

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

NATIONAL PENSION SYSTEM TRUST
SCHEME_E_TIER_I
UNAUDITED BALANCE SHEET AS AT 31st mar 2022

Particulars	Schedule	(In Rs.)	
		31st Mar 2022	31st Mar 2021
Liabilities			
Unit Capital	1	1,27,35,47,003	79,99,84,999
Reserves and Surplus	2	1,07,12,78,003	45,19,85,750
Current Liabilities and Provisions	3	26,55,873	28,34,603
Total		2,34,74,80,880	1,25,48,05,352
Assets			
Investments	4	2,33,32,90,811	1,25,13,57,442
Other Current Assets	5	1,41,90,070	34,47,909
Total		2,34,74,80,880	1,25,48,05,352
(a) Net assets as per Balance Sheets		2,34,48,25,007	1,25,19,70,748
(b) Number of units outstanding		12,73,54,700	7,99,98,500

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

Particulars	31st Mar 2022	(In Rs.) 31st Mar 2021
Income		
Dividend	85,15,173	64,21,347
Profit on sale/redemption of investments	3,03,88,983	78,71,812
Unrealised gain on appreciation in investments	-	24,30,77,069
Other Income	-	72
Total Income (A)	3,89,04,156	25,73,70,300
Expenses and losses		
Unrealised losses in value of investments	3,60,56,179	92,99,910
Loss on sale/redemption of investments	1,31,92,516	42,30,176
Management fees (including GST)	7,52,479	62,906
NPS Trust Fees	53,643	26,655
Custodian fees	30,192	15,568
Depository and settlement charges	4,651	2,391
Stamp Duty on Bond/Mutual Fund	-	13,554
CRA fees	1,57,878	3,96,768
Less: Amount recoverable by sale of units on account of CRA	(1,57,878)	(3,96,768)
Total Expenditure (B)	5,00,89,660	1,36,51,160
Surplus/(Deficit) for the year (A-B)	(1,11,85,504)	24,37,19,140
Less: Amount transferred to Unrealised appreciation account	(3,60,56,179)	23,37,77,160
Less: Amount transferred to General Reserve	2,48,70,675	99,41,981
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 March 2022

	(In Rs.)	
Schedule 1 - Unit Capital	31st Mar 2022	31st Mar 2021
Outstanding at the beginning of the year	1,11,15,78,612	68,33,57,256
Add: Units issued during the year	25,63,05,104	19,70,94,283
Less: Units redeemed during the year	(9,43,36,713)	(8,04,66,541)
Outstanding at the end of the year (₹)	1,27,35,47,003	79,99,84,999
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	11,11,57,861	6,83,35,726
Add: Units issued during the year	2,56,30,510	1,97,09,428
Less: Units redeemed during the year	(94,33,671)	(80,46,654)
Outstanding Units at the end of the year	12,73,54,700	7,99,98,500
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	39,59,13,986	10,89,57,858
Add: Premium on Units issued	21,29,28,321	9,67,11,704
Less: Premium on Units redeemed	(7,96,95,178)	(3,90,62,384)
Closing Balance	52,91,47,130	16,66,07,177
General Reserve		
Opening Balance	3,13,17,619	(42,01,190)
Add: Transfer from Revenue Account	2,48,70,675	99,41,981
Closing Balance	5,61,88,294	57,40,791
Unrealised Appreciation Account		
Opening Balance	52,19,98,758	4,58,60,622
Add/(Less): Transfer from/(to) Revenue Account	(3,60,56,179)	23,37,77,160
Closing Balance	48,59,42,579	27,96,37,782
Total	1,07,12,78,003	45,19,85,750

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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
Current Liabilities		
Sundry Creditors for expenses	2,31,968	53,254
Redemption Payable	24,23,905	27,81,349
Total	26,55,873	28,34,603
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Equity Shares	2,23,30,77,612	1,17,55,82,127
Others - Mutual Fund Units	10,02,13,198	7,57,75,314
Total	2,33,32,90,811	1,25,13,57,442
Schedule 5 - Other Current Assets		
Balances with bank in current account	1,39,18,122	32,46,610
Dividend Receivable	2,71,944	2,01,299
Total	1,41,90,067	34,47,909