

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

ADITYA BIRLA SUN LIFE PENSION MANAGEMENT COMPANY LIMITED - SCHEME A TIER I

UN AUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 31st MARCH 2021

Amount in Rupees

Particulars	Schedule	Scheme A Tier I	
		31st Mar 2021	31st Mar 2020
Income			
Dividend		-	-
Interest Income		92,745	-
Profit on sale/redemption of investments		874	1,72,621
Unrealised gain on appreciation in investments		1,03,165	-
Total Income (A)		1,96,787	1,72,621
Expenses & Losses			
Loss on sale/redemption of investments		-	-
Unrealised loss on appreciation in investments		-	6,514
Management fees (including GST)		627	418
NPS Trust fees		266	177
Custodian fees		37	-
Stamp Duty Charges		139	-
Brokerage		-	-
CRA fees		8,162	7,880
Less : Amount recoverable on sale of units on account of CRA Charges		-8,162	-7,880
Depository and settlement charges		6	-
Total Expenditure (B)		1,074	7,109
Surplus/(Deficit) for the year (A-B = C)		1,95,713	1,65,512
Net Surplus/Deficit brought forward from previous year			
Less: Amount transferred to Unrealised appreciation account		1,03,165	-6,514
Less: Amount transferred to General Reserve		92,548	1,72,026
Amount carried forward to Balance Sheet		-	-

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UN AUDITED BALANCE SHEET AS AT 31st MARCH 2021

Amount in Rupees

Particulars	Schedule	Scheme A Tier I	
		31st Mar 2021	31st Mar 2020
Liabilities			
Unit Capital	1	1,00,03,546	67,14,336
Reserve & Surplus	2	24,65,822	13,77,287
Current Liabilities	3	45,283	829
Total		1,25,14,650	80,92,452
Assets			
Investment	4	1,23,94,128	80,81,921
Deposits	5	-	-
Other Current Assets	6	1,20,521	10,531
Total		1,25,14,650	80,92,452
(a) Net asset as per Balance Sheet (Schedule 4+5+6-3)		1,24,69,367	80,91,623
(b) Number of units outstanding		10,00,355	6,71,434

The notes referred to above form an integral part of the financial Statements.

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ADITYA BIRLA SUN LIFE PENSION MANAGEMENT COMPANY LIMITED - SCHEME A TIER I
SCHEDULES FORMING PART OF THE UN AUDITED HALF YEARLY FINANCIAL STATEMENTS

Schedule 1: Unit capital

Amount in Rupees

Particulars	Schedule	Scheme A Tier I	
		31st Mar 2021	31st Mar 2020
Initial capital			
Unit Capital			
Outstanding at the beginning of the period		79,15,466	58,52,348
Add :Units issued during the period		29,25,845	34,95,439
Less: Units redeemed during the period		8,37,766	26,33,451
Outstanding at the end of the period		1,00,03,546	67,14,336
(Face Value of Rs.10/- each unit, fully paid up)		10.0000	10.0000
Outstanding units at the beginning of the period		7,91,547	5,85,235
Add :Units issued during the period		2,92,584	3,49,544
Less: Units redeemed during the period		83,777	2,63,345
Outstanding Units at the end of the period		10,00,355	6,71,434

Schedule 2: Reserves and surplus

Particulars	Schedule	Scheme A Tier I	
		31st Mar 2021	31st Mar 2020
Unit premium reserve			
Opening balance		9,71,706	5,24,761
Add: Premium on Units issued		7,07,017	6,19,831
Less: Premium on Units redeemed		2,01,988	4,31,295
Closing balance		14,76,734	7,13,295
General Reserve			
Opening balance		7,58,634	4,90,045
Add/(Less): Transfer from/(to) Revenue Account		92548	1,72,026
Closing balance		851182	662071
Unrealised Appreciation Reserve			
Opening balance		34,740	8,435
Add/(Less): Transfer from/(to) Revenue Account		1,03,165	-6,514
Closing balance		1,37,906	1,921
Total		24,65,822	13,77,287

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SCHEDULES FORMING PART OF THE UN AUDITED HALF YEARLY FINANCIAL STATEMENTS

Schedule 3: Current liabilities and provisions

Particulars	Schedule	Scheme A Tier I	
		31st Mar 2021	31st Mar 2020
Current liabilities & Provisions			
Redemption Payable		44,880	572
NPS charges payable		53	35
Management fees payable		327	222
Depository and settlement charges		65	-
Custody Charges Payable		-41	-
Total		45,283	829

* The Provision referred above is towards TDS payable on Custodian fees.

Schedule 4: Investments (Long Term and Short Term)

Particulars	Schedule	Scheme A Tier I	
		31st Mar 2021	31st Mar 2020
AT1 Bonds		20,63,780	-
Mutual Fund Units		1,03,30,348	80,81,921
Total		1,23,94,128	80,81,921

Schedule 5: Deposits

Particulars	Schedule	Scheme A Tier I	
		31st Mar 2021	31st Mar 2020
Deposits with scheduled banks		-	-
Total		-	-

Schedule 6: Other current assets

Particulars	Schedule	Scheme A Tier I	
		31st Mar 2021	31st Mar 2020
Balances with banks in current account		46,487	10,531
Contracts for sale of investments		-	-
interest accrued but not due		74,034	-
Total		1,20,521	10,531

NAME OF PENSION FUND
SCHEME NAME
MONTH

ADITYA BIRLA SUN LIFE PENSION MANAGEMENT LIMITED
A-TIER I
31st Mar 2021

ISIN No.	Name of the Instrument	Industry	Quantity	Market Value	% of Portfolio	Ratings
INE090A08UB4	9.15% ICICI 20-March-2099 BASEL III (CALL OPT 20-JUNE-2023)	Monetary intermediation of cor	1	10,24,973	8.22%	[[ICRA]AA+
INE062A08199	9.45% SBI 22-March-2099 BASEL III (CALL OPT 22-MARCH-2024)	Monetary intermediation of cor	1	10,38,807	8.33%	CRISIL AA+
	Subtotal A			20,63,780	16.55%	

Money Market Instruments:-			Market Value	% of Portfolio	Ratings
	- Treasury Bills		Nil	-	
	- Money Market Mutual Funds		1,03,30,348	82.85%	
	- Certificate of Deposits / Commercial Papers		Nil	-	
	- Application Pending Allotment		Nil	-	
	- Bank Fixed Deposits (< 1 Year)		Nil	-	
	- Cash/ Cash Equivalent & Net Current Assets		46,487	0.37%	
	- Other Current Assets (Accrued Interest)		74,034	0.59%	
	Net Current assets		(45,284)	-0.36%	
	Sub Total B		1,04,05,586	83.45%	
	GRAND TOTAL (sub total A + sub total B)		1,24,69,366	100.00%	

Average Maturity of Portfolio (in yrs)	2.60
Modified Duration (in yrs)	2.19
Yield to Maturity (%) (annualised)(at market price)	7.89%
Net Asset Value	12.4649
Net asset value last month	12.4643
Total investment in Infrastructure	-
Total outstanding exposure to derivatives	Nil
Total NPA provided for	Nil

CREDIT RATING EXPOSURE			Market Value	% of Portfolio	Ratings
Securities					
	Central Govt. Securities				
	State Development Loans				
	AAA / Equivalent		-	-	
	A1+ (For Commercial Paper)		-	-	
	AA+ / Equivalent		20,63,780	16.55%	