

Katalist x AIM Standard

How the Katalist registry and EACs align with the AIM
Platform Standard & Guidance

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Introduction

In April 2026, the AIM Platform Standard and Guidance was launched¹. This guidance provides a comprehensive, cross-sectoral framework for accounting, reporting, and claiming the results of value chain interventions that are currently out of scope of a company's physical Scope 3 GHG inventory.

As standards begin to fill the in the gaps that have existed in book and claim, it is important to ensure that book and claim products and registries used by companies adhere to these standards. Katalist was developed before standards like AIM existed, but trust and credibility have been core drivers of the registry from its outset. Ensuring alignment with rigorous, high-quality standards like AIM are a top priority, and the reason for writing this paper.

This document provides a comparison of how the Katalist registry and EACs align with AIM's Association Test and Quality Standards (Chapters 4 & 5 of the AIM Standard). This comparison demonstrates that Katalist is closely aligned with the AIM Platform Standard and Guidance. All the criteria for association are met by Katalist EACs, and Katalist meets all criteria of a "Preferred Registry" through its robust methodology that includes independent third-party verification, strict additionality criteria, double counting safeguards, and timing requirements.

As more standards are launched in the book and claim space, Katalist will continue to assess and communicate how our methodology aligns with these standards and make changes as necessary.

¹ https://aimplatform.org/wp-content/uploads/2026/04/AIM-Platform_Standard-and-Guidance_V1.0.pdf



Section 1: Association Test

The Association Test determines whether a Katalist EAC is sufficiently associated with the reporting company's value chain.

1.1 Preparing for the Association Test

AIM recommendation	Katalist
Companies should record the information obtained when identifying, quantifying, and locating the tested interventions, components, and subcomponents. This documentation will be necessary in performing subsequent steps of the AIM Standard and when undertaking assurance.	Katalist provides freight customers third party verified data necessary to perform the association test, as per Annex V of the Katalist Manual .

1.2 Basic Association

AIM requirement	Katalist
The intervention shall address an emissions source included in the company's physical inventory as a component or subcomponent.	Freight customers using Katalist must have maritime shipping emissions in their Scope 3 inventory (typically Category 4: Upstream Transportation & Distribution, or Category 9: Downstream Transportation & Distribution).

1.3 Further Association

AIM requirement:

The intervention must pass one of three Further Association methods:

- Supplier or Customer
- Sourcing or Use Region
- Critical Sector

The reporting company shall determine the most appropriate method for its intervention and ensure compliance with the requirements outlined below.

Companies pursuing the Supplier or Customer method must follow the requirements below.



AIM requirement	Katalist
Companies shall demonstrate that the intervention host is a supplier or a customer of the targeted (sub)component at the time of signing a binding intervention agreement.	Katalist EACs include information on the carrier generated the low emission transport along with when the voyage was conducted, providing freight customers easily accessible data to fulfill this requirement.

Companies pursuing the Sourcing or Use Region method must follow the requirements below.

AIM requirement	Katalist
To pass the Sourcing or Use Region method, companies shall demonstrate that the intervention is located within the same sourcing or use region as a targeted (sub)component.	Katalist EACs includes information on the start and end port for the voyage where Sustainable Marine Fuel was used, allowing companies to match their targeted trade route with the EAC.
If the intervention is in the Forest, Land, and Agriculture (FLAG) sectors, the GHG Protocol Land Sector and Removals Standard or an equivalent standard shall be used to set the boundary of the sourcing region.	Not applicable to Katalist

Companies pursuing the Critical Sector method are required to demonstrate how the intervention supports a critical sector through one of the following three pathways:

AIM requirement	Katalist
Demonstrate that the intervention is on the AIM Platform Critical Technologies List (see Annex I of this document).	The e-fuel type and certification scheme for sustainable marine fuel is listed on Katalist. As Katalist is fuel agnostic, all the types listed can be booked.
Demonstrate that the intervention meets the AIM Platform Decarbonization Potential Thresholds for Critical Sectors (60% in the maritime sector) compared to an intervention baseline.	Katalist uses FuelEU default values as fossil baselines of reference to determine the decarbonization potential of sustainable marine fuel.



AIM requirement	Katalist
Demonstrate other qualitative or quantitative metrics.	Not applicable to Katalist.

Summary of findings

Katalist EACs contain all required information for users to meet AIM Standard's Association Test Requirements.

Basic association is established because Katalist EACs contain third party verified data directly corresponded to maritime shipping emissions that fall within a reporting company's Scope 3 inventory (Categories 4 or 9).

For Further Association, Katalist supports both the Supplier or Customer method and the Critical Sector method: sustainable marine fuels booked through Katalist appear on the AIM Platform's Critical Technologies List, and Katalist's use of FuelEU default fossil baselines demonstrates that the decarbonization potential exceeds the 60% threshold required for the maritime sector.

Section 2: Assess the Quality of the Intervention

To meet intervention quality requirements, reporting companies shall ensure that intervention hosts/suppliers deliver accurate emission outcomes, address social and environmental risks, demonstrate regulatory surplus, mitigate double counting, and provide timely information.

Compliance can be demonstrated through one of the following implementation mechanisms:

- Contractual agreements,
- Independent third-party assurance, and
- Use of a robust system of record.



2.1 Contractual Agreement

AIM recommendation	Katalist
The agreement between the company and intervention host/supplier should specify how the intervention host will meet and demonstrate conformance with all quality criteria. It is also sufficient if the agreement specifies a registry that guarantees the intervention host/supplier meets all quality criteria. This registry must meet minimum requirements for issuance in line with AIM quality criteria requirements and incorporate required double counting and timing safeguards.	Katalist meets minimum requirements in line with AIM quality criteria and incorporates required double counting and double safeguards (see Sec. 2.4–2.8 below). Social and environmental risk are partially addressed by the fuel certification scheme, but further clarification may be needed by the registry user. Katalist accepts SMF certified under ISCC and RSB certification schemes.

2.2 Independent Third-Party Assurance

AIM requirement	Katalist
Interventions shall undergo third-party assessment to an appropriate standard by an auditor to independently assess stated emissions outcomes and other impacts.	Katalist requires reasonable assurance from a third-party auditor of all voyage and fuel data before EACs are issued from the shipping company. The verification framework is publicly available and follows a procedure aligned with EU MRV and IMO DCS reporting. Katalist requires that fuel be certified under a recognized certification scheme under RED II/III. This ensures the fuel's attributes are assessed from feedstock to bunker annually, using standardized procedures globally. As part of Katalist's validation, the certificate's validity is verified against publicly available databases.
Companies shall ensure that the intervention host/supplier is using one or more appropriate standard(s) or methodologies to evaluate the intervention's technology and process characteristics, emissions calculations, and broader social, environmental, and stakeholder impact.	Katalist's methodology is considered an appropriate standard/methodology, as it fulfills the requirements set by AIM: sector-specific, broadly accepted, up-to-date, developed through a multi-stakeholder process, and publicly available .



AIM requirement	Katalist
Audits to evaluate each intervention quality criterion against an appropriate standard or methodology shall occur in line with requirements outlined in that standard or methodology, when audit parameters are specified. If unspecified, audits shall include an ex-post assessment and shall occur within 5 years of intervention occurrence.	Katalist has gone through a system audit to verify the platform is aligned with the published methodology. The audit report is available upon request.

2.3 Use of a Robust System of Record

AIM requirement	Katalist
Intervention outcomes shall be conveyed to the reporting company using a system of record that meets the following “basic” requirements: • Defines and transparently discloses key data and assumptions, • Reflects intervention assurance, • Ensures unique records, and • Utilizes a chain of custody model when intervention outcomes are quantified per unit of product.	Document key data and assumptions: Katalist includes key intervention data in its data questionnaire that carriers fill out, defines all assumptions and methodology in its manual, and lists this information in the retirement statement for users. Reflects intervention assurance: Katalist requires all voyages to be verified to a reasonable level of assurance against its third-party verification standard. Ensures unique records: Katalist creates unique IDs for every EAC issued and cross-checks against other EACs on the platform to ensure no double counting. This is also enforced by the Terms of Use that explicitly forbid double counting. All users are required to sign this prior to use of the registry. Utilizes a chain of custody model: Katalist is built on a book-and-claim chain of custody model that aligns with best practices.



AIM requirement	Katalist
Companies shall justify their use of an alternative system of record when a preferred registry exists but is not used. A “preferred registry” is one that meets both basic and preferred requirements. Basic requirements are defined in the bullets above, and preferred requirements are: • The registry is independently governed, • The registry validates information, and • The registry is operated transparently.	Independent governance: Katalist was developed and is owned by the Mærsk Mc-Kinney Møller Center for Zero Carbon Shipping and RMI, both not-for-profit and independent organizations. Data validation: All intervention data on Katalist is verified by a third party based on Katalist’s verification standard. Appropriate co-claiming: Katalist only allows one shipping company, one freight forwarder, and one cargo owner to apply the intervention footprint, in accordance with the GHG Protocol. Prevention of double selling: The prevention of double selling is ensured via the Katalist Terms of Use, as it is legally prohibited. Function transparency: All methodology documents — including the manual, verification requirements, fossil fuel baselines, and certificate example — are available on Katalist’s home page. All retirements at Katalist are displayed on Katalist’s public retirement table.
Accurate, verified information about the intervention shall be conveyed to the reporting company in an intervention record. Intervention records shall include all details that are relevant and necessary to assess conformance with quality criteria requirements, and to account for and report on the intervention.	Katalist users receive all relevant verified information on the intervention, both in their registry account and on the Katalist retirement statement.

2.4 Accurate Emissions Outcomes

AIM requirement	Katalist
The outcomes of interventions shall be calculated to reflect what is physically or chemically possible within the defined system boundary of the intervention in accordance with an appropriate standard or methodology.	Katalist EACs include emissions from the intervention on a well-to-wake basis, thus covering the entire lifecycle. They also include information (e.g., feedstock, type of fuel, transport activity) that could be used to determine whether the intervention’s outcome is feasible compared to, for example, the default value in EU regulation. Additionally, the impact of avoided emissions and other credits are included in the data Katalist provides to users.



AIM requirement	Katalist
The outcomes of interventions shall be found to result from the specific implemented technology and/or process change according to an appropriate standard or methodology.	Katalist requires the shipping company to obtain reasonable assurance verifying that the technology (sustainable marine fuel) has actually been implemented (consumed).

2.5 Social & Environmental Impacts

AIM requirement	Katalist
Intervention hosts shall apply sound stakeholder engagement practices and social and environmental safeguards to mitigate the risk of adverse social and environmental impacts, according to one or more appropriate standards or methodologies.	The sustainable marine fuel used for the intervention must be either ISCC or RSB certified, which indicates the social and environmental impacts are covered.

2.6 Regulatory Surplus

AIM requirement	Katalist
Intervention outcomes, when reported by a company in a contractual inventory or impact statement, shall represent emissions benefits that exceed regulatory requirements placed on the intervention host or another entity in its immediate supply chain.	AIM defers to sector-specific guidance for regulatory surplus, and Katalist follows the maritime industry guidance laid out in the Additionality paper published by the Global Maritime Forum and the Mærsk Mc-Kinney Møller Center for Zero Carbon Shipping. The outcome of this guidance aligns with AIM's Regulatory Surplus Principles.
Reporting companies shall confirm with the intervention host that the intervention outcome does not represent emissions reductions that were required to comply with a regulatory requirement applicable to the host or another entity in its immediate supply chain.	All EACs on Katalist adhere to this additionality guidance.



2.7 Unique Right to Report

AIM requirement	Katalist
In order to make an associated claim, a company shall demonstrate a unique right to report the intervention record and its outcomes through possession of an appropriate, retired intervention record and a legally binding agreement with the intervention host/supplier that includes mechanisms for mitigating double selling, double issuance, and double claiming risks, and management of co-claims.	Katalist has various mitigation actions in place to avoid any form of double selling, issuance, and claiming — e.g., KYC screening of the shipping organization, requirement of a third-party audit prior to booking of the intervention, and contractual clauses in their Terms of Use.
Companies operating in different value chain layers (one company per layer) may co-claim intervention outcomes in cases where emissions from the related (sub)component would typically be reported in each of the value chain layers, up to the total quantity of intervention outcomes in each layer. The company and the intervention host/supplier shall agree to the degree to which intervention outcomes may be co-claimed and how co-claims will be managed and tracked.	The reporting company needs to ensure that, within their contractual agreement with the intervention company, the unique right to claim is added as a clause. Katalist allows co-claiming for separate roles in the value chain (e.g. freight forwarder and cargo owner) but does not allow the same role to claim the same EAC (e.g. cargo owner and cargo owner).

2.8 Record Creation Timing

AIM requirement	Katalist
Intervention outcomes shall occur prior to the creation of their record in the system of record.	Shipping companies can only book voyages on Katalist once the sustainable marine fuel has been consumed; thus the intervention outcome has occurred prior to the creation in the system.
Intervention records, at issuance, shall reflect the results of an audit.	Prior to booking sustainable marine fuel on Katalist, the shipping organization must have the voyage and fuel data verified by a third-party audit.



AIM requirement	Katalist
For interventions that are one-time actions which generate ongoing outcomes, companies shall establish a crediting period.	Not applicable to Katalist.

Summary of findings

Katalist satisfies the AIM Standard's quality requirements primarily through its role as a robust system of record, supported by mandatory independent third-party verification of all voyage and fuel data.

Across the individual quality criteria, Katalist demonstrates accurate emissions outcomes on a well-to-wake basis, applies recognized fuel certification schemes to address social and environmental risk, follows published additionality guidance to ensure regulatory surplus, and enforces unique right-to-report protections through KYC screening, contractual clauses, and its Terms of Use.

Katalist also meets the AIM Standard's timing requirements, as interventions must be verified and consumed before an EAC can be booked. Taken together, these mechanisms show that Katalist meets the AIM Platform's quality criteria across contractual, assurance, and system of record pathways.

Conclusion

This comparison demonstrates that Katalist is well aligned with the AIM Platform Standard's requirements for both association and quality, providing reporting companies with a credible pathway for claiming maritime decarbonization interventions under a book-and-claim model.

As book-and-claim approaches become more widely adopted across the shipping sector and beyond, the availability of a rigorous, cross-sectoral framework like the AIM Standard offers essential guidance for organizations seeking to ensure their claims are credible, verifiable, and free from double counting.

Katalist's close alignment with AIM reflects the value of measuring registries and platforms against such standards and underscores the broader need for organizations embarking on book-and-claim initiatives to use recognized standards like AIM as a benchmark for building trust and integrity into voluntary emissions markets.



Annex I – Critical Technologies List: Shipping

- E-ammonia produced using green hydrogen.
- E-methanol produced using green hydrogen.
- E-methane produced using green hydrogen.
- Green hydrogen fuel cell or direct combustion.
- Bio-methanol produced using a feedstock qualifying under EU RED Annex IX², or with a CORSIA³ ILUC value of 0 or less and LCA abatement of at least 60%.
- Bio-methane produced using a feedstock qualifying under EU RED Annex IX, or with a CORSIA ILUC value of 0 or less and LCA abatement of at least 60%.

²Renewable Energy – Recast to 2030 (RED II). (n.d.). The Joint Research Centre: EU Science Hub. joint-research-centre.ec.europa.eu

³CORSIA. (n.d.). icao.int/CORSIA

