

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

Particulars	Schedule	30th Sept 2025	(In Rs.) 30th Sept 2024
Liabilities			
Unit Capital	1	179,354,464	146,116,465
Reserves and Surplus	2	332,777,355	293,549,380
Current Liabilities and Provisions	3	734,805	1,519,898
Total		512,866,624	441,185,743
Assets			
Investments	4	509,709,690	440,053,262
Other Current Assets	6	3,156,934	1,132,481
Total		512,866,624	441,185,743
(a) Net assets as per Balance Sheets		512,131,819.37	439,665,844
(b) Number of units outstanding		17,935,446	14,611,647

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)


Kamlesh Rao
(Director)



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

Particulars	30th Sept 2025	(In Rs.) 30th Sept 2024
Income		
Dividend	4,349,525	3,021,632
Profit on sale/redemption of investments	17,288,002	13,465,536
Unrealised gain on appreciation in investments	7,822,566	50,833,595
Other Income	124	-
Total Income (A)	29,460,217	67,320,763
Expenses and losses		
Loss on sale/redemption of investments	4,309,423	739,065
Management fees (including GST)	262,576	203,613
NPS Trust Fees	7,417	5,752
Depository and settlement charges	1,793	-
CRA fees	39,505	36,797
Less: Amount recoverable by sale of units on account of CRA	(39,505)	(36,797)
Total Expenditure (B)	4,581,210	948,430
Surplus/(Deficit) for the year (A-B)	24,879,008	66,372,333
Less: Amount transferred to Unrealised appreciation account	7,822,566	50,833,595
Less: Amount transferred to General Reserve	17,056,441	15,538,738
Amount carried forward to Balance Sheet	-	-

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)


Karjesh Rao
(Director)



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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	167,278,146	132,044,296
Add: Units issued during the year	36,408,303	38,398,152
Less: Units redeemed during the year	(24,331,985)	(24,325,983)
Outstanding at the end of the year (₹)	179,354,464	146,116,465
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	16,727,815	13,204,431
Add: Units issued during the year	3,640,830	3,839,815
Less: Units redeemed during the year	(2,433,199)	(2,432,598)
Outstanding Units at the end of the year	17,935,446	14,611,647
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	122,923,762	61,964,734
Add: Premium on Units issued	67,259,271	67,451,430
Less: Premium on Units redeemed	(44,546,991)	(42,436,383)
Add: Transfer from General Reserve	-	-
Closing Balance	145,636,042	86,979,782
General Reserve		
Opening Balance	57,348,736	36,939,927
Add: Transfer from Revenue Account	17,056,441	15,538,738
Closing Balance	74,405,178	52,478,665
Unrealised Appreciation Account		
Opening Balance	104,913,570	103,257,339
Add/(Less): Transfer from/(to) Revenue Account	7,822,566	50,833,595
Closing Balance	112,736,136	154,090,933
Total	332,777,355	293,549,380



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		(In Rs.)
Schedule 3 - Current Liabilities and Provisions	30th Sept 2025	30th Sept 2024
Current Liabilities		
Sundry Creditors for expenses	43,914	35,719
Redemption Payable	688,976	1,483,791
TDS Payable	1,915	389
Total	734,805	1,519,898
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Equity Shares	505,801,884	434,066,561
Preference Shares	0	-
Others - Mutual Fund Units	3,907,805	5,986,701
Total	509,709,690	440,053,262
Schedule 6 - Other Current Assets		
Balances with bank in current account	3,145,794	1,132,481
Dividend Receivable	11,140	-
Total	3,156,934	1,132,481

