



Reporting Standard SRS 553.0

Investment Exposure Concentrations and Valuations

Objective of this reporting standard

This Reporting Standard sets out requirements for the provision of information to APRA relating to investment holdings and valuations of registrable superannuation entities (RSE), defined benefit RSEs pooled superannuation trusts and eligible rollover funds.

It includes *Reporting Form SRF 552.0 Investment Exposure Concentrations and Valuations*, 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 pooled superannuation trust (PST) within its business operations¹.

Commencement

4. This Reporting Standard commences at the start of the day after the day it is registered

¹ 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, defined benefit RSE or pooled superannuation trust (PST), the RSE licensee must separately provide the information required by this Reporting Standard for each RSE, defined benefit RSE or PST within its business operations. An RSE licensee that does not have any RSEs, defined benefit RSEs or PSTs within its business operations is not required to provide information under this Reporting Standard.

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.

Reporting Form	Reporting Table	Reporting Period	Due Date	First Reporting Period
Reporting Form SRF 553.0 Material Exposures (SRF 553.0)	Table 1: Directly Held - Listed Exposures and Liquid Unlisted Exposures	Calendar quarters ending 30 September, 31 December, 31 March and 30 June each year	28 calendar days after the end of the relevant reporting period	Calendar quarter ending 30 September 2025
	Table 2: Indirectly Held - Listed Exposures and Liquid Unlisted Exposures	Calendar quarters ending 30 September, 31 December, 31 March and 30 June each year	28 calendar days after the end of the relevant reporting period	Calendar quarter ending 30 September 2025
Reporting Form SRF 553.1 Unlisted Exposures (SRF 553.1)	Table 1: Directly Held – Unlisted Investments	Calendar quarters ending 30 September, 31 December, 31 March and 30 June each year	28 calendar days after the end of the relevant reporting period	Calendar quarter ending 30 September 2025
	Table 2: Indirectly Held - Unlisted Investments	Calendar quarters ending 30 September, 31 December, 31 March and 30 June each year	28 calendar days after the end of the relevant reporting period	Calendar quarter ending 30 September 2025
	Table 3: Indirectly Held - Unlisted Investments (Valuation)	Calendar quarters ending 30 September, 31 December, 31 March and 30 June each year	28 calendar days after the end of the relevant reporting period	Calendar quarter ending 30 September 2025
Reporting Form SRF 553.2	Table 1: Product	Calendar quarters	28 calendar days after the	Calendar quarter ending

Product, Investment Vehicle and Country Exposures (SRF 553.2)	Investment Exposures	ending 30 September, 31 December, 31 March and 30 June each year	end of the relevant reporting period	30 September 2025
	Table 2: Investment Vehicle Exposures	Calendar quarters ending 30 September, 31 December, 31 March and 30 June each year	28 calendar days after the end of the relevant reporting period	Calendar quarter ending 30 September 2025
	Table 3: Country Exposures	Calendar quarters ending 30 September, 31 December, 31 March and 30 June each year	28 calendar days after the end of the relevant reporting period	Calendar quarter ending 30 September 2025
Reporting Form SRF 553.3 Valuations (SRF 553.3)	Table 1: Out Of Cycle Valuations	Calendar quarters ending 30 September, 31 December, 31 March and 30 June each year	28 calendar days after the end of the relevant reporting period	Calendar quarter ending 30 September 2025
	Table 2: Fair Value Hierarchy	Annually, for the 12 months ending 30 June each year.	3 months after the end of the relevant reporting period	The 12 months ending 30 June 2025
	Table 3: Investment Option Valuation Approach	Annually, for the 12 months ending 30 June each year.	3 months after the end of the relevant reporting period	The 12 months ending 30 June 2025

Notices

6. If, having regard to the particular circumstances of an RSE, defined benefit RSE or PST, 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 PST.
7. Where APRA has changed the reporting periods under paragraph 6 the RSE licensee must provide the relevant information within the time specified by the notice in writing.

8. 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 PSTs 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 submit the information required no later than the due date.

Form and method of submission

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

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, defined benefit RSE or PST to which the information relates². 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:
 - (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).
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.

Authorisation

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 must digitally sign the relevant information using a digital certificate acceptable to APRA.
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:

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

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

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.

Interpretation

17. 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 licensee³.

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 of this Reporting Standard.

MySuper product has the meaning given in subsection 10(1) of the SIS Act.

³ Refer to *Prudential Standard SPS 510 Governance*.

reporting period means a period mentioned in paragraph 5 or, if applicable, paragraph 6 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, small APRA fund or single member approved deposit fund⁴.

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*.

SRS 101.0 means *Reporting Standard SRS 101.0 Definitions for Superannuation Data Collections*.

Pooled superannuation trust (PST) has the meaning given in subsection 10(1) of the SIS Act.

18. In this Reporting Standard, unless an instrument is not disallowable or a 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.
19. Where this Reporting Standard provides for APRA to exercise a power or discretion, this power or discretion is to be exercised in writing.

⁴ 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 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 553.0

Material Exposures

Instruction Guide

This instruction guide is designed to assist in the completion of *Reporting Form SRF 553.0* Material Exposures (SRF 553.0). This form collects information relating to material directly held and indirectly held investment exposures of RSEs.

General directions and notes

Reporting level

SRF 553.0 must be completed for each RSE, defined benefit RSE and pooled superannuation trust (PST).

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

Report all items on SRF 553.0 in accordance with the Australian Accounting Standards, except where otherwise specified.

Items on SRF 553.0 must be reported as at the end of the reporting period or with respect to transactions that occurred during the reporting period as specified.

Amounts in SRF 553.0 are to be reported as whole dollars.

These instructions specify the reporting basis, unit of measurement and look through basis that applies to each item.

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: Directly Held - Listed Exposures and Liquid Unlisted Exposures

Instructions

This table must be completed for the following directly held exposures:

1. investments with the following characteristics:
 - Investment Asset Class Sector Listing Type of 'Listed'; or
 - Investment Asset Class Sector Listing of 'Fixed Income', other than where the Investment Asset Class Characteristics 2 Type is 'Fixed Income Private Debt', and
2. represents at least one percent of the total investments of the RSE, or
3. the exposure is equal to or greater than 50 million dollars as at the end of the reporting period.

Directly held includes investments via individually managed mandates.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Investment Identifier Type	Y	All filers	<ul style="list-style-type: none"> • <i>International Securities Identification Number (ISIN)</i> • <i>Committee on Uniform Security Identification Procedures (CUSIP)</i> • <i>CUSIP International Numbering System (CINS)</i> • <i>Stock Exchange Daily Official List (SEDOL) identifier</i> • <i>Options Clearing Corporation (OCC) Option Symbol</i> • <i>ABN</i> • <i>LEI</i> • <i>APIR Code</i> 	Report the investment identifier type
2	Investment Identifier	Y	All filers	Text (100)	Report the Investment Identifier of the investment reported in Column 4 based on the Investment Identifier Type reported in Column 1
3	Internal Investment Identifier	Y	All filers	Text (20)	Report the investment identifier
4	Investment Name	Y	All filers	Text (100)	Report the name of the investment

5	Investment Sector Type	Strategic	Y	All filers	<ul style="list-style-type: none"> • <i>Cash</i> • <i>Fixed Income</i> • <i>Fixed Income Excluding Credit</i> • <i>Credit</i> • <i>Equity</i> • <i>Property</i> • <i>Infrastructure</i> • <i>Alternatives</i> • <i>Growth Alternatives</i> • <i>Defensive Alternatives</i> • <i>Not Available</i> 	Report the <i>strategic sector</i> of the investment.
6	Investment Sector Type	Asset Class	Y	All filers	<ul style="list-style-type: none"> • <i>Cash</i> • <i>Fixed Income</i> • <i>Equity</i> • <i>Property</i> • <i>Infrastructure</i> • <i>Alternatives</i> 	Report the <i>asset class sector type</i> of the investment.
7	Investment Type	Listing	Y	All filers	<ul style="list-style-type: none"> • <i>Listed</i> • <i>Unlisted</i> • <i>Not Applicable</i> 	Report the <i>listing type</i> of the investment.
8	Investment Characteristic 1 Type	Asset Class	Y	All filers	<ul style="list-style-type: none"> • Consult SRS 550.0 Appendix A for valid values for the <i>asset class sector type</i> selected in column 6. 	Report the <i>asset class characteristic 1</i> of the investment.
9	Investment Characteristic 2 Type	Asset Class	Y	All filers	<ul style="list-style-type: none"> • Consult SRS 550.0 Appendix A for valid values for the <i>asset class sector type</i> selected in column 6. 	Report the <i>asset class characteristic 2</i> of the investment.

10	Investment Asset Class Characteristic 3 Type	Y	All filers	<ul style="list-style-type: none"> Consult SRS 550.0 Appendix A for valid values for the <i>asset class sector type</i> selected in column 6. 	Report the <i>asset class characteristic 3</i> of the investment.
11	Country	Y	All filers	<ul style="list-style-type: none"> Applicable country name 	Report the country of investment.
12	Market Value Of Investments		All filers	<ul style="list-style-type: none"> Monetary 	Report the market value of the investment

Table 2: Indirectly Held - Listed Exposures and Liquid Unlisted Exposures**Instructions**

This table must be completed for listed and unlisted investment vehicles with:

1. a total allocation of greater than 80% to the following investments:
 - Investment Asset Class Sector Listing Type of 'Listed'; or
 - Investment Asset Class Sector Listing of 'Fixed Income', other than where the Investment Asset Class Characteristics 2 Type is 'Fixed Income Private Debt', and
2. represents at least one percent of the total investments of the RSE, or
3. the exposure is equal to or greater than 50 million dollars as at the end of the reporting period.

Includes wholly owned subsidiaries, co-investments and special purpose vehicles.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Investment Identifier Type	Y	All filers	<ul style="list-style-type: none"> • <i>International Securities Identification Number (ISIN)</i> • <i>Committee on Uniform Security Identification Procedures (CUSIP)</i> • <i>CUSIP International Numbering System (CINS)</i> • <i>Stock Exchange Daily Official List (SEDOL) identifier</i> • <i>Options Clearing Corporation (OCC) Option Symbol</i> • <i>ABN</i> • <i>LEI</i> • <i>APIR Code</i> 	Report the investment identifier type
2	Investment Identifier	Y	All filers	Text (100)	Report the <i>Investment Identifier</i> of the investment reported in Column 4 based on the <i>Investment Identifier Type</i> reported in Column 1
3	Internal Investment Identifier	Y	All filers	Text (20)	Report the investment identifier
4	Investment Name	Y	All filers	Text (100)	Report the name of the investment

5	Connected Entity Investment Vehicle	Y	All filers	<ul style="list-style-type: none"> • Yes • No 	If the investment vehicle is a connected entity to the RSE as defined under section 10(1) of the SIS Act, report 'yes' in column 3; otherwise, report 'no'.
6	Service Provider Identifier	Y	All filers	Text (20)	Report the service provider identifier of the investment manager. Where internally managed, report "Internally Managed"
7	Investment Vehicle Type	Y	All filers	<ul style="list-style-type: none"> • <i>Cash Management Trust</i> • <i>Life Company Guaranteed</i> • <i>Life Company Investment Linked</i> • <i>Life Company Other</i> • <i>Pooled Superannuation Trust</i> • <i>Retail Trust</i> • <i>Wholesale Trust</i> • <i>Other Indirect Investment</i> • <i>Not Applicable</i> 	Report the <i>investment vehicle type</i> of the investment.
8	Investment Vehicle Listing Type	Y	All filers	<ul style="list-style-type: none"> • <i>Listed</i> • <i>Unlisted</i> • <i>Not Applicable</i> 	Report the <i>listing type</i> of the <i>investment vehicle</i> .
9	Investment Vehicle Domicile Type	Y	All filers	<ul style="list-style-type: none"> • <i>Australian Domicile</i> • <i>International Domicile</i> • <i>Not Applicable</i> 	Report the <i>domicile type</i> of the <i>investment vehicle</i> .

10	Investment Vehicle Domicile	Y	All filers	Applicable country name	Report the domicile of the investment vehicle.
11	Investment Strategic Sector Type	Y	All filers	<ul style="list-style-type: none"> • <i>Cash</i> • <i>Fixed Income</i> • <i>Fixed Income Excluding Credit</i> • <i>Credit</i> • <i>Equity</i> • <i>Property</i> • <i>Infrastructure</i> • <i>Alternatives</i> • <i>Growth Alternatives</i> • <i>Defensive Alternatives</i> • <i>Not Available</i> 	Report the <i>strategic sector</i> of the investment.
12	Investment Asset Class Sector Type	Y	All filers	<ul style="list-style-type: none"> • <i>Cash</i> • <i>Fixed Income</i> • <i>Equity</i> • <i>Property</i> • <i>Infrastructure</i> • <i>Alternatives</i> 	Report the <i>asset class sector type</i> of the investment.
13	Investment Domicile Type	Y	All filers	<ul style="list-style-type: none"> • <i>Australian Domicile</i> • <i>International Domicile</i> • <i>Not Applicable</i> 	Report the <i>domicile type</i> of the investment.
14	Investment Listing Type	Y	All filers	<ul style="list-style-type: none"> • <i>Listed</i> • <i>Unlisted</i> • <i>Not Applicable</i> 	Report the <i>listing type</i> of the investment.

15	Investment Asset Class Characteristic 1 Type	Y	All filers	Consult appendix A for valid values for the asset class sector type selected in column 12.	Report the <i>asset class characteristic 1</i> of the investment.
16	Investment Asset Class Characteristic 2 Type	Y	All filers	Consult appendix A for valid values for the asset class sector type selected in column 12.	Report the <i>asset class characteristic 2</i> of the investment.
17	Investment Asset Class Characteristic 3 Type	Y	All filers	Consult appendix A for valid values for the asset class sector type selected in column 12.	Report the <i>asset class characteristic 3</i> of the investment.
18	International Region Exposure	Y	All filers	<ul style="list-style-type: none"> • <i>Global</i> • <i>Americas Region</i> • <i>Asia Region</i> • <i>Europe Region</i> • <i>Mid East Or Africa Region</i> • <i>Oceania Region</i> • <i>Individual Country</i> 	Report the international region exposure.
19	Country	Y	All filers	Applicable country name	Report the country of underlying investment. Report 'not available' if look-through of investment vehicle's underlying investment is not available.
20	Investment Value Amount		All filers	Whole dollars	Report the market value of the investment.

21	Investment Gearing Proportion Percent		All filers	Percentage to 2 decimal places	Report the <i>gearing proportion</i> .
22	Redemption Frequency	Y	All filers	<ul style="list-style-type: none"> • Daily • Weekly • Monthly • Quarterly • Semi-annual • Annual • Less Frequent Than Annual 	Report the frequency that transactions on the investment vehicle are permitted
23	Restricted Redemptions	Y	All filers	<ul style="list-style-type: none"> • Yes • No 	Report whether the investment has restrictions imposed on redemptions as at reporting date.

Reporting Form SRF 553.1

Unlisted Exposures

Instruction Guide

This instruction guide is designed to assist in the completion of *Reporting Form SRF 553.1 Unlisted Exposures* (SRF 553.1). This form collects information relating to unlisted investment exposures of RSEs.

General directions and notes

Reporting level

SRF 553.1 must be completed for each RSE, defined benefit RSE and pooled superannuation trust (PST).

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

Report all items on SRF 553.1 in accordance with the Australian Accounting Standards, except where otherwise specified.

Items on SRF 553.1 must be reported as at the end of the reporting period or with respect to transactions that occurred during the reporting period as specified.

Amounts in SRF 553.1 are to be reported as whole dollars.

These instructions specify the reporting basis, unit of measurement and look through basis that applies to each item.

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: Directly Held - Unlisted Investments

Instructions

This table must be completed for all exposures to directly held unlisted investments. (Report directly held single assets only. Report investment vehicles that hold single assets in SRF 553.1 Table 2)

For the purposes of reporting in this table, unlisted assets include:

- Unlisted Property,
- Unlisted Infrastructure,
- Unlisted Equity
- Private Credit (i.e. where the Asset Class Characteristics 3 is Fixed Income Private Debt), and
- investments classified as Level 3 assets under the Australian Accounting Standards (AASB) fair value hierarchy.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Investment Identifier Type	Y	All filers	<ul style="list-style-type: none"> • <i>International Securities Identification Number (ISIN)</i> • <i>Committee on Uniform Security Identification Procedures (CUSIP)</i> • <i>CUSIP International Numbering System (CINS)</i> • <i>Stock Exchange Daily Official List (SEDOL) identifier</i> • <i>Options Clearing Corporation (OCC) Option Symbol</i> • <i>ABN</i> • <i>LEI</i> • <i>APIR Code</i> 	Report the investment identifier type
2	Investment Identifier	Y	All filers	Text (100)	Report the Investment Identifier of the investment reported in Column 4 based on the Investment Identifier Type reported in Column 1
3	Internal Investment Identifier	Y	All filers	Text (20)	Report the investment identifier
4	Investment Name	Y	All filers	Text (100)	Report the name of the investment

5	Investment Strategic Sector Type	Y	All filers	<ul style="list-style-type: none"> • <i>Cash</i> • <i>Fixed Income</i> • <i>Fixed Income Excluding Credit</i> • <i>Credit</i> • <i>Equity</i> • <i>Property</i> • <i>Infrastructure</i> • <i>Alternatives</i> • <i>Growth Alternatives</i> • <i>Defensive Alternatives</i> • <i>Not Available</i> 	Report the <i>strategic sector</i> of the investment.
6	Investment Asset Class Sector Type	Y	All filers	<ul style="list-style-type: none"> • <i>Cash</i> • <i>Fixed Income</i> • <i>Equity</i> • <i>Property</i> • <i>Infrastructure</i> • <i>Alternatives</i> 	Report the <i>asset class sector type</i> of the investment.
7	Investment Listing Type	Y	All filers	<ul style="list-style-type: none"> • <i>Listed</i> • <i>Unlisted</i> • <i>Not Applicable</i> 	Report the <i>listing type</i> of the investment.
8	Investment Asset Class Characteristic 1 Type	Y	All filers	Consult appendix A for valid values for the <i>asset class sector type</i> selected in column 6.	Report the <i>asset class characteristic 1</i> of the investment.
9	Investment Asset Class Characteristic 2 Type	Y	All filers	Consult appendix A for valid values for the <i>asset class sector type</i> selected in column 6.	Report the <i>asset class characteristic 2</i> of the investment.

10	Investment Asset Class Characteristic 3 Type	Y	All filers	Consult appendix A for valid values for the <i>asset class sector type</i> selected in column 6.	Report the <i>asset class characteristic 3</i> of the investment.
11	Country	Y	All filers	Applicable country name	Report the country of investment.
12	Market Value Of Investments		All filers	Monetary	Report the market value of the investment
13	Outstanding Commitments		All filers	Monetary	Report the value, as at the relevant date, of commitments to invest additional monies.
14	Date Of Latest External Audit Assessment	Y	All filers	Date	Report the date of the vehicles' latest external audit assessment against the requirements of IFRS 13/AASB 13/AASB 1056
15	Exceptions Noted In The Audit Assessment	Y	All filers	<ul style="list-style-type: none"> • Yes • No 	Report whether any exceptions have been identified in the external audit assessment.
16	Proportion of Assets Revalued This Quarter		All filers	Percentage	Report the proportion of investments subject to the asset revaluation. (This should be based on the beginning balance value)
17	Revaluation Type		All filers	<ul style="list-style-type: none"> • <i>Formal Valuation</i> • <i>Informal Valuation</i> • <i>Other</i> 	Where a revaluation has been reported in column 16, report the basis of the asset revaluations performed during the quarter.

18	Valuation Cycle	Y	All filers	<ul style="list-style-type: none"> • Daily • Weekly • Monthly • Quarterly • Semi-annual • Annual • Less Frequent Than Annual 	Report the <i>valuation frequency</i> of the investment.
19	Independent Valuation Frequency	Y	All filers	<ul style="list-style-type: none"> • Daily • Weekly • Monthly • Quarterly • Semi-annual • Annual • Less Frequent Than Annual 	Report the frequency of independent valuation performed on the investment.
20	Valuer Type	Y	All filers	<ul style="list-style-type: none"> • <i>Investment Manager</i> • <i>Independent valuers appointed by the Investment Manager</i> • <i>Service Provider for the Investment manager (specify)</i> • <i>Independent valuers appointed by the RSE Licensee</i> • <i>Internal - RSE licensee</i> • <i>Service Provider for the RSE licensee (specify)</i> 	Report the <i>valuer type</i> .

21	Service Provider Detail		All filers	Text (1000)	Provide a description of the valuer type, where 'Servicer Provider' is reported in column 23
22	Valuer Name		All filers	Text (100)	Report the valuer's name.
23	Valuation Approach	Y	All filers	<ul style="list-style-type: none"> • <i>Income Approach</i> • <i>Market Approach</i> • <i>Cost Approach</i> 	Report the Valuation Approach. Refer to IFRS13/AASB13
24	Valuation Method		All filers	Text (1000)	Report the details of the valuation technique/methodology for the valuation approach used. Refer to IFRS13/AASB13.
25	Change In Valuation Approach Or Methodology	Y	All filers	<ul style="list-style-type: none"> • Yes • No 	Report if there is a change in valuation approach or methodology during the quarter.

Table 2: Indirectly Held - Unlisted Investments

Instructions

For each RSE, report the exposures to indirectly held investments with underlying unlisted investments. Indirectly held represents an investment made via an investment vehicle.

This table must be completed for all indirectly held investments with a total allocation of 20% or greater to underlying unlisted assets. For the purposes of reporting in this table, unlisted assets include:

- Unlisted Property,

- Unlisted Infrastructure,
- Unlisted Equity
- Private Credit (i.e. where the Asset Class Characteristics 3 is Fixed Income Private Debt), and investments classified as Level 3 assets under the Australian Accounting Standards (AASB) fair value hierarchy.

For listed investment vehicles, complete columns 1 to 12. For unlisted investment vehicles, complete columns 1 to 19

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Investment Identifier Type	Y	All filers	<ul style="list-style-type: none"> • <i>International Securities Identification Number (ISIN)</i> • <i>Committee on Uniform Security Identification Procedures (CUSIP)</i> • <i>CUSIP International Numbering System (CINS)</i> • <i>Stock Exchange Daily Official List (SEDOL) identifier</i> • <i>Options Clearing Corporation (OCC) Option Symbol</i> • <i>ABN</i> • <i>LEI</i> • <i>APIR Code</i> 	Report the investment identifier type
2	Investment Identifier	Y	All filers	Text (100)	Report the Investment Identifier of the investment reported in Column 4 based on the Investment Identifier Type reported in Column 1
3	Internal Investment Identifier	Y	All filers	Text (20)	Report the investment identifier
4	Investment Name	Y	All filers	Text (100)	Report the name of the investment

5	Connected Entity Investment Vehicle	Y	All filers	<ul style="list-style-type: none"> • Yes • No 	If the investment vehicle is a connected entity to the RSE as defined under section 10(1) of the SIS Act, report 'yes'; otherwise, report 'no'.
6	Service Provider Identifier	Y	All filers	Text (20)	Report the service provider identifier of the investment manager. Where internally managed, report
7	Investment Vehicle Type	Y	All filers	<ul style="list-style-type: none"> • <i>Cash Management Trust</i> • <i>Life Company Guaranteed</i> • <i>Life Company Investment Linked</i> • <i>Life Company Other</i> • <i>Pooled Superannuation Trust</i> • <i>Retail Trust</i> • <i>Wholesale Trust</i> • <i>Other Indirect Investment</i> • Not Applicable 	Report the <i>investment vehicle type</i> of the investment.
8	Investment Vehicle Listing Type	Y	All filers	<ul style="list-style-type: none"> • <i>Listed</i> • <i>Unlisted</i> • Not Applicable 	Report the <i>listing type</i> of the <i>investment vehicle</i> .
9	Investment Vehicle Domicile Type	Y	All filers	<ul style="list-style-type: none"> • <i>Australian Domicile</i> • <i>International Domicile</i> • Not Applicable 	Report the <i>domicile type</i> of the <i>investment vehicle</i> .

10	Investment Vehicle Domicile	Y	All filers	Applicable country name	Report the domicile of the investment vehicle.
11	Market Value Of Investments		All filers	Monetary	Report the market value of the investment
12	Investment Gearing Proportion Percent		All filers	Percentage to 2 decimal places	Report the <i>gearing proportion</i> .
13	Outstanding Commitments		All filers	Monetary	Report the value, as at the relevant date, of commitments to invest additional monies.
14	Redemption Frequency	Y	All filers	<ul style="list-style-type: none"> • Daily • Weekly • Monthly • Quarterly • Semi-annual • Annual • Less Frequent Than Annual 	Report the frequency that transactions on the investment vehicle are permitted
15	Restricted Redemptions	Y	All filers	<ul style="list-style-type: none"> • Yes • No 	Report whether the investment has restrictions imposed on redemptions as at report date.

16	Review Of Investment Manager Valuation Practice	Y	All filers	<ul style="list-style-type: none"> • Daily • Weekly • Monthly • Quarterly • Semi-annual • Annual • Less Frequent Than Annual 	Report the frequency that a review of the investment manager's valuation practice is undertaken.
17	Date Of Latest External Audit Assessment	Y	All filers	Date	Report the date of the vehicles' latest external audit assessment against IFRS 13/AASB 13/AASB 1056
18	Exceptions Noted In The Audit Assessment	Y	All filers	<ul style="list-style-type: none"> • Yes • No 	Report whether any exceptions have been identified in the audit assessment.
19	Proportion of Assets Revalued This Quarter		All filers	Percentage	Report the proportion of investments subject to the asset revaluation. (This should be based on the beginning balance value)

Table 3: Indirectly Held - Unlisted Investments (Valuations)**Instructions**

For each RSE, report the large exposures to indirectly held investments. Indirectly held represents an investment made via an investment vehicle.

This table must be completed for all indirectly held investments with a total allocation of 20% or greater to underlying unlisted assets. For the purposes of reporting in this table, unlisted assets include:

- Unlisted Property,
- Unlisted Infrastructure,
- Unlisted Equity
- Private Credit (i.e. where the Asset Class Characteristics 3 is Fixed Income Private Debt), and
- investments classified as Level 3 assets under the Australian Accounting Standards (AASB) fair value hierarchy.

For listed investment vehicles, complete columns 1 to 14. For unlisted investment vehicles, complete columns 1 to 24.

For non-connected investment vehicles, report columns 15 to 24 on a best available data basis.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Investment Identifier Type	Y	All filers	<ul style="list-style-type: none"> • <i>International Securities Identification Number (ISIN)</i> • <i>Committee on Uniform Security Identification Procedures (CUSIP)</i> • <i>CUSIP International Numbering System (CINS)</i> • <i>Stock Exchange Daily Official List (SEDOL) identifier</i> • <i>Options Clearing Corporation (OCC) Option Symbol</i> • <i>ABN</i> • <i>LEI</i> • <i>APIR Code</i> 	Report the investment identifier type
2	Investment Identifier	Y	All filers	Text (100)	Report the Investment Identifier of the investment reported in Column 4 based on the Investment Identifier Type reported in Column 1
3	Internal Investment Identifier	Y	All filers	Text (20)	Report the investment identifier
4	Investment Name	Y	All filers	Text (100)	Report the name of the investment

5	Investment Strategic Sector Type	Y	All filers	<ul style="list-style-type: none"> • <i>Cash</i> • <i>Fixed Income</i> • <i>Fixed Income Excluding Credit</i> • <i>Credit</i> • <i>Equity</i> • <i>Property</i> • <i>Infrastructure</i> • <i>Alternatives</i> • <i>Growth Alternatives</i> • <i>Defensive Alternatives</i> • <i>Not Available</i> 	Report the <i>strategic sector</i> of the investment.
6	Investment Asset Class Sector Type	Y	All filers	<ul style="list-style-type: none"> • <i>Cash</i> • <i>Fixed Income</i> • <i>Equity</i> • <i>Property</i> • <i>Infrastructure</i> • <i>Alternatives</i> 	Report the <i>asset class sector type</i> of the investment.
7	Investment Domicile Type	Y	All filers	<ul style="list-style-type: none"> • <i>Australian Domicile</i> • <i>International Domicile</i> • <i>Not Applicable</i> 	Report the <i>domicile type</i> of the investment.
8	Investment Listing Type	Y	All filers	<ul style="list-style-type: none"> • <i>Listed</i> • <i>Unlisted</i> • <i>Not Applicable</i> 	Report the <i>listing type</i> of the investment.
9	Investment Asset Class Characteristic 1 Type	Y	All filers	Consult appendix A for valid values for the asset class sector type selected in column 6.	Report the <i>asset class characteristic 1</i> of the investment.

10	Investment Asset Class Characteristic 2 Type	Y	All filers	Consult appendix A for valid values for the asset class sector type selected in column 6.	Report the <i>asset class characteristic 2</i> of the investment.
11	Investment Asset Class Characteristic 3 Type	Y	All filers	Consult appendix A for valid values for the asset class sector type selected in column 6.	Report the <i>asset class characteristic 3</i> of the investment.
12	International Region Exposure	Y	All filers	<ul style="list-style-type: none"> • <i>Global</i> • <i>Americas Region</i> • <i>Asia Region</i> • <i>Europe Region</i> • <i>Mid East Or Africa Region</i> • <i>Oceania Region</i> • <i>Individual Country</i> 	Report the international region exposure.
13	Country	Y	All filers	Applicable country name	Report the country of underlying investment. Report 'not available' if look-through of investment vehicle's underlying investment is not available.
14	Market Value Of Investments	Y	All filers	Monetary	Report the market value of the investment
15	Total Assets Revalued This Quarter		All filers	Monetary	Report the value of investments subject to the asset revaluation. (This should be based on the beginning balance value)

16	Revaluation Type		All filers	<ul style="list-style-type: none"> • Formal Valuation • Informal Valuation • Other 	Where a revaluation has been reported in column 15, report the basis of the asset revaluations performed during the quarter.
17	Valuation Cycle	Y	All filers	<ul style="list-style-type: none"> • Daily • Weekly • Monthly • Quarterly • Semi-annual • Annual • Less Frequent Than Annual 	Report the valuation frequency of the investment.
18	Independent Valuation Frequency	Y	All filers	<ul style="list-style-type: none"> • Daily • Weekly • Monthly • Quarterly • Semi-annual • Annual • Less Frequent Than Annual 	Report the frequency of independent valuation performed on the investment.

19	Valuer Type	Y	All filers	<ul style="list-style-type: none"> • <i>Investment Manager</i> • <i>Independent valuers appointed by the Investment Manager</i> • <i>Service Provider for the Investment manager (specify)</i> • <i>Independent valuers appointed by the RSE Licensee</i> • <i>Internal - RSE licensee</i> • <i>Service Provider for the RSE licensee (specify)</i> 	Report the <i>valuer type</i> .
20	Service Provider Detail		All filers	Text (1000)	Provide a description of the valuer type, where 'Service Provider' is reported in column 19
21	Valuer Name		All filers	Text (100)	Report the valuer's name.
22	Valuation Approach	Y	All filers	<ul style="list-style-type: none"> • <i>Income Approach</i> • <i>Market Approach</i> • <i>Cost Approach</i> 	Report the <i>Valuation Approach</i> . Refer to IFRS13/AASB13
23	Valuation Method		All filers	Text (1000)	Report the details of the valuation technique/methodology for the valuation approach used. Refer to IFRS13/AASB13.
24	Change In Valuation Approach Or Methodology	Y	All filers	<ul style="list-style-type: none"> • Yes • No 	Report if there is a change in valuation approach or methodology during the quarter.

Reporting Form SRF 553.2

Product, Investment Vehicle and Country Exposures

Instruction Guide

This instruction guide is designed to assist in the completion of *Reporting Form SRF 553.2 Product Investment Exposures* (SRF 553.2). This form collects information relating to product investment exposures, investment vehicle exposures and country exposures of RSEs.

General directions and notes

Reporting level

SRF 553.2 must be completed for each RSE, defined benefit RSE and pooled superannuation trust (PST).

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

Report all items on SRF 553.2 in accordance with the Australian Accounting Standards, except where otherwise specified.

Items on SRF 553.2 must be reported as at the end of the reporting period or with respect to transactions that occurred during the reporting period as specified.

Amounts in SRF 553.2 are to be reported as whole dollars.

These instructions specify the reporting basis, unit of measurement and look through basis that applies to each item.

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: Product Investment Exposures

Instructions

For each RSE, report the Products, Menus and Options that have exposure to the investments reported in the following tables:

- SRF 553.0 Material Exposures Table 1: Directly Held - Listed Exposures and Liquid Unlisted Exposures
- SRF 553.0 Material Exposures Table 2: Indirectly Held - Listed Exposures and Liquid Unlisted Exposures
- SRF 553.1 Unlisted Exposures Table 1: Directly Held - Unlisted Investments
- SRF 553.1 Unlisted Exposures Table 2: Indirectly Held - Unlisted Investments

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Superannuation Product Identifier	Y	All filers	Text (20)	Report the <i>superannuation product identifier</i> . The superannuation product identifier must correspond to a superannuation product identifier reported in SRF 605.0.
2	Investment Menu Identifier	Y	All filers	Text (20)	Report the <i>investment menu identifier</i> . The investment menu identifier must correspond to an investment menu identifier reported in SRF 605.0.
3	Investment Option Identifier	Y	Investment Option Identifier	Text (20)	Report the <i>investment option identifier</i> . The investment option identifier must correspond to an investment option identifier reported in SRF 605.0.
4	Internal Investment Identifier	Y	All filers	Text (20)	Report the investment identifier.
5	Market Value Of Investments		All filers	Monetary	Report the market value of the investment.
6	Out Of Cycle Valuation Impact		All filers	Percentage to 2 decimal places	Report the percentage change in the value of the investment option, resulting from an out of cycle valuation reported in SRF553.3 Table 1.

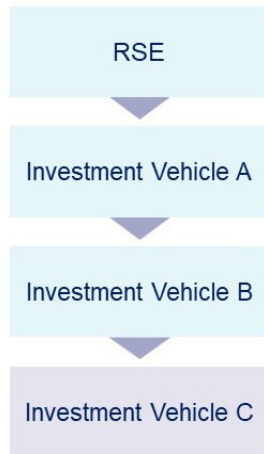
Table 2: Investment Vehicle Exposures**Instructions**

For each RSE, report exposures to indirectly held investments that:

1. represents at least one percent of the total investments of the RSE, or
2. the exposure is equal to or greater than 50 million dollars as at the end of the reporting period.

The diagram below provides an illustration of APRA-look through basis reporting to assist with reporting table 2.

- The diagram portrays the RSE investing in Investment Vehicle A which is connected to the RSE licensee/RSE.
- Investment Vehicle A invests some or all of the RSE's investment with Investment Vehicle B which is also connected to the RSE licensee/RSE.
- Investment Vehicle B invests some or all of the RSE's investment with Investment Vehicle C which is not connected to the RSE licensee/RSE.
- The investment in Investment Vehicle A, Investment Vehicle B and Investment Vehicle C must be reported.
- Further reporting regarding the investments underlying Investment Vehicle C is not required.



Where the investment by Investment Vehicle A (A) in Investment Vehicle B (B) represents at least one per cent of the total investments of the RSE or equal to or greater than 50 million dollars, report A as the indirectly-held investment in Column 1 and B as the underlying investment in column 4, in the same row.

- Report the name of A in column 1, the Internal Investment Identifier in column 2 and the number of interposed associates between the RSE and A in column 3.
- Report the name of B in column 4, the ABN of B in column 5, the investment vehicle type of B in column 6, the value of the investment in B in column 7.
- If B invests in other investment vehicles, report 'yes' in column 8; otherwise, report 'no'.
- If B is connected to the RSE licensee or RSE, report 'yes' in column 9; otherwise, report 'no'.

As 'yes' is reported in column 8, where the investment by B in Investment Vehicle C (C) represents at least one per cent of the total investments of the RSE or equal to or greater than 50 million dollars, also report B as the indirectly-held investment and C as the underlying investment, in a new line. In this example, C is not connected to the RSE licensee/RSE and therefore no further information is collected.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Indirectly Held Investment Vehicle Name		All filers	Text (100)	Report the name of the investment vehicle
2	Internal Investment Identifier	Y		Text (20)	Report the investment identifier
3	Interposed Connected Entities		All filers	Whole number	Report the number of interposed connected entities (as defined under section 10 (1) of the SIS Act) between the RSE and the indirectly held investment reported in column 1.
4	Underlying Investment Vehicle Name		All filers	Text (100)	Report the name of the underlying investment vehicle.
5	Underlying Investment Vehicle ABN		All filers	11 digit valid ABN	Report the ABN of the underlying investment vehicle. If the underlying investment vehicle domicile is international domicile and thus does not have an ABN, leave blank.

6	Investment Vehicle Type	Y	All filers	<ul style="list-style-type: none"> • Cash Management Trust • Life Company Guaranteed • Life Company Investment Linked • Life Company Other • Pooled Superannuation Trust • Retail Trust • Wholesale Trust • Other Indirect Investment • Not Applicable 	Report the investment vehicle type of the underlying investment vehicle (reported in column 4).
7	Underlying Investment Value		All filers	<i>Monetary</i>	Report the value of the investment in the underlying investment vehicle (reported in column 4).
8	Invests In Investment Vehicles		All filers	<ul style="list-style-type: none"> • Yes • No 	If the underlying investment vehicle (reported in column 4) invests in other investment vehicles, report 'yes'; otherwise, report 'no'.
9	Connected Entity Investment Vehicle		All filers	<ul style="list-style-type: none"> • Yes • No 	If the underlying investment vehicle (reported in column 4) is connected to the RSE Licensee or RSE, report 'yes'; otherwise, report 'no'.

Table 3: Country Exposures

Instructions

For each RSE, report each country of investment.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Investment Asset Class Sector Type	Y	All filers	<ul style="list-style-type: none"> • <i>Cash</i> • <i>Fixed Income</i> • <i>Equity</i> • <i>Property</i> • <i>Infrastructure</i> • <i>Alternatives</i> 	Report the <i>asset class sector type</i> of the investment.
2	International Region Exposure	Y	All filers	<ul style="list-style-type: none"> • <i>Global</i> • <i>Americas Region</i> • <i>Asia Region</i> • <i>Europe Region</i> • <i>Mid East Africa Region</i> • <i>Oceania Region</i> • <i>Individual Country</i> 	Report the international region exposure.
3	Country	Y	All filers	Applicable country name	Report the country of investment. Report 'not applicable' if the international region exposure reported in column 2 is Global, Americas region, Asia region, Europe region, Mid East / Africa region or Oceania region.
4	Market Value Of Investments	Y	All filers	Monetary	Report the aggregate market value of the investments

Reporting Form SRF 553.3

Valuations

Instruction Guide

This instruction guide is designed to assist in the completion of *Reporting Form SRF 553.3 Valuations* (SRF 553.3). This form collects information relating to investment valuations of RSEs.

General directions and notes

Reporting level

SRF 553.3 must be completed for each RSE, defined benefit RSE and pooled superannuation trust (PST).

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

Report all items on SRF 553.3 in accordance with the Australian Accounting Standards.

Items on SRF 553.3 must be reported as at the end of the reporting period or with respect to transactions that occurred during the reporting period as specified.

Amounts in SRF 553.3 are to be reported as whole dollars.

These instructions specify the reporting basis, unit of measurement and look through basis that applies to each item.

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: Out Of Cycle Valuations

This table must be completed for all exposures to directly held unlisted investments and indirectly held unlisted investments, where an out of cycle revaluation has occurred during the reporting period.

Where an out of cycle is triggered by the revaluation of an underlying investment, report details of the underlying investment in columns 13 to 17.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Internal Investment Identifier	Y		Text (20)	Report the investment identifier
2	Value of investment prior to out of cycle valuation		All filers	Monetary	Report the most recent value of the investment prior to the out of cycle valuation metric or indicator being triggered
3	Out of cycle value adopted		All filers	Monetary	Report the value of interim valuation adopted by the RSE licensee
4	Trigger date		All filers	Date	Report the date when the out of cycle valuation metric or indicator was triggered
5	Trigger event type		All filers	<ul style="list-style-type: none"> • <i>Asset-related Event</i> • <i>Market-related Event</i> • <i>Member-related Event</i> 	Report the type of trigger event for an out of cycle valuation review.
6	Revaluation trigger event description per policy		All filers	Text (100)	Report the valuation trigger event as outlined in the RSE licensee's Board approved Valuation Policy.

7	Trigger event value in policy		All filers	Monetary	Where applicable, report the value for the trigger event as outlined in the RSE licensee's Board approved Valuation Policy.
8	Revaluation trigger event details at trigger date		All filers	Text (100)	Report details of the valuation trigger event at trigger date.
9	Trigger event value at trigger date		All filers	Monetary	Where applicable, report the value for the trigger event reported in column 7.
10	Date interim value adopted		All filers	Date	Report the date when the interim valuation was incorporated into unit prices/crediting rates
11	Approver Of Valuation	Y	All filers	<ul style="list-style-type: none"> • <i>Board</i> • <i>Investment Committee Or Equivalent</i> • <i>Valuation Committee</i> • <i>Other Board Level Committee</i> • <i>CFO Or Equivalent</i> • <i>Other RSE Licensee Executive</i> • <i>Management Level Investment Committee</i> • <i>Other Management Level Committee</i> • <i>Other</i> 	Report the RSE licensee authority that approved the interim valuation

12	Valuer Type	Y	All filers	<ul style="list-style-type: none"> • <i>Internal - RSE licensee</i> • <i>Independent valuers appointed by the RSE Licensee</i> • <i>Service Provider for the RSE licensee (specify)</i> • <i>Investment Manager</i> • <i>Independent valuers appointed by the Investment Manager</i> • <i>Service Provider for the Investment manager (specify)</i> 	Report the <i>Valuer Type</i> .
13	Investment Identifier Type of underlying investment	Y	All filers	<ul style="list-style-type: none"> • <i>International Securities Identification Number (ISIN)</i> • <i>Committee on Uniform Security Identification Procedures (CUSIP)</i> • <i>CUSIP International Numbering System (CINS)</i> • <i>Stock Exchange Daily Official List (SEDOL) identifier</i> • <i>Options Clearing Corporation (OCC) Option Symbol</i> • <i>ABN</i> • <i>LEI</i> • <i>APIR Code</i> 	Report the investment identifier type

14	Investment Identifier of underlying investment	Y	All filers	Text (100)	Where an out of cycle is triggered by the revaluation of an underlying investment, report the Investment Identifier of the underlying investment. Otherwise, leave blank.
15	Internal Investment Identifier of underlying investment	Y	All filers	Text (20)	Where an out of cycle is triggered by the revaluation of an underlying investment, report the Internal Investment Identifier of the underlying investment. Otherwise, leave blank.
16	Underlying Investment Name		All filers	Text (100)	Where an out of cycle is triggered by the revaluation of an underlying investment, report the name of the underlying investment. Otherwise, leave blank.
17	Percentage holdings in underlying investment		All filers	Percentage to 2 decimal places	Where an out of cycle is triggered by the revaluation of an underlying investment, report the percentage holdings in the underlying investment. Otherwise, leave blank.

Table 2: Fair Value Hierarchy

For each RSE, report the level of fair value hierarchy within which the fair value measurements of the RSE's assets are categorised.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Investment Asset Class Sector Type	Y	All filers	<ul style="list-style-type: none"> • <i>Cash</i> • <i>Fixed Income</i> • <i>Equity</i> • <i>Property</i> • <i>Infrastructure</i> • <i>Alternatives</i> • <i>Other</i> • <i>Derivative Assets</i> • <i>Derivative Liabilities</i> 	Report the <i>asset class sector type</i> of the investment.
2	Investment Domicile Type	Y	All filers	<ul style="list-style-type: none"> • <i>Australian Domicile</i> • <i>International Domicile</i> • <i>Not Applicable</i> 	Report the <i>domicile type</i> of the investment.
3	Investment Listing Type	Y	All filers	<ul style="list-style-type: none"> • <i>Listed</i> • <i>Unlisted</i> • <i>Not Applicable</i> 	Report the <i>listing type</i> of the investment.
4	Level 1 Fair Value		All filers	Monetary	Report the value of assets in Level 1 fair value hierarchy based on the observability of the valuation inputs as per IFRS13 /AASB 13
5	Level 2 Fair Value		All filers	Monetary	Report the value of assets in Level 2 fair value hierarchy based on the observability of the valuation inputs as per IFRS 13/AASB 13

6	Level 3 Fair Value		All filers	Monetary	Report the value of assets in Level 3 fair value hierarchy based on the observability of the valuation inputs as per IFRS 13/AASB 13
7	Internally Managed		All filers	Monetary	Report the value of assets that is internally managed by the RSE licensee.

Table 3: Investment Option Valuation Approach

This table must be completed for investment options within an RSE, defined benefit RSE or PST.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Investment Option Identifier	Y	All filers	Text (20)	Report the <i>investment option identifier</i> . The investment option identifier must correspond to an investment option identifier reported in SRF 605.0.
2	Member Transaction Frequency	Y	All filers	<ul style="list-style-type: none"> • Daily • Weekly • Monthly • Quarterly • Semi-annual • Annual • Less Frequent Than Annual 	Report the frequency at which members are able to transact on the Investment Option.
3	Proportion Of Investments With Less Frequent Transaction Than Investment Option Member Transaction	Y	All filers	Percentage to 2 decimal places	Report the proportion (%) of assets in the option with transaction cycles that do not match the frequency at which members transact on their holdings. For example, a daily unit priced conservative option with 10% allocation to unlisted assets that cannot be accessed on a daily basis, report 10%. A daily unit priced property option with 40% allocation to unlisted property assets that cannot be accessed daily, report 40%

4	Approach To Earnings Attribution	Y	All filers	<ul style="list-style-type: none"> • Unit Pricing • Crediting Rate 	Report the earnings attribution approach
5	Pricing type (applications/redemptions)	Y	All filers	<ul style="list-style-type: none"> • Forward Pricing • Historic Pricing 	Report the type of pricing applied to applications and redemptions of members' interest
6	Pricing type (switching)	Y	All filers	<ul style="list-style-type: none"> • Forward Pricing • Historic Pricing 	Report the type of pricing applied when member switch between investment options.
7	Buy/sell spread		All filers	Percentage to 2 decimal places	Report the buy and/or sell spreads applied to transacting members.
8	Review Of Investment Manager Valuation Practice	Y	All filers	<ul style="list-style-type: none"> • Daily • Weekly • Monthly • Quarterly • Semi-annual • Annual • Less Frequent Than Annual 	Report the frequency that a review of the investment manager's valuation practice is undertaken, where the <i>Investment Option Management Type</i> is not 'internally managed'.
9	Liquidity Provider Type	Y	All filers	<ul style="list-style-type: none"> • Liquidity Provider • Liquidity Receiver • Not Applicable 	Report if the Investment Option is a <i>liquidity provider</i> .