

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

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

UN AUDITEDED REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

Particulars	Schedule	Scheme G Tier I	
		31st Mar 2021	31st Mar 2020
Income			
Interest		2,36,86,845	1,40,91,527
Profit on sale/redemption of investments		38,86,346	3,25,240
Unrealised gain on appreciation in investments		-	1,08,14,464
other income		78	-
Total Income (A)		2,75,73,270	2,52,31,231
Expenses & Losses			
Unrealised loss on appreciation in investments		1,50,69,793	-
Management fees (including service tax)		42,435	23,737
NPS Trust fees		17,981	10,058
Custodian fees		11,742	6,824
Brokerage		-	-
Stamp duty charges		15,326	-
Depository and settlement charges		3,527	2,360
CRA fees		5,18,482	4,34,177
Less : Amount recoverable on sale of units on account of CRA Charges		-5,18,482	-4,34,177
NSDL & SEBI charges		1,788	738
Total Expenditure (B)		1,51,62,591	43,717
Surplus/(Deficit) for the year (A-B = C)		1,24,10,679	2,51,87,514
Less: Amount transferred to Unrealised appreciation account		-1,50,69,793	1,08,14,464
Less: Amount transferred to General Reserve		2,74,80,471	1,43,73,050
Amount carried forward to Balance Sheet		-	-

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UN AUDITED BALANCE SHEET AS AT 31st MARCH 2021

Particulars	Schedule	Scheme G Tier I	
		31st Mar 2021	31st Mar 2020
Liabilities			
Unit Capital	1	60,92,90,744	37,03,69,429
Reserve & Surplus	2	24,77,85,092	11,41,31,496
Current Liabilities	3	13,39,263	5,45,369
Total		85,84,15,099	48,50,46,295
Assets			
Investment	4	83,88,12,494	47,47,54,177
Deposits	5	-	-
Other Current Assets	6	1,96,02,604	1,02,92,118
Total		85,84,15,099	48,50,46,295
(a) Net asset as per Balance Sheet (Schedule 4+5+6-3)		85,70,75,836	48,45,00,925
(b) Number of units outstanding		6,09,29,074	3,70,36,943
©NAV per unit (a)(b) (Rs.)		14.0668	13.0816

The notes referred to above form an integral part of the financial Statements.

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

Schedule 1: Unit capital

Particulars	Schedule	Scheme G Tier I	
		31st Mar 2021	31st Mar 2020
Initial capital			
Unit Capital			
Outstanding at the beginning of the period		45,43,01,171	24,74,95,931
Add :Units issued during the period		18,65,94,797	18,10,99,747
Less: Units redeemed during the period		3,16,05,225	5,82,26,249
Outstanding at the end of the period		60,92,90,744	37,03,69,429
(Face Value of Rs.10/- each unit, fully paid up)		10.00	10.00
Outstanding units at the beginning of the period		4,54,30,117	2,47,49,593
Add :Units issued during the period		1,86,59,480	1,81,09,975
Less: Units redeemed during the period		31,60,523	58,22,625
Outstanding Units at the end of the period		6,09,29,074	3,70,36,943

Schedule 2: Reserves and surplus

Particulars	Schedule	Scheme G Tier I	
		31st Mar 2021	31st Mar 2020
Unit premium reserve			
Opening balance		7,78,09,030	1,57,87,204
Add: Premium on Units issued		7,59,91,346	4,35,67,042
Less: Premium on Units redeemed		1,28,31,009	1,24,94,809
Closing balance		14,09,69,365	4,68,59,437
General Reserve			
Opening balance		5,76,97,910	2,45,56,890
Add/(Less): Transfer from/(to) Revenue Account		2,74,80,471	1,43,73,049
Closing balance		8,51,78,381	3,89,29,939
Unrealised Appreciation Reserve			
Opening balance		3,67,07,138	1,75,27,657
Add/(Less): Transfer from/(to) Revenue Account		-1,50,69,793	1,08,14,464
Closing balance		2,16,37,345	2,83,42,121
Total		24,77,85,092	11,41,31,497

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

Schedule 3: Current liabilities and provisions

Particulars	Schedule	Scheme G Tier I	
		31st Mar 2021	31st Mar 2020
Current liabilities & Provisions			
Redemption Payable		13,03,235	5,24,252
NPS charges payable		3,456	1,982
NSDL & SEBI Payable		2,532	1,696
Management fees payable		22,491	12,926
Custody charges payable		5,505	2,858
CCIL Charges Payable		2,044	1,655
Total		13,39,263	5,45,369

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

Schedule 4: Investments (Long Term and Short Term)

Particulars	Schedule	Scheme G Tier I	
		31st Mar 2021	31st Mar 2020
Government Securities		63,59,05,519	38,90,71,941
State Government Securities		13,45,27,317	6,75,02,040
Non Convertible Debentures taxable		33,27,324	-
Others - Mutual Fund Units		6,50,52,335	1,81,80,196
Total		83,88,12,494	47,47,54,177

Schedule 5: Deposits

Particulars	Schedule	Scheme G Tier I	
		31st Mar 2021	31st Mar 2020
Deposits with scheduled banks		-	-
Total		-	-

Schedule 6: Other current assets

Particulars	Schedule	Scheme G Tier I	
		31st Mar 2021	31st Mar 2020
Balances with banks in current account		12,92,854	5,23,518
Sundry debtors (margin money of Rs 23 lacs as on 31st mar 2021)		53,00,000	23,00,000
Interest Accrued But Not Due-SDL		27,25,774	11,72,426
Interest Accrued But Not Due-Non Convertible Deb.		81,049	-
Interest accrude but not due on G sec		1,02,02,927	62,96,174
Total		1,96,02,604	1,02,92,118

NAME OF PENSION FUND
SCHEME NAME
MONTH

ADITYA BIRLA SUN LIFE PENSION MANAGEMENT LIMITED
G-TIER I
31st Mar 2021

ISIN No.	Name of the Instrument	Industry	Quantity	Market Value	% of Portfolio	Ratings
INE261F08AJ5	8.65% Nabard (GOI Service) 8 Jun 2028	Other monetary intermediation	3	33,27,324	0.39%	CRISIL AAA
IN3120180036	8.15% Tamil Nadu SDL 9-May-28	SDL	20,000	21,55,598	0.25%	-
IN2220170038	7.18% MAHARASHTRA SDL 28-Jun-2029	SDL	29,000	29,64,499	0.35%	-
IN2220200017	7.83% MAHARASHTRA SDL 2030 (08-APR-2030) 2030	SDL	1,00,000	1,06,50,660	1.24%	-
IN0020150010	7.68% GS 15.12.2023	GOI	55,000	58,80,936	0.69%	-
IN4520180204	8.38% Telangana SDL 2049	SDL	60,000	70,42,674	0.82%	-
IN0020040039	7.50% GOI 10-Aug-2034	GOI	2,39,000	2,55,61,002	2.98%	-
IN3120180200	8.08% Tamilnadu SDL 26.12.2028.	SDL	45,000	48,52,179	0.57%	-
IN0020070044	8.32% GS 02.08.2032	GOI	40,000	44,89,308	0.52%	-
IN1020180411	8.39% ANDHRA PRADESH SDL 06.02.2031	SDL	55,000	60,81,543	0.71%	-
IN1920180156	8.22 % KARNATAK 30.01.2031	SDL	90,000	98,42,562	1.15%	-
IN2220180052	8.08% Maharashtra SDL 2028	SDL	90,000	97,04,358	1.13%	-
IN3120180010	SDL TAMIL NADU 8.05% 2028	SDL	1,20,000	1,28,75,784	1.50%	-
IN0020110063	8.83% GOI 12.12.2041	GOI	95,000	1,16,41,509	1.36%	-
IN2220170103	7.33% MAHARASHTRA SDL 2027	SDL	68,000	70,52,974	0.82%	-
IN2020180039	8.33 % KERALA SDL 30.05.2028	SDL	55,000	59,85,854	0.70%	-
IN0020150077	7.72% GOI 26.10.2055.	GOI	63,000	70,83,248	0.83%	-
IN2020170147	8.13 % KERALA SDL 21.03.2028	SDL	22,300	23,98,604	0.28%	-
IN1920170157	8.00% Karnataka SDL 2028 (17-JAN-2028)	SDL	20,000	21,33,962	0.25%	-
IN3120150203	8.69% Tamil Nadu SDL 24.02.2026	SDL	10,500	11,57,262	0.14%	-
IN0020140078	8.17% GS 2044 (01-DEC-2044).	GOI	2,50,500	2,90,40,465	3.39%	-
IN0020140011	8.60% GS 2028 (02-JUN-2028)	GOI	1,80,000	2,02,32,648	2.36%	-
IN0020160092	6.62% GOI 2051 (28-NOV-2051) 2051.	GOI	3,00,000	2,94,72,600	3.44%	-
IN0020190024	7.62% GS 2039 (15-09-2039)	GOI	1,28,300	1,39,11,056	1.62%	-
IN0020200245	6.22% GOI 2035 (16-Mar-2035)	GOI	4,25,400	4,06,71,048	4.75%	-
IN0020200153	05.77% GOI 03-Aug-2030	GOI	1,20,000	1,15,37,328	1.35%	-
IN0020190040	7.69% GOI 17.06.2043	GOI	1,70,000	1,87,35,003	2.19%	-
IN0020080050	6.83% GOI 19-JAN-2039	GOI	4,50,000	4,53,15,090	5.29%	-
IN0020170174	7.17% GOI 08-Jan-2028	GOI	1,50,000	1,56,95,505	1.83%	-
IN0020150044	8.13% GOI 22 June 2045	GOI	80,000	92,73,976	1.08%	-
IN0020060078	8.24% GOI 15-Feb-2027	GOI	90,000	98,97,507	1.15%	-
IN0020020106	7.95% GOI 28-Aug-2032	GOI	2,97,000	3,26,80,959	3.81%	-
IN1520130072	9.50% GUJARAT SDL 11-SEP-2023.	SDL	1,30,000	1,42,67,682	1.66%	-
IN0020160100	6.57% GOI 2033 (MD 05/12/2033)	GOI	1,70,900	1,69,21,629	1.97%	-
IN0020160118	6.79% GS 26.12.2029	GOI	1,35,300	1,38,17,310	1.61%	-
IN0020150051	7.73% GS MD 19/12/2034	GOI	1,52,200	1,65,70,440	1.93%	-
IN0020170026	6.79% GSEC (15/MAY/2027) 2027	GOI	56,000	57,75,633	0.67%	-
IN0020070036	8.26% Government of India 02.08.2027	GOI	2,91,000	3,21,07,340	3.75%	-
IN0020160019	7.61% GSEC 09.05.2030	GOI	5,49,000	5,87,04,296	6.85%	-
IN0020070069	8.28% GOI 21.09.2027	GOI	1,94,000	2,14,50,987	2.50%	-
IN0020030014	6.30% GOI 09.04.2023	GOI	34,400	35,55,144	0.41%	-
IN0020110048	9.15% GOI 14.11.2024	GOI	60,000	67,29,246	0.79%	-
IN0020140060	8.15% GSEC 24.11.2026	GOI	15,000	16,43,999	0.19%	-
IN0020150069	7.59% GOI 20.03.2029	GOI	1,03,000	1,09,91,491	1.28%	-
IN0020060086	8.28% GOI 15.02.2032	GOI	8,500	9,52,036	0.11%	-
IN0020150028	7.88% GOI 19.03.2030	GOI	46,000	50,07,091	0.58%	-
IN0020050012	7.40% GOI 09.09.2035	GOI	5,15,600	5,48,80,619	6.40%	-
IN0020060045	8.33% GS 7.06.2036	GOI	1,57,000	1,79,94,586	2.10%	-
IN1920190098	7.23% Karnataka SDL06-Nov-2028	SDL	1,20,000	1,23,36,600	1.44%	-
IN2220200264	6.63% MAHARASHTRA SDL 14-OCT-2030	SDL	1,99,700	1,97,20,555	2.30%	-
IN2220150196	8.67% Maharashtra SDL 24 Feb 2026	SDL	30,000	33,03,969	0.39%	-
IN0020160068	7.06 % GOI 10.10.2046	GOI	3,64,700	3,76,84,487	4.40%	-
	Subtotal A			77,37,60,159	90.28%	

Money Market Instruments:-	Market Value	% of Portfolio	Ratings
- Treasury Bills		Nil	-
- Money Market Mutual Funds	6,50,52,334.92	7.59%	
- Certificate of Deposits / Commercial Papers		Nil	-
- Application Pending Allotment		Nil	-
- Bank Fixed Deposits (< 1 Year)		Nil	-
- Cash/ Cash Equivalent & Net Current Assets	12,92,859.51	0.15%	
- Other Current Assets (Accrued Interest)	1,30,09,767.12	1.52%	
Net Current assets	39,60,715.66	0.46%	
Sub Total B	8,33,15,677	9.72%	
GRAND TOTAL (sub total A + sub total B)	85,70,75,837	100.00%	

Average Maturity of Portfolio (in yrs)	13.46
Modified Duration (in yrs)	7.85
Yield to Maturity (%) (annualised)(at market price)	6.59%
Net Asset Value	14.0668
Net asset value last month	13.8593
Total investment in Infrastructure	33,27,324
Total outstanding exposure to derivatives	Nil
Total NPA provided for	Nil

CREDIT RATING EXPOSURE	Market Value	% of Portfolio	Ratings
Securities			
Central Govt. Securities	63,59,05,519	74.19%	
State Development Loans	13,45,27,317	15.70%	
AAA / Equivalent	33,27,324	0.39%	
A1+ (For Commercial Paper)	-	-	