
RE100 Reporting Guidance 2022



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1 How to report in 2022

1.1 Introduction

RE100 is a global corporate leadership initiative bringing together influential businesses committed to 100% renewable electricity. RE100 member companies set a public goal to source 100% of their global electricity consumption from renewable sources by a specified (target) year. Members are required to report progress against their target annually. CDP manages the reporting exercise. This document guides members through the exercise of properly meeting their reporting requirement to RE100.

Annual reporting to RE100 has historically maintained two reporting routes: the CDP Climate Change Questionnaire, and the RE100 Spreadsheet. In the 2021 and earlier annual disclosure cycles, RE100 members were encouraged or required to report using the RE100 Spreadsheet because it captured data the CDP Climate Change Questionnaire did not about sourcing of renewable electricity and allowed RE100 to assess their reporting against RE100's technical criteria to validate their claims.

In 2022, RE100 is retiring the RE100 Spreadsheet because the CDP Climate Change Questionnaire, when presented to RE100 members, captures the same information as the RE100 Spreadsheet. This change is intended to improve RE100's insights into its membership and greatly streamline the process of reporting to RE100 by making it part of reporting to CDP.

All RE100 members which join before 11 April 2022 will receive requests to respond to the 2022 CDP Climate Change Questionnaire from CDP.

If you have any specific questions throughout the reporting process, please contact CDP at re100@cdp.net.

1.2 How this guidance should be used

Please use the following reference materials when reporting to RE100:

- ▼ This Guidance Note
- ▼ RE100's [technical criteria](#), its [credible claims paper](#), its [guidance around its materiality threshold provisions](#), its [note on market boundaries](#), and its [FAQs](#)
- ▼ The preview of the [2022 CDP Climate Change Questionnaire your organization will respond to](#) (make sure to select to view the 'RE100 initiative questions' when generating your questionnaire)
- ▼ The [CDP reporting guidance for the 2022 CDP Climate Change Questionnaire](#) (make sure to select to view the 'RE100 initiative questions' when generating your questionnaire guidance)
- ▼ [RE100's guidance on how its members are held to account](#)

2 Reporting to RE100 through the 2022 CDP Climate Change Questionnaire

Your organization will be invited to respond to all questions in the 2022 CDP Climate Change Questionnaire. Reporting to RE100, however, is defined by your organization's mandatory answers to a specific set of questions in the 2022 CDP Climate Change Questionnaire. These are:

- ▼ **C0.2:** State the start and end date of the year for which you are reporting data.
- ▼ **C0.3:** Select the countries/areas in which you operate.
- ▼ **C0.5:** Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported.
 - Note that this option should align with your chosen approach for consolidating your GHG inventory (and therefore also the RE100 target boundary).
- ▼ **C4.2a:** Provide details of your target(s) to increase low-carbon energy consumption or production. **This question only appears if you select "Target(s) to increase low-carbon energy consumption or production" in response to C4.2.**

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 RE100 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 'company-wide' for the RE100 target. RE100 targets cover entire operations. If entering an RE100 interim target, the target coverage may be different.
Target type: energy carrier (Column 4)	Select 'Electricity'. RE100 targets cover only electricity consumed.
Target type: activity (Column 5)	Select 'Consumption'. RE100 targets are consumption targets.
Target type: energy source (Column 6)	Select 'Renewable energy source(s) only'. RE100 targets are met through renewable energy only (not, for, example, nuclear energy).
Target year (Column 10)	Enter the year your organization aims to source 100% renewable electricity.
% share of low-carbon or renewable energy in target year (Column 11)	Enter 100.
% share of low-carbon or renewable energy in reporting year (Column 12)	Self-report your organization's share of renewable electricity for the reporting period in your climate change questionnaire response. This may be different from the share of renewable electricity which meets the RE100 technical criteria, which results from RE100's assessment of your organization's reporting.
Target status in reporting year (Column 14)	Use this column to indicate to RE100 if your target year (column 10) has changed from what was disclosed in a previous reporting cycle by selecting 'Revised'. Otherwise, select 'Underway', if the target is not yet met, or 'Achieved', if your organization has achieved the target or is maintaining its achievement.
Is this target part of an overarching initiative? (Column 16)	Select 'RE100'.

- ▼ **C4.3b:** Provide details on the initiatives implemented in the reporting year. **This question only appears if you select “Yes” in response to C4.3.**

 - In this question, your organization can disclose any cost savings resulting from increased consumption of low-carbon energy.
- ▼ **C8.2g:** Provide a breakdown of your non-fuel energy consumption by country.

 - In this question, your organization should disclose electricity consumption by country. You may identify in column 5 where you are making use of RE100’s materiality threshold provisions. RE100 can only assess your organization’s reporting against the RE100 technical criteria when all countries/areas your organization operates in and the electricity consumption in them are individually disclosed. The same list of countries/areas disclosed in C0.3 should also appear here. **The appendix in this guidance discusses how RE100 uses this question to assess your organization’s reporting against the RE100 technical criteria.**
- ▼ **C8.2h:** Provide details of your organization’s renewable electricity purchases in the reporting year by country.

 - **The appendix in this guidance discusses how RE100 uses this question to assess your organization’s reporting against the RE100 technical criteria.**

In 2022, RE100 will accept reported renewable electricity sourcing from members which aligns with either CDP’s or RE100’s market boundary rules (which differ only in Europe). RE100 expects that all RE100 members which also report to CDP are following CDP’s market boundary rules. Any RE100 members which report to CDP and do not observe [AIB membership](#) as the market boundary for Europe are expected to be in appropriately grandfathered contracts (entered into before 31 December 2021), as outlined in CDP’s Scope 2 technical note.

In 2023, RE100’s note on market boundaries is expected to change to align with CDP’s rules. This is only expected to impact RE100 members that have never reported to CDP before, for whom necessary grandfathering is being considered.
- ▼ **C8.2j:** Provide details of your organization’s renewable electricity generation by country in the reporting year.

 - **The appendix in this guidance discusses how RE100 uses this question to assess your organization’s reporting against the RE100 technical criteria.**
- ▼ **C8.2k:** Describe how your organization’s renewable electricity sourcing strategy directly or indirectly contributes to bringing new capacity into the grid in the countries/areas in which you operate.

 - In this question, your organization can disclose its approaches to impactful procurement which adds renewable electricity capacity to grids.
- ▼ **C8.2l:** In the reporting year, has your organization faced any challenges to sourcing renewable electricity?

 - Your organization’s answers to this question help RE100 refine its policy message.
- ▼ **C8.2m:** Provide details of the country-specific challenges to sourcing renewable electricity faced by your organization in the reporting year.

 - Your organization’s answers to this question help RE100 refine its policy message.

- ▼ **C10.1a:** Provide further details of the verification/assurance undertaken for your Scope 1 emissions and attach the relevant statements. **This question only appears if you select “Third-party verification or assurance process in place” for Scope 1 emissions in response to C10.1.**
 - In this question, your organization can disclose the details of its third-party verification of consumption, if any, of self-generated renewable electricity. RE100 requires its members to have their consumption of renewable electricity verified by a third party and accepts a Scope 1 and market-based Scope 2 greenhouse gas audit as a proxy to this verification.
- ▼ **C10.1b:** Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements. **This question only appears if you select “Third-party verification or assurance process in place” for Scope 2 emissions in response to C10.1.**
 - In this question, your organization can disclose the details of its third-party verification of consumption, if any, of purchased renewable electricity. RE100 requires its members to have their consumption of renewable electricity verified by a third party and accepts a Scope 1 and market-based Scope 2 greenhouse gas audit as a proxy to this verification.
- ▼ **C12.1a:** Provide details of your climate-related supplier engagement strategy. **This question only appears if you select “Yes, our suppliers” in response to C12.1.**
 - In this question, your organization can disclose any engagement with its supply chain on renewable electricity.
- ▼ **C12.2a:** Provide details of the climate-related requirements that suppliers have to meet as part of your organization’s purchasing process and the compliance mechanisms in place. **This question only appears if any “Yes...” option is selected in response to C12.2.**
 - In this question, your organization can disclose any requirements for its suppliers to set renewable energy targets or to purchase renewable energy.

Some questions in C8 are not part of mandatory reporting to RE100. They should still be answered as part of energy-related reporting to CDP. They are:

- ▼ **C8.1:** What percentage of your total operational spend in the reporting year was on energy?
- ▼ **C8.2:** Select which energy-related activities your organization has undertaken.
- ▼ **C8.2a:** Report your organization’s energy consumption totals (excluding feedstocks) in MWh.
- ▼ **C8.2b:** Select the applications of your organization’s consumption of fuel.
- ▼ **C8.2c:** State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.
- ▼ **C8.2d:** Provide details of the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.
- ▼ **C8.2i:** Provide details of your organization’s low-carbon heat, steam, and cooling purchases in the reporting year by country.

3 The 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 recognizes the following renewable electricity sourcing options:

1. Self-generation from facilities owned by the company (on or off-site)
2. Purchase from an on-site installation owned by a third party
3. Direct line to an off-site generator owned by a third party with no grid transfers
4. Direct procurement from offsite grid-connected generator e.g. Power Purchase Agreement (PPA)
5. Green electricity products from an energy supplier (e.g. Green Tariffs)
6. Unbundled Energy Attribute Certificate (EAC) purchase
7. Default delivered renewable electricity from the grid, supported by energy attribute 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

3.1 Self-generation from facilities owned by the company (on or off-site)

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.

3.2 Purchase from an on-site installation owned by a third party

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.

3.3 Direct line to an off-site generator owned by a third party 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.

3.4 Direct procurement from offsite grid-connected generator e.g. Power Purchase Agreement (PPA)

Definition

In direct procurement, a contract is signed between a purchaser (the company consuming the energy) and a generator. 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.

3.5 Green electricity products from an energy supplier (e.g. Green Tariffs)

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).

3.6 Unbundled Energy Attribute Certificate (EAC) 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).

3.7 Default delivered renewable electricity from the grid, supported by energy attribute 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.

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 as comments in C8.2h.**

3.8 Default delivered renewable electricity from a grid that is 95% or more renewable and where there is no mechanism for specifically allocating renewable electricity

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.

Appendix: RE100's methodology for assessing member reporting

Aims of this guidance

This guidance informs RE100 members of RE100's methodology for assessing their reported procurement of renewable electricity against the RE100 technical criteria.

Which parts of the RE100 technical criteria are assessed?

Please first review [RE100's technical criteria](#), its [credible claims principles](#), its [note on market boundaries](#), and its [materiality threshold provisions](#).

What is currently assessed?

RE100 currently assesses the following aspects of the technical criteria in member reporting:

- RE100's market boundary criteria
- RE100's accepted sourcing methods
- RE100's accepted electricity generation technologies
- Appropriate use of RE100's materiality threshold provisions

What is not currently assessed, but could be?

RE100 collects the following disclosures which relate to the technical criteria but are not currently assessed:

- Vintage limitations of claims. RE100 mandates that vintages of generation must be 'reasonably close' to the period of consumption they are being applied to, but does not define 'reasonably close'. This is not currently assessed because disclosure rates of vintages are low, and no specific limit has been defined for RE100.
- Whether credible tracking instruments for delivery of renewable electricity attributes are being used. RE100's FAQs list tracking instruments which RE100 understands to be credible. RE100 cannot evaluate all tracking instrument itself, however, and accepts reporting of other tracking instruments which the member understands to provide them with credible claims.
- Whether the consumption of renewable electricity has been verified by a third-party. RE100 members are required to have yearly third-party verification of consumption of renewable electricity and may disclose this in their reporting. RE100 could discount any sourcing of renewable electricity which has not been explicitly noted as being third-party assessed.

What cannot currently be assessed?

Reporting does not currently capture the following elements of the technical criteria:

- Whether claims are unique and exclusive. Members are expected to make [credible claims](#).

Assessment methodology

This section considers each of the elements in the technical criteria which are currently assessed. Specific questions in the CDP Climate Change 2022 Questionnaire and the RE100 Spreadsheet relate to each element.

Please refer to the RE100 Spreadsheet and RE100 reporting guidance along with appropriate CDP guidance for the CDP Climate Change 2022 Questionnaire.

Which questions are used by RE100?

In the CDP Climate Change Questionnaire:

Question number	Question name
C8.2g	Provide a breakdown of your non-fuel energy consumption by country
C8.2h	Provide details of your organization's renewable electricity purchases in the reporting year by country
C8.2j	Provide details of your organization's renewable electricity generation by country in the reporting year

In the RE100 Spreadsheet:

Tab	Tab name
4	Electricity consumption by country
5	Purchased renewable electricity
6	Self-generated renewable electricity

Which questions are not used by RE100?

Some questions in CDP's Climate Change Questionnaire capture the same information, but without the per-country breakdown RE100 requires. RE100 does not use these questions to assess reporting against the RE100 technical criteria.

In the CDP Climate Change Questionnaire:

Question number	Question name
C8.2a	Report your organization's energy consumption totals (excluding feedstocks) in MWh
C8.2d	Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year

RE100's market boundary criteria

In 2022, RE100 will accept reported renewable electricity sourcing from members which aligns with either CDP's or RE100's market boundary rules (which differ only in Europe). RE100 expects that all RE100 members which also report to CDP are following CDP's market boundary rules. Any RE100 members which report to CDP and do not observe [AIB membership](#) as the market boundary for Europe are expected to be in appropriately grandfathered contracts (entered into before 31 December 2021), as outlined in CDP's Scope 2 technical note.

In 2023, RE100's note on market boundaries is expected to change to align with CDP's rules. This is only expected to impact RE100 members that have never reported to CDP before, for whom necessary grandfathering is being considered.

RE100 considers two kinds of possible out-of-market sourcing:

- **Direct out-of-market sourcing**, where the market of origin of renewable electricity is different from the market of consumption it is being applied to
- **Indirect out-of-market sourcing**, where excess in-market sourcing of renewable electricity results in a misleading global total for reported sourcing of renewable electricity.

Direct out-of-market sourcing

Related questions

In the CDP Climate Change Questionnaire:

Question number	Question name	Relevant columns
C8.2h	Provide details of your organization's renewable electricity purchases in the reporting year by country	<ul style="list-style-type: none">• Country/area of renewable electricity consumption• Country/area of origin (generation) of the renewable electricity/attribute consumed

In the RE100 Spreadsheet:

Tab number	Tab name	Relevant columns
5	Purchased renewable electricity	<ul style="list-style-type: none">• Country/area of renewable electricity consumption• Country/area of origin (generation) of the renewable electricity/attribute consumed

Methodology

If a RE100 member discloses that the market of origin of renewable electricity it has purchased is different from the market of consumption that sourcing is intended for, RE100 does not count it toward the member's total consumption of renewable electricity.

PURCHASED RENEWABLE ELECTRICITY							
Sl. No.	Country of consumption	RE procurement option as defined in the RE100 Technical Criteria	Technology type	RE consumed from this option in reporting year (MWh)	Tracking instrument used	Total "attribute" instruments (e.g. REC) from purchased RE retained for consumption by the company (MWh)	Country of origin (generation) of consumed RE
	Singapore						Vietnam
	Singapore						Thailand
	Singapore						Philippines

Figure 1: An example of out-of-market sourcing identified by RE100

If a market of origin of renewable electricity is not disclosed, RE100 can consider the tracking mechanisms disclosed. For example, if sourcing is reported in the North American single market without a market of origin of renewable electricity being disclosed, but the tracking mechanism disclosed is the US-REC, it is clear that the sourcing has happened in-market. However, if the sourcing is reported in Singapore, without a market of origin of renewable electricity being disclosed, and the tracking mechanism disclosed is an I-REC, RE100 cannot be sure that the I-REC originated from the Singapore market. In these instances, RE100 is forced to call the sourcing out-of-market.

Indirect out-of-market sourcing

Related questions

In the CDP Climate Change Questionnaire:

Question number	Question name	Relevant columns
C8.2g	Provide a breakdown of your non-fuel energy consumption by country	<ul style="list-style-type: none"> Country/area Consumption of electricity (MWh)
C8.2h	Provide details of your organization's renewable electricity purchases in the reporting year by country	<ul style="list-style-type: none"> Country/area of renewable electricity consumption Renewable electricity consumed via selected sourcing method in the reporting year (MWh)
C8.2j	Provide details of your organization's renewable electricity generation by country in the reporting year	<ul style="list-style-type: none"> Country/area of generation Total self-generation counted towards RE100 target (MWh) [Auto-calculated]

In the RE100 Spreadsheet:

Tab number	Tab name	Relevant columns
4	Electricity consumption by country	<ul style="list-style-type: none">• Country/area• Consumption of electricity (MWh)
5	Purchased renewable electricity	<ul style="list-style-type: none">• Country/area of renewable electricity consumption• Renewable electricity consumed via selected sourcing method in the reporting year (MWh)
6	Self-generated renewable electricity	<ul style="list-style-type: none">• Country/area of generation• Total self-generation counted towards RE100 target (MWh) [Auto-calculated]

Methodology

Whenever sourcing of renewable electricity exceeds electricity consumption in a market, the excess sourcing of renewable electricity is not counted in the member's total consumption of renewable electricity.

Consider the following scenario:

- The member has reported a total consumption of 100 MWh in a market
- The member has reported sourcing 90 MWh of renewable electricity purchased through unbundled energy attribute certificates (EACs) from the same market.
- The member has reported self-generating and consuming 20 MWh of renewable electricity in the same market.

In this scenario, the member has reported sourcing more renewable electricity than its consumption of electricity. 10 MWh of purchased renewable electricity is deducted from the member's total sourcing of renewable electricity, and its share of renewable electricity in the market is capped at 100%.

RE100's accepted sourcing methods and renewable electricity generation technologies

Related questions

In the CDP Climate Change Questionnaire:

Question number	Question name	Relevant columns
C8.2h	Provide details of your organization's renewable electricity purchases in the reporting year by country	<ul style="list-style-type: none">• Renewable electricity technology type• Sourcing method
C8.2j	Provide details of your organization's renewable electricity generation by country in the reporting year	<ul style="list-style-type: none">• Renewable electricity technology type

In the RE100 Spreadsheet it is only possible to disclose using sourcing methods and technologies which RE100 accepts.

Methodology

If a RE100 member discloses a sourcing method or technology not accepted by RE100, RE100 does not count the sourcing toward the member's total consumption of renewable electricity.

For example, if, in C8.2h, the technology disclosed is 'nuclear' (for example, if written in a comment), RE100 does not count the sourcing. Similarly, if in C8.2h, the sourcing method disclosed is a grid mix of renewable electricity (i.e. underlying location-based emissions) (for example, if written in a comment), RE100 does not count the sourcing (the claim is not credible).

Appropriate use of RE100's materiality threshold provisions

Related questions

In the CDP Climate Change Questionnaire:

Question number	Question name	Relevant columns
C8.2g	Provide a breakdown of your non-fuel energy consumption by country	<ul style="list-style-type: none">• Is this consumption excluded from your RE100 commitment?

In the RE100 Spreadsheet:

Tab number	Tab name	Relevant columns
4	Electricity consumption by country	<ul style="list-style-type: none">• Is this consumption excluded from your RE100 commitment?

Methodology

Under RE100's materiality threshold provisions, members:

1. Can exclude small loads (small offices, retail outlets, etc.) of up to 100 MWh/year, per market, from the scope of their RE100 targets;
2. Can claim exclusions up to a total of 500 MWh/year (with a limit of 100 MWh/year, per market);
3. Cannot make any exclusions according to the above criteria in markets where it is technically feasible to source renewable electricity via any credible sourcing options such as EACs.

RE100's approach is to currently only override any exclusions to markets where reported electricity consumption is over 100 MWh, so that those markets are brought into the scope of the RE100 target. RE100 suggests using in-market availability of EACs as a guide for technical feasibility of sourcing renewable electricity, but will not enforce this guide as a rule in checking appropriate use of the materiality threshold provisions.

Notes on determining claims to self-generated renewable electricity and on EAC arbitrage

Members should carefully report their self-generation of renewable electricity, especially if they are grid-connected and receiving certificates. The climate change questionnaire and RE100 spreadsheet auto-calculate how much self-generated renewable electricity a member has a claim to from the information it discloses.

EAC arbitrage is a procurement strategy used by electricity consumers which can decrease their electricity costs. It is possible when self-generation is in use. EAC arbitrage involves consuming self-generated renewable electricity, selling the EACs issued to the self-generated renewable electricity, and then purchasing different EACs.

These actions can produce a profit if the certificates sold from self-generation are more expensive than the certificates which are purchased to replace them. However, the consumer no longer has a claim to its self-generated renewable electricity (because it has sold the certificates – the attributes – of that generation). The consumer only has a claim to the certificates it has purchased. Instead of claiming self-generation of renewable electricity, the consumer can only claim an unbundled EAC purchase.

Related questions

In the CDP Climate Change Questionnaire:

Question number	Question name	Relevant columns
C8.2j	Provide details of your organization's renewable electricity generation by country in the reporting year	<ul style="list-style-type: none"> • Total renewable electricity generated by this facility in the reporting year (MWh) • Renewable electricity directly consumed by your organization from this facility in the reporting year for which certificates were not issued (MWh) • Renewable electricity directly consumed by your organization from this facility in the reporting year for which certificates were issued and retired (MWh) • Renewable electricity sold to the grid in the reporting year (MWh) • Certificates issued for the renewable electricity that was sold to the grid (MWh) • Certificates issued and retired for self-consumption for the renewable electricity that was sold to the grid (MWh)

In the RE100 Spreadsheet:

Tab number	Tab name	Relevant columns
6	Self-generated renewable electricity	<ul style="list-style-type: none"> Amount of RE self-generated in the reporting year (MWh) Amount of self-generated RE directly consumed in the reporting year (MWh) Amount of self-generated RE sold to the grid (utility/other) in the reporting year (MWh) Total certificates issued for this installation (MWh) Total certificates retained for own use (MWh)

Methodology

RE100 identifies EAC arbitrage when:

- Self-generation is reported
- EACs have been issued for the self-generation
- No EACs issued to the self-generation have been retained
- Different EACs have been purchased

Sl. No.	Amount of RE self-generated in reporting year (MWh)	Amount of self-generated RE directly consumed in reporting year (MWh)	Amount of self-generated RE sold to the grid (utility/other) in reporting year (MWh)	Were certificates issued?	Total certificates issued for this installation (MWh)	Total certificates retained for own use (MWh)
1	This is the total renewable electricity generated by the company from its own facilities and installations in the country.	Total amount of electricity self-generated that the company has directly consumed onsite in the country. Usually, this does not include any instruments .	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.	Select "Yes" if certificates were issued, else select "No"	This is the MWh total of self-generated RE for which attribute instruments or certificates were issued.	Certificates retained by the company to claim self-consumption. Note: Company can keep all / portion of instruments it generate for own use.
1	100	100	0	Yes	100	0

Figure 2: This reporting of self-generated renewable electricity (with no issued certificates retained) removes any claim to having used self-generated renewable electricity (since the EACs – the attributes – are sold off)

In the example above, the organization has no claim to use of renewable electricity based on this row in tab 6 alone. If EAC arbitrage has occurred, there must be an unbundled EAC purchase reported in tab 5 of the RE100 spreadsheet. The same logic is applied to disclosures in C8.2j in the CDP Climate Change Questionnaire.

Notes on observations

The member progress table in RE100's annual disclosure report for the 2022 reporting cycle will contain two new columns. One column will comment on out-of-market sourcing, if any was reported, and one column will comment on the member's use of impactful procurement methods **only where supported by the member's disclosures to the initiative and where the member has selected to make its disclosures public.**

Methodology

In the CDP Climate Change Questionnaire:

Question number	Question name	Relevant columns
C8.2h	Provide details of your organization's renewable electricity purchases in the reporting year by country	<ul style="list-style-type: none">• Sourcing method• Renewable electricity consumed via selected sourcing method in the reporting year (MWh)• Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)• Brand, label, or certification of the renewable electricity purchase
C8.2j	Provide details of your organization's renewable electricity generation by country in the reporting year	<ul style="list-style-type: none">• Total self-generation counted towards RE100 target (MWh) [Auto-calculated]

The RE100 Spreadsheet is not used for RE100 annual disclosure reports