

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

NATIONAL PENSION SYSTEM TRUST
SCHEME_C_TIER_I
UNAUDITED BALANCE SHEET AS AT 31st MAR 2026

Particulars	Schedule	(In Rs.)		
		31st Mar 2026	31st Mar 2025	
Liabilities				
Unit Capital	1	8,59,33,47,979	4,86,32,53,080	
Reserves and Surplus	2	8,59,43,02,228	4,35,52,49,350	
Current Liabilities and Provisions	3	29,60,780	87,33,083	
Total		17,19,06,10,989	9,22,72,35,513	
Assets				
Investments	4	16,63,05,09,988	8,94,50,42,053	
Deposits	5	-	-	
Other Current Assets	6	56,01,01,000	28,21,93,460	
Total		17,19,06,10,989	9,22,72,35,513	
(a) Net assets as per Balance Sheets		17,18,76,50,209	9,21,85,02,430	
(b) Number of units outstanding		85,93,34,798	48,63,25,308	

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)


Karanesh Rao
(Director)



ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
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NATIONAL PENSION SYSTEM TRUST
SCHEME_C_TIER_I
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 31st MAR 2026

Particulars	(In Rs.)	
	31st Mar 2026	31st Mar 2025
Income		
Dividend	90,714	-
Interest	50,85,17,775	24,65,90,999
Profit on sale/redemption of investments	3,51,55,007	2,11,75,763
Unrealised gain on appreciation in investments	-	3,33,00,635
Total Income (A)	54,37,63,496	30,10,67,397
Expenses and losses		
Unrealised losses in value of investments	31,31,03,823	-
Loss on sale/redemption of investments	1,16,87,229	78,50,786
Management fees (including GST)	79,49,054	37,37,080
NPS Trust Fees	2,24,549	1,05,586
Depository and settlement charges	45,162	31,560
CRA fees	12,80,052	(5,39,122)
Less: Amount recoverable by sale of units on account of CRA	(12,80,052)	5,39,122
Total Expenditure (B)	33,30,09,818	1,17,25,012
Surplus/(Deficit) for the year (A-B)	21,07,53,678	28,93,42,385
Less: Amount transferred to Unrealised appreciation account	(31,31,03,823)	3,33,00,635
Less: Amount transferred to General Reserve	52,38,57,501	25,60,41,750
Amount carried forward to Balance Sheet	-	-

For Aditya Birla Sun Life Pension Fund Management Limited
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Kamlesh Rao
(Director)



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NATIONAL PENSION SYSTEM TRUST
SCHEME_C_TIER_I

SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2026

	31st Mar 2026	(In Rs.) 31st Mar 2025
Schedule 1 - Unit Capital		
Outstanding at the beginning of the year	6,55,53,03,867	2,82,32,27,974
Add: Units issued during the year	2,66,22,15,415	2,32,95,33,822
Less: Units redeemed during the year	(62,41,71,303)	(28,95,08,717)
Outstanding at the end of the year (₹)	8,59,33,47,979	4,86,32,53,080
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	65,55,30,387	28,23,22,797
Add: Units issued during the year	26,62,21,541	23,29,53,382
Less: Units redeemed during the year	(6,24,17,130)	(2,89,50,872)
Outstanding Units at the end of the year	85,93,34,798	48,63,25,308
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	5,12,80,06,445	1,78,00,86,883
Add: Premium on Units issued	2,65,93,27,733	1,98,91,21,189
Less: Premium on Units redeemed	(62,30,78,500)	(24,69,86,356)
Closing Balance	7,16,42,55,678	3,52,22,21,716
General Reserve		
Opening Balance	1,12,71,30,967	48,89,19,631
Add: Transfer from Revenue Account	52,38,57,501	25,60,41,750
Closing Balance	1,65,09,88,468	74,49,61,381
Unrealised Appreciation Account		
Opening Balance	9,21,61,905	5,47,65,618
Add: Adjustment for Previous years unrealised appreciation reserve		
Add/(Less): Transfer from/(to) Revenue Account	(31,31,03,823)	3,33,00,635
Closing Balance	(22,09,41,918)	8,80,66,253
Total	8,59,43,02,228	4,35,52,49,350



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SCHEME_C_TIER_I

SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2026

	31st Mar 2026	(In Rs.) 31st Mar 2025
Schedule 3 - Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses	15,66,239	7,72,858
Redemption Payable	13,29,989	78,92,839
TDS Payable	64,552	67,386
Total	<u>29,60,780</u>	<u>87,33,083</u>
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Debentures and Bonds Listed/ Awaiting Listing	15,42,22,18,384	8,68,80,41,558
AIF's (Category I and Category II Only)/REITs/INVTs/ Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities	32,51,376	-
Basel III Tier I bonds	3,04,62,340	-
Others - Mutual Fund Units	1,17,45,77,888	25,70,00,494
Total	<u>16,63,05,09,988</u>	<u>8,94,50,42,053</u>
Schedule 6 - Other Current Assets		
Balances with bank in current account	4,46,85,941	4,74,92,162
Outstanding and accrued income	51,54,15,060	23,47,01,298
Total	<u>56,01,01,000</u>	<u>28,21,93,460</u>



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SCHEME_C_TIER_II
UNAUDITED BALANCE SHEET AS AT 31st MAR 2026

Particulars	Schedule	(In Rs.)	
		31st Mar 2026	31st Mar 2025
Liabilities			
Unit Capital	1	11,68,09,598	10,69,91,312
Reserves and Surplus	2	10,76,01,959	8,90,20,953
Current Liabilities and Provisions	3	4,98,337	4,61,441
Total		22,49,09,894	19,64,73,707
Assets			
Investments	4	21,95,87,647	19,15,98,599
Other Current Assets	6	53,22,246	48,75,108
Total		22,49,09,894	19,64,73,707
(a) Net assets as per Balance Sheets		22,44,11,557	19,60,12,265
(b) Number of units outstanding		1,16,80,960	1,06,99,131

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


Kumar Sharadindu
(Director)


Kamlesh Rao
(Director)



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NATIONAL PENSION SYSTEM TRUST
SCHEME_C_TIER_II

UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 31st MAR 2026

Particulars	(In Rs.)	
	31st Mar 2026	31st Mar 2025
Income		
Interest	78,44,398	60,71,767
Profit on sale/redemption of investments	7,71,989	5,07,130
Unrealised gain on appreciation in investments	-	9,36,803
Total Income (A)	86,16,388	75,15,701
Expenses and losses		
Unrealised losses in value of investments	46,67,159	-
Loss on sale/redemption of investments	2,09,071	2,25,070
Management fees (including GST)	1,17,530	96,492
NPS Trust Fees	3,320	2,727
Custodian fees	-	-
Depository and settlement charges	1,382	1,377
Stamp Duty on Bond/Mutual Fund	-	-
CRA fees	528	(6,32,979)
Less: Amount recoverable by sale of units on account of CRA	(528)	6,32,979
Total Expenditure (B)	49,98,462	3,25,666
Surplus/(Deficit) for the year (A-B)	36,17,925	71,90,035
Less: Amount transferred to Unrealised appreciation account	(46,67,159)	9,36,803
Less: Amount transferred to General Reserve	82,85,085	62,53,232
Amount carried forward to Balance Sheet	-	-

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NATIONAL PENSION SYSTEM TRUST
SCHEME_C_TIER_II

SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2026

		(In Rs.)
Schedule 1 - Unit Capital	31st Mar 2026	31st Mar 2025
Outstanding at the beginning of the year	11,30,69,824	9,46,23,131
Add: Units issued during the year	2,09,20,813	2,41,31,556
Less: Units redeemed during the year	(1,71,81,040)	(1,17,63,375)
Outstanding at the end of the year (₹)	11,68,09,597	10,69,91,312
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	1,13,06,982	94,62,313
Add: Units issued during the year	20,92,081	24,13,156
Less: Units redeemed during the year	(17,18,104)	(11,76,337)
Outstanding Units at the end of the year	1,16,80,960	1,06,99,131
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	4,96,55,571	3,46,93,576
Add: Premium on Units issued	1,92,22,306	1,90,10,223
Less: Premium on Units redeemed	(1,57,87,805)	(92,86,293)
Closing Balance	5,30,90,072	4,44,17,507
General Reserve		
Opening Balance	4,85,36,906	3,51,79,054
Add: Transfer from Revenue Account	82,85,085	62,53,232
Closing Balance	5,68,21,991	4,14,32,286
Unrealised Appreciation Account		
Opening Balance	23,57,057	22,34,358
Add: Adjustment for Previous years unrealised appreciation reserve		
Add/(Less): Transfer from/(to) Revenue Account	(46,67,159)	9,36,803
Closing Balance	(23,10,102)	31,71,161
Total	10,76,01,960	8,90,20,953



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SCHEME_C_TIER_II

SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2026

		(In Rs.)
Schedule 3 - Current Liabilities and Provisions	31st Mar 2026	31st Mar 2025
Current Liabilities		
Sundry Creditors for expenses	21,155	16,631
Redemption Payable	4,76,315	4,43,349
TDS Payable	866	1,462
Total	<u>4,98,337</u>	<u>4,61,441</u>
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Debentures and Bonds Listed/Awaiting Listing	21,15,36,506	17,67,21,290
Others - Mutual Fund Units	80,51,142	1,48,77,309
Total	<u>21,95,87,647</u>	<u>19,15,98,599</u>
Schedule 6 - Other Current Assets		
Balances with bank in current account	85,695	4,73,347
Outstanding and accrued income	52,36,551	44,01,761
Total	<u>53,22,246</u>	<u>48,75,108</u>



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NATIONAL PENSION SYSTEM TRUST
SCHEME_E_TIER_I
UNAUDITED BALANCE SHEET AS AT 31st MAR 2026

Particulars	Schedule	(In Rs.)	
		31st Mar 2026	31st Mar 2025
Liabilities			
Unit Capital	1	8,91,48,62,235	5,34,52,76,941
Reserves and Surplus	2	14,36,00,48,254	8,98,53,48,131
Current Liabilities and Provisions	3	38,32,884	1,70,37,207
Total		23,27,87,43,373	14,34,76,62,280
Assets			
Investments	4	23,20,02,15,954	14,02,88,36,535
Other Current Assets	6	7,85,27,418	31,88,25,745
Total		23,27,87,43,373	14,34,76,62,280
(a) Net assets as per Balance Sheets		23,27,49,10,490	14,33,06,25,073
(b) Number of units outstanding		89,14,86,224	53,45,27,694

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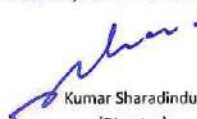
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NATIONAL PENSION SYSTEM TRUST
SCHEME_E_TIER_I
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 31st MAR 2026

Particulars	(In Rs.)	
	31st Mar 2026	31st Mar 2025
Income		
Dividend	9,76,51,896	6,01,92,635
Profit on sale/redemption of investments	38,45,11,275	12,16,58,100
Other Income	29	-
Total Income (A)	48,21,63,200	18,18,50,734
Expenses and losses		
Unrealised losses in value of investments	1,86,39,74,459	1,11,63,26,653
Loss on sale/redemption of investments	63,86,57,940	18,39,84,976
Management fees (including GST)	1,21,02,155	61,95,861
NPS Trust Fees	3,41,869	1,75,074
Depository and settlement charges	65,207	50,326
CRA fees	30,70,191	19,72,283
Less: Amount recoverable by sale of units on account of CRA	(30,70,191)	(19,72,283)
Total Expenditure (B)	2,51,51,41,630	1,30,67,32,890
Surplus/(Deficit) for the year (A-B)	(2,03,29,78,430)	(1,12,48,82,156)
Less: Amount transferred to Unrealised appreciation account	(1,86,39,74,459)	(1,11,63,26,653)
Less: Amount transferred to General Reserve	(16,90,03,971)	(85,55,503)
Amount carried forward to Balance Sheet	-	-

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NATIONAL PENSION SYSTEM TRUST
SCHEME E_TIER_I

SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2026

	31st Mar 2026	(In Rs.) 31st Mar 2025
Schedule 1 - Unit Capital		
Outstanding at the beginning of the year	6,94,16,06,563	3,39,52,22,852
Add: Units issued during the year	2,65,22,78,477	2,24,22,42,436
Less: Units redeemed during the year	(67,90,22,805)	(29,21,88,346)
Outstanding at the end of the year (₹)	8,91,48,62,235	5,34,52,76,941
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	69,41,60,656	33,95,22,285
Add: Units issued during the year	26,52,27,848	22,42,24,244
Less: Units redeemed during the year	(6,79,02,281)	(2,92,18,835)
Outstanding Units at the end of the year	89,14,86,224	53,45,27,694
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	9,87,50,66,423	3,61,89,72,637
Add: Premium on Units issued	5,07,94,89,402	3,84,93,10,977
Less: Premium on Units redeemed	(1,30,48,11,135)	(50,77,16,778)
Closing Balance	13,64,97,44,690	6,96,05,66,836
General Reserve		
Opening Balance	84,01,32,683	61,15,02,323
Add: Transfer from Revenue Account	(16,90,03,971)	(85,55,503)
Closing Balance	67,11,28,712	60,29,46,820
Unrealised Appreciation Account		
Opening Balance	1,90,31,49,312	2,53,81,61,128
Add: Adjustment for Previous years unrealised appreciation reserve		
Add/(Less): Transfer from/(to) Revenue Account	(1,86,39,74,459)	(1,11,63,26,653)
Closing Balance	3,91,74,853	1,42,18,34,475
Total	14,36,00,48,255	8,98,53,48,131



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NATIONAL PENSION SYSTEM TRUST
SCHEME E_TIER_I

SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2026

	(In Rs.)	
Schedule 3 - Current Liabilities and Provisions	31st Mar 2026	31st Mar 2025
Current Liabilities		
Sundry Creditors for expenses	22,33,413	11,90,230
Redemption Payable	15,07,819	1,57,43,700
TDS Payable	91,652	1,03,277
Total	38,32,884	1,70,37,207
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Equity Shares	22,07,21,94,884	13,85,10,10,250
AIF's (Category I and Category II Only)/REITs/INVITs/ Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities	3,77,07,117	-
Others - Mutual Fund Units	1,09,03,13,953	17,78,26,284
Total	23,20,02,15,954	14,02,88,36,535
Schedule 6 - Other Current Assets		
Balances with bank in current account	7,33,53,818	31,63,36,058
Dividend Receivable	51,73,600	24,89,686
Total	7,85,27,418	31,88,25,744



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NATIONAL PENSION SYSTEM TRUST
SCHEME_E_TIER_II
UNAUDITED BALANCE SHEET AS AT 31st MAR 2026

Particulars	Schedule	(In Rs.)	
		31st Mar 2026	31st Mar 2025
Liabilities			
Unit Capital	1	18,54,14,504	16,72,78,145
Reserves and Surplus	2	30,47,34,196	28,51,86,067
Current Liabilities and Provisions	3	11,03,518	3,00,780
Total		49,12,52,218	45,27,64,992
Assets			
Investments	4	48,74,04,509	44,80,10,606
Other Current Assets	6	38,47,709	47,54,386
Total		49,12,52,218	45,27,64,992
(a) Net assets as per Balance Sheets		49,01,48,700	45,24,64,212
(b) Number of units outstanding		1,85,41,450	1,67,27,815

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NATIONAL PENSION SYSTEM TRUST
SCHEME_E_TIER_II
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 31st MAR 2026

Particulars	(In Rs.)	
	31st Mar 2026	31st Mar 2025
Income		
Dividend	21,98,765	20,25,515
Profit on sale/redemption of investments	2,93,59,178	65,48,743
Total Income (A)	3,15,57,943	85,74,257
Expenses and losses		
Unrealised losses in value of investments	5,55,08,904	4,91,77,363
Loss on sale/redemption of investments	1,48,82,299	34,71,860
Management fees (including GST)	2,81,905	2,23,323
NPS Trust Fees	7,963	6,347
Depository and settlement charges	2,163	2,659
CRA fees	1,237	(36,797)
Less: Amount recoverable by sale of units on account of CRA	(1,237)	36,797
Total Expenditure (B)	7,06,83,235	5,28,81,551
Surplus/(Deficit) for the year (A-B)	(3,91,25,292)	(4,43,07,294)
Less: Amount transferred to Unrealised appreciation account	(5,55,08,904)	(4,91,77,363)
Less: Amount transferred to General Reserve	1,63,83,612	48,70,069
Amount carried forward to Balance Sheet	-	-

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Ramkesh Rao
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SCHEME_E_TIER_II

SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2026

	31st Mar 2026	(In Rs.) 31st Mar 2025
Schedule 1 - Unit Capital		
Outstanding at the beginning of the year	17,93,54,464	14,61,16,465
Add: Units issued during the year	3,20,08,150	3,81,56,251
Less: Units redeemed during the year	(2,59,48,111)	(1,69,94,571)
Outstanding at the end of the year (₹)	<u>18,54,14,503</u>	<u>16,72,78,145</u>
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	1,79,35,446	1,46,11,647
Add: Units issued during the year	32,00,815	38,15,625
Less: Units redeemed during the year	(25,94,811)	(16,99,457)
Outstanding Units at the end of the year	<u>1,85,41,450</u>	<u>1,67,27,815</u>
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	14,56,36,036	8,69,79,782
Add: Premium on Units issued	6,15,71,903	6,60,07,841
Less: Premium on Units redeemed	(5,04,89,763)	(3,00,63,860)
Closing Balance	<u>15,67,18,176</u>	<u>12,29,23,763</u>
General Reserve		
Opening Balance	7,44,05,178	5,24,78,665
Add: Transfer from Revenue Account	1,63,83,612	48,70,069
Closing Balance	<u>9,07,88,790</u>	<u>5,73,48,734</u>
Unrealised Appreciation Account		
Opening Balance	11,27,36,136	15,40,90,933
Add: Adjustment for Previous years unrealised appreciation reserve		
Add/(Less): Transfer from/(to) Revenue Account	(5,55,08,904)	(4,91,77,363)
Closing Balance	<u>5,72,27,232</u>	<u>10,49,13,570</u>
Total	<u>30,47,34,197</u>	<u>28,51,86,067</u>



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SCHEME_E_TIER_II

SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2026

	31st Mar 2026	(In Rs.) 31st Mar 2025
Schedule 3 - Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses	46,372	36,648
Redemption Payable	10,55,196	2,60,835
TDS Payable	1,950	3,297
Total	11,03,518	3,00,780
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Equity Shares	45,70,80,214	44,05,17,421
Others - Mutual Fund Units	3,03,24,295	74,93,185
Total	48,74,04,509	44,80,10,606
Schedule 6 - Other Current Assets		
Balances with bank in current account	37,40,590	46,74,136
Dividend Receivable	1,07,119	80,250
Total	38,47,709	47,54,386



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

NATIONAL PENSION SYSTEM TRUST
SCHEME_G_TIER_I
UNAUDITED BALANCE SHEET AS AT 31st MAR 2026

Particulars	Schedule	(In Rs.)	
		31st Mar 2026	31st Mar 2025
Liabilities			
Unit Capital	1	15,25,87,68,831	8,37,36,43,529
Reserves and Surplus	2	13,44,00,28,161	7,24,85,42,092
Current Liabilities and Provisions	3	15,98,69,446	7,50,46,438
Total		28,85,86,66,438	15,69,72,32,059
Assets			
Investments	4	27,98,67,02,821	15,22,07,30,855
Other Current Assets	6	87,19,63,617	47,65,01,203
Total		28,85,86,66,438	15,69,72,32,059
(a) Net assets as per Balance Sheets		28,69,87,96,993	15,62,21,85,621
(b) Number of units outstanding		1,52,58,76,883	83,73,64,353

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 LIMITED
(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 31st MAR 2026

Particulars	(In Rs.)	
	31st Mar 2026	31st Mar 2025
Income		
Dividend	-	-
Interest	78,33,00,833	37,94,97,677
Profit on sale/redemption of investments	3,73,99,722	5,46,43,017
Unrealised gain on appreciation in investments	-	7,66,44,786
Total Income (A)	82,07,00,555	51,07,85,479
Expenses and losses		
Unrealised losses in value of investments	83,28,94,206	-
Loss on sale/redemption of investments	16,78,80,315	69,81,823
Management fees (including GST)	1,32,78,594	63,93,415
NPS Trust Fees	3,75,101	1,80,635
Depository and settlement charges	3,24,481	2,60,525
CRA fees	18,36,659	11,01,680
Less: Amount recoverable by sale of units on account of CRA	(18,36,659)	(11,01,680)
Total Expenditure (B)	1,01,47,52,698	1,38,16,398
Surplus/(Deficit) for the year (A-B)	(19,40,52,143)	49,69,69,081
Less: Amount transferred to Unrealised appreciation account	(83,28,94,206)	7,66,44,786
Less: Amount transferred to General Reserve	63,88,42,063	42,03,24,295
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 Kap
(Director)



ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
(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 31st MAR 2026

Schedule 1 - Unit Capital	(In Rs.)	
	31st Mar 2026	31st Mar 2025
Outstanding at the beginning of the year	11,39,36,81,987	5,07,39,06,085
Add: Units issued during the year	5,03,74,85,792	3,96,16,61,152
Less: Units redeemed during the year	(1,17,23,98,948)	(66,19,23,709)
Outstanding at the end of the year (₹)	15,25,87,68,831	8,37,36,43,529
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	1,13,93,68,199	50,73,90,609
Add: Units issued during the year	50,37,48,579	39,61,66,115
Less: Units redeemed during the year	(11,72,39,895)	(6,61,92,371)
Outstanding Units at the end of the year	1,52,58,76,883	83,73,64,353
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	8,43,53,73,046	3,03,29,46,149
Add: Premium on Units issued	4,55,84,40,742	3,23,50,78,300
Less: Premium on Units redeemed	(1,06,08,75,208)	(54,09,50,505)
Closing Balance	11,93,29,38,580	5,72,70,73,943
General Reserve		
Opening Balance	1,77,66,83,328	74,39,90,459
Add: Transfer from Revenue Account	63,88,42,063	42,03,24,295
Closing Balance	2,41,55,25,391	1,16,43,14,755
Unrealised Appreciation Account		
Opening Balance	(7,55,41,604)	28,05,08,608
Add: Adjustment for Previous years unrealised appreciation reserve		
Add/(Less): Transfer from/(to) Revenue Account	(83,28,94,206)	7,66,44,786
Closing Balance	(90,84,35,810)	35,71,53,394
Total	13,44,00,28,161	7,24,85,42,092



ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
(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 31st MAR 2026

	(In Rs.)	
Schedule 3 - Current Liabilities and Provisions	31st Mar 2026	31st Mar 2025
Current Liabilities		
Sundry Creditors for expenses	28,16,196	14,35,098
Redemption Payable	74,61,114	2,05,16,479
TDS Payable	1,08,551	1,14,347
Contract for Purchase of Investments	14,94,83,584	5,29,80,514
Total	15,98,69,446	7,50,46,438
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Debentures and Bonds Listed/ Awaiting Listing	97,03,23,565	10,27,64,200
Central and State Government Securities (including treasury bills)	26,11,88,04,676	14,67,20,95,962
Others - Mutual Fund Units	89,75,74,579	44,58,70,693
Total	27,98,67,02,821	15,22,07,30,855
Schedule 6 - Other Current Assets		
Balances with bank in current account	9,06,58,269	6,88,08,746
Contracts for sale of investments	24,81,35,800	5,09,50,000
Outstanding and accrued income	51,77,69,548	34,13,42,458
Dividend Receivable	1,54,00,000	1,54,00,000
Total	87,19,63,617	47,65,01,203



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

NATIONAL PENSION SYSTEM TRUST
SCHEME_G_TIER_II
UNAUDITED BALANCE SHEET AS AT 31st MAR 2026

Particulars	Schedule	(In Rs.)	
		31st Mar 2026	31st Mar 2025
Liabilities			
Unit Capital	1	23,56,01,897	20,43,65,757
Reserves and Surplus	2	19,06,40,640	16,21,01,866
Current Liabilities and Provisions	3	3,39,42,304	5,16,730
Total		46,01,84,841	36,69,84,354
Assets			
Investments	4	42,04,41,442	36,12,15,230
Other Current Assets	6	3,97,43,399	57,69,124
Total		46,01,84,841	36,69,84,354
(a) Net assets as per Balance Sheets		42,62,42,537	36,64,67,624
(b) Number of units outstanding		2,35,60,190	2,04,36,576

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 LIMITED
(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 31st MAR 2026

Particulars	(In Rs.)	
	31st Mar 2026	31st Mar 2025
Income		
Interest	1,27,94,434	1,04,56,640
Profit on sale/redemption of investments	18,68,497	35,99,093
Unrealised gain on appreciation in investments	-	2,61,634
Total Income (A)	<u>1,46,62,930</u>	<u>1,43,17,367</u>
Expenses and losses		
Unrealised losses in value of investments	73,20,879	-
Loss on sale/redemption of investments	81,87,677	6,07,702
Management fees (including GST)	2,19,251	1,84,970
NPS Trust Fees	6,194	5,228
Depository and settlement charges	16,400	7,577
CRA fees	874	24,167
Less: Amount recoverable by sale of units on account of CRA	(874)	(24,167)
Total Expenditure (B)	<u>1,57,50,400</u>	<u>8,05,476</u>
Surplus/(Deficit) for the year (A-B)	(10,87,469)	1,35,11,891
Less: Amount transferred to Unrealised appreciation account	(73,20,879)	2,61,634
Less: Amount transferred to General Reserve	62,33,410	1,32,50,257
Amount carried forward to Balance Sheet	<u>-</u>	<u>-</u>

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)


Karanesh Rao
(Director)



ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
(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 31st MAR 2026

Schedule 1 - Unit Capital	(In Rs.)	
	31st Mar 2026	31st Mar 2025
Outstanding at the beginning of the year	22,06,46,205	18,98,20,886
Add: Units issued during the year	5,41,29,048	4,71,04,241
Less: Units redeemed during the year	(3,91,73,358)	(3,25,59,369)
Outstanding at the end of the year (₹)	23,56,01,896	20,43,65,757
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	2,20,64,621	1,89,82,089
Add: Units issued during the year	54,12,905	47,10,424
Less: Units redeemed during the year	(39,17,336)	(32,55,937)
Outstanding Units at the end of the year	2,35,60,190	2,04,36,576
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	9,78,15,192	7,37,07,706
Add: Premium on Units issued	4,48,64,339	3,49,43,685
Less: Premium on Units redeemed	(3,23,35,578)	(2,41,88,876)
Closing Balance	11,03,43,954	8,44,62,515
General Reserve		
Opening Balance	7,69,17,980	5,19,54,462
Add: Transfer from Revenue Account	62,33,410	1,32,50,257
Closing Balance	8,31,51,390	6,52,04,719
Unrealised Appreciation Account		
Opening Balance	44,66,176	1,21,72,999
Add: Adjustment for Previous years unrealised appreciation reserve		
Add/(Less): Transfer from/(to) Revenue Account	(73,20,879)	2,61,634
Closing Balance	(28,54,703)	1,24,34,633
Total	19,06,40,640	16,21,01,866



ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
(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 31st MAR 2026

		(In Rs.)
Schedule 3 - Current Liabilities and Provisions	31st Mar 2026	31st Mar 2025
Current Liabilities		
Sundry Creditors for expenses	51,498	34,870
Redemption Payable	6,20,284	4,79,051
TDS Payable	1,640	2,809
Contract for Purchase of Investments	3,32,68,882	-
Total	<u>3,39,42,304</u>	<u>5,16,730</u>
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Debentures and Bonds Listed/ Awaiting Listing	48,08,135	-
Central and State Government Securities (including treasury bills)	39,23,97,771	33,56,42,705
Others - Mutual Fund Units	2,32,35,536	2,55,72,525
Total	<u>42,04,41,442</u>	<u>36,12,15,230</u>
Schedule 6 - Other Current Assets		
Balances with bank in current account	4,75,062	6,17,174
Contracts for sale of investments	3,29,35,000	-
Outstanding and accrued income	63,33,337	51,51,950
Total	<u>3,97,43,399</u>	<u>57,69,124</u>



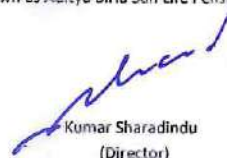
ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_TAX_SAVER_TIER_II
UNAUDITED BALANCE SHEET AS AT 31st MAR 2026

Particulars	Schedule	(In Rs.)	
		31st Mar 2026	31st Mar 2025
Liabilities			
Unit Capital	1	64,51,659	72,20,286
Reserves and Surplus	2	28,81,570	32,14,771
Current Liabilities and Provisions	3	11,51,387	31,651
Total		1,04,84,616	1,04,66,707
Assets			
Investments	4	92,47,713	1,02,50,286
Deposits	5	-	-
Other Current Assets	6	12,36,902	2,16,421
Total		1,04,84,616	1,04,66,707
(a) Net assets as per Balance Sheets		93,33,229	1,04,35,056
(b) Number of units outstanding		6,45,166	7,22,029

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 LIMITED
(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 31st MAR 2026

Particulars	(In Rs.)	
	31st Mar 2026	31st Mar 2025
Income		
Dividend	9,876	10,032
Interest	2,08,490	2,36,015
Profit on sale/redemption of investments	2,23,908	43,229
Total Income (A)	4,42,274	2,89,277
Expenses and losses		
Unrealised losses in value of investments	4,91,002	1,98,849
Loss on sale/redemption of investments	1,34,117	31,247
Management fees (including GST)	5,304	5,309
NPS Trust Fees	150	150
Depository and settlement charges	972	580
Total Expenditure (B)	6,31,545	2,36,136
Surplus/(Deficit) for the year (A-B)	(1,89,270)	53,141
Less: Amount transferred to Unrealised appreciation account	(4,91,002)	(1,98,849)
Less: Amount transferred to General Reserve	3,01,732	2,51,990
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)


Karblesh Rao
(Director)



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
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2026

	31st Mar 2026	(In Rs.) 31st Mar 2025
Schedule 1 - Unit Capital		
Outstanding at the beginning of the year	68,88,864	68,30,035
Add: Units issued during the year	2,27,420	7,63,422
Less: Units redeemed during the year	(6,64,625)	(3,73,171)
Outstanding at the end of the year (₹)	64,51,659	72,20,286
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	6,88,886	6,83,003
Add: Units issued during the year	22,742	76,342
Less: Units redeemed during the year	(66,462)	(37,317)
Outstanding Units at the end of the year	6,45,166	7,22,029
Schedule 2 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	11,63,761	11,60,069
Add: Premium on Units issued	1,14,205	3,18,928
Less: Premium on Units redeemed	(3,29,356)	(1,56,398)
Closing Balance	9,48,609	13,22,598
General Reserve		
Opening Balance	15,42,979	9,97,954
Add: Transfer from Revenue Account	3,01,732	2,51,990
Closing Balance	18,44,711	12,49,943
Unrealised Appreciation Account		
Opening Balance	5,79,252	8,41,078
Add: Adjustment for Previous years unrealised appreciation reserve		
Add/(Less): Transfer from/(to) Revenue Account	(4,91,002)	(1,98,849)
Closing Balance	88,250	6,42,229
Total	28,81,570	32,14,771



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
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2026

Schedule 3 - Current Liabilities and Provisions	(In Rs.)	
	31st Mar 2026	31st Mar 2025
Current Liabilities		
Sundry Creditors for expenses	2,077	1,566
Redemption Payable	24,502	30,008
TDS Payable	37	76
Contract for Purchase of Investments	11,24,770	-
Interest received in Advance	-	-
Total	11,51,386	31,651
Schedule 4 - Investments		
Investments (Long Term and Short Term)		
Equity Shares	19,58,489	22,82,951
Central and State Government Securities (including treasury bills)	68,55,162	75,01,075
Others - Mutual Fund Units	4,34,062	4,66,260
Total	92,47,713	1,02,50,286
Schedule 6 - Other Current Assets		
Balances with bank in current account	853	58,497
Contracts for sale of investments	11,29,200	-
Outstanding and accrued income	1,06,192	1,57,508
Dividend Receivable	658	416
Total	12,36,903	2,16,421



ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
(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 31st MAR 2026

Particulars	Schedule	(In Rs.)	
		31st Mar 2026	31st Mar 2025
Liabilities			
Unit Capital	2	4,54,09,244	-
Reserves and Surplus	3	(23,96,582)	-
Current Liabilities and Provisions	4	10,168	-
Total		4,30,22,830.52	-
Assets			
Investments	5	4,20,16,335	-
Other Current Assets	6	10,06,495	-
Total		4,30,22,830.52	-
(a) Net assets as per Balance Sheets		4,30,12,662	-
(b) Number of units outstanding		45,40,924	-

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)


Karanish Rao
(Director)



ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
(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 31st MAR 2026

Particulars	(In Rs.)	
	31st Mar 2026	31st Mar 2025
Income		
Dividend	29,034	-
Profit on sale/redemption of investments	1,10,102	-
Total Income (A)	1,39,136	-
Expenses and losses		
Unrealised losses in value of investments	22,31,612	-
Loss on sale/redemption of investments	1,93,154	-
Management fees (including GST)	13,519	-
NPS Trust Fees	177	-
Depository and settlement charges	108	-
CRA fees	17,372	-
Less: Amount recoverable by sale of units on account of CRA	(17,372)	-
Distribution and Awareness Charges to PoFs	7,319	-
Total Expenditure (B)	24,45,888	-
Surplus/(Deficit) for the year (A-B)	(23,06,752)	-
Less: Amount transferred to Unrealised appreciation account	(22,31,612)	-
Less: Amount transferred to General Reserve	(75,140)	-
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)


Anurag Sharadindu
(Director)


Kamlesh Rao
(Director)



ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
(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 31st MAR 2026

	31st Mar 2026	(In Rs.) 31st Mar 2025
Schedule 2 - Unit Capital		
Outstanding at the beginning of the year	-	-
Add: Units issued during the year	4,54,37,929	-
Less: Units redeemed during the year	(28,685)	-
Outstanding at the end of the year (₹)	<u>4,54,09,244</u>	<u>-</u>
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	-	-
Add: Units issued during the year	45,43,793	-
Less: Units redeemed during the year	(2,868)	-
Outstanding Units at the end of the year	<u>45,40,924</u>	<u>-</u>
Schedule 3 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	-	-
Add: Premium on Units issued	(90,575)	-
Less: Premium on Units redeemed	745	-
Closing Balance	<u>(89,830)</u>	<u>-</u>
General Reserve		
Opening Balance	-	-
Add: Transfer from Revenue Account	(75,140)	-
Closing Balance	<u>(75,140)</u>	<u>-</u>
Unrealised Appreciation Account		
Opening Balance	-	-
Add: Adjustment for Previous years unrealised appreciation reserve		
Add/(Less): Transfer from/(to) Revenue Account	(22,31,612)	-
Closing Balance	<u>(22,31,612)</u>	<u>-</u>
Total	<u>(23,96,582)</u>	<u>-</u>



ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
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NATIONAL PENSION SYSTEM TRUST
SCHEME_SECURE_RETIREMENT_EQUITY_FUNDS_TIER_I
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2026

		(In Rs.)
Schedule 4 - Current Liabilities and Provisions	31st Mar 2026	31st Mar 2025
Current Liabilities		
Sundry Creditors for expenses	9,740	-
Redemption Payable	6	-
TDS Payable	423	-
Total	<u>10,168</u>	<u>-</u>
Schedule 5 - Investments		
Investments (Long Term and Short Term)		
Equity Shares	3,19,22,905	-
Others - Mutual Fund Units	1,00,93,431	-
Total	<u>4,20,16,335</u>	<u>-</u>
Schedule 6 - Other Current Assets		
Balances with bank in current account	9,97,469	-
Dividend Receivable	9,026	-
Total	<u>10,06,495</u>	<u>-</u>



ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
(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 31st MAR 2026

Particulars	Schedule	(In Rs.)	
		31st Mar 2026	31st Mar 2025
Liabilities			
Unit Capital	2	1,88,93,731	-
Reserves and Surplus	3	(3,49,997)	-
Current Liabilities and Provisions	4	3,981	-
Total		1,85,47,715	-
Assets			
Investments	5	1,79,13,518	-
Other Current Assets	6	6,34,197	-
Total		1,85,47,715	-
(a) Net assets as per Balance Sheets		1,85,43,734	-
(b) Number of units outstanding		18,89,373	-

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)



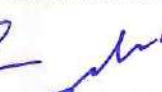
ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_SECURE_FUTURE_NPS_TIER_I
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 31st MAR 2026

Particulars	(In Rs.)	
	31st Mar 2026	31st Mar 2025
Income		
Dividend	2,798	-
Profit on sale/redemption of investments	78,968	-
Total Income (A)	81,766	-
Expenses and losses		
Unrealised losses in value of investments	4,21,946	-
Loss on sale/redemption of investments	13,970	-
Management fees (including GST)	5,236	-
NPS Trust Fees	69	-
Custodian fees	-	-
Depository and settlement charges	20	-
CRA fees	13,667	-
Less: Amount recoverable by sale of units on account of CRA	(13,667)	-
Distribution and Awareness Charges to PoPs	2,861	-
Other Expenses	-	-
Total Expenditure (B)	4,44,102	-
Surplus/(Deficit) for the year (A-B)	(3,62,336)	-
Less: Amount transferred to Unrealised appreciation account	(4,21,946)	-
Less: Amount transferred to General Reserve	59,610	-
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 LIMITED
(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 YEAR ENDED FINANCIAL STATEMENTS AS ON 31st MAR 2026

	31st Mar 2026	(In Rs.) 31st Mar 2025
Schedule 2 - Unit Capital		
Outstanding at the beginning of the year	-	-
Add: Units issued during the year	1,89,01,755	-
Less: Units redeemed during the year	(8,024)	-
Outstanding at the end of the year (₹)	<u>1,88,93,731</u>	<u>-</u>
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	-	-
Add: Units issued during the year	18,90,176	-
Less: Units redeemed during the year	(802)	-
Outstanding Units at the end of the year	<u>18,89,373</u>	<u>-</u>
Schedule 3 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	-	-
Add: Premium on Units issued	12,297	-
Less: Premium on Units redeemed	42	-
Closing Balance	<u>12,339</u>	<u>-</u>
General Reserve		
Opening Balance	-	-
Add: Transfer from Revenue Account	59,610	-
Closing Balance	<u>59,610</u>	<u>-</u>
Unrealised Appreciation Account		
Opening Balance	-	-
Add: Adjustment for Previous years unrealised appreciation reserve		
Add/(Less): Transfer from/(to) Revenue Account	(4,21,946)	-
Closing Balance	<u>(4,21,946)</u>	<u>-</u>
Total	<u>(3,49,997)</u>	<u>-</u>



ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
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NATIONAL PENSION SYSTEM TRUST
SCHEME_SECURE_FUTURE_NPS_TIER_I
SCHEDULES FORMING PART OF THE YEAR ENDED FINANCIAL STATEMENTS AS ON 31st MAR 2026

		(In Rs.)
Schedule 4 - Current Liabilities and Provisions	31st Mar 2026	31st Mar 2025
Current Liabilities		
Sundry Creditors for expenses	3,815	-
TDS Payable	166	-
Total	<u>3,981</u>	<u>-</u>
Schedule 5 - Investments		
Investments (Long Term and Short Term)		
Equity Shares	33,21,450	-
Others - Mutual Fund Units	1,45,92,068	-
Total	<u>1,79,13,518</u>	<u>-</u>
Schedule 6 - Other Current Assets		
Balances with bank in current account	6,33,248	-
Dividend Receivable	950	-
Total	<u>6,34,197</u>	<u>-</u>



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

NATIONAL PENSION SYSTEM TRUST
SCHEME_VATSALYA
UNAUDITED BALANCE SHEET AS AT 31st MAR 2026

Particulars	Schedule	(In Rs.)	
		31st Mar 2026	31st Mar 2025
Liabilities			
Unit Capital	2	5,64,68,996	-
Reserves and Surplus	3	(49,56,028)	-
Current Liabilities and Provisions	4	5,202	-
Total		5,15,18,168	-
Assets			
Investments	5	5,11,61,042	-
Other Current Assets	6	3,57,126	-
Total		5,15,18,168	-
(a) Net assets as per Balance Sheets		5,15,12,965	-
(b) Number of units outstanding		56,46,900	-

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)
 
 Karanesh Rad
(Director)



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

NATIONAL PENSION SYSTEM TRUST
SCHEME VATSALYA
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 31st MAR 2026

Particulars	(In Rs.)	
	31st Mar 2026	31st Mar 2025
Income		
Dividend	40,349	-
Interest	1,40,414	-
Profit on sale/redemption of investments	61,667	-
Total Income (A)	2,42,430	-
Expenses and losses		
Unrealised losses in value of investments	48,33,192	-
Loss on sale/redemption of investments	1,91,442	-
Management fees (including GST)	9,206	-
NPS Trust Fees	260	-
Depository and settlement charges	373	-
CRA fees	1,18,227	-
Less: Amount recoverable by sale of units on account of CRA	(1,18,227)	-
Total Expenditure (B)	50,34,472	-
Surplus/(Deficit) for the year (A-B)	(47,92,042)	-
Less: Amount transferred to Unrealised appreciation account	(48,33,192)	-
Less: Amount transferred to General Reserve	41,149	-
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 LIMITED
(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 31st MAR 2026

	31st Mar 2026	(In Rs.) 31st Mar 2025
Schedule 2 - Unit Capital		
Outstanding at the beginning of the year	-	-
Add: Units issued during the year	5,64,78,003	-
Less: Units redeemed during the year	(9,007)	-
Outstanding at the end of the year (₹)	<u>5,64,68,996</u>	-
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	-	-
Add: Units issued during the year	56,47,800	-
Less: Units redeemed during the year	(901)	-
Outstanding Units at the end of the year	<u>56,46,900</u>	-
Schedule 3 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	-	-
Add: Premium on Units issued	(1,63,989)	-
Less: Premium on Units redeemed	3	-
Closing Balance	<u>(1,63,986)</u>	-
General Reserve		
Opening Balance	-	-
Add: Transfer from Revenue Account	41,149	-
Closing Balance	<u>41,149</u>	-
Unrealised Appreciation Account		
Opening Balance	-	-
Add: Adjustment for Previous years unrealised appreciation reserve		
Add/(Less): Transfer from/(to) Revenue Account	(48,33,192)	-
Closing Balance	<u>(48,33,192)</u>	-
Total	<u>(49,56,028)</u>	-



ADITYA BIRLA SUNLIFE PENSION FUND MANAGEMENT LIMITED
(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 31st MAR 2026

		(In Rs.)
Schedule 4 - Current Liabilities and Provisions	31st Mar 2026	31st Mar 2025
Current Liabilities		
Sundry Creditors for expenses	5,003	-
TDS Payable	199	-
Total	<u>5,202</u>	<u>-</u>
Schedule 5 - Investments		
Investments (Long Term and Short Term)		
Equity Shares	3,61,48,816	-
Central and State Government Securities (including treasury bills)	1,18,24,775	-
Others - Mutual Fund Units	31,87,451	-
Total	<u>5,11,61,042</u>	<u>-</u>
Schedule 6 - Other Current Assets		
Balances with bank in current account	2,21,285	-
Contracts for sale of investments	-	-
Outstanding and accrued income	1,26,391	-
Dividend Receivable	9,451	-
Total	<u>3,57,126</u>	<u>-</u>



ADITYA BIRLA SUN LIFE PENSION FUND MANAGEMENT LIMITED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_A_TIER_I
UNAUDITED BALANCE SHEET AS AT 31st MAR 2026

Particulars	Schedule	(In Rs.)	
		31st Mar 2026	31st Mar 2025
Liabilities			
Unit Capital	2	-	3,37,79,192
Reserves and Surplus	3	-	2,21,85,949
Current Liabilities and Provisions	4	-	61,731
Total		-	5,60,26,873
Assets			
Investments	5	-	5,45,87,791
Other Current Assets	6	-	14,39,082
Total		-	5,60,26,873
(a) Net assets as per Balance Sheets		-	5,59,65,142
(b) Number of units outstanding		-	33,77,919

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 Reddy
(Director)




ADITYA BIRLA SUN LIFE PENSION FUND MANAGEMENT LIMITED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME_A_TIER_I
UNAUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 31st MAR 2026

Particulars	(In Rs.)	
	31st Mar 2026	31st Mar 2025
Income		
Dividend	5,39,624	5,02,747
Interest	7,29,369	12,16,710
Profit on inter-scheme transfer/sale of investments	59,88,593	-
Unrealised gain on appreciation in investments	-	63,802
Total Income (A)	72,57,587	19,13,851
Expenses and losses		
Unrealised losses in value of investments	47,33,012	2,14,030
Management fees (including GST)	23,792	26,522
NPS Trust Fees	672	750
Depository and settlement charges	201	206
CRA fees	9,842	12,17,132
Less: Amount recoverable by sale of units on account of CRA	(9,842)	(12,17,132)
Total Expenditure (B)	47,57,677	2,41,508
Surplus/(Deficit) for the year (A-B)	24,99,910	16,72,342
Less: Amount transferred to Unrealised appreciation account	(47,33,012)	(1,50,228)
Less: Amount transferred to General Reserve	72,32,922	18,22,570
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)


Anirudh Sharadindu
(Director)


Kamlesh Rao
(Director)



ADITYA BIRLA SUN LIFE PENSION FUND MANAGEMENT LIMITED
(Formerly known as Aditya Birla Sun Life Pension Management Limited)

NATIONAL PENSION SYSTEM TRUST
SCHEME A_TIER I
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2026

Schedule 2 - Unit Capital	(In Rs.)	
	31st Mar 2026	31st Mar 2025
Outstanding at the beginning of the year	3,78,49,158	2,88,61,750
Add: Units issued during the year	63,62,929	67,81,137
Less: Units redeemed during the year	(4,42,12,087)	(18,63,695)
Outstanding at the end of the year (₹)	-	3,37,79,192
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	37,84,916	28,86,175
Add: Units issued during the year	6,36,293	6,78,114
Less: Units redeemed during the year	(44,21,209)	(1,86,369)
Outstanding Units at the end of the year	-	33,77,919
Schedule 3 - Reserves and Surplus		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	1,58,99,816	97,21,455
Add: Premium on Units issued	56,19,932	42,88,945
Less: Premium on Units redeemed	(3,99,88,931)	(11,75,162)
Add: Transfer from General Reserve	1,84,69,183	-
Closing Balance	-	1,28,35,238
General Reserve		
Opening Balance	1,09,13,392	70,54,756
Add: Transfer from Revenue Account	72,32,922	18,22,570
Less: Transfer to Unit Premium Reserve	(1,84,69,183)	-
Add: Transfer from Unrealised Appreciation Account	3,22,869	-
Closing Balance	0	88,77,326
Unrealised Appreciation Account		
Opening Balance	50,55,881	6,23,613
Add: Adjustment for Previous years unrealised appreciation reserve	-	-
Add/(Less): Transfer from/(to) Revenue Account	(47,33,012)	(1,50,228)
Less: Transfer to General Reserves	(3,22,869)	-
Closing Balance	-	4,73,385
Total	0	2,21,85,949



ADITYA BIRLA SUN LIFE PENSION FUND MANAGEMENT LIMITED
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NATIONAL PENSION SYSTEM TRUST
SCHEME_A_TIER_I
SCHEDULES FORMING PART OF THE HALF YEAR FINANCIAL STATEMENTS AS ON 31st MAR 2026

	31st Mar 2026	(In Rs.) 31st Mar 2025
Schedule 4 - Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses	-	4,495
Redemption Payable	-	56,830
TDS Payable	-	406
Total	-	61,731
Schedule 5 - Investments		
Investments (Long Term and Short Term)		
ALF's (Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities	-	2,04,82,502
Basel III Tier I bonds	-	3,01,87,100
Others - Mutual Fund Units	-	39,18,189
Total	-	5,45,87,791
Schedule 6 - Other Current Assets		
Balances with bank in current account	-	2,63,901
Outstanding and accrued income	-	11,75,181
Total	-	14,39,082

