

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

NATIONAL PENSION SYSTEM TRUST

SCHEME\_A\_TIER\_I

UNAUDITED BALANCE SHEET AS AT 31st MAR 2022

Particulars	Schedule	(In Rs.)	
		31st Mar 2022	31st Mar 2021
<b>Liabilities</b>			
Unit Capital	1	1,41,72,814	1,00,03,545
Reserves and Surplus	2	53,69,367	24,66,822
Current Liabilities and Provisions	3	19,520	45,283
<b>Total</b>		<b>1,95,61,701</b>	<b>1,25,15,651</b>
<b>Assets</b>			
Investments	4	1,87,32,292	1,23,94,128
Other Current Assets	5	8,29,408	1,20,521
<b>Total</b>		<b>1,95,61,700</b>	<b>1,25,14,650</b>
(a) Net assets as per Balance Sheets		1,95,42,180	1,24,69,367
(b) Number of units outstanding		14,17,281	10,00,355

**ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED**  
**NATIONAL PENSION SYSTEM TRUST**  
**SCHEME\_A\_TIER\_I**  
**UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 31st MAR 2022**

Particulars	31st Mar 2022	(In Rs.) 31st Mar 2021
<b>Income</b>		
Dividend	2,39,346	-
Interest	3,02,760	92,745
Profit on sale/redemption of investments	32,484	874
Unrealised gain on appreciation in investments	8,75,380	1,04,047
Other Income	-	2
<b>Total Income (A)</b>	<b>14,49,970</b>	<b>1,97,669</b>
<b>Expenses and losses</b>		
Unrealised losses in value of investments	1,98,917	882
Management fees (including GST)	6,054	627
NPS Trust Fees	419	266
Custodian fees	265	37
Depository and settlement charges	159	6
Stamp Duty on Bond/Mutual Fund	-	139
CRA fees	4,532	4,348
Less: Amount recoverable by sale of units on account of CRA	(4,532)	(4,348)
<b>Total Expenditure (B)</b>	<b>2,05,813</b>	<b>1,956</b>
<b>Surplus/(Deficit) for the year (A-B)</b>	<b>12,44,156</b>	<b>1,95,713</b>
Less: Amount transferred to Unrealised appreciation account	6,76,463	1,03,165
Less: Amount transferred to General Reserve	5,67,694	92,548
<b>Amount carried forward to Balance Sheet</b>	<b>-</b>	<b>-</b>

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

NATIONAL PENSION SYSTEM TRUST  
SCHEME\_A\_TIER\_I

SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2022

	(In Rs.)	
	31st Mar 2022	31st Mar 2021
<b>Schedule 1 - Unit Capital</b>		
Outstanding at the beginning of the year	1,13,75,830	79,15,466
Add: Units issued during the year	37,16,456	29,25,845
Less: Units redeemed during the year	(9,19,471)	(8,37,766)
<b>Outstanding at the end of the year (₹)</b>	<b>1,41,72,814</b>	<b>1,00,03,545</b>
<b>(Face Value of Rs.10/- each unit, fully paid up)</b>		
Outstanding units at the beginning of the year	11,37,583	7,91,547
Add: Units issued during the year	3,71,646	2,92,584
Less: Units redeemed during the year	(91,947)	(83,777)
<b>Outstanding Units at the end of the year</b>	<b>14,17,281</b>	<b>10,00,355</b>
<b>Schedule 2 - Reserves and Surplus</b>		
<b>Reserves and Surplus</b>		
<b>Unit Premium Reserve</b>		
Opening Balance	18,35,808	9,71,706
Add: Premium on Units issued	12,60,140	7,07,017
Less: Premium on Units redeemed	(3,09,572)	(2,01,988)
Add: Transfer from General Reserve	-	-
<b>Closing Balance</b>	<b>27,86,375</b>	<b>14,76,734</b>
<b>General Reserve</b>		
Opening Balance	13,22,537	7,59,634
Add: Transfer from Revenue Account	5,67,694	92,548
<b>Closing Balance</b>	<b>18,90,231</b>	<b>8,52,182</b>
<b>Unrealised Appreciation Account</b>		
Opening Balance	16,298	34,740
Add/(Less): Transfer from/(to) Revenue Account	6,76,463	1,03,165
<b>Closing Balance</b>	<b>6,92,761</b>	<b>1,37,905</b>
<b>Total</b>	<b>53,69,367</b>	<b>24,66,822</b>

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**NATIONAL PENSION SYSTEM TRUST**

**SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2022**

	<b>(In Rs.)</b>	
	<b>31st Mar 2022</b>	<b>31st Mar 2021</b>
<b>Schedule 3 - Current Liabilities and Provisions</b>		
<b>Current Liabilities</b>		
Sundry Creditors for expenses	2,005	403
Redemption Payable	17,515	44,880
<b>Total</b>	<b>19,520</b>	<b>45,283</b>
<b>Schedule 4 - Investments</b>		
<b>Investments (Long Term and Short Term)</b>		
AIF's (Category I and Category II Only)/REITs/INVITs/ Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities	76,90,643	-
Basel III Tier I bonds	1,02,11,547	20,63,780
Others - Mutual Fund Units	8,30,102	1,03,30,348
<b>Total</b>	<b>1,87,32,292</b>	<b>1,23,94,128</b>
<b>Schedule 5 - Other Current Assets</b>		
Balances with bank in current account	3,52,928	46,487
Outstanding and accrued income	4,76,480	74,034
<b>Total</b>	<b>8,29,408</b>	<b>1,20,521</b>