

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

NATIONAL PENSION SYSTEM TRUST
SCHEME_G_TIER_I
UNAUDITED BALANCE SHEET AS AT 31st MAR 2022

Particulars	Schedule	(In Rs.)	
		31st Mar 2022	31st Mar 2021
Liabilities			
Unit Capital	1	1,10,55,87,720	60,92,90,744
Reserves and Surplus	2	51,57,70,750	24,77,85,792
Current Liabilities and Provisions	3	22,36,787	13,39,263
Total		1,62,35,95,258	85,84,15,799
Assets			
Investments	4	1,56,53,52,012	83,88,12,494
Other Current Assets	5	5,82,43,244	1,96,02,604
Total		1,62,35,95,256	85,84,15,099
(a) Net assets as per Balance Sheets		1,62,13,58,469	85,70,75,836
(b) Number of units outstanding		11,05,58,772	6,09,29,074

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

Particulars	31st Mar 2022	(In Rs.) 31st Mar 2021
Income		
Interest	4,82,19,987	2,36,86,845
Profit on sale/redemption of investments	70,45,809	38,86,346
Other Income	-	78
Total Income (A)	5,52,65,796	2,75,73,270
Expenses and losses		
Unrealised losses in value of investments	3,81,62,062	1,50,69,793
Loss on sale/redemption of investments	66,60,257	-
Management fees (including GST)	5,17,572	42,435
NPS Trust Fees	36,418	17,981
Custodian fees	24,239	11,742
Depository and settlement charges	25,181	4,613
Stamp Duty on Bond/Mutual Fund	-	16,028
CRA fees	60,939	84,305
Less: Amount recoverable by sale of units on account of CRA Charges	(60,939)	(84,305)
Total Expenditure (B)	4,54,25,728	1,51,62,592
Surplus/(Deficit) for the year (A-B)	98,40,068	1,24,10,678
Less: Amount transferred to Unrealised appreciation account	(3,81,62,062)	(1,50,69,793)
Less: Amount transferred to General Reserve	4,80,02,129	2,74,80,471
Amount carried forward to Balance Sheet	-	-

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

NATIONAL PENSION SYSTEM TRUST
SCHEME_G_TIER_I

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	93,51,78,879	45,43,01,172
Add: Units issued during the year	26,08,37,665	18,65,94,797
Less: Units redeemed during the year	(9,04,28,824)	(3,16,05,225)
Outstanding at the end of the year (₹)	1,10,55,87,720	60,92,90,744
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	9,35,17,888	4,54,30,117
Add: Units issued during the year	2,60,83,766	1,86,59,480
Less: Units redeemed during the year	(90,42,882)	(31,60,523)
Outstanding Units at the end of the year	11,05,58,772	6,09,29,074
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	28,17,96,583	7,78,09,030
Add: Premium on Units issued	12,00,49,533	7,59,91,346
Less: Premium on Units redeemed	(4,16,07,617)	(1,28,31,009)
Closing Balance	36,02,38,499	14,09,69,365
General Reserve		
Opening Balance	12,27,79,889	5,76,98,610
Add: Transfer from Revenue Account	4,80,02,129	2,74,80,471
Closing Balance	17,07,82,018	8,51,79,081
Unrealised Appreciation Account		
Opening Balance	2,29,12,295	3,67,07,138
Add/(Less): Transfer from/(to) Revenue Account	(3,81,62,062)	(1,50,69,793)
Closing Balance	(1,52,49,767)	2,16,37,345
Total	51,57,70,750	24,77,85,792

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	1,74,399	36,027
Redemption Payable	13,62,388	13,03,235
Total	22,36,787	13,39,263
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Debentures and Bonds Listed/Awaiting Listing	32,85,825	33,27,324
Central and State Government Securities (including treasury bills)	1,50,43,99,070	77,04,32,835
Others - Mutual Fund Units	5,76,67,117	6,50,52,335
Total	1,56,53,52,012	83,88,12,494
Schedule 5 - Other Current Assets		
Balances with bank in current account	3,17,51,093	12,92,854
Outstanding and accrued income	2,64,92,152	1,30,09,750
Sundry Debtors	-	53,00,000
Total	5,82,43,244	1,96,02,604