ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_C_TIER_I
UNAUDITED BALANCE SHEET AS AT 30TH SEPT 2026

(In Rs.)

Particulars	Schedule	30th Sept 2026	30th Sept 2025
Liabilities			
Unit Capital	1	10,42,47,44,458	6,55,53,03,867
Reserves and Surplus	2	10,97,75,30,362	6,34,72,99,318
Current Liabilities and Provisions	3	3,57,27,148	1,97,15,914
Total		21,43,80,01,969	12,92,23,19,099
Assets			
Investments	4	20,64,99,19,649	12,44,40,44,580
Other Current Assets	5	78,80,82,319	47,82,74,519
Total		21,43,80,01,969	12,92,23,19,099
(a) Net assets as per Balance Sheets		21,40,22,74,820.28	12,90,26,03,185.11
(b) Number of units outstanding		1,04,24,74,446	65,55,30,387
(c) NAV per unit - (a) ÷ (b)		20.5303	19.6827
(d) NAV per unit - plan-wise			
Government plan		20.5349	-
Regular plan (through a Point of Presence)		20.4949	-
Direct plan (eNPS / D-Remit)		20.5313	-

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

Vikas Seth	Kumar Sharadindu	Kamlesh Rao
(Chief Executive Officer)	(Director)	(Director)

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_C_TIER_I
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 30TH SEPT 2026

(In Rs.)

Particulars	30th Sept 2026	30th Sept 2025
Income		
Dividend	67,50,482	-
Interest	67,33,48,499	37,54,03,051
Profit on sale/redemption of investments	1,69,50,780	1,47,50,808
Unrealised gain on appreciation in investments	-	40,95,653
Other Income	-	183
Total Income (A)	**69,70,49,760**	**39,42,49,695**
Expenses and losses		
Unrealised losses in value of investments	16,17,68,906	-
Loss on sale/redemption of investments	5,70,70,556	19,29,394
Management fees (including GST)	1,13,85,134	58,57,187
POP Charges	37,40,451	-
NPS Trust Fees	2,86,118	1,65,457
Depository and settlement charges	70,415	32,419
CRA fees	12,59,411	8,30,101
Less: Amount recoverable by sale of units on account of CRA Charges	(12,59,411)	(8,30,101)
Total Expenditure (B)	**23,43,21,579**	**79,84,458**
Surplus/(Deficit) for the year (A-B)	46,27,28,181	38,62,65,237
Less: Amount transferred to Unrealised appreciation account	(16,17,68,906)	40,95,653
Less: Amount transferred to General Reserve	62,44,97,087	38,21,69,584
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
(Chief Executive Officer)

Kumar Sharadindu
(Director)

Kamlesh Rao
(Director)

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_C_TIER_I
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

(In Rs.)

Schedule 1 - Unit Capital	30th Sept 2026	30th Sept 2025
Outstanding at the beginning of the year	8,59,33,47,979	4,86,32,53,081
Add: Units issued during the year	3,42,19,15,331	2,54,11,63,797
Less: Units redeemed during the year	(1,59,05,18,851)	(84,91,13,011)
Outstanding at the end of the year (₹)	**10,42,47,44,458**	**6,55,53,03,867**
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	85,93,34,798	48,63,25,308
Add: Units issued during the year	34,21,91,533	25,41,16,380
Less: Units redeemed during the year	(15,90,51,885)	(8,49,11,301)
Outstanding Units at the end of the year	**1,04,24,74,446**	**65,55,30,387**
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	7,16,42,55,678	3,52,22,21,716
Add: Premium on Units issued	3,57,35,48,774	2,40,66,29,018
Less: Premium on Units redeemed	(1,65,30,48,822)	(80,08,44,289)
Closing Balance	9,08,47,55,631	5,12,80,06,445
General Reserve		
Opening Balance	1,65,09,88,468	74,49,61,384
Add: Transfer from Revenue Account	62,44,97,087	38,21,69,584
Closing Balance	**2,27,54,85,555**	**1,12,71,30,968**
Unrealised Appreciation Account		
Opening Balance	(22,09,41,918)	8,80,66,252
Add/(Less): Transfer from/(to) Revenue Account	(16,17,68,906)	40,95,653
Closing Balance	**(38,27,10,824)**	**9,21,61,905**
Total	**10,97,75,30,362**	**6,34,72,99,318**

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_C_TIER_I
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

(In Rs.)

Schedule 3 - Current Liabilities and Provisions	30th Sept 2026	30th Sept 2025
Current Liabilities		
Sundry Creditors for expenses	31,86,106	11,04,606
Redemption Payable	3,23,37,733	1,85,64,835
TDS Payable	2,03,309	46,473
Total	3,57,27,148	1,97,15,914
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Debentures and Bonds Listed/Awaiting Listing	19,60,34,82,557	11,80,18,77,683
AIF's (Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities	28,03,17,875	-
Basel III Tier I bonds	3,01,61,010	-
Others - Mutual Fund Units	73,59,58,207	64,21,66,897
Total	20,64,99,19,649	12,44,40,44,580
Schedule 5 - Other Current Assets		
Balances with bank in current account	46,84,647	1,32,49,703
Outstanding and accrued income	78,33,97,672	46,50,24,816
Total	78,80,82,319	47,82,74,519

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_C_TIER_II
UNAUDITED BALANCE SHEET AS AT 30TH SEPT 2026

(In Rs.)

Particulars	Schedule	30th Sept 2026	30th Sept 2025
Liabilities			
Unit Capital	1	11,71,19,208	11,30,69,824
Reserves and Surplus	2	11,38,70,842	10,05,49,544
Current Liabilities and Provisions	3	1,57,688	17,68,804
Total		**23,11,47,737**	**21,53,88,172**
Assets			
Investments	4	22,28,81,005	20,57,43,706
Other Current Assets	5	82,66,732	96,44,466
Total		**23,11,47,737**	**21,53,88,172**
(a) Net assets as per Balance Sheets		23,09,90,049.32	21,36,19,367.81
(b) Number of units outstanding		1,17,11,921	1,13,06,982
(c) NAV per unit – (a) ÷ (b)		19.7226	18.8927
(d) NAV per unit – plan-wise			
Regular plan (through a Point of Presence)		19.7027	-
Direct plan (eNPS / D-Remit)		19.7377	-

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

Vikas Seth	Kumar Sharadindu	Kamlesh Rao
(Chief Executive Officer)	(Director)	(Director)

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_C_TIER_II
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 30TH SEPT 2026

(In Rs.)

Particulars	30th Sept 2026	30th Sept 2025
Income		
Dividend	58,850	-
Interest	82,80,141	69,51,150
Profit on sale/redemption of investments	2,30,500	3,85,941
Unrealised gain on appreciation in investments	-	(8,14,097)
Other Income	-	108
Total Income (A)	85,69,491	65,23,102
Expenses and losses		
Unrealised losses in value of investments	13,40,946	-
Loss on sale/redemption of investments	9,22,951	1,16,660
Management fees (including GST)	1,95,833	1,12,068
NPS Trust Fees	3,450	3,166
Depository and settlement charges	1,539	687
CRA fees	1,85,881	16,019
Less: Amount recoverable by sale of units on account of CRA Charges	(1,85,881)	(16,019)
Distribution and Awareness Charges to POP	1,83,368	-
Total Expenditure (B)	26,48,087	2,32,581
Surplus/(Deficit) for the year (A-B)	59,21,404	62,90,521
Less: Amount transferred to Unrealised appreciation account	(13,40,946)	(8,14,097)
Less: Amount transferred to General Reserve	72,62,350	71,04,618
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
(Chief Executive Officer)

Kumar Sharadindu
(Director)

Kamlesh Rao
(Director)

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_C_TIER_II
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

(In Rs.)

Schedule 1 - Unit Capital	30th Sept 2026	30th Sept 2025
Outstanding at the beginning of the year	11,68,09,597	10,69,91,313
Add: Units issued during the year	4,32,44,401	2,38,02,849
Less: Units redeemed during the year	(4,29,34,790)	(1,77,24,339)
Outstanding at the end of the year (₹)	**11,71,19,208**	**11,30,69,824**
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	1,16,80,960	1,06,99,131
Add: Units issued during the year	43,24,440	23,80,285
Less: Units redeemed during the year	(42,93,479)	(17,72,434)
Outstanding Units at the end of the year	**1,17,11,921**	**1,13,06,982**
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	5,30,90,072	4,44,17,507
Add: Premium on Units issued	4,18,57,876	2,07,75,669
Less: Premium on Units redeemed	(4,15,10,399)	(1,55,37,602)
Closing Balance	**5,34,37,549**	**4,96,55,574**
General Reserve		
Opening Balance	5,68,21,991	4,14,32,288
Add: Transfer from Revenue Account	72,62,350	71,04,618
Closing Balance	**6,40,84,341**	**4,85,36,906**
Unrealised Appreciation Account		
Opening Balance	(23,10,102)	31,71,161
Add/(Less): Transfer from/(to) Revenue Account	(13,40,946)	(8,14,097)
Closing Balance	(36,51,048)	23,57,064
Total	**11,38,70,842**	**10,05,49,544**

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_C_TIER_II
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

(In Rs.)

Schedule 3 - Current Liabilities and Provisions	30th Sept 2026	30th Sept 2025
Current Liabilities		
Sundry Creditors for expenses	81,366	18,721
Redemption Payable	72,413	17,49,288
TDS Payable	3,909	795
Total	1,57,688	17,68,804
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Debentures and Bonds Listed/ Awaiting Listing	20,40,93,373	20,02,05,980
AIF's (Category I and Category II Only)/REITs/INVITs/ Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities	73,36,203	-
Others - Mutual Fund Units	1,14,51,429	55,37,726
Total	22,28,81,005	20,57,43,706
Schedule 5 - Other Current Assets		
Balances with bank in current account	76,036	17,22,716
Outstanding and accrued income	81,90,696	79,21,749
Total	82,66,732	96,44,466

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 2026

(In Rs.)

Particulars	Schedule	30th Sept 2026	30th Sept 2025
Liabilities			
Unit Capital	1	10,99,42,46,587	6,94,16,06,563
Reserves and Surplus	2	19,20,14,40,514	12,61,83,48,420
Current Liabilities and Provisions	3	4,88,17,071	1,91,93,168
Total		**30,24,45,04,172**	**19,57,91,48,151**
Assets			
Investments	4	30,24,04,06,374	19,31,72,22,024
Other Current Assets	5	40,97,798	26,19,26,127
Total		30,24,45,04,172	19,57,91,48,151
(a) Net assets as per Balance Sheets		30,19,56,87,101.51	19,55,99,54,983.45
(b) Number of units outstanding		1,09,94,24,659	69,41,60,656
(c) NAV per unit – (a) ÷ (b)		27.4650	28.1779
(d) NAV per unit – plan-wise			
Government plan		27.4750	-
Regular plan (through a Point of Presence)		27.4215	-
Direct plan (eNPS / D-Remit)		27.4701	-

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

Vikas Seth	Kumar Sharadindu	Kamlesh Rao
(Chief Executive Officer)	(Director)	(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 2026

(In Rs.)

Particulars	30th Sept 2026	30th Sept 2025
Income		
Dividend	25,34,68,933	14,94,65,770
Interest	31,30,692	-
Profit on sale/redemption of investments	76,51,85,674	31,30,57,236
Unrealised gain on appreciation in investments	37,59,55,968	48,13,14,837
Other Income	-	28,398
Total Income (A)	**1,39,77,41,267**	**94,38,66,240**
Expenses and losses		
Unrealised losses in value of investments	4,42,773	-
Loss on sale/redemption of investments	39,91,10,638	21,60,31,891
Management fees (including GST)	1,76,65,310	90,28,150
POP Charges	84,76,159	-
NPS Trust Fees	4,18,225	2,55,033
Depository and settlement charges	1,08,877	50,464
CRA fees	28,98,725	21,47,521
Less. Amount recoverable by sale of units on account of CRA Charges	(28,98,725)	(21,47,521)
Total Expenditure (B)	**42,62,21,982**	**22,53,65,539**
Surplus/(Deficit) for the year (A-B)	97,15,19,285	71,85,00,701
Less: Amount transferred to Unrealised appreciation account	37,55,13,195	48,13,14,837
Less: Amount transferred to General Reserve	59,60,06,090	23,71,85,864
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	Kumar Sharadindu	Kamlesh Rao
(Chief Executive Officer)	(Director)	(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
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

(In Rs.)

Schedule 1 - Unit Capital	30th Sept 2026	30th Sept 2025
Outstanding at the beginning of the year	8,91,48,62,235	5,34,52,76,941
Add: Units issued during the year	3,65,16,35,454	2,39,67,19,359
Less: Units redeemed during the year	(1,57,22,51,102)	(80,03,89,737)
Outstanding at the end of the year (₹)	**10,99,42,46,587**	**6,94,16,06,563**
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	89,14,86,224	53,45,27,694
Add: Units issued during the year	36,51,63,545	23,96,71,936
Less: Units redeemed during the year	(15,72,25,110)	(8,00,38,974)
Outstanding Units at the end of the year	**1,09,94,24,659**	**69,41,60,656**
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	13,64,97,44,690	6,96,05,66,836
Add: Premium on Units issued	6,78,02,01,724	4,34,97,05,561
Less: Premium on Units redeemed	(2,91,03,28,750)	(1,43,52,05,971)
Closing Balance	**17,51,96,17,664**	**9,87,50,66,425**
General Reserve		
Opening Balance	67,11,28,712	60,29,46,819
Add: Transfer from Revenue Account	59,60,06,090	23,71,85,864
Closing Balance	**1,26,71,34,802**	**84,01,32,683**
Unrealised Appreciation Account		
Opening Balance	3,91,74,853	1,42,18,34,475
Add/(Less): Transfer from/(to) Revenue Account	37,55,13,195	48,13,14,837
Closing Balance	**41,46,88,048**	**1,90,31,49,312**
Total	**19,20,14,40,514**	**12,61,83,48,420**

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
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

(In Rs.)

Schedule 3 - Current Liabilities and Provisions	30th Sept 2026	30th Sept 2025
Current Liabilities		
Sundry Creditors for expenses	58,99,465	16,98,097
Redemption Payable	4,25,81,314	1,74,23,653
TDS Payable	3,36,291	71,418
Total	4,88,17,071	1,91,93,168
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Equity Shares	28,96,13,95,858	18,83,03,51,368
Preference Shares	-	1
AIF's (Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities	27,76,04,337	-
Mutual Funds	49,64,06,180	48,68,70,656
TREPS	50,50,00,000	-
Total	30,24,04,06,374	19,31,72,22,024
Schedule 5 - Other Current Assets		
Balances with bank in current account	36,00,298	26,13,00,227
Dividend Receivable	4,97,500	6,25,900
Total	40,97,798	26,19,26,127

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_E_TIER_II
UNAUDITED BALANCE SHEET AS AT 30TH SEPT 2026

(In Rs.)

Particulars	Schedule	30th Sept 2026	30th Sept 2025
Liabilities			
Unit Capital	1	18,50,81,103	17,93,54,464
Reserves and Surplus	2	32,95,25,499	33,27,77,355
Current Liabilities and Provisions	3	1,17,36,704	7,34,805
Total		52,63,43,306	51,28,66,624
Assets			
Investments	4	52,63,31,652	50,97,09,690
Other Current Assets	5	11,653	31,56,934
Total		52,63,43,306	51,28,66,624
(a) Net assets as per Balance Sheets		51,46,06,601.92	51,21,31,819.37
(b) Number of units outstanding		1,85,08,110	1,79,35,446
(c) NAV per unit - (a) ÷ (b)		27.8044	28.5542
(d) NAV per unit - plan-wise			
Regular plan (through a Point of Presence)		27.7760	-
Direct plan (eNPS / D-Remit)		27.8253	-

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

Vikas Seth	Kumar Sharadindu	Kamlesh Rao
(Chief Executive Officer)	(Director)	(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_II
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 30TH SEPT 2026

(In Rs.)

Particulars	30th Sept 2026	30th Sept 2025
Income		
Dividend	50,80,443	43,49,525
Interest	19,582	-
Profit on sale/redemption of investments	2,52,85,084	1,72,88,002
Unrealised gain on appreciation in investments	31,69,186	78,22,566
Other Income	-	124
Total Income (A)	**3,35,54,295**	**2,94,60,217**
Expenses and losses		
Loss on sale/redemption of investments	72,40,339	43,09,423
Management fees (including GST)	4,60,779	2,62,576
POP Charges	4,14,405	-
NPS Trust Fees	8,182	7,417
Depository and settlement charges	2,328	1,793
CRA fees	4,35,048	39,505
Less: Amount recoverable by sale of units on account of CRA Charges	(4,35,048)	(39,505)
Total Expenditure (B)	**81,26,032**	**45,81,210**
Surplus/(Deficit) for the year (A-B)	2,54,28,262	2,48,79,008
Less: Amount transferred to Unrealised appreciation account	31,69,186	78,22,566
Less: Amount transferred to General Reserve	2,22,59,077	1,70,56,441
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
(Chief Executive Officer)

Kumar Sharadindu
(Director)

Kamlesh Rao
(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_II
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

Schedule 1 - Unit Capital	30th Sept 2026	(In Rs.) 30th Sept 2025
Outstanding at the beginning of the year	18,54,14,503	16,72,78,146
Add: Units issued during the year	7,58,36,867	3,64,08,303
Less: Units redeemed during the year	(7,61,70,267)	(2,43,31,985)
Outstanding at the end of the year (₹)	**18,50,81,103**	**17,93,54,464**
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	1,85,41,450	1,67,27,815
Add: Units issued during the year	75,83,687	36,40,830
Less: Units redeemed during the year	(76,17,027)	(24,33,199)
Outstanding Units at the end of the year	**1,85,08,110**	**1,79,35,446**
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	15,67,18,176	12,29,23,762
Add: Premium on Units issued	14,36,38,824	6,72,59,271
Less: Premium on Units redeemed	(14,42,75,786)	(4,45,46,991)
Closing Balance	**15,60,81,215**	**14,56,36,042**
General Reserve		
Opening Balance	9,07,88,790	5,73,48,736
Add: Transfer from Revenue Account	2,22,59,077	1,70,56,441
Closing Balance	**11,30,47,867**	**7,44,05,178**
Unrealised Appreciation Account		
Opening Balance	5,72,27,232	10,49,13,570
Add/(Less): Transfer from/(to) Revenue Account	31,69,186	78,22,566
Closing Balance	6,03,96,418	11,27,36,136
Total	32,95,25,499	33,27,77,355

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_E_TIER_II
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

(In Rs.)

Schedule 3 - Current Liabilities and Provisions	30th Sept 2026	30th Sept 2025
Current Liabilities		
Sundry Creditors for expenses	1,87,762	43,914
Redemption Payable	1,15,39,951	6,88,976
TDS Payable	8,991	1,915
Total	**1,17,36,704**	**7,34,805**
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Equity Shares	51,23,75,048	50,58,01,884
Mutual Funds	79,56,604	39,07,805
TREPS	60,00,000	-
Total	**52,63,31,652**	**50,97,09,690**
Schedule 5 - Other Current Assets		
Balances with bank in current account	4,153	31,45,794
Dividend Receivable	7,500	11,140
Total	**11,653**	**31,56,934**

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_G_TIER_I
UNAUDITED BALANCE SHEET AS AT 30TH SEPT 2026

(In Rs.)

Particulars	Schedule	30th Sept 2026	30th Sept 2025
Liabilities			
Unit Capital	1	19,35,09,58,401	11,39,36,81,987
Reserves and Surplus	2	18,30,33,64,185	10,13,65,14,775
Current Liabilities and Provisions	3	6,13,38,247	2,79,30,188
Total		37,71,56,60,834	21,55,81,26,950
Assets			
Investments	4	36,98,69,72,400	21,09,13,53,634
Other Current Assets	5	72,86,88,434	46,67,73,316
Total		37,71,56,60,834	21,55,81,26,950
(a) Net assets as per Balance Sheets		37,65,43,22,586.50	21,53,01,96,761.57
(b) Number of units outstanding		1,93,50,95,840	1,13,93,68,199
(c) NAV per unit – (a) ÷ (b)		19.4586	18.8966
(d) NAV per unit – plan-wise			
Government plan		19.4255	-
Regular plan (through a Point of Presence)		19.4635	-
Direct plan (eNPS / D-Remit)		19.4600	-

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

Vikas Seth	Kumar Sharadindu	Kamlesh Rao
(Chief Executive Officer)	(Director)	(Director)

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_G_TIER_I
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 30TH SEPT 2026

(In Rs.)

Particulars	30th Sept 2026	30th Sept 2025
Income		
Interest	1,10,37,59,337	56,30,52,345
Profit on sale/redemption of investments	10,45,33,312	5,99,43,448
Unrealised gain on appreciation in investments	13,69,65,120	(43,26,95,001)
Other Income	-	73
Total Income (A)	1,34,52,57,769	19,03,00,864
Expenses and losses		
Unrealised losses in value of investments	14,46,31,263	-
Loss on sale/redemption of investments	19,42,49,651	3,83,504
Management fees (including GST)	1,99,28,860	97,65,454
POP Charges	70,53,026	-
NPS Trust Fees	4,95,624	2,75,860
Depository and settlement charges	7,07,064	2,02,474
CRA fees	18,87,147	11,56,062
Less: Amount recoverable by sale of units on account of CRA Charges	(18,87,147)	(11,56,062)
Total Expenditure (B)	36,70,65,489	1,06,27,292
Surplus/(Deficit) for the year (A-B)	97,81,92,280	17,96,73,573
Less: Amount transferred to Unrealised appreciation account	(76,66,143)	(43,26,95,001)
Less: Amount transferred to General Reserve	98,58,58,424	61,23,68,574
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	Kumar Sharadindu	Kamlesh Rao
(Chief Executive Officer)	(Director)	(Director)

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_G_TIER_I
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

(In Rs.)

Schedule 1 - Unit Capital	30th Sept 2026	30th Sept 2025
Outstanding at the beginning of the year	15,25,87,68,831	8,37,36,43,530
Add: Units issued during the year	6,85,82,30,194	4,50,42,61,520
Less: Units redeemed during the year	(2,76,60,40,624)	(1,48,42,23,063)
Outstanding at the end of the year (₹)	**19,35,09,58,401**	**11,39,36,81,987**
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	1,52,58,76,883	83,73,64,353
Add: Units issued during the year	68,58,23,019	45,04,26,152
Less: Units redeemed during the year	(27,66,04,062)	(14,84,22,306)
Outstanding Units at the end of the year	**1,93,50,95,840**	**1,13,93,68,199**
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	11,93,29,38,580	5,72,70,73,943
Add: Premium on Units issued	6,49,07,33,475	4,04,05,50,102
Less: Premium on Units redeemed	(2,60,55,89,731)	(1,33,22,50,995)
Closing Balance	**15,81,80,82,324**	**8,43,53,73,051**
General Reserve		
Opening Balance	2,41,55,25,391	1,16,43,14,755
Add: Transfer from Revenue Account	98,58,58,424	61,23,68,574
Closing Balance	**3,40,13,83,815**	**1,77,66,83,328**
Unrealised Appreciation Account		
Opening Balance	(90,84,35,810)	35,71,53,397
Add/(Less): Transfer from/(to) Revenue Account	(76,66,143)	(43,26,95,001)
Closing Balance	**(91,61,01,953)**	**(7,55,41,604)**
Total	**18,30,33,64,185**	**10,13,65,14,775**

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_G_TIER_I
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

(In Rs.)

Schedule 3 - Current Liabilities and Provisions	30th Sept 2026	30th Sept 2025
Current Liabilities		
Sundry Creditors for expenses	62,15,109	19,80,800
Redemption Payable	5,47,57,692	2,58,72,007
TDS Payable	3,65,446	77,382
Total	6,13,38,247	2,79,30,188
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Debentures and Bonds Listed/Awaiting Listing	2,11,36,63,615	10,29,93,500
Central and State Government Securities (including treasury bills)	32,76,23,76,779	20,39,16,22,971
Mutual Funds	1,11,09,32,006	59,67,37,164
TREPS	1,00,00,00,000	-
Total	36,98,69,72,400	21,09,13,53,635
Schedule 5 - Other Current Assets		
Balances with bank in current account	66,33,589	1,76,54,505
Outstanding and accrued income	70,52,54,845	43,37,18,811
Advances and Deposits	1,68,00,000	1,54,00,000
Total	72,86,88,434	46,67,73,316

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_G_TIER_II
UNAUDITED BALANCE SHEET AS AT 30TH SEPT 2026

(In Rs.)

Particulars	Schedule	30th Sept 2026	30th Sept 2025
Liabilities			
Unit Capital	1	21,99,38,902	22,06,46,205
Reserves and Surplus	2	19,24,95,179	17,91,99,352
Current Liabilities and Provisions	3	18,12,414	7,42,728
Total		41,42,46,495	40,05,88,286
Assets			
Investments	4	40,72,86,978	39,36,47,122
Other Current Assets	5	69,59,517	69,41,163
Total		41,42,46,495	40,05,88,286
(a) Net assets as per Balance Sheets		41,24,34,081.14	39,98,45,557.74
(b) Number of units outstanding		2,19,93,890	2,20,64,621
(c) NAV per unit – (a) ÷ (b)		18.7522	18.1216
(d) NAV per unit – plan-wise			
Regular plan (through a Point of Presence)		18.7322	-
Direct plan (eNPS / D-Remit)		18.7654	-

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

Vikas Seth	Kumar Sharadindu	Kamlesh Rao
(Chief Executive Officer)	(Director)	(Director)

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_G_TIER_II
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 30TH SEPT 2026

(In Rs.)

Particulars	30th Sept 2026	30th Sept 2025
Income		
Interest	1,33,27,998	1,14,60,013
Profit on sale/redemption of investments	36,08,212	4,69,610
Unrealised gain on appreciation in investments	22,40,972	(79,68,457)
Other Income	-	72
Total Income (A)	**1,91,77,183**	**39,61,237**
Expenses and losses		
Unrealised losses in value of investments	-	-
Loss on sale/redemption of investments	34,27,138	1,717
Management fees (including GST)	3,52,703	2,06,614
POP Charges	3,15,363	-
NPS Trust Fees	6,270	5,837
Depository and settlement charges	11,429	2,264
CRA fees	2,83,775	25,472
Less: Amount recoverable by sale of units on account of CRA Charges	(2,83,775)	(25,472)
Total Expenditure (B)	**41,12,903**	**2,16,431**
Surplus/(Deficit) for the year (A-B)	1,50,64,280	37,44,806
Less: Amount transferred to Unrealised appreciation account	22,40,972	(79,68,457)
Less: Amount transferred to General Reserve	1,28,23,308	1,17,13,263
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
(Chief Executive Officer)

Kumar Sharadindu
(Director)

Kamlesh Rao
(Director)

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_G_TIER_II
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

(In Rs.)

Schedule 1 - Unit Capital	30th Sept 2026	30th Sept 2025
Outstanding at the beginning of the year	23,56,01,896	20,43,65,757
Add: Units issued during the year	8,52,38,519	4,66,05,245
Less: Units redeemed during the year	(10,09,01,512)	(3,03,24,797)
Outstanding at the end of the year (₹)	**21,99,38,902**	**22,06,46,205**
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	2,35,60,190	2,04,36,576
Add: Units issued during the year	85,23,852	46,60,524
Less: Units redeemed during the year	(1,00,90,151)	(30,32,480)
Outstanding Units at the end of the year	**2,19,93,890**	**2,20,64,621**
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	11,03,43,954	8,44,62,515
Add: Premium on Units issued	7,50,17,344	3,82,83,674
Less: Premium on Units redeemed	(8,82,27,087)	(2,49,30,992)
Closing Balance	**9,71,34,212**	**9,78,15,197**
General Reserve		
Opening Balance	8,31,51,390	6,52,04,716
Add: Transfer from Revenue Account	1,28,23,308	1,17,13,263
Closing Balance	**9,59,74,698**	**7,69,17,980**
Unrealised Appreciation Account		
Opening Balance	(28,54,703)	1,24,34,633
Add/(Less): Transfer from/(to) Revenue Account	22,40,972	(79,68,457)
Closing Balance	**(6,13,731)**	**44,66,176**
Total	**19,24,95,179**	**17,91,99,352**

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_G_TIER_II
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

(In Rs.)

Schedule 3 - Current Liabilities and Provisions	30th Sept 2026	30th Sept 2025
Current Liabilities		
Sundry Creditors for expenses	1,46,021	37,134
Redemption Payable	16,59,629	7,04,137
TDS Payable	6,764	1,457
Total	18,12,414	7,42,728
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Debentures and Bonds Listed/Awaiting Listing	2,11,04,627	-
Central and State Government Securities (including treasury bills)	35,61,01,309	38,33,19,637
Mutual Funds	40,81,042	1,03,27,485
TREPS	2,60,00,000	-
Total	40,72,86,978	39,36,47,122
Schedule 5 - Other Current Assets		
Balances with bank in current account	7,722	4,47,520
Outstanding and accrued income	69,51,794	64,93,643
Total	69,59,517	69,41,163

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_SECURE_RETIREMENT_EQUITY_FUNDS_TIER_I
UNAUDITED BALANCE SHEET AS AT 30TH SEPT 2026

(In Rs.)

Particulars	Schedule	30th Sept 2026	30th Sept 2025
Liabilities			
Unit Capital	1	14,13,69,686	-
Reserves and Surplus	2	(22,50,454)	-
Current Liabilities and Provisions	3	41,300	-
Total		**13,91,60,532**	**-**
Assets			
Investments	4	13,86,68,625	-
Other Current Assets	5	4,91,907	-
Total		**13,91,60,532**	**-**
(a) Net assets as per Balance Sheets		13,91,19,232.34	-
(b) Number of units outstanding		1,41,36,969	-
(c) NAV per unit - (a) ÷ (b)		9.8408	-

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

Vikas Seth	Kumar Sharadindu	Kamlesh Rao
(Chief Executive Officer)	(Director)	(Director)

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_SECURE_RETIREMENT_EQUITY_FUNDS_TIER_I
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 30TH SEPT 2026

(In Rs.)

Particulars	30th Sept 2026	30th Sept 2025
Income		
Dividend	8,02,997	-
Interest	34,562	-
Profit on sale/redemption of investments	13,22,066	-
Total Income (A)	**21,59,624**	-
Expenses and losses		
Unrealised losses in value of investments	21,37,474	-
Loss on sale/redemption of investments	11,88,929	-
Management fees (including GST)	68,190	-
NPS Trust Fees	1,421	-
Depository and settlement charges	889	-
CRA fees	2,49,455	-
Less: Amount recoverable by sale of units on account of CRA Charges	(2,49,455)	-
Distribution and Awareness Charges to POP	99,444	-
Total Expenditure (B)	**34,96,347**	-
Surplus/(Deficit) for the year (A-B)	(13,36,722)	-
Less: Amount transferred to Unrealised appreciation account	(21,37,474)	-
Less: Amount transferred to General Reserve	8,00,751	-
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	Kumar Sharadindu	Kamlesh Rao
(Chief Executive Officer)	(Director)	(Director)

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_SECURE_RETIREMENT_EQUITY_FUNDS_TIER_I
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

(In Rs.)

Schedule 1 - Unit Capital	30th Sept 2026	30th Sept 2025
Outstanding at the beginning of the year	4,54,09,244	-
Add: Units issued during the year	9,61,00,610	-
Less: Units redeemed during the year	(1,40,167)	-
Outstanding at the end of the year (₹)	**14,13,69,686**	**-**
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	45,40,924	-
Add: Units issued during the year	96,10,061	-
Less: Units redeemed during the year	(14,017)	-
Outstanding Units at the end of the year	**1,41,36,969**	**-**
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	(89,830)	-
Add: Premium on Units issued	14,86,232	-
Less: Premium on Units redeemed	(3,382)	-
Closing Balance	**13,93,020**	**-**
General Reserve		
Opening Balance	(75,140)	-
Add: Transfer from Revenue Account	8,00,751	-
Closing Balance	**7,25,611**	**-**
Unrealised Appreciation Account		
Opening Balance	(22,31,612)	-
Add/(Less): Transfer from/(to) Revenue Account	(21,37,474)	-
Closing Balance	(43,69,086)	-
Total	(22,50,454)	-

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_SECURE_RETIREMENT_EQUITY_FUNDS_TIER_I
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

(In Rs.)

Schedule 3 - Current Liabilities and Provisions	30th Sept 2026	30th Sept 2025
Current Liabilities		
Sundry Creditors for expenses	37,968	-
TDS Payable	3,331	-
Total	41,300	-
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Equity Shares	12,71,63,006	-
AIF's (Category I and Category II Only)/REITs/INVITs/ Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities	26,75,808	-
Mutual Funds	38,29,810	-
TREPS	50,00,000	-
Total	13,86,68,625	-
Schedule 5 - Other Current Assets		
Balances with bank in current account	4,91,907	-
Total	4,91,907	-

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_SANCHAY
UNAUDITED BALANCE SHEET AS AT 30TH SEPT 2026

(In Rs.)

Particulars	Schedule	30th Sept 2026	30th Sept 2025
Liabilities			
Unit Capital	1	23,88,309	-
Reserves and Surplus	2	30,119	-
Current Liabilities and Provisions	3	219	-
Total		24,18,647	-
Assets			
Investments	4	24,18,203	-
Other Current Assets	5	444	-
Total		24,18,647	-
(a) Net assets as per Balance Sheets		24,18,428.32	-
(b) Number of units outstanding		2,38,831	-
(c) NAV per unit - (a) ÷ (b)		10.1261	-
(d) NAV per unit - plan-wise			
Regular plan (through a Point of Presence)		10.1255	-
Direct plan (eNPS / D-Remit)		10.1325	-

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

Vikas Seth	Kumar Sharadindu	Kamlesh Rao
(Chief Executive Officer)	(Director)	(Director)

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_SANCHAY
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 30TH SEPT 2026

(In Rs.)

Particulars	30th Sept 2026	30th Sept 2025
Income		
Profit on sale/ redemption of investments	773	-
Unrealised gain on appreciation in investments	2,700	-
Total Income (A)	3,473	-
Expenses and losses		
Management fees (including GST)	124	-
NPS Trust Fees	2	-
CRA fees	6,784	-
Less: Amount recoverable by sale of units on account of CRA Charges	(6,784)	-
POP Charges	117	-
Total Expenditure (B)	243	-
Surplus/(Deficit) for the year (A-B)	3,230	-
Less: Amount transferred to Unrealised appreciation account	2,700	-
Less: Amount transferred to General Reserve	530	-
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	Kumar Sharadindu	Kamlesh Rao
(Chief Executive Officer)	(Director)	(Director)

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_SANCHAY
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

(In Rs.)

Schedule 1 - Unit Capital	30th Sept 2026	30th Sept 2025
Outstanding at the beginning of the year	-	-
Add: Units issued during the year	24,17,765	-
Less: Units redeemed during the year	(29,456)	-
Outstanding at the end of the year (₹)	23,88,309	-
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	-	-
Add: Units issued during the year	2,41,777	-
Less: Units redeemed during the year	(2,946)	-
Outstanding Units at the end of the year	2,38,831	-
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	-	-
Add: Premium on Units issued	27,092	-
Less: Premium on Units redeemed	(203)	-
Add: Transfer from General Reserve	-	-
Closing Balance	26,890	-
General Reserve		
Opening Balance	-	-
Add: Transfer from Revenue Account	530	-
Less: Transfer to Unit Premium Reserve	-	-
Closing Balance	530	-
Unrealised Appreciation Account		
Opening Balance	-	-
Add: Adjustment for Previous years unrealised appreciation reserve		
Add/(Less): Transfer from/(to) Revenue Account	2,700	-
Closing Balance	2,700	-
Total	30,119	-

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_SANCHAY
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

(In Rs.)

Schedule 3 - Current Liabilities and Provisions	30th Sept 2026	30th Sept 2025
Current Liabilities		
Sundry Creditors for expenses	201	-
TDS Payable	18	-
Total	219	-
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Mutual Funds	24,18,203	-
Total	24,18,203	-
Schedule 5 - Other Current Assets		
Balances with bank in current account	444	-
Total	444	-

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_SECURE_FUTURE_NPS_TIER_I
UNAUDITED BALANCE SHEET AS AT 30TH SEPT 2026

(In Rs.)

Particulars	Schedule	30th Sept 2026	30th Sept 2025
Liabilities			
Unit Capital	1	7,89,25,346	-
Reserves and Surplus	2	3,88,425	-
Current Liabilities and Provisions	3	22,519	-
Total		**7,93,36,290**	-
Assets			
Investments	4	7,85,31,440	-
Other Current Assets	5	8,04,850	-
Total		**7,93,36,290**	-
(a) Net assets as per Balance Sheets		7,93,13,771.09	-
(b) Number of units outstanding		78,92,535	-
(c) NAV per unit – (a) ÷ (b)		10.0492	-

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

Vikas Seth	Kumar Sharadindu	Kamlesh Rao
(Chief Executive Officer)	(Director)	(Director)

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_SECURE_FUTURE_NPS_TIER_I
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 30TH SEPT 2026

(In Rs.)

Particulars	30th Sept 2026	30th Sept 2025
Income		
Dividend	2,41,057	-
Interest	4,85,602	-
Profit on sale/ redemption of investments	5,58,241	-
Total Income (A)	12,84,900	-
Expenses and losses		
Unrealised losses in value of investments	17,81,909	-
Loss on sale/ redemption of investments	3,55,890	-
Management fees (including GST)	36,566	-
NPS Trust Fees	762	-
Depository and settlement charges	1,141	-
CRA fees	2,69,124	-
Less: Amount recoverable by sale of units on account of CRA Charges	(2,69,124)	-
Distribution and Awareness Charges to POP	53,326	-
Total Expenditure (B)	22,29,595	-
Surplus/(Deficit) for the year (A-B)	(9,44,694)	-
Less: Amount transferred to Unrealised appreciation account	(17,81,909)	-
Less: Amount transferred to General Reserve	8,37,215	-
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	Kumar Sharadindu	Kamlesh Rao
(Chief Executive Officer)	(Director)	(Director)

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_SECURE_FUTURE_NPS_TIER_I
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

Schedule 1 - Unit Capital	30th Sept 2026	(In Rs.) 30th Sept 2025
Outstanding at the beginning of the year	1,88,93,731	-
Add: Units issued during the year	6,04,59,123	-
Less: Units redeemed during the year	(4,27,508)	-
Outstanding at the end of the year (₹)	7,89,25,346	-
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	18,89,373	-
Add: Units issued during the year	60,45,912	-
Less: Units redeemed during the year	(42,751)	-
Outstanding Units at the end of the year	78,92,535	-
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	12,339	-
Add: Premium on Units issued	16,95,361	-
Less: Premium on Units redeemed	(12,244)	-
Closing Balance	16,95,456	-
General Reserve		
Opening Balance	59,610	-
Add: Transfer from Revenue Account	8,37,215	-
Closing Balance	8,96,825	-
Unrealised Appreciation Account		
Opening Balance	(4,21,946)	-
Add/(Less): Transfer from/(to) Revenue Account	(17,81,909)	-
Closing Balance	(22,03,855)	-
Total	3,88,425	-

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_SECURE_FUTURE_NPS_TIER_I
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

(In Rs.)

Schedule 3 - Current Liabilities and Provisions	30th Sept 2026	30th Sept 2025
Current Liabilities		
Sundry Creditors for expenses	20,621	-
Redemption Payable	-	-
TDS Payable	1,898	-
Total	**22,519**	**-**
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Equity Shares	4,44,01,962	-
Central and State Government Securities (including treasury bills)	2,88,55,458	-
AIF's (Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities	11,34,200	-
Mutual Funds	36,39,819	-
TREPS	5,00,000	-
Total	**7,85,31,440**	**-**
Schedule 5 - Other Current Assets		
Balances with bank in current account	2,38,411	-
Outstanding and accrued income	5,66,439	-
Total	**8,04,850**	**-**

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(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 2026

(In Rs.)

Particulars	Schedule	30th Sept 2026	30th Sept 2025
Liabilities			
Unit Capital	1	61,43,484	68,88,864
Reserves and Surplus	2	30,85,220	32,85,992
Current Liabilities and Provisions	3	1,33,065	1,702
Total		93,61,769	1,01,76,558
Assets			
Investments	4	92,50,143	99,68,195
Other Current Assets	5	1,11,627	2,08,363
Total		**93,61,769**	**1,01,76,558**
(a) Net assets as per Balance Sheets		92,28,704.24	1,01,74,856.15
(b) Number of units outstanding		6,14,348	6,88,886
(c) NAV per unit – (a) ÷ (b)		15.0219	14.7700

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

Vikas Seth	Kumar Sharadindu	Kamlesh Rao
(Chief Executive Officer)	(Director)	(Director)

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_TAX_SAVER_TIER_II
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 30TH SEPT 2026

(In Rs.)

Particulars	30th Sept 2026	30th Sept 2025
Income		
Dividend	22,869	23,763
Interest	2,25,258	2,34,676
Profit on sale/redemption of investments	1,35,518	66,501
Unrealised gain on appreciation in investments	10,990	(62,977)
Other Income	-	162
Total Income (A)	**3,94,635**	**2,62,125**
Expenses and losses		
Loss on sale/redemption of investments	24,672	26,072
Management fees (including GST)	5,101	5,556
NPS Trust Fees	144	157
Depository and settlement charges	623	281
Total Expenditure (B)	**30,541**	**32,066**
Surplus/(Deficit) for the year (A-B)	3,64,093	2,30,059
Less: Amount transferred to Unrealised appreciation account	10,990	(62,977)
Less: Amount transferred to General Reserve	3,53,104	2,93,036
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
(Chief Executive Officer)

Kumar Sharadindu
(Director)

Kamlesh Rao
(Director)

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_TAX_SAVER_TIER_II
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

Schedule 1 - Unit Capital	30th Sept 2026	(In Rs.) 30th Sept 2025
Outstanding at the beginning of the year	64,51,659	72,20,286
Add: Units issued during the year	1,31,654	1,43,600
Less: Units redeemed during the year	(4,39,830)	(4,75,023)
Outstanding at the end of the year (₹)	61,43,484	68,88,864
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	6,45,166	7,22,029
Add: Units issued during the year	13,165	14,360
Less: Units redeemed during the year	(43,983)	(47,502)
Outstanding Units at the end of the year	6,14,348	6,88,886
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	9,48,609	13,22,598
Add: Premium on Units issued	64,746	67,400
Less: Premium on Units redeemed	(2,25,189)	(2,26,237)
Closing Balance	7,88,166	11,63,761
General Reserve		
Opening Balance	18,44,711	12,49,943
Add: Transfer from Revenue Account	3,53,104	2,93,036
Closing Balance	21,97,815	15,42,979
Unrealised Appreciation Account		
Opening Balance	88,250	6,42,229
Add/(Less): Transfer from/(to) Revenue Account	10,990	(62,977)
Closing Balance	99,240	5,79,252
Total	30,85,220	32,85,992

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_TAX_SAVER_TIER_II
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

(In Rs.)

Schedule 3 - Current Liabilities and Provisions	30th Sept 2026	30th Sept 2025
Current Liabilities		
Sundry Creditors for expenses	1,898	1,664
Redemption Payable	1,31,096	-
TDS Payable	71	38
Total	1,33,065	1,702
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Equity Shares	23,06,781	25,41,793
Central and State Government Securities (including treasury bills)	68,05,368	73,58,406
Others - Mutual Fund Units	1,37,993	67,997
Total	92,50,143	99,68,195
Schedule 5 - Other Current Assets		
Balances with bank in current account	845	50,803
Outstanding and accrued income	1,10,746	1,57,508
Dividend Receivable	36	52
Total	1,11,627	2,08,363

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_VATSALYA
UNAUDITED BALANCE SHEET AS AT 30TH SEPT 2026

(In Rs.)

Particulars	Schedule	30th Sept 2026	30th Sept 2025
Liabilities			
Unit Capital	1	8,04,27,881	-
Reserves and Surplus	2	(40,64,460)	-
Current Liabilities and Provisions	3	19,033	-
Total		7,63,82,454	-
Assets			
Investments	4	7,62,23,757	-
Other Current Assets	5	1,58,697	-
Total		7,63,82,454	-
(a) Net assets as per Balance Sheets		7,63,63,421.15	-
(b) Number of units outstanding		80,42,788	-
(c) NAV per unit - (a) ÷ (b)		9.4946	-
(d) NAV per unit - plan-wise			
Regular plan (through a Point of Presence)		9.4798	-
Direct plan (eNPS / D-Remit)		9.4966	-

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

Vikas Seth	Kumar Sharadindu	Kamlesh Rao
(Chief Executive Officer)	(Director)	(Director)

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_VATSALYA
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 30TH SEPT 2026

(In Rs.)

Particulars	30th Sept 2026	30th Sept 2025
Income		
Dividend	4,63,584	-
Interest	4,71,603	-
Profit on sale/redemption of investments	10,16,098	-
Unrealised gain on appreciation in investments	6,12,755	-
Total Income (A)	25,64,041	-
Expenses and losses		
Loss on sale/redemption of investments	10,79,695	-
Management fees (including GST)	50,127	-
POP Charges	9,199	-
NPS Trust Fees	1,027	-
Depository and settlement charges	762	-
CRA fees	2,84,518	-
Less: Amount recoverable by sale of units on account of CRA Charges	(2,84,518)	-
Total Expenditure (B)	11,40,810	-
Surplus/(Deficit) for the year (A-B)	14,23,231	-
Less: Amount transferred to Unrealised appreciation account	6,12,755	-
Less: Amount transferred to General Reserve	8,10,475	-
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)

Kumar Sharadindu
(Director)

Kamlesh Rao
(Director)

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_VATSALYA
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

(In Rs.)

Schedule 1 - Unit Capital	30th Sept 2026	30th Sept 2025
Outstanding at the beginning of the year	5,64,68,996	-
Add: Units issued during the year	2,69,19,095	-
Less: Units redeemed during the year	(29,60,210)	-
Outstanding at the end of the year (₹)	**8,04,27,881**	**-**
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	56,46,900	-
Add: Units issued during the year	26,91,910	-
Less: Units redeemed during the year	(2,96,021)	-
Outstanding Units at the end of the year	**80,42,788**	**-**
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	(1,63,988)	-
Add: Premium on Units issued	(5,88,258)	-
Less: Premium on Units redeemed	56,598	-
Closing Balance	**(6,95,648)**	**-**
General Reserve		
Opening Balance	41,149	-
Add. Transfer from Revenue Account	8,10,475	-
Closing Balance	**8,51,624**	**-**
Unrealised Appreciation Account		
Opening Balance	(48,33,192)	-
Add/(Less): Transfer from/(to) Revenue Account	6,12,755	-
Closing Balance	**(42,20,437)**	**-**
Total	**(40,64,460)**	**-**

ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMTED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_VATSALYA
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 30TH SEPT 2026

(In Rs.)

Schedule 3 - Current Liabilities and Provisions	30th Sept 2026	30th Sept 2025
Current Liabilities		
Sundry Creditors for expenses	13,423	-
Redemption Payable	4,705	-
TDS Payable	906	-
Total	19,033	-
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Equity Shares	6,33,47,173	-
Central and State Government Securities (including treasury bills)	1,12,77,664	-
Others - Mutual Fund Units	15,98,920	-
Total	7,62,23,757	-
Schedule 5 - Other Current Assets		
Balances with bank in current account	1,931	-
Outstanding and accrued income	1,56,766	-
Total	1,58,697	-