
TRANSFORM: AUTO

POWERED BY TRIO

EAC Action Playbook

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Contents

- I. Introduction
- II. Section 1: EAC Screening Tool Guidelines
- III. Section 2: Cohort-Led Energy Attribute Certificate (EAC) Procurement
- IV. Section 3: Self-Led Energy Attribute Certificate (EAC) Procurement
- V. Resources

Introduction

Transform: Auto is aimed at driving the adoption of renewable energy across the automotive supply chain. The program is available to Tier 1 suppliers of the sponsoring organizations, including Cummins, Ford Motor Company, General Motors, Honda, Magna, Toyota; and members of the Suppliers Partnership for the Environment. The program is facilitated by the renewable energy and sustainability experts at Trio.

One option for an organization to procure renewable energy is to procure unbundled Energy Attribute Certificates (EACs). Unbundled EACs are referred to by different names depending on the market:

- Renewable Energy Certificates (RECs) in the US and Canada
- International Renewable Energy Certificates (I-RECs) in Mexico, Morocco, and Turkey
- Guarantees of Origin (GOs) across Continental Europe
- Renewable Energy Guarantees of Origin (REGOs) in the UK

When a business purchases EACs, these certificates allow the buyer to account for that volume of its electricity use as renewable and make progress towards the business' and the business' customer's emission reduction goals.

Outcomes

The purpose of the **EAC Action Playbook** is to outline the process for procuring unbundled EACs, including:

- 1) **EAC Screening Tool Guidelines:** Section 1 guides organizations through the process of gathering data for the **EAC Screening Tool**. Organizations should follow this guidance as they work on completing the **EAC Screening Tool** workbook. The results of this assessment will inform the organization and Trio of the volumes of EACs to purchase to meet a customer requirement or certain organizational goal.
- 2) **Cohort-led Unbundled EAC Procurement:** Section 2 provides a high-level overview of the process of procuring unbundled EACs as part of an action cohort, including the timeline, and the requirements for moving from one milestone to the next.
- 3) **Self-led Unbundled EAC Procurement:** Should your organization be interested in unbundled EACs but not prepared to transact on the schedule defined in Section 2, Section 3 details the steps that would guide an organization through a self-led procurement on its own timeline.

Section 1

EAC Screening Tool Guidelines

Pre-Screening

Unbundled EACs provide organizations with an opportunity to receive environmental benefits with minimal risk and are a viable option for just about any organization. However, there are several factors to consider before moving forward with a purchase. Before beginning the process of completing the **EAC Screening Tool**, please consider the factors below.

A. Goals

The key factor in determining whether to purchase unbundled EACs and how many to purchase is the goal or target that the organization is trying to achieve. This goal and its timing will determine how many to purchase in a given year. If you do not currently have an organizational-wide emissions reduction target or renewable energy goal, but still wish to purchase EACs, you can model a goal in the **EAC Screening Tool**. Alternatively, if you know how many EACs your organization needs to purchase already or you're purchasing a pre-determined amount for a particular facility, you can input that information in the appropriate section of the **EAC Screening Tool**.

B. Cost

Unbundled EACs, while a relatively low-cost option for organizations seeking to purchase renewable energy, are an inherently cost-additive solution and do not contribute to any energy savings. Organizations must be prepared to allocate budget to an EAC purchase.

C. Contracting

Purchasing unbundled EACs will necessitate a purchase agreement between the buying organization and the EAC seller. Organizations should be prepared to sign a purchase agreement for the EACs.

Guidelines for Completing the EAC Screening Tool

Please open the EAC Screening Tool workbook and follow the guidance outlined on the following pages to gather the data required for completion of the workbook.

1) Instructions

- Review the “Instructions” tab and enter the information requested in the “General Company and Contact Information” section of this tab.
- ☑ **Input your company and contact information into the “Instructions” tab.**

2) If your organization has a pre-determined EAC volume to purchase, complete Section 1 (tab “1. Pre-Determined EAC Volume”) and skip Section 2.

a) Pre-Determined EAC Volume

- If your organization has a pre-determined EAC volume to purchase, either across the entire organization or for a specific facility, enter the volume that should be purchased in each of the countries included in the Transform: Auto program in the “Europe, the UK, Turkey, and Morocco EAC Cost Estimate for Upcoming Purchase” and “North America EAC Cost Estimate for Upcoming Purchase” tables to view estimated costs of the purchases.
- **Please note the estimated cost of the EACs is based on a conservative market price that would be expected during the RFP for vintage 2026 EACs.**
- Trio's estimated fees are also outlined, assuming that only one purchase agreement is required.
- ☑ **Input your estimated EAC volumes (in MWh) by country into the relevant tables of the “1. Pre-Determined EAC Volume” tab.**

3) If your organization needs to calculate the volume of EACs to purchase using an existing goal or potential future goal, skip Section 1 and proceed to Section 2 (tab “2. Forecasting Data Entry”, with outputs populating on tabs “2.1 EAC Volume Goal #1”, “2.2 EAC Volume Goal #2,” and “2.3 EAC Volume Goal #3” depending on the number of goal scenarios you entered).

Note: Organizations can model up to three different goal scenarios, which could be Automotive OEM customer requirements or internal goals. Each of the goal scenarios can model both a carbon emissions reduction goal as well as a renewable energy goal (or both).

a) Step 1: Goal Information for Forecasting

- If your organization has goals to achieve using EACs, gather your organization's relevant goal information (for each goal/customer requirement you are looking to model), including:
 1. Most recent year of emissions data [e.g., "2024"]
 2. Goal(s) base year (this is likely also the base year of your emissions data) [e.g., "2019"]
 3. Customer requirement name or internal goal name [e.g., "Honda" or "Internal Goal"]
 4. Year in which EACs are being purchased [e.g., "2026"]
 5. Goal type for either a carbon emissions reduction goal or renewable energy usage goal (or both)
 - For example, if you had a carbon emissions reduction goal that stated, "Reduce Scope 1 & 2 carbon emissions by 5% annually," you would select goal type: "% Reduction to Achieve Each Year".
 - Alternatively, if you had a goal that stated, "Reduce Scope 1 & 2 carbon emissions by 25% by 2030," you would select goal type: "% Reduction to Achieve by a Goal Year".
 6. Goal target year (only if the goal has a goal year specified) [e.g., "2030" from the example above]
 - Note: this cell will be blacked out if you choose "% Reduction to Achieve Each Year" goal type.
 7. Percent reductions required for an emissions reduction or renewable energy goal [e.g., "5%" or "25%"]
 8. Year that the emission reductions or renewable energy purchases need to begin (if this is not specified or is the same as your goals base year, please reenter that year) [e.g., "2024"]
- If your organization does not have a goal yet, you can utilize the tool to model different goal scenarios and to understand the required renewable energy that should be purchased to meet a goal.
- **Note: Goal information is required to be entered for the tool to work properly. If you do not have an OEM reduction/goal requirement or an existing internal goal, you can model one by entering in your relevant data and specifying various goal scenarios.**
- ☑ **Input your relevant goal information into the goal scenario tables (Goal #1, Goal #2, Goal #3) under "Step 1" of the "2. Forecasting Data Entry" tab.**

b) Step 2: Site Information for Forecasting

- Enter all of your site information (site name, site country, and the relevant site ID (if applicable)) for any sites that are included in any of the goal scenarios entered above (up to 20 sites).
- ☑ **Input your site information into columns B:D under "Step 2" of the "2. Forecasting Data Entry" tab.**
- For each site and relevant goal(s), enter the base year OEM allocation and the OEM allocation for the year in which you are procuring EACs in terms of % for each site. These OEM allocations allow organizations to model a goal based on the amount of emissions and/or energy that are attributed to a particular goal. For example, for a particular automotive OEM, please enter the % of emissions and energy that are attributed to that customer. If you wish to model an internal goal and include all of your sites in that goal, please enter 100% for all sites.

- The base year OEM allocation should match what was entered into Secaro (if your organization uses that). If your allocation numbers have not changed from your base year to the year for which you are procuring EACs, please re-enter the base year allocation. **Allocations for each site are required to be entered for the tool to work properly.**
- ☑ **Input your allocation data into columns E:J (depending on how many goal scenarios you're modelling) under "Step 2" of the "2. Forecasting Data Entry" tab.**
- Gather greenhouse gas (GHG) emissions and electricity data for both the goal(s) base year (or base year of emissions data) and the most recent year of emissions data available for each site. **If your most recent year of data is the same as your base year data, please re-enter base year data into the most recent year of data fields.**
- You are only required to enter either emissions data or electricity consumption but can enter both as well if you want to model both types of goals.
 - You can find emissions data in the summary of your organization's greenhouse gas (GHG) emissions inventory report (if available) or utilize emissions data entered into Secaro (if your organization uses that).
 - Electricity consumption totals should be able to be located in utility bills summary or internal platforms tracking energy consumption.
- ☑ **Input your emissions data into columns K:P under "Step 2" of the "2. Forecasting Data Entry" tab.**
- Lastly, decide if you want EAC volumes to be calculated using default emission factors (Secaro's) or if you'd like to use your own custom emission factors.
- ☑ **Select "Default" or "Custom" in column Q and if "Custom" selected, enter your emission factor data for each site/country in column R under "Step 2" of the "2. Forecasting Data Entry" tab.**

c) Step 3: Projected Growth Rate

- Determine your organization's annual projected growth rate. You can use projected financial growth to determine this figure.
- You can also estimate this figure or input 0% to assume no growth.
- ☑ **Input your annual projected growth rate into cell C19 under "Step 3" of the "2. Forecasting Data Entry" tab.**

d) Outputs: Estimated EAC Volumes to Purchase Based on Forecasting

- Based on your inputs in Steps 1-3 on the "2. Forecasting Data Entry" tab, the "2.1 EAC Volume Goal #1", "2.2 EAC Volume Goal #2," and "2.3 EAC Volume Goal #3" tabs will calculate the volume of EACs to purchase for each country based on the results of the forecasting for each of the goal scenarios that were entered.
- The volumes to purchase for a carbon emission reduction goal and a renewable energy goal are shown separately.
- This tab also displays the estimated costs of the purchases for each goal scenario.
- **Please note the estimated cost of the EACs is based on a conservative market price that would be expected during the RFP for vintage 2026 EACs.**
- Trio's estimated fees are also outlined, assuming that only one purchase agreement is required.

Submitting the EAC Screening Tool and Reviewing Initial Results

Once you have completed the EAC Screening Tool, the final step is to send the workbook to Trio for validation. **Please send your completed workbook to transformauto@trioadvisory.com**. In your submission, please also indicate if you would potentially like to join Transform: Auto's 2026 EAC Procurement Cohort. Trio's EAC experts will follow up with each organization to provide feedback on their submission within two weeks of receiving their workbook.

Section 2

Cohort-Led Unbundled EAC Procurement

Timeline for Transform: Auto 2026 EAC Procurement Cohort

Upon review of the EAC Screening Tool, Trio will extend an invitation to qualified organizations to join the **Transform: Auto 2026 EAC Procurement Cohort**. The cohort participants will be guided by Trio through an education series covering EAC procurement, purchase agreement terms, and the decision process and help organizations decide whether to continue with a Trio-led procurement and contract negotiation process. Throughout this period, Trio's EAC experts will host weekly Office Hours for organizations to have the opportunity to receive personalized guidance and support throughout the EAC procurement journey. More information on the cohort can be found [here](#).

Figure 1: Transform: Auto's 2026 EAC Procurement Cohort Timeline

Task	Timeline	Stakeholder	Completion Checklist
Prepare for Cohort			
1. Learn more about EACs and the cohort through the educational webinar	Live on Apr 23; On demand after	Internal champion	<input type="checkbox"/> Watched webinar
2. Learn about the MSA and SOW through the info session	Live on May 12; On demand after	Internal champion	<input type="checkbox"/> Watched info session
3. Confirm interest in EAC cohort to Trio	◆ By June 30th (preferred)	Internal champion	<input type="checkbox"/> Emailed transformauto@trioadvisory.com
4. Request legal review of MSA & SOW	May or early June	Legal + internal champion	<input type="checkbox"/> Met with legal, provided documents, set deadline for feedback
5. Workshop 1: Calculating EAC Volumes + Open Q&A (Register here)	◆ Thursday, June 4th	Internal champion	<input type="checkbox"/> Attend optional workshop; finalize procurement volumes
6. Prepare EAC business case presentation for management	June or July	Internal champion	<input type="checkbox"/> Customized template business case slides
7. Workshop 2: Gaining Management Approval + Open Q&A (Register here)	◆ Thursday, June 18th	Internal champion	<input type="checkbox"/> Attend optional workshop; finalize business case presentation
8. Present business case for EACs to management	◆ By September 1st	Management + internal champion	<input type="checkbox"/> Met with management, presented business case, received feedback
9. Workshop 3: Obtaining Legal Signoff + Open Q&A (Register here)	◆ Thursday, July 9th	Legal + internal champion	<input type="checkbox"/> Attend optional workshop (invite Legal if needed)
10. Submit MSA & SOW redlines to Trio and resolve	◆ By August 4th (preferred)	Legal + internal champion	<input type="checkbox"/> Sent redlined documents to transformauto@trioadvisory.com
11. Execute MSA & SOW with Trio	◆ By September 1st (final deadline)	Legal + internal champion	<input type="checkbox"/> Completed signature process; countersigned docs
Participate in Cohort			
1. Participate in EAC cohort educational sessions	September	Internal champion	<input type="checkbox"/> Attended meetings scheduled by Trio
2. Confirm intent to participate in RFP in writing	◆ By October 1st	Internal champion + management	<input type="checkbox"/> Emailed transformauto@trioadvisory.com
3. Trio runs competitive solicitation; analyzes and shares results	October 5th – 19th	Trio	<input type="checkbox"/> Received bids from Trio
4. Accept or reject EAC offers	◆ By October 21st	Internal champion + management	<input type="checkbox"/> Emailed transformauto@trioadvisory.com before deadline
5. Execute EAC Purchase Agreement	By November 30th	Internal champion + Trio	<input type="checkbox"/> Completed signature process; countersigned docs
6. Retire EACs	By March 30, 2027	Internal champion	<input type="checkbox"/> Completed retirement process in EAC registry

◆ = gating milestone | ◆ = optional workshop | ☐ = action item for you to complete

Section 3

Self-Led Unbundled EAC Procurement

Pursuing Unbundled EACs Outside the Transform: Auto 2026 Cohort

If an unbundled EAC purchase seems to be a good fit for your organization, but it isn't possible for your organization to pursue it in the timeline outlined for the Transform: Auto 2026 EAC Procurement Cohort, there are two alternative approaches:

1. **Pursue a 1:1 engagement with Trio.** If your organization would like to consider working with Trio directly, please reach out to transformauto@trioadvisory.com. Trio will set up time to discuss in greater detail what support can be provided to ease your organization's process of achieving your sustainability goals.
2. **Pursue an EAC purchase independently.** Please refer to the guidance below. It is designed for organizations to take next steps on their own.

a. Determine volume of purchase and distribution for each country of consumption

When pursuing an EAC purchase, one of the first critical steps required is to ensure that the organization is purchasing the required volume to meet any internal goals or customer requirements. This includes determining how much volume to purchase for each country of consumption. The **EAC Screening Tool** can help with this, provided that the organization has emissions and/or purchase electricity data and has a goal that could be achieved with EAC purchases.

b. Determine which source to procure EACs from

There are several ways to purchase EACs, including from an organization's current energy supplier (if offered) and directly from a seller (typically a trader, broker, or developer). EAC prices offered by energy suppliers can vary widely depending on the program. Some programs offer EACs in line with market prices; other programs are much more expensive. A trader or broker will offer EAC prices at competitive prices close to the current market price at that time, but they might not necessarily be the lowest cost available.

c. EAC Criteria

It is also important to ensure that the EACs that are being purchased meet the organization's needs and allow for strong sustainability and renewable energy claims. For example, some organizations will view EACs sourced from wind or solar projects as having a stronger claim than an EAC sourced from a hydro project. The age of the project that the EACs are sourced from is

also important to consider when evaluating the strength of the EAC claim. Lastly, the organization should also look to match the generation period of the EAC (vintage) to the time period that the emissions or brown power consumption occurred, typically done either on an annual basis or within a 21-month period of the emissions/consumption and the generation of the EAC.

d. Decide Requirements for Contract Terms

While most EAC transactions are typically low-risk transactions, there are some additional protections that can be included in the purchase agreement to ensure that your organization gets the fairest deal possible. This may include items like damages and ensuring the buyer can disclose applicable details about the transaction publicly, as a few examples. In the process of evaluating offers from sellers, it is advisable to review the purchase agreement form that will be utilized and ensure key organizational stakeholders are aligned and comfortable with the terms of the agreement.

With these core principles in mind, organizations will have a framework to better evaluate what the right opportunity may look like for them and take steps towards executing an unbundled EAC purchase.

Resources

Additional resources are available on the Transform: Auto portal. To access these resources, log in to your Transform: Auto account at www.transform-auto.com

- Learning Path: [EAC Procurement Action Cohort](#)
- Screening Tool: [EAC Screening Tool Workbook](#)
- Schedule Office Hours: [Office Hours with Trio](#)
- Contact Us: transformauto@trioadvisory.com

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