


ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

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

Particulars	Schedule	(In Rs.)	
		31st Mar 2024	31st Mar 2023
Liabilities			
Unit Capital	2	2,43,38,035	1,99,53,808
Reserves and Surplus	3	1,28,35,867	81,71,528
Current Liabilities and Provisions	4	30,735	29,243
Total		3,72,04,637	2,81,54,580
Assets			
Investments	5	3,62,36,146	2,74,85,256
Other Current Assets	6	9,68,491	6,69,324
Total		3,72,04,637	2,81,54,580
(a) Net assets as per Balance Sheets		3,71,73,902	2,81,25,337
(b) Number of units outstanding		24,33,804	19,95,381

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_A_TIER_I
ABRIDGEDUNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 31st MAR 2024

Particulars	31st Mar 2024	(In Rs.) 31st Mar 2023
Income		
Dividend	3,41,339	2,99,058
Interest	6,86,578	5,19,882
Profit on sale/redemption of investments	1,99,633	85,661
Unrealised gain on appreciation in investments	9,81,926	(33,934)
Total Income (A)	22,09,476	8,70,667
Expenses and losses		
Unrealised losses in value of investments	2,02,455	9,13,503
Loss on sale/redemption of investments	55,236	-
Management fees (including GST)	17,700	13,463
NPS Trust Fees	575	634
Custodian fees	-	-
Depository and settlement charges	134	45
CRA fees	8,805	(5,643)
Less: Amount recoverable by sale of units on account of CRA	(8,805)	5,643
Total Expenditure (B)	2,76,100	9,27,644
Surplus/(Deficit) for the year (A-B)	19,33,377	(56,977)
Less: Amount transferred to Unrealised appreciation account	7,79,471	(9,47,436)
Less: Amount transferred to General Reserve	11,53,905	8,90,460
Amount carried forward to Balance Sheet	-	-

For Aditya Birla Sun Life Pension Management Company Limited



Vikas Seth
(CEO)



Subhash Bhargava
(Director)



Kamesh Rao
(Director)

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

NATIONAL PENSION SYSTEM TRUST
SCHEME_A_TIER_I

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

	31st Mar 2024	31st Mar 2023
(In Rs.)		
Schedule 2 - Unit Capital		
Outstanding at the beginning of the year	2,08,83,068	1,68,91,396
Add: Units issued during the year	55,30,915	50,68,986
Less: Units redeemed during the year	(20,75,948)	(20,06,575)
Outstanding at the end of the year (₹)	2,43,38,035	1,99,53,808
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	20,88,307	16,89,141
Add: Units issued during the year	5,53,092	5,06,899
Less: Units redeemed during the year	(2,07,595)	(2,00,657)
Outstanding Units at the end of the year	24,33,804	19,95,381
Schedule 3 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	55,02,462	38,75,286
Add: Premium on Units issued	27,18,743	20,54,517
Less: Premium on Units redeemed	(10,15,667)	(8,16,182)
Add: Transfer from General Reserve	-	-
Closing Balance	72,05,538	51,13,620
General Reserve		
Opening Balance	44,00,845	23,66,505
Add: Transfer from Revenue Account	11,53,905	8,90,460
Less: Transfer to Unit Premium Reserve	-	-
Closing Balance	55,54,750	32,56,966
Unrealised Appreciation Account		
Opening Balance	(7,03,892)	7,48,379
Add: Adjustment for Previous years unrealised appreciation reserve		
Add/(Less): Transfer from/(to) Revenue Account	7,79,471	(9,47,436)
Closing Balance	75,579	(1,99,058)
Total	1,28,35,867	81,71,528

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

	(In Rs.)	
Schedule 4 - Current Liabilities and Provisions	31st Mar 2024	31st Mar 2023
Current Liabilities		
Sundry Creditors for expenses	9,487	8,792
Redemption Payable	20,975	20,245
TDS Payable	273	206
Total	30,735	29,243
Schedule 5 - Investments		
Investments (Long Term and Short Term)		
AIF's (Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities	89,21,118	86,93,144
Basel III Tier I bonds	2,00,21,900	1,39,09,355
Others - Mutual Fund Units	72,93,128	48,82,757
Total	3,62,36,146	2,74,85,256
Schedule 6 - Other Current Assets		
Balances with bank in current account	2,77,917	19,815
Outstanding and accrued income	6,90,574	6,49,509
Total	9,68,491	6,69,324