

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

Particulars	Schedule	(In Rs.)	
		30th Sept 2024	28th Sept 2023
Liabilities			
Unit Capital	1	9,46,23,130.6630	7,61,74,647
Reserves and Surplus	2	7,21,06,987.8520	4,60,89,592
Current Liabilities and Provisions	3	19,83,394	18,956
Total		16,87,13,513	12,22,83,196
Assets			
Investments	4	16,31,17,183	11,80,66,051
Other Current Assets	6	55,96,330	42,17,145
Total		16,87,13,513	12,22,83,196
(a) Net assets as per Balance Sheets		16,67,30,118.53	12,22,64,240
(b) Number of units outstanding		94,62,313	76,17,465

For Aditya Birla Sun Life Pension Fund Management Limited



Vikas Seth
(CEO)



Subhash Bhargava
(Director)



Kamlesh Rao
(Director)

Place: Mumbai

Date: *October 29, 2024*

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

Particulars	30th Sept 2024	(In Rs.) 28th Sept 2023
Income		
Interest	50,24,758	41,55,301
Profit on sale/redemption of investments	3,19,835	5,86,254
Unrealised gain on appreciation in investments	23,93,504	8,55,105
Total Income (A)	<u>77,38,098</u>	<u>55,96,661</u>
Expenses and losses		
Loss on sale/redemption of investments	2,82,409	7,32,971
Management fees (including GST)	78,622	64,777
NPS Trust Fees	2,221	3,047
Depository and settlement charges	590	486
CRA fees	6,32,979	7,367
Less: Amount recoverable by sale of units on account of CRA	(6,32,979)	(7,367)
Total Expenditure (B)	<u>3,63,842</u>	<u>8,01,281</u>
Surplus/(Deficit) for the year (A-B)	73,74,255	47,95,380
Less: Amount transferred to Unrealised appreciation account	23,93,504	8,55,105
Less: Amount transferred to General Reserve	49,80,751	39,40,275
Amount carried forward to Balance Sheet	<u>-</u>	<u>-</u>

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_C_TIER_II
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	7,76,98,899	8,24,50,228
Add: Units issued during the year	2,93,00,668	1,36,32,258
Less: Units redeemed during the year	(1,23,76,436)	(1,99,07,838)
Outstanding at the end of the year (₹)	9,46,23,131	7,61,74,647
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	77,69,890	82,45,023
Add: Units issued during the year	29,30,067	13,63,226
Less: Units redeemed during the year	(12,37,644)	(19,90,784)
Outstanding Units at the end of the year	94,62,313	76,17,465
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	2,26,30,111	2,52,55,242
Add: Premium on Units issued	2,09,01,554	79,51,761
Less: Premium on Units redeemed	(88,38,088)	(1,16,06,908)
Add: Transfer from General Reserve	-	-
Closing Balance	3,46,93,576	2,16,00,094
General Reserve		
Opening Balance	3,01,98,302	2,22,31,504
Add: Transfer from Revenue Account	49,80,751	39,40,275
Less: Transfer to Unit Premium Reserve	-	-
Closing Balance	3,51,79,054	2,61,71,778
Unrealised Appreciation Account		
Opening Balance	(1,59,146)	(25,37,385)
Add/(Less): Transfer from/(to) Revenue Account	23,93,504	8,55,105
Closing Balance	22,34,358	(16,82,280)
Total	7,21,06,988	4,60,89,592

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SCHEME_C_TIER_II
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	12,865	9,553
Redemption Payable	3,15,457	8,563
TDS Payable	1,404	841
Contract for Purchase of Investments	16,53,669	-
Total	19,83,394	18,956
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Debentures and Bonds Listed/Awaiting Listing	14,83,86,918	10,24,20,000
Others - Mutual Fund Units	1,47,30,265	1,56,46,052
Total	16,31,17,183	11,80,66,051
Schedule 6 - Other Current Assets		
Balances with bank in current account	40,159	65,066
Outstanding and accrued income	55,56,171	41,52,079
Total	55,96,330	42,17,145