

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

ADITYA BIRLA SUN LIFE PENSION MANAGEMENT COMPANY LIMITED - SCHEME C TIER I

SCHEDULES FORMING PART OF THE UN AUDITED YEARLY FINANCIAL STATEMENTS AS ON 31st MARCH 2020

Schedule 1: Unit capital

Particulars	Schedule	Scheme C Tier I	
		31st Mar 2020	31st Mar 2019
Initial capital			
Unit Capital			
Outstanding at the beginning of the period		20,87,18,056	6,19,44,087
Add :Units issued during the period		12,89,28,560	26,43,87,669
Less: Units redeemed during the period		7,28,06,328	11,76,13,700
Outstanding at the end of the period		26,48,40,288	20,87,18,056
(Face Value of Rs.10/- each unit, fully paid up)		10.00	10.00
Outstanding units at the beginning of the period		2,08,71,806	61,94,409
Add :Units issued during the period		1,28,92,856	2,64,38,767
Less: Units redeemed during the period		72,80,633	1,17,61,370
Outstanding Units at the end of the period		2,64,84,029	2,08,71,806

Schedule 2: Reserves and surplus

Particulars	Schedule	Scheme C Tier I	
		31st Mar 2020	31st Mar 2019
Unit premium reserve			
Opening balance		2,07,12,780	44,98,715
Add: Premium on Units issued		3,28,48,973	2,91,88,347
Less: Premium on Units redeemed		1,66,50,561	1,29,74,282
Closing balance		3,69,11,193	2,07,12,780
General Reserve			
Opening balance		2,36,71,879	56,63,905
Add/(Less): Transfer from/(to) Revenue Account		1,19,05,903	81,12,468
Closing balance		3,55,77,781	1,37,76,373
Unrealised Appreciation Reserve			
Opening balance		80,99,709	-44,99,172
Add/(Less): Transfer from/(to) Revenue Account		37,37,439	75,40,549
Closing balance		1,18,37,148	30,41,377
Total		8,43,26,123	3,75,30,530

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Schedule 3: Current liabilities and provisions

Particulars	Schedule	Scheme C Tier I	
		31st Mar 2020	31st Mar 2019
Current liabilities & Provisions			
Sundry creditors for expenses			
Redemption Payable		8,33,709	2,83,316
NPS charges payable		1,426	639
NSDL & SEBI Payable		2,222	655
Management fees payable		9,499	6,158
CBRICS chages payable		560	180
Custody charges payable		2,459	1,831
Total		8,49,875	2,92,780

Schedule 4: Investments (Long Term and Short Term)

Particulars	Schedule	Scheme C Tier I	
		31st Mar 2020	31st Mar 2019
NCDs		32,77,01,762	22,79,32,782
Others - Mutual Fund Units		89,35,881	49,00,925
Total		33,66,37,643	23,28,33,707

Schedule 5: Deposits

Particulars	Schedule	Scheme C Tier I	
		31st Mar 2020	31st Mar 2019
Deposits with scheduled banks		-	-
Total		-	-

Schedule 6: Other current assets

Particulars	Schedule	Scheme C Tier I	
		31st Mar 2020	31st Mar 2019
Balances with banks in current account		8,76,036	44,40,062
Contracts for sale of investments		-	-
Interest accrude and due			
Interest accrude but not due		1,25,02,606	92,67,597
Sundry Debtors - Margin Money for Investments			
Total		1,33,78,643	1,37,07,659

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UN AUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 31st MARCH 2020

Particulars	Schedule	Scheme C Tier I	
		31st Mar 2020	31st Mar 2019
Income			
Interest		1,17,70,680	79,93,263
other income		-	
Profit on sale/redemption of investments		1,68,468	1,69,708
Unrealised gain on appreciation in investments		37,37,439	75,40,549
Total Income (A)		1,56,76,587	1,57,03,520
Expenses & Losses			
Loss on sale of investments		-	31,560
Unrealised loss on appreciation in investments		-	
Management fees (including service tax)		17,856	11,427
NPS Trust fees		7,566	2,872
Custodian fees		5,163	3,434
Brokerage		-	
CBRICS charges		443	1,210
CRA fees		3,02,214	2,17,255
Less : Amount recoverable on sale of units on account of CRA Charges		-3,02,214	-2,17,255
NSDL & SEBI charges		2,218	-
Total Expenditure (B)		33,245	50,503
Surplus/(Deficit) for the year (A-B = C)		1,56,43,342	1,56,53,017
Less: Amount transferred to Unrealised appreciation account		37,37,439	75,40,549
Less: Amount transferred to General Reserve		1,19,05,903	81,12,468
Amount carried forward to Balance Sheet		-	-

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UN AUDITED BALANCE SHEET AS AT 31st MARCH 2020

Particulars	Schedule	Scheme C Tier I	
		31st Mar 2020	31st Mar 2019
Liabilities			
Unit Capital	1	26,48,40,288	20,87,18,056
Reserve & Surplus	2	8,43,26,123	3,75,30,530
Current Liabilities	3	8,49,875	2,92,780
Total		35,00,16,286	24,65,41,366
Assets			
Investment	4	33,66,37,643	23,28,33,707
Deposits	5	-	-
Other Current Assets	6	1,33,78,643	1,37,07,659
Total		35,00,16,286	24,65,41,366
(a) Net asset as per Balance Sheet (Schedule 4+5+6-3)		34,91,66,411	24,62,48,586
(b) Number of units outstanding		2,64,84,029	2,08,71,806

The notes referred to above form an integral part of the financial Statements.