activity Output".
15	Ed	I think it is hard to say how practical it is for intervention hosts to be assesed to multiple frameworks given the variety of approaches that exist today. The assumption here is that we have service providers assessing projects to frameworks, but in agriculture it seems that structure is taking a while to develop (there are very few service providers who are validation / verifying Scope 3 intervention programs, and until there are clear requirements establishing a business case here could be difficult).	Acknowledge. Some sectors are still developing the necessary infrastructure and service provider capacity, and will consider developing more sector-specific guidance over time.
15	Ed	I think it is common for intervention hosts to be assessed to multiple frameworks, though operationally challenging. However, would propose this is a task for the wider SAF market to push towards greater interoperability (e.g. between standards or registries).	Acknowledge.
15	Ed	In most of our assurance projects we assess in parallel against different GHG accounting standards or LCA standards. We don't cover wider	Acknowledge.

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		ESG metrics. However, our assurance and programme rules include specific handling of differences or inconsistencies between standards to support our decision making and consistency.	
15	Ed	Maintaining these requirements gives direction for the adaptation or development of standards and methodologies. While it may initially be impractical for intervention hosts to independently meet the criteria where a standard or methodology does not provide full coverage, the inclusion of these requirements is important to facilitate the development of standards and methodologies for compliance with the QAR.	Acknowledge.
16	Ed	Recommend strengthening the language on Page 16, Line 9 by changing “should use broadly accepted…” to “shall use broadly accepted….” This revision would improve clarity and ensure consistency with the Standard’s intent to establish minimum expectations for intervention credibility.	Partially accept. The placement of broadly accepted standards at the top of the hierarchy implies that it is the preferred approach. However, adopting "shall" would be overly restrictive given the variability across sectors and intervention types.
16	Ed	The hierarchy of standards and methodologies outlined in Section 1.1 is a useful tool in directing intervention stakeholders to the most credible and established quantification approaches. However, we recommend additional clarification in order to enhance its understandability: Clarify the difference between “standard” and “methodology”. Our understanding is that standard refers to a broad framework outlining general governance and assurance provisions (including verification/validation, methodology development processes, standardized criteria, double counting provisions etc.), whereas a methodology provides project type-specific quantification guidance. However, it’s unclear how AIM is differentiating between standards and methodologies based on the definitions provided within the chapter. This creates challenges when trying to interpret the hierarchy; for example, it took multiple reviews to understand the difference between option (1) and option (2.a). We recommend further clarifying the difference between standard and methodology within the provided definitions, and adding emphasis on the words standard and methodology in options (1) and (2.a) to show how these pathways are different. We also recommend more clearly stating within the hierarchy that methodologies are preferably nested underneath standards, but can be used on a standalone basis as a second choice option. Alternatively, AIM could	Consider.

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		create separate hierarchies, one for consequential standards and methods and one for attributional standards and methods. This might allow for more specific definitions of these terms in each context.	
16	Ed	Clarify requirements for interventions that do not undergo a standard or methodology-driven process. Many companies choose to conduct pre- and post-intervention measurements, then report the results within an accounting system such as Cool Farm Tool. It is unclear where this type of approach would fall within the hierarchy. While standards and methodologies provide greater assurance and accuracy, AIM should also look to enable interventions with lower barriers to entry, especially for small scale projects that can't justify the application of costly project-based methods.	Acknowledge. Proprietary methodologies will be accommodated as a permitted option within the hierarchy.
16	Ed	Auditors should be accredited (e.g. 17011, 14065) and do assurance every 2 - 5 years depending on amount of change in the product / project.	Acknowledge.
16	Ge	Public protocols may be a challenge to implement where programs see their protocols as intellectual property. Perhaps a public facing version that describes the high level methods should be public?	Acknowledge.
16	Ed	Page 16, lines 9–10 state that interventions "must be independently assessed and appropriately assured by auditors against relevant standards or methodologies." We recommend that the Standard include illustrative examples of relevant auditors or assurance frameworks for different sectors to support consistent application. For example, in the renewable energy sector, the Green-e® certification program provides third-party verification of REC sales in the U.S., Canada, and select Asian markets. Including sector-specific examples where appropriate would help clarify expectations without prescribing a single assurance pathway.	Acknowledge. Will consider
16	Ed	Clarify how third-party methodologies or standards with scope 3-specific deviations should be categorized. It's common for organizations to make adjustments to third-party methodologies or broader standards (e.g., ISO 14064) in order to meet the needs of a particular project. We recommend clarifying where such deviations fall within the hierarchy and classifying them as proprietary methodologies.	Accept. Proprietary methodologies will be more clearly explained.
17	Ge	Reporting companies will need to be able to rely on third parties, for credible methodologies and accounting processes (as in the infrastructure for issuance of carbon credits).	Acknowledge.

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17	Ge	Reporting companies may face several challenges in assessing intervention host conformance with the draft criteria. Some requirements, such as auditing parameters, lifecycle emissions expectations, or registry-level responsibilities, do not align with how certain market-based instruments (e.g., EACs) operate in practice, making it difficult for companies to evaluate compliance.	Acknowledge.
17	Ed	Are (or should) these criteria covered under ISO 17011, 17029, 14065, 14064-5 regarding auditor process and competence?	Acknowledge. The ISO standards referenced will be cited.
17	Ed	I would expand that the auditor also has an appropriate amount of experience (not just accreditation).	Reject. It is made clear that auditors should demonstrate competence in specific skills and sectors in order to effectively audit to a specific standard.
17	Ed	Requiring an onsite audit should have some tangible outcome, the risk here is cost that doesn't achieve must impact just to meet the AIM requirements.	Acknowledge. On-site audits will be a recommendation, not a requirement. Consider expanding that virtual site visits are acceptable and other means of confirming implementation as equivalent alternatives to in-person audits.
17	Ed	We support the inclusion of minimum auditing specifications and assurance levels, as well as the overall requirement for independent third-party verification. Clear minimum requirements help ensure that reported impacts are credible, transparent, and applied consistently across intervention types.	Acknowledge.
18	Ed	For auditing cadence, is this validation of a program or verification of outcomes? Both? I know this is mentioned below, but is that worth specifying?	Acknowledge. The cadence requirement is tied to verification (ex-post, a "shall"), while validation (ex-ante) is a recommendation ("should") that sits within that same audit cycle.
18	Ed	What would robust COI safeguards look like?	Accept. More detailed conflict of interest safeguard details will be added to auditor independence.
19	Ed	How to assess & report the uncertainty generated by passing of time between ex ante project creation and estimates, project implementation and then reporting of achieved change ex post? Especially when compared to the inventory years and any changes in supply chain structure or purchasing that may happen over that elapsed time (e.g. does the S3 org or intervention owner included at project creation still sell to the inventory owner providing finance?).	Partially accept. The concern around changing supplier relationships will be addressed through Further Association, which may confirm that intervention outcomes remain claimable as long as the supplier relationship existed at the time of contracting.

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19	Ed	Need to explore more the role of time and validation vs verification when setting requirements or definitions for projects and outcomes. An outcome can be a prediction of benefit/performance or an achieved benefit/performance and may be an on-going performance over multiple years. In each case the impact on inventories and assurance process is different.	Acknowledge.
19	Ed	It seems a shame to not be able to report, in some way, the ex ante expectations - would be a better motivation for investment and might fit better with reporting on transition plans (which are inherently ex ante)	Reject. Reporting outcomes cannot be reported prior to the implementation of the intervention.
19	Ed	We recommend including more examples from the FLAG sector, including examples from both the Global North and Global South. This concept is highly relevant for FLAG sector decarbonization, especially since many FLAG commodities have long, complex supply chains. It is also unique in many ways. Including more examples may help companies in the sector better understand how to apply this guidance in their context.	Acknowledge.
19	Ed	In the FLAG sector, farmers and forest landowners (often small-scale) will often be the intervention hosts. AIM should carefully consider how the proposed accounting system and requirements will impact those producers. AIM should seek to balance feasibility with credibility, and where possible align data needs with other requirements these producers already must meet.	Acknowledge.
19	Ed	I think it will be difficult to create broad-sweeping requirements that are relevant for each industry, but in general if programs are being deployed their structure should validated by a third-party (not just verified), at minimum I would recommend a joint validation / verification.	Acknowledge.
19	Ed	Validation as a recommendation feels an appropriate balance. I liked the approach with various annex tables within the latest SBTi CNZS - perhaps an annex like this, could be included to introduce case-by-case requirements for validation (e.g. for SAF, 80% of SAF is HEFA and LCA accounting guidance is well-established)? However, a novel feedstock or a high-risk environmental impact (e.g. new land-use feedstocks) might warrant greater case-based validation, to help maintain rigour and credibility without creating unnecessary barriers for standard SAF interventions.	Acknowledge.
19	Ed	In an ideal world, validation and verification should be applied to any intervention regardless of the type, and we see the necessary	Acknowledge.

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		mechanisms being developed. Agree with recommending but not requiring validation for now. Reporting companies will probably face more financial risk if validation isn't done (that projects don't deliver as expected) but validation itself is costly. Though in the future, as relevant mechanisms, organizations and processes are established, this should become a requirement.	
19	Ed	I feel that validation is less important (at least as a third party process). These claims are about estimating the ability of a planned project or intervention to contribute towards targets. If the estimate is wrong, verification will highlight this and target achievement may fail. So it is more important to require strong verification - however it may be in the organisation's interests to ensure good quality validation exists in order to build confidence in their ability to meet targets.	Acknowledge. Ex-post verification will be a strong requirement.
19	Ed	Including validation as a recommendation likely strikes the right balance. Verra's S3S Program includes validation for two main reasons (both of which are proven in the VCS Program): 1) it helps interventions secure early investment, and, 2) to aid processing and efficient direction of efforts internally for Verra by filtering out poor quality interventions early in the process.	Acknowledge.
19	Ge	A recommendation is appropriate. Not validating is essentially a risk the company or intervention host chooses to assume.	Acknowledge.
21	Ge	Many methodologies are not this specific, so correct calculation may not result in comparable calculations between programs, and correctness may be up to speculation with different auditors having different interpretations of standards or methodologies. This may be worth mentioning.	Acknowledge. Will consider providing additional guidance on comparability and consistent interpretation.
21	Ge	Recommend including more developed country examples that illustrate FLAG/food and forest, or multi sectoral examples.	Acknowledge. Will consider adding more FLAG sector examples.
22	Ed	Regarding intervention outcomes, this could be interpreted as "you must calculate an emissions profile" for an intervention OR "you must include all sinks, sources, and reservoirs from cradle-to-gate when estimating impact using project accounting methods". I would be clear on what is intended (I would recommend doing both, and I would recommend reporting both).	Consider.
22	Ed	It isn't clear in 2.1.4 if there are requirements on when you shall do proportional vs free distribution (attribution) because first bullet is a shall	Acknowledge. Consider clarifying that both proportional and non-proportional (flexible assignment) are acceptable methods, as long

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		for proportional and the second bullet for free doesn't clearly distinguish the alternative situation(s) that it can be used in.	as the accurate attribution requirement is fulfilled.
22	Ge	Well to wake may just be a restating of cradle-to-grave? I would at minimum make sure language is consistent to encompass all sectors in general. Perhaps there could be an option to deviate from crade-to-gate when it is a clear sector norm?	Acknowledge.
22	Ge	In EPDs for electricity generation, upstream and downstream are accounted and reported.	Acknowledge.
22	Ed	Since the QAR focuses on interventions, we suggest that this requirement could be reframed, centering on the principle of relevance. Requiring emissions quantification on a lifecycle basis (i.e., cradle-to-gate) can be inefficient because it requires quantification of certain emissions sources or sinks are not materially affected by the intervention. AIM may wish to review project boundaries in Voluntary Carbon Markets to see how the principle of relevance informs the boundaries for emissions and leakage quantification.	Acknowledge.
22	Ge	In agriculture, we often have challenges with intervention hosts that either exclude LUC or exclude upstream emissions from their accounting. We correct for these exclusions ourselves using generic data when we import them into our accounting.	Acknowledge.
22	Ed	The guidance on "system boundary" is mostly clear, but further details are needed to understand how this applies in practice. From a SAF perspective, I think more detailed guidance or illustrative examples including explicit inclusion of the full boundary, as well as guidance on topics such as co-products, emissions credits/avoided emissions could be helpful. If going towards supporting sector tables, guidance on alignment with common SAF standards (ICAO CORSIA, RSB, ISCC etc) could be helpful to clear this up.	Acknowledge.
22	Ed	There is uncertainty on the "system boundary" requirement. On emissions it's OK, with the information that follows in 2.1.3 "Permanence" of removals needs to be defined. “All facilities and processes that are defined as contributing…” could be overwhelming, especially given long supply chains. Potentially, guidance could set a recommendation on the minimum contribution limit to the total life cycle emissions of the intervention.	Acknowledge.

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22	Ed	The guidance on "system boundary" is mostly clear, but further details are needed to understand how this applies in practice. Companies should be required to clearly describe the operational and organizational boundaries to which an intervention applies. Without this information, it is difficult to understand where in the value chain the intervention is occurring, which emissions sources or activities it covers, and how the intervention outcome should be attributed. Clear boundary descriptions are also necessary to avoid overlap with other interventions, prevent double counting across business units, and ensure that reporting companies can accurately evaluate whether the intervention sits inside or outside regulatory obligations. Providing this detail would help ensure consistent interpretation across reporting entities and support credible assessment of intervention quality.	Acknowledge. Consider expanding on system boundary requirements and providing more comprehensive details.
22	Ge	There is uncertainty on the "system boundary" requirement. I find the wording "At minimum..." unclear because what else could be legitimately included?	Acknowledge. Consider rewording or removing .
22	Ed	The guidance on "system boundary" is mostly clear, but further details are needed to understand how this applies in practice. Most methodologies allow the exclusion of sources and sinks that are within the system boundary but are unaffected by the project activity. We recommend that AIM clarify that sources and sinks do not need to be quantified if credible evidence exists that they do not contribute to intervention emissions.	Acknowledge.
22	Ge	The guidance on "system boundary" is mostly clear, but further details are needed to understand how this applies in practice. It may be clearer to refocus the requirement on the principle of relevance as this seems to be what the requirement is trying to describe. For removals and permanence/durability, temporal boundaries (and definitions) are needed.	Acknowledge. Will consider adding definitions.
22	Ed	1% is very small for GHG emissions relevance threshold, I think a de-minimus threshold of 5% could reduce project costs and have little impact on outcomes	Acknowledge. Consider changing or removing 1% threshold.
22	Ge	There may be guidance on these GHG relevance thresholds in ISO 14064-series standards.	Acknowledge.
22	Ed	Re-reading section 2.1.3, I think the concept is flawed. The 1% threshold is intended to apply when quantifying a footprint. However, in this case you are quantifying a change in a footprint. In which case any	Acknowledge. Consider removing 1% threshold as applied in 2.1.3

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		exclusions should instead be considered in context of effect on calculating the change. Not on relative size compared to the overall footprint.	
22	Ed	We recommend increasing the threshold for GHG emissions relevance (i.e., de minimis limit). The 1% threshold is substantially more stringent than market norms and would present significant implementation challenges. As reference, the VCS program uses a 5% de minimis limit, ACR uses a 3% limit, while other scope 3 programs like SustainCert employ a 2% limit. A 1% threshold would mandate that projects measure and account for nearly all emissions sources, which creates an extremely labor-intensive requirement without significantly improving accounting accuracy. We strongly recommend adopting a 3-5% de minimis threshold to align with other standards and increase accessibility.	Accept. Consider defering to the intervention host's selected standard or methodology to define the materiality threshold for relevant GHG emissions.
22	Ed	1% materiality aligns with Verra's requirements in the S3S Program for larger interventions, but may be too stringent for smaller interventions (especially given the level uncertainty in many data and quantification methods, and the high level of uncertainty in the generic emission factors that are broadly reported currently). Verra's S3S Program borrows the concept of materiality from the VCS Program as follows (note that the 300,000 tCO2e cutoff between large and small interventions is TBD): Materiality: The threshold for materiality, based on the aggregate of errors, omissions, and misrepresentations relative to total reported GHG outcomes, shall be five percent for interventions with an average annual tCO_2e of 300,000 or fewer during the issuing period, and one percent for those estimating more than 300,000.	Acknowledge. Consider removing 1% threshold as applied in 2.1.3
22	Ge	It may be helpful to make it clear where you are diverging from existing GHGP practices for inventory accounting. For example, non-proportional allocation is allowed in GHG inventory accounting today, but I'm unsure if that is what is described here as free attribution? ISEAL and GHGP also diverge on the uses of the terms distribution/attribution/allocation which can make it a little less clear - perhaps a longer example, highlighting current practice vs desired practice could help here?	Acknowledge. Consider adding more examples.

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22	Ge	The use of chain of custody models is generally understandable and would expect it's a clear enough framework for the reporting companies needing to allocate emissions.	Acknowledge.
22	Ge	The intent in section 2.1.4 is clear. It is a complicated concept and there is limited space in the text - perhaps a couple worked examples elsewhere would help.	Acknowledge. Consider adding more examples.
22	Ed	Create a separate chapter on attribution, recognizing that this is a complex topic that is integral to scope 3 accounting and claims. This chapter should explicitly address how attribution requirements interact with chain of custody models, namely mass balance systems.	Accept. Consider expanding upon attribution section.
22	Ed	The processes of distribution, attribution and allocation are not well-understood or consistently used in general – AIM's alignment with ISEAL's terms and definitions is appreciated. We suggest that free attribution should not be allowed since it may lead to gaming; instead we suggest that "distribution" must be done using a single physical metric (e.g., volume, weight, area, tonne-km, etc.). Allowing the intervention host to choose the metric will allow the intervention host to partially bias the attribution emissions outcomes to one product over another, while maintaining a science-based and standardized approach; we think this strikes the right balance between integrity of accounting and attracting investment to interventions. For example, an intervention host could opt to use a volume metric over a weight metric if the product of interest has a greater volume than the co-products, or vice versa if the product of interest has a greater mass than the co-products. The requirement could be simplified and clarified by removing 'energy' and referring to distribution on a physical basis.	Partially reject. Non-proportional distribution will likely be permitted where defined by the intervention host's chosen standard or methodology, provided the accurate attribution requirement is met
22	Ed	Clarification is requested regarding how the lifecycle emissions requirement described on page 22, lines 5–9 is intended to apply to renewable energy product interventions, particularly when using an emissions-profile or substitution-based accounting approach. Specifically, clarification on whether this requirement is intended to represent lifecycle attribution emissions associated with renewable electricity delivered into the value chain.	Accept. Will develop electricity specific guidance.

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		In current practice, the emissions profile applied to the "intervention" (e.g. EAC purchased for electricity sector) is the emissions profile at the point of generation. It is not typical for emissions profiles associated with renewable generation on an EAC to be calculated on a lifecycle basis. Non-lifecycle information, such as emissions at certain stages of production) should be eligible, but lifecycle emissions are not typically used in the electricity sector specifically.	
22	Te	We suggest that AIM consider adopting a materiality threshold, such as the 5 percent threshold, to align with practices used in VCM registries and avoid over-scrutinizing immaterial variance in emissions calculations.	Reject.
22	Ed	We encourage AIM to clarify its intent around limits on free attribution. The current example, where a 50 percent plant-level improvement cannot be presented as a net-zero product, is reasonable, but the standard should make sure the attribution rules still work in situations where product-level results naturally vary. Additional guidance on how to balance flexibility in attribution with the need to avoid overstating outcomes would help companies apply these requirements consistently.	Accept. Will add more complex examples to communicate how non-proportional attribution can be applied in various circumstances.
22	Ed	Calculation of CO2e using up-to-date GWPs seems out of place under the title of relevance.	Acknowledge. Will consider removing.
22	Ge	I would recommend listing the Kyoto Protocol GHGs.	Acknowledge.
22	Ed	It's best practice to disaggregate emissions by GHG species in GHG inventory accounting (since lots of folks who report CO2e use different AR GWPs), I would recommend reporting the individual GHGs in addition to the CO2e value for this reason.	Acknowledge.
22	Ed	Permanence/durability, or the lack thereof, is a key facet of removals accounting; it would be useful to include reference to timeframes for removals (even if AIM will not include durability/permanence requirements and instead follow the GHGP approach of simply reporting reversals as emissions).	Acknowledge. Assessments will be required to evalute removals for permanence if they are included in the intervention system boundary.
23	Ed	It is hard to understand how a given chapter relates to an emissions factor / emissions profile vs an outcome quantified via consequential accounting methods. These seem to be grouped together and referred to as emissions outcomes? If this is the case I would disaggregate for	Acknowledge.

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		clarity. Overall I think more disaggregation of attributional and consequential accounting in the glossary and throughout the document would help with the confusion I had while reading through the doc.	
23	Ed	Define the term “product group” and explain why attribution requirements differ between co-products and project groups. Without a clear definition of product group, it’s difficult to provide feedback on whether the attribution requirements outlined in the QAR Standard are too restrictive.	Acknowledge.
23	Ed	Define both attribution and allocation, which are at times used interchangeably and create confusion in the market.	Reject. The term allocation is not the primary term used in the guidance.
23	Ed	Proportional distribution between co-products is not feasible in agriculture, and is unlikely to be feasible in many other systems because if the market demand is not well developed, it leads to the purchaser needing to pay for interventions that are not attributed to the co-products they purchase.	Acknowledge. Consider additional guidance for FLAG related interventions.
25	Ge	We suggest referencing emerging safeguard frameworks from organizations in the carbon market. For example, the VCS Program is looking to create a risk-based safeguard framework under version 5 of its Standard, which could be used as an input to similar evaluations under the QAR Standard.	Acknowledge.
26	Ge	I struggle with this requirement because I read this as we should maximize carbon benefits while minimizing environmental harm. What if corporates have water quality, biodiversity, and social goals? Shouldn't we be maximizing the comprehensive social benefit of all projects? This would be more in line with the standard approach to ecosystem service assessment and how conversations have begun in the public sector.	Consider. The Secretariat will revisit the social and environmental safeguards.
26	Ed	Evidence for Non-Applicability. The standard should define or point to what constitutes sufficient evidence for determining that a safeguard is not applicable to a specific project type.	Consider.
26	Ge	We suggest that the AIM QAR defers to other relevant standards and methodologies for implementation, while specifying minimum requirements in the QAR. The bonus will be on the standards and methodologies to align and find ways to implement the requirements in an efficient way (including risk-based approaches to streamline assessments).	Consider.
26	Ge	The safeguarding criteria in Table 2 align well and are appropriate	Acknowledge.

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26	Ed	The safeguarding criteria in Table 2 align partially, but gaps or misalignments exist. They are broadly relevant and aligned with the existing and most relevant and practical for the SAF market. Improved information regarding documentation expectations could be helpful, to ensure that both hosts and reporting companies aware of the need to / are able to demonstrate compliance efficiently.	Accept. More examples of documentation will be added.
26	Ed	The safeguarding criteria do not align with the safeguards relevant to this intervention. While we are supportive of strong safeguards, we recommend that the safeguard requirements be tailored to the specific intervention types. Broad application of all safeguards in Table 2 is unnecessary, overly burdensome, and ultimately distracts from specific safeguards that are most important for any given intervention. Requiring all interventions, and particularly product-based interventions generating emission profiles, to evaluate every safeguard is unrealistic and misaligned with most current lifecycle accounting methodologies. It creates an unnecessary amount of work, adds cost, and for many criteria, will be ultimately irrelevant to the integrity of the intervention.	Accept. Will more clearly highlight that it is not necessary to assess all criteria to be compliant with requirement.
26	Ge	Yes, the criteria align well and are appropriate.	Acknowledge.
26	Ed	Information on documentation could include: level of evidence needed, timing or frequency of documentation updates, number of years required to maintain documentation etc.	Acknowledge. Wil consider adding these examples.
26	Ed	Not in the context of an intervention-agnostic standard. But the stakeholder and safeguards framework could be refined for specific interventions in future.	Acknowledge.
26	Ge	AIM should focus safeguard expectations on criteria that are materially relevant to the specific intervention and allow companies to demonstrate compliance through existing regional or national regulatory frameworks, such as CSRD and the National Ambient Air Quality Standards or equivalent permitting regimes. This approach avoids duplicative requirements for projects already operating under robust regulatory oversight while still ensuring that material social and environmental risks are identified and addressed.	Accept. Intervention hosts will be permitted to leverage an existing assessment for another purpose to demonstrate conformance.
27	Ge	Risk-based auditing is practical and effective within existing SAF context. Propose a supporting sector table referring to these existing approaches, or at least aligning too, to ensure consistency/ease of implementation.	Accept. Consider adding table to show which methodologies/standards exist for each sector.

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27	Ge	The approach of relying on independent auditors to assess the relevance of each safeguard criterion (on a risk basis) will probably be good enough, given the trade-off between costs for audit and impacts.	Acknowledge.
27	Ge	Relying on independent auditors to assess the relevance of safeguard criteria is consistent with established best practices in market-based environmental accounting and is widely used across sectors, including renewable energy and carbon markets. Independent verification helps ensure that safeguard criteria are applied consistently, reduces the risk of misinterpretation or selective disclosure by intervention hosts, and provides reporting companies with a credible basis for assessing intervention quality.	Acknowledge.
27	Ge	GHG quantification and net zero standards so far don't require 3rd party assurance (I'm not sure about other ESG standards) and in part this is an accessibility or affordability issue as well as an option to let the assurance buyer decide if they need the additional risk mitigation or not. In my view, a strong public claims of achievement like "our organisation is on track to be net zero" or "we have achieved net zero" needs 3rd party verification but other claims could be OK with voluntary use of verification. A programme might want organisations to have key goals validated by a third party in order to protect the reputation of the programme - it is not in their interest to enable crazy claims!	Acknowledge.
27	Ed	We agree with the general principle that safeguards should be assessed based on risk and relevance to the intervention. However, it is unclear which entity is responsible for assessing relevance, and at what point. The draft suggests that the intervention host must fully evaluate all safeguards in Table 2, and that the auditor will assess their relevance on a risk basis. We recommend clarifying the process by which the host and/or the auditor determine which safeguards are relevant on a risk basis. This is important because the complete list of safeguards in Table 2 is not relevant or applicable to all intervention types.	Accept. Will more clearly highlight that intervention hosts should cover all pertinent criteria.
27	Ge	Like much of this standard, having this audited would be a significant increase in verification activity in the agricultural industry and could be cost-prohibitive for smaller projects.	Acknowledge.
29	Ed	Adopt a fixed regulatory-surplus determination at project launch. AIM should allow companies to demonstrate regulatory surplus at the outset of a project and secure that determination for the full term of the crediting period, recognizing that compliance programs often change.	Acknowledge.

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29	Ed	There is some lack of clarity on the term "unbundled", because this can mean a form of mass balance in electricity markets. That is, there is a generator and a different company as a seller of certificates but both operating on the same grid in same regulated system - this is known as unbundled, but I don't think is the same as the intended meaning in chapter 4.	Accept. Consider removing the term "unbundled" to avoid confusion.
29	Ed	Clarify what it means for an intervention to deliver “unbundled” outcomes, particularly in the context of activity pools. We recommend changing the language in this section to “book-and-claim”, as the term “unbundled” certificates is not specific to any one chain-of-custody model and can take on different meanings across programs and jurisdictions. For example, in the EU, biomethane can be considered “physically delivered” if sold into the same pipeline region (i.e., activity pool) as it was generated. It is unclear whether attribute sales might be considered “unbundled” under this type of system.	Accept. Will consider moving away from the term "unbundled".
29	Ed	It is important to include the stipulation in lines 30-31. For example, Brazil's Forest Code requires farmers to set aside a portion of their land for native vegetation. However, that law is often not followed, meaning that interventions that support following the law can have a real climate impact. However, there should be a high bar for proving that the law was not being followed.	Acknowledge.
29	Ed	Clarification is requested regarding the treatment of regulatory surplus in Chapter 4. As written, the Standard indicates that regulatory surplus is only required when intervention outcomes are “communicated separately from a physical product.” This appears to imply that only outcomes conveyed through stand-alone instruments—such as offsets or energy attribute certificates (EACs)—must demonstrate surplus to regulation, while outcomes bundled with a physical good are exempt from this requirement. A rationale for this decision is requested, as well as examples as to how this would look in practice, as how it is written does not align with best greenhouse gas accounting practices. For example, it is unclear that if a reporter purchased a SAF certificate, if the SAF production and emissions reduction would be required to be surplus to regulation. But, if they were to buy an electric vehicle (EV) and that EV is required by law or used to meet an emissions reduction target (i.e. California Low	Accept. Will refrain from using the terms "bundle/undundled" to avoid confusion.

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		Carbon Fuel Standard), then the intervention of purchasing an EV would be allowed. In renewable energy, the term “bundled” means both the physical electricity and the associated environmental attributes are sold together as a single product. We request clarification on if AIM is using that same definition here.	
29	Ed	To ensure the regulatory-surplus requirement remains rigorous while still enabling scaled emissions reductions, we offer the following recommendation: Explicitly authorize incentive stacking. AIM should clearly state that intervention hosts may combine multiple incentives (e.g., EACs and tax credits or other public or private funding) without affecting eligibility.	Consider.The AIM Secretariat will simplify and clarify the Regulatory Surplus Decision Tree.
29	Ed	Enable the use of EACs from compliance programs in cases where there is a demonstrable investment need and the project delivers reductions beyond what regulations require.	Partially accept. If an intervention host exceeds its regulatory requirement, any emissions outcomes beyond that requirement represent regulatory surplus. However, broader exemption based on demonstrable investment need will likely not be added.
29	Ge	Please ensure maximum compatibility with Book and Claim with pre-existing emissions trading schemes. Avoidance of double counting should be the essential goal. Further defining or restricting eligibility for producers who are regulated under emission trading schemes will limit the availability of deeply decarbonized products in these geographies and limit the ability of Book and Claim to accelerate/finance innovation to push total emissions down as fast as possible. While regulatory schemes across different geographies do share commonalities, no two regulatory schemes are identical. Additionally, while individual producers covered under the same regulatory scheme must abide by the same rules, the performance and incentives to comply can vary drastically from producer to producer under the same regulatory scheme. This makes the topic of “regulatory additionality” not as clear cut. For example, in California, under the Cap-and-Trade emission scheme, clinker cements blended with any other material than limestone or gypsum are not considered cement for compliance purposes. This	Acknowledge.

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		means there is currently no incentive for existing cement producers to substitute clinker with other deeply decarbonized raw materials. Currently, this is favorable for Book and Claim to immediately make an impact in California. However, the definition of cement in California may change in the future. If this does occur, compatibility for producers who sell via Book and Claim – again, for the purposes of meeting market demand for deeply decarbonized products and their EACs – should be an essential design of the framework and rules.	
31	Te	We urge AIM to allow interventions that are directly enabled or “caused” by participation in scope 3 markets. While we agree with establishing regulatory surplus as a minimum threshold for scope 3 interventions, we are concerned that the current decision tree could exclude some high-impact projects facing financing or deployment barriers that regulatory incentive programs alone can’t overcome. We frequently encounter intervention opportunities where activities are partially incentivized through participation in regulatory programs, but additional scope 3 revenue makes the project viable or financially attractive. While we are not advocating for the addition of financial additionality criteria to the Standard, we do encourage AIM to consider how to qualify interventions that do not meet the criteria of the regulatory surplus decision tree (and specifically decision point F) yet can demonstrate a strong additionality case. One approach could be to create an exemption for projects where scope 3 reductions deliver a verified and amplified decarbonization benefit as a result of the buyer’s support. Potential markers of such benefit could include: - Clear evidence that the reduction activity is attributable to the buyer’s action - Enabling a project’s financing or viability - Funding projects that benefit priority communities - Creating ecosystem co-benefits	Consider. The AIM Secretariat will simplify and clarify the Regulatory Surplus Decision Tree.
31	Ge	Largely clear enough, though note that for SAF, likely companies will default to the criteria requirements of regulatory surplus/additionality required by the registry itself.	Acknowledge.

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31	Ed	1. Step C — "climate-related" requirement: It is unclear whether AIM intends "climate-related" to refer solely to emissions-related regulatory drivers. Under Green-e® program rules, if an activity or any of its attributes is required for any reason—climate-related or not (e.g., economic, social, energy-sector reliability)—the activity is not considered surplus because voluntary demand is not driving outcomes beyond what regulation or the market already requires. We therefore request clarification on whether AIM applies surplus considerations exclusively to emissions outcomes, or to the broader activity and its attributes.	Acknowledge. The AIM Secretariat will simplify and clarify the Regulatory Surplus Decision Tree.
31	Ed	2. Step F — "Does the program have an obligation specific to the intervention?": The intent of this criterion is unclear. We request additional detail on what constitutes a "program obligation" and how program-specific requirements interact with the assessment of surplus. For example, is this relevant to mandated policies?	Acknowledge. Will conider removing from decision tree.
31	Te	3. Step H — interaction with compliance markets: As written, Step H could be interpreted to say that an intervention that is supporting regulatory compliance can still be eligible. We request clarification regarding if this means that an intervention can count towards regulatory compliance, but if the program does not have "obligations specific to the intervention", if the regulatory program does not bring about a definitive reduction in emissions, or if it does but there is a backup policy to ensure no net increase in emissions, can the action still be eligible? This is unclear, and requires explanation.	Acknowledge. The AIM Secretariat will simplify and clarify the Regulatory Surplus Decision Tree.
31	Ge	I think the concept of a regulatory surplus decision tree is a good one. I expect it won't be possible to deal with the arbitrary range of potential situations that arise and that edge cases will always exist (i.e. deciding if something is this a direct effect of a legal requirement, a secondary consequence or not related at all will sometimes just be unclear).	Acknowledge.
31	Ge	The regulatory surplus decision tree is applicable. We appreciate AIM's efforts to provide detailed guidance on this complicated topic, which is relevant to any intervention occurring within a regulated jurisdiction. We would encourage AIM to expand the examples in Appendix C to include	Accept. More illustrative examples will be added.

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		major, cross-border regulations, including EU ETS and CBAM. We recognize it won't be possible to develop a comprehensive list, so we recommend adding more illustrative examples that cover major types of environmental policies (taxes, emissions trading, market-based mechanisms etc.) to provide a general frame of reference.	
31	Ed	Notwithstanding the AIM Association Test, a clearer definition of 'separate from a physical product' and 'unbundled' may aid clarity.	Acknowledge. Will consider removing and/or redefining terms.
31	Ed	Further detail on steps E and F in the decision tree would be useful to aid understanding.	Acknowledge.
31	Ed	Though time intensive to maintain, I find bodies like RSB who maintain an overview list of eligible/non-eligible policies/incentives/mandates is very helpful - given it's explicit, and not subject to judgement by the individual user (as with a decision tree). I think for reporting companies, the difference between "regulatory programme", "incentive", "used for compliance" etc might not be exactly clear.	Acknowledge. Will consider clarifying terms further.
31	Ge	When there is a lack of clarity in something that has a significant impact on the claimed result then this is probably when 3rd party assurance is needed.	Acknowledge.
31	Ed	Add accompanying explanatory text to the decision tree. Specifically, we recommend adding a step-by-step explanation for the flow chart that further describes each major decision point and provides examples of how interventions might be disqualified at that decision point. As written, there is not enough detail at major decision points (namely F and I) to use the flowchart to independently assess regulatory surplus.	Acknowledge. Will consider adding more detail at major decision points.
31	Ed	Clarify the definition of "Obligation Specific to the Intervention" (decision point F). When we've applied this decision tree to interventions in ambiguous regulatory contexts, decision point F has generally been the determining factor in assessing regulatory surplus. However, the criterion "a key input to producing the emission reduction outcome" has been challenging to interpret and measure. For example, in the case of a physical product with a lower emissions profile shipped into the EU under CBAM, it is unclear whether the associated regulatory reporting obligation is a "key input" to the emission reduction and how this should be assessed or measured.	Acknowledge.
31	Ge	Consider leveraging or pointing to prior work on regulatory surplus in the voluntary carbon market. Existing VCM projects and protocols have assessed regulatory additionality for various project types across a	Acknowledge.

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		range of geographies. This documentation offers useful, vetted content that can be leveraged in the scope 3 space. Where clear, specific guidance doesn't exist for a given regulatory program, pointing companies toward demonstrations of voluntary surplus in the VCM could be useful.	
31	Ge	I would defer to the existing, high-quality sector standards/registries with regards to their definitions of regulatory surplus (E.g. SABA SAFc, RSB, ISCC etc) as often they provide a more granular, policy-by-policy breakdown.	Acknowledge.
31	Ge	The use of alternative sector-specific approaches to determine regulatory surplus should be allowed only with clear justification and documented rationale	Acknowledge.
31	Ge	The use of alternative sector-specific approaches to determine regulatory surplus should be freely allowed if sector practice is well established	Acknowledge.
31	Ge	The use of alternative sector-specific approaches to determine regulatory surplus should be allowed if the regulation allows the use of contractual non-surplus interventions	Acknowledge.
31	Ge	In this case I think standardised sector-agnostic assessment procedures are needed, so all interventions follow the same decision tree. Otherwise, if the decision tree is tested and found not to work for particular interventions, an adjustment to the decision tree should be made.	Acknowledge.
32	Ed	"Carbon intensity": the term is defined through a program, which is counterintuitive. Regardless of the use of the term, within a specific program or outside, "carbon intensity" is a measure of CO_2 or other GHGs expressed in carbon or CO_2 per unit of activity, etc. The current definition defines a "Program" rather than carbon intensity.	Accept. Consider removing the term from the glossary.
33	Ge	Registries often do not collect the data elements referenced in the Standard, meaning reporting companies may be unable to verify information that is not available in existing systems of record. Without clearer definitions, alignment with established accounting frameworks, and explicit reliance on independent verification, reporting companies may struggle to consistently assess conformance.	Accept. Will make more clear how registries and different systems of record can meet the requirements.
33	Ed	The registry is a source of information, whereas activities such as validation/assessments/checks referred to in Chapter 5 are fulfilled by either the validation/verification bodies or the program operator (not the	Consider. The AIM Secretariat may restructure the chapters for clarity and usability.

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		registry). We suggest that this section is reframed and/or certain requirements are moved to relevant section on program or auditing requirements.	
33	Ed	We recommend that AIM adopt a scaled assurance approach that aligns requirements with project size and financial materiality so that credibility is maintained without overburdening smaller or early-stage interventions. Allowing the use of independent recordkeeping systems as quasi registries where no public program exists would provide needed flexibility while maintaining integrity. AIM should also clarify that ex post assessments are acceptable when ex ante reviews are not feasible, especially during pilot or early deployment phases. We also encourage confirmation that reasonable assurance for emissions outcomes and limited assurance for safeguards is the appropriate balance, and that verification conducted under established Voluntary Carbon Market (VCM) registries can satisfy AIM assurance expectations.	Acknowledge.
33	Ge	Registry availability varies significantly depending on the intervention's maturity and sector. In the near term, internal systems of record could be acceptable when no recognized or suitable public registry exists. For example, an organization producing low-carbon cement through CCS should be able to rely on an internal tracking system while sector groups like GCCA or GMA continue building authoritative registry infrastructure.	Acknowledge. The use of internal recordkeeping systems will be permitted for situations in which no registry exists.
34	Ge	The basic system of record requirements are clear and reasonable	Acknowledge.
34	Ge	The basic system of record requirements are clear and reasonable	Acknowledge.
34	Ed	Where there is no independent registry it is still feasible to apply an existing CoC standard - they set out clear data system requirements. In case of peer-to-peer handling of data you rightly at least recommend (require?) use of 3rd party assurance in order to provide clearer due diligence and to help suppliers build confidence in data security (they may not want to share details with a client that would normally enable 1st party checks).	Acknowledge.
34	Ed	Some basic system of record elements are difficult or not reasonable. "- Under section 5.1.1, the chain-of-custody model may not be uniform for all offtakers of a single intervention. Emissions data and outcomes from project-based interventions are often used to adjust product emission factors, and in these cases there may be no single chain-of-custody	Acknowledge. Companies will be recommended to use the best available system of record.

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		model that applies across all buyers. For some buyers, the project may be located in a semi-traceable activity pool, while others may seek to purchase attributes under a book-and-claim model.	
34	Ed	Under section 5.1.1, for book-and-claim chain-of-custody models, it's not clear what the following requirement entails: "transparently indicate the level of connectivity of physical processes as defined above up until the point of intervention record issuance"	Accept. Will consider rewording and/or clarifying.
34	Ed	Under section 5.1.2, it's unclear what disclosures are required of the system of record as opposed to an individual intervention record. Our view is that it makes more sense for assumptions, methodologies, and data sources of a specific intervention to be conveyed within an intervention record rather than the system. We recommend removing this requirement and instead tying the associated provisions to individual records.	Partically accept. Will consider more clearly outlining which disclosures belong at the system level versus the individual intervention record.
34	Ed	Some basic system of record elements are difficult or not reasonable. The requirements are clear generally. My concerns is on the description of Chain of Custody models and whether it works for all association tests and for agricultural supply shed interventions.	Acknowledge. Further guidance is needed on chain of custody models in agricultural sectors.
34	Ge	Many SAF producers/users use existing registries, RSB, SAFc, ISSC that meet the principles of transparency, uniqueness, auditability etc. However, would recommend ensuring their feedback is captured within this consultation - specifically regarding the system features, to ensure that anything captured within the standard is fit-for-purpose, and does not require unnecessary technical upgrades.	Acknowledge.
34	Ge	This criteria heavily relies on existing Chain of Custody models, which have varying degrees of success when being implemented in FLAG sectors. We recommend reviewing a recent report from ISEAL and VCI on Physical Traceability in the Food and Agriculture Sector: https://valuechangeinitiative.com/resource/physical-traceability-in-greenhouse-gas-accounting/	Acknowledge. Will consider additional guidance on chain of custody models in the FLAG sectors.
35	Ed	Under section 5.1.3, it's unclear why confirming intervention-level audits are a requirement of the system rather than individual records. Additionally, the requirement that the information contained within the intervention record is complete enough to be audited reads as a requirement of the record and not the system. It seems duplicative to require records to include complete information, then also require systems of record to ensure each record contains the same information.	Reject. It was be a requirement that the system of record reflects intervention assurance.

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		We recommend removing this requirement and instead tying the associated provisions to individual records.	
35	Ed	The requirement for independent assessment may be quite challenging for smaller agricultural projects. There may be a need to provide flexibility, eg allowing internal audit in some years with external audit every few years, or another risk-based approach – for example self-reported data vs. satellite data	Partially reject. Each intervention record will need to obtain audited intervention outcome data. However, further agricultural sector specific guidance may be considered.
35	Te	The audit sequencing is partially workable, but creates challenges. The suggestion of a 'true-up' based on a future ex-poste audit is a useful concept that could be applied to the accounting of removals (based on carbon stock measurements that cannot feasibly be obtained on short (i.e., less than 1-2 year) timescales. We suggest looking at Verra's S3S Program for removals. The ability to issue prior to an ex-poste audit when the ex-ante audit provides sufficient confidence about the intervention outcomes is similar to a verification option being developed in Verra's S3S Program. They are developing an option for a 'focused' verification, and an option to verify to a limited level of assurance, for issuances that occur after an initial 'full-scope', reasonable level verification, and with a required full-scope, reasonable level verification at the end of a 5-year issuing period. We will be happy to provide further details of this approach. It is not clear how some project types would be able to include an ex-ante audit, for example in a new factory. I.e., the factory would not have existed prior to the intervention activity being implemented, and hence an ex-ante audit could not be completed. In these cases, the baseline scenario often represents the common practice at the broader industry or sector level. It would be helpful to clarify how new interventions could meet the ex-ante audit requirements.	Consider.
36	Ge	The registry requirements are not stringent enough. The requirements are reasonable but it is often not the role of the registry to perform the various checks/validations/assessments as described. These activities are instead performed by the validation/verification bodies and/or the program operator. The registry is instead the source of the information that describes the relevant data and associated activities	Acknowledge.

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		(validation/verification/other checks and assessments) that have been completed. Suggest that this section is reframed or that these requirements are moved to a section that pertains to program and/or auditing requirements.	
36	Ed	We request clarification regarding the expectations placed on registries in Chapter 5. Page 36, lines 26–27 suggest that offset and EAC registries “require that intervention hosts adopt procedures to prevent double selling of intervention attributes.” However, registries do not typically perform this role. For EACs, preventing double selling is carried out through product- or transaction-level certification programs such as Green-e® Energy. For offsets, this function is performed either by retail-level certifications (e.g., Green-e® Climate) or through adherence to voluntary membership frameworks. Similarly, the Standard states that “a registry then shall check that the intervention host requesting issuance has undergone this independent audit and has been found to be in conformance” (pg. 37, Lines 2–3). No existing registries for offsets, renewable electricity certificates, or clean fuel credits perform this type of audit for double selling specifically, nor are they structured to do so. This requirement represents a significant expansion beyond current registry functions and may be outside the appropriate scope of registry responsibilities. We recommend that AIM instead require third-party certification or independent verification of transactions—such as Green-e® certification—at the intervention level rather than assigning these responsibilities to registries. We also request clarification regarding Page 36, Lines 26–30. As written, it is unclear whether this section is intended to refer to auditing or certification programs that verify transactions and exclusive sales, or to programs that certify the sellers of commodities themselves	Consider.
36	Ed	In the case that a reporting company is purchasing high-quality SAF, then many of these concepts are already established (e.g. LCA modelling, regulatory surplus, recordkeeping etc). Though as the market scales, suspect gaining full visibility into upstream supply-chain data may become a challenge.	Acknowledge.

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36	Ed	With regards to getting reporting companies emission reductions & SAF use verified, given a range of global audit standards, we often hear from our partners that independent auditors can lack sector-specific expertise (e.g. in SAF lifecycle accounting or understanding of existing registries), which can be resource-intensive/time-intensive to build their understanding. NB - this is really the audit of corporate inventories (and not fuel assurance /audit processes).	Acknowledge. Consider recommending that accreditation processes ensure auditors demonstrate sector-specific competency.
36	Ed	Reporting companies may have limited visibility into safeguards such as protections against double selling or co-claiming, which are typically assured through third-party certification rather than host-level disclosures.	Acknowledge. Double selling and co-claiming safeguards will be addressed primarily through the system of record and registry requirements, relying on third-party certification and registry-level controls rather than host-level disclosures.
36	Ge	The registry requirements are all appropriate.	Acknowledge.
36	Ed	Some registry requirement elements are too stringent. "- 5.2.2.c: The provisions around requiring intervention hosts to adopt procedures to prevent double selling are too strict. Registries themselves usually contractually prohibit double selling, and also ensure that outcomes are registered and issued only once on their own systems. Requiring hosts to independently undergo double claiming audits in addition to issuing credits on a registry adds significant cost and burden, which may dissuade interventions from transitioning to registries altogether. We would instead recommend requiring intervention hosts to contractually commit to not double selling, and urge AIM to provide more information in the Standard about additional non-audit double selling protections.	Partially accept. Will acknowledge that some registries may require attestation that a supplier is not erroneously double selling. However, intervention hosts and suppliers are still expected to adopt procedures to prevent double selling of intervention attributes.
36	Ge	It is sufficiently clear in which situations an intervention host and reporting company should be using a registry versus a basic system of record.	Acknowledge.
36	Ed	This question of whether to use a registry versus a basic system of record does not seem to be answered. The text appears to say (top of 5.2), IF a public registry is available, intervention records shall be created in that registry, and the registry shall fulfil the following requirements (5.2.1-5.2.3). The opening sentence of 5.2 seems unclear.	Acknowledge. Will make it more clear that when available, the use of a preferred registry is recommended.
36	Ed	The guidance on when to use a registry versus a basic system of record is not sufficiently clear. It is unclear whether the phrasing "when available, intervention records shall..." constitutes a requirement or a	Accept. Will make it more clear that when available, the use of a preferred registry is recommended.

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		recommendation, as "when available" is not defined. We'd recommend making the use of a registry a best practice recommendation ("When intervention outcomes are communicated separately from a physical product, that system of record should be a registry meeting additional requirements"). Given the nascency of scope 3 markets, mandating the use of a registry is premature. While programs like SustainCERT or Verra's Scope 3 Standard may provide robust registry systems that could theoretically be "available" to most project-based interventions, they may not be viable for all projects, especially those that are small and/or cost-constrained. As the market matures and additional registry options become available, AIM could consider re-characterizing this as a requirement.	
36	Ed	5.2.2c should also be required for a basic system of record	Reject.
37	Ed	5.2.3: Mandating that registries disclose "key information required to evaluate intervention and outcome quality" is too broad to be actionable. AIM should either provide more detail on what information this would entail, or remove this provision and point to the disclosures already required under Chapters 5 and 6.	Acknowledge. Will consider adding more detail.
38	Ed	On page 38, line 25, we note that EACs have specific information recorded on them, specifically a project or generator identification number, with key facility characteristics such as project name, location, size, and technology. This information is provided within the tracking system through linked project records. The Standard should recognize that certificate-level metadata is frequently minimal and relies on registry-linked project data rather than full attribute disclosure printed directly on the certificate. Similarly, the information referenced on page 39, lines 1–3 is not typically included on an EAC and should likewise be treated as a "should" requirement. Requiring this level of detail at the certificate level would diverge from current registry practices and may be impractical for many electricity-sector interventions. Allowing flexibility will ensure alignment with established tracking system structures while still supporting transparent and credible reporting.	Acknowledge.

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38	Ed	It may be helpful to include how an EP's Intervention Record Information makes it easy to record transparent methods within a corporate GHG Inventory Management Plan.	Acknowledge.
38	Ed	The draft is written as if many of these frameworks exist, but right now there are significant gaps in an intervention host being able to provide the required structures. This reality is already addressed quite a bit (I think the Intervention Record Information chapter does a good idea with this), but I think many folks will be intimidated or feel like these requirements just may not make sense given the state of the larger system.	Acknowledge. Including interim guidance for intervention hosts operating without a preferred registry will be considered. Development of more supporting resources to ease practical implementation will be considered.
38	Ed	Additional information is needed in Chapter 6. Related to previous responses but one of the bullets on page 38 states that project should report emissions data by process step or type, but specifically report emissions, removals, and avoided emissions in a disaggregated manner. What is difficult for me to understand here is does this relate to attributional methods, project based methods, or both? It may be helpful to break this bullet up into how to report a disaggregated emissions factor (by process, GHG type, in a per-unit-format) and total Scope 1/3 removals vs project outcomes separated by emissions reductions, avoided emissions, and enhanced (additional) removals as a result of an action.	Acknowledge. Further details on disaggregation of emissions, removals, and avoided emissions outside of the system boundary will be provided.
38	Ed	Yes, some information is unnecessary or should be simplified; On page 38, line 17, the requirement to record “emissions outcome quantity and units” does not align with how EACs or clean fuel credits are issued or denominated in some markets, like the U.S. These instruments convey quantities of electricity (in MWh) or fuel, not quantified emissions outcomes. Emissions factor and avoided emissions are attributes included in the EAC, however, specific information such as quantities of emissions or avoided emissions are not typically recorded on the EAC in the registry. As currently written, this section could be read to say that the emissions factor and avoided emissions are not included in the EAC and only derived by attributes, rather than included attributes. As such, We recommend that this requirement be framed as a “should” rather than a “shall” to reflect that it would apply primarily to offsets and not to market-based instruments representing units of energy or fuel.	Acknowledge. Will expand on the purpose of accurate emissions outcomes to clarify how this requirement applies across different instrument types
38	Ed	Date(s) of intervention - it is unclear how intervention date or date range differs from intervention commercial operation year. Is this intended to	Accept. Relevant dates will be more clealy distinguished.

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		distinguish between Intervention start date and intervention outcome vintage? If so, we recommend updating the terminology accordingly.	
38	Te	“If the record conveys an emissions reduction, reference baseline emissions intensity” - this requirement would make more sense if it required baseline emissions intensity where the record conveys an emission profile. If the record conveys an emission reduction, then the intervention would likely be project-based, which in some cases might not be “communicated in association with a specific product output” (using AIM’s language). We’d recommend either recharacterizing this as a requirement for records that convey an updated emissions profile, or as a best practice recommendation for all intervention types.	Partially accept. Will broaden from "reference baseline emissions intensity" to "the intervention baseline" where the record conveys an emissions reduction value.
38	Ed	“Disaggregated emissions data by process step or type, as available. Specifically, emissions, removals, and avoided emissions elements should be disaggregated to enable accurate accounting and reporting” - we are supportive of distinguishing between reductions and removals, but flag that disaggregating reductions and avoidance may be difficult under some existing protocols and market infrastructure. We recommend AIM provide a clearer definition of avoided emissions in Chapter 9 to enable companies to disaggregate on their own, as needed."	Acknowledge. Companies may wish to consider additional emissions outcome disaggregation specifications to enable reporting in line with specific emissions accounting, reporting, and target-setting frameworks.
38	Ed	Details about the baseline (e.g., type of baseline) are important information to include in the record.	Accept. More intervention baseline guidance will be added.
38	Ed	Activity Start Date may also be important information to include, given the requirements for prior consideration proposed in the TCAT MAARG. Note that this information is not always available.	Accept. Activity start dates will be included on the list.
38	Ge	It may also help to clarify that all the required information may not be made public.	Acknowledge.
38	Ed	Adding ‘relevant information’ to the requirement could be helpful.	Acknowledge.
38	Ed	More information would be required for agricultural products (such as yield) and for removals (such as buffer pool information)	Acknowledge. Will consider adding additional guidance for FLAG sectors.
38	Ge	We recommend that AIM break out each individual piece of required information into its own line item. For example, intervention host name and location should be different lines. AIM could also consider creating an Appendix or supplemental spreadsheet where this information is formatted within a table to facilitate adoption.	Accept. Will consider creating Appendix with reformatted information/requirements/recommendations.

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38	Ge	Intervention hosts must protect commercially sensitive information while still providing the transparency needed for stakeholders to trust reported outcomes. Many interventions involve technologies, supplier relationships or operational strategies that companies cannot publicly disclose without risking competitive advantage. At the same time, buyers and auditors need enough clarity to understand how emissions outcomes were generated and verified. Certain areas should remain private, including proprietary process data, cost information, supplier names and locations, facility operations, contract terms, unique technology and sensitive intellectual property.	Acknowledge.
38	Ge	The relevant companies need to not only not report the project specific emissions factors to other customers, but also proactively inform other customers that they need to either use the company's residual EF or contract themselves for low carbon attributes.	Acknowledge.
40	Ge	In agriculture we often don't have the outcome until the end of the year, and it is uncertain. There is a rush to get those EFs into the GHG inventory of a company. A longer reporting period would be helpful for programs and increase certainty, but would be out of step with annual corporate reporting. I think the larger challenge for agriculture is that it probably doesn't make a lot of sense to report emissions every year given these complications.	Acknowledge.
40	Te	Propose outcome occurrence, as it more accurately reflects when emissions reductions are realized.	Acknowledge.
40	Ge	The whole concept of time in this context is an uncertain factor when matching against an annual GHG inventory and annual target achievement claims. I *think* it is more important that the progression of action, monitoring and claims over time are consistent in relation to the inventory progression and not double-counted. This is obviously harder to do as the time gap widens between measured achieved impact and GHG inventory. It may also be that different interventions in a given inventory year will have different time gaps from each other - converging them seems impractical.	Acknowledge. Will consider that scope 3 physical inventory data can vary year to year, making matching intervention outcomes challenging.
40	Ed	Regarding page 40, lines 4–7: We interpret the phrase "recording intervention" to refer to the timing of issuance, or when the record was created relative to vintage. With that said, a twenty-four-month window for recording intervention outcomes in a system of record is a	Acknowledge.

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		reasonable and commonly allowable timeframe, and we do not recommend extending this period. However, as written, this provision appears to be oriented toward offset-type interventions and does not align with how EACs function. For EACs, the timing of electricity generation (the vintage) is recorded within the tracking system, but issuance timing relative to a project's commercial operation date (COD) is not a requirement, as EACs do not involve an additionality assessment. Generators may enter a tracking system at any time relative to their COD, and this does not affect the credibility or traceability of the certificates issued. If AIM's intention is to set a requirement about the timing of issuance relative to commercial online date, then we recommend clarifying that this provision is intended for offset-based interventions and should not be applied to EACs, which operate under different market structures and accounting principles.	
41	Ge	Are ex-ante and ex-post audits equivalent to validation and verification, respectively? If so, suggest the use of validation and verification terms.	Acknowledge. Ex-ante audits are equivalent to validation and ex-post audits are equivalent to verification.
41	Ge	Anchoring the 24-month window to outcome occurrence is more practical for most interventions. Tying this window to intervention occurrence could cause issues with project types that experience a significant period of time between when an activity is started and when outcomes are measurable, such as soil carbon.	Acknowledge.
41	Te	This question involves topics of additionality, prior consideration, causality, and temporal integrity. VCM-style additionality assessments beyond regulatory surplus are not required, and that causality may be too difficult to define and implement in a way that can be verified. Limiting eligibility based on activity start date (note that activity start date is similar to the 'first intervention outcomes occurrence' but is instead focused on the first date of implementation of the activity that leads to the outcome, rather than the achievement of the outcome itself) is one option that could be used to demonstrate that an activity was implemented to meet emissions targets. This option does risk of perverse outcomes and excluding first movers. The 24-month time window between an intervention's occurrence and	Partially accept. The 24-month window will be retained but framed as a recommendation rather than a hard requirement, with companies required to justify any delays. Companies will be recommended to consult sector- or intervention- specific best practices for reporting relative to vintage.

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		the creation of the record may be too short, especially initially as intervention hosts and standards work to streamline and fine-tune procedures. We anticipate that companies and intervention hosts will be driven to create records within 24 (or even 12) months to align with annual emissions inventory accounting, and so this requirement may be redundant. However, a limit on the eligibility of vintage is important. We suggest that vintage is defined as the timeframe in which the activity was implemented, rather than the time at which the record was created – this enables the development of requirements that limit the time between the activity being implemented and the claim being made.	
42	Ge	The sequencing of ex-ante and ex-post audits prior to record creation is workable.	Acknowledge.
42	Ge	The audit sequencing is partially workable, but creates challenges. How to assess the uncertainty generated by passing of time between ex ante project creation and estimates, project implementation and then reporting compared to the inventory years and any changes in supply chain structure or purchasing (e.g. does the S3 inventory reporting org still buy from the intervention owner by the time a project reaches implementation?).	Acknowledge. Intervention outcomes will remain claimable as long as the supplier relationship existed at the time of contracting.
42	Ge	The audit sequencing is partially workable, but creates challenges. The 24-month window is workable but the overall level of auditing is challenging for agriculture	Acknowledge. Consider additional guidance for FLAG related interventions.
42	Ge	The crediting period options are adequate.	Acknowledge.
42	Te	The crediting period options are partially adequate, but gaps remain. "If AIM chooses to define crediting periods, it should also provide guidance on crediting period renewals. Many interventions require an upfront understanding of how long they can rely on revenue from environmental attribute sales to recover equipment or activity costs. This investment horizon is determined by both the length of the crediting period and whether it can be renewed. Existing carbon standards offer a variety of options for crediting periods renewals, including a 7 year period that is twice renewable, a 5 year period that is indefinitely renewable, or a 10 year period without renewal. Similarly, we're concerned with limiting crediting periods to 10 years when a longer alternative is specified in a methodology, or to 5 years	Partially accept. The crediting period hierarchy will likely prioritize sector-specific guidance and program-defined periods, with a 5-year default where no sector-specific guidance exists and the option to justify a different duration.

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		broadly. These time frames, especially without renewals, may not provide enough runway for payback on investment and could discourage project implementation. 5-year crediting periods can also substantially increase administrative costs and may not be necessary when project conditions remain unchanged. "	
42	Ed	The crediting period options are partially adequate, but gaps remain. "Crediting period" needs to be defined in the Glossary.	Reject. Will defer to sector-specific guidance and program-defined crediting periods as the first option in the hierarchy. The definition of a crediting period is therefore expected to follow those external frameworks rather than being defined by AIM.
42	Ge	Suggest including an option to renew a crediting period, within guardrails.	Acknowledge. Will consider future renewal criteria.
42	Ed	It would be useful to understand the reason behind the crediting period limit, and why it is applied to 'one-time' actions and not non-one-time actions. If the reason pertains only to the validity of a baseline, we suggest that requirements are drafted for this specific purpose, rather than limiting the crediting period. In the VCM, crediting periods are used to require projects to update their baseline, reassess additionality and other eligibility criteria, etc. These reasons do not seem to apply here, unless a baseline is being included.	Acknowledge. Will make it more clear that interventions that yield a discrete one-time emissions outcome do not need to establish a crediting period. The rationale behind crediting period limits is tied to the useful life of an intervention and precedent set by other standards.
42	Te	The crediting period options are not adequate. It isn't clear why the 10 year limit is put in place whether there's already an existing standard with time period. The 5 year emission outcome limit may not be long enough for agriculture. For example, planting a tree will generate removals for far more than 5 years.	Partially accept. The 10-year limit will be removed. Additional justification may be provided for the crediting period hierarchy, such as allowing for justification for interventions of novelty or different nature.
43	Ge	For the Maritime shipping example, recommend expanding this example to include the GHG inventory process of the company purchasing the maritime shipping certificate, when it is completing its GHG inventory, how does this relate to estimating their market-based Scope 1/3? What is the timing of getting this EP and what year it is reported in their inventory vs the year the EP was generated? I understand some of this is discussed in the following chapters, but I think this may help with understanding the link between record creation and corporate reporting of their inventories.	Acknowledge. Will consider more examples that expand to illustrate how the intervention record connects to a reporting companys GHG inventory process.
44	Ed	I'm not sure if "technologically implemented"controls for the complexity in inventory reporting and assigning changes to a given intervention. In	Acknowledge. Will consider removing term.

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		agriculture, temporal changes in an emissions factor can be due to weather and soil condition, or other non-intervention related factors that impact process carbon intensity, so this approach does introduce a risk of over mitigation when changes are not a result of an intervention (which is common in attributional accounting in the land sector). This is even more risky because I can apply over-mitigation from a previous year to future years according to this chapter. I don't believe this approach is conservative until we have more safeguards to address these risk.	
44	Ge	The term "technologically implemented" needs further clarity, but we're not sure what to suggest given we don't know what's intended by the term.	Acknowledge.
44	Ge	Honestly I'm not sure why the word "technologically" is necessary, I don't think it adds anything.	Acknowledge.
44	Ed	We are supportive of keeping the provision around "decarbonization levels that are technologically implemented" as a recommendation and not a requirement. This provision significantly limits the claimable volume of reductions from interventions that result in a relatively low change to emissions intensity. While we recognize the value in continuing to incentivize companies to pursue interventions, this criteria could actually accomplish the opposite by disincentivizing them from pursuing interventions where the reduced claimable volume doesn't justify the investment.	Reject. This provision will likely be strenghtened to a requirement.
44	Ed	We support Aim's allowance for rolling over emissions reductions because this flexibility enables interventions to scale in practice and helps companies manage variability in stakeholder expectations, technological implementation and reporting timelines. We also caution against any blanket prohibition on "zeroing out" GHGs using EACs. If AIM chooses to introduce such a restriction, we recommend that it be applied only many years into the future, once direct mitigation options are more mature and widely deployable.	Acknowledge.
44	Ge	We agree with the absolute limit on claims as described.	Acknowledge.
44	Ed	We request a requirement that EACs can only be retired against emissions generated in the same country of consumption of the physical product. This will ensure claims are physically meaningful, verifiable under a single regulatory jurisdiction, and most importantly, to prevent	Acknowledge. Geographic matching is addressed through the sourcing region framework.

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		EAC suppliers from outsourcing activity to cheaper foreign sources of attributes, which would disadvantage domestic low-carbon producers and distort competition.	
45	Ed	Related to the formula on page 45, I think this formula may need an edit. The intervention EP is 1000, but there is not a factor in the formula to define the negative percent difference between an emissions baseline EF and the intervention EF (here noted as 0.5). May just need one more variable for the 0.5 value?	Reject. The intervention emissions profile is already the realized value. The 0.5 in the worked example on page 45 reflects this.
45	Te	Should explain here what the emissions profile definition is. The formula is missing a clause (eg compare example with numbers to the formula right above it) but really both intervention baseline emission intensities could be removed and get the same outcome because they cancel each other out.	Accept. Will rework the formula for clarity.
46	Te	I would rework the limitations here a bit: Including avoided emissions within the inventory boundary is in conflict with GHGP and SBTi standards, while we may expand market-based inventory accounting to Scopes 1 and 3, I would not recommend any kind of combination of attributional (inventory) and consequential accounting. I say this because of two factors: 1) There is a consistent mismatch in between the level of detail in coarse LCA databases and the very detailed modeling used for many projects / interventions. This makes 1:1 fungibility very difficult to establish (I believe SBTi reviewed this and has not been able to establish fungibility here). Further, there will always be inherent uncertainty when establishing a counterfactual baseline, and for how long it is appropriate to use that baseline to create avoided emissions that are fungible with inventory emissions (pending on if we can prove fungibility). Given this, I don't believe we should assume 1 tonne of attribution emissions is equal to one tonne of avoided emissions, even with the safeguards employed here.	Accept. Will require that removals are reported separately from the intervention outcome.

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		2) If I were to use this approach as a corporate, I am making a documented claim in my inventory that I have a zero emissions product or service in the best case scenario. There is substantial risk here if an intervention project turns out to have miscalculated a counterfactual baseline, or employe a market-based EP that was non-additional. What do I do as a company to correct my market-based emissions? We have seen many companies avoid purchasing unbundled RECs or carbon credits altogether, or when they do be very explicit that they are not claiming fungibility to avoid this risk. If I was advising a company, I would tell them it is better to just make narrative claims of the avoided emissions, and to leave it up to target setting standards to give them credit on whatever ration of inventoried emissions: avoided emissions are deemed appropriate. Overall I would recommend structuring this to support separate reporting of avoided emissions and removals, then allow target setting standards evaluate if they have taken appropriate mitigation, rather than this proposed augmentation of carbon intensity from industry standards.	
46	Ge	Yes, appropriate and workable for SAF interventions. For SAF facilities that include removals (e.g. CO2 capture), we note that often this is already governed within the technical accounting standards / local legislative standards (e.g. eSAF). It could be helpful to provide guidance on 'do you default to voluntary accounting standards or regulatory accounting standards (e.g. for LCAs).	Acknowledge. Will reference that detailed intervention accounting approaches have been developed for some sector or intervention specific programs.
46	Ed	I remain uncertain about the specific definition of avoided emissions used. However, my understanding (based on draft annex in 14064-1) is that avoided emissions are those that are avoided by your product's users - e.g. you sell an EV and the user avoids using gasoline. As these emissions are by definition clearly outside the reporting boundary I don't think they should be netted at all (as if equivalent to S1 or S3 removals) but reported separately.	Accept. Will require that removals are reported separately from the intervention outcome.
46	Ed	Please clarify whether the requirements are additive or options (and/or). Suggest that AIM relies on terms and definitions to make the requirements more concise (e.g., in 9.1 removals part 2, define residual	Accept.

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		emissions as exclusive of removals, and delete 'without inclusion of the carbon removals process').	
46	Ed	Section 9.1 parts 2 and 3 for both removals and avoided emissions – are these requirements for eligibility of interventions, or for netting (avoided emissions or removals) in the accounting of intervention outcomes? This should be made clearer. If the requirements refer to eligibility, how would this work, for example, for new processes (e.g., addition of equipment to inject CO2 into concrete would increase emissions marginally to run the additional equipment) or new plants (e.g., DAC or CCS)? These activities would appear to be ineligible.	Acknowledge. The conditions in section 9.1 apply to accounting.
46	Ge	More distinction between the requirement for emission profile intervention outcomes vs. emission reduction intervention outcomes is needed throughout the guidance	Acknowledge.
46	Ge	The distinction between the requirement for emission profile intervention outcomes vs. emission reduction intervention outcomes is clear enough	Acknowledge.
46	Ed	The distinction is clear, and we would recommend using this terminology (emission profiles and emission reductions) as opposed to "product versus projects" throughout the rest of the Standard. However, we recommend against using the term "unit-denominated intervention outcome" to refer to emission profiles, since project-based emission reductions used for scope 3 purposes are often communicated in unit-denominated terms as well (e.g., impact units).	Partially accept. The term 'unit-denominated' will be removed to avoid confusion with project-based outcomes also expressed in unit terms.
46	Ed	We understand the distinction, but clarity could be improved with clearer definitions for 'emissions profile intervention outcomes' and 'emission reduction intervention outcomes', and another example would aid clarity for a less-familiar audience. The term 'unit-denominated' is a little misleading since reduction outcomes can be both unitized and attributed to a unit of product – suggest removing this term as a descriptor for an emissions profile. As well, including the avoided loss of carbon stocks (e.g., through improved land management) in the definition of 'avoided emissions' could help clarify the full breadth of avoided emissions since there is often confusion surrounding this term.	Partially accept. The term 'unit-denominated' will be removed to avoid confusion with project-based outcomes also expressed in unit terms.

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46	Ed	I may have missed it, but I saw no differentiation between natural and technological removals, but permanence between these two systems is very different (very relevant to the land sector). I think we need more detail here prior to making the argument we can net emissions estimated with a 100 year GWP with removals of varying permanence.	Acknowledge. Assessments will be required to evalute removals for permanence if they are included in the intervention system boundary.
46	Ed	We recommend that AIM provides a clear definition of avoided emissions within the chapter, as well as guidance to support companies in assessing and disaggregating such emissions if necessary. Current standards and methodologies do not consistently break out or define avoided emissions. To fulfill the requirements of this chapter, companies may need to independently disaggregate avoided emissions and would benefit from an explicit definition that indicates when and how such emissions should be broken out.	Accept. Will reconsider how the term 'avoided emissions' is used and add clearer definitions where necessary. Disaggregation guidance will also be considered.
46	Ed	For 9.1 part 1 – consider using the 'adjacent lands' framework in GHGP's LSRS to better define 'physically linked'.	Acknowledge. Consider additional guidance for FLAG-related interventions.
46	Ed	For 9.1 part 2 – this requirement heavily relies on the type of baseline used and the project type. An example of a new facility (e.g., new concrete production facility which enhances removals via injection of CO2 into the concrete) would be helpful here to answer questions about whether the baseline should be modelled on 'no facility' or 'common practice for the equivalent product produced by the factory'.	Accept. More guidance will be provided on determining a credible baseline.
46	Ed	For 9.1 parts 2 and 3 – the equations could be made clearer by denoting whether the terms are positive or negative (for example, are emission reductions in 3.a. considered a positive or negative number, relative to the baseline emissions?).	Acknowledge.
46	Ed	Removals and avoidance should be separate chapters	Acknowledge. The use of the term "avoided" will be reconsidered.
46	Ed	The removals limit doesn't make sense for ag. Companies will need to work on individual crops that have large amounts of removals to compensate for other crops that have less removals. For example the SBT FLAG pathway didn't assume that removals were capped at individual crop levels. Instead, companies should allow FLAG emissions to be no lower than 0 when they are aggregating at a corporate inventory level. (Eg, can't aggregate negative FLAG emissions with E&I emissions; in this way the FLAG removals are only	Acknowledge. Consider additional guidance for FLAG-related interventions.

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		netted against other FLAG emissions). And in addition, the removals should also be reported separately.	
47	Ed	Minor edit: the < sign in 2b. needs to be less than or equal.	Accept.
48	Ge	We see these questions arise for eSAF (captured CO2) and waste-base feedstocks (in case of some landfill/methane-avoiding credits etc)	Acknowledge.
48	Ed	We recommend clarifying the example in chapter 9 in a few ways: Note that the forthcoming Greenhouse Gas Protocol Land Sector and Removals standard clarifies the separate reporting of emissions and removals.This example is at the project level. It would be helpful to showcase it at the product level as well, since this is the approach most food and ag companies will likely be using.	Partially accept. The note is already in footnote 14. More examples will be considered.
48	Ge	Note regarding footnote 14 – SBTi have also hinted to us that FLAG targets are likely to evolve from net to separate emissions and removals targets.	Acknowledge.
49	Te	AIM should also recognize and support interventions that apply both consequential and attributional quantification approaches. Allowing dual-quantification provides companies with essential optionality in their reporting, allowing them to understand the impact of actions as both emission reductions and updated emission profiles. This information in turn informs decision-making and stakeholder communication. With the release of the latest draft of SBTi's CNZS, it appears as though project-based interventions reported as net reductions can not play a role in meeting scope 3 targets. This makes AIM's recognition of integration and dual-quantification approaches all the more important, as they enable the application of robust project-based quantification methods. They also allow interventions to accommodate the needs of different offtaking companies, who often seek varying forms of assurance, claims, and reporting, and who require flexibility to reflect the full impact of their mitigation actions across targets and accounting ledgers.	Accept. The AIM Standard will offer a multi-statement reporting approach.
49	Ge	The methods and associated appendices are clear and comprehensive enough to follow.	Acknowledge.
49	Ed	We find that several of the methods and associated appendices would benefit from additional clarity. It is not clear that the definitions provided are fully consistent with existing method definitions used in established	Acknowledge. Will consider providing additional clarity on the methods.

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		standards. More detail is needed regarding how each method should be implemented and which actors are eligible to apply to them. We recommend explicitly connecting each method to a recognized accounting framework, similar to the way project accounting is tied to the GHG Protocol's project-based standard, to ensure consistent interpretation and application.	
49	Ed	On line 27 of page 49, can you please define what is meant by "instances." An example may help improve clarity.	Acknowledge.
49	Ed	We recommend replacing the current accounting methods with a single, unified framework that links three core accounting and reporting elements: (1) Accounting at the intervention level (2) Claims accounting (3) Reporting pathways 1. Accounting at the intervention level: Intervention-level accounting should consist of two clearly defined methods that align with existing market terminology and are directly tied to corresponding mitigation outcomes. This should replace the existing "product vs. project" distinction: - Consequential (project-based) accounting, which yields emission reductions (ERs) - Attributional (inventory-based) accounting, which yields emission profiles (EPs) 2. Claims accounting: The five accounting methods outlined in Chapter 10 should be streamlined. - Substitution: Substitution, enhanced substitution, and activity estimation are all variations of the same model, in which activity or spend data are multiplied by carbon intensity. These methods should therefore be grouped together, called "substitution", and linked to attributional accounting and emissions profiles - Project: Project-based claims should form a separate category, aligned with consequential accounting and emission reductions. 3. Reporting Pathways: Reporting should follow two clear pathways	Partially accept. Will consider consolidating the five accounting methods into two primary pathways (Product Matching with Substitution & Emissions Matching). Each pathway may be associated with one of two reporting pathways (Contractual & Impact).

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		based on the underlying accounting method and associated claim: - Emission profiles → Substitution-based claims → Physical or contractual inventory statements - Emission reductions → Project-based claims → Impact mitigation statement In addition, we strongly urge AIM to explicitly recognize and support fungibility between these pathways, namely with the integration of project-based data into emission profiles. It is a growing practice for companies to apply project-based quantification methods and use the resulting data, such as post-intervention net emissions, to update product emission factors. This approach is being developed by credible, third-party programs like the Value Change Initiative and the Verra Scope 3 Standard, and is an increasingly important pathway within corporate scope 3 reporting.	
49	Ge	We support AIM's flexible approach to accounting methodologies, including substitution, enhanced substitution, activity estimation, and project or program specific options. This flexibility is important because interventions differ widely in scale, maturity, technology type and data availability. A one size fits all hierarchy would make it harder for companies to select the method that gives the most accurate view of the emissions impact.	Acknowledge.
49	Ed	The challenge of using the different accounting approaches under the VCI for example is integrating the methodologies into a single ledger. Do you see this as a challenge when they are reporting using separate ledgers? More explanation around if/how to report what method was used for calculation would be helpful. This may be feedback for Chapter 14 instead of Chapter 10.	Accept. More guidance on where to report based on accounting method used.
49	Ge	Chapter 10 - one piece that is missing and may be beyond the scope of this document is how to assess and report data quality used for the accounting and what standard should be used for the accounting since boundaries and allocation can have a big impact on the number.	Consider.
50	Ge	Inventory emissions profile was not clearly explained.	Acknowledge.
50	Ed	No, the explanation of Enhanced Substitution was clear in Appendix E but not in the main chapter. Also "inventory emissions profile" is used	Acknowledge. Will clarify explanation of Enhanced Substitution in the chapter and

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		inconsistently and needs to be more clear whether it refers to the total absolute reduction, the absolute intensity reduction, or the intensity % reduction.	reconsider use of "inventory emissions profile" throughout.
50	Ed	On page 50, the document suggests that substitution is a viable path, but it is essential to ensure that the boundaries of the Emission Factor (or intensity) used previously are comparable with the new intensity value after the intervention. Would the other components remain consistent over time? It is necessary to define what constitutes a typical inventory emissions factor and its source. Although SBTi and GHGP do not mandate the use of primary Emission Factors, they encourage values that provide greater accuracy over time. Therefore, I believe a safeguard is needed to define what constitutes a typical emission factor, which could be the default from public databases without issues.	Acknowledge.
50	Ed	I think that Activity Estimation where data is based on spend is only appropriate for interventions applied to services (as their functional unit is typically defined in monetary terms rather than physical quantities).	Partially accept. Activity Data Estimation will be retained as a conversion pathway to translate spend-based data into activity units, enabling Product Matching.
50	Ed	Enhanced substitution should involve a cap based on the % reduction of the intervention, as well as a cap based on the absolute reduction of the intervention.	Partially accept. Reported outcomes will be scaled to the intervention's actual impact relative to the baseline.
51	Ed	At the minimum, a definition of a "sector-specific program" is needed. Additional checks could be on the program, such as governance and standards referred to.	Acknowledge. Additional detail on what constitutes a qualifying sector-specific program, including governance and credibility criteria, will be considered.
51	Ed	We recommend that AIM establish minimum checks and safeguards to ensure that program-specific accounting approaches are applied consistently and support credible emissions reporting. Without clear guardrails, programs may vary significantly in their treatment of key concepts such as additionality, double counting, verification, permanence, or emissions factor derivation. These discrepancies could lead to material differences in intervention outcomes for otherwise similar activities, reducing comparability across interventions and weakening the integrity of reported results. Establishing baseline safeguards such as requiring independent third-party verification, alignment with recognized GHG accounting standards, transparent documentation of methodologies, and protections against	Partially accept. Additional detail on what constitutes a qualifying sector-specific program will be considered. Will ensure that it is broadly accepted, up-to-date, third-party reviewed and publicly available.

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		double claiming would help ensure that program-specific approaches meet a consistent threshold of quality. Such guardrails would not prevent the use of diverse methodologies but would ensure that all methods used under the AIM framework produce reliable, transparent, and decision-useful emissions information.	
51	Ge	The same quality criteria in Section III could be applied to external programs.	Acknowledge. Will require that any sector-specific standard or methodology used must enable assessment of all AIM quality criteria.
51	Ed	We appreciate that Chapter 10 provides important clarification regarding what is being measured under different accounting approaches, whether attributional emissions, consequential avoided emissions, or beyond–business-as-usual emissions reductions. However, this clarification is conveyed primarily through a single sentence on page 51 under the project accounting method, which states that this method “is appropriate for non-product interventions.” We recommend that this distinction be articulated much earlier and reiterated throughout the Standard. The lack of consistent, early explanation of what is being measured for different intervention types including in the glossary definition of “intervention outcome” creates ambiguity and makes it difficult to understand how the Standard applies across activities.	Accept. Will make the distinction between what is being measured under different accounting approaches more clear.
51	Ge	We agree with the notion that there is no hierarchy of desirability, but there are accounting approaches that are appropriate, and in some cases necessary, for specific classifications of interventions (e.g. product vs project). These correspondences should not be left as preferences but should be clearly articulated a requirement to ensure consistent and credible application. We recommend clarifying earlier in the document which accounting approaches correspond to which intervention types, and that the Standard make these linkages explicit requirements rather than discretionary choices.	Acknowledge.
52	Ge	This chapter mentions there is no hierarchy in method, but then there is a clear hierarchy in the flow chart (which I agree with), just wondering if this should be made clearer?	Acknowledge. Will make clearer.
52	Ge	We have recently resorted to enhanced substitution (with a % reduction cap as well as an absolute cap) in several instances. 1) Where we were unable to extract the specific subcomponent volumes & fugitive emission intensities, but we were able to extract the total emissions associated with the fugitive emissions of that subcomponent in our data	Acknowledge.

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		set. 2) Where we were unable to surmount the combination of geographic shifts and methodologies changes of the intervention compared to our base year. In other words, enhanced substitution should be used when a company is unable to achieve methodological and/or geospatial consistency between the inventory baseline and the intervention baseline.	
52	Ge	The primary challenge lies in the possibility of linking investment in interventions solely to the volume physically associated with the GHG inventory of a company. In the context of agriculture, this physical connection to the end of the supply chain may not be realistic due to the commodity nature of agricultural feedstocks, leading companies to report only at the project level.	Acknowledge.
52	Ge	Figure 5: Align terminology - from "sector-specific" for "Program-specific". One item worth noting is that Verra's Scope 3 program links the impacts of projects to the units of products produced in that area, generating intervention Units (Kg of CO2/ton of a product). This will be the unit transacted on Verra's platform. This currently is not fully aligned with AIM's outputs of Project Interventions.	Consider.
54	Ge	Prohibiting the use of company-level emissions intensities and reductions based on CDP Supply Chain reporting or other data sources would help companies mitigate double counting risks beyond contractual terms with their supplier.	Acknowledge.
54	Ge	A focus on contracts seems sensible and should provide a sound basis for audit	Acknowledge.
54	Ed	Do not require claimant companies to have a legally binding agreement with the intervention host. Many claimant companies will instead enter into contract with a third-party supplier or developer who manages MRV, environmental attributes, and associated claims for any given intervention. The QAR Standard should require companies to demonstrate a unique right to report through a legally binding agreement with whichever entity (intervention host or supplier) owns or manages the scope 3 attributes and claims.	Accept. A legally binding agreement will be required with the intervention host/supplier.
54	Ge	We agree with the framing, terms and requirements in Chapter 11.	Acknowledge.

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54	Ge	If the producer can't report the outcomes in its physical inventory to all customers buying the physical product, what does it report to them when asked for physical inventory information?	Acknowledge. Intervention hosts will be permited to share an applicable average emissions factor as an alternative to specific intervention data with physical customers.
55	Ed	Remove requirement (4) under section 11.2, as intervention hosts have a limited ability to control downstream reporting. Chapter 11 and 12 apply significant responsibility to intervention hosts to prevent double counting through disclosure and contractual provisions. Requirement 4 under section 11.2 should be removed in recognition that intervention hosts do not have the ability to directly prevent downstream companies from using intervention outcomes beyond the provisions already outlined elsewhere in the QAR Standard.	Accept.
57	Ed	Suggest already captured and safeguarded within the registry tracking of co-claims.	Acknowledge.
57	Ed	There could be a requirement to disclose some information about the value chain in which the intervention occurs (some description of the value chain layers), so all actors acknowledge publicly that co-claiming is occurring.	Reject. Co-claiming arrangements will need to be specified in the binding agreement between parties, but will not require public disclosure.
57	Ed	We are supportive of co-claiming generally, and recommends strong safeguards to prevent double claiming and sharing of confidential business information. First, we warn against the creation of new types of certificates for different types of fuels, as no registries are currently set up to manage these, and updating these systems would require significant financial investment and time. This would also create market confusion as an unintended impact may be creating multiple certificates for the same commodity. In the example given on page 59, the ammonia certificate is retired by the ammonia producer, but the food and beverage company(ies) in different value chain layers are also able to claim the intervention outcome. While it is appropriate for different value chain layers to claim the same commodity, there must be a specific audit trail to verify (by an independent third party) that each party received what they are claiming without the use of new certificates. Second, we recommend not requiring companies to "publicly disclose	Partially accept. Intervention outcomes will be allowed to be disclosed in aggregate by intervention type to protect confidential business information. Will consider verification requirement for co-claiming audit trails.

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		intervention outcomes in aggregate". The public can discover significant business information from this disclosure that can harm the company's enterprises. As written, the proposal would be challenging to implement at scale as companies cannot disclose something deemed confidential. We strongly recommend requiring a third-party verification program to help coordinate confidential information in a credible in transparent way across value chains.	
57	Ed	Recharacterize which entity has the authority to assign claims. The Standard currently treats the intervention host as the de facto owner of downstream claims unless otherwise authorized. This assumption is inconsistent with common market practice where third-party developers or suppliers are responsible for conducting MRV, contracting with buyers, and actively managing the claiming rights and environmental attributes. While we agree that intervention hosts must contractually relinquish the right to assign claims, we recommend clarifying that the authority to allocate claims should be jointly agreed upon by intervention stakeholders, including the host, supplier (developer), and in some cases, the funding/reporting company.	Acknowledge. Co-claim allocation will be framed as jointly agreed between parties.
57	Ed	Do not require the intervention host to disclose value chain layers and/or the end use of a physical good or service. Not only are hosts unlikely to know the entirety of their downstream supply chain, but this information is also frequently proprietary. Mandating this disclosure could easily impose impossible contractual conditions on the intervention host.	Accept. Reporting companies may request end use information from the intervention host to identify co-claimants, but the host is not required to disclose full downstream value chain layer information.
57	Ed	Allow companies who purchase scope 3 attributes to allocate claims to their downstream customers. If a company has legally acquired and owns the rights to a scope 3 emission reduction claim, they should have the right to allocate that claim further down the supply chain without needing permission from the host. The legal right to claim emission reductions should follow the ownership of the commodity instrument, provided the terms of the transfer and ownership are clearly articulated by relevant counterparties.	Partially accept. Reporting companies may have full control over allocating co-claims to other companies when this is agreed upon in the binding agreement with the intervention host.
57	Ed	While we align with AIM's co-claiming guidance, we would suggest AIM to recommend simple contract terms that spell out who can claim what, and how those rights get recorded. Additionally, how hosts are expected to share outcome information with downstream buyers. This kind of baseline structure would cut down on back-and-forth and make it easier for companies to set up multi-party interventions.	Acknowledge. Will consider further co-claiming guidance.

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57	Ge	We generally agree with the approach described as it aligns with the feedback and input we have received from our stakeholders. We look forward to seeing the conclusions from this consultation and piloting.	Acknowledge.
57	Ge	I'm not sold on why the default is that you can't pass it on. Since Scope 3 emissions automatically flow through the supply chain, reductions should be able to as well unless specifically prohibited. “right to report” should include to your customers as well as in your corporate inventory.	Reject. Without host oversight, parallel downstream passing by multiple buyers could create double claiming.
58	Ge	The implications of "need to benefit from" are critical, which is where claims come in. We don't think this is something for this standard/guidance to solve, but it's the critical issue i.e. what are companies permitted to say (something concise) when they support interventions financially? and/or where do the investments show up in their ghg reporting?	Acknowledge.
60	Ed	"As soon as possible" can be open to interpretation, so a maximum allowable window could help give clarity and reduce any uncertainty.	Acknowledge. A more specific time period will be recommended.
60	Ed	what does "as soon as possible" mean in relation to inventory time periods, can we be more specific for assurance decision-making?	Acknowledge. A more specific time period will be recommended.
60	Ed	While we support flexibility, simply recommending that claims be made as close as possible to record creation sets an overly broad standard that enables “banking” of scope 3 attributes. This in turn could remove the incentive for companies to finance new scope 3 interventions. We instead recommend that AIM consider two potential pathways for claims timing: - Option 1: Five-Year Maximum Window. AIM could set a maximum five-year window between outcome occurrence and the associated claim. A five-year limit provides reasonable temporal alignment between outcome occurrence and claims while creating flexibility for uncontrollable external factors and data challenges. It also aligns with SBTi's near-term target timeframe. - Option 2: Sector-Specific Minimum and Maximum Thresholds. Alternatively, AIM could establish (or reference existing) sector-level guidance for acceptable claim timing. Different sectors experience very different lags between outcome occurrence and record creation - for example, renewable energy certificates may be issued within months,	Partially accept. A more specifc time period will be recommended. Companies will also be recommended to consult sector- or intervention-specific best practices, where they exist, for reporting timelines relative to vintage.

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		whereas forestry outcomes may only be verified and issued every few years. Sector-specific timing criteria would better reflect these realities while still ensuring temporal credibility. Under either option, we strongly recommend that temporal limits be anchored to outcome occurrence rather than record creation. Under many third-party standards, credits may be issued long after outcomes occur. Tying claims to outcome occurrence rather than record creation is a more logical and temporally aligned framework.	
60	Ge	The TCAT MAARG specifies a 5-year timeframe for claims.	Acknowledge.
60	Ed	In industries with significant temporal variation in emissions intensities, there needs to be a limit on the record claim timing to avoid gaming the system.	Acknowledge.
60	Ge	There are also cases where products are stored for long periods before entering a supply chain – claims will need to reflect these delays between the production of a product and it entering the inventory of a company.	Acknowledge.
61	Ge	The distinctions between the three different ledgers are clear, though ultimately when the next GHGP updates are published, I suspect it would be helpful to align with any language there - as likely companies would look for a cross-check.	Acknowledge.
61	Ge	I wonder still how the GHG Protocol's facility to define a boundary on operational or financial control will work with these ledgers.	Acknowledge.
61	Ge	The distinctions between the three different ledgers are clear.	Acknowledge.
61	Ed	It is unclear how the netting of avoided emissions and removals fits into the contractual inventory limitation described here. It is also unclear how the "project" approach supports this? I would say an emissions profile that has been adjusted using project accounting is no longer an emissions profile, but something different.	Acknowledge. Will consider further guidance.
61	Ed	The term “physical” is not defined beyond referencing current GHG Protocol Scope 3 reporting requirements, leaving unclear what specific “physical” criteria must be met. As in Scope 2, there is no physical delivery of specified electricity over a shared grid. The physical source supplying any individual reporting entity cannot be determined. For electricity, and for other goods and services that are not physically delivered or for which production attributes cannot be physically tracked,	Acknowledge. Will defer to the GHG Protocol scope 3 emissions reporting requirements for the definition of the physical inventory.

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		the “physical” ledger represents an attribution based on the mix of operating local generation or modeled production sources. We recommend clarifying this distinction. Additionally, to the extent that EACs/RECs are currently eligible for use in Scope 3 accounting, the proposed structure appears to remove them from the Scope 3 inventory and instead classify them as interventions recorded in the contractual inventory. We request clarification on whether this shift is intended and how it aligns with existing GHG Protocol guidance. Where no physical delivery of a product or service occurs in the value chain, and attribution can only be accomplished through contractual instruments, the contractual inventory should constitute the Scope 3 inventory. In such cases, a “physical inventory” does not exist in practice and should not be required.	
61	Ge	We recommend all of this ledger information be placed earlier in the document as it is vital for understanding the whole of the Guidance.	Acknowledge. Will consider.
61	Ed	I find the volume limits on the Impact Statement confusing, because for agriculture and other industries some of the main reasons for the impact statement are for interventions that can’t be done unless they dramatically exceed the companies volumes.	Acknowledge. Intervention outcomes exceeding the quantity of targeted (sub)components will need to be reported as beyond value chain mitigation or rolled to a future reporting year.
61	Ed	Companies should be able to report interventions within their physical inventory if the intervention meets the Greenhouse Gas Protocol’s traceability and data quality requirements. While we understand AIM’s goal is to provide guidance on interventions that would not be captured under a GHGP physical inventory, we still recommend clarifying that some scope 3 intervention may indeed meet the conditions necessary to be reported within the physical inventory.	Acknowledge. The AIM Standard is explicitly scoped to interventions that cannot be fully accounted for in the physical inventory.
61	Te	We disagree that the contractual ledger and impact statement must be mutually exclusive. Many companies seek to understand the impact of their scope 3 actions in both attributional and consequential terms, as the two types of expressions convey distinct but critical information about intervention impacts. Similarly, companies should be able to claim and report both to their customers and stakeholders, provided it is clear	Acknowledge.

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		that the two ledgers are not additive. Requiring that interventions are only reported on one ledger will force companies to prioritize a single accounting and reporting pathway, and with the recent SBTi CNZS draft only recognizing carbon intensity-based actions, this will likely shift corporate action towards interventions using attributional quantification methods. Project-based methods often apply more stringent requirements around record-keeping, auditing, and MRV, meaning such a shift will be to the detriment of the integrity of the scope 3 market as a whole.	
61	Ge	We have been advocating for separate reporting similar to that described in Chapter 14 for several years. We appreciate AIM's support in advocating for this approach, and additionality, for greater flexibility in which components can count towards scope 3 emissions targets.	Acknowledge.
61	Ge	This is a bigger question for GHG Protocol, but I'm actually unclear on why a Physical Inventory needs to be mandatory from a voluntary perspective. That forces companies into multiple inventories which is quite heavy. It should be optional and companies do it if required by regulations or if they do so voluntarily. This is based on experience that we have disclosed our Scope 2 location-based inventory for years but with absolutely no practical purpose or use. There's a tendency in the public domain to overestimate the actual usage of company disclosed data.	Acknowledge.
62	Ed	It would be beneficial if a more concrete example (e.g. tables showing all 3 inventories with numbers for different cases) could be included in chapter 14 that shows the impact from different interventions on all 3 inventory statements, and how the ledgers connect to each other. What would be helpful is also to more clearly point out the connection to GHG inventories (if possible).	Acknowledge. Wil consider adding these examples.
65	Te	We suggest the following disclosure requirements. The final two could be considered, to add to the tables on pages 65 and 66. Quantity of EACs purchased for each relevant commodity eg RECs for 1000 MWh, or SAF 10,000 litres Any GHG emission impacts from the purchase of EACs in an independent "impact ledger" alongside physical/location-based figures.	Consider.

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		eg fuel switch resulting in 1,000 tonnes of GHG emission change If standardised information is available, show the claimed GHG impacts in tCO2e, following relevant standards eg for RECs, show the GHG emissions from market-based approaches eg for non-energy/non-fuel commodities, a similar approach can be used, showing both the emissions quantified using the standard emissions factor, and the emissions quantified taking into account purchased EACs The origin of the EAC (e.g. market location) eg UK The certification scheme of the purchased EACs eg I-REC or Guarantee of Origin for renewable energy certificates eg GCCA Global Low Carbon Rating for Cement and Concrete of at least a C rating The portion of emissions from each of the commodities covered by the certificate eg 20% of all steel purchases are covered by EACs for green steel.	
65	Ed	It would be clear here if AIM is proposing to extend the concept of Scopes into the impact mitigation ledgers. I would recommend making expanding Scope terminology into the impact mitigation ledgers.	Acknowledge.
65	Ed	More reporting examples tied to Table 3, as well as sample contract language specifying how customers may use emissions data, would help companies apply these guidelines consistently.	Acknowledge.
67	Ed	I'm not clear on why it would be required to disclose all intervention details if they have been audited. The level of detail required could reveal significant business information that might not be appropriate to have in the public domain.	Acknowledge. The importance of protecting confidential business information will be considered when finalizing reporting granularity requirements.
67	Ed	The physical disclosure requirements are partially appropriate, with adjustments. Under 15-2.1, we recommend against having intervention hosts publicly disclose a list of interventions and impacts to their own emissions reporting. Not only is this a significant burden to hosts, but	Accept. Will not require or recommend that intervention hosts publicly disclose a list of interventions they have hosted.

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		also may lead to more double claiming by downstream entities who now have visibility into reductions occurring within their value chain. It's also somewhat contradictory to require projects to publicly disclose certain information then prohibit them from disclosing that same information to customers.	
67	Ed	Only that you could include 'where additional sector-specific disclosures are available' we recommend including this as well to provide more detail. (e.g. thinking of SAF feedstock types, standards etc - that companies sometimes report.)	Acknowledge.
67	Ed	We agree with allowing hosts to disclose intervention outcomes within their own physical emissions reporting. Emission reporting is often defined by scope in contracts with hosts, so we recommend AIM explicitly states that hosts can report lower scope 1 physical emissions from the intervention, as appropriate, according to Greenhouse Gas Protocol rules.	Acknowledge. Intervention hosts will be required to manage double counting relative to their own scope 1 emissions and refers to GHG Protocol for guidance.
68	Ed	We agree that requirements for host disclosure live within the contract between the host and attribute offtaker (whether that's a supplier or purchasing company). We recommend explicitly stating that, in addition to the two mandatory requirements laid out in the chapter (which we interpret as (1) intervention hosts stating that publicly reported intervention emission reductions don't apply to any specific customer, and (2) intervention hosts not disclosing intervention outcomes to physical customers who do not purchase attributes), all other proposed disclosures are optional based on the contractual agreement between the host and attribute offtaker.	Consider.
68	Ed	We appreciate AIM's alignment with GHGP Actions and Instruments and with TCAT reporting structures. To support transparency while protecting competitive information, we suggest that AIM clarify what must be publicly disclosed and what should be limited to buyers or contractual partners. For example, unbundled sales volumes can present competitive risks and should not be publicly disclosed.	Acknowledge. Will consider clarifying requirements further.
69	Ge	Third party assurance (especially verification) can be expensive and hard to scale (as current practice is very reliant upon availability of skilled auditors). We are experimenting with auto-verification of software system outputs - based upon structured audit of the software system's calculations and operating procedures.	Acknowledge.

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69	Ge	I think assurance should be a requirement	Acknowledge.
69	Ed	Propose to leave third party assurance as a recommendation for now for corporate reporters, given, specifically for SAF, there is already rigorous assurance upstream throughout the SAF process itself and the obtaining of certification. More broadly, would default to regional sustainability reporting requirements and need for assurance. Though note that - reasonable assurance is still very uncommon within sustainability reporting (and often seen as 'not-fit-for-purpose' at this stage).	Acknowledge. Assurance will likely remain as a recommendation.
69	Ge	Third party assurance to the standard is okay as recommendations today. But perhaps should be requirements within 5-10 years, as practice evolves, or in response to any problems identified.	Acknowledge.
69	Ge	These need to stay as recommendations – we are still years from complete limited assurance of Scope 3, much less all the interventions. It will take time to build up these capabilities.	Acknowledge.
69	Ge	What do you consider is the definition of (or differences between) reasonable and limited assurance?	Accept. Clear definitions of both terms will be drafted and included.
71	Ed	Definitions for reversal and permanence (or durability) are missing. Definitions that are currently used in Verra's S3S Program are: Durability - Characteristic of an intervention in which carbon stored in a carbon pool (e.g., above-ground biomass, soil, geologic reservoirs) is likely to endure for an extended period without being reversed. Reversal - A net loss of carbon stocks across an intervention (within a monitoring period).	Reject. Intervention hosts are required to evaluate removals for permanence and have a system in place to manage reversals, defered to the hosts selected methodology for formal definitions of these terms.
71	Ed	The definition of "activity" in the glossary seems odd since it starts "The amount of ...". Shouldn't the term matching the definition be "activity volume"? Otherwise, the term and definition are misleading.	Accept. "Activity" will be renamed to "activity output".
71	Ed	Key terms such as “intervention outcome,” “physical,” and “regulatory surplus” are not consistently or clearly defined, creating ambiguity in how to assess whether hosts meet minimum standards.	Partially accept. Consider including glossary definitions for "Intervention Outcome," "Physical Inventory," and "Regulatory Surplus," and expand the Regulatory Surplus decision tree with additional policy examples.
72	Ed	"Climate-related": too narrow a definition. Climate action is not limited by reductions; the definition needs to be expanded. "Non-climate-related": same concerns with the "Climate-related".	Acknowledge. The Secretariat will consider broadening the definition.

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78	Ed	One challenge here is that "relevant standards or methodologies" in most cases will be pretty general for emissions profiles. It may be worth specifying that detailed standardization is lacking for a lot of mitigation options outside of carbon credit quantification. I would recommend updating Appendix B to be clear if the focus of a standard or methodology is to generate an EP, a consequential outcome, or both. There will be a lack of standardization for audit available here outside of carbon market protocols. May be worth explaining to the audience.	Acknowledge. Will consider adding more guidance on selecting the best standard or methodology.
85	Te	For setting the appropriate baseline to measure GWP reductions, regional benchmarks should be applied uniformly to both existing plants and greenfield plants. It is unclear why greenfield solutions, without an existing plant, are able to use regional benchmarks, but existing plants/producers are not able to use regional benchmarks. Existing cement plants each produce different products that have different GWP values associated with each product. Those products are supplied into the market based on customer preferences. Customers have many preferences for purchasing cement and concrete – most notably price and strength performance. While GWP is increasingly becoming a buying criteria, it is not a top buying criteria for the vast majority of overall sales. Invariably, products are competing on price with other products in the market supplied by other producers. Because of this dynamic, a regional benchmark should be incorporated that reflects the average GWP of a product (in this case, cement) available in the market. Any cement, whether produced at an existing plant or a greenfield plant, will be competing against a range of cement types and criteria. Utilizing a regional benchmark consistently across all scenarios will help control for these dynamics.	Consider.
85	Te	Appendix D Intro – is the baseline trying to match the activity that was physically displaced (i.e., in reality), or the activity that was displaced (i.e., theoretically) in the inventory. Often there is a difference. Verra’s S3S Program includes two types of baselines that do one or the other: project-specific baselines assess the baseline scenario for an individual project using project-level information and data, and, standardized baselines assess a baseline scenario for the common practice.	Acknowledge.

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		When subtracting emission reductions from an emission factor in the inventory (i.e., enhanced substitution), there is a greater risk of over-claiming when a project-specific baseline is used, but the benefit is that the measured reduction in emissions is a true reflection of the impact on the climate. The opposite is true for standardized baselines: the measured emission reduction may not fully reflect true atmospheric impact of the emission reduction, but the impact of the reduction may be more accurately reflected when it is subtracted via enhanced substitution in the inventory (because the common practice baseline is assumed to better reflect the common practice emissions in the LCA-based emission factor from which the emission reductions are subtracted). The baseline type that is used is influenced by data availability (i.e., does data exist that means a common practice baseline can be developed) and suitability to the activity itself. These broad baseline types, their implications, and when they should be used, could be clarified in Appendix D. We would be happy to share our analyses on how baselines in the VCS Program might be applied in a scope 3 accounting context.	
85	Te	For all of Appendix D: All solutions suggested here for revising the emissions profile in the base year will create risks for companies to integrate into their inventories, because the difference between intervention and base year EF often does not reflect the impact of the practice alone on the emissions profile. Project baselines are often also the “worst case” scenario from an emissions perspective (because the projects themselves are evaluated ex-ante to estimate the highest amount of credits prior to implementation), so there is a bias in using these emissions profiles in the base year of a company’s GHG inventory (mentioned above).	Acknowledge.

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		This is very problematic in FLAG, where weather and soil have a heavy influence on the emissions profile of commodities and products in a given year or over certain geographies. In this instance there is an added risk that the base year EF is not reflective of the sourcing region of a company, further exaggerating this reduction. Just to provide an example that is ag-relevant, if the EF of corn varies between 1-1.5 t/t within a geography, with the highest emitters at 3 t/t, and I enroll these high-emitting farmers in a program that reduces their emissions to 0.5 t/t, the % reduction is 83%. If a company sources all their corn from this program, then replaces their baseline with the 3 t/t they will over-estimate progress towards their target. While they could instead use the EP of the given geographical region as a reference in their base year (since it is provided in this example), it is often unknown, in particular in the context of the model or quantification approach used by the Intervention Host. Further, it is possible this project adopted cover-cropping, but that is not the driving cause of the 0.5 t/t EF that year, instead there are high yields due to ideal weather, and that explains the majority of the difference between the base year and the project EF. Due to this reporting project accounting outcomes and the EP can help prevent companies from claiming their interventions resulted in a low EP when they didn't. Given this risk, at least in FLAG, we should advocating for dual approaches of project and inventory accounting.	
85	Te	"Whenever possible, select a product intervention baseline intensity that reflects a pre-intervention intensity in the same asset" This could overestimate inventoried emissions if the baseline is not representative of the actual processes at a given point of time. For instance, if I had suppliers that had mostly natural gas boilers but I purchased EACs that converted from coal to electric, I'm going to increase my overall initial EF with a value that overestimates my base	Consider.

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		year emissions, and thus over-estimates the % reduction than if I used my original EF, which would be more weighted to natural gas. This would be me at an advantage to a competitor who worked with their suppliers and converted their natural gas boilers to electric with primary data (we'd end up with the same emissions profiles, but I would have achieved a larger percent reduction).	
85	Te	"In these situations, companies shall adjust the intervention baseline at least every five years" Isn't this just the EF in the base year of the company's inventory? It would be interesting to see an example here, since the base year is just a set point in time it should be consistent from year to year for accounting towards an inventory target. For example, if our base year is 2020, we can't have two 2020 base years in the inventory (one of 2020 prior to a regulatory change that impacts the intervention base year, one after). We would need to pick an EF for the base year and use that (which would be reflective of attributional emissions in 2020). Perhaps this is referring to the definition of a counterfactual baseline for estimating outcomes? See comment above I do think we want to separate where we are discussing project and inventory based accounting throughout the standard/guidance.	Consider.
88	Te	For setting the appropriate baseline to measure GWP reductions, regional benchmarks should be applied uniformly to both existing plants and greenfield plants. It is unclear why greenfield solutions, without an existing plant, are able to use regional benchmarks, but existing plants/producers are not able to use regional benchmarks. Existing cement plants each produce different products that have different GWP values associated with each product. Those products are supplied into the market based on customer preferences. Customers have many preferences for purchasing cement and concrete – most notably price and strength performance. While GWP is increasingly becoming a buying criteria, it is not a top	Acknowledge. Intervention baselines can be a project accounting baseline, a pre-intervention emissions intensity, or an appropriate regional benchmark for the intervention.

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		buying criteria for the vast majority of overall sales. Invariably, products are competing on price with other products in the market supplied by other producers. Because of this dynamic, a regional benchmark should be incorporated that reflects the average GWP of a product (in this case, cement) available in the market. Any cement, whether produced at an existing plant or a greenfield plant, will be competing against a range of cement types and criteria. Utilizing a regional benchmark consistently across all scenarios will help control for these dynamics.	
89	Ed	For Appendix E: I would recommend moving some of these formulas into the chapters themselves, because these methods are somewhat new. What is proposed as enhanced subtraction of carbon intensity values to generate Intensity (adjusted) only makes sense if Intensity (inventory) and intensity (improvement) are estimated using similar methods. If they use different sinks sources and reservoirs, are not geographically comparable, use different models, or use assumptions this subtraction will impact the results, this could result in over mitigation claims by corporations. This is a very high risk with FLAG projects where natural variation in soil and weather has a high impact on carbon intensity, there are lots of different modeling technologies and quantification approaches, and SSRs are not uniform between quantification systems. Even in the example, if the inventory carbon intensity of road transport was greater than the baseline inventory intensity per tonne mile (which in this example I would assume possible because Scope 3 EFs often have high uncertainty), we would see a resulting carbon intensity of zero, when we know that would not be accurate (there is a residual emission from electric transport, as evidenced by the project).	Acknowledge.
91	Ed	For Appendix F: In the example, the intervention baseline process relies on spend based EFs to be consistent in backing out to tonnes of paper with the baseline EF of a project, in reality the methods may use different sinks, sources, resivious of emissions, different models, different assumptions, be at different geographic scales, etc. In addition	Acknowledge. The multiple intervention types example will be streamlined to use a single non-spend EF for the conversion. Will consider what additional safeguards may be necessary to include.

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		to this we have added uncertainty associated the changing value of the current used for the spend-based EF each year, as well as the market value of the process. Worst case this could result in a corporate over-estimating impact. On the multiple types of product intervention methods, this is made clear where one project that would estimate the company purchased 300 tonnes of paper with EAC 1, but 125 tonnes of paper with EAC 2. At this point based on this estimate we know they purchase somewhere between 125-300 tonnes of paper a year, but that is a huge amount of uncertainty to add on top of the uncertainty in the emissions calculations themselves. I am having trouble understanding the concept behind the proposed method for multiple types of product interventions. Here we are subtracting the carbon footprint of a product with an EAC plus the emissions that would-have-been avoided where the action not taken from the actual carbon footprint for x amount of product. I may be misunderstanding, but I think this would be the entire carbon footprint of the pre-intervention commodity, subtracting this from the pre-intervention carbon footprint in the inventory would (assuming alignment in methods) result in a carbon intensity of 0. This would over-estimate the impact of sourcing the EAC (since in both the examples here we know the carbon intensity of the paper products is not zero). Given this, I don't think what is proposed here is conservative, and I think there should be a choice between 1) using the carbon intensity of the EAC without any additional emissions benefit added to it or 2) Estimate a spend-based EF for the project and apply a discounted percentage based adjustment (recommend discounting depending on how similar the project spend-based EF is to the inventory EF) based on the reduction achieved by the EAC project. Even with these solutions we may want some additional safeguards because spend-based EFs are already so uncertain.	