

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

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

UN AUDITED REVENUE ACCOUNT FOR THE HALF YEAR ENDED 31st MARCH 2021

Particulars	Schedule	Scheme G Tier II	
		31st Mar 2021	31st Mar 2020
Income			
Interest		29,89,591	16,54,439
Profit on sale/redemption of investments		4,72,153	1,55,398
Unrealised gain on appreciation in investments		-	10,76,307
Total Income (A)		34,61,744	28,86,144
Expenses & Losses			
Unrealised loss on appreciation in investments		20,81,431	
Management fees (including service tax)		5,457	2,897
NPS Trust fees		2,312	1,228
Custodian fees		1,488	793
Brokerage		-	-
Stamp duty Charge		3,719	-
Depository and settlement charges		615	276
CRA fees		17,817	12,695
Less : Amount recoverable on sale of units on account of CRA Charges		-17,817	-12,695
NSDL & SEBI charges		223	195
Total Expenditure (B)		20,95,245	5,389
Surplus/(Deficit) for the year (A-B = C)		13,66,499	28,80,755
Less: Amount transferred to Unrealised appreciation account		-20,81,431	10,76,307
Less: Amount transferred to General Reserve		34,47,930	18,04,448
Amount carried forward to Balance Sheet		-	-

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UN AUDITED BALANCE SHEET AS AT 31st MARCH 2021

Particulars	Schedule	Scheme G Tier II	
		31st Mar 2021	31st Mar 2020
Liabilities			
Unit Capital	1	8,03,35,662	4,26,56,739
Reserve & Surplus	2	2,82,55,518	1,10,31,161
Current Liabilities	3	6,17,697	23,30,233
Total		10,92,08,877	5,60,18,133
Assets			
Investment	4	10,63,07,047	5,23,92,353
Deposits	5	-	-
Other Current Assets	6	29,01,830	36,25,781
Total		10,92,08,877	5,60,18,133
(a) Net asset as per Balance Sheet (Schedule 4+5+6-3)		10,85,91,180	5,36,87,900
(b) Number of units outstanding		80,33,566	42,65,674

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 II	
		31st Mar 2021	31st Mar 2020
Initial capital			
Unit Capital			
Outstanding at the beginning of the period		5,64,90,222	2,83,53,762
Add :Units issued during the period		7,40,80,292	7,24,83,940
Less: Units redeemed during the period		5,02,34,852	5,81,80,964
Outstanding at the end of the period		8,03,35,662	4,26,56,739
(Face Value of Rs.10/- each unit, fully paid up)		10.00	10.00
Outstanding units at the beginning of the period		56,49,022	28,35,376
Add :Units issued during the period		74,08,029	72,48,394
Less: Units redeemed during the period		50,23,485	58,18,096
Outstanding Units at the end of the period		80,33,566	42,65,674

Schedule 2: Reserves and surplus

Particulars	Schedule	Scheme G Tier II	
		31st Mar 2021	31st Mar 2020
Unit premium reserve			
Opening balance		79,41,668	7,25,953
Add: Premium on Units issued		2,60,95,788	1,47,13,197
Less: Premium on Units redeemed		1,75,87,657	1,20,67,194
Closing balance		1,64,49,799	33,71,956
General Reserve			
Opening balance		68,82,750	30,56,475
Add/(Less): Transfer from/(to) Revenue Account		34,47,930	18,04,448
Closing balance		1,03,30,680	48,60,924
Unrealised Appreciation Reserve			
Opening balance		35,56,469	17,21,974
Add/(Less): Transfer from/(to) Revenue Account		-20,81,431	10,76,307
Closing balance		14,75,039	27,98,281
Total		2,82,55,518	1,10,31,161

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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 II	
		31st Mar 2021	31st Mar 2020
Current liabilities & Provisions			
Redemption Payable		6,13,094	23,27,655
NPS charges payable		440	230
Management fees payable		2,950	1,545
Custody charges payable		590	186
NSDL & SEBI Payable		623	617
Total		6,17,697	23,30,233

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

Schedule 4: Investments (Long Term and Short Term)

Particulars	Schedule	Scheme G Tier II	
		31st Mar 2021	31st Mar 2020
Government Securities		7,73,79,276	3,89,51,602
State Government Securities		2,06,69,134	1,08,70,699
Others - Mutual Fund Units		82,58,638	25,70,052
Total		10,63,07,047	5,23,92,353

Schedule 5: Deposits

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

Schedule 6: Other current assets

Particulars	Schedule	Scheme G Tier II	
		31st Mar 2021	31st Mar 2020
Balances with banks in current account		6,14,004	23,07,108
Sundry Debtors (margin money of Rs 5 lacs as on 31st mar 2020)		7,00,000	5,00,000
Service tax asset		-	-
Interest Accrued But Not Due-SDL		3,83,200	1,79,497
Interest accrude but not due G Sec		12,04,627	6,39,176
Total		29,01,830	36,25,781

NAME OF PENSION FUND
SCHEME NAME
MONTH

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

ISIN No.	Name of the Instrument	Industry	Quantity	Market Value	% of Portfolio
IN0020150044	8.13% GOI 22 June 2045	GOI	20,000	2318494	2.14%
IN0020050012	7.40% GOI 09.09.2035	GOI	89,000	9473186.7	8.72%
IN0020160100	6.57% GOI 2033 (MD 05/12/2033)	GOI	70,000	6931036	6.38%
IN0020160118	6.79% GS 26.12.2029	GOI	10,000	1021235	0.94%
IN0020190040	7.69% GOI 17.06.2043	GOI	10,000	1102059	1.01%
IN0020160068	7.06 % GOI 10.10.2046	GOI	20,000	2066602	1.90%
IN0020150051	7.73% GS MD 19/12/2034	GOI	39,400	4289588.32	3.95%
IN0020190024	7.62% GS 2039 (15-09-2039)	GOI	10,000	1084260	1.00%
IN0020170026	6.79% GSEC (15/MAY/2027) 2027	GOI	12,000	1237635.6	1.14%
IN0020070036	8.26% Government of India 02.08.2027	GOI	8,000	882676	0.81%
IN0020140078	8.17% GS 2044 (01-DEC-2044).	GOI	33,000	3825690	3.52%
IN0020150010	7.68% GS 15.12.2023	GOI	5,000	534630.5	0.49%
IN0020160019	7.61% GSEC 09.05.2030	GOI	68,000	7271206	6.70%
IN0020150077	7.72% GOI 26.10.2055.	GOI	7,000	787027.5	0.72%
IN0020070069	8.28% GOI 21.09.2027	GOI	30,000	3317163	3.05%
IN0020060045	8.33% GS 7.06.2036	GOI	11,000	1260767.2	1.16%
IN0020110063	8.83% GOI 12.12.2041	GOI	4,000	490168.8	0.45%
IN0020150028	7.88% GOI 19.03.2030	GOI	4,000	435399.2	0.40%
IN0020060086	8.28% GOI 15.02.2032	GOI	7,000	784029.4	0.72%
IN0020070044	8.32% GS 02.08.2032	GOI	10,000	1122327	1.03%
IN1920190098	7.23% Karnataka SDL06-Nov-2028	SDL	30,000	3084150	2.84%
IN2220150196	8.67% Maharashtra SDL 24 Feb 2026	SDL	10,000	1101323	1.01%
IN2220200264	6.63% MAHARASHTRA SDL 14-OCT-2030	SDL	20,000	1975018	1.82%
IN1520130072	9.50% GUJARAT SDL 11-SEP-2023.	SDL	20,000	2195028	2.02%
IN3120180036	8.15% Tamil Nadu SDL 9-May-28	SDL	11,000	1185578.9	1.09%
IN4520180204	8.38% Telangana SDL 2049	SDL	10,000	1173779	1.08%
IN1920180149	8.19% Karnataka SDL 2029	SDL	10,000	1078524	0.99%
IN3120180200	8.08% Tamilnadu SDL 26.12.2028.	SDL	35,000	3773917	3.48%
IN1020180411	8.39% ANDHRA PRADESH SDL 06.02.2031	SDL	10,000	1105735	1.02%
IN3120180010	SDL TAMIL NADU 8.05% 2028	SDL	10,000	1072982	0.99%
IN2220170103	7.33% MAHARASHTRA SDL 2027	SDL	12,000	1244642.4	1.15%
IN2020180039	8.33 % KERALA SDL 30.05.2028	SDL	10,000	1088337	1.00%
IN2020170147	8.13 % KERALA SDL 21.03.2028	SDL	1,900	204365.33	0.19%
IN3120150203	8.69% Tamil Nadu SDL 24.02.2026	SDL	3,500	385753.9	0.36%
IN0020140011	8.60% GS 2028 (02-JUN-2028)	GOI	18,500	2079466.6	1.91%
IN0020200245	6.22% GOI 2035 (16-Mar-2035)	GOI	74,600	7132252.36	6.57%
IN0020200153	05.77% GOI 03-Aug-2030	GOI	30,000.00	2884332	2.66%
IN0020080050	6.83% GOI 19-JAN-2039	GOI	50,000.00	5035010	4.64%
IN0020170174	7.17% GOI 08-Jan-2028	GOI	50,000.00	5231835	4.82%
IN0020100031	8.30% GS 02.07.2040	GOI	41,400.00	4781199.06	4.40%
	Subtotal A			9,80,48,409.77	90.29%

Money Market Instruments:-	Market Value	% of Portfolio
- Treasury Bills		Nil
- Money Market Mutual Funds	82,58,637.55	7.61%
- Certificate of Deposits / Commercial Papers	Nil	-
- Application Pending Allotment	Nil	-
- Bank Fixed Deposits (< 1 Year)	Nil	-
- Cash/ Cash Equivalent & Net Current Assets	6,14,007.21	0.57%
- Other Current Assets (Accrued Interest)	15,87,836.56	1.46%
Net Current assets	82,287.43	0.08%
Sub Total B	1,05,42,769	9.71%
GRAND TOTAL (sub total A + sub total B)	10,85,91,179	100.00%

Average Maturity of Portfolio (in yrs)	12.74
Modified Duration (in yrs)	7.71
Yield to Maturity (%) (annualised)(at market price)	6.61%
Net Asset Value	13.5172
Net asset value last month	13.3305
Total investment in Infrastructure	-
Total outstanding exposure to derivatives	Nil
Total NPA provided for	Nil

CREDIT RATING EXPOSURE	Market Value	% of Portfolio
Securities		
Central Govt. Securities	7,73,79,276	71.26%
State Development Loans	2,06,69,134	19.03%