

NATIONAL PENSION SYSTEM TRUST  
ADITYA BIRLA SUN LIFE PENSION MANAGEMENT LIMITED  
NPS TRUST A/C ADITYA BIRLA SUN LIFE PENSION MANAGEMENT LIMITED - SCHEME C TIER II

BALANCE SHEET AT THE PERIOD END 30th Sept 2021

Particulars	Schedule	30th Sept 2021	30th Sept 2020
<b>Liabilities</b>			
Unit Capital	1	5,45,49,485	3,66,81,787
Reserves and Surplus	2	2,49,51,336	1,28,55,625
Current Liabilities and Provisions	3	2,42,713	3,97,379
<b>Total</b>		<b>7,97,43,534</b>	<b>4,99,34,791</b>
<b>Assets</b>			
Investments	4	7,64,26,792	4,78,45,178
Other Current Assets	5	33,16,741	20,89,613
<b>Total</b>		<b>7,97,43,534</b>	<b>4,99,34,791</b>
(a) Net assets as per Balance Sheets		7,95,00,821	4,95,37,412
(b) Number of units outstanding		54,54,949	36,68,179

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**REVENUE ACCOUNT AT THE PERIOD END 30th Sept 2021**

Particulars	30th Sept 2021	(In Rs.) 30th Sept 2020
<b>Income</b>		
Interest	26,26,273	15,12,940
Profit on sale/redemption of investments	2,70,955	50,177
Unrealised gain on appreciation in investments	4,27,459	8,11,905
<b>Total Income (A)</b>	<b>33,24,686</b>	<b>23,75,022</b>
<b>Expenses and losses</b>		
Loss on sale/redemption of investments	70,786	-
Management fees (including service tax)	4,447	2,562
NPS Trust Fees	1,885	1,086
Custodian fees	1,228	682
Depository and settlement charges	548	222
CRA fees	36,344	5,775
Less: Amount recoverable by sale of units on account of CRA	(36,344)	(5,775)
Other Expenses	-	654
<b>Total Expenditure (B)</b>	<b>78,893</b>	<b>5,206</b>
<b>Surplus/(Deficit) for the year (A-B)</b>	<b>32,45,793</b>	<b>23,69,816</b>
Less: Amount transferred to Unrealised appreciation account	4,27,459	8,11,905
Less: Amount transferred to General Reserve	28,18,335	15,57,911
<b>Amount carried forward to Balance Sheet</b>	<b>-</b>	<b>-</b>

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**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET FOR THE PERIOD ENDED 30th Sept 2021**

<b>Schedule 1 - Unit Capital</b>	<b>30th Sept 2021</b>	<b>30th Sept 2020</b>
Outstanding at the beginning of the year	4,89,58,327	3,03,17,304
Add: Units issued during the year	2,50,01,671	3,15,97,180
Less: Units redeemed during the year	1,94,10,513	2,52,32,698
<b>Outstanding at the end of the year (₹)</b>	<b>5,45,49,485</b>	<b>3,66,81,787</b>
<b>(Face Value of Rs.10/- each unit, fully paid up)</b>		
Outstanding units at the beginning of the year	48,95,833	30,31,730
Add: Units issued during the year	25,00,167	31,59,718
Less: Units redeemed during the year	19,41,051	25,23,270
<b>Outstanding Units at the end of the year</b>	<b>54,54,949</b>	<b>36,68,179</b>
<b>Schedule 2 - Reserves and Surplus</b>		
<b>Reserves and Surplus</b>		
<b>Unit Premium Reserve</b>		
Opening Balance	94,73,004	25,66,717
Add: Premium on Units issued	1,07,13,745	1,02,66,237
Less: Premium on Units redeemed	83,64,426	81,18,973
Add: Transfer from General Reserve		
<b>Closing Balance</b>	<b>1,18,22,324</b>	<b>47,13,982</b>
<b>General Reserve</b>		
Opening Balance	83,80,016	46,82,419
Add: Transfer from Revenue Account	28,18,335	15,57,911
Less: Transfer to Unit Premium Reserve		
<b>Closing Balance</b>	<b>1,11,98,350</b>	<b>62,40,331</b>
<b>Unrealised Appreciation Account</b>		
Opening Balance	15,03,203	10,89,408
Add: Adjustment for Previous years unrealised appreciation reserve		
Add/(Less): Transfer from/(to) Revenue Account	4,27,459	8,11,905
<b>Closing Balance</b>	<b>19,30,662</b>	<b>19,01,313</b>
<b>Total</b>	<b>2,49,51,336</b>	<b>1,28,55,625</b>

**Schedule 3 - Current Liabilities and Provisions****Current Liabilities**

Sundry Creditors for expenses	3,304	3,365
Redemption Payable	2,39,408	3,94,014
<b>Total</b>	<b>2,42,713</b>	<b>3,97,379</b>

**Schedule 4 - Investments****Investments (Long Term and Short Term)**

Debentures and Bonds Listed/Awaiting Listing	7,28,05,211	4,41,15,739
Others - Mutual Fund Units	36,21,581	37,29,439
<b>Total</b>	<b>7,64,26,792</b>	<b>4,78,45,178</b>

**Schedule 5 - Other Current Assets**

Balances with bank in current account	2,45,672	2,42,021
Outstanding and accrued income	30,71,069	18,47,592
<b>Total</b>	<b>33,16,741</b>	<b>20,89,613</b>

ISIN No.	Name of the Instrument	Industry	Quantity	Market Value	% of Portfolio	Ratings
INE115A07DS1	9.00% LIC Housing 9 Apr 2023	Activities of Specialized Institutions Granting Credit for House Purch	1	10,58,273	1.33%	CRISIL AAA
INE296A07RNO	6.92% Bajaj Finance 24-Dec-2030	Other Credit Granting	2	19,85,904	2.50%	[ICRA]AAA
INE053F09GR4	8.80% IRFC BOND 03/02/2030	Other Credit Granting	1	11,38,623	1.43%	[ICRA]AAA
INE523E08NH8	9.80% L&T Finance 21 Dec 2022	Other Credit Granting	1	10,52,458	1.32%	[ICRA]AAA
INE848E07476	8.78% NHPC 11-Sept-2027	Electric Power Generation by Hydroelectric Power Plants	30	33,55,425	4.22%	[ICRA]AAA
INE906B07FT4	7.27 % NHAI 06.06.2022	Construction and Maintenance of Motorways, Streets, Roads, Other	1	10,21,359	1.28%	[ICRA]AAA
INE094A08093	6.63% HPCL(Hindustan Petroleum Corporation Ltd)11.04.2031	Production of Liquid and Gaseous Fuels, Illuminating Oils, Lubricatin	1	9,98,876	1.26%	[ICRA]AAA
INE115A07DT9	8.89% LIC Housing 25 Apr 2023	Activities of Specialized Institutions Granting Credit for House Purch	1	10,58,191	1.33%	CRISIL AAA
INE848E07369	8.85% NHPC 11.02.2025	Electric Power Generation by Hydroelectric Power Plants	9	9,88,424	1.24%	[ICRA]AAA
INE261F08BM7	7.41% NABARD(Non GOI) 18-July-2029	Other Monetary Intermediation Services n.e.c.	1	10,39,833	1.31%	CRISIL AAA
INE090A08UE8	6.45%ICICI Bank (Infrastructure Bond) 15.06.2028	Monetary intermediation of commercial banks, saving banks. postal	1	10,00,454	1.26%	[ICRA]AAA
INE733E07HC8	9.00 % NTPC 25.01.2027	Electric Power Generation by Coal Based Thermal Power Plants	3	6,79,594	0.85%	[ICRA]AAA
INE094A08044	6.80% HPCL(Hindustan Petroleum Corporation Limited) 15.12.20	Production of Liquid and Gaseous Fuels, Illuminating Oils, Lubricatin	3	30,87,033	3.88%	[ICRA]AAA
INE733E07JB6	8.84% NTPC 4 Oct 2022	Electric Power Generation by Coal Based Thermal Power Plants	1	10,44,469	1.31%	[ICRA]AAA
INE774D08MK5	8%Mahindra Financial Sevcies LTD NCD MD 24/07/2027	Other Credit Granting	900	9,24,078	1.16%	IND AAA
INE537P07489	8.40% India Infradebt 20.11.2024	Other Credit Granting	2	21,01,882	2.64%	[ICRA]AAA
INE121A080A2	9.08% Cholamandalam Investment & Finance co. Ltd 23.11.2023	Other Credit Granting	1	10,40,159	1.31%	[ICRA]AA+
INE235P07894	9.30% L&T INFRA DEBT FUND 5 July 2024	Other Credit Granting	1	10,61,245	1.33%	[ICRA]AAA
INE134E08JP5	7.85% PFC 03.04.2028.	Other Credit Granting	1	10,74,092	1.35%	[ICRA]AAA
INE053F09EK4	8.68% IRFC 29 Nov 2021	Other Credit Granting	1	10,08,107	1.27%	[ICRA]AAA
INE752E07OC4	7.36% PGC 17Oct 2026	Transmission of Electric Energy	2	21,30,300	2.68%	[ICRA]AAA
INE053F07BT5	7.54% IRFC 29 Jul 2034	Other Credit Granting	1	10,47,753	1.32%	[ICRA]AAA
INE261F08AV0	8.22% Nabard 13 Dec 2028 (GOI Service)	Other Monetary Intermediation Services n.e.c.	1	11,08,984	1.39%	CRISIL AAA
INE733E07KL3	7.32% NTPC 17 Jul 2029	Electric Power Generation by Coal Based Thermal Power Plants	1	10,44,244	1.31%	[ICRA]AAA
INE733E07KA6	8.05% NTPC 5 May 2026	Electric Power Generation by Coal Based Thermal Power Plants	1	10,85,854	1.37%	[ICRA]AAA
INE001A07RT1	8.55% HDFC Ltd 27 Mar 2029	Activities of specialized institutions granting credit for house purcha	2	21,87,800	2.75%	[ICRA]AAA
INE514E08AV5	9.25 % EXIM 18.04.2022	Other Credit Granting	1	10,27,172	1.29%	[ICRA]AAA
INE001A07SB7	8.05% HDFC Ltd 22 Oct 2029	Activities of specialized institutions granting credit for house purcha	1	10,69,794	1.35%	[ICRA]AAA
INE261F08AO5	8.47% NABARD GOI 31 Aug 2033	Other Monetary Intermediation Services n.e.c.	1	11,36,959	1.43%	CRISIL AAA
INE514E08EE3	8.83% EXIM 03-NOV-2029	Other Credit Granting	1	11,36,182	1.43%	[ICRA]AAA
INE031A08624	8.52% HUDCO 28 Nov 2028 (GOI Service)	Other Credit Granting	1	11,17,881	1.41%	[ICRA]AAA
INE020B08AQ9	7.70% REC 10.12.2027	Other Credit Granting	1	10,67,304	1.34%	[ICRA]AAA
INE514E08EL8	8.15 % EXIM 05.03.2025	Other Credit Granting	1	10,85,031	1.36%	[ICRA]AAA
INE296A07RA7	7.90% Bajaj Finance 10-Jan-2030	Other Credit Granting	2	21,06,686	2.65%	CRISIL AAA
INE134E08CY2	8.70% PFC 14.05.2025	Other Credit Granting	2	21,85,328	2.75%	[ICRA]AAA
INE002A08534	9.05% Reliance Industries 17 Oct 2028	Manufacture of Other Petroleum n.e.c.	2	22,72,466	2.86%	[ICRA]AAA
INE062A08231	6.80% SBI BaseIII Tier II 21 Aug 2035 Call 21 Aug 2030	Monetary Intermediation of Commercial Banks, Saving Banks. Posta	1	9,92,698	1.25%	CRISIL AAA
INE134E08JR1	8.67%PFC 19-Nov-2028	Other Credit Granting	1	11,26,009	1.42%	[ICRA]AAA
INE206D08162	9.18% Nuclear Power Corporation of India Limited 23-Jan-2029	Electric Power Generation and Transmission by Nuclear Power Plant	2	23,11,432	2.91%	CRISIL AAA
INE261F08AD8	8.20% NABARD 09.03.2028 (GOI Service)	Other Monetary Intermediation Services n.e.c.	1	10,98,638	1.38%	CRISIL AAA
INE752E07KX8	7.93% PGC 20.05.2026	Transmission of Electric Energy	1	10,82,646	1.36%	[ICRA]AAA
INE062A08165	8.90% SBI Tier II 2 Nov 2028 Call 2 Nov 2023	Monetary Intermediation of Commercial Banks, Saving Banks. Posta	2	21,37,778	2.69%	CRISIL AAA
INE848E07AW7	7.38%NHPC 03.01.2029	Electric Power Generation by Hydroelectric Power Plants	10	20,99,604	2.64%	[ICRA]AAA
INE752E07OB6	7.55% Power Grid Corporation 21-Sept-2031	Transmission of Electric Energy	1	10,67,023	1.34%	[ICRA]AAA
INE134E08KV1	7.75% Power Finance Corporation 11-Jun-2030	Other Credit Granting	1	10,49,056	1.32%	[ICRA]AAA
INE053F07CS5	6.85% IRFC 29-Oct-2040	Other Credit Granting	1	9,82,365	1.24%	[ICRA]AAA
INE906B08039	7.04% NHAI 21-09-2033	Construction and Maintenance of Motorways, Streets, Roads, Other	1	10,08,694	1.27%	[ICRA]AAA
INE261F08832	7.69% Nabard 31-Mar-2032	Other Monetary Intermediation Services n.e.c.	1	10,56,256	1.33%	CRISIL AAA
INE535H08660	9.30% Fullerton India Credit 25 Apr 2023	Other Credit Granting	1	10,35,623	1.30%	IND AA+
INE115A07JS8	8.48% LIC Housing 29 Jun 2026	Activities of Specialized Institutions Granting Credit for House Purch	2	21,84,122	2.75%	CRISIL AAA
INE296A07RO8	6% Bajaj Finance 24-Dec-2025	Other Credit Granting	1	10,01,148	1.26%	CRISIL AAA
INE053F07AB5	7.27% IRFC 15.06.2027	Other Credit Granting	1	10,54,167	1.33%	[ICRA]AAA
INE001A07SW3	6.83% HDFC 2031 08-Jan-2031	Activities of specialized institutions granting credit for house purcha	2	19,89,734	2.50%	[ICRA]AAA
	Subtotal A			7,28,05,209	91.58%	

	Market Value	% of Portfolio	Ratings
<b>Money Market Instruments:-</b>			
- Treasury Bills	Nil	-	
- Money Market Mutual Funds	36,21,581	4.56%	
- Certificate of Deposits / Commercial Papers	Nil	-	
- Application Pending Allotment	Nil	-	
- Bank Fixed Deposits (< 1 Year)	Nil	-	
- Cash/ Cash Equivalent & Net Current Assets	2,45,674	0.31%	
- Other Current Assets ( Accrued Interest )	30,71,214	3.86%	
Net Current assets	(2,42,860)	-0.31%	
Sub Total B	66,95,610	8.42%	
<b>GRAND TOTAL (sub total A + sub total B)</b>	<b>7,95,00,819</b>	<b>100.00%</b>	

Average Maturity of Portfolio (in yrs)	5.95
Modified Duration (in yrs)	4.30
Yield to Maturity (%) (annualised)(at market price)	6.17%
Net Asset Value	14,5741
Net asset value last month	14,4466
Total investment in Infrastructure	5,62,79,839
Total outstanding exposure to derivatives	Nil
Total NPA provided for	Nil

CREDIT RATING EXPOSURE	Market Value	% of Portfolio	Ratings
<b>Securities</b>			
Central Govt. Securities			
State Development Loans			
AAA / Equivalent	7,07,29,427	88.97%	
A1+ (For Commercial Paper)	-	-	
AA+ / Equivalent	20,75,782	2.61%	
AA / Equivalent	-	-	
AA- / Equivalent	-	-	