

NATIONAL PENSION SYSTEM TRUST

NPS TRUST A/C

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

AUDITED BALANCE SHEET AS AT 30th September 2020

Particulars	Schedule	Scheme G Tier II	
		30th Sept 2020	30th Sept 2019
Liabilities			
Unit Capital	1	56,490,222	34,569,923
Reserve & Surplus	2	18,380,887	6,559,105
Current Liabilities	3	313,228	34,163
Total		75,184,337	41,163,191
Assets			
Investment	4	73,307,955	40,443,659
Deposits	5	-	-
Other Current Assets	6	1,876,382	719,532
Total		75,184,337	41,163,191
(a) Net asset as per Balance Sheet (Schedule 4+5+6-3)		74,871,110	41,129,028
(b) Number of units outstanding		5,649,022	3,456,992
©NAV per unit (a)(b) (Rs.)		13.2538	11.8973

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AUDITED REVENUE ACCOUNT FOR THE YEAR ENDED 30th September 2020

Particulars	Schedule	Scheme G Tier II	
		30th Sept 2020	30th Sept 2019
Income			
Interest		1,980,202	1,264,790
other income		-	-
Profit on sale/redemption of investments		49,288	173,764
Unrealised gain on appreciation in investments		758,188	1,280,283
Total Income (A)		2,787,679	2,718,836
Expenses & Losses			
Unrealised loss on appreciation in investments		-	-
Management fees (including service tax)		3,601	2,163
NPS Trust fees		1,526	335
Custodian fees		948	612
Brokerage		-	-
Stamp duty Charge		1,245	-
Depository and settlement charges		242	1,212
CRA fees		8,448	2,803
Less : Amount recoverable on sale of units on account of CRA Charges		-8,448	-2,803
NSDL & SEBI charges		102	28
Total Expenditure (B)		7,664	4,351
Surplus/(Deficit) for the year (A-B = C)		2,780,014	2,714,485
Less: Amount transferred to Unrealised appreciation account		758,188	1,280,283
Less: Amount transferred to General Reserve		2,021,826	1,434,202
Amount carried forward to Balance Sheet		-	-

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

Schedule 1: Unit capital

Particulars	Schedule	Scheme G Tier II	
		30th Sept 2020	30th Sept 2019
Initial capital			
Unit Capital			
Outstanding at the beginning of the period		42,656,739	9,274,924
Add :Units issued during the period		38,033,690	45,890,467
Less: Units redeemed during the period		24,200,206	26,811,628
Outstanding at the end of the period		56,490,222	34,569,923
(Face Value of Rs.10/- each unit, fully paid up)		10.00	10.00
Outstanding units at the beginning of the period		4,265,674	927,492
Add :Units issued during the period		3,803,369	4,589,047
Less: Units redeemed during the period		2,420,021	2,681,163
Outstanding Units at the end of the period		5,649,022	3,456,992

Schedule 2: Reserves and surplus

Particulars	Schedule	Scheme G Tier II	
		30th Sept 2020	30th Sept 2019
Unit premium reserve			
Opening balance		3,371,956	16,981
Add: Premium on Units issued		11,887,764	1,670,470
Less: Premium on Units redeemed		7,318,052	961,498
Closing balance		7,941,668	1,780,657
General Reserve			
Opening balance		4,860,924	
Add/(Less): Transfer from/(to) Revenue Account		2,021,826	
Closing balance		6,882,750	-
Unrealised Appreciation Reserve			
Opening balance		2,798,281	
Add/(Less): Transfer from/(to) Revenue Account		758,188	
Closing balance		3,556,469	-
Total		18,380,887	6,559,105

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

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

Schedule 3: Current liabilities and provisions

Particulars	Schedule	Scheme G Tier II	
		30th Sept 2020	30th Sept 2019
Current liabilities & Provisions			
Sundry creditors for expenses			
Redemption Payable		308,550	32,190
TDS Payable			
Contracts for purchase of investments		-	-
NPS charges payable		291	335
NSDL & SEBI Payable		74	-0
Management fees payable		3,600	1,170
Custody charges payable		282	322
CCIL Charges Payable		431	147
Amount payable to other schemes			
Total		313,228	34,163

Schedule 4: Investments (Long Term and Short Term)

Particulars	Schedule	Scheme G Tier II	
		30th Sept 2020	30th Sept 2019
Government Securities		53,165,685	27,330,138
State Government Securities		14,559,349	10,903,522
Others - Mutual Fund Units		5,582,921	2,209,999
Total		73,307,955	40,443,659

Schedule 5: Deposits

Particulars	Schedule	Scheme G Tier II	
		30th Sept 2020	30th Sept 2019
Deposits with scheduled banks		-	-
Total		-	-

Schedule 6: Other current assets

Particulars	Schedule	Scheme G Tier II	
		30th Sept 2020	30th Sept 2019
Balances with banks in current account		315,036	37,545
Contracts for sale of investments		-	-
Sundry Debtors (margin money of Rs 5 lacs as on 31st mar 2020)		500,000	
Service tax asset		-	-
Interest Accrued But Not Due-SDL		225,425	179,504
Receivable for sales invst		-	-
Interest accrude but not due G Sec		835,922	502,483
Total		1,876,382	719,532

Schedule 7: Realised Gain on Sale/redemption of investment

Particulars	Schedule	Scheme G Tier II	
		30th Sept 2020	30th Sept 2019
REALISED GAIN ON SALE /REDEMPTION OF INVESTMENT			
Profit on sale of Mutual fund scheme Units		49,288	74,571
Total		49,288	74,571

NAME OF PENSION FUND
SCHEME NAME
MONTH

ADITYA BIRLA SUN LIFE PENSION MANAGEMENT LIMITED
G-TIER II
Sep-20

ISIN No.	Name of the Instrument	Industry	Quantity	Market Value	% of Portfolio
IN0020050012	7.40% GOI 09.09.2035	GOI	89000	9678242.7	12.93%
IN0020070036	8.26% Government of India 02.08.2027	GOI	58000	6511660	8.70%
IN0020100031	8.30% GS 02.07.2040	GOI	41400	4834182.78	6.46%
IN0020150051	7.73% GS MD 19/12/2034	GOI	39400	4392118.94	5.87%
IN0020160019	7.61% GSEC 09.05.2030	GOI	38500	4208050	5.62%
IN0020140078	8.17% GS 2044 (01-DEC-2044).	GOI	33000	3850119.9	5.14%
IN3120180200	8.08% Tamilnadu SDL 26.12.2028.	SDL	35000	3785281.5	5.06%
IN0020070069	8.28% GOI 21.09.2027	GOI	21000	2361737.7	3.15%
IN0020150044	8.13% GOI 22 June 2045	GOI	20000	2323982	3.10%
IN1520130072	9.50% GUJARAT SDL 11-SEP-2023.	SDL	20000	2224392	2.97%
IN0020170174	7.17% GOI 08-Jan-2028	GOI	20000	2123732	2.84%
IN0020160068	7.06 % GOI 10.10.2046	GOI	20000	2074898	2.77%
IN0020060045	8.33% GS 7.06.2036	GOI	11000	1289635.6	1.72%
IN0020170026	6.79% GSEC (15/MAY/2027) 2027	GOI	12000	1253608.8	1.67%
IN2220170103	7.33% MAHARASHTRA SDL 2027	SDL	12000	1246114.8	1.66%
IN3120180036	8.15% Tamil Nadu SDL 9-May-28	SDL	11000	1191000.8	1.59%
IN4520180204	8.38% Telangana SDL 2049	SDL	10000	1160932	1.55%
IN0020070044	8.32% GS 02.08.2032	GOI	10000	1153781	1.54%
IN0020190040	7.69% GOI 17.06.2043	GOI	10000	1114729	1.49%
IN0020190024	7.62% GS 2039 (15-09-2039)	GOI	10000	1112338	1.49%
IN1020180411	8.39% ANDHRA PRADESH SDL 06.02.2031	SDL	10000	1106421	1.48%
IN2020180039	8.33 % KERALA SDL 30.05.2028	SDL	10000	1093814	1.46%
IN1920180149	8.19% Karnataka SDL 2029	SDL	10000	1083694	1.45%
IN3120180010	SDL TAMIL NADU 8.05% 2028	SDL	10000	1077678	1.44%
IN0020160118	6.79% GS 26.12.2029	GOI	10000	1037793	1.39%
IN0020060086	8.28% GOI 15.02.2032	GOI	7000	801045	1.07%
IN0020150077	7.72% GOI 26.10.2055.	GOI	7000	790463.8	1.06%
IN0020140060	8.15% GSEC 24.11.2026	GOI	7000	777839.3	1.04%
IN0020150010	7.68% GS 15.12.2023	GOI	5000	540232	0.72%
IN0020110063	8.83% GOI 12.12.2041	GOI	4000	491194.4	0.66%
IN0020150028	7.88% GOI 19.03.2030	GOI	4000	444301.2	0.59%
IN3120150203	8.69% Tamil Nadu SDL 24.02.2026	SDL	3500	384721.4	0.51%
IN2020170147	8.13 % KERALA SDL 21.03.2028	SDL	1900	205299.75	0.27%
					-
	Sub Total A			67,725,034	90.46%

Money Market Instruments:-			Market Value	% of Portfolio
- Treasury Bills			Nil	-
- Money Market Mutual Funds			5,582,921	7.46%
- Certificate of Deposits / Commercial Papers			Nil	
- Application Pending Allotment			Nil	
- Bank Fixed Deposits (< 1 Year)			Nil	
- Cash/ Cash Equivalent			315,036	0.42%
- Other Current Assets (Accrued Interest)			1,061,347	1.42%
Net Current Assets			186,772	0.25%
	Sub Total B		7,146,075	9.54%
	GRAND TOTAL (sub total A + sub total B)		74,871,110	100.00%

Average Maturity of Portfolio (in yrs)	13.43
Modified Duration (in yrs)	7.69
Yield to Maturity (%) (annualised)(at market price)	6.45%
NAV as at 30th Sept 2020	13.2538
NAV as at 31st August 2020	13.3749
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			53,165,685	71.01%
	State Development loans			14,559,349	19.45%
	AAA / Equivalent				-
	A1+ (For Commercial Paper)				-
	AA+ / Equivalent				-
	AA / Equivalent				
	AA- / Equivalent				
	A+ / Equivalent				
	A / Equivalent				
	A- / Equivalent				
	BBB+ / Equivalent				
	BBB / Equivalent				