# 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	
Particulars	Schedule	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

# NPS TRUST A/C ADITYA BIRLA SUN LIFE PENSION MANAGEMENT COMPANY LIMITED - SCHEME G TIER I AUDITED REVENUE ACCOUNT FOR THE YEAR ENDED 30th September 2020

Particulars	Schedule	Scheme G Tier I	
Particulars	Scriedule	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		-	-

# NPS TRUST A/C

# ADITYA BIRLA SUN LIFE PENSION MANAGEMENT COMPANY LIMITED - SCHEME G TIER I SCHEDULES FORMING PART OF THE AUDITED YEARLY FINANCIAL STATEMENTS AS ON 30th Sept 2020

# Schedule 1: Unit capital

Particulars	Schedule	Scheme G Tier I	
Particulars	Scriedule	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	
Particulars	Scriedule	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

# NPS TRUST A/C

# ADITYA BIRLA SUN LIFE PENSION MANAGEMENT COMPANY LIMITED - SCHEME G TIER I SCHEDULES FORMING PART OF THE AUDITED YEARLY FINANCIAL STATEMENTS AS ON 30th Sept 2020

**Schedule 3: Current liabilities and provisions** 

Particulars Scheo	Schedule	Scheme G Tier I	
Particulars	Schedule	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

<sup>\*</sup> 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	
rai ticulai 3		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	
rai ticulai s	Scriedule	30th sept 2020	30th sept 2019
Deposits with scheduled banks		-	-
Total		-	-

#### Schedule 6: Other current assets

Particulars	Schedule	Scheme G Tier I	
Particulars	Scriedule	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	
Fai ticulais	Scriedule	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

ISIN No.	Name of the Instrument	Industry	Quantity	Market Value	% of Portfolio	Ratings
IN0020070036	8.26% Government of India 02.08.2027	GOI	562000	63095740		- J
IN0020050012	7.40% GOI 09.09.2035	GOI	515600	56068561.08	8.95%	-
IN0020160019	7.61% GSEC 09.05.2030	GOI	329000	35959700	5.74%	-
IN0020020106	7.95% GOI 28-Aug-2032	GOI	297000	33352506	5.32%	-
IN0020140078	8.17% GS 2044 (01-DEC-2044).	GOI	250500	29225910.15	4.66%	-
IN0020040039	7.50% GOI 10-Aug-2034	GOI	239000	26168540.2	4.18%	-
IN0020160068	7.06 % GOI 10.10.2046	GOI	244700	25386377.03	4.05%	-
IN0020070069	8.28% GOI 21.09.2027	GOI	194000	21817957.8	3.48%	-
IN0020190040	7.69% GOI 17.06.2043	GOI	170000	18950393	3.02%	-
IN0020060045	8.33% GS 7.06.2036	GOI	157000	18406617.2	2.94%	-
IN0020150051	7.73% GS MD 19/12/2034	GOI	152200	16966510.22	2.71%	-
IN0020170174	7.17% GOI 08-Jan-2028	GOI	150000	15927990	2.54%	-
IN0020160100	6.57% GOI 2033 (MD 05/12/2033)	GOI	150900	15316304.73	2.44%	-
IN1520130072	9.50% GUJARAT SDL 11-SEP-2023.	SDL	130000	14458548	2.31%	-
IN0020190024	7.62% GS 2039 (15-09-2039)	GOI	128300	14271296.54	2.28%	-
IN0020160118	6.79% GS 26.12.2029	GOI	135300	14041339.29	2.24%	-
IN3120180010	SDL TAMIL NADU 8.05% 2028	SDL	120000	12932136	2.06%	-
IN0020140060	8.15% GSEC 24.11.2026	GOI	108000	12000949.2	1.92%	-
IN0020110063	8.83% GOI 12.12.2041	GOI	95000	11665867	1.86%	-
IN0020150069	7.59% GOI 20.03.2029	GOI	103000	11179228.6	1.78%	-
IN2220200017	7.83% MAHARASHTRA SDL 2030 ( 08-APR-2030 ) 2030	SDL	100000	10676910	1.70%	-
IN1920180156	8.22 % KARNATAK 30.01.2031	SDL	90000	9845118	1.57%	-
IN2220180052	8.08% Maharashtra SDL 2028	SDL	90000	9760932	1.56%	-
IN0020150044	8.13% GOI 22 june 2045	GOI	80000	9295928	1.48%	-
IN0020150077	7.72% GOI 26.10.2055.	GOI	63000	7114174.2	1.14%	-
IN2220170103	7.33% MAHARASHTRA SDL 2027	SDL	68000	7061317.2	1.13%	-
IN4520180204	8.38% Telangana SDL 2049	SDL	60000	6965592	1.11%	-
IN0020110048	9.15% GOI 14.11.2024	GOI	60000	6806916	1.09%	-
IN1020180411	8.39% ANDHRA PRADESH SDL 06.02.2031	SDL	55000	6085315.5	0.97%	-
IN2020180039	8.33 % KERALA SDL 30.05.2028	SDL	55000	6015977	0.96%	-
IN0020150010	7.68% GS 15.12.2023	GOI	55000	5942552	0.95%	-
IN0020170026	6.79% GSEC (15/MAY/2027) 2027	GOI	56000	5850174.4	0.93%	-
IN0020150028	7.88% GOI 19.03.2030	GOI	46000	5109463.8	0.82%	-
IN3120180200	8.08% Tamilnadu SDL 26.12.2028.	SDL	45000	4866790.5	0.78%	-
IN0020070044	8.32% GS 02.08.2032	GOI	40000	4615124	0.74%	-
IN0020030014	6.30% GOI 09.04.2023	GOI	34400	3567341.92	0.57%	-
INE261F08AJ5	8.65% Nabard (GOI Service) 8 Jun 2028	Other monet	3	3357882	0.54%	CRISIL AAA
IN2220170038	7.18% MAHARASHTRA SDL 28-Jun-2029	SDL	29000	2973219.2	0.47%	-
IN2020170147	8.13 % KERALA SDL 21.03.2028	SDL	22300	2409570.75	0.38%	-
IN0020060078	8.24% GOI 15-Feb-2027	GOI	21000	2343621	0.37%	-
IN3120180036	8.15% Tamil Nadu SDL 9-May-28	SDL	20000	2165456	0.35%	-
IN1920170157	8.00% Karnataka SDL 2028 (17-JAN-2028)	SDL	20000	2143030	0.34%	-
IN3120150203	8.69% Tamil Nadu SDL 24.02.2026	SDL	10500	1154164.2	0.18%	
IN0020060086	8.28% GOI 15.02.2032	GOI	8500	972697.5	0.16%	-
	Sub Total A			594,291,739	94.86%	

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			
Securities		Market Value	% of Portfolio
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			