

Aditya Birla Sun Life Mutual Fund			
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INDEPENDENT AUDITOR'S REPORT**To The Board of Directors of Aditya Birla Sun Life Trustee Private Limited
Report on the Audit of the Financial Statements****Opinion**

We have audited the accompanying financial statements of undermentioned Schemes of **Aditya Birla Sun Life Mutual Fund** (the "Schemes"), which comprise the Balance Sheets, and the Revenue Accounts, the Statement of Cash Flows and the Statement of Changes in Net asset attributable to unit holders of the scheme for the period then ended, and notes to the financial statements, including summary of material accounting policies and other explanatory information.

Sr No.	Schemes	Period covered for Revenue Account and Cash Flow Statement	Maturity date
1	Aditya Birla Sun Life CRISIL IBX 60:40 SDL +AAA PSU Apr 25 Index Fund	1 April 2025 to 30 April 2025	30-Apr-2025
2	Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund	1 April 2025 to 30 September 2025	30-Sep-2025
3	Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund	1 April 2025 to 31 December 2025	31-Dec-2026
4	Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I	1 April 2025 to 25 November 2025	25-Nov-2025

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996 as amended (the "SEBI Regulations") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards ("Ind AS") as notified by the Companies (Indian Accounting Standards) Rules and other accounting principles generally accepted in India to the extent applicable and consistent with the SEBI Regulations:

- (a) in the case of the Balance Sheets, of the state of affairs of the Schemes as at the dates mentioned above;
- (b) in the case of the Revenue Accounts, of the net surplus of the Schemes for the period then ended;
- (c) in the case of the Statement of Cash Flows, of the cash flows of the Schemes for the period then ended; and
- (d) in the case of the Statement of Changes in Net Asset attributable to unitholders of the scheme, of changes in Net Asset of the Schemes for the period then ended.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountants of India (“ICAI”) as applicable to the schemes. Our responsibilities under those Standards are further described in the Auditor’s Responsibility for the Audit of the Financial Statements section of our report. In conducting our audit, we have taken into account the provisions of the SEBI Regulations, the Ind AS as notified by the Companies (Indian Accounting Standards) Rules, other accounting principles generally accepted in India, to the extent applicable and consistent with the SEBI Regulations and matters which are required to be included in the audit report under the provisions of the SEBI Regulations. We are independent of the schemes in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matter described below to be the key audit matter to be communicated in our report.

Sr. No.	Key Audit Matter	Auditor’s Response
1	Information Technology (IT) Systems The controls over IT Systems and the operating effectiveness thereof is considered as a key audit matter as the Scheme is highly dependent on technology due to the significant number of transactions that are processed daily and discrete IT Systems used. The audit approach relies extensively on automated controls and therefore on the effectiveness of controls over IT systems. IT application controls are critical to ensure that changes to applications and underlying data are made in an appropriate manner.	Principal audit procedures performed: • We involved our IT specialists to obtain an understanding of the entity’s IT related control environment. Furthermore, we conducted an assessment and identified key IT applications, databases and operating systems that are relevant to our audit and identified key applications relevant for financial reporting. • For the key IT systems pertaining to financial reporting, our areas of audit focus included Access Security (including controls over privileged access), program change controls, database management and network operations. • We obtained an understanding of the entity’s IT control environment and key changes during the audit period that were relevant to the audit. • We tested the design, implementation and

Sr. No.	Key Audit Matter	Auditor's Response
		operating effectiveness of the Entity's General IT controls over the key IT systems that are critical to financial reporting. • We have also tested key automated and manual business cycle controls and logic for system generated reports relevant to the audit; including testing of compensating controls or performed alternate procedures wherever applicable. • Reliance was also placed on System and Organization Controls Report (SOC Report), while performing above procedures.

Information Other than the Financial Statements and Auditor's Report Thereon

The Managements of Aditya Birla Sun Life Trustee Private Limited (the "Trustee Company") and Aditya Birla Sun Life AMC Limited (the "AMC/Investment Manager") are responsible for the other information. The other information comprises the information included in the Trustee Report of Aditya Birla Sun Life Mutual Fund, but does not include these financial statements and our auditor's report thereon. The Trustee Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the Trustee report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance as required under SA 720 'The Auditor's responsibilities Relating to Other Information.

Responsibilities of Management and Board of Directors for the Financial Statements

The Management and the Board of Directors of the Investment Manager and the Trustee Company are responsible for preparation of these financial statements that give a true and fair view of the financial position, financial performance, cash flows and changes in Net Asset attributable to unitholders of the Schemes in accordance with the accounting policies and standards as specified in the Ninth Schedule of the SEBI Regulations including the Ind AS as notified by the Companies (Indian Accounting Standards) Rules and other accounting principles generally accepted in India to the extent applicable and consistent with the SEBI Regulations..

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the SEBI Regulations for safeguarding the assets of the Schemes and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

The Board of Directors of the Investment Manager and the Trustee Company are also responsible for overseeing the Scheme's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Schemes' internal financial control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal financial control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Regulation 55 and clause 5 of the Eleventh Schedule to the SEBI Regulations, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) The Balance Sheets, the Revenue Accounts, the Statement of Cash Flows and Statement of Changes in net asset attributable to unit holders of the scheme dealt with by this Report are in agreement with the relevant books of account.
 - c) The financial statements have been prepared in accordance with the accounting policies and standards as specified in Regulation 50 1(A) and the Ninth Schedule of the SEBI Regulations.
2. The above mentioned Schemes does not hold any securities as at the maturity date.

For Deloitte Haskins & Sells LLP
Chartered Accountants
(Firm's Registration No. 117366W / W-100018)

Sd/-
G.K. Subramaniam
(Partner)
(Membership No. 109839)
(UDIN: 26109839YXLKKZ4569)

Place: Mumbai
Date: 24 April 2026

ADITYA BIRLA SUN LIFE MUTUAL FUND
BALANCE SHEETS AS AT MARCH 31, 2026
(Rs. in Lakhs)

		Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I		Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life		Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund		Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund	
	Note No.	As at November 25, 2025	As at March 31, 2025	As at April 30, 2025	As at March 31, 2025	As at September 30, 2025	As at March 31, 2025	As at December 31, 2025	As at March 31, 2025
ASSETS Financial Assets Cash and cash equivalents Balances with Banks Derivative financial instruments recievable Receivables Investments Other Financial assets Non-Financial Assets Investment Property Other Non-Financial assets Total Assets (A) LIABILITES Financial Liabilities Derivative financial instruments payable Payables Borrowings Other Financial Liabilities Non-Financial Liabilities Provisions Other Non Financial Liabilities Total Liabilities (B) Net assets attributable to holder of redeemable units	2	820.00	37.00	13,317.00	1,243.79	3,294.00	4.00	14,203.00	762.86
	3	0.66	0.79	4.38	1.19	0.62	0.40	2.24	1.46
	4	-	-	-	-	-	-	-	-
	5	0.11	1.34	0.19	-	-	-	-	-
	6	-	2,828.92	-	12,003.62	-	4,310.78	-	39,034.66
	7	12.17	7.60	303.62	320.37	63.85	76.49	411.48	972.70
	8	-	-	-	-	-	-	-	-
	9	0.11	-	0.01	-	-	-	-	0.92
		833.05	2,875.65	13,625.20	13,568.97	3,358.47	4,391.67	14,616.72	40,772.60
	10	-	-	-	-	-	-	-	-
	11	0.17	-	1.02	6.92	0.83	0.54	10.24	28.04
	12	-	-	-	-	-	98.91	-	-
	13	0.19	0.32	8.62	1.59	0.66	1.31	1.36	4.49
	14	-	-	-	-	-	-	-	-
		-	-	0.11	0.12	0.10	0.04	1.40	0.16
		0.36	0.32	9.75	8.63	1.59	100.80	13.00	32.69
		832.69	2,875.33	13,615.45	13,560.34	3,356.88	4,290.87	14,603.72	40,739.91

The Notes referred to herein form an integral part of the Balance Sheet

1

In terms of our report attached.
For Deloitte Haskins & Sells LLP
Chartered Accountants
Firm's Registration No. 117366W/W-100018

Aditya Birla Sun Life
Trustee Private Limited

Aditya Birla Sun Life AMC Limited

Sd/-
G.K.Subramaniam
Partner
Membership No. 109839

Sd/-
Mr. Pravin Kutumbe
Director
DIN No.01629256

Sd/-
A.Balasubramanian
Managing Director & Chief Executive Officer
DIN No.02928193

Sd/-
Mr. Mohit Sharma
Fund Manager

Sd/-
Mr. Sanjay Godambe
Fund Manager

Sd/-
Keerti Gupta
Chief Operations Officer
DIN No.7136816

Sd/-
Mr. Bhupesh Bameta
Fund Manager

Place: Mumbai
Date: April 24, 2026

Place: Mumbai
Date: April 24, 2026

Place: Mumbai
Date: April 23, 2026

ADITYA BIRLA SUN LIFE MUTUAL FUND
REVENUE ACCOUNTS FOR THE YEAR / PERIOD ENDED MARCH 31, 2026
(Rs. in Lakhs)

		Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I		Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)		Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund		Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund	
Particulars	Note No.	As at November 25, 2025	As at March 31, 2025	As at April 30, 2025	As at March 31, 2025	As at September 30, 2025	As at March 31, 2025	As at December 31, 2025	As at March 31, 2025
INCOME									
Interest Income	15	49.23	536.66	71.56	1,514.29	133.79	558.84	1,661.57	1,255.61
Dividend Income		-	-	-	-	-	-	-	-
Gain on fair value changes	16	-	0.22	54.94	302.36	41.44	21.28	0.90	58.66
Gain on Sale/Redemptions of Investments	17	-	0.90	31.02	88.59	5.53	8.34	84.37	0.24
Other Income	18	0.11	-	-	-	-	-	-	-
Total Income (A)		49.34	537.78	157.52	1,905.24	180.76	588.46	1,746.84	1,314.51
EXPENSES									
Finance Cost	19	-	-	-	0.21	0.06	0.07	-	-
Fees and commission expense	20	0.53	1.73	1.74	38.76	3.41	12.81	19.71	19.65
Loss on fair value changes	21	0.24	6.58	30.39	33.93	2.52	0.54	58.66	0.90
Loss on Sale/Redemptions of Investments	22	-	-	58.38	352.12	63.69	65.11	26.56	1.38
Expenses – Others	23	0.24	3.37	0.82	8.04	1.21	3.86	12.08	8.37
Total Expense (B)		1.01	11.68	91.33	433.06	70.89	82.39	117.01	30.30
Surplus/ Deficit for the Reporting Period (A-B)		48.33	526.10	66.19	1,472.18	109.87	506.07	1,629.83	1,284.21

The Notes referred to herein form an integral part of the Revenue Account

In terms of our report attached.
For Deloitte Haskins & Sells LLP
Chartered Accountants
Firm's Registration No. 117366W/W-100018

Aditya Birla Sun Life
Trustee Private Limited

Aditya Birla Sun Life AMC Limited

Sd/-
G.K.Subramaniam
Partner
Membership No. 109839

Sd/-
Mr. Pravin Kutumbe
Director
DIN No.01629256

Sd/-
A.Balasubramanian
Managing Director & Chief Executive Officer
DIN No.02928193

Sd/-
Mr. Mohit Sharma
Fund Manager

Sd/-
Mr. Sanjay Godambe
Fund Manager

Sd/-
Mr. Bhupesh Bameta
Fund Manager

Sd/-
Keerti Gupta
Chief Operations Officer
DIN No.7136816

Place: Mumbai
Date: April 24, 2026

Place: Mumbai
Date: April 24, 2026

Place: Mumbai
Date: April 23, 2026

ADITYA BIRLA SUN LIFE MUTUAL FUND
Statement of Cash Flows for the year/period ended March 31, 2026
(Rs. in Lakhs)

	Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I		Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)		Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund		Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund	
Particulars	As at November 25, 2025	As at March 31, 2025	As at April 30, 2025	As at March 31, 2025	As at September 30, 2025	As at March 31, 2025	As at December 31, 2025	As at March 31, 2025
A. Cash flow from Operating Activity								
Surplus/ Deficit for the Reporting Period (A-B)	48.33	526.10	66.19	1,472.18	109.87	506.07	1,629.83	1,284.21
Adjustments for:-								
Increase / (decrease) in Derivative financial instruments recievable	-	-	-	-	-	-	-	-
Increase / (decrease) in Recievables	(1.23)	0.99	0.19	(3.10)	-	(3.55)	-	-
Increase / (decrease) in Investments	(2,828.92)	(23,887.70)	(12,003.62)	(9,356.55)	(4,310.78)	(3,351.97)	(39,034.66)	39,034.66
Increase / (decrease) in Other Financial assets	4.57	3.87	(16.75)	(223.51)	(12.64)	(70.90)	(561.22)	972.70
Increase / (decrease) in Investment Property	-	-	-	-	-	-	-	-
Increase / (decrease) in Other Non-Financial assets	0.11	(0.03)	0.01	(0.17)	-	(0.16)	(0.92)	0.92
(Increase) / decrease in Derivative financial instruments payable	-	-	-	-	-	-	-	-
(Increase) / decrease in Payables	(0.17)	-	5.90	(6.53)	(0.29)	(0.54)	17.80	(28.04)
(Increase) / decrease in Other Financial Liabilities	0.13	1.08	(7.03)	2.44	0.65	(0.76)	3.13	(4.49)
(Increase) / decrease in Provisions	-	-	-	-	-	-	-	-
(Increase) / decrease in Other Non Financial Liabilities	-	0.03	0.01	0.20	(0.06)	0.03	(1.24)	(0.16)
Less : Interest expense on Borrowings	-	-	-	(0.21)	(0.06)	(0.07)	-	-
Net cash generated from / (used in) operating activities	(A)	2,873.84	24,407.86	12,087.48	11,059.61	4,433.05	41,206.94	(38,691.38)
B. Cash flow from Financing Activities								
Increase / (decrease) in Unit Capital	(615.85)	(7,723.22)	(8.84)	(10,098.65)	(861.45)	(3,517.72)	(25,946.28)	39,334.32
Increase / (decrease) in Unit Premium	(1,475.01)	(16,801.54)	(1.63)	(1,643.17)	(181.80)	(612.98)	(1,818.68)	121.38
Increase / (decrease) in Borrowings	-	-	-	-	(98.91)	98.91	-	-
Add : Interest expense on Borrowings	-	-	-	(0.21)	(0.06)	(0.07)	-	-
Add : Surplus distribution	(0.12)	(0.22)	(0.61)	-	(0.61)	-	(1.06)	-
Net cash generated from / (used in) financing activities	(B)	(2,090.98)	(24,524.98)	(11.08)	(11,742.03)	(4,031.86)	(27,766.02)	39,455.70
Net Increase/(decrease) in Cash and cash equivalents	(A+B)	782.86	(117.12)	12,076.40	(682.42)	(97.87)	13,440.92	764.32
Cash and Cash Equivalents at the beginning of the year	37.79	154.91	1,244.98	1,927.40	4.40	102.27	764.32	-
Cash and Cash Equivalents as at the close of the year	820.65	37.79	13,321.38	1,244.98	3,294.62	4.40	14,205.24	764.32
Components of cash and cash equivalents								
<u>Balances with banks :</u>								
Balances with banks in current accounts	0.66	0.79	4.38	1.19	0.62	0.40	2.24	1.46
Collateralised lending (including reverse re-purchase transactions / Tri Party Repo)	820.00	37.00	13,317.00	1,243.79	3,294.00	4.00	14,203.00	762.86
Total	820.66	37.79	13,321.38	1,244.98	3,294.62	4.40	14,205.24	764.32
Dividend and Interest received for the year / period								
Dividend	-	-	-	-	-	-	-	-
Interest	0.35	14.70	297.99	1,453.49	183.93	611.15	2,250.01	53.49

Significant Accounting Policies and Notes to Accounts

In terms of our report attached.
For Deloitte Haskins & Sells LLP
Chartered Accountants
Firm's Registration No. 117366W/W-100018

Aditya Birla Sun Life
Trustee Private Limited

Aditya Birla Sun Life AMC Limited

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DIN No.01629256

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Sd/-
Mr. Sanjay Godambe
Fund Manager

Sd/-
Keerti Gupta
Chief Operations Officer
DIN No.7136816

Sd/-
Mr. Bhupesh Bameta
Fund Manager

Place: Mumbai
Date: April 24, 2026

Place: Mumbai
Date: April 24, 2026

Place: Mumbai
Date: April 23, 2026

ADITYA BIRLA SUN LIFE MUTUAL FUND

Statement of changes in net asset attributable to unit holders of the scheme:

(Rs. in Lakhs)

	Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I					Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)				
Figures for the period ended	November 25, 2025					April 30, 2025				
Particulars	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total (Rs.)	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total (Rs.)
		Unit Premium Reserve	Unrealised Appreciation Reserve	Revenue Reserve			Unit Premium Reserve	Unrealised Appreciation Reserve	Revenue Reserve	
Balance at the beginning of the reporting period	857.63	(1,333.39)	0.24	3,350.85	2,875.33	11,435.44	0.02	-	2,124.88	13,560.34
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	(615.86)	960.43	(0.24)	0.24	344.57	(8.84)	-	-	-	(8.84)
Transfer from/ to Revenue account				48.33	48.33				66.19	66.19
Income equalisation				(2,435.44)	(2,435.44)				(1.63)	(1.63)
Surplus distribution				(0.12)	(0.12)				(0.61)	(0.61)
Balance at the end of the reporting period	241.77	(372.96)	-	963.86	832.67	11,426.60	0.02	-	2,188.83	13,615.45

Figures for the year ended	March 31, 2025					March 31, 2025				
Particulars	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total (Rs.)	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total (Rs.)
		Unit Premium Reserve	Unrealised Appreciation Reserve	Revenue Reserve			Unit Premium Reserve	Unrealised Appreciation Reserve	Revenue Reserve	
Balance at the beginning of the reporting period	8,580.85	(13,391.85)	6.60	31,678.61	26,874.21	21,534.09	0.01	-	2,295.88	23,829.98
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	(7,723.22)	12,058.46	(6.36)	6.36	4,335.24	(10,098.65)	0.01	-	-	(10,098.64)
Transfer from/ to Revenue account				526.10	526.10				1,472.18	1,472.18
Income equalisation				(28,860.00)	(28,860.00)				(1,643.18)	(1,643.18)
Surplus distribution				(0.22)	(0.22)				-	-
Balance at the end of the reporting period	857.63	(1,333.39)	0.24	3,350.85	2,875.33	11,435.44	0.02	-	2,124.88	13,560.34

In terms of our report attached.
For Deloitte Haskins & Sells LLP
Chartered Accountants
Firm's Registration No. 117366W/W-100018

Aditya Birla Sun Life
Trustee Private Limited

Aditya Birla Sun Life AMC Limited

Sd/-
G.K.Subramaniam
Partner
Membership No. 109839

Sd/-
Mr. Pravin Kutumbe
Director
DIN No.01629256

Sd/-
A.Balasubramanian
Managing Director & Chief Executive Officer
DIN No.02928193

Sd/-
Mr. Mohit Sharma
Fund Manager

Sd/-
Mr. Sanjay Godambe
Fund Manager

Sd/-
Keerti Gupta
Chief Operations Officer
DIN No.7136816

Sd/-
Mr. Bhupesh Bameta
Fund Manager

Place: Mumbai
Date: April 24, 2026

Place: Mumbai
Date: April 24, 2026

Place: Mumbai
Date: April 23, 2026

ADITYA BIRLA SUN LIFE MUTUAL FUND

Statement of changes in net asset attributable to unit holders of the scheme:

(Rs. in Lakhs)

	Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund					Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund				
Figures for the period ended	September 30, 2025					December 31, 2025				
Particulars	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total (Rs.)	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total (Rs.)
		Unit Premium Reserve	Unrealised Appreciation Reserve	Revenue Reserve			Unit Premium Reserve	Unrealised Appreciation Reserve	Revenue Reserve	
Balance at the beginning of the reporting period	3,597.27	(0.08)	-	693.68	4,290.87	39,334.32	1.86	57.76	1,345.97	40,739.91
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	(861.46)	(0.05)	-	-	(861.51)	(25,946.29)	(17.14)	(57.76)	57.76	(25,963.43)
Transfer from/ to Revenue account				109.87	109.87				1,629.83	1,629.83
Income equalisation				(181.75)	(181.75)				(1,801.54)	(1,801.54)
Surplus distribution				(0.61)	(0.61)				(1.06)	(1.06)
Balance at the end of the reporting period	2,735.81	(0.13)	-	621.19	3,356.87	13,388.03	(15.28)	-	1,230.96	14,603.71

Figures for the year ended	March 31, 2025					March 31, 2025				
Particulars	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total (Rs.)	Unit Capital (Rs.)	Reserves & Surplus (Rs.)			Total (Rs.)
		Unit Premium Reserve	Unrealised Appreciation Reserve	Revenue Reserve			Unit Premium Reserve	Unrealised Appreciation Reserve	Revenue Reserve	
Balance at the beginning of the reporting period	7,114.99	(0.77)	-	801.28	7,915.50	-	-	-	-	-
Changes in accounting policy/prior period errors					-					-
Movement during the reporting period	(3,517.72)	0.69	-	-	(3,517.03)	39,334.32	1.86	57.76	(57.76)	39,336.18
Transfer from/ to Revenue account				506.07	506.07				1,284.21	1,284.21
Income equalisation				(613.67)	(613.67)				119.52	119.52
Surplus distribution				-	-				-	-
Balance at the end of the reporting period	3,597.27	(0.08)	-	693.68	4,290.87	39,334.32	1.86	57.76	1,345.97	40,739.91

In terms of our report attached.
For Deloitte Haskins & Sells LLP
Chartered Accountants
Firm's Registration No. 117366W/W-100018

Aditya Birla Sun Life
Trustee Private Limited

Aditya Birla Sun Life AMC Limited

Sd/-
G.K.Subramaniam
Partner
Membership No. 109839

Sd/-
Mr. Pravin Kutumbe
Director
DIN No.01629256

Sd/-
A.Balasubramanian
Managing Director & Chief Executive Officer
DIN No.02928193

Sd/-
Mr. Mohit Sharma
Fund Manager

Sd/-
Mr. Sanjay Godambe
Fund Manager

Sd/-
Keerti Gupta
Chief Operations Officer
DIN No.7136816

Sd/-
Mr. Bhupesh Bameta
Fund Manager

Place: Mumbai
Date: April 24, 2026

Place: Mumbai
Date: April 24, 2026

Place: Mumbai
Date: April 23, 2026

ADITYA BIRLA SUN LIFE MUTUAL FUND
Movement of Unit Capital
(Rs. in Lakhs)

Particulars	Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I				Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)			
	November 25, 2025		March 31, 2025		April 30, 2025		March 31, 2025	
	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount
Face value (In Rs.)		10.00		10.00		10.00		10.00
<u>Regular Plan - Growth Option</u>								
Balance of unit capital at the beginning of the reporting period	10,95,717.67	109.57	2,78,65,052.94	2,786.51	1,31,01,262.39	1,310.13	1,72,86,991.75	1,728.70
Issued	-	-	-	-	4,268.67	0.43	62,32,815.47	623.28
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	(192.71)	(0.02)	(2,67,69,335.27)	(2,676.93)	(26,323.17)	(2.63)	(1,04,18,544.84)	(1,041.85)
Balance of unit capital at end of the reporting period	10,95,524.96	109.55	10,95,717.67	109.57	1,30,79,207.89	1,307.92	1,31,01,262.39	1,310.13
<u>Regular Plan - IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	20,500.00	2.05	20,500.00	2.05	21,906.33	2.19	21,960.33	2.20
Issued	-	-	-	-	126.79	0.01	5,625.34	0.56
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	(499.98)	(0.05)	-	-	-	-	(5,679.34)	(0.57)
Balance of unit capital at end of the reporting period	20,000.02	2.00	20,500.00	2.05	22,033.12	2.20	21,906.33	2.19
<u>Regular Plan - Daily IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Regular Plan - Weekly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Regular Plan - Monthly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Regular Plan - Quarterly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Regular Plan - Half Yearly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Regular Plan - Bonus Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-

ADITYA BIRLA SUN LIFE MUTUAL FUND
Movement of Unit Capital
(Rs. in Lakhs)

Particulars	Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I				Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)			
	November 25, 2025		March 31, 2025		April 30, 2025		March 31, 2025	
	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount
<u>Retail Plan - Growth Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Retail Plan - Daily IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Retail Plan - Weekly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Retail Plan - Monthly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Retail Plan - Quarterly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Institutional Plan - Growth Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Institutional Plan - IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	10,000.01	1.00	10,000.01	1.00	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	(0.02)	(0.00)	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	9,999.99	1.00	10,000.01	1.00	-	-	-	-
<u>Institutional Plan - Daily IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-

ADITYA BIRLA SUN LIFE MUTUAL FUND
Movement of Unit Capital
(Rs. in Lakhs)

Particulars	Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I				Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)			
	November 25, 2025		March 31, 2025		April 30, 2025		March 31, 2025	
	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount
<u>Institutional Plan - Weekly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Discipline Advantage Plan - Growth Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Direct Plan - Growth Option</u>								
Balance of unit capital at the beginning of the reporting period	74,50,036.72	745.00	5,79,12,920.10	5,791.29	10,12,21,096.65	10,122.11	19,80,24,152.36	19,802.42
Issued	-	-	-	-	48,884.09	4.89	5,66,66,964.03	5,666.70
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	(61,57,850.00)	(615.78)	(5,04,62,883.38)	(5,046.29)	(1,15,315.74)	(11.53)	(15,34,70,019.75)	(15,347.00)
Balance of unit capital at end of the reporting period	12,92,186.73	129.22	74,50,036.72	745.00	10,11,54,665.00	10,115.47	10,12,21,096.65	10,122.11
<u>Direct Plan - IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	10,114.81	1.01	7,794.72	0.78
Issued	-	-	-	-	42.29	0.00	14,497.47	1.45
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	(8.41)	(0.00)	(12,177.38)	(1.22)
Balance of unit capital at end of the reporting period	-	-	-	-	10,148.69	1.01	10,114.81	1.01
<u>Direct Plan - Daily IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Direct Plan - Weekly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Unclaimed - Unit Redemptoin</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-

ADITYA BIRLA SUN LIFE MUTUAL FUND
Movement of Unit Capital
(Rs. in Lakhs)

Particulars	Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I				Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU/ Apr 2025 60:40 Index Fund)			
	November 25, 2025		March 31, 2025		April 30, 2025		March 31, 2025	
	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount
<u>Unclaimed - IDCW</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Unclaimed - Unit Redemptoin > 3 years</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Unclaimed - IDCW > 3 years</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Direct Plan - Monthly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Direct Plan - Quarterly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Direct Plan - Half Yearly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Direct Plan - Bonus Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-

ADITYA BIRLA SUN LIFE MUTUAL FUND
Movement of Unit Capital
(Rs. in Lakhs)

Particulars	Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I				Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU/ Apr 2025 60:40 Index Fund)			
	November 25, 2025		March 31, 2025		April 30, 2025		March 31, 2025	
	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount
Unit Capital-Total								
Balance of unit capital at the beginning of the reporting period	85,76,254.40	857.63	8,58,08,473.05	8,580.85	11,43,54,380.18	11,435.44	21,53,40,899.17	21,534.09
Issued	-	-	-	-	53,321.85	5.33	6,29,19,902.32	6,291.99
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	(61,58,542.72)	(615.85)	(7,72,32,218.65)	(7,723.22)	(1,41,647.32)	(14.16)	(16,39,06,421.31)	(16,390.64)
Balance of unit capital at end of the reporting period	24,17,711.69	241.77	85,76,254.40	857.62	11,42,66,054.70	11,426.60	11,43,54,380.18	11,435.44

** Details of Large Holdings in the Scheme (over 25% of the NAV of the Schemes) as on March 31, 2026

2025-26		2024-25		2025-26		2024-25	
No. Of Investors	% of Holding	No. Of Investors	% of Holding	No. Of Investors	% of Holding	No. Of Investors	% of Holding
-	-	-	-	-	-	-	-

The data for Initial Capital is provided, wherever available, on best effort basis

ADITYA BIRLA SUN LIFE MUTUAL FUND
Movement of Unit Capital
(Rs. in Lakhs)

Particulars	Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund				Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund			
	September 30, 2025		March 31, 2025		December 31, 2025		March 31, 2025	
	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount
Face value (In Rs.)		10.00		10.00		10.00		10.00
<u>Regular Plan - Growth Option</u>								
Balance of unit capital at the beginning of the reporting period	1,54,82,018.39	1,548.20	1,93,05,052.66	1,930.51	7,78,77,000.83	7,787.70	-	-
Issued	20,463.66	2.05	3,12,690.24	31.27	96,04,721.99	960.47	9,32,61,099.57	9,326.11
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	87,66,882.16	876.69
Redemptions during the period	(50,47,574.14)	(504.76)	(41,35,724.51)	(413.57)	(7,55,18,428.99)	(7,551.84)	(2,41,50,980.89)	(2,415.10)
Balance of unit capital at end of the reporting period	1,04,54,907.92	1,045.49	1,54,82,018.39	1,548.20	1,19,63,293.84	1,196.33	7,78,77,000.83	7,787.70
<u>Regular Plan - IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	14,325.65	1.43	19,807.81	1.98	1,05,739.78	10.57	-	-
Issued	207.89	0.02	5,851.75	0.59	14,834.13	1.48	18,282.14	1.83
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	1,00,015.00	10.00
Redemptions during the period	(208.72)	(0.02)	(11,333.90)	(1.13)	(15,391.18)	(1.54)	(12,557.36)	(1.26)
Balance of unit capital at end of the reporting period	14,324.83	1.43	14,325.65	1.43	1,05,182.72	10.52	1,05,739.78	10.57
<u>Regular Plan - Daily IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Regular Plan - Weekly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Regular Plan - Monthly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Regular Plan - Quarterly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Regular Plan - Half Yearly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Regular Plan - Bonus Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-

ADITYA BIRLA SUN LIFE MUTUAL FUND
Movement of Unit Capital
(Rs. in Lakhs)

Particulars	Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund				Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund			
	September 30, 2025		March 31, 2025		December 31, 2025		March 31, 2025	
	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount
<u>Retail Plan - Growth Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Retail Plan - Daily IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Retail Plan - Weekly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Retail Plan - Monthly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Retail Plan - Quarterly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Institutional Plan - Growth Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Institutional Plan - IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Institutional Plan - Daily IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-

ADITYA BIRLA SUN LIFE MUTUAL FUND
Movement of Unit Capital
(Rs. in Lakhs)

Particulars	Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund				Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund			
	September 30, 2025		March 31, 2025		December 31, 2025		March 31, 2025	
	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount
<u>Institutional Plan - Weekly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Discipline Advantage Plan - Growth Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Direct Plan - Growth Option</u>								
Balance of unit capital at the beginning of the reporting period	2,04,63,047.58	2,046.30	5,18,12,967.10	5,181.30	31,53,48,143.37	31,534.81	-	-
Issued	87,79,167.28	877.92	18,40,328.48	184.03	5,70,33,062.74	5,703.31	17,90,82,391.34	17,908.24
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	19,57,08,935.63	19,570.89
Redemptions during the period	(1,23,65,769.96)	(1,236.58)	(3,31,90,247.99)	(3,319.02)	(25,05,84,769.68)	(25,058.48)	(5,94,43,183.60)	(5,944.32)
Balance of unit capital at end of the reporting period	1,68,76,444.90	1,687.64	2,04,63,047.58	2,046.30	12,17,96,436.43	12,179.64	31,53,48,143.37	31,534.81
<u>Direct Plan - IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	13,341.20	1.33	12,041.60	1.20	12,275.78	1.23	-	-
Issued	997.80	0.10	1,348.40	0.13	15,326.20	1.53	4,521.60	0.45
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	12,149.39	1.21
Redemptions during the period	(1,816.72)	(0.18)	(48.80)	(0.00)	(12,245.34)	(1.22)	(4,395.21)	(0.44)
Balance of unit capital at end of the reporting period	12,522.28	1.25	13,341.20	1.33	15,356.64	1.54	12,275.78	1.23
<u>Direct Plan - Daily IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Direct Plan - Weekly IDCW Option</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
<u>Unclaimed - Unit Redemptoin</u>								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-

ADITYA BIRLA SUN LIFE MUTUAL FUND
Movement of Unit Capital
(Rs. in Lakhs)

Particulars	Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund				Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund			
	September 30, 2025		March 31, 2025		December 31, 2025		March 31, 2025	
	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount
Unclaimed - IDCW								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
Unclaimed - Unit Redemptoin > 3 years								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
Unclaimed - IDCW > 3 years								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
Direct Plan - Monthly IDCW Option								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
Direct Plan - Quarterly IDCW Option								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
Direct Plan - Half Yearly IDCW Option								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-
Direct Plan - Bonus Option								
Balance of unit capital at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	-	-
Redemptions during the period	-	-	-	-	-	-	-	-
Balance of unit capital at end of the reporting period	-	-	-	-	-	-	-	-

ADITYA BIRLA SUN LIFE MUTUAL FUND
Movement of Unit Capital
(Rs. in Lakhs)

Particulars	Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund				Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund			
	September 30, 2025		March 31, 2025		December 31, 2025		March 31, 2025	
	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount	No. of Units	Amount
Unit Capital-Total								
Balance of unit capital at the beginning of the reporting period	3,59,72,732.83	3,597.27	7,11,49,869.17	7,114.99	39,33,43,159.77	39,334.32	-	-
Issued	88,00,836.62	880.09	21,60,218.86	216.02	6,66,67,945.06	6,666.79	27,23,66,294.64	27,236.63
New fund / plan offer during period, Capital issued during period (including dividend reinvestment) etc.	-	-	-	-	-	-	20,45,87,982.19	20,458.80
Redemptions during the period	(1,74,15,369.54)	(1,741.54)	(3,73,37,355.20)	(3,733.74)	(32,61,30,835.19)	(32,613.08)	(8,36,11,117.06)	(8,361.11)
Balance of unit capital at end of the reporting period	2,73,58,199.92	2,735.81	3,59,72,732.83	3,597.26	13,38,80,269.63	13,388.03	39,33,43,159.77	39,334.31

** Details of Large Holdings in the Scheme (over 25% of the NAV of the Schemes) as on March 31, 2026

2025-26		2024-25		2025-26		2024-25	
No. Of Investors	% of Holding	No. Of Investors	% of Holding	No. Of Investors	% of Holding	No. Of Investors	% of Holding
-	-	1	25.44	-	-	-	-

The data for Initial Capital is provided, wherever available, on best effort basis

ADITYA BIRLA SUN LIFE MUTUAL FUND
Notes forming part of the Financial Statements
(Rs. in Lakhs)

		Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I		Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)		Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund		Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund	
Note No	Particulars	As at November 25, 2025	As at March 31, 2025	As at April 30, 2025	As at March 31, 2025	As at September 30, 2025	As at March 31, 2025	As at December 31, 2025	As at March 31, 2025
2	Cash and cash equivalents								
	Reverse repurchase transactions / Triparty Repo (TREPs) etc.	820.00	37.00	13,317.00	1,243.79	3,294.00	4.00	14,203.00	762.86
	Total	820.00	37.00	13,317.00	1,243.79	3,294.00	4.00	14,203.00	762.86
3	Balances with Banks								
	Balances with banks in current account	0.66	0.79	4.38	1.19	0.62	0.40	2.24	1.46
	Total	0.66	0.79	4.38	1.19	0.62	0.40	2.24	1.46
4	Derivative financial instruments receivable								
	Interest rate swaps	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-
	Aggregate appreciation and depreciation in the value of Derivative Financial investments are as follows:								
	Interest Rate Swaps								
	- appreciation	-	-	-	-	-	-	-	-
	- depreciation	-	-	-	-	-	-	-	-
	The aggregate value of investments purchased and sold / redeemed during the year and these amounts as a percentage of average daily net assets are as follows:								
	Purchases (futures at notional value)								
	- amount	-	-	-	-	-	-	-	-
	- as a percentage of average daily net assets	-	-	-	-	-	-	-	-
	Contracts entered (interest rate swaps (at notional value))								
	- amount	-	-	-	-	-	-	-	-
	- as a percentage of average daily net assets	-	-	-	-	-	-	-	-
	Sales / expirations (futures at notional value)								
	- amount	-	-	-	-	-	-	-	-
	- as a percentage of average daily net assets	-	-	-	-	-	-	-	-
5	Receivables								
	Contracts for sale of investments in securities	-	-	-	-	-	-	-	-
	Receivable from AMC	-	-	-	-	-	-	-	-
	Receivable from other schemes of Mutual Fund	-	-	-	-	-	-	-	-
	Sundry debtors for units issued to investors - Others	-	-	-	-	-	-	-	-
	Receivable for schemes expenses	-	1.34	0.19	-	-	-	-	-
	Other receivable	0.11	-	-	-	-	-	-	-
	Total	0.11	1.34	0.19	-	-	-	-	-
6	Investments								
	Equity shares	-	-	-	-	-	-	-	-
	Government securities	-	-	-	3,901.31	-	4,310.78	-	-
	Treasury bills	-	2,828.92	-	2,611.03	-	-	-	-
	Debentures and bonds	-	-	-	5,491.28	-	-	-	32,501.97
	Securitised debt	-	-	-	-	-	-	-	-
	Certificates of deposit	-	-	-	-	-	-	-	-
	Commercial paper	-	-	-	-	-	-	-	6,532.69
	Infrastructure Investment Trusts	-	-	-	-	-	-	-	-
	Mutual Fund Units	-	-	-	-	-	-	-	-
	International Mutual Fund Units	-	-	-	-	-	-	-	-
	Real Estate Investment Trusts (REITS)	-	-	-	-	-	-	-	-
	Alternative Investment Funds (AIF)	-	-	-	-	-	-	-	-
	Total	-	2,828.92	-	12,003.62	-	4,310.78	-	39,034.66

ADITYA BIRLA SUN LIFE MUTUAL FUND
Notes forming part of the Financial Statements
(Rs. in Lakhs)

		Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I		Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)		Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund		Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund	
Note No	Particulars	As at November 25, 2025	As at March 31, 2025	As at April 30, 2025	As at March 31, 2025	As at September 30, 2025	As at March 31, 2025	As at December 31, 2025	As at March 31, 2025
	The classification of Investments according to the below nature is given in portfolio holdings (Annexure -3) - Listed/Awaiting listing/ Unlisted - Convertible/Non-convertible - Investment Grade/Below Investment Grade All the investments are held in the name of the scheme, as per clause 7 of the Seventh Schedule under Regulation 44 (1) of the SEBI (Mutual Funds) Regulations, 1996. (except Government securities including Treasury bills which are held in the name of Fund) Aggregate appreciation and depreciation in the value of investments (including Reverse Repo) are as follows: Equity shares - appreciation - depreciation Government securities - appreciation - depreciation Treasury bills - appreciation - depreciation Debentures and bonds - appreciation - depreciation Securitised debt - appreciation - depreciation Certificates of deposit - appreciation - depreciation Commercial paper - appreciation - depreciation Infrastructure Investment Trusts - appreciation - depreciation Mutual Fund Units - appreciation - depreciation International Mutual Fund Units - appreciation - depreciation Real Estate Investment Trusts (REITS) - appreciation - depreciation								

		Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I		Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)		Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund		Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund	
Note No	Particulars	As at November 25, 2025	As at March 31, 2025	As at April 30, 2025	As at March 31, 2025	As at September 30, 2025	As at March 31, 2025	As at December 31, 2025	As at March 31, 2025
	Alternative Investment Funds (AIF)								
	- appreciation	-	-	-	-	-	-	-	-
	- depreciation	-	-	-	-	-	-	-	-
	Corporate Repo								
	- appreciation	-	-	-	-	-	-	-	-
	- depreciation	-	-	-	-	-	-	-	-
	The aggregate value of investments purchased and sold / redeemed during the year and these amounts as a percentage of average daily net assets are as follows:								
	Purchases (excluding collateralised lending, re-purchase and fixed deposits)								
	- amount	-	13,425.96	996.72	17,957.24	4,426.77	2,619.85	19,053.92	44,739.16
	- as a percentage of average daily net assets	-	183.16	7.34	84.93	114.70	36.62	62.66	123.93
	Purchases international securities and mutual funds (excluding collateralised lending)								
	- amount	-	-	-	-	-	-	-	-
	- as a percentage of average daily net assets	-	-	-	-	-	-	-	-
	Sales / redemptions (excluding collateralised lending, re-purchase and fixed deposits)								
	- amount	2,850.00	37,680.00	13,069.62	27,531.14	8,586.92	6,047.48	58,569.33	4,623.32
	- as a percentage of average daily net assets	217.09	514.04	96.18	130.21	222.49	84.54	192.61	12.81
	Sales / redemptions international securities and mutual fund (excluding collateralised lending)								
	- amount	-	-	-	-	-	-	-	-
	- as a percentage of average daily net assets	-	-	-	-	-	-	-	-
	Aggregate fair value investments in debt securities valued in good faith	-	-	-	-	-	-	-	-
	% to net assets at the end of the year	-	-	-	-	-	-	-	-
	Aggregate fair value of non-traded investments other than debt securities exceeding 5% of the net assets at the end of the year	-	-	-	-	-	-	-	-
	% to net assets at the end of the year	-	-	-	-	-	-	-	-
	Investments in the Sponsor company and its group companies								
	Investments made by the scheme								
	- Aditya Birla Finance Limited	-	-	-	-	-	-	-	2,884.26
	Investments made by other schemes	5,89,900.06	5,47,612.30	5,89,900.06	5,47,612.30	5,89,900.06	5,47,612.30	5,89,900.06	5,44,728.04
	Total	5,89,900.06	5,47,612.30	5,89,900.06	5,47,612.30	5,89,900.06	5,47,612.30	5,89,900.06	5,47,612.30
	Securities kept as Collateral (refer note 36)								

ADITYA BIRLA SUN LIFE MUTUAL FUND
Notes forming part of the Financial Statements
(Rs. in Lakhs)

		Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I		Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)		Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund		Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund	
Note No	Particulars	As at November 25, 2025	As at March 31, 2025	As at April 30, 2025	As at March 31, 2025	As at September 30, 2025	As at March 31, 2025	As at December 31, 2025	As at March 31, 2025
7	Other Financial assets								
	Interest Accrued	0.04	0.12	0.34	271.58	0.37	75.82	0.44	947.28
	Margin deposit with Clearing Corporation of India Limited	12.13	7.48	300.19	48.57	63.48	0.67	396.12	24.83
	Margin deposit with ARCL (AMC Repo Clearing Limited)	-	-	3.09	0.22	-	-	14.92	0.59
	Total	12.17	7.60	303.62	320.37	63.85	76.49	411.48	972.70
8	Investment Property								
	Total	-	-	-	-	-	-	-	-
9	Other Non-Financial assets								
	Statutory taxes paid in advance	0.11	-	0.01	-	-	-	-	-
	Others	-	-	-	-	-	-	-	0.92
	Total	0.11	-	0.01	-	-	-	-	0.92
10	Derivative financial instruments payable								
	Interest rate swaps	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-
11	Payables								
	Contract for purchase of investments in securities	-	-	-	-	-	-	-	-
	Payable to other schemes	-	-	-	-	-	-	-	-
	Payable on redemption of units	-	-	-	-	-	-	-	20.10
	Payable on redemption of units - Switch out	-	-	-	-	-	-	-	-
	Payable towards Management fees	0.17	-	0.41	6.92	0.22	0.54	9.18	7.94
	Income distribution payable	-	-	0.61	-	0.61	-	1.06	-
	Total	0.17	-	1.02	6.92	0.83	0.54	10.24	28.04
12	Borrowings								
	From Reserve Bank of India	-	-	-	-	-	-	-	-
	From Settlor	-	-	-	-	-	-	-	-
	From scheduled commercial banks	-	-	-	-	-	-	-	-
	From others	-	-	-	-	-	98.91	-	-
	Total	-	-	-	-	-	98.91	-	-
Borrowings (Refer Note 37)									
13	Other Financial Liabilities								
	Investor Education & Awareness Expenses Payable	0.02	0.04	0.12	0.14	0.02	0.04	0.16	0.34
	Brokerage & Transaction Costs Payable	-	0.02	0.04	0.10	0.03	0.08	0.03	-
	Unclaimed dividend/income distribution	-	-	-	-	-	-	-	-
	Unclaimed redemptions	-	-	-	-	-	-	-	-
	Funds received , units pending allotment	-	-	-	0.12	-	0.07	0.10	0.11
	Finance Cost on Loans/Borrowings	-	-	-	-	-	0.07	-	-
	Registrar Fees and Expense Payable	-	0.02	-	0.61	-	0.22	-	1.53
	Custodian Fees and Expense Payable	-	-	-	-	-	-	-	0.01
	Audit Fees Payable	-	0.04	-	0.09	-	0.03	-	0.24
	PCM Fees Payable	-	-	-	-	-	-	-	-
	Trusteeship Fees Payable	-	-	-	0.01	-	-	-	0.02
	Marketing/Publicity/Advertisement Expenses Payable	-	-	-	-	-	-	-	-
	Commission to Distributors Payable	0.01	0.03	-	0.20	-	0.23	0.09	2.18
	Others	0.16	0.17	8.46	0.32	0.61	0.57	0.98	0.06
	Total	0.19	0.32	8.62	1.59	0.66	1.31	1.36	4.49
14	Other Non Financial Liabilities								
	Statutory taxes payable	-	-	0.11	0.12	0.10	0.04	1.40	0.16
	Total	-	-	0.11	0.12	0.10	0.04	1.40	0.16

ADITYA BIRLA SUN LIFE MUTUAL FUND
Notes forming part of the Revenue Account
(Rs. in Lakhs)

		Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I		Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)		Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund		Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund	
Note No	Particulars	As at November 25, 2025	As at March 31, 2025	As at April 30, 2025	As at March 31, 2025	As at September 30, 2025	As at March 31, 2025	As at December 31, 2025	As at March 31, 2025
15	Interest Income								
	Debentures and bonds	-	13.99	14.74	569.96	-	-	1,302.64	1,000.55
	Money market instruments	-	383.30	-	-	-	-	243.05	220.24
	Government securities (including treasury bills)	21.32	63.03	24.10	911.35	107.92	552.96	60.21	-
	Collateralised lending (including reverse re-purchase transactions / Tri Party Repo)	27.64	75.51	32.34	32.15	25.31	5.72	55.14	34.60
	Interest rate swaps	-	-	-	-	-	-	-	-
	Securitised debt	-	-	-	-	-	-	-	-
	Others	0.27	0.83	0.38	0.83	0.56	0.16	0.53	0.22
	Total	49.23	536.66	71.56	1,514.29	133.79	558.84	1,661.57	1,255.61
16	Gain on fair value changes								
	Gross change on account of Gain on fair value changes (MTM)	-	0.22	54.94	302.36	41.44	21.28	0.90	58.66
	Gross change on account of Gain on fair value changes- Derivative Instruments (MTM)	-	-	-	-	-	-	-	-
	Change in unrealised Gain in the value of investments due to foreign exchange fluctuation	-	-	-	-	-	-	-	-
	Total	-	0.22	54.94	302.36	41.44	21.28	0.90	58.66
17	Gain on Sale/Redemptions of Investments								
	Profit on sale/redemption of investments (Gross)	-	0.90	31.02	88.59	5.53	8.34	84.37	0.24
	Profit on derivatives transactions (Gross)	-	-	-	-	-	-	-	-
	Total	-	0.90	31.02	88.59	5.53	8.34	84.37	0.24
18	Other Income								
	Load income	-	-	-	-	-	-	-	-
	Foreign exchange gains	-	-	-	-	-	-	-	-
	Miscellaneous income (refer note 35)	0.11	-	-	-	-	-	-	-
	Total	0.11	-	-	-	-	-	-	-
19	Finance Cost								
	Interest on borrowing	-	-	-	0.21	0.06	0.07	-	-
	Total	-	-	-	0.21	0.06	0.07	-	-
20	Fees and commission expense								
	Management fee	0.26	0.03	1.48	30.61	2.13	8.32	9.87	8.20
	GST on management fees	0.04	0.02	0.26	5.52	0.38	1.50	1.78	1.48
	Trustee fees and expenses	-	0.02	-	0.07	-	0.02	0.04	0.05
	Commission to distributors	0.23	1.66	-	2.56	0.90	2.97	8.02	9.92
	Total	0.53	1.73	1.74	38.76	3.41	12.81	19.71	19.65
21	Loss on fair value changes								
	Gross change on account of Loss on fair value changes (MTM)	0.24	6.58	30.39	33.93	2.52	0.54	58.66	0.90
	Gross change on account of Loss on fair value changes - Derivative Instruments (MTM)	-	-	-	-	-	-	-	-
	Total	0.24	6.58	30.39	33.93	2.52	0.54	58.66	0.90
22	Loss on Sale/Redemptions of Investments								
	Loss on sale/redemption of investments (Gross)	-	-	58.38	352.12	63.69	65.11	26.56	1.38
	Loss on derivatives transactions (Gross)	-	-	-	-	-	-	-	-
	Total	-	-	58.38	352.12	63.69	65.11	26.56	1.38

ADITYA BIRLA SUN LIFE MUTUAL FUND
Notes forming part of the Revenue Account
(Rs. in Lakhs)

		Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I		Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)		Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund		Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund	
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23	Expenses – Others								
	Custodian fees and expenses	-	0.02	-	0.03	-	-	0.06	0.06
	Registrar fees and expenses	0.03	0.26	-	4.69	0.28	1.59	4.44	3.77
	Marketing and selling expenses	0.02	-	0.16	-	0.15	0.01	0.09	0.01
	Audit fees	0.01	0.04	0.01	0.09	0.01	0.03	0.01	0.24
	Foreign exchange Loss	-	-	-	-	-	-	-	-
	Investor Education and Awareness expense	0.18	1.46	0.12	2.12	0.10	0.70	2.30	1.66
	Brokerage & Transaction Costs	-	0.07	-	0.57	-	0.03	0.45	1.33
	Other operating expenses	-	1.52	0.53	0.54	0.67	1.50	4.73	1.30
	Total	0.24	3.37	0.82	8.04	1.21	3.86	12.08	8.37
	MANAGEMENT AND TRUSTEESHIP FEE								
	The Schemes pay fees for investment management services (exclusive of GST) under an agreement with the AMC, which provides for computation of such fee as a percentage of Scheme’s average daily net assets, after excluding the net asset value of the investments of the AMC in the scheme and the net asset value of the investments made in other schemes and investment in fixed deposits, if any.								
	During the year the Schemes have paid management fees (exclusive of GST) at the annualised average rate of :								
	Regular Plan	0.03%	0.00%	0.13%	0.14%	0.11%	0.12%	0.04%	0.05%
	Direct Plan	0.03%	0.00%	0.13%	0.14%	0.11%	0.12%	0.04%	0.05%
	Retail Plan	NA	NA	NA	NA	NA	NA	NA	NA
	The Trustee is entitled to receive trusteeship fees of Rs. 5 lakhs per annum and GST thereon and other expenses, which is allocated among the schemes of the Fund in proportion of unit capital of the individual schemes.								
	INCOME AND EXPENDITURE								
	The total income and expenditure and these amounts as a percentage of the Scheme’s average daily net assets on an annualised basis are provided below:								
	Income (net of interest cost, provision for doubtful receivable, excluding net unrealized gain / loss in value of investments and after considering realized loss on interscheme / third party sale of investments, if any)								
	- amount	49.34	537.56	44.20	1,250.55	75.57	502.00	1,719.38	1,254.47
	- as a percentage of average daily net assets	5.72%	7.33%	3.83%	5.91%	3.88%	7.02%	7.45%	7.55%
	Expenditure (excluding realized loss on interscheme / third party sale of investments, provision for doubtful receivable, interest cost, if any)								
	- amount	0.61	5.04	2.42	46.23	4.69	16.64	31.76	26.70
	- as a percentage of average daily net assets								
	Regular Plan	0.14%	0.15%	0.35%	0.34%	0.34%	0.34%	0.40%	0.40%
	Direct Plan	0.04%	0.05%	0.20%	0.20%	0.18%	0.19%	0.10%	0.10%
	Retail Plan	NA	NA	NA	NA	NA	NA	NA	NA

The Notes referred to herein form an integral part of the Revenue Account

ADITYA BIRLA SUN LIFE MUTUAL FUND
Notes forming part of the Financial Statements

1

Summary of significant accounting policies			
Background			
Aditya Birla Capital Limited , a subsidiary of Grasim Industries Limited and Sun Life (India) AMC Investments Inc. are the sponsors of Aditya Birla Sun Life Mutual Fund ('the Fund'). In accordance with the SEBI (Mutual Funds) Regulations, 1996 (the SEBI Regulations), the Board of Directors of Aditya Birla Sun Life Trustee Private Limited ("the Trustee") has appointed Aditya Birla Sun Life AMC Limited ("the AMC") as an Investment Manager of Mutual Fund to manage the Fund's affairs and operate its Schemes. The key features of the following Aditya Birla Sun Life Mutual Fund Schemes are as below:			
Scheme Name	Type of Scheme	Investment objective of the Scheme	Plans / Options
Aditya Birla Sun Life Equity Hybrid '95 Fund	An open ended hybrid scheme investing predominantly in equity and equity related instruments.	The objective of the scheme is to generate long term growth of capital and current income, through a portfolio investing in equity, debt and money market securities. The secondary objective is income generation and distribution of dividend. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option
Aditya Birla Sun Life Large and Midcap Fund #	An open ended equity scheme investing in both large cap and mid cap stocks	The objective of the scheme is to achieve long-term growth of capital, at relatively moderate levels of risk through a diversified research based investment in Large & Midcap companies. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option
Aditya Birla Sun Life ELSS Tax Saver Fund	An Open ended Equity Linked Saving Scheme with a statutory lock-in of 3 years and tax benefit.)	An open-ended Equity Linked Savings Scheme (ELSS) with the objective of long term growth of capital through a portfolio with a target allocation of 80% equity, 20% debt and money market securities. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option
Aditya Birla Sun Life Flexi Cap Fund	An open ended dynamic equity scheme investing across large cap, mid cap, small cap stocks.	The objective of the scheme is long term growth of capital, through investment in equity & equity related instruments across market cap (large, mid & small) companies. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option
Aditya Birla Sun Life MNC Fund	An open ended equity scheme following the MNC theme in its investments.	The objective of the scheme is to achieve long-term growth of capital at relatively moderate levels of risk by making investments in securities of multinational companies through a research based investment approach. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option
Aditya Birla Sun Life Digital India Fund	An open ended equity scheme investing in the Technology, Telecom, Media, Entertainment and other related ancillary sectors.	The primary investment objective of the scheme is to generate long term growth of capital, through a portfolio with a target allocation of 100% equity, focusing on investing in technology and technology dependent companies, hardware, peripherals and components, software, telecom, media, internet and e-commerce and other technology enabled companies. The secondary objective is income generation and distribution of IDCW. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option
Aditya Birla Sun Life Balanced Advantage Fund	An open ended Dynamic Asset Allocation fund.	The primary objective of the Scheme is to generate long term growth of capital and income distribution with relatively lower volatility by investing in a dynamically balanced portfolio of Equity & Equity linked investments and fixed-income securities. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option
Aditya Birla Sun Life Large Cap Fund ##	An open-ended equity scheme predominantly investing in large cap stocks.	The objective of the scheme is long term growth of capital, through a portfolio with a target allocation of 100% equity by aiming at being as diversified across various industries and/ or sectors as its chosen benchmark index, NIFTY 100 TRI. The secondary objective is income generation and distribution of IDCW.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option
Aditya Birla Sun Life Nifty 50 Index Fund (Formerly known as Aditya Birla Sun Life Index Fund)	An open ended scheme tracking Nifty 50 TR index	The objective of the scheme is to generate returns that are commensurate with the performance of the Nifty, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option
Aditya Birla Sun Life Midcap Fund	An open ended equity scheme predominantly investing in mid cap stocks	The investment objective of the scheme is long term growth of capital at controlled level of risk by investing primarily in 'Mid-Cap' Stocks. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option

Aditya Birla Sun Life Dividend Yield Fund	An open ended equity scheme predominantly investing in dividend yielding stocks	The objective of the scheme is to provide capital growth and income by investing primarily in a well-diversified portfolio of dividend paying companies that have a relatively high dividend yield. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option
Aditya Birla Sun Life Consumption Fund %	An open ended equity scheme following Consumption theme	The objective of the scheme is to target growth of capital by investing in equity/ equity related instruments of companies that are expected to benefit from the rising consumption patterns in India, which in turn is getting fuelled by high disposable incomes of the young generation (Generation Next). The scheme will invest in companies that have the following characteristics: 1. Companies that seek growth in revenues arising out of demand from the younger generation (GenNext) for their products or services. 2. They should be engaged in manufacturing of products or rendering of services that go directly to the consumer. 3. The products and services should have distinct brand identity, thereby enabling choice. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option
Aditya Birla Sun Life Focused Fund	An open ended equity scheme investing in maximum 30 stocks in Large-cap, Mid-Cap and Small Cap category	The investment objective of the Scheme is to achieve long term capital appreciation by investing in upto 30 companies with long term sustainable competitive advantage and growth potential. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option
Aditya Birla Sun Life Infrastructure Fund	An open ended equity scheme investing in Infrastructure sector	The Scheme seeks to provide medium to long-term capital appreciation, by investing predominantly in a diversified portfolio of equity and equity related securities of companies that are participating in the growth and development of Infrastructure in India. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option
Aditya Birla Sun Life Multi-Asset Omni FOF *^	An open ended fund of fund scheme investing in equity-oriented schemes, debt-oriented schemes (including ETFs and Index Funds) and Commodities based schemes.	The primary objective of the Scheme is to generate capital appreciation primarily from a portfolio of active and passive schemes of equity, debt and commodities based schemes accessed through diversified investment styles. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Income plus Arbitrage Active FOF *%	An open ended fund of fund scheme investing in dynamically managed portfolio of Debt Funds and Aditya Birla Sun Life Arbitrage Fund.	The primary objective of the Scheme is to generate returns from a portfolio of pure debt oriented funds and Aditya Birla Sun Life Arbitrage Fund accessed through the diverse investment styles of underlying scheme selected in accordance with the ABSLAMC process The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Small Cap Fund	An open ended equity scheme predominantly investing in small cap stocks	The Scheme seeks to generate consistent long-term capital appreciation by investing predominantly in equity and equity related securities of Small cap companies. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option
Aditya Birla Sun Life International Equity Fund	An open ended equity scheme following international theme by investing predominantly in Global Equities	Aditya Birla Sun Life International Equity Fund seeks to generate long-term growth of capital, by investing predominantly in a diversified portfolio of equity and equity related securities in the international markets. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option
Aditya Birla Sun Life Global Excellence Equity Fund of Fund	An open ended fund of funds scheme investing primarily in units of Julius Baer Global Excellence Equity Fund	The primary objective of the Scheme is to achieve long-term capital growth by investing primarily in units of Julius Baer Global Excellence Equity Fund. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Value Fund !	An open ended equity scheme following a value investment strategy	The Scheme seeks to generate consistent long-term capital appreciation by investing predominantly in equity and equity related securities by following value investing strategy. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Global Emerging Opportunities Fund	An open ended fund of fund scheme investing primarily in units of Julius Baer Equity Next Generation Fund.	The primary objective of the Scheme is to achieve long-term capital growth by investing primarily in units of Julius Baer Equity Next Generation Fund. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option

Aditya Birla Sun Life Arbitrage Fund	An open ended scheme investing in arbitrage opportunities	The Scheme seeks to generate income by investing predominantly in equity and equity related instruments. Scheme intends to take advantage from the price differentials / mis-pricing prevailing for stock / index in various market segments (Cash & Future). The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option
Aditya Birla Sun Life Dynamic Asset Allocation Omni FOF ^^^	An open ended fund of funds scheme investing in a portfolio of equity oriented and debt oriented mutual fund schemes.	The Scheme aims to generate returns by investing in portfolio of equity and debt schemes (including ETFs and Index Funds) as per the risk-return profile of investors. The Scheme has a strategic asset allocation which is based on satisfying the needs to a dynamic risk-return profile of investors. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Conservative Hybrid Active FOF ***	An open ended fund of fund scheme investing in a portfolio of mutual fund schemes	The primary objective of the Scheme is to generate returns by investing in portfolio of schemes predominantly in Debt schemes with the secondary objective being growth of capital by investing in equity-oriented schemes. The Scheme has a strategic asset allocation which is based on satisfying the needs to a conservative risk-return profile of investors. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Aggressive Hybrid Omni FOF \$\$	An open ended fund of funds scheme investing in a portfolio of mutual fund schemes (predominantly in Equity Schemes with exposure to debt schemes)	The primary objective of the Scheme is to generate returns by investing in portfolio of schemes predominantly in equity schemes with secondary objective of generating regular income as per the risk-return profile of investors. The Scheme has a strategic asset allocation which is based on satisfying the needs of aggressive risk-return profile of investors. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved .	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Gold ETF	An open ended scheme tracking physical price of Gold	The investment objective of the Scheme is to generate returns that are in line with the performance of gold, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Growth Option
Aditya Birla Sun Life Nifty 50 ETF	An open ended scheme replicating NIFTY 50 TR Index	The investment objective of the scheme is to provide returns that closely correspond to the total returns of securities as represented by Nifty 50 TRI, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance that the scheme objectives will be achieved.	Growth Option
Aditya Birla Sun Life Gold Fund	An open ended fund of funds scheme investing in Aditya Birla Sun Life Gold ETF	The investment objective of the scheme is to provide returns that tracks returns provided by Aditya Birla Sun Life Gold ETF (ABSL Gold ETF). The Scheme does not guarantee/indicate any returns. There can be no assurance that the Scheme' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Banking And Financial Services Fund	An open ended equity scheme investing in the Banking & Financial Services sectors	The primary investment objective of the Scheme is to generate long-term capital appreciation to unitholders from a portfolio that is invested predominantly in equity and equity related securities of companies engaged in banking and financial services. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option
Aditya Birla Sun Life Equity Savings Fund	An Open ended scheme investing in equity, arbitrage and debt	To provide capital appreciation and income distribution to the investors by using a blend of equity derivatives strategies, arbitrage opportunities and pure equity investments. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option
Aditya Birla Sun Life Manufacturing Equity Fund	An Open ended equity scheme following the Manufacturing theme	The primary investment objective of the Schemes is to generate long-term capital appreciation to unit holders from a portfolio that is invested predominantly in equity and equity related securities of companies engaged in Manufacturing activity. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option

Aditya Birla Sun Life BSE Sensex ETF	An open ended scheme replicating BSE SENSEX index	The investment objective of the scheme is to provide returns before expenses that closely correspond to the total returns of securities as represented by S&P BSE SENSEX TRI, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Growth Option
Aditya Birla Sun Life Nifty Next 50 ETF	An Open ended Scheme tracking Nifty Next 50 Index	The investment objective of the scheme is to provide returns that closely correspond to the total returns of securities as represented by Nifty Next 50, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Growth Option
Aditya Birla Sun Life Bal Bhavishya Yojna	An open ended fund for investment for children having a lock-in for at least 5 years or till the child attains age of majority (whichever is earlier)	The investment objective of the scheme is to seek generation of capital appreciation by creating a portfolio that is predominantly investing in equity & equity related securities and debt and money market instruments. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Retirement Fund - The 30s Plan	An open-ended retirement solution oriented scheme having a lock-in of 5 years or till retirement age (whichever is earlier)	The primary investment objective of the scheme is income generation and capital appreciation for its investors which will be in line with their retirement goals by investing in a mix of equity, equity related instruments along with debt and money market instruments. The Scheme does not guarantee/indicate any returns. There can be no assurance that the Schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Retirement Fund - The 40s Plan	An open-ended retirement solution oriented scheme having a lock-in of 5 years or till retirement age (whichever is earlier)	The primary investment objective of the scheme is income generation and capital appreciation for its investors which will be in line with their retirement goals by investing in a mix of equity, equity related instruments along with debt and money market instruments. The Scheme does not guarantee/indicate any returns. There can be no assurance that the Schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Pharma & Healthcare Fund	An Open Ended equity scheme investing in Pharma and Healthcare Services Sector	The scheme provides long term capital appreciation by investing in equity/equity related instruments of the companies in the Pharmaceuticals, Healthcare and Allied sectors in India. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Nifty Bank ETF	An Open ended exchange traded fund tracking Nifty Bank Index	The investment objective of the Scheme is to provide returns that, before expenses, closely correspond to the total returns of the securities as represented by the Nifty Bank Index. However, the performance of scheme may differ from that of the underlying index due to tracking error. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Growth Option
Aditya Birla Sun Life PSU Equity Fund	An Open ended equity scheme following PSU theme	The Investment objective of the scheme is to provide long term capital appreciation by investing in equity and equity related instruments of Public Sector Undertakings (PSUs). The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option

Aditya Birla Sun Life Income Fund	An open ended medium term debt scheme investing in instruments such that the Macaulay duration of the portfolio is between 4-7 years. A relatively high interest rate risk and moderate credit risk.	The objective of the scheme is to generate consistent income, through superior yields on its investments, at relatively moderate levels of risk through diversified research based investment approach. This income maybe complemented by price changes of instruments in the portfolio. The Scheme does not guarantee/indicate any returns. There is no assurance that the schemes' objectives will be achieved.	Discipline Advantage Plan Growth Option Regular Plan - IDCW Option Regular Plan - Growth Option Regular Plan - Quarterly IDCW Option Direct Plan - IDCW Option Direct Plan - Growth Option Direct Plan - Quarterly IDCW Option
Aditya Birla Sun Life Corporate Bond Fund ###	An open ended debt scheme predominantly investing in AA+ and above rated corporate bonds. A relatively high interest rate risk and moderate credit risk.	The investment objective of the scheme is to generate optimal returns with high liquidity through active management of the portfolio by investing in High Quality Debt and Money Market Instruments The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Regular Plan - Monthly IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option Direct Plan - Monthly IDCW Option
Aditya Birla Sun Life Liquid Fund	An Open Ended Liquid Scheme. A relatively low interest rate risk and moderate credit risk.	The objective of the scheme is to provide reasonable returns at a high level of safety and liquidity through judicious investments in high quality debt and money market instruments. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Discipline Advantage Plan Option Retail Plan - Growth Option Retail Plan - Daily IDCW Option Institutional Plan - Growth Option Institutional Plan - Daily IDCW Option Institutional Plan - Weekly IDCW Option Regular Plan - IDCW Option Regular Plan - Growth Option Regular Plan - Daily IDCW Option Regular Plan - Weekly IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option Direct Plan - Daily IDCW Option Direct Plan - Weekly IDCW Option Unclaimed - Unit Redemptoin Unclaimed - IDCW Unclaimed - Unit Redemption Greater Than 3 Years Unclaimed - IDCW Greater Than 3 Years
Aditya Birla Sun Life Low Duration Fund	An open-ended low duration debt scheme investing in instruments such that Macaulay duration of the portfolio is between 6 months and 12 months. A relatively high interest rate risk and moderate credit risk.	The objective of the scheme is to provide income which is consistent with a portfolio through investments in a basket of debt and money market instruments of short maturities with a view to provide reasonable returns. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - Daily IDCW Option Regular Plan - Weekly IDCW Option Institutional Plan - Growth Option Institutional Plan - Daily IDCW Option Institutional Plan - Weekly IDCW Option Direct Plan - Growth Option Direct Plan - Daily IDCW Option Direct Plan - Weekly IDCW Option
Aditya Birla Sun Life Government Securities Fund	An open ended debt scheme investing in government securities across maturity. A relatively high interest rate risk and relatively low credit risk.	The investment objective of the scheme is to generate income and capital appreciation through investments exclusively in Government Securities. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - Quarterly IDCW Option Direct Plan - Growth Option Direct Plan - Quarterly IDCW Option
Aditya Birla Sun Life Savings Fund	An open ended ultra-short term debt scheme investing in instruments such that Macaulay duration of the portfolio is between 3 months and 6 months. A moderate interest rate risk and moderate credit risk.	The primary objective to generate regular income through investments in debt and money market instruments. Income may be generated through the receipt of coupon payments or the purchase and sale of securities in the underlying portfolio. The scheme will under normal market conditions, invest its net assets in fixed income securities, money market instruments, cash and cash equivalents. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Discipline Advantage Plan Option Regular Plan - Growth Option Regular Plan - Daily IDCW Option Regular Plan - Weekly IDCW Option Retail Plan - Growth Option Retail Plan - Daily IDCW Option Retail Plan - Weekly IDCW Option Direct Plan - Growth Option Direct Plan - Daily IDCW Option Direct Plan - Weekly IDCW Option
Aditya Birla Sun Life Banking & PSU Debt Fund	An open ended debt scheme predominantly investing in debt instruments of banks, Public Sector Undertakings, Public Financial Institutions and Municipal Bonds. A relatively high interest rate risk and moderate credit risk.	To generate reasonable returns by primarily investing in debt and money market securities that are issued by Banks, Public Sector Undertakings (PSUs) and Public Financial Institutions (PFIs) in India. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Discipline Advantage Plan Option Retail Plan-Growth Option Retail Plan-Monthly IDCW Option Retail Plan-Quarterly IDCW Option Regular Plan-Growth Option Regular Plan-Monthly IDCW Option Regular Plan-IDCW Option Regular Plan-Quarterly IDCW Option Direct Plan-Growth Option Direct Plan-Monthly IDCW Option Direct Plan-Quarterly IDCW Option Direct Plan-IDCW Option

Aditya Birla Sun Life Short Term Fund	An open ended short term debt scheme investing in instruments such that the Macaulay duration of the portfolio is between 1-3 years. A relatively high interest rate risk and moderate credit risk.	The investment objective of the scheme is to generate income and capital appreciation by investing 100% of the corpus in a diversified portfolio of debt and money market securities. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Regular Plan - Quarterly IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option Direct Plan - Quarterly IDCW Option
Aditya Birla Sun Life Floating Rate Fund	An open ended debt scheme predominantly investing in floating rate instruments (including fixed rate instruments converted to floating rate exposures using swaps / derivatives). A relatively high interest rate risk and moderate credit risk.	The primary objective of the scheme is to generate regular income through investment in a portfolio comprising substantially of floating rate debt / money market instruments. The scheme may invest a portion of its net assets in fixed rate debt securities and money market instruments. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - Daily IDCW Option Regular Plan - Weekly IDCW Option Retail Plan - Growth Option Retail Plan - Weekly IDCW Option Direct Plan - Growth Option Direct Plan - Daily IDCW Option Direct Plan - Weekly IDCW Option
Aditya Birla Sun Life Money Manager Fund	An open ended debt scheme investing in money market instruments. A relatively low interest rate risk and moderate credit risk.	The primary objective of the scheme is to generate regular income through investment in a portfolio comprising of money market instruments. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - Daily IDCW Option Regular Plan - Weekly IDCW Option Retail Plan - Growth Option Retail Plan - Daily IDCW Option Retail Plan - Weekly IDCW Option Direct Plan - Growth Option Direct Plan - Daily IDCW Option Direct Plan - Weekly IDCW Option
Aditya Birla Sun Life Regular Savings Fund	An open ended hybrid scheme investing predominantly in debt instruments	The primary objective of the scheme is to generate regular income so as to make monthly payments or distribution to unitholders, with the secondary objective being growth of capital. There can be no assurance that the Scheme objectives will be realised. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - Monthly IDCW Option Direct Plan - Growth Option Direct Plan - Monthly IDCW Option
Aditya Birla Sun Life Dynamic Bond Fund	An open ended dynamic debt scheme investing across duration. A relatively high interest rate risk and relatively high credit risk.	The investment objective of the scheme is to generate optimal returns with high liquidity through active management of the portfolio by investing in Debt and Money Market Instruments. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Discipline Advantage Plan Option Regular Plan - Growth Option Regular Plan - IDCW Option Regular Plan - Monthly IDCW Option Regular Plan - Quarterly IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option Direct Plan - Quarterly IDCW Option Direct Plan - Monthly IDCW Option
Aditya Birla Sun Life Medium Term Plan	An open ended medium-term debt scheme investing in instruments such that the Macaulay duration of the portfolio is between 3-4 years. A relatively high interest rate risk and relatively high credit risk.	The investment objective of the Scheme is to generate regular income and capital appreciation by predominantly investing in a portfolio of debt securities with medium term maturity. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Regular Plan - Quarterly IDCW Option Regular Plan - Half Yearly IDCW Option Institutional Plan - Growth Option Direct Plan - Growth Option Direct Plan - IDCW Option Direct Plan - Quarterly IDCW Option Direct Plan - Half Yearly IDCW Option
Aditya Birla Sun Life Credit Risk Fund	An open ended debt scheme predominantly investing in AA and below rated corporate bonds. A relatively high interest rate risk and relatively high credit risk.	The investment objective of the Scheme is to generate returns by predominantly investing in a portfolio of corporate debt securities with short to medium term maturities across the credit spectrum within the investment grade. The Scheme does not guarantee/indicate any returns. There can be no assurance that the Schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Regular Plan - Bonus Option Direct Plan - Growth Option Direct Plan - IDCW Option Direct Plan - Bonus Option

Aditya Birla Sun Life Overnight Fund	An open ended debt scheme investing in overnight securities. A relatively low interest rate risk and relatively low credit risk.	To generate reasonable income through investments in debt securities, Money Market Instruments & Tri-party Repo having maturity of 1 day. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - IDCW Option Regular Plan - Weekly IDCW Option Regular Plan - Growth Option Regular Plan - Monthly IDCW Option Direct Plan - IDCW Option Direct Plan - Weekly IDCW Option Direct Plan - Growth Option Direct Plan - Monthly IDCW Option Unclaimed - Unit Redemption Unclaimed – IDCW Unclaimed - Unit Redemption Greater Than 3 Years Unclaimed - IDCW Greater Than 3 Years
Aditya Birla Sun Life Retirement Fund - The 50s Plan	An open-ended retirement solution oriented scheme having a lock-in of 5 years or till retirement age (whichever is earlier)	The primary investment objective of the scheme is income generation and capital appreciation for its investors which will be in line with their retirement goals by investing in a mix of equity, equity related instruments along with debt and money market instruments. The Scheme does not guarantee/indicate any returns. There can be no assurance that the Schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Retirement Fund - The 50s Plus - Debt Plan	An open-ended retirement solution oriented scheme having a lock-in of 5 years or till retirement age (whichever is earlier)	The primary investment objective of the scheme is income generation and capital appreciation for its investors which will be in line with their retirement goals by investing in a mix of equity, equity related instruments along with debt and money market instruments. The Scheme does not guarantee/indicate any returns. There can be no assurance that the Schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Special Opportunities Fund	An open-ended equity scheme following special situations theme	The investment objective of the Scheme is to provide long term capital appreciation by investing in opportunities presented by special situations such as corporate restructuring, Government policy change and/or regulatory changes, companies going through temporary but unique challenges and other similar instances. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life ESG Integration Strategy Fund	An open ended equity scheme investing in Environment, Social & Governance (ESG) theme by following Integration Strategy.	The Scheme seeks to generate long-term capital appreciation by investing in a diversified basket of companies in ESG theme by following Integration Strategy. The Scheme does not guarantee/indicate any returns. There is no assurance that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Nifty Midcap 150 Index Fund	An Open ended scheme tracking the Nifty Midcap 150 TR Index	The investment objective of the Scheme is to provide returns that closely correspond to the total returns of securities as represented by Nifty Midcap 150 Index, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Nifty Smallcap 50 Index Fund	An open ended scheme tracking Nifty Smallcap 50 TR Index	The investment objective of the scheme is to provide returns that closely correspond to the total returns of securities as represented by Nifty Smallcap 50 Index, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Multi-Cap Fund	An open ended equity scheme investing across large cap, mid cap & small cap stocks	The objective of the scheme is to achieve long term growth of capital, at commensurate levels of risk through a diversified research based investment in Large, Mid & Small cap companies. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Nifty 50 Equal Weight Index Fund	An open ended scheme tracking Nifty 50 Equal Weight TR Index	The investment objective of the scheme is to provide returns that closely correspond to the total returns of securities as represented by Nifty 50 Equal Weight TR Index, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Nifty SDL Plus PSU Bond Sep 2026 60:40 Index Fund	An open ended scheme tracking the Nifty SDL Plus PSU Bond Sep 2026 60:40 Index. A relatively high interest rate risk and relatively low credit risk.	The investment objective of the scheme is to track the Nifty SDL Plus PSU Bond Sep 2026 60:40 Index by investing in PSU Bonds and SDLs, maturing on or before September 2026, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Silver ETF Fund of Fund	An open ended fund of fund scheme investing in the units of Aditya Birla Sun Life Silver ETF	The investment objective of the scheme is to provide returns similar to the returns generated by Aditya Birla Sun Life Silver ETF. The Scheme does not guarantee/indicate any returns. There can be no assurance that the objective of the scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option

Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2027 Index Fund	An open ended Target Maturity Index Fund tracking the CRISIL IBX 60:40 SDL + AAA PSU Index - April 2027. A relatively high interest rate risk and relatively low credit risk	The investment objective of the Scheme is to generate returns corresponding to the total returns of the securities as represented by the CRISIL IBX 60:40 SDL + AAA PSU Index - April 2027 before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance that the objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Nifty Next 50 Index Fund	An open-ended scheme tracking the Nifty Next 50 Index	The investment objective of the Scheme is to provide returns that closely track the total returns of securities as represented by Nifty Next 50 Index, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance that the objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Nifty SDL Apr 2027 Index Fund	An open ended Target Maturity Index Fund tracking the Nifty SDL Apr 2027 Index. A relatively high interest rate risk and relatively low credit risk	The investment objective of the Scheme is to generate returns corresponding to the total returns of the securities as represented by the Nifty SDL Apr 2027 Index before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance that the objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Nifty Healthcare ETF	An open ended exchange traded fund tracking Nifty Healthcare TRI	The investment objective of the scheme is to provide returns that before expenses, closely correspond to the total returns of securities as represented by Nifty Healthcare TRI, subject to tracking errors. However, the performance of scheme may differ from that of the underlying index due to tracking error. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Growth Option
Aditya Birla Sun Life Nifty IT ETF	An open ended exchange traded fund tracking Nifty IT TRI	The investment objective of the scheme is to provide returns that before expenses, closely correspond to the total returns of securities as represented by Nifty Information Technology TRI, subject to tracking errors. However, the performance of scheme may differ from that of the underlying index due to tracking error. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Growth Option
Aditya Birla Sun Life Silver ETF	An open ended exchange traded fund tracking physical price of Silver	The investment objective of the scheme is to generate returns that are in line with the performance of physical silver in domestic prices, subject to tracking error. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Growth Option
Aditya Birla Sun Life US Equity Passive FOF \$	An open ended fund of fund investing in units of overseas ETF's and/or Index Fund based on NASDAQ-100 Index	The investment objective of the scheme is to provide long-term capital appreciation by investing in units of overseas ETFs and/or Index Fund based on NASDAQ-100 Index. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Long Duration Fund	An open ended debt scheme investing in instruments with Macaulay duration greater than 7 years. A relatively high interest rate risk and relatively low credit risk	The primary investment objective of the scheme is to generate optimal returns while maintaining balance of yield, safety and liquidity. This income may be complemented by capital appreciation of the portfolio. Accordingly, investments shall be made in Debt & Money Market Instruments. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Nifty 200 Quality 30 ETF	An open ended exchange traded fund tracking Nifty 200 Quality 30 TRI	The investment objective of the Scheme is to generate returns that are in line with the performance of Nifty 200 Quality 30 Index, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance that the objective of the Scheme will be achieved.	Regular Plan - Growth Option
Aditya Birla Sun Life Nifty 200 Momentum 30 ETF	An open ended exchange traded fund tracking Nifty 200 Momentum 30 TRI	The investment objective of the Scheme is to generate returns that are in line with the performance of Nifty 200 Momentum 30 Index, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance that the objective of the Scheme will be achieved.	Regular Plan - Growth Option
Aditya Birla Sun Life Business Cycle Fund	An open ended equity scheme following business cycles based investing theme	The investment objective of the scheme is to provide long term capital appreciation by investing predominantly in equity and equity related securities with a focus on riding business cycles through dynamic allocation between various sectors and stocks at different stages of business cycles in the economy. The Scheme does not guarantee/indicate any returns. There can be no assurance that the objective of the Scheme will be achieved	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option

Aditya Birla Sun Life Multi Asset Allocation Fund	An open ended scheme investing in Equity, Debt and Commodities	The investment objective of the Scheme is to provide long term capital appreciation by investing across asset classes like Equity, Debt, Commodities. & units of REITs & InvITs. The Scheme does not guarantee/indicate any returns. There can be no assurance that the objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Nifty SDL Sep 2027 Index Fund	An open ended Target Maturity Index Fund tracking the Nifty SDL Sep 2027 Index. A relatively high interest rate risk and relatively low credit risk	The investment objective of the Scheme is to generate returns corresponding to the total returns of the securities as represented by the Nifty SDL Sep 2027 Index before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Multi – Asset Passive FoF &	An open-ended fund of funds scheme investing in Exchange Traded Funds and Index Funds	The primary objective of the Scheme is to generate capital appreciation by investing in passively managed instruments such as ETFs and Index Funds of equity and equity related instruments, domestic index funds & ETFs, commodity based ETFs and fixed income securities. The Scheme does not guarantee/indicate any returns. There can be no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life CRISIL IBX Gilt Apr 2028 Index Fund	An open ended Target Maturity Index Fund tracking the CRISIL IBX Gilt Apr 2028 Index. A relatively high interest rate risk and relatively low credit risk	The investment objective of the Scheme is to generate returns corresponding to the total returns of the securities as represented by the CRISIL IBX Gilt Apr 2028 Index before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life CRISIL IBX SDL Jun 2032 Index Fund	An open ended Target Maturity Index Fund tracking the CRISIL IBX SDL Index – June 2032. A relatively high interest rate risk and relatively low credit risk	The investment objective of the Scheme is to generate returns corresponding to the total returns of the securities as represented by the CRISIL IBX SDL Index – June 2032 before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU Apr 2026 Index Fund	An open ended Target Maturity Index Fund tracking the CRISIL IBX 60:40 SDL + AAA PSU Index – April 2026. A relatively high interest rate risk and relatively low credit risk	The investment objective of the Scheme is to generate returns corresponding to the total returns of the securities as represented by the CRISIL IBX 60:40 SDL + AAA PSU Index – April 2026 before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life CRISIL IBX Gilt Apr 2029 Index Fund	An open ended Target Maturity Index Fund tracking the CRISIL IBX Gilt Index – April 2029. A relatively high interest rate risk and relatively low credit risk.	The investment objective of the Scheme is to generate returns corresponding to the total returns of the securities as represented by the CRISIL IBX Gilt Index – April 2029 before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life CRISIL IBX 50:50 Gilt Plus SDL Apr 2028 Index Fund	An open ended Target Maturity Index Fund tracking the CRISIL IBX 50:50 Gilt Plus SDL Index – April 2028. A relatively high interest rate risk and relatively low credit risk.	The investment objective of the Scheme is to generate returns corresponding to the total returns of the securities as represented by the CRISIL IBX 50:50 Gilt Plus SDL Index – April 2028 before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life CRISIL IBX Gilt April 2026 Index Fund	An open ended Target Maturity Index Fund tracking the CRISIL IBX Gilt Index – April 2026. A relatively high interest rate risk and relatively low credit risk	The investment objective of the Scheme is to generate returns corresponding to the total returns of the securities as represented by the CRISIL IBX Gilt Index – April 2026 before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life CRISIL Liquid Overnight ETF	An open-ended Exchange Traded Fund replicating the CRISIL Liquid Overnight Index. A relatively low interest rate risk and relatively low credit risk.	The investment objective of the Scheme is to generate returns corresponding to the total returns of the securities as represented by the CRISIL Liquid Overnight Index before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There can be no assurance or guarantee that the investment objective of the Scheme will be achieved.	Direct Plan - IDCW Option

Aditya Birla Sun Life US Treasury 1-3 Year Bonds ETFs Passive FOF \$!	An open ended fund of funds scheme investing in units of ETFs focused on US Treasury Bonds having maturity between 1-3 Years.	The investment objective of the Scheme is to generate returns that are in line with the performance of units of ETFs focused on US Treasury Bonds having maturity between 1-3 Years. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life US Treasury 3-10 Year Bonds ETFs Passive FOF %%	An open ended fund of funds scheme investing in units of ETFs focused on US Treasury Bonds having maturity between 3-10 Years.	The investment objective of the Scheme is to generate returns that are in line with the performance of units of ETFs focused on US Treasury Bonds having maturity between 3-10 Years. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Transportation and Logistics Fund	An open ended equity scheme following transportation and logistics theme.	The investment objective of the Scheme is to achieve long term capital appreciation by investing in equity and equity related securities of companies following transportation and logistics theme. The Scheme does not guarantee/indicate any returns. There is no assurance that the objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life CRISIL IBX Gilt April 2033 Index Fund	An open ended Target Maturity Index Fund tracking the CRISIL IBX Gilt Index – April 2033. A relatively high interest rate risk and relatively low credit risk.	The investment objective of the Scheme is to generate returns corresponding to the total returns of the securities as represented by the CRISIL IBX Gilt Index – April 2033 before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Fixed Term Plan – Series TI (1837 days)	A Close ended Income Scheme	The scheme seeks to generate income by investing in a portfolio of fixed income securities maturing on or before the duration of the scheme. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Fixed Term Plan – Series TJ (1838 days)	A Close ended Income Scheme	The scheme seeks to generate income by investing in a portfolio of fixed income securities maturing on or before the duration of the scheme. The Scheme does not guarantee/indicate any returns. There can be no assurance that the schemes' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Fixed Term Plan-Series TQ (1879 days)	A Close ended Income Scheme. A relatively high interest rate risk and relatively low credit risk.	The scheme seeks to generate income by investing in a portfolio of fixed income securities maturing on or before the duration of the scheme. The Scheme does not guarantee/indicate any returns. There can be no assurance that the scheme' objectives will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Fixed Term Plan - Series UB (1224 days)	A Close ended Debt Scheme. A relatively high interest rate risk and relatively low credit risk	The Scheme seeks to generate income by investing in a portfolio of fixed income securities maturing on or before the tenure of the Scheme. The Scheme does not guarantee/indicate any returns. There can be no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Fixed Term Plan – Series UJ (1110 days)	A Close ended Debt Scheme. A relatively high interest rate risk and relatively low credit risk.	The Scheme seeks to generate income by investing in a portfolio of fixed income securities maturing on or before the tenure of the Scheme. The Scheme does not guarantee/indicate any returns. There can be no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Nifty India Defence Index Fund	An open ended Index Fund replicating the Nifty India Defence Total Return Index	The investment objective of the Scheme is to provide returns that, before expenses, correspond to the total returns of securities as represented by the Nifty India Defence Total Return Index, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life CRISIL 10 Year GILT ETF	An open ended Debt Exchange Traded Fund tracking the CRISIL 10 Year Gilt Index. A relatively high interest rate risk and relatively low credit risk.	The investment objective of the Scheme is to generate returns corresponding to the total returns of the securities as represented by the CRISIL 10 Year Gilt Index before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option
Aditya Birla Sun Life CRISIL Broad Based Gilt ETF	An open ended Debt Exchange Traded Fund tracking the CRISIL Broad Based Gilt Index. A relatively high interest rate risk and relatively low credit risk.	The investment objective of the Scheme is to generate returns corresponding to the total returns of the securities as represented by the CRISIL Broad Based Gilt Index before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option

Aditya Birla Sun Life Quant Fund	An open ended equity scheme following Quant based investment theme	The investment objective of the Scheme is to generate long term capital appreciation by investing in equity and equity related securities based on quant model theme. The Scheme does not guarantee/indicate any returns. There is no assurance that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Nifty PSE ETF	An open ended exchange traded fund tracking Nifty PSE Index	The investment objective of the Scheme is to generate returns that are in line with the performance of Nifty PSE Index, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option
Aditya Birla Sun Life CRISIL IBX Gilt June 2027 Index Fund	Aditya Birla Sun Life CRISIL IBX Gilt June 2027 Index Fund is an open ended Target Maturity Index Fund tracking the CRISIL IBX Gilt Index – June 2027. A moderate interest rate risk and relatively low credit risk.	The investment objective of the Scheme is to generate returns corresponding to the total returns of the securities as represented by the CRISIL IBX Gilt Index – June 2027 before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life BSE 500 MOMENTUM 50 INDEX FUND	An open ended Index Fund replicating the BSE 500 Momentum 50 Total Return Index	The investment objective of the scheme is to provide returns that, before expenses, closely correspond to the total returns of the securities as represented by the BSE 500 Momentum 50 Total Return Index, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life BSE 500 QUALITY 50 INDEX FUND	An open ended Index Fund replicating the BSE 500 Quality 50 Total Return Index	The investment objective of the scheme is to provide returns that, before expenses, closely correspond to the total returns of the securities as represented by the BSE 500 Quality 50 Total Return Index, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life CRISIL-IBX Financial Services 3 to 6 Months Debt Index Fund ()	An open ended Constant Maturity Index Fund tracking the CRISIL-IBX Financial Services 3 to 6 Months Debt Index. A relatively low interest rate risk and relatively low credit risk.	The investment objective of the Scheme is to generate returns corresponding to the total returns of the securities as represented by the CRISIL-IBX Financial Services 3 to 6 Months Debt Index before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life CRISIL-IBX Financial Services 9-12 Months Debt Index Fund ^%^%	An open ended Constant Maturity Index Fund tracking the CRISIL-IBX Financial Services 9-12 Months Debt Index. A relatively low interest rate risk and relatively low credit risk.	The investment objective of the Scheme is to generate returns corresponding to the total returns of the securities as represented by the CRISIL-IBX Financial Services 9-12 Months Debt Index before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life Conglomerate Fund	An open ended diversified equity scheme following conglomerate theme	The investment objective of the Scheme is to achieve long term capital appreciation by investing in equity and equity related securities of companies that follow conglomerate theme. The Scheme does not guarantee/indicate any returns. There is no assurance that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life BSE India Infrastructure Index Fund	(An open ended Index Fund replicating the BSE India Infrastructure Total Return Index)	The investment objective of the Scheme is to provide returns that, before expenses, correspond to the total returns of securities as represented by the BSE India Infrastructure Total Return Index, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
ADITYA BIRLA SUN LIFE CRISIL-IBX AAA Financial Services INDEX SEP 2027 FUND	An open ended Target Maturity Index Fund tracking the CRISIL-IBX AAA Financial Services Index – Sep 2027. A relatively moderate interest rate risk and relatively low credit risk	The investment objective of the scheme is to generate returns corresponding to the total returns of the securities as represented by the CRISIL-IBX AAA Financial Services Index – Sep 2027 before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
ADITYA BIRLA SUN LIFE CRISIL-IBX AAA NBFC-HFC INDEX SEP 2026 Fund	An open ended Target Maturity Index Fund tracking the CRISIL-IBX AAA NBFC-HFC Index – Sep 2026. A moderate interest rate risk and relatively low credit risk.	The investment objective of the scheme is to generate returns corresponding to the total returns of the securities as represented by the CRISIL-IBX AAA NBFC-HFC Index – Sep 2026 before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved	Regular Plan - Growth Option Regular Plan - IDCW Option Direct Plan - Growth Option Direct Plan - IDCW Option
Aditya Birla Sun Life MSCI India ETF	An open ended exchange traded fund tracking MSCI India Index	The investment objective of the Scheme is to generate returns corresponding to the total returns of the securities as represented by the MSCI India Index before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option
Aditya Birla Sun Life BSE Top 10 Banks ETF	An open ended exchange traded fund tracking BSE Top 10 Banks Total Return Index	The investment objective of the scheme is to generate returns corresponding to the total returns of the securities as represented by the BSE Top 10 Banks Total Return Index before expenses, subject to tracking errors. The Scheme does not guarantee/indicate any returns. There is no assurance or guarantee that the investment objective of the Scheme will be achieved.	Regular Plan - Growth Option

% Aditya Birla Sun Life India GenNext Fund is renamed Aditya Birla Sun Life Consumption Fund w.e.f. July 28, 2025
*^ Aditya Birla Sun Life Asset Allocator FOF is renmaned as Aditya Birla Sun Life Multi-Asset Omni FOF w.e.f. August 29, 2025
*% Aditya Birla Sun Life Debt Plus Arbitrage FOF is renamed as Aditya Birla Sun Life Income plus Arbitrage Active FOF w.e.f. August 29, 2025
^^^Aditya Birla Sun Life Financial Planning FOF – Aggressive Plan is renamed as Aditya Birla Sun Life Dynamic Asset Allocation Omni FOF w.e.f August 29, 2025
*** Aditya Birla Sun Life Financial Planning FOF - Conservative Plan as Aditya Birla Sun Life Conservative Hybrid Active FOF w.e.f. August 29, 2025
\$\$ Aditya Birla Sun Life Financial Planning FOF – Moderate Plan is renamed as Aditya Birla Sun Life Aggressive Hybrid Omni FOF w.e.f. August 29, 2025
\$ Aditya Birla Sun Life NASDAQ 100 FOF is renamed as Aditya Birla Sun Life US Equity Passive FOF w.e.f. August 29, 2025
& Aditya Birla Sun Life Multi- Index Fund of Funds is renamed as Multi- Asset Passive FOF w.e.f. August 29, 2025
Aditya Birla Sun Life Frontline Equity Fund is renamed as Aditya Birla Sun Life Large Cap Fund w.e.f. June 27, 2025
Aditya Birla Sun Life Equity Advantage Fund is renamed as Aditya Birla Sun Life Large & Mid Cap Fund w.e.f. June 27, 2025
! Aditya Birla Sun Life Pure Value Fund is renamed as Aditya Birla Sun Life Value Fund w.e.f. June 27, 2025
\$! Aditya Birla Sun Life US Treasury 1-3 Year Bond ETFs Fund of Funds is renamed as Aditya Birla Sun Life US Treasury 1-3 Year Bonds ETFs Passive FOF w.e.f. December 29, 2025
%% Aditya Birla Sun Life US Treasury 3-10 Year Bond ETFs Fund of Funds is renamed as Aditya Birla Sun Life US Treasury 3-10 Year Bonds ETFs Passive FOF w.e.f. December 29, 2025
^%^^ Aditya Birla Sun Life CRISIL-IBX AAA NBFC-HFC Index Dec 2025 Fund is merged with Aditya Birla Sun Life CRISIL-IBX Financial Services 9-12 Months Debt Index Fund w.ef. December 31, 2025
Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund is merged with Aditya Birla Sun Life Corporate Bond Fund w.e.f. April 30, 2025
() Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I is merged with Aditya Birla Sun Life CRISIL-IBX Financial Services 3 to 6 Months Debt Index Fund

During the current year ended March 31, 2026 and previous year ended March 31, 2025, Transferor Schemes in the below mentioned table were merged with Transferee scheme respectively. Accordingly, the unit holders of the Transferor scheme as at the close of business hours of the last business date mentioned in the table below (for unit holders who have not exercised the option to exit within the 30 days notice period) were allotted units under the corresponding plan of the Transferee scheme at the applicable swap ratio of the respective plans. The net premium of units issued was allocated to unit premium reserve/ income equalisation reserve based on the ratio of the corresponding plan of the Transferee scheme on the effective date (next business day).

On merger, the investment have been recorded at market value on the effective date. All other assets and Liabilities are recorded at the carrying value of transferor scheme.

Transferor scheme	Transferee scheme	Last business date
Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I	Aditya Birla Sun Life CRISIL-IBX Financial Services 3 to 6 Months Debt Index Fund	November 25, 2025
Aditya Birla Sun Life CRISIL-IBX AAA NBFC-HFC Index Dec 2025 Fund	Aditya Birla Sun Life CRISIL-IBX Financial Services 9-12 Months Debt Index Fund	December 31, 2025
Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025	Aditya Birla Sun Life Corporate Bond Fund	April 30, 2025
Aditya Birla Sun Life CRISIL IBX AAA Mar 2024 Index Fund	Aditya Birla Sun Life Corporate Bond Fund	April 02, 2024

On merger, the investment have been recorded at market value on the effective date. All other assets and Liabilities are recorded at the carrying value of transferor scheme.

Transferor scheme	Transferee scheme	Swap ratio
Aditya Birla Sun Life Interval Income Fund - Quarterly Series I - Growth - Direct Plan	Aditya Birla Sun Life CRISIL-IBX Financial Services 3 to 6 Months Debt Index Fund-Direct Growth	3.2568
Aditya Birla Sun Life Interval Income Fund - Quarterly Series 1 - institutional - IDCW	Aditya Birla Sun Life CRISIL-IBX Financial Services 3 to 6 Months Debt Index Fund-institutional - IDCW	1.0000
Aditya Birla Sun Life Interval Income Fund - Quarterly Series 1 - Regular - IDCW	Aditya Birla Sun Life CRISIL-IBX Financial Services 3 to 6 Months Debt Index Fund-Regular IDCW	0.9363
Aditya Birla Sun Life Interval Income Fund - Quarterly Series 1 - Growth - Regular Plan	Aditya Birla Sun Life CRISIL-IBX Financial Services 3 to 6 Months Debt Index Fund-Regular Growth	3.2404
ADITYA BIRLA SUN LIFE CRISIL-IBX AAA NBFC-HFC INDEX -DEC 2025 FUND - Direct IDCW	Aditya Birla Sun Life CRISIL-IBX Financial Services 9-12 Months Debt Index Fund-Direct IDCW	0.9445
ADITYA BIRLA SUN LIFE CRISIL-IBX AAA NBFC-HFC INDEX -DEC 2025 FUND- Direct Growth	Aditya Birla Sun Life CRISIL-IBX Financial Services 9-12 Months Debt Index Fund-Direct Growth	1.0307
ADITYA BIRLA SUN LIFE CRISIL-IBX AAA NBFC-HFC INDEX -DEC 2025 FUND-Regular IDCW	Aditya Birla Sun Life CRISIL-IBX Financial Services 9-12 Months Debt Index Fund-Regular IDCW	1.0000
ADITYA BIRLA SUN LIFE CRISIL-IBX AAA NBFC-HFC INDEX -DEC 2025 FUND-Regular Growth	Aditya Birla Sun Life CRISIL-IBX Financial Services 9-12 Months Debt Index Fund-Regular Growth	1.0286
Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund Direct IDCW	Aditya Birla Sun Life Corporate Bond Fund -DIRECT - IDCW	0.9408
Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund Direct Growth	Aditya Birla Sun Life Corporate Bond Fund - Growth - Direct Plan	0.1045
Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund Regular IDCW	Aditya Birla Sun Life Corporate Bond Fund -REGULAR - IDCW	0.8374
Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund Regular Growth	Aditya Birla Sun Life Corporate Bond Fund - Growth - Regular Plan	0.1057
Aditya Birla Sun Life CRISIL IBX AAA Mar 2024 Index Fund - Growth - Direct Plan	Aditya Birla Sun Life Corporate Bond Fund - Growth - Direct Plan	0.1055
Aditya Birla Sun Life CRISIL IBX AAA Mar 2024 Index Fund - IDCW - Direct Plan	Aditya Birla Sun Life Corporate Bond Fund - IDCW - Direct Plan	0.9834
Aditya Birla Sun Life CRISIL IBX AAA Mar 2024 Index Fund - Growth - Regular Plan	Aditya Birla Sun Life Corporate Bond Fund - Growth - Regular Plan	0.1068
Aditya Birla Sun Life CRISIL IBX AAA Mar 2024 Index Fund - IDCW - Regular Plan	Aditya Birla Sun Life Corporate Bond Fund - IDCW - Regular Plan	0.8735

<u>Basis of Accounting</u> The financial statements are prepared on the accrual basis of accounting, under the historical cost convention, as modified for investments, which are ‘marked-to-market’. The significant accounting policies, which are in accordance with the SEBI (Mutual Funds) Regulations 1996 (‘SEBI Regulations’) and have been approved by the Board of Directors of the AMC and the Trustee, are stated below.	
<u>Preparation of Financial Statements</u> These financial statements have been prepared in accordance with the accounting policies and standards specified in the Ninth and Eleventh Schedules of the SEBI Regulations, notification dated January 25, 2022 and February 04, 2022. The financial statements have been prepared in accordance with Indian Accounting Standards (Ind ASs). The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.	
(a) Determination of net asset value ('NAV')	The net asset value of the units are determined separately for the units issued under the Plans.
	For reporting the net asset value within the portfolio, each Plan's daily income earned, including realised profit or loss and unrealised gain or loss in the value of investments, and expenses incurred, are allocated to the related plans and options in proportion to their respective daily net assets arrived at by multiplying day-end outstanding units by previous day's closing NAV.
(b) Unit Capital and Unit Premium Reserve (“UPR”)	Unit capital represents the net outstanding units at the balance sheet date, thereby reflecting all transactions relating to the period ended on that date.
	Upon issue and redemption of units, the net premium or discount to the face value of units is credited / debited against the unit premium reserve of each Plan / Option, after an appropriate portion of the issue proceeds and redemption payouts is credited / debited to the equalisation account, a mandatory requirement for open ended mutual fund schemes. Credit balance in Unit Premium reserve is not taken into consideration for computation of distributable surplus In a close-ended scheme which provide to the unit holders the option for an early redemption or repurchase their own units, the par value of the unit is debited to Capital Account and the difference between the purchase price and the par value, is debited/credited to Unit Premium Reserve.
Financial assets and financial liabilities at fair value through profit or loss	Financial instruments Initial recognition and measurement of financial assets and financial liabilities A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. All financial assets and financial liabilities are recognised initially at fair value when the fund become party to the contractual provisions of the financial asset. In case of financial assets which are not recorded at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial assets, are adjusted to the fair value on initial recognition. The Fund's financial assets includes Investments, Derivative contracts, Receivables, Cash and cash equivalents, Bank balances other than cash and cash equivalents and other financial assets. Purchase and sale of investments are recorded on the date of the transaction, at cost and sale price respectively, after excluding brokerage, commission, CCIL charges and fees payable or receivable, if any and stamp duty charges in case of investment in mutual fund units. a. Classification and subsequent measurement of Financial assets and financial liabilities Evaluation of Business Model - Classification and measurement of financial assets depends on the results of business model and the solely payments of principal and interest ("SPPI") test. As per Eighth Schedule of the SEBI Mutual Fund Regulations, the valuation of investments shall be based on the principles of fair valuation i.e. valuation shall be reflective of the realizable value of the Securities. The Valuation shall be done in good faith and in true and fair manner through appropriate valuation policies and procedures. The Fund's portfolio of financial assets is managed, and its performance is evaluated on a fair value basis in accordance with the Fund's documented investment strategy, together with other related financial information. The Fund is required to fair value investment as per SEBI Regulations. Hence, the Fund has not performed the SPPI Test. Investments at fair value through profit or loss (FVTPL) All investments are measured at FVTPL. Investments at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on re-measurement recognized in the Revenue account. The gain recognized in the Revenue account is included in the 'Gain on Fair Value Change' line item and in case of loss recognized in the Revenue account is included in the 'Loss on Fair Value Change' line item.
	b. Financial Liabilities Derivative contracts that have a negative fair value are presented under liabilities, at FVTPL. Financial instruments not measured at fair value The carrying value less expected credit loss provision of other financial assets and other financial liabilities are assumed to approximate their fair values due to their short-term nature. De-recognition The fund derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the fund neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset. If the fund enters into transactions whereby it transfers assets recognised on its Balance sheet but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised. The Scheme derecognises a financial liability when its contractual obligations are discharged or cancelled or expire.

Offsetting financial instruments, if applicable	Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the company or the counterparty.
(c) Investments	i) Recognition and measurement Purchase and sale of investments are recorded on the trade date at cost and sale price respectively. Investments purchased are initially recognised at cost of acquisition. Brokerage and transaction cost incurred for the purpose of execution is charged to the schemes as provided under Regulation 52 (6A) (a) upto 12 bps and 5 bps for cash market transactions and derivatives transactions respectively. Any payment towards brokerage & transaction costs, over and above the said 12 bps and 5 bps for cash market transactions and derivatives transactions respectively may be charged to the Scheme within the maximum limit of Total Expense Ratio (TER) as prescribed under Regulation 52 of the SEBI (Mutual Funds) Regulations, 1996. Rights, Stock split and Bonus and other corporate action entitlements are recognised on the ex-date quoted on stock exchanges. Subsequent to initial recognition, all investments are measured at fair values reflective of the realisable value of the securities / assets. The net unrealized appreciation / depreciation in the value of investments is determined at portfolio level. The change in net unrealized gain/loss, if any, between two balance sheet dates is recognized in the revenue account and thereafter the net unrealized gain, if any, is transferred to the unrealized appreciation reserve. Net unrealised gain in the value of investment is reduced from distributable income at the time of income distribution.
	ii) Valuation of investments The preparation of financial statements in conformity with the SEBI Regulations requires the use of certain critical accounting estimates. It also requires the Board of Directors of the Investment Manager to exercise its judgement in the process of applying the Fund's accounting policies including in the areas of valuation of unlisted and downgraded securities. Equity Securities The Schemes classifies its investments in equity securities as Non-Traded and Traded Securities as per SEBI Regulations. Non-Traded equity securities are those equity and equity related securities (such as convertible debentures, equity warrants, etc.) that have not been traded on any Stock Exchange for a period of thirty days prior to the valuation date. Any security which does not have trading volume of 50,000 scrip's and trading amount of Rs. 500,000/- during a period of thirty days shall be categorized as thinly traded. Equity securities that do not fall within the Non-Traded/Thinly traded Securities are classified as Traded Securities. Investments in domestic equity shares classified as traded securities are stated at the closing prices on the balance sheet date or the last trading day before the balance sheet date, as may be applicable, on the National Stock Exchange of India Limited (principal stock exchange) (NSE). When on a particular valuation day, the equity security(s) has not been traded on NSE, the value at which it is traded on another stock exchange may be used. For Index Funds, valuation shall be done at the closing prices of the underlying index. Non traded/Thinly traded equity shares / warrants are valued at the fair value as determined by the AMC under procedures approved by the Trustee of Aditya Birla Sun Life Mutual Fund in accordance with the SEBI Regulations. Application Money for Primary Market (IPO) Issue Application money is valued at cost till listing Equity Derivatives (including index Derivatives) Futures and options contracts are valued based on the Settlement price determined by the stock exchange where they are traded.

	Debt securities/money market securities/Swaps Government securities and T-Bills shall be valued at the average of the prices obtained from CRISIL and ICRA irrespective of the residual maturity. In case security level prices given by Rating agencies are not available for a new security (which is currently not held by any Mutual Fund), then such security may be valued on amortization basis on the date of allotment / purchase. Debt / Money market/Swaps securities : All debt securities are valued at the average of the prices obtained from CRISIL and ICRA. in accordance with the SEBI circular SEBI/HO/IMD/DF3/CIR/P/2020/76 dated 30th April 2020. In case security level prices given by valuation agencies are not available for a new security (which is currently not held by any Mutual Fund), then such security is valued at purchase yield (weighted) on the date of allotment / purchase. Below investment grade and Default securities With reference to SEBI circular SEBI/HO/IMD/DF4/CIR/P/2019/102 dated September 24, 2019, a security shall be classified as “below investment grade” if the long term rating of the security issued by a Rating Agencies is below BBB- or if the short term rating of the security is below A3. A security shall be classified as “Default” if the interest and / or principal amount has not been received, on the day such amount was due or when such security has been downgraded to “Default” grade by Rating Agencies. Valuation shall be at the average of the prices released by Rating agencies. The Fund can deviate from indicative haircut suggested by the rating agencies, as determined by the AMC under procedures approved by the Trustee of Aditya Birla Sun Life Mutual Fund in accordance with the SEBI Regulations.
(c) Investments (continued)	Tri-party Repo (TREPS) / Reverse Repo/ Corporate Bond Repo Repurchase (repo) transactions, Tri-party Repo (TREPS) and Corporate Bond Repo securities with tenor of upto 30 days, shall be valued on cost plus accrual basis/ amortization. Repurchase (repo) transactions, Tri-party Repo (TREPS) and Corporate Bond Repo securities with tenor greater than 30 days, shall be valued at the average of the prices obtained from CRISIL and ICRA Short-term deposits with banks (pending deployment) Short-term deposit with banks will be valued at cost plus accrual basis Mutual Fund Unit (MFU) Mutual fund units listed and traded on exchanges (NSE & BSE) would be valued at closing traded price as on the valuation date. If on the valuation date, the variance between the traded price and the closing NAV exceeds 3%, mutual fund units will be valued at the closing NAV. Unlisted Mutual fund units and listed but not traded mutual fund units would be valued at the NAV Declared on the valuation date. Exchange Traded Fund (ETF) Exchange Traded Funds shall be valued at the closing price on the National Stock Exchange (NSE)/ Bombay Stock Exchange (BSE) on the valuation day. If not traded on the primary stock exchange (NSE), the closing price on the other stock exchange will be considered. In case of no trades on either stock exchanges, earliest previous closing price shall be used provided such date is not more than thirty days prior to the valuation date InvITs On the valuation date, at the last quoted closing price on the National Stock Exchange (NSE)/ Bombay Stock Exchange (BSE) or other stock exchange, where such security is listed. If not traded on the primary stock exchange, the closing price on the other stock exchange will be considered. NSE will be the primary stock exchange. In case if it’s not traded for more than 30 days from the valuation day the NAV declared by the investment managers of the Trust will be considered. In case the fund manager / valuation committee feels the NAV declared by the trust is not representative of the fair value, the fund manager would derive the fair value along with approval from the valuation committee with supporting. Corporate Debt Market Development Fund Units of Corporate Debt Market Development Fund (CDMDF) would be valued at the published NAV as on the valuation day.

	Foreign Securities Valuation of securities (EQUITY/ADR/GDR/ ETF) is based on the closing price as reported by Reuters/Bloomberg/any other provider for the relevant Sedol in the same order preference. For all markets closing price is of T day. When EQUITY/ADR/GDR is not traded on a particular valuation day, the value at which it was traded on the earliest previous day is used provided such date is not more than thirty days prior to the valuation date. International Mutual fund units would be valued at their NAV declared on the valuation date. Investments are marked to market on a daily basis and Unrealised Gain/ Loss due to currency rate movement and Unrealised Gain/ Loss due to NAV are accounted separately. For International ETFs, closing price of T-day will be considered for all markets. In case the ETF is not traded or not available, earliest previous closing price shall be used provided such date is not more than thirty days prior to the valuation date. Thinly traded ADR/GDRs shall be valued after considering appropriate discount for illiquidity as decided by the valuation committee. All other / thinly traded foreign securities shall be valued by AMC at fair value after considering relevant factors on case to case basis as decided by the Valuation Committee. Forward positions on cross currencies are marked to market on a daily basis against INR till such date as the positions are settled. Difference between the exchange rate of the forward and the original FX rate on the contract is accounted as Realized Gain/ Loss on currency. The exchange rate available on Reuters / Bloomberg / RBI shall be used to mark to market the FX positions in the same order preference. Investments in overseas fund are valued at the last published Net Asset Value per unit of the respective fund. On valuation date, all assets and liabilities in foreign currency shall be valued in Indian Rupees at the rate available on Reuters / Bloomberg / RBI at 5.00 pm (IST) cut off, in the same order preference. GOLD /Silver Investments in gold / silver are valued at the price arrived at by converting the per ounce price of gold / silver quoted on the London Bullion Market Association [LBMA], in US Dollars into price per Kg using conversion factor for converting ounce in to kg for 0.995 fineness in case of gold and 0.999 fineness in case of silver. Price arrived is then converted into Indian Rupees ("INR") at the exchange rate published by agency appointed by the Reserve Bank of India and further increased by custom duty for import of gold /silver and other levies and charges, as applicable, further adjusted for notional premium/discount wherein MCX price is considered for determining a suitable notional premium/discount and fixing charges that may be charged for delivery of gold / silver to the place where it is stored on behalf of mutual fund in accordance with the guidelines issued by SEBI.
(d) Revenue recognition	Revenue recognition Dividend income is recognised on the ex-dividend date. Profit or loss on sale/redemption of investments is determined on the basis of the weighted average cost method. Interest income is recognised on an accrual basis. On purchase of debt investment, interest paid for the period from the last interest due date up to the date of purchase is not treated as a cost of purchase but is treated as interest recoverable. Similarly, interest received at the time of sale for the period from the last interest due date up to the date of sale is not treated as part of sale value but is treated as interest recovered. In case of below investment grade and Default securities, the indicative haircut that has been applied to the principal should be applied to any accrued interest. In case of securities classified as below investment grade but not default, interest accrued with the same haircut applied to the principal. In case of securities classified as default, no interest is further accrued. The recovery in respect of such investment is first appropriated towards interest and thereafter appropriated towards principal.
(e) Transaction costs	Transaction costs are costs incurred to acquire financial assets or liabilities at fair value through profit or loss. They include fees and commissions paid to agents, advisers, brokers and dealers. Transaction costs, when incurred, are immediately recognised in revenue account as an expense.
(f) Expenses	Expenses are accounted on an accrual basis within the limits as prescribed by the SEBI Regulations as amended. In case of segregated portfolio, no management fees is charged and other expenses incurred are recovered from the AMC.
(g) Equalisation account	When units are issued or redeemed, the distributable surplus (excluding unit premium reserve, but including balance of distributable surplus at the beginning of the year) as on the date of the transaction is determined. Based on the number of units outstanding on the transaction date, the distributable surplus (excluding unit premium reserve, but including balance of distributable surplus at the beginning of the year) associated with each unit is computed. The per unit amount so determined is credited / debited to the equalisation account on issue / redemption of each unit respectively. The balance in equalisation account is transferred to revenue account at the year-end without affecting the net income of the Scheme.
(h) Load	In accordance with SEBI circular No. CIR/IMD/DF/21/2012, the entire exit load collected is recognized as income and credited to the scheme net of Goods and Service Tax (GST), if any. In compliance with the SEBI Circular No. SEBI/HO/IMD/DF2/CIR/P/2019/42 dated March 25, 2019 ,no entry load is collected by the schemes including the Systematic Investment Plan registered prior to August 1, 2009. Entry load is utilized to pay commission to distributors and other marketing and selling expenses.
(i) Foreign currency translation	Foreign currency translation (i) Initial recognition Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. (ii) Conversion Foreign currency monetary items are reported using the closing rate. (iii) Exchange differences Exchange differences arising on the settlement of monetary items or on reporting monetary items of the scheme at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognised as income or as expenses in the year in which they arise.
(j) Cash and cash equivalents	Cash and cash equivalents include balances with banks in current accounts, deposits placed with scheduled banks (with an original maturity of up to three months), Reverse Repo and Tri-Party Repo.
(k) Cash flow statement	The cash flow statement has been prepared under the Indirect method set out in the Indian Accounting Standard (Ind AS) 7 on Statement of Cash Flows issued by the Institute of Chartered Accountants of India ("ICAI").
(l) Borrowings	The cost of borrowing is charged to the scheme to the extent of income on collateral / portfolio yield of the scheme during the period of the borrowing, balance being borne by the AMC.

24 DERIVATIVE DISCLOSURE FOR THE YEAR ENDED MARCH 31, 2026

a. Hedging Position through Futures as on March 31, 2026 is Nil

For the year ended March 31, 2026 there were Nil hedging transactions through futures which have been squared off/expired

b. Other than Hedging Position through Futures as on March 31, 2026 is Nil

For the year ended March 31, 2026 there were Nil non - hedging transactions through futures which have been squared off/expired

c. Hedging Position through Put Options as on March 31, 2026 is Nil

For the year ended March 31, 2026 there were Nil hedging transactions through options which have been exercised/expired

d. Other than Hedging Positions through Options as on March 31, 2026 is Nil

For the year ended March 31, 2026, there were Nil non hedging transactions through options which have been exercised/expired

e. Hedging Positions through interest rate swaps as on March 31, 2026 is NIL

DERIVATIVE DISCLOSURE FOR THE YEAR ENDED MARCH 31, 2025

a. Hedging Position through Futures as on March 31, 2025 is Nil

For the year ended March 31, 2025 there were Nil hedging transactions through futures which have been squared off/expired

b. Other than Hedging Position through Futures as on March 31, 2025 is Nil

For the year ended March 31, 2025 there were Nil non - hedging transactions through futures which have been squared off/expired

c. Hedging Position through Put Options as on March 31, 2025 is Nil

For the year ended March 31, 2025 there were Nil hedging transactions through options which have been exercised/expired

d. Other than Hedging Positions through Options as on March 31, 2025 is Nil

For the year ended March 31, 2025, there were Nil non hedging transactions through options which have been exercised/expired

e. Hedging Positions through interest rate swaps as on March 31, 2025 is NIL

ADITYA BIRLA SUN LIFE MUTUAL FUND
Notes forming part of the Financial Statements

25. RELATED PARTY TRANSACTIONS

The schemes have entered into transactions with certain related parties.
The information required in this regard in accordance with Ind AS 24 on ‘Related Party Disclosures’ issued by the Institute of Chartered Accountants of India is provided below.

(i) Related party relationships

Name	Description of relationship	
Grasim Industries Limited Aditya Birla Capital Limited Sun Life (India) AMC Investments Inc. Aditya Birla Sun Life Trustee Private Limited Aditya Birla Sun Life AMC Limited	Holding company of Sponsor of the Fund Sponsor of the Fund Sponsor of the Fund Trustee of the Fund The Scheme's asset manager	
Schemes / Strategies of the Fund, under common control of the Sponsor		
Aditya Birla Sun Life Equity Advantage Fund Aditya Birla Sun Life Short Term Fund Aditya Birla Sun Life Savings Fund Aditya Birla Sun Life Dynamic Bond Fund (Number of Segregated Portfolios – 1) Aditya Birla Sun Life Dynamic Bond Fund- Segregated Portfolio 1 Aditya Birla Sun Life Dividend Yield Fund Aditya Birla Sun Life Floating Rate Fund Aditya Birla Sun Life Money Manager Fund Aditya Birla Sun Life Infrastructure Fund Aditya Birla Sun Life International Equity Fund - Plan A Aditya Birla Sun Life International Equity Fund - Plan B Aditya Birla Sun Life Equity Hybrid '95 Fund Aditya Birla Sun Life Low Duration Fund Aditya Birla Sun Life Arbitrage Fund Aditya Birla Sun Life Flexi Cap Fund (Formerly Known As Aditya Birla Sun Life Equity Fund) Aditya Birla Sun Life Frontline Equity Fund Aditya Birla Sun Life Corporate Bond Fund Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I Aditya Birla Sun Life Medium Term Plan (Number of Segregated Portfolios – 1) Aditya Birla Sun Life Medium Term Plan- Segregated Portfolio 1 Aditya Birla Sun Life Digital India Fund Aditya Birla Sun Life Tax Relief '96 Aditya Birla Sun Life Banking & PSU Debt Fund Aditya Birla Sun Life Small Cap Fund Aditya Birla Sun Life Focused Equity Fund Aditya Birla Sun Life Liquid Fund Aditya Birla Sun Life Commodity Equities Fund - Global Agri Plan Aditya Birla Sun Life Banking And Financial Services Fund Aditya Birla Sun Life India GenNext Fund Aditya Birla Sun Life Gold ETF Aditya Birla Sun Life Gold Fund Aditya Birla Sun Life Government Securities Fund Aditya Birla Sun Life Midcap Fund Aditya Birla Sun Life Regular Savings Fund Aditya Birla Sun Life MNC Fund	Aditya Birla Sun Life Resurgent India Fund - Series 4 Aditya Birla Sun Life Fixed Term Plan - Series OT (1117 days) Aditya Birla Sun Life Resurgent India Fund - Series 5 Aditya Birla Sun Life Fixed Term Plan - Series OW (1245 days) Aditya Birla Sun Life Fixed Term Plan - Series OX (1234 days) Aditya Birla Sun Life Fixed Term Plan - Series OY (1218 days) Aditya Birla Sun Life Fixed Term Plan - Series OZ (1187 days) Aditya Birla Sun Life Fixed Term Plan - Series PA (1177 days) Aditya Birla Sun Life Fixed Term Plan - Series PB (1190 days) Aditya Birla Sun Life Fixed Term Plan - Series PC (1169 days) Aditya Birla Sun Life Fixed Term Plan - Series PD (1177 days) Aditya Birla Sun Life Fixed Term Plan - Series PE (1159 days) Aditya Birla Sun Life Fixed Term Plan - Series PF (1148 days) Aditya Birla Sun Life Fixed Term Plan - Series PG (1148 days) Aditya Birla Sun Life Fixed Term Plan - Series PH (1143 days) Aditya Birla Sun Life Fixed Term Plan - Series PI (1140 days) Aditya Birla Sun Life Fixed Term Plan - Series PJ (1135 days) Aditya Birla Sun Life Fixed Term Plan - Series PK (1132 days) Aditya Birla Sun Life Resurgent India Fund - Series 6 Aditya Birla Sun Life Fixed Term Plan - Series PM (1141 days) Aditya Birla Sun Life Fixed Term Plan - Series PO (1140 days) Aditya Birla Sun Life Fixed Term Plan - Series PN (1135 days) Aditya Birla Sun Life Fixed Term Plan - Series PR (1134 days) Aditya Birla Sun Life Resurgent India Fund - Series 7 Aditya Birla Sun Life Fixed Term Plan - Series PT (1100 days) Aditya Birla Sun Life Fixed Term Plan - Series PU (1463 days) Aditya Birla Sun Life Fixed Term Plan - Series PV (1462 days) Aditya Birla Sun Life Fixed Term Plan - Series PW (1100 days) Aditya Birla Sun Life Fixed Term Plan - Series PY (1409 days) Aditya Birla Sun Life Fixed Term Plan - Series PZ (1120 days) Aditya Birla Sun Life Fixed Term Plan - Series QB (1113 days) Aditya Birla Sun Life Fixed Term Plan - Series QC (1116 days) Aditya Birla Sun Life Fixed Term Plan - Series QE (1101 days) Aditya Birla Sun Life Fixed Term Plan - Series QF (1385 days) Aditya Birla Sun Life Fixed Term Plan - Series QG (1100 days) Aditya Birla Sun Life Fixed Term Plan - Series QH (1101 days) Aditya Birla Sun Life Fixed Term Plan - Series QI (1100 days) Aditya Birla Sun Life Fixed Term Plan - Series QJ (1098 days) Aditya Birla Sun Life Fixed Term Plan - Series QK (1099 days) Aditya Birla Sun Life Fixed Term Plan - Series QL (1099 days) Aditya Birla Sun Life Fixed Term Plan - Series QM (1100 days) Aditya Birla Sun Life Fixed Term Plan - Series QN (1100 days)	Aditya Birla Sun Life Fixed Term Plan - Series OI (1120 days) Aditya Birla Sun Life Fixed Term Plan - Series OK (1135 days) Aditya Birla Sun Life Fixed Term Plan - Series OJ (1136 days) Aditya Birla Sun Life Fixed Term Plan - Series OL (1148 days) Aditya Birla Sun Life Fixed Term Plan - Series OM (1146 days) Aditya Birla Sun Life Overnight Fund Aditya Birla Sun Life Fixed Term Plan - Series RN (1240 days) Aditya Birla Sun Life Fixed Term Plan - Series RO (1241 days) Aditya Birla Sun Life Fixed Term Plan - Series RP (1239 days) Aditya Birla Sun Life Fixed Term Plan - Series RQ (1103 days) Aditya Birla Sun Life Fixed Term Plan - Series RR (1240 days) Aditya Birla Sun Life Nifty Next 50 ETF Aditya Birla Sun Life Fixed Term Plan - Series RU (1225 days) Aditya Birla Sun Life Fixed Term Plan - Series RV (1224 days) Aditya Birla Sun Life Fixed Term Plan - Series RW (1202 days) Aditya Birla Sun Life Fixed Term Plan - Series RY (1199 days) Aditya Birla Sun Life Fixed Term Plan - Series RX (1200 days) Aditya Birla Sun Life Fixed Term Plan - Series SA (1180 days) Aditya Birla Sun Life Dual Advantage Fund - Series 2 Aditya Birla Sun Life Bal Bhavishya Yojna (Formerly Known As Aditya Birla Sun Life Bal Bhavishya Yojna - Wealth Plan)
Aditya Birla Sun Life Nifty 50 Index Fund (formerly known as Aditya Birla Sun Life Index Fund) Aditya Birla Sun Life Nifty ETF Aditya Birla Sun Life Income Fund Aditya Birla Sun Life Pure Value Fund Aditya Birla Sun Life Tax Plan Aditya Birla Sun Life Debt Plus Arbitrage FOF Aditya Birla Sun Life Asset Allocator FOF Scheme (Formerly Known As Aditya Birla Sun Life Asset Allocator Multi Manager FOF Scheme) Aditya Birla Sun Life Financial Planning FOF - Aggressive Plan Aditya Birla Sun Life Financial Planning FOF - Conservative Plan Aditya Birla Sun Life Financial Planning FOF - Moderate Plan Aditya Birla Sun Life Global Emerging Opportunities Fund	Aditya Birla Sun Life Fixed Term Plan - Series QO (1100 days) Aditya Birla Sun Life Fixed Term Plan - Series QS (1100 days) Aditya Birla Sun Life Fixed Term Plan - Series QP (1100 days) Aditya Birla Sun Life Fixed Term Plan - Series QT (1100 days) Aditya Birla Sun Life Fixed Term Plan - Series QU (1100 days)	Aditya Birla Sun Life Fixed Term Plan - Series SF (1161 days) Aditya Birla Sun Life Fixed Term Plan - Series SG (1155 days) Aditya Birla Sun Life Fixed Term Plan - Series SI (1141 days) Aditya Birla Sun Life Retirement Fund - The 30s Plan Aditya Birla Sun Life Retirement Fund - The 40s Plan Aditya Birla Sun Life Retirement Fund - The 50s Plan Aditya Birla Sun Life Retirement Fund - The 50s Plus - Debt Plan Aditya Birla Sun Life Fixed Term Plan - Series SJ (1135 days) Aditya Birla Sun Life Fixed Term Plan - Series SK (1128 days) Aditya Birla Sun Life Fixed Term Plan - Series SL (1120 days) Aditya Birla Sun Life Fixed Term Plan - Series SN (1099 days) Aditya Birla Sun Life Fixed Term Plan - Series SO (1099 days) Aditya Birla Sun Life Pharma & Healthcare Fund Aditya Birla Sun Life Banking ETF Aditya Birla Sun Life PSU Equity Fund Aditya Birla Sun Life Special Opportunities Fund Aditya Birla Sun Life ESG Fund Aditya Birla Sun Life Nifty Smallcap 50 Index Fund Aditya Birla Sun Life Nifty Midcap 150 Index Fund Aditya Birla Sun Life Multi-Cap Fund Aditya Birla Sun Life Nifty 50 Equal Weight Index Fund
	Aditya Birla Sun Life Nifty SDL Plus PSU Bond SEP 2026 60:40 Index Fund Aditya Birla Sun Life Fixed Term Plan - Series TI (1837 days) Aditya Birla Sun Life Fixed Term Plan - Series TJ (1838 days) Aditya Birla Sun Life Business Cycle Fund Aditya Birla Sun Life Nifty Next 50 Index Fund	

ADITYA BIRLA SUN LIFE MUTUAL FUND

Notes forming part of the Financial Statements

Aditya Birla Sun Life Global Excellence Equity Fund of Fund (Formerly Known As Aditya Birla Sun Life Global Real Estate Fund)
Aditya Birla Sun Life Balanced Advantage Fund
Aditya Birla Sun Life Equity Savings Fund
Aditya Birla Sun Life Manufacturing Equity Fund
Aditya Birla Sun Life Credit Risk Fund (Number of Segregated Portfolios – 1)
Aditya Birla Sun Life Credit Risk Fund- Segregated Portfolio 1
Aditya Birla Sun Life SENSEX ETF
Aditya Birla Sun Life Resurgent India Fund - Series 2
Aditya Birla Sun Life Resurgent India Fund - Series 3
Aditya Birla Sun Life Fixed Term Plan - Series OD (1145 days)
Aditya Birla Sun Life Fixed Term Plan - Series OE (1153 days)
Aditya Birla Sun Life Fixed Term Plan - Series OG (1146 days)
Aditya Birla Sun Life Fixed Term Plan - Series OF (1151 days)
Aditya Birla Sun Life Transportation and Logistics Fund
Aditya Birla Sun Life Nifty PSE ETF
Aditya Birla Sun Life Quant Fund
Aditya Birla Sun Life Nifty India Defence Index Fund
Aditya Birla Sun Life Bse India Infrastructure Index Fund
Aditya Birla Sun Life Conglomerate Fund
Aditya Birla Sun Life BSE 500 Quality 50 Index Fund
Aditya Birla Sun Life BSE 500 Momentum 50 Index Fund

Aditya Birla Sun Life Fixed Term Plan - Series QV (1100 days)
Aditya Birla Sun Life Fixed Term Plan - Series QW (1099 days)
Aditya Birla Sun Life Fixed Term Plan - Series QX (1103 days)
Aditya Birla Sun Life Fixed Term Plan - Series QQ (1100 days)
Aditya Birla Sun Life Fixed Term Plan - Series QY (1100 days)
Aditya Birla Sun Life Fixed Term Plan - Series RA (1100 days)
Aditya Birla Sun Life Fixed Term Plan - Series RC (1295 days)
Aditya Birla Sun Life Fixed Term Plan - Series RD (1293 days)
Aditya Birla Sun Life Fixed Term Plan - Series RE (1100 days)
Aditya Birla Sun Life Fixed Term Plan - Series QR (1126 days)
Aditya Birla Sun Life Fixed Term Plan - Series RH (1281 days)
Aditya Birla Sun Life Fixed Term Plan - Series RI (1100 days)
Aditya Birla Sun Life Fixed Term Plan - Series RL (1254 days)
Aditya Birla Sun Life CRISIL IBX GILT APR 2033 Index Fund
Aditya Birla Sun Life CRISIL IBX Gilt June 2027 Index Fund
Aditya Birla Sun Life CRISIL Broad Based Gilt ETF
Aditya Birla Sun Life CRISIL 10 Year GILT ETF
Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC - Sep 2026 Fund
Aditya Birla Sun Life CRISIL-IBX Financial Services 3 To 6 Months Debt Index Fund
Aditya Birla Sun Life MSCI INDIA ETF
Aditya Birla Sun Life BSE TOP 10 BANKS ETF

Aditya Birla Sun Life Nifty Healthcare ETF
Aditya Birla Sun Life NIFTY IT ETF
Aditya Birla Sun Life Silver ETF
Aditya Birla Sun Life NASDAQ 100 FOF
Aditya Birla Sun Life Silver ETF Fund Of Fund
Aditya Birla Sun Life Nifty SDL Apr 2027 Index Fund
Aditya Birla Sun Life Crisil AAA Jun 2023 Index Fund
Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2027 60:40 Index Fund
Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund
Aditya Birla Sun Life Fixed Term Plan - Series TQ (1879 Days)
Aditya Birla Sun Life Fixed Term Plan - Series OH (1121 days)
Aditya Birla Sun Life US Treasury 1-3 Year Bond ETFS FOF
Aditya Birla Sun Life US Treasury 3-10 Year Bond ETFS FOF
Aditya Birla Sun Life Fixed Term Plan - Series US (100 days)
Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund
Aditya Birla Sun Life Crisil-IBX AAA Financial Services Index-Sep 2027 Fund
Aditya Birla Sun Life Crisil-IBX Financial Services 3 To 6 Months Debt Index Fund
Aditya Birla Sun Life CRISIL-IBX Financial Services 9 to 12 Months Debt Index Fund
Aditya Birla Sun Life CRISIL-IBX Financial Services 9-12 Months Debt Index Fund
Apex Hybrid Long-Short Fund

26 (ii) Transactions, if any, with the above mentioned related parties as defined under Ind AS 24 issued by the Institute of Chartered Accountants of India is provided below		Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I				Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)			
		April 01, 2025 to	Balance as at	April 01, 2024 to	Balance as at	April 01, 2025 to	Balance as at	April 01, 2024 to	Balance as at
Related party	Nature of transactions	November 25, 2025	November 25, 2025	March 31, 2025	March 31, 2025	April 30, 2025	April 30, 2025	March 31, 2025	March 31, 2025
Schemes under common control									
Aditya Birla Sun Life Equity Hybrid '95 Fund	Subscriptions in the scheme	-	-	-	-	-	-	-	-
	Outstanding units at Market Value	-	-	-	-	-	-	-	-
Aditya Birla Sun Life Arbitrage Fund	Subscriptions in the scheme	-	-	-	-	-	-	-	-
	Outstanding units at Market Value	-	-	-	-	-	-	-	-
Aditya Birla Sun Life Trustee Private Limited	Subscriptions in the scheme	-	-	-	-	-	-	-	-
	Outstanding units at Market Value	-	-	-	-	-	-	-	-
	Fees for trusteeship services	-	-	-	-	-	-	0.07	-
Aditya Birla Sun Life AMC Limited	Subscriptions in the scheme	-	-	-	-	-	-	-	-
	Outstanding units at Market Value	-	-	-	-	-	-	-	59.32
	Fees for investment management services (excluding service tax / GST)	0.26	-	-	-	1.48	-	30.61	-
	Amount due to the AMC for reimbursement of expenses	-	-	-	-	-	-	-	-
	Payable to / (Receivable) from AMC (Management fees)	-	0.17	-	(1.34)	-	0.41	-	6.92

26 (ii) Transactions, if any, with the above mentioned related parties as defined under Ind AS 24 issued by the Institute of Chartered Accountants of India is provided below		Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund				Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund			
		April 01, 2025 to	Balance as at	April 01, 2024 to	Balance as at	April 01, 2025 to	Balance as at	April 01, 2024 to	Balance as at
Related party	Nature of transactions	September 30, 2025	September 30, 2025	March 31, 2025	March 31, 2025	December 31, 2025	December 31, 2025	March 31, 2025	March 31, 2025
Schemes under common control									
Aditya Birla Sun Life Equity Hybrid '95 Fund	Subscriptions in the scheme	-	-	-	-	500.00	-	-	-
	Outstanding units at Market Value	-	-	-	-	-	-	-	-
Aditya Birla Sun Life Arbitrage Fund	Subscriptions in the scheme	-	-	-	-	-	-	5,000.00	-
	Outstanding units at Market Value	-	-	-	-	-	-	-	5,171.46
Aditya Birla Sun Life Trustee Private Limited	Subscriptions in the scheme	-	-	-	-	-	-	-	-
	Outstanding units at Market Value	-	-	-	-	-	-	-	-
	Fees for trusteeship services	-	-	0.02	-	0.04	-	0.05	-
Aditya Birla Sun Life AMC Limited	Subscriptions in the scheme	1,049.95	-	-	-	-	-	2,499.88	-
	Outstanding units at Market Value	-	-	-	3.58	-	-	-	2,589.90
	Fees for investment management services (excluding service tax / GST)	2.13	-	8.32	-	9.87	-	8.20	-
	Amount due to the AMC for reimbursement of expenses	-	-	-	-	-	-	-	-
	Payable to / (Receivable) from AMC (Management fees)	-	0.22	-	0.54	-	9.18	-	7.94

ADITYA BIRLA SUN LIFE MUTUAL FUND
Notes forming part of the Financial Statements
(Rs. in Lakhs)

26 (iii) Transactions, if any, with the Sponsor and associates of the Sponsor of the fund under Regulation 25(8) of the SEBI Regulations is provided below		Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I		Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)		Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund		Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund	
Associates	Nature of transactions	April 01, 2025 to November 25, 2025	April 01, 2024 to March 31, 2025	April 01, 2025 to April 30, 2025	April 01, 2024 to March 31, 2025	April 01, 2025 to September 30, 2025	April 01, 2024 to March 31, 2025	April 01, 2025 to December 31, 2025	April 01, 2024 to March 31, 2025
Aditya Birla Money Limited	Brokerage Paid on Securities transactions	-	-	-	-	-	-	-	-
	Commission paid for procuring unit capital	-	-	-	-	0.00	0.00	0.00	0.00
Nuvama Wealth Management Limited	Brokerage Paid on Securities transactions	-	-	-	0.03	-	-	-	-
Aditya Birla Capital Digital Limited	Commission paid for procuring unit capital	-	-	-	0.00	0.00	0.00	0.11	0.10
Aditya Birla Finance Limited	Commission paid for procuring unit capital	-	0.88	-	0.01	-	-	-	-
Avid Futurecare LLP	Commission paid for procuring unit capital	-	-	-	-	-	-	-	-
BullsEye Associates	Commission paid for procuring unit capital	-	-	-	-	-	-	-	-
IDBI Bank Limited	Commission paid for procuring unit capital	-	-	-	-	-	-	0.00	0.00
Ifthikar Bashir Moona	Commission paid for procuring unit capital	-	-	-	-	-	-	-	-
Kotak Mahindra Bank Limited	Commission paid for procuring unit capital	-	-	-	0.01	-	-	-	-
Mahendrasinh K Zankat	Commission paid for procuring unit capital	-	-	-	-	-	-	-	-
Nilesh Vakharia	Commission paid for procuring unit capital	-	-	-	-	-	-	-	-
Prachee Mahendra Zankat	Commission paid for procuring unit capital	-	-	-	-	-	-	-	-
Radhika Nilesh Vakharia	Commission paid for procuring unit capital	-	-	-	-	-	-	-	-
Sandip Chakrabarty	Commission paid for procuring unit capital	-	-	-	-	-	-	-	-
Usha Devi Nirala	Commission paid for procuring unit capital	-	-	-	-	-	-	-	-
Vaishali Dhaval Gala	Commission paid for procuring unit capital	-	-	-	-	-	-	-	-
Prudent Corporate Advisory Services Ltd	Commission paid for procuring unit capital	-	-	-	0.00	0.04	0.04	0.00	0.00

ADITYA BIRLA SUN LIFE MUTUAL FUND
Notes forming part of the Financial Statements

		Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I		Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)		Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund		Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund	
Note No.	Particulars	November 25, 2025	March 31, 2025	April 30, 2025	March 31, 2025	September 30, 2025	March 31, 2025	December 31, 2025	March 31, 2025
27.	Net asset value of each unit of the Scheme								
	Face value per unit	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
	Regular Plan - Growth Option	34.6131	33.4293	11.8689	11.8133	12.2361	11.9004	10.8763	10.3691
	Regular Plan - IDCW Option	10.0012	10.0596	10.0002	11.8133	10.0008	11.9005	10.0033	10.3691
	Institutional Plan - IDCW Option	10.0012	10.0596	-	-	-	-	-	-
	Direct Plan - Growth Option	34.8643	33.6369	11.9222	11.8640	12.2949	11.9491	10.9121	10.3836
	Direct Plan - IDCW Option	-	-	10.0000	11.8646	10.0000	11.9488	10.0000	10.3837
	The net asset value of the Scheme’s unit is determined separately for units issued under the options after including the respective unit capital and reserves and surplus.								
	The net asset value disclosed above represents the computed NAV on the balance sheet date.								

ADITYA BIRLA SUN LIFE MUTUAL FUND
Notes forming part of the Financial Statements
(Rs. in Lakhs)

28.

Segment Reporting

As per the requirements of Ind AS 108 on 'Segment Reporting' , the Scheme operates only in one segment i.e. to primarily generate returns, based on Schemes' Investment Objectives and hence reported as one segment.
29.

Contingent Liabilities : NIL

ADITYA BIRLA SUN LIFE MUTUAL FUND
Notes forming part of the Financial Statements
(Rs.)

		Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I			Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)			Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund			Aditya Birla Sun Life Crisil-IBX AAA NBFC- HFC Index –Dec 2025 Fund	
Sr. No.	Particulars	As at November 25, 2025	As at March 31, 2025	As at March 31, 2024	As at April 30, 2025	As at March 31, 2025	As at March 31, 2024	As at September 30, 2025	As at March 31, 2025	As at March 31, 2024	As at December 31, 2025	As at March 31, 2025
30	HISTORICAL PER UNIT STATISTICS											
(a)	Net asset value per unit at the end of the year											
	Regular Plan - Growth Option	34.6131	33.4293	31.2126	11.8689	11.8133	11.0369	12.2361	11.9004	11.1044	10.8763	10.3461
	Regular Plan - IDCW Option	10.0012	10.0596	10.0813	10.0002	11.8133	11.0370	10.0008	11.9005	11.1044	10.0033	10.3461
	Institutional Plan - IDCW Option	10.0012	10.0596	10.0814	-	-	-	-	-	-	-	-
	Direct Plan - Growth Option	34.8643	33.6369	31.3811	11.9222	11.8640	11.0687	12.2949	11.9491	11.1328	10.9121	10.3601
	Direct Plan - IDCW Option	-	-	-	10.0000	11.8646	11.0694	10.0000	11.9488	11.1326	10.0000	10.3601
(b)	Gross income per unit broken up into the following components:											
(i)	income other than profit on sale of investment.	2.04	6.26	1.69	0.06	1.32	0.60	0.49	1.55	0.88	1.24	0.32
(ii)	income from profit on inter scheme sales/transfer of investment.	-	-	-	-	-	-	-	-	-	-	-
(iii)	income (net) from profit on sale of investments to third party	-	0.01	0.01	(0.02)	(0.23)	(0.00)	(0.21)	(0.16)	0.01	0.04	(0.00)
(iv)	transfer of revenue account from past year's reserve	-	-	-	-	-	-	-	-	-	-	-
	Gross income and gains	2.04	6.27	1.69	0.04	1.09	0.60	0.28	1.40	0.89	1.28	0.32
(c)	Aggregate of expenses, writeoff, amortisation and charges	0.03	0.06	0.02	0.00	0.04	0.02	0.02	0.05	0.03	0.02	0.01
(d)	Net income	2.01	6.21	1.68	0.04	1.05	0.58	0.26	1.35	0.87	1.26	0.31
(e)	Net unrealised appreciation / (depreciation) in value of investments	-	0.00	0.01	-	(0.02)	(0.14)	-	(0.11)	(0.08)	-	0.01
(f)	If units are traded ^											
	Highest price	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Lowest price	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

ADITYA BIRLA SUN LIFE MUTUAL FUND
Notes forming part of the Financial Statements
(Rs.)

		Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I			Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)			Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund			Aditya Birla Sun Life Crisil-IBX AAA NBFC- HFC Index –Dec 2025 Fund	
Sr. No.	Particulars	As at November 25, 2025	As at March 31, 2025	As at March 31, 2024	As at April 30, 2025	As at March 31, 2025	As at March 31, 2024	As at September 30, 2025	As at March 31, 2025	As at March 31, 2024	As at December 31, 2025	As at March 31, 2025
(g)	Per unit, ratio of expenses to average net assets by percentage;	0.05%	0.07%	0.07%	0.02%	0.22%	0.22%	0.12%	0.23%	0.22%	0.10%	0.07%
(h)	Per unit, ratio of gross income to average net assets by percentage (excluding transfer to revenue account from past year's reserve but including unrealised appreciation on investments)	3.74%	7.25%	7.39%	0.51%	7.18%	7.31%	2.97%	7.31%	7.81%	5.46%	3.64%
(i)	NAV per unit (Rs.):											
	-Highest											
	Regular Plan - Growth Option	34.6138	33.4293	31.2126	11.8689	11.8133	11.0369	12.2361	11.9004	11.1044	10.8763	10.3461
	Regular Plan - IDCW Option	10.1457	10.1888	10.1807	11.8650	11.8133	11.0370	12.2337	11.9005	11.1044	10.8712	10.3461
	Regular Plan - Daily IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Regular Plan - Weekly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Regular Plan - Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Regular Plan - Quarterly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Regular Plan - Half Yearly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Regular Plan - Bonus Option	-	-	-	-	-	-	-	-	-	-	-
	Retail Plan - Growth Option	-	-	-	-	-	-	-	-	-	-	-
	Retail Plan - Daily IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Retail Plan - Weekly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Retail Plan - Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Retail Plan - Quarterly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Institutional Plan - Growth Option	-	-	-	-	-	-	-	-	-	-	-
	Institutional Plan - IDCW Option	10.1457	10.1888	10.1808	-	-	-	-	-	-	-	-
	Institutional Plan - Daily IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Institutional Plan - Weekly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Discipline Advantage Plan - Growth Option	-	-	-	-	-	-	-	-	-	-	-
	Direct Plan - Growth Option	34.8643	33.6369	31.3811	11.9222	11.8640	11.0687	12.2949	11.9491	11.1328	10.9121	10.3601
	Direct Plan - IDCW Option	-	-	-	11.9190	11.8646	11.0694	12.2928	11.9488	11.1326	10.9107	10.3601
	Direct Plan - Daily IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Direct Plan - Weekly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Unclaimed - Unit Redemptoin	-	-	-	-	-	-	-	-	-	-	-
	Unclaimed - IDCW	-	-	-	-	-	-	-	-	-	-	-
	Unclaimed - Unit Redemptoin Greater Than 3 Years	-	-	-	-	-	-	-	-	-	-	-
	Unclaimed - IDCW Greater Than 3 Years	-	-	-	-	-	-	-	-	-	-	-
	Direct Plan - Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Direct Plan - Quarterly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Direct Plan - Half Yearly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Direct Plan - Bonus Option	-	-	-	-	-	-	-	-	-	-	-

ADITYA BIRLA SUN LIFE MUTUAL FUND
Notes forming part of the Financial Statements
(Rs.)

		Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I			Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)			Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund			Aditya Birla Sun Life Crisil-IBX AAA NBFC- HFC Index –Dec 2025 Fund	
Sr. No.	Particulars	As at November 25, 2025	As at March 31, 2025	As at March 31, 2024	As at April 30, 2025	As at March 31, 2025	As at March 31, 2024	As at September 30, 2025	As at March 31, 2025	As at March 31, 2024	As at December 31, 2025	As at March 31, 2025
	-Lowest											
	Regular Plan - Growth Option	33.4453	31.2381	29.1028	11.8174	11.0460	10.3098	11.9082	11.1145	10.3835	10.3606	10.0000
	Regular Plan - IDCW Option	10.0000	10.0000	9.9997	10.0000	11.0460	10.3099	10.0000	11.1145	10.3835	10.0000	10.0000
	Regular Plan - Daily IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Regular Plan - Weekly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Regular Plan - Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Regular Plan - Quarterly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Regular Plan - Half Yearly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Regular Plan - Bonus Option	-	-	-	-	-	-	-	-	-	-	-
	Retail Plan - Growth Option	-	-	-	-	-	-	-	-	-	-	-
	Retail Plan - Daily IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Retail Plan - Weekly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Retail Plan - Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Retail Plan - Quarterly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Institutional Plan - Growth Option	-	-	-	-	-	-	-	-	-	-	-
	Institutional Plan - IDCW Option	10.0000	10.0000	9.9997	-	-	-	-	-	-	-	-
	Institutional Plan - Daily IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Institutional Plan - Weekly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Discipline Advantage Plan - Growth Option	-	-	-	-	-	-	-	-	-	-	-
	Direct Plan - Growth Option	33.6558	31.4066	29.2394	11.8694	11.0787	10.3255	11.9574	11.1405	10.3915	10.3751	10.0000
	Direct Plan - IDCW Option	-	-	-	10.0000	11.0794	10.3263	10.0000	11.1403	10.3915	10.0000	10.0000
	Direct Plan - Daily IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Direct Plan - Weekly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Unclaimed - Unit Redemptoin	-	-	-	-	-	-	-	-	-	-	-
	Unclaimed - IDCW	-	-	-	-	-	-	-	-	-	-	-
	Unclaimed - Unit Redemptoin Greater Than 3 Years	-	-	-	-	-	-	-	-	-	-	-
	Unclaimed - IDCW Greater Than 3 Years	-	-	-	-	-	-	-	-	-	-	-
	Direct Plan - Monthly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Direct Plan - Quarterly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Direct Plan - Half Yearly IDCW Option	-	-	-	-	-	-	-	-	-	-	-
	Direct Plan - Bonus Option	-	-	-	-	-	-	-	-	-	-	-
(j)	Face value per unit	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
(k)	Total unit capital (Rupees in Lakhs)	241.77	857.62	8,580.85	11,426.60	11,435.44	21,534.10	2,735.81	3,597.26	7,114.99	13,388.03	39,334.31
(l)	Average Net Assets (Rupees in Lakhs)	1,312.80	7,330.18	19,679.95	13,588.55	21,144.00	18,547.52	3,859.53	7,153.79	8,180.77	30,408.36	36,099.44
(m)	No. of Days	240.00	365.00	366.00	31.00	365.00	366.00	184.00	365.00	366.00	277.00	168.00
(n)	Weighted average Price Earning Ratio of equity/equity related instruments held as at end of year/period.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
^	In case units are traded on multiple exchanges, then the highest and lowest price of the units are disclosed basis the comparison of traded price on all the exchanges											

Based on closing number of units outstanding

ADITYA BIRLA SUN LIFE MUTUAL FUND
Notes forming part of the Financial Statements
(Rs. in Lakhs)

31. INVESTOR EDUCATION AND AWARENESS INITIATIVES

In accordance with SEBI (Mutual Funds) Regulations, 1996 and guidelines issued thereunder, 0.02% p.a. of daily net assets ('daily accrual'), being part of total recurring expenses is set aside in each scheme for Investor Education and Awareness Initiatives (IEAI). As per AMFI best practice guidelines circular no 135/BP/56/2015-16 dated April 20, 2015, the cumulative balance of the IEAI is transferred on monthly basis to a separate bank account maintained for the purpose and the unspent amounts are deployed in Collaterised Borrowing & Lending Obligation (CBLO)/Tri-party repo. Pursuant to SEBI circular no. IMD/DF2/RS/813/2016 dated January 08, 2016, 50% of the daily accrual is transferred to AMFI on a monthly basis.

Movement of IEAI balances for Aditya Birla Sun Life Mutual Fund during the financial year ended March 31, 2026 is given below:

Particulars	Amount (Rs. in lakhs)	
	March 31, 2026	March 31, 2025
Opening balance as of April 1, 2025	3,963.87	3,246.89
Additions during the current year		
-Accrual for the year	8,103.45	7,223.38
-Others*	803.35	647.74
Total Addition	8,906.81	7,871.13
Interest earned on CBLO / TREPS	273.30	201.80
Less: Utilisation during the current year	3,091.38	3,744.26
Less: Transferred/to be transferred to AMFI for IEAI	4,051.73	3,611.69
Closing balance March 31, 2026	6,000.87	3,963.87

* Includes income earned on unclaimed redemption and unclaimed dividend amounts greater than 3 years maintained as respective plans in Aditya Birla Sun Life Liquid Fund upto December 26, 2021 and Aditya Birla Sun Life Overnight Fund from December 26, 2021 transferred to Investor Education Fund. Such income as recorded in the Revenue Account being pass through in nature for the Scheme, same has not been considered for determining the income ratio for the Aditya Birla Sun Life Liquid Fund and Aditya Birla Sun Life Overnight Fund. Consequently, the related amount recorded in expenses in Revenue account has not also been considered for the purpose of determining the expense ratio for the Aditya Birla Sun Life Liquid Fund and Aditya Birla Sun Life Overnight Fund.

32. UNCLAIMED REDEMPTION & DIVIDEND AMOUNT

Pursuant to SEBI circular no. SEBI/HO/IMD/DF2/CIR/P/2016/37 dated February 25,2016, the unclaimed redemption and unclaimed dividend balances with effect from April 2016 (including unclaimed balances till such date) are being invested in following plans of Aditya Birla Sun Life Overnight Fund whose net assets as on the respective dates is as under-

Name of the Plan	Net Assets as on (Rs. in lakhs)	
	March 31, 2026	March 31, 2025
Unclaimed Redemptions Plan – Upto 3 years	2,731.80	3,674.08
Unclaimed Redemptions Plan – Greater than 3 years	3,476.80	2,983.96
Unclaimed Dividend Plan– Upto 3 years	10,669.98	8,488.83
Unclaimed Dividend Plan– Greater than 3 years	6,418.60	6,200.86

In addition to above, the amounts not yet transferred to the respective plans are disclosed as unclaimed redemption and unclaimed dividend liabilities in the Current Liabilities and Provisions schedule.

Number of investors – unclaimed dividend and unclaimed redemption NIL

33. EXPOSURE IN BELOW INVESTMENT GRADE AND DEFAULTED SECURITIES : NIL

34. DETAILS OF ITEMS IN OTHER OPERATING EXPENSES EXCEEDING 10% OF THE TOTAL EXPENDITURE OF THE SCHEMES

For the Year ended 2025-26: NIL

For the Year ended 2024-25:	(Rs. in lakhs)
Nature of expenses	Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I
Scheme Promotion Expenses	1.31

35. DETAILS OF MISCELLANEOUS INCOME : NIL

Scheme name	(Rs. in lakhs)	
	For the Year ended 2025-26	For the Year ended 2025-26
	Non-Recurring Income	Non-Recurring Income
Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I	0.11	-

36. DETAILS OF SECURITIES KEPT AS COLLATERAL :

(a) Securities kept as a collateral with CCIL :

Scheme name	Asset Type	2026		2025	
		Face Value (Rs in lakhs)	Market Value (Rs. In lakhs)	Face Value (Rs in lakhs)	Market Value (Rs. In lakhs)
Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund	Government securities	-	-	620.00	618.36

(b) Securities kept as a collateral with PCM : NIL

37. OPEN POSITIONS OF SECURITIES LENT BY THE SCHEME

Year ended March 31, 2026

Borrowings outstanding as on March 31, 2026

Name of the Scheme	Nature of instruments / Mode of borrowing	Source (Institutions / Banks / others)	Amount Borrowed (Rs. In Lakhs)	Rate of Interest	Collateral used (If any)	Extent of Security
NIL						

Year ended March 31, 2025

Borrowings outstanding as on March 31, 2025

Name of the Scheme	Nature of instruments / Mode of borrowing	Source (Institutions / Banks / others)	Amount Borrowed (Rs. In Lakhs)	Rate of Interest	Collateral used (If any)	Extent of Security
Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund	TREPS	Clearing Corporation of India Limited	98.91	6.74%	Government securities/Treasury bills	Fully Secured

In order to meet temporary liquidity needs for the purpose of redemption of units, the above schemes, in accordance with the Regulation 44(2) of SEBI (Mutual Funds) Regulations, 1996, has borrowed certain amount which was within the regulatory limit of 20% of the previous day's net assets of the Scheme and repaid (including amount outstanding as on balance sheet date) within the regulatory time limit of six months.

38. CHANGES IN RISK-O-METER LEVELS DURING THE YEAR ENDED MARCH 31, 2026 :

Scheme name #	Risk-o-meter level at 31 March 2025/ At the time of NFO	Risk-o-meter level at 31 March 2026	Number of changes in Risk-o-meter during the financial year
Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I	Low	**	0
Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)	Low	**	0
Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund	Low	**	0
Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund	Moderate	**	0

Risk level of portfolio at the time of launch of schemes is provided as the schemes were launched during the financial year 2025-2026.

** Not applicable as the Schemes have matured before March 31, 2026.

39. Pursuant to SEBI Circular No. SEBI/HO/IMD/DF3/CIR/P/2020/194 dated October 05, 2020, the Dividend option(s)/ Sub-option(s)/ Plan(s) under Regular Plan and Direct Plan of all Schemes of the Fund will be renamed with effect from Thursday, April 01, 2021 in the following manner:

Dividend option/ Sub-option/ Plan	Existing nomenclature	Revised nomenclature
Option	Dividend	Income Distribution cum capital withdrawal (“IDCW”)
Sub-option/ Plan	Dividend Payout Option	Payout of Income Distribution cum capital withdrawal option (“Payout of IDCW”)
	Dividend Re-investment Option	Reinvestment of Income Distribution cum capital withdrawal option (“Reinvestment of IDCW”)
	Dividend Transfer Plan	Transfer of Income Distribution cum capital withdrawal plan (“Transfer of IDCW”)

40. PRIOR YEAR COMPARATIVES

Prior year amounts have been re-grouped and reclassified, wherever applicable, to conform to current year’s presentation.

41. FAIR VALUE MEASUREMENT
(a) The following tables presents the carrying value and fair value of each category of financial assets and liabilities :

Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I							Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)					
Particulars	As at November 25, 2025			As at March 31, 2025			As at April 30, 2025			As at March 31, 2025		
	At Amortised cost	Fair Value Through Profit or Loss	Total	At Amortised cost	Fair Value Through Profit or Loss	Total	At Amortised cost	Fair Value Through Profit or Loss	Total	At Amortised cost	Fair Value Through Profit or Loss	Total
Financial Assets												
Cash and cash equivalents	820.00		820.00	37.00		37.00	13,317.00		13,317.00	1,243.79		1,243.79
Balances with Banks	0.66		0.66	0.79		0.79	4.38		4.38	1.19		1.19
Derivative financial instruments		-	-		-	-		-	-		-	-
Receivables	0.11		0.11	1.34		1.34	0.19		0.19	-		-
Other Financial assets	12.17		12.17	7.60		7.60	303.62		303.62	320.37		320.37
Equity shares		-	-		-	-		-	-		-	-
Preference shares		-	-		-	-		-	-		-	-
Treasury bills		-	-		2,828.92	2,828.92		-	-		2,611.03	2,611.03
Units of Domestic Mutual Fund		-	-		-	-		-	-		-	-
Overseas Exchange Traded Fund		-	-		-	-		-	-		-	-
Infrastructure Investment Trust units (InVITs)		-	-		-	-		-	-		-	-
Alternative Investment Funds (AIF)		-	-		-	-		-	-		-	-
REITS		-	-		-	-		-	-		-	-
Debentures/ Bonds		-	-		-	-		-	-		5,491.28	5,491.28
Securitised debt		-	-		-	-		-	-		-	-
Commercial paper		-	-		-	-		-	-		-	-
State Government Securities		-	-		-	-		-	-		3,901.31	3,901.31
Central Government Securities		-	-		-	-		-	-		-	-
Certificates of deposit		-	-		-	-		-	-		-	-
Total financial assets	832.94	-	832.94	46.73	2,828.92	2,875.65	13,625.19	-	13,625.19	1,565.35	12,003.62	13,568.97
Financial Liabilities												
Derivative financial instruments		-	-		-	-		-	-		-	-
Payables	0.17		0.17	-		-	1.02		1.02	6.92		6.92
Borrowings	-		-	-		-	-		-	-		-
Other Financial Liabilities	0.19		0.19	0.32		0.32	8.62		8.62	1.59		1.59
Total financial liabilities	0.36	-	0.36	0.32	-	0.32	9.64	-	9.64	8.51	-	8.51

	Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund						Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund					
Particulars	As at September 30, 2025			As at March 31, 2025			As at December 31, 2025			As at March 31, 2025		
	At Amortised cost	Fair Value Through Profit or Loss	Total	At Amortised cost	Fair Value Through Profit or Loss	Total	At Amortised cost	Fair Value Through Profit or Loss	Total	At Amortised cost	Fair Value Through Profit or Loss	Total
Financial Assets												
Cash and cash equivalents	3,294.00		3,294.00	4.00		4.00	14,203.00		14,203.00	762.86		762.86
Balances with Banks	0.62		0.62	0.40		0.40	2.24		2.24	1.46		1.46
Derivative financial instruments		-	-		-	-		-	-		-	-
Receivables	-		-	-		-	-		-	-		-
Other Financial assets	63.85		63.85	76.49		76.49	411.48		411.48	972.70		972.70
Equity shares		-	-		-	-		-	-		-	-
Preference shares		-	-		-	-		-	-		-	-
Treasury bills		-	-		-	-		-	-		-	-
Units of Domestic Mutual Fund		-	-		-	-		-	-		-	-
Overseas Exchange Traded Fund		-	-		-	-		-	-		-	-
Infrastructure Investment Trust units (InVITs)		-	-		-	-		-	-		-	-
Alternative Investment Funds (AIF)		-	-		-	-		-	-		-	-
REITS		-	-		-	-		-	-		-	-
Debentures/ Bonds		-	-		-	-		-	-		32,501.97	32,501.97
Securitised debt		-	-		-	-		-	-		-	-
Commercial paper		-	-		-	-		-	-		6,532.69	6,532.69
State Government Securities		-	-		2,625.33	2,625.33		-	-		-	-
Central Government Securities		-	-		1,685.45	1,685.45		-	-		-	-
Certificates of deposit		-	-		-	-		-	-		-	-
Total financial assets	3,358.47	-	3,358.47	80.89	4,310.78	4,391.67	14,616.72	-	14,616.72	1,737.02	39,034.66	40,771.68
Financial Liabilities												
Derivative financial instruments		-	-		-	-		-	-		-	-
Payables	0.83		0.83	0.54		0.54	10.24		10.24	28.04		28.04
Borrowings	-		-	98.91		98.91	-		-	-		-
Other Financial Liabilities	0.66		0.66	1.31		1.31	1.36		1.36	4.49		4.49
Total financial liabilities	1.49	-	1.49	100.76	-	100.76	11.60	-	11.60	32.53	-	32.53

41(b). Fair Value Hierarchy

The level of the fair value hierarchy of an instrument is determined considering the inputs that are significant to the entire measurement of such instrument and the level of the fair value hierarchy within which those inputs are categorized.

The fair value hierarchy categorizes inputs into the following levels:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

41(b). The following table provides an analysis of financial instruments measured at fair value at the year end date by the level in the fairvalue hierarchy into which the fair value measurement is categorized. All these fair value measurements are recurring.

	Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I								Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)							
Particulars	As at November 25, 2025				As at March 31, 2025				As at April 30, 2025				As at March 31, 2025			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets									*				*			
Equity shares	-		-	-	-		-	-	-		-	-	-		-	-
Treasury bills	-			-	2,828.92			2,828.92	-			-	2,611.03			2,611.03
Units of Domestic Mutual Fund	-			-	-			-	-			-	-			-
Overseas Exchange Traded Fund	-			-	-			-	-			-	-			-
Infrastructure Investment Trust units (InVITs)	-			-	-			-	-			-	-			-
Alternative Investment Funds (AIF)	-			-	-			-	-			-	-			-
REITS	-			-	-			-	-			-	-			-
Derivative financial instruments	-			-	-			-	-			-	-			-
Debentures/ Bonds		-		-		-		-		-		-		5,491.28		5,491.28
Securitised debt		-		-		-		-		-		-		-		-
Commercial paper		-		-		-		-		-		-		-		-
State Government Securities		-		-		-		-		-		-		3,901.31		3,901.31
Central Government Securities		-		-		-		-		-		-		-		-
Certificates of deposit		-		-		-		-		-		-		-		-
Total financial assets	-	-	-	-	2,828.92	-	-	2,828.92	-	-	-	-	2,611.03	9,392.59	-	12,003.62

41(b).

	Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund								Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund							
Particulars	As at September 30, 2025				As at March 31, 2025				As at December 31, 2025				As at March 31, 2025			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets	*				*				*				*			
Equity shares	-		-	-	-		-	-	-		-	-	-		-	-
Treasury bills	-			-	-			-	-			-	-			-
Units of Domestic Mutual Fund	-			-	-			-	-			-	-			-
Overseas Exchange Traded Fund	-			-	-			-	-			-	-			-
Infrastructure Investment Trust units (InVITs)	-			-	-			-	-			-	-			-
Alternative Investment Funds (AIF)	-			-	-			-	-			-	-			-
REITS	-			-	-			-	-			-	-			-
Derivative financial instruments	-			-	-			-	-			-	-			-
Debentures/ Bonds		-		-		-		-		-		-		32,501.97		32,501.97
Securitised debt		-		-		-		-		-		-		-		-
Commercial paper		-		-		-		-		-		-		6,532.69		6,532.69
State Government Securities		-		-		2,625.33		2,625.33		-		-		-		-
Central Government Securities		-		-		1,685.45		1,685.45		-		-		-		-
Certificates of deposit		-		-		-		-		-		-		-		-
Total financial assets	-	-	-	-	-	4,310.78	-	4,310.78	-	-	-	-	-	39,034.66	-	39,034.66

41(c).	Derivative Financial instruments The Fund holds the following derivative instruments:						Derivative Financial instruments The Fund holds the following derivative instruments:																		
	Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I						Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)						Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund						Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund						
Description	As at November 25, 2025			As at March 31, 2025			As at April 30, 2025			As at March 31, 2025			As at September 30, 2025			As at March 31, 2025			As at December 31, 2025			As at March 31, 2025			
	Notional amount in INR	Fair value amount in financial assets	Fair value amount in financial liabilities	Notional amount in INR	Fair value amount in financial assets	Fair value amount in financial liabilities	Notional amount in INR	Fair value amount in financial assets	Fair value amount in financial liabilities	Notional amount in INR	Fair value amount in financial assets	Fair value amount in financial liabilities	Notional amount in INR	Fair value amount in financial assets	Fair value amount in financial liabilities	Notional amount in INR	Fair value amount in financial assets	Fair value amount in financial liabilities	Notional amount in INR	Fair value amount in financial assets	Fair value amount in financial liabilities	Notional amount in INR	Fair value amount in financial assets	Fair value amount in financial liabilities	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest rate Swaps																									

ADITYA BIRLA SUN LIFE MUTUAL FUND
Notes forming part of the Financial Statements
(Rs. in Lakhs)

42. FINANCIAL RISK MANAGEMENT

The Fund’s activities expose it to a variety of financial risks: market risk (including currency risk, interest rate risk and price risk), credit risk and liquidity risk.

The Board of Directors of Aditya Birla Sun Life AMC Ltd. (the “Company”) has adopted the Risk Management policy (the, “Policy”) in accordance with, and to comply with the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’) and mandatory and relevant industry best practices as prescribed by SEBI in the area of Risk Management, vide SEBI Risk Management Circular dated September 27, 2021

The objective is to document the Risk Management Framework in Aditya Birla Sun Life AMC Ltd. which will help to govern the risk identification, assessment, measurement and reporting process of the key risks faced by the Fund in its lines of business. The documents aim to ensure that all material risks can be identified and managed in a timely and structured manner.

Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Fund’s activities

Risk mitigation

The evident benefits of risk management are that it helps manage functions well and plan for robust strategies for risk mitigation

Market risk

Market risk is the risk that the fair value or future cash flows of financial instruments will fluctuate due to changes in market variables such as interest rates, foreign exchange rates and prices. The Fund is exposed to market risk primarily related to Price risk, Foreign currency risk, and Interest rate risk.

Price Risk

Price risk is the risk that the value of the financial instrument will fluctuate as a result of changes in market prices and related market variables whether caused by factors specific to an individual investment, its issuer or the market.

Equity price risk is the risk of changes in the fair values of equity instruments or equity-linked derivatives as the result of changes in the prices of the securities. The equity price risk exposure arises from the Fund’s investments in equity securities and equity-linked derivatives.

For sector wise concentration details refer fund portfolio. (Refer Annexure 3)

Equity price risk is the risk of changes in the fair values of equity instruments or equity-linked derivatives as the result of changes in the prices of the securities. The equity price risk exposure arises from the Fund’s investments in equity securities and equity-linked derivatives.

Sensitivity analysis

The table below summarises the sensitivity of the Fund's net assets attributable to unit holders to equity and equity linked derivates price movements. The analysis is based on the assumption that the prices had increased/(decreased) by the respective percentage with all other variables held constant and the fair value of the Fund’s portfolio of equity securities and equity-based derivatives moved accordingly.

42. FINANCIAL RISK MANAGEMENT

The table below summarises the sensitivity on Fund's net assets attributable to holders of redeemable units to movement in the prices of each equity & equity related securities, Mutual Fund units, Commodities

	Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I		Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)		Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund		Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund	
Particulars	As at November 25, 2025	As at March 31, 2025	As at April 30, 2025	As at March 31, 2025	As at September 30, 2025	As at March 31, 2025	As at December 31, 2025	As at March 31, 2025
Effect on net assets attributable to redeemable units of an increase in price by 1%	-	-	-	-	-	-	-	-
Effect on net assets attributable to redeemable units of an decrease in price by 1%	-	-	-	-	-	-	-	-

Foreign currency risk exposure

Below is the overall exposure of the Fund to foreign currency risk expressed in INR:

Particulars	As at November 25, 2025	As at March 31, 2025	As at April 30, 2025	As at March 31, 2025	As at September 30, 2025	As at March 31, 2025	As at December 31, 2025	As at March 31, 2025
Financial assets								
Overseas Exchange Traded Fund	-	-	-	-	-	-	-	-
Other Assets in Foreign Currency	-	-	-	-	-	-	-	-
Less : Other Liabilities in Foreign Currency	-	-	-	-	-	-	-	-

Foreign currency sensitivity

The below table demonstrates the effect on net assets attributable to redeemable units of an increase / decrease in the foreign currency exchange rate, with all other variables held constant

Particulars	As at November 25, 2025	As at March 31, 2025	As at April 30, 2025	As at March 31, 2025	As at September 30, 2025	As at March 31, 2025	As at December 31, 2025	As at March 31, 2025
Impact on profit for the year	-	-	-	-	-	-	-	-
Impact on loss for the year	-	-	-	-	-	-	-	-

42. FINANCIAL RISK MANAGEMENT
(a) Interest Rate Risk

As with debt instruments, changes in interest rate may affect the price of the debt instrument(s) and ultimately Scheme’s net asset value. Generally, the prices of instruments increase as interest rates decline and decrease as interest rates rise. Prices of long-term securities fluctuate more in response to such interest rate changes than short-term securities. Indian debt and government securities markets can be volatile leading to the possibility of price movements up or down in fixed income securities and thereby to possible movements in the net asset value.

42(a) Interest Rate Risk		The following table analyses the Fund's interest rate risk exposure. Total Liabilities are excluding net assets attributable to holders of redeemable units.																			
Particulars		Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I										Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)									
		As at November 25, 2025					As at March 31, 2025					As at April 30, 2025					As at March 31, 2025				
		Non interest bearing	Upto 1 year	1- 5 years	Over 5 years	Total	Non interest bearing	Upto 1 year	1- 5 years	Over 5 years	Total	Non interest bearing	Upto 1 year	1- 5 years	Over 5 years	Total	Non interest bearing	Upto 1 year	1- 5 years	Over 5 years	Total
Assets		*					*					*					*				
Non-interest bearing Assets		13.05	-	-	-	13.05	2,838.65	-	-	-	2,838.65	308.20	-	-	-	308.20	12,325.18	-	-	-	12,325.18
Fixed interest rate debt securities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,491.28	-	-	5,491.28
Floating interest rate debt securities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed interest rate commercial paper		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed interest rate Government Bond		-	-	-	-	-	-	2,828.92	-	-	2,828.92	-	-	-	-	-	-	6,512.34	-	-	6,512.34
Cash and bank balances		820.00	-	-	-	820.00	37.00	-	-	-	37.00	13,317.00	-	-	-	13,317.00	1,243.79	-	-	-	1,243.79
Total Assets		833.05	-	-	-	833.05	2,875.65	2,828.92	-	-	5,704.57	13,625.20	-	-	-	13,625.20	13,568.97	12,003.62	-	-	25,572.59
Liabilities						-					-					-					-
Non-Interest bearing		0.36	-	-	-	0.36	0.32	-	-	-	0.32	9.75	-	-	-	9.75	8.63	-	-	-	8.63
Total liabilities		0.36	-	-	-	0.36	0.32	-	-	-	0.32	9.75	-	-	-	9.75	8.63	-	-	-	8.63

42(a) Interest Rate Risk																				
Particulars		Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund										Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund								
		As at September 30, 2025					As at March 31, 2025					As at December 31, 2025					As at March 31, 2025			
		Non interest bearing	Upto 1 year	1- 5 years	Over 5 years	Total	Non interest bearing	Upto 1 year	1- 5 years	Over 5 years	Total	Non interest bearing	Upto 1 year	1- 5 years	Over 5 years	Total	Non interest bearing	Upto 1 year	1- 5 years	Over 5 years
Assets	*					*					*					*				
Non-interest bearing Assets	64.47	-	-	-	64.47	4,387.67	-	-	-	4,387.67	413.72	-	-	-	413.72	40,009.74	-	-	-	40,009.74
Fixed interest rate debt securities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,501.97	-	-	32,501.97
Floating interest rate debt securities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed interest rate commercial paper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,532.69	-	-	6,532.69
Fixed interest rate Government Bond	-	-	-	-	-	-	4,310.78	-	-	4,310.78	-	-	-	-	-	-	-	-	-	-
Cash and bank balances	3,294.00	-	-	-	3,294.00	4.00	-	-	-	4.00	14,203.00	-	-	-	14,203.00	762.86	-	-	-	762.86
Total Assets	3,358.47	-	-	-	3,358.47	4,391.67	4,310.78	-	-	8,702.45	14,616.72	-	-	-	14,616.72	40,772.60	39,034.66	-	-	79,807.26
Liabilities					-					-					-					-
Non-Interest bearing	1.59	-	-	-	1.59	100.80	-	-	-	100.80	13.00	-	-	-	13.00	32.69	-	-	-	32.69
Total liabilities	1.59	-	-	-	1.59	100.80	-	-	-	100.80	13.00	-	-	-	13.00	32.69	-	-	-	32.69

42(b). FINANCIAL RISK MANAGEMENT

The table below summarises the sensitivity of the Fund's net assets attributable to unit holders to yield movements. The analysis is based on the assumption that the yield had increased/(decreased) by the respective percentage with all other variables held constant and the fair value of the Fund's portfolio of debt securities moved accordingly.

The impact below arises from the reasonable possible change in the fair value of debt securities.

42(b). FINANCIAL RISK MANAGEMENT		The table below summarises the sensitivity of the		The table below summarises the sensitivity of the Fund's net assets attributable to holders of redeemable units to Debt price movements:				
	Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I		Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)*		Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund		Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund*	
Particulars	As at November 25, 2025	As at March 31, 2025	As at April 30, 2025	As at March 31, 2025	As at September 30, 2025	As at March 31, 2025	As at December 31, 2025	As at March 31, 2025
Effect on net assets attributable to redeemable units of an increase in price by 1%	-	3.40	-	4.77	-	10.57	-	232.51
Effect on net assets attributable to redeemable units of an decrease in price by 1%	-	(3.40)	-	(4.77)	-	(10.57)	-	(232.51)

* Below investment grade securities are not considered for calculation of Sensitivity analysis of debt price risk

42(ii) Credit risk

The Fund is exposed to credit risk, which is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Credit risk means that the issuer of a debenture/ bond or a money marke instrument may default on interest payment or even in paying back the principal amount on maturity. Even where no default occurs, the price of a security may go down because the credit rating of an issuer goes down.

Every investment in Debt and Money Market Instruments of any issuer would be made in accordance with Credit policy as defined and established by AMC from time to time. The Credit Policy, which is reviewed and monitored on a regular basis by Investment Committee, inter alia, enumerates issuer selection process, the various parameters to be considered for setting up credit exposure limits and Credit authorisation matrix for such limits, credit monitoring process etc. The fund management team would do a risk assessment of the issuer before making the investments.

42(ii) Credit risk	Table analyses the Fund's portfolio of such assets by rating agency category:							
	Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I				Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)			
Credit Ratings	As at November 25, 2025		As at March 31, 2025		As at April 30, 2025		As at March 31, 2025	
	Amount	% of Net Assets	Amount	% of Net Assets	Amount	% of Net Assets	Amount	% of Net Assets
AAA	-	-	-	-	-	-	5,491.28	40.50
A1+	-	-	-	-	-	-	-	-
AA+	-	-	-	-	-	-	-	-
AA	-	-	-	-	-	-	-	-
AA-	-	-	-	-	-	-	-	-
A+	-	-	-	-	-	-	-	-
A	-	-	-	-	-	-	-	-
Sovereign	-	-	2,828.92	98.39	-	-	6,512.34	48.03

42(ii) Credit risk

	Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund				Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund			
Credit Ratings	As at September 30, 2025		As at March 31, 2025		As at December 31, 2025		As at March 31, 2025	
	Amount	% of Net Assets	Amount	% of Net Assets	Amount	% of Net Assets	Amount	% of Net Assets
AAA	-	-	-	-	-	-	32,501.97	79.78
A1+	-	-	-	-	-	-	6,532.69	16.04
AA+	-	-	-	-	-	-	-	-
AA	-	-	-	-	-	-	-	-
AA-	-	-	-	-	-	-	-	-
A+	-	-	-	-	-	-	-	-
A	-	-	-	-	-	-	-	-
Sovereign	-	-	4,310.78	100.47	-	-	-	-

42(ii)(b) Credit risk The maximum exposure to credit risk before any credit enhancements at year end is the carrying amount of the financial assets as set out below.

	Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I		Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)		Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund		Aditya Birla Sun Life Crisil-IBX AAA NBFC- HFC Index –Dec 2025 Fund	
Particulars	As at November 25, 2025	As at March 31, 2025	As at April 30, 2025	As at March 31, 2025	As at September 30, 2025	As at March 31, 2025	As at December 31, 2025	As at March 31, 2025
Debt securities	-	2,828.92	-	12,003.62	-	4,310.78	-	39,034.66
Derivative assets	-	-	-	-	-	-	-	-
Cash and cash equivalents	820.00	37.00	13,317.00	1,243.79	3,294.00	4.00	14,203.00	762.86
Other assets	12.28	8.94	303.81	320.37	63.85	76.49	411.48	972.70
Total	832.28	2,874.86	13,620.81	13,567.78	3,357.85	4,391.27	14,614.48	40,770.22

42(iii) Liquidity risks

Liquidity risk is the risk that an entity will encounter difficulty in settling its liabilities, including a redemption request.

The Fund is exposed to daily cash redemptions of redeemable units in case of open ended schemes. The Fund invests the majority of its assets in investments that are traded in an active market and are considered to be readily realisable.

In accordance with SEBI circular and AMFI guidelines (issued from time to time), the AMC has put in place the Liquidity Risk Management Framework which monitors the liquidity risk.

The following table shows the maturity analysis of financial assets and financial liabilities of the Fund based on contractually agreed undiscounted cash flows:

42(iii)

Contractual cash flows and expected liquidity

	Aditya Birla Sun Life Interval Income Fund - Quarterly Plan - Series I						Aditya Birla Sun Life CRISIL IBX 60:40 SDL + AAA PSU - Apr 2025 Index Fund (Formerly known as Aditya Birla Sun Life Crisil SDL Plus AAA PSU Apr 2025 60:40 Index Fund)					
Particulars	As at November 25, 2025			As at March 31, 2025			As at April 30, 2025			As at March 31, 2025		
	Up to 6 months	More than 6 months	Total	Up to 6 months	More than 6 months	Total	Up to 6 months	More than 6 months	Total	Up to 6 months	More than 6 months	Total
	Up to 6 months	More than 6 months	Total	Up to 6 months	More than 6 months	Total	Up to 6 months	More than 6 months	Total	Up to 6 months	More than 6 months	Total
Financial Liabilities												
Derivative financial instruments payable	-	-	-	-	-	-	-	-	-	-	-	-
Payables	0.17	-	0.17	-	-	-	1.02	-	1.02	6.92	-	6.92
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Other Financial Liabilities	0.19	-	0.19	0.32	-	0.32	8.62	-	8.62	1.59	-	1.59
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Financial Liabilities	-	-	-	-	-	-	0.11	-	0.11	0.12	-	0.12
Net assets attributable to holder of redeemable units	832.69	-	832.69	2,875.33	-	2,875.33	13,615.45	-	13,615.45	13,560.34	-	13,560.34
Total financial liabilities	833.05	-	833.05	2,875.65	-	2,875.65	13,625.20	-	13,625.20	13,568.97	-	13,568.97
Financial Assets												
Cash and cash equivalents	820.00		820.00	37.00		37.00	13,317.00		13,317.00	1,243.79		1,243.79
Balances with Banks	0.66		0.66	0.79		0.79	4.38		4.38	1.19		1.19
Derivative financial instruments receivable	-		-	-		-	-		-	-		-
Receivables	0.11		0.11	1.34		1.34	0.19		0.19	-		-
Investments	-		-	2,828.92		2,828.92	-		-	12,003.62		12,003.62
Other Financial assets	12.17		12.17	7.60		7.60	303.62		303.62	320.37		320.37
Investment Property	-		-	-		-	-		-	-		-
Other Non-Financial assets	0.11		0.11	-		-	0.01		0.01	-		-
Total financial assets	833.05	-	833.05	2,875.65	-	2,875.65	13,625.20	-	13,625.20	13,568.97	-	13,568.97
	-	-	-	-	-	-	-	-	-	-	-	-

42(iii)

	Aditya Birla Sun Life Nifty SDL Sep 2025 Index Fund						Aditya Birla Sun Life Crisil-IBX AAA NBFC-HFC Index –Dec 2025 Fund					
Particulars	As at September 30, 2025			As at March 31, 2025			As at December 31, 2025			As at March 31, 2025		
	Up to 6 months	More than 6 months	Total	Up to 6 months	More than 6 months	Total	Up to 6 months	More than 6 months	Total	Up to 6 months	More than 6 months	Total
Financial Liabilities												
Derivative financial instruments payable	-	-	-	-	-	-	-	-	-	-	-	-
Payables	0.83	-	0.83	0.54	-	0.54	10.24	-	10.24	28.04	-	28.04
Borrowings	-	-	-	98.91	-	98.91	-	-	-	-	-	-
Other Financial Liabilities	0.66	-	0.66	1.31	-	1.31	1.36	-	1.36	4.49	-	4.49
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Financial Liabilities	0.10	-	0.10	0.04	-	0.04	1.40	-	1.40	0.16	-	0.16
Net assets attributable to holder of redeemable units	3,356.88	-	3,356.88	4,290.87	-	4,290.87	14,603.72	-	14,603.72	40,739.91	-	40,739.91
Total financial liabilities	3,358.47	-	3,358.47	4,391.67	-	4,391.67	14,616.72	-	14,616.72	40,772.60	-	40,772.60
Financial Assets												
Cash and cash equivalents	3,294.00		3,294.00	4.00		4.00	14,203.00		14,203.00	762.86		762.86
Balances with Banks	0.62		0.62	0.40		0.40	2.24		2.24	1.46		1.46
Derivative financial instruments recievable	-		-	-		-	-		-	-		-
Receivables	-		-	-		-	-		-	-		-
Investments	-		-	4,310.78		4,310.78	-		-	39,034.66		39,034.66
Other Financial assets	63.85		63.85	76.49		76.49	411.48		411.48	972.70		972.70
Investment Property	-		-	-		-	-		-	-		-
Other Non-Financial assets	-		-	-		-	-		-	0.92		0.92
Total financial assets	3,358.47	-	3,358.47	4,391.67	-	4,391.67	14,616.72	-	14,616.72	40,772.60	-	40,772.60
	-	-	-	-	-	-	-	-	-	-	-	-

ADITYA BIRLA SUN LIFE MUTUAL FUND
Notes forming part of the Financial Statements

In terms of our report attached.
For Deloitte Haskins & Sells LLP
Chartered Accountants
Firm's Registration No. 117366W/W-100018

Aditya Birla Sun Life Trustee Private Limited

Aditya Birla Sun Life AMC Limited

Sd/-
G.K.Subramaniam
Partner
Membership No. 109839

Sd/-
Mr. Pravin Kutumbe
Director
DIN No.01629256

Sd/-
A.Balasubramanian
Managing Director & Chief Executive Officer
DIN No.02928193

Sd/-
Mr. Mohit Sharma
Fund Manager

Sd/-
Mr. Sanjay Godambe
Fund Manager

Sd/-
Keerti Gupta
Chief Operations Officer
DIN No.7136816

Sd/-
Mr. Bhupesh Bameta
Fund Manager

Place: Mumbai
Date: April 24, 2026

Place: Mumbai
Date: April 24, 2026

Place: Mumbai
Date: April 23, 2026