

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
(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			
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 Sheets		19,559,954,983.45	10,163,858,940
(b) Number of units outstanding		694,160,656	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 Rao
(Director)



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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	-
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	-	-

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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	5,345,276,941	2,398,115,950
Add: Units issued during the year	2,396,719,359	1,399,476,403
Less: Units redeemed during the year	(800,389,737)	(402,369,501)
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)		
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	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
Total	12,618,348,420	6,768,636,088



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		(In Rs.)
Schedule 3 - Current Liabilities and Provisions	30th Sept 2025	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

