

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

ADITYA BIRLA SUN LIFE PENSION MANAGEMENT COMPANY LIMITED - SCHEME G 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 G Tier I	
		31st Mar 2020	31st Mar 2019
Initial capital			
Unit Capital			
Outstanding at the beginning of the period		24,74,95,931	7,18,33,565
Add :Units issued during the period		18,10,99,747	29,55,19,462
Less: Units redeemed during the period		5,82,26,249	11,98,57,097
Outstanding at the end of the period		37,03,69,429	24,74,95,931
(Face Value of Rs.10/- each unit, fully paid up)		10.00	10.00
Outstanding units at the beginning of the period		2,47,49,593	71,83,357
Add :Units issued during the period		1,81,09,975	2,95,51,946
Less: Units redeemed during the period		58,22,625	1,19,85,710
Outstanding Units at the end of the period		3,70,36,943	2,47,49,593

Schedule 2: Reserves and surplus

Particulars	Schedule	Scheme G Tier I	
		31st Mar 2020	31st Mar 2019
Unit premium reserve			
Opening balance		1,57,87,204	20,56,046
Add: Premium on Units issued		4,35,67,042	2,19,75,368
Less: Premium on Units redeemed		1,24,94,809	82,44,209
Closing balance		4,68,59,437	1,57,87,204
General Reserve			
Opening balance		2,45,56,890	54,07,400
Add/(Less): Transfer from/(to) Revenue Account		1,43,73,049	77,48,629
Closing balance		3,89,29,938	1,31,56,029
Unrealised Appreciation Reserve			
Opening balance		1,75,27,657	-42,05,823
Add/(Less): Transfer from/(to) Revenue Account		1,08,14,464	93,98,695
Closing balance		2,83,42,121	51,92,872
Total		11,41,31,496	3,41,36,105

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Schedule 3: Current liabilities and provisions

Particulars	Schedule	Scheme G Tier I	
		31st Mar 2020	31st Mar 2019
Current liabilities & Provisions			
Sundry creditors for expenses			
Redemption Payable		5,24,252	2,43,109
NPS charges payable		1,982	666
NSDL & SEBI Payable		1,696	700
Management fees payable		12,926	6,655
Custody charges payable		2,858	2,051
CCIL Charges Payable		1,655	846
Total		5,45,369	2,54,027

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

Schedule 4: Investments (Long Term and Short Term)

Particulars	Schedule	Scheme G Tier I	
		31st Mar 2020	31st Mar 2019
Government Securities		38,90,71,941	20,84,64,727
State Government Securities		6,75,02,040	5,32,77,066
Others - Mutual Fund Units		1,81,80,196	86,77,489
Total		47,47,54,177	27,04,19,282

Schedule 5: Deposits

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

Schedule 6: Other current assets

Particulars	Schedule	Scheme G Tier I	
		31st Mar 2020	31st Mar 2019
Balances with banks in current account		5,23,518	64,47,496
Contracts for sale of investments		-	-
Sundry debtors (margin money of Rs 23 lacs as on 31st mar 2020)		23,00,000	
Service tax asset		-	145
Interest Accrued But Not Due-SDL		11,72,426	10,51,350
Receivable for sales invst		-	435
Interest accrude but not due on G Sceec		62,96,174	39,67,355
Total		1,02,92,118	1,14,66,782

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

Particulars	Schedule	Scheme G Tier I	
		31st Mar 2020	31st Mar 2019
Income			
Interest		1,40,91,527	75,96,968
other income		-	-
Profit on sale/redemption of investments		3,25,240	1,72,012
Unrealised gain on appreciation in investments		1,08,14,464	93,98,695
Total Income (A)		2,52,31,230	1,71,67,675
Expenses & Losses			
Unrealised loss on appreciation in investments			-
Management fees (including service tax)		23,737	11,922
NPS Trust fees		10,058	2,898
Custodian fees		6,824	3,687
Brokerage		-	-
Depository and settlement charges		2,360	1,144
CRA fees		4,34,177	2,78,363
Less : Amount recoverable on sale of units on account of CRA Charges		-4,34,177	-2,78,363
NSDL & SEBI charges		738	700
Total Expenditure (B)		43,718	20,351
Surplus/(Deficit) for the year (A-B = C)		2,51,87,513	1,71,47,324
Less: Amount transferred to Unrealised appreciation account		1,08,14,464	93,98,695
Less: Amount transferred to General Reserve		1,43,73,049	77,48,629
Amount carried forward to Balance Sheet		-	-

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UN AUDITED BALANCE SHEET AS AT 31st MARCH 2020

Particulars	Schedule	Scheme G Tier I	
		31st Mar 2020	31st Mar 2019
Liabilities			
Unit Capital	1	37,03,69,429	24,74,95,931
Reserve & Surplus	2	11,41,31,496	3,41,36,105
Current Liabilities	3	5,45,369	2,54,027
Total		48,50,46,295	28,18,86,063
Assets			
Investment	4	47,47,54,177	27,04,19,282
Deposits	5	-	-
Other Current Assets	6	1,02,92,118	1,14,66,782
Total		48,50,46,295	28,18,86,063
(a) Net asset as per Balance Sheet (Schedule 4+5+6-3)		48,45,00,925	28,16,32,037
(b) Number of units outstanding		3,70,36,943	2,47,49,593

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