

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

Particulars	Schedule	(In Rs.)	
		30th Sept 2025	30th Sept 2024
Liabilities			
Unit Capital	1	6,888,864	6,830,035
Reserves and Surplus	2	3,285,992	2,999,100
Current Liabilities and Provisions	3	1,702	1,465
Total		10,176,558	9,830,600
Assets			
Investments	4	9,968,195	9,633,871
Other Current Assets	6	208,363	196,729
Total		10,176,558	9,830,600
(a) Net assets as per Balance Sheets		10,174,856.15	9,829,135
(b) Number of units outstanding		688,886	683,004

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)


Karan Kashyap
(Director)



ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
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NATIONAL PENSION SYSTEM TRUST
SCHEME TAX SAVER TIER II
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 30TH SEPT 2025

Particulars	30th Sept 2025	(In Rs.) 30th Sept 2024
Income		
Dividend	23,763	12,117
Interest	234,676	203,573
Profit on sale/redemption of investments	66,501	88,777
Unrealised gain on appreciation in investments	(62,977)	403,002
Other Income	162	-
Total Income (A)	262,125	707,469
Expenses and losses		
Loss on sale/redemption of investments	26,072	3,404
Management fees (including GST)	5,556	4,901
NPS Trust Fees	157	138
Depository and settlement charges	281	177
Total Expenditure (B)	32,066	8,621
Surplus/(Deficit) for the year (A-B)	230,059	698,848
Less: Amount transferred to Unrealised appreciation account	(62,977)	403,002
Less: Amount transferred to General Reserve	293,036	295,846
Amount carried forward to Balance Sheet	-	-

For Aditya Birla Sun Life Pension Fund Management Limited
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Vikas Seth
(CEO)


Ravi Venkatraman
(Director)


Karanesh Rao
(Director)



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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	7,220,286	6,464,926
Add: Units issued during the year	143,600	641,523
Less: Units redeemed during the year	(475,023)	(276,414)
Outstanding at the end of the year (₹)	6,888,864	6,830,035
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	722,029	646,493
Add: Units issued during the year	14,360	64,153
Less: Units redeemed during the year	(47,502)	(27,641)
Outstanding Units at the end of the year	688,886	683,004
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	1,322,598	1,024,491
Add: Premium on Units issued	67,400	241,086
Less: Premium on Units redeemed	(226,237)	(105,508)
Closing Balance	1,163,761	1,160,069
General Reserve		
Opening Balance	1,249,943	702,106
Add: Transfer from Revenue Account	293,036	295,846
Closing Balance	1,542,979	997,953
Unrealised Appreciation Account		
Opening Balance	642,229	438,076
Add/(Less): Transfer from/(to) Revenue Account	(62,977)	403,002
Closing Balance	579,252	841,078
Total	3,285,992	2,999,100



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SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2025

	(In Rs.)	
Schedule 3 - Current Liabilities and Provisions	30th Sept 2025	30th Sept 2024
Current Liabilities		
Sundry Creditors for expenses	1,664	1,380
TDS Payable	38	85
Total	1,702	1,465
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Equity Shares	2,541,793	1,924,553
Central and State Government Securities (including treasury bills)	7,358,406	7,574,325
Others - Mutual Fund Units	67,997	134,993
Total	9,968,195	9,633,871
Schedule 6 - Other Current Assets		
Balances with bank in current account	50,803	25,572
Outstanding and accrued income	157,508	161,157
Dividend Receivable	52	-
Advance and Deposits	-	10,000
Total	208,363	196,729

