


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 31st MAR 2024

Particulars	Schedule	31st Mar 2025	(In Rs.) 31st Mar 2024
Liabilities			
Unit Capital	1	72,20,286	64,64,926
Reserves and Surplus	2	32,14,771	21,64,674
Current Liabilities and Provisions	3	31,651	5,272
Total		<u>1,04,66,707</u>	<u>86,34,873</u>
Assets			
Investments	4	1,02,50,286	83,65,770
Other Current Assets	6	2,16,421	2,69,103
Total		<u>1,04,66,707</u>	<u>86,34,873</u>
(a) Net assets as per Balance Sheets		1,04,35,056	86,29,601
(b) Number of units outstanding		7,22,029	6,46,493

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


Vikas Seth
(CEO)


Subhash Chandra
(Director)



Kamlesh Rao
(Director)





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NATIONAL PENSION SYSTEM TRUST
SCHEME_TAX_SAVER_TIER_II
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 31st MAR 2024

Particulars	31st Mar 2025	(In Rs.) 31st Mar 2024
Income		
Dividend		
Interest	10,032	4,544
Profit on sale/redemption of investments	2,36,015	1,41,261
Unrealised gain on appreciation in investments	43,229	1,45,621
Total Income (A)	-	2,32,930
	<u>2,89,277</u>	<u>5,24,356</u>
Expenses and losses		
Unrealised losses in value of investments	1,98,849	-
Loss on sale/redemption of investments	31,247	8,102
Management fees (including GST)	5,309	3,818
NPS Trust Fees	150	123
Depository and settlement charges	580	309
Total Expenditure (B)	<u>2,36,136</u>	<u>12,352</u>
Surplus/(Deficit) for the year (A-B)	53,141	5,12,004
Less: Amount transferred to Unrealised appreciation account	(1,98,849)	2,32,930
Less: Amount transferred to General Reserve	2,51,990	2,79,074
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)


 Subhash Bhargava
 (Director)


 Kamlesh Reddy
 (Director)



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SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2024

	31st Mar 2025	(In Rs.) 31st Mar 2024
Schedule 1 - Unit Capital		
Outstanding at the beginning of the year	68,30,035	50,28,247
Add: Units issued during the year	7,63,422	16,64,414
Less: Units redeemed during the year	(3,73,171)	(2,27,734)
Outstanding at the end of the year (₹)	<u>72,20,286</u>	<u>64,64,926</u>
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	6,83,004	5,02,825
Add: Units issued during the year	76,342	1,66,441
Less: Units redeemed during the year	(37,317)	(22,773)
Outstanding Units at the end of the year	<u>7,22,029</u>	<u>6,46,493</u>
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	11,60,069	5,88,545
Add: Premium on Units issued	3,18,928	5,04,922
Less: Premium on Units redeemed	(1,56,398)	(68,976)
Closing Balance	<u>13,22,598</u>	<u>10,24,491</u>
General Reserve		
Opening Balance	9,97,953	4,23,032
Add: Transfer from Revenue Account	2,51,990	2,79,074
Closing Balance	<u>12,49,943</u>	<u>7,02,106</u>
Unrealised Appreciation Account		
Opening Balance	8,41,078	2,05,146
Add/(Less): Transfer from/(to) Revenue Account	(1,98,849)	2,32,930
Closing Balance	<u>6,42,229</u>	<u>4,38,076</u>
Total	<u>32,14,771</u>	<u>21,64,674</u>



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Schedule 3 - Current Liabilities and Provisions	(In Rs.)	
	31st Mar 2025	31st Mar 2024
Current Liabilities		
Sundry Creditors for expenses	1,566	1,585
Redemption Payable	30,008	3,626
TDS Payable	76	62
Total	31,651	5,272
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Equity Shares	22,82,951	13,11,494
Central and State Government Securities (including treasury bills)	75,01,075	57,73,078
Others - Mutual Fund Units	4,66,260	12,81,198
Total	1,02,50,286	83,65,770
Schedule 6 - Other Current Assets		
Balances with bank in current account	58,497	1,52,500
Outstanding and accrued income	1,57,508	1,06,522
Dividend Receivable	416	81
Advance & Deposits	-	10,000
Total	2,16,421	2,69,103

