

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

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

UN-AUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 28th Sept 2018

Particulars	Schedule	Scheme C Tier II	Scheme C Tier II
		Sept 28th 2018	Sept 30th 2017
Income			
Dividend		-	-
Interest		548,929	64,585
MISCELLANEOUS INCOME SCHIL		7	-
Profit on sale/redemption of investments		-	3,935
Profit on Sale -MF		36,580	3,935
Unrealised gain on appreciation in investments		-	-
Total Income (A)		585,516	68,520
Expenses & Losses			
Loss on sale of investments		6,739	23
Unrealised loss on appreciation in investments		524,805	5,171
Management fees (including service tax)		840	51
NPS Trust fees		356	51
Custodian fees		246	13
Depository and settlement charges		405	-
Total Expenditure (B)		533,390	5,309
Surplus/(Deficit) for the year (A-B = C)		52,126	63,211
Net Surplus/Deficit brought forward from previous year		203,573	
Less: Amount transferred to Unrealised appreciation account		-	-
Less: Amount transferred to General Reserve		-	-
Amount carried forward to Balance Sheet		255,698	63,211

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

UN-AUDITED BALANCE SHEET AS AT SEPT 28th , 2018

Particulars	Schedule	Scheme C Tier II	Scheme C Tier II
		Sept 28th 2018	Sept 30th 2017
Liabilities			
Unit Capital	1	19,447,738	2,693,654
Reserve & Surplus	2	1,261,814	135,153
Current Liabilities	3	65,244	10,170
Total		20,774,796	2,838,976
Assets			
Investment	4	19,894,791	2,732,569
Deposits	5	-	-
Other Current Assets	6	880,005	106,407
Total		20,774,796	2,838,976
(a) Net asset as per Balance Sheet (Schedule 4+5+6-3)		20,709,552	2,828,806
(b) Number of units outstanding		1,944,774	269,365
©NAV per unit (a)(b) (Rs.)		10.3682	10.3682

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Schedules forming part of the un-audited half yearly financial statements.

Schedule 1: Unit capital

Particulars	Schedule	Scheme C Tier II	Scheme C Tier II
		28th Sept 2018	30th Sept 2017
Initial capital			
Unit Capital			
Outstanding at the beginning of the period		8598646	-
Add :Units issued during the period		14985722	-
Less: Units redeemed during the period		4136630	-
Outstanding at the end of the period		19447738	2,693,654
(Face Value of Rs.10/- each unit, fully paid up)		10.0000	10.0000
Outstanding units at the beginning of the period			
Add :Units issued during the period			
Less: Units redeemed during the period			
Outstanding Units at the end of the period		1944774	269,365

Schedule 2: Reserves and surplus

Particulars	Schedule	Scheme C Tier II	Scheme C Tier II
		28th Sept 2018	30th Sept 2017
Unit premium reserve			
Opening balance		353086	-
Add: Premium on Units issued		1608492	-
Less: Premium on Units redeemed		955462	-
Closing balance		1,006,116	71,941
Appropriation Account			
Surplus/(Deficit) Carried forward		255698	63211
Closing balance		255698	63211
Total		1,261,814	135,153

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Schedules forming part of the un-audited half yearly financial statements.

Schedule 3: Current liabilities and provisions

Particulars	Schedule	Scheme C Tier II	Scheme C Tier II
		28th Sept 2018	30th Sept 2017
Current liabilities & Provisions			
Sundry creditors for expenses		-	-
Redemption Payable		64,196	10,035
Contracts for purchase of investments		-	20
NPS charges payable		205	51
Management fees payable		496	51
Custodial charges payable		141	13
CBRICS Charges Payable		207	-
Total		65,244	10,170

Schedule 4: Investments (Long Term and Short Term)

Particulars	Schedule	Scheme C Tier II	Scheme C Tier II
		28th Sept 2018	30th Sept 2017
Investments - Non Convertible Debentures taxable		19,558,791	2,565,016
Others - Mutual Fund Units		336,000	167,553
Total		19,894,791	2,732,569

Schedule 5: Deposits

Particulars	Schedule	Scheme C Tier II	Scheme C Tier II
		28th Sept 2018	30th Sept 2017
Deposits with scheduled banks			
Total		0	0

Schedule 6: Other current assets

Particulars	Schedule	Scheme C Tier II	Scheme C Tier II
		28th Sept 2018	30th Sept 2017
Balances with banks in current account		68,733	4,591
Interest accrude but not due		811,272	101,816
Sundry Debtors - Margin Money for Investments			
Total		880,005	106,407

NAME OF PENSION FUND
SCHEME NAME
MONTH

BIRLA SUN LIFE PENSION MANAGEMENT LIMITED
C-TIER II
Sep-18

Name of the Instrument	ISIN No.	Industry	Quantity	Market Value	% of Portfolio	Ratings
8.15 % EXIM 05.03.2025	INE514E08EL8	Other monetary intermediation services n.e.c.	1.00	964,277.00	4.66%	CRISILAAA
8.89% LIC Housing 25 Apr 2023	INE115A07DT9	Activities of specialized institutions granting credit for house purchases that also take deposits	1.00	996,310.00	4.81%	CRISILAAA
9.25 % EXIM 18.04.2022	INE514E08AV5	Other monetary intermediation services n.e.c.	1.00	1,010,931.00	4.88%	CRISILAAA
8.20% NABARD 09.03.2028	INE261F08AD8	Other monetary intermediation services n.e.c.	1.00	969,792.00	4.68%	CRISILAAA
7.70% REC 12.12.2027	INE020B08AQ9	Other credit granting	1.00	927,036.00	4.48%	CRISILAAA
7.93% PGC 20.05.2026	INE752E07KX8	Transmission of electric energy	1.00	947,840.00	4.58%	CRISILAAA
9.08% Cholamandalam Investment & Finance co. Ltd 23.11.2023	INE121A08OA2	Other financial service activities, except insurance and pension funding activities, n.e.c.	1.00	974,301.00	4.70%	CRISILAA+
9.80% L&T Finance 21 Dec 2022	INE523E08NH8	Other financial service activities, except insurance and pension funding activities, n.e.c.	1.00	1,023,761.00	4.94%	ICRAAA+
7.85% PFC 03.04.2028	INE134E08JP5	Other credit granting	1.00	948,134.00	4.58%	CRISILAAA
7.27 % NHAI 06.06.2022	INE906B07FT4	Construction and maintenance of motorways, streets, roads, other vehicular and pedestrian ways	1.00	951,043.00	4.59%	CRISILAAA
8.84% NTPC 4 Oct 2022	INE733E07JB6	Electric power generation by coal based thermal power plants	1.00	999,287.00	4.83%	CRISILAAA
8% Mahindra Financial Services LTD NCD MD 24/07/2027	INE774D08MK5	Other financial service activities, except insurance and pension funding activities, n.e.c.	900.00	839,970.00	4.06%	BrickAAA
8.70% L&T Infra Finance Co Ltd 24.03.2022	INE691I07299	Other monetary intermediation services n.e.c.	200.00	199,435.40	0.96%	ICRAAA+
9.00% LIC Housing 9 Apr 2023	INE115A07DS1	Activities of specialized institutions granting credit for house purchases that also take deposits	1.00	1,003,546.00	4.85%	CRISILAAA
9.30% L&T INFRA DEBT FUND 5 July 2024	INE235P07894	Other financial service activities, except insurance and pension funding activities, n.e.c.	1.00	983,670.00	4.75%	CRISILAAA
Indiabull Housing Finance (series VI A) NCD 8.85% 26/09/2026	INE148I07GK5	Activities of specialized institutions granting credit for house purchases that also take deposits	400.00	399,210.40	1.93%	BrickAAA
8.80% IRFC BOND 03/02/2030	INE053F09GR4	Other credit granting	1.00	1,008,700.00	4.87%	CRISILAAA
9.30% Dewan Housing Finance Ltd 2026 (Secured)	INE202B07HV0	Activities of specialized institutions granting credit for house purchases that also take deposits	400.00	408,963.60	1.97%	BrickAAA
8.68% IRFC 29 Nov 2021	INE053F09EK4	Other credit granting	1.00	1,000,555.00	4.83%	CRISILAAA
9.30% Fullerton India Credit 25 Apr 2023	INE535H08660	Other credit granting	1.00	984,309.00	4.75%	ICRAAA+
9.41% India Infrastructure Finance Co Ltd 27 Jul 2037	INE787H07057	Other monetary intermediation services n.e.c.	1.00	1,035,352.00	5.00%	CRISILAAA
8.81% HDB FINANCIAL SERVICES 07.07.2021	INE756I07BY7	Other financial service activities, except insurance and pension funding activities, n.e.c.	1.00	982,368.00	4.74%	CRISILAAA
Total				19,558,791.40	94.44%	

Money Market Instruments:-				Market Value	% of Portfolio	Ratings
- Treasury Bills				Nil	-	
- Money Market Mutual Funds				335,999.95	1.62%	
- Certificate of Deposits / Commercial Papers				Nil	-	
- Application Pending Allotment				Nil	-	
- Bank Fixed Deposits (< 1 Year)				Nil	-	
- Cash/ Cash Equivalent & Net Current Assets				68,754.39	0.33%	
- Other Current Assets (Accrued Interest)				811,271.52	3.92%	
Net Current Assets				(65,265.04)	-0.32%	
GRAND TOTAL				20,709,552.22	100.00%	

Average Maturity of Portfolio (in yrs)	6.72
Modified Duration (in yrs)	4.50
Yield to Maturity (%) (annualised)(at market price	9.06%

CREDIT RATING EXPOSURE						
Securities				Market Value	% of Portfolio	Ratings
Central Govt. Securities						
State Development Loans						
AAA / Equivalent				17,708,529.73	85.51%	
A1+ (For Commercial Paper)						
AA+ / Equivalent				1,850,261.67	8.93%	
AA / Equivalent						
AA- / Equivalent						
A+ / Equivalent						
A / Equivalent						
A- / Equivalent						
BBB+ / Equivalent						
BBB / Equivalent						