

---

# RE100 Reporting Guidance 2021

**Date of publication:** March 26<sup>th</sup>, 2021

## VERSIONS CONTROL

Version No.	Date of Publication	Revision Summary
1.0	April 2017	First public version
2.0	April 23 <sup>rd</sup> 2018	Second public version
3.0	April 2 <sup>nd</sup> 2019	Third public version
4.0	April 2 <sup>nd</sup> 2020	Forth public version
5.0	March 26 <sup>th</sup> 2021	Fifth public version

# How to report in 2021

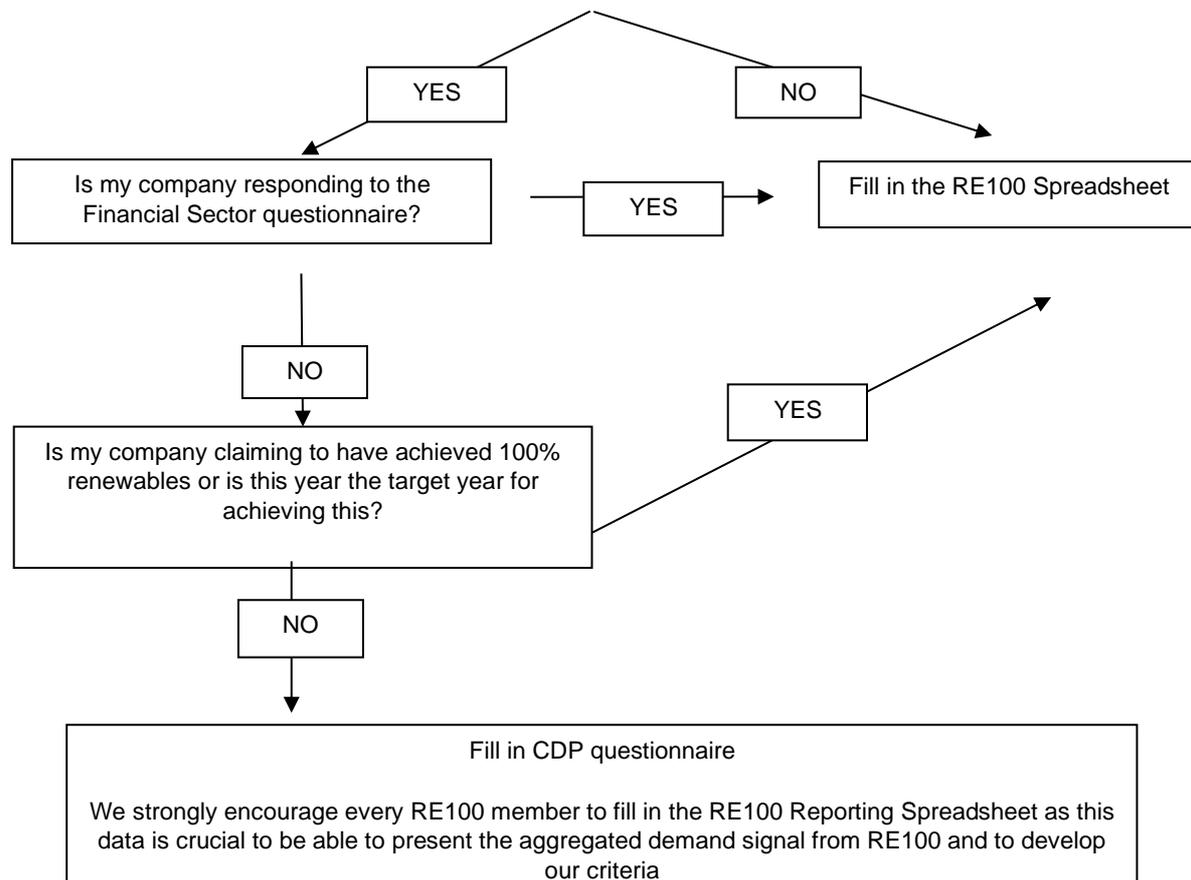
## 1. INTRODUCTION

RE100 is a global corporate leadership initiative bringing together influential businesses committed to 100% renewable electricity. Companies joining RE100 set a public goal to source 100% of their global electricity consumption from renewable sources by a specified (target) year. This comes with the requirement to report progress against their target annually. CDP manages the collection of this information for all RE100 member companies. This document aims to provide guidance to execute and manage the proper disclosure of the corporate information about renewable electricity requested by CDP on behalf of RE100.

The annual reporting exercise can be done either through the **CDP Climate Change questionnaire**, or via the **RE100 Reporting Spreadsheet**. We strongly recommend companies in any case to fill in the RE100 Spreadsheet, as it allows us to collect more granular information on the progresses, strategies, and barriers faced by RE100 members. This helps the initiative to better understand where the members stand and how RE100 can best support them.

If you have any specific questions throughout the reporting process, you can contact CDP at [re100@cdp.net](mailto:re100@cdp.net) to address your queries.

## 2. HOW SHOULD MY COMPANY REPORT TO RE100 IN 2021?



### Companies responding to the CDP climate change questionnaire:

- Respond to the following questions in the CDP's climate change questionnaire 2021: section 4 - Targets and performance (C4.2) and section 8 - Energy-related activities (C8.2, C8.2a, C8.2d, C8.2e), following this guidance and referring to the [CDP reporting guidance document](#).
- Companies with 2021 as a target year under RE100 and companies already claiming 100% target achievement without a verification from RE100 must fill in the RE100 Reporting Spreadsheet.
- Companies from the Financial Sector must fill in the RE100 Reporting Spreadsheet.
- We strongly encourage all CDP reporting companies to also fill in the RE100 Reporting Spreadsheet.

### Companies filling in the RE100 Reporting Spreadsheet:

- The Reporting Spreadsheet can be downloaded from the email all members should have received.
- Complete all sections of the RE100 Reporting Spreadsheet, following the guidance below.
- Send the Spreadsheet via email to [re100@cdp.net](mailto:re100@cdp.net) **before July 28<sup>th</sup> 2021**, or attach it to the CDP questionnaire Module 14 (i.e. at Signoff).

## RE100 Technical Criteria

The RE100 Technical Advisory Group (TAG) defines renewable energy as: “the electricity generated from biomass (including biogas), geothermal, solar, water and wind energy sources.” This definition, taken from the current TAG's *Technical criteria*, emphasizes renewable natural sources at the origin of electricity generation and is deliberately technology-neutral.

### RE100 currently accepts the following renewable electricity sourcing options:

- 1 - Self-generation from facilities owned by the company (on or offsite)
- 2 - Purchase from on-site installations owned by a supplier
- 3 - Direct line to an off-site generator with no grid transfers
- 4 - Direct procurement from offsite grid-connected generators e.g., Power Purchase Agreement (PPA)
- 5 - Green electricity products from an energy supplier (e.g., Green Tariffs)
- 6 - Unbundled Energy Attribute Certificate (“EAC” or “certificates”) purchase
- 7 - Default delivered renewable electricity from the grid, supported by certificates
- 8 - Default delivered renewable electricity from a grid that is 95% or more renewable and where there is no mechanism for specifically allocating renewable electricity

#### 1. DIRECT CONSUMPTION FROM ON-SITE INSTALLATIONS OWNED BY THE COMPANY

##### Definition

This option includes renewable electricity produced from on-site installations that are owned and operated by the reporting company. In this option, the electricity generated is consumed directly by the company. The installations may be connected to the local grid or be entirely off-grid.

##### Claims

If the on-site facility is grid-connected, certificates shall be produced and retained or retired by or for the company. In markets without certificates, the company shall retain the attributes of generation and no other entity may claim use or delivery of renewable electricity from the on-site facility. If off-grid and only connected by a direct line to consumer, meter readings shall constitute sufficient proof of consumption. Any certificates produced in the latter case shall be also retained or retired.

## **2. PURCHASE FROM ON-SITE INSTALLATIONS OWNED BY A SUPPLIER**

### Definition

In this option, electricity generated from on-site facilities owned and operated by a third party is directly delivered to the reporting company, either directly or through the local grid. The renewable electricity consumption claimed by a company using this option shall be backed by an electricity supply contract with the project owners and operators.

### Claims

In order to claim the renewable attributes of direct electricity consumption from on-site installations owned by third parties, certificates need not be produced, so long as the facility is off-grid and the amount of consumed electricity is measured by meter readings. However, if the facility is grid connected, certificates shall be retained or retired by or for the company. In markets without certificates, the attributes shall be contractually transferred to and owned by the company and no other entity may claim use or delivery of renewable electricity from the on-site facility.

## **3. DIRECT LINE FROM AN OFF-SITE GENERATOR WITH NO GRID TRANSFERS**

### Definition

This option includes renewable electricity produced from off-site installations owned and operated by a third party and delivered to the reporting company via a direct line, with no grid transfers. The renewable electricity consumption claimed by a company using this option shall be backed by an electricity supply contract with the project owners and operators.

### Claims

In order to claim the renewable attributes of direct electricity consumption from on-site installations owned by third parties, certificates need not be produced, so long as the facility is off-grid and the amount of consumed electricity is measured by meter readings. However, any certificates produced in this case shall be also retained or retired.

## **4. DIRECT PROCUREMENT FROM A GRID-CONNECTED GENERATOR (PPA)**

### Definition

In direct procurement, a contract is signed between a purchaser (the company consuming the energy) and a power producer. The contract ensures the purchase of electricity generated by a specific project and delivered through the grid. Virtual or synthetic Power Purchase Agreements (PPAs) or Contracts for Differences, or Physical PPAs, are tied to renewable capacity and can be a form of contract that defines revenue for the electricity delivered by the project and may include other terms.

### Claims

Certificates issued by the specific project shall be transferred to and retired by the reporting company or retired on the company's behalf. In other cases, certificates may be traded (stripped) and an equivalent purchase of certificates from another project shall be transferred to and retired by the company or retired on the company's behalf. In countries where tracking systems do not exist, transfer of attributes shall be specified in a contract or via an alternative system that ensures claims are unique and there is no double counting of attributes.

## **5. GREEN ELECTRICITY PRODUCT FROM AN ENERGY SUPPLIER**

### Definition

In a contract for electricity procurement the supplier (a utility, other power developer or market entity) matches the electricity consumed by the company and delivered through the grid with renewable electricity produced or purchased from a variety of sources and projects. Contracts can be structured in different ways with respect to the quantity and quality of renewable electricity offered to the consumer. Certain contracts of this kind are known as green electricity products (or tariffs).

### Claims

The supplier shall purchase and retire or retain certificates on behalf of the reporting company making the claims. In countries where no tracking systems are available, transfer of attributes shall be specified in a contract or via an alternative system that ensures claims are unique and there is no double counting of attributes. Retail programs or products shall be certified, or sales shall otherwise be verified by a third party to ensure the exclusive ownership and accurate delivery of attributes (e.g., the Green-e Energy certification program for renewable electricity products the U.S. and Canada).

## **6. UNBUNDLED ENERGY ATTRIBUTE CERTIFICATE PURCHASE**

### Definition

Companies can claim the environmental benefits of renewable energy production by acquiring electricity attribute certificates, issued by renewable electricity generators operating within the same market boundary as the claimant. Companies may purchase unbundled certificates like Renewable Energy Certificates (RECs) (North America), Guarantees of Origin (Europe) and I-RECs (other regions) separately from electricity to match with their electricity consumption from non-renewable sources.

### Claims

The reporting company shall retire the certificates it purchases, or the certificates shall be retired on behalf of the company. Retail products shall be certified, or sales shall otherwise be verified by a third party to ensure the accurate and exclusive delivery of certificates as well as an exclusive claim on the attributes (e.g., the Green-e Energy certification program for REC products the U.S. and Canada). Where certificates are purchased directly, and certification programs are not used, or available, exclusive claims must otherwise be verified. Unbundled EACs should not be matched with the electricity consumption which is self-generated by the company from fossil fuel-based electricity generation facilities (such as Combined Heat and Power Plants).

## **7. DEFAULT DELIVERED RENEWABLE ELECTRICITY FROM THE GRID, SUPPORTED BY CERTIFICATES**

### Definition

Default delivered renewable electricity is electricity on a grid that has not been actively sourced by a specific customer. This includes renewable electricity consumption claims based on the renewable electricity that is provided by regulation and not actively sourced by specific customers.

### Claims

RE100 members can claim renewable electricity usage from the default-delivered / standard product offering by an energy supplier *when, and only when*, the utility/supplier is retiring Energy Attribute Certificates on behalf of those customers that meet the Energy Sources and Technologies and Credible Claims criteria in Sections 3 and 4 of the [\*Technical Criteria\*](#).

An example is renewable electricity delivered via default supply in Australia by the utility/supplier where utility/supplier has retired Large scale Generation Certificates (LGCs) under the Renewable Energy Target (RET). Consumers should verify that their supplier is actually retiring LGCs rather than using an alternative compliance mechanism such as paying a shortfall charge.

Another example is the Renewable Energy Portfolio Standards (RPS) in the USA, which require that a specified percentage of the electricity that utilities supply comes from renewable resources and that utilities/suppliers retire Renewable Energy Certificates on behalf of their customers for that percentage of electricity. In some cases, these programs allow for alternative compliance, multipliers, and other mechanisms that do not deliver renewable energy to consumers in line with the RE100 criteria.

Please note that this not a broadly applicable methodology and companies should approach this with caution and ensure that they have robust data from their suppliers to support these claims, particularly where alternative compliance mechanisms are available to utilities/suppliers and utility/supplier compliance data may not be available or sufficiently detailed. **Members should be prepared to support their claim to RE100, including providing details of the methodology and verification process used to support their claim in the comments section of tab 5 of the reporting spreadsheet.**

#### **8. DEFAULT DELIVERED RENEWABLE ELECTRICITY FROM A GRID THAT IS 95% OR MORE RENEABLE AND WHERE IS NO MECHANISM FOR SPECIFICALLY ALLOCATING RENEWABLE ELECTRICITY**

##### Definition

RE100 members can, in their RE100 reporting, count all their electricity consumption from the grid as renewable in a country when the default grid mix of renewables is over 95% *and* when there is no mechanism for actively sourcing renewable electricity from the grid. This only applies when the entire national grid is at a high percentage (i.e., one state or region being over 95% does not allow for this kind of claim) and does not apply to electricity consumption in that same country from sources other than the grid.

##### Claims

At present RE100 has found that only Paraguay, Uruguay, and Ethiopia meet these criteria. If you have operations in these countries, you can claim 100% renewable electricity usage for all your electricity consumption.

Other countries with a high percentage of renewables on the grid such as Norway and Iceland are not eligible for this type of passive claims as the renewable attributes from the electricity have been transacted to specific customers. This also does not apply to countries such as Nepal which have a high percentage of domestic renewable electricity but import significant amounts of electricity produced from non-renewable resources.

This list of countries is subject to change as the market and the grids evolve and members are welcome to present data from other countries that they think should be included.

#### **CREDIBLE CLAIMS TO RENEWABLE ELECTRICITY USAGE**

For further details on the requirements for a credible renewable electricity usage claim, RE100 members should refer the [Making Credible Renewable Electricity Usage Claims](#) document.

## **Reporting for RE100 with the CDP questionnaire**

The questions in CDP's climate change 2021 questionnaire that are relevant to RE100 are:

**C4.2a:** Provide details of your target(s) to increase low-carbon energy consumption or production.

To report on your RE100 commitments please fill in the question as follows:

Key Columns	Guidance
Target reference number (column 1)	Select a unique target reference from the drop-down menu provided to track progress against this target in subsequent reporting years.  If you have interim targets, they can be reported in this question in additional rows.
Year target was set (column 2)	Enter the year in which your company set the target.
Target Coverage (column 3)	Select "Worldwide", as the RE100 target is set on the complete operations
Target type: absolute or intensity (column 4)	Select "Absolute", as RE100 targets are absolute targets, expressed in achievement in % for a given year. Intensity targets are not applicable for RE100 reporting.
Energy carrier (column 5)	Select "Electricity", as RE100 targets cover all electricity consumed and leave out heat steam and cooling
Activity (column 6)	Select "Consumption", as RE100 targets are consumption targets.
Target type: energy source (column 7)	Select "Renewable energy source(s) only", as RE100 does not consider low carbon energy (i.e., nuclear)
Metric (column 8)	Select "Percentage", as RE100 targets are absolute targets expressed in %
Target denominator (column 9)	Leave blank, as RE100 targets are not intensity targets.
Base year (column 10)	The base year is the year against which you are comparing your target. For the RE100 target, the start year is the base year.
Target year (column 12)	This is the year by the end of which the target is expected to be met. If you have a year-on-year rolling target, the target year will be the reporting year.
Figure or percentage in target year	Enter "100" in this field, as RE100 targets are 100% renewable electricity targets.

(column 13)

Figure or percentage in reporting year Enter the reporting year value for your target. If in the reporting year you reporting year (column 14) achieved 80% renewable electricity, enter 80 in this column.

This column will be auto calculated in the CDP's Online Response System (ORS). The target's percentage completion, compared to the base year, will be calculated from the "Figure or percentage in base year" (column 11), "Figure or percentage in target year" (column 13), and the "Figure or percentage in reporting year" (column 14) columns. Ensure you have entered data into these columns to allow for the auto-calculation to occur.

% of target achieved  
[auto-calculated] (column 15)

For example, if your target is to achieve 100% renewable electricity consumption by 2025 compared with 40% renewable electricity consumption in a base year of 2015, and in the reporting year you achieved 80% renewable energy, this column will display 66 as you have achieved 66% of your targeted increase in renewable electricity, compared with the base year. However, for the RE100 reporting purposes, we will consider the target achieved figure in the reporting year.

Target status in reporting year  
(column 16)

The RE100 target should be new, underway, or achieved.

Is this target part of an emissions target?  
(column 17)

If the RE100 target allows you to achieve an emission target, please to indicate it and give the ID of this emission target, which should be listed in the questions C4.1a or C4.1b.

Is this target part of an overarching initiative?  
(column 18)

Select "RE100" from the drop-down list.

**C8.2:** Select which energy-related activities your organization has undertaken. The following activities are relevant to the RE100 reporting: a) Consumption of purchased or acquired electricity, and b) Generation of electricity, heat, steam, or cooling.

**C8.2a:** Report your organization's energy consumption totals (excluding feedstocks) in MWh. The following activity is relevant to RE100 reporting: Consumption of purchased or acquired electricity.

**C8.2d:** Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year. RE100 will look at the values reported in the row "Electricity".

**C8.2e:** Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero-emission factor in the market-based Scope 2 figure reported in C6.3.

For this question, RE100 members **are required** to provide a **country-level breakdown** of their renewable electricity purchased in column 3, instead of grouping their consumption per region.

To calculate your total electricity consumption, we will use the total “purchased electricity consumption” reported in 8.2a and the total “self-generated electricity consumed by your company” reported in question 8.2d.

Please make sure that the value reported in the column “MWh from renewable sources” for row “Consumption of purchased or acquired electricity” in question 8.2a is the sum of the values reported in question C8.2e for “renewable electricity purchases”.

## Step-by-step reporting with the RE100 Spreadsheet

### OVERVIEW

This section provides guidance on how to properly and fully fill in the information required in the RE100 Reporting Spreadsheet. The number and order of sections in this document corresponds to the actual numbering and naming of tabs in the Spreadsheet:

1. Company information & signoff
2. RE100 target progress
3. Renewable electricity strategy
4. Electricity usage
5. Purchased renewable electricity
6. Self-generated renewable electricity

### 1. COMPANY INFORMATION

In tab “1. Company info” of the RE100 Reporting Spreadsheet, provide basic information about your company, and chose the desired level of privacy for your data.

#### 1.1 - Please provide the following information about your company

##### Company name

Legal name of the company

##### Headquarters

Country of location of the headquarters of the company

##### Reporting year From / To

Start and end date of the reporting year, in the format DD/MM/YYYY.

##### Boundary approach used

Approach that your company has used to develop its GHG inventory (e.g., financial control, operational control, or equity share). Please refer to Chapters 3 and 4 of the [GHG Protocol's Corporate Accounting and Reporting Standard](#) for detailed explanations.

How should the start and end of the reporting year be chosen?

This is your company's choice. However:

- It is required to use the same start and end dates used for disclosure to CDP's climate change questionnaire 2021;
- For most companies, the start and end of the reporting year will match those of the fiscal year or the solar year;
- The company is expected to consistently report using the same reporting year approach for the future

**1.2. Select from the dropdown below how much of the reported data you agree to share. Please refer to the Terms and Conditions tab for the definitions of "private" and "public information".**

The tabs 1 & 2 of the reporting Spreadsheet are always considered "public" information. Indeed, we use those tabs to publish our Annual progress table where we track annual progress against the members' RE100 target.

This question is about the data reported in tab 3, 4, 5 and 6 of the Spreadsheet, which you can make "public" or "private".

You can choose to make all this data "public" or only a part:

- By selecting *"I agree to share all the data reported in this Spreadsheet publicly"* you make all data reported in tabs 3, 4, 5 and 6 "public" information.
- By selecting *"I agree to share the data reported in tabs 1 and 2 publicly, and additionally to share publicly the global breakdown of renewable energy by sourcing type (i.e. 20% Direct procurement from offsite grid-connected generators e.g., Power Purchase Agreement (PPA), 10% from self-generation, 70% from unbundled EACs) and the list of countries where I have operations, the rest of the data reported in the Spreadsheet will remain private data as defined in the Terms and Conditions."* you agree to make the specified data which is reported in tabs 3,4,5 and 6 "public" information.
- By selecting *"I only agree to share publicly the data reported in tab 1 & 2 (default option)"* you make none of the data reported in tabs 3,4,5 and 6 "public" information.

The more data is shared publicly, the more we can bring change and tailor the campaign to the members' needs.

Where do I see the definition and use of "private" and "public" information?

The full definitions and the exact use of the data can be found explained in the tab "Terms & Conditions" of the RE100 reporting spreadsheet. Please let us know per email ([re100@cdp.net](mailto:re100@cdp.net)) if you have any questions about data privacy, especially if it precludes you from sharing more data publicly.

**1.3. I confirm the data provided is correct and that I have read and accept the terms and conditions.**

After checking your answers once more in the very end, please select here “Yes” in the dropdown menu.

## 2. RE100 TARGET PROGRESS

In this tab of the Spreadsheet, your company discloses information about its renewable electricity target.

### 2.1. Please provide details on your RE100 target and potential interim target

First table – to be used for the RE100 target:

**Joining year**

The year when your company has joined RE100 and set its target. It is usually also the starting point for measuring progress towards the achievement of the target.

**Total electricity used in joining year (MWh)**

Physical electricity usage in the base year, measured in MWh.

**% renewable electricity in joining year**

Proportion of renewable electricity when joining RE100.

**Target year**

This is the year by the end of which the target is expected to be met.

**Percentage of target achieved in reporting year (%)**

This field is automatically calculated, based on the information provided in sections 4, 5 and 6.

**Comments**

Any additional information or comments regarding the target (e.g., change in target) can be reported here.

Second table – to be used for the interim RE100 targets, if any:

**Target Coverage**

Whether the target covers the entire operations of the reporting organization or only specific operations or countries. For example – Company A has an interim RE target, but it only covers the operations in India. Select an answer from the dropdown menu.

**Target year**

This is the year by the end of which the interim target is expected to be met.

**% renewable electricity in target year**

Percentage of renewable electricity your company wants to consume in the target year.

**Percentage of target achieved in reporting year (%)**

This is the percentage of renewable electricity achieved in the reporting year. It corresponds to the ratio between total MWh of renewable electricity consumed and the total electricity consumed in the reporting year in MWh.

**Comments**

Any additional information or comments regarding the target (e.g., change in target) can be reported here.

How is my percentage of renewable electricity calculated?

The percentage of renewable electricity is calculated as follows:

(Purchased RE (MWh) + Self-produced and consumed RE (MWh))

---

Total physical electricity consumed (MWh)

In the Spreadsheet, the number displayed in cell F5 is automatically calculated, based on the Tab 4 of the Spreadsheet (Tab 4 cell J128 / Tab 4 cell E128). The data from columns G to J are drawn from the tabs 5 and 6 of the Spreadsheet, per country.

*Why is my percentage of renewable electricity not calculating and showing the right value?*

The data used for this calculation in tab 4 is retrieved by country. If the names of the countries in tab 5/6 are not matching the names of the countries in tab 4, the data will not be retrieved. **Make sure that the country names are consistent** across the Spreadsheet by choosing the country names from the dropdown lists.

If all the country names are consistent across tabs and you still see an error message, please contact re100 @cdp.net for further support.

### 3. RENEWABLE ELECTRICITY STRATEGY

The tab “3. RE strategy” of the RE100 Reporting Spreadsheet aims at gathering information on additionality, costs and barriers faced by the members when progressing towards their target.

#### 3.1. Is your company looking into impactful procurement methods or additionality, and if yes - how?

Explain how your company is trying to have a positive impact on the renewable electricity market. For instance, some companies will first cover their consumption with EACs and then slowly switch to PPAs. You can find some more examples in our [RE100 Leadership Paper](#).

#### 3.2. Please answer the following questions about costs savings

We collect data on costs to understand whether there is a business case for renewables.

Please use the dropdown menus to respond to the two questions about costs and add any additional information as comment on the right side. Calculating cost savings due to renewables is usually challenging, which is why we ask for a rough estimation.

#### 3.3. Please answer the following questions about potential barriers and challenges faced

Meeting the RE100 target currently can be challenging or impossible, depending on where the operations of companies are located. In this section we collect data on the main issues the reporting companies are facing.

#### Have you faced challenges to source renewables locally in some specific countries where you have operations?

This is a Y/N question. For some companies, the challenge(s) have been rather global (e.g., the companies' structure, lack of data), whereas for others they have been rather local and just for specific markets.

**Please list up to 10 countries where it was challenging or impossible to source renewable electricity in the reporting year.**

- In column B, select up to 10 countries where your company faced barriers or could not source renewable electricity during the reporting year.
- In column C, select the type of barrier you have faced in each country from the dropdown menu. If none of the options are relevant, please select “other” and write your response in the comment section in column D.
- In column D, you can give additional information about the barrier you have faced.

**Have you faced any other non-country specific challenges or barriers?**

- Please explain if anything has prevented you from sourcing renewable electricity in general across your operations in different markets. There can be many general reasons such as policy barriers or lack of options, but also complex landlord/tenant structures, lack of data etc. If you have faced no general barriers, please write “No”.

### **3.4. Please answer the following questions about your work with your supply chain**

**Do you engage with your supply chain on renewable energy sourcing?**

Please select from the dropdown menu in column C the option which reflects the engagement status with your suppliers. For example, it can be having them set renewable electricity consumption targets and/or source renewable electricity. This question is specifically about renewable energy - please do not provide information about your engagement with your supply chain on other topics.

The comment box in column D can be used to provide additional information about how you engage with your suppliers.

**Do you require your suppliers to have a renewable energy target and/or purchase renewable energy? (if answer Yes given to previous question)**

If you do engage with your supply chain on renewable energy sourcing, does this engagement include imposing certain requirements on your suppliers? For example, it could be that your company only works with suppliers which have a renewable energy target in place and/or procure certain proportion of their electricity from renewable sources. Select the answer from the dropdown in column C and give us more details in Column D.

## **4. ELECTRICITY USE**

In tab “4. Electricity use”, we collect information about your total physical electricity usage in the reporting year. It is also used to calculate the % of renewable energy you use in tab 2.

### **4.1. Please provide details about your physical electricity usage per country**

#### **Country**

Please select from the dropdown menu all the countries where your company purchases or produces electricity. On each one row there should be only one country. Make sure the country names are consistent across all tabs of the RE100 Reporting Spreadsheet, or the Excel formulas might not work.

#### **Excluded from the commitment**

Companies could exclude from the scope of their target certain operations, facilities, or offices. Those must be with an annual electricity consumption up to 100 MWh per year and per county, with a total

limit of 500 MWh globally. This exclusion is only valid for countries or markets where it is not technically feasible to source renewable electricity via any credible sourcing options such as EACs.

You will find more information in our [Materiality threshold document](#).

The excluded loads must still be reported on, however. Select “Yes” from the dropdown option in the column D to indicate that the selected load is excluded from the target commitment. Note that the cell in column ‘D’ turns “red”, if you select “Yes” for the electricity consumption above 100 MWh.

### **Total electricity consumed in reporting year (MWh)**

In this section you disclose total MWh of physical electricity use for the selected country.

RE100 commitment covers all electricity, purchased or self-generated, by a company. If the company is self-generating (and consuming) electricity using Combined Heat and Power plant (CHP), it should be included in the total electricity consumption figure.

### **Comment**

Provide any additional comments about the country you are reporting on.

#### *What is included in Total physical electricity use?*

Total physical electricity as measured by the bills and meter readings. Sometimes, exclusive metered readings or bills are not available (e.g., due to leased premises). Companies can estimate specific electricity consumption (for their operations) in the reporting year using a methodology such as ‘apportioning (divide up and share out)’.

*Example: My company has a small office in a large corporate building in Singapore. The leased contract covers the electricity supply, and we do not need to pay for electricity separately.*

In the above case, a reporting company can work with its landlord (building owner/manager) and take sub-meter readings to account for electricity consumption from its operations. If a sub-meter is not installed/not available, it can take total electricity consumption of the floor and divide it with any appropriate metric denominator such as number of employees working on the floor, the area on the floor (in square meters), etc. This will lead to an estimation of specific electricity consumption (e.g., kWh/Employee, kWh/SQM, etc.). Specific electricity consumption can be further used to derive electricity consumption for the company’s operations in the building.

The electricity usage figures shall include both conventional and renewable electricity.

The loads which are excluded from your RE100 comments (i.e., since they are falling under the materiality threshold) should still be reported here.

#### *What is not be included in Total physical electricity use?*

The following should **not be included**:

- Electricity purchased but not physically consumed (e.g., traded power, financial instruments)
- Unbundled instruments (RECs, Guarantees of Origin, or other similar instruments)
- Electricity that is self-produced but not physically consumed by the company

## 5. PURCHASED RENEWABLE ELECTRICITY

In tab “5. Purchased RE” of the RE100 Reporting Spreadsheet your company discloses information about its purchases of renewable electricity, following the classification of the RE100 Criteria for global renewable electricity options.

### 5.1. Please provide details of your renewable electricity purchases by country, classified by RE100 procurement option

#### Country of electricity consumption

Country where the purchased electricity has been consumed. For example, if you have a PPA with a solar energy generator supported by Guarantees of Origin certificates in Spain to cover your consumption in Spain, Italy, and France, you should enter data in 3 rows and the country of consumption will be Spain, Italy, and France.

There can be several rows per country if you are using several procurement methods in the same country. Please keep the country names consistent across sheets.

#### RE Procurement option

Select an option between the listed renewable electricity options from the drop-down list. Different sourcing options in the same country will need to be reported in separate rows. For instance: if you have both a green electricity contract in India for one of your offices and purchase unbundled Indian RECs to cover the consumption for another one, there will be two separate rows for India.

#### Which renewable electricity options are valid for purchase and consumption claims?

Please refer to the section “Technical criteria” of this document, or to the [Technical Criteria](#) on our website.

#### Technology type

Select a technology type from the drop-down list. The technology types that RE100 currently accepts include: biopower, geothermal, hydrogen fuel cell (with hydrogen from renewable sources), large hydro, small hydro, solar CSP, solar PV, tidal and wind.

#### Renewable electricity consumed from this option in reporting year (MWh)

Enter the MWh of purchased renewable electricity through the selected option.

#### Tracking instrument used

Choose from the dropdown menu the instrument used for delivery of renewable electricity attributes. It can be certificates, but also just a contract in markets where no certificates are available. If the instrument you have used is not available in the list, please write more detail in the comment section in column N.

#### How do I report if I have operations in countries where the default delivered renewable electricity from a grid is 95% or more renewable and where there is no mechanism for specifically allocating renewable electricity (Uruguay, Paraguay or Ethiopia)?

Select option 8 in the dropdown menu of column D (“Procurement options”), “Mix of technology” in column E (“Technology type”) and “No instrument used” in Columns G (“Tracking instrument used”). Columns H to M can be left blank.

### What are the accepted instruments for renewable electricity attribute delivery?

For renewable electricity attribute delivery, RE100 recommends using the following instruments:

- Energy Attribute Certificates (Guarantees of Origins, US REC, I-REC, TIGRs etc)
- National schemes or mechanisms with certificates issued for consumption in-country for delivery of renewable electricity attributes, when available (Indian RECs, Australian LGCs etc)
- Contracts (or contractual instruments) between corporate consumers and projects, suppliers or sellers, if they meet the criteria outlined in the [Making credible renewable electricity usage claims](#) document.
- It is recommended that renewable attribute delivery by means of contractual instruments between consumers and projects, suppliers or sellers are always verified by an independent third party.

Please read the [Making credible renewable electricity usage claims](#) document for more information and guidance.

### Which energy attribute certificates are currently accepted by RE100?

- Guarantees of Origin (GO)
- REGOs
- US RECsz
- I-RECs
- TIGRs
- Indian RECs
- Australian LGCs
- T-RECs in Taiwan
- NFCs, J-credits and GECs in Japan
- GECs in China
- Other tracking instruments that meet the criteria for contractual allocation of attributes outlined in [RE100 credible claims paper](#).

### **Total attribute instruments from purchased renewable electricity retained for consumption by the company (MWh)**

This is the MWh total of attribute instruments or certificates purchased that were retained by the company to exclusively claim consumption.

### **Country of origin (generation) of consumed renewable electricity**

Select the country where the renewable electricity and/or the attribute certificates purchased were generated from the drop-down list. The country of origin of the consumed renewable electricity must match the country of consumption reported in column C or be located within the same market boundary. Please refer to the RE100 [Market boundary criteria](#).

For example, if you have a PPA with a solar energy generator, supported by Guarantees of Origin certificates in Spain to cover your consumption in Spain, Italy, and France, you should enter only "Spain" as a country of origin for your consumption in Spain, Italy, and France.

### Which geographical boundaries are required for purchase and consumption claims?

To claim use of renewables as part of an RE100 commitment, companies must source renewable electricity from within the boundary of the market in which they are consuming the electricity. "Market boundary" refers to an area in which the laws and regulatory framework governing the electricity sector are sufficiently consistent between the areas of production and consumption and where there

is a physical grid interconnection indicating a level of system-wide coordination between countries. Ideally, these countries' utilities/energy suppliers recognize each other's energy sourcing instruments.

Based on our current knowledge, we define the market boundary for most of the countries as their geographical boundary, except the following: 1) North America (USA + Canada); and 2) Europe.

For example, if your company has operations in Vietnam, your electricity consumption will have to be covered with renewable electricity market instruments originated in Vietnam.

Please read more guidance in our [Market boundary criteria](#).

### **Commissioning date of the power plant**

The year when the power plant went in operation – if you have this information at hand. If the power plant was re-powered, please give us the date of re-powering.

### **Vintage(s) of electricity production**

This is the year the renewable electricity and/or the attribute certificates purchased were generated. Enter the vintage, i.e., the year of production of the renewable electricity consumed, from the specific option selected in each country.

#### *What vintage limitations are recommended for purchase and consumption claims?*

RE100 recommends that the vintage of electricity generation – i.e., when the generation occurred – be reasonably close to the reporting year of the electricity consumption to which it is applied. In any case, companies are requested to be completely transparent about their choice of vintage.

### **Third-party audited (Y/N)**

In this section you report whether consumption was audited by an independent third party, i.e., not by the supplier or the company through self-certification. The options available to answer this question are Yes (Y) and No (N). Further details can be reported in the Comment section column N.

### **Brand or label**

Provide information about the brand, label, or certification of your purchase. For example: Green-e®, EKOenergy, etc.

### **Comments**

In this section, the company provides additional information it may wish to disclose in the form of text. If you are claiming Default delivered renewable electricity from the grid, supported by certificates (Sourcing option 7) please use this box to explain the methodology used to make this claim and provide supporting information. If the option 'Other instrument' in column G is selected, further information shall be given here in the comment box.

## **6. SELF-GENERATED RENEWABLE ELECTRICITY**

In tab "6. Self-generated RE" of the RE100 Reporting Spreadsheet your company discloses information about the renewable electricity it self-produced and consumed, following the classification of the RE100 Criteria for global renewable electricity options.

#### *What is considered to be a company's electricity generation facility for self-generation options?*

For generation of electricity from renewable sources, a company may count the net electricity production as self-generation, if either of the following is true:

- The company has legal ownership of the electricity generation asset; or
- The company has financial control (usually > 50%) of the electricity generation asset; or
- The company has de-facto operational control over the electricity generation asset.

**6.1. Please provide details of renewable electricity generated from facilities you own and/or control, by country of production.**

**Country of production**

Select in the dropdown menu the country where the renewable electricity was generated from the company's own facilities or installations. For each new country, please use a new row. There can be multiple rows for one country if you have several generation facilities in one and the same country.

**Technology type**

Disclose information about the renewable sources and technologies used for electricity generation. If you own several technology types in the same country, please create a row for each technology type in that same country.

**On-site/Offsite**

Indicate through the drop-down list if your organization's self-generated renewable electricity is produced on-site or off-site.

**Installation capacity (MW)**

This is the sum of the capacity of all the company's own renewable electricity installations in the country (if applicable per technology type), in MW units.

**Amount of renewable electricity self-generated in reporting year (MWh)**

This is the total renewable electricity generated by the company from its own facilities and installations in the country.

**Amount of self-generated renewable electricity directly consumed in reporting year (MWh)**

This is the total amount of electricity self-generated that the company has directly consumed onsite in the country.

**Amount of self-generated renewable electricity sold to the grid in reporting year (MWh)**

This is the total amount of electricity self-generated that the company has sold to the grid and not directly consumed, as measured by the grid export meter.

**Were certificates issued?**

This should indicate whether or not renewable energy certificates were issued based on the generation from this renewable power plant. Select from the Y/N dropdown. If yes, please fill in the columns K to M, if no, leave them blank.

**Total certificates issued for this installation (MWh)**

This is the MWh total of self-generated renewable electricity for which certificates were generated.

### **Total certificates retained for own use (MWh)**

This is the MWh total of certificates generated that were retained by the company to cover its own consumption.

### **Type of certificates**

If energy attribute certificates were generated, provide details of the type used. Please refer to section 5 on Purchases to see the list of instruments and certificates RE100 currently accepts.

#### *How should I report consumption from self-generation if I do not have or do not own certificates?*

For self-generating electricity in markets where using electricity tracking systems or certificates are mandatory, e.g., Europe or USA, a company shall generate certificates for all its self-production. It should also retain the certificates for all electricity that it wishes to report as consumed.

In all other jurisdictions, producing and retaining certificates is recommended but not mandatory. However, in all cases, a company must transparently disclose both how much of its production and of its consumption is backed by certificates.

#### *What if the company owned facility is entirely off-grid and electricity is consumed directly?*

To prove self-production and consumption of renewable electricity from a company-owned facility that is entirely off-grid, and only connected by a direct line to consumer, certificates need not to be produced. Meter readings shall constitute sufficient proof of consumption. However, any certificates produced shall be also retained or retired by the consumer.

### **Third-party audited generation (Y/N)**

Report whether electricity production was audited by an independent third party, with a Yes or No answer.

#### *What information about third party verification should be provided?*

Companies are requested to disclose whether independent third-party verification was undertaken for a specified sourcing option. This is in the form of a Yes (Y) or No (N) answer.

Third party verification of consumption, and where necessary, generation of renewable electricity, is required in accordance with a renewable electricity standard, where available. There are different types of verification, such as verification of renewable electricity generation, sales, and consumption. Companies may use third-party verification of renewable electricity sales (e.g., Green-e® certification) and Scope 2 GHG emissions (via GHG Protocol Corporate Standard) provided it meets the requirements outlined in this document.

### **Comments**

In this section, the company provides additional information they wish to disclose in the form of a text.

### **CONTACT**

Additional specific guidance on certain reporting topics can be found in the technical FAQ available on RE100's webpage. Any queries regarding RE100 Reporting Guidance 2021 which cannot be solved using it please send to [re100@cdp.net](mailto:re100@cdp.net).