

# 職業退休計劃統計數字

## ORSO SCHEMES STATISTICS

### 統計數字

#### Statistics

- A. 職業退休計劃統計數字概要  
ORSO Schemes Statistical Highlights
- B. 截至2023年12月31日的職業退休計劃統計數字  
Statistics on ORSO Schemes as at 31 December 2023

#### A. 職業退休計劃統計數字概要

##### ORSO Schemes Statistical Highlights

截至2023年12月31日，總共有3,283個職業退休計劃，包括2,870個職業退休註冊計劃及413個職業退休豁免計劃。在這3,283個職業退休計劃中，有2,602個計劃獲強積金豁免。下列的統計數字可較全面地分析這些計劃的特點。

As at 31 December 2023, there were 3,283 ORSO schemes, comprising of 2,870 ORSO registered schemes and 413 ORSO exempted schemes. Out of these 3,283 ORSO schemes 2,602 schemes were exempted from MPF requirements. The following statistics are compiled to give a more comprehensive picture of the characteristics of these schemes.

#### 按利益種類劃分的職業退休計劃數目

##### Number of ORSO Schemes by Benefit Type

	界定 供款計劃 Defined Contribution Schemes	界定 利益計劃 Defined Benefit Schemes	總數 Total
獲強積金豁免 MPF Exempted	2,384 (92%)	218 (8%)	2,602 (100%)
沒有強積金豁免 Non-MPF Exempted	577 (85%)	104 (15%)	681 (100%)
總數 Total	2,961 (90%)	322 (10%)	3,283 (100%)

## 按計劃安排劃分的職業退休計劃數目

### Number of ORSO Schemes by Scheme Arrangement

	受保險安排 所規管 Regulated by Insurance Arrangement	受信託 所管限 Governed by Trust	其他 Others	總數 Total
獲強積金豁免 MPF Exempted	15 (1%)	2,520 (97%)	67 (2%)	2,602 (100%)
沒有強積金豁免 Non-MPF Exempted	154 (23%)	484 (71%)	43 (6%)	681 (100%)
總數 Total	169 (5%)	3,004 (92%)	110 (3%)	3,283 (100%)

## 按本籍劃分的職業退休計劃數目

### Number of ORSO Schemes by Domicile

	以香港 為本籍 Hong Kong Domiciled	以離岸地區 為本籍 Offshore	總數 Total
獲強積金豁免 MPF Exempted	2,435 (94%)	167 (6%)	2,602 (100%)
沒有強積金豁免 Non-MPF Exempted	462 (68%)	219 (32%)	681 (100%)
總數 Total	2,897 (88%)	386 (12%)	3,283 (100%)

## 按匯集安排劃分的職業退休註冊計劃數目

### Number of ORSO Registered Schemes by Pooling Arrangement

	參與匯集 協議的計劃 Pooled Schemes	不參與匯集 協議的計劃 Non-Pooled Schemes	總數 Total
獲強積金豁免 MPF Exempted	2,225 (91%)	212 (9%)	2,437 (100%)
沒有強積金豁免 Non-MPF Exempted	329 (76%)	104 (24%)	433 (100%)
總數 Total	2,554 (89%)	316 (11%)	2,870 (100%)

## 職業退休註冊計劃的成員數目

### Number of Scheme Members for ORSO Registered Schemes

	香港身分證 持有人 HKID Card Holder	非香港身分證 持有人 Non-HKID Card Holder	總數 Total
獲強積金豁免 MPF Exempted	227,422 (99%)	2,738 (1%)	230,160 (100%)
沒有強積金豁免 Non-MPF Exempted	34,723 (95%)	1,933 (5%)	36,656 (100%)
總數 Total	262,145 (98%)	4,671 (2%)	266,816 (100%)

**僱主及僱員的供款額(百萬港元)(註)****Contribution Amount by Employers and Employees (HK\$m) (Note)**

	僱主的供款 Employers' Contributions	僱員的供款 Employees' Contributions	總數 Total
獲強積金豁免 MPF Exempted	14,522 (78%)	4,072 (22%)	18,594 (100%)
沒有強積金豁免 Non-MPF Exempted	1,128 (68%)	538 (32%)	1,666 (100%)
總數 Total	15,650 (77%)	4,610 (23%)	20,260 (100%)

**B. 截至 2023 年 12 月 31 日的 職業退休計劃統計數字**  
**Statistics on ORSO Schemes as at 31 December 2023**

下列統計數字會每季重新編製

The following statistics are compiled on a quarterly basis.

計劃種類 Scheme Type	計劃數目 No. of Schemes		
	獲強積金豁免 MPF Exempted	沒有強積金豁免 Non-MPF Exempted	總數 Total
註冊計劃 Registered Schemes	2,437	433	2,870
豁免計劃 Exempted Schemes	165	248	413
總數 Total	2,602	681	3,283

在本季內新註冊的職業退休計劃數目

*Number of ORSO Schemes Newly Registered During the Quarter*

計劃安排 Scheme Arrangement	計劃數目 No. of Schemes		
	參與匯集協議的計劃 Pooled Schemes	不參與匯集協議的計劃 Non-Pooled Schemes	總數 Total
受保險安排所規管 Regulated by Insurance Arrangement	0	0	0
受信託所管限 Governed by Trust	2	0	2
總數 Total	2	0	2

職業退休註冊計劃的成員數目 - 按計劃安排及利益種類劃分  
*Membership Size of ORSO Registered Schemes - by Scheme Arrangement and by Benefit Type*

(i) 獲強積金豁免的職業退休註冊計劃

MPF Exempted ORSO Registered Schemes

	參與匯集協議的計劃 Pooled Schemes		不參與匯集協議的計劃 Non-Pooled Schemes		總數 Total	
	成員數目 No. of Members	計劃數目 No. of Schemes	成員數目 No. of Members	計劃數目 No. of Schemes	成員數目 No. of Members	計劃數目 No. of Schemes
<b>受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	42,865	2,162	98,767	129	141,632	2,291
(ii) 界定利益計劃 Defined Benefit Schemes	3,373	63	85,155	83	88,528	146
(iii) 總數 Total	46,238	2,225	183,922	212	230,160	2,437

## (ii) 沒有強積金豁免的職業退休註冊計劃

## Non-MPF Exempted ORSO Registered Schemes

	參與匯集協議的計劃 Pooled Schemes		不參與匯集協議的計劃 Non-Pooled Schemes		總數 Total	
	成員數目 No. of Members	計劃數目 No. of Schemes	成員數目 No. of Members	計劃數目 No. of Schemes	成員數目 No. of Members	計劃數目 No. of Schemes
<b>(A) 受保險安排所管限 Regulated by Insurance Arrangement</b>						
(i) 界定供款計劃 Defined Contribution Schemes	6,369	116	984	2	7,353	118
(ii) 界定利益計劃 Defined Benefit Schemes	90	2	0	0	90	2
(iii) 分項總數 Subtotal	6,459	118	984	2	7,443	120
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	6,160	209	17,519	93	23,679	302
(ii) 界定利益計劃 Defined Benefit Schemes	153	2	5,381	9	5,534	11
(iii) 分項總數 Subtotal	6,313	211	22,900	102	29,213	313
<b>(C) 受保險安排所規管及受信託所管限的職業退休計劃總數 Aggregate of Schemes Regulated by Insurance Arrangement and Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes (A)(i)+(B)(i)	12,529	325	18,503	95	31,032	420
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	243	4	5,381	9	5,624	13
(iii) 總數 Total	12,772	329	23,884	104	36,656	433

**(iii) 獲強積金豁免及沒有強積金豁免的職業退休註冊計劃總數**  
**Aggregate of MPF Exempted and Non-MPF Exempted ORSO Registered Schemes**

	參與匯集協議的計劃 Pooled Schemes		不參與匯集協議的計劃 Non-Pooled Schemes		總數 Total	
	成員數目 No. of Members	計劃數目 No. of Schemes	成員數目 No. of Members	計劃數目 No. of Schemes	成員數目 No. of Members	計劃數目 No. of Schemes
<b>(A) 受保險安排所管限</b> <b>Regulated by Insurance Arrangement</b>						
(i) 界定供款計劃 Defined Contribution Schemes	6,369	116	984	2	7,353	118
(ii) 界定利益計劃 Defined Benefit Schemes	90	2	0	0	90	2
(iii) 分項總數 Subtotal	6,459	118	984	2	7,443	120
<b>(B) 受信託所管限</b> <b>Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	49,025	2,371	116,286	222	165,311	2,593
(ii) 界定利益計劃 Defined Benefit Schemes	3,526	65	90,536	92	94,062	157
(iii) 分項總數 Subtotal	52,551	2,436	206,822	314	259,373	2,750
<b>(C) 受保險安排所規管及受信託所管限的職業退休計劃總數</b> <b>Aggregate of Schemes Regulated by Insurance Arrangement and Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes (A)(i)+(B)(i)	55,394	2,487	117,270	224	172,664	2,711
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	3,616	67	90,536	92	94,152	159
(iii) 總數 Total	59,010	2,554	207,806	316	266,816	2,870

**職業退休註冊計劃的供款額 - 按計劃安排及利益種類劃分(註)**  
*Contribution Amount of ORSO Registered Schemes - by Scheme Arrangement and by Benefit Type (Note)*

**(i) 獲強積金豁免的職業退休註冊計劃**

**MPF Exempted ORSO Registered Schemes**

	參與匯集協議的計劃 Pooled Schemes		不參與匯集協議的計劃 Non-Pooled Schemes		總數 Total	
	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes
<b>受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	2,861	2,159	8,977	128	11,838	2,287
(ii) 界定利益計劃 Defined Benefit Schemes	334	61	6,422	82	6,756	143
(iii) 總數 Total	3,195	2,220	15,399	210	18,594	2,430



## (ii) 沒有強積金豁免的職業退休註冊計劃

## Non-MPF Exempted ORSO Registered Schemes

	參與匯集協議的計劃 Pooled Schemes		不參與匯集協議的計劃 Non-Pooled Schemes		總數 Total	
	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes
<b>(A) 受保險安排所管限 Regulated by Insurance Arrangement</b>						
(i) 界定供款計劃 Defined Contribution Schemes	38	115	17	2	55	117
(ii) 界定利益計劃 Defined Benefit Schemes	0	2	0	0	0	2
(iii) 分項總數 Subtotal	38	117	17	2	55	119
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	374	208	1,098	90	1,472	298
(ii) 界定利益計劃 Defined Benefit Schemes	4	2	135	9	139	11
(iii) 分項總數 Subtotal	378	210	1,233	99	1,611	309
<b>(C) 受保險安排所規管及受信託所管限的職業退休計劃總數 Aggregate of Schemes Regulated by Insurance Arrangement and Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes (A)(i)+(B)(i)	412	323	1,115	92	1,527	415
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	4	4	135	9	139	13
(iii) 總數 Total	416	327	1,250	101	1,666	428

(iii) 獲強積金豁免及沒有強積金豁免的職業退休註冊計劃總數  
Aggregate of MPF Exempted and Non-MPF Exempted ORSO Registered Schemes

	參與匯集協議的計劃 Pooled Schemes		不參與匯集協議的計劃 Non-Pooled Schemes		總數 Total	
	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes
<b>(A) 受保險安排所管限 Regulated by Insurance Arrangement</b>						
(i) 界定供款計劃 Defined Contribution Schemes	38	115	17	2	55	117
(ii) 界定利益計劃 Defined Benefit Schemes	0	2	0	0	0	2
(iii) 分項總數 Subtotal	38	117	17	2	55	119
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	3,235	2,367	10,075	218	13,310	2,585
(ii) 界定利益計劃 Defined Benefit Schemes	338	63	6,557	91	6,895	154
(iii) 分項總數 Subtotal	3,573	2,430	16,632	309	20,205	2,739
<b>(C) 受保險安排所規管及受信託所管限的職業退休計劃總數 Aggregate of Schemes Regulated by Insurance Arrangement and Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes (A)(i)+(B)(i)	3,273	2,482	10,092	220	13,365	2,702
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	338	65	6,557	91	6,895	156
(iii) 總數 Total	3,611	2,547	16,649	311	20,260	2,858

職業退休註冊計劃的資產值 - 按計劃安排及利益種類劃分(註)  
*Asset Size of ORSO Registered Schemes - by Scheme Arrangement and by Benefit Type (Note)*

(i) 獲強積金豁免的職業退休註冊計劃

MPF Exempted ORSO Registered Schemes

	參與匯集協議的計劃 Pooled Schemes		不參與匯集協議的計劃 Non-Pooled Schemes		總數 Total	
	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes
<b>受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	43,076	2,159	135,707	128	178,783	2,287
(ii) 界定利益計劃 Defined Benefit Schemes	3,885	61	91,872	82	95,757	143
(iii) 總數 Total	46,961	2,220	227,579	210	274,540	2,430

## (ii) 沒有強積金豁免的職業退休註冊計劃

## Non-MPF Exempted ORSO Registered Schemes

	參與匯集協議的計劃 Pooled Schemes		不參與匯集協議的計劃 Non-Pooled Schemes		總數 Total	
	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes
<b>(A) 受保險安排所管限 Regulated by Insurance Arrangement</b>						
(i) 界定供款計劃 Defined Contribution Schemes	664	115	336	2	1,000	117
(ii) 界定利益計劃 Defined Benefit Schemes	77	2	0	0	77	2
(iii) 分項總數 Subtotal	741	117	336	2	1,077	119
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	2,203	208	8,944	90	11,147	298
(ii) 界定利益計劃 Defined Benefit Schemes	85	2	3,469	9	3,554	11
(iii) 分項總數 Subtotal	2,288	210	12,413	99	14,701	309
<b>(C) 受保險安排所規管及受信託所管限的職業退休計劃總數 Aggregate of Schemes Regulated by Insurance Arrangement and Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes (A)(i)+(B)(i)	2,867	323	9,280	92	12,147	415
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	162	4	3,469	9	3,631	13
(iii) 總數 Total	3,029	327	12,749	101	15,778	428

(iii) 獲強積金豁免及沒有強積金豁免的職業退休註冊計劃總數  
Aggregate of MPF Exempted and Non-MPF Exempted ORSO Registered Schemes

	參與匯集協議的計劃 Pooled Schemes		不參與匯集協議的計劃 Non-Pooled Schemes		總數 Total	
	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes	數額百萬港元 Amount HK\$m	計劃數目 No. of Schemes
<b>(A) 受保險安排所管限 Regulated by Insurance Arrangement</b>						
(i) 界定供款計劃 Defined Contribution Schemes	664	115	336	2	1,000	117
(ii) 界定利益計劃 Defined Benefit Schemes	77	2	0	0	77	2
(iii) 分項總數 Subtotal	741	117	336	2	1,077	119
<b>(B) 受信託所管限 Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes	45,279	2,367	144,651	218	189,930	2,585
(ii) 界定利益計劃 Defined Benefit Schemes	3,970	63	95,341	91	99,311	154
(iii) 分項總數 Subtotal	49,249	2,430	239,992	309	289,241	2,739
<b>(C) 受保險安排所規管及受信託所管限的職業退休計劃總數 Aggregate of Schemes Regulated by Insurance Arrangement and Governed by Trust</b>						
(i) 界定供款計劃 Defined Contribution Schemes (A)(i)+(B)(i)	45,943	2,482	144,987	220	190,930	2,702
(ii) 界定利益計劃 Defined Benefit Schemes (A)(ii)+(B)(ii)	4,047	65	95,341	91	99,388	156
(iii) 總數 Total	49,990	2,547	240,328	311	290,318	2,858

## 職業退休註冊計劃資產值的分佈(註)

*Distribution of Asset Size of ORSO Registered Schemes (Note)*

### 按匯集協議的數目劃分 - 匯集協議資產值幅度

By Number of Pooling Agreements - Asset Range for Pooling Agreements

#### (i) 獲強積金豁免的職業退休註冊計劃

##### MPF Exempted ORSO Registered Schemes

資產值幅度 (百萬港元) Asset Range (HK\$m)	匯集協議的 數目 No. of Pooling Agreements	所涵蓋的計劃 數目 No. of Schemes Covered	資產值 (百萬港元) Asset Size (HK\$m)
<50	8	23	205
50 - < 100	4	7	296
100 - < 500	8	171	1,958
500 - < 1,000	6	188	3,772
1,000 - < 1,500	3	174	3,234
1,500 - < 2,000	1	25	1,749
>= 2,000	6	1,632	35,747
<b>總數 Total</b>	36	2,220	46,961

#### (ii) 沒有強積金豁免的職業退休註冊計劃

##### Non-MPF Exempted ORSO Registered Schemes

資產值幅度 (百萬港元) Asset Range (HK\$m)	匯集協議的 數目 No. of Pooling Agreements	所涵蓋的計劃 數目 No. of Schemes Covered	資產值 (百萬港元) Asset Size (HK\$m)
<50	12	35	72
50 - < 100	1	4	7
100 - < 500	8	111	843
500 - < 1,000	5	45	889
1,000 - < 1,500	3	15	143
1,500 - < 2,000	1	4	21
>= 2,000	6	113	1,054
<b>總數 Total</b>	36	327	3,029

#### (iii) 獲強積金豁免及沒有強積金豁免的職業退休註冊計劃總數

##### Aggregate of MPF Exempted and Non-MPF Exempted ORSO Registered Schemes

資產值幅度 (百萬港元) Asset Range (HK\$m)	匯集協議的 數目 No. of Pooling Agreements	所涵蓋的計劃 數目 No. of Schemes Covered	資產值 (百萬港元) Asset Size (HK\$m)
<50	19	58	277
50 - < 100	4	11	303
100 - < 500	10	282	2,801
500 - < 1,000	7	233	4,661
1,000 - < 1,500	3	189	3,377
1,500 - < 2,000	1	29	1,770
>= 2,000	6	1,745	36,801
<b>總數 Total</b>	50	2,547	49,990

按不參與匯集協議計劃的數目劃分 - 計劃的資產值幅度  
By Number of Non-pooled Schemes - Asset Range for schemes

(i) 獲強積金豁免的職業退休註冊計劃

MPF Exempted ORSO Registered Schemes

資產值幅度 (百萬港元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬港元) Asset Size (HK\$m)
<5	19	20
5 - < 10	7	48
10 - < 20	15	214
20 - < 30	12	309
30 - < 40	7	248
40 - < 50	7	314
50 - < 60	7	386
60 - < 70	7	457
70 - < 80	7	523
80 - < 100	7	606
>= 100	115	224,454
<b>總數</b> <b>Total</b>	210	227,579

(ii) 沒有強積金豁免的職業退休註冊計劃

Non-MPF Exempted ORSO Registered Schemes

資產值幅度 (百萬港元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬港元) Asset Size (HK\$m)
<5	23	41
5 - < 10	16	129
10 - < 20	16	233
20 - < 30	9	227
30 - < 40	3	108
40 - < 50	2	83
50 - < 60	1	54
60 - < 70	2	125
70 - < 80	0	0
80 - < 100	3	253
>= 100	26	11,496
<b>總數</b> <b>Total</b>	101	12,749

(iii) 獲強積金豁免及沒有強積金豁免的職業退休註冊計劃總數

Aggregate of MPF Exempted and Non-MPF Exempted ORSO Registered Schemes

資產值幅度 (百萬港元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬港元) Asset Size (HK\$m)
<5	42	61
5 - < 10	23	177
10 - < 20	31	447
20 - < 30	21	536
30 - < 40	10	356
40 - < 50	9	397
50 - < 60	8	440
60 - < 70	9	582
70 - < 80	7	523
80 - < 100	10	859
> = 100	141	235,950
<b>總數 Total</b>	311	240,328



按匯集協議及不參與匯集協議計劃總數劃分 - 計劃的資產值  
幅度

By Aggregate of Pooled and Non-pooled Schemes - Asset Range for schemes

(i) 獲強積金豁免的職業退休註冊計劃

MPF Exempted ORSO Registered Schemes

資產值幅度 (百萬港元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬港元) Asset Size (HK\$m)
<1	268	112
1 - < 2	283	421
2 - < 10	931	4,586
10 - < 20	354	5,006
20 - < 30	142	3,540
30 - < 50	125	4,834
50 - < 100	129	8,857
>=100	198	247,184
<b>總數 Total</b>	<b>2,430</b>	<b>274,540</b>

(ii) 沒有強積金豁免的職業退休註冊計劃

Non-MPF Exempted ORSO Registered Schemes

資產值幅度 (百萬港元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬港元) Asset Size (HK\$m)
<1	114	40
1 - < 2	74	105
2 - < 10	115	549
10 - < 20	48	670
20 - < 30	19	469
30 - < 50	14	527
50 - < 100	12	828
>=100	32	12,590
<b>總數 Total</b>	<b>428</b>	<b>15,778</b>

(iii) 獲強積金豁免及沒有強積金豁免的職業退休註冊計劃總數

Aggregate of MPF Exempted and Non-MPF Exempted ORSO Registered Schemes

資產值幅度 (百萬港元) Asset Range (HK\$m)	計劃數目 No. of Schemes	資產值 (百萬港元) Asset Size (HK\$m)
<1	382	152
1 - < 2	357	526
2 - < 10	1,046	5,135
10 - < 20	402	5,676
20 - < 30	161	4,009
30 - < 50	139	5,361
50 - < 100	141	9,685
>=100	230	259,774
<b>總數 Total</b>	<b>2,858</b>	<b>290,318</b>

註：統計數字乃根據截至 2023 年 12 月 31 日的職業退休註冊計劃向積金局呈交的最新周年申報表所載之資料而編製。

Note: These statistics are compiled on the basis of the latest annual returns filed with the MPFA up to 31 December 2023 in respect of registered schemes.