

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
(FORMERLY KNOWN AS ADITYA BIRLA SUN LIFE PENSION MANAGEMENT LIMITED)
NATIONAL PENSION SYSTEM TRUST
SCHEME_A_TIER_I
UNAUDITED BALANCE SHEET AS AT 30th SEPT 2024

Particulars	Schedule	(In Rs.)	
		30th Sept 2024	28th Sept 2023
Liabilities			
Unit Capital	1	2,88,61,750	2,08,83,068
Reserves and Surplus	2	1,73,99,825	91,99,413
Current Liabilities and Provisions	3	1,30,623	9,093
Total		4,63,92,198	3,00,91,575
Assets			
Investments	4	4,55,52,637	2,98,73,901
Other Current Assets	6	8,39,561	2,17,674
Total		4,63,92,198	3,00,91,575
(a) Net assets as per Balance Sheets		4,62,61,575	3,00,82,481
(b) Number of units outstanding		28,86,175	20,88,307

For Aditya Birla Sun Life Pension Fund Management Limited



Vikas Seth
(CEO)



Subhash Bhargava
(Director)



Kamlesh Rao
(Director)

Place : Mumbai

Date: *October 22, 2024*

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
(FORMERLY KNOWN AS ADITYA BIRLA SUN LIFE PENSION MANAGEMENT LIMITED)
NATIONAL PENSION SYSTEM TRUST
SCHEME_A_TIER_I
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 30TH SEPT 2024

Particulars	(In Rs.)	
	30th Sept 2024	28th Sept 2023
Income		
Dividend	3,92,833	3,41,540
Interest	8,81,897	4,90,601
Profit on sale/redemption of investments	2,37,812	2,05,434
Unrealised gain on appreciation in investments	5,48,034	-
Other Income	10,443	-
Total Income (A)	20,71,019	10,37,575
Expenses and losses		
Unrealised losses in value of investments	-	2,79,953
Loss on sale/redemption of investments	-	1,02,404
Management fees (including GST)	22,347	15,448
NPS Trust Fees	631	727
CRA fees	12,17,132	4,866
Less: Amount recoverable by sale of units on account of CRA	(12,17,132)	(4,866)
Total Expenditure (B)	22,979	3,98,532
Surplus/(Deficit) for the year (A-B)	20,48,040	6,39,044
Less: Amount transferred to Unrealised appreciation account	5,48,034	(2,79,953)
Less: Amount transferred to General Reserve	15,00,006	9,18,996
Amount carried forward to Balance Sheet	-	-

For Aditya Birla Sun Life Pension Fund Management Limited



Vikas Seth
(CEO)



Subhash Bhargava
(Director)



Kamlesh Rao
(Director)

Place: Mumbai

Date: October 22, 2024

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
(FORMERLY KNOWN AS ADITYA BIRLA SUN LIFE PENSION MANAGEMENT LIMITED)
SCHEME_A_TIER_I
NATIONAL PENSION SYSTEM TRUST
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2024

Schedule 1 - Unit Capital	30th Sept 2024	28th Sept 2023 (In Rs.)
Outstanding at the beginning of the year	2,43,38,035	1,99,53,807
Add: Units issued during the year	69,32,763	39,94,492
Less: Units redeemed during the year	(24,09,049)	(30,65,231)
Outstanding at the end of the year (₹)	2,88,61,750	2,08,83,068
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	24,33,804	19,95,381
Add: Units issued during the year	6,93,276	3,99,449
Less: Units redeemed during the year	(2,40,905)	(3,06,523)
Outstanding Units at the end of the year	28,86,175	20,88,307
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	72,05,537	51,13,620
Add: Premium on Units issued	38,79,111	17,00,713
Less: Premium on Units redeemed	(13,63,193)	(13,11,871)
Add: Transfer from General Reserve	-	-
Closing Balance	97,21,455	55,02,462
General Reserve		
Opening Balance	55,54,750	34,81,848
Add: Transfer from Revenue Account	15,00,006	9,18,996
Closing Balance	70,54,756	44,00,845
Unrealised Appreciation Account		
Opening Balance	75,579	(4,23,941)
Add/(Less): Transfer from/(to) Revenue Account	5,48,034	(2,79,953)
Closing Balance	6,23,613	(7,03,894)
Total	1,73,99,825	91,99,413

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
(FORMERLY KNOWN AS ADITYA BIRLA SUN LIFE PENSION MANAGEMENT LIMITED)
SCHEME_A_TIER_I
NATIONAL PENSION SYSTEM TRUST
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2024

Schedule 3 - Current Liabilities and Provisions	30th Sept 2024	28th Sept 2023
		(In Rs.)
Current Liabilities		
Sundry Creditors for expenses	10,387	8,691
Redemption Payable	1,20,196	196
TDS Payable	40	207
Total	1,30,623	9,093
Schedule 4 - 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	1,08,97,932	82,35,803
Basel III Tier I bonds	3,01,14,930	1,09,82,701
Others - Mutual Fund Units	45,39,775	1,06,55,397
Total	4,55,52,637	2,98,73,901
Schedule 6 - Other Current Assets		
Balances with bank in current account	41,090	1,26,063
Outstanding and accrued income	7,98,471	91,611
Total	8,39,561	2,17,674