Reporting Standard SRS 533.0

Asset Allocation ~~-~~ Investments

Objective of this Reporting Standard

This Reporting Standard sets out the requirements for the provision of information to APRA relating to the strategic and actual asset allocation of a MySuper product.

It includes *Form SRF 533.0 Asset Allocation ~~-~~ Investments* and associated specific instructions and must be read in conjunction with *Prudential Standard SPS 530 Investment Governance*.

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, including assessing compliance with *Prudential Standard SPS 530 Investment Governance*.

Application

3. This Reporting Standard applies to each registrable superannuation entity (RSE) licensee (RSE licensee) in respect of each RSE and defined benefit RSE with ~~respect to each~~at least one MySuper lifecycle stage investment option within its business operations.[1]

Commencement

4. This Reporting Standard applies for reporting periods ending on or after 1 October 2026.

[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 has more than one MySuper lifecycle stage investment option within its business operations, the RSE licensee must ~~separately~~ provide the information required by the form separately for each MySuper lifecycle stage investment option within its business operations. An RSE licensee that does not have any MySuper lifecycle stage investment options within its business operations is not required to provide information under this Reporting Standard.

Reporting periods

5. Subject to paragraph 6, an RSE licensee to which this Reporting Standard applies must provide the information required by this Reporting Standard in respect of each MySuper lifecycle stage investment option within its business operations (the option) for:

   (a) each quarter based on the year of income of each RSE or defined benefit RSE within which an option is located; and

   (b) each year of income of each RSE or defined benefit RSE within which an option is located.

Notices

6. If, having regard to the particular circumstances of a MySuper lifecycle stage investment option, APRA considers it necessary or desirable to obtain information more or less frequently than as provided by paragraph 5(a) or 5(b), APRA may, by notice in writing, change the reporting periods for the particular MySuper lifecycle stage investment option.

7. The information required by this Reporting Standard must be provided to APRA:

   (a) in the case of quarterly information, within 28 calendar days after the end of the quarter to which the information relates; and

   (b) in the case of annual information, within three months after the end of the year of income to which the information relates; and

   (c) in the case of information provided in accordance with paragraph 6, within the time specified by notice in writing.

8. APRA may grant, in writing, an RSE licensee an extension of a due date with respect to one or more MySuper lifecycle stage investment options 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.

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 within which the MySuper lifecycle stage investment option, to which the information relates, is located.[2] This will require the RSE auditor to review and test the RSE licensee's systems, procedures and internal controls designed to

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

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, 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 agent 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:

(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.

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 instruction.

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

Transition

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

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

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

(a) that ended on or before 30 September 2026; and
(b) in relation to which the RSE licensee was required, under the old reporting standard, to report by a date on or after the date of revocation of the old reporting standard.

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

Interpretation

18. In this Reporting Standard:

annual information means information required under paragraph 5(b).

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

Chief Executive Officer means the chief executive officer of the RSE licensee, by whatever name called, and whether or not he or she is a member of the Board of the RSE licensee[3];

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 date under paragraph 7 or, if applicable, paragraph 8;

MySuper lifecycle stage investment option means for a MySuper product with a lifecycle investment strategy under subsection 29TC(2) of the SIS Act – the investment option underlying each lifecycle strategy stage of that MySuper product~~.~~;

MySuper product means a MySuper product within the meaning given in subsection 10(1) of the SIS Act ~~regardless of whether or not it has a lifecycle investment strategy (within the meaning given in subsection 29TC(2) of the SIS Act)~~;

[3] Refer to *Prudential Standard SPS 510 Governance*.

quarterly information means information required under paragraph 5(a).

reporting period means a period mentioned in paragraph 5(a) or 5(b) or, if applicable, paragraph 6;

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 fund[4];

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*; and

year of income has the meaning given in section 10(1) of the SIS Act.

19. 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.

20. 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 has no more than six members and 'single member approved deposit fund' means a superannuation entity that is an approved deposit fund, within the meaning of the SIS Act, and has only one member.

Reporting Form SRF 533.0

Asset Allocation - Investments

Instruction Guide

This instruction guide is designed to assist completion of *Reporting Form SRF 533.0 Asset Allocation - Investments* (SRF 533.0). This form collects information on the strategic and actual asset allocation of each investment option.

General directions and notes

Reporting level

SRF 533.0 must be completed with information for each MySuper lifecycle stage investment option.

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 533.0 in accordance with the Australian Accounting Standards unless otherwise specified.

Assets and liabilities denominated in currencies other than AUD are to be converted to AUD using the mid-point rate (of market buying and selling spot quotations) effective as at the end of the reporting period. An RSE licensee is free to use those AUD exchange rates that it judges to be a representative closing mid-market rate as at the end of the reporting period. However, to ensure consistency across related returns and to assist in the reconciliation between these returns, an RSE licensee is expected to use the same exchange rates across all returns to APRA.

Note: for the major currencies, an RSE licensee may use the exchange rates available in the Reserve Bank of Australia (RBA), which are available on the RBA website: http://www.rba.gov.au/statistics/historical-data.html.

Items on SRF 533.0 must be reported as at the end of the reporting period.

Items on SRF 533.0 are reported as whole dollars.

Certain items in SRF 533.0 are to be reported on an APRA-look through basis. Reporting on an APRA-look through basis means:

(a) where the ***ultimate investment*** is held directly by the RSE licensee, reporting that investment;
(b) where the ***ultimate investment*** is held by a ***person connected with the RSE licensee***, reporting that investment; and
(c) where the ***ultimate investment*** is not held by the RSE licensee or a ***person connected with the RSE licensee***, reporting ***the most proximate investment***, of a ***person connected with the RSE licensee***, to the ***ultimate investment***.[1] [2]

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

[1] Subsection 13(4B) of the *Financial Sector (Collection of Data) Act 2001* means that a contract between the RSE licensee or a person connected with the RSE licensee such as a related body corporate or relevant custodian (the first party), and a person connected with the RSE licensee (the second party), under which assets or assets derived from assets of the registrable superannuation entity are invested, is taken to include (1) a term requiring the first party to notify the second party that the assets are or are derived from a registrable superannuation entity, and (2) a term requiring the second party, if so notified, to provide the information required by this reporting standard of which they are aware.

[2] For example, if an RSE licensee invests in a managed investment scheme, the responsible entity of which is not a related body corporate of the RSE licensee, the responsible entity is still a ***person connected with the RSE licensee***, under paragraph (c) of the definition of that term. If the managed investment scheme in turn invests in a private equity vehicle, the trustee of which is not in any way related to the RSE licensee, the trustee of the private equity vehicle is not a ***person connected with the RSE licensee***. If the private equity vehicle has invested exclusively in shares, the shares will be the ***ultimate investment***. The ***most proximate investment*** of a ***person connected with the RSE licensee*** will be the managed investment scheme's investment in the private equity vehicle. Accordingly, the managed investment scheme's investment in the private equity vehicle must be reported.

Specific instructions

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).

Table 1: Investments (MySuper lifecycle stage investment options)

Only data for MySuper lifecycle stage investment options is to be completed in this table.

The total value of the investments for each unique combination of ***superannuation product identifier***, ***investment menu identifier*** and ***investment option identifier*** reported in column 4 must be calculated on an ***effective exposure*** basis as the sum across all asset classes of the value of all ***physical assets*** (having applied APRA-look through) together with the ***equivalent asset position*** of the derivative instruments.

The total value of investments is equal to the sum of ***directly held*** investments and ***indirectly held*** investments. ***Directly held*** investments are to be reported on a non-APRA-look through basis while ***indirectly held*** investments are to be reported on an APRA-look through basis.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Superannuation Product Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the ***superannuation product identifier***. The ***superannuation product identifier*** must correspond to a ***superannuation product identifier*** reported in SRF 605.0.
2	Investment Menu Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the ***investment menu identifier***. The ***investment menu identifier*** must correspond to an ***investment menu identifier*** reported in SRF 605.0.
3	Investment Option Identifier	Y	All filers	No more than 20 alpha-numeric	Report the ***investment option identifier***.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
				characters (with no special characters)	The ***investment option identifier*** must correspond to an ***investment option identifier*** reported in SRF 605.0.
4	Total Investments Value Amount		All filers	Whole dollars	Report the total value of the investments for each unique combination of ***superannuation product identifier***, ***investment menu identifier*** and ***investment option identifier***.