



# Reporting Standard SRS 606.0

## RSE Profile

### Objective of this reporting standard

This Reporting Standard sets out the requirements for the provision of information to APRA relating to the profile of a registrable superannuation entity (RSE) and, defined benefit RSE ~~and eligible rollover fund (ERF)~~.

It includes *Reporting Form SRF 606.0 RSE Profile* (SRF 606.0) and associated specific instructions.

### Authority

1. This Reporting Standard is made under section 13 of the *Financial Sector (Collection of Data) Act 2001*.

### Purpose

2. Information collected under this Reporting Standard is used by APRA for the purposes of prudential supervision and publication. It may also be used by the Australian Securities and Investments Commission.

### Application

3. This Reporting Standard applies to each registrable superannuation entity (RSE) licensee (RSE licensee) in respect of each RSE and, defined benefit RSE ~~and eligible rollover fund (ERF)~~ within its business operations<sup>1</sup>

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<sup>1</sup> For the purposes of this Reporting Standard, an RSE licensee's 'business operations' includes all activities it conducts as an RSE licensee (including the activities of each RSE of which it is the licensee), and all other activities of the RSE licensee to the extent that they are relevant to, or may impact on, its activities as an RSE licensee. For the avoidance of doubt, if the RSE licensee is trustee of more than one RSE or, defined benefit RSE ~~or ERF~~, the RSE licensee must separately provide the information required by this Reporting Standard. for each RSE or, defined benefit RSE ~~or ERF~~ within its business operations. An RSE licensee that does not have any RSEs or, defined benefit RSEs ~~or ERFs~~ within its business operations is not required to provide information under this Reporting Standard.

## Commencement

4. This Reporting Standard commences at the start of ~~on~~ the day after the day that it is registered on the Federal Register of Legislation.

## Reporting periods

5. The RSE Licensee must provide the information required by this Reporting Standard for the reporting periods, by the due dates, set out in the table below.

<u>Reporting Form</u>	<u>Reporting Table</u>	<u>Reporting Period</u>	<u>Due date</u>	<u>First Reporting Period</u>
<u>Reporting Form SRF 606.0 – RSE Profile (SRF 606.0)</u>	<u>Table 1 Member accounts (RSE)</u>	<u>Calendar quarters ending 30 September, 31 December, 31 March and 30 June each year</u>	<u>28 calendar days after the end of the relevant reporting period</u>	<u>Calendar quarter ending 30 September 2025</u>
<u>SRF 606.0</u>	<u>Table 2 Member accounts (products)</u>	<u>Calendar quarters ending 30 September, 31 December, 31 March and 30 June each year</u>	<u>28 calendar days after the end of the relevant reporting period</u>	<u>Calendar quarter ending 30 September 2025</u>
<u>SRF 606.0</u>	<u>Table 3 Member accounts (investment menu)</u>	<u>Calendar quarters ending 30 September, 31 December, 31 March and 30 June each year</u>	<u>28 calendar days after the end of the relevant reporting period</u>	<u>Calendar quarter ending 30 September 2025</u>
<u>SRF 606.0</u>	<u>Table 4 Member accounts (investment options)</u>	<u>Calendar quarters ending 30 September, 31 December, 31 March and 30 June each year</u>	<u>28 calendar days after the end of the relevant reporting period</u>	<u>Calendar quarter ending 30 September 2025</u>

		<u>year</u>		
<u>SRF 606.0</u>	<u>Table 5 RSE Sub-funds and products</u>	<u>Calendar quarters ending 30 September, 31 December, 31 March and 30 June each year</u>	<u>28 calendar days after the end of the relevant reporting period</u>	<u>Calendar quarter ending 30 September 2025</u>
<u>Reporting Form SRF 606.1 – RSE Profile fees and costs arrangements (SRF 606.1)</u>	<u>Table 1 Open fee and costs arrangements</u>	<u>Calendar quarters ending 30 September, 31 December, 31 March and 30 June each year</u>	<u>28 calendar days after the end of the relevant reporting period</u>	<u>Calendar quarter ending 30 September 2025</u>
<u>SRF 606.1</u>	<u>Table 2 Member accounts (fee and costs arrangements)</u>	<u>Calendar quarters ending 30 September, 31 December, 31 March and 30 June each year</u>	<u>28 calendar days after the end of the relevant reporting period</u>	<u>Calendar quarter ending 30 September 2025</u>

~~Reporting periods under this Reporting Standard are each calendar quarter (i.e. the periods ending 30 September, 31 December, 31 March and 30 June each year).~~

### **Information required**

- ~~6. RSE licensees must provide information required by this Reporting Standard for reporting periods ending on or after 30 June 2025<sup>3</sup>.~~
- ~~7. For the reporting periods ending on 30 June 2023 and 30 September 2023, an RSE licensee to which this Reporting Standard applies must provide:
 
  - ~~(a) reporting form SRF 606.1 by 3 November 2023; and~~
  - ~~(a) all other information required to be submitted for these reporting periods within 28 calendar days after the end of the relevant reporting period.~~~~
- ~~8. For reporting periods ending after 30 September 2025<sup>3</sup>, an RSE licensee to which this Reporting Standard applies must provide information required under paragraph 6 within 28 calendar days after the end of the relevant reporting period.~~

### **Notices**

~~9.6.~~ If, having regard to the particular circumstances of an RSE ~~or~~ defined benefit RSE ~~or ERF~~, APRA considers it necessary or desirable to obtain information more or less frequently than as provided by paragraph 5, APRA may, by notice in writing, change the reporting periods for the particular RSE ~~or~~ defined benefit RSE ~~or ERF~~.

~~10.7.~~ Where APRA has changed the reporting periods under paragraph 68, the RSE licensee must provide the relevant information within the time specified by the notice in writing.

~~11.8.~~ APRA may grant, in writing, an RSE licensee an extension of a due date with respect to one or more RSEs ~~or~~ defined benefit RSEs ~~or ERFs~~ within its business operations, in which case the new due date for the provision of the information will be the due date specified on the notice of extension.

*Note:* For the avoidance of doubt, APRA's expectation is that if the due date for a particular reporting period falls on a day other than a usual business day, an RSE licensee ~~will is nonetheless required to~~ submit the information required no later than the due date.

## Form and method of submission

~~12.9.~~ The information required by this Reporting Standard must be given to APRA in electronic format using an electronic method available on APRA's website or by a method notified by APRA prior to submission.

## Quality control

~~13.10.~~ The information provided by an RSE licensee under this Reporting Standard must be the product of systems, procedures and internal controls that have been reviewed and tested by the RSE auditor of the RSE ~~or~~ defined benefit RSE ~~or ERF~~ to which the information relates<sup>2</sup>. This will require the RSE auditor to review and test the RSE licensee's systems, procedures and internal controls designed to enable the RSE licensee to report reliable information to APRA. This review and testing must be done on:

~~(b)~~(a) an annual basis or more frequently if necessary to enable the RSE auditor to form an opinion on the reliability and accuracy of information; and

~~(c)~~(b) at least a limited assurance engagement consistent with professional standards and guidance notes issued by the Auditing and Assurance Standards Board as may be amended from time to time, to the extent that they are not inconsistent with the requirements of *Prudential Standard SPS 310 Audit and Related Matters* (SPS 310).

~~14.11.~~ All information provided by an RSE licensee under this Reporting Standard must be subject to systems, processes and controls developed by the RSE licensee for the internal review and authorisation of that information. It is the responsibility of the Board and senior management of the RSE licensee to ensure that an appropriate set of policies, procedures and controls for the authorisation of information submitted to APRA is in place.

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<sup>2</sup> Refer also to *Prudential Standard SPS 310 Audit and Related Matters* (SPS 310).

## Authorisation

~~15.12.~~ When an officer or agent of an RSE licensee provides the information required by this Reporting Standard using an electronic format, the officer or agent must digitally sign the relevant information using a digital certificate acceptable to APRA.

~~16.13.~~ If the information required by this Reporting Standard is provided by an agent who submits the information on the RSE licensee's behalf, the RSE licensee must:

- (a) obtain from the agent a copy of the completed form with the information provided to APRA; and
- (b) retain the completed copy.

~~17.14.~~ An officer or agent of an RSE licensee who submits the information under this Reporting Standard for, or on behalf of, the RSE licensee must be authorised by either:

- (a) the Chief Executive Officer of the RSE licensee; or
- (b) the Chief Financial Officer of the RSE licensee.

## Minor alterations to forms and instructions

~~18.15.~~ APRA may make minor variations to:

- (a) a form that is part of this Reporting Standard, and the instructions to such a form, to correct technical, programming or logical errors, inconsistencies or anomalies; or
- (b) the instructions to a form, to clarify their application to the form, without changing any substantive requirement in the form or instructions.

16. If APRA makes such a variation, it must notify each RSE licensee that is required to report under this Reporting Standard.

## Transition

17. An RSE licensee to which this Reporting Standard applies must report under the old reporting standard in respect of a transitional reporting period. For these purposes:

*old reporting standard* means the reporting standard revoked in the determination making this Reporting Standard; and

*transitional reporting period* means a reporting period under the old reporting standard:

- (a) that ended before 30 September 2025; and
- (b) in relation to which the RSE licensee was required, under the old reporting standard, to report by a date on or after the date of revocation of the old reporting standard.

## Interpretation

~~19.18.~~ In this Reporting Standard:

**APRA** means the Australian Prudential Regulation Authority established under the *Australian Prudential Regulation Authority Act 1998*.

**Chief Executive Officer** means the chief executive officer of the RSE licensee, by whatever name called, and whether or not he or she is a member of the Board of the RSE licensee<sup>3</sup>.

**Chief Financial Officer** means the chief financial officer of the RSE licensee, by whatever name called.

**defined benefit RSE** has the meaning of defined benefit fund in subsection 10(1) of the SIS Act .

**due date** means the relevant due date under paragraph [5.7](#) or, if applicable, paragraph ~~8.10~~ of this Reporting Standard.

~~**eligible rollover fund (ERF)** has the meaning given in subsection 10(1) of the SIS Act.~~

**reporting period** means a period mentioned in paragraph 5 or, if applicable, paragraph ~~6.8~~ of this Reporting Standard.

**RSE** means a registrable superannuation entity as defined in subsection 10(1) of the SIS Act that is not a defined benefit RSE, pooled superannuation trust, ~~ERF~~, small APRA fund or single member approved deposit fund<sup>4</sup>.

**RSE auditor** means an auditor appointed by the RSE licensee to perform functions under this Reporting Standard.

**RSE licensee** has the meaning given in subsection 10(1) of the SIS Act.

**SIS Act** means *Superannuation Industry (Supervision) Act 1993*.

~~20.19.~~ In this Reporting Standard, unless [an instrument is not disallowable or a](#) ~~the~~ contrary intention appears, a reference to an Act, Regulation, Prudential Standard, Reporting Standard, Australian Accounting Standard or Auditing Standard is a reference to the instrument as in force or existing from time to time.

~~21.20.~~ Where this Reporting Standard provides for APRA to exercise a power or discretion, this power or discretion is to be exercised in writing.

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<sup>3</sup> Refer to *Prudential Standard SPS 510 Governance*.

<sup>4</sup> For the purposes of this Reporting Standard, ‘pooled superannuation trust’ has the meaning given in subsection 10(1) of the SIS Act, ‘small APRA fund’ means a superannuation entity that is a regulated superannuation fund, within the meaning of the SIS Act, which has no more than six members and ‘single member approved deposit fund’ means a superannuation entity that is an approved deposit fund, within the meaning of the SIS Act, which has only one member.

# Reporting Form SRF 606.0

## RSE Profile

## Instruction Guide

This instruction guide is designed to assist in the completion of *Reporting Form SRF 606.0 RSE Profile* (SRF 606.0). This form collects information on the profile of each RSE and, defined benefit RSE ~~and ERF~~'s business operations.

### General directions and notes

#### Reporting level

SRF 606.0 must be completed for each RSE and, defined benefit RSE ~~and ERF~~.

#### Reporting tables

Tables described in this reporting form list each of the data fields required to be reported. The data fields are listed sequentially in the column order that they will appear in the reported data set. Constraints on the data that can be reported for each field have also been provided.

The Unique identifier column indicates which field or fields form the primary key of the table. Where a field has 'Y' in the Unique identifier column, this denotes that this field forms part of the primary key for the table. A blank cell in the Unique identifier column means that the field does not form part of the primary key for the table. Any specific combination of values in the fields that form the primary key of a table must not appear on more than one row in that table when reported.

#### Reporting basis and units of measurement

*Member assets* are to be reported as whole dollars, *member accounts* are to be reported as whole numbers.

Items on SRF 606.0 must be reported as at the end of the reporting period.

#### Definitions

Terms highlighted in ***bold italics*** indicate that the definition is provided in *Reporting Standard SRS 101.0 Definitions for Superannuation Data Collections* (SRS 101.0).

## Specific instructions

### Table 1: Member accounts (RSE)

Report Table 1 as at the end of the reporting period.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Registrable Superannuation Entity Member Accounts Count		All filers	Whole numbers	Report the number of <b><i>member accounts</i></b> for the RSE <u>or</u> , defined benefit RSE <del>or ERF</del> .

### Table 2: Member accounts (products)

Report Table 2 as at the end of the reporting period. Report the number of ***member accounts*** for each unique ***superannuation product identifier***.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Superannuation Product Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the <b><i>superannuation product identifier</i></b> .  The <b><i>superannuation product identifier</i></b> must correspond to a <b><i>superannuation product identifier</i></b> reported in SRF 605.0.
2	Superannuation Product Member Accounts Count		All filers	Whole numbers	Report the number of <b><i>member accounts</i></b> for each unique <b><i>superannuation product identifier</i></b> .



**Table 3: Member accounts (investment menu)**

Report Table 3 as at the end of the reporting period. Report the number of *member accounts* for each combination of *superannuation product identifier* and *investment menu identifier*.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Superannuation Product Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the <i>superannuation product identifier</i> .  The <i>superannuation product identifier</i> must correspond to a <i>superannuation product identifier</i> reported in SRF 605.0.
2	Investment Menu Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the <i>investment menu identifier</i> .  The <i>investment menu identifier</i> must correspond to an <i>investment menu identifier</i> reported in SRF 605.0.
3	Investment Menu Member Accounts Count		All filers	Whole numbers	Report the number of <i>member accounts</i> for each unique combination of <i>superannuation product identifier</i> and <i>investment menu identifier</i> .

**Table 4: Member accounts (investment options)**

Report a row in Table 4 for each combination of *superannuation product identifier*, *investment menu identifier*, and *investment option identifier* that is offered to members, even if there are 0 *member accounts* or \$0 of *member assets* in that combination.

Note this figure should only include the assets available to members invested in each *investment option* listed in Table 4.

In particular, the following should not be reported as part of *member assets*:

- a) reserves; and
- b) assets arising from the re-investment of one *investment option* into another.

e.g. If the balanced option re-invests into the cash option, these assets should be reported for the balanced option, but not for the cash option.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Superannuation Product Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the <i>superannuation product identifier</i> . The <i>superannuation product identifier</i> must correspond to a <i>superannuation product identifier</i> reported in SRF 605.0.
2	Investment Menu Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the <i>investment menu identifier</i> . The <i>investment menu identifier</i> must correspond to an <i>investment menu identifier</i> reported in SRF 605.0.
3	Investment Option Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the <i>investment option identifier</i> . The <i>investment option identifier</i> must correspond to an <i>investment option identifier</i> reported in SRF 605.0.
	Investment Option Member Accounts Count		All filers	Whole numbers	Report the number of <i>member accounts</i> for each unique combination of <i>superannuation product identifier</i> , <i>investment menu identifier</i> and <i>investment</i>

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					<i>option identifier.</i>
	Member Assets Amount		All filers	Dollar values	Report the value of <i>member assets</i> for each unique combination of <i>superannuation product identifier</i> , <i>investment menu identifier</i> and <i>investment option identifier</i> .

## Specific instructions

### Table 5: RSE Sub-funds And Products

Report Table 5 as at the end of the reporting period. For each *sub-fund* operated by the RSE during the reporting period, report the associated *superannuation product identifier*. Where the RSE does not operate multiple sub-funds Table 5 does not need to be completed.

<u>Column</u>	<u>Field name</u>	<u>Unique identifier</u>	<u>Applicable to</u>	<u>Valid values</u>	<u>Description</u>
<u>1</u>	<u>Superannuation Product Identifier</u>	<u>Y</u>	<u>All filers</u>	<u>No more than 20 alpha-numeric characters (with no special characters)</u>	<u>Where a <i>sub-fund</i> exists, report the <i>Superannuation Product Identifier/s</i> associated with the <i>sub-fund</i>. Report each unique combination of <i>Superannuation Product Identifier</i> and <i>Sub-fund Identifier</i> as a separate line.</u>
<u>2</u>	<u>Sub-fund Identifier</u>	<u>Y</u>	<u>All filers</u>	<u>No more than 20 alpha-numeric characters (with no special characters)</u>	<u>Where a <i>sub-fund</i> exists, report the <i>Sub-fund Identifier</i>.</u>
<u>3</u>	<u>Member Accounts Count</u>		<u>All filers</u>	<u>Whole numbers</u>	<u>Report the number of <i>Member</i></u>

<u>Column</u>	<u>Field name</u>	<u>Unique identifier</u>	<u>Applicable to</u>	<u>Valid values</u>	<u>Description</u>
					<u><i>Accounts</i></u> for each unique combination of <u><i>superannuation product identifier</i></u> and <u><i>sub-fund identifier</i></u> .
<u>4</u>	<u>Member Assets Amount</u>		<u>All filers</u>	<u>Dollar values</u>	Report the value of <u><i>Member Assets</i></u> for unique combination of <u><i>superannuation product identifier</i></u> and <u><i>sub-fund identifier</i></u> .

# Reporting Form SRF 606.1

## RSE Profile fees and costs arrangements

### Instruction Guide

This instruction guide is designed to assist in the completion of *Reporting Form SRF 606.1 RSE Profile fees and costs arrangements* (SRF 606.1). This form collects information on the fees and costs arrangements of each RSE and, defined benefit RSE ~~and ERF~~'s business operations.

### General directions and notes

#### Reporting level

SRF 606.1 must be completed for each RSE and, defined benefit RSE ~~and ERF~~.

#### Reporting tables

Tables described in this reporting form list each of the data fields required to be reported. The data fields are listed sequentially in the column order that they will appear in the reported data set. Constraints on the data that can be reported for each field have also been provided.

The Unique identifier column indicates which field or fields form the primary key of the table. Where a field has 'Y' in the Unique identifier column, this denotes that this field forms part of the primary key for the table. A blank cell in the Unique identifier column means that the field does not form part of the primary key for the table. Any specific combination of values in the fields that form the primary key of a table must not appear on more than one row in that table when reported.

#### Reporting basis and units of measurement

*Member assets* are to be reported as whole dollars, *member accounts* are to be reported as whole numbers.

Items on SRF 606.1 must be reported as at the end of the reporting period.

#### Definitions

Terms highlighted in ***bold italics*** indicate that the definition is provided in *Reporting Standard SRS 101.0 Definitions for Superannuation Data Collections* (SRS 101.0).

## Specific instructions

**Table 1: Open fee and costs arrangements**

Report Table 1 as at the end of the reporting period.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Superannuation Product Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the <b><i>superannuation product identifier</i></b> .  The <b><i>superannuation product identifier</i></b> must correspond to a <b><i>superannuation product identifier</i></b> reported in SRF 605.0.
2	Fees And Costs Arrangement Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Reporting the <b><i>fees and costs arrangement identifier</i></b> for the fees and costs arrangement
3	Open to new members		All filers	<ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	Report the <b><i>fee and cost arrangement</i></b> is open to new members.

**Table 2: Member accounts (fee and cost arrangements)**

Report Table 2 as at the end of the reporting period. Report the number of ***member accounts*** for each unique ***fees and costs arrangement identifier*** for each combination which has member accounts and/or member assets at the end of the period. For Table 2, exclude investment

options with the following *investment option category types*:

- *Direct Cash Account*;
- *Direct Term Deposit*;
- *Direct Fixed Income Instrument*;
- *Direct Shares*;
- *Direct Hybrid Security*; and
- *Annuity*.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Superannuation Product Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the <i>superannuation product identifier</i> .  The <i>superannuation product identifier</i> must correspond to a <i>superannuation product identifier</i> reported in SRF 605.0.
2	Investment Menu Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the <i>investment menu identifier</i> .  The <i>investment menu identifier</i> must correspond to an <i>investment menu identifier</i> reported in SRF 605.0.
3	Investment Option Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the <i>investment option identifier</i> .  The <i>investment option identifier</i> must correspond to an <i>investment option identifier</i> reported in SRF 605.0.
4	Fees And Costs Arrangement Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Reporting the <i>fees and costs arrangement identifier</i> for the fees and costs arrangement

Column	Field name	Unique identifier	Applicable to	Valid values	Description
5	Investment Option Member Accounts Count		All filers	Whole numbers	Report the number of <i>member accounts</i> for each unique combination of <i>superannuation product identifier</i> , <i>investment menu identifier</i> , <i>investment option identifier</i> and <i>fees and costs arrangement identifier</i>
6	Member Assets Amount		All filers	Dollar values	Report the value of <i>member assets</i> for each unique combination of <i>superannuation product identifier</i> , <i>investment menu identifier</i> , <i>investment option identifier</i> and <i>fees and costs arrangement identifier</i>