

Reporting period commencing on or after	Entities meeting at least 2 of the following 3 criteria:			NGER Registered entities	Registered schemes, registrable superannuation entities & retail CCIVs
	Consolidated revenue	Consolidated gross assets	Employees (FTE)		
Start date: 1 January 2025* Group 1	\$500M or more	\$1B or more	500 or more	Above NGER publication threshold	N/A
1 July 2026 Group 2	\$200M or more	\$500M or more	250 or more	All other NGER reporters	\$5B of assets or more
1 July 2027 Group 3	\$50M AUD or more	\$25M or more	100 or more	N/A	N/A

*\*The start date of 1 January 2025 for Group 1 entities is subject to the legislation being enacted by 2 December 2024. If the legislation is enacted by 1 June 2025, the start date will be 1 July 2025. If the legislation is enacted after 1 June 2025, the start date is the next 1 January or 1 June that is at least 29 days from date of enactment.*



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