

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

NATIONAL PENSION SYSTEM TRUST

SCHEME_C_TIER_II

UNAUDITED BALANCE SHEET AS AT 31st MAR 2022

Particulars	Schedule	(In Rs.)	
		31st Mar 2022	31st Mar 2021
Liabilities			
Unit Capital	1	6,80,72,013	4,89,58,327
Reserves and Surplus	2	3,31,73,006	1,93,56,223
Current Liabilities and Provisions	3	5,30,895	3,24,010
Total		10,17,75,913	6,86,38,560
Assets			
Investments	4	9,79,27,685	6,59,99,593
Other Current Assets	5	38,48,227	26,38,967
Total		10,17,75,911	6,86,38,560
(a) Net assets as per Balance Sheets		10,12,45,017	6,83,14,550
(b) Number of units outstanding		68,07,201	48,95,833

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED
NATIONAL PENSION SYSTEM TRUST
SCHEME_C_TIER_II
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 31st MAR 2022

Particulars	31st Mar 2022	(In Rs.) 31st Mar 2021
Income		
Interest	30,59,753	20,87,212
Profit on sale/redemption of investments	93,697	61,329
Other Income	-	34
Total Income (A)	31,53,450	21,48,575
Expenses and losses		
Unrealised losses in value of investments	12,68,087	3,98,109
Loss on sale/redemption of investments	5,201	-
Management fees (including GST)	31,553	3,541
NPS Trust Fees	2,212	1,500
Custodian fees	1,433	964
Depository and settlement charges	632	202
Stamp Duty on Bond/Mutual Fund	-	2,353
CRA fees	12,300	30,570
Less: Amount recoverable by sale of units on account of CRA	(12,300)	(30,570)
Total Expenditure (B)	13,09,117	4,06,670
Surplus/(Deficit) for the year (A-B)	18,44,333	17,41,905
Less: Amount transferred to Unrealised appreciation account	(12,68,087)	(3,98,109)
Less: Amount transferred to General Reserve	31,12,420	21,40,014
Amount carried forward to Balance Sheet	-	

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

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

	(In Rs.)	
	31st Mar 2022	31st Mar 2021
Schedule 1 - Unit Capital		
Outstanding at the beginning of the year	5,45,49,485	3,66,81,787
Add: Units issued during the year	3,80,06,595	4,32,71,546
Less: Units redeemed during the year	(2,44,84,068)	(3,09,95,007)
Outstanding at the end of the year (₹)	6,80,72,013	4,89,58,327
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	54,54,949	36,68,179
Add: Units issued during the year	38,00,660	43,27,155
Less: Units redeemed during the year	(24,48,407)	(30,99,501)
Outstanding Units at the end of the year	68,07,201	48,95,833
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	1,18,22,324	47,13,982
Add: Premium on Units issued	1,78,80,855	1,65,75,186
Less: Premium on Units redeemed	(1,15,03,696)	(1,18,16,163)
Add: Transfer from General Reserve	-	-
Closing Balance	1,81,99,483	94,73,004
General Reserve		
Opening Balance	1,11,98,528	62,40,002
Add: Transfer from Revenue Account	31,12,420	21,40,014
Less: Transfer to Unit Premium Reserve	-	-
Closing Balance	1,43,10,947	83,80,016
Unrealised Appreciation Account		
Opening Balance	19,30,662	19,01,313
Add: Adjustment for Previous years unrealised appreciation reserve		
Add/(Less): Transfer from/(to) Revenue Account	(12,68,087)	(3,98,109)
Closing Balance	6,62,575	15,03,203
Total	3,31,73,006	1,93,56,223

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

NATIONAL PENSION SYSTEM TRUST

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

(In Rs.)

Schedule 3 - Current Liabilities and Provisions	31st Mar 2022	31st Mar 2021
Current Liabilities		
Sundry Creditors for expenses	10,032	3,092
Redemption Payable	5,20,862	3,20,918
Total	5,30,895	3,24,010
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Debentures and Bonds Listed/ Awaiting Listing	9,05,18,055	6,14,56,130
Others - Mutual Fund Units	74,09,630	45,43,463
Total	9,79,27,685	6,59,99,593
Schedule 5 - Other Current Assets		
Balances with bank in current account	7,41,973	3,95,887
Outstanding and accrued income	31,06,254	22,43,080
Total	38,48,227	26,38,967