

**FORM DIS(QR)**

**MANDATORY PROVIDENT FUND SCHEMES ORDINANCE (CAP 485)  
(the Ordinance)**

**QUARTERLY STATISTICAL RETURN OF THE DEFAULT INVESTMENT STRATEGY  
OF REGISTERED SCHEME**

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*NOTES:*

- (1) *This Form must be completed by the approved trustee (the Trustee) of the registered scheme (the Scheme).*
- (2) *The Trustee of the Scheme should refer to the Guidelines on Quarterly Statistical Returns of the Default Investment Strategy of Registered Schemes for the purpose of submitting a quarterly statistical return of the Scheme.*
- (3) *The Trustee of the Scheme should read the explanatory notes to this Form carefully before completing this Form.*
- (4) *All questions must be answered. If any question is not applicable, please write "N.A."*
- (5) *\* means delete whichever is inappropriate.*

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**FOR OFFICIAL USE ONLY**

**Scheme registration no.:** \_\_\_\_\_ **Date of receipt:** \_\_\_\_\_

**Subject officer:** \_\_\_\_\_ **Input officer:** \_\_\_\_\_

**SECTION I – INFORMATION ON THE SCHEME**

(1) Name of the Scheme: \_\_\_\_\_

(2) Registration no. of the Scheme: \_\_\_\_\_

**SECTION II – INFORMATION ON THE DEFAULT INVESTMENT STRATEGY  
(DIS)** <sup>Notes 1 & 2</sup>For the quarter end of: Mar / Jun / Sept / Dec\*     (the Quarter)  
Year

(1) Breakdown of number of scheme member accounts with accrued benefits invested in the DIS and/or DIS constituent funds as at the end of the Quarter

| Name of constituent fund  | Categories of scheme member accounts   |  |   |   |
|---|--|--|---|---|
|   | (i)<br>Accounts wholly invested in DIS by default <sup>Notes 3 &amp; 4</sup> | (ii)<br>Accounts wholly invested in DIS by choice <sup>Notes 3 &amp; 5</sup> | (iii)<br>Any other accounts invested in DIS <sup>Notes 3, 6 &amp; 8</sup> | (iv)<br>Non-DIS accounts <sup>Notes 7 &amp; 8</sup> |
| Core Accumulation Fund <sup>Note 9</sup>  |  |  |   |   |
| Age 65 Plus Fund <sup>Note 9</sup>  |  |  |   |   |
| Unique number of scheme member accounts in the DIS of the Scheme <sup>Note 10</sup> |  |  |   |   |

(2) Breakdown of accrued benefits (HK\$) invested in the DIS and/or DIS constituent funds as at the end of the Quarter <sup>Note 11</sup>

| Name of constituent fund                | Categories of scheme member accounts   |  |  |  |
|---|--|--|--|--|
|   | (i)<br>Accounts wholly invested in DIS by default <sup>Notes 3 &amp; 4</sup> | (ii)<br>Accounts wholly invested in DIS by choice <sup>Notes 3 &amp; 5</sup> | (iii)<br>Any other accounts invested in DIS <sup>Notes 3, 6 &amp; 12</sup> | (iv)<br>Non-DIS accounts <sup>Notes 7 &amp; 13</sup> |
| Core Accumulation Fund                  |  |  |  |  |
| Age 65 Plus Fund                        |  |  |  |  |
| Total for the Scheme <sup>Note 14</sup> |  |  |  |  |

**SECTION III – INFORMATION ON PARTICIPATING SCHEME MEMBERS** <sup>Notes 1 & 2</sup>

- (1) Breakdown of number of scheme member accounts held by scheme members who newly participated in the Scheme in the Quarter <sup>Notes 15 & 16</sup>

|   | Categories of scheme member accounts   |  |   |  |
|---|--|--|---|--|
|   | (i)<br>Accounts wholly<br>invested in DIS by<br>default <sup>Notes 3 &amp; 4</sup> | (ii)<br>Accounts wholly<br>invested in DIS by<br>choice <sup>Notes 3 &amp; 5</sup> | (iii)<br>Any other<br>accounts invested<br>in DIS <sup>Notes 3, 6 &amp; 8</sup> | (iv)<br>Non-DIS<br>accounts <sup>Notes 7 &amp; 8</sup> |
| <b>Number of scheme member accounts</b> |  |  |   |  |

- (2) Age profile of DIS scheme member account holders <sup>Note 17</sup> (required for quarter end of December only)

| Age group            | Categories of scheme member accounts   |  |   |
|----------------------|--|--|---|
|                      | (i)<br>Accounts wholly<br>invested in DIS by<br>default <sup>Notes 3 &amp; 4</sup> | (ii)<br>Accounts wholly<br>invested in DIS by<br>choice <sup>Notes 3 &amp; 5</sup> | (iii)<br>Any other accounts<br>invested in DIS <sup>Notes 3 &amp; 6</sup> |
| <18                  |  |  |   |
| 18-19                |  |  |   |
| 20-24                |  |  |   |
| 25-29                |  |  |   |
| 30-34                |  |  |   |
| 35-39                |  |  |   |
| 40-44                |  |  |   |
| 45-49                |  |  |   |
| 50-54                |  |  |   |
| 55-59                |  |  |   |
| 60-64                |  |  |   |
| ≥ 65                 |  |  |   |
| Unknown              |  |  |   |
| Total for the Scheme |  |  |   |

**Explanatory notes for completion of quarterly statistical return covering information on statistics related to the default investment strategy of a registered scheme**

1. “DIS” refers to the default investment strategy that complies with the requirements set out in Schedule 10 to the Ordinance. “DIS constituent funds” refer to Core Accumulation Fund and Age 65 Plus Fund as defined by section 1 of Schedule 10 to the Ordinance.
2. “Scheme member accounts” refer to MPF accounts held by employees, self-employed persons, personal account holders, special voluntary contribution account holders and tax deductible voluntary contribution account holders. For the reporting purpose of this quarterly statistical return, a scheme member account with sub-accounts should be considered and reported as one scheme member account. Scheme member accounts without any accrued benefits (i.e. scheme member accounts with zero balance) as at the end of the Quarter should not be reported, except as noted under Note 16 below.
3. For the reporting purpose of this quarterly statistical return, DIS scheme member accounts are categorized into three types: (i) Accounts wholly invested in DIS by default, (ii) Accounts wholly invested in DIS by choice, and (iii) Any other accounts invested in DIS. Any scheme member account with accrued benefits that were invested according to the DIS of the Scheme as at the end of the Quarter should fall into only one of these three account categories.
4. “Accounts wholly invested in DIS by default” refer to those scheme member accounts fulfilling both of the following two conditions:
  - a. all of the accrued benefits in the scheme member account were invested according to the DIS of the Scheme as at the end of the Quarter; and
  - b. no specific investment instruction has been provided in respect of the scheme member account as at the end of the Quarter, such as investment instructions provided upon enrolment or transfer-in of accrued benefits from other MPF accounts of the Scheme or other MPF schemes, and any subsequent investment instruction provided in relation to future contributions or fund switching.
5. “Accounts wholly invested in DIS by choice” refer to those scheme member accounts fulfilling both of the following two conditions:
  - a. all of the accrued benefits in the scheme member account were invested according to the DIS of the Scheme as at the end of the Quarter; and
  - b. the scheme member has given the Trustee specific investment instructions, as at the end of the Quarter, to invest all of the future contributions and future transfer-in benefits according to the DIS.
6. “Any other accounts invested in DIS” refer to those scheme member accounts fulfilling both of the following two conditions:
  - a. all or part of the accrued benefits in the scheme member account were invested according to the DIS of the Scheme as at the end of the Quarter; and
  - b. the scheme member account does not fall into account categories (i) Accounts wholly invested in DIS by default or (ii) Accounts wholly invested in DIS by choice.

7. “Non-DIS accounts” refer to those scheme member accounts where all or part of accrued benefits in the scheme member account were invested in the DIS constituent fund(s) but not in accordance with the DIS.
8. Where a scheme member account meets the conditions of both of the account categories (iii) Any other accounts invested in DIS and (iv) Non-DIS accounts, the scheme member account should be reported in both account categories.
9. The number of scheme member accounts should be reported for each of the DIS constituent funds and for each of the four account categories, i.e. (i) Accounts wholly invested in DIS by default, (ii) Accounts wholly invested in DIS by choice, (iii) Any other accounts invested in DIS, and (iv) Non-DIS accounts.
10. “Unique number of scheme member accounts in the DIS of the Scheme” refers to the respective unique number of scheme member accounts in each of the four account categories in the Scheme. If a scheme member account of a particular account category invested in both of the DIS constituent funds as at the end of the Quarter, it should be counted as one scheme member account only.
11. The relevant accrued benefits of scheme member accounts should be reported for each of the DIS constituent funds and for each of the four account categories.
12. For this account category, only the portion of accrued benefits in a scheme member account which was invested according to the DIS as at the end of the Quarter should be reported. Accrued benefits in the scheme member account which were not invested according to the DIS as at end of the Quarter should not be reported.
13. For this account category, only the portion of accrued benefits in a scheme member account which was invested in the DIS constituent fund(s) but not in accordance with the DIS as at the end of the Quarter should be reported. Any accrued benefits in the scheme member account which were invested according to the DIS and in other constituent funds of the Scheme as at the end of the Quarter should not be reported.
14. “Total for the Scheme” refers to the sum of scheme member accounts’ accrued benefits in the Core Accumulation Fund and the Age 65 Plus Fund in respect of each account category as at the end of the Quarter.
15. “Number of scheme member accounts held by scheme members who newly participated in the Scheme in the Quarter” refers to the unique number of scheme member accounts as at the end of the Quarter fulfilling all of the following three conditions:
  - a. the investment instructions of these scheme member accounts were set or defaulted as investing all or part of their future contributions according to the DIS of the Scheme as at the end of the Quarter or the investment instructions of these scheme member accounts were set as investing all or part of their future contributions in the DIS constituent fund(s) of the Scheme as at the end of the Quarter;
  - b. these scheme member accounts were held by scheme members who newly participated in the Scheme in the Quarter; and
  - c. these scheme member accounts remained in the Scheme as at the end of the Quarter.

16. This reporting item should include all scheme member accounts investing according to the DIS of the Scheme or in the DIS constituent fund(s), including those with zero balance. For clarification, this reporting item should exclude those scheme member accounts meeting any of the following conditions as at the end of the Quarter:
- a. personal accounts investing according to the DIS or in the DIS constituent fund(s) due to auto-preservation;
  - b. accounts of scheme members who newly participated in the Scheme in the Quarter but subsequently ceased participation in the Scheme in the same Quarter.

In condition a above, the term “auto-preservation” means the situation where the accrued benefits in an employee contribution account under the Scheme are automatically transferred to a personal account of the member under the same scheme where the employee member concerned has not made any transfer election within three months after the Trustee is notified of the employee’s cessation of employment.

17. The age profile of DIS scheme member account holders should be reported for each of the three categories of DIS scheme member accounts, i.e. (i) Accounts wholly invested in DIS by default, (ii) Accounts wholly invested in DIS by choice, and (iii) Any other accounts invested in DIS. The total number of scheme member accounts for each account category of this section should be equal to the “Unique number of scheme member accounts in the DIS of the Scheme” of the corresponding account category in Section II(1).