

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)		
<b>Start date:</b> <b>1 January 2025*</b> Group 1	\$500m or more	\$1b or more	500 or more	Above NGER publication threshold	N/A
<b>1 July 2026</b> Group 2	\$200m or more	\$500m or more	250 or more	All other NGER reporters	\$5b of assets or more
<b>1 July 2027</b> Group 3	\$50m or more	\$25m or more	100 or more	N/A	N/A



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