

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

ADITYA BIRLA SUN LIFE PENSION MANAGEMENT COMPANY LIMITED - SCHEME C TIER II
UN AUDITED HALF YEARLY REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

Particulars	Schedule	Scheme C Tier II	
		31st Mar 2021	31st Mar 2020
Income			
Interest		20,87,212	14,73,728
other income		34	-
Profit on sale/redemption of investments		61,329	1,77,237
Unrealised gain on appreciation in investments		1,181	2,87,901
Total Income (A)		21,49,756	19,38,866
Expenses & Losses			
Loss on sale of investments		-	-
Unrealised loss on appreciation in investments		3,99,290	4,523
Management fees (including GST)		3,541	2,396
FMC Expense		3,000	3,698
Service Tax on FMC		540	666
NPS Trust fees		1,500	1,015
Trustship fees		1,500	1,307
Service Tax Trustee fee		-	-
Other Charges		148	-
Custodian fees		964	661
Custody Charges		817	1,051
Service Tax Custody		147	185
Brokerage		-	-
Stamp duty Charge		2,025	-
Depository and settlement charges		384	472
Depository and settlement charges		148	303
CBRICS charges		236	472
CRA fees		36,344	35,329
Less : Amount recoverable on sale of units on account of CRA Charges		-36,344	-35,329
Total Expenditure (B)		4,07,851	9,067
Surplus/(Deficit) for the year (A-B = C)		17,41,905	19,29,799
Less: Amount transferred to Unrealised appreciation account		-3,98,109	2,83,378
Less: Amount transferred to General Reserve		21,40,014	16,46,421
Amount carried forward to Balance Sheet		-	-

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UN AUDITED BALANCE SHEET AS AT 31st MARCH 2021

Particulars	Schedule	Scheme C Tier II	
		31st Mar 2021	31st Mar 2020
Liabilities			
Unit Capital	1	4,89,58,327	3,03,17,304
Reserve & Surplus	2	1,93,56,223	83,38,544
Current Liabilities	3	3,24,010	1,57,221
Total		6,86,38,560	3,88,13,070
Assets			
Investment	4	6,59,99,593	3,72,78,272
Deposits	5	-	-
Other Current Assets	6	26,38,967	15,34,798
Total		6,86,38,560	3,88,13,070
(a) Net asset as per Balance Sheet (Schedule 4+5+6-3)		6,83,14,550	3,86,55,849
(b) Number of units outstanding		48,95,833	30,31,730

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 C TIER II

SCHEDULES FORMING PART OF THE UN AUDITED YEARLY FINANCIAL STATEMENTS AS ON 31st MARCH 2021

Schedule 1: Unit capital

Particulars	Schedule	Scheme C Tier II	
		31st Mar 2021	31st Mar 2020
Initial capital			
Unit Capital			
Outstanding at the beginning of the period		3,66,81,787	2,62,27,719
Add :Units issued during the period		4,32,71,546	6,98,81,907
Less: Units redeemed during the period		3,09,95,007	6,57,92,322
Outstanding at the end of the period		4,89,58,327	3,03,17,304
(Face Value of Rs.10/- each unit, fully paid up)		10.00	10.00
Outstanding units at the beginning of the period		36,68,179	26,22,772
Add :Units issued during the period		43,27,155	69,88,191
Less: Units redeemed during the period		30,99,501	65,79,232
Outstanding Units at the end of the period		48,95,833	30,31,730

Schedule 2: Reserves and surplus

Particulars	Schedule	Scheme C Tier II	
		31st Mar 2021	31st Mar 2020
Unit premium reserve			
Opening balance		47,13,982	18,10,126
Add: Premium on Units issued		1,65,75,185	1,52,61,730
Less: Premium on Units redeemed		1,18,16,161	1,45,05,139
Closing balance		94,73,004	25,66,717
General Reserve			
Opening balance		62,40,002	30,35,957
Add/(Less): Transfer from/(to) Revenue Account		21,40,014	16,46,462
Closing balance		83,80,016	46,82,419
Unrealised Appreciation Reserve			
Opening balance		19,01,313	8,06,030
Add/(Less): Transfer from/(to) Revenue Account		-3,98,109	2,83,378
Closing balance		15,03,203	10,89,408
Total		1,93,56,223	83,38,544

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ADITYA BIRLA SUN LIFE PENSION MANAGEMENT COMPANY LIMITED - SCHEME C TIER II

SCHEDULES FORMING PART OF THE UN AUDITED YEARLY FINANCIAL STATEMENTS AS ON 31st MARCH 2021

Schedule 3: Current liabilities and provisions

Particulars	Schedule	Scheme C Tier II	
		31st Mar 2021	31st Mar 2020
Current liabilities & Provisions			
Sundry creditors for expenses			
Redemption Payable		3,20,918	1,55,171
TDS Payable			
Contracts for purchase of investments		-	-
NPS charges payable		274	165
NSDL & SEBI Payable		281	260
Management fees payable		1,910	1,217
Invt Recon A/C		177	
CBRICS chages payable		207	325
Custody charges payable		243	85
Total		3,24,010	1,57,221

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

Schedule 4: Investments (Long Term and Short Term)

Particulars	Schedule	Scheme C Tier II	
		31st Mar 2021	31st Mar 2020
NCDs		6,14,56,130	3,48,83,056
Others - Mutual Fund Units		45,43,463	23,95,216
Total		6,59,99,593	3,72,78,272

Schedule 5: Deposits

Particulars	Schedule	Scheme C Tier II	
		31st Mar 2021	31st Mar 2020
Deposits with scheduled banks		-	-
Total		-	-

Schedule 6: Other current assets

Particulars	Schedule	Scheme C Tier II	
		31st Mar 2021	31st Mar 2020
Balances with banks in current account		3,95,887	1,60,334
Interest accrude but not due		22,43,080	13,74,464
Sundry Debtors - Margin Money for Investments			
Total		26,38,967	15,34,798

NAME OF PENSION FUND
SCHEME NAME
MONTH

ADITYA BIRLA SUN LIFE PENSION MANAGEMENT LIMITED
C-TIER II
31st Mar 2021

ISIN No.	Name of the Instrument	Industry	Quantity	Market Value	% of Portfolio	Ratings
INE774D08MK5	8%Mahindra Financial Services LTD NCD MD 24/07/2027	Other financial service activities, except insurance and pension fund	900	9,01,230	1.32%	IND AAA
INE906B07IH3	7.03% NHAI 2040 (Secured) 15-Dec-2040	Construction and maintenance of motorways, streets, roads, other v	1	9,93,235	1.45%	[ICRA]AAA
INE206D08162	9.18% Nuclear Power Corporation of India Limited 23-Jan-2029	Electric power generation and transmission by nuclear power plants	1	11,50,915	1.68%	CRISIL AAA
INE053F09EK4	8.68% IRFC 29 Nov 2021	Other credit granting	1	10,30,762	1.51%	[ICRA]AAA
INE906B07FT4	7.27 % NHAI 06.06.2022	Construction and maintenance of motorways, streets, roads, other v	1	10,32,453	1.51%	[ICRA]AAA
INE848E07AW7	7.38%NHPC 03.01.2029	Electric power generation by hydroelectric power plants	10	20,70,925	3.03%	[ICRA]AAA
INE261F08AD8	8.20% NABARD 09.03.2028 (GOI Service)	Other monetary intermediation services n.e.c.	1	10,81,650	1.58%	CRISIL AAA
INE752E07OB6	7.55% Power Grid Corporation 21-Sept-2031	Transmission of electric energy	1	10,53,536	1.54%	[ICRA]AAA
INE134E08KV1	7.75% Power Finance Corporation 11-Jun-2030	Other credit granting	1	10,48,529	1.53%	[ICRA]AAA
INE296A07RO8	6% Bajaj Finance 24-Dec-2025	Other financial service activities, except insurance and pension fund	1	9,77,853	1.43%	CRISIL AAA
INE001A07SW3	6.83% HDFC 2031_08-Jan-2031	Activities of specialized institutions granting credit for house purcha	2	19,82,574	2.90%	[ICRA]AAA
INE053F07CS5	6.85% IRFC 29-Oct-2040	Other credit granting	1	9,85,889	1.44%	[ICRA]AAA
INE906B08039	7.04% NHAI 21-09-2033	Construction and maintenance of motorways, streets, roads, other v	1	10,02,663	1.47%	[ICRA]AAA
INE148I07GK5	8.85% Indiabull Housing Finance 26.09.2026	Activities of specialized institutions granting credit for house purcha	400	2,42,113	0.35%	CARE AA
INE296A07RNO	6.92% Bajaj Finance 24-Dec-2030	Other financial service activities, except insurance and pension fund	2	19,38,050	2.84%	[ICRA]AAA
INE261F08832	7.69% Nabard 31-Mar-2032	Other monetary intermediation services n.e.c.	1	10,51,725	1.54%	CRISIL AAA
INE053F09GR4	8.80% IRFC BOND 03/02/2030	Other credit granting	1	11,43,523	1.67%	[ICRA]AAA
INE733E07JB6	8.84% NTPC 4 Oct 2022	Electric power generation by coal based thermal power plants	1	10,59,703	1.55%	[ICRA]AAA
INE115A07JS8	8.48% LIC Housing 29 Jun 2026	Activities of specialized institutions granting credit for house purcha	2	21,65,782	3.17%	CRISIL AAA
INE134E08JP5	7.85% PFC 03.04.2028.	Other credit granting	1	10,58,539	1.55%	[ICRA]AAA
INE002A08534	9.05% Reliance Industries 17 Oct 2028	Manufacture of other petroleum n.e.c. (includes manufacture of pet	2	22,82,620	3.34%	[ICRA]AAA
INE514E08AV5	9.25 % EXIM 18.04.2022	Other monetary intermediation services n.e.c.	1	10,49,745	1.54%	[ICRA]AAA
INE062A08165	8.90% SBI Tier II 2 Nov 2028 Call 2 Nov 2023	Monetary intermediation of commercial banks, saving banks. postal	2	21,51,410	3.15%	CRISIL AAA
INE787H07057	9.41% India Infrastructure Finance Co Ltd 27 Jul 2037	Other monetary intermediation services n.e.c.	1	11,44,050	1.67%	CRISIL AAA
INE261F08A05	8.47% NABARD GOI 31 Aug 2033	Other monetary intermediation services n.e.c.	1	11,35,424	1.66%	CRISIL AAA
INE001A07RT1	8.55% HDFC Ltd 27 Mar 2029	Activities of specialized institutions granting credit for house purcha	2	21,81,006	3.19%	[ICRA]AAA
INE020B08A09	7.70% REC 10.12.2027	Other credit granting	1	10,57,776	1.55%	[ICRA]AAA
INE261F08AV0	8.22% Nabard 13 Dec 2028 (GOI Service)	Other monetary intermediation services n.e.c.	1	10,89,663	1.60%	[ICRA]AAA
INE535H08660	9.30% Fullerton India Credit 25 Apr 2023	Other credit granting	1	10,41,410	1.52%	IND AA+
INE752E07OC4	7.36% PGC 17Oct 2026	Transmission of electric energy	2	21,00,328	3.07%	[ICRA]AAA
INE053F07BT5	7.54% IRFC 29 Jul 2034	Other credit granting	1	10,51,208	1.54%	[ICRA]AAA
INE115A07DS1	9.00% LIC Housing 9 Apr 2023	Activities of specialized institutions granting credit for house purcha	1	10,69,658	1.57%	CRISIL AAA
INE733E07KL3	7.32% NTPC 17 Jul 2029	Electric power generation by coal based thermal power plants	1	10,36,091	1.52%	[ICRA]AAA
INE733E07KA6	8.05% NTPC 5 May 2026	Electric power generation by coal based thermal power plants	1	10,85,276	1.59%	[ICRA]AAA
INE523E08NH8	9.80% L&T Finance 21 Dec 2022	Other financial service activities, except insurance and pension fund	1	10,56,756	1.55%	[ICRA]AAA
INE001A07SB7	8.05% HDFC Ltd 22 Oct 2029	Activities of specialized institutions granting credit for house purcha	1	10,63,303	1.56%	[ICRA]AAA
INE134E08CY2	8.70% PFC 14.05.2025	Other credit granting	2	21,86,172	3.20%	[ICRA]AAA
INE115A07DT9	8.89% LIC Housing 25 Apr 2023	Activities of specialized institutions granting credit for house purcha	1	10,68,801	1.56%	CRISIL AAA
INE514E08EE3	8.83% EXIM 03-NOV-2029	Other monetary intermediation services n.e.c.	1	11,33,034	1.66%	[ICRA]AAA
INE121A08QA2	9.08% Cholamandalam Investment & Finance co. Ltd 23.11.2023	Other financial service activities, except insurance and pension fund	1	10,40,030	1.52%	[ICRA]AA+
INE031A08624	8.52% HUDCO 28 Nov 2028 (GOI Service)	Activities of specialized institutions granting credit for house purcha	1	11,09,494	1.62%	[ICRA]AAA
INE235P07894	9.30% L&T INFRA DEBT FUND 5 July 2024	Other financial service activities, except insurance and pension fund	1	10,47,153	1.53%	[ICRA]AAA
INE906B07ID2	6.98% NHAI 29 June 2035	Construction and maintenance of motorways, streets, roads, other v	2	19,95,590	2.92%	[ICRA]AAA
INE514E08EL8	8.15 % EXIM 05.03.2025	Other monetary intermediation services n.e.c.	1	10,83,912	1.59%	[ICRA]AAA
INE296A07RA7	7.90% Bajaj Finance 10-Jan-2030	Other financial service activities, except insurance and pension fund	2	20,66,128	3.02%	CRISIL AAA
INE752E07KX8	7.93% PGC 20.05.2026	Transmission of electric energy	1	10,71,617	1.57%	[ICRA]AAA
INE062A08231	6.80% SBI Baselll Tier II 21 Aug 2035 Call 21 Aug 2030	Monetary intermediation of commercial banks, saving banks. postal	1	9,76,085	1.43%	CRISIL AAA
INE134E08JR1	8.67%PFC 19-Nov-2028	Other credit granting	1	11,10,738	1.63%	[ICRA]AAA
	Subtotal A			6,14,56,128	89.96%	

Money Market Instruments:-	Market Value	% of Portfolio	Ratings
- Treasury Bills		Nil	-
- Money Market Mutual Funds	45,43,463	6.65%	
- Certificate of Deposits / Commercial Papers	Nil	-	
- Application Pending Allotment	Nil	-	
- Bank Fixed Deposits (< 1 Year)	Nil	-	
- Cash/ Cash Equivalent & Net Current Assets	3,95,888	0.58%	
- Other Current Assets (Accrued Interest)	22,43,225	3.28%	
Net Current assets	(3,24,157)	-0.47%	
Sub Total B	68,58,420	10.04%	
GRAND TOTAL (sub total A + sub total B)	6,83,14,548	100.00%	

Average Maturity of Portfolio (in yrs)	7.37
Modified Duration (in yrs)	5.05
Yield to Maturity (%) (annualised)(at market price	6.63%
Net Asset Value	13,95,36
Net asset value last month	13,74,96
Total investment in Infrastructure	4,60,40,485
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	5,91,32,575	86.56%	
A1+ (For Commercial Paper)	-		
AA+ / Equivalent	20,81,440	3.05%	
AA / Equivalent	2,42,113	0.35%	
AA- / Equivalent	-		