

The Manager  
Australian Accounting Standards Board  
PO Box 204 Collins Street West  
MELBOURNE VIC 8007

By email: [standard@asb.gov.au](mailto:standard@asb.gov.au)

17 November 2023

## ITC 54 Post-implementation Review of AASB 1056 Superannuation Entities

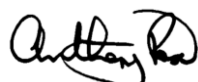
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Dear Sir/Madam,

We refer to the request for submissions issued by the AASB in relation to the post-implementation review of AASB 1056 *Superannuation Entities* on 11 July 2023. As part of the review process, the AASB was seeking feedback on whether there were any requirements or guidance that may have been appropriate to add, remove or amend based on industry experience and the evolution of the superannuation industry.

Acknowledging that the AASB had sought submissions by 10 November 2023, we wanted to advise that Australian Retirement Trust does not consider that any additions, deletions or amendments to the Standard are required. The Standard is now well understood within the industry and superannuation funds, including Australian Retirement Trust, have well developed finance and reporting functions to comply with the requirements of the Standard. We cannot envisage any additional information that could be provided pursuant to this Standard that would improve readability or improve clarity for users of financial statements.

We would be pleased to discuss further with the AASB if you wish. In the meantime, please contact John Seccombe, General Manager Group Finance on 0438 866 572 if you have any queries in relation to this letter.



Yours sincerely,

**Anthony Rose – Chief Financial Officer**