



Who Reports...	Reporting Criteria			Optionally Reported Emissions
	Management Control		Equity Share (% of total emissions according to equity)	
	Operational Control	Financial Control		
<b>Electricity</b>				
Tenant	✓			
Landlord		✓	✓	
<b>Natural Gas</b>				
Tenant	✓ (if metered individually for tenant's space AND tenant has control of use)			✓
Landlord	✓ (if NOT metered individually for tenant's space)	✓	✓	
<b>HFCs</b>				
Tenant				✓
Landlord	✓	✓	✓	
<b>Mobile Emissions (Cars, etc.)</b>				
Vehicle Renters (Company-rented)				✓
Vehicle Lessors (Company-leased)	✓			
Vehicle Owners (Company-Owned Vehicles)	✓	✓	✓	
Owners of Personal Vehicles (including personal vehicles used for business purposes)				✓