
RE100 Reporting Guidance 2023



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1 Reporting to RE100 in 2023

1.1 Who this guidance is for

This guidance is for member companies of the RE100 initiative that are expected to report to the initiative in 2023, and for any companies assisting them in reporting.

1.2 How this guidance should be used

Please use the following reference materials when reporting to RE100:

- ▼ This guidance
- ▼ The RE100 technical criteria and appendices, FAQs and document titled 'How RE100 members are held to account', available on [the guidance page of the RE100 website](#)
- ▼ [The CDP guidance page for disclosing companies](#)
- ▼ [The preview of the CDP Climate Change 2023 Questionnaire your organization will respond to](#) (make sure to select to view the 'RE100 initiative questions' when generating your questionnaire preview)
- ▼ [The CDP reporting guidance for the CDP Climate Change 2023 Questionnaire](#) (make sure to select to view the 'RE100 initiative questions' when generating your questionnaire guidance)

1.3 Introduction

RE100 is a global leadership initiative bringing together influential companies committed to 100% renewable electricity. RE100 member companies set a public goal to consume 100% renewable electricity by a specified (target) year. Members report to the initiative annually. CDP manages the reporting exercise and produces RE100 annual disclosure reports derived from it.

This document guides members through the exercise of properly meeting their reporting requirement to RE100. **It also contains the methodology that RE100 uses to assess reporting for use in the annual RE100 member progress table.**

In 2023, reporting to RE100 continues wholly through members' responses to the CDP Climate Change Questionnaire.

1.4 Key dates

- **3 April 2023:** RE100 members that join the initiative **before** this date will receive requests from the RE100 authority to respond to the CDP Climate Change 2023 Questionnaire through the Online Response System (ORS).
- **Week of 17 April 2023:** The ORS opens to corporate responses.
- **26 July 2023:** The CDP Scoring deadline. Responses must be submitted before this date to receive CDP Scores.
- **27 September 2023:** The ORS closes to corporate responses. **This is the final RE100 reporting deadline for 2023.**
- **TBC (likely the end of November 2023):** The deadline for requesting amendments to CDP Climate Change 2023 Questionnaire responses.

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

1.5 Amending 2023 Questionnaire responses

The 2023 RE100 member progress table will include the following information about each RE100 member:

- The member's share of renewable electricity that meets the RE100 technical criteria for the reporting period **that it self-reported to RE100**.
 - This column will use the member's disclosure in Column 12 of C4.2a in the CDP Climate Change 2023 Questionnaire response.
- The member's share of renewable electricity that meets the RE100 technical criteria for the reporting period **that is supported by its disclosures to RE100**.
 - 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 of this guidance.

The RE100 guidance titled '[How RE100 members are held to account](#)' details further information also published about each RE100 member.

If a member's self-reported share of renewable electricity differs significantly from the share of renewable electricity supported by disclosures in C8.2g, C8.2h, and C8.2j, RE100 will contact the member with a summary of how the disclosures have been assessed. Differences can arise if disclosures indicate procurement of renewable electricity which does not meet the RE100 technical criteria, or if disclosures are missing information which is needed for RE100 to recognize the reported procurement of renewable electricity.

Members may wish to request amendments to their 2023 Questionnaire responses so that RE100 can revise its analysis.

Requests to amend 2023 Questionnaire responses are made by members through their CDP disclosure account managers (DAMs) and are accepted per the CDP corporate amendments policy. **RE100 cannot itself amend CDP responses or submit amendment requests on behalf of its members.**

1.6 Target scopes for RE100 members that joined the initiative before 2017

RE100 members that joined the initiative before 2017 were able to commit to an RE100 target on either: (1) their purchased and self-generated electricity, or (2) their purchased electricity only. All RE100 members that joined the initiative from 2017 onwards have RE100 targets that cover both their purchased and self-generated electricity.

RE100 members that joined before 2017 must reach out to info@re100.org to confirm the scope of their targets. They must do this before they submit their 2023 Questionnaire responses. Their Questionnaire responses must also note the target scope in Column 17 in C4.2a. **Where RE100 does not know what a member has committed to, it will assume that the target is on both purchased and self-generated electricity.**

1.7 Changing target years

In the 2022 disclosure cycle, 52 members disclosed target years that were different from those they disclosed in the 2021 disclosure cycle. RE100 requests that members changing their target years reach out to info@re100.org as soon as they decide on the change, rather than waiting till the annual disclosure cycle to disclose their change. Changes to targets should be properly reported on by selecting 'revised' in Column 14 in C4.2a.

RE100 target years cannot be later than 2050.

1.8 RE100 members with parent companies

Some RE100 members have parent companies. They must not forward their requests to respond from the RE100 Authority to their parent companies. They must submit a CDP Climate Change Questionnaire submission for themselves to properly meet their reporting requirement to RE100.

1.9 RE100 members pursuing hourly matching of renewable electricity procurement with electricity consumption

The RE100 technical criteria mandate temporal matching of renewable electricity procurement with electricity consumption through the inclusion of a 'reasonably close' vintage limitation. Some companies pursue a procurement approach which matches purchasing of renewable electricity to their consumption profile: i.e. purchasing renewable electricity which is generated within the same hour that electricity is consumed. This approach is sometimes called '24/7 procurement', and it requires EACs that include a timestamp.

Members wishing to communicate where they have procured renewable electricity through this approach should note this in a comment in C8.2h, and will receive recognition for their use of this approach in the 2023 RE100 member progress table. Additional guidance for what to include in these comments is given on page 9.

2 What RE100 members must answer in the CDP Climate Change 2023 Questionnaire

Your organization will be invited to respond to all questions in the CDP Climate Change 2023 Questionnaire. Reporting to RE100, however, is defined by your organization’s mandatory answers to the below questions. This document provides supplementary guidance for answering them.

- ▼ **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.
 - Your chosen approach for consolidating your GHG inventory is equivalent to the boundary of your RE100 target.
- ▼ **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 meet the RE100 target. The year cannot be later than 2050.
% 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 progress towards the RE100 target. 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 responses in C8.
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’.
Please explain target coverage and identify any exclusions (Column 17)	State whether self-generation is excluded from your RE100 target (an option only applicable to members that joined RE100 before 2017).

▼ **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 by country/area of your non-fuel energy consumption 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.**

Key Columns	Guidance
Country/area (Column 1)	List all countries/areas your organization consumes electricity in. The list of countries/areas must be the same as the list of countries/areas disclosed in C0.3. Do not use ‘other, please specify’ to disclose consumption of electricity for multiple countries/areas in one row. If you disclose procurement of renewable electricity in C8.2h or C8.2j for countries or areas without disclosing underlying electricity consumption in them in this question, RE100 cannot count that procurement of renewable electricity towards the organization’s total consumption of renewable electricity.
Consumption of purchased electricity (MWh) (Column 2)	Disclose your organization’s consumption of purchased electricity in this country/area.
Consumption of self-generated electricity (MWh) (Column 3)	Disclose your organization’s consumption of self-generated electricity in this country/area.
Is this electricity consumption excluded from your RE100 commitment? (Column 4)	Use this column to note where your organization is applying the RE100 materiality threshold provisions (see Section Six: Additional provisions in the RE100 technical criteria).

▼ **C8.2h:** Provide details of your organization’s renewable electricity purchases in the reporting year by country/area.

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

Key Columns	Guidance
Country/area of consumption of purchased renewable electricity (Column 1)	List the countries/areas in which your organization consumed purchased renewable electricity. Do not use ‘other, please specify’ to disclose consumption of purchased renewable electricity for multiple countries/areas in one row. If you disclose purchasing of renewable electricity in a country/area in C8.2h without disclosing the total underlying electricity consumption in that country in C8.2g, the purchasing of renewable electricity will not be counted towards the organization’s total consumption of renewable electricity.
Sourcing method (Column 2)	Select from one of the procurement types which the RE100 technical criteria recognize. Physical PPAs are a single procurement type described in the RE100 technical criteria, but appear in this question as on-site PPAs, direct-line PPAs, and physical grid PPAs. If your organization uses ‘other, please specify’ to disclose a procurement type which cannot be reasonably interpreted as one recognized by the RE100 technical criteria, RE100 may not recognize the claim to use of renewable electricity.

Key Columns	Guidance
Tracking instrument used (Column 5)	<p>Select the instrument which was used to contractually allocate the renewable electricity generation to your organization.</p> <p>If the instrument was an energy attribute certificate (EAC), select the EAC system which it is from. If the EAC system is not available to select, you may use 'other, please specify' to disclose the EAC system which was used. If the renewable electricity was not issued with EACs, select 'contract'.</p> <p>The 'no instrument used' selection is only credible when the sourcing method for the claim is 'default delivered renewable electricity from the grid in a market with at least a 95% renewable generation mix and where there is no mechanism for specifically allocating renewable electricity.</p>
Country/area of origin (generation) of purchased renewable electricity (Column 6)	<p>List the countries/areas where the renewable electricity was generated. RE100 uses this column to verify that the claim to use of renewable electricity observes market boundaries (see Appendix B in the RE100 technical criteria).</p>
Supply arrangement start year (Column 10)	<p>This disclosure is asked for so that RE100 can identify whether supply arrangements are eligible for grandfathering under the 2022 RE100 technical criteria changes (please review the grandfathering language around market boundaries in Appendix B and the commissioning or re-powering date limit in Section Five).</p> <p>It is also compared with the commissioning year column to establish whether your organization is the original off-taker of the project it is purchasing from.</p> <p>For bundled procurement, enter the year in which the physical supply started.</p> <p>For unbundled procurement (e.g. virtual power purchase agreements or contracts for unbundled EACs), enter the year of the first electricity supply period the contract was used to decarbonize.</p> <p>This is the first year this disclosure is asked for. It will only impact RE100's assessment of your organization's reporting when your organization submits its first full year of reporting starting on or after 1 January 2024.</p>
Comment (Column 12)	<p>Where the procurement used a 24/7 approach (i.e. purchasing of timestamped EACs matched to electricity consumption on an hourly basis), include '24/7' in a comment, and state the total MWh procured through this approach for this row, if it is less than the number reported in Column 4.</p> <p>Your organization will only receive recognition for this procurement if the entire row is otherwise recognized by RE100 once it applies the methodology included in the appendix of this guidance.</p>

- ▼ **C8.2j:** Provide details of your organization's renewable electricity generation by country/area 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.

- ▼ **C8.2i:** 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 considers a Scope 1 and market-based Scope 2 greenhouse gas audit as equivalent 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 considers a Scope 1 and market-based Scope 2 greenhouse gas audit as equivalent 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/area.

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, its appendices, and the RE100 FAQs](#).

What is currently assessed?

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

- Market boundaries
- Renewable energy resources recognized by RE100
- Procurement types recognized by RE100
- Appropriate use of the RE100 materiality threshold provisions

What is not currently assessed, but will be in the future?

- A revised definition of a single market for renewable electricity in Europe
- A fifteen-year commissioning or re-powering date limit on renewable electricity purchases

Please see Appendix B and Section Five: 2.2 in the [2022 technical criteria](#) for more information on these provisions, which will enter into force for claims to use of renewable electricity starting 1 January 2024. These sections contain guidance on grandfathering of eligible supply arrangements that meet the [2021 technical criteria](#).

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 periods of consumption they are 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 members understand to provide them with credible claims.
- Whether the consumption of renewable electricity has been verified by a third-party. Members are required to have yearly third-party verification of consumption of

renewable electricity. Their GHG audit serves as this verification, the details of which are disclosed in C10.

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 2023 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 2023 Questionnaire.

Which questions are used by RE100?

In the CDP Climate Change Questionnaire:

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

In the RE100 Spreadsheet:

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

Which questions are not used by RE100?

Questions C8.2a and C8.2d capture the same information as C8.2g, C8.2h, and C8.2j, but without disaggregation by country/area. RE100 does not use these questions to assess reporting against the RE100 technical criteria. However, if disclosures in these questions are inconsistent with the disclosures in C8.2g, C8.2h, and C8.2j, RE100 will investigate why.

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.

Market boundaries

For reporting periods which start before 1 January 2024, RE100 will recognize claims to use of renewable electricity which observe either the [2019 RE100 note on market boundaries](#) or the CDP scope 2 technical note (version: 3 April 2020). For reporting periods starting on or after 1 January 2024, RE100 will only recognize claims to use of renewable electricity which observe the market boundary definitions in Appendix B of the [2022 RE100 technical criteria](#).

RE100 identifies two kinds of possible out-of-market sourcing which do not contribute to the organization's total consumption of renewable electricity:

- **Direct out-of-market sourcing**, where a claim to use of renewable electricity in one market is based on a purchase of renewable electricity generated in a different market
- **Indirect out-of-market sourcing (over-procurement)**, where in-market claims to use of renewable electricity exceed total underlying electricity consumption in that same market.

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/area.	<ul style="list-style-type: none"> Country/area of consumption of purchased renewable electricity (column 1) Country/area of origin (generation) of purchased renewable electricity (column 6)

In the RE100 Spreadsheet:

Tab number	Tab name	Relevant columns
4	Purchased renewable electricity	<ul style="list-style-type: none"> Country/area of consumption Country/area of generation

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							
SI. 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 claim observes the North American market boundary. 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 Singaporean market. In these instances, RE100 is forced to call the sourcing out-of-market.

Indirect out-of-market sourcing (over-procurement)

Related questions

In the CDP Climate Change Questionnaire:

Question number	Question name	Relevant columns
C8.2g	Provide a breakdown by country/area of your non-fuel energy consumption in the reporting year.	<ul style="list-style-type: none"> Country/area (column 1) Consumption of purchased electricity (MWh) (column 2) Consumption of self-generated electricity (MWh) (column 3)
C8.2h	Provide details of your organization's renewable electricity purchases in the reporting year by country/area.	<ul style="list-style-type: none"> Country/area of purchased renewable electricity consumption (column 1) Renewable electricity consumed via selected sourcing method in the reporting year (MWh) (column 4)
C8.2j	Provide details of your organization's renewable electricity generation by country/area in the reporting year.	<ul style="list-style-type: none"> Country/area of generation (column 1) Renewable electricity consumed by your organization from this facility in the reporting year (MWh) (column 5)

In the RE100 Spreadsheet:

Tab number	Tab name	Relevant columns
3	Electricity consumption by country	<ul style="list-style-type: none"> Country/area of consumption Consumption of purchased electricity (MWh) Consumption of self-generated electricity (MWh)
4	Purchased renewable electricity	<ul style="list-style-type: none"> Country/area of consumption Renewable electricity consumed by your organization through this procurement type in the reporting year (MWh)

Tab number	Tab name	Relevant columns
5	Self-generated renewable electricity	<ul style="list-style-type: none"> • Country/area • Total renewable electricity generated by this installation and consumed by your organization in the reporting year (MWh)

Methodology

Wherever 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%.

Renewable energy resources and procurement types recognized by RE100

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/area.	<ul style="list-style-type: none">• Renewable electricity technology type (column 3)• Sourcing method (column 2)
C8.2j	Provide details of your organization's renewable electricity generation by country/area in the reporting year.	<ul style="list-style-type: none">• Renewable electricity technology type (column 2)

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 the RE100 materiality threshold provisions

Related questions

In the CDP Climate Change Questionnaire:

Question number	Question name	Relevant columns
C8.2g	Provide a breakdown by country/area of your non-fuel energy consumption in the reporting year.	<ul style="list-style-type: none">• Is this consumption excluded from your RE100 commitment? (column 4)

In the RE100 Spreadsheet:

Tab number	Tab name	Relevant columns
3	Electricity consumption by country	<ul style="list-style-type: none">• Are you excluding this electricity consumption 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 reject exclusions in 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 member progress table impact metrics

The member progress table in RE100's annual disclosure report for the 2023 reporting cycle will continue to present impact metrics derived from C8.2h and C8.2j. They are only populated where the underlying CDP response has been submitted publicly.

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/area.	<ul style="list-style-type: none">• Sourcing method (column 2)• Renewable electricity consumed via selected sourcing method in the reporting year (MWh) (column 4)• Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering) (column 8)• Additional voluntary label associated with purchased renewable electricity (column 11)• Comment (Column 12) – identify here whether you used a 24/7 approach
C8.2j	Provide details of your organization's renewable electricity generation by country/area in the reporting year.	<ul style="list-style-type: none">• Renewable electricity consumed by your organization from this facility in the reporting year (MWh) (column 5)

Methodology

Eligible procurement through: (1) self-generation, (2) power purchase agreements (all of on-site, direct line, and physical or financial/virtual power purchase agreements) and (3) project-specific contracts with suppliers will be rolled up into a subset of the total eligible procurement of renewable electricity for the first impact metric.

Eligible purchasing from projects commissioned in the past five, ten, and fifteen years will be rolled up into a subset of the total eligible procurement of renewable electricity for the second impact metric.

Eligible purchasing that was associated with an additional, voluntary label will be rolled up into a subset of the total eligible procurement of renewable electricity for the third impact metric.

Eligible purchasing that was matched with consumption on an hourly basis will be rolled up into a subset of the total eligible procurement of renewable electricity for the fourth impact metric.