

Reporting period commencing	Entities meeting at least 2 of the 3 criteria:			NGER Registered entities	Asset owners
	Consolidated revenue	Consolidated gross assets	Employees (FTE)		
1 July 2024 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 under management or more
1 July 2027 Group 3	\$50m or more	\$25m or more	100 or more	N/A	N/A



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