

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

NATIONAL PENSION SYSTEM TRUST
SCHEME_G_TIER_1
UNAUDITED BALANCE SHEET AS AT 31st MAR 2024

Particulars	Schedule	(In Rs.)	
		31st Mar 2024	31st Mar 2023
Liabilities			
Unit Capital	2	3,12,03,20,340	1,50,09,95,731
Reserves and Surplus	3	2,18,05,82,730	81,61,68,263
Current Liabilities and Provisions	4	54,50,85,268	71,92,725
Total		5,84,59,88,337	2,32,43,56,718
Assets			
Investments	5	5,22,98,03,346	2,26,66,14,566
Other Current Assets	6	61,61,84,991	5,77,42,152
Total		5,84,59,88,337	2,32,43,56,718
(a) Net assets as per Balance Sheets		5,30,09,03,069	2,31,71,63,993
(b) Number of units outstanding		31,20,32,034	15,00,99,573

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_I
 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
Income		
Interest	13,90,89,013	6,95,31,674
Profit on sale/redemption of investments	3,49,71,815	47,93,813
Unrealised gain on appreciation in investments	9,57,60,190	2,29,39,322
Other Income	-	-
Total Income (A)	<u>26,98,21,019</u>	<u>9,72,64,808</u>
Expenses and losses		
Unrealised losses in value of investments	-	-
Loss on sale/redemption of investments	67,26,109	60,80,227
Management fees (including GST)	23,23,622	10,93,649
NPS Trust Fees	74,736	51,490
Custodian fees	-	-
Depository and settlement charges	1,11,467	39,180
CRA fees	6,54,913	4,95,346
Less: Amount recoverable by sale of units on account of CRA	(6,54,913)	(4,95,346)
Total Expenditure (B)	<u>92,35,934</u>	<u>72,64,546</u>
Surplus/(Deficit) for the year (A-B)	26,05,85,084	9,00,00,263
Less: Amount transferred to Unrealised appreciation account	9,57,60,190	2,29,39,322
Less: Amount transferred to General Reserve	16,48,24,894	6,70,60,941
Amount carried forward to Balance Sheet	<u>-</u>	<u>-</u>

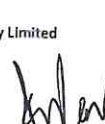
For Aditya Birla Sun Life Pension Management Company Limited



Vikas Seth
(CEO)



Subhash Bhargava
(Director)



Karanesh Rao
(Director)

ADITYA BIRLA SUNLIFE PENSION MANAGEMENT LIMITED

NATIONAL PENSION SYSTEM TRUST
SCHEME_G_TIER_I

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	2,21,77,61,163	1,27,17,97,678
Add: Units issued during the year	1,31,82,73,538	35,22,18,267
Less: Units redeemed during the year	(41,57,14,360)	(12,30,20,214)
Outstanding at the end of the year (₹)	3,12,03,20,340	1,50,09,95,731
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	22,17,76,116	12,71,79,768
Add: Units issued during the year	13,18,27,354	3,52,21,827
Less: Units redeemed during the year	(4,15,71,436)	(1,23,02,021)
Outstanding Units at the end of the year	31,20,32,034	15,00,99,573
Schedule 3 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	98,56,92,480	43,60,94,165
Add: Premium on Units issued	85,65,10,761	18,13,72,105
Less: Premium on Units redeemed	(27,27,93,195)	(6,31,20,840)
Add: Transfer from General Reserve	-	-
Closing Balance	1,56,94,10,046	55,43,45,429
General Reserve		
Opening Balance	35,54,71,440	18,70,72,336
Add: Transfer from Revenue Account	16,48,24,894	6,70,60,941
Less: Transfer to Unit Premium Reserve	-	-
Closing Balance	52,02,96,334	25,41,33,277
Unrealised Appreciation Account		
Opening Balance	(48,83,840)	(1,52,49,767)
Add: Adjustment for Previous years unrealised appreciation reserve	-	-
Add/(Less): Transfer from/(to) Revenue Account	9,57,60,190	2,29,39,322
Closing Balance	9,08,76,350	76,89,554
Total	2,18,05,82,730	81,61,68,262

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SCHEME_G_TIER_I

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
Current Liabilities		
Sundry Creditors for expenses	5,34,157	2,22,043
Redemption Payable	1,68,61,060	69,53,369
TDS Payable	39,530	17,313
Contract for Purchase of Investments	52,76,50,522	-
Total	54,50,85,268	71,92,725
Schedule 5 - Investments		
Investments (Long Term and Short Term)		
Debentures and Bonds Listed/Awaiting Listing	10,17,46,200	9,93,92,400
Central and State Government Securities (including treasury bills)	4,98,69,01,337	2,03,51,29,771
Others - Mutual Fund Units	14,11,55,809	13,20,92,395
Total	5,22,98,03,346	2,26,66,14,566
Schedule 6 - Other Current Assets		
Balances with bank in current account	3,48,27,390	25,55,363
Contracts for sale of investments	49,76,61,995	-
Outstanding and accrued income	7,86,45,606	3,78,86,789
Sundry Debtors	50,50,000	1,73,00,000
Total	61,61,84,991	5,77,42,152