

NATIONAL PENSION SYSTEM TRUST
NPS TRUST A/C -ADITYA BIRLA SUN LIFE PENSION FUND SCHEME - G- Tier II
REVENUE ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2018

Particulars	Schedules	As at March 31,2018 ₹
Income		
Dividend		-
Interest		204,074
Profit on sale/redemption of investments	6	16,886
Unrealised gain on appreciation in investments		405
Total Income (A)		<u>221,365</u>
Expenses & Losses		
Unrealised losses in value of investments		168,762
Loss on sale/redemption of investments		2,262
Management fees (including service tax)		364
NPS Trust fees		308
Custodian fees		108
Depository and settlement charges		823
Total Expenditure (B)		<u>172,627</u>
Surplus/(Deficit) for the period (A-B = C)		48,739
Less: Amount transferred to Unrealised appreciation account		168,357
Less: Amount transferred to General Reserve		-217,096
Amount carried forward to Balance Sheet		<u>-</u>

NATIONAL PENSION SYSTEM TRUST
NPS TRUST A/C -ADITYA BIRLA SUN LIFE PENSION FUND SCHEME - G Tier II
BALANCE SHEET AS AT MARCH 31, 2018

Particulars	Schedules	As at March 31,2018 ₹
Liabilities		
Unit Capital	1	9,274,924
Reserve & Surplus	2	65,720
Current Liabilities	3	73,455
Total		<u>9,414,099</u>
Assets		
Investment	4	9,173,904
Other Current Assets	5	240,195
Total		<u>9,414,099</u>
(a) Net asset as per Balance Sheet (Schedule 4+5-3)		9,340,644
(b) number of units outstanding		927,492
Significant accounting policies and notes to accounts	7 & 8	

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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT MARCH 31 2018

Schedule 1: Unit capital As at March 31,2018
₹

Unit Capital	
Outstanding at the beginning of the period	-
Add :Units issued during the period	17,049,003
Less: Units redeemed during the period	7,774,079
Outstanding at the end of the period	9,274,924

(Face Value of Rs.10/- each unit, fully paid up)

Outstanding units at the beginning of the period	-
Add :Units issued during the period	1,704,900
Less: Units redeemed during the period	777,408
Outstanding Units at the end of the period	927,492

Schedule 2: Reserves and surplus As at March 31,2018
₹

Unit premium reserve	
Opening balance	-
Add: Premium on Units issued	208,284
Less: Premium on Units redeemed	191,303
Closing balance	16,981
General Reserve	
Opening balance	-
Add/(Less): Transfer from/(to) Revenue Account	217,096
Closing balance	217,096
Unrealised Appreciation Reserve	
Opening balance	-
Add/(Less): Transfer from/(to) Revenue Account	-168,357
Closing balance	-168,357
Total	65,720

Schedule 3: Current liabilities and provisions As at March 31,2018
₹

Redemption Payable	72,971
Sundry creditors for expenses	
NPS charges payable	168
Management fees payable	198
Custody charges payable	108
Other Receivable	10
Total	73,455

Schedule 4: Investments As at March 31,2018
₹

Investment Central Government Securities	8,319,853
Investment SDL	558,646
Mutual Fund Units	295,405
Total	9,173,904

Schedule 5: Other current assets As at March 31,2018
₹

Balances with banks in current account	73,694
Service tax asset	105
Income accrue but not Due	
Interest Accrued Not Due-CGS	162,841
Interest Accrued Not Due-SDL	3,555
Total	240,195

Schedule 6: Realised Gain on Sale/redemption of investment For the period ended March 31,2018
₹

REALISED GAIN ON SALE /REDEMPTION OF INVESTMENT	-
Profit on sale of Mutual fund scheme Units	16,886
Total	16,886

Portfolio Statement for the year ended March 31, 2018

NAME OF PENSION FUND
SCHEME NAME
MONTH

NPS TRUST A/C -ADITYA BIRLA SUN LIFE PENSION FUND SCHEME - G Tier II
G-TIER II
March'18

Name of the Instrument	ISIN No.	Industry	Quantity	Market Value	% of Portfolio	Ratings
7.88% GOI 19.03.2030	IN0020150028	central government securities	4,000.00	405,000.00	4.34%	
8.69% Tamil Nadu SDL 24.02.2026	IN3120150203	State Development Loans	3,500.00	366,065.00	3.92%	
8.28% GOI 15.02.2032	IN0020060086	central government securities	7,000.00	734,469.40	7.86%	
8.13 % KERALA SDL 21.03.2028	IN2020170147	State Development Loans	1,900.00	192,640.43	2.06%	
8.15% GSEC 24.11.2026	IN0020140060	central government securities	7,000.00	721,700.00	7.73%	
8.28% GOI 21.09.2027	IN0020070069	central government securities	13,000.00	1,349,553.40	14.45%	
7.61% GSEC 09.05.2030	IN0020160019	central government securities	13,500.00	1,345,480.20	14.40%	
6.79% GSEC (15/MAY/2027) 2027	IN0020170026	central government securities	12,000.00	1,140,360.00	12.21%	
7.73% GS MD 19/12/2034	IN0020150051	central government securities	9,400.00	942,820.00	10.09%	
6.57% GOI 2033 (MD 05/12/2033)	IN0020160100	central government securities	18,600.00	1,680,510.00	17.99%	
Total				8,878,598.43	95.05%	

Money Market Instruments:-				Market Value	% of Portfolio	Ratings
- Treasury Bills				Nil	-	
- Money Market Mutual Funds				295,405.30	3.16%	
- Certificate of Deposits / Commercial Papers				Nil	-	
- Application Pending Allotment				Nil	-	
- Bank Fixed Deposits (< 1 Year)				Nil	-	
- Cash/ Cash Equivalent				73,693.88	0.79%	
- Other Current Assets (Accrued Interest)				166,396.04	1.78%	
Net Current Assets				(73,449.42)	-0.79%	
GRAND TOTAL				9,340,644.23	100.00%	

Average Maturity of Portfolio (in yrs)	12.14
Modified Duration (in yrs)	7.57
Yield to Maturity (%) (annualised)(at market price)	7.67%