

# Additional details about expenses

## for the year ended 30 June 2023

Super funds are required to publicly disclose certain types of expenses to members, so they can access meaningful information about their super fund. Below are further details about the expense categories:

- Promotion, marketing and sponsorship payments;
- Payments to industrial bodies; and
- Related party payments.

Some expense payments are required by superannuation regulations to be included in more than one category.

### Promotion, marketing and sponsorship payments

Promotion, marketing and sponsorship includes expenses where a purpose of each payment was to promote or market Cbus Super or relates to our sponsorship and partnership arrangements. This helps to grow our fund and increase scale, which positions us to deliver lower fees for members.

Entity	2022-23 payments (\$)	Term of the contract	Total contract payments (\$)
ACT Regional Building & Construction Industry Training Council Inc	3,135	1 month	3,135
Adam Collins Ltd	12,500	Ad hoc - invoice only	-
Affridi, Sammer (trading as Hero Shot Photography)	925	Ad hoc - invoice only	-
Air Conditioning & Mechanical Contractors Association of Australia Limited	18,005	18 months	26,125
Anchora Pty Ltd	55,104	2 months	55,104
ASB Sydney Pty Ltd	5,225	Ad hoc - invoice only	-
Asbestos Diseases Foundation of Australia Incorporated	1,900	Ad hoc - invoice only	-
Australian Administration Services Pty. Limited	281,389	Ad hoc - invoice only	-
Australian Construction Achievement Award	62,700	12 months plus ad hoc invoice	41,800
Australian Directors Guild Ltd	10,450	12 months	10,450
Australian Football League	11,495	24 months	20,900
Australian Postal Corporation	95,946	Ad hoc - invoice only	-
Australian Publishers Association Limited	18,288	12 months plus ad hoc invoice	15,675
Australian Workers Union	156,750	24 months	323,950
Australian Writers' Guild Ltd	10,450	12 months	10,450
Automotive Food Metals Engineering Printing & Kindred Industries Union	52,250	15 months	136,895
Barcelona Tapas Pty Ltd	470	Ad hoc - invoice only	-
Blue Gum Clothing Co. Pty. Ltd.	1,542	Ad hoc - invoice only	-
Blue Image Promotions Australia Pty Ltd	21,440	Ad hoc - invoice only	-
Brisbane Art Directors Club Inc	3,658	12 months	3,658
Care Pharmaceuticals Pty Limited	4,517	Ad hoc - invoice only	-
CEPU Electrical Division SA Branch	20,900	24 months	31,350
CEPU of Australia (Plumbing Division)	19,000	24 months	38,000
CEPU Plumbing Division WA Branch	7,315	24 months	14,630
CFMEU Construction & General Division National Office	104,500	24 months	209,000
Chartered Media Group Pty Ltd	10,450	8 months	10,450
Civil Contractors Federation South Australia Ltd	15,675	12 months	15,675
Civil Contractors Federation Western Australia Ltd	7,942	12 months	7,942

Entity	2022-23 payments (\$)	Term of the contract	Total contract payments (\$)
Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia	9,500	24 months	19,000
Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia Electrical Division Queensland & Northern Territory Divisional Branch	104,500	12 months	104,500
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Plumbing Division Victorian Divisional Branch	73,150	24 months	146,300
Construction Charitable Works Limited	28,500	24 months	44,413
Construction Forestry Maritime Mining & Energy Union	142,500	12 months	142,500
Construction Forestry Maritime Mining & Energy Union Construction & General Division NSW Divisional Branch	125,400	12 months	125,400
Construction Forestry Mining & Energy Union Construction & General Division	114,950	24 months	114,950
Construction Forestry Mining and Energy Union Construction and General Division Victorian Branch	233,035	12 months	233,035
Construction Forestry Mining Energy Union - Construction & General Division	77,330	24 months	154,660
Consult Australia	26,898	6 months	26,898
Country Press Association of SA Inc	1,150	Ad hoc - invoice only	-
Creativa Pty Ltd	16,556	12 months	132,663
DCL Embroidery World Pty Ltd	103	Ad hoc - invoice only	-
Dean Sunshine Textiles Pty Ltd	1,238	Ad hoc - invoice only	-
Department of Energy and Public Works	368,617	15 years	5,665,671
Dowd Publications Pty Ltd	2,090	Ad hoc - invoice only	-
Electrical Trades Union of Aust NSW	219,450	24 months plus ad hoc invoice	188,100
Electrical Trades Union of Australia National Council	108,506	36 months	297,825
Electrical Trades Union WA	41,800	12 months	41,800
Fandata Pty Ltd	3,137	Ad hoc - invoice only	-
Finxl Professional Services Pty Ltd	50,944	Ad hoc - invoice only	-
Gippsland Trades & Labour Council Inc	4,318	24 months	9,499
Golden Bucket Allied Earthmovers Association Incorporated	1,043	Ad hoc - invoice only	-
Google Australia Pty Ltd	1,692,251	Ad hoc - invoice only	-
Helio Media Pty Ltd	15,675	Ad hoc - invoice only	-
Housing Industry Association Limited	10,973	3 months	10,973
Impressive Platters Pty Ltd	1,219	Ad hoc - invoice only	-
Industry Super Australia Pty Ltd	3,908,300	12 months	3,908,300
Initiative Media Australia Pty Ltd	9,070,776	48 months	37,843,324
Journalism Education and Research Association of Australia Incorporated	2,000	12 months	2,090
Laird, Cameron	6,779	Ad hoc - invoice only	-
Leapfrog Publishers Pty. Ltd. (trading as Swift Digital)	7,511	Ad hoc - invoice only	-
Lemon, Geoffrey Matthew	12,500	Ad hoc - invoice only	-
Litmus Software Inc	29,884	12 months	29,884
Louder Digital Pty Ltd	4,694,600	24 months	8,400,480
Macarthur Group Training Limited	1,045	1 month	1,045
Master Builders Assn of SA Inc	23,513	24 months	94,050
Master Builders Assoc of Tasmania Inc	31,350	12 months plus ad hoc invoice	26,125

Entity	2022-23 payments (\$)	Term of the contract	Total contract payments (\$)
Master Builders Association of the ACT	38,564	24 months	78,020
Master Builders' Association of Western Australia (Union of Employers) Perth	69,331	24 months	103,455
Master Builders Australia Limited	99,275	24 months	198,550
Master Builders Northern Territory Limited	8,360	3 months	8,360
Master Plumbers Association of South Australia Incorporated	10,450	24 months	20,900
Master Plumbers' Drainers' & Gasfitters' Association (ACT)	5,225	24 months	10,450
Mates In Construction SA Ltd	23,750	4 months	23,750
Mates In Construction WA Limited	33,250	3 months	33,250
MCW Productions Pty Ltd	75,763	Ad hoc - invoice only	-
Media Entertainment and Arts Alliance	116,518	12 months	116,518
Media Equation Pty. Ltd.	1,938	Ad hoc - invoice only	-
META Platforms Ireland Limited	575,113	Ad hoc - invoice only	-
Microsoft Ireland Operations Limited	101,240	Ad hoc - invoice only	-
National Electrical & Communications Association SA/NT Branch	14,118	18 months	21,177
National Electrical & Communications Association Victoria Branch	19,597	24 months	37,620
NECA Education and Careers Ltd	13,585	12 months	13,585
Northern Rivers Screenworks Inc	6,270	18 months	9,405
Northern Territory Trades and Labor Council	2,090	5 days	2,090
Plumbing & Painting Training Company	7,838	12 months	7,838
Populares Agency Pty Ltd	164,598	12 months	-
Qualitops Pty. Ltd.	8,945	Ad hoc - invoice only	-
Queensland Council of Unions	5,985	13 days	5,985
Queensland Council of Unions Townville	5,000	2 months	5,000
Queensland Country Press Association - Union of Employers	3,000	10 days	3,000
Queensland Major Contractors Association Inc.	26,125	12 months	26,125
Rural Media Association of Western Australia	1,425	12 months	1,425
Screen Producers Association of Australia	67,925	12 months	67,925
SMSGlobal Pty Ltd	213,275	Ad hoc - invoice only	-
South West Trades & Labour Council Inc	285	Ad hoc - invoice only	-
Spark Green Holdings Pty Ltd	2,300	Ad hoc - invoice only	-
Stadiums Queensland	344,850	10 years	3,448,500
SuperRatings Pty Limited	47,265	12 months	47,265
TAFE Queensland	13,063	24 months	22,468
Taylor, Joel Peter (trading as J.P.Taylor Films)	22,196	Ad hoc - invoice only	-
Team Global Express Pty Ltd	8,172	Ad hoc - invoice only	-
The Centre for Workers' Capital Pty Ltd	101,888	3 years	203,775
The Chamber of Arts and Culture WA Incorporated	8,621	12 months	17,243
The Construction Industry Drug & Alcohol Foundation	71,788	7 months	71,788
The Electrical Trades Union of Australia	83,600	24 months	167,200
The Equity Benevolent Guild of Western Australia (Inc)	1,306	3 months	1,306
The H & J Rothfield Family Trust (trading as Rothfield Print & Image Management)	499,940	36 months	1,513,351
The Imaging Services Group Pty Ltd	141	Ad hoc - invoice only	-
The Master Builders Association of New South Wales	87,780	24 months	175,560
The Master Builders Association of Victoria	104,500	24 months	209,000

Entity	2022-23 payments (\$)	Term of the contract	Total contract payments (\$)
The Master Painters' Association of Victoria Limited	6,954	12 months plus ad hoc invoice	6,270
The Master Painters, Decorators and Signwriters Association of Western Australia (Union of Employers)	3,658	6 months	3,658
The Master Plumbers & Mechanical Services Association of Australia	28,633	24 months	35,530
The Real Media Collective Inc.	17,180	Ad hoc - invoice only	-
The Trustee for Instaco Group (trading as Instaco Pty Ltd)	5,299	Ad hoc - invoice only	-
The Trustee for J & A Beaumont Family Trust (trading as Green Scribble)	2,550	Ad hoc - invoice only	-
The Trustee for Redundancy Payment Central Fund	57,475	24 months	261,250
The Trustee for Steve Crossman Family Trust (trading as Rent A Sign Pty Ltd)	48,676	Ad hoc - invoice only	-
The Trustee for The Bureau Advertising Agency	69,388	Ad hoc - invoice only	-
The Trustee for The Calder Discretionary Trust & The Trustee for The Wright Family Trust (trading as SALT Marketing)	129,551	Ad hoc - invoice only	-
The Trustee for The Maunder Family Trust (trading as Driven Creative Pty Ltd)	909	Ad hoc - invoice only	-
The Trustee for The Shannon Group Trust (trading as the Shannon Company)	454,820	Ad hoc - invoice only	-
The Trustee for the Spot the Printer Unit Trust	152	Ad hoc - invoice only	-
The Victorian Country Press Association Limited	6,793	12 months	6,793
The Whyalla Football League Inc	3,240	Ad hoc - invoice only	-
Trades & Labour Council	190	Ad hoc - invoice only	-
Trades Hall Council	181	Ad hoc - invoice only	-
Trainee & Apprentice Placement Service Inc	1,188	12 months	1,188
Tree of Knowledge Development Committee Inc	2,000	Ad hoc - invoice only	-
Turville, Lucy Alexandra Jane (trading as Wide Open Road Caravan)	1,000	Ad hoc - invoice only	-
Urban Development Institute of Australia (New South Wales Division)	10,450	12 months	20,900
Victorian Trades Hall Council	66,500	4 months	73,150
Visual Domain Australia Pty Ltd	50,212	Ad hoc - invoice only	-
Walkley Foundation Limited	62,700	12 months	62,700
Women In Print Australia Incorporated	16,720	24 months	16,720

## Payments to industrial bodies

Payments to industrial bodies include payments under partnership arrangements – which may include advertising, marketing and education services – to help grow our fund.

Entity	Nature of transaction	2022-23 payments (\$)
Australian Directors Guild Ltd	Sponsorship	10,450
Australian Workers Union	Director fees	64,463
Australian Workers Union	Sponsorship	156,750
Automotive Food Metals Engineering Printing & Kindred Industries Union	Director fees	74,326
Automotive Food Metals Engineering Printing & Kindred Industries Union	Professional consulting fees	2,090
Automotive Food Metals Engineering Printing & Kindred Industries Union	Sponsorship	52,250
CEPU Electrical Division SA Branch	Sponsorship	20,900
CEPU of Australia (Plumbing Division)	Sponsorship	19,000

Entity	Nature of transaction	2022-23 payments (\$)
CEPU Plumbing Division WA Branch	Sponsorship	7,315
CFMEU Construction & General Division National Office	Director fees	135,390
CFMEU Construction & General Division National Office	Sponsorship	104,500
Civil Contractors Federation South Australia Ltd	Sponsorship	15,675
Civil Contractors Federation Western Australia Ltd	Sponsorship	7,942
Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia	Sponsorship	9,500
Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia Electrical Division Queensland & Northern Territory Divisional Branch	Sponsorship	104,500
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Plumbing Division Victorian Divisional Branch	Director fees	87,632
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Plumbing Division Victorian Divisional Branch	Sponsorship	73,150
Construction Forestry Maritime Mining & Energy Union	Professional consulting fees	125,400
Construction Forestry Maritime Mining & Energy Union	Sponsorship	142,500
Construction Forestry Maritime Mining & Energy Union Construction & General Division NSW Divisional Branch	Sponsorship	125,400
Construction Forestry Maritime Mining and Energy Union-the Construction and General Division Australian Capital Territory Divisional Branch	Director fees	127,693
Construction Forestry Mining & Energy Industrial Union of Employees QLD State Construction & General Division	Premises	69,778
Construction Forestry Mining & Energy Union Construction & General Division	Sponsorship	114,950
Construction Forestry Mining and Energy Union Construction and General Division Victorian Branch	Sponsorship	233,035
Construction Forestry Mining Energy Union - Construction & General Division	Sponsorship	77,330
Electrical Trades Union of Aust NSW	Sponsorship	219,450
Electrical Trades Union of Australia National Council	Sponsorship	108,506
Electrical Trades Union WA	Sponsorship	41,800
Master Builders Assn of SA Inc	Premises	11,889
Master Builders Assn of SA Inc	Sponsorship	23,513
Master Builders Assoc of Tasmania Inc	Sponsorship	31,350
Master Builders Association of the ACT	Sponsorship	38,564
Media Entertainment and Arts Alliance	Sponsorship	116,518
National Electrical & Communications Association SA/NT Branch	Sponsorship	14,118
National Electrical & Communications Association Victoria Branch	Sponsorship	19,597
Screen Producers Association of Australia	Sponsorship	67,925
The Electrical Trades Union of Australia	Sponsorship	83,600
The Master Builders Association of New South Wales	Sponsorship	87,780
The Master Builders Association of Victoria	Sponsorship	104,500
The Master Plumbers & Mechanical Services Association of Australia	Sponsorship	28,633

## Payments to related parties

Payments to related parties includes payments made to related entities for business operations, or for services from an organisation in which we also invest, or when a director is an employee or a director of an organisation which provides services to us. Payments also include promotional and marketing services, directors' fees and board committee fees.

Entity	Nature of transaction	2022-23 payments (\$)
Australian Council of Superannuation Investors Limited	Conferences	\$10,034
Australian Council of Superannuation Investors Limited	Memberships	\$384,028
Australian Council of Superannuation Investors Limited	Other services	\$84,304
Australian Sustainable Finance Institute Limited	Memberships	\$20,900
Australian Sustainable Finance Institute Limited	Sponsorship	\$52,250
Australian Workers Union	Director fees	64,463
Australian Workers Union	Sponsorship	156,750
Automotive Food Metals Engineering Printing & Kindred Industries Union	Director fees	74,326
Automotive Food Metals Engineering Printing & Kindred Industries Union	Professional consulting fees	2,090
Automotive Food Metals Engineering Printing & Kindred Industries Union	Sponsorship	52,250
Canberra Tradesmen's Union Club Limited	Premises	36,021
Cbus Property Pty Ltd	Professional consulting fees	24,969
CFMEU Construction & General Division National Office	Director fees	135,390
CFMEU Construction & General Division National Office	Sponsorship	104,500
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Plumbing Division Victorian Divisional Branch	Director fees	87,632
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Plumbing Division Victorian Divisional Branch	Sponsorship	73,150
Conexus Financial Pty Limited	Conferences	3,772
Construction Charitable Works Limited	Sponsorship	28,500
Construction Forestry Maritime Mining and Energy Union-The Construction and General Division Australian Capital Territory Divisional Branch	Director fees	127,693
Frontier Advisors Pty Ltd	Investment consulting fees	2,757,946
Industry Fund Services Limited	Financial planning, arrears collection and other member services	3,364,559
Industry Super Australia Pty Ltd	Advertising - Fund Promotion	3,908,300
Investor Group On Climate Change Limited	Memberships	22,173
Master Builders Assn of SA Inc	Premises	11,889
Master Builders Assn of SA Inc	Sponsorship	23,513
Master Builders Association of the ACT	Sponsorship	38,564
Master Builders' Association of Western Australia (Union of Employers) Perth	Sponsorship	69,331
Master Builders Australia Limited	Accommodation - Domestic	2,727
Master Builders Australia Limited	Director fees	113,159
Master Builders Australia Limited	Sponsorship	99,275
Master Builders Northern Territory Limited	Sponsorship	8,360
The Master Builders Association of New South Wales	Sponsorship	87,780
The Master Builders Association of Victoria	Sponsorship	104,500