

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

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

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

Schedule 1: Unit capital

Particulars	Schedule	Scheme G Tier II	
		31st Mar 2020	31st Mar 2019
Initial capital			
Unit Capital			
Outstanding at the beginning of the period		2,83,53,762	92,74,924
Add :Units issued during the period		7,24,83,940	4,58,90,467
Less: Units redeemed during the period		5,81,80,964	2,68,11,628
Outstanding at the end of the period		4,26,56,739	2,83,53,762
(Face Value of Rs.10/- each unit, fully paid up)		10.00	10.00
Outstanding units at the beginning of the period		28,35,376	9,27,492
Add :Units issued during the period		72,48,394	45,89,047
Less: Units redeemed during the period		58,18,096	26,81,163
Outstanding Units at the end of the period		42,65,674	28,35,376

Schedule 2: Reserves and surplus

Particulars	Schedule	Scheme G Tier II	
		31st Mar 2020	31st Mar 2019
Unit premium reserve			
Opening balance		7,25,953	16,981
Add: Premium on Units issued		1,47,13,197	16,70,470
Less: Premium on Units redeemed		1,20,67,194	9,61,498
Closing balance		33,71,956	7,25,953
General Reserve			
Opening balance		30,56,475	7,46,062
Add/(Less): Transfer from/(to) Revenue Account		18,04,448	8,76,211
Closing balance		48,60,924	16,22,273
Unrealised Appreciation Reserve			
Opening balance		17,21,974	-11,01,016
Add/(Less): Transfer from/(to) Revenue Account		10,76,307	15,42,707
Closing balance		27,98,281	4,41,691
Total		1,10,31,161	27,89,917

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Schedule 3: Current liabilities and provisions

Particulars	Schedule	Scheme G Tier II	
		31st Mar 2020	31st Mar 2019
Current liabilities & Provisions			
Sundry creditors for expenses			
Redemption Payable		23,27,655	1,10,448
NPS charges payable		230	75
NSDL & SEBI Payable		194	80
Management fees payable		1,545	733
Custody charges payable		186	222
CCIL Charges Payable		423	235
Total		23,30,233	1,11,792

Schedule 4: Investments (Long Term and Short Term)

Particulars	Schedule	Scheme G Tier II	
		31st Mar 2020	31st Mar 2019
Government Securities		3,89,51,602	2,31,62,446
State Government Securities		1,08,70,699	47,55,459
Others - Mutual Fund Units		25,70,052	12,64,530
Total		5,23,92,353	2,91,82,435

Schedule 5: Deposits

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

Schedule 6: Other current assets

Particulars	Schedule	Scheme G Tier II	
		31st Mar 2020	31st Mar 2019
Balances with banks in current account		23,07,108	15,47,511
Contracts for sale of investments		-	-
Sundry Debtors (margin money of Rs 5 lacs as on 31st mar 2020)		500000	
Service tax asset		-	104
Interest Accrued But Not Due-SDL		1,79,497	85,216
Receivable for sales invst		-	831
Interest accrude but not due on G Sec		6,39,176	4,39,374
Total		36,25,781	20,73,036

Schedule 7: Realised Gain on Sale/redemption of investment

Particulars	Schedule	Scheme G Tier II	
		31st Mar 2020	31st Mar 2019
REALISED GAIN ON SALE /REDEMPTION OF INVESTMENT			
Profit on slae of Government securities		1,79,667	
Profit on sale of Mutual fund scheme Units		1,49,495	74,571
Total		3,29,162	74,571

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AUDITED REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020

Particulars	Schedule	Scheme G Tier II	
		31st Mar 2020	31st Mar 2019
Income			
Interest		16,54,439	8,37,223
other income		-	-
Profit on sale/redemption of investments		1,55,398	41,374
Unrealised gain on appreciation in investments		10,76,307	15,42,707
Total Income (A)		28,86,144	24,21,304
Expenses & Losses			
Management fees (including service tax)		2,897	1,357
NPS Trust fees		1,228	339
Custodian fees		793	414
Brokerage		-	-
Depository and settlement charges		276	196
CRA fees		12,695	8,904
Less : Amount recoverable on sale of units on account of CRA Charges		-12,695	-8,904
NSDL & SEBI charges		195	80
Total Expenditure (B)		5,388	2,386
Surplus/(Deficit) for the year (A-B = C)		28,80,756	24,18,918
Less: Amount transferred to Unrealised appreciation account		10,76,307	15,42,707
Less: Amount transferred to General Reserve		18,04,448	8,76,211
Amount carried forward to Balance Sheet		-	-

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AUDITED BALANCE SHEET AS AT 31st MARCH 2020

Particulars	Schedule	Scheme G Tier II	
		31st Mar 2020	31st Mar 2019
Liabilities			
Unit Capital	1	4,26,56,739	2,83,53,762
Reserve & Surplus	2	1,10,31,161	27,89,917
Current Liabilities	3	23,30,233	1,11,792
Total		5,60,18,133	3,12,55,471
Assets			
Investment	4	5,23,92,353	2,91,82,435
Deposits	5	-	-
Other Current Assets	6	36,25,781	20,73,036
Total		5,60,18,133	3,12,55,471
(a) Net asset as per Balance Sheet (Schedule 4+5+6-3)		5,36,87,900	3,11,43,679
(b) Number of units outstanding		42,65,674	28,35,376
©NAV per unit (a)(b) (Rs.)		12.5860	10.9840
		-0.17	0

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