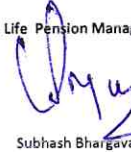


ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED
NATIONAL PENSION SYSTEM TRUST
SCHEME_C_TIER_I
ABRIDGED UNAUDITED BALANCE SHEET AS AT 31st MAR 2024

Particulars	Schedule	(In Rs.)	
		31st Mar 2024	31st Mar 2023
Liabilities			
Unit Capital	2	1,69,84,75,121	91,71,25,040
Reserves and Surplus	3	1,25,39,48,360	54,95,54,542
Current Liabilities and Provisions	4	77,87,131	66,35,595
Total		2,96,02,10,613	1,47,33,15,177
Assets			
Investments	5	2,86,68,12,775	1,43,16,56,007
Other Current Assets	6	9,33,97,840	4,16,59,170
Total		2,96,02,10,613	1,47,33,15,177
(a) Net assets as per Balance Sheets		2,95,24,23,482	1,46,66,79,582
(b) Number of units outstanding		16,98,47,512	9,17,12,503

For Aditya Birla Sun Life Pension Management Company Limited


Vikas Seth
(CEO)


Subhash Bhargava
(Director)


Kamlesh Rao
(Director)

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED
 NATIONAL PENSION SYSTEM TRUST
 SCHEME_C_TIER_I
 ABRIDGED UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 31st MAR 2024

Particulars	31st Mar 2024	31st Mar 2023
Income		
Interest	9,02,75,139	4,82,04,667
Profit on sale/redemption of investments	41,95,783	24,20,616
Unrealised gain on appreciation in investments	2,25,34,093	53,08,037
Total Income (A)	11,70,05,015	5,59,33,320
Expenses and losses		
Unrealised losses in value of investments	-	-
Loss on sale/redemption of investments	41,52,813	92,25,135
Management fees (including GST)	13,25,507	7,06,390
NPS Trust Fees	42,814	33,257
Custodian fees	-	-
Depository and settlement charges	9,987	5,551
CRA fees	4,34,763	3,39,260
Less: Amount recoverable by sale of units on account of CRA	(4,34,763)	(3,39,260)
Total Expenditure (B)	55,31,121	99,70,332
Surplus/(Deficit) for the year (A-B)	11,14,73,894	4,59,62,986
Less: Amount transferred to Unrealised appreciation account	2,25,34,093	53,08,037
Less: Amount transferred to General Reserve	8,89,39,801	4,06,54,949
Amount carried forward to Balance Sheet	-	-

For Aditya Birla Sun Life Pension Management Company Limited


 Vikas Seth
 (CEO)


 Subhash Bhargava
 (Director)


 Kamlesh Rao
 (Director)

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

NATIONAL PENSION SYSTEM TRUST
SCHEME_C_TIER_I
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2024

	(In Rs.)	
Schedule 2 - Unit Capital	31st Mar 2024	31st Mar 2023
Outstanding at the beginning of the year	1,26,47,67,961	79,49,80,525
Add: Units issued during the year	58,19,18,108	19,29,10,952
Less: Units redeemed during the year	(14,82,10,947)	(7,07,66,437)
Outstanding at the end of the year (₹)	1,69,84,75,121	91,71,25,040
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	12,64,76,795	7,94,98,051
Add: Units issued during the year	5,81,91,811	1,92,91,095
Less: Units redeemed during the year	(1,48,21,095)	(70,76,644)
Outstanding Units at the end of the year	16,98,47,512	9,17,12,503
Schedule 3 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	59,34,18,303	29,55,94,550
Add: Premium on Units issued	40,67,41,009	11,09,97,612
Less: Premium on Units redeemed	(10,38,30,803)	(4,07,53,583)
Add: Transfer from General Reserve	-	-
Closing Balance	89,63,28,509	36,58,38,580
General Reserve		
Opening Balance	26,64,30,478	13,48,82,484
Add: Transfer from Revenue Account	8,89,39,801	4,06,54,949
Less: Transfer to Unit Premium Reserve	-	-
Closing Balance	35,53,70,279	17,55,37,433
Unrealised Appreciation Account		
Opening Balance	(2,02,84,520)	28,70,492
Add: Adjustment for Previous years unrealised appreciation reserve		
Add/(Less): Transfer from/(to) Revenue Account	2,25,34,093	53,08,037
Closing Balance	22,49,572	81,78,529
Total	1,25,39,48,360	54,95,54,542

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

NATIONAL PENSION SYSTEM TRUST
SCHEME_C_TIER_I

SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2024

	(In Rs.)	
	31st Mar 2024	31st Mar 2023
Schedule 4 - Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses	2,52,020	1,30,985
Redemption Payable	75,13,201	64,93,582
TDS Payable	21,910	11,028
Total	77,87,131	66,35,595
Schedule 5 - Investments		
Investments (Long Term and Short Term)		
Debentures and Bonds Listed/Awaiting Listing	2,77,25,87,213	1,33,72,09,726
Others - Mutual Fund Units	9,42,25,562	9,44,46,281
Total	2,86,68,12,775	1,43,16,56,007
Schedule 6 - Other Current Assets		
Balances with bank in current account	1,52,83,169	26,62,259
Outstanding and accrued income	7,81,14,671	3,89,96,911
Total	9,33,97,840	4,16,59,170