

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

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

AUDITED BALANCE SHEET AS AT 30th September 2020

Amount in Rupees

Particulars	Schedule	Scheme E Tier II	
		30th Sept 2020	30th Sept 2019
Liabilities			
Unit Capital	1	69,776,438	42,759,669
Reserve & Surplus	2	14,868,591	9,194,338
Current Liabilities	3	821,267	72,121
Total		85,466,297	52,026,128
Assets			
Investment	4	85,024,294	51,941,413
Deposits	5	-	-
Other Current Assets	6	442,004	84,715
Total		85,466,297	52,026,128
(a) Net asset as per Balance Sheet (Schedule 4+5+6-3)		84,645,030	51,954,007
(b) Number of units outstanding		6,977,644	4,275,967
©NAV per unit (a)(b) (Rs.)		12.1309	12.1502

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AUDITED REVENUE ACCOUNT FOR THE YEAR ENDED 30th September 2020

Particulars	Schedule	Scheme E Tier II	
		30th Sept 2020	30th Sept 2019
Income			
Dividend		472,469	433,356
Miscellaneous income		-	-
Profit on sale/redemption of investments		918,854	991,166
Unrealised gain on appreciation in investments		18,484,696	547,093
Total Income (A)		19,876,018	1,971,615
Expenses & Losses			
Loss on sale/redemption of investments		2,144,232	1,394,420
Unrealised loss on appreciation in investments		-	-
Management fees (including service tax)		4,294	2,861
NPS Trust fees		1,819	426
Custodian fees		1,336	890
Brokerage		-	-
CRA fees		11,650	4,050
Less : Amount recoverable on sale of units on account of CRA Charges		-11,650	-4,050
Stamp duty Charge		705	-
NSDL & SEBI charges		170	259
Total Expenditure (B)		2,152,557	1,398,855
Surplus/(Deficit) for the year (A-B = C)		17,723,461	572,760
Less: Amount transferred to Unrealised appreciation account		18,484,696	547,093
Less: Amount transferred to General Reserve		-761,234	25,667
Amount carried forward to Balance Sheet		-	-

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

Schedule 1: Unit capital

Particulars	Schedule	Scheme E Tier II	
		30th Sept 2020	30th Sept 2019
Initial capital			
Unit Capital			
Outstanding at the beginning of the period		57,362,259	39,523,713
Add :Units issued during the period		29,636,546	56,216,347
Less: Units redeemed during the period		17,222,367	52,980,391
Outstanding at the end of the period		69,776,438	42,759,669
(Face Value of Rs.10/- each unit, fully paid up)		10.00	10.00
Outstanding units at the beginning of the period		5,736,226	3,952,371
Add :Units issued during the period		2,963,655	5,621,635
Less: Units redeemed during the period		1,722,237	5,298,039
Outstanding Units at the end of the period		6,977,644	4,275,967

Schedule 2: Reserves and surplus

Particulars	Schedule	Scheme E Tier II	
		30th Sept 2020	30th Sept 2019
Unit premium reserve			
Opening balance		8,183,176	5,941,029
Add: Premium on Units issued		3,880,521	10,361,721
Less: Premium on Units redeemed		2,357,548	9,917,689
Closing balance		9,706,147	6,385,061
General Reserve			
Opening balance		649,024	
Add/(Less): Transfer from/(to) Revenue Account		-761,234	
Closing balance		-112,211	-
Appropriation Account			
Surplus/(Deficit) Carried forward			2,809,277
Closing balance		-	2,809,277
Unrealised Appreciation Reserve			
Opening balance		-13,210,041	
Add/(Less): Transfer from/(to) Revenue Account		18,484,696	
Closing balance		5,274,655	-
Total		14,868,591.32	9,194,337.62

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

Schedule 3: Current liabilities and provisions

Particulars	Schedule	Scheme E Tier II	
		30th Sept 2020	30th Sept 2019
Current liabilities & Provisions			
Sundry creditors for expenses			
Redemption Payable		815,910	69,437
TDS Payable			
Contracts for purchase of investments		-	187
NPS charges payable		-899	-821
NSDL & SEBI Payable		183	148
Management fees payable		5,543	2,723
Custodial charges payable		531	448
Total		821,267	72,121

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

Schedule 4: Investments (Long Term and Short Term)

Particulars	Schedule	Scheme E Tier II	
		30th Sept 2020	30th Sept 2019
Equity shares		83,306,808	50,571,412
Others - Mutual Fund Units		1,717,486	1,370,000
Total		85,024,294	51,941,413

Schedule 5: Deposits

Particulars	Schedule	Scheme E Tier II	
		30th Sept 2020	30th Sept 2019
Deposits with scheduled banks		-	-
Total		-	-

Schedule 6: Other current assets

Particulars	Schedule	Scheme E Tier II	
		30th Sept 2020	30th Sept 2019
Balances with banks in current account		384,577	-565,869
Contracts for sale of investments		-	622,500
Brokerage receivable from PFM		38,884	20,641
Receivable for sales invst		-29,428	-13,425
Application money pending allotment			
Others - Dividend receivable		47,970	20,869
Total		442,004	84,715

Schedule 7: Realised Gain on Sale/redemption of investment

Particulars	Schedule	Scheme E Tier II	
		30th Sept 2020	30th Sept 2019
REALISED GAIN ON SALE /REDEMPTION OF INVESTMENT			
Profit on Sale of Equity shares		893,954	238,925
Profit on sale of Mutual fund scheme Units		24,900	43,249
Total		918,854	282,174

NAME OF PENSION FUND
SCHEME NAME
MONTH

ADITYA BIRLA SUN LIFE PENSION MANAGEMENT LIMITED
E-TIER II
Sep-20

ISIN No.	Name of the Instrument	Industry	Quantity	Market Value	% of Portfolio
INE002A01018	RELIANCE INDUSTRIES LTD.	Manufacture of other petroleum n.e.c. (includes manufacture of petroleum jelly, micro-cryst	4311	9632282.85	11.38%
INE040A01034	HDFC BANK LTD	Monetary intermediation of commercial banks, saving banks. postal savings bank and discour	6300	6795180	8.03%
INE009A01021	INFOSYS LIMITED	Writing , modifying, testing of computer program to meet the needs of a particular client exc	5850	5898262.5	6.97%
INE090A01021	I C I BANK LTD	Monetary intermediation of commercial banks, saving banks. postal savings bank and discour	12917	4582305.75	5.41%
INE030A01027	HINDUSTAN LEVER LTD.	Manufacture of soap all forms	2029	4196479.25	4.96%
INE467B01029	TATA CONSULTANCY SERVICES LIMITED	Writing , modifying, testing of computer program to meet the needs of a particular client exc	1584	3947803.2	4.66%
INE001A01036	HOUSING DEVELOPMENT FINANCE CORPORA	Activities of specialized institutions granting credit for house purchases that also take deposit	2262	3935993.1	4.65%
INE237A01028	KOTAK MAHINDRA BANK LTD	Monetary intermediation of commercial banks, saving banks. postal savings bank and discour	2448	3104553.6	3.67%
INE018A01030	LARSEN AND TOUBRO LTD	Other civil engineering projects n.e.c.	3085	2781436	3.29%
INE397D01024	BHARTI AIRTEL LTD	Activities of maintaining and operating paging, cellulr and other tetecommunication network	6048	2545905.6	3.01%
INE154A01025	ITC LTD	Manufacture of cigarettes, cigarette tobacco	14353	2464410.1	2.91%
INE481G01011	ULTRATECH CEMENT LIMITED	Manufacture of clinkers and cement	465	1883040.75	2.22%
INE860A01027	HCL TECHNOLOGIES LTD	Writing , modifying, testing of computer program to meet the needs of a particular client exc	2240	1817984	2.15%
INE585B01010	MARUTI SUZUKI INDIA LTD.	Manufacture of passenger cars	257	1733066.65	2.05%
INE238A01034	AXIS BANK LTD.	Monetary intermediation of commercial banks, saving banks. postal savings bank and discour	4015	1704969.75	2.01%
INE062A01020	STATE BANK OF INDIA	Monetary intermediation of commercial banks, saving banks. postal savings bank and discour	8598	1594069.2	1.88%
INE059A01026	CIPLA LIMITED	Manufacture of allopathic pharmaceutical preparations	1995	1545526.5	1.83%
INE296A01024	BAJAJ FINANCE LIMITED	Other financial service activities, except insurance and pension funding activities, n.e.c.	466	1527827.6	1.80%
INE101A01026	MAHINDRA AND MAHINDRA LTD	Manufacture of motor vehicles n.e.c.	2505	1522789.5	1.80%
INE129A01019	G A I L (INDIA) LTD	Distrtibution and sale of gaseous fuels through mains	16920	1468656	1.74%
INE089A01023	DR REDDY LABORATORIES	Manufacture of allopathic pharmaceutical preparations	280	1452584	1.72%
INE029A01011	BHARAT PETROLIUM CORPORATION LIMITE	Production of liquid and gaseous fuels, illuminating oils, lubricating oils or greases or other pr	4010	1415730.5	1.67%
INE347G01014	PETRONET L N G LTD	Distrtibution and sale of gaseous fuels through mains	6404	1413042.6	1.67%
INE752E01010	POWER GRID CORPN OF INDIA LTD	Transmission of electric energy	8550	1388947.5	1.64%
INE021A01026	ASIAN PAINT LIMITED	Manufacture of paints and varnishes, enamels or lacquers	684	1358697.6	1.61%
INE259A01022	COLGATE PALMOLIVE (INDIA) LIMITED	Manufacture of preparations for oral or dental hygiene (includes manufactureof toothpastes,	920	1318820	1.56%
INE066A01021	EICHER MOTORS LTD	Manufacture of motor vehicles n.e.c.	590	1299652	1.54%
INE044A01036	SUN PHARMACEUTICAL INDS LTD	Manufacture of allopathic pharmaceutical preparations	2408	1205083.6	1.42%
INE123W01016	SBI LIFE INSURANCE CO. LTD.	Life Insurance	1450	1176602.5	1.39%
INE111A01025	CONTAINER CORPORATION OF INDIA LTD	Switching and shunting	3140	1145943	1.35%
INE216A01030	BRITANNIA INDUSTRIES LIMITED	Manufacture of cream, butter, cheese, curd, ghee, khoya etc	300	1139445	1.35%
INE239A01016	NESTLE INDIA LTD	Manufacture of cream, butter, cheese, curd, ghee, khoya etc	55	875525.75	1.03%
INE465A01025	BHARAT FORGE LIMITED	Forging, pressing, stamping and roll-forming of metal; powder metallurgy	1900	850345	1.00%
INE376G01013	BIOCON LIMITED	Manufacture of allopathic pharmaceutical preparations	1800	805860	0.95%
INE854D01024	UNITED SPIRITS LIMITED	Manufacture of beverages	1395	719610.75	0.85%
INE012A01025	ACC LIMITED	Manufacture of clinkers and cement	505	703692.25	0.83%
IN9002A01024	RELIANCE INDUSTRIES LTD.	Manufacture of other petroleum n.e.c. (includes manufacture of petroleum jelly, micro-cryst	264	354684	0.42%
	Sub Total A			83,306,807.95	98.42%
	Money Market Instruments:-			Market Value	% of Portfolio
	- Treasury Bills			Nil	
	- Money Market Mutual Funds			1,717,485.57	2.03%
	- Certificate of Deposits / Commercial Papers			Nil	
	- Application Pending Allotment			Nil	
	- Bank Fixed Deposits (< 1 Year)			Nil	
	- Cash/ Cash Equivalent			384,577.06	0.45%
	- Other Current Assets			(763,840.91)	-0.90%
	Sub Total B			1,338,221.72	
	GRAND TOTAL			84,645,029.67	100.00%

NAV as at 30th Sept 2020	12.1309
NAV as at 31st August 2020	12.1571
Total investment in Infrastructure	2.61
Total outstanding exposure to derivatives	Nil
Total NPA provided for	Nil
Total Value of illiquid equity shares	Nil