

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

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

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

Schedule 1: Unit capital

Particulars	Schedule	Scheme E Tier I	
		31st Mar 2020	31st Mar 2019
Initial capital			
Unit Capital			
Outstanding at the beginning of the period		40,21,50,915	10,66,19,114
Add :Units issued during the period		27,72,30,009	49,01,68,290
Less: Units redeemed during the period		12,57,40,908	19,46,36,489
Outstanding at the end of the period		55,36,40,016	40,21,50,915
(Face Value of Rs.10/- each unit, fully paid up)		10.00	10.00
Outstanding units at the beginning of the period		4,02,15,091	1,06,61,911
Add :Units issued during the period		2,77,23,001	4,90,16,829
Less: Units redeemed during the period		1,25,74,091	1,94,63,649
Outstanding Units at the end of the period		5,53,64,002	4,02,15,091

Schedule 2: Reserves and surplus

Particulars	Schedule	Scheme E Tier I	
		31st Mar 2020	31st Mar 2019
Unit premium reserve			
Opening balance		6,30,77,595	1,28,10,345
Add: Premium on Units issued		5,54,92,403	8,37,20,637
Less: Premium on Units redeemed		2,65,40,523	3,34,53,388
Closing balance		9,20,29,473	6,30,77,595
General Reserve			
Opening balance		-42,91,495	18,84,725
Add/(Less): Transfer from/(to) Revenue Account		1,19,83,649	-63,70,642
Closing balance		76,92,154	-44,85,917
Unrealised Appreciation Reserve			
Opening balance		3,19,35,569	3,87,866
Add/(Less): Transfer from/(to) Revenue Account		-17,15,14,513	2,76,36,311
Closing balance		-13,95,78,943	2,80,24,177
Total		-3,98,57,316.71	8,66,15,854.59

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Schedule 3: Current liabilities and provisions

Particulars	Schedule	Scheme E Tier I	
		31st Mar 2020	31st Mar 2019
Current liabilities & Provisions			
Sundry creditors for expenses			
Redemption Payable		9,92,757	2,57,022
NPS charges payable		2,291	1,180
NSDL & SEBI Payable		4,415	1,244
Management fees payable		17,760	11,626
Custodial charges payable		5,477	3,538
Total		10,22,701	2,74,610

* The Provision referred above is towards TDS payable on Custodian fees.

Schedule 4: Investments (Long Term and Short Term)

Particulars	Schedule	Scheme E Tier I	
		31st Mar 2020	31st Mar 2019
Equity shares		49,24,79,414	46,35,47,415
Others - Mutual Fund Units		2,07,40,001	1,63,92,815
Total		51,32,19,415	47,99,40,230

Schedule 5: Deposits

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

Schedule 6: Other current assets

Particulars	Schedule	Scheme E Tier I	
		31st Mar 2020	31st Mar 2019
Balances with banks in current account		15,18,785	90,04,850
Contracts for sale of investments		-	-
Brokerage receivable from PFM		2,67,870	1,08,963
Receivable for sales invst		-2,67,870	-1,08,963
Application money pending allotment			
Others - Dividend receivable		67,199	96,299
Total		15,85,985	91,01,149

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UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 31st MARCH 2020

Particulars	Schedule	Scheme E Tier I	
		31st Mar 2020	31st Mar 2019
Income			
Dividend		35,70,519	11,53,665
Miscellaneous income		-	-
Profit on sale/redemption of investments		1,13,58,101	8,54,397
Unrealised gain on appreciation in investments		-	2,76,36,311
Total Income (A)		1,49,28,620	2,96,44,373
Expenses & Losses			
Loss on sale/redemption of investments		28,81,337	83,44,466
Unrealised loss on appreciation in investments		17,15,14,513	-
Management fees (including service tax)		34,360	21,137
NPS Trust fees		14,559	5,211
Custodian fees		10,335	6,614
Brokerage		-	-
CRA fees		6,28,158	4,49,413
Less : Amount recoverable on sale of units on account of CRA Charges		-6,28,158	-4,49,413
NSDL & SEBI charges		4,380	1,276
Total Expenditure (B)		17,44,59,483	83,78,704
Surplus/(Deficit) for the year (A-B = C)		-15,95,30,864	2,12,65,669
Less: Amount transferred to Unrealised appreciation account		-17,15,14,513	2,76,36,311
Less: Amount transferred to General Reserve		1,19,83,649	-63,70,642
Amount carried forward to Balance Sheet		-	-

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UNAUDITED BALANCE SHEET AS AT 31st MARCH 2020

Particulars	Schedule	Scheme E Tier I	
		31st Mar 2020	31st Mar 2019
Liabilities			
Unit Capital	1	55,36,40,016	40,21,50,915
Reserve & Surplus	2	-3,98,57,317	8,66,15,855
Current Liabilities	3	10,22,701	2,74,610
Total		51,48,05,400	48,90,41,379
Assets			
Investment	4	51,32,19,415	47,99,40,230
Deposits	5	-	-
Other Current Assets	6	15,85,985	91,01,149
Total		51,48,05,400	48,90,41,379
(a) Net asset as per Balance Sheet (Schedule 4+5+6-3)		51,37,82,699	48,87,66,769
(b) Number of units outstanding		5,53,64,002	4,02,15,091

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