Mandatory climate reporting timeline

	First Annual reporting period	Large entities and their controlled entities (Meet at least 2 of 3 criteria below)			NGER reporters	Asset owners
		Consolidated revenue	EOFY consolidated gross assets	EOFY employees		
1	1 January 2025	$500 million +	$1 billion +	500 + employees	Above NGER publication threshold	Not applicable
2	1 July 2026	$200 million +	$500 million +	250 + employees	All other NGER reporters	$5 billion + assets under management
3	1 July 2027	$50 million +	$25 million +	100 + employees	Not applicable	Not applicable

The legislated start date is from 1 January 2025 - Treasury Laws Amendment (Financial Market Infrastructure and Other Measures Bill) 2024. Under the Bill, the above entities must report.

Source: Treasury Laws Amendment (Financial Market Infrastructure and Other Measures) Bill 2024, Explanatory Memorandum

Losee Consulting
Level 3, Suite 303, 87 Wickham Terrace
Spring Hill, Queensland, 4000 Australia

Scott Losee
0404 467 228
team@loseeconsulting.com.au