

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 30TH SEPTEMBER 2019

Amount in ₹

Particulars	Schedule	Scheme G Tier II	
		30 th September 2019	28 th September 2018
Income			
Dividend		-	-
Interest		9,02,781.58	4,34,851.11
Interest SDL		3,62,007.95	62,672.49
MISCELLANEOUS INCOME SCHIL		-	7.16
Profit on sale/redemption of investments		1,73,763.75	33,196.61
Unrealised gain on appreciation in investments		12,80,283	-
Total Income (A)		27,18,836.36	5,30,727.37
Expenses & Losses			
Unrealised loss on appreciation in investments		-	4,97,806.61
Management fees (including service tax)		2,163.33	813.63
NPS Trust fees		335.36	344.69
Custodian fees		612.42	249.85
NSDL & SEBI charges		27.66	
Depository and settlement charges		1,212.22	354.00
Total Expenditure (B)		4,350.99	4,99,568.78
Surplus/(Deficit) for the year (A-B = C)		27,14,485.37	31,158.59
Net Surplus/Deficit brought forward from previous year		20,63,962.37	48,737.42
Less: Amount transferred to Unrealised appreciation account		-	-
Less: Amount transferred to General Reserve		-	-
Amount carried forward to Balance Sheet		47,78,447.74	79,896.01

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ADITYA BIRLA SUN LIFE PENSION MANAGEMENT COMPANY LIMITED - SCHEME G TIER II
UN-AUDITED BALANCE SHEET AS AT 30TH SEPTEMBER 2019

Amount in ₹

Particulars	Schedule	Scheme G Tier II	
		30 th September 2019	28 th September 2018
Liabilities			
Unit Capital	1	3,45,69,923.18	1,90,63,052.62
Reserve & Surplus	2	65,59,104.67	83,205.38
Current Liabilities	3	34,163.81	41,037.66
Total		4,11,63,191.66	1,91,87,295.66
Assets			
Investment	4	4,04,43,664.13	1,88,27,411.04
Deposits	5	-	-
Other Current Assets	6	7,19,527.53	3,59,884.62
Total		4,11,63,191.66	1,91,87,295.66
(a) Net asset as per Balance Sheet (Schedule 4+5+6-3)		4,11,29,027.85	1,91,46,258.00
(b) Number of units outstanding		34,56,992.32	19,06,305.26
©NAV per unit (a)(b) (Rs.)		11.8973	10.1598

The notes referred to above form an integral part of the financial Statements.

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

Schedules forming part of the un-audited half yearly financial statements.

Schedule 1: Unit capital

Amount in ₹

Particulars	Scheme G Tier II	
	30 th September 2019	28 th September 2018
Initial capital		
Unit Capital		
Outstanding at the beginning of the period	2,83,53,762.46	92,74,924
Add :Units issued during the period	7,00,04,131.67	2,29,55,846
Less: Units redeemed during the period	6,37,87,970.95	1,31,67,717
Outstanding at the end of the period	3,45,69,923.18	1,90,63,053
(Face Value of Rs.10/- each unit, fully paid up)	10.0000	10.0000
Outstanding units at the beginning of the period	28,35,376.25	9,27,492
Add :Units issued during the period	70,00,413.17	22,95,585
Less: Units redeemed during the period	63,78,797.10	13,16,772
Outstanding Units at the end of the period	34,56,992.32	19,06,305

Schedule 2: Reserves and surplus

Particulars	Scheme G Tier II	
	30 th September 2019	28 th September 2018
Unit premium reserve		
Opening balance	7,25,952.73	16,980.45
Add: Premium on Units issued	1,19,39,267.85	98,245.28
Less: Premium on Units redeemed	1,08,84,563.65	1,11,916.46
Closing balance	17,80,656.93	3,309.27
Appropriation Account		
Surplus/(Deficit) Carried forward	47,78,447.74	79,896.01
Closing balance	47,78,447.74	79,896.01
Total	65,59,104.67	83,205.28

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

Schedules forming part of the un-audited half yearly financial statements.

Schedule 3: Current liabilities and provisions

Amount in ₹

Particulars	Scheme G Tier II	
	30 th September 2019	28 th September 2018
Current liabilities & Provisions		
Redemption Payable	32,188.61	39,997.03
NPS charges payable	335.18	203.84
Management fees payable	1,169.81	481.82
Custodial charges payable	322.71	148.47
Service Tax Payable - Custody fees	49.26	-
CCIL Charges Payable	147.50	206.50
Total	34,163.81	41,037.66

Schedule 4: Investments (Long Term and Short Term)

Particulars	Scheme G Tier II	
	30 th September 2019	28 th September 2018
Government Securities	2,73,30,140	1,51,47,938
State Government Securities	1,09,03,524	26,19,474
Others - Mutual Fund Units	22,10,000	10,59,999
Total	4,04,43,664	1,88,27,411

Schedule 5: Deposits

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

Schedule 6: Other current assets

Particulars	Scheme G Tier II	
	30 th September 2019	28 th September 2018
Balances with banks in current account	37,542	43,455
Service tax asset	-	104
Contracts for sale of investments	-	831
Interest accrue but not due	6,81,986	3,15,494
Total	7,19,528	3,59,885

NAME OF PENSION FUND
SCHEME NAME
MONTH

BIRLA SUN LIFE PENSION MANAGEMENT LIMITED
G-TIER II
Sep-18

Amount in ₹

Name of the Instrument	ISIN No.	Industry	Qty	Market Value	% of Portfolio	Ratings
6.57% GOI 2033 (MD 05/12/2033)	IN0020160100	central government securities	28,600.00	27,48,814.64	6.68%	
7.40% GOI 09.09.2035	IN0020050012	central government securities	24,000.00	24,70,800.00	6.01%	
8.08% Tamilnadu SDL 26.12.2028.	IN3120180200	central government securities	35,000.00	37,03,000.00	9.00%	
7.69% GOI 17.06.2043	IN0020190040	central government securities	10,000.00	10,58,120.00	2.57%	
8.19% Karnataka SDL 2029	IN1920180149	central government securities	10,000.00	10,64,072.00	2.59%	
7.68% GS 15.12.2023	IN0020150010	central government securities	5,000.00	5,22,987.50	1.27%	
7.61% GSEC 09.05.2030	IN0020160019	central government securities	13,500.00	14,13,720.00	3.44%	
8.83% GOI 12.12.2041	IN0020110063	central government securities	4,000.00	4,68,790.00	1.14%	
7.62% GS 2039 (15-09-2039)	IN0020190024	central government securities	10,000.00	10,48,202.00	2.55%	
8.26% Government of India 02.08.2027	IN0020070036	central government securities	18,000.00	19,43,280.00	4.72%	
7.73% GS MD 19/12/2034	IN0020150051	central government securities	14,400.00	15,19,827.84	3.70%	
8.38% Telangana SDL 2049	IN4520180204	central government securities	10,000.00	11,31,302.00	2.75%	
8.39% ANDHRA PRADESH SDL 06.02.2031	IN1020180411	central government securities	10,000.00	10,86,193.00	2.64%	
8.32% GS 02.08.2032	IN0020070044	central government securities	10,000.00	11,02,309.00	2.68%	
7.06 % GOI 10.10.2046	IN0020160068	central government securities	20,000.00	19,79,000.00	4.81%	
7.72% GOI 26.10.2055.	IN0020150077	central government securities	7,000.00	7,51,980.60	1.83%	
8.28% GOI 21.09.2027	IN0020070069	central government securities	21,000.00	22,70,719.50	5.52%	
8.17% GS 2044 (01-DEC-2044).	IN0020140078	central government securities	33,000.00	36,61,521.60	8.90%	
8.69% Tamil Nadu SDL 24.02.2026	IN3120150203	central government securities	3,500.00	3,78,361.90	0.92%	
8.33% GS 7.06.2036	IN0020060045	central government securities	11,000.00	12,23,861.10	2.98%	
6.79% GSEC (15/MAY/2027) 2027	IN0020170026	central government securities	12,000.00	12,00,600.00	2.92%	
SDL TAMIL NADU 8.05% 2028	IN3120180010	central government securities	10,000.00	10,52,100.00	2.56%	
7.88% GOI 19.03.2030	IN0020150028	central government securities	4,000.00	4,27,000.00	1.04%	
8.13 % KERALA SDL 21.03.2028	IN2020170147	central government securities	1,900.00	2,00,932.79	0.49%	
8.15% GSEC 24.11.2026	IN0020140060	central government securities	7,000.00	7,49,700.00	1.82%	
7.33% MAHARASHTRA SDL 2027	IN2220170103	central government securities	12,000.00	12,16,480.80	2.96%	
8.28% GOI 15.02.2032	IN0020060086	central government securities	7,000.00	7,68,905.90	1.87%	
8.33 % KERALA SDL 30.05.2028	IN2020180039	central government securities	10,000.00	10,71,082.00	2.60%	
Total				3,82,33,664	92.96%	

Money Market Instruments:-			Market Value	% of Portfolio	Ratings
- Treasury Bills			Nil	-	
- Money Market Mutual Funds			22,09,999.96	5.37%	
- Certificate of Deposits / Commercial Papers			Nil	-	
- Application Pending Allotment			Nil	-	
- Bank Fixed Deposits (< 1 Year)			Nil	-	
- Cash/ Cash Equivalent			37,544.96	0.09%	
- Other Current Assets (Accrued Interest)			6,81,989.69	1.66%	
Net Current Assets			-34,170.93	-0.08%	
GRAND TOTAL			4,11,29,028	100.00%	

Average Maturity of Portfolio (in yrs)	14.82
Modified Duration (in yrs)	8.15
Yield to Maturity (%) (annualised)(at market price)	7.10%

CREDIT RATING EXPOSURE					
Securities			Market Value	% of Portfolio	Ratings
Central Govt. Securities			2,73,30,140	66.45%	
State Development Loans			1,09,03,524	26.51%	
AAA / Equivalent				-	
A1+ (For Commercial Paper)				-	
AA+ / Equivalent				-	
AA / Equivalent					
AA- / Equivalent					
A+ / Equivalent					
A / Equivalent					
A- / Equivalent					
BBB+ / Equivalent					
BBB / Equivalent					