

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)
NATIONAL PENSION SYSTEM TRUST
SCHEME A_TIER_I
UNAUDITED BALANCE SHEET AS AT 30th SEPT 2025

Particulars	Schedule	(In Rs.)	
		30th Sept 2025	30th Sept 2024
Liabilities			
Unit Capital	1	37,849,158	28,861,750
Reserves and Surplus	2	31,869,092	17,399,825
Current Liabilities and Provisions	3	155,592	130,623
Total		69,873,842	46,392,198
Assets			
Investments	4	68,228,845	45,552,637
Other Current Assets	6	1,644,997	839,561
Total		69,873,842	46,392,198
(a) Net assets as per Balance Sheets		69,718,249.72	46,261,575
(b) Number of units outstanding		3,784,915.77	2,886,175

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


Vikas Seth
(CEO)


Ravi Venkatraman
(Director)


Karanesh Rao
(Director)



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NATIONAL PENSION SYSTEM TRUST
SCHEME A_TIER_I
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 30TH SEPT 2025

Particulars	30th Sept 2025	(In Rs.) 30th Sept 2024
Income		
Dividend	812,191	392,833
Interest	1,190,310	881,897
Profit on sale/redemption of investments	147,759	237,812
Unrealised gain on appreciation in investments	4,582,495	548,034
Other Income	72	10,443
Total Income (A)	<u>6,732,828</u>	<u>2,071,019</u>
Expenses and losses		
Loss on sale/redemption of investments	79,940	-
Management fees (including GST)	33,194	22,347
NPS Trust Fees	938	631
Depository and settlement charges	195	-
CRA fees	12,324	1,217,132
Less: Amount recoverable by sale of units on account of CRA	(12,324)	(1,217,132)
Total Expenditure (B)	<u>114,266</u>	<u>22,979</u>
Surplus/(Deficit) for the year (A-B)	6,618,562	2,048,040
Less: Amount transferred to Unrealised appreciation account	4,582,495	548,034
Less: Amount transferred to General Reserve	2,036,066	1,500,006
Amount carried forward to Balance Sheet	<u>-</u>	<u>-</u>

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NATIONAL PENSION SYSTEM TRUST
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2025

		(In Rs.)
Schedule 1 - Unit Capital	30th Sept 2025	30th Sept 2024
Outstanding at the beginning of the year	33,779,192	24,338,035
Add: Units issued during the year	7,263,288	6,932,763
Less: Units redeemed during the year	(3,193,323)	(2,409,049)
Outstanding at the end of the year (₹)	37,849,158	28,861,750
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	3,377,919	2,433,804
Add: Units issued during the year	726,329	693,276
Less: Units redeemed during the year	(319,332)	(240,905)
Outstanding Units at the end of the year	3,784,916	2,886,175
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	12,835,238	7,205,537
Add: Premium on Units issued	5,433,311	3,879,111
Less: Premium on Units redeemed	(2,368,731)	(1,363,193)
Closing Balance	15,899,818	9,721,455
General Reserve		
Opening Balance	8,877,326	5,554,750
Add: Transfer from Revenue Account	2,036,066	1,500,006
Closing Balance	10,913,392	7,054,756
Unrealised Appreciation Account		
Opening Balance	473,386	75,579
Add/(Less): Transfer from/(to) Revenue Account	4,582,495	548,034
Closing Balance	5,055,881	623,613
Total	31,869,092	17,399,825



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	(In Rs.)	
Schedule 3 - Current Liabilities and Provisions	30th Sept 2025	30th Sept 2024
Current Liabilities		
Sundry Creditors for expenses	5,703	10,387
Redemption Payable	149,638	120,196
TDS Payable	251	40
Total	<u>155,592</u>	<u>130,623</u>
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
AIF's (Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities	27,162,396	10,897,932
Basel III Tier I bonds	30,835,960	30,114,930
Others - Mutual Fund Units	10,230,489	4,539,775
Total	<u>68,228,845</u>	<u>45,552,637</u>
Schedule 6 - Other Current Assets		
Balances with bank in current account	145,909	41,090
Outstanding and accrued income	1,499,088	798,471
Total	<u>1,644,997</u>	<u>839,561</u>

