

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – C TIER II
BALANCE SHEET AS AT SEPTEMBER 30,2021

	Schedules	As at Sept 30, 2021	As at Sept 30, 2020
Liabilities			
Unit Capital	2	545,772,218	370,186,782
Reserves and Surplus	3	1,138,003,668	692,152,045
Current Liabilities and Provisions	4	7,280,123	4,595,634
Total		<u>1,691,056,009</u>	<u>1,066,934,461</u>
Assets			
Investments	5	1,633,745,814	1,022,047,028
Deposits	6	900,000	900,000
Other Current Assets	7	56,410,196	43,987,433
Total		<u>1,691,056,009</u>	<u>1,066,934,461</u>

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – C TIER II
REVENUE ACCOUNT FOR THE HALF YEAR ENDED Sept 30, 2021

	Schedules	Half Year ended Sept 30, 2021.	Half Year ended Sept 30, 2020
Income			
Dividend		-	-
Interest	8	50,636,866	34,103,164
Profit on sale/redemption of investments	9	970,577	6,367,656
Profit on inter-scheme transfer/sale of investments	10		
Unrealized gain on appreciation in investments		9,346,028	18,347,621
Other income			
- Miscellaneous Income	11	215,369	-
Total		61,168,840	58,818,441
Expenses and Losses			
Unrealized losses in value of investments		2,560	124,789
Loss on sale/redemption of investments	12	118,637	6,400
Loss on inter-scheme transfer/sale of investments	13	-	-
Management fees		412,345	57,799
NPS Trust fees		38,109	24,491
Custodian fees		25,465	16,886
Depository and settlement charges		3,862	201,562
Stamp Duty on Bond/Mutual Fund			
CRA Fees			
Less: Amount recoverable on sale of units on account of CRA Charges			2,113,819
Provision for Non-Performing Assets			
Total		600,978	2,545,746
Surplus/(Deficit) for the year			
Net Surplus brought forward from previous year		60,567,861	56,272,695
Less: Adjustment for Previous years unrealised appreciation reserve		287,075,913	206,313,763
Less: Net Change in Unrealised Appreciation Reserve during the year		9,343,468	18,222,832
Amount carried forward to Balance Sheet		338,300,307	244,363,626

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – C TIER II
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT Sept 30, 2021

Schedule 2	As at Sept 30, 2021	As at Sept 30, 2020
Unit Capital		
Initial Capital*	5,506	5,506
Outstanding at the beginning of the year	465,246,501	332,808,075
Add :Units issued during the year	171,114,284	94,410,065
Less: Units redeemed during the year	90,588,566	57,031,358
Outstanding at the end of the year	<u>545,772,218</u>	<u>370,186,782</u>
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	46,524,650.10	33,280,807.50
Add :Units issued during the year	17,111,428	9,441,006.55
Less: Units redeemed during the year	9,058,857	5,703,135.83
Outstanding Units at the end of the year	<u>54,577,221.76</u>	<u>37,018,678.22</u>
* Initial Capital represent capital on the date of commencement of scheme		
Schedule 3	As at Sept 30, 2021	As at Sept 30, 2020
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	590,380,237	337,184,467
Add: Premium on Units issued	347,232,332	171,274,574
Less: Premium on Units redeemed	183,615,026	102,758,486
Closing Balance	<u>753,997,543</u>	<u>405,700,555</u>
Appropriation Account		
Surplus/(Deficit) carried forward	338,300,307	244,363,626
Closing Balance	<u>338,300,307</u>	<u>244,363,626</u>
Unrealised Appreciation Account		
Opening Balance	36,362,352	23,865,030
Add : Adjustment for Previous years unrealised appreci	-	-
Add: Transferred from Revenue Account	9,343,468	18,222,832
Closing Balance	<u>45,705,819</u>	<u>42,087,862</u>
Total	<u><u>1,138,003,668</u></u>	<u><u>692,152,045</u></u>

Schedule 4	As at Sept 30, 2021	As at Sept 30, 2020
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	6,801	4,325
Management Fee Payable	197,311	27,645
Custodial Charges Payable	12,981	7,979
Depository and settlement charges payable	3,067	1,913
Book Overdraft	-	-
Redemption Payable	7,053,330	4,552,139
TDS Payable	6,634	1,633
Contract for Purchase of Investments	-	-
Amount Payable to Other Schemes		
Provision for Interest overdue	-	-
Provision on upgraded Assets	-	-
Interest received in advance	-	-
	7,280,123	4,595,634

Schedule 5	As at Sept 30, 2021	As at Sept 30, 2020
Investments (Long Term and Short Term)		
Equity Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	1,582,541,410	986,748,751
Central and State Government Securities (including treasury bills)		
Commercial Paper	-	-
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	51,204,404	35,298,265
- Certificates of Deposit		-
Invnt classified as NPA	1,600,000	3,713,818
Less: Provision on Non Performing Investment	(1,600,000)	(3,713,818)
Total	1,633,745,814	1,022,047,016

*(Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities)

Schedule 6	As at Sept 30, 2021	As at Sept 30, 2020
Deposits		
Deposits with Scheduled Banks	900,000	900,000
	900,000	900,000

Schedule 7	As at Sept 30, 2021	As at Sept 30, 2020
Other Current Assets		
Balances with bank in a current account	1,512,823	3,596,911
Contracts for sale of investments		
Outstanding and accrued income	54,519,493	40,174,513
Less: Provision for Accrued Interest		
Coupon Receivable	335,679	335,679
Interest Receivable on Non-Performing Investments	(119,669)	(119,669)
Less: Provision for Interest on Non performing Investments		
SHCIL	161,872	
Sundry Debtors:		
Redemption receivable on investment	2,898,450	1,000,000
Less: Provision for Non performing Investment	(2,898,450)	(1,000,000)
	56,410,196	43,987,433

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – C TIER II
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT Sept 30, 2021

Schedule 8	Half Year ended Sept 30, 2021.	Half Year ended Sept 30, 2020
INTEREST INCOME		
Interest on Debentures / Bonds	50,636,866	34,103,164
	<u>50,636,866</u>	<u>34,103,164</u>
<hr/>		
Schedule 9	Half Year ended Sept 30, 2021.	Half Year ended Sept 30, 2020
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Corp Bonds	6,900	5,742,865
Profit on Sale of Mutual Fund Scheme Units	963,677	624,791
	<u>970,577</u>	<u>6,367,656</u>
<hr/>		
Schedule 10	Half Year ended Sept 30, 2021.	Half Year ended Sept 30, 2020
REALISED GAINS ON SALE OF INVESTMENTS - INTER SCHEME		
Profit on Sale of Corporate Bond	-	-
	<u>-</u>	<u>-</u>
<hr/>		
Schedule 11	Half Year ended Sept 30, 2021.	Half Year ended Sept 30, 2020
OTHER INCOME		
Excess Provision wirtten Back	215,369	-
	<u>215,369</u>	<u>-</u>
<hr/>		
Schedule 12	Half Year ended Sept 30, 2021.	Half Year ended Sept 30, 2020
REALISED LOSSES ON SALE OF INVESTMENTS		
Loss on Sale of Mutual Fund Scheme Units	-	6,400
Loss on Sale of Corp Bonds	118,637	-
	<u>118,637</u>	<u>6,400</u>
<hr/>		
Schedule 13	Half Year ended Sept 30, 2021.	Half Year ended Sept 30, 2020
REALISED LOSSES ON SALE OF INVESTMENTS - INTER SCHEME		
Loss on Sale of Corp Bonds	-	-
	<u>-</u>	<u>-</u>

NATIONAL PENSION SYSTEM TRUST

SM001007-NPS TRUST- A/C SBI PENSION FUND SCHEME C - TIER II

Notes annexed to and forming part of the financial statement(Refer Schedule 5)

Bonds		As On 30-09-2021			As On 30-09-2020		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	7.60 % NATIONAL HIGHWAY AUTHORITY OF INDIA 18.03.2022	6,000,000.00	6,100,992.00	0.39	6,000,000.00	6,267,876.00	0.63
2	7.62 % EXIM BANK 2026 01.09.2026	2,000,000.00	2,145,524.00	0.14	2,000,000.00	2,126,792.00	0.21
3	7.70% LARSEN & TOUBRO LIMITED 28.04.2025	10,000,000.00	10,674,770.00	0.67	10,000,000.00	10,653,160.00	1.08
4	7.78% LIC HOUSING FINANCE LTD 23.05.2022	1,000,000.00	1,020,439.00	0.06	1,000,000.00	1,042,667.00	0.11
5	7.83% INDIAN RAILWAY FINANCE CORP LTD 2027 21.03.2027	15,000,000.00	16,173,420.00	1.02	15,000,000.00	15,982,635.00	1.61
6	7.89 % CAN FIN HOMES LTD 2022 18.05.2022	5,000,000.00	5,068,835.00	0.32	5,000,000.00	5,051,835.00	0.51
7	7.90% RELIANCE PORTS & TERMINALS LTD. 2026 18.11.2026	5,000,000.00	5,364,985.00	0.34	5,000,000.00	5,219,235.00	0.53
8	7.95% HDFC BANK 2026 21.09.2026 INFRA BOND	10,000,000.00	10,794,860.00	0.68	10,000,000.00	10,718,820.00	1.08
9	6.75% PIRAMAL 26.09.2031	6,200.00	4,901.44	0.00	0.00	0.00	0.00
10	6.75% STPL 22.04.2026	30,000,000.00	30,634,740.00	1.93	0.00	0.00	0.00
11	6.92% IRFC BONDS SERIES 31.08.2031	40,000,000.00	40,304,320.00	2.54	0.00	0.00	0.00
12	6.99% RURAL ELECTRIFICATION CORPORATION LTD 2020 31.12.2020	0.00	0.00	0.00	5,000,000.00	5,040,745.00	0.51
13	7.00% HPCL 14.08.2024	50,000,000.00	52,184,550.00	3.29	50,000,000.00	52,435,000.00	5.29
14	7.09% RURAL ELECTRIFICATION CORPORATION LTD 2022 17.10.2022	5,000,000.00	5,128,905.00	0.32	5,000,000.00	5,188,215.00	0.52
15	7.13% NHPC LTD 09.02.2029	10,000,000.00	10,360,170.00	0.65	10,000,000.00	10,225,180.00	1.03
16	7.24% RURAL ELECTRIFICATION CORPORATION LIMITED 21.10.2021	10,000,000.00	10,019,840.00	0.63	10,000,000.00	10,266,060.00	1.04
17	7.25% HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED 17.06.2030	10,000,000.00	10,225,090.00	0.65	10,000,000.00	10,111,440.00	1.02
18	7.25% NPCIL 2027 15.12.2027	2,000,000.00	2,127,692.00	0.13	2,000,000.00	2,093,500.00	0.21
19	7.25% NPCIL 2031 15.12.2031	3,000,000.00	3,155,703.00	0.20	3,000,000.00	3,133,326.00	0.32
20	7.25% PUNJAB NATIONAL BANK BASEL III TIER II BOND SERIES XXII 14.10.2030	50,000,000.00	49,916,900.00	3.15	0.00	0.00	0.00
21	7.27% NATIONAL HIGHWAYS AUTHORITY OF INDIA 06.06.2022	7,000,000.00	7,149,513.00	0.45	7,000,000.00	7,313,845.00	0.74
22	7.28 % POWER FINANCE CORPORATION LTD 10.06.2022	1,000,000.00	1,019,413.00	0.06	1,000,000.00	1,040,497.00	0.11
23	7.30% POWER GRID CORP LTD 19.06.2027	55,000,000.00	58,216,620.00	3.68	5,000,000.00	5,201,705.00	0.53
24	7.32 % CAN FIN HOMES LTD 2020 26.10.2020	0.00	0.00	0.00	10,000,000.00	10,025,710.00	1.01
25	7.34 % NABARD 2032 13.01.2032	5,000,000.00	5,152,135.00	0.33	5,000,000.00	5,174,020.00	0.52
26	7.34% POWER GRID CORPORATION OF INDIA LTD 15.07.2024	6,000,000.00	6,323,394.00	0.40	6,000,000.00	6,389,364.00	0.65
27	7.35% HDFC 10.02.2025	20,000,000.00	20,999,620.00	1.33	20,000,000.00	20,731,100.00	2.09
28	7.35% POWER FINANCE CORPORATION LTD 2022. 22.11.2022	5,000,000.00	5,154,315.00	0.33	5,000,000.00	5,230,050.00	0.53
29	7.40% HDFC LTD. 2020 17.11.2020	0.00	0.00	0.00	10,000,000.00	10,047,660.00	1.01
30	7.43% NABARD 31.01.2030	70,000,000.00	73,493,700.00	4.64	0.00	0.00	0.00
31	10.08% IOTL-UTKAL ENERGY SERVICES 2022 20/02/2023	500,000.00	516,461.50	0.03	500,000.00	527,447.50	0.05
32	10.30% IL & FS 2021 28.12.2021	1,600,000.00	1,600,000.00	0.10	1,600,000.00	1,600,000.00	0.16
33	10.40% DIWAN HOUSING FINANCE 2020 24.11.2020	0.00	0.00	0.00	400,000.00	400,000.00	0.04
34	10.42% UNITED PHOSPHOROUS LTD 2021 05.10.2021	1,000,000.00	1,000,455.00	0.06	1,000,000.00	1,035,294.00	0.10
35	10.40% RELIANCE PORTS & TERMINALS LTD. 2021 18.07.2021	0.00	0.00	0.00	1,000,000.00	1,045,339.00	0.11
36	10.70% UNITED PHOSPHOROUS LTD. 2026 06.07.2026	0.00	0.00	0.00	2,000,000.00	2,061,314.00	0.21
37	10.00 % SHRIRAM TRANSPORT FINANCE 2024 13.11.2024	1,000,000.00	1,046,859.00	0.07	1,000,000.00	913,547.00	0.09
38	11.00% DIWAN HOUSING FINANCE 2021	0.00	0.00	0.00	1,700,000.00	1,700,000.00	0.17
39	2% TATA STEEL LTD. 2022 23.04.2022	2,000,000.00	3,631,186.00	0.23	2,000,000.00	3,400,866.00	0.34
40	5.75% BORL DEBENTURES SERIES II. 15.12.2023	50,000,000.00	50,311,950.00	3.18	0.00	0.00	0.00
41	5.7760% LIC HOUSING FINANCE LTD 11.09.2025	50,000,000.00	49,817,300.00	3.14	0.00	0.00	0.00
42	6.00% HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED SERIES Z-001 29-05-26	50,000,000.00	49,866,600.00	3.15	0.00	0.00	0.00
43	6.24% SBI 21/09/2030	40,000,000.00	39,957,120.00	2.52	40,000,000.00	39,981,680.00	4.04
44	6.39% INDIAN OIL CORPORATION LIMITED 06.03.2025	80,000,000.00	82,636,640.00	5.22	80,000,000.00	81,793,360.00	8.26
45	6.45% SENIOR UNSECURED BOND 15.06.2028	50,000,000.00	50,022,700.00	3.16	0.00	0.00	0.00
46	6.69% NTPC 13.09.2031	50,000,000.00	49,980,950.00	3.16	0.00	0.00	0.00
47	8.70 % POWER GRID CORPORATION 2023 15/07/2023	1,000,000.00	1,067,766.00	0.07	1,000,000.00	1,091,265.00	0.11
48	8.70 % POWER GRID CORPORATION 2028 15/07/2028	4,000,000.00	4,492,128.00	0.28	4,000,000.00	4,486,840.00	0.45
49	8.70 % SAIL 2024 25/08/2024	1,000,000.00	1,051,962.00	0.07	1,000,000.00	988,261.00	0.10
50	8.71% IDFC 2024 29.05.2024 INFRA BOND	3,000,000.00	3,107,001.00	0.20	3,000,000.00	3,107,508.00	0.31
51	8.73% NTPC 2023 07.03.2023	2,000,000.00	2,112,610.00	0.13	2,000,000.00	2,171,498.00	0.22
52	8.75 % IDFC LIMITED 2023 28.07.2023	2,000,000.00	2,069,428.00	0.13	2,000,000.00	2,074,292.00	0.21
53	8.40% STATE BANK OF HYDERABAD 2025 30.12.2025	2,000,000.00	2,145,716.00	0.14	2,000,000.00	2,186,870.00	0.22
54	8.42% HDB FINANCIAL SERVICES LIMITED 2028. 01.02.2028	10,000,000.00	10,551,000.00	0.67	10,000,000.00	10,601,110.00	1.07

55	8.45 % HDFC LTD 2025 25.02.2025	5,000,000.00	5,418,260.00	0.34	5,000,000.00	5,383,470.00	0.54
56	8.45% IRFC LTD 04.12.2028	50,000,000.00	55,458,400.00	3.50	0.00	0.00	0.00
57	8.45% RELIANCE PORTS AND TERMINALS LTD 2023. 12.06.2023	3,000,000.00	3,171,597.00	0.20	3,000,000.00	3,195,600.00	0.32
58	8.47% LIC HOUSING FINANCE LTD 15.06.2026	2,000,000.00	2,181,946.00	0.14	2,000,000.00	2,157,374.00	0.22
59	8.48% LIC HOUSING FINANCE LTD 29.06.2026	2,000,000.00	2,184,122.00	0.14	2,000,000.00	2,159,272.00	0.22
60	8.49% NTPC LTD 2025 25.03.2025	7,467,025.00	8,017,762.90	0.51	7,467,025.00	8,149,847.10	0.82
61	8.50 % NHPC 2021 14.07.2021	0.00	0.00	0.00	100,000.00	103,331.00	0.01
62	8.50 % NHPC 2022 14.07.2022	1,100,000.00	1,135,675.20	0.07	1,100,000.00	1,168,229.70	0.12
63	8.50 % NHPC 2023 14.07.2023	100,000.00	106,290.80	0.01	100,000.00	108,800.40	0.01
64	8.50 % NHPC 2024 14.07.2024	100,000.00	107,933.60	0.01	100,000.00	110,350.30	0.01
65	8.50 % NHPC 2025 14.07.2025	100,000.00	109,714.90	0.01	100,000.00	111,578.30	0.01
66	8.50 % NHPC 2026 14.07.2026	100,000.00	110,745.60	0.01	100,000.00	110,250.00	0.01
67	8.50 % NHPC 2027 14.07.2027	100,000.00	111,315.30	0.01	100,000.00	110,652.10	0.01
68	8.50 % NHPC 2028 14.07.2028	100,000.00	112,503.40	0.01	100,000.00	110,412.20	0.01
69	8.50 % NHPC 2029 14.07.2029	100,000.00	111,941.50	0.01	100,000.00	111,202.60	0.01
70	8.50 % NHPC 2030 14.07.2030	4,800,000.00	5,334,288.00	0.34	4,800,000.00	5,385,292.80	0.54
71	8.20% POWER GRID CORP LTD 2030 23.01.2030	1,000,000.00	1,097,353.00	0.07	1,000,000.00	1,103,805.00	0.11
72	8.20% POWER GRID CORP LTD 2025 23.01.2025	2,000,000.00	2,177,456.00	0.14	2,000,000.00	2,177,592.00	0.22
73	8.22% NABARD GOI 2028. 25.02.2028	2,000,000.00	2,198,432.00	0.14	0.00	0.00	0.00
74	8.23 % REC LTD 2025 23.01.2025	7,000,000.00	7,515,935.00	0.47	7,000,000.00	7,457,800.00	0.75
75	8.25 % EXIM 2025 28.09.2025	3,000,000.00	3,281,901.00	0.21	3,000,000.00	3,301,344.00	0.33
76	8.25% IRFC LTD 28.02.2024	10,000,000.00	10,741,100.00	0.68	10,000,000.00	10,912,010.00	1.10
77	8.30% DMTCL 2023.30.09.2023	7,000,000.00	7,293,881.00	0.46	7,000,000.00	7,371,735.00	0.74
78	8.30% LIC HOUSING FINANCE LTD 15.07.2021	0.00	0.00	0.00	7,000,000.00	7,203,329.00	0.73
79	8.30% NTPC LTD 15.01.2029	50,000,000.00	54,859,550.00	3.46	50,000,000.00	55,003,700.00	5.55
80	8.30 % REC 2025 10.04.2025	6,000,000.00	6,452,352.00	0.41	6,000,000.00	6,426,132.00	0.65
81	8.32 % POWER GRID CORP 23.12.2025	3,000,000.00	3,318,666.00	0.21	3,000,000.00	3,331,443.00	0.34
82	8.34% L&T HOUSING FINANCE LIMITED2021 09.09.2021	0.00	0.00	0.00	10,000,000.00	10,130,310.00	1.02
83	8.36% NATIONAL HIGHWAY AUTHORITY OF INDIA 20.05.2029	10,000,000.00	10,961,050.00	0.69	10,000,000.00	10,926,780.00	1.10
84	8.37 % LIC HOUSING FINANCE 2023 21/05/2023	2,000,000.00	2,105,668.00	0.13	2,000,000.00	2,129,782.00	0.22
85	8.39% POWER FINANCE CORP LTD 2025 19.04.2025	3,000,000.00	3,244,533.00	0.20	3,000,000.00	3,227,820.00	0.33
86	8.40 % NPCIL 2027 28.11.2027	2,000,000.00	2,244,106.00	0.14	2,000,000.00	2,223,568.00	0.22
87	8.40 % NPCIL 2029 28.11.2029	2,000,000.00	2,242,070.00	0.14	2,000,000.00	2,232,788.00	0.23
88	8.40 % POWER GRID LTD 2027 27.05.2027	4,000,000.00	4,436,720.00	0.28	4,000,000.00	4,391,036.00	0.44
89	7.95 % REC LTD 2027 12.03.2027	1,000,000.00	1,071,224.00	0.07	1,000,000.00	1,047,367.00	0.11
90	7.99% POWER FINANCE CORP LTD. 2022. 20.12.2022	5,000,000.00	5,201,105.00	0.33	5,000,000.00	5,302,930.00	0.54
91	8.00% BRITANNIA INDUSTRIES LIMITED 28.08.2022	354,000.00	365,012.23	0.02	354,000.00	374,523.15	0.04
92	8.02 % EXIM 2025 29.10.2025	12,000,000.00	13,026,564.00	0.82	12,000,000.00	13,103,076.00	1.32
93	8.05% THE GREAT EASTERN SHIPPING COMPANY LTD 31.08.2024	18,000,000.00	18,269,946.00	1.15	18,000,000.00	17,937,288.00	1.81
94	8.13 % NPCIL 2027 28.03.2027	12,000,000.00	13,179,168.00	0.83	12,000,000.00	13,069,692.00	1.32
95	8.13 % NPCIL 2029 28.03.2029	1,000,000.00	1,097,558.00	0.07	1,000,000.00	1,092,876.00	0.11
96	8.14 % NPCIL 2028 25.03.2028	2,000,000.00	2,193,096.00	0.14	2,000,000.00	2,173,296.00	0.22
97	8.14 % NPCIL 2030 25.03.2030	2,000,000.00	2,202,684.00	0.14	2,000,000.00	2,204,266.00	0.22
98	8.15 % EXIM BANK 2025 05.03.2025	1,000,000.00	1,085,031.00	0.07	1,000,000.00	1,085,668.00	0.11
99	8.18 % EXIM 2025 07.12.2025	5,000,000.00	5,465,945.00	0.35	5,000,000.00	5,501,890.00	0.56
100	8.19 % NTPC LIMITED 2025 15.12.2025	3,000,000.00	3,295,917.00	0.21	3,000,000.00	3,335,856.00	0.34
101	8.20% NABARD GOI 2028. 09.03.2028	20,000,000.00	21,972,760.00	1.39	0.00	0.00	0.00
102	7.47% ICICI BANK LTD 2027 25.06.2027 INFRA BOND	5,000,000.00	5,318,615.00	0.34	5,000,000.00	5,222,730.00	0.53
103	7.50% IRFC LTD 09.09.2029	10,000,000.00	10,558,650.00	0.67	10,000,000.00	10,468,130.00	1.06
104	7.50% MAX LIFE INSURANCE COMPANY LIMITED 02.08.2031	50,000,000.00	50,078,550.00	3.16	0.00	0.00	0.00
105	7.50% NHPC LTD 07.10.2027	50,000,000.00	53,411,700.00	3.37	50,000,000.00	52,745,450.00	5.33
106	7.52 % REC LTD 2026 07.11.2026	10,000,000.00	10,618,150.00	0.67	10,000,000.00	10,322,770.00	1.04
107	7.55% POWER GRID CORP LTD 2031 21.09.2031	4,000,000.00	4,268,092.00	0.27	4,000,000.00	4,261,248.00	0.43
108	7.58% PNB HOUSING FINANCE LTD. 15.03.2021	0.00	0.00	0.00	5,000,000.00	4,948,720.00	0.50
109	7.60% AXIS BANK 2023.20.10.2023	4,000,000.00	4,205,720.00	0.27	4,000,000.00	4,205,980.00	0.42
110	7.60% ICICI BANK LTD 2023 07.10.2023 INFRA BOND	30,000,000.00	31,519,530.00	1.99	30,000,000.00	31,673,460.00	3.20
111	9.75% L & T LIMITED 2022 11.04.2022	2,000,000.00	2,054,564.00	0.13	2,000,000.00	2,144,332.00	0.22
112	BRITANNIA INDUSTRIES BONUS DEBENTURES 03.06.2024	19,613,000.00	19,687,862.82	1.24	0.00	0.00	0.00
113	9.19% LIC HOUSING FINANCE LTD 06.06.2023	10,000,000.00	10,678,850.00	0.67	10,000,000.00	10,866,090.00	1.10
114	9.24% HDFC LIMITED 2024 24/06/2024	1,000,000.00	1,096,182.00	0.07	1,000,000.00	1,098,664.00	0.11
115	9.25% EXPORT IMPORT 2024 29/05/2024	1,000,000.00	1,098,696.00	0.07	1,000,000.00	1,120,702.00	0.11
116	9.25% ICICI BANK LTD 2024 04.09.2024 INFRA BOND	4,000,000.00	4,403,972.00	0.28	4,000,000.00	4,485,880.00	0.45
117	9.25% LIC HOUSING FINANCE 2022 12.11.2022	1,000,000.00	1,049,566.00	0.07	1,000,000.00	1,077,277.00	0.11
118	9.25% RELIANCE INDUSTRIES LIMITED 2024 16/06/2024	3,000,000.00	3,290,466.00	0.21	3,000,000.00	3,318,369.00	0.34
119	9.30% INDIA INFRADEBT LIMITED 2024 19.06.2024	10,000,000.00	10,704,200.00	0.68	10,000,000.00	10,647,440.00	1.08
120	9.30% LIC HOUSING FINANCE 2022 14.09.2022	1,000,000.00	1,044,183.00	0.07	1,000,000.00	1,076,154.00	0.11
121	9.30% POWERGRID CORP 2029 04.09.2029	2,000,000.00	2,340,826.00	0.15	2,000,000.00	2,336,298.00	0.24

122	9.34 % HDFC 2024 28.08.2024	4,000,000.00	4,406,168.00	0.28	4,000,000.00	4,426,236.00	0.45
123	9.35% IICI SECURITIES PD LTD 2023 30.04.2023	1,000,000.00	1,045,334.00	0.07	1,000,000.00	1,063,489.00	0.11
124	9.35% IICI SECURITIES PD LTD 2023 14.06.2023	1,000,000.00	1,048,625.00	0.07	1,000,000.00	1,066,202.00	0.11
125	9.43 % LIC HOUSING FINANCE 2022 10/02/2022	1,000,000.00	1,018,499.00	0.06	1,000,000.00	1,058,691.00	0.11
126	9.45% HDFC 2027 13.08.2027	2,000,000.00	2,082,490.00	0.13	2,000,000.00	2,125,240.00	0.21
127	9.57% EXPORT IMPORT 2024 10/01/2024	1,000,000.00	1,095,850.00	0.07	1,000,000.00	1,118,535.00	0.11
128	9.67 % TATA SONS 2022 13/09/2022	6,000,000.00	6,264,420.00	0.40	6,000,000.00	6,461,892.00	0.65
129	8.93% POWER GRID CORP LTD 2026 20.10.2026	2,000,000.00	2,264,486.00	0.14	2,000,000.00	2,249,312.00	0.23
130	8.94% EXIM BANK 2022 31.12.2022	2,000,000.00	2,110,880.00	0.13	2,000,000.00	2,170,922.00	0.22
131	8.95% FCI 01.03.2029	0.00	0.00	0.00	5,000,000.00	5,661,620.00	0.57
132	8.95% INFOTEL BROADBAND (RELIANCE JIO) 04.10.2020	0.00	0.00	0.00	1,000,000.00	1,000,434.00	0.10
133	8.95% RELIANCE UTILITIES & POWER 2023 26/04/2023	1,000,000.00	1,059,483.00	0.07	1,000,000.00	1,073,792.00	0.11
134	9.34% RURAL ELECTRIFICATION CORP LTD 2024 25.08.2024	0.00	0.00	0.00	3,000,000.00	3,306,948.00	0.33
135	9.00 % NTPC 2025 25.01.2025	3,000,000.00	3,316,776.00	0.21	3,000,000.00	3,375,312.00	0.34
136	9% TATA POWER COMPANY LTD 21.02.2025	20,000,000.00	21,863,700.00	1.38	20,000,000.00	21,042,600.00	2.12
137	9.05% HOUSING DEVELOPMENT FINANCE CORPORATION LTD 20.11.2023	10,000,000.00	10,799,380.00	0.68	10,000,000.00	10,923,090.00	1.10
138	9.09 % IRFC 2026 29.03.2026	4,000,000.00	4,505,800.00	0.28	4,000,000.00	4,509,244.00	0.46
139	9.10% I SEC PD 2025 29.04.2025	2,000,000.00	2,114,616.00	0.13	2,000,000.00	2,121,730.00	0.21
140	9.15% AXIS BANK 2022 31.12.2022	3,000,000.00	3,107,982.00	0.20	3,000,000.00	3,177,756.00	0.32
141	9.15% IICI BANK 2022 31.12.2022	4,000,000.00	4,199,624.00	0.27	4,000,000.00	4,239,576.00	0.43
142	9.18% NUCLEAR POWER CORPORATION 2025 23/01/2025	2,000,000.00	2,230,770.00	0.14	2,000,000.00	2,275,646.00	0.23
143	8.75 % LIC HOUSING FINANCE LTD 2021 12.02.2021	0.00	0.00	0.00	1,000,000.00	1,016,496.00	0.10
144	8.75 % LIC HOUSING FINANCE LTD 2021 08.03.2021	0.00	0.00	0.00	1,000,000.00	1,019,371.00	0.10
145	8.79% INDIAN RAILWAY FINANCE CORP LTD 2030 04.05.2030	2,000,000.00	2,282,094.00	0.14	2,000,000.00	2,297,158.00	0.23
146	8.8034% KOTAK MAHINDRA PRIME LTD 29.12.2021	5,000,000.00	5,057,030.00	0.32	5,000,000.00	5,233,170.00	0.53
147	8.80% INDIABULLS HOUSING FINANCE LIMITED 28.07.2023	8,000,000.00	7,910,912.00	0.50	8,000,000.00	5,901,480.00	0.60
148	8.80 % IRFC 2030 03.02.2030	1,000,000.00	1,138,623.00	0.07	1,000,000.00	1,146,493.00	0.12
149	8.80 % POWER GRID CORPORATION 2023 13/03/2023	1,000,000.00	1,058,178.00	0.07	1,000,000.00	1,084,744.00	0.11
150	8.80% REC LTD 22.01.2029	6,000,000.00	6,765,036.00	0.43	0.00	0.00	0.00
151	8.82 % RURAL ELECTRIFICATION CORPORATION LTD 2023 12/04/2023	3,000,000.00	3,176,346.00	0.20	3,000,000.00	3,220,242.00	0.33
152	8.83 % EXPORT IMPORT BANK OF INDIA 2029 03.11.2029	1,000,000.00	1,136,182.00	0.07	1,000,000.00	1,138,460.00	0.11
153	8.84 % NTPC 2022 04.10.2022	1,000,000.00	1,044,469.00	0.07	1,000,000.00	1,081,576.00	0.11
154	8.85 % AXIS BANK 2024 05.12.2024 INFRA BOND	2,000,000.00	2,187,480.00	0.14	2,000,000.00	2,199,118.00	0.22
155	8.85% NHPCB 2026 11-02-2026	800,000.00	889,682.40	0.06	800,000.00	889,209.60	0.09
156	8.85% POWER GRID CORPORATION 2022 19.10.2022	1,250,000.00	1,307,840.00	0.08	1,250,000.00	1,351,305.00	0.14
157	8.87% EXIM BANK 2025 13.03.2025	1,000,000.00	1,107,618.00	0.07	1,000,000.00	1,113,870.00	0.11
158	8.88 % EXIM BANK 18/10/2022	8,000,000.00	8,369,992.00	0.53	8,000,000.00	8,618,128.00	0.87
159	8.89 % LIC HOUSING FINANCE LTD 2023 25/04/2023	2,000,000.00	2,116,382.00	0.13	2,000,000.00	2,150,558.00	0.22
160	8.92% TATA CAPITAL HOUSING FINANCE LTD 2026 04.08.2026	7,000,000.00	7,548,170.00	0.48	7,000,000.00	7,470,456.00	0.75
161	8.50 % TATA SONS LIMITED 2025 22.01.2025	2,000,000.00	2,111,970.00	0.13	2,000,000.00	2,146,210.00	0.22
162	8.52 % LIC HOUSING FINANCE LTD. 2025 03.03.2025	2,000,000.00	2,165,840.00	0.14	2,000,000.00	2,153,616.00	0.22
163	8.54 % NHPC LIMITED 2025 26.11.2025	500,000.00	552,625.00	0.03	500,000.00	562,690.50	0.06
164	8.54 % NHPC LIMITED 2027 26.11.2027	1,000,000.00	1,121,271.00	0.07	1,000,000.00	1,113,470.00	0.11
165	8.56 % NUCLEAR POWER CORPORATION	2,000,000.00	2,114,384.00	0.13	2,000,000.00	2,170,138.00	0.22
166	8.57% REC 2024 21.12.2024	2,000,000.00	2,173,064.00	0.14	2,000,000.00	2,164,342.00	0.22
167	8.60% NABARD 31.01.2022	10,000,000.00	10,154,790.00	0.64	10,000,000.00	10,520,460.00	1.06
168	8.60% ONGC PETRO ADDITIONS LTD 11.03.2022	10,000,000.00	10,175,650.00	0.64	10,000,000.00	10,354,740.00	1.05
169	8.64% IRFC 2021 17.05.2021	0.00	0.00	0.00	3,000,000.00	3,087,123.00	0.31
170	8.65% NABARD GOI 2028. 08.06.2028	5,000,000.00	5,628,915.00	0.36	0.00	0.00	0.00
171	8.65% NHPC LIMITED 08.02.2029	10,000,000.00	10,770,840.00	0.68	10,000,000.00	10,803,150.00	1.09
172	8.65 % POWER FINANCE CORPORATION 2024 28.12.2024	2,000,000.00	2,179,170.00	0.14	2,000,000.00	2,173,146.00	0.22
173	8.65% RELIANCE INDUSTRIES LTD 11.12.2028	15,000,000.00	16,737,870.00	1.06	15,000,000.00	16,713,585.00	1.69
174	8.70% LIC HOUSING FINANCE LTD 24.12.2025	10,000,000.00	11,025,270.00	0.70	10,000,000.00	10,967,810.00	1.11
	Total:	1,514,690,225.00	1,584,141,409.59	100.00	938,271,025.00	990,462,569.25	100.00