

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)
NATIONAL PENSION SYSTEM TRUST
SCHEME_E_TIER_II
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 31st MAR 2025

Particulars	31st Mar 2025	(In Rs.) 31st Mar 2024
Income		
Dividend	20,25,515	12,76,877
Profit on sale/redemption of investments	65,48,743	1,19,18,429
Unrealised gain on appreciation in investments	-	3,60,67,210
Total Income (A)	<u>85,74,257</u>	<u>4,92,62,516</u>
Expenses and losses		
Unrealised losses in value of investments	4,91,77,363	-
Loss on sale/redemption of investments	34,71,860	9,28,398
Management fees (including GST)	2,23,321	1,60,907
NPS Trust Fees	6,347	5,223
Depository and settlement charges	2,659	1,218
CRA fees	37,984	29,807
Less: Amount recoverable by sale of units on account of CRA	(37,984)	(29,807)
Total Expenditure (B)	<u>5,28,81,550</u>	<u>10,95,746</u>
Surplus/(Deficit) for the year (A-B)	(4,43,07,293)	4,81,66,770
Less: Amount transferred to Unrealised appreciation account	(4,91,77,363)	3,60,67,210
Less: Amount transferred to General Reserve	48,70,070	1,20,99,560
Amount carried forward to Balance Sheet	<u>-</u>	<u>-</u>

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

Vikas Seth

Vikas Seth
(CEO)

Subhash Bhargava

Subhash Bhargava
(Director)

Kamlesh Rao

Kamlesh Rao
(Director)



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SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2025

		(In Rs.)
Schedule 1 - Unit Capital	31st Mar 2025	31st Mar 2024
Outstanding at the beginning of the year	14,61,16,465	12,69,78,262
Add: Units issued during the year	3,81,56,251	3,09,08,953
Less: Units redeemed during the year	(1,69,94,571)	(2,58,42,918)
Outstanding at the end of the year (₹)	<u>16,72,78,145</u>	<u>13,20,44,296</u>
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	1,46,11,647	1,26,97,827
Add: Units issued during the year	38,15,625	30,90,895
Less: Units redeemed during the year	(16,99,457)	(25,84,292)
Outstanding Units at the end of the year	<u>1,67,27,815</u>	<u>1,32,04,431</u>
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	8,69,79,782	5,45,78,015
Add: Premium on Units issued	6,60,07,841	4,21,81,748
Less: Premium on Units redeemed	(3,00,63,860)	(3,47,95,028)
Closing Balance	<u>12,29,23,762</u>	<u>6,19,64,735</u>
General Reserve		
Opening Balance	5,24,78,665	2,48,40,367
Add: Transfer from Revenue Account	48,70,070	1,20,99,560
Closing Balance	<u>5,73,48,735</u>	<u>3,69,39,927</u>
Unrealised Appreciation Account		
Opening Balance	15,40,90,933	6,71,90,129
Add/(Less): Transfer from/(to) Revenue Account	(4,91,77,363)	3,60,67,210
Closing Balance	<u>10,49,13,570</u>	<u>10,32,57,339</u>
Total	<u>28,51,86,068</u>	<u>20,21,62,000</u>



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Schedule 3 - Current Liabilities and Provisions	31st Mar 2025	31st Mar 2024	(In Rs.)
Current Liabilities			
Sundry Creditors for expenses	36,648	27,359	
Redemption Payable	2,60,835	20,94,003	
TDS Payable	3,297	2,512	
Total	<u>3,00,780</u>	<u>21,23,874</u>	
Schedule 4 - Investments			
Investments (Long Term and Short Term)			
Equity Shares	44,05,17,421	32,57,94,042	
Others - Mutual Fund Units	74,93,185	47,30,731	
Total	<u>44,80,10,606</u>	<u>33,05,24,773</u>	
Schedule 6 - Other Current Assets			
Balances with bank in current account	46,74,136	57,84,473	
Dividend Receivable	80,250	20,925	
Total	<u>47,54,386</u>	<u>58,05,398</u>	

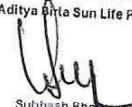



ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
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NATIONAL PENSION SYSTEM TRUST
SCHEME_G_TIER_I
UNAUDITED BALANCE SHEET AS AT 31st MAR 2025

Particulars	Schedule	31st Mar 2025	(In Rs.) 31st Mar 2024
Liabilities			
Unit Capital	1	8,37,36,43,529	3,12,03,20,340
Reserves and Surplus	2	7,24,85,42,094	2,18,05,82,730
Current Liabilities and Provisions	3	7,50,46,438	54,50,85,268
Total		<u>15,69,72,32,060</u>	<u>5,84,59,88,337</u>
Assets			
Investments	4	15,22,07,30,855	5,22,98,03,346
Other Current Assets	6	47,65,01,205	61,61,84,991
Total		<u>15,69,72,32,060</u>	<u>5,84,59,88,337</u>
(a) Net assets as per Balance Sheets		15,62,21,85,623	5,30,09,03,069
(b) Number of units outstanding		83,73,64,353	31,20,32,034

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