

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

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

UN-AUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2019

Amount in ₹

Particulars	Schedule	Scheme G Tier I	
		30 th September 2019	28 th September 2018
Income			
Dividend		-	-
Interest		1,12,22,190.45	42,08,239.97
Profit on sale/redemption of investments		2,06,737.38	1,19,731.71
Unrealised gain on appreciation in investments		1,23,34,785.01	-
Total Income (A)		2,37,63,712.84	43,28,058.90
Expenses & Losses			
Unrealised loss on appreciation in investments		-	40,97,650.34
Management fees (including service tax)		18,444.90	6,590.01
NPS Trust fees		2,790.68	2,792.32
Custodian fees		5,381.49	2,070.30
NSDL & SEBI charges		246.40	
Depository and settlement charges		1,203.83	1,025.42
Total Expenditure (B)		28,067.30	41,10,128.39
Surplus/(Deficit) for the year (A-B = C)		2,37,35,645.54	2,17,930.51
Net Surplus/Deficit brought forward from previous year		1,83,48,901.90	9,83,648.24
Less: Amount transferred to Unrealised appreciation account		-	-
Less: Amount transferred to General Reserve		-	-
Amount carried forward to Balance Sheet		4,20,84,547.44	12,01,578.75

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UN-AUDITED BALANCE SHEET AS AT 30TH SEPTEMBER 2019

Amount in ₹

Particulars	Schedule	Scheme G Tier I	
		30 th September 2019	28 th September 2018
Liabilities			
Unit Capital	1	27,79,24,976.85	14,68,98,713.52
Reserve & Surplus	2	6,41,91,044.04	60,01,819.41
Current Liabilities	3	1,80,407.65	11,83,900.80
Total		34,22,96,428.54	15,40,84,433.73
Assets			
Investment	4	33,63,73,720.35	15,02,62,214.19
Deposits	5	-	-
Other Current Assets	6	59,22,708.19	38,22,219.54
Total		34,22,96,428.54	15,40,84,433.73
(a) Net asset as per Balance Sheet (Schedule 4+5+6-3)		34,21,16,020.89	15,29,00,532.93
(b) Number of units outstanding		2,77,92,497.69	1,46,89,871.36
©NAV per unit (a)/(b) (Rs.)		12.3097	10.4779

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 30TH SEPTEMBER 2019

Schedule 1: Unit capital

Amount in ₹

Particulars	Scheme G Tier I	
	30 th September 2019	28 th September 2018
Initial capital		
Unit Capital		
Outstanding at the beginning of the period	24,74,95,930.73	7,18,33,565.31
Add :Units issued during the period	17,45,66,128.76	13,98,79,705.12
Less: Units redeemed during the period	14,41,37,082.64	6,48,14,556.91
Outstanding at the end of the period	27,79,24,976.85	14,68,98,713.52
(Face Value of Rs.10/- each unit, fully paid up)	10.00	10.0000
Outstanding units at the beginning of the period	2,47,49,593.07	71,83,357
Add :Units issued during the period	1,74,56,612.88	1,39,87,971
Less: Units redeemed during the period	1,44,13,708.26	64,81,456
Outstanding Units at the end of the period	2,77,92,497.69	1,46,89,871

Schedule 2: Reserves and surplus

Particulars	Scheme G Tier I	
	30 th September 2019	28 th September 2018
Unit premium reserve		
Opening balance	15787204.37	2056045.74
Add: Premium on Units issued	33992161.68	5059720.18
Less: Premium on Units redeemed	27672869.45	2315525.26
Closing balance	2,21,06,497	48,00,241
Appropriation Account		
Surplus/(Deficit) Carried forward	42084547.44	1201578.75
Closing balance	42084547.44	1201578.75
Total	6,41,91,044.04	60,01,819.41

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SCHEDULES FORMING PART OF THE UN-AUDITED HALF YEARLY FINANCIAL STATEMENTS AS ON 30TH SEPTEMBER 2019

Schedule 3: Current liabilities and provisions

Amount in ₹

Particulars	Scheme G Tier I	
	30 th September 2019	28 th September 2018
Current liabilities & Provisions		
Redemption Payable	1,64,722.70	2,38,576.08
Contracts for purchase of investments	-	9,38,142.00
NPS charges payable	2,790.28	1,606.35
Management fees payable	9,827.50	3,791.59
Custodial charges payable	2,814.65	1,198.32
CCIL Charges Payable	252.52	586.46
Total	1,80,407.65	11,83,900.80

Schedule 4: Investments (Long Term and Short Term)

Particulars	Scheme G Tier I	
	30 th September 2019	28 th September 2018
Government Securities	25,97,77,282.49	13,00,52,493.96
State Government Securities	6,77,36,437.83	1,67,79,721.69
Others - Mutual Fund Units	88,60,000.03	34,29,998.54
Total	33,63,73,720.35	15,02,62,214

Schedule 5: Deposits

Particulars	Scheme G Tier I	
	30 th September 2019	28 th September 2018
Deposits with scheduled banks	-	-
Total	-	-

Schedule 6: Other current assets

Particulars	Scheme G Tier I	
	30 th September 2019	28 th September 2018
Balances with banks in current account	1,69,260	11,80,079
Interest Accrued But Not Due-SDL	11,72,442	2,18,497
Interest accrude but not due	45,81,006	24,23,499
Total	59,22,708	38,22,220

NAME OF PENSION FUND
SCHEME NAME
MONTH

BIRLA SUN LIFE PENSION MANAGEMENT LIMITED
G-TIER I
Sep-19

Amount In ₹

Name of the Instrument	ISIN No.	Industry	Qty	Market Value	% of Portfolio	Ratings
8.28% GOI 15.02.2032	IN0020060086	central government securities	8,500.00	9,33,671.45	0.27%	
7.33% MAHARASHTRA SDL 2027	IN2220170103	central government securities	68,000.00	68,93,391.20	2.01%	
7.88% GOI 19.03.2030	IN0020150028	central government securities	46,000.00	49,10,500.00	1.44%	
SDL TAMIL NADU 8.05% 2028	IN3120180010	central government securities	1,20,000.00	1,26,25,200.00	3.69%	
6.79% GSEC (15/MAY/2027) 2027	IN0020170026	central government securities	56,000.00	56,02,800.00	1.64%	
8.33% GS 7.06.2036	IN0020060045	central government securities	1,57,000.00	1,74,67,835.70	5.11%	
8.32% GS 02.08.2032	IN0020070044	central government securities	40,000.00	44,09,236.00	1.29%	
8.08% Maharashtra SDL 2028	IN2220180052	central government securities	90,000.00	95,38,497.00	2.79%	
6.57% GOI 2033 (MD 05/12/2033)	IN0020160100	central government securities	1,22,300.00	1,17,54,546.52	3.44%	
8.22 % KARNATAK 30.01.2031	IN1920180156	central government securities	90,000.00	96,72,561.00	2.83%	
7.06 % GOI 10.10.2046	IN0020160068	central government securities	1,24,700.00	1,23,39,065.00	3.61%	
8.39% ANDHRA PRADESH SDL 06.02.2031	IN1020180411	central government securities	55,000.00	59,74,061.50	1.75%	
7.40% GOI 09.09.2035	IN0020050012	central government securities	2,30,600.00	2,37,40,270.00	6.94%	
8.08% Tamilnadu SDL 26.12.2028.	IN3120180200	central government securities	45,000.00	47,61,000.00	1.39%	
7.68% GS 15.12.2023	IN0020150010	central government securities	55,000.00	57,52,862.50	1.68%	
8.83% GOI 12.12.2041	IN0020110063	central government securities	95,000.00	1,11,33,762.50	3.25%	
6.79% GS 26.12.2029	IN0020160118	central government securities	5,300.00	5,26,396.00	0.15%	
7.73% GS MD 19/12/2034	IN0020150051	central government securities	1,52,200.00	1,60,63,735.92	4.70%	
8.38% Telangana SDL 2049	IN4520180204	central government securities	60,000.00	67,87,812.00	1.98%	
7.72% GOI 26.10.2055.	IN0020150077	central government securities	78,000.00	83,79,212.40	2.45%	
7.50% GOI 10-Aug-2034	IN0020040039	central government securities	1,99,000.00	2,06,56,200.00	6.04%	
8.69% Tamil Nadu SDL 24.02.2026	IN3120150203	central government securities	10,500.00	11,35,085.70	0.33%	
7.59% GOI 20.03.2029	IN0020150069	central government securities	1,03,000.00	1,07,73,285.00	3.15%	
8.17% GS 2044 (01-DEC-2044).	IN0020140078	central government securities	2,50,500.00	2,77,94,277.60	8.12%	
7.62% GS 2039 (15-09-2039)	IN0020190024	central government securities	68,300.00	71,59,219.66	2.09%	
8.26% Government of India 02.08.2027	IN0020070036	central government securities	1,73,000.00	1,86,77,080.00	5.46%	
8.28% GOI 21.09.2027	IN0020070069	central government securities	1,44,000.00	1,55,70,648.00	4.55%	
8.33 % KERALA SDL 30.05.2028	IN2020180039	central government securities	55,000.00	58,90,951.00	1.72%	
7.61% GSEC 09.05.2030	IN0020160019	central government securities	78,000.00	81,68,160.00	2.39%	
8.15% GSEC 24.11.2026	IN0020140060	central government securities	1,08,000.00	1,15,66,800.00	3.38%	
7.69% GOI 17.06.2043	IN0020190040	central government securities	70,000.00	74,06,840.00	2.17%	
8.13 % KERALA SDL 21.03.2028	IN2020170147	central government securities	22,300.00	23,58,316.43	0.69%	
9.15% GOI 14.11.2024	IN0020110048	central government securities	50,000.00	55,49,000.00	1.62%	
8.00% Karnataka SDL 2028 (17-JAN-2028)	IN1920170157	central government securities	20,000.00	20,99,562.00	0.61%	
6.30% GOI 09.04.2023	IN0020030014	central government securities	34,400.00	34,41,878.24	1.01%	
Total				32,75,13,720.32	95.73%	

Money Market Instruments:-			Market Value	% of Portfolio	Ratings
- Treasury Bills			Nil	-	
- Money Market Mutual Funds			88,60,000.03	2.59%	
- Certificate of Deposits / Commercial Papers			Nil	-	
- Application Pending Allotment			Nil	-	
- Bank Fixed Deposits (< 1 Year)			Nil	-	
- Cash/ Cash Equivalent & Net Current Assets			1,69,268.51	0.05%	
- Other Current Assets (Accrued Interest)			57,53,451.72	1.68%	
Net Current Assets			-1,80,419.69	-0.05%	
GRAND TOTAL			34,21,16,020.89	100.00%	

Average Maturity of Portfolio (in yrs)	14.76
Modified Duration (in yrs)	8.13
Yield to Maturity (%) (annualised)(at market price)	7.07%

CREDIT RATING EXPOSURE					
Securities			Market Value	% of Portfolio	Ratings
Central Govt. Securities			25,97,77,282	75.93%	
State Development Loans			6,77,36,438	19.80%	
AAA / Equivalent				-	
A1+ (For Commercial Paper)				-	
AA+ / Equivalent				-	
AA / Equivalent					
AA- / Equivalent					
A+ / Equivalent					
A / Equivalent					
A- / Equivalent					
BBB+ / Equivalent					
BBB / Equivalent					