

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

NATIONAL PENSION SYSTEM TRUST  
SCHEME\_C\_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	72,64,16,718	37,75,44,129
Reserves and Surplus	2	39,37,29,085	16,93,84,313
Current Liabilities and Provisions	3	14,66,087	12,52,705
<b>Total</b>		<b>1,12,16,11,890</b>	<b>54,81,81,147</b>
<b>Assets</b>			
Investments	4	1,07,98,94,989	52,93,82,108
Other Current Assets	5	4,17,16,899	1,87,99,040
<b>Total</b>		<b>1,12,16,11,888</b>	<b>54,81,81,147</b>
(a) Net assets as per Balance Sheets		1,12,01,45,802	54,69,28,442
(b) Number of units outstanding		7,26,41,672	3,77,54,413

**ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED**  
**NATIONAL PENSION SYSTEM TRUST**  
**SCHEME\_C\_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>		
Interest	3,54,18,784	1,71,21,163
Profit on sale/redemption of investments	33,60,874	2,77,383
Other Income	-	102
<b>Total Income (A)</b>	<b>3,87,79,658</b>	<b>1,73,98,648</b>
<b>Expenses and losses</b>		
Unrealised losses in value of investments	1,72,59,291	28,32,851
Loss on sale/redemption of investments	3,58,684	-
Management fees (including GST)	3,63,537	28,112
NPS Trust Fees	25,621	11,912
Custodian fees	16,812	7,771
Depository and settlement charges	3,692	1,026
Stamp Duty on Bond/Mutual Fund	-	7,334
CRA fees	28,680	1,83,510
Less: Amount recoverable by sale of units on account of CRA	(28,680)	(1,83,510)
Other Expenses	-	89
<b>Total Expenditure (B)</b>	<b>1,80,27,637</b>	<b>28,89,095</b>
<b>Surplus/(Deficit) for the year (A-B)</b>	<b>2,07,52,020</b>	<b>1,45,09,553</b>
Less: Amount transferred to Unrealised appreciation account	(1,72,59,291)	(28,32,851)
Less: Amount transferred to General Reserve	3,80,11,311	1,73,42,404
<b>Amount carried forward to Balance Sheet</b>	<b>-</b>	<b>-</b>

**ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED**

**NATIONAL PENSION SYSTEM TRUST**  
**SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st March 2022**

	(In Rs.)	
Schedule 1 - Unit Capital	31st Mar 2022	31st Mar 2021
Outstanding at the beginning of the year	63,14,47,846	30,29,52,400
Add: Units issued during the year	14,77,22,247	10,42,46,749
Less: Units redeemed during the year	(5,27,53,375)	(2,96,55,020)
<b>Outstanding at the end of the year (₹)</b>	<b>72,64,16,718</b>	<b>37,75,44,129</b>
<b>(Face Value of Rs.10/- each unit, fully paid up)</b>	-	
Outstanding units at the beginning of the year	6,31,44,785	3,02,95,240
Add: Units issued during the year	1,47,72,225	1,04,24,675
Less: Units redeemed during the year	(52,75,338)	(29,65,502)
<b>Outstanding Units at the end of the year</b>	<b>7,26,41,672</b>	<b>3,77,54,413</b>
<b>Schedule 2 - Reserves and Surplus</b>		
<b>Reserves and Surplus</b>		
<b>Unit Premium Reserve</b>		
Opening Balance	20,95,15,986	5,24,19,577
Add: Premium on Units issued	7,74,79,913	4,56,65,534
Less: Premium on Units redeemed	(2,76,98,471)	(1,29,85,099)
<b>Closing Balance</b>	<b>25,92,97,428</b>	<b>8,51,00,011</b>
<b>General Reserve</b>		
Opening Balance	9,35,52,183	4,96,56,944
Add: Transfer from Revenue Account	3,80,11,311	1,73,42,404
<b>Closing Balance</b>	<b>13,15,63,495</b>	<b>6,69,99,348</b>
<b>Unrealised Appreciation Account</b>		
Opening Balance	2,01,27,454	2,01,17,805
Add/(Less): Transfer from/(to) Revenue Account	(1,72,59,291)	(28,32,851)
<b>Closing Balance</b>	<b>28,68,162</b>	<b>1,72,84,954</b>
<b>Total</b>	<b>39,37,29,085</b>	<b>16,93,84,313</b>

**ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED**

**NATIONAL PENSION SYSTEM TRUST**

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

(In Rs.)

Schedule 3 - Current Liabilities and Provisions	31st Mar 2022	31st Mar 2021
<b>Current Liabilities</b>		
Sundry Creditors for expenses	1,16,112	23,717
Redemption Payable	13,49,974	12,28,988
<b>Total</b>	<b>14,66,087</b>	<b>12,52,705</b>
<b>Schedule 4 - Investments</b>		
<b>Investments (Long Term and Short Term)</b>		
Debentures and Bonds Listed/Awaiting Listing	99,12,79,420	50,91,86,755
Others - Mutual Fund Units	8,86,15,569	2,01,95,353
<b>Total</b>	<b>1,07,98,94,989</b>	<b>52,93,82,108</b>
<b>Schedule 5 - Other Current Assets</b>		
Balances with bank in current account	59,76,120	13,42,087
Outstanding and accrued income	3,57,40,779	1,74,56,953
<b>Total</b>	<b>4,17,16,899</b>	<b>1,87,99,040</b>