Rest itemised expenses

For the year ended 30 June 2026 (FY26)

Retail Employees Superannuation Trust - itemised expenses for the year ended 30 June 2026

ABN 62 653 671 394 | Fund Registration Number R1000016

Rest itemised expenses for the year ended 30 June 2026

This document provides information about Rest's expenditure for the year ended 30 June 2026 (FY26) across specific categories in accordance with the Annual Members' Meeting (AMM) requirements as set out in the Superannuation Industry (Supervision) (SIS) Act 1993 and Regulations. These categories include promotion, marketing or sponsorship expenditure, political donations, industrial body payments and related party payments.

Please note:

1. The related party payments and promotion, marketing or sponsorship expenditure in this document have been included in line with the requirements in the SIS Act and SIS Regulations. The scope of these concepts is broader than the Accounting Standards that govern Rest's Financial Statements.
2. The payments listed as promotion, marketing or sponsorship expenditures in this document include design, production and distribution of promotional and educational materials, advertising, sponsorship costs, member engagement incentives and fees related to partnerships or memberships with industrial bodies and organisations. Rest aims to maintain and grow its size and scale through considered spending in this expenditure category. Fund growth supports access to expanded investment opportunities and is one factor that helps Rest deliver value while keeping fees as competitive as possible.
3. Payments to some entities are included in more than one category.
4. Remuneration expenditure related to key management personnel for FY26 is listed in Rest's Remuneration Report which can be found on pages 9 & 10 of Rest's Annual Financial Report for the year ended 30 June 2026.
5. All payments are represented in Australian dollars (AUD) and exclude Goods and Services Tax (GST).

Promotion, marketing or sponsorship expenditure

The below table details promotion, marketing or sponsorship expenditure payments Rest made during FY26 and information about the terms of each vendor contract and payment.

Please note contract type listed in the table below is defined as follows:

- Invoice: this expenditure does not have a contract explicitly specifying a fixed term of service, start date and final payment amount. Contract term, start date and payment amount are determined via vendor invoice.
- Master Services Agreement: this expenditure relates to an agreement covering multiple scopes of work with established payment terms and conditions, start date and a fixed term of service. In some cases, a contract spans services over multiple years.
- Statement of Work: this expenditure relates to a standalone statement of work. This expenditure has a contract establishing payment terms and conditions and details a fixed term of service.

Table 1: Promotion, marketing or sponsorship expenditure

Supplier Name	Contract type	Contract start date	Contract term (months)	Total contract payments FY26 ($)	Total sum of payments under the contract – paid or yet to be paid ($)
Australian Human Resources Institute Ltd (AHRI)	Master Services Agreement	30/10/2025	8	7,250	7,250
Subtotal				**7,250**	**7,250**
Australian Payroll Association Pty Ltd (APA)	Master Services Agreement	11/08/2025	11	43,064	43,064
Subtotal				**43,064**	**43,064**
Australian Retailers Council (ARC) (formerly known as Australian Retailers Association) [1,2]	Statement of Work	01/07/2024	36	250,000	250,000
Subtotal				**250,000**	**250,000**
B2B Marketing Leaders Forum Pty Ltd	Invoice	21/05/2026	<1	10,770	10,770
Subtotal				**10,770**	**10,770**

Supplier Name	Contract type	Contract start date	Contract term (months)	Total contract payments FY26 ($)	Total sum of payments under the contract – paid or yet to be paid ($)
Bastion Stable Research Pty Ltd	Statement of Work	21/10/2025	36	22,000	22,000
Subtotal				**22,000**	**22,000**
BluprintX ANZ	Invoice	21/04/2025	<1	7,300	7,300
	Invoice	28/05/2025	<1	8,000	8,000
	Invoice	23/09/2025	<1	18,750	18,750
	Invoice	26/03/2026	12	36,000	36,000
Subtotal				**70,050**	**70,050**
Boardriders (Ug Mfg Co Pty Ltd)	Invoice	19/09/2025	<1	5,000	5,000
Subtotal				**5,000**	**5,000**
Chant West	Invoice	05/07/2025	12	27,611	27,611
Subtotal				**27,611**	**27,611**
Coles Supermarkets Australia Pty Ltd	Invoice	29/07/2025	<1	750	750
	Invoice	04/09/2025	<1	750	750
	Invoice	05/09/2025	<1	10	10
	Invoice	17/10/2025	<1	500	500
	Invoice	10/11/2025	<1	500	500
	Invoice	25/02/2026	<1	300	300
	Invoice	03/03/2026	<1	500	500
	Invoice	30/04/2026	<1	300	300
Subtotal				**3,610**	**3,610**

Supplier Name	Contract type	Contract start date	Contract term (months)	Total contract payments FY26 ($)	Total sum of payments under the contract – paid or yet to be paid ($)
Creative Visuals Pty Ltd	Invoice	05/02/2026	<1	3,405	3,405
Subtotal				**3,405**	**3,405**
Customedia Pty Ltd	Master Services Agreement	01/07/2021	72	11,622,413	55,194,610
Subtotal				**11,622,413**	**55,194,610**
ExpoNet Pty Ltd	Invoice	16/09/2025	<1	514	514
	Invoice	09/10/2025	<1	1,388	1,388
	Invoice	15/04/2026	<1	296	296
Subtotal				**2,198**	**2,198**
Franchise Council of Australia	Master Services Agreement	01/07/2025	12	60,000	60,000
Subtotal				**60,000**	**60,000**
gener8 Events	Invoice	08/07/2025	<1	4,273	4,273
Subtotal				**4,273**	**4,273**
Getty Images Sales Australia Pty Ltd	Invoice	26/03/2026	12	4,168	4,168
Subtotal				**4,168**	**4,168**
Haigh's Chocolates	Invoice	11/03/2026	<1	480	480
Subtotal				**480**	**480**
Hampers and Gifts Australia Pty Limited	Statement of Work	31/07/2025	5	241	241
Subtotal				**241**	**241**
Hootsuite Inc.	Master Services Agreement	19/06/2025	24	29,966	59,932
Subtotal				**29,966**	**59,932**

Supplier Name	Contract type	Contract start date	Contract term (months)	Total contract payments FY26 ($)	Total sum of payments under the contract – paid or yet to be paid ($)
IVE Group Australia Pty Ltd	Master Services Agreement	14/11/2025	24	31,044	31,044
	Master Services Agreement	19/11/2025	24	1,166	1,166
Subtotal				**32,210**	**32,210**
JB Hi-Fi Limited	Invoice	13/08/2025	<1	300	300
	Invoice	18/09/2025	<1	279	279
	Invoice	03/11/2025	<1	500	500
	Invoice	14/08/2025	<1	500	500
Subtotal				**1,579**	**1,579**
Jotform	Invoice	27/01/2026	<1	59	59
Subtotal				**59**	**59**
K&L Gates	Invoice	20/10/2025	<1	1,500	1,500
Subtotal				**1,500**	**1,500**
KPMG	Statement of Work	20/10/2025	1	71,561	71,561
Subtotal				**71,561**	**71,561**
KPMG Australia Technology Solutions Pty Ltd	Master Services Agreement	22/12/2025	24	1,100,862	1,100,862
Subtotal				**1,100,862**	**1,100,862**
Litmus Software, Inc.	Invoice	18/12/2025	12	27,541	27,541
Subtotal				**27,541**	**27,541**
Loyalty & Reward Co	Master Services Agreement	01/01/2025	12	108,783	175,033
Subtotal				**108,783**	**175,033**

Supplier Name	Contract type	Contract start date	Contract term (months)	Total contract payments FY26 ($)	Total sum of payments under the contract – paid or yet to be paid ($)
Merch Girls Pty Ltd	Invoice	17/04/2026	<1	54,000	54,000
Subtotal				**54,000**	**54,000**
Millward Brown Pty Ltd (Kantar)	Statement of Work	01/04/2025	36	383,300	786,900
Subtotal				**383,300**	**786,900**
Mozo Pty Ltd	Invoice	27/10/2025	<1	12,000	12,000
Subtotal				**12,000**	**12,000**
National Online Retailers Association Pty Ltd	Master Services Agreement	01/01/2026	12	12,338	12,338
Subtotal				**12,338**	**12,338**
Octomedia Pty Ltd	Statement of Work	01/05/2026	2	45,000	45,000
Subtotal				**45,000**	**45,000**
Officeworks	Invoice	18/09/2025	<1	500	500
	Invoice	24/04/2026	<1	60	60
Subtotal				**560**	**560**
Omnicom Media Group Pty Ltd	Invoice	17/06/2025	<1	18,088	18,088
	Invoice	08/08/2025	3	2,614	2,614
	Invoice	28/08/2025	<1	18,666	18,666
	Invoice	26/09/2025	<1	18,623	18,623
	Invoice	28/10/2025	<1	18,643	18,643
	Invoice	26/11/2025	<1	18,714	18,714
	Invoice	05/12/2025	<1	18,732	18,732

Supplier Name	Contract type	Contract start date	Contract term (months)	Total contract payments FY26 ($)	Total sum of payments under the contract – paid or yet to be paid ($)
Omnicom Media Group Pty Ltd (continued)	Invoice	20/01/2026	<1	18,309	18,309
	Invoice	03/03/2026	<1	18,846	18,846
	Invoice	24/03/2026	<1	19,483	19,483
	Invoice	28/04/2026	<1	19,730	19,730
	Invoice	15/05/2026	<1	19,298	19,298
	Invoice	12/06/2026	<1	18,938	18,938
Subtotal				**228,684**	**228,684**
ON24	Statement of Work	13/12/2025	12	44,808	89,615
Subtotal				**44,808**	**89,615**
Pro Podcast Production Pty Ltd	Invoice	01/06/2026	12	19,278	19,278
Subtotal				**19,278**	**19,278**
ProductReview.com.au Pty Ltd	Invoice	16/07/2025	12	1,080	1,080
Subtotal				**1,080**	**1,080**
Prophet Tech Pty Ltd	Master Services Agreement	27/03/2025	36	238,080	325,234
Subtotal				**238,080**	**325,234**
Rainmaker Information	Master Services Agreement	01/05/2026	12	25,000	25,000
	Invoice	19/08/2025	<1	11,500	11,500
Subtotal				**36,500**	**36,500**
Reunion Agency Pty Ltd	Master Services Agreement	04/12/2023	36	2,395,010	10,183,018
Subtotal				**2,395,010**	**10,183,018**

Supplier Name	Contract type	Contract start date	Contract term (months)	Total contract payments FY26 ($)	Total sum of payments under the contract – paid or yet to be paid ($)
Roy Morgan Research Ltd	Statement of Work	01/07/2025	24	82,625	165,250
Subtotal				**82,625**	**165,250**
Storyteq	Invoice	16/06/2025	<1	4,180	4,180
	Invoice	16/07/2025	<1	4,180	4,180
	Invoice	25/07/2025	<1	595	595
	Invoice	16/08/2025	<1	4,180	4,180
	Invoice	05/09/2025	<1	780	780
	Invoice	16/09/2025	<1	4,180	4,180
	Invoice	16/10/2025	<1	4,180	4,180
	Invoice	24/10/2025	<1	475	475
	Invoice	16/11/2025	<1	4,307	4,307
	Invoice	16/12/2025	<1	4,307	4,307
	Invoice	09/01/2026	<1	750	750
	Invoice	16/01/2026	<1	4,307	4,307
	Invoice	22/01/2026	<1	475	475
	Invoice	22/01/2026	<1	475	475
	Invoice	16/02/2026	<1	4,307	4,307
	Invoice	22/03/2026	<1	780	780
	Invoice	22/03/2026	<1	750	750
	Invoice	16/03/2026	<1	4,307	4,307

Supplier Name	Contract type	Contract start date	Contract term (months)	Total contract payments FY26 ($)	Total sum of payments under the contract – paid or yet to be paid ($)
Storyteq (continued)	Invoice	16/04/2026	<1	4,307	4,307
	Invoice	16/05/2026	<1	4,441	4,441
Subtotal				**56,263**	**56,263**
SuperAPI Pty Ltd	Master Services Agreement	01/12/2025	12	769,530	927,000
Subtotal				**769,530**	**927,000**
SuperRatings Pty Ltd	Invoice	19/12/2025	12	28,733	28,733
	Invoice	24/12/2025	<1	40,500	40,500
	Invoice	10/11/2025	12	35,139	35,139
Subtotal				**104,372**	**104,372**
The Centre for Workers Capital Pty Ltd[3]	Statement of Work	01/07/2022	36	10,000	60,000
	Statement of Work	01/01/2026	36	-	20,850
Subtotal				**10,000**	**80,850**
The Heron Partnership Pty Ltd	Invoice	13/02/2026	12	16,000	16,000
Subtotal				**16,000**	**16,000**
Three6 Pty Ltd	Master Services Agreement	20/10/2025	24	124,350	124,350
Subtotal				**124,350**	**124,350**
Verosafe PTY LTD T/a Retail Global	Master Services Agreement	01/01/2026	6	42,000	42,000
Subtotal				**42,000**	**42,000**
Woolworths Supermarkets	Invoice	13/11/2025	<1	600	600
	Invoice	01/04/2026	<1	18	18

Supplier Name	Contract type	Contract start date	Contract term (months)	Total contract payments FY26 ($)	Total sum of payments under the contract – paid or yet to be paid ($)
	Invoice	22/01/2026	<1	192	192
	Invoice	14/02/2026	<1	300	300
	Invoice	03/03/2026	<1	500	500
	Invoice	27/03/2026	<1	17	17
	Invoice	30/04/2026	<1	200	200
	Invoice	05/09/2025	<1	1,500	1,500
	Invoice	18/09/2025	<1	500	500
	Invoice	28/10/2025	<1	300	300
	Invoice	10/11/2025	<1	500	500
	Invoice	29/07/2025	<1	500	500
Subtotal				**5,127**	**5,127**
Promotion, marketing or sponsorship expenditure total				**18,191,499**	**70,494,426**

[1] These payments are also listed as industrial body payments.
[2] These payments relate to sponsorship of events and promotions run by one of Rest's sponsors, the ARC. These sponsorships are subject to a best financial interest duty (BFID) assessment to ensure that they deliver effective benefits to Rest that outweigh the cost of the arrangement through growth in employer and fund members, strengthening Rest's brand and raising awareness.
[3] These payments are also listed as related party payments. The total sum of payments represents amounts recognised solely as promotion, marketing or sponsorship expenditure.

Industrial body payments

The below table details industrial body expenditure payments Rest made during FY26 and information about each payment.

Table 2: Industrial body payments

Body	Payment type	Total sum spent FY26 ($)
Australian Retailers Council (ARC)[1]	Promotion, marketing or sponsorship	62,500
		62,500
		62,500
		62,500
Subtotal		**250,000**
Shop Distributive and Allied Employees Association (SDA)[2]	Remuneration – Director fees	16,741
		16,741
		16,741
		18,527
		17,187
		17,187
		17,187
		17,187
		17,188
		17,188
		17,188
		17,188

Body	Payment type	Total sum spent FY26 ($)
Subtotal		**206,250**
Industrial body payments total		**456,250**

[1] These payments relate to sponsoring events and promotions run by the ARC, formerly known as the Australian Retailers Association. This spending is part of Rest's marketing and promotion activity, and is also listed as a promotion, marketing or sponsorship expenditure.
[2] These payments relate solely to Directors' remuneration fees which are paid directly to the SDA and are also listed in Rest's FY26 Annual Financial Report.

Political donations

Rest did not make any political donations during FY26.

Related party payments

The below table details related party payments Rest made during FY26 and information about each payment.

Table 3: Related party payments

Related Party	Related Party Type	Primary Payment Type	Total sum spent FY26 ($)
Australian Council of Superannuation Investors Limited (ACSI)	Common key management personnel[1]	Membership fees & conference/event attendance	11,500
			11,500
			11,500
			82,534
			8,653
			435,728
			11,500
			11,500
			1,121
			916
			893
			844
			844
			844
			844
			1,687
Subtotal			**592,408**
The Association of Superannuation Funds of Australia (ASFA)	Common key management personnel[1]	Membership fees & conference/event attendance	110,756
			1,077
			177
			718

Related Party	Related Party Type	Primary Payment Type	Total sum spent FY26 ($)
ASFA (continued)	Common key management personnel[1]	Membership fees & conference/event attendance	5,455
			1,091
			3,600
			13,455
			177
			37,418
			355
			718
			12,473
			726
			1,773
			6,571
			3,865
			3,391
			830
			180
			480
			1,384
			738
			738
			180
			1,107
			180
			180
			706
			180

Related Party	Related Party Type	Primary Payment Type	Total sum spent FY26 ($)
ASFA (continued)	Common key management personnel[1]	Membership fees & conference/event attendance	480
			3,417
			198
			1,384
			180
			180
			184
			180
			180
			323
			323
Subtotal			**217,708**
CFA Society Australia Ltd	Common key management personnel[1]	Membership fees / Training	2,479
			413
			413
			1,240
			158
			159
			156
			156
			161
			156
			156
			103
			156
			38

Related Party	Related Party Type	Primary Payment Type	Total sum spent FY26 ($)
CFA Society Australia Ltd (continued)	Common key management personnel[1]	Membership fees / Training	171
			158
			171
			174
			172
			3,053
			156
			153
Subtotal			**10,152**
Economer Capital Pty Limited as Trustee for Aerarium Fund (SMSF)	Common key management personnel[1]	Directors' remuneration	1,464
			1,464
			1,464
			1,713
			1,527
			1,527
			1,402
			1,402
			1,402
			1,402
			1,402
			1,402
Subtotal			**17,571**
Fund Executives Association Ltd (FEAL)	Common key management personnel[1]	Membership fees & conference/event attendance	11,385
			22,032
			6,118
Subtotal			**39,535**

Related Party	Related Party Type	Primary Payment Type	Total sum spent FY26 ($)
Investor Group on Climate Change	Common key management personnel[1]	Membership fees & summit/event attendance	31,050
			31,982
			1,719
			1,919
Subtotal			**66,670**
News Pty Limited	Common key management personnel[1]	Subscription	2,839
			40
			40
			40
			40
			40
			40
			40
			40
			40
			40
			40
			40
			40
			40
Subtotal			**3,399**
Responsible Investment Association Australasia Ltd (RIAA)	Common key management personnel[1]	Membership fees & conference/event attendance	11,881
			1,539
			1,539
			2,914
			728

Related Party	Related Party Type	Primary Payment Type	Total sum spent FY26 ($)
RIAA (continued)	Common key management personnel[1]	Membership fees & conference/event attendance	728
Subtotal			**19,329**
Shop Distributive and Allied Employees' Association (SDA)[4]	Common key management personnel[1]	Directors' remuneration[3]	16,741
			16,741
			16,741
			18,527
			17,187
			17,187
			17,187
			17,187
			17,188
			17,188
			17,188
			17,188
Subtotal			**206,250**
Super Investment Management Pty Limited	Connected entity of Rest[2]	Investment related - subsidiary investment management fee	2,591,483
Subtotal			**2,591,483**
Super Members Council of Australia	Common key management personnel[1]	Membership fees & conference/event attendance	4,140
			658,312
			648,683
			2,488
Subtotal			**1,313,623**
SuperFriend – Industry Funds Mental Health Initiative	Common key management personnel[1]	Conference attendance	2,500
Subtotal			**2,500**

Related Party	Related Party Type	Primary Payment Type	Total sum spent FY26 ($)
The Centre for Workers Capital Pty Ltd	Common key management personnel[1]	Investment research and other services	200
			150
			40,000
Subtotal			**40,350**
Related party payments total			**5,120,978**

[1]This entity is a related party because a Rest Executive Officer is a member of key management personnel at this entity.
[2] This entity is a related party because it is a connected entity of the trustee (Rest).
[3]These payments relate to Directors' remuneration fees paid directly to the SDA and are also listed in Rest's Annual Financial Report FY26.
[4]These payments are also listed as industrial body payments.