

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

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

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

Schedule 1: Unit capital

Particulars	Schedule	Scheme C Tier II	
		31st Mar 2020	31st Mar 2019
Initial capital			
Unit Capital			
Outstanding at the beginning of the period		2,62,27,719	85,98,646
Add :Units issued during the period		6,98,81,907	6,80,33,107
Less: Units redeemed during the period		6,57,92,322	5,04,04,034
Outstanding at the end of the period		3,03,17,304	2,62,27,719
(Face Value of Rs.10/- each unit, fully paid up)		10.00	10.00
Outstanding units at the beginning of the period		26,22,772	8,59,865
Add :Units issued during the period		69,88,191	68,03,311
Less: Units redeemed during the period		65,79,232	50,40,403
Outstanding Units at the end of the period		30,31,730	26,22,772

Schedule 2: Reserves and surplus

Particulars	Schedule	Scheme C Tier II	
		31st Mar 2020	31st Mar 2019
Unit premium reserve			
Opening balance		18,10,126	3,53,086
Add: Premium on Units issued		1,52,61,730	59,71,775
Less: Premium on Units redeemed		1,45,05,139	45,14,735
Closing balance		25,66,717	18,10,126
General Reserve			
Opening balance		30,35,957	2,40,550
Add/(Less): Transfer from/(to) Revenue Account		16,46,462	15,64,755
Closing balance		46,82,419	18,05,305
Unrealised Appreciation Reserve			
Opening balance		8,06,030	-36,977
Add/(Less): Transfer from/(to) Revenue Account		2,83,378	2,51,967
Closing balance		10,89,408	2,14,990
Total		83,38,544	38,30,421

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Schedule 3: Current liabilities and provisions

Particulars	Schedule	Scheme C Tier II	
		31st Mar 2020	31st Mar 2019
Current liabilities & Provisions			
Sundry creditors for expenses			
Redemption Payable		1,55,171	3,27,480
NPS charges payable		165	71
NSDL & SEBI Payable		260	75
Management fees payable		1,217	722
CBRICS chages payable		325	118
Custody charges payable		85	194
Total		1,57,221	3,28,660

Schedule 4: Investments (Long Term and Short Term)

Particulars	Schedule	Scheme C Tier II	
		31st Mar 2020	31st Mar 2019
NCDs		3,48,83,056	2,62,10,136
Others - Mutual Fund Units		23,95,216	8,96,084
Total		3,72,78,272	2,71,06,220

Schedule 5: Deposits

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

Schedule 6: Other current assets

Particulars	Schedule	Scheme C Tier II	
		31st Mar 2020	31st Mar 2019
Balances with banks in current account		1,60,334	21,85,241
Contracts for sale of investments		-	-
Interest accrude and due			
Interest accrude but not due		13,74,464	10,95,339
Sundry Debtors - Margin Money for Investments			
Total		15,34,798	32,80,580

Schedule 7: Realised Gain on Sale/redemption of investment

Particulars	Schedule	Scheme C Tier II	
		31st Mar 2020	31st Mar 2019
REALISED GAIN ON SALE /REDEMPTION OF INVESTMENT			
Profit on Sale of Corporate Bond		2,12,019	
Profit on sale of Mutual fund scheme Units		1,56,806	82,223
Total		3,68,825	82,223

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AUDITED REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020

Particulars	Schedule	Scheme C Tier II	
		31st Mar 2020	31st Mar 2019
Income			
Interest		14,73,728	9,49,472
other income		-	-
Profit on sale/redemption of investments		1,77,237	45,643
Unrealised gain on appreciation in investments		2,87,901	4,44,431
Total Income (A)		19,38,867	14,39,546
Expenses & Losses			
Loss on sale of investments		-	4,880
Unrealised loss on appreciation in investments		4,523	-3,32,341
Management fees (including service tax)		2,396	1,405
NPS Trust fees		1,015	365
Custodian fees		661	412
Brokerage		-	-
CBRICS charges		472	531
CRA fees		35,329	8,096
Less : Amount recoverable on sale of units on account of CRA Charges		-35,329	-8,096
NSDL & SEBI charges		-41	-303
Total Expenditure (B)		9,026	-3,25,051
Surplus/(Deficit) for the year (A-B = C)		19,29,840	17,64,597
Less: Amount transferred to Unrealised appreciation account		2,83,378	7,76,772
Less: Amount transferred to General Reserve		16,46,462	9,87,825
Amount carried forward to Balance Sheet		-	-

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AUDITED BALANCE SHEET AS AT 31st MARCH 2020

Particulars	Schedule	Scheme C Tier II	
		31st Mar 2020	31st Mar 2019
Liabilities			
Unit Capital	1	3,03,17,304	2,62,27,719
Reserve & Surplus	2	83,38,544	38,30,421
Current Liabilities	3	1,57,221	3,28,660
Total		3,88,13,070	3,03,86,800
Assets			
Investment	4	3,72,78,272	2,71,06,220
Deposits	5	-	-
Other Current Assets	6	15,34,798	32,80,580
Total		3,88,13,070	3,03,86,800
(a) Net asset as per Balance Sheet (Schedule 4+5+6-3)		3,86,55,849	3,00,58,140
(b) Number of units outstanding		30,31,730	26,22,772

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