

Additional disclosures for the 2022–23 financial year



Attachment to the 2022–23 Annual members' meeting notice

Below is additional information on payments for the 2022–23 financial year. We are required to disclose this to help you understand how we allocated the money spent on ensuring our fund continues to grow and our members are receiving quality information on their superannuation and retirement journey. Please note, due to the requirements of the law, the expenditures may be disclosed in more than one category. Further expenditure information is included in our *Financial Statements*.

This information should be considered within the context of all information provided along with the *Annual members' meeting notice*.

Marketing and promotional expenditure disclosure

At Spirit Super we undertake a range of activities to ensure we are a sustainable fund for all current and future members. We do this by attracting, retaining, and engaging our members in their superannuation and retirement journey. Growing our scale helps us keep our fees low, provides us access to investment opportunities, minimises investment transactional costs and importantly continues to enhance the member services delivered to you.

These expenditures, as well as helping our fund grow by attracting new members to our fund, also helps us to engage with our current members through a variety of ways to help educate, guide and empower them to improve their retirement outcomes. This also includes advocating on important superannuation policy matters that affect our members' futures to ensure better retirement outcomes can be achieved.

These expenditures include all design, production and distribution of the fund's promotional and educational materials, advertising development, media costs, sponsorship, advocacy and commercial vendor arrangements. Amounts disclosed here are for the full contract term, so in some cases reflect payments made over multiple financial years.

Entity name	Contract terms	Total payments made, or to be made, under the contract in any year of income (includes GST) ¹
AEU (Australian Education Union – TAS Branch)	15 July 2022 – 1 November 2022	\$2,350
ANMF (Australian Nursing and Midwifery Federation TAS Branch)	11 July 2022 – 24 May 2023	\$2,400
Awards Australia Pty Ltd	10 October 2022 – 30 June 2023	\$81,395
Before Creative Pty Ltd	14 July 2022 – until terminated	\$3,506 plus future payments by agreement ²
Bus and Coach Industrial Association	1 January 2023 – 31 December 2023	\$13,200
Business Hunter	26 August 2022 – 26 August 2023	\$16,600
Common Ventures Pty Ltd	2 September 2022 – until terminated	\$604,191 plus future payments by agreement ²
CPSU (Community and Public Sector Union – TAS)	1 November 2022 – 31 December 2023	\$16,500
Dowd Publications Pty Ltd	26 October 2022 – 4 April 2023	\$4,945
E-Business Media Pty Ltd	30 September 2022 – 30 June 2023	\$12,528
Employment Hero Pty Ltd	22 December 2022 – until terminated	\$1,690,150 plus future variable payments ³

Entity name	Contract terms	Total payments made, or to be made, under the contract in any year of income (includes GST) ¹
Flare HR Pty Ltd	14 October 2022 – 14 October 2025	\$3,176,250 plus future variable payments ³
Font Publishing Pty Ltd	19 August 2022 – 28 April 2023	\$5,660
Hardie Grant Media Pty Ltd	1 July 2022 – 30 June 2023	\$11,869
Heron Partnership Pty Limited	24 January 2022 – 30 June 2023	\$33,000
Hunter Young Professionals Inc	25 March 2022 – 25 March 2023	\$8,000
Industry Super Australia Pty Ltd	8 September 2020 – 1 October 2023	\$6,763,437
Initiative Media Australia Pty Ltd	30 August 2022 – until terminated	\$3,349,501 plus future payments by agreement ²
Launceston Chamber of Commerce	13 September 2022 – 31 March 2023	\$33,000
Local Government Association Tasmania	1 October 2022 – 10 December 2022	\$7,150
Local Government Professionals Australia, Tas Inc	1 September 2022 – 31 August 2023	\$11,935
Marketing Media Pty Ltd	16 September 2022 – 31 December 2023	\$3,295
Maydena Adventure Pty Ltd	24 October 2022 – 1 November 2023	\$1,200
MCW Productions Pty Ltd	1 March 2023 – 30 May 2024	\$104,500
Meta Platforms Inc	1 July 2022 – until terminated	\$1,325 plus future payments by agreement ²
Mitch McPherson	18 July 2022 – 5 September 2022	\$4,800
Motor Trade Association of South Australia Northern Territory	1 July 2022 – 30 June 2023	\$60,500
MTANSW (Motor Traders' Association of New South Wales)	1 July 2022 – 30 June 2023	\$110,000
MTAQ (Motor Trade Association of Queensland Industrial Organisation of Employers)	1 July 2022 – 30 June 2023	\$82,500
Newcastle Bean Counters	27 March 2023	\$3,000
Nextmedia Pty Ltd	4 August 2022 – 3 October 2022	\$6,600
POP Promotions TAS	26 June 2021 – until terminated	\$132,822 plus future payments by agreement ²
Prezzee Pty Ltd	4 April 2023	\$500
Pro-Visual Publishing	10 November 2022 – 10 May 2023	\$21,802
R U OK? Limited	18 July 2022 – 18 July 2025	\$660,000
Rainmaker Information Pty Ltd	27 September 2022 – 27 September 2023	\$32,450 plus future payments by agreement ²
Rifle Pty Ltd	17 September 2022 – until terminated	\$250,250 plus future payments by agreement ²
Rural Press Pty Ltd	14 March 2023 – 30 March 2023	\$2,205
Samaritans Foundation Diocese of Newcastle	25 December 2022	\$2,750
Socialty	20 November 2022	\$4,461
SuperRatings Pty Ltd	1 November 2021 – until terminated	\$73,629 plus future payments by agreement ²
Tasmanian Chamber of Commerce and Industry Limited	19 August 2022 – 31 July 2023	\$17,900
Tasmanian Trades and Labour Council	21 April 2022 – 5 May 2023	\$2,200

Entity name	Contract terms	Total payments made, or to be made, under the contract in any year of income (includes GST) ¹
The Institute of Automotive Mechanical Engineers	1 July 2022 – 22 December 2022	\$3,000
Victorian Automotive Chamber of Commerce (VACC)	1 July 2022 – 30 June 2023	\$165,000
Volunteering Tasmania Inc	11 January 2023 – 30 June 2023	\$3,850
WeMoney Pty Ltd	22 November 2022 – 15 June 2024	\$63,250
Work & Training Limited	4 August 2022 – 25 November 2022	\$2,750
Zenith CW Pty Ltd ("Chant West")	11 April 2022 – until terminated	\$45,100 plus future payments by agreement ²

Interpreting this information

¹Total payments includes payments already made under the contract during any year (including the 2022–23 financial year and any prior year) or that are due and payable in the current or future financial years (during the term of the contract). | ²Future payments are not due and payable but are likely to occur subject to agreement. | ³Future variable payments are not due and payable and are subject to relevant conditions being satisfied.

Political donations

Spirit Super made no political donations during the 2022–23 financial year.

Fair Work (Registered Organisations) Act 2009 payment disclosure

These are commercially negotiated contracts forming part of the fund's brand and marketing strategy. The intention is to achieve growth and retention of members through marketing, promotion, advertising and educational services to members and employers. Payments are disclosed for industrial bodies defined in legislation as organisations registered under the *Fair Work (Registered Organisations) Act 2009*.

3

Entity name	Itemised payments for financial year 2022–23 (inclusive of GST)
AEU (Australian Education Union – TAS Branch)	\$850
AEU (Australian Education Union – TAS Branch)	\$1,500
ANMF (Australian Nursing and Midwifery Federation TAS Branch)	\$2,400
CPSU (Community and Public Sector Union – TAS)	\$16,500
MTANSW (Motor Traders' Association of New South Wales)	\$110,000
MTAQ (Motor Trade Association of Queensland Industrial Organisation of Employers)	\$66,572
MTASA (Motor Trade Association of South Australia Incorporated)	\$60,500
Victorian Automotive Chamber of Commerce (VACC)	\$48,125
Victorian Automotive Chamber of Commerce (VACC)	\$116,875

Related party payments disclosures

Related party payments include payments to Spirit Super group entities and their associated entities, organisations whose key management personnel include a Spirit Super executive officer, and the associated entities of those organisations.

Spirit Super is an internally administered fund and holds several direct investment assets via wholly-owned subsidiaries. Some fund operating costs are paid via wholly-owned subsidiaries.

The related party payments disclosed reflect these arrangements and therefore the total includes many of the operating costs of the fund.

We have not disclosed superannuation benefit payments made to the Public Trustee of Tasmania for beneficiaries. Spirit Super takes the view that benefit payments are not payments that should be disclosed to members in an annual members' meeting.

Further information about related party payments is available within the *Financial Statements*. The definition of related party for this disclosure is broader than that applicable to the financial statement disclosure.

Entity name	Itemised payments for financial year 2022-23 (inclusive of GST)
AEU (Australian Education Union - TAS Branch)	\$850
AEU (Australian Education Union - TAS Branch)	\$1,500
ANMF (Australian Nursing and Midwifery Federation TAS Branch)	\$900
ANMF (Australian Nursing and Midwifery Federation TAS Branch)	\$1,500
CPSU (Community and Public Sector Union - TAS)	\$16,500
DB Results Pty Ltd	\$49,500
IFM Investors Pty Ltd	\$423,305
IFM Investors Pty Ltd	\$440,225
IFM Investors Pty Ltd	\$449,129
IFM Investors Pty Ltd	\$456,010
IFS Insurance Solutions Pty Ltd	\$572,436
Industry Super Australia Pty Ltd	\$453,750
Industry Super Australia Pty Ltd	\$453,750
Industry Super Australia Pty Ltd	\$453,750
Industry Super Australia Pty Ltd	\$453,750
MFS International Australia Pty Ltd	\$955,825
MFS International Australia Pty Ltd	\$1,007,185
MFS International Australia Pty Ltd	\$1,022,199
MFS International Australia Pty Ltd	\$1,094,295
Motor Trades Association of Australia Superannuation Fund Pty Ltd	\$5,720,000
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$218,737
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$226,804
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$232,818
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$263,263
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$264,747
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$272,904
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$290,266
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$318,299
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$349,519
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$369,249
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$377,471
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$388,062
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$2,383,677

Entity name	Itemised payments for financial year 2022-23 (inclusive of GST)
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$2,813,608
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$3,003,083
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$4,123,929
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$4,170,277
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$4,174,871
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$4,461,868
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$4,616,263
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$4,702,071
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$4,765,664
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$6,329,728
MTAA Superannuation Fund (Secretariat Co.) Pty Ltd	\$6,729,746
MTANSW (Motor Traders' Association of New South Wales)	\$110,000
Quadrant First Pty Ltd	\$68,292
Quadrant First Pty Ltd	\$68,750
Quadrant First Pty Ltd	\$70,583
Quadrant First Pty Ltd	\$70,583
Quadrant First Pty Ltd	\$71,500
Quadrant First Pty Ltd	\$71,500
Quadrant First Pty Ltd	\$71,500
Quadrant First Pty Ltd	\$72,417
Quadrant First Pty Ltd	\$73,792
Quadrant First Pty Ltd	\$74,800
Quadrant First Pty Ltd	\$128,700
Tasmanian Chamber of Commerce	\$17,900
Tasmanian Trades and Labour Council	\$2,200
Victorian Automotive Chamber of Commerce (VACC)	\$48,125
Victorian Automotive Chamber of Commerce (VACC)	\$116,875
Yarra Capital Management Limited	\$112,884
Yarra Capital Management Limited	\$250,473
Yarra Capital Management Limited	\$254,107

This disclosure is based on new legislative requirements and reflects our interpretation of our obligations. Where necessary, the disclosure includes information provided to us by third parties or publicly available information. All reasonable efforts have been made to ensure accuracy.

Important: The previously published *Summary of important information* was updated on 17 November 2023 to include payments to Spirit Super investment managers (IFM Investors Pty Ltd, Yarra Capital Management Limited, MFS International Australia Pty Ltd) who are related parties within the definition of the *Superannuation Industry (Supervision) Regulations 1994*. The original *Summary of important information* excluded these payments and showed *Aggregate related party payments* of \$65,162,627.40.