

# Abbreviations

| Abbreviations    | Stand for  | Abbreviations | Stand for   |
|------------------|--|---------------|---|
| APIF             | approved pooled investment fund                                  | IOPS          | International Organisation of Pension Supervisors                       |
| ARF              | annual registration fee  | IRR           | internal rate of return   |
| ASIFGD           | Administration of Social Insurance Fund of Guangdong             | IS            | Industry Scheme   |
| CE               | Chief Executive  | ITCIS         | index-tracking collective investment scheme                             |
| CF               | constituent fund   | KPI           | key performance indicator   |
| COSO             | Committee of Sponsoring Organizations of the Treadway Commission | LD            | liquidated damages  |
| CPD              | continuing professional development                              | LegCo         | Legislative Council   |
| CPI              | Consumer Price Index   | LSP           | long service payment  |
| CSR              | corporate social responsibility                                  | MA            | Monetary Authority  |
| DC               | default contribution   | MPF           | Mandatory Provident Fund  |
| Deloitte         | Deloitte Touche Tohmatsu   | MPFA          | Mandatory Provident Fund Schemes Authority                              |
| DIS              | Default Investment Strategy                                      | MPFSO         | Mandatory Provident Fund Schemes Ordinance                              |
| ECA              | Employee Choice Arrangement                                      | NAV           | net asset value   |
| eMPF Company     | eMPF Platform Company Limited                                    | NCEOR         | Non-Compliant Employer and Officer Records                              |
| ERM              | enterprise risk management                                       | NGO           | non-governmental organization   |
| ESG              | environmental, social and governance                             | OECD          | Organisation for Economic Co-operation and Development                  |
| FER              | fund expense ratio   | ORSO          | Occupational Retirement Schemes Ordinance                               |
| FR               | frontline regulator  | ORSO scheme   | Occupational Retirement scheme  |
| FS               | Financial Secretary  | PRP           | Process Review Panel for the Mandatory Provident Fund Schemes Authority |
| GMEA             | Good MPF Employer Award  | SEE           | Stakeholder Engagement Exercise   |
| Greater Bay Area | Guangdong-Hong Kong-Macao Greater Bay Area                       | SEP           | self-employed person  |
| HKICPA           | Hong Kong Institute of Certified Public Accountants              | SFC           | Securities and Futures Commission                                       |
| HKMA             | Hong Kong Monetary Authority                                     | SP            | severance payment   |
| HKSAR            | Hong Kong Special Administrative Region                          | TUS           | trial use session   |
| HRSSD            | Human Resources and Social Security Department                   | TVC           | tax-deductible voluntary contribution                                   |
| IA               | Insurance Authority  | VCoC          | code of conduct for voluntary adoption                                  |
| IFRS             | International Financial Reporting Standards                      | YEA           | Young Engagement Ambassador   |