



Reporting Standard SRS 705.1

Investment Performance and Objectives

Objective of this reporting standard

This Reporting Standard sets out requirements for the provision of information to APRA relating to the investment objectives and performance of the investment options of a registrable superannuation entity, defined benefit registrable superannuation entity and eligible rollover fund.

It includes *Reporting Form SRF 705.1 Investment Performance ~~and Objectives~~ and [SRF 705.2 Investment Objectives 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, defined benefit RSE and eligible rollover fund (ERF) within its business operations.

Commencement

4. This Reporting Standard commences on the day it is registered on the Federal Register of Legislation.

Reporting periods

5. 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).

~~Historical information required~~

- ~~6. RSE licensees must provide information required by this Reporting Standard for each reporting period ending on or after 30 September 2011 but before 30 June 2021.~~

Information required

6. RSE licensees must provide information required under this Reporting Standard for reporting periods ending on or after 30 September 2023.
7. An RSE licensee to which this Reporting Standard applies must provide the information required under ~~paragraph 6, where the information relates to an investment option underlying a MySuper product or a trustee directed product, by 28 February 2022~~ SRF 705.1, within 28 calendar days after the end of the relevant reporting period.
8. An RSE licensee to which this Reporting Standard applies must provide the information required under SRF 705.2 Table 1 ~~SRF 705.1 Table 3~~, within 40 calendar days after the end of the relevant reporting period.
- ~~8.9.~~ An RSE licensee to which this Reporting Standard applies must provide the information required under ~~paragraph 6, where the information relates to any other investment option, by 28 July 2022~~ SRF 705.2 Table 2, for the four reporting periods ending 30 September, 31 December, 31 March and 30 June within 40 calendar days after the end of the 30 June reporting period.

Note: For the avoidance of doubt, paragraph 9 requires, within 40 calendar days of 30 June, the submission of the four immediately preceding quarterly reporting periods (rather than the submission of one set of annual data).

Initial information required

- ~~9. RSE licensees must provide information required by this Reporting Standard for each reporting period ending on or after 30 June 2021 but before 30 June 2022.~~
- ~~10. An RSE licensee to which this Reporting Standard applies must provide the information required by paragraph 9, where the information relates to an investment option underlying a MySuper product for the reporting period ending on 30 June 2021, by 30 September 2021.~~
- ~~11. An RSE licensee to which this Reporting Standard applies must provide the information required by paragraph 9, where the information relates to an investment option underlying trustee directed product for the reporting period ending on 30 June 2021, by 28 October 2021.~~

~~An RSE licensee to which this Reporting Standard applies must provide the information required by paragraph 9, where the information relates to an investment option underlying a MySuper product or a trustee directed product for the reporting~~

~~periods ending on or after 30 September 2021 but before 30 June 2022, within 35 calendar days after the end of the relevant reporting period.~~

~~12. An RSE licensee to which this Reporting Standard applies must provide the information required by paragraph 9, where the information relates to any other investment option, by 28 July 2022.~~

Information required

~~13. RSE licensees must provide information required under this Reporting Standard for reporting periods ending on or after 30 June 2022.~~

~~14. An RSE licensee to which this Reporting Standard applies must provide the information required by paragraph 14, within 28 calendar days after the end of the relevant reporting period.~~

Notices

~~15.~~10. If, having regard to the particular circumstances of an RSE, 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, defined benefit RSE or ERF.

~~16.~~11. Where APRA has changed the reporting periods under paragraph ~~16~~10, the RSE licensee must provide the relevant information within the time specified by the notice in writing.

~~17.~~12. APRA may grant, in writing, an RSE licensee an extension of a due date with respect to one or more RSEs, 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, if the due date for a particular reporting period falls on a day other than a usual business day, an RSE licensee is nonetheless required to submit the information required no later than the due date.

Form and method of submission

~~18.~~13. 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

~~19.~~14. 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, defined benefit RSE or ERF to which the information relates¹. 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

¹ Refer also to *Prudential Standard SPS 310 Audit and Related Matters* (SPS 310).

be done on:

- (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
- (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).

~~20-15.~~ 15. 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.

Authorisation

~~21-16.~~ 16. 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.

~~22-17.~~ 17. 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.

~~23-18.~~ 18. 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

~~24-19.~~ 19. 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.

~~25-20.~~ If APRA makes such a variation, it must notify each RSE licensee that is required to report under this Reporting Standard.

Transition

21. 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 ends before 30 September 2023; 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.

Note: For the avoidance of doubt, if an RSE licensee was required to report under an old reporting standard, and the reporting documents were due before the date of revocation of the old reporting standard, the RSE licensee is still required to provide any overdue reporting documents in accordance with the old reporting standard.

Interpretation

~~26-22.~~ 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 licensee².

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 7, 8, ~~10, 11, 12, 13, 15,~~9 and if applicable, paragraph ~~18~~12 of this Reporting Standard.

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

² Refer to *Prudential Standard SPS 510 Governance*.

Act.

investment option has the meaning given in SRS 101.0.

MySuper product 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~~10 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 fund³.

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*.

~~27.~~23. In this Reporting Standard, unless 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.

~~28.~~24. Where this Reporting Standard provides for APRA to exercise a power or discretion, this power or discretion is to be exercised in writing.

³ 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 ~~fewer~~no more than ~~five~~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 705.1

Investment Performance ~~and Objectives~~

Instruction Guide

This instruction guide is designed to assist in the completion of *Reporting Form SRF 705.1 Investment Performance ~~and Objectives~~* (SRF 705.1).

General directions and notes

Reporting level

SRF 705.1 must be completed for each registrable superannuation entity (RSE), defined benefit RSE and eligible rollover fund (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 unit of measurement

Amounts in SRF 705.1 are to be reported as percentages, whole numbers or numbers with decimals as specified. Percentages are to be reported as an unconverted number to two decimal places or as specified. For example, 12.34 per cent is to be reported as 0.1234.

Items on SRF 705.1 must be reported as at the end of the reporting period or with respect to transactions that occurred during the reporting period as specified.

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

Attribution of data to superannuation product, investment menu or investment option

SRF 705.1 must be completed in respect of each ***investment option*** offered by the RSE excluding the following:

- ***investment options*** which ~~have been~~ are permitted to be aggregated ~~as permitted~~ in Item 3 of *Reporting Form SRF 605.0 RSE Structure* (SRF 605.0);
- ***investment options*** which solely underlie defined benefits; ~~and~~
- ***investment options*** which are reported on SRF 605.0 with the ***Investment Option Category Type*** of 'Annuity';
- ***investment options*** which are reported on SRF 605.0 with the ***Investment Option Category Type*** of 'Insurance Only' and
- ***investment options*** which are reported on SRF 605.0 under the ***Superannuation Product Category Type*** 'Whole of Life or Endowment'.

Where the data is applicable to all members in the ***investment option***, the RSE licensee must report data for that ***investment option*** and report 'ALL' for the remaining RSE structure levels.

Where the data varies depending on the ***superannuation product*** and/or ***investment menu***, the RSE licensee must report data for each relevant combination of ***superannuation product***, ***investment menu*** and ***investment option***.

Therefore, the RSE does not need to report every combination of ***superannuation product***, ***investment menu*** and ***investment option*** that they have, only those combinations that lead to distinct ***return objectives***, returns or volatilities being reported.

Table 1: Investment objectives

Report the investment objectives detailed in the table below for each ***investment option*** as at the end of the reporting period. Where the investment objectives differ by ***superannuation product*** or ***investment menu***, this should be indicated by use of the appropriate identifier in these fields, otherwise make use of "ALL" as described above.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Superannuation Product Identifier	Y	All filers	No more than 20 alphanumeric 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 alphanumeric 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 alphanumeric 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	Return Objective Start Date		All filers	Date values	Report the <i>start date</i> of the <i>return objective</i> .
5	Return Measurement Type		All filers	<ul style="list-style-type: none"> • <i>Gross Investment Return</i> • <i>Gross Investment Return Net Of Fees</i> • <i>Net Investment Return</i> • <i>Net Return</i> 	Report the <i>return measurement</i> .
6	Return Objective Benchmark Text		All filers	Free text	Report the <i>benchmark</i> .
7	Return Margin Percent		All filers	Percentage to 4 decimal places	Report the <i>return margin</i> as a percentage per annum.
8	Investment Horizon Years Number		All filers	Number to 2 decimal places.	Report the <i>investment horizon</i> in years.

Table 2: Comparison of Investment return to benchmark

Report the information in this table for each *investment option* that was available to members for some or all of the reporting period. Where the *investment option* commenced or ceased during the reporting period, report for the period for which it was available. Where values differ by *superannuation product* or *investment menu*, this should be indicated by use of the appropriate identifier in these fields, otherwise make use of “ALL” as described above.

Report columns 1 to ~~10~~8 with respect to transactions that occurred during the reporting period. Report columns ~~11~~9 and ~~12~~10 as at the end of the reporting period.

Returns reported should be the effective rate earned for the reporting period and should not be converted to an annual or other rate.

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

Column	Field name	Unique identifier	Applicable to	Valid values	Description
	Identifier			numeric characters (with no special characters)	<i>identifier</i> . The <i>investment option identifier</i> must correspond to an <i>investment option identifier</i> reported in SRF 605.0.
5	Return Measurement Comparison Type		All filers	<ul style="list-style-type: none"> • <i>Gross Investment Return Net Of Fees</i> • <i>Net Investment Return</i> 	<p>Report the <i>comparison return type</i>.</p> <p>This is required in order to allow comparison of returns between <i>investment options</i>.</p> <p>In most cases, this will be the <i>Net Investment Return</i> of the investment option.</p> <p>Where the tax for the <i>investment option</i> is determined on a member by member basis rather than as an aggregate for the investment option, the <i>Gross Investment Return Net Of Fees</i> should be used instead.</p>
6	Return Measurement Comparison Percent		All filers	Percentage to 4 decimal places	Report the <i>comparison return (%)</i> as a percentage.
7	Return Measurement Option Type		All filers	<ul style="list-style-type: none"> • <i>Gross Investment Return</i> • <i>Gross Investment Return Net Of Fees</i> • <i>Net Investment Return</i> • <i>Net Return</i> 	Report the <i>option return type</i> . This is the type of return used for measuring the <i>option return</i> , for the purpose of comparison with the <i>return objective target return</i> .
8	Return Measurement		All filers	Percentage to 4 decimal	Report the <i>option return (%)</i> as a

Column	Field name	Unique identifier	Applicable to	Valid values	Description
	Option Percent			places	percentage.
9	Return Objective Target Return Description Text		All filers	Free text	Report the <i>return objective target return description</i>. This is a description of how the return objective target return was calculated for the reporting period.
10	Return Objective Target Return Percent		All filers	Percentage to 4 decimal places	Report the <i>return objective target return</i> as a percentage.
11 <u>9</u>	Return Investment Five Year Volatility Comparison Percent		All filers	Percentage to 2 decimal places	Report the <i>volatility of comparison return (5 years)</i> as at the end of the reporting period. If the <i>volatility of comparison return (5 years)</i> cannot be determined, this field should be left blank.
12 <u>10</u>	Return Investment Ten Year Volatility Comparison Percent		All filers	Percentage to 2 decimal places	Report the <i>volatility of comparison return (10 years)</i> as at the end of the reporting period. If the <i>volatility of comparison return (10 years)</i> cannot be determined, this field should be left blank.

Reporting Form SRF 705.2

Investment Objectives

Instruction Guide

This instruction guide is designed to assist in the completion of *Reporting Form SRF 705.2 Investment Objectives* (SRF 705.2).

General directions and notes

Reporting level

SRF 705.2 must be completed for each registrable superannuation entity (RSE), defined benefit RSE and eligible rollover fund (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 unit of measurement

Amounts in SRF 705.2 are to be reported as percentages, whole numbers or numbers with decimals as specified. Percentages are to be reported as an unconverted number to two decimal places or as specified. For example, 12.34 per cent is to be reported as 0.1234.

Items on SRF 705.2 must be reported as at the end of the reporting period or with respect to transactions that occurred during the reporting period

as specified.

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

Attribution of data to superannuation product, investment menu or investment option

SRF 705.2 must be completed in respect of each ***investment option*** offered by the RSE excluding the following:

- ***investment options*** which are permitted to be aggregated in Item 3 of *Reporting Form SRF 605.0 RSE Structure* (SRF 605.0);
- ***investment options*** which solely underlie defined benefits;
- ***investment options*** which are reported on SRF 605.0 with the ***Investment Option Category Type*** of 'Annuity'; and
- ***investment options*** which are reported on SRF 605.0 with the ***Investment Option Category Type*** of 'Insurance Only'

Where the data is applicable to all members in the ***investment option***, the RSE licensee must report data for that ***investment option*** and report 'ALL' for the remaining RSE structure levels.

Where the data varies depending on the ***superannuation product*** and/or ***investment menu***, the RSE licensee must report data for each relevant combination of ***superannuation product***, ***investment menu*** and ***investment option***.

Therefore, the RSE does not need to report every combination of ***superannuation product***, ***investment menu*** and ***investment option*** that they have, only those combinations that lead to distinct ***return objectives***, returns or volatilities being reported.

705.2 Table 1: Benchmark return (internal)

Report the information in this table for each ***investment option***, that is not an ***external product investment option***, that was available to members for some or all of the reporting period. Where the ***investment option*** commenced or ceased during the reporting period, report for the period for which it was available. Where values differ by ***superannuation product*** or ***investment menu***, this should be indicated by use of the appropriate

identifier in these fields, otherwise make use of “ALL” as described above.

Report columns 1 to 6 with respect to transactions that occurred during the reporting period.

Returns reported should be the effective rate earned for the reporting period and should not be converted to an annual or other rate.

<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>Fees And Costs Arrangement Identifier</u>	<u>Y</u>	<u>All filers</u>	<u>No more than 20 alpha-numeric characters (with no special characters)</u>	<u>Report the <i>fees and costs arrangement identifier</i> that the performance relates to. The <i>fees and costs arrangement identifier</i> must correspond to a <i>fees and costs arrangement identifier</i> reported in SRF 605.0.</u>
<u>2</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>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.</u>
<u>3</u>	<u>Investment Menu Identifier</u>	<u>Y</u>	<u>All filers</u>	<u>No more than 20 alpha-numeric characters (with no special characters)</u>	<u>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.</u>
<u>4</u>	<u>Investment Option Identifier</u>	<u>Y</u>	<u>All filers</u>	<u>No more than 20 alpha-numeric characters (with no special characters)</u>	<u>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.</u>
<u>5</u>	<u>Return Objective Target Return Description Text</u>		<u>All filers</u>	<u>Free text</u>	<u>Report the <i>return objective target return description</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>This is a description of how the return objective target return was calculated for the reporting period.</u>
<u>6</u>	<u>Return Objective Target Return Percent</u>		<u>All filers</u>	<u>Percentage to 4 decimal places</u>	<u>Report the <i>return objective target return</i> as a percentage.</u>

705.2 Table 2: Benchmark return (external)

Report the information in this table for each *external product investment option* that was available to members for some or all of the reporting period. Where the *investment option* commenced or ceased during the reporting period, report for the period for which it was available. Where values differ by *superannuation product* or *investment menu*, this should be indicated by use of the appropriate identifier in these fields, otherwise make use of “ALL” as described above.

Report columns 1 to 6 with respect to transactions that occurred during the reporting period.

Returns reported should be the effective rate earned for the reporting period and should not be converted to an annual or other rate.

<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>Fees And Costs Arrangement Identifier</u>	<u>Y</u>	<u>All filers</u>	<u>No more than 20 alpha-numeric characters (with no special characters)</u>	<u>Report the <i>fees and costs arrangement identifier</i> that the performance relates to. The <i>fees and costs arrangement identifier</i> must correspond to a <i>fees and costs arrangement identifier</i> reported in SRF 605.0.</u>
<u>2</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>Report the <i>superannuation product identifier</i>. The <i>superannuation product identifier</i> must correspond to a <i>superannuation product identifier</i>.</u>

<u>Column</u>	<u>Field name</u>	<u>Unique identifier</u>	<u>Applicable to</u>	<u>Valid values</u>	<u>Description</u>
					reported in SRF 605.0.
<u>3</u>	<u>Investment Menu Identifier</u>	<u>Y</u>	<u>All filers</u>	<u>No more than 20 alpha-numeric characters (with no special characters)</u>	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.
<u>4</u>	<u>Investment Option Identifier</u>	<u>Y</u>	<u>All filers</u>	<u>No more than 20 alpha-numeric characters (with no special characters)</u>	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.
<u>5</u>	<u>Return Objective Target Return Description Text</u>		<u>All filers</u>	<u>Free text</u>	Report the <i>return objective target return description</i> . This is a description of how the return objective target return was calculated for the reporting period.
<u>6</u>	<u>Return Objective Target Return Percent</u>		<u>All filers</u>	<u>Percentage to 4 decimal places</u>	Report the <i>return objective target return</i> as a percentage.