2026 RE100 Reporting Guidance

Contents

1 Reporting to RE100 in 2026

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 2026 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 the 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 2026. The CDP guidance contains detailed instructions on how to respond to each question. The RE100 guidance does not attempt to duplicate all of the question-level instructions, so this document should always be used in conjunction with the CDP guidance.
- The preview of the CDP 2026 Full Corporate Questionnaire your organization will respond to (be sure 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 company) through the exercise of properly meeting your reporting requirement to RE100. It also contains the methodology (see Sections 3 and 4) that RE100 uses to assess your reporting for use in the annual RE100 member progress table. Please note that some CDP question numbers have changed from 2025 to 2026. This guidance document uses the new 2026 numbering.

In 2026, reporting to RE100 continues wholly through your responses to the CDP 2026 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 2026: If you joined RE100 before this date, you will receive a request from RE100 to respond to the CDP 2026 Full Corporate Questionnaire. You will be notified of your request in June 2026.
- Week of 20 April 2026: Questionnaires and Reporting Guidance published on the CDP Portal
- Week of 15 June 2026: The CDP Portal opens.
- 16 September 2026: The CDP scoring deadline. You must submit your response before this deadline if you are seeking a CDP score.
- 28 September 2026: The deadline to submit your response if you wish to receive feedback from RE100 in time to act on it while the Portal is open.
- Week of 26 October 2026: The CDP Portal closes to corporate responses. This is your final deadline to report to RE100 in 2026. No amendments to CDP responses may be made after this date.

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 in the CDP Portal called 'Register to Disclose', 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 2026 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 are only eligible for the full version of the 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 claim your RE100 request and consolidate it into a group response. You must respond yourself. If your parent company takes over your request and begins to respond on your behalf, please contact CDP through the Help Center.

1.8 What will RE100 make public about your CDP response?

The RE100 guidance titled 'RE100 Accountability Guidance' details all information RE100 will publish about you in the 2026 RE100 member progress table within the RE100 Annual Disclosure Report.

1.9 Feedback on your response and amending your response

RE100 will endeavor to issue companies with feedback on their responses in early October, but this feedback is not guaranteed, so companies should still ensure that their submitted data is complete and correct in the initial submission. In 2026, the deadline to submit amendments is also the date of the CDP Portal close. If you wish to benefit from feedback from RE100 by making an amendment, you must therefore submit your response well in advance of the Portal close in order for (1) RE100 to deliver your feedback and (2) you to act on the feedback by making an amendment before the Portal closes. With the Portal closing in the week of 26 October, you must submit your response no later than 28 September if you wish to receive feedback from RE100 in time for you to act on it while the Portal is still open. If you submit your first response after this date, you will only receive feedback from RE100 after the Portal has closed, meaning you will not be able to change your CDP response based on this feedback.

Companies can amend their CDP response for free, directly via the CDP Portal, without needing to contact CDP. Further information on the process for amending CDP responses in 2026 is available here.

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 2026 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 page 11 of this document). 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 (DRadlett@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 2026 RE100 member progress table in the RE100 Annual Disclosure Report. 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’, ‘granular’, or ‘hourly’ 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’, ‘granular’, or ‘hourly’ matching.

RE100 requires location matching of RE procurement with electricity consumption through market boundary definitions (see Appendix B in the RE100 Technical Criteria[1]). Advocates of granular matching have called for tighter location matching, but no global definitions exist. 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.

[1] RE100 Technical Criteria and Appendices (15 April 2025).pdf

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, report which time matching approach was used in column 10 of 7.30.15 for the individual claims based on this approach. In the comment field for that claim, you must write which location matching criterion was used (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 2026 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 methodologies detailed at the end of this guidance). Your comments will help CDP develop a potential future reporting framework for granular matching.

2 Overview of Reporting Questions

You will be invited to respond to all questions identified as relevant in the 2026 CDP Full Corporate Questionnaire. Reporting to RE100, however, is defined only by your answers to the questions listed in this section. Follow CDP Questionnaire Guidance for each question. Supplementary guidance on each question is given below where beneficial.

- 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 should 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 should 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 off-site facilities that you own and operate and that deliver power to you through the grid, from on-site facilities, or from facilities 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.

- 7.30.14: Provide a breakdown by country of your electricity/heat/steam/cooling consumption in the reporting year.
  - See the Assessment Methodology in Section 4 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.

- 7.30.15: Provide details of the electricity purchases that were accounted for at a zero or near-zero emission factor in the reporting year.
  - 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).
  - Please note that commissioning dates must be reported for a project to qualify for grandfathering.
  - In addition, contracts with operational commencement dates on or after 1 January 2024 must comply with the updated market-boundary definition, without exception.
  - "Vintage of RE" has been replaced with "Time matching basis". Companies should report if they are matching RE attributes with electricity consumption on an hourly, weekly, monthly, or annual basis or if they are using a shape preservation approach. See details in the CDP reporting guidance.
  - A new column asking if biomass has been co-fired with fossil fuels has been added.

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

- 7.30.18: 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).

- 7.30.19: 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.
  - There are two main impact categories for different renewable sourcing mechanisms: i) direct impact is the result of a sourcing strategy that directly enables or finances a new renewable electricity asset; and ii) indirect impact is

the result of a sourcing strategy where the sourcing could indirectly incentivize the development of new capacity through other mechanisms.

- 7.30.20: 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.
  - Challenges faced by your organization in sourcing renewable electricity that were not country/area-specific (this is referred to as "parent" question)

- 7.30.21: 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.
  - Challenges faced by your organization in sourcing renewable electricity that were country/area-specific (here we ask about information per country, a new row can be added for each country where organizations face challenges)

- 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 one row that describes the final RE100 target, identified by the following criteria:
    - Column 2: Report the year 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 an appropriate target status (see the CDP Questionnaire Guidance).
    - Column 17: Select 'RE100'.
  - 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.
  - In this question, you should disclose how renewable electricity procurement initiatives implemented in your reporting year have affected your energy costs.

3 Assessment against the Technical Criteria

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 the table.

In RE100 reporting in 2026, all companies will be assessed against the current RE100 Technical Criteria, including rules introduced in the 2022 Technical Criteria[2].

RE100 will assess the following aspects of the technical criteria in reporting:

- Market boundaries: See Appendix B in the RE100 Technical Criteria. The new market boundary definition does not apply to grandfathered RE purchasing claims with 'operational commencement' before 2024. For such claims, the 2019 RE100 note on market boundaries referenced in Appendix B of the technical criteria may be observed.
- Renewable energy resources recognized by RE100
- Procurement types recognized by RE100
- Appropriate use of the RE100 materiality threshold provisions
- A 15-year facility age limit applies to RE procurement. Please note the following:
  - The age limit does not apply to RE procured in the following ways:
    - Self-generation;
    - Purchasing from on-site generation;
    - Purchasing through a direct line with no grid transfers;
    - Default delivered RE, supported by EACs;
    - Default delivered renewable electricity from the grid in a market with at least 95% renewable electricity in the generation mix and no mechanism for tracking energy attributes;
    - Project-specific procurement done as the original off-taker; or
    - Grandfathered purchase contracts with 'operational commencement' before 2024.
  - Up to 15% of your total electricity consumption may be met by RE procurement that ignores the facility age limit. RE procurement from old projects that is not eligible for grandfathering under the 2021 Technical Criteria, and is not covered

[2] In 2025 companies with responses covering a year starting before 1 January 2024 were assessed against the 2021 Technical Criteria. All companies will have reporting years starting after 1 January 2024 this year.

by one of the exemptions above, will not count toward your RE100 target beyond a volume equivalent to 15% of your total electricity consumption.

- See the RE100 Technical Criteria for a definition of ‘operational commencement date’ to understand what can and cannot be grandfathered.

The methodology in the following section outlines how progress toward the RE100 target is calculated from an example response.

4 Assessment Methodology for 7.30.1, 7.30.9, 7.30.14, 7.30.15, and 7.30.18

The % progress toward the RE100 target is calculated as follows:

$$\%\ progress = \frac{RE_{purchased} + RE_{self-gen}}{E_{purchased} + E_{self-gen}}$$

4.1 $E_{purchased}$ and $E_{self\text{-}gen}$

The denominator used in the calculation is sourced from data in 7.30.1 and 7.30.9 or 7.30.14.

$$E_{purchased} + E_{self-gen} = \max(E_{7.30.1_{Col5}}, E_{7.30.14\_Col1}) + \max(E_{7.30.9_{col2}}, E_{7.30.14Col2})$$

Consider the following sample data:

7.30.1: Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Row name	col2_MWh from renewable sources	col3_MWh from non-renewable sources	col4_Total (MWh from non-renewable Zero or Near-zero emission sources	col5_Total (renewable and non-renewable) MWh
Consumption of purchased electricity	824,487	0	0	824,487

7.30.9: Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Row name	col1_Total Gross generation (MWh)	col2_Generation that is consumed by the organization (MWh)	col3_Gross generation from renewable sources (MWh)	col4_Generation from renewable sources that is consumed by the organization (MWh)
Electricity	45,073	41,897	45,073	41,897

7.30.14: Provide a breakdown by country of your electricity/heat/steam/cooling consumption in the reporting year.

Row name	col1_Consumption of purchased electricity (MWh)	col2_Consumption of self-generated electricity (MWh)	Market
France	331,450	0	European single market
Germany	190,100	0	European single market
Ireland	100,000	16,172	Ireland
United States of America	179,456	25,600	North American single market
Republic of Korea	20,789	125	Republic of Korea

7.30.1, 7.30.9, and 7.30.14 should agree with respect to purchased and self-generated electricity. To be conservative, RE100 defers to the larger figures for electricity consumption suggested by a comparison. Therefore, the consumption of purchased electricity is 824,487 MWh and the consumption of self-generated electricity is 41,897 MWh, or the total consumption of electricity in scope of the RE100 target is 866,384 MWh.

4.2 $RE_{purchased}$ and $RE_{self\text{-}gen}$

Consider the following sample data outlining the steps RE100 takes to check 7.30.15 and 7.30.18 and then compare with 7.30.14 to understand, market-by-market, how much RE the organization is using, how much is from young projects (less than 15 years old), how much counts toward the 15% threshold for procurement from old projects, and how much is grandfathered.

7.30.15 is the new number for the question that was numbered 7.30.17 in 2025 CDP reporting. The updated question continues to capture the core information previously requested under 7.30.17, with refinements to improve clarity and alignment with RE100's technical criteria. One data point has been removed, and two new ones have been added.

Starting in the 2027 disclosure cycle, RE100 will no longer recognize biomass that has been co-fired with coal. This information is now collected in column 4. This column is displayed only when "Sustainable biomass" or "Other biomass" is reported. Companies should complete this column in 2026, but it will not be used to disqualify any procurement this year.

7.30.15 no longer asks for the vintage of the RE and instead now asks in column 10 for the time matching basis of the procurement. This indicates the time interval between when low-carbon electricity is generated and when it is consumed. There is no mandatory 24/7 time-matching requirement for RE100 reporting companies. However, RE100 recognizes hourly matching as an emerging high-quality procurement practice, which is why this disclosure field has been incorporated into the 2026 CDP questionnaire. For further details on how to answer this, please see the CDP reporting guidance.

Column 12 now asks for the supply agreement length for all procurement types except for the two "default delivered renewable electricity" types. Companies should select the range of years that fits the supply agreement length. Companies should report "spot market purchases" for unbundled EACs that were bought as a one-time purchase instead of over a contract period.

7.30.15. Provide details on the electricity purchases that were accounted for at a zero or near-zero emission factor in the reporting year.

Row Number	col1_ Country/area of consumption of purchased RE	col2_ Sourcing method	col3_ Low-carbon technology type	col4_ Was the renewable fuel co-fired with a fossil fuel?	col5_ Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)	Col6_ Energy attribute certificate (EAC) tracking system used	col7_ Country/area of origin (generation) of purchased RE	col8_ Able to report commissioning year?	col9_ Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)]	col10_ Time matching basis	col11_ Supply arrangement start year	col12_ Supply Arrangement length	col13_ Ecolabel associa ted with purchased RE	Meets current market boundaries?	Meets facility age rule?	Eligible for grandfatheri ng?
1	France	Contract with supplier (retail)	Mix of technologies	N/A	331,450	GO	France	No		Annual volumetric matching		Year-long contract		Yes	No	No
2	Germany	Virtual PPA	Wind	N/A	100,000	GO	Spain	Yes	2021	Annual volumetric matching	2021	Longer than 10 years and less than or equal to 15 years	No ecolabel	Yes	Yes	N/A
3	Germany	Unbundled EACs	Hydro	N/A	100,000	GO	Norway	Yes	1961	Annual volumetric matching	2023	Spot market purchase	No ecolabel	Yes	No	Yes
4	Ireland	Purchase from on-site installation	Solar	N/A	10,000	Contract		No		Annual volumetric matching		Longer than 10 years and less than or equal to 15 years		Yes	Yes	N/A
5	Ireland	Unbundled EACs	Hydro	N/A	90,000	GO	Norway	Yes	1975	Annual volumetric matching	2024	Spot market purchase	No ecolabel	No	N/A	No
6	United States of America	Default delivered EACs	Mix of technologies	N/A	20,143	US-REC	United States of America	No		Annual volumetric matching		N/A		Yes	Yes	N/A
7	United States of America	Physical PPA	Solar	N/A	98,537	US-REC	United States of America	Yes	2006	Annual volumetric matching	2006	Longer than 5 years and less than or equal to 10 years	No ecolabel	Yes	Yes	N/A

Row Number	col1_ Country/area of consumption of purchased RE	col2_ Sourcing method	col3_ Low-carbon technology type	col4_ Was the renewable fuel co-fired with a fossil fuel?	col5_ Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)	Col6_ Energy attribute certificate (EAC) tracking system used	col7_ Country/area of origin (generation) of purchased RE	col8_ Able to report commissioning year?	col9_ Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)]	col10_ Time matching basis	col11_ Supply arrangement start year	col12_ Supply Arrangement length	col13_ Ecolabel associated with purchased RE	Meets current market boundaries?	Meets facility age rule?	Eligible for grandfathering?
8	United States of America	Unbundled EACs	Solar	N/A	80,000	US-REC	United States of America	No		Annual volumetric matching		Spot market purchase	Green-e	Yes	Yes	N/A
9	Republic of Korea	Contract with supplier (retail)	Mix of technologies	N/A	10,000	Korean REC	Republic of Korea	No		Annual volumetric matching		Year-long contract		Yes	No	No
10	Republic of Korea	Unbundled EACs	Sustainable biomass	Biomass (co-fired with coal)	5,000	I-REC	China	Yes	2010	Annual volumetric matching	2024	Spot market purchase	No ecolabel	No	N/A	N/A

- Row 1: Meets current market boundary rules. Does not show that the procurement is from projects less than 15 years old. Does not disclose information allowing the claim to be grandfathered (all columns except col13 are required to contain data and col11 must be 2023 or earlier). Therefore, the procurement counts toward the 15% threshold for procurement from old projects.
- Row 2: Meets current market boundary rules and is from a young project.
- Row 3: Meets current market boundary rules. Does not meet facility age rule, not eligible for grandfathering, the operational commencement (col11 – supply arrangement start year) is before 2024, and hence the claim is credible.
- Row 4: There is a disclosure missing from col7, but the procurement type (col2) indicates a market boundary check is not necessary. Meets the facility age rule since it is an exempted procurement type.
- Row 5: Does not meet current market boundary rule. Is not eligible for grandfathering since the operational commencement is 2024. The claim is not recognized by RE100.
- Row 6: Meets facility age rule since it is an exempted procurement type.
- Row 7: Project is old, but the claim meets the facility age rule since the criteria for project-specific procurement done as the original off-taker have been met (disclosure across col1-col12, 'Physical PPA', 'Virtual PPA', 'Contract with supplier (project-specific)', or 'Unbundled EACs' in col2, no use of 'mix, please specify' in col3, and col9 value is equal to col11 value).
- Row 8: While col9 is missing disclosure, the Green-e ecolabel indicates the facility age rule is met.
- Row 9: Counts toward the 15% threshold for procurement from old projects.
- Row 10: Claim is not recognized under the RE100 Technical Criteria.

Consider sample data (not detailed) for 7.30.18 showing each country appearing in 7.30.14 with 100% RE self-generation, and agreeing with col4 in 7.30.9.

Country-level data from 7.30.14, 7.30.15, and 7.30.18 are summarized as follows:

Country	Market	Purchased electricity (7.30.14) (MWh)	Self-generated electricity (7.30.14) (MWh)	RE purchasing (reported) (7.30.1) (MWh)	RE self-generation (7.30.18) (MWh)	Purchased RE (meets markets, meets facility age rule) (MWh)	Purchased RE (meets markets, counts toward 15% threshold) MWh	Non-credible claims (MWh)
France	European single market	331,450	0	331,450	0	0	331,450	0
Germany	European single market	190,100	0	200,000	0	100,00	0	0
Ireland	Ireland	100,000	16,172	100,000	16,172	10,000	0	90,000
United States of America	North American single market	179,456	25,600	198,680	25,600	198,680	0	0
Republic of Korea	Republic of Korea	20,789	125	15,000	125	0	10,000	5,000

This table is then aggregated into markets for a final step to check for over-procurement (when more RE procurement is reported in a market than total underlying electricity consumption, RE100 caps recognition at 100%, market-by-market).

Market	Purchased electricity (7.30.1) (MWh)	Self-generated electricity (7.30.14) (MWh)	RE purchasing (reported) (7.30.1) (MWh)	RE self-generation (7.30.9) (MWh)	RE purchasing (meets markets, meets facility age rule) (MWh)	RE purchasing (meets markets, counts toward 15%) (MWh)	RE purchasing (meets markets, meets facility age rule) (recognized) (MWh)	RE purchasing (meets markets, counts toward 15%) (recognized) (MWh)	RE purchasing (grandfathered under 2021 criteria) (recognized) (MWh)	RE self-generation (recognized) (MWh)	Non-credible claims (MWh)	Over-procurement (MWh)
European single market	521,550	0	531,450	0	100,000	331,450	100,000	331,450	90,100	0	0	9,900
Ireland	100,000	16,172	100,000	16,172	10,000	0	10,000	0	0	16,172	90,000	0
North American single market	179,456	25,600	198,680	25,600	198,680	0	179,456	0	0	25,600	0	19,224
Republic of Korea	20,789	125	15,000	0	0	10,000	0	10,000	0	125	5,000	0

The over-procurement check done against the technical criteria applies an order of operations deducting first from grandfathered claims, then claims counting toward the 15% threshold, then claims meeting the facility age rule if RE consumption in a market needs to be capped at 100%.

Total RE consumption recognized under the technical criteria is 762,903 MWh. Solely on a market boundary basis, and including grandfathered claims, the organization is consuming 88% RE. However, 341,450 MWh is purchased from old projects and counts toward the 15% threshold, which for this company is 886,384 × 15% = 129,958 MWh. Excess procurement from old projects beyond the 15% threshold does not contribute to progress toward the RE100 target.

Therefore, progress toward the RE100 target under the technical criteria is summarized as follows:

$$\frac{289456_{RE\ purchasing, meets\ facility\ age\ rule} + 129958_{15\%\ threshold} + 90100_{grandfathered\ claims} + 41897_{RE\ self-gen}}{824487_{purchasing} + 41{,}897_{self-gen}}$$

$$= 64\%$$

4.3 Claim quality metrics

RE100 publishes claim quality metrics that summarize the difference between self-reported RE consumption and RE consumption meeting the RE100 Technical Criteria.

Self-reported RE consumption is also derived from 7.30.1 and 7.30.9 and the equivalent country/area breakdown questions relating to RE. In the sample data above, 7.30.1 shows 824,487 MWh of RE purchasing and 7.30.9 shows 41,897 MWh of consumption of RE self-generation. 7.30.15 shows 845,130 MWh of RE purchasing (sum of col4) and 7.30.18 shows 41,897 MWh of consumption of RE self-generation (which agrees with 7.30.9). So, the total self-reported RE consumption is 845,130 MWh of RE purchasing and 41,897 MWh of consumption of RE self-generation.

The claim quality under the technical criteria is summarized as follows:

Claim quality category	Comment	MWh	As share of self-reported RE consumption
Self-reported RE consumption	Sum of self-reported purchased and self-generated RE	845,130 + 41,897 = 887,027 MWh	100%
RE consumption meeting 15-year rule	See previous section. Sums RE purchasing meeting facility age rule and RE self-gen value.	289,456 + 41,897 = 331,353 MWh	37%
RE consumption from old projects within 15% threshold	See previous section	129,958 MWh	15%
RE consumption from grandfathered claims	See previous section	90,100 MWh	10%
RE consumption from old projects beyond 15% threshold	See previous section	341,450 – 129,958 = 211,492 MWh	24%
RE claims missing underlying country level electricity consumption	Addresses reporting issues where companies make RE claims in 7.30.15 and 7.30.18 without disclosing underlying electricity consumption in 7.30.14. For example, if no electricity consumption in the Republic of Korea was reported in 7.30.14, then all credible RE claims made in Korea in 7.30.15 and 7.30.18 would be assigned to this category.	0 MWh	0%

Claim quality category	Comment	MWh	As share of self-reported RE consumption
RE claims missing all underlying detail	Addresses reporting issues where companies report more consumption of purchased RE in 7.30.1 than 7.30.15 and/or more consumption of self-generated RE in 7.30.9 than 7.30.18.	0 MWh	0%
Over-procurement	See previous section. Consider the differences between the red and blue columns for each market in the final table for the technical criteria assessment. Over-procurement appears in the European and North American single markets.	29,124 MWh	3%
Non-credible claims	See previous section. Non-credible claims are made in 7.30.15 in Ireland and Republic of Korea.	95,000 MWh	11%

The member progress table row looks like:

Company name	RE100 progress	Claim quality Dark green: Meets 15-year rule Light blue: Old projects within 15% threshold Purple: Grandfathered claims Blue: Old projects beyond 15% threshold Black: Claims missing data (no country breakdown) Grey: Claims missing data (other) Orange: Over-procurement Red: Non-credible
Company A	64%	

*Note: Other information described in the 2026 Accountability Guidance will also appear. Detailed methodologies for the procurement type distribution metric and % RE for which an EAC was cancelled are not presented in this guidance due to their complexity. However, both remove non-credible claims and over-procurement, and ignore the 15-year rule (if the technical criteria are otherwise met).

5 Reporting Requirements for Grandfathered Claims

To determine whether your supply arrangements qualify for grandfathering under the RE100 Technical Criteria, you must complete Question 7.30.15 with the full set of required disclosures. This enables RE100 to assess eligibility based on market-boundary rules (Appendix B) and commissioning or repowering date requirements (Section 5). The following information must be provided to be considered for grandfathered claims:

- Column 1: Country or area of consumption — location where the renewable electricity is used
- Column 2: Sourcing method — procurement pathway selected
- Column 3: Low-carbon technology type — energy generation technology
- Column 4: Co-firing status — indicate whether renewable fuel was co-fired with fossil fuel (only required if sustainable biomass or other biomass was selected in Column 3).
- Column 5: Low-carbon energy consumed via the selected sourcing method (MWh). All purchases of low-carbon electricity must be reported, even if the associated emission factor is marginally above zero.
- Column 6: EAC tracking system — registry used to issue and track certificates
- Column 7: Country or area of origin — location of generation for the electricity or attribute
- Column 8: Ability to report commissioning or repowering year — response must be "yes".
- Column 9: Commissioning or repowering year — date of first commercial operation or repowering. The commissioning date must be provided to be eligible for grandfathering.
- Column 10: Time-matching basis — disclose the time-matching approach used across your portfolio. Options include hourly (timestamped EACs), shape-preservation, weekly, monthly, or annual volumetric matching.
- Column 11: Supply arrangement start year — equivalent to operational commencement and must be prior to 2024. This is compared with the commissioning year to confirm original off-taker status.
- Column 12: Supply arrangement length — contract term for the renewable or low-carbon electricity purchase

6 Reporting Requirements for Original Off-Taker Eligibility

To demonstrate that you are the original off-taker under a project-specific contract, and therefore eligible for exemption from the facility age limit, you must populate the following columns in Question 7.30.15 with all required disclosures. The following information is mandatory:

- Column 1: Country or area of consumption — location where the renewable electricity is used
- Column 2: Sourcing method — select one of the approved options:
  - Physical PPA with a grid-connected generator
  - Financial (virtual) PPA
  - Project-specific contract with an electricity supplier
  - Unbundled procurement of EACs
- Column 3: Low-carbon technology type — energy generation technology. Do not use the "please specify" option.
- Column 4: Co-firing status — indicate whether renewable fuel was co-fired with fossil fuel (only required if sustainable biomass or other biomass was selected in Column 3).
- Column 5: Low-carbon energy consumed via the selected sourcing method (MWh). All purchases of low-carbon electricity must be reported, even if the associated emission factor is marginally above zero.
- Column 6: EAC tracking system — registry used to issue and track certificates
- Column 7: Country or area of origin — location of generation for the electricity or attribute
- Column 8: Ability to report commissioning or repowering year — response must be "yes".
- Column 9: Commissioning or repowering year — date of first commercial operation or repowering. The commissioning date must be provided to be eligible for grandfathering.
- Column 11: Supply arrangement start year — equivalent to operational commencement and must be prior to 2024. This is compared with the commissioning year to confirm original off-taker status.
  - This is equivalent to 'operational commencement' and must be equal to the commissioning or re-powering year to identify you as the original off-taker.
  - If the supply arrangement start year is the following year after the commissioning or re-powering year, you must provide a comment in the comments column detailing the regulatory basis for the delay between commissioning or re-powering and the start of your off-take. No reasons other than regulatory ones can justify a delay between commissioning and off-take for you to be considered the original off-taker.
- Column 12: Supply arrangement length — contract term for the renewable or low-carbon electricity purchase