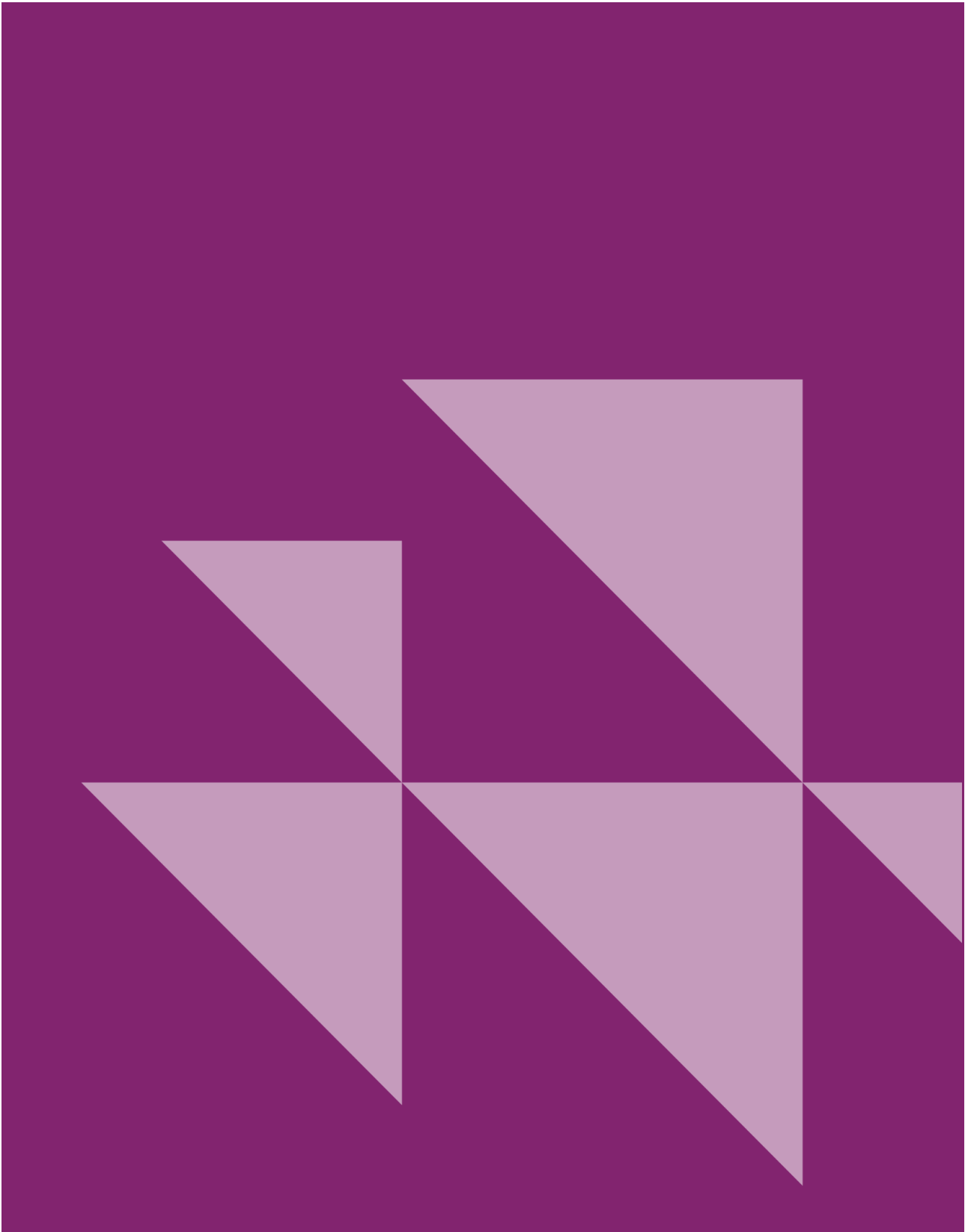

RE100 Reporting Guidance

CDP Climate Change 2019



Version Control

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1.0	17 th May 2017		First public version
1.1	23 th April 2018	20 th April 2018	Second public version
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How to report in 2019

Introduction

The RE100 campaign is designed for leading corporations to commit to 100% renewable electricity. This requires showcasing the business actions via transparent emissions reporting. CDP manages the collection of this information from all RE100 member companies. This document aims to provide guidance to help the reader to execute and manage the disclosure of the corporate information about renewable electricity requested by CDP on behalf of RE100.

If you have any questions throughout the reporting process, you may contact CDP at re100@cdp.net to address your queries.

RE100 Reporting Spreadsheet

All RE100 member companies are asked to complete all sections of the RE100 Reporting Spreadsheet. The spreadsheet is made available to RE100 member companies in April 2019 via email. The reporting spreadsheet can also be downloaded from this [link](#).

The terms that apply to information disclosed through the RE100 spreadsheet are available in the 'Introduction' section of the spreadsheet.

Companies not responding to CDP climate change in 2019 shall:

- ▼ Complete all the sections of the RE100 Reporting Spreadsheet, referring to the section "How to report step-by-step" within this guidance document;
- ▼ Submit their completed RE100 Reporting Spreadsheet as an attachment to the email - re100@cdp.net before 31st July 2019 with a following subject line - "RE100 Reporting Spreadsheet 2019: Your Company Name".

Reporting to CDP for RE100 in 2019

Many RE100 companies already report to CDP's annual climate change request. Certain questions can be filled out to satisfy the RE100 reporting requirements. However, not all information needed for RE100 reporting can be captured through the CDP questionnaire, therefore we encourage that all members to submit the RE100 Reporting Spreadsheet.

Companies responding to CDP climate change in 2019 shall:

- ▼ Respond to the following questions in the CDP's climate change questionnaire 2019: section 4 - Targets and performance (C4.2) and section 8 - Energy-related activities (C8.2a, C8.2e, C8.2f), referring to **CDP's reporting guidance document**;
- ▼ Complete all the sections of the RE100 Reporting Spreadsheet, referring to the section "**How to report step-by-step**" within this guidance document;
- ▼ Upload their completed RE100 Reporting Spreadsheet as an attachment to the 'Further Information' field before the end of CDP's climate change questionnaire. This must be submitted before July 31st, 2019 OR send as an attachment to re100@cdp.net before July 31st, 2019. Please use following subject line in your email – "RE100 Reporting Spreadsheet 2019: Your Company Name".

RE100 related questions in CDP climate change 2019

The questions in CDP's [climate change 2019 questionnaire](#) that are relevant to RE100 are:

- ▼ **C4.2:** Provide details of other key climate-related targets not already reported in question C4.1/a/b (select from three target types - Renewable electricity consumption, Renewable electricity production, Renewable energy target including electricity, heat, steam and cooling from the drop-down items);
- ▼ **C8.2a:** Report your organization's energy consumption totals (excluding feedstocks) in MWh;
- ▼ **C8.2e:** Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year;
- ▼ **C8.2f:** Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a low-carbon emission factor in the market-based Scope 2 figure reported in C6.3.

Note: Only companies who respond to CDP climate change information request in 2019 need to answer these questions.

RE100 Technical Criteria

The RE100 Technical Advisory Group (TAG) defines renewable energy as: "the electricity generated from biomass (including biogas), geothermal, solar, water and wind energy sources." This definition, taken from the TAG's [technical note](#), emphasizes renewable natural sources at the origin of electricity generation and is deliberately technology-neutral.

Renewable electricity sourcing options accepted by RE100:

The RE100 TAG introduced a classification of renewable electricity options through its [technical note](#). The current recommended classification is the following:

1. Direct consumption from on-site installations owned by the company;
2. Purchase from on-site installations owned by a supplier;
3. Direct line to an off-site generator with no grid transfers;
4. Direct procurement from offsite grid-connected generators;
5. Contract with suppliers (green electricity products);
6. Unbundled energy attribute certificate purchase; and
7. Other options

1. Direct consumption from on-site installations owned by the company

Definition

This option includes renewable electricity produced from on-site installations that are owned and operated by the company. In this option, the electricity generated is consumed directly by the company. The installations may be connected to the local grid or be entirely off-grid.

Claims

If the on-site facility is grid-connected, certificates shall be produced and retained or retired by or for the company. In markets without certificates, the company shall retain the attributes of generation and no other entity may claim use or delivery of renewable electricity from the on-site facility. If off-grid and only connected by a direct line to consumer, meter readings shall constitute sufficient proof of consumption. Any certificates produced in the latter case shall be also retained or retired.

2. Purchase from on-site installations owned by a supplier

Definition

In this option, electricity generated from on-site facilities owned and operated by a third party is directly delivered to the company, either directly or through the local grid. The renewable electricity consumption claimed by a company using this option shall be backed by an electricity supply contract with the project owners and operators.

Claims

In order to claim the renewable attributes of direct electricity consumption from on-site installations owned by third parties, certificates need not be produced, so long as the facility is off-grid and the amount of consumed electricity is measured by meter readings. However, if the facility is grid connected, certificates shall be retained or retired by or for the company. In markets without certificates, the attributes shall be contractually transferred to and owned by the company and no other entity may claim use or delivery of renewable electricity from the on-site facility.

3. Direct line from an off-site generator with no grid transfers

Definition

This option includes renewable electricity produced from off-site installations owned and operated by a third party and delivered to the company via a direct line, with no grid transfers. The renewable electricity consumption claimed by a company using this option shall be backed by an electricity supply contract with the project owners and operators.

Claims

In order to claim the renewable attributes of direct electricity consumption from on-site installations owned by third parties, certificates need not be produced, so long as the facility is off-grid and the amount of consumed electricity is measured by meter readings. However, any certificates produced in this case shall be also retained or retired.

4. Direct procurement from a grid-connected generator (PPA)

Definition

In direct procurement, a contract is signed between a purchaser (the company consuming the energy) and a power producer. The contract ensures the purchase of electricity generated by a specific project and delivered through the grid. Virtual or synthetic Power Purchase Agreements (PPAs) or Contracts for Differences, or Physical PPAs, are tied to renewable capacity and can be a form of contract that defines revenue for the electricity delivered by the project and may include other terms.

Claims

Certificates issued by the specific project shall be transferred to and retired by the company or retired on the company's behalf. In other cases, certificates may be traded (stripped) and an equivalent purchase of certificates from another project shall be transferred to and retired by the company or retired on the company's behalf. In countries where tracking systems don't exist, transfer of attributes shall be specified in a contract or via an alternative system that ensures claims are unique and there is no double counting of attributes.

5. Contract with suppliers (green electricity products)

Definition

In a contract for electricity procurement the supplier (a utility, or other power developer or market entity) matches the electricity consumed by the company and delivered through the grid with renewable electricity produced or purchased from a variety of sources and projects. Contracts can be structured in different ways with respect to the quantity and quality of renewable electricity offered to the consumer. Certain contracts of this kind are known as green electricity products (or tariffs).

Claims

The supplier shall purchase and retire or retain certificates on behalf of the company making the claims. In countries where no tracking systems are available, transfer of attributes shall be specified in a contract or via an alternative system that ensures claims are unique and there is no double counting of attributes. Retail programs or products shall be certified, or sales shall otherwise be verified by a third party to ensure the exclusive ownership and accurate delivery of attributes (e.g. the Green-e Energy certification program for renewable electricity products the U.S. and Canada).

6. Unbundled energy attribute certificate purchase

Definition

Companies can claim the environmental benefits of renewable energy production by acquiring electricity attribute certificates issued by renewable electricity generators operating within the same market boundary as the claimant. Companies may purchase unbundled certificates like Renewable Energy Certificates (RECs) (North America), Guarantees of Origin (Europe) and I-RECs (other regions) separately from electricity to match with their electricity consumption from non-renewable sources.

Claims

The company shall retire the certificates it purchases, or the certificates shall be retired on behalf of the company. Retail products shall be certified, or sales shall otherwise be verified by a third party to ensure the accurate and exclusive delivery of certificates as well as an exclusive claim on the attributes (e.g. the Green-e Energy certification program for REC products the U.S. and Canada). Where certificates are purchased directly, and certification programs are not used, or available, exclusive claims must otherwise be verified.

7. Other options

If a company procures or produces renewable electricity through a method different from the above, the RE100 Technical Advisory Group will review it and the RE100 Steering Committee will decide about its eligibility.

Credible claims to renewable electricity usage

Companies can make a variety of statements about renewable electricity relating to its development, generation, use, and environmental and social benefits and impacts. But the ability to demonstrate and claim, use or delivery of renewable electricity on a shared electricity distribution network, or “grid”, requires the support of markets and contractual instruments that meet specific criteria to be credible.

In April 2016, RE100 published its technical briefing “***Making credible renewable electricity usage claims***”, authored by RE100 TAG members. This briefing note provides a set of criteria that renewable electricity sources and purchasing mechanisms must meet in order to support credible renewable electricity usage and delivery claims. These criteria can be applied across a range of local electricity market conditions and renewable electricity market development levels. This briefing also provides guidance for verification, reporting, and communication of renewable electricity use. Please access the briefing note [here](#).

Step-by-step reporting

Overview

This section provides guidance on how to fulfil the information requirements of the RE100 Reporting Spreadsheet. The number and order of sections in this document corresponds to the tabs in the spreadsheet:

1. Company information
2. Renewable electricity targets
3. Renewable electricity strategy
4. Electricity usage
5. Purchased renewable electricity
6. Self-generated renewable electricity

1. Company Information

In tab “1. Company info” of the RE100 Reporting Spreadsheet your company provides basic information about its identity and the dates of the current reporting year.

1.1 Please provide the following information about your company

Company name

This is the legal name the company or organization uses to identify itself.

Headquarters

This is the location of the headquarters of the company (Country).

Reporting year - from date

This is the starting date of the current reporting year, in the format DD/MM/YYYY.

Reporting year - to date

This is the end date of the current reporting year, in the format DD/MM/YYYY.

Number of employees

This is the number of employees in reporting period.

Revenue/Turnover

This is company's turnover in the reporting year in **million unit (in US Dollars)**.

Unit Currency

Please input your company's annual revenue to US Dollars only.

Boundary setting criteria

1.2 Please provide the boundary you are using for the information provided in this report, namely electricity consumption covered by your electricity consumption targets

RE100 and CDP adhere to the [GHG Protocol's Corporate Accounting and Reporting Standard](#) and [Scope 2 Guidance](#). The selection of an appropriate organizational boundary is a critical aspect of reporting as it defines what operations fall within the organization's reporting boundary. RE100 believes that all relevant information on renewable electricity targets, electricity consumption, renewable electricity consumption and production based on the chosen organizational boundary needs to be accounted and reported as part of disclosure.

Companies can select from one of the following options:

- ▼ Financial control
- ▼ Operational control
- ▼ Equity share
- ▼ Other

If you select 'Other' from the drop-down menu, please provide more information in section 1.2a. Companies can find more information about GHG protocol's boundary setting criteria [here](#).

Exclusions

1.3 Are there any sources (e.g. facilities, activities, geographies, etc.) that are within your selected reporting boundary which are not included in your disclosure?

We encourage companies to account 100% of their operations for electricity and renewable electricity consumption within the chosen reporting boundary. RE100 members need to make effort to provide a complete, accurate, and consistent accounting of their electricity and renewable electricity consumption. For cases where such information has not been accounted or accounted at an insufficient level of quality, it is important that this is transparently documented and justified.

Companies can select "Yes" and "No" depending on their status. If you select 'Yes' from the drop-down menu, please provide more information in the comment box in 1.3a.

Further information

Company information should be reported for the legal entity that is taking part in the RE100 campaign.

How should start and end of the reporting year be chosen?

This is your company's choice. However:

- ▼ It is required to use the same start and end dates used for disclosure to CDP's climate change questionnaire 2019;
- ▼ For most companies, start and end of the reporting year will match those of the fiscal year or the solar year;
- ▼ Whatever the choice, the company is expected to maintain consistency in future years.

2. Renewable Energy Targets

In tab “2. RE targets” of the RE100 Reporting Spreadsheet, your company discloses information about the public renewable electricity targets it has **set before or when joining RE100**.

Definitions

Renewable electricity consumption targets are:

- ▼ Targets where the goal is to “consume” (or “use” or “source”) a specified percentage or amount of renewable electricity by a target year;
- ▼ Expressed in terms of the percentage or total MWh of renewable electricity that a company consumes in its operations. It applies to both electricity that is purchased and electricity that is self-generated by the company.
- ▼ The natural choice of target for the majority of companies, who focus on consuming renewable electricity that is purchased from suppliers and, in part, self-produced;
- ▼ Considered to meet the RE100 goal when the renewable electricity purchased and self-produced used matches the total amount of physical electricity used in a given year;
- ▼ Example of renewable electricity consumption targets are:
 - *Our company has set a goal to use 100% of its electricity globally from renewable sources by 2020.*

Renewable electricity production targets are:

- ▼ Targets where the goal is to “produce” a specified percentage or amount of renewable electricity by a target year;
- ▼ Expressed as the percentage or amount of renewable electricity a company self-generates. Companies with strong focus on investment in renewable energy projects may have set production targets
- ▼ The choice of target for companies who are big investors in renewable generation projects, and may produce renewable electricity more than what they consume;
- ▼ Considered to meet the RE100 goal **when the electricity produced by generation owned by the company matches the total amount of physical electricity used in a given year**. To count the renewable electricity a company produces towards its RE100 target, it must retire the RE attributes certificates such as RECs associated with the production equivalent to the amount claimed, to avoid double-counting.
- ▼ Example of renewable electricity production targets are:
 - *Our company has set a goal to produce as much electricity as it consumes globally from renewable sources by 2020.*

2.1 Please answer the following questions about your renewable energy targets.

2.1a Have you set a 100% renewable energy target with broader scope than electricity? (Y/N)

Companies with renewable energy targets (with broader scope than electricity) shall select ‘Yes’ in the section 2.1a and can describe its target in detail in the text field in section 2.1b.

2.1b If Yes above, describe your 100% renewable energy target.

RE100 companies usually set one 100% renewable electricity target for their operations worldwide. Targets can be **either** consumption targets **or** production targets.

2.2 Please report your renewable electricity targets applying to your own operations.

A. Global target

Report information for your renewable electricity consumption/production targets that apply to your operations worldwide. Please select the type of your 100% RE target from the drop-down list of options - Renewable electricity consumption targets, Renewable electricity production targets, all energy consumed.

B. Base year

This is the year your company has set the target and is normally also the starting point for measuring the company's progress toward the achievement of the target.

C. Total electricity used in base year (MWh)

This is the company's physical electricity usage in the base year, measured in MWh.

D. % renewable electricity in base year

This is the proportion of renewable energy your company had in its operations in the stated base year

E. Target year

This is the year by the end of which the target is expected to be met. This is assumed to be a solar year, unless otherwise specified.

F. Total electricity used in reporting year (MWh)

This is the amount of total physical electricity consumed by the company in the reporting year. This includes both conventional and renewable electricity. This information will need to be consistent with that reported in tab "4. Electricity Use".

G. Total renewable electricity generated (MWh)

Total electricity generated by your organization for renewable energy sources. Please provide country-specific details in section 6 of this workbook.

H. Total renewable electricity generated and consumed (MWh)

Total renewable electricity generated and consumed by your organization as per RE100 criteria. This also includes energy attribute certificates which are generated and retired exclusively by your company in the reporting year. Please provide country-specific details in section 6 of this workbook

I. Total renewable electricity purchased and consumed (MWh)

Total renewable electricity purchased and consumed by your organization as per RE100 criteria. This also includes energy attribute certificates which are purchased and retired exclusively by your company in the reporting year. Please provide country-specific details in section 6 of this workbook

J. Total renewable electricity used in reporting year

This is sum of renewable electricity (purchased and consumed + generated and consumed) which is reported in column H and I in the reporting spreadsheet (H+I).

K. Percentage of target achieved in reporting year (%)

This is the percentage of renewable electricity achieved in the reporting year. It corresponds to the ratio between total MWh of renewable electricity consumed and the total electricity consumed in the reporting year in MWh within the selected organisational boundary.

L. Comment

Here a company uses free text to describe the following:

- ▼ The full wording of the target (see examples in the guidelines below);
- ▼ Whether the target has a special non-geographical scope, e.g. data centres or buildings.
- ▼ Any additional information or comments regarding the target.

Interim targets

Interim targets are the intermediate targets taken up by companies to reach its final goals within a stipulated period. Company can report its interim targets (if any) in 2.2.

Many companies take small steps to reach its final target/goal. Interim targets are set up for the shorter timeframe compared with its final targets.

A. Interim target

These are intermediate targets taken up to reach your final goals (RE100 target) within a specified period.

B. Target Coverage

Coverage represent the organization's reporting boundary and provide necessary information whether the target covers entire operations of the organization or specific operations. For example – Company A has an interim RE target, but it only covers the operations in India.

Please select from the drop-down options i.e. "Organization wide" or "Specific to Certain Operations" depending on the coverage of your interim target.

C. Base year

This is the year your company has set the interim target and is normally also the starting point for measuring the company's progress toward the achievement of the target.

D. Total electricity used in base year (MWh)

This is the company's physical electricity usage in the base year, measured in MWh.

E. % renewable electricity in base year

This is the proportion of renewable energy your company had in its operations in the stated base year

F. Target year

This is the year by the end of which the interim target is expected to be met. This is assumed to be a solar year, unless otherwise specified.

G. % renewable electricity in target year

This is the percentage of renewable electricity your company wants to generate and consume or purchase and consume in the target year.

H. Percentage of target achieved in reporting year (%)

This is the percentage of renewable electricity achieved in the reporting year. It corresponds to the ratio between total MWh of renewable electricity consumed and the total electricity consumed in the reporting year in MWh.

I. Comment

Here a company uses free text to describe the following:

- ▼ The full wording of the target (see examples in the guidelines below);
- ▼ Whether the target has a special non-geographical scope, e.g. data centres or buildings.
- ▼ Any additional information or comments regarding the target.

2.3a Are you working with your suppliers in order to have them set renewable electricity consumption targets and source renewable electricity? (Y/N)

RE100 member companies can provide information on engagement with suppliers/vendors towards driving renewable electricity sourcing across its supply chain.

Driving renewable energy across the supply chain could decrease long term energy costs via providing price stability. It can also help mitigating future energy related regulatory risk (many governments have started putting tax on overall fossil fuel-based power generation (tax on coal, other carbon pricing instruments).

Increasing the use of renewable energy in the supply chain also has the potential to strengthen corporate reputation, advance sustainability agenda and helps achieve sustainability goals. In addition, most of companies have its substantial portion of GHG emissions originate from its supply chain. Driving renewable energy in the supply chain help companies to reduce their emissions.

Example: Apple joined global renewable energy initiative RE100, reaffirming its commitment to reaching 100 percent renewable energy worldwide and pledging to work with the initiative to drive clean energy into the manufacturing supply chain. Please read more [here](#).

Please select “Yes” or “No” from the drop-down option to reflect the engagement status with your suppliers in order to have them set renewable electricity consumption targets and source renewable electricity.

2.3b If Yes above, please describe how you are working with your suppliers via choosing the best appropriate option from the drop-down list. Company can report one or all the options from the list as per the requirements. The list of drop-down options is provided below -

- Information collection (understanding supplier behaviour)
- Engagement & incentivization (changing supplier behaviour)
- Innovation & collaboration (changing markets)

If the options listed in the drop-down list is not appropriate to describe how you are working with your suppliers, please use the comment box below to provide more information **2.3c If No above, are you considering doing it within the next 2 years? (Y/N)**

If you are not currently engaging with your supply chain to drive renewable energy but you anticipate doing it in next 2 years, you can select ‘Yes’ and if you are not planning on doing so the select ‘No.’

Further information

What renewable electricity targets should my company report?

A company should report information about the renewable electricity targets it has set and/or made public at the time of joining RE100. **Only existing targets shall be reported, and no additional target setting is required** for reporting to RE100 in 2019.

Normally, companies joining RE100 are asked to set a renewable electricity target with global scope. When a company has set additional interim targets or targets more specific scope (i.e. a specific geography), it may optionally report this additional information as well.

How should percentages of renewable electricity be calculated?

Percentage of renewable electricity is to be calculated as following:

$$\frac{(\text{Purchased renewable electricity (MWh)} + \text{Self-produced renewable electricity (MWh)})}{\text{Total physical electricity consumed (MWh)}} \times 100$$

Numerator

Both MWh of purchased and self-produced renewable electricity are relevant for reporting renewable electricity **consumption targets**. In the context of reporting **production targets**, only MWh of electricity that is self-generated shall be used in the calculation.

Denominator

Physical electricity consumed should include all MWh of physical electricity consumption, renewable and non-renewable, during the relevant year. This figure should **never include MWh of purchased unbundled attribute instruments or certificates**. If your company uses unbundled energy attribute certificates as part of its renewable electricity consumption, this should be accounted for in the “purchased renewable electricity (MWh)” portion of the numerator in this calculation.

3. Renewable Electricity Strategy

In tab “3. RE strategy” of the RE100 Reporting Spreadsheet your company discloses information about its strategy to achieve 100% renewable electricity.

3.1 Do you have a renewable energy/electricity sourcing policy? (Y/N)

If yes:

- **Yes, it’s public**
- **Yes, it’s private**
- **No**

If Yes, please answer the following questions about your renewable electricity strategy.

3.2 What is your long-term strategy for achieving your renewable electricity target?

Please answer this question using free text. Please share any new or updated plans made during the last reporting year.

3.3 Do you plan on pursuing any of the following strategies over the next 18 months to further strengthen your leadership on renewables? (Please select more than one option from the drop-down list as required)

Please answer this question using the drop-down options. Please select more than one option from the drop-down list as required. If the options listed in the drop-down list is not appropriate to describe your strategy, please use the comment box below to provide more information.

There are following drop-down options listed for this question –

- Adopt impactful RE procurement methods (e.g. directly enables or finances a new renewable electricity asset)
- Increase the sustainability of your projects or selected renewable electricity sourcing options
- Be transparent about own energy strategy and join platforms that enable peer-to-peer sharing
- Partner with and influence stakeholders and help create a market for renewables (e.g. influence policymakers, engage with utilities, etc.)
- Set ambitious interim targets
- Bring forward your target(s) to enable a further and faster move towards the 100% goal
- Other (Please explain in the comment box)

Reporting companies can also provide more information on the reason(s) why they pursued the above strategies in the dedicated field (comment box).

RE100 leadership paper provide information about various leadership dimensions which companies can adopt in their renewable electricity sourcing strategy. Most of the above drop-down options are based on the recommendations made in the leadership paper. Please read more about business leadership in the transition to renewable electricity [here](#).

3.4 Please list up to 10 countries where you currently can't source renewable electricity.

- In column B, select the top 10 countries where your company cannot source renewable electricity. Availability of corporate renewable electricity sourcing options across countries is not consistent. Sometimes, company cannot source renewable electricity due to operational issues. We encourage our members to use their experience of working in various markets and list down top 10 countries where they couldn't source renewable electricity due to variety of reasons.
- In column C, specify your reasons (such as Regulatory barriers; Costs; Compliance with RE100 criteria; etc.) for not able to source renewable electricity in that country.

3.5 What are the main drivers/reasons for your company to source renewable electricity?

Please indicate how important each of the drivers are for your sourcing of renewable energy in column B. Select how important that driver is using the drop-down options (very important, important, not important, irrelevant).

- a) Costs savings
- b) Management of GHG emissions
- c) Corporate Social Responsibility
- d) Air quality
- e) Customer expectations
- f) Shareholder request
- g) Managing long term risks (e.g. against volatile conventional fuel prices, future regulatory changes etc.)

- h) Regulatory requirements (e.g. national or local regulations requiring a certain electricity portfolio)
- i) Policy incentives (e.g. Tax exemptions, Feed in Tariffs, etc.)
- j) Other, please specify

In column C you may also add a comment to explain the level of importance selected for each specific driver.

3.6 What are the main barriers to meeting your renewable electricity targets:

Please indicate how important each of the barriers are for your sourcing of renewable energy in column B. Select how important that barrier is using the drop-down options (very important, important, not important, irrelevant).

- a) Cost of renewable electricity
- b) Lack of government support
- c) Market structure (regulatory complexities)
- d) Lack of tracking system/energy attribute markets
- e) Technical barriers (Lack of grid infrastructure, resource unavailability, etc.)
- f) Operational issues (low load, rented premises, etc.)
- g) No Barrier

In column C you may also add a comment to further explain the level of importance selected and the specified regions for that driver.

3.7 Have you identified any costs savings through progressing towards your RE100 goal?

In column B you can select following options –

- Yes – Select this option if you have identified any cost savings
- No – Select this option if you haven't identified any cost savings
- Anticipate – Select this option if you anticipate any cost savings in next 1-5 years.
- Not assessed – Select this option if haven't assessed any cost savings

In column B you may provide information in comment section.

If you choose "Yes" in 3.6, please provide more information about the cost savings identified by your company via choosing the following drop-down options-

- Less than \$100,000
- Over \$100,000
- Over \$1 Million

3.8 Have you identified any of the following co-benefits of meeting the RE100 commitment?

In column B you can select following options –

- Job creation
- Employee satisfaction/staff retention
- Customer retention
- Local community benefits
- Other (Please explain in the comment box)

In column C you may also add a comment to further explain the each of the co-benefit of meeting the RE100 commitment. Also, if the appropriate co-benefit is not listed in the list of drop-down options, please use "other" and explain more in the dedicated comment box.

4. Electricity Use

In tab “4. Electricity use” of the RE100 Reporting Spreadsheet your company discloses information about the total physical electricity it has used in the reporting year, as measured by its bills and meter readings. Sometimes, exclusive metered readings or bills are not available (e.g. leased premises). Company can estimate specific electricity consumption (for their operations) in the reporting year using methodology such as ‘apportioning (divide up and share out)’. Please note, electricity uses figures shall include both conventional and renewable electricity.

Example: My company has a small office in a large corporate building in Singapore. The leased contract covers the electricity supply and we don't need to pay for electricity separately.

In the above case, a reporting company can work with its landlord (building owner/manager) and take sub-meter readings to account electricity consumption for their operations. If sub-meter is not installed/not available, it can take total electricity consumption of floor and divide it with any appropriate metric denominator such as number of employees working on the floor, square meter of the area on the floor, etc. This will lead to estimation of specific electricity consumption (e.g. kWh/Employee, kWh/SQM, etc.). Specific electricity consumption can be further used to derive electricity consumption for the company's operations in the building.

4. Selection of countries:

A. Country

In this section you disclose the country where your company purchases or produces its own electricity. Information for different countries should be entered as a new row. Please select country from the drop-down option.

B. Total electricity consumed in reporting year (MWh)

In this section you disclose total MWh of physical electricity use for the selected country, **including** all electricity purchased and physically consumed and electricity self-produced and physically consumed on-site. This includes both conventional and renewable electricity.

The total **does not include**

- electricity self-produced but NOT physically consumed or
- purchased unbundled energy attribute certificates

F. Comment

In this section you disclose additional information that you consider relevant for your electricity consumption in a particular country.

Further information

What kind of electricity data (MWh) should be included in Total physical electricity use?

Only physical electricity consumed by the company within its operational boundaries in each country, as measured by power bills and meter readings, should be reported in this tab.

What should not be included in Total physical electricity use?

The following should **not be included**:

- ▼ Electricity purchased but not physically consumed (e.g. traded power, financial instruments, etc.)
- ▼ Unbundled instruments (RECs, Guarantees of Origin or other similar instruments)
- ▼ Electricity that is self-produced but not physically consumed by the company

5. Purchased Renewable Electricity

In tab “5. Purchased RE” of the RE100 Reporting Spreadsheet your company discloses information about its purchases of renewable electricity, following the classification of the RE100 Criteria for global renewable electricity options.

5. Please provide details of your renewable electricity purchases by country, classified by RE100 option

B. Country of electricity consumption

In this section you disclose the country for which your company wishes to claim consumption of purchased renewable electricity toward its RE100 goal in the reporting year. Information related to different countries should be entered as a new row.

C. RE100 renewable electricity option

Select an option between the listed renewable electricity options from the drop-down list. Different options in the same country will need to be reported in separate rows. When selecting option 7 ‘Other options’— a purchase and consumption option different from the ones outlined in the RE100 Criteria, please provide further information as text in Comments section.

D. Technology type

Select a technology type from the drop-down list. The technology types that RE100 currently accepts include: biopower, geothermal, hydrogen fuel cell (with hydrogen from renewable sources), large hydro, small hydro, solar CSP solar PV, tidal and wind.

E. Renewable electricity consumed from this option in reporting year (MWh)

Enter the MWh of purchased renewable electricity through the selected option, which must meet the RE100 criteria.

F. Type of instrument used for renewable electricity attribute delivery

Choose the instrument used for delivery of renewable electricity attributes from the selected option, which must meet the RE100 criteria. You can choose one option from the drop-down list between Contract, National mechanism, tracking instrument or Other as the mode of delivery of the renewable energy attributes for the renewable electricity option selected in column C.

G. Specific instrument used for renewable electricity attribute delivery

Enter the details of the instrument used for the delivery of renewable electricity attributes. You can select the specific instrument used for renewable electricity attribute delivery from the drop-down options. Please refer to Further information below for further guidance on which instrument to select.

H. Total attribute instruments from purchased renewable electricity retained for consumption by the company (MWh)

This is the MWh total of attribute instruments or certificates purchased that were retained by the company to exclusively claim consumption.

I. Country of origin (generation) of consumed renewable electricity

Select the country where the renewable electricity and/or the attribute certificates purchased were generated from the drop-down list.

J. Vintage(s) of electricity production

This is the year the renewable electricity and/or the attribute certificates purchased were generated. Enter the vintage, i.e. the year of production of the renewable electricity consumed from the specific option selected in each country.

K. Third-party audited (Y/N)

In this section you report whether consumption was audited by an independent third party, i.e. not by the supplier or the company through self-certification. The options available to answer this question are yes (Y) and no (N). Further details will be reported in the following column (Details of the independent, third-party verification)

L. Brand or label

Provide information about the particular brand, label or certification of your purchase.

M. Comment

In this section the company provides additional information it may wish to disclose in the form of text. If option 7 'Other options' in column C is selected, further information shall be given here in the comment box

Further information

What is the country of consumption?

The country of consumption is where the purchases reported in tab 5 "Purchased RE" count towards the percentage of renewable electricity achieved for that country. The aim is to match these purchases with the total MWh of physical electricity consumed in the same country. A company may count energy originating (produced) in a different country, provided it respects recommended geographical boundaries (more information below).

Which renewable electricity options are valid for purchase and consumption claims?

Only RE100 renewable electricity options are considered valid for claims to purchase and consumption of renewable electricity. Please read RE100 Technical Criteria [here](#).

Global renewable electricity options	Purchase and consumption
1. Direct consumption from on-site installations owned by the company	X
2. Purchase from on-site installations owned by a third party	√
3. Direct line to an off-site generator with no grid transfers	√
4. Direct procurement from a grid-connected generator	√
5. Contract with suppliers (green electricity products)	√
6. Unbundled energy attribute certificate purchase	√
7 Other options	√

What are the recommended instruments for renewable electricity attribute certificate delivery?

RE100 companies are requested to transparently report all of their renewable electricity purchases in the reporting year. For renewable electricity attribute delivery, RE100 recommends using the following instruments:

- ▼ Guarantees of Origin (GO) for consumption in EEA and Switzerland;
- ▼ US RECs for consumption in the USA;
- ▼ I-RECS
- ▼ TIGRs
- ▼ Other National mechanisms, tracking systems, contracts and potentially other options in the other countries or regions if they adhere to the 'Making credible renewable electricity claims' document. RE100 is currently aware of the following accepted national tracking mechanisms:
 - Indian RECs
 - Australian RECs
 - T-RECs in Taiwan
 - J-credits in Japan
 - NFCs in Japan

Please read RE100 paper titled [‘Making credible renewable electricity usage claims’](#) for more information and guidance.

Europe (EEA and Switzerland)

Consumption of purchased renewable electricity in countries of the European Economic Area (EEA) and Switzerland requires Guarantees of Origin, transferred according to European Energy Certificate System rules and retired by or on behalf of the company.

To report this information, select “Tracking instrument” in column F titled ‘Type of instrument used for renewable electricity attribute delivery’ and select “GO” as specific instrument in column G titled ‘Specific instrument used for renewable electricity attribute delivery’.

USA

Consumption of purchased renewable electricity anywhere in the USA requires Renewable Energy Certificates (RECs) issued in any US state. Consumption claims can only be made by the specific generation in which the RECs are retained.

By law, RECs are automatically generated for each MWh of renewable electricity produced in the US. Not all US RECs are necessarily part of a tracking system. However, with all renewable electricity purchases, RECs must be transferred and retired exclusively by the consumer.

US RECs may also be retained for consumption in countries other than the US such as Canada. This should respect recommended **geographical boundaries criteria**. See Other countries or regions section below for more details.

To report this information, select “Tracking instrument” in column F titled ‘Type of instrument used for renewable electricity attribute delivery’ and select the option “US-REC” as the specific instrument in column G titled ‘Specific instrument used for renewable electricity attribute delivery’.

Other countries or regions

In all other countries, valid renewable electricity attribute delivery may be possible through multiple mechanisms, including national schemes, tracking systems – when these are available with contracts and potentially other options.

A. National schemes or mechanisms with certificates issued for consumption in-country are a valid option for delivery of renewable electricity attributes, when available. It is recommended that consumption backed by certificates issued as part of national schemes always be verified by an independent third party.

RE100 requests companies to transparently report on the national mechanisms that they have used for renewable electricity attributes in 2018-2019. Legislation and markets in the respective countries are liable to change, so RE100 aims to review this guidance every year and welcomes company feedback and inputs.

To report this information, select “National mechanisms” in column F titled ‘Type of instrument used for renewable electricity attribute delivery.’ In column G titled ‘Specific instrument used for renewable electricity attribute delivery,’ select national scheme or mechanism (e.g. “Australian RECs” or “Indian REC”). Please select “Other Instrument” and comment box for provide more information. RE100 is currently aware of the following accepted national tracking mechanisms:

- Indian RECs
- Australian RECs
- T-RECs in Taiwan
- J-credits in Japan
- NFCs in Japan

B. Electricity tracking instruments in other countries or regions are another valid consumption instrument, whenever they are available.

It is also recommended that consumption backed by tracking instruments, whether in-country or across borders, always be verified by an independent third party.

To report this information, select “Tracking instrument” in column F titled ‘Type of instrument used for renewable electricity attribute delivery’ and select the option “GO”, “REC” or “I-REC” as specific instrument in column G titled ‘Specific instrument used for renewable electricity attribute delivery.’ Lastly, specify the country of origin in column I titled ‘Country of origin (generation) of consumed renewable electricity’.

C. Contracts (or contractual instruments) between corporate consumers and projects, suppliers or sellers may be a valid option for the transfer of renewable electricity attributes, subject to these instruments meeting the [“Making credible renewable electricity usage claims”](#) criteria for consumption.

It is recommended that renewable attribute delivery by means of contractual instruments between consumers and projects, suppliers or sellers are always verified by an independent third party.

To report this information, select “Contract” in column F titled ‘Type of instrument used for renewable electricity attribute delivery. In column G titled ‘Specific instrument used for renewable electricity attribute delivery’ select one of the following relevant contractual options: “PPA not supported by tracking instruments,” “PPA supported by tracking instruments,” Green tariffs backed by tracking instrument,” or “Green tariffs not backed by tracking instrument.” Finally, specify the country of origin in column H titled ‘Country of origin (generation) of consumed renewable electricity’.

D. Other options not listed above that companies have used for transfer of renewable electricity attributes of their renewable electricity purchases in 2018-2019 should also be transparently reported. It is recommended that renewable attribute delivery by means of alternative options be verified by an independent third party.

To report this information, select “Other” in column F titled ‘Type of instrument used for renewable electricity attribute delivery and select ‘Other instrument (explain in comment box)’ in column G titled ‘Specific instrument used for renewable electricity attribute delivery’. Then specify detailed information about the tracking mechanism in column M titled ‘Comments.’

What are the appropriate geographical boundaries for renewable electricity purchases?

RE100 recommends that, as a general principle companies purchase and consume renewable electricity as close as possible to the point of generation. RE100 recognizes that companies may take different approaches, mainly:

- ▼ Consumption within a unified renewable electricity market;
- ▼ Consumption in the same country as the electricity generation;

Unified renewable electricity market

This approach consists in consuming renewable electricity by delivering the related attributes from one country/location to another, within the legal boundaries of a group of countries or states that have harmonized legislation for renewable electricity trading (Please check more information on geographical boundary in RE100 paper “[Making credible renewable electricity usage claims](#)”).

When a country is part of a unified renewable electricity market, it is best practice for consumption in that country only to use renewable attributes originating within the same country or from another country that lies within the market, but not from outside.

In-country consumption

In-country consumption is when the attributes of renewable electricity from a company’s purchases originate in the same country of consumption. This is always a valid approach, whether or not the country is also part of a unified renewable electricity market, as defined above.

What geographical boundaries are recommended for purchase and consumption claims?

RE100 recommends that companies purchase and consume renewable electricity as close as possible to the point of generation. The following are recommendations for applying the approaches outlined in the previous question to specific countries and markets. The following regions can be considered as markets for the purpose of reporting to RE100 in 2019:

- ▼ China
- ▼ EEA countries & Switzerland
- ▼ India
- ▼ USA
- ▼ Other countries or regions

China

RE100 recommends that the People’s Republic of China be considered its own market for the purpose of delivery of renewable electricity attributes. In-country consumption is therefore recommended for China.

EEA countries & Switzerland

RE100 recommends that renewable electricity attributes for consumption in a country that is part of the EEA or Switzerland only originate from another country within the same market. This is consistent with the unified renewable electricity market approach defined above.

India

RE100 recommends that India be considered its own market for the purpose of delivery of renewable electricity attributes. In-country consumption is therefore recommended for India.

USA and Canada

RE100 recommends that companies can use renewable electricity attributes for consumption in any US state from another US state, i.e. the same market. Also, companies in Canada can source US-RECs to make credible claims. This is consistent with the unified renewable electricity market approach defined above.

Other countries or regions

In other countries or regions, the general rule is to favour **in-country consumption**. Whenever possible, companies should purchase and consume renewable electricity as close as possible to the point of generation.

What vintage limitations are recommended for purchase and consumption claims?

RE100 recommends that the vintage of electricity generation – i.e., when the generation occurred – be reasonably close to the reporting year of the electricity consumption to which it is applied. In any case, companies are invited to be completely transparent about their choice of vintage.

What information about third party verification should be provided?

Companies disclose whether independent third-party verification was undertaken for specified purchasing option. This is in the form of a yes (Y) or no (N) answer.

Optionally, more detailed information about verification may be provided about:

- ▼ The product and the service that was verified
- ▼ The kind of verification that was undertaken and its scope
- ▼ Who the independent third party who undertook the verification is
- ▼ When was the verification carried-out?

6. Self-Generated Renewable Electricity

In tab “6. Self-generated RE” of the RE100 Reporting Spreadsheet your company discloses information about the renewable electricity it self-produced and consumed, following the classification of the RE100 Criteria for global renewable electricity options.

6. Please provide details of renewable electricity generated from facilities you own, by country of production.

B. Country of production

This is the country where the renewable electricity was generated from the company's own facilities or installations. Information related to different countries should be entered as a new row.

C. Technology type

Disclose information about the renewable sources and technologies used for electricity generation. If you own several technology types in the same country, please create a row for each technology type in that country.

D. On-site/Offsite

Indicate through the drop-down list if your organization's self-generated renewable electricity is produced on-site or off-site.

E. Installation capacity (MW)

This is the sum of the capacity of all of the company's own renewable electricity installations in the country (if applicable per technology type), in MW units.

F. Amount of renewable electricity self-generated in reporting year (MWh)

This is the total renewable electricity generated by the company from its own facilities and installations in the country.

G. Amount of self-generated renewable electricity directly consumed in reporting year (MWh)

This is the total amount of electricity self-generated that the company has directly consumed onsite in the country.

H. Amount of self-generated renewable electricity sold to the grid in reporting year (MWh)

This is the total amount of electricity self-generated that the company has sold to the grid and not directly consumed, as measured by the grid export meter.

I. Total produced attribute instruments from self-generated renewable electricity in this country (MWh)

This is the MWh total of self-generated renewable electricity for which attribute instruments or certificates were generated. Select which instrument type was used from the drop-down list in column K. Please refer to Further information below for further guidance on which instrument to select.

J. Total attribute instruments from self-generation retained for consumption by the company (MWh)

This is the MWh total of attribute instruments or certificates generated that were retained by the company to claim consumption.

K. Type of instrument used for renewable electricity attribute delivery

If attribute instruments were generated, provide details of the type used. These can include United States RECs, European Guarantees of Origin, I-RECs, TIGRs, or Other national tracking systems (India, Australia, Japan, Taiwan) certificates. Please refer to Further information below for further guidance on which instrument to select.

L. Country(ies) for which certificates were retained

Please select the country from the drop-down list for which the company's retained attribute certificates have been used to claim renewable electricity consumption.

M. Third-party audited generation (Y/N)

Report whether electricity production was audited by an independent third party, with a Yes or No answer.

N. Third-party audited instruments

In this section, you report whether the reported electricity production and use of tracking instruments or attribute certificates produced and retained was audited by an independent third party, with a Yes or No answer.

O. Comment

In this section, the company provides additional information it may wish to disclose in the form of text.

Further information

What is considered to be a company's electricity generation facility for self-generation options?

For generation of electricity from renewable sources, a company may count the net electricity production as self-generation, if either of the following is true:

- ▼ The company has legal ownership of the electricity generation asset; or
- ▼ The company has financial control (usually > 50%) of the electricity generation asset; or
- ▼ The company has de facto operational control over the electricity generation asset.

Which renewable electricity options are valid for generation/production claims?

Only certain renewable electricity options are considered valid for claims to self-generation and consumption of renewable electricity. These are consumption from a company's own on-site facilities (option 1 of [RE100 Technical Criteria](#)) when this is owned or operated by the company. Option 7 'Other options' is for companies to self-report purchase and consumption options that are different from the above, and which should be explained in the comments box. The table below summarizes these options.

Global renewable electricity options	Self-generation & Consumption
1. Direct consumption from on-site installations owned by the company	√
2. Purchase from on-site installations owned by a third party	X
3. Direct line to an off-site generator with no grid transfers	X
4. Direct procurement from a grid-connected generator	X
5. Contract with suppliers (green electricity products)	X
6. Unbundled energy attribute certificate purchase	X
7. Other options	√

What are the recommended instruments for renewable electricity attribute delivery?

Companies are invited to refer to the guidance for renewable electricity attribute delivery given for reporting purchase and consumption.

How should I report consumption from self-generation if I don't have or own certificates?

For self-generating electricity in markets, where using electricity tracking systems or certificates are mandatory, e.g. EEA, Switzerland or USA, a company shall generate certificates for all of its self-production and retain the certificates for all electricity that it wishes to report as consumed.

In all other jurisdictions, producing and retaining certificates is recommended but not mandatory. However, in all cases a company must transparently disclose how much of its production is backed by certificates, and the portion consumed backed by certificates.

What if the company owned facility is entirely off-grid and electricity is consumed directly?

To prove self-production and consumption of renewable electricity from a company owned facility that is entirely off-grid, and only connected by a direct line to consumer, certificates need not be produced. Meter readings shall constitute sufficient proof of consumption. However, any certificates produced shall be also retained or retired by the consumer.

What information about third party verification should be provided?

Companies are requested to disclose whether or not independent third-party verification was undertaken for specified purchasing option. This is in the form of a yes (Y) or no (N) answer.

Contact

Please send your queries regarding RE100 Reporting Guidance 2019 to:

Shailesh Telang

Technical Manager -Renewable Energy

E-mail: shailesh.telang@cdp.net / re100@cdp.net