

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

NATIONAL PENSION SYSTEM TRUST
SCHEME_G_TIER_II

UNAUDITED BALANCE SHEET AS AT 31st MAR 2022

Particulars	Schedule	(In Rs.)	
		31st Mar 2022	31st Mar 2021
Liabilities			
Unit Capital	1	10,96,84,275	8,03,35,662
Reserves and Surplus	2	4,51,53,967	2,82,55,518
Current Liabilities and Provisions	3	5,94,897	6,17,697
Total		15,54,33,139	10,92,08,877
Assets			
Investments	4	15,12,75,076	10,63,07,047
Other Current Assets	5	41,58,061	29,01,830
Total		15,54,33,137	10,92,08,877
(a) Net assets as per Balance Sheets		15,48,38,240	10,85,91,180
(b) Number of units outstanding		1,09,68,427	80,33,566

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

Particulars	31st Mar 2022	(In Rs.) 31st Mar 2021
Income		
Interest	48,74,918	29,89,591
Profit on sale/redemption of investments	7,30,180	4,72,153
Total Income (A)	56,05,098	34,61,744
Expenses and losses		
Unrealised losses in value of investments	42,18,934	20,81,431
Loss on sale/redemption of investments	4,28,148	-
Management fees (including GST)	53,119	5,457
NPS Trust Fees	3,694	2,312
Custodian fees	2,442	1,488
Depository and settlement charges	1,798	596
Stamp Duty on Bond/Mutual Fund	-	3,961
CRA fees	5,501	5,121
Less: Amount recoverable by sale of units on account of CRA	(5,501)	(5,121)
Total Expenditure (B)	47,08,136	20,95,245
Surplus/(Deficit) for the year (A-B)	8,96,961	13,66,499
Less: Amount transferred to Unrealised appreciation account	(42,18,934)	(20,81,431)
Less: Amount transferred to General Reserve	51,15,896	34,47,930
Amount carried forward to Balance Sheet	-	-

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

**NATIONAL PENSION SYSTEM TRUST
SCHEME_G_TIER_II**

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	9,27,01,483	5,64,90,222
Add: Units issued during the year	6,56,23,702	7,40,80,292
Less: Units redeemed during the year	(4,86,40,910)	(5,02,34,852)
Outstanding at the end of the year (₹)	10,96,84,275	8,03,35,662
(Face Value of Rs.10/- each unit, fully paid up)	-	
Outstanding units at the beginning of the year	92,70,148	56,49,022
Add: Units issued during the year	65,62,370	74,08,029
Less: Units redeemed during the year	(48,64,091)	(50,23,485)
Outstanding Units at the end of the year	1,09,68,427	80,33,566
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	2,11,10,825	79,41,668
Add: Premium on Units issued	2,67,14,073	2,60,95,788
Less: Premium on Units redeemed	(1,97,62,897)	(1,75,87,657)
Closing Balance	2,80,62,001	1,64,49,799
General Reserve		
Opening Balance	1,46,51,222	68,82,750
Add: Transfer from Revenue Account	51,15,896	34,47,930
Closing Balance	1,97,67,118	1,03,30,680
Unrealised Appreciation Account		
Opening Balance	15,43,782	35,56,469
Add/(Less): Transfer from/(to) Revenue Account	(42,18,934)	(20,81,431)
Closing Balance	(26,75,152)	14,75,039
Total	4,51,53,967	2,82,55,518

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	16,785	4,603
Redemption Payable	5,78,112	6,13,094
Total	5,94,897	6,17,697
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Central and State Government Securities (including treasury bills)	14,36,55,457	9,80,48,410
Others - Mutual Fund Units	76,19,619	82,58,638
Total	15,12,75,076	10,63,07,047
Schedule 5 - Other Current Assets		
Balances with bank in current account	11,25,806	6,14,004
Outstanding and accrued income	23,32,255	15,87,826
Sundry Debtors	7,00,000	7,00,000
Total	41,58,061	29,01,830