## **REGISTERED SCHEME THAT IS A START HERE CLIMATE REPORTING ENTITY?** Does the manager have any Does the entity hold a Is the manager exempt from authorised bodies that provide the market services licence to having a higher level of public FINANCIAL MARKETS AUTHORIT Yes service of acting as a manager of accountability by way of: No act as a manager of a TE MANA TÅTAI HOKOHOKO • An exemption granted by registered scheme(s) under your registered scheme(s)? No registered scheme manager the FMA? or market services licence? • A notice pursuant to the No process at s461K(2)? As at the balance date of each of the 2 immediately preceding Yes Yes accounting periods, do the Total Assets for the registered scheme(s) managed by the entity exceed \$1 billion\*? As at the balance date of each of your 2 immediately preceding accounting periods, do the Total Assets\* for the No Yes registered schemes for which: (a) the entity is a manager; and (b) any authorised bodies providing services as a manager under the Yes manger's market services licence, exceed \$1 billion? No The entity is unlikely to be a Climate Reporting Entity. However, please consider if any other category of CRE applies to you\*\*. If unsure whether you may be a CRE seek independent legal advice. THE ENTITY IS LIKELY \*"Total Assets" of a registered scheme(s) are defined in section 461S(6) of the Financial Markets Conduct Act 2013 **TO BE A CLIMATE** \*\*Please refer to the Am I a CRE FAQs. **REPORTING ENTITY.** Note: the new sections were introduced in section 8 of the Financial Sector (Climate-related Disclosure and Other Matters) Amendment Act 2021

**ARE YOU A MANAGER OF A** 

This chart is only for guidance. It should not be considered to be, or relied on as, legal advice. Please ensure you undertake your own due diligence.