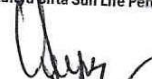


ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)
NATIONAL PENSION SYSTEM TRUST
SCHEME_A_TIER_I
UNAUDITED BALANCE SHEET AS AT 31st MAR 2025

Particulars	Schedule	31st Mar 2025	(In Rs.) 31st Mar 2024
Liabilities			
Unit Capital	1	3,37,79,192	2,43,38,035
Reserves and Surplus	2	2,21,85,950	1,28,35,867
Current Liabilities and Provisions	3	61,731	30,735
Total		5,60,26,873	3,72,04,637
Assets			
Investments	4	5,45,87,791	3,62,36,146
Other Current Assets	6	14,39,082	9,68,491
Total		5,60,26,873	3,72,04,637
(a) Net assets as per Balance Sheets		5,59,65,142	3,71,73,902
(b) Number of units outstanding		33,77,919	24,33,804

For Aditya Birla Sun Life Pension Fund Management Limited
(Formerly known as Aditya Birla Sun Life Pension Management Limited)


Vikas Seth
(CEO)


Subhash Bhargava
(Director)


Kamlesh Bhatnagar
(Director)



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 31st MAR 2025

Particulars	31st Mar 2025	(In Rs.) 31st Mar 2024
Income		
Dividend		
Interest	5,02,747	3,41,339
Profit on sale/redemption of investments	12,16,710	6,86,578
Unrealised gain on appreciation in investments	1,30,592	1,99,633
Total Income (A)	63,802	9,81,926
	19,13,851	22,09,476
Expenses and losses		
Unrealised losses in value of investments		
Loss on sale/redemption of investments	2,14,030	2,02,455
Management fees (including GST)	-	55,236
NPS Trust Fees	26,522	17,700
Depository and settlement charges	750	575
CRA fees	206	134
Less: Amount recoverable by sale of units on account of CRA	12,075	8,805
Total Expenditure (B)	(12,075)	(8,805)
	2,41,508	2,76,100
Surplus/(Deficit) for the year (A-B)	16,72,342	19,33,377
Less: Amount transferred to Unrealised appreciation account	(1,50,228)	7,79,471
Less: Amount transferred to General Reserve		
Amount carried forward to Balance Sheet	18,22,570	11,53,905
	-	-

For Aditya Birla Sun Life Pension Fund Management Limited
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

Vikas Seth
Vikas Seth
(CEO)

Subhasan Bhargava
Subhasan Bhargava
(Director)

Kamlesh Nair
Kamlesh Nair
(Director)



ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)
NATIONAL PENSION SYSTEM TRUST
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2025

Schedule 1 - Unit Capital	31st Mar 2025	(In Rs.) 31st Mar 2024
Outstanding at the beginning of the year	2,88,61,750	2,08,83,068
Add: Units issued during the year	67,81,137	55,30,915
Less: Units redeemed during the year	(18,63,695)	(20,75,948)
Outstanding at the end of the year (₹)	3,37,79,192	2,43,38,035
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	28,86,175	20,88,307
Add: Units issued during the year	6,78,114	5,53,092
Less: Units redeemed during the year	(1,86,369)	(2,07,595)
Outstanding Units at the end of the year	33,77,919	24,33,804
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	97,21,455	55,02,462
Add: Premium on Units issued	42,88,945	27,18,743
Less: Premium on Units redeemed	(11,75,162)	(10,15,667)
Closing Balance	1,28,35,238	72,05,538
General Reserve		
Opening Balance	70,54,756	44,00,845
Add: Transfer from Revenue Account	18,22,570	11,53,905
Closing Balance	88,77,326	55,54,750
Unrealised Appreciation Account		
Opening Balance	6,23,613	(7,03,892)
Add: Adjustment for Previous years unrealised appreciation reserve		
Add/(Less): Transfer from/(to) Revenue Account	(1,50,228)	7,79,471
Closing Balance	4,73,386	75,579
Total	2,21,85,950	1,28,35,867



ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
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NATIONAL PENSION SYSTEM TRUST
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2025

Schedule 3 - Current Liabilities and Provisions	31st Mar 2025	31st Mar 2024
	(In Rs.)	
Current Liabilities		
Sundry Creditors for expenses	4,496	9,487
Redemption Payable	56,830	20,975
TDS Payable	406	273
Total	<u>61,731</u>	<u>30,735</u>
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	2,04,82,502	89,21,118
Basel III Tier I bonds	3,01,87,100	2,00,21,900
Others - Mutual Fund Units	39,18,189	72,93,128
Total	<u>5,45,87,791</u>	<u>3,62,36,146</u>
Schedule 6 - Other Current Assets		
Balances with bank in current account	2,63,901	2,77,917
Outstanding and accrued income	11,75,181	6,90,574
Total	<u>14,39,082</u>	<u>9,68,491</u>