



25 June 2015

To all RSE licensees

## REVISIONS TO SUPERANNAUTION REPORTING STANDARDS

On 28 April 2015, APRA released 26 reporting standards as final, pending determination. Since the release of these standards, industry and other stakeholders have notified APRA of a small number of areas in some of these reporting standards which would benefit from further clarification. We thank our respondent stakeholders for their assistance in this matter.

Consequently APRA has updated seven reporting standards. These changes are illustrated in tracked changes versions of the affected reporting standards (which are available on the APRA website) and are summarised below. The remaining 19 reporting standards are unchanged.

- *Reporting Standard SRS 001.0 Profile and Structure (Baseline)* (SRS 001.0) has been amended to clarify when data required under SRS 001.0 must be submitted on an ad hoc basis (i.e. on a date other than 30 June each year).
- *Reporting Standard SRS 160.0 Defined Benefit Matters, Reporting Standard SRS 330.2 Statement of Financial Performance and Reporting Standard SRS 530.0 Investments* have been amended to correct minor typographical errors.
- *Reporting Standard SRS 533.0 Asset Allocation* has been amended to correct a minor typographical error and to correct an omission in the description of reporting of derivative instruments.
- *Reporting Standard SRS 700.0 Product Dashboard* (SRS 700.0) has been amended to make clear that information reported under SRS 700.0 is reported on the same basis as information is required to be disclosed in Product Disclosure Statements.
- *Reporting Standard SRS 710.0 Conditions of Release* has been amended to further clarify the reporting of unrestricted non-preserved pension benefits.

If you would like further information about these reporting standards please contact APRA by email at [statistics@apra.gov.au](mailto:statistics@apra.gov.au).

Yours sincerely

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Policy, Statistics and International

**Attachment A - Reporting standards released on 28 April 2015**

*Reporting Standard SRS 001.0 Profile and Structure (Baseline)* including amendments to clarify when data required under SRS 001.0 must be submitted on an ad hoc basis (i.e. on a date other than 30 June each year).

*Reporting Standard SRS 114.0 Operational Risk Financial Requirement*

*Reporting Standard SRS 160.0 Defined Benefit Matters* including amendments to correct a minor typographical error.

*Reporting Standard SRS 160.1 Defined Benefit Member Flows*

*Reporting Standard SRS 161.0 Self-Insurance*

*Reporting Standard SRS 250.0 Acquired Insurance*

*Reporting Standard SRS 320.1 Statement of Financial Position*

*Reporting Standard SRS 330.2 Statement of Financial Performance* including amendments to correct a minor typographical error.

*Reporting Standard SRS 331.0 Services*

*Reporting Standard SRS 410.0 Accrued Default Amounts*

*Reporting Standard SRS 530.0 Investments* including amendments to correct a minor typographical error.

*Reporting Standard SRS 531.0 Investment Flows*

*Reporting Standard SRS 533.0 Asset Allocation* including amendments to correct a minor typographical error and to correct an omission in the description of reporting of derivative instruments.

*Reporting Standard SRS 540.0 Fees*

*Reporting Standard SRS 600.0 Profile and Structure (RSE Licensee)*

*Reporting Standard SRS 601.0 Profile and Structure (RSE)*

*Reporting Standard SRS 602.0 Wind-up*

*Reporting Standard SRS 610.0 Membership*

*Reporting Standard SRS 610.1 Changes in Membership Profile*

*Reporting Standard SRS 610.2 Membership Profile*

*Reporting Standard SRS 700.0 Product Dashboard* including amendments to make clear that information reported under SRS 700.0 is reported on the same basis as information is required to be disclosed in Product Disclosure Statements.

*Reporting Standard SRS 710.0 Conditions of Release* including amendments to further clarify the reporting of unrestricted non-preserved pension benefits.

*Reporting Standard SRS 711.0 SuperStream Benchmarking Measures*

*Reporting Standard SRS 800.0 Financial Statements*

*Reporting Standard SRS 801.0 Investments and Investment Flows*

*Reporting Standard SRS 802.0 Fund Profile*