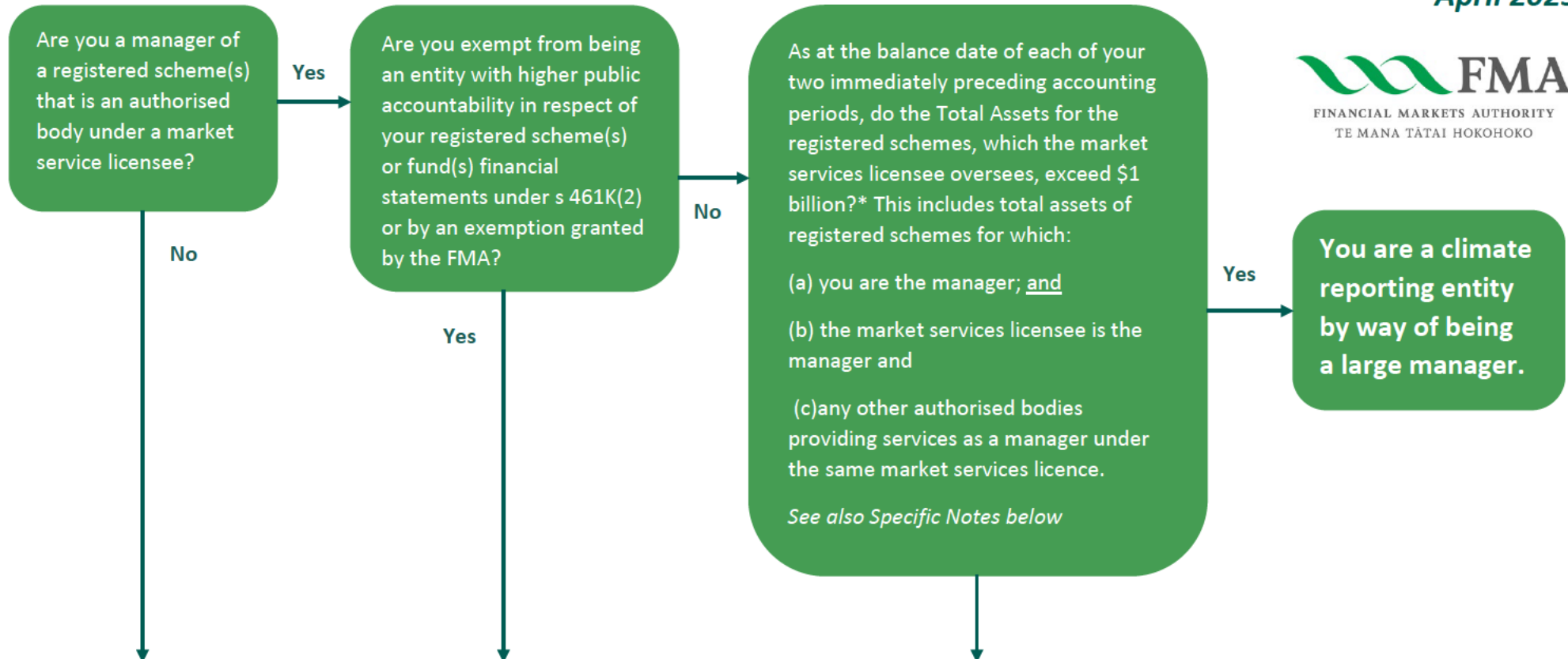


ARE YOU AN AUTHORISED BODY THAT IS A CLIMATE REPORTING ENTITY?

April 2023



START HERE



You are not a CRE by reason of being an authorised body who is a large manager. However, please consider if any other category of CRE applies to you. If unsure whether you may be a CRE seek independent legal advice.

General Notes:

Section 461S meaning of large manager

*“Total Assets” of a registered scheme(s) are defined in section 461S(6) of the Financial Markets Conduct Act 2013 (FMCA).

There are guidance notes for different types of Climate Reporting Entities (CRE).

Note that this chart is only for guidance and should not be considered to be legal advice. Please ensure you undertake your own due diligence.