

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

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

AUDITED BALANCE SHEET AS AT 30th September 2020

Amount in Rupees

Particulars	Schedule	Scheme A Tier I	
		30th Sept 2020	30th Sept 2019
Liabilities			
Unit Capital	1	7,915,466	5,399,440
Reserve & Surplus	2	1,765,080	954,724
Current Liabilities	3	52,584	242
Total		9,733,130	6,354,406
Assets			
Investment	4	9,626,322	6,348,435
Deposits	5	-	-
Other Current Assets	6	106,809	5,971
Total		9,733,130	6,354,406
(a) Net asset as per Balance Sheet (Schedule 4+5+6-3)		9,680,546	6,354,164
(b) Number of units outstanding		791,547	539,944
© NAV per unit (a)/(b) (Rs.)		12.2299	11.7682

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

ADITYA BIRLA SUN LIFE PENSION MANAGEMENT COMPANY LIMITED - SCHEME A TIER I
AUDITED REVENUE ACCOUNT FOR THE YEAR ENDED 30th September 2020

Amount in Rupees

Particulars	Schedule	Scheme A Tier I	
		30th Sept 2020	30th Sept 2019
Income			
Dividend		-	-
Profit on sale/redemption of investments		97,974	270,635
Profit on Sale -MF		94,949	270,635
Intrst Incme-AT1_tax		3,025	-
Loss on Sale of-MF		-	-
Unrealised gain on appreciation in investments		32,819	-
UnrelGan/Los-AT1_tax		-7,990	-
Unreal Gain/Loss-MF		40,809	-59,423
Total Income (A)		130,792	270,635
Expenses & Losses			
Loss on sale/redemption of investments		-	-
Unrealised loss on appreciation in investments		-	59,423
Management fees (including service tax)		521	379
FMC Expense		441	321
Service Tax on FMC		79	58
NPS Trust fees		221	52
CBRICS charges		59	
Stamp duty Charge		610	
Custodian fees		-	-
Custody Charges		-	-
Sevce Tax Custody		-	-
Borkerage		-	-
CRA fees		3,814	1,995
Less : Amount recoverable on sale of units on account of CRA Charges		-3,814	-1,995
Depository and settlement charges			
Total Expenditure (B)		1,410	59,854
Surplus/(Deficit) for the year (A-B = C)		129,382	210,781
Net Surplus/Deficit brought forward from previous year			
Less: Amount transferred to Unrealised appreciation account		32,819	-59,423
Less: Amount transferred to General Reserve		96,563	270,204
Amount carried forward to Balance Sheet		-	-

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

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

SCHEDULES FORMING PART OF THE AUDITED YEARLY FINANCIAL STATEMENTS AS ON 30th Sept 2020

Schedule 1: Unit capital

Amount in Rupees

Particulars	Schedule	Scheme A Tier I	
		30th Sept 2020	30th Sept 2019
Initial capital			
Unit Capital			
Outstanding at the beginning of the period		6,714,336	5,852,348
Add :Units issued during the period		2,032,466	5,152,804
Less: Units redeemed during the period		831,336	5,605,711
Outstanding at the end of the period		7,915,466	5,399,440
(Face Value of Rs.10/- each unit, fully paid up)		10.0000	10.0000
Outstanding units at the beginning of the period		671,434	585,235
Add :Units issued during the period		203,247	515,280
Less: Units redeemed during the period		83,134	560,571
Outstanding Units at the end of the period		791,547	539,944

Schedule 2: Reserves and surplus

Particulars	Schedule	Scheme A Tier I	
		30th Sept 2020	30th Sept 2019
Unit premium reserve			
Opening balance		713,295	524,761
Add: Premium on Units issued		435,538	803,542
Less: Premium on Units redeemed		177,128	872,059
Closing balance		971,706	456,244
General Reserve			
Opening balance		662,071	
Add/(Less): Transfer from/(to) Revenue Account		96,563	
Closing balance		758,634	-
Unrealised Appreciation Reserve			
Opening balance		1,921	
Add/(Less): Transfer from/(to) Revenue Account		32,819	
Closing balance		34,740	-
Total		1,765,080	954,724

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

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

SCHEDULES FORMING PART OF THE AUDITED YEARLY FINANCIAL STATEMENTS AS ON 30th Sept 2020

Schedule 3: Current liabilities and provisions

Amount in Rupees

Particulars	Schedule	Scheme A Tier I	
		30th Sept 2020	30th Sept 2019
Current liabilities & Provisions			
Redemption Payable		51,962	0
TDS Payable			
Contracts for purchase of investments		-	-
NPS charges payable		41	53
Management fees payable		581	189
Amount payable to other schemes		-	-
Provisions*		-	-
Total		52,584	242

* 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	
		30th Sept 2020	30th Sept 2019
Mutual Fund Units		7,535,115	6,348,435
Invts-AT1_taxable		2,091,206	-
Total		9,626,321	6,348,435

Schedule 5: Deposits

Particulars	Schedule	Scheme A Tier I	
		30th Sept 2020	30th Sept 2019
Deposits with scheduled banks		-	-
Total		-	-

Schedule 6: Other current assets

Particulars	Schedule	Scheme A Tier I	
		30th Sept 2020	30th Sept 2019
Balances with banks in current account		31,020	5,971
Contracts for sale of investments		-	-
Brokerage receivable from PFM		-	-
Application money pending allotment		-	-
Int Ac Not Due-AT1		75,789	0
Others - Dividend receivable		-	-
Sundry Debtors - Margin Money for Investments		-	-
Total		106,809	5,971

Schedule 7 : Realised Gain on Sale/redemption of Investment

Particulars	Schedule	Scheme A Tier I	
		30th Sept 2020	30th Sept 2019
Profit on sale of Mutual fund		94,949	270,635
Total		94,949	270,635

NAME OF PENSION FUND
SCHEME NAME
MONTH

ADITYA BIRLA SUN LIFE PENSION MANAGEMENT LIMITED
A-TIER I
Sep-20

Name of the Instrument	ISIN No.	Industry	Quantity	Market Value	% of Portfolio	Ratings
9.45% SBI 22-March-2099 BASEL III (CALL OPT 22-MA	INE062A08199	Monetary intermediation	1	1,058,725	10.9%	AA+
9.15% ICICI 20-March-2099 BASEL III (CALL OPT 20-JU	INE090A08UB4	Monetary intermediation	1	1,032,481	10.7%	AA+
Subtotal A				2,091,206	21.6%	

Money Market Instruments:-				Market Value	% of Portfolio	Ratings
- Treasury Bills				Nil	-	
- Money Market Mutual Funds				7,535,115	77.84%	
- Certificate of Deposits / Commercial Papers				Nil	-	
- Application Pending Allotment				Nil	-	
- Bank Fixed Deposits (< 1 Year)				Nil	-	
- Cash/ Cash Equivalent & Net Current Assets				31,020	0.32%	
- Other Current Assets (Accrued Interest)				75,789		
- Other Current Assets				(52,585)	-0.54%	
Sub Total B				7,589,340		
GRAND TOTAL				9,680,546	100.00%	

Average Maturity of Portfolio (in yrs)	3.10
Modified Duration (in yrs)	2.55
Yield to Maturity (%) (annualised)(at market price	0.08
NAV as at 30th Sept 2020	12.2299
NAV as at 31st August 2020	12.1714
Total investment in Infrastructure	-
Total outstanding exposure to derivatives	Nil
Total NPA provided for	Nil

CREDIT RATING EXPOSURE				
Securities		Market Value	% of Portfolio	Ratings
Central Govt. Securities				
State Development Loans				
AAA / Equivalent		-	0.00%	
A1+ (For Commercial Paper)		-		
AA+ / Equivalent		2,091,206	21.60%	
AA / Equivalent		-	0.00%	
AA- / Equivalent		-		
A+ / Equivalent		-		
A / Equivalent		-		
A- / Equivalent		-		
BBB+ / Equivalent		-		
BBB / Equivalent		-		