

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

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

Particulars	Schedule	(In Rs.)	
		31st Mar 2022	31st Mar 2021
Liabilities			
Unit Capital	1	10,09,60,077	7,95,96,317
Reserves and Surplus	2	8,44,59,926	4,45,84,720
Current Liabilities and Provisions	3	6,29,230	8,25,921
Total		18,60,49,234	12,50,06,958
Assets			
Investments	4	18,47,78,393	12,41,09,265
Other Current Assets	5	12,70,838	8,97,694
Total		18,60,49,232	12,50,06,960
(a) Net assets as per Balance Sheets		18,54,20,001	12,41,81,038
(b) Number of units outstanding		1,00,96,008	79,59,632

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

Particulars	31st Mar 2022	(In Rs.) 31st Mar 2021
Income		
Dividend	6,64,136	6,55,369
Profit on sale/redemption of investments	26,62,243	7,12,654
Unrealised gain on appreciation in investments	-	2,48,92,856
Other Income	113	6
Total Income (A)	33,26,493	2,62,60,885
Expenses and losses		
Unrealised losses in value of investments	29,18,902	7,17,759
Loss on sale/redemption of investments	9,18,095	3,86,132
Management fees (including GST)	60,381	6,400
NPS Trust Fees	4,265	2,712
Custodian fees	2,218	1,559
Depository and settlement charges	340	240
Stamp Duty on Bond/Mutual Fund	-	1,486
CRA fees	13,365	13,124
Less: Amount recoverable by sale of units on account of CRA	(13,365)	(13,124)
Total Expenditure (B)	39,04,202	11,16,288
Surplus/(Deficit) for the year (A-B)	(5,77,709)	2,51,44,597
Less: Amount transferred to Unrealised appreciation account	(29,18,902)	2,41,75,097
Less: Amount transferred to General Reserve	23,41,193	9,69,500
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	8,59,72,023	6,97,76,437
Add: Units issued during the year	3,71,55,400	3,09,85,969
Less: Units redeemed during the year	(2,21,67,345)	(2,11,66,089)
Outstanding at the end of the year (₹)	10,09,60,077	7,95,96,317
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	85,97,202	69,77,644
Add: Units issued during the year	37,15,540	30,98,597
Less: Units redeemed during the year	(22,16,735)	(21,16,609)
Outstanding Units at the end of the year	1,00,96,008	79,59,632
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	1,87,48,625	97,06,147
Add: Premium on Units issued	3,08,56,972	1,45,58,235
Less: Premium on Units redeemed	(1,84,97,350)	(99,86,701)
Closing Balance	3,11,08,247	1,42,77,679
General Reserve		
Opening Balance	45,31,784	(1,12,211)
Add: Transfer from Revenue Account	23,41,193	9,69,500
Closing Balance	68,72,977	8,57,289
Unrealised Appreciation Account		
Opening Balance	4,93,97,604	52,74,655
Add/(Less): Transfer from/(to) Revenue Account	(29,18,902)	2,41,75,097
Closing Balance	4,64,78,702	2,94,49,752
Total	8,44,59,926	4,45,84,720

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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	17,946	5,004
Redemption Payable	6,11,284	8,20,917
Total	6,29,230	8,25,921
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Equity Shares	17,88,64,543	11,63,36,288
Others - Mutual Fund Units	59,13,850	77,72,977
Total	18,47,78,393	12,41,09,265
Schedule 5 - Other Current Assets		
Balances with bank in current account	12,48,831	8,76,845
Dividend Receivable	22,007	20,849
Total	12,70,838	8,97,694