

How RE100 members are held to account

A framework for credibility and a level playing field for members through public messaging and annual disclosure

March 2022

Introduction

This guidance outlines the approach RE100 takes to supporting public messaging by RE100 members about their sourcing of renewable electricity. Members might wish for public support by RE100 if they are making a claim of meeting their RE100 target, meeting a RE100 interim target, or wish to make a statement about their organization's use of impactful procurement methods.

Part of the support RE100 gives its members with public messaging is also in RE100 annual disclosure reports, which present findings from each year's disclosure cycle. RE100 members all commit to having a minimum amount of information made public about their sourcing of renewable electricity each year. RE100 is now also introducing new ways members can highlight their impactful procurement in RE100 annual disclosure reports.

This guidance is important for RE100 members who:

- Wish to publicly announce meeting their RE100 target or interim target, maintaining achievement of their RE100 target, or are approaching their RE100 target date.
- Wish to make a public statement about their procurement of renewable electricity which is supported by public disclosures to the initiative (e.g.: only using EACs which have been certified to voluntary sustainability standards, only using direct procurement methods, or only purchasing from recently commissioned facilities).
- Wish to learn how their disclosures are assessed by RE100 and presented in RE100's annual disclosure reports.

This guidance aims to ensure that RE100 can report and celebrate its members' achievements while maintaining its call for policy change, and that RE100 members use RE100's endorsements in consistent, transparent, comparable, and credible ways.

This guidance also includes an appendix with RE100's technical guidance on its assessments of member disclosures against the RE100 technical criteria for support of public announcements and publication in RE100 annual disclosure reports.

How RE100 supports its members' own announcements

RE100 only supports members' announcements which can be verified using disclosures reported to the initiative. These disclosures can be those of a recent annual reporting cycle, or can be submitted on-demand outside of the reporting cycle if RE100's support of for an announcement is requested based on data different from what were submitted in an annual disclosure cycle. See page 3 for more details on the data needed for RE100 to support announcements.

Required transparency in announcements

Members' announcements should transparently acknowledge if RE100's technical criteria were not met, and ideally where they were not met. This is not to penalize members: it is essential for amplifying calls for urgent policy change where RE100's technical criteria cannot be met.

Members should consider the below principles to draft announcements which RE100 must approve before supporting those announcements.

If global sourcing has met the RE100 technical criteria

[RE100 member name] has met its RE100 target to consume 100% renewable electricity, globally.

If the technical criteria have not been met globally

*As a minimum, the announcement **must** note either:*

- The markets or regions in which the RE100 technical criteria were not met
- The global percentage which met the RE100 technical criteria

Encouraged, additional transparency includes:

- Both of the minimum transparency features
- The nature of the barriers faced

These principles can be adapted for interim targets.

Some examples of announcements developed using these principles would look as follows:

[RE100 member name] has met its RE100 target to consume 100% electricity globally, except in [markets or regions affected].

[RE100 member name] has sourced 98.5% of its electricity renewably and in-line with RE100's technical criteria.

[RE100 member name] has met its RE100 target to consume 100% renewable electricity globally, except in [markets or regions affected]. This was equivalent to 98.5% of its global electricity consumption. 1.5% of [RE100 member name]'s electricity consumption could not be decarbonised because of [barriers].

How to submit data for RE100 to support an announcement

All announcements must be verifiable from data submitted to RE100.

RE100 requires two weeks to assess reported data before it can agree to support announcements. This period may be extended at RE100's discretion, especially at busy times (such as the October-December period when RE100 prepares its annual disclosure reports), or when RE100 has questions about the data it is assessing.

RE100 uses the methodology published in the appendix to assess members' data.

As part of annual reporting

If your organization wishes to communicate an announcement during the annual reporting cycle (i.e. from April to July), the data can be submitted to RE100 as part of the normal annual reporting process to RE100. The announcement will then also be consistent with the member progress table for that annual reporting cycle.

Annual reporting happens through the CDP Climate Change Questionnaire. Please refer to RE100's reporting guidance for more information.

Outside of annual reporting

If your organization wishes to communicate an announcement outside the annual reporting cycle, or based on data for a different time period from those which are submitted to the initiative for annual reporting, you may submit data for RE100 to assess on-demand.

Outside of annual reporting, data can only be submitted to RE100 for it to assess through the RE100 Spreadsheet. The announcement may not be consistent with a RE100 annual disclosure report, because RE100 annual disclosure reports are derived only from data submitted during annual reporting cycles.

Please contact re100@cdp.net to request a copy of the RE100 Spreadsheet which your organization can fill in and request verification outside of the annual reporting cycle.

How should the announcement relate to the period of data used to validate it?

If RE100 validates a claim, the claim is considered valid for the year in which RE100 validated the claim. For example, a member with a target year of 2020 should submit data to RE100 to validate during 2020. New periods of data must be provided for RE100 to validate claims in subsequent years.

How RE100 presents its members' disclosures in RE100 annual disclosure reports

Beginning with the 2022 annual disclosure report (published in January 2023), the member progress table will be based on members' responses to CDP's Climate Change Questionnaire. The progress table will make the following public about each member:

- The member's name
- The name of the market the member is headquartered in
- The year the member joined RE100
- The target year for the member's RE100 target
- Details of any interim targets the member has set
- The member's share of renewable electricity for the reporting period **which is verified to meet the RE100 technical criteria.**
 - This column will be based on an assessment of the member's disclosures in C8.2g, C8.2h, and C8.2j. RE100's assessment methodology is included in the appendix.
- The member's share of renewable electricity for the reporting period **which it self-reported to RE100**
 - This column will use the member's disclosure in Column 12 of C4.2a in the member's CDP Climate Change Questionnaire response.
- The member's published share of renewable electricity for the previous five reporting periods
- An observations column which notes any reported out-of-market sourcing and names those markets, **only if the member has chosen to make its disclosures to RE100 public.** If the response was non-public, the column is blank. For example:
 - [RE100 member name] was unable to source in-market renewable electricity in [markets affected], and procured renewable electricity from [markets affected] as external markets.
- An observations column which highlights the member's use of impactful procurement methods, **only if the member has chosen to make its disclosures to RE100 public.** If the response was non-public, the column is blank. The following standardized information is presented:
 - The share of renewable electricity the member has sourced through: (1) self-generation, (2) purchases from on-site installations owned by suppliers, (3) a direct line to an off-site generator with no grid transfers, and (4) direct procurement from off-site grid connected generators (e.g. Power Purchase Agreements) (see questions C8.2h and C8.2j)
 - The share of renewable electricity the member has sourced from facilities commissioned in the last 15, 10, and 5 years (see Column 8 in C8.2h)
 - The share of renewable electricity the member sourced which was certified to a voluntary sustainability standard, like the Green-e standard (see Column 10 in C8.2h)

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 the RE100 technical criteria and the RE100 credible claims paper, both available on the [RE100 guidance page](#).

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							
Guidance Note: Details of your Renewable Electricity (RE) purchases help measure progress towards your target and assess whether your purchase meets our technical criteria.							
5. Please provide details of your renewable electricity purchases per country, classified by RE procurement option							
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