

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

NATIONAL PENSION SYSTEM TRUST
SCHEME_E_TIER_II
UNAUDITED BALANCE SHEET AS AT 31st MAR 2024

Particulars	Schedule	(In Rs.)	
		31st Mar 2024	31st Mar 2023
Liabilities			
Unit Capital	2	13,20,44,296	11,74,80,392
Reserves and Surplus	3	20,21,62,000	10,20,14,287
Current Liabilities and Provisions	4	21,23,874	10,92,596
Total		33,63,30,171	22,05,87,275
Assets			
Investments	5	33,05,24,773	21,52,02,540
Other Current Assets	6	58,05,398	53,84,735
Total		33,63,30,171	22,05,87,275
(a) Net assets as per Balance Sheets		33,42,06,297	21,94,94,679
(b) Number of units outstanding		1,32,04,431	1,17,48,040

For Aditya Birla Sun Life Pension Management Company Limited



Vikas Seth
(CEO)



Subhash Bhargava
(Director)



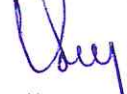
Kamlesh Rao
(Director)

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

Particulars	31st Mar 2024	(In Rs.) 31st Mar 2023
Income		
Dividend	12,76,877	9,46,120
Profit on sale/redemption of investments	1,19,18,429	30,59,849
Unrealised gain on appreciation in investments	3,60,67,210	15,59,757
Total Income (A)	<u>4,92,62,516</u>	<u>55,65,726</u>
Expenses and losses		
Unrealised losses in value of investments	-	-
Loss on sale/redemption of investments	9,28,398	18,04,304
Management fees (including GST)	1,60,907	1,13,952
NPS Trust Fees	5,223	5,365
Custodian fees	-	-
Depository and settlement charges	1,218	754
CRA fees	29,807	26,363
Less: Amount recoverable by sale of units on account of CRA	(29,807)	(26,363)
Other Expenses	-	-
Total Expenditure (B)	<u>10,95,746</u>	<u>19,24,375</u>
Surplus/(Deficit) for the year (A-B)	4,81,66,770	36,41,351
Less: Amount transferred to Unrealised appreciation account	3,60,67,210	15,59,757
Less: Amount transferred to General Reserve	1,20,99,560	20,81,594
Amount carried forward to Balance Sheet	<u>-</u>	<u>-</u>

For Aditya Birla Sun Life Pension Management Company Limited


Vikas Seth
(CEO)


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(Director)


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ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

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

Schedule 2 - Unit Capital	(In Rs.)	
	31st Mar 2024	31st Mar 2023
Outstanding at the beginning of the year	12,69,78,262	11,35,96,876
Add: Units issued during the year	3,09,08,953	2,41,09,630
Less: Units redeemed during the year	(2,58,42,918)	(2,02,26,114)
Outstanding at the end of the year (₹)	13,20,44,296	11,74,80,392
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	1,26,97,827	1,13,59,688
Add: Units issued during the year	30,90,895	24,10,963
Less: Units redeemed during the year	(25,84,292)	(20,22,611)
Outstanding Units at the end of the year	1,32,04,431	1,17,48,040
Schedule 3 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	5,45,78,015	4,10,74,845
Add: Premium on Units issued	4,21,81,748	2,16,96,182
Less: Premium on Units redeemed	(3,47,95,028)	(1,87,17,552)
Add: Transfer from General Reserve	-	-
Closing Balance	6,19,64,735	4,40,53,474
General Reserve		
Opening Balance	2,48,40,367	78,40,760
Add: Transfer from Revenue Account	1,20,99,560	20,81,594
Less: Transfer to Unit Premium Reserve	-	-
Closing Balance	3,69,39,927	99,22,354
Unrealised Appreciation Account		
Opening Balance	6,71,90,129	4,64,78,702
Add: Adjustment for Previous years unrealised appreciation reserve	-	-
Add/(Less): Transfer from/(to) Revenue Account	3,60,67,210	15,59,757
Closing Balance	10,32,57,339	4,80,38,459
Total	20,21,62,000	10,20,14,287

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

Schedule 4 - Current Liabilities and Provisions	(In Rs.)	
	31st Mar 2024	31st Mar 2023
Current Liabilities		
Sundry Creditors for expenses	27,359	19,398
Redemption Payable	20,94,003	10,71,557
TDS Payable	2,512	1,641
Total	<u>21,23,874</u>	<u>10,92,596</u>
Schedule 5 - Investments		
Investments (Long Term and Short Term)		
Equity Shares	32,57,94,042	21,24,64,677
Others - Mutual Fund Units	47,30,731	27,37,863
Total	<u>33,05,24,773</u>	<u>21,52,02,540</u>
Schedule 6 - Other Current Assets		
Balances with bank in current account	57,84,473	26,34,454
Contracts for sale of investments	-	27,23,144
Dividend Receivable	20,925	27,137
Total	<u>58,05,398</u>	<u>53,84,735</u>