

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

Particulars	Schedule	(In Rs.)	
		30th Sept 2024	28th Sept 2023
Liabilities			
Unit Capital	1	2,82,32,27,974	1,26,47,67,961
Reserves and Surplus	2	2,32,37,72,133	83,95,64,254
Current Liabilities and Provisions	3	1,16,58,127	23,65,904
Total		5,15,86,58,234	2,10,66,98,118
Assets			
Investments	4	4,98,15,98,698	2,02,68,99,200
Other Current Assets	6	17,70,59,536	7,97,98,918
Total		5,15,86,58,234	2,10,66,98,118
(a) Net assets as per Balance Sheets		5,14,70,00,107	2,10,43,32,215
(b) Number of units outstanding		28,23,22,797	12,64,76,796

For Aditya Birla Sun Life Pension Fund Management Limited



Vikas Seth
(CEO)



Subhash Bhargava
(Director)



Kamlesh Rao
(Director)

Place : Mumbai

Date : *October 22, 2024*

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

Particulars	30th Sept 2024	(In Rs.) 28th Sept 2023
Income		
Interest	13,20,34,125	5,76,94,060
Profit on sale/redemption of investments	43,21,765	29,74,619
Unrealised gain on appreciation in investments	5,25,16,046	97,76,511
Total Income (A)	<u>18,88,71,936</u>	<u>7,04,45,189</u>
Expenses and losses		
Loss on sale/redemption of investments	7,89,337	71,18,590
Management fees (including GST)	19,60,176	8,54,966
NPS Trust Fees	55,372	40,221
Depository and settlement charges	1,652	1,437
CRA fees	5,39,122	1,27,415
Less: Amount recoverable by sale of units on account of CRA	(5,39,122)	(1,27,415)
Total Expenditure (B)	<u>28,06,537</u>	<u>80,15,215</u>
Surplus/(Deficit) for the year (A-B)	18,60,65,399	6,24,29,974
Less: Amount transferred to Unrealised appreciation account	5,25,16,046	97,76,511
Less: Amount transferred to General Reserve	13,35,49,353	5,26,53,463
Amount carried forward to Balance Sheet	<u>-</u>	<u>-</u>

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SCHEME_C_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	(In Rs.) 28th Sept 2023
Outstanding at the beginning of the year	1,69,84,75,121	91,71,25,040
Add: Units issued during the year	1,42,19,59,004	44,79,02,252
Less: Units redeemed during the year	(29,72,06,151)	(10,02,59,331)
Outstanding at the end of the year (₹)	<u>2,82,32,27,974</u>	<u>1,26,47,67,961</u>
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	16,98,47,512	9,17,12,504
Add: Units issued during the year	14,21,95,900	4,47,90,225
Less: Units redeemed during the year	(2,97,20,615)	(1,00,25,933)
Outstanding Units at the end of the year	<u>28,23,22,797</u>	<u>12,64,76,796</u>
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	89,63,28,510	36,58,38,580
Add: Premium on Units issued	1,11,22,33,509	29,16,06,918
Less: Premium on Units redeemed	(22,84,75,135)	(6,40,27,195)
Add: Transfer from General Reserve	-	-
Closing Balance	<u>1,78,00,86,883</u>	<u>59,34,18,303</u>
General Reserve		
Opening Balance	35,53,70,278	21,37,77,178
Add: Transfer from Revenue Account	13,35,49,353	5,26,53,463
Less: Transfer to Unit Premium Reserve	-	-
Closing Balance	<u>48,89,19,631</u>	<u>26,64,30,641</u>
Unrealised Appreciation Account		
Opening Balance	22,49,572	(3,00,61,201)
Add: Adjustment for Previous years unrealised appreciation reserve	-	-
Add/(Less): Transfer from/(to) Revenue Account	5,25,16,046	97,76,511
Closing Balance	<u>5,47,65,618</u>	<u>(2,02,84,690)</u>
Total	<u>2,32,37,72,133</u>	<u>83,95,64,254</u>

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Schedule 3 - Current Liabilities and Provisions	30th Sept 2024	28th Sept 2023
(In Rs.)		
Current Liabilities		
Sundry Creditors for expenses	3,79,105	1,56,154
Redemption Payable	1,12,37,773	21,95,958
TDS Payable	41,249	13,792
Total	1,16,58,127	23,65,904
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Debentures and Bonds Listed/Awaiting Listing	4,83,48,53,031	1,91,54,23,590
Others - Mutual Fund Units	14,67,45,667	11,14,75,611
Total	4,98,15,98,698	2,02,68,99,200
Schedule 6 - Other Current Assets		
Balances with bank in current account	59,87,164	29,38,907
Outstanding and accrued income	17,10,72,372	7,68,60,011
Total	17,70,59,536	7,97,98,918