

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

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

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

Schedule 1: Unit capital

Particulars	Schedule	Scheme E Tier II	
		31st Mar 2020	31st Mar 2019
<b>Initial capital</b>			
<b>Unit Capital</b>			
Outstanding at the beginning of the period		3,95,23,713	1,45,34,078
Add :Units issued during the period		4,39,34,503	6,89,45,511
Less: Units redeemed during the period		2,60,95,958	4,39,55,876
Outstanding at the end of the period		5,73,62,259	3,95,23,713
(Face Value of Rs.10/- each unit, fully paid up)		10.00	10.00
Outstanding units at the beginning of the period		39,52,371	14,53,408
Add :Units issued during the period		43,93,450	68,94,551
Less: Units redeemed during the period		26,09,596	43,95,588
Outstanding Units at the end of the period		57,36,226	39,52,371

Schedule 2: Reserves and surplus

Particulars	Schedule	Scheme E Tier II	
		31st Mar 2020	31st Mar 2019
<b>Unit premium reserve</b>			
Opening balance		59,41,029	15,32,540
Add: Premium on Units issued		74,45,358	1,16,20,119
Less: Premium on Units redeemed		52,03,209	72,11,630
Closing balance		81,83,176	59,41,029
<b>General Reserve</b>			
Opening balance		-4,37,903	46,368
Add/(Less): Transfer from/(to) Revenue Account		10,86,926	-5,09,938
Closing balance		6,49,024	-4,63,570
<b>Unrealised Appreciation Reserve</b>			
Opening balance		32,47,179	-2,68,689
Add/(Less): Transfer from/(to) Revenue Account		-1,64,57,219	29,68,775
Closing balance		-1,32,10,041	27,00,086
<b>Total</b>		<b>-43,77,841.12</b>	<b>81,77,545</b>

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Schedule 3: Current liabilities and provisions

Particulars	Schedule	Scheme E Tier II	
		31st Mar 2020	31st Mar 2019
<b>Current liabilities &amp; Provisions</b>			
Sundry creditors for expenses			
Redemption Payable		1,73,277	4,62,681
NPS charges payable		-1,021	133
NSDL & SEBI Payable		363	154
Management fees payable		2,974	1,247
Custodial charges payable		342	347
<b>Total</b>		<b>1,75,935</b>	<b>4,64,563</b>

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

Schedule 4: Investments (Long Term and Short Term)

Particulars	Schedule	Scheme E Tier II	
		31st Mar 2020	31st Mar 2019
Equity shares		5,07,93,185	4,74,30,728
Others - Mutual Fund Units		20,99,999	95,116
<b>Total</b>		<b>5,28,93,183</b>	<b>4,75,25,844</b>

Schedule 5: Deposits

Particulars	Schedule	Scheme E Tier II	
		31st Mar 2020	31st Mar 2019
Deposits with scheduled banks		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

Schedule 6: Other current assets

Particulars	Schedule	Scheme E Tier II	
		31st Mar 2020	31st Mar 2019
Balances with banks in current account		2,60,730	6,29,203
Contracts for sale of investments		-	-
Brokerage receivable from PFM		29,428	11,287
Receivable for sales invst		-29,428	-11,287
Application money pending allotment			
Others - Dividend receivable		6,439	10,775
<b>Total</b>		<b>2,67,169</b>	<b>6,39,977</b>

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

Particulars	Schedule	Scheme E Tier II	
		31st Mar 2020	31st Mar 2019
<b>Income</b>			
Dividend		3,56,779	1,38,854
Miscellaneous income		-	-
Profit on sale/redemption of investments		9,55,575	1,85,122
Unrealised gain on appreciation in investments			26,10,171
<b>Total Income (A)</b>		<b>13,12,354</b>	<b>29,34,147</b>
<b>Expenses &amp; Losses</b>			
Loss on sale/redemption of investments		2,19,382	10,82,140
Unrealised loss on appreciation in investments		1,64,57,219	-
Management fees (including service tax)		3,386	2,396
NPS Trust fees		1,435	620
Custodian fees		1,010	754
Brokerage		-	-
CRA fees		17,246	16,178
Less : Amount recoverable on sale of units on account of CRA Charges		-17,246	-16,178
NSDL & SEBI charges		215	217
<b>Total Expenditure (B)</b>		<b>1,66,82,647</b>	<b>10,86,127</b>
<b>Surplus/(Deficit) for the year (A-B = C)</b>		<b>-1,53,70,293</b>	<b>18,48,020</b>
Less: Amount transferred to Unrealised appreciation account		-1,64,57,219	26,10,171
Less: Amount transferred to General Reserve		10,86,926	-7,62,151
<b>Amount carried forward to Balance Sheet</b>		<b>-</b>	<b>-</b>

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UN AUDITED BALANCE SHEET AS AT 31st MARCH 2020

Particulars	Schedule	Scheme E Tier II	
		31st Mar 2020	31st Mar 2019
<b>Liabilities</b>			
Unit Capital	1	5,73,62,259	3,95,23,713
Reserve & Surplus	2	-43,77,841	81,77,545
Current Liabilities	3	1,75,935	4,64,563
<b>Total</b>		<b>5,31,60,353</b>	<b>4,81,65,821</b>
<b>Assets</b>			
Investment	4	5,28,93,183	4,75,25,844
Deposits	5	-	-
Other Current Assets	6	2,67,169	6,39,977
<b>Total</b>		<b>5,31,60,353</b>	<b>4,81,65,821</b>
(a) Net asset as per Balance Sheet (Schedule 4+5+6-3)		5,29,84,418	4,77,01,259
(b) Number of units outstanding		57,36,226	39,52,371

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