

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

NATIONAL PENSION SYSTEM TRUST  
SCHEME\_G\_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	16,26,56,580	13,08,86,728
Reserves and Surplus	3	10,28,01,724	6,37,05,485
Current Liabilities and Provisions	4	3,06,91,136	16,18,041
<b>Total</b>		<b>29,61,49,440</b>	<b>19,62,10,254</b>
<b>Assets</b>			
Investments	5	26,99,88,704	19,11,40,131
Other Current Assets	6	2,61,60,737	50,70,123
<b>Total</b>		<b>29,61,49,440</b>	<b>19,62,10,254</b>
(a) Net assets as per Balance Sheets		26,54,58,304	19,45,92,213
(b) Number of units outstanding		1,62,65,657	1,30,88,672

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

Particulars	31st Mar 2024 FY 2023-24(Amt in Rs)	(In Rs.) 31st Mar 2023
<b>Income</b>		
Interest	73,98,542	60,50,969
Profit on sale/redemption of investments	11,95,717	4,71,630
Unrealised gain on appreciation in investments	61,37,828	27,24,947
<b>Total Income (A)</b>	<b>1,47,32,088</b>	<b>92,47,546</b>
<b>Expenses and losses</b>		
Unrealised losses in value of investments	-	-
Loss on sale/redemption of investments	9,82,181	10,73,175
Management fees (including GST)	1,26,066	97,306
NPS Trust Fees	4,118	4,581
Custodian fees	-	-
Depository and settlement charges	6,184	2,815
CRA fees	17,262	15,618
Less: Amount recoverable by sale of units on account of CRA	(17,262)	(15,618)
Other Expenses	-	-
<b>Total Expenditure (B)</b>	<b>11,18,550</b>	<b>11,77,876</b>
<b>Surplus/(Deficit) for the year (A-B)</b>	<b>1,36,13,538</b>	<b>80,69,669</b>
Less: Amount transferred to Unrealised appreciation account	61,37,828	27,24,947
Less: Amount transferred to General Reserve	74,75,710	53,44,723
<b>Amount carried forward to Balance Sheet</b>	<b>-</b>	<b>-</b>

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ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

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

	(In Rs.)	
Schedule 2 - Unit Capital	31st Mar 2024	31st Mar 2023
Outstanding at the beginning of the year	14,68,68,406	12,55,00,531
Add: Units issued during the year	4,23,59,776	2,73,15,600
Less: Units redeemed during the year	(2,65,71,602)	(2,19,29,403)
<b>Outstanding at the end of the year (₹)</b>	<b>16,26,56,580</b>	<b>13,08,86,728</b>
<b>(Face Value of Rs.10/- each unit, fully paid up)</b>		
Outstanding units at the beginning of the year	1,46,86,840	1,25,50,052
Add: Units issued during the year	42,35,978	27,31,560
Less: Units redeemed during the year	(26,57,160)	(21,92,940)
<b>Outstanding Units at the end of the year</b>	<b>1,62,65,657</b>	<b>1,30,88,672</b>
<b>Schedule 3 - Reserves and Surplus</b>		
<b>Reserves and Surplus</b>		
<b>Unit Premium Reserve</b>		
Opening Balance	4,54,90,819	3,44,25,503
Add: Premium on Units issued	2,50,63,838	1,25,06,676
Less: Premium on Units redeemed	(1,53,00,596)	(99,24,988)
Add: Transfer from General Reserve	-	-
<b>Closing Balance</b>	<b>5,52,54,062</b>	<b>3,70,07,192</b>
<b>General Reserve</b>		
Opening Balance	3,52,67,063	2,13,03,777
Add: Transfer from Revenue Account	74,75,710	53,44,721
Less: Transfer to Unit Premium Reserve	-	-
<b>Closing Balance</b>	<b>4,27,42,773</b>	<b>2,66,48,498</b>
<b>Unrealised Appreciation Account</b>		
Opening Balance	(13,32,939)	(26,75,152)
Add: Adjustment for Previous years unrealised appreciation reserve		
Add/(Less): Transfer from/(to) Revenue Account	61,37,828	27,24,947
<b>Closing Balance</b>	<b>48,04,889</b>	<b>49,795</b>
<b>Total</b>	<b>10,28,01,724</b>	<b>6,37,05,485</b>

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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	26,916	19,449
Redemption Payable	5,91,296	15,97,108
TDS Payable	1,969	1,494
Contract for Purchase of Investments	3,00,70,956	-
Interest received in Advance	-	-
<b>Total</b>	<b>3,06,91,136</b>	<b>16,18,041</b>
<b>Schedule 5 - Investments</b>		
<b>Investments (Long Term and Short Term)</b>		
Central and State Government Securities (including treasury bills)	25,43,44,286	17,97,88,699
Others - Mutual Fund Units	1,56,44,418	1,13,51,432
<b>Total</b>	<b>26,99,88,704</b>	<b>19,11,40,131</b>
<b>Schedule 6 - Other Current Assets</b>		
Balances with bank in current account	16,03,790	14,83,865
Contracts for sale of investments	2,02,99,160	-
Outstanding and accrued income	38,17,787	28,86,258
Sundry Debtors	4,40,000	7,00,000
<b>Total</b>	<b>2,61,60,737</b>	<b>50,70,123</b>