



Reporting Standard SRS 605.0

RSE Structure

Objective of this reporting standard

This Reporting Standard sets out requirements for the provision of information to APRA relating to the structure of a registrable superannuation entity.

It includes *Reporting Form SRF 605.0 RSE Structure* (SRF 605.0) and associated specific instructions.

Authority

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

Purpose

2. Information collected under this Reporting Standard is used by APRA for the purposes of prudential supervision and publication.

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 operations¹.

¹ For the purposes of this Reporting Standard, an 'RSE licensee's business operations' includes all activities 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 ERF, the RSE licensee must separately provide the information required by the form for each RSE, defined benefit RSE or ERF within its business operations. An RSE licensee that does not have any RSEs, defined benefit RSEs or ERFs within its business operations is not required to provide information under this Reporting Standard.

Commencement

4. This Reporting Standard applies on and from 30 June 2020.

Information required

5. An RSE licensee to which this Reporting Standard applies must provide APRA with the information required by SRF 605.0.

Form and method of submission

6. The information required by this Reporting Standard must be given to APRA in an electronic format using a method notified by APRA prior to submission.

Reporting periods and due dates

7. The information required by this Reporting Standard must be provided to APRA:
 - (a) for data as at 30 June for a given year, within 28 calendar days of 30 June of that given year;
 - (b) in the case of any change to any information previously reported in relation to SRF 605.0, within 28 calendar days of the end of the calendar quarter (i.e. the periods ending 30 September, 31 December, 31 March and 30 June) in which the change was made; and
 - (c) in the case of information provided in accordance with paragraph 8, within the time specified by notice in writing.
8. 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 7, ASRF 605PRA may, by notice in writing, change the reporting periods for the particular RSE, defined benefit RSE or ERF.
9. 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 date 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.

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 ERF 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 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 and procedures 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, it will be necessary for the officer or agent to 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 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.
14. An officer or agent of an RSE licensee who submits the information under this Reporting Standard for, 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.

Variations

15. APRA may, by written notice to an RSE licensee, vary the reporting requirements of SRF 605.0 in relation to that RSE licensee or one or more RSEs, defined benefit RSEs or ERFs within that RSE licensee's business operations.

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

Minor alterations to forms and instructions

16. 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 the application to the form,
- without changing any substantive requirement in the form or instructions.
17. If APRA makes such a variation, it must notify each RSE licensee that is required to report under this Reporting Standard.

Interpretation

18. In this Reporting Standard:

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

Chief Executive Officer means the chief executive officer of the RSE licensee, by whatever name called, and whether or not he or she is a member of the Board of the RSE licensee³;

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

defined benefit RSE means an RSE that is a defined benefit fund within the meaning given in *Prudential Standard SPS 160 Defined Benefit Matters*;

due date means the relevant due date under paragraph 7 or, if applicable, paragraph 9 of this Reporting Standard.

eligible rollover fund (ERF) has the meaning given in section 10(1) of the SIS Act;

reporting period means a period mentioned in paragraph 7 or, if applicable, paragraph 8 of this Reporting Standard.

RSE means a registrable superannuation entity as defined in section 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 fund⁴.

³ Refer to *Prudential Standard SPS 510 Governance*.

⁴ For the purposes of this Reporting Standard, 'pooled superannuation trust' has the meaning given in section 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 than five members and 'single member approved deposit fund' means a superannuation entity that is an approved deposit fund, within the meaning of the SIS Act, and has only one member

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

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

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

19. Unless the contrary intention appears, a reference to an Act, Prudential Standard or Reporting Standard is a reference to the instrument as in force or existing from time to time.
20. Where this Reporting Standard provides for APRA to exercise a power or discretion, this power or discretion is to be exercised in writing.

SRF 605.0: RSE Structure

1. Superannuation product

Superannuation product number (1)	Product name (2)	Product description (3)	Product type (4)	Product category (5)	Product phase (6)	Access type (7)	Open to new employers? (8)	Open to new members? (9)	Open to public? (10)	Inception date (11)	PDS URL (12)	Date PDS updated (13)	Product dashboard URL (14)	Date product dashboard updated (15)	Minimum balance (16)	End date (17)
			MySuper	Generic	Accumulation	Personal/ individual - no advisor required	Yes	Yes	Yes							
			Choice	Insurance only	Transition to retirement	Personal/ individual - advisor only	No	No	No							
			Defined benefit	MySuper – material goodwill	Retirement	Corporate / employer – standardised										
				MySuper – large employer	Defined benefit - accumulation and retirement	Corporate / employer – tailored										
						Any										

2. Investment menu

Investment menu number (1)	Investment menu name (2)	Investment menu description (3)	Investment menu type (4)	Inception date (5)	Open to new members? (6)	Minimum balance (7)	Investment cap (%) (8)	End date (9)
			Generic		Yes			
			Platform		No			
			Lifecycle option					

3. Investment option

Investment option number (1)	Investment option name (2)	Investment option description (3)	Investment option type (4)	Investment option category (5)	Number of investments included (6)	APIR code (7)	Exchange name/code (8)	Ticker symbol (9)	Inception date (10)	Able to freeze for redemptions? (11)	Frozen for redemptions? (12)	Open to new members? (13)	Minimum balance (14)	Investment cap (%) (15)	Minimum purchase transaction (16)	End date (17)	
			Single manager	Single sector						Yes	Yes	Yes					
			Multi manager	Multi sector						No	No	No					
			Direct	Direct - cash account													
				Direct - term deposit													
				Direct - fixed income instrument													
				Direct - shares													
				Direct - listed investment company													
				Direct - exchange-traded product													
				Direct - hybrid security													
				Annuity													
				Other													

Reporting Form SRF 605.0

RSE Structure

Instruction Guide

This instruction guide is designed to assist in the completion of *Reporting Form SRF 605.0 RSE Structure* (SRF 605.0). This form collects information on the structure of each RSE’s business operations.

General directions and notes

Reporting level

SRF 605.0 must be completed for each RSE licensee in respect of each registrable superannuation entity (RSE), defined benefit RSE and eligible rollover fund (ERF), as relevant, within its business operations.

Reporting basis and units of measurement

Report each unique combination as a separate row.

An RSE licensee must ensure that a new version of SRF 605.0 must be used for submitting new or changed information.

Data are to be reported as at the last day of reporting period to which the information relates. Report balances in whole dollars, no decimal place.

Definitions

Terms highlighted in ***bold italics*** indicate that the definition is provided in these instructions.

<i>Access type (product)</i>	<p>Means the available access channels to the superannuation product.</p> <p>The <i>access types</i> are:</p> <ul style="list-style-type: none"> • <i>personal/individual – no advisor required;</i> • <i>personal/individual – advisor only;</i> • <i>corporate/employer – standardised;</i> • <i>corporate/employer – tailored;</i> and • <i>any.</i> <p><i>Superannuation products</i> with the <i>personal /individual – no advisor required access type</i> can be accessed by individuals without the need for an employer relationship or an advisor.</p> <p><i>Superannuation products</i> with the <i>personal/individual - advisor only access type</i> can only be accessed by individuals through an approved advisor.</p> <p><i>Superannuation products</i> with the <i>corporate/employer – standardised</i></p>
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	<p>only access type are standard employer products that can only be accessed by members through their employer (this may include a spouse or child of employee).</p> <p>Superannuation products with the corporate/employer – tailored only access type are products that are tailored to a specific employer than can only be access by members through their employer (this may include a spouse or child of employee).</p> <p>Superannuation products with the any access type are any superannuation products that can be accessed through a combination of the above methods.</p>
APIR code	Means the unique identifier issued by APIR Systems Limited (APIR) to products and participants and updated from time to time.
Choice product (product type)	As defined in the <i>Superannuation Industry (Supervision) Act 1993</i> (SIS Act), Division 2.
Defined benefit product (product type)	Means a superannuation product offered where all the members of the fund who hold that class of beneficial interest in the fund are defined benefit members .
Defined benefit member	As defined in <i>Superannuation Industry (Supervision) Regulations 1994</i> , Regulation 1.03.
Exchange name/code	Means the code of the exchange on which any exchange-traded assets are listed.
End date	<p>Means:</p> <ol style="list-style-type: none"> (1) For a superannuation product that is closed, the last date that there were any member accounts or member assets in the product; (2) For an investment menu that is closed, the last date that there were any member accounts or member assets invested the menu; and (3) For an investment option that is closed, the last date that there were any member accounts or member assets in the investment option. <p>In all other cases, the end date should be left blank.</p>
Inception date	<p>Means:</p> <ol style="list-style-type: none"> (1) For a superannuation product, the first date that it was possible for a member or prospective member to open an account within the product; (2) For an investment menu, the first date that any investment options were available to be selected through the menu; and (3) For an investment option, the first date that the investment option was available through any investment menu within the RSE.

<i>Investment cap</i>	Means the maximum percentage of a member's balance that is permitted to be invested into an <i>investment option</i> , <i>investment menu</i> , or <i>superannuation product</i> to which the cap applies.
<i>Investment menu</i>	<p>Means a grouping of <i>investment options</i> offered by a fund within a <i>superannuation product</i> that has a defined fee and cost structure incurred by members in order to access those investment options.</p> <p>This is required to be included for consistency within the data model even if there are no fees or costs incurred at this level.</p> <p>The same <i>investment menu</i> may be made available to more than one <i>superannuation product</i>.</p> <p>Where the associated <i>superannuation product</i> is a <i>lifecycle product</i>, the lifecycle stage or cohort should be reported at this level.</p> <p>The <i>investment menu</i> types are:</p> <ul style="list-style-type: none"> • <i>generic</i>; • <i>platform</i>; and • <i>lifecycle option</i>. <p>A <i>generic investment menu</i> is an investment menu that is not a platform or lifecycle option investment menu.</p> <p>For a <i>platform investment menu</i>, the product disclosure statement (PDS) of the associated <i>superannuation product</i> states that the securities or interests will be acquired on the instruction, direction or request of the member and the relevant investments that the member may choose are in a list published by the responsible person. The acquisition must be under a custodial arrangement (within the meaning of s1012IA(1) of the <i>Corporations Act 2001</i> (Corporations Act)).</p> <p>A <i>lifecycle option investment menu</i> is an <i>investment menu</i> that combines one or more age or life stages of a lifecycle investment strategy together.</p>
<i>Investment menu number (IMN)</i>	<p>A unique identifier used to represent a <i>superannuation product</i>.</p> <p>The IMN for an investment menu is created by the RSE, but must satisfy the following rules:</p> <ul style="list-style-type: none"> • it must comprise no more than 20 alpha-numeric characters (with no special characters); • it cannot be the same as the IMN used for another investment menu within the same RSE; and • it cannot change so long as the <i>investment menu</i> exists and must be reported consistently across reporting periods (including if the name of the <i>investment menu</i> or the <i>investment options</i> available change).

<p><i>Investment option</i></p>	<p><i>Investment options</i> are available to members via an <i>investment menu</i> offered to them within a <i>superannuation product</i>.</p> <p>For the purpose of this reporting standard an <i>investment option</i> is as defined in Section 1017BB(6) of the Corporations Act, except for lifecycle products where each lifecycle stage or cohort should be reported at this level.</p> <p>The same <i>investment option</i> may be made available to more than one <i>investment menu</i>.</p>
<p><i>Investment option number (ION)</i></p>	<p>A unique identifier used to represent an <i>investment option</i>.</p> <p>The ION for an <i>investment option</i> is created by the RSE, but must satisfy the following rules:</p> <ul style="list-style-type: none"> • it must comprise no more than 20 alpha-numeric characters (with no special characters); • it cannot be the same as the ION used for another <i>investment option</i> within the same RSE; and • it cannot change so long as the <i>investment option</i> exists and must be reported consistently across reporting periods (including if the name of the <i>investment option</i> changes).
<p><i>Investment option categories</i></p>	<p>The <i>investment option categories</i> are:</p> <ul style="list-style-type: none"> • <i>single sector</i>; • <i>multi sector</i>; • <i>direct – cash account</i>; • <i>direct – term deposit</i>; • <i>direct – fixed income instrument</i>; • <i>direct – shares</i>; • <i>direct – listed investment company</i>; • <i>direct – exchange-traded product</i>; • <i>direct – hybrid security</i>; • <i>annuity</i>; and • <i>other</i>. <p><i>Single sector</i> investments are held in more than one distinct security, all belonging to a single asset sector.</p> <p><i>Multi sector</i> investments are held in more than one distinct security, belonging to two or more asset sectors.</p> <p><i>Direct - cash account</i> refers to an account whose sole purpose is to hold monies and that does not engage in any investment strategy.</p> <p><i>Direct - term deposit</i> refers to an account in which money has been placed for a fixed period of time for a stated interest rate.</p>

	<p>Direct - fixed income instrument represents a loan, placement or debt security. Loans are financial assets that are created when a creditor lends funds directly to a debtor, and are evidenced by documents that are non-negotiable. Placements are liabilities of entities not described as authorised deposit-taking institutions, e.g. State treasuries. Debt securities are securities which represent borrowed funds which must be repaid by the issuer with defined terms including the notional amount (amount borrowed), an identifiable return and maturity/renewal date. Includes: short and long-term debt securities.</p> <p>Direct - shares represents an ownership interest in a business listed on an exchange and excludes units in all trusts.</p> <p>Direct – listed investment company means a listed investment vehicle that offers access to a portfolio of shares.</p> <p>Direct – exchange traded product refers to securities traded on an exchange which invest in or give exposure to one or more securities or assets. Investment objectives typically align to replicating a benchmark index or the value of a commodity or currency. Common exchange traded products include exchange traded funds, mFunds, structured products and exchange traded bonds.</p> <p>Direct – hybrid security refers to a security which exhibits elements of both debt and equity securities. The security typically pays the holder an income stream, either fixed or floating, in the form of interest or a dividend. Additionally, the security grants the holder rights, options or other features relating to the underlying issuer. Common hybrid securities include convertible bonds, preference shares and capital notes.</p> <p>Annuity has the meaning as defined in Part 1, Division 2, Section 10(1) of the SIS Act.</p> <p>Investment options with the category of other comprise all investment options not otherwise defined.</p>
<p>Investment option type</p>	<p>The investment option types are:</p> <ul style="list-style-type: none"> • single manager; • multi-manager; and • direct. <p>Single manager investment options are constructed through the engagement of a single investment manager.</p> <p>Multi-manager investment options comprise multiple managed investments and are constructed through the engagement of multiple investment managers.</p>

	<i>Direct investment options</i> are investment products or securities accessed directly by the member, often via an investment account, where the member directly transacts and determines their preferred exposure to the investment strategy of the underlying investment manager or the risk/return profile of the security or financial instrument.
<i>Lifecycle exception</i>	Has the meaning given in section 29TC(2) of the SIS Act.
<i>Lifecycle MySuper product</i>	Means a <i>MySuper product</i> to which a <i>lifecycle exception</i> applies.
<i>Lifecycle product</i>	Means a <i>superannuation product</i> to which a <i>lifecycle exception</i> applies.
<i>Minimum balance</i>	Means a restriction placed on investment forcing the member to hold at least a specific balance in a <i>investment option</i> , <i>investment menu</i> , or <i>superannuation product</i> to which the minimum applies.
<i>Minimum purchase transaction</i>	The minimum additional balance that a member is permitted to contribute to an <i>investment option</i> .
<i>MySuper investment option</i>	Means: <ul style="list-style-type: none"> (a) for a <i>non-lifecycle MySuper product</i> – the <i>investment option</i> underlying the investment strategy for that product; and (b) for a <i>lifecycle MySuper product</i> – the <i>investment option</i> underlying each lifecycle stage of that product.
<i>MySuper product (product type)</i>	Has the meaning in Part 1, Division 2, Section 10(1) of the SIS Act.
<i>Non-lifecycle MySuper product</i>	Means a <i>MySuper product</i> to which a <i>lifecycle exception</i> does not apply.
<i>Product category</i>	The <i>product categories</i> are: <ul style="list-style-type: none"> • <i>generic</i>; • <i>insurance only</i>; • <i>MySuper – material goodwill</i>; and • <i>MySuper – large employer</i>. <p><i>Generic</i> products are not one of the following product categories:</p>

	<ul style="list-style-type: none"> • <i>insurance only</i>; • <i>MySuper – material goodwill</i>; or • <i>MySuper – large employer</i>. <p><i>Insurance-only</i> products are in the <i>accumulation phase</i> and are for the provision of insurance benefits only. The member does not have an accumulated balance in the Fund and pays all contributions and rollovers received as premiums or fees.</p> <p><i>MySuper – material goodwill</i> products satisfy the requirements of the SIS Act Part 2C, Division 3, Section 29TA.</p> <p><i>MySuper – large employer</i> products satisfy the requirements of the SIS Act Part 2C, Division 3, Section 29TB.</p>
Product phase	<p>Provides an indication of both the taxation status of a superannuation product and the expected flow of money between the RSE and the members within the product.</p> <p>The <i>product phases</i> are:</p> <ul style="list-style-type: none"> • <i>accumulation</i>; • <i>transition to retirement</i>; • <i>retirement</i>; and • <i>defined benefit – accumulation and retirement</i>. <p>The <i>accumulation phase</i> has the same meaning as the <i>growth phase</i> in the SIS Regulations 1.03 AB.</p> <p>In the <i>transition to retirement phase</i>, a <i>superannuation product</i> is not in the <i>accumulation phase</i> and provides a transition to retirement income stream as defined in Division 6.1 of the SIS Regulations.</p> <p><i>Retirement phase</i> means that the associated <i>superannuation product</i> is not in the accumulation phase and is designed to pay superannuation income streams in the retirement phase as defined in section 307-80 of the <i>Income Tax Assessment Act 1997</i>.</p> <p><i>Defined benefit – accumulation and retirement</i> phase should be used for <i>defined benefit</i> products only and indicates that the subfund supports benefits in both the <i>accumulation</i> and <i>retirement</i> phase.</p> <p>A defined benefit product supporting benefits in only one of the accumulation or retirement phases is said to be in the phase of those benefits.</p>
Product type	<p>Means the type of product offered by a RSE.</p> <p>The <i>product types</i> are:</p> <ul style="list-style-type: none"> • <i>MySuper products</i>;

	<ul style="list-style-type: none"> • <i>choice products</i>; and • <i>defined benefit products</i>.
<i>Superannuation product</i>	Means a class of beneficial interest in a regulated superannuation fund.
<i>Superannuation product number (SPN)</i>	<p>A unique identifier used to represent a <i>superannuation product</i>.</p> <p>The SPN for a <i>superannuation product</i> is created by the RSE, but must satisfy the following rules:</p> <ul style="list-style-type: none"> • it must comprise no more than 20 alpha-numeric characters (with no special characters); • it cannot be the same as the SPN used for another <i>superannuation product</i> within the same RSE; and • it cannot change so long as the <i>superannuation product</i> exists and must be reported consistently across reporting periods (including if the name of the <i>superannuation product</i> changes).

Specific instructions

Table 1: Superannuation product

Column 1	Report the <i>superannuation product number</i> .
Column 2	Report the <i>superannuation product</i> name.
Column 3	Provide a description of the <i>superannuation product</i> .
Column 4	Report the <i>superannuation product type</i> (see item 1 for further details).
Column 5	Report the <i>superannuation product category</i> (see item 1 for further details).
Column 6	Report the <i>superannuation product</i> phase (see item 1 for further details).
Column 7	Report the <i>superannuation product</i> access type (see item 1 for further details).
Column 8	Report whether the <i>superannuation product</i> is open to new employers (see item 1 for further details).
Column 9	Report whether the <i>superannuation product</i> is open to new members (see item 1 for further details).
Column 10	Report whether the <i>superannuation product</i> is open to the public.
Column 11	Report the <i>superannuation product</i> inception date.
Column 12	Report the URL path of the PDS file for the <i>superannuation product</i> .
Column 13	Report the date that the PDS file was last updated.
Column 14	Report the URL path of the product dashboard. If the <i>superannuation product</i> is not required to have a dashboard, this column may be left empty.
Column 15	Where the URL path of the product dashboard has been supplied, report the effective date that the product dashboard was last updated, otherwise leave this column empty.
Column 16	Report the <i>minimum balance</i> of the <i>superannuation product</i> . Where there is no minimum, leave this column empty.
Column 17	Report the <i>superannuation product end date</i> . If the <i>superannuation product</i> has no <i>end date</i> , leave this column empty.
Item 1	Report each unique combination of:

	<ul style="list-style-type: none"> • product number; • product name; • product description; • <i>product type</i>; • <i>product category</i>; • <i>product phase</i>; • <i>access type</i>; • whether the <i>superannuation product</i> is open to new employers; • whether the <i>superannuation product</i> is open to new members; • whether the <i>superannuation product</i> is open to the public; • product inception date; • PDS URL; • the date the PDS was last updated; • the product dashboard URL; • the date the product dashboard was last update; • the minimum balance of the <i>superannuation product</i>; and • the <i>superannuation product</i> end date. <p>The <i>product type</i> options are:</p> <ul style="list-style-type: none"> • <i>MySuper product</i>; • <i>choice product</i>; and • <i>defined benefit product</i>. <p>The <i>product category</i> options are:</p> <ul style="list-style-type: none"> • <i>generic</i>; • <i>insurance only</i>; • <i>MySuper – material goodwill</i>; and • <i>MySuper – large employer</i>. <p>The <i>product phase</i> types are:</p> <ul style="list-style-type: none"> • <i>accumulation</i>; • <i>transition to retirement</i>; • <i>retirement</i>; and • <i>defined benefit - accumulation and retirement</i>. <p>The <i>access types</i> are:</p> <ul style="list-style-type: none"> • <i>personal/individual – no advisor required</i>; • <i>personal/individual – advisor only</i>; • <i>corporate/employer – standardised</i>; • <i>corporate/employer – tailored</i>; and • <i>any</i>. <p>The open to new employer options are:</p> <ul style="list-style-type: none"> • Yes if the <i>superannuation product</i> is open to new employers; and • No if the <i>superannuation product</i> is not open to new employers. <p>The open to new member options are:</p>
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	<ul style="list-style-type: none"> • Yes if the <i>superannuation product</i> is open to new members; and • No if the <i>superannuation product</i> is not open to new members. <p>The open to public options are:</p> <ul style="list-style-type: none"> • Yes if the <i>superannuation product</i> is open to the public; and • No if the <i>superannuation product</i> is not open to the public.
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Table 2: Investment menu

Column 1	Report <i>investment menu number</i> .
Column 2	Report the <i>investment menu</i> name.
Column 3	Provide a description of the <i>investment menu</i> .
Column 4	Report the <i>investment menu type</i> (see item 2 for further details).
Column 5	Report the inception date of the <i>investment menu</i> .
Column 6	Report whether the <i>investment menu</i> is open to new members (see item 2 for further details).
Column 7	Report the <i>minimum balance</i> . Where there is no minimum, leave this column empty.
Column 8	Report the <i>investment cap</i> as a percentage of individual member balance. Where there is no cap, leave this column empty. If reported, the investment cap should be reported as a decimal number. e.g. 10% should be expressed as 0.1.
Column 9	Report the <i>end date</i> of the <i>investment menu</i> . If the <i>investment menu</i> has no <i>end date</i> , leave this column empty.

Item 2	<p>Report each unique combination of:</p> <ul style="list-style-type: none"> • <i>investment menu number</i>; • <i>investment menu</i> name; • <i>investment menu</i> description; • <i>investment menu type</i>; • <i>inception date</i> of the <i>investment menu</i>; • whether the <i>investment menu</i> is open to new members; • <i>minimum balance</i>; • <i>investment cap</i>; and • <i>end date</i>. <p>The <i>investment menu type</i> options are:</p> <ul style="list-style-type: none"> • <i>generic</i>; • <i>platform</i>; and
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	<ul style="list-style-type: none"> • <i>lifecycle option</i>. <p>The open to new member options are:</p> <ul style="list-style-type: none"> • Yes if the <i>superannuation product</i> is open to new members; and • No if the <i>superannuation product</i> is not open to new members.
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Table 3: Investment option

Column 1	Report the <i>investment option</i> number.
Column 2	Report the <i>investment option</i> name.
Column 3	Provide a description of the <i>investment option</i> .
Column 4	Report the <i>investment option type</i> (see item 3 for further details).
Column 5	Report the <i>investment option category</i> (see item 3 for further details).
Column 6	Where two or more investments have been aggregated for the purpose of reporting for this form, report the number of distinct investments included that would otherwise have satisfied the definition of <i>investment option</i> . Otherwise, leave this column empty (see item 3 for further details).
Column 7	Where applicable, report the <i>APIR code</i> . Otherwise leave this column empty.
Column 8	Where applicable, report the <i>exchange name</i> or <i>code</i> . Otherwise leave this column empty.
Column 9	Where applicable, report the ticker symbol of the investment option. Otherwise, leave this column empty.
Column 10	Report the <i>inception date</i> of the <i>investment option</i> .
Column 11	Report whether the <i>investment option</i> is able to be frozen for redemptions (see item 3 for further details).
Column 12	Report whether the <i>investment option</i> is frozen for redemptions (see item 3 for further details).
Column 13	Report whether the <i>investment option</i> is open to new members (see item 3 for further details).
Column 14	Report the <i>minimum balance</i> allowable within the <i>investment option</i> . Where there is no minimum, leave this column empty.
Column 15	Report the <i>investment cap</i> applicable to the <i>investment option</i> as a percentage. Where there is no cap, leave this column empty.

Column 16	Report the <i>minimum purchase transaction</i> of the <i>investment option</i> . Where there is no minimum, leave this column empty.
Column 17	Report the <i>end date</i> of the <i>investment option</i> where applicable. If the investment option has no <i>end date</i> , leave this column empty.

Item 3	<p>Report each unique* combination of:</p> <ul style="list-style-type: none"> • <i>investment option</i> number; • <i>investment option</i> name; • <i>investment option</i> description; • <i>investment option</i> type; • <i>investment option</i> category; • number of investments included in the <i>investment option</i>; • <i>APIR code</i>; • <i>exchange name/code</i>; • ticker symbol; • inception date of the <i>investment option</i>; • whether the <i>investment option</i> can be frozen for redemptions; • whether the <i>investment option</i> is frozen for redemptions; • whether the <i>investment option</i> is open to new members; • <i>minimum balance</i>; • <i>investment cap</i>; • <i>minimum purchase transaction</i>; and • <i>end date</i>. <p>The <i>investment option types</i> are:</p> <ul style="list-style-type: none"> • <i>single manager</i>; • <i>multi manager</i>; and • <i>direct</i>. <p>The <i>investment option categories</i> are:</p> <ul style="list-style-type: none"> • <i>single sector</i>; • <i>multi sector</i>; • <i>direct – cash account</i>; • <i>direct – term deposit</i>; • <i>direct – fixed income instrument</i>; • <i>direct – shares</i>; • <i>direct – listed investment company</i>; • <i>direct – exchange-traded product</i>; • <i>direct – hybrid security</i>; • <i>annuity</i>; and • <i>other</i>. <p>The investment option categories that may be aggregated* are:</p> <ul style="list-style-type: none"> • <i>direct – shares</i>; • <i>direct – term deposit</i>; and
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	<ul style="list-style-type: none"> • <i>direct – fixed income instrument.</i> <p>The able to be frozen for redemption options are:</p> <ul style="list-style-type: none"> • Yes if the <i>investment option</i> can be frozen for redemptions; and • No if the <i>investment option</i> cannot be frozen for redemptions. <p>The frozen for redemption options are:</p> <ul style="list-style-type: none"> • Yes if the <i>investment option</i> is frozen for redemptions; and • No if the <i>investment option</i> is not frozen for redemptions. <p>The open to new member options are</p> <ul style="list-style-type: none"> • Yes if the <i>investment option</i> is open to new members; and • No if the <i>investment option</i> is not open to new members. <p><u>* Aggregation</u></p> <p>Where an investment option category has been listed as being permitted to be aggregated, the RSE can either:</p> <ul style="list-style-type: none"> • Report each investment option within that investment option category on a separate line; or • Aggregate the investment options within that investment option category subject to the following conditions: <ul style="list-style-type: none"> ○ Only investment options with the same investment option type and investment option category may be aggregated; ○ The investment option name and description should reflect the fact that aggregation has taken place; ○ The number of investments included column must be completed, indicating the number of investment options that have been aggregated; ○ APIR code should be left empty; ○ Ticker symbol should be left empty; ○ Inception date should be the earliest of the inception dates of the investment options being aggregated; ○ Only investment options with the same combination of: <ul style="list-style-type: none"> ▪ Exchange name/code ▪ Able to freeze for redemptions? ▪ Frozen for redemptions? ▪ Open to new members? can be aggregated. ○ For columns: <ul style="list-style-type: none"> ▪ Minimum balance; ▪ Investment cap; and ▪ Minimum purchase transaction, The lowest non empty value of this column from the aggregated investment options should be reported. Should all aggregated investment options have an empty value, then that column may be left empty for the aggregation. ○ End date should only be reported once all of the investment options within the aggregation have ended. It should be set to the latest end date from the investment options aggregated.
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