

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

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

AUDITED BALANCE SHEET AS AT 30th September 2020

Particulars	Schedule	Scheme E Tier I	
		30th September 2020	30th September 2019
Liabilities			
Unit Capital	1	683,357,256	430,238,703
Reserve & Surplus	2	150,617,290	95,446,617
Current Liabilities	3	1,658,644	4,365,487
Total		835,633,190	530,050,807
Assets			
Investment	4	833,436,493	525,635,187
Deposits	5	-	-
Other Current Assets	6	2,196,696	4,415,620
Total		835,633,190	530,050,807
(a) Net asset as per Balance Sheet (Schedule 4+5+6-3)		833,974,546	525,685,319
(b) Number of units outstanding		68,335,726	43,023,870
©NAV per unit (a)(b) (Rs.)		12.2041	12.2185

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AUDITED REVENUE ACCOUNT FOR THE YEAR ENDED 30th September 2020

Particulars	Schedule	Scheme E Tier I	
		30th September 2020	30th September 2019
Income			
Dividend		4,741,071	4,371,969
Miscellaneous income		-	-
Profit on sale/redemption of investments		7,146,111	5,167,418
Unrealised gain on appreciation in investments		185,439,565	3,911,392
Total Income (A)		197,326,747	13,450,779
Expenses & Losses			
Loss on sale/redemption of investments		23,700,533	9,302,655
Unrealised loss on appreciation in investments		-	-
Management fees (including service tax)		41,749	28,989
NPS Trust fees		17,690	4,116
Custodian fees		13,142	8,685
Stamp duty Charge		5,944	-
Brokerage		-	-
CRA fees		373,775.00	160,880
Less : Amount recoverable on sale of units on account of CRA Charges		-373,775.00	-160,880
NSDL & SEBI charges		1,466	519
Total Expenditure (B)		23,780,525	9,344,965
Surplus/(Deficit) for the year (A-B = C)		173,546,222	4,105,814
Less: Amount transferred to Unrealised appreciation account		185,439,565	3,911,392
Less: Amount transferred to General Reserve		-11,893,344	194,422
Amount carried forward to Balance Sheet		-	-

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SCHEDULES FORMING PART OF THE AUDITED YEARLY FINANCIAL STATEMENTS AS ON 30th September 2020

Schedule 1: Unit capital

Particulars	Schedule	Scheme E Tier I	
		30th September 2020	30th September 2019
Initial capital			
Unit Capital			
Outstanding at the beginning of the period		553640015.9	402,150,914.95
Add :Units issued during the period		179296531.7	311,686,334.84
Less: Units redeemed during the period		49579291.8	283,598,547.23
Outstanding at the end of the period		683,357,256	430,238,703
(Face Value of Rs.10/- each unit, fully paid up)		10.00	10.00
Outstanding units at the beginning of the period		55,364,002	40,215,091
Add :Units issued during the period		17,929,653	31,168,633
Less: Units redeemed during the period		4,957,929	28,359,855
Outstanding Units at the end of the period		68,335,726	43,023,870

Schedule 2: Reserves and surplus

Particulars	Schedule	Scheme E Tier I	
		30th September 2020	30th September 2019
Unit premium reserve			
Opening balance		92,029,473	63,077,595
Add: Premium on Units issued		23,509,814	62,366,475
Less: Premium on Units redeemed		6,581,428	57,641,527
Closing balance		108,957,858	67,802,543
General Reserve			
Opening balance		7,692,154	-
Add/(Less): Transfer from/(to) Revenue Account		-11,893,344	194,422
Closing balance		-4,201,190	194,422
Appropriation Account			
Surplus/(Deficit) Carried forward			23,538,260
Closing balance		-	23,538,260
Unrealised Appreciation Reserve			
Opening balance		-139,578,943	-
Add/(Less): Transfer from/(to) Revenue Account		185,439,565	3,911,392
Closing balance		45,860,622	3,911,392
Total		150,617,289.86	95,446,616.89

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SCHEDULES FORMING PART OF THE AUDITED YEARLY FINANCIAL STATEMENTS AS ON 30th September 2020

Schedule 3: Current liabilities and provisions

Particulars	Schedule	Scheme E Tier I	
		30th September 2020	30th September 2019
Current liabilities & Provisions			
Sundry creditors for expenses			
Redemption Payable		1,603,713	318,073
TDS Payable			
Contracts for purchase of investments		-	4,024,212
NPS charges payable		3,411	4,116
NSDL & SEBI Payable		2,844	35
Management fees payable		41,719	14,598
Stamp duty Payable		-	-
Custodial charges payable		6,958	4,453
Amount payable to other schemes			
Provisions*			
Total		1,658,644	4,365,487

* 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	
		30th September 2020	30th September 2019
Equity shares		804,011,366	512,335,186
Others - Mutual Fund Units		29,425,127	13,300,000
Total		833,436,493	525,635,187

Schedule 5: Deposits

Particulars	Schedule	Scheme E Tier I	
		30th September 2020	30th September 2019
Deposits with scheduled banks		-	-
Total		-	-

Schedule 6: Other current assets

Particulars	Schedule	Scheme E Tier I	
		30th September 2020	30th September 2019
Balances with banks in current account		1,612,976	1,743,518
Contracts for sale of investments		-	2,491,202
Brokerage receivable from PFM		354,715	179,611
Receivable for sales invst		-267,870	-179,611
Application money pending allotment			
Others - Dividend receivable		496,876	180,899
Total		2,196,696	4,415,620

Schedule 7: Realised Gain on Sale/redemption of investment

Particulars	Schedule	Scheme E Tier I	
		30th September 2020	30th September 2019
REALISED GAIN ON SALE /REDEMPTION OF INVESTMENT			
Profit on Sale of Equity shares		6,935,891	4,861,149
Profit on sale of Mutual fund scheme Units		210,219	306,269
Total		7,146,111	5,167,418

