

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

NATIONAL PENSION SYSTEM TRUST  
SCHEME\_C\_TIER\_II  
UNAUDITED BALANCE SHEET AS AT 31st MAR 2024

Particulars	Schedule	(In Rs.)	
		31st Mar 2024	31st Mar 2023
<b>Liabilities</b>			
Unit Capital	2	7,76,98,899	8,24,50,227
Reserves and Surplus	3	5,26,69,268	4,49,49,361
Current Liabilities and Provisions	4	2,61,863	6,51,848
<b>Total</b>		<b>13,06,30,030</b>	<b>12,80,51,436</b>
<b>Assets</b>			
Investments	5	12,69,30,015	12,40,96,657
Other Current Assets	6	37,00,015	39,54,779
<b>Total</b>		<b>13,06,30,030</b>	<b>12,80,51,436</b>
(a) Net assets as per Balance Sheets		13,03,68,167	12,73,99,588
(b) Number of units outstanding		77,69,890	82,45,024

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\_II  
 ABRIDGED UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 31st MAR 2024

Particulars	31st Mar 2024	(In Rs.) 31st Mar 2023
<b>Income</b>		
Interest	43,15,344	42,12,276
Profit on sale/redemption of investments	3,97,227	4,02,138
Unrealised gain on appreciation in investments	15,22,950	1,84,078
<b>Total Income (A)</b>	<u>62,35,521</u>	<u>47,98,492</u>
<b>Expenses and losses</b>		
Unrealised losses in value of investments	-	-
Loss on sale/redemption of investments	6,15,158	4,49,846
Management fees (including GST)	66,928	64,415
NPS Trust Fees	2,194	3,033
Custodian fees	-	-
Depository and settlement charges	1,233	634
CRA fees	10,689	10,389
Less: Amount recoverable by sale of units on account of CRA	(10,689)	(10,389)
Other Expenses	-	-
<b>Total Expenditure (B)</b>	<u>6,85,514</u>	<u>5,17,929</u>
<b>Surplus/(Deficit) for the year (A-B)</b>	55,50,007	42,80,563
Less: Amount transferred to Unrealised appreciation account	15,22,950	1,84,078
Less: Amount transferred to General Reserve	40,27,057	40,96,486
<b>Amount carried forward to Balance Sheet</b>	<u>-</u>	<u>-</u>

For Aditya Birla Sun Life Pension Management Company Limited



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ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

NATIONAL PENSION SYSTEM TRUST  
SCHEME\_C\_TIER\_II  
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2024

	(In Rs.)	
	31st Mar 2024	31st Mar 2023
<b>Schedule 2 - Unit Capital</b>		
Outstanding at the beginning of the year	7,61,74,647	6,80,72,013
Add: Units issued during the year	1,59,22,688	4,59,76,948
Less: Units redeemed during the year	(1,43,98,438)	(3,15,98,734)
<b>Outstanding at the end of the year (₹)</b>	<b>7,76,98,899</b>	<b>8,24,50,227</b>
<b>(Face Value of Rs.10/- each unit, fully paid up)</b>		
Outstanding units at the beginning of the year	76,17,466	68,07,202
Add: Units issued during the year	15,92,269	45,97,695
Less: Units redeemed during the year	(14,39,844)	(31,59,873)
<b>Outstanding Units at the end of the year</b>	<b>77,69,890</b>	<b>82,45,024</b>
<b>Schedule 3 - Reserves and Surplus</b>		
<b>Reserves and Surplus</b>		
<b>Unit Premium Reserve</b>		
Opening Balance	2,16,00,094	2,27,63,476
Add: Premium on Units issued	1,01,77,013	85,11,583
Less: Premium on Units redeemed	(91,46,996)	(60,19,817)
Add: Transfer from General Reserve	-	-
<b>Closing Balance</b>	<b>2,26,30,111</b>	<b>2,52,55,241</b>
<b>General Reserve</b>		
Opening Balance	2,61,71,601	1,47,50,950
Add: Transfer from Revenue Account	40,26,701	40,96,486
Less: Transfer to Unit Premium Reserve	-	-
<b>Closing Balance</b>	<b>3,01,98,302</b>	<b>1,88,47,435</b>
<b>Unrealised Appreciation Account</b>		
Opening Balance	(16,82,096)	6,62,607
Add: Adjustment for Previous years unrealised appreciation reserve		
Add/(Less): Transfer from/(to) Revenue Account	15,22,950	1,84,078
<b>Closing Balance</b>	<b>(1,59,146)</b>	<b>8,46,685</b>
<b>Total</b>	<b>5,26,69,268</b>	<b>4,49,49,361</b>

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SCHEME\_C\_TIER\_II

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
<b>Current Liabilities</b>		
Sundry Creditors for expenses	11,596	11,493
Redemption Payable	2,49,291	6,39,391
TDS Payable	976	964
<b>Total</b>	<b>2,61,863</b>	<b>6,51,848</b>
<b>Schedule 5 - Investments</b>		
<b>Investments (Long Term and Short Term)</b>		
Debentures and Bonds Listed/Awaiting Listing	11,55,15,250	11,44,54,139
Others - Mutual Fund Units	1,14,14,765	96,42,518
<b>Total</b>	<b>12,69,30,015</b>	<b>12,40,96,657</b>
<b>Schedule 6 - Other Current Assets</b>		
Balances with bank in current account	8,46,157	6,66,015
Outstanding and accrued income	28,53,859	32,88,764
<b>Total</b>	<b>37,00,015</b>	<b>39,54,779</b>