

April 28, 2025

To,
The Compliance Officer,
Aditya Birla Sun Life Pension Fund Management Limited,
One World Center, Tower 1,
16th Floor, Jupiter Mill Compound,
841, Senapati Bapat Marg,
Elphinstone Road,
Mumbai – 400013.

Certificate from the Auditor for the adherence with Voting Policy and Guidelines issued by PFRDA for Aditya Birla Sun Life Pension Fund Management Limited (ABSLPFML) for the financial year ended 31st March 2025.

1. Introduction

This certificate is issued in our capacity as the Internal Auditor of Pension Fund Schemes managed by Aditya Birla Sun Life Pension Fund Management Limited (ABSLPFML) (“the PFM”) as requested by the Management of the company and as required under Voting Policy and Guidelines issued by PFRDA dated 20/04/2017 for the purpose of compliance with voting policy on assets held by NPS Trust on behalf of NPS subscribers for the financial year ended 31st March, 2024.

2. Management’s Responsibility

The Management of the Company is responsible for reviewing and ensuring that it has voted on important decisions that may affect the interest of investors and the rationale recorded for voting decision is prudent and adequate in accordance with PFRDA circular no PFRDA/2017/17/PF/1 dated: 20/04/2017. The Management is also responsible to maintain suitable records to substantiate the adherence to the circular as aforesaid. Further, this responsibility includes ensuring that the relevant records provided to us for our examination are correct and complete.

3. Our Responsibility

Our responsibility is to certify whether the PFM has complied with the PFRDA Guidelines for the year ended 31st March, 2025.

We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

Head Office	Branches
Aurora Waterfront, Unit no: 1016 and 1017, 10th Floor, Plot no 34/1, Block: GN, Salt Lake, Sector V, District :24Pgs (N): Pin : 700091, West Bengal Land Line : 033-4801 1653 E-mail: office@sraca.com	Agartala; Dhanbad; Guwahati; Mumbai; Hertfordshire, UK
	Network locations
	Pune; Bangalore; Hyderabad; New Delhi; Surat; Belagavi; Ahmedabad; Jaipur; Palanpur; Deesa’

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

4. Opinion

On the basis of verification of relevant records and documents of Aditya Birla Sun Life Pension Fund Management Limited (ABSLPFML), we certify that the Company has voted on all important decisions that may affect the interest of investors according to the Guidelines and the consensus was received from the coordinating PFM. Enclosed Annexure I – Voting Summary

5. Restriction on Use

This Certificate has been issued at the request of the PFM solely for the purpose of submission by the PFM to the NPS Trust & PFRDA and should not be used for any other purpose or by any person other than the addressees of this report.

**For and on behalf of: -
Surajit Roy & Associates
Chartered Accountants
FRN :326099E**

**Tirtha Mandal,
Partner
Mem. No: 050070**

**UDIN: 25050070BMKUPJ9415
Dated: April 28, 2025
Place: Salt Lake, Sector V**

<u>Annexure I</u>					
Voting Summary					
Qtr	Total number of Resolutions	For	Against	Abstained	Auditors Remark
I	205	195	7	3	Rationale have been provided for all cases including where PFM has abstained or voted against
II	589	555	16	18	
III	54	44	4	6	
IV	93	86	6	1	