

How RE100 members are held to account

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

Updated: February 2023

Introduction

This guidance outlines the approach RE100 takes to supporting public messaging by RE100 members about their consumption of renewable electricity, including their achievement of an RE100 target.

Part of the support RE100 gives its members with public messaging is through the RE100 annual disclosure reports, which present findings from each year's CDP disclosure cycle. RE100 members all commit to having a minimum amount of information made public about their consumption of renewable electricity each year.

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 (such as their use of impactful procurement).
- Wish to learn how their disclosures are assessed by RE100 and presented in RE100 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.

How RE100 supports its members' own announcements

RE100 only supports members' announcements which are supported by **twelve months** of disclosures submitted to the initiative. These can come from the most recent CDP submission made by an RE100 member, or can be submitted on-demand outside of the April-September CDP disclosure cycle through the RE100 Spreadsheet. See page 3 for more details on the data needed for RE100 to support announcements.

Required transparency in announcements

Members' announcements must transparently acknowledge if the RE100 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 the technical criteria cannot be met.

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

If the RE100 target has been met

[RE100 member name] has met its RE100 target.

If the RE100 target has not been met globally

*As a minimum, the announcement **must** state 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 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, except in [markets or regions affected].

[RE100 member name] has procured 98.5% renewable electricity meeting the RE100 technical criteria.

[RE100 member name] has met its RE100, 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 was not met with procurement of renewable electricity meeting the RE100 technical criteria because of [barriers].

How to submit data for RE100 to support an announcement

All announcements must be supported by twelve months of disclosures submitted to RE100.

RE100 requires two weeks to assess disclosures 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 the annual disclosure report), or when RE100 has questions about the disclosures it is assessing.

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

As part of annual reporting

Members may use the CDP annual disclosure cycle to submit disclosures for assessment. 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 the RE100 reporting guidance for more information.

Outside of annual reporting

Members may submit data on-demand 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 assessment outside of the annual reporting cycle.

What period of data should be used for a given announcement?

An announcement relating to a given 'year' must be based on twelve months of data with most of it falling into the year the announcement describes. For example, an announcement relating to '2025' must be based on twelve months of consecutive data with at least six of those months falling in 2025 itself.

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

The 2023 member progress table (published in January 2024) will make the following public about each member:

- The member's name.
- The name of the country or area 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 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.
- The member's share of renewable electricity that meets the RE100 technical criteria that was supported by its disclosures to RE100 in 2022.
- The member's share of renewable electricity that meets the RE100 technical criteria that it self-reported in disclosures in 2021, 2020, 2019, and 2018.
- An observations column that highlights the member's use of impactful procurement methods, **only if the member chose to make its response 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 procured through project-specific procurement, including: self-generation, physical or financial/virtual power purchase agreements, and project-specific contracts with suppliers (see questions C8.2h and C8.2j).
 - The share of renewable electricity the member purchased from projects commissioned or re-powered in the last 15, 10, and 5 years (see Column 8 in C8.2h).
 - The share of renewable electricity the member procured that received a voluntary, additional label (e.g. Green-e® certification) (see Column 11 in C8.2h).
 - The share of renewable electricity the member procured that was matched with its consumption of electricity on an hourly basis ('24/7' or 'next generation procurement') (which it notes in comments 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, 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, or for reporting periods starting on or after 1 January 2024 but where the 'supply arrangement start year' for the claim is before 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](#), when the 'supply arrangement start year' for the claim is 2024 or later.

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) Supply arrangement start year (column 10)

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 Supply arrangement start year

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	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Vietnam
	Singapore	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Thailand
	Singapore	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	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)

Tab number	Tab name	Relevant columns
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)
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 how many MWh (equal to or less than column 4) represented timestamped EACs matched to your consumption on an hourly basis)
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.