Reporting Standard SRS 610.2

Membership Profile

Objective of this Reporting Standard

This Reporting Standard sets out the requirements for the provision of information to APRA relating to the membership profile of a MySuper product.

It includes *Form SRF 610.2 Membership Profile* 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 and defined benefit RSE with at least one MySuper product 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 is trustee of more than one MySuper product, the RSE licensee must provide the information required by the form separately for each MySuper product within its business operations. An RSE licensee that does not have any MySuper products 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 year of income of each RSE or defined benefit RSE within which a MySuper product is located.

Notices

6. If, having regard to the particular circumstances of an RSE or its MySuper product, 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 licensee or MySuper product.

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

   (a) within three months after the end of the year of income to which the information relates; and

   (b) 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 products 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 product, 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 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.

[2] Refer also to *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 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 instructions.

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

Transition

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

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

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

(a) that ended 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:

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 product means a MySuper product within the meaning given in subsection 10(1) of the SIS Act;

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

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;*

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

[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, which has only one member.

SRS 101.0 means *Reporting Standard SRS 101.0 Definitions for Superannuation Data Collections*; and

year of income has the meaning given in subsection 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.

Reporting Form SRF 610.2

Membership Profile

Instruction Guide

This instruction guide is designed to assist completion of *Reporting Form SRF 610.2 Membership Profile* (SRF 610.2). This form collects information on the membership profile of a MySuper product.

General directions and notes

Reporting level

SRF 610.2 must be completed with information for each MySuper product.

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

Items on SRF 610.2 must be reported in relation to MySuper interests only. Where a member account has both MySuper interests and non-MySuper interests, report only in respect of the MySuper interests.

Items on SRF 610.2 must be reported as at the beginning and end of the reporting period and in respect of events during the reporting period.

Items on SRF 610.2 are to be reported as whole dollars or as whole numbers.

Specific instructions

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).

Table 1: Member account movement (MySuper Products)

Only data for ***MySuper products*** is to be completed in this table.

Report columns 2 and 10 as at the start of the reporting period. Report columns 3 to 6 with respect to events that occurred during the reporting period. Report columns 7 to 9 and 11 to 13 as at the end of the reporting period.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Superannuation Product Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the ***superannuation product identifier***. The ***superannuation product identifier*** must correspond to a ***superannuation product identifier*** reported in SRF 605.0.
2	MySuper Start Of Period Member Accounts Count		All filers	Whole numbers	Report the number of ***member accounts*** as at the start of the reporting period.
3	New MySuper Member Accounts Count		All filers	Whole numbers	Report the number of new ***member accounts***.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					Include only those ***member accounts*** that did not exist in the register of member accounts at the beginning of the reporting period.
4	New MySuper Member Accounts - Rollovers Count		All filers	Whole numbers	Report the number of new ***member accounts*** reported in column 3 which are due to ***rollovers*** paid into the MySuper product.
5	New MySuper Member Accounts - Successor Fund Transfers Count		All filers	Whole numbers	Report the number of new ***member accounts*** reported in column 3 which are due to ***successor fund transfers*** into the MySuper product.
6	Closed MySuper Member Accounts Count		All filers	Whole numbers	Report the number of closed ***member accounts***. Include only those ***member accounts*** that were removed from the register of member accounts during the reporting period.
7	MySuper End Of Period Member Accounts Count		All filers	Whole numbers	The number of ***member accounts*** as at the end of the reporting period. This is a derived field and is calculated as the sum of column 2 and 3 minus column 6.
8	MySuper - Result Of Member Investment Choice End Of Period Member Accounts Count		All filers	Whole numbers	Report the number of ***member accounts*** as at the end of the reporting period that is attributable to a ***MySuper interest as a result of member investment choice***.
9	MySuper - Not As A Result Of Member Investment Choice End Of Period Member Accounts Count		All filers	Whole numbers	Report the number of ***member accounts*** as at the end of the reporting period that is attributable to ***MySuper interest not as a result of member investment choice***.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
10	Members Benefits MySuper Start Of Period Amount		All filers	Whole dollars	Report the value of ***members' benefits*** as at the start of the reporting period.
11	Members Benefits MySuper End Of Period Amount		All filers	Whole dollars	Report the value of ***members' benefits*** as at the end of the reporting period.
12	Members Benefits MySuper - Result Of Member Investment Choice End Of Period Amount		All filers	Whole dollars	Report the value of ***members' benefits*** as at the end of the reporting period that is attributable to a ***MySuper interest as a result of member investment choice***.
13	Members Benefits MySuper - Not As A Result Of Member Investment Choice End Of Period Amount		All filers	Whole dollars	Report the value of ***members' benefits*** as at the end of the reporting period that is attributable to a ***MySuper interest not as a result of member investment choice***.

Table 2: Member accounts without insurance (MySuper Products)

Only data for ***MySuper products*** is to be completed in this table.

Report all items in this table as at the end of the reporting period.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Superannuation Product Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the ***superannuation product identifier***. The ***superannuation product identifier*** must correspond to a ***superannuation product identifier*** reported in SRF 605.0.
2	Insurance Cover Type	Y	All filers	• ***Life Insurance*** • ***Total And Permanent Disability Insurance*** • ***Income Protection Insurance***	Report the ***insurance cover type***.
3	Member Accounts Without Insurance Cover Count		All filers	Whole numbers	Report the number of ***member accounts*** that do not have insurance cover.
4	Member Accounts Without Insurance Cover Due To Member Opt-Out Count		All filers	Whole numbers	Report the number of ***member accounts*** included in column 3 that do not have the specified ***insurance cover type*** due to an instruction from the member to the RSE licensee to opt out of that cover.