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

	Particulars	Schedule	30th Sept 2025	(In Rs.) 30th Sept 2024
Liabilities			36tt Sept 2025	30tt 5cpt 2024
Unit Capital		1	6,941,606,563	3,395,222,852
Reserves and Surplus		2	12,618,348,420	6,768,636,088
Current Liabilities and Provisions		3	19,193,168	23,624,611
Total		_	19,579,148,151	10,187,483,551
Assets				
Investments		4	19,317,222,024	10,111,105,522
Other Current Assets		6	261,926,127	76,378,030
Total		-	19,579,148,151	10,187,483,551
(a) Net assets as per Balance S (b) Number of units outstand			19,559,954,983.45 694,160,656	10,163,858,940 339,522,285

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 kao (Director)



ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED (Formerly known as Aditya Birla Sun Life Pension Management Limited) NATIONAL PENSION SYSTEM TRUST SCHEME_E_TIER_I UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 30TH SEPT 2025

Particulars	30th Sept 2025	(In Rs.) 30th Sept 2024
Income		
Dividend	149,465,770	57,950,475
Profit on sale/redemption of investments	313,057,236	206,930,676
Unrealised gain on appreciation in investments	481,314,837	1,051,344,976
Other Income	28,398	
Total Income (A)	943,866,240	1,316,226,126
Expenses and losses		
Loss on sale/redemption of investments	216,031,891	18,695,652
Management fees (including GST)	9,028,150	4,016,180
NPS Trust Fees	255,033	113,451
Depository and settlement charges	50,465	20
CRA fees	2,147,521	365,937
Less: Amount recoverable by sale of units on account of CRA	(2,147,521)	(365,937)
Total Expenditure (B)	225,365,539	22,825,284
Surplus/(Deficit) for the year (A-B)	718,500,701	1,293,400,843
Less: Amount transferred to Unrealised appreciation account	481,314,837	1,051,344,976
Less: Amount transferred to General Reserve	237,185,864	242,055,867
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)

(CEO)

(Director)

(Director)

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ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED (Formerly known as Aditya Birla Sun Life Pension Management Limited) NATIONAL PENSION SYSTEM TRUST SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2025

Outstanding at the beginning of the year 5,345,276,941 2,396,719,359 1,399,476,403 Add: Units issued during the year (800,389,737) (402,569,501) Outstanding at the end of the year (8) 6,941,606,563 3,395,222,852 (Face Value of Rs.10/- each unit, fully paid up) 534,527,694 239,811,595 Add: Units issued during the year 534,527,694 239,811,595 Add: Units each during the year (80,038,974) (40,236,950) Outstanding Units at the end of the year (80,038,974) (40,236,950) Outstanding Units at the end of the year 694,160,656 339,522,285 Schedule 2 - Reserves and Surplus 8 8 Unit Premium Reserve 694,160,656 1,803,624,466 Opening Balance 6,960,566,836 1,803,624,466 Add: Premium on Units issued 4,349,705,561 2,512,259,960 Less: Premium on Units redeemed (1,433,205,971) (696,911,789) Closing Balance 602,946,819 369,446,457 Add: Transfer from Revenue Account 237,185,864 242,055,867 Closing Balance 1,421,834,475 1,486,816,15	Schedule 1 - Unit Capital	30th Sept 2025	(In Rs.) 30th Sept 2024
Less: Units redeemed during the year (800,389,737) (402,569,501) Outstanding at the end of the year (\$) 6,941,606,563 3,395,222,852 (Face Value of Rs.10/-each unit, fully paid up) Units redeemed furing the year 534,527,694 239,811,595 Add: Units issued during the year 299,671,936 139,947,640 Less: Units redeemed during the year 690,389,774 (40,236,950) Outstanding Units at the end of the year 694,160,656 339,522,285 Schedule 2 - Reserves and Surplus Unit Premium Reserve Opening Balance 6,960,566,836 1,803,624,466 Add: Premium on Units issued 4,349,705,561 2,512,259,960 Less: Premium on Units redeemed (1,435,205,971) (696,911,789) Closing Balance 9,875,066,425 3,618,972,637 General Reserve 9,875,066,425 3,618,972,637 General Reserve 602,946,819 369,446,457 Add: Transfer from Revenue Account 237,185,864 242,055,867 Closing Balance 1,221,834,475 1,486,816,152 Add/(Less): Transfer from/(to) Revenue Account 481,314,837	Outstanding at the beginning of the year	5,345,276,941	2,398,115,950
Outstanding at the end of the year (₹) 6,941,606,563 3,395,222,852 (Face Value of Rs.10/- each unit, fully paid up) 34,527,694 239,811,595 Outstanding units at the beginning of the year 239,671,936 139,947,640 Less: Units redeemed during the year (80,038,974) (40,236,950) Outstanding Units at the end of the year 694,160,656 339,522,285 Schedule 2 - Reserves and Surplus 8 8 Reserves and Surplus Unit Premium Reserve Opening Balance 6,960,566,836 1,803,624,466 Add: Premium on Units issued 4,349,705,561 2,512,259,960 Less: Premium on Units redeemed (1,433,205,971) (696,911,789) Closing Balance 9,875,066,425 3,618,972,637 General Reserve Opening Balance 602,946,819 369,446,457 Add: Transfer from Revenue Account 237,185,864 242,055,867 Closing Balance 840,132,683 611,502,323 Unrealised Appreciation Account 1,421,834,475 1,486,816,152 Add/ (Less): Transfer from/(to) Revenue Account 481,314,837 1,051,344,976	Add: Units issued during the year	2,396,719,359	1,399,476,403
(Face Value of Rs.10/- each unit, fully paid up) Outstanding units at the beginning of the year 534,527,694 239,811,595 Add: Units issued during the year 229,671,936 139,947,640 Less: Units redeemed during the year (80,038,974) (40,236,950) Outstanding Units at the end of the year 694,160,656 339,522,285 Schedule 2 - Reserves and Surplus Reserves and Surplus Unit Premium Reserve Opening Balance 6,960,566,836 1,803,624,466 Add: Premium on Units issued 4,349,705,561 2,512,259,960 Less: Premium on Units redeemed (1,435,205,971) (696,911,789) Closing Balance 9,875,066,425 3,618,972,637 General Reserve Opening Balance 602,946,819 369,446,457 Add: Transfer from Revenue Account 237,185,864 242,055,867 Closing Balance 840,132,683 611,502,323 Unrealised Appreciation Account Opening Balance 1,421,834,475 1,496,816,152 Add/(Less): Transfer from/(to) Revenue Account 481,314,837 1,051,344,976 Closing Balance 1,903,149,312 2,538,161,128	Less: Units redeemed during the year	(800,389,737)	(402,369,501)
Outstanding units at the beginning of the year 534,527,694 239,811,595 Add: Units issued during the year 239,671,936 139,947,640 Less: Units redeemed during the year (80,038,974) (40,236,950) Outstanding Units at the end of the year 694,160,656 339,522,285 Schedule 2 - Reserves and Surplus Reserves and Surplus Unit Premium Reserve Opening Balance 6,960,566,836 1,803,624,466 Add: Premium on Units issued 4,349,705,561 2,512,259,960 Less: Premium on Units redeemed (1,435,205,971) (696,911,789) Closing Balance 9,875,066,425 3,618,972,637 General Reserve Opening Balance 602,946,819 369,446,457 Add: Transfer from Revenue Account 237,185,864 242,055,867 Closing Balance 1,421,834,475 1,486,816,152 Add/(Less): Transfer from/(to) Revenue Account 481,314,837 1,051,344,976 Closing Balance 1,903,149,312 2,538,161,128	Outstanding at the end of the year (₹)	6,941,606,563	3,395,222,852
Add: Units issued during the year 239,671,936 139,947,640 Less: Units redeemed during the year (80,038,974) (40,236,950) Outstanding Units at the end of the year 694,160,656 339,522,285 Schedule 2 - Reserves and Surplus Reserves and Surplus Unit Premium Reserve Opening Balance 6,960,566,836 1,803,624,466 Add: Premium on Units issued 4,349,705,561 2,512,259,960 Less: Premium on Units redeemed (1,435,205,971) (696,911,789) Closing Balance 9,875,066,425 3,618,972,637 General Reserve Opening Balance 602,946,819 369,446,457 Add: Transfer from Revenue Account 237,185,864 242,055,867 Closing Balance 840,132,683 611,502,323 Unrealised Appreciation Account 1,421,834,475 1,486,816,152 Add/ (Less): Transfer from/(to) Revenue Account 481,314,837 1,051,344,976 Closing Balance 1,903,149,312 2,538,161,128	(Face Value of Rs.10/- each unit, fully paid up)		2
Less: Units redecemed during the year (80,038,974) (40,236,950) Outstanding Units at the end of the year 694,160,656 339,522,285 Schedule 2 - Reserves and Surplus Reserves and Surplus Unit Premium Reserve 8 1,803,624,466 Opening Balance 6,960,566,836 1,803,624,466 1,803,624,466 Add: Premium on Units issued 4,349,705,561 2,512,259,960 Less: Premium on Units redeemed (1,435,205,971) (696,911,789) Closing Balance 9,875,066,425 3,618,972,637 General Reserve Opening Balance 602,946,819 369,446,457 Add: Transfer from Revenue Account 237,185,864 242,055,867 Closing Balance 840,132,683 611,502,323 Unrealised Appreciation Account 1,421,834,475 1,486,816,152 Add/(Less): Transfer from/(to) Revenue Account 481,314,837 1,051,344,976 Closing Balance 1,903,149,312 2,538,161,128	Outstanding units at the beginning of the year	534,527,694	239,811,595
Outstanding Units at the end of the year 694,160,656 339,522,285 Schedule 2 - Reserves and Surplus Reserves and Surplus Unit Premium Reserve Opening Balance 6,960,566,836 1,803,624,466 Add: Premium on Units issued 4,349,705,561 2,512,259,960 Less: Premium on Units redeemed (1,435,205,971) (696,911,789) Closing Balance 9,875,066,425 3,618,972,637 General Reserve Opening Balance 602,946,819 369,446,457 Add: Transfer from Revenue Account 237,185,864 242,055,867 Closing Balance 840,132,683 611,502,323 Unrealised Appreciation Account 1,421,834,475 1,486,816,152 Add/(Less): Transfer from/(to) Revenue Account 481,314,837 1,051,344,976 Closing Balance 1,903,149,312 2,538,161,128	Add: Units issued during the year	239,671,936	139,947,640
Schedule 2 - Reserves and Surplus Unit Premium Reserve Opening Balance 6,960,566,836 1,803,624,466 Add: Premium on Units issued 4,349,705,561 2,512,259,960 Less: Premium on Units redeemed (1,435,205,971) (696,911,789) Closing Balance 9,875,066,425 3,618,972,637 General Reserve Opening Balance 602,946,819 369,446,457 Add: Transfer from Revenue Account 237,185,864 242,055,867 Closing Balance 840,132,683 611,502,323 Unrealised Appreciation Account 1,421,834,475 1,486,816,152 Add/(Less): Transfer from/(to) Revenue Account 481,314,837 1,051,344,976 Closing Balance 1,903,149,312 2,538,161,128	Less: Units redeemed during the year	(80,038,974)	(40,236,950)
Reserves and Surplus Unit Premium Reserve Opening Balance 6,960,566,836 1,803,624,466 Add: Premium on Units issued 4,349,705,561 2,512,259,960 Less: Premium on Units redeemed (1,435,205,971) (696,911,789) Closing Balance 9,875,066,425 3,618,972,637 General Reserve Opening Balance 602,946,819 369,446,457 Add: Transfer from Revenue Account 237,185,864 242,055,867 Closing Balance 840,132,683 611,502,323 Unrealised Appreciation Account 1,421,834,475 1,486,816,152 Add/(Less): Transfer from/(to) Revenue Account 481,314,837 1,051,344,976 Closing Balance 1,903,149,312 2,538,161,128	Outstanding Units at the end of the year	694,160,656	339,522,285
Unit Premium Reserve 6,960,566,836 1,803,624,466 Add: Premium on Units issued 4,349,705,561 2,512,259,960 Less: Premium on Units redeemed (1,435,205,971) (696,911,789) Closing Balance 9,875,066,425 3,618,972,637 General Reserve Opening Balance 602,946,819 369,446,457 Add: Transfer from Revenue Account 237,185,864 242,055,867 Closing Balance 840,132,683 611,502,323 Unrealised Appreciation Account 1,421,834,475 1,486,816,152 Add/(Less): Transfer from/(to) Revenue Account 481,314,837 1,051,344,976 Closing Balance 1,903,149,312 2,538,161,128	Schedule 2 - Reserves and Surplus		
Opening Balance 6,960,566,836 1,803,624,466 Add: Premium on Units issued 4,349,705,561 2,512,259,960 Less: Premium on Units redeemed (1,435,205,971) (696,911,789) Closing Balance 9,875,066,425 3,618,972,637 General Reserve Opening Balance 602,946,819 369,446,457 Add: Transfer from Revenue Account 237,185,864 242,055,867 Closing Balance 840,132,683 611,502,323 Unrealised Appreciation Account 1,421,834,475 1,486,816,152 Add/(Less): Transfer from/(to) Revenue Account 481,314,837 1,051,344,976 Closing Balance 1,903,149,312 2,538,161,128	Reserves and Surplus		
Add: Premium on Units issued 4,349,705,561 2,512,259,960 Less: Premium on Units redeemed (1,435,205,971) (696,911,789) Closing Balance 9,875,066,425 3,618,972,637 General Reserve Opening Balance 602,946,819 369,446,457 Add: Transfer from Revenue Account 237,185,864 242,055,867 Closing Balance 840,132,683 611,502,323 Unrealised Appreciation Account 1,421,834,475 1,486,816,152 Add/(Less): Transfer from/(to) Revenue Account 481,314,837 1,051,344,976 Closing Balance 1,903,149,312 2,538,161,128	Unit Premium Reserve		
Less: Premium on Units redeemed (1,435,205,971) (696,911,789) Closing Balance 9,875,066,425 3,618,972,637 General Reserve Opening Balance 602,946,819 369,446,457 Add: Transfer from Revenue Account 237,185,864 242,055,867 Closing Balance 840,132,683 611,502,323 Unrealised Appreciation Account Opening Balance 1,421,834,475 1,486,816,152 Add/(Less): Transfer from/(to) Revenue Account 481,314,837 1,051,344,976 Closing Balance 1,903,149,312 2,538,161,128	Opening Balance	6,960,566,836	1,803,624,466
Closing Balance 9,875,066,425 3,618,972,637 General Reserve Opening Balance 602,946,819 369,446,457 Add: Transfer from Revenue Account 237,185,864 242,055,867 Closing Balance 840,132,683 611,502,323 Unrealised Appreciation Account Opening Balance 1,421,834,475 1,486,816,152 Add/(Less): Transfer from/(to) Revenue Account 481,314,837 1,051,344,976 Closing Balance 1,903,149,312 2,538,161,128	Add: Premium on Units issued	4,349,705,561	2,512,259,960
General Reserve Opening Balance 602,946,819 369,446,457 Add: Transfer from Revenue Account 237,185,864 242,055,867 Closing Balance 840,132,683 611,502,323 Unrealised Appreciation Account 0 1,421,834,475 1,486,816,152 Add/(Less): Transfer from/(to) Revenue Account 481,314,837 1,051,344,976 Closing Balance 1,903,149,312 2,538,161,128	Less: Premium on Units redeemed	(1,435,205,971)	(696,911,789)
Opening Balance 602,946,819 369,446,457 Add: Transfer from Revenue Account 237,185,864 242,055,867 Closing Balance 840,132,683 611,502,323 Unrealised Appreciation Account 0pening Balance 1,421,834,475 1,486,816,152 Add/(Less): Transfer from/(to) Revenue Account 481,314,837 1,051,344,976 Closing Balance 1,903,149,312 2,538,161,128	Closing Balance	9,875,066,425	3,618,972,637
Add: Transfer from Revenue Account 237,185,864 242,055,867 Closing Balance 840,132,683 611,502,323 Unrealised Appreciation Account Opening Balance 1,421,834,475 1,486,816,152 Add/(Less): Transfer from/(to) Revenue Account 481,314,837 1,051,344,976 Closing Balance 1,903,149,312 2,538,161,128	General Reserve		
Closing Balance 840,132,683 611,502,323 Unrealised Appreciation Account Opening Balance 1,421,834,475 1,486,816,152 Add/(Less): Transfer from/(to) Revenue Account 481,314,837 1,051,344,976 Closing Balance 1,903,149,312 2,538,161,128	Opening Balance	602,946,819	369,446,457
Unrealised Appreciation Account Opening Balance	Add: Transfer from Revenue Account	237,185,864	242,055,867
Opening Balance 1,421,834,475 1,486,816,152 Add/(Less): Transfer from/(to) Revenue Account 481,314,837 1,051,344,976 Closing Balance 1,903,149,312 2,538,161,128	Closing Balance	840,132,683	611,502,323
Add/(Less): Transfer from/(to) Revenue Account 481,314,837 1,051,344,976 Closing Balance 1,903,149,312 2,538,161,128	Unrealised Appreciation Account		
Closing Balance 1,903,149,312 2,538,161,128	Opening Balance	1,421,834,475	1,486,816,152
Tatal	Add/(Less): Transfer from/(to) Revenue Account	481,314,837	1,051,344,976
Total 12,618,348,420 6,768,636,088	Closing Balance	1,903,149,312	2,538,161,128
	Total	12,618,348,420	6,768,636,088



ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED (Formerly known as Aditya Birla Sun Life Pension Management Limited) NATIONAL PENSION SYSTEM TRUST SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2025

Schedule 3 - Current Liabilities and Provisions	30th Sept 2025	(In Rs.) 30th Sept 2024
Current Liabilities		
Sundry Creditors for expenses	1,698,097	763,557
Redemption Payable	17,423,653	22,777,982
TDS Payable	71,418	83,073
Total	19,193,168	23,624,611
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Equity Shares	18,830,351,368	9,893,728,390
Preference Shares	1	
Others - Mutual Fund Units	486,870,656	217,377,132
Total	19,317,222,024	10,111,105,522
Schedule 6 - Other Current Assets		
Balances with bank in current account	261,300,227	76,378,030
Dividend Receivable	625,900	-
Total	261,926,127	76,378,030

