<table>
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<tr>
<th>Version No.</th>
<th>Date of publication</th>
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<tr>
<td>1.0</td>
<td>April 2017</td>
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</tr>
<tr>
<td>2.0</td>
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<tr>
<td>3.0</td>
<td>April 2nd 2019</td>
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<td>4.0</td>
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<td>5.0</td>
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<td>March 11th 2022</td>
<td>Sixth public version</td>
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<td>Seventh public version</td>
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1 Reporting to RE100 in 2024

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 2024 and for any service providers 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 disclosure in 2024
- The preview of the CDP 2024 full corporate questionnaire your organization will respond to (ensure to choose a preview that contains the RE100 initiative questions in addition to the CDP core and sector questions)

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 in-line with the RE100 technical criteria by a 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 you (an RE100 member) through the exercise of properly meeting your reporting requirement to RE100. It also contains the methodology (see Section 3) that RE100 uses to assess your reporting for use in the annual RE100 member progress table.

In 2024, reporting to RE100 continues wholly through your responses to the CDP 2024 full corporate questionnaire. While you will be invited to respond to all questions relevant to your organization, reporting to RE100 is defined only by a specific set of questions RE100 requests answers to.

1.4 Key dates

- 31 March 2024: If you joined the initiative before this date, you will receive a request from RE100 to respond to the CDP 2024 full corporate questionnaire. You will be notified of your request in May 2024.
- 4 June 2024: Reporting window opens.
- 18 September 2024: The CDP scoring deadline. You must submit your response before this deadline if you are seeking a CDP score.
- 2 October 2024: The disclosure platform closes to corporate responses. This is your final deadline to report to RE100 in 2024.
- 2 December 2024: The deadline for requesting amendments to CDP 2024 corporate questionnaire responses.

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

You will be notified of your request to disclose from RE100 by either CDP or Climate Group. The notification will include instructions on how to access the questionnaire.

Note: if the notification comes from Climate Group, there will be an invitation to an additional onboarding step to the CDP Portal called ‘join an organization’, where you will register with your organization in the CDP Portal before accessing the questionnaire. If the notification comes from CDP, this registration has already been completed.

1.6 If you qualify for SME disclosure to CDP

Your onboarding to 2024 CDP disclosure will involve answering questions about your organization’s revenue and headcount which are used to determine your eligibility for either the full or SME questionnaire. As an RE100 company, you must opt into the full questionnaire to be shown the questions RE100 requests answers to, even if you qualify for the SME questionnaire.

1.7 If you have a parent company

If you maintain RE100 membership independently from a parent company (which is the case only for a small number of members), you must engage with your parent company to ensure it does not grab your RE100 request and consolidate it into a group response. You must respond yourself.

1.8 What will RE100 make public about your CDP response?

The RE100 guidance titled ‘How RE100 members are held to account’ details all the information RE100 will publish about you in the 2024 RE100 member progress table. It will include:

- Your % progress towards your RE100 target for the reporting period that you self-report.
  - This will be based on your disclosure in Column 12 of 7.54.1.
- Your % progress towards your RE100 target for the reporting period that is supported by your disclosures.
  - This will be based on an assessment of your disclosures in 7.30.16, 7.30.17, and 7.30.19. The appendix of this guidance contains the methodology.

1.9 Feedback on your response and amending your response

In 2023, CDP sent RE100 companies feedback on their responses, including their % progress towards the RE100 target supported by disclosures, within a week of the response submission. The purpose was for the initiative to be transparent about its interpretation and use of reported data in the RE100 annual disclosure report and to share instructions for changing reported data if any needed to be corrected.

The details of this process in 2024 are not yet confirmed and more information will come in an update to this guidance.

1.10 Changes to your RE100 target details

You will report on your RE100 target in 7.54.1. The target year published in the 2024 RE100 member progress table, however, will be published based on information held by Climate Group relevant to your reporting period. It may differ from the target year you disclose in 7.54.1. Possible reasons for this include:

- Your RE100 target is in the past and you are reporting on maintaining its achievement. The target year you disclose should equal your reporting year (see CDP questionnaire guidance for 7.54.1 and corresponding guidance on pages 8 and 9). RE100 member progress tables
publish the original target year. This information is not captured by the CDP response since it only captures information relevant to the reporting year.

- Your RE100 target is in the future, and you changed it with Climate Group during the reporting year, but did not report on the change in your CDP response.
- Your RE100 target is in the future, and you reported a target year change in your CDP response, but did not in parallel inform Climate Group of the change. For adequate governance around target year changes, RE100 requires you to inform Climate Group (NWhitham@climategroup.org) of a target year change in addition to reporting on the change in your CDP response.
- You did not answer 7.54.1.

The feedback you receive on your response will include the target year recognized by the initiative that will be published in the 2024 RE100 member progress table. If the initiative should recognize a new target year for you, you will be asked to confirm in writing that your target year has changed for the initiative to recognize the change.

This policy applies to both overall and interim targets.

1.11 ‘24/7 procurement’ or ‘granular matching’

RE100 requires time matching of RE procurement with electricity consumption through a ‘reasonably close’ vintage limitation. Some companies pursue a procurement approach that matches purchasing of renewable electricity to their hourly consumption profile. This approach is sometimes called ‘24/7 procurement’ or ‘granular matching’ and requires EACs that include a timestamp.

RE100 requires location matching of RE procurement with electricity consumption through market boundary definitions (see Appendix B in the technical criteria). Granular matching has advocated for tight location matching but has no global definitions. Depending on the market and the specifics of the procurement arrangement, granular matching has used location matching criteria either tighter than or equivalent to the RE100 market boundary definitions.

RE100 is interested in studying how companies may go beyond a reasonably close vintage limitation and the existing RE100 market boundary definitions. If you pursue granular matching, leave comments in 7.30.17 for the individual claims based on this approach. Your comment must state whether the time matching criterion was hourly and what the location matching criterion was (e.g. you might state ‘same bidding zone’, or ‘same balancing authority’, or another criterion, including possibly ‘RE100 market boundary definitions’).

Your organization will receive additional credit in the 2024 RE100 member progress table through an impact metric rolling up RE purchasing where you have left these comments. The claim must be able to be recognized by RE100 independently of these comments (see the appendix). Your comments will help CDP develop a potential future reporting framework for granular matching.
2 What to report

Your organization will be invited to respond to all questions identified as relevant in the 2024 CDP full corporate questionnaire. Reporting to RE100, however, is defined only by your answers to the questions listed in this section.

1.4: State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

1.5: Provide details on your reporting boundary.

1.7: Select the countries/areas in which you operate.

5.11.6: Provide details of the environmental requirements that suppliers have to meet as part of your organization’s purchasing process, and the compliance measures in place.
   ○ In this question, you may describe if and how you engage with your suppliers on renewable energy

5.11.7: Provide further details of your organization’s supplier engagement on environmental issues.
   ○ In this question you may provide additional details on how you engage with your suppliers on renewable energy

6.1: Provide details on your chosen consolidation approach for the calculation of environmental performance data

7.9.1: Provide further details of the verification/assurance undertaken for your Scope 1 emissions and attach the relevant statements.

7.9.2: Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

7.30.1: Report your organization’s energy consumption totals (excluding feedstocks) in MWh.
   ○ Report on your total consumption of purchased electricity in this question.
     ○ Consumption of ‘purchased’ electricity means any consumption of electricity that was acquired from a third party. This is exactly equivalent to electricity consumption associated with scope 2 emissions. This electricity may come from the grid, or be sourced on-site or through a private wire. The only feature of the consumption that characterizes it as purchasing is that the electricity was generated by a third party.

7.30.9: Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.
   ○ Report on your total consumption of self-generated electricity in this question.
     ○ Consumption of ‘self-generated’ electricity means any consumption of electricity that your organization generated. This is exactly equivalent to electricity consumption associated with scope 1 emissions. This electricity may come from facilities you own and operate off-site that deliver power to you through the grid, or on-site facilities, or ones connected to you through a private wire. The only feature of the consumption that characterizes it as self-generation is that you generated the electricity.

7.30.16: Provide a breakdown by country of your electricity/heat/steam/cooling consumption in the reporting year.
   ○ See the appendix for how RE100 uses this question
     ○ Your answer to this question will be pre-populated with the same list of countries/areas you provide in 1.7.
     ○ Your total in column 1 is expected to match your disclosure in the ‘Total (renewable + non-renewable) MWh’ column and the ‘Consumption of purchased or acquired electricity’ row in 7.30.1
Your total in column 2 is expected to match your disclosure in the ‘Generation that is consumed by the organization (MWh)’ column and the ‘Electricity’ row in 7.30.9.

See above guidance for 7.30.1 and 7.30.9 and ensure you report consistently on purchasing and self-generation of electricity.

You may use column 3 to apply the RE100 materiality threshold provisions. Select “Yes” in column 3 if you are excluding any electricity consumption reported in column 1 or column 2 from your RE100 target. If you are not excluding the entire consumption reported across column 1 and column 2, use column 7 to explain what is being excluded. If you select “Yes” in column 3 and do not populate column 7, RE100 will assume you are reporting an exclusion of the entire consumption reported in column 1 and column 2.

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

**See the appendix for how RE100 uses this question**

See above guidance for 7.30.1 and ensure you report consistently on purchasing of renewable electricity (i.e. include no RE that you generated in this question).

**7.30.18:** Provide details of your organization’s low-carbon heat, steam, and cooling purchases in the reporting year by country/area.

**7.30.19:** Provide details of your organization’s renewable electricity generation by country/area in the reporting year.

**See the appendix for how RE100 uses this question**

See above guidance for 7.30.9 and ensure you report consistently on self-generation of renewable electricity (i.e., report all RE you generated in this question).

**7.30.20:** 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.

Your answers to this question provide RE100 with valuable data for its policy engagement work.

**7.30.21:** In the reporting year, has your organization faced barriers or challenges to sourcing renewable electricity?

Your answers to this question provide RE100 with valuable data for its policy engagement work.

**7.30.22:** Provide details of the country/area-specific challenges to sourcing renewable electricity faced by your organization in the reporting year.

Your answers to this question provide RE100 with valuable data for its policy engagement work.

**7.54.1:** Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Your answer to this question must include a row that describes the final RE100 target and follows the below guidance:

- **Column 2:** report the date your organization joined RE100 and set an RE100 target.
- **Column 3:** select ‘company-wide’.
- **Column 4:** select ‘electricity’.
- **Column 5:** select ‘consumption’.
- **Column 6:** select ‘Renewable energy source(s) only’.
- **Column 10:** report the date you will achieve your RE100 target. Follow the CDP questionnaire guidance on stabilized/maintained targets if you are
reporting on maintaining achievement of your RE100 target (i.e., if your original RE100 target was set for and achieved in 2016, but your reporting period is 2023, you will enter 2023 in column 10 and select ‘Achieved and maintained’ in column 14.

- Column 11: report 100.
- Column 12: self-report your progress to your RE100 target over your reporting period.
- Column 14: select from an appropriate target status (see the CDP questionnaire guidance).
- Column 17: select ‘RE100’.

  o Report RE100 interim targets using additional rows. Your disclosures in columns 3, 10, 11, and 14 may vary for interim targets.

7.55.2: Provide details on the initiatives implemented in the reporting year in the table below.

  o In this question, you can disclose how renewable electricity procurement initiatives implemented in your reporting year have affected your energy costs.
3 Methodology for progress towards your RE100 target

This guidance explains how your response is used to publish a figure for your ‘% RE100 progress’ in the RE100 member progress table. Review the RE100 accountability guidance for more information about how RE100 holds its member companies to account and what else is included in this progress table.

3.1 Which version of the technical criteria will my response be assessed against?

RE100 will determine whether your reporting is accountable to the 2022 technical criteria or the 2021 technical criteria based on your disclosure in 1.4 State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years or the equivalent disclosure in the RE100 Spreadsheet.

If your data covers a period starting on or after 1 January 2024, then RE100 will hold you to account on the 2022 technical criteria. A full methodology for this assessment will be published in 2025.

If your data covers a period starting before 1 January 2024, then RE100 will hold you to account on the 2021 technical criteria. The methodology presented below only relates to the 2021 technical criteria.

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 reporting:

- Market boundaries (see Appendix B in the technical criteria)
- Renewable energy resources recognized by RE100 (see Section Three in the technical criteria)
- Procurement types recognized by RE100 (see Section Four in the technical criteria)
- Appropriate use of the RE100 materiality threshold provisions (See Section Six in the technical criteria)

What is not currently assessed, but will be in the future under the 2022 technical criteria?

- 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 requires 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 instruments, however, and accepts reporting of other tracking instruments which members understand to provide them with credible claims.
Please note: RE100 is currently consulting on a proposal to only recognize RE purchasing from the grid certified through Energy Attribute Certificates (EACs). Depending on the outcome of this consultation, RE100 could cease recognition of certain tracking instruments (i.e., contracts for RE where the RE has not been issued with an EAC). More information about the consultation is available on the RE100 website. This consultation runs until 27 May 2024.

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 7.9.1 and 7.9.2.

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.

3.2 Assessment methodology

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

3.2.1 Which questions are used by RE100?

In the CDP corporate questionnaire:

<table>
<thead>
<tr>
<th>Question number</th>
<th>Question name</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.30.16</td>
<td>Provide a breakdown by country of your electricity/heat/steam/cooling consumption in the reporting year.</td>
</tr>
<tr>
<td>7.30.17</td>
<td>Provide details of your organization’s renewable electricity purchases in the reporting year by country/area.</td>
</tr>
<tr>
<td>7.30.19</td>
<td>Provide details of your organization’s renewable electricity generation by country/area in the reporting year.</td>
</tr>
</tbody>
</table>

In the RE100 Spreadsheet:

<table>
<thead>
<tr>
<th>Tab</th>
<th>Tab name</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Electricity consumption by country</td>
</tr>
<tr>
<td>4</td>
<td>Purchased renewable electricity</td>
</tr>
<tr>
<td>5</td>
<td>Self-generated renewable electricity</td>
</tr>
</tbody>
</table>

3.2.2 Which questions are not used by RE100?

Questions 7.30.1 and 7.30.9 capture the same information as 7.30.16, 7.30.17, and 7.30.19 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 7.30.16, 7.30.17, and 7.30.19, RE100 will investigate why.

**In the CDP corporate questionnaire:**

<table>
<thead>
<tr>
<th>Question number</th>
<th>Question name</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.30.1</td>
<td>Report your organization’s energy consumption totals (excluding feedstocks) in MWh.</td>
</tr>
<tr>
<td>7.30.9</td>
<td>Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.</td>
</tr>
</tbody>
</table>

**3.2.3 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 corporate questionnaire:*

<table>
<thead>
<tr>
<th>Question number</th>
<th>Question name</th>
<th>Relevant columns</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.30.17</td>
<td>Provide details of your organization’s renewable electricity purchases in the reporting year by country/area.</td>
<td>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)</td>
</tr>
</tbody>
</table>

*In the RE100 Spreadsheet:*

<table>
<thead>
<tr>
<th>Tab number</th>
<th>Tab name</th>
<th>Relevant columns</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>Purchased renewable electricity</td>
<td>Country/area of consumption Country/area of generation Supply arrangement start year</td>
</tr>
</tbody>
</table>

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.

*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 corporate questionnaire:**

<table>
<thead>
<tr>
<th>Question number</th>
<th>Question name</th>
<th>Relevant columns</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.30.16</td>
<td>Provide a breakdown by country of your electricity/heat/steam/cooling consumption in the reporting year.</td>
<td>Country/area (column 1) Consumption of purchased electricity (MWh) (column 2) Consumption of self-generated electricity (MWh) (column 3)</td>
</tr>
<tr>
<td>7.30.17</td>
<td>Provide details of your organization’s renewable electricity purchases in the reporting year by country/area.</td>
<td>Country/area of purchased renewable electricity consumption (column 1) Renewable electricity consumed via selected sourcing method in the reporting year (MWh) (column 4)</td>
</tr>
<tr>
<td>7.30.19</td>
<td>Provide details of your organization’s renewable electricity generation by country/area in the reporting year.</td>
<td>Country/area of generation (column 1) Renewable electricity consumed by your organization from this facility in the reporting year (MWh) (column 5)</td>
</tr>
</tbody>
</table>

**In the RE100 Spreadsheet:**

<table>
<thead>
<tr>
<th>Tab number</th>
<th>Tab name</th>
<th>Relevant columns</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Electricity consumption by country</td>
<td>Country/area of consumption Consumption of purchased electricity (MWh) Consumption of self-generated electricity (MWh)</td>
</tr>
<tr>
<td>4</td>
<td>Purchased renewable electricity</td>
<td>Country/area of consumption Renewable electricity consumed by your organization through this procurement type in the reporting year (MWh)</td>
</tr>
<tr>
<td>5</td>
<td>Self-generated renewable electricity</td>
<td>Country/area Total renewable electricity generated by this installation and consumed by your organization in the reporting year (MWh)</td>
</tr>
</tbody>
</table>
**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%.
3.2.4 Eligible renewable resources and RE procurement types

Related questions

In the CDP corporate questionnaire:

<table>
<thead>
<tr>
<th>Question number</th>
<th>Question name</th>
<th>Relevant columns</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.30.17</td>
<td>Provide details of your organization’s renewable electricity purchases in the reporting year by country/area.</td>
<td>Renewable electricity technology type (column 3) Sourcing method (column 2)</td>
</tr>
<tr>
<td>7.30.19</td>
<td>Provide details of your organization’s renewable electricity generation by country/area in the reporting year.</td>
<td>Renewable electricity technology type (column 2)</td>
</tr>
</tbody>
</table>

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

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 7.30.17, the technology disclosed is ‘nuclear’ (for example, if written in a comment), RE100 does not count the sourcing. Similarly, if in 7.30.17, 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).
3.2.5 RE100 materiality threshold provisions

Related questions

In the CDP corporate questionnaire:

<table>
<thead>
<tr>
<th>Question number</th>
<th>Question name</th>
<th>Relevant columns</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.30.16</td>
<td>Provide a breakdown by country of your electricity/heat/steam/cooling consumption in the reporting year.</td>
<td>Is this consumption excluded from your RE100 commitment? (column 3)</td>
</tr>
</tbody>
</table>

In the RE100 Spreadsheet:

<table>
<thead>
<tr>
<th>Tab number</th>
<th>Tab name</th>
<th>Relevant columns</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Electricity consumption by country</td>
<td>Are you excluding this electricity consumption from your RE100 commitment?</td>
</tr>
</tbody>
</table>

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.

You may use column 3 to apply the RE100 materiality threshold provisions. Select “Yes” in column 3 if you are excluding any electricity consumption reported in column 1 or column 2 from your RE100 target. If you are not excluding the entire consumption reported across column 1 and column 2, use the comment column to explain what is being excluded. If you select “Yes” and do not leave a comment, RE100 will assume you are reporting an exclusion of the entire consumption reported in column 1 and column 2.

RE100’s approach is to reject exclusions of greater than 100 MWh of consumption in any one country/area. RE100 suggests using the presence of an EAC registry in a country/area as an indicator that it is technically feasible to procure RE in the country/area, but will not enforce this guide as a rule in checking appropriate use of the materiality threshold provisions.
3.2.6 Member progress table impact metrics

The 2024 RE100 member progress table will continue to present impact metrics derived from 7.30.17 and 7.30.19. They are only populated where the CDP response has been submitted publicly.

Related questions

In the CDP corporate questionnaire:

<table>
<thead>
<tr>
<th>Question number</th>
<th>Question name</th>
<th>Relevant columns</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.30.17</td>
<td>Provide details of your organization’s renewable electricity purchases in the reporting year by country/area.</td>
<td>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</td>
</tr>
<tr>
<td>7.30.19</td>
<td>Provide details of your organization’s renewable electricity generation by country/area in the reporting year.</td>
<td>Renewable electricity consumed by your organization from this facility in the reporting year (MWh) (column 5)</td>
</tr>
</tbody>
</table>

The RE100 Spreadsheet is not used in RE100 annual disclosure reports

Methodology

Eligible RE 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 used for the first impact metric.

Eligible RE purchasing from projects commissioned in the past fifteen years will be used for the second impact metric.

Eligible RE purchasing that was associated with an additional, voluntary label will be used for the third impact metric.

Eligible RE purchasing that was matched with consumption on an hourly basis and with a comment specifying the location matching approach will be used for the fourth impact metric.