

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

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

AUDITED BALANCE SHEET AS AT 30th Sept 2020

Particulars	Schedule	Scheme G Tier I	
		30th sept 2020	30th sept 2019
Liabilities			
Unit Capital	1	454,301,172	277,924,977
Reserve & Surplus	2	172,214,078	64,191,044
Current Liabilities	3	1,491,346	180,408
Total		628,006,596	342,296,429
Assets			
Investment	4	614,888,379	336,373,720
Deposits	5	-	-
Other Current Assets	6	13,118,216	5,922,709
Total		628,006,596	342,296,429
(a) Net asset as per Balance Sheet (Schedule 4+5+6-3)		626,515,250	342,116,021
(b) Number of units outstanding		45,430,117	27,792,498
©NAV per unit (a)(b) (Rs.)		13.7907	12.3097

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AUDITED REVENUE ACCOUNT FOR THE YEAR ENDED 30th September 2020

Particulars	Schedule	Scheme G Tier I	
		30th sept 2020	30th sept 2019
Income			
Interest		18,641,986	11,222,190
other income		-	-
Profit on sale/redemption of investments		188,687	206,737
Unrealised gain on appreciation in investments		8,365,017	12,334,785
Total Income (A)		27,195,690	23,763,713
Expenses & Losses			
Unrealised loss on appreciation in investments		-	-
Management fees (including service tax)		32,896	18,445
NPS Trust fees		13,939	2,791
Custodian fees		9,066	5,381
Brokerage		-	-
CBRICS charges		30	-
Stamp duty Charge		4,509	-
Depository and settlement charges		1,270	1,204
CRA fees		434,177	278,363
Less : Amount recoverable on sale of units on account of CRA Charges		-434,177	-278,363
NSDL & SEBI charges		991	246
Total Expenditure (B)		62,701	28,067
Surplus/(Deficit) for the year (A-B = C)		27,132,989	23,735,646
Less: Amount transferred to Unrealised appreciation account		8,365,017	12,334,785
Less: Amount transferred to General Reserve		18,767,972	11,400,861
Amount carried forward to Balance Sheet		-	-

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

Schedule 1: Unit capital

Particulars	Schedule	Scheme G Tier I	
		30th sept 2020	30th sept 2019
Initial capital			
Unit Capital			
Outstanding at the beginning of the period		370,369,429	247,495,931
Add :Units issued during the period		112,063,625	174,566,129
Less: Units redeemed during the period		28,131,882	144,137,083
Outstanding at the end of the period		454,301,172	277,924,977
(Face Value of Rs.10/- each unit, fully paid up)		10.00	10.00
Outstanding units at the beginning of the period		37,036,943	24,749,593
Add :Units issued during the period		11,206,362	17,456,613
Less: Units redeemed during the period		2,813,188	14,413,708
Outstanding Units at the end of the period		45,430,117	27,792,498

Schedule 2: Reserves and surplus

Particulars	Schedule	Scheme G Tier I	
		30th sept 2020	30th sept 2019
Unit premium reserve			
Opening balance		46,859,437	15,787,204
Add: Premium on Units issued		40,742,141	33,992,162
Less: Premium on Units redeemed		9,792,548	27,672,869
Closing balance		77,809,030	22,106,497
General Reserve			
Opening balance		38,929,938	
Add/(Less): Transfer from/(to) Revenue Account		18,767,972	
Closing balance		57,697,910	-
Unrealised Appreciation Reserve			
Opening balance		28,342,121	
Add/(Less): Transfer from/(to) Revenue Account		8,365,017	
Closing balance		36,707,138	-
Total		172,214,078	64,191,044

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

Schedule 3: Current liabilities and provisions

Particulars	Schedule	Scheme G Tier I	
		30th sept 2020	30th sept 2019
Current liabilities & Provisions			
Sundry creditors for expenses			
Redemption Payable		1,449,579	164,723
TDS Payable			
Contracts for purchase of investments		-	-
NPS charges payable		2,538	2,790
NSDL & SEBI Payable		745	-
Management fees payable		32,871	9,828
Custody charges payable		4,037	2,815
CCIL Charges Payable		1,546	253
Amount payable to other schemes			
Provisions*			
Total		1,491,346	180,408

* 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	
		30th sept 2020	30th sept 2019
Government Securities		491,419,781	259,777,282
State Government Securities		99,514,076	67,736,437
Others - Mutual Fund Units		20,596,640	8,860,001
Invts-NCD_taxable		3,357,882	-
Total		614,888,379	336,373,720

Schedule 5: Deposits

Particulars	Schedule	Scheme G Tier I	
		30th sept 2020	30th sept 2019
Deposits with scheduled banks		-	-
Total		-	-

Schedule 6: Other current assets

Particulars	Schedule	Scheme G Tier I	
		30th sept 2020	30th sept 2019
Balances with banks in current account		1,368,426	169,260
Contracts for sale of investments		-	-
Sundry debtors (margin money of Rs 23 lacs as on 31st mar 2020)		2,300,000	
Service tax asset		-	-
Interest Accrued But Not Due-SDL		1,735,397	1,172,440
Receivable for sales invst		-	-
Int Ac Not Due-NCD		81,760	-
Interest accrude but not due on G sec		7,632,650	4,581,009
Total		13,118,216	5,922,709

Schedule 7: Realised Gain on Sale/redemption of investment

Particulars	Schedule	Scheme G Tier I	
		30th sept 2020	30th sept 2019
REALISED GAIN ON SALE /REDEMPTION OF INVESTMENT			
Profit on sale of Mutual fund scheme Units		188,687	291,744
Total		188,687	291,744

Money Market Instruments:-		Market Value	% of Portfolio
- Treasury Bills		Nil	-
- Money Market Mutual Funds		20,596,640	3.29%
- Certificate of Deposits / Commercial Papers		Nil	-
- Application Pending Allotment		Nil	-
- Bank Fixed Deposits (< 1 Year)		Nil	-
- Cash/ Cash Equivalent & Net Current Assets		1,368,426	0.22%
- Other Current Assets (Accrued Interest)		9,449,807	1.51%
Net Current Assets		808,637	0.13%
Sub Total B		32,223,511	
GRAND TOTAL (sub total A + sub total B)		626,515,250	100.00%

Average Maturity of Portfolio (in yrs)	12.83
Modified Duration (in yrs)	7.62
Yield to Maturity (%) (annualised)(at market price	6.40%
NAV as at 30th Sept 2020	13.7907
NAV as at 31st August 2020	13.9155
Total investment in Infrastructure	
Total outstanding exposure to derivatives	Nil
Total NPA provided for	Nil

CREDIT RATING EXPOSURE		Market Value	% of Portfolio
Securities			
Central Government Securities		491,419,781	78.44%
State Development loans		99,514,076	15.88%
AAA / Equivalent		3,357,882.00	0.54%
A1+ (For Commercial Paper)			-
AA+ / Equivalent			-
AA / Equivalent			
AA- / Equivalent			
A+ / Equivalent			
A / Equivalent			
A- / Equivalent			
BBB+ / Equivalent			
BBB / Equivalent			