

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
BALANCE SHEET AS AT**

**CENTRAL GOVT
30-09-2023**

Particulars	Notes	AS AT 30-09-2023	As AT 30-09-2022
Laibilities			
Unit Capital	2	2,34,51,91,21,749	2,14,83,74,73,103
Reserve and Surplus	3	7,30,08,91,50,270	5,92,21,99,94,255
Current Liabilities and Provisions	4	1,00,72,84,111	35,96,12,283
Total (A)		9,65,61,55,56,130	8,07,41,70,79,642
Assets			
Investment	5	9,47,04,24,34,058	7,93,05,71,30,565
Deposits	6	-	-
Other Current Assests	7	18,57,31,22,072	14,35,99,49,077
Total (B)		9,65,61,55,56,130	8,07,41,70,79,642
(a) Net Assests as per Balance Sheets		9,64,60,82,72,019	8,07,05,74,67,359
(b) Number of Units Outstanding		23,45,19,12,175	21,48,37,47,310

Significant Accounting Policies and Notes of Accounts

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This is Balance Sheet refferred to in our report for even date

For SBI Pension Funds Pvt Ltd

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
REVENUE ACCOUNT FOR THE YEAR ENDED**

**CENTRAL GOVT
30-09-2023**

Particulars	Notes	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Income			
Dividend		1,36,68,44,894	1,06,40,58,387
Interest	8	28,34,19,23,310	23,45,94,22,129
Profit on sale/redemption of investments	9	4,09,69,92,987	3,52,96,18,462
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		17,19,04,84,192	25,91,47,480
Other Income	11	10,45,698	-
Total Income (A)		50,99,72,91,081	28,31,22,46,458
Expense and Losses			
Unrealized losses in value of investments		89,07,71,969	23,06,19,42,757
Loss on sale/redemption of investments	12	42,45,98,878	31,16,81,842
Loss on inter-scheme transfer/sale	13		
Management fees (GST)		22,19,32,817	19,81,48,509
NPS Trust fees		2,32,87,364	1,95,06,310
Custodian fees		-	59,115
Depository and settlement charges		33,16,928	22,81,284
Stamp Duty on Bond/Mutual Fund		-	-
CRA Fees		-	-
Less: Amount recoverable by sale of units on account of CRA charges		-	-
Total Expenditure (B)		1,56,39,07,956	23,59,36,19,818
Surplus/(Deficit) for the year (A-B)		49,43,33,83,124	4,71,86,26,640
Less :Amount transferred to/(From) unrealised appreciation account		16,29,97,12,223	-22,80,27,95,277
Less: Amount Transferred to General Reserve		33,13,36,70,901	27,52,14,21,917
Amount carried forward to Balance Sheet		-	-

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT

CENTRAL GOVT
30-09-2023

Schedule 2	AS AT 30-09-2023	As AT 30-09-2022
Unit Capital		
Outstanding at the beginning of the year	2,24,37,51,94,123	2,04,69,81,30,692
Add :Units issued during the year	14,37,72,40,862	13,45,17,72,099
Less: Units redeemed during the year	4,23,33,13,235	3,31,24,29,688
Outstanding at the end of the year	2,34,51,91,21,749	2,14,83,74,73,103
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	22,43,75,19,412	20,46,98,13,069
Add :Units issued during the year	1,43,77,24,086	1,34,51,77,210
Less: Units redeemed during the year	42,33,31,324	33,12,42,969
Outstanding Units at the end of the year	23,45,19,12,175	21,48,37,47,310

* Initial Capital represent capital on the date of commencement of scheme

Schedule 3	AS AT 30-09-2023	As AT 30-09-2022
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	3,47,62,06,46,869	2,93,24,93,84,728
Add: Premium on Units issued	43,59,61,81,896	36,35,01,24,446
Less: Premium on Units redeemed	12,95,00,34,541	8,96,04,74,105
Add: Transferred from General Reserve		
Closing Balance	3,78,26,67,94,224	3,20,63,90,35,069
General Reserve		
Opening Balance	2,63,51,65,65,014	2,07,69,90,40,584
Add/Less: Transferred from Revenue Account	33,13,36,70,901	27,52,14,21,917
Less: Transfer to Unit premium Reserve		
Closing Balance	2,96,65,02,35,915	2,35,22,04,62,501
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	38,87,24,07,908	59,16,32,91,962
Add/Less: Transferred to Revenue Account	16,29,97,12,223	-22,80,27,95,277
Closing Balance	55,17,21,20,131	36,36,04,96,685
TOTAL	7,30,08,91,50,270	5,92,21,99,94,255

Schedule 4	AS AT 30-09-2023	As AT 30-09-2022
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	39,54,913	33,37,586
Management Fee Payable	3,41,04,774	6,18,29,675
Custodial Charges Payable	-	-
Brokerage Payable		
Depository and settlement charges Payable	18,50,607	11,07,771
Book Overdraft	-	-
Redemption Payable	22,86,00,463	20,51,37,299
TDS Payable	31,54,187	28,26,170
Contract for Purchase of Investments	73,56,19,167	8,53,73,782
Interest Received in Advance	-	-
TOTAL	1,00,72,84,111	35,96,12,283

Schedule 5	AS AT 30-09-2023	As AT 30-09-2022
Investments (Long Term and Short Term)		
Equity Shares	1,38,42,91,08,579	1,11,03,80,09,015
Debentures and Bonds Listed/Awaiting Listing	2,33,43,93,40,718	2,02,09,73,60,248
Central and State Government Securities (including treasury bills)	5,48,31,19,30,756	4,37,00,49,73,525
Commercial Paper		
Alternative Investment Funds *	3,04,58,67,328	3,22,64,50,288
Basel III Tier I bonds	12,87,12,66,550	12,40,19,30,600
Others - Mutual Fund Units	10,94,49,20,127	27,28,84,06,889
- Certificates of Deposit		
Investment classified as NPA	-	9,00,00,000
Less: Provision held for Non Performing Investments	-	-9,00,00,000
Total	9,47,04,24,34,058	7,93,05,71,30,565
*(Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities)		

Schedule 6	AS AT 30-09-2023	As AT 30-09-2022
Deposits		
Deposits with Scheduled Banks		
	-	-

Schedule 7	AS AT 30-09-2023	As AT 30-09-2022
Other Current Assets		
Balances with bank in a current account	75,96,14,139	10,15,31,434
Contracts for sale of investments	0	6,12,74,150
Outstanding and accrued income	17,77,15,21,265	14,14,45,06,651
Dividend Receivable	69,86,668	28,68,611
Interest Receivable on Non-Performing Investments	25,95,31,852	25,88,01,865
Less: Provision for Interest on Non performing Investments	-25,95,31,852	-25,88,01,865
Brokerage receivable from PFM		
Application money pending allotment		
Sundry Debtors	-	-
Margin With CCIL	3,50,00,000	5,00,00,000
Redemption receivable on Non performing Investment	1,08,47,10,451	99,57,56,149
Less: Provision for Non performing Investment	-1,08,47,10,451	-99,59,87,918
	-	-
TOTAL	18,57,31,22,072	14,35,99,49,077

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
Notes annexed to and forming part of the Financial Statements

CENTRAL GOVT
30-09-2023

Schedule 8	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	28,34,19,23,310	23,45,94,22,129
	28,34,19,23,310	23,45,94,22,129

Schedule 9	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	2,65,86,99,189	2,35,19,83,056
Profit on Sale of Corp Bonds	7,35,39,718	83,85,99,138
Profit on Sale of Government Securities	58,61,87,503	6,76,50,050
Profit on Sale of Mutual Fund Scheme Units	77,85,66,577	27,13,86,218
	4,09,69,92,987	3,52,96,18,462

Schedule 10	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-

Schedule 11	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Other Income		
Excess Provision written Back-Accrued Interest/	10,45,698	-
Provision written back on recovery against Non Performing Investment		
	10,45,698	-

Schedule 12	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	8,84,58,969	23,68,56,311
Loss on Sale of Corp Bonds	6,71,55,816	1,99,16,876
Loss on Sale of Government Securities	26,89,84,093	5,49,08,655
Loss on Sale of AIFs	-	-
	42,45,98,878	31,16,81,842

Schedule 13	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS (Inter Scheme)		
Loss on Sale of Government Securities	-	-

NATIONAL PENSION SYSTEM TRUST
SM001001-NPS TRUST- A/C SBI PENSION FUND SCHEME - CENTRAL GOVT
Notes annexed to and forming part of the financial statement(Refer Schedule 5)

Bonds		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class
1	9.55% IL & FS FINANCIAL SERVICES 2022 27.11.2022	0.00	0.00	0.00	9,00,00,000.00	9,00,00,000.00	0.04
2	9.58 % EXIM BOND 2023 04/10/2023	15,00,00,000.00	15,00,31,050.00	0.06	15,00,00,000.00	15,33,81,150.00	0.07
3	9.60% EXPORT IMPORT 2024 07/02/2024	15,00,00,000.00	15,09,34,950.00	0.06	15,00,00,000.00	15,41,62,950.00	0.07
4	9.65 % EXIM BANK 2024 04.04.2024	10,00,00,000.00	10,09,67,900.00	0.04	10,00,00,000.00	10,31,00,600.00	0.05
5	9.70% HDB FINANCIAL SERVICES LTD 2024 20.06.2024	10,00,00,000.00	10,08,95,300.00	0.04	10,00,00,000.00	10,26,04,100.00	0.05
6	9.90% ICICI BANK LIMITED PERPETUAL BOND 28.12.2023	75,00,00,000.00	75,60,64,500.00	0.31	75,00,00,000.00	76,75,35,750.00	0.36
7	BRITANNIA INDUSTRIES BONUS DEBENTURES 03.06.2024	2,42,92,000.00	69,46,467.44	0.00	2,42,92,000.00	68,30,886.11	0.00
8	8.92% TATA CAPITAL HOUSING FINANCE LTD 2026 04.08.2026	5,00,00,000.00	5,09,20,850.00	0.02	5,00,00,000.00	5,11,55,800.00	0.02
9	8.93 % EXPORT IMPORT 2022 12.12.2022	0.00	0.00	0.00	5,00,00,000.00	5,02,05,050.00	0.02
10	8.93% POWER GRID CORP LTD 2026 20.10.2026	5,00,00,000.00	5,18,13,450.00	0.02	5,00,00,000.00	5,25,88,850.00	0.02
11	8.93% POWER GRID CORP LTD 2027 20.10.2027	5,00,00,000.00	5,23,44,550.00	0.02	5,00,00,000.00	5,30,58,300.00	0.02
12	8.93% POWER GRID CORP LTD 2028 20.10.2028	10,00,00,000.00	10,56,55,300.00	0.04	10,00,00,000.00	10,66,96,600.00	0.05
13	8.93% POWER GRID CORP LTD 2029 20.10.2029	15,00,00,000.00	16,02,64,350.00	0.07	15,00,00,000.00	16,13,17,800.00	0.08
14	8.93% POWER GRID CORP LTD 2025 20.10.2025	15,00,00,000.00	15,36,14,100.00	0.06	15,00,00,000.00	15,60,88,800.00	0.07
15	8.94% EXIM BANK 2022 31.12.2022	0.00	0.00	0.00	25,00,00,000.00	25,12,42,250.00	0.12
16	8.94 % POWER FINANCE CORPORATION 2028 25/03/2028	15,00,00,000.00	15,68,24,250.00	0.06	15,00,00,000.00	15,88,24,650.00	0.07
17	8.95% FCI 01.03.2029	40,00,00,000.00	42,29,56,000.00	0.17	40,00,00,000.00	42,63,17,200.00	0.20
18	8.95 % HDFC 2023 21.03.2023	0.00	0.00	0.00	28,50,00,000.00	28,71,58,590.00	0.13
19	8.95% RELIANCE INDUSTRIES LTD 09.11.2028	65,00,00,000.00	68,50,08,350.00	0.28	65,00,00,000.00	69,14,37,500.00	0.32
20	8.99% BANK OF BARODA PERPETUAL BOND	30,00,00,000.00	29,68,95,600.00	0.12	30,00,00,000.00	30,91,38,300.00	0.14
21	8.00% INDIA INFRADEBT LIMITED 28-06-2027	75,00,00,000.00	75,42,85,500.00	0.31	75,00,00,000.00	75,17,15,250.00	0.35
22	9.00 % GRASIM INDUSTRIES LIMITED 2023 10-05-23	0.00	0.00	0.00	19,10,00,000.00	19,26,88,249.00	0.09
23	9.00 % LIC HOUSING FINANCE 2023 09/04/2023	0.00	0.00	0.00	6,50,00,000.00	6,55,50,225.00	0.03
24	9.00 % NTPC LTD 2023 25.01.2023	0.00	0.00	0.00	5,00,00,000.00	5,02,92,200.00	0.02
25	9.00 % PFC 2028 11.03.2028	10,00,00,000.00	10,47,35,400.00	0.04	10,00,00,000.00	10,61,09,200.00	0.05
26	9.00% STEEL AUTHORITY OF INDIA 2024 13.10.2024	29,00,00,000.00	29,26,64,520.00	0.12	29,00,00,000.00	29,75,82,920.00	0.14
27	9.02% RURAL ELECTRIFICATION CORP 2022 19.11.2022	0.00	0.00	0.00	39,00,00,000.00	39,11,39,970.00	0.18
28	9.05% HOUSING DEVELOPMENT FINANCE CORPORATION LTD 20.11.2023	0.00	0.00	0.00	1,59,00,00,000.00	1,61,73,70,260.00	0.75
29	9.05% HDFC LIMITED 2028 16.10.2028	75,00,00,000.00	78,52,91,250.00	0.32	75,00,00,000.00	79,11,93,750.00	0.37
30	9.05% RELIANCE INDUSTRIES LIMITED 17.10.2028	1,75,00,00,000.00	1,85,07,03,750.00	0.75	1,25,00,00,000.00	1,33,51,33,750.00	0.62
31	9.08% LIC HOUSING FINANCE LIMITED 2028 10.10.2028	90,00,00,000.00	94,52,40,300.00	0.38	90,00,00,000.00	95,01,66,000.00	0.44
32	9.09 % IRFC 2026 31.03.2026	20,00,00,000.00	20,76,32,600.00	0.08	20,00,00,000.00	21,11,09,800.00	0.10
33	9.10% I SEC PD 2025 29.04.2025	19,00,00,000.00	19,24,26,680.00	0.08	19,00,00,000.00	19,44,91,220.00	0.09
34	9.15% AXIS BANK 2022 31.12.2022	0.00	0.00	0.00	48,30,00,000.00	48,56,62,296.00	0.23
35	9.15% ICICI BANK 2024 06.08.2024 INFRA BOND	12,00,00,000.00	12,15,63,720.00	0.05	12,00,00,000.00	12,36,98,760.00	0.06
36	9.15% ICICI BANK 2022 31.12.2022	0.00	0.00	0.00	63,20,00,000.00	63,52,83,240.00	0.30
37	9.15% ICICI BANK PERPETUAL BOND 2023. 20.06.2023	0.00	0.00	0.00	75,00,00,000.00	75,52,08,750.00	0.35
38	9.17% NTPC LIMITED 2024 22.09.2024	45,00,00,000.00	45,71,43,750.00	0.19	45,00,00,000.00	46,56,66,750.00	0.22
39	9.18% NUCLER POWER CORPORATION 2025 23/01/2025	16,00,00,000.00	16,36,94,400.00	0.07	16,00,00,000.00	16,63,08,800.00	0.08
40	9.18% NUCLER POWER CORPORATION 2026 23/01/2026	26,00,00,000.00	26,98,63,620.00	0.11	26,00,00,000.00	27,38,29,400.00	0.13
41	9.18% NUCLER POWER CORPORATION 2027 23/01/2027	6,00,00,000.00	6,31,35,000.00	0.03	6,00,00,000.00	6,39,29,760.00	0.03
42	9.18% NUCLER POWER CORPORATION 2028 23/01/2028	6,00,00,000.00	6,39,25,680.00	0.03	6,00,00,000.00	6,45,82,500.00	0.03
43	9.18% NUCLER POWER CORPORATION 2029 23/01/2029	6,00,00,000.00	6,44,92,320.00	0.03	6,00,00,000.00	6,52,69,140.00	0.03
44	9.22% LIC HOUSING FINANCE LTD 2024 16.10.2024	3,00,00,000.00	3,04,16,280.00	0.01	3,00,00,000.00	3,08,78,370.00	0.01
45	9.23% LIC HOUSING FINANCE 2022 13.12.2022	0.00	0.00	0.00	30,00,00,000.00	30,12,87,900.00	0.14
46	9.24% HDFC LIMITED 2024 24/06/2024	0.00	0.00	0.00	10,00,00,000.00	10,25,32,300.00	0.05
47	9.25% EXPORT IMPORT 2024 29/05/2024	25,00,00,000.00	25,26,48,500.00	0.10	25,00,00,000.00	25,70,25,500.00	0.12
48	9.25% ICICI BANK LTD 2024 04.09.2024 INFRA BOND	54,00,00,000.00	54,79,98,480.00	0.22	54,00,00,000.00	55,83,01,140.00	0.26
49	9.25% LIC HOUSING FINANCE 2023 01.01.2023	0.00	0.00	0.00	11,90,00,000.00	11,95,45,734.00	0.06
50	9.25% LIC HOUSING FINANCE 2022 12.11.2022	0.00	0.00	0.00	27,00,00,000.00	27,06,70,680.00	0.13
51	9.25% POWER GRID CORPORATION 2023 26.12.2023	5,00,00,000.00	5,01,80,750.00	0.02	5,00,00,000.00	5,11,60,450.00	0.02
52	9.29% LIC HOUSING FINANCE 2024 05/07/2024	2,60,00,000.00	2,62,93,618.00	0.01	2,60,00,000.00	2,66,87,752.00	0.01

53	9.30% INDIA INFRADEBT LIMITED 2024 19.06.2024	25,00,00,000.00	25,25,21,750.00	0.10	25,00,00,000.00	25,58,52,250.00	0.12
54	9.30% L&T INFRA DEBT FUND 2023 25.08.2023	0.00	0.00	0.00	40,00,00,000.00	40,42,81,600.00	0.19
55	9.30% POWERGRID CORP 2024 04.09.2024	30,00,00,000.00	30,45,07,200.00	0.12	30,00,00,000.00	31,06,32,000.00	0.14
56	9.30 % PGC 2023 28/06/2023	0.00	0.00	0.00	1,75,00,000.00	1,77,71,180.00	0.01
57	9.30 % PGC 2026 28/06/2026	12,50,000.00	13,02,257.50	0.00	12,50,000.00	13,24,820.00	0.00
58	9.30% POWERGRID CORP 2029 04.09.2029	1,00,00,00,000.00	1,08,44,50,000.00	0.44	1,00,00,00,000.00	1,09,37,94,000.00	0.51
59	9.30% TATA SONS 2024 19.06.2024	5,00,00,000.00	5,03,40,450.00	0.02	5,00,00,000.00	5,08,33,400.00	0.02
60	9.34 % HDFC 2024 28.08.2024	40,00,00,000.00	40,52,52,800.00	0.16	43,50,00,000.00	44,80,18,680.00	0.21
61	9.35% ICICI SECURITIES PD LTD 2023 30.04.2023	0.00	0.00	0.00	16,00,00,000.00	16,19,04,640.00	0.08
62	9.35% ICICI SECURITIES PD LTD 2023 14.06.2023	0.00	0.00	0.00	18,00,00,000.00	18,23,97,600.00	0.09
63	9.35% TATA MOTORS LTD. 2023 10.11.2023	28,00,00,000.00	28,03,38,800.00	0.11	28,00,00,000.00	28,46,45,200.00	0.13
64	9.36% IDFC LTD. 2024 21.08.2024	40,00,00,000.00	40,28,97,200.00	0.16	40,00,00,000.00	40,95,42,800.00	0.19
65	9.39 % LIC HOUSING FINANCE 2024 23.08.2024	18,00,00,000.00	18,26,59,140.00	0.07	18,00,00,000.00	18,54,68,200.00	0.09
66	9.44% TATA SONS 2024 02/06/2024	10,00,00,000.00	10,07,76,400.00	0.04	10,00,00,000.00	10,18,86,000.00	0.05
67	9.45% SBI PERPETUAL BOND 22.03.2024	50,00,00,000.00	50,59,85,000.00	0.21	50,00,00,000.00	51,27,24,000.00	0.24
68	9.47% LIC HOUSING FINANCE LTD. 2024 23.08.2024	30,00,00,000.00	30,46,32,000.00	0.12	30,00,00,000.00	30,95,22,000.00	0.14
69	9.50 % HDFC 2024 13.08.2024	10,00,00,000.00	10,13,64,300.00	0.04	10,00,00,000.00	10,31,87,900.00	0.05
70	9.55 % CANARA BANK PERPETUAL 05.03.2025	10,00,00,000.00	10,17,07,800.00	0.04	10,00,00,000.00	10,40,89,100.00	0.05
71	9.55 % HDB FINANCIAL SERVICES LTD 2024 13.11.2024	5,00,00,000.00	5,07,02,000.00	0.02	5,00,00,000.00	5,13,99,150.00	0.02
72	8.60% AXIS BANK 28.12.2028	1,00,00,00,000.00	1,03,70,74,000.00	0.42	1,00,00,00,000.00	1,04,32,23,000.00	0.49
73	8.60% PUNJAB NATIONAL BANK PERPETUAL AT1 22.01.2026	45,00,00,000.00	46,90,01,700.00	0.19	45,00,00,000.00	45,39,34,350.00	0.21
74	8.62% NABARD 14.03.2034	30,00,00,000.00	32,04,21,000.00	0.13	30,00,00,000.00	31,98,08,700.00	0.15
75	8.63% REC LTD. 2028 25.08.2028	40,00,00,000.00	41,47,87,200.00	0.17	40,00,00,000.00	41,91,06,000.00	0.20
76	8.65 % IRFC 2024 15/01/2024	15,00,00,000.00	15,06,33,750.00	0.06	15,00,00,000.00	15,27,77,400.00	0.07
77	8.65% NABARD GOI 2028. 08.06.2028	75,00,00,000.00	78,22,79,250.00	0.32	75,00,00,000.00	79,22,25,000.00	0.37
78	8.65% NHPC LIMITED 08.02.2029	50,00,00,000.00	44,02,31,000.00	0.18	50,00,00,000.00	51,51,01,500.00	0.24
79	8.65 % POWER FINANCE CORPORATION 2024 28.12.2024	0.00	0.00	0.00	58,90,00,000.00	58,25,40,493.00	0.27
80	8.65% RELIANCE INDUSTRIES LTD 11.12.2028	25,00,00,000.00	26,04,87,750.00	0.11	0.00	0.00	0.00
81	8.67% IDFC 2025 03.01.2025	10,00,00,000.00	10,02,20,500.00	0.04	10,00,00,000.00	10,09,69,700.00	0.05
82	8.67% POWER FINANCE CORPORATION LTD 18.11.2028	1,50,00,00,000.00	1,57,09,62,000.00	0.64	1,50,00,00,000.00	1,58,99,07,000.00	0.74
83	8.70% BANK OF BARODA PERPETUAL BOND	35,00,00,000.00	34,99,14,950.00	0.14	35,00,00,000.00	35,86,17,700.00	0.17
84	8.70% IDFC FIRST BANK LTD BASEL III TIER 2 BOND 01-12-2032	1,00,00,00,000.00	99,71,25,000.00	0.40	0.00	0.00	0.00
85	8.70% LIC HOUSING FINANCE LTD 24.12.2025	30,00,00,000.00	30,52,89,000.00	0.12	30,00,00,000.00	30,78,74,400.00	0.14
86	8.70% LIC HOUSING FINANCE LTD 23.03.2029	25,00,00,000.00	25,94,18,000.00	0.11	0.00	0.00	0.00
87	8.70% NHPC LTD 2024 11.02.2024	1,00,00,000.00	1,00,39,850.00	0.00	1,00,00,000.00	1,01,76,370.00	0.00
88	8.70% NHPC LTD 2025 11.02.2025	1,00,00,000.00	1,01,39,450.00	0.00	1,00,00,000.00	1,02,67,790.00	0.00
89	8.70% NHPC LTD 2026 11.02.2026	1,00,00,000.00	1,02,49,240.00	0.00	1,00,00,000.00	1,03,47,130.00	0.00
90	8.70 % POWER GRID CORPORATION 2023 15/07/2023	0.00	0.00	0.00	38,70,00,000.00	39,14,68,302.00	0.18
91	8.70 % POWER GRID CORPORATION 2028 15/07/2028	49,60,00,000.00	51,83,77,040.00	0.21	49,60,00,000.00	52,26,42,144.00	0.24
92	8.71% IDFC 2024 29.05.2024 INFRA BOND	14,70,00,000.00	14,71,04,664.00	0.06	14,70,00,000.00	14,86,32,435.00	0.07
93	8.72% SHRIRAM FINANCE LIMITED 2023. 27.03.2023 (SHRIRAM TRANSPORT FINANCE LIMITED)	0.00	0.00	0.00	15,00,00,000.00	15,07,08,300.00	0.07
94	8.73% NTPC 2023 07.03.2023	0.00	0.00	0.00	47,20,00,000.00	47,51,60,512.00	0.22
95	8.75 % IDFC LIMITED 2023 28.07.2023	0.00	0.00	0.00	20,00,00,000.00	20,16,27,800.00	0.09
96	8.75% ICICI SECURITIES PD LTD 2028 11.05.2028	20,00,00,000.00	20,43,40,800.00	0.08	20,00,00,000.00	20,53,39,600.00	0.10
97	8.75% LIC HOUSING FINANCE LTD 08.12.2028	30,00,00,000.00	31,12,59,000.00	0.13	30,00,00,000.00	31,22,42,400.00	0.15
98	8.75% SBI PERPETUAL BOND 30.08.2024	50,00,00,000.00	50,31,66,500.00	0.20	50,00,00,000.00	50,98,11,000.00	0.24
99	8.76% EXIM BANK 2023 14.02.2023	0.00	0.00	0.00	5,00,00,000.00	5,02,88,200.00	0.02
100	8.78 % NHPC 2023 11/02/2023	0.00	0.00	0.00	10,00,00,000.00	10,05,84,200.00	0.05
101	8.78 % NHPC 2024 11/02/2024	5,00,00,000.00	5,02,12,900.00	0.02	5,00,00,000.00	5,09,31,800.00	0.02
102	8.79 % HDB FINANCIAL SERVICES LTD 2026 22.07.2026	25,00,00,000.00	25,29,07,750.00	0.10	25,00,00,000.00	25,46,42,250.00	0.12
103	8.80 % EXIM BANK 2023 15/03/2023	0.00	0.00	0.00	14,20,00,000.00	14,30,28,222.00	0.07
104	8.80% FCI 2028 22/03/2028	5,00,00,000.00	5,20,52,750.00	0.02	5,00,00,000.00	5,25,66,650.00	0.02
105	8.80% INDIABULLS HOUSING FINANCE LIMITED 28.07.2023	0.00	0.00	0.00	40,00,00,000.00	38,96,84,800.00	0.18
106	8.80 % IRFC 2030 03.02.2030	3,10,00,000.00	3,32,38,045.00	0.01	3,10,00,000.00	3,33,48,064.00	0.02
107	8.80% LIC HOUSING FINANCE LTD 25.01.2029	20,00,00,000.00	20,82,17,000.00	0.08	20,00,00,000.00	20,87,39,200.00	0.10
108	8.80 % POWER GRID CORPORATION 2023 13/03/2023	0.00	0.00	0.00	55,00,00,000.00	55,40,84,850.00	0.26
109	8.80% REC LTD 22.01.2029	25,00,00,000.00	26,39,92,750.00	0.11	25,00,00,000.00	26,69,28,250.00	0.12
110	8.82 % RURAL ELECTRIFICATION CORPORATION LTD 2023 12/04/2023	0.00	0.00	0.00	55,80,00,000.00	56,22,91,020.00	0.26
111	8.83 % EXPORT IMPORT BANK OF INDIA 2029 03.11.2029	28,90,00,000.00	30,60,55,335.00	0.12	28,90,00,000.00	30,91,59,773.00	0.14
112	8.83 % EXPORT IMPORT 2023 09/01/2023	0.00	0.00	0.00	5,00,00,000.00	5,02,23,200.00	0.02
113	8.83% IDFC LTD. 2025 15.01.2025	10,00,00,000.00	10,04,09,000.00	0.04	10,00,00,000.00	10,12,98,900.00	0.05
114	8.83 % IRFC 2023 25/03/2023	0.00	0.00	0.00	1,01,50,00,000.00	1,02,35,03,670.00	0.48
115	8.84 % NTPC 2022 04.10.2022	0.00	0.00	0.00	15,00,00,000.00	15,00,27,600.00	0.07
116	8.84 % POWER FINANCE CORPORATION 2023 04/03/2023	0.00	0.00	0.00	24,00,00,000.00	24,16,66,080.00	0.11

117	8.85 % AXIS BANK 2024 05.12.2024 INFRA BOND	98,50,00,000.00	99,61,06,860.00	0.40	98,50,00,000.00	1,01,01,82,510.00	0.47
118	8.85% INDIABULLS HOUSING FINANCE LTD. 2023. 30.05.2023	0.00	0.00	0.00	25,00,00,000.00	24,46,11,000.00	0.11
119	8.85% POWER GRID CORPORATION 2022 19.10.2022	0.00	0.00	0.00	3,50,00,000.00	3,50,36,820.00	0.02
120	8.85% POWER GRID CORPORATION 2023 19.10.2023	15,00,00,000.00	15,00,83,100.00	0.06	15,00,00,000.00	15,24,41,400.00	0.07
121	8.85% POWER GRID CORPORATION 2024 19.10.2024	9,50,00,000.00	9,62,18,755.00	0.04	9,50,00,000.00	9,76,98,000.00	0.05
122	8.85% POWER GRID CORPORATION 2025 19.10.2025	6,25,00,000.00	6,39,12,875.00	0.03	6,25,00,000.00	6,49,03,375.00	0.03
123	8.85% POWER GRID CORPORATION 2026 19.10.2026	6,25,00,000.00	6,46,33,687.50	0.03	6,25,00,000.00	6,55,65,125.00	0.03
124	8.85% POWER GRID CORPORATION 2027 19.10.2027	1,25,00,000.00	1,30,52,087.50	0.01	1,25,00,000.00	1,32,23,487.50	0.01
125	8.85% REC LTD 16.04.2029	25,00,00,000.00	26,30,66,750.00	0.11	25,00,00,000.00	26,50,58,000.00	0.12
126	8.85 % TATA SONS 2023 02/05/2023	0.00	0.00	0.00	21,00,00,000.00	21,11,62,560.00	0.10
127	8.85% TATA AIG 19.12.2029	25,00,00,000.00	25,16,08,750.00	0.10	25,00,00,000.00	24,18,56,750.00	0.11
128	8.87% EXIM BANK 2025 13.03.2025	4,50,00,000.00	4,58,22,780.00	0.02	4,50,00,000.00	4,63,87,665.00	0.02
129	8.87% EXIM BANK 2029 30.10.2029	74,20,00,000.00	78,71,53,668.00	0.32	74,20,00,000.00	79,53,06,022.00	0.37
130	8.87 % EXPORT IMPORT BANK 2022 10/10/2022	0.00	0.00	0.00	5,00,00,000.00	5,00,28,250.00	0.02
131	8.88 % EXIM BANK 18/10/2022	0.00	0.00	0.00	8,80,00,000.00	8,80,90,288.00	0.04
132	8.89 % LIC HOUSING FINANCE LTD 2023 25/04/2023	0.00	0.00	0.00	18,00,00,000.00	18,15,61,680.00	0.08
133	8.90% POWER FINANCE CORPORATION 2028 18.03.2028	10,00,00,000.00	10,43,87,000.00	0.04	10,00,00,000.00	10,56,93,200.00	0.05
134	8.90% SBI 02.11.2028	2,65,00,00,000.00	2,65,12,42,850.00	1.08	2,65,00,00,000.00	2,69,28,37,250.00	1.25
135	8.90% TATA CAPITAL FINANCIAL SERVICES LTD 27.09.2023	0.00	0.00	0.00	65,00,00,000.00	65,92,46,250.00	0.31
136	8.37% HOUSING & URBAN DEVELOPMENT CORPORATION LTD 25.03.2029	1,00,00,00,000.00	1,04,46,48,000.00	0.42	1,00,00,00,000.00	1,04,80,12,000.00	0.49
137	8.37 % LIC HOUSING FINANCE 2023 21/05/2023	0.00	0.00	0.00	41,00,00,000.00	41,24,58,770.00	0.19
138	8.37% NATIONAL HIGHWAY AUTHORITY OF INDIA 21.01.2029	75,00,00,000.00	77,64,29,250.00	0.32	75,00,00,000.00	77,94,91,500.00	0.36
139	8.38% HOUSING & URBAN DEVELOPMENT CORPORATION LTD 30.01.2029	1,50,00,00,000.00	1,56,59,47,500.00	0.64	1,50,00,00,000.00	1,57,12,74,000.00	0.73
140	8.39% POWER FINANCE CORP LTD 2025 19.04.2025	10,50,00,000.00	10,60,55,355.00	0.04	10,50,00,000.00	10,71,33,915.00	0.05
141	8.40 % HDFC 2025 23.01.2025	21,50,00,000.00	21,61,57,560.00	0.09	21,50,00,000.00	21,82,05,650.00	0.10
142	8.40 % ICICI BANK 2026 13.05.2026 INFRA BOND	90,00,00,000.00	91,21,23,900.00	0.37	90,00,00,000.00	92,30,64,300.00	0.43
143	8.40% IDFC FIRST BANK LIMITED BASEL III TIER 2 BONDS 27/06/2033	38,00,00,000.00	37,97,49,200.00	0.15	0.00	0.00	0.00
144	8.40 % NPCIL 2025 28.11.2025	9,00,00,000.00	9,18,10,260.00	0.04	9,00,00,000.00	9,26,67,780.00	0.04
145	8.40 % NPCIL 2026 28.11.2026	9,00,00,000.00	9,25,38,360.00	0.04	9,00,00,000.00	9,33,03,540.00	0.04
146	8.40 % NPCIL 2027 28.11.2027	24,00,00,000.00	24,87,38,640.00	0.10	24,00,00,000.00	25,03,02,960.00	0.12
147	8.40 % NPCIL 2028 28.11.2028	51,00,00,000.00	53,21,86,530.00	0.22	51,00,00,000.00	53,47,08,480.00	0.25
148	8.40 % NPCIL 2029 28.11.2029	32,90,00,000.00	34,43,87,001.00	0.14	32,90,00,000.00	34,69,24,907.00	0.16
149	8.40 % POWER GRID CORP LTD 2025 27.05.2025	15,00,00,000.00	15,17,45,400.00	0.06	15,00,00,000.00	15,36,09,000.00	0.07
150	8.40 % POWER GRID LTD 2027 27.05.2027	15,00,00,000.00	15,38,89,650.00	0.06	15,00,00,000.00	15,54,50,100.00	0.07
151	8.40 % POWER GRID CORPORATION 2028 27.05.2028	20,00,00,000.00	20,64,90,400.00	0.08	20,00,00,000.00	20,78,23,400.00	0.10
152	8.40 % POWER GRID LTD 2026 27.05.2026	10,00,00,000.00	10,19,57,500.00	0.04	10,00,00,000.00	10,30,65,400.00	0.05
153	8.40 % POWER GRID CORPORATION 2023 27.05.2023	0.00	0.00	0.00	5,00,00,000.00	5,03,95,350.00	0.02
154	8.41% HOUSING & URBAN DEVELOPMENT CORPORATION LTD 15.03.2029	1,25,00,00,000.00	1,30,77,87,500.00	0.53	1,25,00,00,000.00	1,31,23,31,250.00	0.61
155	8.42% BANK OF BARODA 07.12.2028	2,00,00,00,000.00	1,99,81,20,000.00	0.81	2,00,00,00,000.00	2,02,81,22,000.00	0.95
156	8.42% HDB FINANCIAL SERVICES LIMITED 2028. 01.02.2028	10,00,00,000.00	10,04,96,200.00	0.04	10,00,00,000.00	10,05,70,800.00	0.05
157	8.43 % HDFC LTD 2025 04.03.2025	24,70,00,000.00	24,85,23,496.00	0.10	48,70,00,000.00	49,48,54,823.00	0.23
158	8.43% LIC HOUSING FINANCE LTD 10.07.2026	15,00,00,000.00	15,22,38,150.00	0.06	15,00,00,000.00	15,31,02,750.00	0.07
159	8.44% HDFC LTD 2026 01.06.2026	20,00,00,000.00	20,23,22,600.00	0.08	20,00,00,000.00	20,40,60,000.00	0.10
160	8.44% INDIAN BANK AT 1 PERPETUAL BONDS SERIES II 08.12.2025	1,00,00,00,000.00	1,00,31,94,000.00	0.41	1,00,00,00,000.00	1,00,41,34,000.00	0.47
161	8.45 % HDFC LTD 2026 18.05.2026	33,00,00,000.00	33,38,42,850.00	0.14	33,00,00,000.00	33,67,24,740.00	0.16
162	8.45 % HDFC LTD 2025 25.02.2025	45,00,00,000.00	45,28,51,650.00	0.18	45,00,00,000.00	45,73,97,550.00	0.21
163	8.45% ICICI BANK 2025 31.03.2025 INFRA BOND	5,00,00,000.00	5,04,25,050.00	0.02	5,00,00,000.00	5,09,62,900.00	0.02
164	8.45% INDIA INFRADEBT LIMITED 2028. 18.05.2028	15,00,00,000.00	15,18,70,350.00	0.06	15,00,00,000.00	15,27,66,450.00	0.07
165	8.45% RELIANCE PORTS AND TERMINALS LTD 2023. 12.06.2023	0.00	0.00	0.00	15,00,00,000.00	15,10,17,600.00	0.07
166	8.48 % PFC 2024 09.12.2024	2,00,00,000.00	2,01,85,680.00	0.01	37,00,00,000.00	37,74,18,500.00	0.18
167	8.49 % IDFC 2024 11.12.2024	10,00,00,000.00	9,99,34,100.00	0.04	10,00,00,000.00	10,09,78,700.00	0.05
168	8.49% NATIONAL HIGHWAYS AUTHORITY OF INDIA 05.02.2029	80,00,00,000.00	83,24,44,000.00	0.34	80,00,00,000.00	83,62,90,400.00	0.39
169	8.49 % NHPC 2023 26.11.2023	5,00,00,000.00	5,00,70,950.00	0.02	5,00,00,000.00	5,06,58,950.00	0.02
170	8.49% NTPC LTD 2025 25.03.2025	97,32,49,987.00	78,51,35,363.26	0.32	97,32,49,987.00	99,01,81,617.02	0.46
171	8.50% BANK OF BARODA 28.07.2025	40,00,00,000.00	39,47,77,600.00	0.16	40,00,00,000.00	40,91,59,600.00	0.19
172	8.50% BANK OF BARODA BASEL III AT 1 BONDS SERIES XIV 17.11.2025	50,00,00,000.00	51,37,67,000.00	0.21	50,00,00,000.00	51,66,78,000.00	0.24
173	8.50% CANARA BANK BASEL III ADDITIONAL TIER I BOND 2020-21 SERIES III 31.12.2025	50,00,00,000.00	49,99,00,500.00	0.20	50,00,00,000.00	50,83,60,000.00	0.24
174	8.50 % EXPORT IMPORT BANK 2023 26/04/2023	0.00	0.00	0.00	15,00,00,000.00	15,10,53,600.00	0.07
175	8.50 % EXPORT IMPORT 2023 08/07/2023	0.00	0.00	0.00	20,00,00,000.00	20,19,37,400.00	0.09
176	8.50% LIC HOUSING FINANCE 2025 29.08.2025	15,00,00,000.00	15,17,67,900.00	0.06	15,00,00,000.00	15,29,14,350.00	0.07
177	8.50 % NHPC 2023 14.07.2023	0.00	0.00	0.00	8,30,00,000.00	8,37,88,334.00	0.04

178	8.50 % NHPC 2024 14.07.2024	8,30,00,000.00	8,36,00,505.00	0.03	8,30,00,000.00	8,45,95,011.00	0.04
179	8.50 % NHPC 2025 14.07.2025	18,30,00,000.00	18,58,03,926.00	0.08	18,30,00,000.00	18,75,81,405.00	0.09
180	8.50 % NHPC 2026 14.07.2026	13,30,00,000.00	13,61,77,104.00	0.06	13,30,00,000.00	13,73,06,673.00	0.06
181	8.50 % NHPC 2027 14.07.2027	0.00	0.00	0.00	8,30,00,000.00	8,61,60,225.00	0.04
182	8.50 % NHPC 2028 14.07.2028	18,30,00,000.00	18,97,53,066.00	0.08	18,30,00,000.00	19,09,87,767.00	0.09
183	8.50 % NHPC 2029 14.07.2029	13,30,00,000.00	13,90,58,682.00	0.06	13,30,00,000.00	13,95,93,608.00	0.07
184	8.50 % NHPC 2030 14.07.2030	25,60,00,000.00	26,70,61,248.00	0.11	25,60,00,000.00	26,93,40,672.00	0.13
185	8.50% SBI PERPETUAL BOND	25,00,00,000.00	25,17,37,250.00	0.10	25,00,00,000.00	25,20,27,500.00	0.12
186	8.50 % TATA SONS LIMITED 2025 22.01.2025	11,00,00,000.00	11,00,66,660.00	0.04	11,00,00,000.00	11,03,91,600.00	0.05
187	8.52 % LIC HOUSING FINANCE LTD. 2025 03.03.2025	34,90,00,000.00	35,22,69,781.00	0.14	34,90,00,000.00	35,52,91,074.00	0.17
188	8.54 % NHPC 2026 26.11.2026	15,00,00,000.00	15,41,93,700.00	0.06	15,00,00,000.00	15,54,42,600.00	0.07
189	8.54% NHPC LIMITED 2028 26.11.2028	5,00,00,000.00	5,20,30,250.00	0.02	5,00,00,000.00	5,23,95,350.00	0.02
190	8.54 % NHPC LIMITED 2027 26.11.2027	10,00,00,000.00	10,34,52,400.00	0.04	10,00,00,000.00	10,42,31,100.00	0.05
191	8.54 % NHPC LIMITED 2029 26.11.2029	10,00,00,000.00	10,49,90,900.00	0.04	10,00,00,000.00	10,53,92,700.00	0.05
192	8.54 % NHPC LIMITED 2023 26.11.2023	10,00,00,000.00	10,01,49,000.00	0.04	10,00,00,000.00	10,13,71,100.00	0.05
193	8.54% NUCLEAR POWER CORPORATION 2023 15/03/2023	0.00	0.00	0.00	10,00,00,000.00	10,07,55,000.00	0.05
194	8.54% REC LIMITED 15.11.2028	65,00,00,000.00	67,66,38,300.00	0.27	65,00,00,000.00	68,48,26,350.00	0.32
195	8.55 % LIC HOUSING FINANCE LTD 2025 14.08.2025	25,00,00,000.00	25,30,74,000.00	0.10	25,00,00,000.00	25,50,83,500.00	0.12
196	8.56 % NUCLEAR POWER CORPORATION	0.00	0.00	0.00	15,00,00,000.00	15,11,45,700.00	0.07
197	8.57% PNB HOUSING FINANCE LTD. 2023 26.07.2023	0.00	0.00	0.00	6,00,00,000.00	5,92,69,800.00	0.03
198	8.57% REC 2024 21.12.2024	1,33,40,00,000.00	1,34,83,85,856.00	0.55	1,33,40,00,000.00	1,36,30,53,186.00	0.64
199	8.58% HOUSING & URBAN DEVELOPMENT CORPORATION LTD 14.02.2029	25,00,00,000.00	26,32,53,000.00	0.11	25,00,00,000.00	26,44,47,500.00	0.12
200	8.02 % EXIM 2025 29.10.2025	10,00,00,000.00	10,09,18,500.00	0.04	10,00,00,000.00	10,14,16,200.00	0.05
201	8.03% TATA STEEL LIMITED 25-02-2028	75,00,00,000.00	75,75,08,250.00	0.31	0.00	0.00	0.00
202	8.04% NIIF INFRASTRUCTURE FINANCE LIMITED 27-05-2032	25,00,00,000.00	25,03,72,500.00	0.10	25,00,00,000.00	24,82,81,750.00	0.12
203	8.05% THE GREAT EASTERN SHIPPING COMPANY LTD 31.08.2024	50,00,00,000.00	49,75,96,000.00	0.20	50,00,00,000.00	49,26,88,000.00	0.23
204	8.05% HDFC LTD 22.10.2029	1,25,00,00,000.00	1,26,32,52,500.00	0.51	1,25,00,00,000.00	1,26,16,31,250.00	0.59
205	8.05 % NTPC LTD 2026 05.05.2026	50,00,00,000.00	50,60,46,000.00	0.21	50,00,00,000.00	50,91,21,500.00	0.24
206	8.06 % REC 2023 31/05/2023	0.00	0.00	0.00	15,30,00,000.00	15,35,23,566.00	0.07
207	8.06% REC LTD 2028. 27.03.2028	25,00,00,000.00	25,49,82,750.00	0.10	25,00,00,000.00	25,69,67,250.00	0.12
208	8.09% NLC INDIA LIMITED 29.05.2029	1,20,00,00,000.00	1,22,68,32,000.00	0.50	1,20,00,00,000.00	1,22,90,62,800.00	0.57
209	8.09% REC 2028. 21.03.2028	75,00,00,000.00	76,57,26,000.00	0.31	75,00,00,000.00	77,18,30,250.00	0.36
210	8.10% NTPC LIMITED 27-05-2031	25,00,00,000.00	25,74,02,750.00	0.10	0.00	0.00	0.00
211	8.10% SBI PERPETUAL CALL 14-07-2033	30,00,00,000.00	30,16,79,700.00	0.12	0.00	0.00	0.00
212	8.11 % EXIM BANK 2031 11.07.2031	10,00,00,000.00	10,28,68,600.00	0.04	10,00,00,000.00	10,31,30,600.00	0.05
213	8.11 % RURAL ELECTRIFICATION CORP 2025 07.10.2025	96,50,00,000.00	97,26,01,305.00	0.39	96,50,00,000.00	97,90,35,925.00	0.46
214	8.12% NABARD GOI 07.12.2033	40,00,00,000.00	41,79,52,400.00	0.17	40,00,00,000.00	41,67,22,800.00	0.19
215	8.12% NHPC LTD GOI 22.03.2029	45,00,00,000.00	46,52,78,850.00	0.19	20,00,00,000.00	20,75,63,200.00	0.10
216	8.13 % NPCIL 2027 28.03.2027	17,00,00,000.00	17,39,37,370.00	0.07	17,00,00,000.00	17,48,28,680.00	0.08
217	8.13 % NPCIL 2028 28.03.2028	19,00,00,000.00	19,54,56,040.00	0.08	19,00,00,000.00	19,61,21,040.00	0.09
218	8.13 % NPCIL 2029 28.03.2029	17,00,00,000.00	17,52,49,430.00	0.07	17,00,00,000.00	17,62,73,680.00	0.08
219	8.13 % NPCIL 2030 28.03.2030	17,00,00,000.00	17,58,26,750.00	0.07	17,00,00,000.00	17,65,28,170.00	0.08
220	8.13 % NPCIL 2031 28.03.2031	17,00,00,000.00	17,65,00,970.00	0.07	17,00,00,000.00	17,68,46,920.00	0.08
221	8.13% POWER GRID CORPORATION LTD. 2026 25.04.2026	5,00,00,000.00	5,06,41,250.00	0.02	5,00,00,000.00	5,10,87,550.00	0.02
222	8.14 % NPCIL 2026 25.03.2026	41,00,00,000.00	41,71,89,760.00	0.17	41,00,00,000.00	41,99,62,590.00	0.20
223	8.14 % NPCIL 2027 25.03.2027	35,00,00,000.00	35,82,00,500.00	0.15	35,00,00,000.00	36,00,64,600.00	0.17
224	8.14 % NPCIL 2028 25.03.2028	67,00,00,000.00	68,94,54,790.00	0.28	67,00,00,000.00	69,18,54,060.00	0.32
225	8.14 % NPCIL 2029 25.03.2029	5,00,00,000.00	5,15,70,850.00	0.02	5,00,00,000.00	5,18,75,200.00	0.02
226	8.14 % NPCIL 2030 25.03.2030	5,00,00,000.00	5,17,37,400.00	0.02	5,00,00,000.00	5,19,47,100.00	0.02
227	8.15 % EXIM BANK 2025 05.03.2025	49,10,00,000.00	49,52,50,587.00	0.20	49,10,00,000.00	49,84,59,272.00	0.23
228	8.15 % EXIM 2030 21.01.2030	1,20,00,00,000.00	1,23,14,18,400.00	0.50	1,20,00,00,000.00	1,23,72,34,800.00	0.58
229	8.15% NABARD GOI 28.03.2029	50,00,00,000.00	51,46,38,500.00	0.21	50,00,00,000.00	51,87,16,000.00	0.24
230	8.15 % POWER GRID CORPORATION 2025 09.03.2025	20,00,00,000.00	20,14,87,000.00	0.08	20,00,00,000.00	20,34,40,600.00	0.09
231	8.18 % EXIM 2025 07.12.2025	80,00,00,000.00	81,00,09,600.00	0.33	80,00,00,000.00	81,50,04,800.00	0.38
232	8.18% NABARD 26.12.2028	1,50,00,00,000.00	1,54,01,40,000.00	0.63	1,50,00,00,000.00	1,55,63,71,500.00	0.73
233	8.19 % NTPC LIMITED 2025 15.12.2025	45,00,00,000.00	45,53,50,950.00	0.18	45,00,00,000.00	46,01,16,450.00	0.21
234	8.19 % PFC 2323 14.06.2023	0.00	0.00	0.00	25,00,00,000.00	25,11,69,500.00	0.12
235	8.20 % IRFC 2023 27/04/2023	0.00	0.00	0.00	9,30,00,000.00	9,37,47,627.00	0.04
236	8.20% NABARD GOI 2028. 09.03.2028	1,20,00,00,000.00	1,22,91,67,200.00	0.50	1,20,00,00,000.00	1,24,15,66,800.00	0.58
237	8.20% NABARD GOI 2028. 16.03.2028	1,80,00,00,000.00	1,84,39,52,400.00	0.75	1,80,00,00,000.00	1,86,25,69,800.00	0.87
238	8.20 % POWER FINANCE CORP 2025 10.03.2025	0.00	0.00	0.00	25,00,00,000.00	25,39,18,000.00	0.12
239	8.20% POWER GRID CORP LTD 2030 23.01.2030	28,60,00,000.00	29,56,02,736.00	0.12	28,60,00,000.00	29,53,39,330.00	0.14
240	8.20% POWER GRID CORP LTD 2025 23.01.2025	46,00,00,000.00	46,34,30,220.00	0.19	46,00,00,000.00	46,80,49,080.00	0.22
241	8.20% SBI BASEL III AT1 BONDS 21-02-2099	80,00,00,000.00	80,35,89,600.00	0.33	0.00	0.00	0.00
242	8.22% NABARD GOI 2028. 25.02.2028	25,00,00,000.00	25,62,10,750.00	0.10	25,00,00,000.00	25,88,24,250.00	0.12
243	8.23 % REC LTD 2025 23.01.2025	65,00,00,000.00	65,49,52,350.00	0.27	65,00,00,000.00	65,99,14,450.00	0.31
244	8.24% CANARA BANK BASEL III	75,00,00,000.00	74,48,19,000.00	0.30	75,00,00,000.00	75,13,26,000.00	0.35
245	8.24% NABARD GOI 22.03.2029	1,45,00,00,000.00	1,49,80,89,250.00	0.61	95,00,00,000.00	98,98,01,200.00	0.46
246	NHPC 8.24% 27.06.31	20,00,00,000.00	20,75,82,400.00	0.08	20,00,00,000.00	20,77,17,000.00	0.10
247	8.24% POWER GRID CORPORATION LTD 14.02.2029	75,00,00,000.00	77,92,59,000.00	0.32	75,00,00,000.00	78,31,88,250.00	0.37
248	8.25 % EXIM 2025 28.09.2025	27,20,00,000.00	27,56,24,672.00	0.11	27,20,00,000.00	27,75,00,112.00	0.13
249	8.25% IRFC LTD 28.02.2024	0.00	0.00	0.00	22,00,00,000.00	22,29,64,060.00	0.10
250	8.27% NATIONAL HIGHWAY AUTHORITY OF INDIA 28.03.2029	1,75,00,00,000.00	1,80,56,25,500.00	0.73	1,75,00,00,000.00	1,81,14,96,750.00	0.84

251	8.27 % RURAL ELECTRIFICATION CORPORATION LIMITED 06.02.2025	1,41,50,00,000.00	1,42,67,23,275.00	0.58	1,41,50,00,000.00	1,43,80,33,370.00	0.67
252	8.30% DMTCL 2024. 31/03/2024	0.00	0.00	0.00	5,60,00,000.00	5,60,65,128.00	0.03
253	8.30% DMTCL 2024. 30/06/2024	0.00	0.00	0.00	4,80,00,000.00	4,80,68,400.00	0.02
254	8.30% NTPC LTD 15.01.2029	15,00,00,000.00	15,54,52,050.00	0.06	15,00,00,000.00	15,57,54,900.00	0.07
255	8.30 % REC 2025 10.04.2025	76,50,00,000.00	77,20,77,780.00	0.31	76,50,00,000.00	77,86,39,185.00	0.36
256	8.32 % HDFC LTD 2026 04.05.2026	10,00,00,000.00	10,08,52,200.00	0.04	10,00,00,000.00	10,16,22,700.00	0.05
257	8.32 % LIC HOUSING FINANCE LTD 2026 27.04.2026	25,00,00,000.00	25,30,24,000.00	0.10	25,00,00,000.00	25,40,34,250.00	0.12
258	8.32 % POWER GRID CORP 23.12.2025	20,00,00,000.00	20,27,06,400.00	0.08	20,00,00,000.00	20,50,68,200.00	0.10
259	8.35 % HDFC BANK 2025 15.12.2025 INFRA BOND	75,00,00,000.00	75,97,76,250.00	0.31	75,00,00,000.00	76,61,62,500.00	0.36
260	8.35% IRFC LTD 13.03.2029	1,00,00,00,000.00	1,03,86,19,000.00	0.42	1,00,00,00,000.00	1,04,48,75,000.00	0.49
261	8.36% NATIONAL HIGHWAY AUTHORITY OF INDIA 20.05.2029	1,00,00,00,000.00	1,03,65,46,000.00	0.42	1,00,00,00,000.00	1,04,03,78,000.00	0.48
262	8.36% POWER GRID CORPORATION LTD 07.01.2029	1,00,00,00,000.00	1,02,36,43,000.00	0.42	1,00,00,00,000.00	1,02,90,58,000.00	0.48
263	8.3750 % EXIM 2025 24.07.2025	54,40,00,000.00	55,15,11,552.00	0.22	54,40,00,000.00	55,58,32,000.00	0.26
264	7.72% BAJAJ FINANCE LIMITED 23-05-2033	75,00,00,000.00	74,55,39,750.00	0.30	0.00	0.00	0.00
265	7.72% SBI BASEL III AT1 BONDS 03.09.2026	25,00,00,000.00	24,77,63,250.00	0.10	25,00,00,000.00	24,70,03,750.00	0.12
266	7.72% SBI BASEL III AT1 BONDS 18.10.26	70,00,00,000.00	69,55,18,600.00	0.28	70,00,00,000.00	69,85,92,300.00	0.33
267	7.74% HPCL 02-03-2028	50,00,00,000.00	50,38,52,500.00	0.20	0.00	0.00	0.00
268	7.74% IRFC LTD 15-04-2038	1,40,00,00,000.00	1,43,19,35,400.00	0.58	0.00	0.00	0.00
269	7.74% SBI PERPETUAL	75,00,00,000.00	74,98,94,250.00	0.30	75,00,00,000.00	74,68,65,000.00	0.35
270	7.75% HDFC LIMITED 13-06-2033	1,50,00,00,000.00	1,49,41,15,500.00	0.61	0.00	0.00	0.00
271	7.75% IRFC LTD 15-04-2033	85,00,00,000.00	86,66,85,500.00	0.35	0.00	0.00	0.00
272	7.75% SBI BASEL III AT1 BONDS 09-09-2099	75,00,00,000.00	74,31,82,500.00	0.30	75,00,00,000.00	74,14,89,750.00	0.35
273	7.75% SIDBI 27-10-2025	40,00,00,000.00	40,04,35,200.00	0.16	0.00	0.00	0.00
274	7.76% TATA STEEL 20.09.2032	75,00,00,000.00	75,07,84,500.00	0.30	75,00,00,000.00	74,38,76,250.00	0.35
275	7.77% INDIA INFRADEBT LIMITED SECURED TRANCHE V SERIES I DEBENTURES 29-08-2027	50,00,00,000.00	49,95,60,500.00	0.20	50,00,00,000.00	49,69,80,000.00	0.23
276	7.78% HOUSING DEVELOPMENT FINANCE CORPORATION LTD. 27.03.2027	25,00,00,000.00	24,87,82,750.00	0.10	25,00,00,000.00	24,98,18,000.00	0.12
277	7.78% LIC HOUSING FINANCE LTD 29.08.2024	65,00,00,000.00	65,09,35,350.00	0.26	65,00,00,000.00	65,19,70,800.00	0.30
278	7.78% NABARD 29-03-2038	50,00,00,000.00	50,56,52,500.00	0.21	0.00	0.00	0.00
279	7.79% BAJAJ FINANCE LIMITED 20-09-2033	25,00,00,000.00	24,98,11,750.00	0.10	0.00	0.00	0.00
280	7.79% HDFC 24-11-2032	50,00,00,000.00	49,90,94,500.00	0.20	0.00	0.00	0.00
281	7.79% LIC HOUSING FINANCE LTD 18.10.2024	50,00,00,000.00	50,00,28,000.00	0.20	50,00,00,000.00	50,15,84,500.00	0.23
282	7.80% HDFC 06-09-2032	85,00,00,000.00	84,91,83,150.00	0.34	50,00,00,000.00	49,50,31,500.00	0.23
283	7.80% HDFC LIMITED 03-05-2033	1,05,00,00,000.00	1,04,92,57,650.00	0.43	0.00	0.00	0.00
284	7.82% LIC HOUSING FINANCE LTD 18-11-2032	1,80,00,00,000.00	1,80,28,18,800.00	0.73	0.00	0.00	0.00
285	7.82% PFC LTD 06-03-2038	1,25,00,00,000.00	1,27,32,76,250.00	0.52	0.00	0.00	0.00
286	7.83% INDIAN RAILWAY FINANCE CORP LTD 2027 21.03.2027	1,25,00,00,000.00	1,26,16,10,000.00	0.51	1,85,00,00,000.00	1,87,86,78,700.00	0.88
287	7.84% HDFC BANK BASEL III PERPETUAL BONDS 08-09-2027	25,00,00,000.00	24,45,20,250.00	0.10	25,00,00,000.00	24,99,03,750.00	0.12
288	7.85% BAJAJ FINANCE LIMITED 11-09-2028	25,00,00,000.00	24,98,64,500.00	0.10	0.00	0.00	0.00
289	7.85% INDIAN RENEWABLE ENERGY DEVELOPMENT 06.03.2027	25,00,00,000.00	25,21,72,500.00	0.10	25,00,00,000.00	25,23,77,000.00	0.12
290	7.85% IRFC LTD 01.07.2034	25,00,00,000.00	25,65,49,000.00	0.10	25,00,00,000.00	25,30,82,750.00	0.12
291	7.85% LIC HOUSING FINANCE LTD 18-08-2032	30,00,00,000.00	30,10,33,200.00	0.12	30,00,00,000.00	29,69,09,700.00	0.14
292	7.85 % POWER FINANCE CORPORATION LTD 2028. 03.04.2028	95,00,00,000.00	96,15,08,300.00	0.39	95,00,00,000.00	96,75,95,900.00	0.45
293	7.86% HDFC 25-05-2032	1,00,00,00,000.00	1,00,22,38,000.00	0.41	1,00,00,00,000.00	99,34,07,000.00	0.46
294	7.86% HDFC BANK TIER II 02-12-2032	25,00,00,000.00	25,03,71,500.00	0.10	0.00	0.00	0.00
295	7.87% INDIA INFRADEBT LIMITED 22-12-2027	25,00,00,000.00	25,04,79,750.00	0.10	0.00	0.00	0.00
296	7.88% AXIS BANK LTD TIER II 13-12-2032	2,50,00,00,000.00	2,51,55,30,000.00	1.02	0.00	0.00	0.00
297	7.88% BANK OF BARODA BASEL III AT 1 BONDS	75,00,00,000.00	72,44,69,250.00	0.29	50,00,00,000.00	50,05,44,500.00	0.23
298	7.89% BAJAJ HOUSING FINANCE LIMITED 08-09-2032	25,00,00,000.00	25,10,87,750.00	0.10	25,00,00,000.00	24,69,57,750.00	0.12
299	7.89% POWER GRID CORPORATION 2027 09.03.2027	15,00,00,000.00	15,14,34,300.00	0.06	15,00,00,000.00	15,24,80,250.00	0.07
300	7.90% BAJAJ FINANCE LIMITED 13-04-2028	1,00,00,00,000.00	99,88,84,000.00	0.41	0.00	0.00	0.00
301	7.90% INDIA INFRADEBT LIMITED 2022. 31.10.2022	0.00	0.00	0.00	10,00,00,000.00	10,00,45,900.00	0.05
302	7.90% INLAND WATERWAYS AUTHORITY OF INDIA 03.03.2027	25,00,00,000.00	25,02,60,000.00	0.10	25,00,00,000.00	25,18,93,750.00	0.12
303	7.90% JAMNAGAR UTILITIES & POWER PRIVATE LIMITED 10-08-2028	50,00,00,000.00	49,98,21,500.00	0.20	0.00	0.00	0.00
304	7.90% LIC HOUSING FINANCE LTD 08.05.2024	75,00,00,000.00	75,07,60,500.00	0.30	75,00,00,000.00	75,28,65,000.00	0.35
305	7.90% RELIANCE PORTS & TERMINALS LTD. 2026 18.11.2026	35,00,00,000.00	35,07,24,500.00	0.14	35,00,00,000.00	35,04,77,050.00	0.16
306	7.94% EXPORT IMPORT 2023 22/05/2023	0.00	0.00	0.00	9,00,00,000.00	9,04,17,780.00	0.04
307	7.95% BAJAJ FINANCE LIMITED 25.10.2027	25,00,00,000.00	25,02,88,000.00	0.10	0.00	0.00	0.00
308	7.95% BANK OF BARODA BASEL III ADDITIONAL TIER 1 BOND SERIES XVII 26.11.26	75,00,00,000.00	72,78,53,250.00	0.30	75,00,00,000.00	75,96,32,250.00	0.35
309	7.95% HDFC BANK 2026 21.09.2026 INFRA BOND	87,00,00,000.00	87,26,16,090.00	0.35	87,00,00,000.00	88,09,22,850.00	0.41
310	7.95% IRFC LTD 12.06.2029	50,00,00,000.00	51,05,90,500.00	0.21	50,00,00,000.00	51,24,48,000.00	0.24
311	7.97% HDFC LTD 17-02-2033	1,60,00,00,000.00	1,61,65,02,400.00	0.66	0.00	0.00	0.00
312	7.97% LIC HOUSING FINANCE LTD 28.01.2030	50,00,00,000.00	50,40,35,500.00	0.20	50,00,00,000.00	50,12,86,500.00	0.23
313	7.97% TATA CAPITAL FIN SERVICES LTD 19-07-2028	35,00,00,000.00	34,85,46,800.00	0.14	0.00	0.00	0.00

314	7.98% BAJAJ HOUSING FINANCE LTD SECURED REDEEMABLE NON-CONVERTIBLE DEBENTURES 18-11-2027	25,00,00,000.00	25,14,52,000.00	0.10	0.00	0.00	0.00
315	7.98% NIIF IFL 24-02-2028	25,00,00,000.00	24,96,07,250.00	0.10	0.00	0.00	0.00
316	7.995% NIIF IFL 24 AUGUST 2027	1,00,00,00,000.00	99,92,27,000.00	0.41	1,00,00,00,000.00	1,01,37,60,000.00	0.47
317	7.99% CANARA BANK BASEL III ADDITIONAL TIER I BOND 15-09-2099	75,00,00,000.00	73,70,35,500.00	0.30	75,00,00,000.00	74,80,11,750.00	0.35
318	7.99% HDFC LTD 11.07.2024	0.00	0.00	0.00	50,00,00,000.00	50,30,37,500.00	0.23
319	7.99% POWER FINANCE CORP LTD. 2022. 20.12.2022	0.00	0.00	0.00	75,00,00,000.00	75,18,27,000.00	0.35
320	7.99% SBI 28.06.2029	10,00,00,000.00	9,99,09,600.00	0.04	50,00,00,000.00	50,37,87,000.00	0.23
321	8.00% HDFC 27-07-2032	50,00,00,000.00	50,56,02,500.00	0.21	50,00,00,000.00	50,14,36,000.00	0.23
322	8.00% RELIANCE INDUSTRIES LIMITED LTD 2023. 09.04.2023	0.00	0.00	0.00	80,00,00,000.00	80,29,09,600.00	0.37
323	8.00% RELIANCE INDUSTRIES LTD 2023. 16.04.2023	0.00	0.00	0.00	85,00,00,000.00	85,32,48,700.00	0.40
324	8% TCFSL 19-OCT-2027	25,00,00,000.00	24,97,10,500.00	0.10	0.00	0.00	0.00
325	8.00% TATA CAPITAL HOUSING FINANCE LIMITED 03-11-2027	25,00,00,000.00	25,10,36,250.00	0.10	0.00	0.00	0.00
326	8.00% YES BANK 2026 30.09.2026 INFRA BOND	90,00,00,000.00	86,48,09,100.00	0.35	90,00,00,000.00	80,14,31,100.00	0.37
327	8.01% REC LTD 2028. 24.03.2028	65,00,00,000.00	66,17,19,500.00	0.27	65,00,00,000.00	66,66,53,000.00	0.31
328	7.50% NHPC LTD 07.10.2025	10,00,00,000.00	10,00,17,500.00	0.04	10,00,00,000.00	10,01,00,200.00	0.05
329	7.50% NHPC LTD 07.10.2026	30,00,00,000.00	30,00,04,200.00	0.12	30,00,00,000.00	30,01,88,400.00	0.14
330	7.50% NHPC LTD 07.10.2027	30,00,00,000.00	29,96,82,000.00	0.12	30,00,00,000.00	29,98,65,000.00	0.14
331	7.50% NHPC LTD 07.10.2028	30,00,00,000.00	29,93,76,300.00	0.12	30,00,00,000.00	29,95,63,800.00	0.14
332	7.50% NHPC LTD 07.10.2029	30,00,00,000.00	30,01,27,200.00	0.12	30,00,00,000.00	29,95,11,000.00	0.14
333	7.50% POWER GRID CORPORATION OF INDIA LIMITED 24-08-2033	1,00,00,00,000.00	1,00,09,92,000.00	0.41	0.00	0.00	0.00
334	7.50%REC LIMITED 2033	1,30,00,00,000.00	1,29,11,11,900.00	0.52	55,00,00,000.00	53,81,06,800.00	0.25
335	7.50% TATA STEEL LIMITED 20-09-2027	50,00,00,000.00	49,59,53,000.00	0.20	0.00	0.00	0.00
336	7.51% SBI INFRA BOND 06-12-2032	25,00,00,000.00	24,94,12,500.00	0.10	0.00	0.00	0.00
337	7.52% POWER GRID CORPORATION OF INDIA LIMITED 23-03-2033	1,25,00,00,000.00	1,23,05,35,000.00	0.50	0.00	0.00	0.00
338	7.52 % REC LTD 2026 07.11.2026	10,00,00,000.00	9,95,73,200.00	0.04	10,00,00,000.00	9,98,37,400.00	0.05
339	7.54% IRFC 2027 31.10.2027	70,00,00,000.00	70,02,14,200.00	0.28	70,00,00,000.00	70,31,38,100.00	0.33
340	7.54% SBI INFRA BOND 01-08-2038	25,00,00,000.00	25,01,44,250.00	0.10	0.00	0.00	0.00
341	7.54% SIDBI 12-01-2026	60,00,00,000.00	59,81,97,000.00	0.24	0.00	0.00	0.00
342	7.55% IRFC LTD 12.04.2030	75,00,00,000.00	75,24,96,750.00	0.31	75,00,00,000.00	74,89,65,000.00	0.35
343	7.55% KOTAK BANK INFRA BOND 24-06-2030	1,15,00,00,000.00	1,14,28,98,750.00	0.46	0.00	0.00	0.00
344	7.55% POWER GRID CORP LTD 2031 21.09.2031	1,10,00,00,000.00	1,10,31,46,000.00	0.45	1,10,00,00,000.00	1,09,50,47,800.00	0.51
345	7.58% NABARD 31-07-2026	1,00,00,00,000.00	99,66,59,000.00	0.40	0.00	0.00	0.00
346	7.58% PFC LTD 15-04-2033	25,00,00,000.00	24,96,31,500.00	0.10	0.00	0.00	0.00
347	7.59% NHPC 20-02-2028	1,17,00,000.00	1,17,11,068.20	0.00	0.00	0.00	0.00
348	7.59% NHPC 20-02-2027	1,17,00,000.00	1,17,12,647.70	0.00	0.00	0.00	0.00
349	7.59% NHPC 20-02-2029	1,17,00,000.00	1,17,42,728.40	0.00	0.00	0.00	0.00
350	7.59% NHPC 20-02-2030	1,17,00,000.00	1,16,57,704.50	0.00	0.00	0.00	0.00
351	7.59% NHPC 20-02-2031	1,17,00,000.00	1,17,08,377.20	0.00	0.00	0.00	0.00
352	7.59% NHPC 20-02-2032	1,17,00,000.00	1,17,09,956.70	0.00	0.00	0.00	0.00
353	7.59% NHPC 20-02-2033	1,17,00,000.00	1,17,35,790.30	0.00	0.00	0.00	0.00
354	7.59% NHPC 20-02-2034	11,17,00,000.00	11,19,00,948.30	0.05	0.00	0.00	0.00
355	7.59% NHPC 20-02-2035	11,17,00,000.00	11,19,18,038.40	0.05	0.00	0.00	0.00
356	7.59% NHPC 20-02-2036	11,17,00,000.00	11,19,33,899.80	0.05	0.00	0.00	0.00
357	7.59% NHPC 20-02-2037	11,17,00,000.00	11,19,48,644.20	0.05	0.00	0.00	0.00
358	7.59% NHPC 20-02-2038	11,17,00,000.00	11,19,62,271.60	0.05	0.00	0.00	0.00
359	7.60% AXIS BANK 2023.20.10.2023	0.00	0.00	0.00	30,00,00,000.00	30,09,88,200.00	0.14
360	BAJAJ FINANCE LIMITED 7.60% SECURED REDEEMABLE (NCD) 25-08-2027	50,00,00,000.00	49,48,37,500.00	0.20	50,00,00,000.00	49,50,41,500.00	0.23
361	7.60% ICICI BANK LTD 2023 07.10.2023 INFRA BOND	2,25,00,00,000.00	2,24,98,67,250.00	0.91	2,50,00,00,000.00	2,50,84,17,500.00	1.17
362	7.60% POWER FINANCE CORPORATION LIMITED 25-08-2033	25,00,00,000.00	24,99,39,000.00	0.10	0.00	0.00	0.00
363	7.60 % PFC 2027 20.02.2027	20,00,00,000.00	20,03,40,000.00	0.08	20,00,00,000.00	20,15,71,600.00	0.09
364	7.60%-THDCIL 14-09-2032	50,00,00,000.00	49,39,75,000.00	0.20	50,00,00,000.00	50,06,21,000.00	0.23
365	7.62 % EXIM BANK 2026 01.09.2026	10,00,00,000.00	10,02,21,100.00	0.04	10,00,00,000.00	10,04,40,300.00	0.05
366	7.62% NABARD BONDS SERIES 231 31-01-2028	75,00,00,000.00	74,77,23,750.00	0.30	0.00	0.00	0.00
367	7.62% PFC LTD 15-07-2033	1,50,00,00,000.00	1,50,13,53,000.00	0.61	0.00	0.00	0.00
368	7.63% GRASIM INDUSTRIES LIMITED 01-12-2027	75,00,00,000.00	75,15,23,250.00	0.31	0.00	0.00	0.00
369	7.63% ICICI BANK INFRA 12-12-2029	1,00,00,00,000.00	99,85,88,000.00	0.41	0.00	0.00	0.00
370	7.63 % KOTAK MAHINDRA BANK LIMITED 01-12-2029	1,10,00,00,000.00	1,09,90,35,300.00	0.45	0.00	0.00	0.00
371	7.63 % POWER FINANCE CORP 2026 14.08.2026	10,00,00,000.00	9,99,05,900.00	0.04	10,00,00,000.00	10,03,61,400.00	0.05
372	7.64% FCI 12.12.2029	1,90,00,00,000.00	1,90,27,93,000.00	0.77	1,40,00,00,000.00	1,40,23,94,000.00	0.65
373	7.64 % IRFC BONDS SERIES 28-11-2037	1,00,00,00,000.00	1,01,37,07,000.00	0.41	0.00	0.00	0.00
374	7.64% LIC HOUSING FINANCE LIMITED 26-07-2033	50,00,00,000.00	49,41,06,500.00	0.20	0.00	0.00	0.00
375	7.65% AXIS BANK 30.01.2027	1,80,00,00,000.00	1,79,62,97,400.00	0.73	1,55,00,00,000.00	1,55,18,05,750.00	0.72
376	7.65% IRFC LIMITED 30-12-2032	25,00,00,000.00	25,26,44,750.00	0.10	0.00	0.00	0.00
377	7.65% IRFC 18-04-2033	1,00,00,00,000.00	1,01,29,51,000.00	0.41	0.00	0.00	0.00
378	7.65% PFC LTD. 2027 22.11.2027	12,00,00,000.00	11,98,33,680.00	0.05	12,00,00,000.00	12,03,55,560.00	0.06
379	7.65% PFC LTD 13-11-2037	35,00,00,000.00	35,04,86,150.00	0.14	0.00	0.00	0.00
380	7.67%REC LIMITED 30-11-2037	25,00,00,000.00	25,10,89,000.00	0.10	0.00	0.00	0.00
381	7.68% NEEPCO PSU BONDS 2025 15.11.2025	10,00,00,000.00	9,97,51,400.00	0.04	10,00,00,000.00	9,80,55,800.00	0.05
382	7.69% BPCL 2023. 16.01.2023	0.00	0.00	0.00	35,00,00,000.00	35,04,91,750.00	0.16
383	7.69% IRFC BOND SERIES164 11-10-2032	50,00,00,000.00	50,63,48,000.00	0.21	0.00	0.00	0.00

384	7.69% NABARD 29.05.2024	25,00,00,000.00	25,00,72,250.00	0.10	25,00,00,000.00	25,11,29,750.00	0.12
385	7.69% REC LTD 31-03-2033	50,00,00,000.00	50,27,52,000.00	0.20	0.00	0.00	0.00
386	7.70% BAJAJ FINANCE LTD 07-06-2027	2,00,00,00,000.00	1,98,57,52,000.00	0.81	2,00,00,00,000.00	1,98,77,34,000.00	0.93
387	7.70% LIC HOUSING FINANCE LIMITED 16-05-2028	25,00,00,000.00	24,89,84,500.00	0.10	0.00	0.00	0.00
388	7.70% LARSEN & TOUBRO LIMITED 28.04.2025	65,00,00,000.00	65,08,70,350.00	0.26	65,00,00,000.00	65,11,68,700.00	0.30
389	7.70% NATIONAL HIGHWAY AUTHORITY OF INDIA 13.09.2029	1,00,00,00,000.00	1,00,80,35,000.00	0.41	1,00,00,00,000.00	1,00,77,58,000.00	0.47
390	7.70% SBI LTB 19-01-2038	50,00,00,000.00	50,69,95,000.00	0.21	0.00	0.00	0.00
391	7.7250% LARSEN & TOUBRO LIMITED 28-04-2028	50,00,00,000.00	50,25,80,000.00	0.20	0.00	0.00	0.00
392	7.09% RURAL ELECTRIFICATION CORPORATION LTD 2022 17.10.2022	0.00	0.00	0.00	35,00,00,000.00	35,00,60,550.00	0.16
393	7.10% HDFC SERIES Z-007 12-11-2031	75,00,00,000.00	71,85,30,750.00	0.29	75,00,00,000.00	70,99,88,250.00	0.33
394	7.10% ICICI TIER 2 2030	40,00,00,000.00	39,21,08,000.00	0.16	40,00,00,000.00	39,58,12,400.00	0.18
395	7.10% NABARD GOI 08.02.2030	1,50,00,00,000.00	1,46,92,26,000.00	0.60	1,50,00,00,000.00	1,46,95,80,000.00	0.68
396	7.11 SIDBI SERIES IV 27-02-2026	25,00,00,000.00	24,70,36,250.00	0.10	25,00,00,000.00	24,69,99,750.00	0.12
397	7.13% LIC HOUSING FINANCE LTD. 28-11-2031	75,00,00,000.00	72,06,30,000.00	0.29	75,00,00,000.00	71,12,13,750.00	0.33
398	7.13 % PFC BS 15-07-2026	35,00,00,000.00	34,55,17,200.00	0.14	0.00	0.00	0.00
399	7.14% BOI A TIER II 30.09.2026	75,00,00,000.00	74,87,61,750.00	0.30	75,00,00,000.00	73,05,06,000.00	0.34
400	7.14% - INDIANIL 06-09-2027	1,75,00,00,000.00	1,72,37,72,750.00	0.70	1,75,00,00,000.00	1,72,65,99,000.00	0.80
401	7.15% PFC 08-09-2027	50,00,00,000.00	49,12,00,500.00	0.20	50,00,00,000.00	49,15,32,000.00	0.23
402	7.15% SIDBI 02.06.2025	1,00,00,00,000.00	99,16,73,000.00	0.40	1,00,00,00,000.00	99,26,74,000.00	0.46
403	7.18% CANARA BANK 11.03.2030	25,00,00,000.00	24,59,49,000.00	0.10	25,00,00,000.00	24,65,61,750.00	0.11
404	7.18% LIC HOUSING FINANCE LTD 23.03.2032	2,91,00,00,000.00	2,80,08,10,980.00	1.14	2,91,00,00,000.00	2,75,35,87,500.00	1.28
405	7.20 % NABARD 2031 21.10.2031	60,00,00,000.00	58,88,99,400.00	0.24	60,00,00,000.00	58,86,76,200.00	0.27
406	7.20% NABARD 23-09-2025	80,00,00,000.00	79,30,58,400.00	0.32	80,00,00,000.00	79,58,75,200.00	0.37
407	7.20% POWER GRID CORP LTD 09.08.2027	75,00,00,000.00	74,14,92,000.00	0.30	75,00,00,000.00	74,29,39,500.00	0.35
408	7.20% RELIANCE INDUSTRIES LIMITED 17.04.2023	0.00	0.00	0.00	25,00,00,000.00	24,99,60,000.00	0.12
409	7.22% INDIAN RENEWABLE ENERGY DEVELOPMENT 06.02.2027	50,00,00,000.00	49,50,44,500.00	0.20	50,00,00,000.00	49,31,61,500.00	0.23
410	7.23% SIDBI 09-03-2026	1,25,00,00,000.00	1,23,84,18,750.00	0.50	1,25,00,00,000.00	1,23,94,53,750.00	0.58
411	7.25% HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED 17.06.2030	1,00,00,00,000.00	97,08,98,000.00	0.39	1,00,00,00,000.00	96,23,91,000.00	0.45
412	7.25% NPCIL 2027 15.12.2027	32,50,00,000.00	32,35,82,675.00	0.13	32,50,00,000.00	32,30,97,775.00	0.15
413	7.25% NPCIL 2028 15.12.2028	42,50,00,000.00	42,27,96,375.00	0.17	42,50,00,000.00	42,17,42,800.00	0.20
414	7.25% NPCIL 2029 15.12.2029	46,50,00,000.00	46,06,66,665.00	0.19	46,50,00,000.00	46,10,07,045.00	0.21
415	7.25% NPCIL 2030 15.12.2030	42,50,00,000.00	42,01,13,350.00	0.17	42,50,00,000.00	41,97,51,250.00	0.20
416	7.25% NPCIL 2031 15.12.2031	31,50,00,000.00	31,10,15,565.00	0.13	31,50,00,000.00	31,01,87,115.00	0.14
417	7.25% PUNJAB NATIONAL BANK BASEL III TIER II BOND SERIES XXII 14.10.2030	75,00,00,000.00	73,86,77,250.00	0.30	75,00,00,000.00	73,74,21,750.00	0.34
418	7.26% NHAI 10.08.2038	50,00,00,000.00	48,67,19,000.00	0.20	50,00,00,000.00	47,79,01,500.00	0.22
419	7.30% POWER GRID CORP LTD 19.06.2027	75,00,00,000.00	74,39,45,250.00	0.30	75,00,00,000.00	74,58,39,750.00	0.35
420	7.32% NTPC LTD 17.07.2029	3,00,00,00,000.00	2,97,20,22,000.00	1.21	3,00,00,00,000.00	2,97,07,56,000.00	1.38
421	7.33% INDIAN RAILWAY FINANCE CORPORATION LTD 28.08.2027	75,00,00,000.00	74,49,32,250.00	0.30	75,00,00,000.00	74,68,40,250.00	0.35
422	7.34 % NABARD 2032 13.01.2032	35,00,00,000.00	34,33,21,300.00	0.14	35,00,00,000.00	34,23,29,050.00	0.16
423	7.35% HDFC 10.02.2025	25,00,00,000.00	24,81,85,000.00	0.10	25,00,00,000.00	24,83,28,750.00	0.12
424	7.35% NHAI 28.04.2030	1,00,00,00,000.00	98,82,86,000.00	0.40	1,00,00,00,000.00	98,53,54,000.00	0.46
425	7.37% NTPC LTD 2031 14.12.2031	69,00,00,000.00	68,16,90,330.00	0.28	69,00,00,000.00	68,03,44,140.00	0.32
426	7.38 % NABARD 2031 20.10.2031	25,00,00,000.00	24,60,13,250.00	0.10	25,00,00,000.00	24,56,69,500.00	0.11
427	7.40% HDFC 02.06.2025	75,00,00,000.00	74,39,82,750.00	0.30	1,00,00,00,000.00	99,19,32,000.00	0.46
428	7.40% HDFC 28.02.2030	50,00,00,000.00	48,95,57,500.00	0.20	50,00,00,000.00	48,57,58,500.00	0.23
429	7.40% POWER GRID CORPORATION OF INDIA LIMITED 17-02-2033	1,75,00,00,000.00	1,67,06,76,000.00	0.68	0.00	0.00	0.00
430	7.42% ICICI BANK LTD 2024 27.06.2024	25,00,00,000.00	24,94,10,250.00	0.10	25,00,00,000.00	24,97,53,500.00	0.12
431	7.42% ICICI BANK LIMITED 15-09-2029	1,50,00,00,000.00	1,48,38,09,000.00	0.60	1,50,00,00,000.00	1,47,86,20,500.00	0.69
432	7.42 % PFC BS 217A 08-09-2032	75,00,00,000.00	73,99,41,000.00	0.30	75,00,00,000.00	73,31,53,500.00	0.34
433	7.43% NABARD 31.01.2030	4,40,00,00,000.00	4,38,20,26,000.00	1.78	4,40,00,00,000.00	4,39,17,50,000.00	2.05
434	7.43% NABARD 16-06-2033	1,55,00,00,000.00	1,54,34,52,800.00	0.63	0.00	0.00	0.00
435	7.44% - INDIANIL 25-11-2027	1,75,00,00,000.00	1,74,03,13,750.00	0.71	0.00	0.00	0.00
436	7.44% NTPC LIMITED 25-08-2032	10,00,00,000.00	9,95,33,500.00	0.04	0.00	0.00	0.00
437	7.44% NTPC LIMITED 15-04-2033	10,00,00,000.00	9,97,18,600.00	0.04	0.00	0.00	0.00
438	7.44% PFC LIMITED 10-05-2028	75,00,00,000.00	74,73,27,000.00	0.30	0.00	0.00	0.00
439	7.45% IRFC 13-10-2028	1,00,00,00,000.00	99,71,16,000.00	0.40	0.00	0.00	0.00
440	7.45% LIC HOUSING FINANCE LTD 2022 17.10.2022	0.00	0.00	0.00	10,00,00,000.00	10,00,19,900.00	0.05
441	7.45%-THDCIL CORPORATE BONDS SERIES IV	50,00,00,000.00	49,04,93,000.00	0.20	50,00,00,000.00	49,64,08,500.00	0.23
442	7.46% REC LIMITED 30-06-2028	25,00,00,000.00	24,76,06,500.00	0.10	0.00	0.00	0.00
443	7.47% ICICI BANK LTD 2027 25.06.2027 INFRA BOND	1,33,00,00,000.00	1,31,92,81,530.00	0.54	1,33,00,00,000.00	1,32,52,12,000.00	0.62
444	7.47% INLAND WATERWAYS AUTHORITY OF INDIA 2027 13.10.2027	25,00,00,000.00	24,66,03,000.00	0.10	25,00,00,000.00	24,75,57,750.00	0.12
445	7.47% SIDBI 25-11-2025	1,00,00,00,000.00	99,55,36,000.00	0.40	0.00	0.00	0.00
446	7.48% CANARA BANK TIER II BONDS 26-08-2032	50,00,00,000.00	50,48,29,000.00	0.21	50,00,00,000.00	49,71,43,500.00	0.23
447	7.48% IRFC LTD 13.08.2029	2,25,00,00,000.00	2,25,04,07,250.00	0.91	2,25,00,00,000.00	2,25,22,47,750.00	1.05
448	7.48% PFC LIMITED 19-06-2038	1,00,00,00,000.00	99,15,10,000.00	0.40	0.00	0.00	0.00
449	7.49% INDIAN RAILWAY FINANCE CORP LTD 2027 28.05.2027	30,00,00,000.00	29,94,90,300.00	0.12	30,00,00,000.00	30,05,46,600.00	0.14
450	7.49% NATIONAL HIGHWAY AUTHORITY OF INDIA 01.08.2029	2,85,00,00,000.00	2,84,43,71,250.00	1.15	2,85,00,00,000.00	2,84,00,53,500.00	1.32
451	7.50% GRASIM INDUSTRY LTD 10-06-2027	90,00,00,000.00	89,77,94,100.00	0.36	0.00	0.00	0.00
452	7.50% HDFC 08.01.2025	20,00,00,000.00	19,89,61,400.00	0.08	20,00,00,000.00	19,93,26,000.00	0.09
453	7.50% IRFC LTD 09.09.2029	2,55,00,00,000.00	2,55,29,27,400.00	1.04	2,55,00,00,000.00	2,55,53,32,050.00	1.19

454	7.50% MAX LIFE INSURANCE COMPANY LIMITED 02.08.2031	25,00,00,000.00	24,70,80,500.00	0.10	25,00,00,000.00	24,47,24,750.00	0.11
455	7.50% NABARD 31-08-2026	1,00,00,00,000.00	99,47,37,000.00	0.40	0.00	0.00	0.00
456	10.08% IOTL-UTKAL ENERGY SERVICES 2022 20/01/2023	0.00	0.00	0.00	70,00,000.00	35,14,546.00	0.00
457	10.08% IOTL-UTKAL ENERGY SERVICES 2022 20/02/2023	0.00	0.00	0.00	70,00,000.00	35,21,350.00	0.00
458	10.08% IOTL-UTKAL ENERGY SERVICES 2022 20/03/2023	0.00	0.00	0.00	70,00,000.00	35,27,818.00	0.00
459	10.08% IOTL-UTKAL ENERGY SERVICES 2024 20/01/2024	76,00,000.00	38,14,941.60	0.00	76,00,000.00	77,23,963.60	0.00
460	10.08% IOTL-UTKAL ENERGY SERVICES 2024 20/02/2024	76,00,000.00	38,21,910.80	0.00	76,00,000.00	77,34,672.00	0.00
461	10.08% IOTL-UTKAL ENERGY SERVICES 2024 20/03/2024	76,00,000.00	38,28,834.40	0.00	76,00,000.00	77,45,699.60	0.00
462	10.08% IOTL-UTKAL ENERGY SERVICES 2025 20/01/2025	76,00,000.00	77,33,988.00	0.00	76,00,000.00	78,36,823.60	0.00
463	10.08% IOTL-UTKAL ENERGY SERVICES 2025 20/02/2025	76,00,000.00	77,45,433.60	0.00	76,00,000.00	78,46,141.20	0.00
464	10.08% IOTL-UTKAL ENERGY SERVICES 2025 20/03/2025	76,00,000.00	77,57,320.00	0.00	76,00,000.00	78,55,960.40	0.00
465	10.08% IOTL-UTKAL ENERGY SERVICES 2026 20/01/2026	81,00,000.00	83,78,154.00	0.00	81,00,000.00	84,52,730.70	0.00
466	10.08% IOTL-UTKAL ENERGY SERVICES 2026 20/02/2026	81,00,000.00	83,89,113.30	0.00	81,00,000.00	84,61,438.20	0.00
467	10.08% IOTL-UTKAL ENERGY SERVICES 2026 20/03/2026	81,00,000.00	84,00,275.10	0.00	81,00,000.00	84,70,437.30	0.00
468	10.08% IOTL-UTKAL ENERGY SERVICES 2027 20/01/2027	72,00,000.00	75,60,532.80	0.00	72,00,000.00	75,99,434.40	0.00
469	10.08% IOTL-UTKAL ENERGY SERVICES 2027 20/02/2027	72,00,000.00	75,69,504.00	0.00	72,00,000.00	76,06,461.60	0.00
470	10.08% IOTL-UTKAL ENERGY SERVICES 2027 20/03/2027	72,00,000.00	75,78,684.00	0.00	72,00,000.00	76,13,762.40	0.00
471	10.08% IOTL-UTKAL ENERGY SERVICES 2028 20/01/2028	54,00,000.00	57,48,775.20	0.00	54,00,000.00	57,61,314.00	0.00
472	10.08% IOTL-UTKAL ENERGY SERVICES 2028 20/02/2028	54,00,000.00	57,54,969.00	0.00	54,00,000.00	57,66,152.40	0.00
473	10.08% IOTL-UTKAL ENERGY SERVICES 2028 20/03/2028	54,00,000.00	57,61,443.60	0.00	54,00,000.00	57,71,293.20	0.00
474	10.08% IOTL-UTKAL ENERGY SERVICES 2028 20/10/2028	19,00,000.00	20,45,317.70	0.00	19,00,000.00	20,44,911.10	0.00
475	10.08% IOTL-UTKAL ENERGY SERVICES 2028 20/08/2028	12,00,000.00	12,91,090.80	0.00	12,00,000.00	12,90,970.80	0.00
476	10.08% IOTL-UTKAL ENERGY SERVICES 2028 20/09/2028	12,00,000.00	12,92,514.00	0.00	12,00,000.00	12,92,104.80	0.00
477	10.25 % SHRIRAM FINANCE LTD 2024 10.10.2024 (SHRIRAM TRANSPORT FINANCE LTD)	9,00,00,000.00	9,13,23,900.00	0.04	9,00,00,000.00	9,28,94,580.00	0.04
478	10.47% UNITED PHOSPHORUS LIMITED 2022 05-10-2022	0.00	0.00	0.00	39,40,00,000.00	39,41,12,290.00	0.18
479	10.70% IRFC-2023 11-09-2023	0.00	0.00	0.00	20,00,00,000.00	20,67,62,000.00	0.10
480	5.14% NABARD 31.01.2024	0.00	0.00	0.00	25,00,00,000.00	24,32,01,500.00	0.11
481	5.40 % EXIM BOND 2025	2,50,00,00,000.00	2,47,43,42,500.00	1.00	2,50,00,00,000.00	2,43,36,12,500.00	1.13
482	5.45% NTPC LTD 15.10.2025	1,75,00,00,000.00	1,68,23,52,000.00	0.68	1,75,00,00,000.00	1,66,17,31,750.00	0.77
483	5.50% IOCL 201025 SERIES XIX 20.10.2025	1,00,00,00,000.00	96,14,62,000.00	0.39	1,00,00,00,000.00	94,98,89,000.00	0.44
484	5.75% BORL DEBENTURES SERIES II. 15.12.2023	0.00	0.00	0.00	25,00,00,000.00	24,46,33,750.00	0.11
485	5.83% STATE BANK OF INDIA TIER II 26.10.2030	1,10,00,00,000.00	1,05,35,12,900.00	0.43	1,10,00,00,000.00	1,04,36,84,400.00	0.49
486	6.00% HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED SERIES Z-001 29-05-26	50,00,00,000.00	47,76,11,500.00	0.19	50,00,00,000.00	47,26,32,500.00	0.22
487	6.09 % PFC BS 212 OPTION A 2026	25,00,00,000.00	24,00,81,500.00	0.10	25,00,00,000.00	23,83,11,750.00	0.11
488	6.11% BHARAT PETROLEUM CORPORATION LIMITED 06.07.2025	1,00,00,00,000.00	97,65,30,000.00	0.40	1,00,00,00,000.00	96,40,00,000.00	0.45
489	6.18% INDIAN BANK T-2 CALL 13.01.2026	1,25,00,00,000.00	1,20,40,70,000.00	0.49	1,25,00,00,000.00	1,19,42,53,750.00	0.56
490	6.24% SBI 21/09/2030	85,00,00,000.00	82,25,05,900.00	0.33	1,10,00,00,000.00	1,05,81,76,900.00	0.49
491	6.39% INDIAN OIL CORPORATION LIMITED 06.03.2025	25,00,00,000.00	24,61,86,250.00	0.10	25,00,00,000.00	24,46,43,750.00	0.11
492	6.40% JUPL 29.09.2026	1,00,00,00,000.00	96,12,99,000.00	0.39	1,00,00,00,000.00	94,89,72,000.00	0.44
493	6.40% LIC HOUSING FINANCE LTD 24.1.2025	1,00,00,00,000.00	98,32,81,000.00	0.40	1,00,00,00,000.00	97,40,55,000.00	0.45
494	6.40% NABARD 31.07.2023	0.00	0.00	0.00	20,00,00,000.00	19,87,18,400.00	0.09
495	6.43% HDFC 29.09.2025	50,00,00,000.00	48,68,01,000.00	0.20	50,00,00,000.00	48,33,14,000.00	0.23
496	6.44% HDFC BANK 27/9/2028	1,00,00,00,000.00	94,50,80,000.00	0.38	1,00,00,00,000.00	94,21,74,000.00	0.44
497	6.63% HPCL 11.04.2031	75,00,00,000.00	70,94,56,500.00	0.29	75,00,00,000.00	70,58,27,250.00	0.33
498	06.67% HDFC LIFE INSURANCE CO. 29-07-2030	25,00,00,000.00	24,26,34,750.00	0.10	0.00	0.00	0.00
499	6.67% ICICI BANK LIMITED 26.11.2028	50,00,00,000.00	47,85,25,000.00	0.19	50,00,00,000.00	47,66,18,000.00	0.22
500	6.68% LIC HOUSING FINANCE LTD 04-06-2028	1,75,00,00,000.00	1,67,52,52,250.00	0.68	1,75,00,00,000.00	1,65,65,27,250.00	0.77
501	6.69% NTPC 13.09.2031	1,50,00,00,000.00	1,42,35,07,500.00	0.58	1,50,00,00,000.00	1,41,53,10,000.00	0.66
502	6.75% HOUSING AND URBAN DEVELOPMENT CORPORATION LIMITED 29.05.2030	1,50,00,00,000.00	1,44,03,46,500.00	0.58	1,50,00,00,000.00	1,42,46,82,000.00	0.66
503	6.75% PIRAMAL 26.09.2031	0.00	0.00	0.00	1,42,77,550.00	1,11,35,946.45	0.01
504	6.83% HDFC LTD. 08.01.2031	1,00,00,00,000.00	94,64,89,000.00	0.38	1,00,00,00,000.00	93,39,92,000.00	0.44
505	6.85% IRFC LTD. 29.10.2040	50,00,00,000.00	47,01,36,000.00	0.19	50,00,00,000.00	45,78,59,500.00	0.21
506	6.87% IRFC BONDS SERIES 14.04.2032	1,10,00,00,000.00	1,05,83,48,500.00	0.43	1,10,00,00,000.00	1,04,50,59,400.00	0.49
507	6.87% NHAI 14-04-2032	53,00,00,000.00	50,71,90,920.00	0.21	53,00,00,000.00	50,26,23,380.00	0.23
508	6.88% HDFC LTD SERIES Z-002 16.06.2031	25,00,00,000.00	23,67,35,000.00	0.10	25,00,00,000.00	23,36,49,000.00	0.11
509	HDFC SERIES Z-004 24.09.2031	1,00,00,00,000.00	94,60,69,000.00	0.38	1,00,00,00,000.00	93,36,67,000.00	0.44
510	6.89% IRFC SERIES 159 19.07.2031	1,50,00,00,000.00	1,44,77,31,000.00	0.59	1,50,00,00,000.00	1,43,19,76,500.00	0.67
511	6.92% IRFC BONDS SERIES 31.08.2031	1,25,00,00,000.00	1,20,82,21,250.00	0.49	1,25,00,00,000.00	1,19,52,22,500.00	0.56
512	6.92% REC LIMITED 20-03-2032	25,00,00,000.00	23,91,44,750.00	0.10	0.00	0.00	0.00
513	6.95 % PFC 01-10-2031	50,00,00,000.00	48,01,75,500.00	0.19	50,00,00,000.00	47,53,61,000.00	0.22

514	6.99% AXIS BANK 22/12/2031	1,00,00,00,000.00	94,68,15,000.00	0.38	1,00,00,00,000.00	94,94,93,000.00	0.44
515	7.00% HPCL 14.08.2024	1,00,00,00,000.00	99,60,16,000.00	0.40	1,00,00,00,000.00	99,43,14,000.00	0.46
516	7.02% BAJAJ FINANCE LTD 18.04.2031	1,50,00,00,000.00	1,43,16,87,000.00	0.58	1,50,00,00,000.00	1,41,74,26,500.00	0.66
517	7.03% IRFC 30.07.2036	25,00,00,000.00	24,08,14,500.00	0.10	25,00,00,000.00	23,63,33,500.00	0.11
518	NHAI TAXABLE BONDS 20-21 SERIES-VIII 15.12.2040	50,00,00,000.00	47,47,36,000.00	0.19	50,00,00,000.00	46,52,68,000.00	0.22
519	7.05% HDFC LIMITED 01.12.2031	75,00,00,000.00	71,61,09,750.00	0.29	75,00,00,000.00	70,73,78,250.00	0.33
	Total:	2,46,46,76,91,987.00	2,46,31,06,07,267.40	100.00	2,14,11,60,69,537.00	2,14,68,92,90,848.38	100.00
Equity Shares							
As On 30-09-2023				As On 30-09-2022			
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	INFOSYS TECHNOLOGIES LIMITED	51,27,239.00	7,35,98,95,222.55	5.32	50,59,571.00	7,15,14,50,629.95	6.44
2	ITC	1,04,84,145.00	4,65,91,54,038.00	3.37	98,61,264.00	3,27,59,11,900.80	2.95
3	JINDAL STEEL & POWER LIMITED	3,19,065.00	22,37,76,237.75	0.16	4,45,216.00	19,08,19,577.60	0.17
4	KOTAK BANK EQUITY	25,12,341.00	4,36,06,70,273.70	3.15	23,14,255.00	4,21,00,92,696.00	3.79
5	LIFE INSURANCE CORPORATION	4,03,440.00	26,21,35,140.00	0.19	4,03,440.00	25,07,98,476.00	0.23
6	LARSEN AND TOURBO	18,95,853.00	5,73,22,06,338.15	4.14	21,19,952.00	3,91,70,35,310.40	3.53
7	LTI MINDTREE	68,998.00	35,94,69,230.30	0.26	0.00	0.00	0.00
8	MARICO LTD.	14,32,555.00	80,45,94,515.75	0.58	11,98,329.00	64,45,21,252.65	0.58
9	MARUTI EQUITY	2,42,554.00	2,57,36,43,472.40	1.86	2,21,055.00	1,95,15,06,698.25	1.76
10	MAHINDRA & MAHINDRA EQUITY	14,93,883.00	2,32,18,67,652.75	1.68	11,02,057.00	1,39,76,28,687.40	1.26
11	MPHASIS LTD	0.00	0.00	0.00	57,701.00	12,04,59,492.65	0.11
12	MUTHOOT FINANCE LTD.	3,53,205.00	44,22,12,660.00	0.32	4,21,304.00	43,81,77,225.20	0.39
13	NESTLE (I) LTD	47,118.00	1,06,04,80,114.20	0.77	53,013.00	1,01,49,23,282.40	0.91
14	NHPC LTD	1,05,52,803.00	55,71,87,998.40	0.40	0.00	0.00	0.00
15	NTPC LIMITED	90,80,884.00	2,22,98,11,066.20	1.61	84,68,782.00	1,35,20,41,046.30	1.22
16	OIL & NATURAL GAS CORPORATION	38,66,147.00	74,17,20,301.95	0.54	29,29,011.00	37,13,98,594.80	0.33
17	PAGE INDUSTRIES LTD	7,687.00	29,96,28,882.55	0.22	0.00	0.00	0.00
18	POWER GRID CORPORATION	60,17,430.00	1,20,19,81,642.50	0.87	37,62,542.00	79,84,11,412.40	0.72
19	PI INDUSTRIES LTD.	27,387.00	9,45,67,311.00	0.07	0.00	0.00	0.00
20	PIRAMAL ENTERPRISES LTD	0.00	0.00	0.00	2,79,019.00	24,11,42,170.75	0.22
21	PIRAMAL PHARMA LIMITED	0.00	0.00	0.00	11,16,076.00	29,63,87,932.75	0.27
22	POLYCAB INDIA LTD	46,983.00	25,09,25,657.15	0.18	70,809.00	18,13,24,146.75	0.16
23	RURAL ELECTRIFICATION CORPORATION LIMITED	17,24,481.00	49,56,15,839.40	0.36	0.00	0.00	0.00
24	RELIANCE INDUSTRY LIMITED	44,13,403.00	10,34,94,30,035.00	7.48	40,78,304.00	9,69,71,87,336.00	8.73
25	JIO FINANCIAL SERVICES	43,05,746.00	99,54,88,475.20	0.72	0.00	0.00	0.00
26	STATE BANK OF INDIA EQUITY	96,86,480.00	5,79,78,42,604.00	4.19	76,09,910.00	4,03,78,18,246.00	3.64
27	SBI LIFE INSURANCE CO LTD	4,11,283.00	53,68,88,828.20	0.39	8,69,149.00	1,08,68,27,367.05	0.98
28	SIEMENS LIMITED	1,88,103.00	69,08,08,267.50	0.50	68,526.00	18,98,71,840.80	0.17
29	SRF LTD	4,92,913.00	1,10,87,58,502.20	0.80	2,57,293.00	64,41,20,160.85	0.58
30	SUN PHARMACEUTICALS EQUITY	22,45,056.00	2,60,12,34,134.40	1.88	15,95,353.00	1,51,34,31,623.45	1.36
31	TATA CONSUMER PRODUCTS	8,09,232.00	70,96,15,540.80	0.51	0.00	0.00	0.00
32	TATA MOTORS LIMITED	18,79,984.00	1,18,47,65,916.80	0.86	28,26,299.00	1,14,35,20,575.40	1.03
33	TATA STEEL	1,02,34,660.00	1,31,92,47,674.00	0.95	1,01,29,660.00	1,00,58,75,238.00	0.91
34	TATA CONSULTANCY LIMITED	13,81,867.00	4,87,60,55,896.20	3.52	12,69,502.00	3,81,42,82,234.10	3.44
35	TECH MAHINDRA LIMITED	7,51,773.00	91,92,68,024.40	0.66	9,06,000.00	91,37,91,600.00	0.82
36	TITAN EQUITY	5,09,000.00	1,60,27,39,200.00	1.16	4,95,000.00	1,29,04,40,250.00	1.16
37	TORRENT PHARMACEUTICALS LTD.	4,77,703.00	92,15,36,857.30	0.67	3,74,735.00	58,45,30,389.75	0.53
38	ULTRATECH CEMENT LIMITED	2,89,069.00	2,38,62,21,234.65	1.72	2,99,260.00	1,87,19,01,226.00	1.69
39	UNITED SPIRITS LIMITED	8,54,358.00	86,05,52,095.50	0.62	10,19,328.00	85,85,79,974.40	0.77
40	VOLTAS LTD.	4,64,630.00	40,11,15,079.00	0.29	1,75,415.00	15,90,04,926.75	0.14
41	WIPRO LTD	0.00	0.00	0.00	18,09,698.00	71,34,73,436.50	0.64
42	ACC LTD.	2,82,663.00	56,87,88,621.75	0.41	2,82,663.00	68,28,14,875.95	0.61
43	ADANI PORTS AND SPECIAL ECONOMIC ZONE LTD	0.00	0.00	0.00	7,64,145.00	62,70,95,594.25	0.56
44	AMBUJA CEMENTS LTD	15,22,280.00	64,66,64,544.00	0.47	8,78,283.00	45,28,42,714.80	0.41
45	APOLLO HOSPITALS ENTERPRISE LTD	1,99,202.00	1,02,34,50,075.50	0.74	1,89,532.00	83,07,94,568.80	0.75
46	ASIAN PAINTS LIMITED	5,13,150.00	1,62,20,92,807.50	1.17	5,07,190.00	1,69,52,57,215.50	1.53
47	ASHOK LEYLAND LIMITED	34,54,875.00	61,15,12,875.00	0.44	23,56,603.00	35,97,35,447.95	0.32
48	ASTRAL LTD	1,37,198.00	26,23,84,315.10	0.19	0.00	0.00	0.00
49	AXIS BANK EQUITY	47,64,058.00	4,93,88,98,928.60	3.57	54,21,516.00	3,97,50,55,531.20	3.58
50	BAJAJ FINANCE LIMITED	3,88,911.00	3,03,76,86,593.25	2.19	3,09,397.00	2,26,96,59,042.75	2.04
51	BAJAJ FINSERV LIMITED	11,15,801.00	1,71,86,12,490.25	1.24	7,68,686.00	1,29,01,24,148.10	1.16
52	BATA INDIA LTD	0.00	0.00	0.00	1,18,667.00	21,61,51,940.50	0.19
53	BHARAT ELECTRONICS LIMITED	86,43,348.00	1,19,53,75,028.40	0.86	55,45,566.00	55,98,24,887.70	0.50
54	BHARAT FORGE LIMITED	10,24,603.00	1,11,84,56,634.80	0.81	7,81,329.00	54,34,14,319.50	0.49
55	BHARTIARTL EQUITY	49,73,379.00	4,60,73,38,305.60	3.33	44,92,857.00	3,59,38,36,314.30	3.24
56	BHARTI AIRTEL PARTLY PAID FOR RIGHTS RENUNCIATION	0.00	0.00	0.00	3,18,418.00	12,80,19,956.90	0.12
57	BAJAJ AUTO	1,90,106.00	96,26,39,752.20	0.70	2,39,498.00	84,48,89,069.50	0.76
58	BANK OF BARODA	63,47,390.00	1,35,80,24,090.50	0.98	58,52,500.00	77,48,71,000.00	0.70
59	BHARAT PETROLEUM CORPORATION LTD.	28,77,665.00	99,73,98,689.00	0.72	23,23,363.00	70,81,61,042.40	0.64
60	BRITANNIA INDUSTRIES LIMITED	1,53,058.00	69,44,47,104.70	0.50	1,71,312.00	65,83,60,581.60	0.59
61	CHOLAMANDALAM INVESTMENT AND FINANCE COMPANY LIMITED	6,43,635.00	78,36,57,794.25	0.57	2,43,214.00	17,80,81,290.80	0.16
62	CIPLA	11,17,320.00	1,32,53,09,118.00	0.96	10,06,803.00	1,12,25,35,004.85	1.01
63	CONTAINER CORPORATION OF INDIA LTD	5,84,081.00	41,83,18,812.20	0.30	5,54,673.00	39,47,33,040.45	0.36
64	CUMMINS INDIA LIMITED	3,15,581.00	53,53,20,050.30	0.39	2,90,851.00	34,78,14,168.35	0.31
65	DABUR	17,94,647.00	98,99,27,285.20	0.72	13,07,790.00	74,92,98,280.50	0.67
66	DIVIS LABORATORIES LTD.	0.00	0.00	0.00	79,979.00	29,63,38,190.80	0.27
67	DR. REDDY'S LABORATORIES LIMITED	2,24,489.00	1,25,42,20,043.00	0.91	2,46,946.00	1,07,06,83,772.20	0.96
68	EICHER MOTORS LIMITED	3,45,018.00	1,18,92,59,795.10	0.86	1,26,372.00	46,39,87,435.20	0.42
69	GAS AUTHORITY OF INDIA LIMITED	53,46,713.00	66,51,31,097.20	0.48	58,21,620.00	50,67,72,021.00	0.46
70	GODREJ CONSUMER PRODUCTS	3,43,690.00	34,08,03,004.00	0.25	5,64,442.00	51,38,96,218.90	0.46

71	HAVELLS INDIA PVT	7,37,768.00	1,02,47,22,863.60	0.74	5,78,401.00	78,00,02,668.55	0.70
72	HCL TECHNOLOGIES LIMITED	14,21,792.00	1,75,56,28,761.60	1.27	15,59,162.00	1,45,36,84,690.70	1.31
73	HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED	0.00	0.00	0.00	15,17,264.00	3,47,11,20,716.00	3.13
74	HDFC BANK LTD.	73,16,454.00	11,16,71,03,740.20	8.07	43,74,396.00	6,21,75,47,754.60	5.60
75	HDFC LIFE INSURANCE CO LTD	14,34,322.00	91,42,36,842.80	0.66	9,75,868.00	51,76,49,180.60	0.47
76	HERO MOTOCORP LIMITED	0.00	0.00	0.00	72,352.00	18,44,39,718.40	0.17
77	HINDALCO EQUITY	12,60,449.00	62,09,60,199.85	0.45	14,42,369.00	56,33,17,212.95	0.51
78	HINDUSTAN UNILEVER LIMITED	15,23,683.00	3,75,67,43,492.80	2.71	12,61,400.00	3,40,13,02,030.00	3.06
79	ICICI EQUITY	1,18,77,383.00	11,30,60,80,877.70	8.17	1,14,92,965.00	9,90,69,35,830.00	8.92
80	ICICI LOMBARD GENERAL INSURANCE COMPANY LTD.	0.00	0.00	0.00	2,70,913.00	31,18,61,499.95	0.28
81	INDUSIND BANK LIMITED	12,07,126.00	1,72,48,01,985.10	1.25	8,82,900.00	1,04,64,13,080.00	0.94
Total:		16,91,81,256.00	1,38,42,91,08,578.90	100.00	13,96,59,033.00	1,11,03,80,09,014.60	100.00
Central and State Government Securities							
As On 30-09-2023				As On 30-09-2022			
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	7.19 % UTTAR PRADESH SDL 2027 26.07.2027	0.00	0.00	0.00	25,00,00,000.00	24,63,16,250.00	0.06
2	7.20% MAHARASHTRA SDL 2027 09.08.2027	25,00,00,000.00	24,79,88,500.00	0.05	95,00,00,000.00	93,88,34,650.00	0.21
3	7.23% ASSAM SDL 30.10.2029	50,00,00,000.00	49,40,96,000.00	0.09	50,00,00,000.00	48,92,93,500.00	0.11
4	7.23% RAJASTHAN SDL 14.06.2027	20,00,00,000.00	19,87,96,600.00	0.04	20,00,00,000.00	19,83,67,600.00	0.05
5	7.23% TRIPURA SDL 23.10.2029	1,00,00,00,000.00	98,62,75,000.00	0.18	1,00,00,00,000.00	97,81,20,000.00	0.22
6	10.18% GOI 2026 11.09.2026	17,51,70,000.00	18,79,43,221.23	0.03	17,51,70,000.00	19,18,12,025.85	0.04
7	5.74% GSEC 15-11-2026	0.00	0.00	0.00	2,00,00,00,000.00	1,89,23,12,000.00	0.43
8	5.79% GSEC 11.05.2030	0.00	0.00	0.00	1,00,00,00,000.00	91,04,54,000.00	0.21
9	6.10% GSEC 12.07.2031	6,25,00,00,000.00	5,83,74,81,250.00	1.06	6,25,00,00,000.00	5,73,93,18,750.00	1.31
10	6.19% GSEC 16.09.2034	25,70,00,00,000.00	23,59,06,21,100.00	4.30	27,20,00,00,000.00	24,47,92,92,800.00	5.60
11	6.22% GSEC 16/03/2035	22,30,00,00,000.00	20,43,78,83,100.00	3.73	22,30,00,00,000.00	20,10,34,05,400.00	4.60
12	6.35% GSC OIL BOND 2024 23.06.2024	10,00,00,000.00	9,88,67,900.00	0.02	10,00,00,000.00	9,80,97,300.00	0.02
13	6.40% GUJARAT SDL 05/08/2030	58,39,90,000.00	55,15,30,083.83	0.10	58,39,90,000.00	54,30,41,205.19	0.12
14	6.42% NABARD GOI 25.11.2030	1,50,00,00,000.00	1,41,06,54,000.00	0.26	1,50,00,00,000.00	1,40,57,34,000.00	0.32
15	6.46% GUJARAT SDL 04.11.2030	50,00,00,000.00	47,30,93,500.00	0.09	50,00,00,000.00	46,59,45,500.00	0.11
16	6.53% CHHATTISGARH SDL 15-09-2028	50,00,00,000.00	48,00,83,000.00	0.09	50,00,00,000.00	47,48,83,500.00	0.11
17	6.54% GSEC 17.01.2032	19,75,00,00,000.00	18,86,13,68,500.00	3.44	20,25,00,00,000.00	19,05,09,77,250.00	4.36
18	6.57% GOVT. STOCK 2033 05.12.2033	4,11,42,90,000.00	3,90,85,13,785.65	0.71	4,11,42,90,000.00	3,84,02,37,143.10	0.88
19	6.58% UTTAR PRADESH SDL 25.11.2030	2,00,00,00,000.00	1,90,21,90,000.00	0.35	2,00,00,00,000.00	1,87,85,28,000.00	0.43
20	6.62% GOVT SECURITY 2051, 28.11.2051	25,00,00,000.00	22,63,49,500.00	0.04	25,00,00,000.00	22,32,30,250.00	0.05
21	6.62% RAJASTHAN SDL 02.12.2030	35,00,00,000.00	33,40,15,850.00	0.06	35,00,00,000.00	32,94,41,350.00	0.08
22	6.63% MAHARASHTRA SDL 14.10.2030	50,00,00,000.00	47,73,26,000.00	0.09	50,00,00,000.00	47,15,50,000.00	0.11
23	6.63% TAMIL NADU SDL 23-12-2035	25,00,00,000.00	23,33,53,500.00	0.04	0.00	0.00	0.00
24	6.64% GS 16.06.2035	10,25,00,00,000.00	9,73,93,04,000.00	1.78	9,50,00,00,000.00	8,90,14,71,500.00	2.04
25	6.65% FOOD CORPORATION OF INDIA 23.10.2030	90,00,00,000.00	85,35,04,200.00	0.16	90,00,00,000.00	83,91,09,600.00	0.19
26	6.67% GS 15-12-2035	16,20,00,00,000.00	15,38,99,35,200.00	2.81	12,50,00,00,000.00	11,67,49,75,000.00	2.67
27	6.67% GSEC 17/12/2050	5,18,70,10,000.00	4,75,10,62,557.54	0.87	5,18,70,10,000.00	4,66,83,09,000.00	1.07
28	6.67% MAHARASHTRA SDL 09/09/2031	25,00,00,000.00	23,79,47,250.00	0.04	25,00,00,000.00	23,52,01,500.00	0.05
29	6.68% GS 2031 17.09.31	1,26,11,00,000.00	1,21,95,25,316.30	0.22	1,26,11,00,000.00	1,20,59,91,191.10	0.28
30	6.6% RAJASTHAN SDL 09.12.2030	1,00,00,00,000.00	95,31,34,000.00	0.17	1,00,00,00,000.00	93,99,51,000.00	0.22
31	6.73% TAMIL NADU SDL 25-11-2040	50,00,00,000.00	46,68,75,000.00	0.09	0.00	0.00	0.00
32	6.76% GS 22.02.2061	75,00,00,000.00	68,92,53,750.00	0.13	50,00,00,000.00	45,22,52,500.00	0.10
33	6.78% MAHARASHTRA SDL 25.05.2031	1,00,00,00,000.00	95,93,52,000.00	0.18	1,00,00,00,000.00	94,89,88,000.00	0.22
34	6.78% SIKKIM SDL 25.05.2031	90,00,00,000.00	86,31,90,000.00	0.16	90,00,00,000.00	85,15,10,700.00	0.19
35	6.79% BHARAT SANCHAR NIGAM LIMITED 23.09.2030	1,00,00,00,000.00	95,74,38,000.00	0.17	1,00,00,00,000.00	95,25,99,000.00	0.22
36	6.79 % GOVT SECURITY 2027 15.05.2027	85,00,00,000.00	83,87,66,400.00	0.15	85,00,00,000.00	83,37,56,500.00	0.19
37	6.79% PUNJAB SDL 04.11.2035	1,00,00,00,000.00	94,49,34,000.00	0.17	1,00,00,00,000.00	92,97,52,000.00	0.21
38	6.80% GSEC 15/12/2060	95,00,00,000.00	87,79,25,400.00	0.16	70,00,00,000.00	63,32,57,800.00	0.14
39	6.81% MAHARASHTRA SDL 02.06.2031	50,00,00,000.00	48,04,95,500.00	0.09	50,00,00,000.00	47,53,88,000.00	0.11
40	6.83% GSEC 19.01.2039	1,25,00,00,000.00	1,19,85,10,000.00	0.22	0.00	0.00	0.00
41	6.83% MAHARASHTRA SDL 23.06.2031	1,50,00,00,000.00	1,44,28,66,500.00	0.26	1,50,00,00,000.00	1,42,76,74,500.00	0.33
42	6.83% WESTBENGAL SDL 07.07.2028	23,00,00,000.00	22,41,29,480.00	0.04	1,23,00,00,000.00	1,18,57,92,570.00	0.27
43	6.83% WESTBENGAL SDL 12.05.2031	1,00,00,00,000.00	96,38,26,000.00	0.18	1,00,00,00,000.00	94,94,66,000.00	0.22
44	6.84% KERALA SDL 25.05.2033	1,10,00,00,000.00	1,05,07,95,900.00	0.19	1,10,00,00,000.00	1,03,86,62,900.00	0.24
45	6.84% RAJASTHAN SDL 02.06.2031	2,00,00,00,000.00	1,92,41,06,000.00	0.35	2,00,00,00,000.00	1,90,43,98,000.00	0.44
46	7.72% GUJARAT SDL 15-03-2035	50,00,00,000.00	51,10,00,000.00	0.09	0.00	0.00	0.00
47	7.72% UTTAR PRADESH SDL 01-02-2036	1,08,19,10,000.00	1,10,55,94,091.81	0.20	0.00	0.00	0.00
48	7.73 % GOVT SEC 2034 19.12.2034	4,81,44,50,000.00	4,97,44,96,761.35	0.91	4,31,44,50,000.00	4,39,01,98,798.65	1.00
49	7.73% MAHARASHTRA SDL 23-03-2034	1,00,00,00,000.00	1,01,93,55,000.00	0.19	0.00	0.00	0.00
50	7.74% MAHARASHTRA SDL 01-03-2033	1,00,00,00,000.00	1,01,84,76,000.00	0.19	0.00	0.00	0.00
51	6.84% UTTAR PRADESH SDL 29.09.2031	1,50,00,00,000.00	1,44,33,22,500.00	0.26	1,50,00,00,000.00	1,42,07,62,500.00	0.33
52	6.85% ASSAM SDL 16-02-2029	1,00,00,00,000.00	97,27,09,000.00	0.18	1,00,00,00,000.00	96,13,24,000.00	0.22
53	6.85% MADHYAPRADESH SDL 15-09-2031	50,00,00,000.00	48,11,92,500.00	0.09	50,00,00,000.00	47,57,65,000.00	0.11
54	6.85% MTLN GOI 20.12.2030	50,00,00,000.00	47,94,84,000.00	0.09	50,00,00,000.00	47,54,45,500.00	0.11
55	6.86% MAHARASHTRA SDL 02.06.2032	50,00,00,000.00	48,11,44,000.00	0.09	50,00,00,000.00	47,55,15,000.00	0.11
56	6.87% BIHAR SDL 06-10-2030	63,26,50,000.00	61,29,15,748.55	0.11	63,26,50,000.00	60,36,15,793.55	0.14
57	6.87% UTTAR PRADESH SDL 15-09-2031	38,24,50,000.00	36,87,13,160.90	0.07	38,24,50,000.00	36,30,24,599.60	0.08
58	6.88% UTTAR PRADESH SDL 23.06.2031	1,50,00,00,000.00	1,44,79,86,000.00	0.26	1,50,00,00,000.00	1,42,59,70,500.00	0.33
59	6.89% MAHARASHTRA SDL 30.06.2031	2,50,00,00,000.00	2,41,32,87,500.00	0.44	2,50,00,00,000.00	2,38,87,17,500.00	0.55
60	6.90% UTTAR PRADESH SDL 11.03.2030	1,25,00,00,000.00	1,21,37,92,500.00	0.22	1,25,00,00,000.00	1,20,14,72,500.00	0.27
61	6.94% MAHARASHTRA SDL 07.07.2031	2,00,00,00,000.00	1,93,63,06,000.00	0.35	2,00,00,00,000.00	1,91,71,46,000.00	0.44
62	6.95% GSEC 16-12-2061	2,58,15,00,000.00	2,43,83,55,825.00	0.44	1,78,86,40,000.00	1,65,62,80,640.00	0.38
63	6.95% MAHARASHTRA SDL 30.06.2032	2,50,00,00,000.00	2,41,93,32,500.00	0.44	2,50,00,00,000.00	2,39,21,57,500.00	0.55
64	6.96% KARNATAKA SDL 22-12-2031	1,00,00,00,000.00	96,80,54,000.00	0.18	1,00,00,00,000.00	95,83,41,000.00	0.22
65	6.97% PUNJAB SDL 18.08.31	50,00,00,000.00	48,43,36,000.00	0.09	50,00,00,000.00	47,88,88,000.00	0.11

66	6.98% ASSAM SDL 10.02.2031	1,25,00,00,000.00	1,21,52,67,500.00	0.22	1,25,00,00,000.00	1,19,89,78,750.00	0.27
67	6.98% GUJARAT SDL 11-08-2031	1,00,00,00,000.00	97,10,62,000.00	0.18	1,00,00,00,000.00	95,96,10,000.00	0.22
68	6.99% GSEC 15-12-2051	4,75,00,00,000.00	4,52,58,19,000.00	0.83	4,75,00,00,000.00	4,44,23,71,000.00	1.02
69	6.99% UTTARPRADESH SDL 14.07.2031	1,50,00,00,000.00	1,45,72,95,000.00	0.27	1,50,00,00,000.00	1,43,60,25,000.00	0.33
70	6.99% UTTARPRADESH SDL 27-10-2031	1,00,00,00,000.00	97,08,50,000.00	0.18	1,00,00,00,000.00	95,64,69,000.00	0.22
71	6.99% WESTBENGAL SDL 28.07.2030	50,00,00,000.00	48,75,93,500.00	0.09	50,00,00,000.00	48,25,76,500.00	0.11
72	7.95% GOI 2032	3,30,00,00,000.00	3,44,19,75,900.00	0.63	3,30,00,00,000.00	3,41,60,54,400.00	0.78
73	7.00% MADHYAPRADESH SDL 14.7.2031	5,00,00,00,000.00	4,85,80,15,000.00	0.89	5,00,00,00,000.00	4,80,77,85,000.00	1.10
74	7.00% TAMILNADU SDL 11-08-2031	1,50,00,00,000.00	1,45,88,35,500.00	0.27	1,50,00,00,000.00	1,44,32,95,500.00	0.33
75	7.00% WESTBENGAL SDL 04.08.2031	1,00,00,00,000.00	97,29,43,000.00	0.18	1,00,00,00,000.00	95,92,68,000.00	0.22
76	7.00% WESTBENGAL SDL 02-11-2031	1,00,00,00,000.00	97,23,81,000.00	0.18	1,00,00,00,000.00	95,85,39,000.00	0.22
77	7.01% MAHARASHTRA SDL 07.07.2032	60,00,00,000.00	58,28,94,000.00	0.11	60,00,00,000.00	57,65,33,400.00	0.13
78	7.01% UTTARPRADESH SDL 20.07.2031	1,50,00,00,000.00	1,45,89,81,000.00	0.27	1,50,00,00,000.00	1,43,78,38,500.00	0.33
79	7.02% KARNATAKA SDL 22-12-2033	1,00,00,00,000.00	96,87,63,000.00	0.18	1,00,00,00,000.00	95,61,37,000.00	0.22
80	7.02% TAMILNADU SDL 23-02-2030	1,00,00,00,000.00	97,77,78,000.00	0.18	1,00,00,00,000.00	96,82,95,000.00	0.22
81	7.03% BIHAR SDL 24.07.2029	50,00,00,000.00	48,86,91,000.00	0.09	50,00,00,000.00	48,43,32,000.00	0.11
82	7.03% TAMILNADU SDL 02-03-2030	1,00,00,00,000.00	97,82,32,000.00	0.18	1,00,00,00,000.00	96,87,94,000.00	0.22
83	7.03% U.P. SDL 26.02.2030	50,00,00,000.00	48,88,30,000.00	0.09	50,00,00,000.00	48,42,79,500.00	0.11
84	7.05% MTNL GOI 12.10.30	50,00,00,000.00	48,53,26,500.00	0.09	50,00,00,000.00	48,18,36,500.00	0.11
85	7.05% WESTBENGAL SDL 17.02.2031	1,50,00,00,000.00	1,46,54,37,000.00	0.27	1,50,00,00,000.00	1,44,58,00,500.00	0.33
86	7.06% GOI 10-04-2028	1,00,00,00,000.00	99,33,96,000.00	0.18	0.00	0.00	0.00
87	7.06% GOVT. SECURITY 2046 10.10.2046	35,00,00,000.00	33,91,08,700.00	0.06	35,00,00,000.00	33,30,27,800.00	0.08
88	7.08% UTTARPRADESH SDL 17.02.2031	2,00,00,00,000.00	1,95,54,28,000.00	0.36	2,00,00,00,000.00	1,92,85,78,000.00	0.44
89	7.09% FOOD CORPORATION OF INDIA 13.08.2031	55,00,00,000.00	53,30,48,450.00	0.10	55,00,00,000.00	52,41,61,550.00	0.12
90	7.09% KARNATAKA SDL 18.03.2030	1,00,00,00,000.00	98,12,98,000.00	0.18	1,00,00,00,000.00	97,21,61,000.00	0.22
91	7.09% UTTARPRADESH SDL 12.02.2030	65,00,00,000.00	63,74,75,800.00	0.12	65,00,00,000.00	63,17,94,150.00	0.14
92	7.10% GS 18-04-2029	3,05,00,00,000.00	3,02,94,24,700.00	0.55	4,75,00,00,000.00	4,68,31,01,000.00	1.07
93	7.10% GUJARAT SDL 05.02.2030	50,00,00,000.00	49,12,24,000.00	0.09	50,00,00,000.00	48,60,20,000.00	0.11
94	7.13% BIHAR SDL 23-02-2032	50,00,00,000.00	48,79,54,000.00	0.09	50,00,00,000.00	48,19,37,000.00	0.11
95	7.14% UTTARPRADESH SDL 05.02.2030	50,00,00,000.00	49,16,27,500.00	0.09	50,00,00,000.00	48,74,04,500.00	0.11
96	7.14% WEST BENGAL SDL 04.09.2029	55,00,00,000.00	54,03,66,200.00	0.10	75,00,00,000.00	73,05,15,000.00	0.17
97	7.15% UTTARPRADESH SDL 12-01-2032	50,00,00,000.00	48,95,73,000.00	0.09	50,00,00,000.00	48,35,35,500.00	0.11
98	7.16% GOVT SECURITIES 2023 20/05/2023	0.00	0.00	0.00	81,20,00,000.00	81,42,93,900.00	0.19
99	7.16% GSEC 20.09.2050	7,65,00,00,000.00	7,45,10,54,100.00	1.36	7,65,00,00,000.00	7,35,59,11,050.00	1.68
100	7.16% UTTARPRADESH SDL 17.03.2031	3,00,00,00,000.00	2,94,63,18,000.00	0.54	3,00,00,00,000.00	2,90,70,57,000.00	0.67
101	7.17% BIHAR SDL 28.01.2030	70,00,00,000.00	69,01,81,800.00	0.13	70,00,00,000.00	68,14,44,400.00	0.16
102	7.17% GOVT. SECURITY 2028. 08.01.2028	1,80,00,00,000.00	1,79,60,58,000.00	0.33	1,80,00,00,000.00	1,78,88,38,200.00	0.41
103	7.17% GSEC 17-04-2030	50,00,00,000.00	49,80,10,000.00	0.09	0.00	0.00	0.00
104	7.18 CHHATTISGARH SDL 28.01.2030	35,32,20,000.00	34,79,76,449.10	0.06	35,32,20,000.00	34,44,13,518.96	0.08
105	7.18% GOI 14-08-2033	1,90,33,40,000.00	1,89,91,85,008.78	0.35	0.00	0.00	0.00
106	7.18% GOI 2037	75,00,00,000.00	74,03,07,000.00	0.14	0.00	0.00	0.00
107	7.18% TAMILNADU SDL 26.07.2027	1,00,00,00,000.00	99,14,21,000.00	0.18	1,00,00,00,000.00	98,64,38,000.00	0.23
108	7.18% UTTARPRADESH SDL 2030	1,50,00,00,000.00	1,47,79,02,000.00	0.27	1,50,00,00,000.00	1,46,55,90,000.00	0.34
109	7.19% GSEC 15.09.2060	1,00,00,00,000.00	96,70,28,000.00	0.18	1,00,00,00,000.00	95,58,16,000.00	0.22
110	8.26% MAHARASHTRA SDL 02.01.2029	1,50,00,00,000.00	1,55,06,11,500.00	0.28	1,50,00,00,000.00	1,54,95,39,000.00	0.35
111	8.27% RAJASTHAN SDL 2023 SPL 23.06.2023	0.00	0.00	0.00	10,08,05,000.00	10,08,05,000.00	0.02
112	8.27% TAMIL NADU SDL 23.12.2025	10,00,00,000.00	10,17,83,300.00	0.02	10,00,00,000.00	10,23,70,900.00	0.02
113	8.28% GOI 2027 21.09.2027	1,58,94,70,000.00	1,64,55,92,596.23	0.30	5,08,94,70,000.00	5,28,59,18,452.53	1.21
114	8.28% TAMILNADU SDL 2028. 14.03.2028	50,00,00,000.00	51,46,60,500.00	0.09	50,00,00,000.00	51,51,25,000.00	0.12
115	7.24% RAJASTHAN SDL 23.03.2032	2,50,00,00,000.00	2,46,26,95,000.00	0.45	2,50,00,00,000.00	2,43,50,82,500.00	0.56
116	7.24% UTTARPRADESH SDL 19.01.2032	90,47,50,000.00	89,08,15,945.25	0.16	90,47,50,000.00	88,02,62,036.50	0.20
117	7.25% GSEC 12-06-2063	17,38,37,30,000.00	17,01,37,34,690.68	3.10	0.00	0.00	0.00
118	7.25% GUJARAT SDL 2027 12.07.2027	15,00,00,000.00	14,90,40,150.00	0.03	15,00,00,000.00	14,85,56,250.00	0.03
119	7.26% GSEC 22-08-2032	12,25,00,00,000.00	12,24,63,12,750.00	2.23	25,00,00,000.00	24,76,76,500.00	0.06
120	7.26% G-SEC 06-02-2033	15,15,00,00,000.00	15,16,16,95,800.00	2.77	0.00	0.00	0.00
121	7.26% HARYANA SDL 23-03-2032	1,00,00,00,000.00	98,77,67,000.00	0.18	1,00,00,00,000.00	97,30,01,000.00	0.22
122	7.27% GSEC 08.04.2026	81,50,00,000.00	81,49,69,030.00	0.15	2,31,50,00,000.00	2,32,13,31,525.00	0.53
123	7.27% MAHARASHTRA SDL 14.01.2030	50,00,00,000.00	49,49,70,500.00	0.09	50,00,00,000.00	49,11,28,000.00	0.11
124	7.28% TLANGANA SDL 2035	1,00,67,70,000.00	99,52,08,253.32	0.18	1,00,67,70,000.00	97,96,17,413.10	0.22
125	7.28% UTTARPRADESH SDL 25-01-2032	1,00,00,00,000.00	98,70,23,000.00	0.18	3,00,00,00,000.00	2,92,66,05,000.00	0.67
126	7.29% MIZORAM SDL 25-01-2033	1,46,96,10,000.00	1,45,19,24,713.26	0.26	1,46,96,10,000.00	1,43,42,67,349.11	0.33
127	7.29 % UTTAR PRADESH SDL 2027 12.07.2027	10,00,00,000.00	9,94,50,100.00	0.02	10,00,00,000.00	9,89,29,900.00	0.02
128	7.30% GSEC 19-06-2053	23,35,33,60,000.00	23,03,61,74,664.48	4.20	0.00	0.00	0.00
129	7.34% TLANGANA SDL 19.01.2034	1,00,00,00,000.00	99,09,03,000.00	0.18	1,00,00,00,000.00	97,82,73,000.00	0.22
130	7.35 % GOI 2024 22.06.2024	0.00	0.00	0.00	10,00,00,000.00	10,02,89,900.00	0.02
131	7.35% MADHYA PRADESH SDL 2027 13.09.2027	0.00	0.00	0.00	12,41,40,000.00	12,34,36,002.06	0.03
132	7.35% TAMIL NADU SDL 14-06-2043	2,00,00,00,000.00	1,97,10,76,000.00	0.36	0.00	0.00	0.00
133	7.36% GSEC 12-09-2052	15,45,00,00,000.00	15,38,34,72,300.00	2.81	0.00	0.00	0.00
134	7.36% TAMIL NADU SDL 2043	54,44,10,000.00	53,70,76,252.89	0.10	0.00	0.00	0.00
135	7.37% RAJASTHAN SDL 23.03.2034	2,50,00,00,000.00	2,48,25,60,000.00	0.45	2,50,00,00,000.00	2,45,07,67,500.00	0.56
136	7.38% GSEC 20-06-2027	60,13,60,000.00	60,39,26,003.12	0.11	10,00,00,000.00	10,02,45,700.00	0.02
137	7.39% TAMIL NADU SDL 10-05-2033	25,00,00,000.00	24,88,73,500.00	0.05	0.00	0.00	0.00
138	7.40 % GOI 2035 09/09/2035	10,09,50,00,000.00	10,19,05,49,175.00	1.86	9,29,50,00,000.00	9,22,54,36,220.00	2.11
139	7.40% GSEC 19-09-2062	10,00,00,00,000.00	10,00,74,10,000.00	1.83	0.00	0.00	0.00
140	7.41% GSEC 19-12-2036	7,91,60,30,000.00	7,97,74,18,812.65	1.45	0.00	0.00	0.00
141	7.42% KERALA SDL 23-03-2034	1,00,00,00,000.00	99,75,30,000.00	0.18	1,00,00,00,000.00	98,25,15,000.00	0.22
142	7.44% KARNATAKA SDL 2035	1,50,00,00,000.00	1,49,73,79,500.00	0.27	1,50,00,00,000.00	1,47,84,30,000.00	0.34
143	7.46% MADHYA PRADESH SDL 2038	50,00,00,000.00	49,92,04,000.00	0.09	0.00	0.00	0.00
144	7.50 % GOVT SECURITY 2034 10.08.2034	1,00,00,00,000.00	1,01,61,95,000.00	0.19	1,00,00,00,000.00	99,98,57,000.00	0.23
145	7.50% HIMACHAL PRADESH SDL 14-09-2037	25,00,00,000.00	25,04,03,750.00	0.05	0.00	0.00	0.00

146	7.51% KARNATAKA SDL 2027 11.10.2027	50,00,00,000.00	50,10,37,500.00	0.09	50,00,00,000.00	50,08,10,000.00	0.11
147	7.52% TAMIL NADU SDL 24.05.2027	5,00,00,000.00	5,01,30,250.00	0.01	5,00,00,000.00	5,01,77,450.00	0.01
148	7.53% HARYANA SDL 2027 24.05.2027	0.00	0.00	0.00	25,00,00,000.00	25,03,42,250.00	0.06
149	7.54% GSEC 23.05.2036	14,50,00,00,000.00	14,74,50,06,500.00	2.69	7,50,00,00,000.00	7,53,12,90,000.00	1.72
150	7.57% GSEC 17.06.2033	9,05,00,00,000.00	9,23,69,36,800.00	1.68	9,05,00,00,000.00	9,17,35,68,700.00	2.10
151	7.59% CHHATTISGARH SDL 24.03.2030	25,00,00,000.00	25,14,35,000.00	0.05	25,00,00,000.00	24,94,59,250.00	0.06
152	7.59% GOI 2026 11.01.2026	0.00	0.00	0.00	3,00,00,00,000.00	3,03,06,15,000.00	0.69
153	7.59% GOI 2029 20.03.2029	4,61,81,10,000.00	4,68,92,47,366.44	0.86	5,91,81,10,000.00	5,98,32,09,210.00	1.37
154	7.59%UTTAR PRADESH SDL 2027 25.10.2027	50,00,00,000.00	50,22,09,500.00	0.09	50,00,00,000.00	50,06,47,500.00	0.11
155	7.60% FOOD CORPORATION OF INDIA 09.01.2030	1,25,00,00,000.00	1,24,80,86,250.00	0.23	1,25,00,00,000.00	1,23,51,25,000.00	0.28
156	7.60 % MADHYA PRADESH SDL 15.02.2027	0.00	0.00	0.00	16,00,00,000.00	16,09,28,160.00	0.04
157	7.61% GOI 2030 09.05.2030	2,56,14,00,000.00	2,61,13,52,422.80	0.48	2,56,14,00,000.00	2,59,14,86,204.40	0.59
158	7.62% GSEC 15.09.2039	6,75,00,00,000.00	6,97,34,25,000.00	1.27	6,75,00,00,000.00	6,81,99,09,750.00	1.56
159	7.62% GUJARAT SDL 2027 01.11.2027	15,00,00,000.00	15,08,92,950.00	0.03	15,00,00,000.00	15,08,01,750.00	0.03
160	7.62% KARNATAKA SDL 2027 01.11.2027	10,00,00,000.00	10,05,84,500.00	0.02	10,00,00,000.00	10,06,15,100.00	0.02
161	7.63% GSEC 17.06.2059	2,00,00,00,000.00	2,05,72,10,000.00	0.38	2,00,00,00,000.00	2,03,25,32,000.00	0.47
162	7.63% MAHARASHTRA SDL 2030	2,50,00,00,000.00	2,52,02,42,500.00	0.46	2,50,00,00,000.00	2,50,56,02,500.00	0.57
163	7.64% MADHYA PRADESH SDL 08-02-2033	1,20,00,00,000.00	1,21,32,51,600.00	0.22	0.00	0.00	0.00
164	7.64% UTTAR PRADESH SDL 08-02-2036	20,94,40,000.00	21,26,93,859.84	0.04	0.00	0.00	0.00
165	7.65% TAMILNADU SDL 2027, 06.12.2027	45,00,00,000.00	45,30,94,650.00	0.08	45,00,00,000.00	45,24,52,950.00	0.10
166	7.66% MP SDL 15-03-2048	75,00,00,000.00	77,09,68,500.00	0.14	0.00	0.00	0.00
167	7.67% MADHYA PRADESH SDL 01-02-2033	15,00,00,000.00	15,19,50,900.00	0.03	0.00	0.00	0.00
168	07.69 GS 17.06.2043	9,33,82,20,000.00	9,68,17,91,790.24	1.77	9,33,82,20,000.00	9,53,85,06,142.56	2.18
169	7.69% KARNATAKA SDL 2027 20.12.2027	36,70,70,000.00	37,01,63,298.89	0.07	36,70,70,000.00	37,04,41,905.02	0.08
170	7.69% UTTARPRADESH SDL 25-01-2035	90,00,00,000.00	91,35,86,400.00	0.17	0.00	0.00	0.00
171	7.70% MAHARASHTRA SDL 08-03-2033	30,00,00,000.00	30,47,54,400.00	0.06	0.00	0.00	0.00
172	7.72% GSEC 15.06.2049	1,24,93,50,000.00	1,29,68,17,803.90	0.24	74,93,50,000.00	76,81,60,183.70	0.18
173	7.72% GOI 2055 26.10.2055	75,00,00,000.00	78,03,24,000.00	0.14	75,00,00,000.00	76,51,86,000.00	0.18
174	9.63% MAHARASTRA SDL 2024 12/02/2024	5,00,00,000.00	5,04,15,450.00	0.01	5,00,00,000.00	5,15,47,050.00	0.01
175	9.64% BIHAR SDL 2024 12/02/2024	5,00,00,000.00	5,04,12,450.00	0.01	5,00,00,000.00	5,15,22,350.00	0.01
176	9.67% JHARKHAN SDL 2024 12/02/2024	5,00,00,000.00	5,04,17,650.00	0.01	5,00,00,000.00	5,15,44,050.00	0.01
177	9.75% KERALA 2024 26/02/2024	4,81,90,000.00	4,86,51,660.20	0.01	4,81,90,000.00	4,97,93,522.25	0.01
178	9.80 % TAMIL NADU 2023 25/09/2023	0.00	0.00	0.00	5,00,00,000.00	5,12,03,800.00	0.01
179	7.74% MADHYA PRADESH SDL 23-03-2043	50,00,00,000.00	51,19,86,000.00	0.09	0.00	0.00	0.00
180	7.75% GUJARAT SDL 2028, 10.01.2028	18,55,00,000.00	18,72,31,086.00	0.03	18,55,00,000.00	18,68,16,864.50	0.04
181	7.75% UTTAR PRADESH SDL 08-03-2038	40,00,00,000.00	40,97,13,600.00	0.07	0.00	0.00	0.00
182	7.76% KARNATAKA SDL 2027, 13.12.2027	10,00,00,000.00	10,10,87,900.00	0.02	10,00,00,000.00	10,12,12,900.00	0.02
183	7.78% MAHARASHTRA SDL 24.03.2029	1,00,00,00,000.00	1,01,46,24,000.00	0.19	1,00,00,00,000.00	1,00,99,21,000.00	0.23
184	7.78% MAHARASHTRA SDL 27-10-2030	70,00,00,000.00	71,16,83,000.00	0.13	0.00	0.00	0.00
185	7.80% CHHATTISGARH SDL 01.03.2027	20,00,00,000.00	20,20,93,400.00	0.04	20,00,00,000.00	20,24,64,400.00	0.05
186	7.80% JHARKHAND SDL 2027 01.03.2027	25,00,00,000.00	25,26,63,000.00	0.05	25,00,00,000.00	25,32,96,000.00	0.06
187	7.80% TAMIL NADU SDL 01-06-2032	81,25,00,000.00	82,97,72,125.00	0.15	0.00	0.00	0.00
188	7.83% KERALA SDL 29-03-2039	1,50,00,00,000.00	1,55,25,30,000.00	0.28	0.00	0.00	0.00
189	7.83 MAHARASHTRA SDL 08.04.2030	2,00,00,00,000.00	2,03,65,48,000.00	0.37	2,00,00,00,000.00	2,02,72,28,000.00	0.46
190	7.85% KERALA SDL 03-08-2035	33,30,10,000.00	34,27,79,514.37	0.06	33,30,10,000.00	33,85,13,989.28	0.08
191	7.85% UTTAR PRADESH SDL 2027, 27.12.2027	75,00,00,000.00	76,03,26,750.00	0.14	75,00,00,000.00	75,92,22,750.00	0.17
192	7.86% KARNATAKA SDL 15.03.2027	15,00,00,000.00	15,19,43,700.00	0.03	15,00,00,000.00	15,23,40,300.00	0.03
193	7.86 % UTTAR PRADESH SDL 2026 13.07.2026	13,86,70,000.00	13,99,29,816.95	0.03	13,86,70,000.00	14,04,70,213.94	0.03
194	7.86 % WEST BENGAL SDL 2026 13.07.2026	11,57,60,000.00	11,68,36,336.48	0.02	11,57,60,000.00	11,72,80,970.64	0.03
195	7.87% MTNL 01-12-2032	1,00,00,00,000.00	1,01,77,13,000.00	0.19	0.00	0.00	0.00
196	7.87 % UTTAR PRADESH SDL 2027 15.03.2027	5,00,00,000.00	5,06,30,900.00	0.01	5,00,00,000.00	5,07,58,100.00	0.01
197	7.88 % GOVT SEC 2030 19.03.2030	6,50,46,80,000.00	6,70,95,77,420.00	1.22	6,50,46,80,000.00	6,68,70,64,722.52	1.53
198	7.90% GUJARAT SDL 2028, 17.01.2028	42,89,40,000.00	43,52,82,306.84	0.08	42,89,40,000.00	43,47,55,568.52	0.10
199	7.92% UTTAR PRADESH SDL 2028, 24.01.2028	25,00,00,000.00	25,35,17,500.00	0.05	25,00,00,000.00	25,30,56,500.00	0.06
200	7.92% WEST BENGAL SDL 15.03.2027	10,00,00,000.00	10,13,55,300.00	0.02	10,00,00,000.00	10,17,46,300.00	0.02
201	7.93% KARNATAKA SDL 08.04.2031	10,00,00,000.00	10,25,21,700.00	0.02	10,00,00,000.00	10,20,76,200.00	0.02
202	7.93% UTTAR PRADESH SDL 24.03.2030	1,00,00,00,000.00	1,02,30,60,000.00	0.19	1,00,00,00,000.00	1,01,90,13,000.00	0.23
203	7.95% OIL BOND 2025 18.01.2025	22,00,00,000.00	22,08,85,720.00	0.04	22,00,00,000.00	22,20,86,920.00	0.05
204	7.99% MAHARASHTRA SDL 28.10.2025	41,50,000.00	41,96,131.40	0.00	41,50,000.00	42,13,681.75	0.00
205	8.01% OIL SB 2023	50,00,00,000.00	50,09,09,500.00	0.09	50,00,00,000.00	50,47,39,500.00	0.12
206	8.03% GOI FCI BOND 2024	50,00,00,000.00	50,33,46,500.00	0.09	50,00,00,000.00	50,71,97,000.00	0.12
207	8.28% GOI 2032 15-02-2032	4,41,64,30,000.00	4,68,69,45,170.36	0.85	4,41,64,30,000.00	4,66,38,33,992.17	1.07
208	8.20% GOI OIL BOND 2024	5,00,00,000.00	5,01,45,700.00	0.01	5,00,00,000.00	5,06,96,500.00	0.01
209	8.30% GOI 02/07/2040	1,66,42,80,000.00	1,81,59,92,436.24	0.33	1,66,42,80,000.00	1,79,76,22,113.60	0.41
210	8.33% GOI 2036	5,85,67,70,000.00	6,33,99,12,527.61	1.16	5,85,67,70,000.00	6,27,64,83,708.51	1.44
211	8.30% FERT BONDS 2023	1,25,00,00,000.00	1,25,24,42,500.00	0.23	1,25,00,00,000.00	1,26,44,67,500.00	0.29
212	8.00% MTNL 15-11-2032	1,40,00,00,000.00	1,43,65,73,600.00	0.26	0.00	0.00	0.00
213	8.05% TAMILNADU 18.04.2028	1,00,00,00,000.00	1,02,19,00,000.00	0.19	1,00,00,00,000.00	1,02,14,43,000.00	0.23
214	8.09% WEST BENGAL SDL 2028, 27.03.2028	30,00,00,000.00	30,66,42,600.00	0.06	30,00,00,000.00	30,66,20,100.00	0.07
215	8.10% KERALA SDL 08.04.2032	50,00,00,000.00	51,95,07,000.00	0.09	50,00,00,000.00	51,46,66,000.00	0.12
216	8.10% WEST BENGAL SDL 2026 23.03.2026	55,00,000.00	55,81,081.00	0.00	55,00,000.00	56,11,947.00	0.00
217	8.12% ARUNACHAL PRADESH SDL 2028, 21.03.2028	60,00,00,000.00	61,39,30,200.00	0.11	60,00,00,000.00	61,44,00,600.00	0.14
218	8.12% MAHARASHTRA SDL 13.11.2025	2,05,00,000.00	2,07,82,551.50	0.00	2,05,00,000.00	2,08,90,402.00	0.00
219	8.13% GOVT SEC 2045 22.06.2045	5,37,09,70,000.00	5,80,88,49,071.19	1.06	4,87,09,70,000.00	5,21,60,53,869.65	1.19
220	8.14% RAJASTHAN SDL 13.11.2025	5,00,00,000.00	5,07,02,700.00	0.01	5,00,00,000.00	5,09,46,850.00	0.01
221	8.15% GUJARAT SDL 26.11.2025	21,17,00,000.00	21,47,90,396.60	0.04	21,17,00,000.00	21,60,41,120.20	0.05
222	8.15% GOI 2026 24.11.2026	1,25,00,00,000.00	1,28,02,38,750.00	0.23	1,27,30,00,000.00	1,31,50,09,000.00	0.30
223	8.15% TAMILNADU SDL 2028 09.05.2028	1,35,81,20,000.00	1,39,33,48,274.68	0.25	1,35,81,20,000.00	1,39,35,09,890.96	0.32

224	8.17 % GOVT SECURITIES 2044 01.12.2044	13,74,88,70,000.00	14,87,74,32,245.08	2.71	11,94,88,70,000.00	12,76,53,60,184.84	2.92
225	8.18% TAMILNADU SDL19.12.2028	0.00	0.00	0.00	50,00,00,000.00	51,48,56,000.00	0.12
226	8.19% RAJASTHAN SDL 2026 SPL 23.06.2026	15,00,00,000.00	15,21,59,250.00	0.03	15,00,00,000.00	15,24,82,800.00	0.03
227	8.20% GOI 2025	52,42,00,000.00	53,35,21,848.60	0.10	5,02,42,00,000.00	5,15,16,74,002.40	1.18
228	8.20% GSC OIL BOND 2024 15.09.2024	37,50,00,000.00	37,73,72,625.00	0.07	37,50,00,000.00	38,06,55,750.00	0.09
229	8.22 % ANDHRA PRADESH SDL 24.06.2025	32,65,00,000.00	33,07,58,539.50	0.06	32,65,00,000.00	33,29,62,088.00	0.08
230	8.22% J K SPL SDL 2026 30.03.2026	5,00,00,000.00	5,07,83,600.00	0.01	5,00,00,000.00	5,10,05,200.00	0.01
231	8.23% GUJARAT SDL 09.09.2025	4,19,00,000.00	4,25,16,516.60	0.01	4,19,00,000.00	4,27,96,241.00	0.01
232	8.23% GUJARAT SDL 2028. 21.02.2028	1,05,85,50,000.00	1,08,73,93,370.40	0.20	1,05,85,50,000.00	1,08,83,67,236.40	0.25
233	8.24% GOVT OF INDIA 2027 15.02.2027	1,65,05,60,000.00	1,69,83,18,953.60	0.31	4,15,15,50,000.00	4,28,61,39,099.45	0.98
234	8.24 % GOI 2033 10.11.2033	7,43,70,00,000.00	7,94,64,12,189.00	1.45	6,13,70,00,000.00	6,48,77,17,276.00	1.48
235	8.25% MAHARASHTRA SDL 2025 10.06.2025	30,00,00,000.00	30,39,92,400.00	0.06	30,00,00,000.00	30,60,57,600.00	0.07
236	8.25% TAMIL NADU SDL 02.01.2029	40,00,00,000.00	41,34,93,200.00	0.08	40,00,00,000.00	41,31,10,400.00	0.09
237	8.26% GOI 2027 02.08.2027	15,70,000.00	16,19,952.69	0.00	15,70,000.00	16,30,179.67	0.00
238	9.84% BIHAR SDL 2024 26/02/2024	2,89,90,000.00	2,92,81,436.47	0.01	2,89,90,000.00	2,99,73,485.75	0.01
239	9.84% UTTARAKHAND SDL 2024 28/02/2024	5,00,00,000.00	5,05,01,250.00	0.01	5,00,00,000.00	5,17,23,000.00	0.01
240	GSEC COUPON STRIP 17/06/2029	25,34,60,000.00	16,88,40,858.24	0.03	25,34,60,000.00	15,59,65,597.16	0.04
241	GSEC COUPON STRIP 17/06/2030	25,34,60,000.00	15,72,07,551.16	0.03	25,34,60,000.00	14,50,08,521.36	0.03
242	GSEC STRIP 19-03-2029	25,16,00,000.00	17,05,85,051.60	0.03	0.00	0.00	0.00
243	8.28% TAMILNADU SDL 2028. 21.02.2028	0.00	0.00	0.00	1,40,00,00,000.00	1,44,18,54,400.00	0.33
244	8.29% KERALA SDL 2025 29.07.2025	7,77,40,000.00	7,88,85,654.38	0.01	7,77,40,000.00	7,93,88,865.40	0.02
245	8.29% RAJASTHAN SDL 2024 SPL 23.06.2024	10,00,00,000.00	10,06,35,100.00	0.02	10,00,00,000.00	10,13,37,500.00	0.02
246	8.30% GOI 2042 31.12.2042	7,32,44,10,000.00	8,04,40,18,633.68	1.47	6,32,44,10,000.00	6,82,79,65,848.61	1.56
247	8.31% WEST BENGAL SDL 13.01.2026	20,00,00,000.00	20,35,70,400.00	0.04	20,00,00,000.00	20,50,41,400.00	0.05
248	8.32% GOI 2032 02.08.2032	4,82,15,00,000.00	5,13,60,64,303.00	0.94	4,82,15,00,000.00	5,11,23,37,701.50	1.17
249	8.32% KERALA SDL 2030. 25.04.2030	25,00,00,000.00	26,07,03,000.00	0.05	25,00,00,000.00	25,99,59,000.00	0.06
250	8.32% UTTAR PRADESH SDL 13.02.2029	50,00,00,000.00	51,74,83,500.00	0.09	50,00,00,000.00	51,82,12,000.00	0.12
251	8.32 % UTTAR PRADESH SDL 2025 SPL 02.06.2025	35,00,00,000.00	35,48,13,200.00	0.06	35,00,00,000.00	35,51,34,850.00	0.08
252	8.33 % GSEC 2026 09-07-2026	0.00	0.00	0.00	3,50,28,50,000.00	3,61,72,00,538.25	0.83
253	8.33% KERALA SDL 2028. 30.05.2028	75,00,00,000.00	77,42,52,750.00	0.14	75,00,00,000.00	77,43,30,750.00	0.18
254	8.34% ASSAM SDL 06.02.2029	1,00,00,00,000.00	1,03,74,25,000.00	0.19	1,00,00,00,000.00	1,03,52,32,000.00	0.24
255	8.34 % UTTAR PRADESH SDL 13.01.2026	5,23,00,000.00	5,32,36,588.40	0.01	5,23,00,000.00	5,36,63,199.50	0.01
256	8.37% TAMILNADU SDL 06.03.2029	50,00,00,000.00	52,00,18,000.00	0.09	50,00,00,000.00	51,98,08,500.00	0.12
257	8.38% MANIPUR SDL 06.02.2029	50,00,00,000.00	51,85,74,000.00	0.09	50,00,00,000.00	51,91,92,500.00	0.12
258	8.39% BIHAR SDL 13.03.2029	83,94,00,000.00	87,16,88,360.40	0.16	83,94,00,000.00	87,15,30,553.20	0.20
259	8.39% RAJASTHAN SDL 2024 SPL 15.03.2024	25,00,00,000.00	25,12,99,750.00	0.05	25,00,00,000.00	25,30,10,000.00	0.06
260	8.39% UTTARAKHAND SDL 2028. 06.06.2028	2,41,53,80,000.00	2,49,98,62,746.26	0.46	2,41,53,80,000.00	2,49,88,31,379.00	0.57
261	8.40% GOI 2024 28.07.2024	0.00	0.00	0.00	64,60,00,000.00	66,03,03,732.00	0.15
262	8.42% ANDHRA PRADESH SDL 18.07.2028	61,70,00,000.00	63,99,19,699.00	0.12	61,70,00,000.00	63,99,46,847.00	0.15
263	8.43% HIMACHAL PRADESH SDL 27.02.2029	1,00,00,00,000.00	1,04,25,32,000.00	0.19	1,00,00,00,000.00	1,03,87,32,000.00	0.24
264	8.43% UTTAR PRADESH SDL 06.03.2029	40,00,00,000.00	41,60,76,000.00	0.08	40,00,00,000.00	41,69,11,600.00	0.10
265	8.45% BIHAR SPL SDL 2027 30.03.2027	2,50,00,000.00	2,56,03,225.00	0.00	2,50,00,000.00	2,55,95,200.00	0.01
266	8.45% UTTARPRADESH SDL 2028	50,00,00,000.00	51,87,40,500.00	0.09	50,00,00,000.00	51,93,34,500.00	0.12
267	8.45% WESTBENGAL SDL 2028 25.07.2028	1,40,40,000.00	1,45,83,362.04	0.00	86,40,40,000.00	89,75,14,637.68	0.21
268	8.47% GUJARAT SDL 21.08.2028	47,49,60,000.00	49,40,33,918.64	0.09	47,49,60,000.00	49,44,75,156.48	0.11
269	8.48% KERALA SDL 08.08.2030	1,00,00,00,000.00	1,05,26,23,000.00	0.19	1,00,00,00,000.00	1,05,01,86,000.00	0.24
270	8.50% BIHAR SPL SDL 2025 30.03.2025	22,50,00,000.00	22,84,15,725.00	0.04	22,50,00,000.00	22,99,59,075.00	0.05
271	8.50% J K SPL SDL 2025 30.03.2025	5,00,00,000.00	5,07,59,050.00	0.01	5,00,00,000.00	5,10,86,850.00	0.01
272	8.50% PUNJAB SPL SDL 2024 30.03.2024	5,00,00,000.00	5,03,01,500.00	0.01	5,00,00,000.00	5,07,36,900.00	0.01
273	8.50% PUNJAB SPL SDL 2025 30.03.2025	20,00,00,000.00	20,30,36,200.00	0.04	20,00,00,000.00	20,44,71,600.00	0.05
274	8.51% HARYANA SDL 2028 10.02.2028	70,00,000.00	71,57,661.00	0.00	70,00,000.00	72,25,365.00	0.00
275	8.53% UTTARAKHAND SDL 04.07.2028	26,00,00,000.00	27,06,49,600.00	0.05	26,00,00,000.00	27,07,46,580.00	0.06
276	8.56% UTTARAKHAND SDL 14.11.2028	45,00,00,000.00	47,01,82,500.00	0.09	45,00,00,000.00	47,02,02,300.00	0.11
277	8.57% HARYANA SDL 04.07.2028	30,00,00,000.00	31,25,69,700.00	0.06	30,00,00,000.00	31,28,30,100.00	0.07
278	8.58 % GUJRAT SDL 2023 23/01/2023	0.00	0.00	0.00	5,00,00,000.00	5,02,68,200.00	0.01
279	8.59% SIKKIM SDL 11.07.2028	75,00,00,000.00	78,24,09,000.00	0.14	75,00,00,000.00	78,49,33,500.00	0.18
280	8.60% BIHAR SDL 2026 09.03.2026	10,70,00,000.00	10,96,24,603.00	0.02	10,70,00,000.00	11,07,30,769.00	0.03
281	8.60% GOI 2028 02.06.2028	2,23,20,00,000.00	2,34,59,41,368.00	0.43	2,23,20,00,000.00	2,36,10,87,720.00	0.54
282	8.60% KERALA SDL 2023 23.01.2023	0.00	0.00	0.00	1,56,80,000.00	1,57,67,416.00	0.00
283	8.62% HARYANA SDL 03.09.2028	9,68,00,000.00	10,11,77,005.60	0.02	9,68,00,000.00	10,12,69,740.00	0.02
284	8.63% RAJASTHAN SDL 03.09.2028	7,97,80,000.00	8,35,17,772.78	0.02	7,97,80,000.00	8,36,92,092.00	0.02
285	8.65% ANDRA PRADESH SDL 03.09.2031	50,00,00,000.00	53,38,77,500.00	0.10	50,00,00,000.00	53,29,02,000.00	0.12
286	8.65% JHARKHAND SPL SDL 2028 30.03.2028	5,00,00,000.00	5,18,29,250.00	0.01	5,00,00,000.00	5,17,29,250.00	0.01
287	8.65% J K SPL SDL 2028 30.03.2028	10,00,00,000.00	10,36,58,500.00	0.02	10,00,00,000.00	10,34,58,500.00	0.02
288	8.65% RAJASTHAN SDL 24.02.2026	0.00	0.00	0.00	2,00,00,000.00	2,07,26,160.00	0.00
289	8.72% J K SPL SDL 2031 30.03.2031	5,00,00,000.00	5,30,59,700.00	0.01	5,00,00,000.00	5,27,79,550.00	0.01
290	8.73% UTTARPRADESH SDL 10.10.2028	1,00,00,00,000.00	1,05,10,66,000.00	0.19	1,00,00,00,000.00	1,05,36,99,000.00	0.24
291	8.82% TRIPURA SDL 12.09.2028	5,00,00,000.00	5,26,97,700.00	0.01	5,00,00,000.00	5,29,31,100.00	0.01
292	8.83% GOI 2041 12.12.2041	7,27,98,30,000.00	8,36,51,87,134.53	1.53	7,27,98,30,000.00	8,24,45,23,952.28	1.89
293	8.83% GSC 2023 25/11/2023	72,61,90,000.00	72,79,66,260.74	0.13	72,61,90,000.00	74,01,51,728.94	0.17
294	8.84% RAJASTHAN SDL 12.09.2028	1,00,00,00,000.00	1,05,56,21,000.00	0.19	1,00,00,00,000.00	1,05,91,25,000.00	0.24
295	8.97% GOI 2030 05.12.2030	2,88,61,90,000.00	3,15,27,70,053.16	0.58	2,88,61,90,000.00	3,16,78,50,395.91	0.72
296	8.97% KARNATAKA SDL 2024 23/07/2024	7,41,80,000.00	7,51,41,372.80	0.01	7,41,80,000.00	7,61,79,150.00	0.02
297	8% HARYANA SDL 08.04.2030	1,65,00,00,000.00	1,69,38,58,650.00	0.31	1,65,00,00,000.00	1,68,27,65,700.00	0.39
298	9.11% TAMIL NADU SDL 2024 28.05.2024	5,00,00,000.00	5,05,97,900.00	0.01	5,00,00,000.00	5,13,76,700.00	0.01
299	9.20% GOI 2030 30/09/2030	5,34,57,00,000.00	5,90,06,26,425.60	1.08	6,34,57,00,000.00	7,02,95,31,669.10	1.61
300	9.23% GSC 2043 23/12/2043	6,29,96,70,000.00	7,54,33,76,050.08	1.38	6,29,96,70,000.00	7,44,50,06,703.03	1.70
301	9.49 % KERELA SDL 2023 01/08/2023	0.00	0.00	0.00	5,00,00,000.00	5,08,67,350.00	0.01
Total:		5,49,15,25,60,000.00	5,48,31,19,30,756.48	100.00	4,41,70,66,80,000.00	4,37,00,49,73,525.46	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the half year ended September 30, 2023

1.1 Background:

National Pension System Trust (NPS) has been established by Pension Fund Regulatory and Development Authority (PFRDA) as a Trust in accordance with the Indian Trusts Act, 1882 and is sponsored by Government of India. SBI Pension Funds Private Ltd (SBIPF), a Company incorporated under the Companies Act, 1956 (as amended thereon) has been appointed as the Fund Manager of the NPS vide the PFRDA Pension Fund Regulation 2015.

The key features of the Schemes presented in these financial statements are as under: -

Type and Scheme Name	Investment Criteria & Objective
NPS Trust A/c SBI Pension Fund Scheme Central Government.	This scheme class will be invested G Sec, Debt Securities issued by bodies Corporate/Public Financial Institutions/PSU Bonds/Infra Bonds/Developments Funds, short term money market instruments, equities and Liquid Funds to the limit of 5% of scheme corpus. Contributions of Fund by investor for retirement are non-withdrawable. The investment objective is to optimize the returns.

1.2 Central Record keeping Agency:

Protean e-Gov Technologies Limited (formerly NSDL e-Governance Infrastructure Limited) , Kfin Technologies Private limited and Computer Age Management Services Limited (CAMS) has been appointed as Central Recordkeeping Agency (CRA) for NPS Schemes who maintain the accounts of individual subscribers and CRA collects the necessary charges from these individual subscribers.

CRA's responsibilities includes:

- a. Recordkeeping, Administration and Customer service functions for NPS subscribers,
- b. Providing Unique Permanent Retirement Account Number (PRAN) to each subscriber,
- c. Maintaining database of all PRANs issued and recording transactions relating to each subscriber's PRAN,
- d. PRAN Transaction Statement,
- e. An operational interface between PFRDA and other NPS intermediaries such as Pension Funds, Annuity Service Providers, Trustee Bank etc.

CRA is responsible to resolve all queries pertaining to investors. CRA informs about the subscription and redemption to Pension Fund Managers (PFM) and instruct Trustee Bank to credit PFM's pool account maintained with them.

1.3 With effect from 01st April 2022, NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust from 01st April 2022.

1.4 Axis Bank Limited i.e trustee bank provides subscription funds on a consolidated basis for all the schemes managed by PFM and credits the same to a schemes account, wherefrom the funds are transferred by the PFM to the respective schemes. The PFM record receipt of funds in the respective schemes only.

1.5.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and PFRDA (Preparation of financial statement and Auditors Report of schemes under National Pension System) Guidelines 2012, Accounting standard specified in Companies (Accounting Standards) Amendment rules 2016 under section 133 of the Companies Act 2013 (the Act) read with Rule 7 of amended companies Accounts Rules 2014 to the extent made applicable by Authority's guidelines and generally accepted accounting principles. The scheme maintains books of account on an accrual basis under historical cost convention, as modified for investments which are marked to market.

1.5.2 Use of Estimates:

The preparation of Financial Statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities as of the date of financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from those estimates and are given effect to in the year in which those are crystallized.

1.5.3 Accounting of Unit Capital:

Units are created and redeemed based on the intimation provided by Central Record Keeping Agency (CRA) which is net of charges as provided in the National Pension System offer document and the Investment Management Agreement. All the units are recorded at face value.

1.5.4 Unit Premium Reserve:

When units are issued or redeemed the net premium or discount to the face value is transferred to the Unit Premium Reserve.

1.5.5 Investments:

- (i) The investments are undertaken as per the guidelines specified in the Investment Management agreement with respect to the individual schemes.
- (ii) Purchase and sale of investments are recorded as on the trade date at cost and sale price respectively. As per Investment Management Agreement, transfer of securities from one scheme to another scheme are carried out at prevailing market price on spot basis.
- (iii) Rights/bonus entitlements if any are accounted on ex-right/ex-bonus bonus date of the principal stock exchange.
- (iv) The holding cost of investments is determined by the weighted average cost method which includes brokerage on Equity Investment and Stamp duty as applicable on all investments.

(v) Valuation of Investments

The investments under the schemes are marked to market and are carried in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

(vi) Valuation of Investments

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust and provided to SBIPF on a daily basis. Valuation methodology is as follows:

Type of Asset Class	Valuation Methodology
Equity	As per closing price of the Principal Stock Exchange. In case, it was not traded on principal stock exchange then the closing price of the secondary stock exchange. NSE is considered as Principal Stock exchange.
	When a security is not traded on any stock exchange on a particular valuation day, the value at which it was traded on the principal stock exchange or secondary stock exchange, as the case may be, on the earliest previous day is used provided such date is not more than 30 days prior to valuation date. Until the right shares are traded, each right share is valued as ex-rights price minus right offer price. In case the rights price is higher than the ex-rights price, then the rights is valued at 'nil'. The above formula is used till the date of allotment. From the date of allotment, the security is valued at the exchange closing price.
Debt Securities other than Government Securities	All Instruments/ Securities with residual maturity of more than 30 days- Traded Securities: The traded price is taken subject to the fulfillment of the

NPS TRUST - A/C SBI PENSION FUND SCHEME – CENTRAL GOVERNMENT

Notes annexed to and forming part of financial statements for the half year ended 30th September 2023

	<p>conditions practiced/adopted by the valuation agency after consultation with NPS Trust and PFs.</p> <p>Non-Traded Securities: The securities is valued on the basis of scrip level prices released by the valuation agency in consultation with NPS Trust and PFs.</p> <p>Purchase of new securities: In case of new security purchased for which price is not available, such security is valued on the basis of scrip level price (for coupon bearing securities) / scrip level yield (for discounted securities) at which the securities are purchased.</p> <p>Investment in “Additional Tier 1 (Basel III Compliant) Perpetual Bonds” [AT1 Bonds], ABS, MBS –</p> <p>The Investment in AT1 Bonds, ABS and MBS is valued at scrip level prices as above.</p> <p>All Instruments/ Securities with residual maturity of upto 30 days</p> <p>The securities is valued by amortization on a straight-line basis to maturity from last valuation price as long as it is within the prescribed range, (presently $\pm 0.025\%$, i.e., ± 2.5 basis points) of the reference price provided by the valuation agency.</p>
Government Securities	<p>Securities with residual maturity of more than 30 days-</p> <p>The security is valued on the basis of scrip level prices released by the valuation agency on the same basis as debt securities maturing greater than 30 days.</p> <p>Securities with residual maturity of upto 30 days-</p> <p>The security is valued through amortization on the same basis as debt securities maturing upto 30 days.</p>
Mutual Fund Units	Valued at latest NAV available on AMFI website. Presently, previous day’s Scheme NAVs are being considered.
Real Estate Investment Trusts (REIT) & Infrastructure Investment Trusts (InvIT)”	The investments in units of REIT/InvIT are valued on the basis of last closing price at the principal stock exchange (last closing price should not be later than 30 days). If not traded on principal stock exchange, the closing price on any other stock exchange where units are traded are used.
Exchange Traded Funds (ETF)	ETFs are valued at closing price of the day of the respective stock exchange
IPO Application	IPO application money pending allotment are valued at cost basis. IPO Post allotment but awaiting listing are valued at allotment price
Fixed Deposits	Fixed Deposits are valued at face value and amortized on straight line basis.

1.5.6 Non-Performing Investments:

Investments are classified as non-performing based on PFRDA (Identification, Income Recognition, and provisioning of NPA) Guidance Note 2013 and as per suggested SOPs. An investment is regarded as non-performing if interest/ principal or both amounts have not been received or remained outstanding for 90 days such income/instruments has fallen due.

Provision are made for Non-performing investments as per the extant guidelines prescribed by PFRDA as shown below:

Period due from the date of classification of assets as NPA	% Provision on Book Value
3 Months	50%
6 Months	75%
9 Months	100%

Allocation of any recovery in NPI accounts is appropriated as under:

- Firstly, towards Principal amount
- Excess over principal amount to be adjusted towards interest accrued in books
- Remaining amount towards interest amount recorded in memorandum account.

1.5.7 Income Recognition:

- Profit / loss on Sale of equity shares / mutual fund units are the difference between the Sale consideration net of expenses and the weighted average book cost.
- Realised gain / loss on debt securities is the difference between the Sale consideration net of expenses and the weighted average amortised cost as on the date of Sale.
- Interest income is accounted on accrual basis.
- Other income of a miscellaneous nature is accounted for as and when realised.
- Dividend is accounted on accrual basis and recognised on the date the share is quoted on ex-dividend basis.
- Income on non-performing assets (NPA) is recognized on receipt basis.

1.5.8 Income Taxes:

No provision for income tax has been made since the income of the Schemes is exempt under Section 10(44) of the Income Tax Act, 1961.

1.5.9 Fees**a) Investment Management Fees:**

The Schemes have paid/provided for Investment Management Fees to the PFM for managing the Scheme and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA as follows:

Management Fee shall be charged in percentage in accordance with following slab structure of Asset Under Management.

Slabs of AUM	Maximum Investment Management Fee
Up to 10,000 Cr.	0.09%
10,001 – 50,000 Cr.	0.06%
50,001 – 1,50,000 Cr.	0.05%

NPS TRUST - A/C SBI PENSION FUND SCHEME – CENTRAL GOVERNMENT

Notes annexed to and forming part of financial statements for the half year ended 30th September 2023

Above 1,50,000 Cr	0.03%
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b) **NPS Trust Fees**

The Schemes have paid/provided for NPS Trust Fees to the PFM and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA.

1.5.10 **Custodian Fees and Depository & Settlement Charges:**

Custodian Fees and Depository & Settlement charges are charged by DB in accordance with the terms specified in the IMA. The PFRDA (Preparation of Financial Statements and Auditors Report of schemes under National Pension System) PFRDA Pension Fund Regulation 2015 specify that the custodian charges should be accrued on a day to day basis.

1.5.11 **Computation of Net Asset Value:**

The NAV of the units is computed by dividing Net Assets by number of units outstanding in the Scheme.

1.5.12 The net unrealized gain or loss in the value of investments is determined separately for each category of investment. The net change in unrealized gain or loss between two balance sheet dates is recognized in the revenue account. Later, the change in unrealized gain (net) in the value of investment is transferred from/to unrealized appreciation reserve through appropriation account.

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
BALANCE SHEET AS AT

STATE GOVT
30-09-2023

Particulars	Notes	AS AT 30-09-2023	As AT 30-09-2022
Laibilities			
Unit Capital	2	4,89,97,42,38,102	4,27,39,66,19,880
Reserve and Surplus	3	12,38,27,64,06,893	9,50,68,97,98,388
Current Liabilities and Provisions	4	1,84,84,24,979	2,45,01,59,770
Total (A)		17,30,09,90,69,974	13,80,53,65,78,038
Assets			
Investment	5	16,96,17,44,43,078	13,56,42,91,73,037
Deposits	6	-	-
Other Current Assests	7	33,92,46,26,896	24,10,74,05,001
Total (B)		17,30,09,90,69,974	13,80,53,65,78,038
(a) Net Assests as per Balance Sheets		17,28,25,06,44,996	13,78,08,64,18,268
(b) Number of Units Outstanding		48,99,74,23,810	42,73,96,61,988

Significant Accounting Policies and Notes of Accounts

1-13

This is Balance Sheet refferred to in our report for even date

For SBI Pension Funds Pvt Ltd

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
REVENUE ACCOUNT FOR THE YEAR ENDED**

**STATE GOVT
30-09-2023**

Particulars	Notes	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Income			
Dividend		2,32,85,45,526	1,75,30,34,062
Interest	8	49,58,74,78,825	38,90,73,36,384
Profit on sale/redemption of investments	9	6,15,35,46,830	4,87,09,19,885
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		29,97,72,88,533	63,74,34,924
Other Income	11	3,48,566	-
Total Income (A)		88,04,72,08,279	46,16,87,25,255
Expense and Losses			
Unrealized losses in value of investments		1,27,31,60,008	37,28,08,88,448
Loss on sale/redemption of investments	12	39,68,52,909	46,26,22,483
Loss on inter-scheme transfer/sale	13	-	-
Management fees (GST)		39,18,69,227	33,46,15,729
NPS Trust fees		4,11,20,809	3,29,42,080
Custodian fees		2	99,396
Depository and settlement charges		59,47,429	38,31,651
Stamp Duty on Bond/Mutual Fund		-	-
CRA Fees		-	-
Less: Amount recoverable by sale of units on account of CRA charges		-	-
Total Expenditure (B)		2,10,89,50,384	38,11,49,99,787
Surplus/(Deficit) for the year (A-B)		85,93,82,57,895	8,05,37,25,468
Less :Amount transferred to/(From) unrealised appreciation account		28,70,41,28,525	-36,64,34,53,524
Less: Amount Transferred to General Reserve		57,23,41,29,371	44,69,71,78,992
Amount carried forward to Balance Sheet		-	-

Significant Accounting Policies and Notes of Accounts

1-13

This is revenue account referred to in our report for given

For SBI Pension Funds Pvt Ltd

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT

STATE GOVT
30-09-2023

Schedule 2	AS AT 30-09-2023	As AT 30-09-2022
Unit Capital		
Outstanding at the beginning of the year	4,58,83,86,20,071	3,99,58,38,96,788
Add :Units issued during the year	35,27,13,67,409	32,07,91,97,265
Less: Units redeemed during the year	4,13,57,49,378	4,26,64,74,173
Outstanding at the end of the year	4,89,97,42,38,102	4,27,39,66,19,880
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	45,88,38,62,007	39,95,83,89,679
Add :Units issued during the year	3,52,71,36,741	3,20,79,19,727
Less: Units redeemed during the year	41,35,74,938	42,66,47,417
Outstanding Units at the end of the year	48,99,74,23,810	42,73,96,61,988

* Initial Capital represent capital on the date of commencement of scheme

Schedule 3	AS AT 30-09-2023	As AT 30-09-2022
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	6,66,03,43,29,055	5,33,47,05,29,885
Add: Premium on Units issued	87,00,51,23,166	69,62,83,83,770
Less: Premium on Units redeemed	10,24,21,80,661	9,27,92,97,321
Add: Transferred from General Reserve		
Closing Balance	7,42,79,72,71,560	5,93,81,96,16,334
General Reserve		
Opening Balance	3,62,38,32,37,439	2,70,80,62,57,645
Add/Less: Transferred from Revenue Account	57,23,41,29,368	44,69,71,78,992
Less: Transfer to Unit premium Reserve		
Closing Balance	4,19,61,73,66,807	3,15,50,34,36,637
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	47,15,76,40,001	78,01,01,98,942
Add/Less: Transferred to Revenue Account	28,70,41,28,525	-36,64,34,53,524
Closing Balance	75,86,17,68,526	41,36,67,45,418
TOTAL	12,38,27,64,06,893	9,50,68,97,98,388

Schedule 4	AS AT 30-09-2023	As AT 30-09-2022
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	70,57,236	56,76,708
Management Fee Payable	6,08,56,876	10,49,98,966
Custodial Charges Payable	-	-
Brokerage Payable		
Depository and settlement charges Payable	38,27,353	24,11,204
Book Overdraft	-	-
Redemption Payable	34,04,13,884	17,00,62,372
TDS Payable	56,26,297	48,04,486
Contract for Purchase of Investments	1,43,06,43,333	2,16,22,06,035
Interest Received in Advance	-	-
TOTAL	1,84,84,24,979	2,45,01,59,770

Schedule 5	AS AT 30-09-2023	As AT 30-09-2022
Investments (Long Term and Short Term)		
Equity Shares	2,40,90,05,27,448	1,82,54,85,46,796
Debentures and Bonds Listed/Awaiting Listing	4,06,45,80,37,601	3,35,87,14,08,414
Central and State Government Securities (including treasury bills)	9,86,02,77,18,583	7,46,43,90,55,674
Commercial Paper		
Alternative Investment Funds *	5,13,12,07,208	5,65,39,73,018
Basel III Tier I bonds	25,08,36,65,916	23,93,95,39,728
Others - Mutual Fund Units	32,57,32,86,321	61,97,66,49,408
- Certificates of Deposit		
Investment classified as NPA	11,07,16,350	15,00,00,000
Less: Provision held for Non Performing Investments	-11,07,16,350	-15,00,00,000
Total	16,96,17,44,43,078	13,56,42,91,73,037
*(Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities)		

Schedule 6	AS AT 30-09-2023	As AT 30-09-2022
Deposits		
Deposits with Scheduled Banks	-	-

Schedule 7	AS AT 30-09-2023	As AT 30-09-2022
Other Current Assets		
Balances with bank in a current account	2,35,43,82,958	8,45,14,439
Contracts for sale of investments	0	9,94,60,751
Outstanding and accrued income	31,45,78,58,476	23,41,86,73,966
Dividend Receivable	1,23,85,461	47,70,819
Interest Receivable on Non-Performing Investments	19,66,44,752	18,35,20,999
Less: Provision for Interest on Non performing Investments	-19,66,44,752	-18,35,20,999
Brokerage receivable from PFM		
Application money pending allotment		
Sundry Debtors	-	-
Margin With CCIL	10,00,00,000	49,99,99,996
Redemption receivable on Non performing Investment	62,98,71,979	63,02,20,544
Less: Provision for Non performing Investment	-62,98,71,979	-63,02,35,515
	-	-
TOTAL	33,92,46,26,896	24,10,74,05,001

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
Notes annexed to and forming part of the Financial Statements

STATE GOVT
30-09-2023

Schedule 8	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	49,58,74,78,825	38,90,73,36,384
	49,58,74,78,825	38,90,73,36,384

Schedule 9	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	4,00,95,16,594	3,38,35,10,828
Profit on Sale of Corp Bonds	10,67,83,532	85,46,58,078
Profit on Sale of Government Securities	77,28,04,596	2,27,29,146
Profit on Sale of Mutual Fund Scheme Units	1,26,44,42,107	61,00,21,833
	6,15,35,46,830	4,87,09,19,885

Schedule 10	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-

Schedule 11	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Other Income		
Excess Provision written Back-Accrued Interest/	3,48,566	-
Provision written back on recovery against Non Performing Investment		
	3,48,566	-

Schedule 12	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	16,59,23,575	36,64,21,852
Loss on Sale of Corp Bonds	5,82,06,077	3,30,70,293
Loss on Sale of Government Securities	17,27,23,256	6,31,30,337
Loss on Sale of AIFs	-	-
	39,68,52,909	46,26,22,483

Schedule 13	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS (Inter Scheme)		
Loss on Sale of Government Securities	-	-

NATIONAL PENSION SYSTEM TRUST
SM001002-NPS TRUST- A/C SBI PENSION FUND SCHEME - STATE GOVT
Notes annexed to and forming part of the financial statement(Refer Schedule 5)

Bonds		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class
1	9.35% POWER GRID CORP 2027 29.08.2027	5,00,00,000.00	5,29,57,800.00	0.01	5,00,00,000.00	5,38,18,950.00	0.02
2	9.35% TATA MOTORS LTD. 2023 10.11.2023	34,00,00,000.00	34,04,11,400.00	0.08	34,00,00,000.00	34,56,40,600.00	0.10
3	9.36% IDFC LTD. 2024 21.08.2024	20,00,00,000.00	20,14,48,600.00	0.05	20,00,00,000.00	20,47,71,400.00	0.06
4	9.38 % IDFC 2024 12.09.2024	5,00,00,000.00	5,03,96,550.00	0.01	5,00,00,000.00	5,12,54,150.00	0.01
5	9.39 % LIC HOUSING FINANCE 2024 23.08.2024	41,80,00,000.00	42,41,75,114.00	0.10	41,80,00,000.00	43,06,98,422.00	0.12
6	9.39 % PFC 2029 27.08.2029	10,00,00,000.00	10,82,70,000.00	0.03	10,00,00,000.00	10,94,85,700.00	0.03
7	9.44% TATA SONS 2024 02/06/2024	29,70,00,000.00	29,93,05,908.00	0.07	29,70,00,000.00	30,26,01,420.00	0.08
8	9.45% SBI PERPETUAL BOND 22.03.2024	65,00,00,000.00	65,77,80,500.00	0.15	65,00,00,000.00	66,65,41,200.00	0.19
9	9.47% LIC HOUSING FINANCE LTD. 2024 23.08.2024	39,00,00,000.00	39,60,21,600.00	0.09	39,00,00,000.00	40,23,78,600.00	0.11
10	9.50 % HDFC 2024 13.08.2024	10,00,00,000.00	10,13,64,300.00	0.02	10,00,00,000.00	10,31,87,900.00	0.03
11	9.55 % CANARA BANK PERPETUAL 05.03.2025	15,00,00,000.00	15,25,61,700.00	0.04	15,00,00,000.00	15,61,33,650.00	0.04
12	9.55 % HDB FINANCIAL SERVICES LTD 2024 13.11.2024	7,00,00,000.00	7,09,82,800.00	0.02	7,00,00,000.00	7,19,58,810.00	0.02
13	9.57% EXPORT IMPORT 2024 10/01/2024	35,50,00,000.00	35,66,65,305.00	0.08	35,50,00,000.00	36,42,12,605.00	0.10
14	9.58 % EXIM BOND 2023 04/10/2023	16,90,00,000.00	16,90,34,983.00	0.04	16,90,00,000.00	17,28,09,429.00	0.05
15	9.60% EXPORT IMPORT 2024 07/02/2024	10,00,00,000.00	10,06,23,300.00	0.02	10,00,00,000.00	10,27,75,300.00	0.03
16	9.64% POWER GRID CORPORATION 2023 31.05.20123	0.00	0.00	0.00	1,25,00,000.00	1,26,96,887.50	0.00
17	9.64% POWER GRID CORPORATION 2024 31.05.20124	1,25,00,000.00	1,26,56,512.50	0.00	1,25,00,000.00	1,29,45,362.50	0.00
18	9.64% POWER GRID CORPORATION 2025 31.05.2025	1,25,00,000.00	1,28,79,737.50	0.00	1,25,00,000.00	1,31,63,825.00	0.00
19	9.64% POWER GRID CORPORATION 2026 31.05.20126	1,25,00,000.00	1,31,06,825.00	0.00	1,25,00,000.00	1,33,65,187.50	0.00
20	9.70% HDB FINANCIAL SERVICES LTD 2024 20.06.2024	10,00,00,000.00	10,08,95,300.00	0.02	10,00,00,000.00	10,26,04,100.00	0.03
21	9.81 % TATA MOTORS LIMITED 20.08.2024	10,00,00,000.00	10,16,64,600.00	0.02	10,00,00,000.00	10,34,16,900.00	0.03
22	9.90% ICICI BANK LIMITED PERPETUAL BOND 28.12.2023	50,00,00,000.00	50,40,43,000.00	0.12	50,00,00,000.00	51,16,90,500.00	0.14
23	BRITANNIA INDUSTRIES BONUS DEBENTURES 03.06.2024	3,94,91,400.00	1,12,92,842.27	0.00	3,94,91,400.00	1,11,04,942.19	0.00
24	8.87 % EXPORT IMPORT BANK 2022 10/10/2022	0.00	0.00	0.00	5,00,00,000.00	5,00,28,250.00	0.01
25	8.88 % EXIM BANK 18/10/2022	0.00	0.00	0.00	24,80,00,000.00	24,82,54,448.00	0.07
26	8.89 % LIC HOUSING FINANCE LTD 2023 25/04/2023	0.00	0.00	0.00	15,70,00,000.00	15,83,82,132.00	0.04
27	8.90% IL & FS FINANCIAL SERVICES LTD 2026 01.08.2026	15,00,00,000.00	11,07,16,350.00	0.03	15,00,00,000.00	15,00,00,000.00	0.04
28	8.90% POWER FINANCE CORPORATION 2028 18.03.2028	10,00,00,000.00	10,43,87,000.00	0.02	10,00,00,000.00	10,56,93,200.00	0.03
29	8.90% SBI 02.11.2028	4,00,00,00,000.00	4,00,18,76,000.00	0.93	4,00,00,00,000.00	4,06,46,60,000.00	1.13
30	8.90% TATA CAPITAL FINANCIAL SERVICES LTD 27.09.2023	0.00	0.00	0.00	1,00,00,00,000.00	1,01,42,25,000.00	0.28
31	8.93% POWER GRID CORP LTD 2026 20.10.2026	10,00,00,000.00	10,36,26,900.00	0.02	10,00,00,000.00	10,51,77,700.00	0.03
32	8.93% POWER GRID CORP LTD 2027 20.10.2027	9,90,00,000.00	10,36,42,209.00	0.02	9,90,00,000.00	10,50,55,434.00	0.03
33	8.93% POWER GRID CORP LTD 2028 20.10.2028	20,00,00,000.00	21,13,10,600.00	0.05	20,00,00,000.00	21,33,93,200.00	0.06
34	8.93% POWER GRID CORP LTD 2029 20.10.2029	15,00,00,000.00	16,02,64,350.00	0.04	15,00,00,000.00	16,13,17,800.00	0.04
35	8.93% POWER GRID CORP LTD 2025 20.10.2025	30,00,00,000.00	30,72,28,200.00	0.07	30,00,00,000.00	31,21,77,600.00	0.09
36	8.93% POWER GRID CORP LTD 2023. 20.10.2023	20,00,00,000.00	20,01,24,800.00	0.05	20,00,00,000.00	20,34,18,400.00	0.06
37	8.94% EXIM BANK 2022 31.12.2022	0.00	0.00	0.00	40,00,00,000.00	40,19,87,600.00	0.11
38	8.94 % POWER FINANCE CORPORATION 2028 25/03/2028	44,00,00,000.00	46,00,17,800.00	0.11	44,00,00,000.00	46,58,85,640.00	0.13
39	8.95 % HDFC 2023 21.03.2023	0.00	0.00	0.00	30,00,00,000.00	30,22,72,200.00	0.08
40	8.95 % IRFC 2025 10.03.2025	5,80,00,000.00	5,92,70,200.00	0.01	5,80,00,000.00	6,02,41,468.00	0.02
41	8.95% RELIANCE INDUSTRIES LTD 09.11.2028	2,00,00,00,000.00	2,10,77,18,000.00	0.49	70,00,00,000.00	74,46,25,000.00	0.21
42	8.95% RELIANCE UTILITIES & POWER 2023 26/04/2023	0.00	0.00	0.00	20,00,00,000.00	20,16,03,000.00	0.06
43	8.99% BANK OF BARODA PERPETUAL BOND	68,30,00,000.00	67,59,32,316.00	0.16	68,30,00,000.00	70,38,04,863.00	0.20
44	8.00% INDIA INFRADEBT LIMITED 28-06-2027	1,45,00,00,000.00	1,45,82,85,300.00	0.34	1,45,00,00,000.00	1,45,33,16,150.00	0.40
45	9.00 % GRASIM INDUSTRIES LIMITED 2023 10-05-23	0.00	0.00	0.00	17,90,00,000.00	18,05,82,181.00	0.05
46	9.00 % LIC HOUSING FINANCE 2023 09/04/2023	0.00	0.00	0.00	13,50,00,000.00	13,61,42,775.00	0.04
47	9.00 % NTPC 2025 25.01.2025	10,00,00,000.00	10,17,75,400.00	0.02	10,00,00,000.00	10,34,61,000.00	0.03
48	9.00 % NTPC LTD 2024 25.01.2024	15,00,00,000.00	15,06,54,000.00	0.03	15,00,00,000.00	15,32,37,150.00	0.04
49	9.00 % NTPC LTD 2027 25.01.2027	5,00,00,000.00	5,20,99,250.00	0.01	5,00,00,000.00	5,27,21,050.00	0.01
50	9.00 % PFC 2028 11.03.2028	21,70,00,000.00	22,72,75,818.00	0.05	21,70,00,000.00	23,02,56,964.00	0.06
51	9.00% STEEL AUTHORITY OF INDIA 2024 13.10.2024	43,50,00,000.00	43,89,96,780.00	0.10	43,50,00,000.00	44,63,74,380.00	0.12
52	9.05% HOUSING DEVELOPMENT FINANCE CORPORATION LTD 20.11.2023	1,75,00,00,000.00	1,75,27,03,750.00	0.41	2,25,00,00,000.00	2,28,87,31,500.00	0.64
53	9.05% HDFC LIMITED 2028 16.10.2028	1,20,00,00,000.00	1,25,64,66,000.00	0.29	1,20,00,00,000.00	1,26,59,10,000.00	0.35
54	9.05% RELIANCE INDUSTRIES LIMITED 17.10.2028	1,85,00,00,000.00	1,95,64,58,250.00	0.45	1,55,00,00,000.00	1,65,55,65,850.00	0.46

55	9.08% LIC HOUSING FINANCE LIMITED 2028 10.10.2028	25,00,00,000.00	26,25,66,750.00	0.06	25,00,00,000.00	26,39,35,000.00	0.07
56	9.09 % IRFC 2026 31.03.2026	30,00,00,000.00	31,14,48,900.00	0.07	30,00,00,000.00	31,66,64,700.00	0.09
57	9.09 % IRFC 2026 29.03.2026	3,50,00,000.00	3,63,33,255.00	0.01	3,50,00,000.00	3,69,41,730.00	0.01
58	9.10% I SEC PD 2025 29.04.2025	10,80,00,000.00	10,93,79,376.00	0.03	10,80,00,000.00	11,05,52,904.00	0.03
59	9.15% AXIS BANK 2022 31.12.2022	0.00	0.00	0.00	1,01,10,00,000.00	1,01,65,72,632.00	0.28
60	9.15% IICI BANK 2024 06.08.2024 INFRA BOND	29,40,00,000.00	29,78,31,114.00	0.07	29,40,00,000.00	30,30,61,962.00	0.08
61	9.15% IICI BANK 2022 31.12.2022	0.00	0.00	0.00	1,17,80,00,000.00	1,18,41,19,710.00	0.33
62	9.15% IICI BANK PERPETUAL BOND 2023. 20.06.2023	0.00	0.00	0.00	99,90,00,000.00	1,00,59,38,055.00	0.28
63	9.17% NTPC LIMITED 2024 22.09.2024	77,00,00,000.00	78,22,23,750.00	0.18	77,00,00,000.00	79,68,07,550.00	0.22
64	9.18% NUCLER POWER CORPORATION 2025 23/01/2025	30,80,00,000.00	31,51,11,720.00	0.07	30,80,00,000.00	32,01,44,440.00	0.09
65	9.18% NUCLER POWER CORPORATION 2026 23/01/2026	28,40,00,000.00	29,47,74,108.00	0.07	28,40,00,000.00	29,91,05,960.00	0.08
66	9.18% NUCLER POWER CORPORATION 2027 23/01/2027	18,40,00,000.00	19,36,14,000.00	0.04	18,40,00,000.00	19,60,51,264.00	0.05
67	9.18% NUCLER POWER CORPORATION 2028 23/01/2028	18,40,00,000.00	19,60,38,752.00	0.05	18,40,00,000.00	19,80,53,000.00	0.06
68	9.18% NUCLER POWER CORPORATION 2029 23/01/2029	18,40,00,000.00	19,77,76,448.00	0.05	18,40,00,000.00	20,01,58,696.00	0.06
69	9.19% LIC HOUSING FINANCE LTD 06.06.2023	0.00	0.00	0.00	39,00,00,000.00	39,51,26,550.00	0.11
70	9.22% LIC HOUSING FINANCE LTD 2024 16.10.2024	30,00,00,000.00	30,41,62,800.00	0.07	30,00,00,000.00	30,87,83,700.00	0.09
71	9.24% HDFC LIMITED 2024 24/06/2024	0.00	0.00	0.00	18,30,00,000.00	18,76,34,109.00	0.05
72	9.25% IICI BANK LTD 2024 04.09.2024 INFRA BOND	79,50,00,000.00	80,67,75,540.00	0.19	79,50,00,000.00	82,19,43,345.00	0.23
73	9.25% LIC HOUSING FINANCE 2023 01.01.2023	0.00	0.00	0.00	13,00,00,000.00	13,05,96,180.00	0.04
74	9.25% LIC HOUSING FINANCE 2022 12.11.2022	0.00	0.00	0.00	28,00,00,000.00	28,06,95,520.00	0.08
75	9.25% POWER GRID CORPORATION 2027 09.03.2027	15,00,00,000.00	15,74,01,900.00	0.04	15,00,00,000.00	15,99,41,100.00	0.04
76	9.25% POWER GRID CORPORATION 2025 26.12.2025	5,00,00,000.00	5,16,00,400.00	0.01	5,00,00,000.00	5,25,62,700.00	0.01
77	9.25% RELIANCE INDUSTRIES LIMITED 2024 16/06/2024	20,00,00,000.00	20,21,67,400.00	0.05	20,00,00,000.00	20,55,43,000.00	0.06
78	9.29% LIC HOUSING FINANCE 2024 05/07/2024	35,00,00,000.00	35,39,52,550.00	0.08	35,00,00,000.00	35,92,58,200.00	0.10
79	9.30% L&T INFRA DEBT FUND 2023 25.08.2023	0.00	0.00	0.00	15,00,00,000.00	15,16,05,600.00	0.04
80	9.30% POWERGRID CORP 2024 04.09.2024	20,00,00,000.00	20,30,04,800.00	0.05	20,00,00,000.00	20,70,88,000.00	0.06
81	9.30% POWER GRID CORPORATION 2027 28/06/2027	5,00,00,000.00	5,27,48,250.00	0.01	5,00,00,000.00	5,35,92,450.00	0.01
82	9.30% POWERGRID CORP 2029 04.09.2029	82,50,00,000.00	89,46,71,250.00	0.21	82,50,00,000.00	90,23,80,050.00	0.25
83	9.30% TATA SONS 2024 19.06.2024	10,80,00,000.00	10,87,35,372.00	0.03	10,80,00,000.00	10,98,00,144.00	0.03
84	9.33 % PGC 2023 15/12/2023	5,00,00,000.00	5,01,59,500.00	0.01	5,00,00,000.00	5,11,79,750.00	0.01
85	9.34 % HDFC 2024 28.08.2024	50,00,00,000.00	50,65,66,000.00	0.12	51,00,00,000.00	52,52,63,280.00	0.15
86	9.35% IICI SECURITIES PD LTD 2023 30.04.2023	0.00	0.00	0.00	15,00,00,000.00	15,17,85,600.00	0.04
87	9.35% IICI SECURITIES PD LTD 2023 14.06.2023	0.00	0.00	0.00	25,80,00,000.00	26,14,36,560.00	0.07
88	8.54% REC LIMITED 15.11.2028	1,80,00,00,000.00	1,87,37,67,600.00	0.43	1,80,00,00,000.00	1,89,64,42,200.00	0.53
89	8.55% HDFC LIMITED 27.03.2029	30,00,00,000.00	30,92,39,100.00	0.07	30,00,00,000.00	30,98,18,700.00	0.09
90	8.55% IRFC LTD 2029 21.02.2029	1,45,00,00,000.00	1,51,80,18,050.00	0.35	1,45,00,00,000.00	1,52,89,46,700.00	0.42
91	8.55 % LIC HOUSING FINANCE LTD 2025 14.08.2025	23,80,00,000.00	24,09,26,448.00	0.06	23,80,00,000.00	24,28,39,492.00	0.07
92	8.56 % NUCLEAR POWER CORPORATION	0.00	0.00	0.00	49,50,00,000.00	49,87,80,810.00	0.14
93	8.57% REC 2024 21.12.2024	94,90,00,000.00	95,92,34,016.00	0.22	94,90,00,000.00	96,96,68,271.00	0.27
94	8.58% HOUSING & URBAN DEVELOPMENT CORPORATION LTD 14.02.2029	80,00,00,000.00	84,24,09,600.00	0.20	55,00,00,000.00	58,17,84,500.00	0.16
95	8.60% AXIS BANK 28.12.2028	2,55,00,00,000.00	2,64,45,38,700.00	0.61	2,45,00,00,000.00	2,55,58,96,350.00	0.71
96	8.60% HOUSING & DEVELOPMENT CORPORATION LTD 12.11.2028	19,30,00,000.00	20,25,06,215.00	0.05	4,30,00,000.00	4,54,68,243.00	0.01
97	8.60% PUNJAB NATIONAL BANK PERPETUAL AT1 22.01.2026	50,00,00,000.00	52,11,13,000.00	0.12	50,00,00,000.00	50,43,71,500.00	0.14
98	8.60% PNB HOUSING FINANCE LIMITED 28-06-2026	25,00,00,000.00	25,04,02,250.00	0.06	0.00	0.00	0.00
99	8.60% REC LTD GOI 08.03.2029	78,60,00,000.00	82,40,64,408.00	0.19	78,60,00,000.00	83,22,06,582.00	0.23
100	8.63% REC LTD. 2028 25.08.2028	60,00,00,000.00	62,21,80,800.00	0.14	60,00,00,000.00	62,86,59,000.00	0.17
101	8.65 % IRFC 2024 15/01/2024	5,00,00,000.00	5,02,11,250.00	0.01	5,00,00,000.00	5,09,25,800.00	0.01
102	8.65% NABARD GOI 2028. 08.06.2028	74,50,00,000.00	77,70,64,055.00	0.18	74,50,00,000.00	78,69,43,500.00	0.22
103	8.65% NHPC LIMITED 08.02.2029	1,50,00,00,000.00	1,32,06,93,000.00	0.31	1,50,00,00,000.00	1,54,53,04,500.00	0.43
104	8.65 % POWER FINANCE CORPORATION 2024 28.12.2024	1,00,00,00,000.00	1,01,15,41,000.00	0.23	1,10,50,00,000.00	1,13,12,95,685.00	0.31
105	8.65% RELIANCE INDUSTRIES LTD 11.12.2028	40,00,00,000.00	41,67,80,400.00	0.10	0.00	0.00	0.00
106	8.67% IDFC 2025 03.01.2025	3,50,00,000.00	3,50,77,175.00	0.01	3,50,00,000.00	3,53,39,395.00	0.01
107	8.67% POWER FINANCE CORPORATION LTD 18.11.2028	50,00,00,000.00	52,36,54,000.00	0.12	50,00,00,000.00	52,99,69,000.00	0.15
108	8.70% BANK OF BARODA PERPETUAL BOND	45,00,00,000.00	44,98,90,650.00	0.10	45,00,00,000.00	46,10,79,900.00	0.13
109	8.70% IDFC FIRST BANK LTD BASEL III TIER 2 BOND 01-12-2032	1,38,00,00,000.00	1,37,60,32,500.00	0.32	0.00	0.00	0.00
110	8.70% LIC HOUSING FINANCE LTD 24.12.2025	20,00,00,000.00	20,35,26,000.00	0.05	20,00,00,000.00	20,52,49,600.00	0.06
111	8.70 % POWER GRID CORPORATION 2023 15/07/2023	0.00	0.00	0.00	5,00,00,000.00	5,05,77,300.00	0.01
112	8.70 % POWER GRID CORPORATION 2028 15/07/2028	65,00,00,000.00	67,93,24,750.00	0.16	65,00,00,000.00	68,49,14,100.00	0.19
113	8.71% IDFC 2024 29.05.2024 INFRA BOND	67,00,00,000.00	67,04,77,040.00	0.16	67,00,00,000.00	67,74,40,350.00	0.19
114	8.72% SHRIRAM FINANCE LIMITED 2023. 27.03.2023 (SHRIRAM TRANSPORT FINANCE LIMITED)	0.00	0.00	0.00	50,00,00,000.00	50,23,61,000.00	0.14

115	8.73% NTPC 2023 07.03.2023	0.00	0.00	0.00	39,00,00,000.00	39,26,11,440.00	0.11
116	8.75 % IDFC LIMITED 2023 28.07.2023	0.00	0.00	0.00	49,70,00,000.00	50,10,45,083.00	0.14
117	8.75% IRFC 2026 29/11/2026	15,00,00,000.00	15,56,00,100.00	0.04	15,00,00,000.00	15,78,53,400.00	0.04
118	8.75% ICICI SECURITIES PD LTD 2028 11.05.2028	20,00,00,000.00	20,43,40,800.00	0.05	20,00,00,000.00	20,53,39,600.00	0.06
119	8.75% LIC HOUSING FINANCE LTD 08.12.2028	60,00,00,000.00	62,25,18,000.00	0.14	60,00,00,000.00	62,44,84,800.00	0.17
120	8.75% SBI PERPETUAL BOND 30.08.2024	1,00,00,00,000.00	1,00,63,33,000.00	0.23	1,00,00,00,000.00	1,01,96,22,000.00	0.28
121	8.75% SHRIRAM FINANCE LIMITED 15-06-2026	25,00,00,000.00	25,01,42,000.00	0.06	0.00	0.00	0.00
122	8.76% EXIM BANK 2023 14.02.2023	0.00	0.00	0.00	25,00,00,000.00	25,14,41,000.00	0.07
123	8.78 % NHPC 2024 11/02/2024	5,00,00,000.00	5,02,12,900.00	0.01	5,00,00,000.00	5,09,31,800.00	0.01
124	8.79 % HDB FINANCIAL SERVICES LTD 2026 22.07.2026	25,00,00,000.00	25,29,07,750.00	0.06	25,00,00,000.00	25,46,42,250.00	0.07
125	8.79% INDIAN RAILWAY FINANCE CORP LTD 2030 04.05.2030	12,30,00,000.00	13,20,86,748.00	0.03	12,30,00,000.00	13,24,80,840.00	0.04
126	8.80 % EXIM BANK 2023 15/03/2023	0.00	0.00	0.00	25,00,00,000.00	25,18,10,250.00	0.07
127	8.80% FCI 2028 22/03/2028	23,90,00,000.00	24,88,12,145.00	0.06	23,90,00,000.00	25,12,68,587.00	0.07
128	8.80% INDIABULLS HOUSING FINANCE LIMITED 28.07.2023	0.00	0.00	0.00	83,00,00,000.00	80,85,95,960.00	0.22
129	8.80% LIC HOUSING FINANCE LTD 25.01.2029	1,00,00,00,000.00	1,04,10,85,000.00	0.24	1,00,00,00,000.00	1,04,36,96,000.00	0.29
130	8.80 % NTPC 2023 04.04.2023	0.00	0.00	0.00	5,00,00,000.00	5,03,84,200.00	0.01
131	8.80 % POWER GRID CORPORATION 2023 13/03/2023	0.00	0.00	0.00	1,03,00,00,000.00	1,03,76,49,810.00	0.29
132	8.80% REC LTD 22.01.2029	57,00,00,000.00	60,19,03,470.00	0.14	57,00,00,000.00	60,85,96,410.00	0.17
133	8.82 % RURAL ELECTRIFICATION CORPORATION LTD 2023 12/04/2023	0.00	0.00	0.00	1,14,80,00,000.00	1,15,68,28,120.00	0.32
134	8.83 % EXPORT IMPORT BANK OF INDIA 2029 03.11.2029	44,00,00,000.00	46,59,66,600.00	0.11	44,00,00,000.00	47,06,93,080.00	0.13
135	8.83 % EXPORT IMPORT 2023 09/01/2023	0.00	0.00	0.00	5,00,00,000.00	5,02,23,200.00	0.01
136	8.83 % IRFC 2023 25/03/2023	0.00	0.00	0.00	75,20,00,000.00	75,83,00,256.00	0.21
137	8.84 % NTPC 2022 04.10.2022	0.00	0.00	0.00	5,90,00,000.00	5,90,10,856.00	0.02
138	8.84 % POWER FINANCE CORPORATION 2023 04/03/2023	0.00	0.00	0.00	55,00,00,000.00	55,38,18,100.00	0.15
139	8.85 % AXIS BANK 2024 05.12.2024 INFRA BOND	1,49,90,00,000.00	1,51,59,02,724.00	0.35	1,49,90,00,000.00	1,53,73,23,434.00	0.43
140	8.85% INDIABULLS HOUSING FINANCE LTD. 2023. 30.05.2023	0.00	0.00	0.00	40,00,00,000.00	39,13,77,600.00	0.11
141	8.85% NHPCB 2026 11-02-2026	1,00,000.00	1,02,806.00	0.00	1,00,000.00	1,03,902.20	0.00
142	8.85 % NHPC 2023 11/02/2023	0.00	0.00	0.00	10,00,00,000.00	10,06,08,000.00	0.03
143	8.85% POWER GRID CORPORATION 2023 19.10.2023	29,00,00,000.00	29,01,60,660.00	0.07	29,00,00,000.00	29,47,20,040.00	0.08
144	8.85% POWER GRID CORPORATION 2024 19.10.2024	9,25,00,000.00	9,36,86,682.50	0.02	9,25,00,000.00	9,51,27,000.00	0.03
145	8.85% POWER GRID CORPORATION 2026 19.10.2026	5,00,00,000.00	5,17,06,950.00	0.01	5,00,00,000.00	5,24,52,100.00	0.01
146	8.85% POWER GRID CORPORATION 2027 19.10.2027	5,00,00,000.00	5,22,08,350.00	0.01	5,00,00,000.00	5,28,93,950.00	0.01
147	8.85% REC LTD 16.04.2029	25,00,00,000.00	26,30,66,750.00	0.06	25,00,00,000.00	26,50,58,000.00	0.07
148	8.85 % TATA SONS 2023 02/05/2023	0.00	0.00	0.00	16,08,00,000.00	16,08,85,760.00	0.04
149	8.85% TATA AIG 19.12.2029	40,00,00,000.00	40,25,74,000.00	0.09	40,00,00,000.00	38,69,70,800.00	0.11
150	8.87% EXIM BANK 2025 13.03.2025	5,00,00,000.00	5,09,14,200.00	0.01	5,00,00,000.00	5,15,41,850.00	0.01
151	8.87% EXIM BANK 2029 30.10.2029	64,60,00,000.00	68,53,11,684.00	0.16	54,60,00,000.00	58,52,25,186.00	0.16
152	8.40 % NPCIL 2026 28.11.2026	63,60,00,000.00	65,39,37,744.00	0.15	63,60,00,000.00	65,93,45,016.00	0.18
153	8.40 % NPCIL 2027 28.11.2027	39,00,00,000.00	40,42,00,290.00	0.09	39,00,00,000.00	40,67,42,310.00	0.11
154	8.40 % NPCIL 2028 28.11.2028	89,00,00,000.00	92,87,17,670.00	0.22	89,00,00,000.00	93,31,18,720.00	0.26
155	8.40 % NPCIL 2029 28.11.2029	49,00,00,000.00	51,29,16,810.00	0.12	49,00,00,000.00	51,66,96,670.00	0.14
156	8.40 % POWER GRID CORP LTD 2025 27.05.2025	15,00,00,000.00	15,17,45,400.00	0.04	15,00,00,000.00	15,36,09,000.00	0.04
157	8.40 % POWER GRID LTD 2027 27.05.2027	20,00,00,000.00	20,51,86,200.00	0.05	20,00,00,000.00	20,72,66,800.00	0.06
158	8.40 % POWER GRID CORPORATION 2028 27.05.2028	15,00,00,000.00	15,48,67,800.00	0.04	15,00,00,000.00	15,58,67,550.00	0.04
159	8.40 % POWER GRID CORPORATION 2023 27.05.2023	0.00	0.00	0.00	5,00,00,000.00	5,03,95,350.00	0.01
160	8.40 % POWER GRID CORP LTD 2030 27.05.2030	5,00,00,000.00	5,22,58,100.00	0.01	5,00,00,000.00	5,22,52,700.00	0.01
161	8.40 % POWER GRID CORPORATION 2029 27.05.2029	5,00,00,000.00	5,20,25,600.00	0.01	5,00,00,000.00	5,22,30,250.00	0.01
162	8.40% STATE BANK OF HYDERABAD 2025 30.12.2025	35,00,00,000.00	35,43,69,400.00	0.08	35,00,00,000.00	35,50,24,950.00	0.10
163	8.41% HOUSING & URBAN DEVELOPMENT CORPORATION LTD 15.03.2029	2,05,00,00,000.00	2,14,47,71,500.00	0.50	1,40,00,00,000.00	1,46,98,11,000.00	0.41
164	8.42% BANK OF BARODA 07.12.2028	3,45,00,00,000.00	3,44,67,57,000.00	0.80	3,45,00,00,000.00	3,49,85,10,450.00	0.97
165	8.42% HDB FINANCIAL SERVICES LIMITED 2028. 01.02.2028	19,00,00,000.00	19,09,42,780.00	0.04	19,00,00,000.00	19,10,84,520.00	0.05
166	8.42% NABARD GOI 13.02.2029	10,00,00,000.00	10,40,39,400.00	0.02	10,00,00,000.00	10,50,25,100.00	0.03
167	8.43 % HDFC LTD 2025 04.03.2025	48,60,00,000.00	48,89,97,648.00	0.11	48,60,00,000.00	49,38,38,694.00	0.14
168	8.44% HDFC LTD 2026 01.06.2026	25,00,00,000.00	25,29,03,250.00	0.06	25,00,00,000.00	25,50,75,000.00	0.07
169	8.44% HDFC BANK 28.12.2028	25,00,00,000.00	25,63,18,250.00	0.06	25,00,00,000.00	25,90,06,250.00	0.07
170	8.44% INDIAN BANK AT 1 PERPETUAL BONDS SERIES II 08.12.2025	1,50,00,00,000.00	1,50,47,91,000.00	0.35	1,50,00,00,000.00	1,50,62,01,000.00	0.42
171	8.45% CANFIN HOMES LIMITED 27-05-2026	25,00,00,000.00	25,18,53,750.00	0.06	0.00	0.00	0.00
172	8.45% HDB FINANCIAL SERVICES LIMITED 2028. 21.02.2028	15,00,00,000.00	15,09,06,300.00	0.04	15,00,00,000.00	15,10,45,950.00	0.04
173	8.45 % HDFC LTD 2026 18.05.2026	35,00,00,000.00	35,40,75,750.00	0.08	35,00,00,000.00	35,71,32,300.00	0.10
174	8.45 % HDFC LTD 2025 25.02.2025	1,80,00,00,000.00	1,81,14,06,600.00	0.42	1,80,00,00,000.00	1,82,95,90,200.00	0.51
175	8.45% ICICI BANK 2025 31.03.2025 INFRA BOND	25,00,00,000.00	25,21,25,250.00	0.06	25,00,00,000.00	25,48,14,500.00	0.07
176	8.45% INDIA INFRADEBT LIMITED 2028. 18.05.2028	5,00,00,000.00	5,06,23,450.00	0.01	5,00,00,000.00	5,09,22,150.00	0.01
177	8.45% RELIANCE PORTS AND TERMINALS LTD 2023. 12.06.2023	0.00	0.00	0.00	1,79,70,00,000.00	1,80,91,90,848.00	0.50
178	8.46 % HDFC LTD 2026 15.06.2026	25,00,00,000.00	25,30,72,250.00	0.06	25,00,00,000.00	25,52,89,500.00	0.07

179	8.47% LIC HOUSING FINANCE LTD 15.06.2026	15,00,00,000.00	15,24,52,500.00	0.04	15,00,00,000.00	15,32,20,350.00	0.04
180	8.48% LIC HOUSING FINANCE LTD 29.06.2026	17,00,00,000.00	17,28,66,200.00	0.04	17,00,00,000.00	17,37,45,950.00	0.05
181	8.48 % PFC 2024 09.12.2024	0.00	0.00	0.00	15,00,00,000.00	15,30,07,500.00	0.04
182	8.49 % IDFC 2024 11.12.2024	14,20,00,000.00	14,19,06,422.00	0.03	14,20,00,000.00	14,33,89,754.00	0.04
183	8.49% NATIONAL HIGHWAYS AUTHORITY OF INDIA 05.02.2029	1,10,00,00,000.00	1,14,46,10,500.00	0.27	1,10,00,00,000.00	1,14,98,99,300.00	0.32
184	8.49 % NHPC 2022 26.11.2022	0.00	0.00	0.00	4,00,00,000.00	4,01,05,600.00	0.01
185	8.49 % NHPC 2023 26.11.2023	15,00,00,000.00	15,02,12,850.00	0.03	15,00,00,000.00	15,19,76,850.00	0.04
186	8.49% NTPC LTD 2025 25.03.2025	1,86,77,91,862.00	1,50,67,75,711.95	0.35	1,86,77,91,862.00	1,90,02,85,837.02	0.53
187	8.50% BANK OF BARODA 28.07.2025	1,49,00,00,000.00	1,47,05,46,560.00	0.34	1,49,00,00,000.00	1,52,41,19,510.00	0.42
188	8.50% BANK OF BARODA BASEL III AT 1 BONDS SERIES XIV 17.11.2025	1,00,00,00,000.00	1,02,75,34,000.00	0.24	1,00,00,00,000.00	1,03,33,56,000.00	0.29
189	8.50% CANARA BANK BASEL III ADDITIONAL TIER I BOND 2020-21 SERIES III 31.12.2025	1,00,00,00,000.00	99,98,01,000.00	0.23	1,00,00,00,000.00	1,01,67,20,000.00	0.28
190	8.50 % EXPORT IMPORT BANK 2023 26/04/2023	0.00	0.00	0.00	8,00,00,000.00	8,05,61,920.00	0.02
191	8.50 % EXPORT IMPORT 2023 08/07/2023	0.00	0.00	0.00	20,00,00,000.00	20,19,37,400.00	0.06
192	8.50% LIC HOUSING FINANCE 2025 29.08.2025	35,00,00,000.00	35,41,25,100.00	0.08	35,00,00,000.00	35,68,00,150.00	0.10
193	8.50% LIC HOUSING FINANCE LTD 2025 04.06.2025	50,00,00,000.00	50,50,48,000.00	0.12	50,00,00,000.00	50,93,58,000.00	0.14
194	8.50% MUTHOOT FINANCE LIMITED 24-04-2028	25,00,00,000.00	25,15,07,500.00	0.06	0.00	0.00	0.00
195	8.50 % NHPC 2023 14.07.2023	0.00	0.00	0.00	11,34,00,000.00	11,44,77,073.20	0.03
196	8.50 % NHPC 2024 14.07.2024	31,34,00,000.00	31,56,67,449.00	0.07	31,34,00,000.00	31,94,22,607.80	0.09
197	8.50 % NHPC 2025 14.07.2025	13,67,00,000.00	13,87,94,517.40	0.03	13,67,00,000.00	14,01,22,284.50	0.04
198	8.50 % NHPC 2026 14.07.2026	13,52,00,000.00	13,84,29,657.60	0.03	13,52,00,000.00	13,95,77,911.20	0.04
199	8.50 % NHPC 2027 14.07.2027	0.00	0.00	0.00	18,67,00,000.00	19,38,08,602.50	0.05
200	8.50 % NHPC 2028 14.07.2028	13,67,00,000.00	14,17,44,503.40	0.03	13,67,00,000.00	14,26,66,818.30	0.04
201	8.50 % NHPC 2029 14.07.2029	36,34,00,000.00	37,99,54,323.60	0.09	36,34,00,000.00	38,14,15,918.40	0.11
202	8.50 % NHPC 2030 14.07.2030	26,17,00,000.00	27,30,07,533.60	0.06	26,17,00,000.00	27,53,37,710.40	0.08
203	8.50% SBI PERPETUAL BOND	50,00,00,000.00	50,34,74,500.00	0.12	50,00,00,000.00	50,40,55,000.00	0.14
204	8.50 % TATA SONS LIMITED 2025 22.01.2025	20,90,00,000.00	20,91,26,654.00	0.05	20,90,00,000.00	20,97,44,040.00	0.06
205	8.52% HOUSING & URBAN DEVELOPMENT CORPORATION LTD 28.11.2028	4,25,00,00,000.00	4,44,63,24,500.00	1.03	4,25,00,00,000.00	4,47,86,45,750.00	1.24
206	8.52 % LIC HOUSING FINANCE LTD. 2025 03.03.2025	35,60,00,000.00	35,93,35,364.00	0.08	35,60,00,000.00	36,24,17,256.00	0.10
207	8.54% NABARD 30.01.2034	25,00,00,000.00	26,55,13,250.00	0.06	25,00,00,000.00	26,49,44,500.00	0.07
208	8.54 % NHPC 2026 26.11.2026	10,00,00,000.00	10,27,95,800.00	0.02	10,00,00,000.00	10,36,28,400.00	0.03
209	8.54 % NHPC LIMITED 2022 26.11.2022	0.00	0.00	0.00	10,00,00,000.00	10,02,71,200.00	0.03
210	8.54% NHPC LIMITED 2028 26.11.2028	15,00,00,000.00	15,60,90,750.00	0.04	15,00,00,000.00	15,71,86,050.00	0.04
211	8.54 % NHPC LIMITED 2025 26.11.2025	14,25,00,000.00	14,53,29,480.00	0.03	14,25,00,000.00	14,66,30,220.00	0.04
212	8.54 % NHPC LIMITED 2027 26.11.2027	18,40,00,000.00	19,03,52,416.00	0.04	18,40,00,000.00	19,17,85,224.00	0.05
213	8.54 % NHPC LIMITED 2029 26.11.2029	10,00,00,000.00	10,49,90,900.00	0.02	10,00,00,000.00	10,53,92,700.00	0.03
214	8.54 % NHPC LIMITED 2023 26.11.2023	10,00,00,000.00	10,01,49,000.00	0.02	10,00,00,000.00	10,13,71,100.00	0.03
215	8.54 % NHPC LIMITED 2024 26.11.2024	10,00,00,000.00	10,10,82,100.00	0.02	10,00,00,000.00	10,22,92,800.00	0.03
216	8.13 % NPCIL 2030 28.03.2030	19,60,00,000.00	20,27,17,900.00	0.05	19,60,00,000.00	20,35,26,596.00	0.06
217	8.13 % NPCIL 2031 28.03.2031	19,60,00,000.00	20,34,95,236.00	0.05	19,60,00,000.00	20,38,94,096.00	0.06
218	8.14 % NPCIL 2026 25.03.2026	30,00,00,000.00	30,52,60,800.00	0.07	30,00,00,000.00	30,72,89,700.00	0.09
219	8.14 % NPCIL 2027 25.03.2027	45,00,00,000.00	46,05,43,500.00	0.11	45,00,00,000.00	46,29,40,200.00	0.13
220	8.14 % NPCIL 2028 25.03.2028	60,00,00,000.00	61,74,22,200.00	0.14	60,00,00,000.00	61,95,70,800.00	0.17
221	8.14 % NPCIL 2029 25.03.2029	65,00,00,000.00	67,04,21,050.00	0.16	65,00,00,000.00	67,43,77,600.00	0.19
222	8.14 % NPCIL 2030 25.03.2030	26,70,00,000.00	27,62,77,716.00	0.06	26,70,00,000.00	27,73,97,514.00	0.08
223	8.15 % EXIM BANK 2025 05.03.2025	63,00,00,000.00	63,54,53,910.00	0.15	63,00,00,000.00	63,95,70,960.00	0.18
224	8.15 % EXIM 2030 21.01.2030	1,13,50,00,000.00	1,16,47,16,570.00	0.27	1,13,50,00,000.00	1,17,02,17,915.00	0.33
225	8.15% L&T INFRA DEBT FUND LTD 2023. 16.01.2023	0.00	0.00	0.00	35,00,00,000.00	35,04,13,350.00	0.10
226	8.15% NABARD GOI 28.03.2029	1,70,00,00,000.00	1,74,97,70,900.00	0.41	1,70,00,00,000.00	1,76,36,34,400.00	0.49
227	8.15 % POWER GRID CORPORATION 2025 09.03.2025	25,00,00,000.00	25,18,58,750.00	0.06	25,00,00,000.00	25,43,00,750.00	0.07
228	8.15 % POWER GRID CORPORATION 2030 09.03.2030	25,00,00,000.00	25,78,85,250.00	0.06	25,00,00,000.00	25,75,55,250.00	0.07
229	8.15% TATA AIG 27-09-2033	25,00,00,000.00	24,97,95,000.00	0.06	0.00	0.00	0.00
230	8.17 % NHPC LTD 2031 27.06.2031	95,00,00,000.00	98,22,28,750.00	0.23	95,00,00,000.00	98,25,26,100.00	0.27
231	8.18 % EXIM 2025 07.12.2025	70,00,00,000.00	70,87,58,400.00	0.16	70,00,00,000.00	71,31,29,200.00	0.20
232	8.18% NABARD 26.12.2028	1,10,00,00,000.00	1,12,94,36,000.00	0.26	1,10,00,00,000.00	1,14,13,39,100.00	0.32
233	8.19 % NTPC LIMITED 2025 15.12.2025	55,00,00,000.00	55,65,40,050.00	0.13	55,00,00,000.00	56,23,64,550.00	0.16
234	8.20 % IRFC 2024 27.04.2024	2,50,00,000.00	2,51,28,250.00	0.01	2,50,00,000.00	2,53,87,000.00	0.01
235	8.20 % IRFC 2023 27/04/2023	0.00	0.00	0.00	10,00,00,000.00	10,08,03,900.00	0.03
236	8.20% NABARD GOI 28.03.2034	50,00,00,000.00	52,51,31,000.00	0.12	50,00,00,000.00	52,43,85,500.00	0.15
237	8.20% NABARD GOI 2028. 09.03.2028	1,50,00,00,000.00	1,53,64,59,000.00	0.36	1,53,00,00,000.00	1,58,29,97,670.00	0.44
238	8.20% NABARD GOI 2028. 16.03.2028	2,75,00,00,000.00	2,81,71,49,500.00	0.65	2,75,00,00,000.00	2,84,55,92,750.00	0.79
239	8.20 % POWER FINANCE CORP 2025 10.03.2025	0.00	0.00	0.00	25,00,00,000.00	25,39,18,000.00	0.07
240	8.20% POWER GRID CORP LTD 2030 23.01.2030	25,00,00,000.00	25,83,94,000.00	0.06	25,00,00,000.00	25,81,63,750.00	0.07
241	8.20% POWER GRID CORP LTD 2025 23.01.2025	60,00,00,000.00	60,44,74,200.00	0.14	60,00,00,000.00	61,04,98,800.00	0.17
242	8.20% SBI BASEL III AT1 BONDS 21-02-2099	1,35,00,00,000.00	1,35,60,57,450.00	0.31	0.00	0.00	0.00
243	8.22% NABARD GOI 2028. 25.02.2028	2,70,00,00,000.00	2,76,70,76,100.00	0.64	2,70,00,00,000.00	2,79,53,01,900.00	0.78
244	8.23% IRFC LTD 29.03.2029	1,10,00,00,000.00	1,13,69,88,600.00	0.26	1,10,00,00,000.00	1,14,30,27,600.00	0.32
245	8.23 % REC LTD 2025 23.01.2025	54,90,00,000.00	55,31,82,831.00	0.13	54,90,00,000.00	55,73,73,897.00	0.15
246	8.24% CANARA BANK BASEL III	1,00,00,00,000.00	99,30,92,000.00	0.23	1,00,00,00,000.00	1,00,17,68,000.00	0.28
247	8.24% NABARD GOI 22.03.2029	40,00,00,000.00	41,32,66,000.00	0.10	15,00,00,000.00	15,62,84,400.00	0.04
248	NHPC 8.24% 27.06.31	50,00,00,000.00	51,89,56,000.00	0.12	50,00,00,000.00	51,92,92,500.00	0.14
249	8.24% POWER GRID CORPORATION LTD 14.02.2029	1,85,00,00,000.00	1,92,21,72,200.00	0.45	1,85,00,00,000.00	1,93,18,64,350.00	0.54

250	8.25 % EXIM 2025 28.09.2025	10,00,00,000.00	10,13,32,600.00	0.02	10,00,00,000.00	10,20,22,100.00	0.03
251	8.25% IRFC LTD 28.02.2024	8,00,00,000.00	8,03,42,480.00	0.02	10,00,00,000.00	10,13,47,300.00	0.03
252	8.27% NATIONAL HIGHWAY AUTHORITY OF INDIA 28.03.2029	5,00,00,00,000.00	5,15,89,30,000.00	1.20	5,00,00,00,000.00	5,17,57,05,000.00	1.44
253	8.27 % RURAL ELECTRIFICATION CORPORATION LIMITED 06.02.2025	1,59,50,00,000.00	1,60,82,14,575.00	0.37	1,59,50,00,000.00	1,62,09,63,410.00	0.45
254	8.30% DMTC LTD 2024. 30/09/2024	0.00	0.00	0.00	4,80,00,000.00	4,81,17,360.00	0.01
255	8.30% DMTC LTD 2024. 31/12/2024	0.00	0.00	0.00	4,60,00,000.00	4,60,73,554.00	0.01
256	8.30% DMTC LTD 2025. 31/03/2025	0.00	0.00	0.00	4,60,00,000.00	4,60,13,294.00	0.01
257	8.30% INDIAN RAILWAY FINANCE CORPORATION LIMITED 23.03.2029	35,00,00,000.00	36,28,10,000.00	0.08	35,00,00,000.00	36,48,86,550.00	0.10
258	8.30% NTPC LTD 15.01.2029	50,00,00,000.00	51,81,73,500.00	0.12	50,00,00,000.00	51,91,83,000.00	0.14
259	8.30 % REC 2025 10.04.2025	99,30,00,000.00	1,00,21,87,236.00	0.23	99,30,00,000.00	1,01,07,04,197.00	0.28
260	8.30% REC LTD GOI 23.03.2029	1,15,00,00,000.00	1,19,08,42,250.00	0.28	1,15,00,00,000.00	1,20,05,42,500.00	0.33
261	8.32 % HDFC LTD 2026 04.05.2026	30,00,00,000.00	30,25,56,600.00	0.07	30,00,00,000.00	30,48,68,100.00	0.08
262	8.32 % LIC HOUSING FINANCE LTD 2026 27.04.2026	20,00,00,000.00	20,24,19,200.00	0.05	20,00,00,000.00	20,32,27,400.00	0.06
263	8.32 % POWER GRID CORP 23.12.2025	19,00,00,000.00	19,25,71,080.00	0.04	19,00,00,000.00	19,48,14,790.00	0.05
264	8.32 % TATA SONS 2023 21/05/2023	0.00	0.00	0.00	5,00,00,000.00	5,01,54,700.00	0.01
265	8.35 % HDFC BANK 2025 15.12.2025 INFRA BOND	75,00,00,000.00	75,97,76,250.00	0.18	75,00,00,000.00	76,61,62,500.00	0.21
266	8.35% IRFC LTD 13.03.2029	1,55,00,00,000.00	1,60,98,59,450.00	0.37	1,55,00,00,000.00	1,61,95,56,250.00	0.45
267	8.36% NATIONAL HIGHWAY AUTHORITY OF INDIA 20.05.2029	1,30,00,00,000.00	1,34,75,09,800.00	0.31	1,30,00,00,000.00	1,35,24,91,400.00	0.38
268	8.36% POWER GRID CORPORATION LTD 07.01.2029	1,25,00,00,000.00	1,27,95,53,750.00	0.30	1,25,00,00,000.00	1,28,63,22,500.00	0.36
269	8.3750 % EXIM 2025 24.07.2025	75,00,00,000.00	76,03,56,000.00	0.18	75,00,00,000.00	76,63,12,500.00	0.21
270	8.37% HOUSING & URBAN DEVELOPMENT CORPORATION LTD 25.03.2029	50,00,00,000.00	52,23,24,000.00	0.12	50,00,00,000.00	52,40,06,000.00	0.15
271	8.37 % LIC HOUSING FINANCE 2023 21/05/2023	0.00	0.00	0.00	64,20,00,000.00	64,58,50,074.00	0.18
272	8.38% HOUSING & URBAN DEVELOPMENT CORPORATION LTD 30.01.2029	1,65,00,00,000.00	1,72,25,42,250.00	0.40	1,65,00,00,000.00	1,72,84,01,400.00	0.48
273	8.39% POWER FINANCE CORP LTD 2025 19.04.2025	25,00,00,000.00	25,25,12,750.00	0.06	25,00,00,000.00	25,50,80,750.00	0.07
274	8.40% BANK OF BARODA 20.12.2028	20,00,00,000.00	19,99,98,600.00	0.05	20,00,00,000.00	20,29,12,400.00	0.06
275	8.40 % HDFC 2025 23.01.2025	27,10,00,000.00	27,24,59,064.00	0.06	27,10,00,000.00	27,50,40,610.00	0.08
276	8.40 % ICICI BANK 2026 13.05.2026 INFRA BOND	1,45,00,00,000.00	1,46,95,32,950.00	0.34	1,45,00,00,000.00	1,48,71,59,150.00	0.41
277	8.40% IDFC FIRST BANK LIMITED BASEL III TIER 2 BONDS 27/06/2033	1,00,00,00,000.00	99,93,40,000.00	0.23	0.00	0.00	0.00
278	8.40% IRFC LTD 08.01.2029	40,00,00,000.00	41,58,40,400.00	0.10	0.00	0.00	0.00
279	8.40 % NPCIL 2025 28.11.2025	24,00,00,000.00	24,48,27,360.00	0.06	24,00,00,000.00	24,71,14,080.00	0.07
280	7.85% INDIAN RENEWABLE ENERGY DEVELOPMENT 06.03.2027	5,00,00,000.00	5,04,34,500.00	0.01	5,00,00,000.00	5,04,75,400.00	0.01
281	7.85% IRFC LTD 01.07.2034	1,00,00,00,000.00	1,02,61,96,000.00	0.24	1,00,00,00,000.00	1,01,23,31,000.00	0.28
282	7.85% LIC HFL 2022. 16.12.2022	0.00	0.00	0.00	30,00,00,000.00	30,05,12,700.00	0.08
283	7.85% LIC HOUSING FINANCE LTD 18-08-2032	40,00,00,000.00	40,13,77,600.00	0.09	40,00,00,000.00	39,58,79,600.00	0.11
284	7.85 % POWER FINANCE CORPORATION LTD 2028. 03.04.2028	2,65,00,00,000.00	2,68,21,02,100.00	0.62	2,85,00,00,000.00	2,90,27,87,700.00	0.81
285	7.86% HDFC 25-05-2032	1,50,00,00,000.00	1,50,33,57,000.00	0.35	1,50,00,00,000.00	1,49,01,10,500.00	0.41
286	7.86% HDFC BANK TIER II 02-12-2032	1,00,00,00,000.00	1,00,14,86,000.00	0.23	0.00	0.00	0.00
287	7.88% AXIS BANK LTD TIER II 13-12-2032	5,00,00,00,000.00	5,03,10,60,000.00	1.17	0.00	0.00	0.00
288	7.88% BANK OF BARODA BASEL III AT 1 BONDS	1,25,00,00,000.00	1,20,74,48,750.00	0.28	1,00,00,00,000.00	1,00,10,89,000.00	0.28
289	7.89% BAJAJ HOUSING FINANCE LIMITED 08-09-2032	50,00,00,000.00	50,21,75,500.00	0.12	50,00,00,000.00	49,39,15,500.00	0.14
290	7.89% POWER GRID CORPORATION 2027 09.03.2027	75,00,00,000.00	75,71,71,500.00	0.18	75,00,00,000.00	76,24,01,250.00	0.21
291	7.89% TCFSL NCD E SERIES 26-07-2027	25,00,00,000.00	24,87,74,750.00	0.06	25,00,00,000.00	24,93,06,250.00	0.07
292	7.90% BAJAJ FINANCE LIMITED 13-04-2028	1,00,00,00,000.00	99,88,84,000.00	0.23	0.00	0.00	0.00
293	7.90% INDIA INFRADEBT LIMITED 2022. 31.10.2022	0.00	0.00	0.00	20,00,00,000.00	20,00,91,800.00	0.06
294	7.90% INLAND WATERWAYS AUTHORITY OF INDIA 03.03.2027	25,00,00,000.00	25,02,60,000.00	0.06	25,00,00,000.00	25,18,93,750.00	0.07
295	7.90% JAMNAGAR UTILITIES & POWER PRIVATE LIMITED 10-08-2028	1,00,00,00,000.00	99,96,43,000.00	0.23	0.00	0.00	0.00
296	7.90% LIC HOUSING FINANCE LTD 23-06-2027	1,50,00,00,000.00	1,50,57,13,500.00	0.35	1,50,00,00,000.00	1,50,54,43,500.00	0.42
297	7.90% LIC HOUSING FINANCE LTD 08.05.2024	50,00,00,000.00	50,05,07,000.00	0.12	50,00,00,000.00	50,19,10,000.00	0.14
298	7.90% RELIANCE PORTS & TERMINALS LTD. 2026 18.11.2026	64,50,00,000.00	64,63,35,150.00	0.15	64,50,00,000.00	64,58,79,135.00	0.18
299	7.93 % POWER GRID CORP 2023 20.05.2023	0.00	0.00	0.00	5,00,00,000.00	5,02,42,000.00	0.01
300	7.94% EXPORT IMPORT 2023 22/05/2023	0.00	0.00	0.00	10,00,00,000.00	10,04,64,200.00	0.03
301	7.95% BAJAJ FINANCE LIMITED 25.10.2027	50,00,00,000.00	50,05,76,000.00	0.12	0.00	0.00	0.00
302	7.95% BANK OF BARODA BASEL III ADDITIONAL TIER 1 BOND SERIES XVII 26.11.26	1,00,00,00,000.00	97,04,71,000.00	0.22	1,00,00,00,000.00	1,01,28,43,000.00	0.28
303	7.95% HDFC BANK 2026 21.09.2026 INFRA BOND	1,10,00,00,000.00	1,10,33,07,700.00	0.26	1,10,00,00,000.00	1,11,38,10,500.00	0.31
304	7.95% LIC HOUSING FINANCE LTD 26.03.2027	60,00,00,000.00	60,23,92,800.00	0.14	60,00,00,000.00	60,32,97,000.00	0.17
305	7.95 % REC LTD 2027 12.03.2027	25,00,00,000.00	25,19,70,250.00	0.06	25,00,00,000.00	25,32,26,750.00	0.07
306	7.95% RELIANCE PORTS & TERMINALS LTD. 2026 28.10.2026	55,00,00,000.00	55,19,17,850.00	0.13	55,00,00,000.00	55,17,41,300.00	0.15
307	7.97% HDFC LTD 17-02-2033	2,25,00,00,000.00	2,27,32,06,500.00	0.53	0.00	0.00	0.00
308	7.97% LIC HOUSING FINANCE LTD 28.01.2030	75,00,00,000.00	75,60,53,250.00	0.18	75,00,00,000.00	75,19,29,750.00	0.21
309	7.98% BAJAJ HOUSING FINANCE LTD SECURED REDEEMABLE NON-CONVERTIBLE DEBENTURES 18-11-2027	75,00,00,000.00	75,43,56,000.00	0.17	0.00	0.00	0.00
310	7.98% NIIF IFL 24-02-2028	25,00,00,000.00	24,96,07,250.00	0.06	0.00	0.00	0.00

311	7.99% CANARA BANK BASEL III ADDITIONAL TIER I BOND 15-09-2019	1,08,00,00,000.00	1,06,13,31,120.00	0.25	1,08,00,00,000.00	1,07,71,36,920.00	0.30
312	7.99% HDFC LTD 11.07.2024	0.00	0.00	0.00	85,00,00,000.00	85,51,63,750.00	0.24
313	7.99% POWER FINANCE CORP LTD. 2022. 20.12.2022	0.00	0.00	0.00	15,00,00,000.00	15,03,65,400.00	0.04
314	7.99% REC LTD. 2023. 23.02.2023	0.00	0.00	0.00	50,00,00,000.00	50,16,27,500.00	0.14
315	7.99% SBI 28.06.2029	0.00	0.00	0.00	50,00,00,000.00	50,37,87,000.00	0.14
316	8.00% HDFC 27-07-2032	1,50,00,00,000.00	1,51,68,07,500.00	0.35	1,50,00,00,000.00	1,50,43,08,000.00	0.42
317	8.00% RELIANCE INDUSTRIES LIMITED LTD 2023. 09.04.2023	0.00	0.00	0.00	1,20,00,00,000.00	1,20,43,64,400.00	0.33
318	8.00% RELIANCE INDUSTRIES LTD 2023. 16.04.2023	0.00	0.00	0.00	1,25,00,00,000.00	1,25,47,77,500.00	0.35
319	8% TCFSL 19-OCT-2027	25,00,00,000.00	24,97,10,500.00	0.06	0.00	0.00	0.00
320	8.00% TATA CAPITAL HOUSING FINANCE LIMITED 03-11-2027	25,00,00,000.00	25,10,36,250.00	0.06	0.00	0.00	0.00
321	8.00% YES BANK 2026 30.09.2026 INFRA BOND	55,00,00,000.00	52,84,94,450.00	0.12	55,00,00,000.00	48,97,63,450.00	0.14
322	8.01% REC LTD 2028. 24.03.2028	85,00,00,000.00	86,53,25,500.00	0.20	85,00,00,000.00	87,17,77,000.00	0.24
323	8.02 % EXIM 2025 29.10.2025	31,00,00,000.00	31,28,47,350.00	0.07	31,00,00,000.00	31,43,90,220.00	0.09
324	8.02% EXIM BOND 2016-17 20.04.2026	25,00,00,000.00	25,27,16,750.00	0.06	25,00,00,000.00	25,38,99,500.00	0.07
325	8.03% TATA STEEL LIMITED 25-02-2028	1,00,00,00,000.00	1,01,00,11,000.00	0.23	0.00	0.00	0.00
326	8.04% NIIF INFRASTRUCTURE FINANCE LIMITED 27-05-2032	25,00,00,000.00	25,03,72,500.00	0.06	25,00,00,000.00	24,82,81,750.00	0.07
327	8.05 % CANARA BANK BASEL III ADDITIONAL TIER I BOND 2021-22 SERIES II	1,24,00,00,000.00	1,22,26,37,520.00	0.28	1,24,00,00,000.00	1,23,95,80,880.00	0.34
328	8.05% THE GREAT EASTERN SHIPPING COMPANY LTD 31.08.2024	35,00,00,000.00	34,83,17,200.00	0.08	35,00,00,000.00	34,48,81,600.00	0.10
329	8.05% HDFC LTD 22.10.2029	50,00,00,000.00	50,53,01,000.00	0.12	50,00,00,000.00	50,46,52,500.00	0.14
330	8.05 % NTPC LTD 2026 05.05.2026	1,05,00,00,000.00	1,06,26,96,600.00	0.25	1,05,00,00,000.00	1,06,91,55,150.00	0.30
331	8.06 % REC 2023 31/05/2023	0.00	0.00	0.00	20,00,00,000.00	20,06,84,400.00	0.06
332	8.06% REC LTD 2028. 27.03.2028	50,00,00,000.00	50,99,65,500.00	0.12	50,00,00,000.00	51,39,34,500.00	0.14
333	8.07 % CANARA BANK BASEL III ADDITIONAL TIER I BOND	1,25,00,00,000.00	1,23,34,18,750.00	0.29	1,25,00,00,000.00	1,24,82,08,750.00	0.35
334	8.09% NLC INDIA LIMITED 29.05.2029	1,85,00,00,000.00	1,89,13,66,000.00	0.44	1,85,00,00,000.00	1,89,48,05,150.00	0.53
335	8.09% REC 2028. 21.03.2028	1,25,00,00,000.00	1,27,62,10,000.00	0.30	1,25,00,00,000.00	1,28,63,83,750.00	0.36
336	8.10% SBI PERPETUAL CALL 14-07-2033	80,00,00,000.00	80,44,79,200.00	0.19	0.00	0.00	0.00
337	8.11 % EXIM BANK 2031 11.07.2031	50,00,00,000.00	51,43,43,000.00	0.12	50,00,00,000.00	51,56,53,000.00	0.14
338	8.11 % RURAL ELECTRIFICATION CORP 2025 07.10.2025	1,20,00,00,000.00	1,20,94,52,400.00	0.28	1,20,00,00,000.00	1,21,74,54,000.00	0.34
339	8.12% NHPC LTD GOI 22.03.2029	55,00,00,000.00	56,86,74,150.00	0.13	55,00,00,000.00	57,07,98,800.00	0.16
340	8.12% PNB METLIFE 27.01.2032	50,00,00,000.00	49,59,96,500.00	0.11	50,00,00,000.00	48,99,84,500.00	0.14
341	8.13 % NPCIL 2027 28.03.2027	14,60,00,000.00	14,93,81,506.00	0.03	14,60,00,000.00	15,01,46,984.00	0.04
342	8.13 % NPCIL 2028 28.03.2028	14,60,00,000.00	15,01,92,536.00	0.03	14,60,00,000.00	15,07,03,536.00	0.04
343	8.13 % NPCIL 2029 28.03.2029	19,60,00,000.00	20,20,52,284.00	0.05	19,60,00,000.00	20,32,33,184.00	0.06
344	7.60 % PFC 2027 20.02.2027	25,00,00,000.00	25,04,25,000.00	0.06	25,00,00,000.00	25,19,64,500.00	0.07
345	7.60%-THDCIL 14-09-2032	50,00,00,000.00	49,39,75,000.00	0.11	50,00,00,000.00	50,06,21,000.00	0.14
346	7.62 % EXIM BANK 2026 01.09.2026	45,00,00,000.00	45,09,94,950.00	0.10	45,00,00,000.00	45,19,81,350.00	0.13
347	7.62% NABARD BONDS SERIES 23I 31-01-2028	1,65,00,00,000.00	1,64,49,92,250.00	0.38	0.00	0.00	0.00
348	7.62% PFC LTD 15-07-2033	2,50,00,00,000.00	2,50,22,55,000.00	0.58	0.00	0.00	0.00
349	7.63% GRASIM INDUSTRIES LIMITED 01-12-2027	1,50,00,00,000.00	1,50,30,46,500.00	0.35	0.00	0.00	0.00
350	7.63% ICICI BANK INFRA 12-12-2029	1,50,00,00,000.00	1,49,78,82,000.00	0.35	0.00	0.00	0.00
351	7.63 % KOTAK MAHINDRA BANK LIMITED 01-12-2029	1,35,00,00,000.00	1,34,88,16,050.00	0.31	0.00	0.00	0.00
352	7.63 % POWER FINANCE CORP 2026 14.08.2026	1,70,00,00,000.00	1,69,84,00,300.00	0.39	1,70,00,00,000.00	1,70,61,43,800.00	0.47
353	7.64% FCI 12.12.2029	2,95,00,00,000.00	2,95,43,36,500.00	0.68	2,55,00,00,000.00	2,55,43,60,500.00	0.71
354	7.64 % IRFC BONDS SERIES 28-11-2037	2,00,00,00,000.00	2,02,74,14,000.00	0.47	0.00	0.00	0.00
355	7.64% LIC HOUSING FINANCE LIMITED 26-07-2033	1,25,00,00,000.00	1,23,52,66,250.00	0.29	0.00	0.00	0.00
356	7.65% AXIS BANK 30.01.2027	2,00,00,00,000.00	1,99,58,86,000.00	0.46	2,00,00,00,000.00	2,00,23,30,000.00	0.56
357	7.65% IRFC LIMITED 30-12-2032	1,25,00,00,000.00	1,26,32,23,750.00	0.29	0.00	0.00	0.00
358	7.65% IRFC 18-04-2033	1,75,00,00,000.00	1,77,26,64,250.00	0.41	0.00	0.00	0.00
359	7.65% PFC LTD. 2027 22.11.2027	25,00,00,000.00	24,96,53,500.00	0.06	25,00,00,000.00	25,07,40,750.00	0.07
360	7.65%REC LIMITED 30-11-2037	1,00,00,00,000.00	1,00,23,68,000.00	0.23	0.00	0.00	0.00
361	7.67%REC LIMITED 30-11-2037	50,00,00,000.00	50,21,78,000.00	0.12	0.00	0.00	0.00
362	7.68% NEEPCO PSU BONDS 2025 15.11.2025	15,00,00,000.00	14,96,27,100.00	0.03	15,00,00,000.00	14,70,83,700.00	0.04
363	7.68% NIIF INFRASTRUCTURE FINANCE LIMITED 25-11-2027	30,00,00,000.00	29,66,78,400.00	0.07	0.00	0.00	0.00
364	7.68% TATA CAPITAL FINANCIAL SERVICES LIMITED 07-09-2027	25,00,00,000.00	24,70,99,500.00	0.06	25,00,00,000.00	24,72,86,000.00	0.07
365	7.69% BPCL 2023. 16.01.2023	0.00	0.00	0.00	40,00,00,000.00	40,05,62,000.00	0.11
366	7.69% IRFC BOND SERIES164 11-10-2032	3,00,00,00,000.00	3,03,80,88,000.00	0.70	0.00	0.00	0.00
367	7.69% NABARD 29.05.2024	25,00,00,000.00	25,00,72,250.00	0.06	25,00,00,000.00	25,11,29,750.00	0.07
368	7.69% REC LTD 31-03-2033	1,25,00,00,000.00	1,25,68,80,000.00	0.29	0.00	0.00	0.00
369	7.70% BAJAJ FINANCE LTD 07-06-2027	1,00,00,00,000.00	99,28,76,000.00	0.23	1,00,00,00,000.00	99,38,67,000.00	0.28
370	7.70% BAJAJ HOUSING FINANCE LTD 21-05-2027	75,00,00,000.00	74,72,14,500.00	0.17	50,00,00,000.00	49,59,10,000.00	0.14
371	7.70% LIC HOUSING FINANCE LIMITED 16-05-2028	35,00,00,000.00	34,85,78,300.00	0.08	0.00	0.00	0.00
372	7.70% LARSEN & TOUBRO LIMITED 28.04.2025	1,25,00,00,000.00	1,25,16,73,750.00	0.29	1,25,00,00,000.00	1,25,22,47,500.00	0.35
373	7.70% NATIONAL HIGHWAY AUTHORITY OF INDIA 13.09.2029	3,05,00,00,000.00	3,07,45,06,750.00	0.71	3,05,00,00,000.00	3,07,36,61,900.00	0.85
374	7.70% RURAL ELECTRIFICATION CORPORATION LTD 2027 10.12.2027	25,00,00,000.00	25,03,13,250.00	0.06	25,00,00,000.00	25,11,07,500.00	0.07
375	7.70% SBI LTB 19-01-2038	1,00,00,00,000.00	1,01,39,90,000.00	0.23	0.00	0.00	0.00
376	7.7250% LARSEN & TOUBRO LIMITED 28-04-2028	1,25,00,00,000.00	1,25,64,50,000.00	0.29	0.00	0.00	0.00

377	7.72% BAJAJ FINANCE LIMITED 23-05-2033	90,00,00,000.00	89,46,47,700.00	0.21	0.00	0.00	0.00
378	7.72% SBI BASEL III AT1 BONDS 03.09.2026	80,00,00,000.00	79,28,42,400.00	0.18	80,00,00,000.00	79,04,12,000.00	0.22
379	7.72% SBI BASEL III AT1 BONDS 18.10.26	50,00,00,000.00	49,67,99,000.00	0.12	50,00,00,000.00	49,89,94,500.00	0.14
380	7.74% HPCL 02-03-2028	75,00,00,000.00	75,57,78,750.00	0.18	0.00	0.00	0.00
381	7.74% IRFC LTD 15-04-2038	5,00,00,00,000.00	5,11,40,55,000.00	1.18	0.00	0.00	0.00
382	7.74% SBI PERPETUAL	1,00,00,00,000.00	99,98,59,000.00	0.23	1,00,00,00,000.00	99,58,20,000.00	0.28
383	7.75% HDFC LIMITED 13-06-2033	2,00,00,00,000.00	1,99,21,54,000.00	0.46	0.00	0.00	0.00
384	7.75% IRFC LTD 15-04-2033	2,00,00,00,000.00	2,03,92,60,000.00	0.47	0.00	0.00	0.00
385	7.75% LIC HOUSING FINANCE LTD 23.11.2027	50,00,00,000.00	49,87,85,500.00	0.12	0.00	0.00	0.00
386	7.75% LIC HOUSING FINANCE LTD 23.07.2024	25,00,00,000.00	25,01,52,000.00	0.06	25,00,00,000.00	25,05,44,000.00	0.07
387	7.75 % PFC GOI 2027 22.03.2027	15,00,00,000.00	15,09,67,650.00	0.04	15,00,00,000.00	15,20,56,200.00	0.04
388	7.75% SBI BASEL III AT1 BONDS 09-09-2099	3,00,00,00,000.00	2,97,27,30,000.00	0.69	3,00,00,00,000.00	2,96,59,59,000.00	0.82
389	7.75% SIDBI 27-10-2025	30,00,00,000.00	30,03,26,400.00	0.07	0.00	0.00	0.00
390	7.76% TATA STEEL 20.09.2032	1,25,00,00,000.00	1,25,13,07,500.00	0.29	1,25,00,00,000.00	1,23,97,93,750.00	0.34
391	7.77% HDFC 28-06-2027	25,00,00,000.00	24,87,35,500.00	0.06	25,00,00,000.00	24,97,16,750.00	0.07
392	7.78% HOUSING DEVELOPMENT FINANCE CORPORATION LTD. 27.03.2027	25,00,00,000.00	24,87,82,750.00	0.06	25,00,00,000.00	24,98,18,000.00	0.07
393	7.78% NABARD 29-03-2038	1,00,00,00,000.00	1,01,13,05,000.00	0.23	0.00	0.00	0.00
394	7.79% HDFC 24-11-2032	1,25,00,00,000.00	1,24,77,36,250.00	0.29	0.00	0.00	0.00
395	7.80% HDFC 06-09-2032	1,15,00,00,000.00	1,14,88,94,850.00	0.27	50,00,00,000.00	49,50,31,500.00	0.14
396	7.80% HDFC LIMITED 03-05-2033	75,00,00,000.00	74,94,69,750.00	0.17	0.00	0.00	0.00
397	7.80% LIC HOUSING FINANCE LIMITED 22-12-2027	50,00,00,000.00	49,95,66,500.00	0.12	0.00	0.00	0.00
398	7.80% NATIONAL HIGHWAY AUTHORITY OF INDIA 26.06.2029	50,00,00,000.00	50,59,50,000.00	0.12	50,00,00,000.00	50,61,39,500.00	0.14
399	7.80% NIIF IFL 27.08.2027	1,00,00,00,000.00	99,29,24,000.00	0.23	1,00,00,00,000.00	1,00,60,65,000.00	0.28
400	7.82% BAJAJ FINANCE 2032	50,00,00,000.00	50,02,31,000.00	0.12	50,00,00,000.00	49,62,93,000.00	0.14
401	7.82% LIC HOUSING FINANCE LTD 18-11-2032	1,25,00,00,000.00	1,25,19,57,500.00	0.29	0.00	0.00	0.00
402	7.82% PFC LTD 06-03-2038	1,50,00,00,000.00	1,52,79,31,500.00	0.35	0.00	0.00	0.00
403	7.83% INDIAN RAILWAY FINANCE CORP LTD 2027 21.03.2027	1,50,00,00,000.00	1,51,39,32,000.00	0.35	1,50,00,00,000.00	1,52,32,53,000.00	0.42
404	7.84% BAJAJ HOUSING FINANCE 23-09-2032	75,00,00,000.00	75,10,00,500.00	0.17	0.00	0.00	0.00
405	7.84% HDFC BANK BASEL III PERPETUAL BONDS 08-09-2027	50,00,00,000.00	48,90,40,500.00	0.11	50,00,00,000.00	49,98,07,500.00	0.14
406	7.84% HDFC BANK BASEL III TIER 2 2032	25,00,00,000.00	25,00,36,000.00	0.06	0.00	0.00	0.00
407	7.85% BAJAJ FINANCE LIMITED 11-09-2028	25,00,00,000.00	24,98,64,500.00	0.06	0.00	0.00	0.00
408	7.42% ICICI BANK LTD 2024 27.06.2024	25,00,00,000.00	24,94,10,250.00	0.06	25,00,00,000.00	24,97,53,500.00	0.07
409	7.42% ICICI BANK LIMITED 15-09-2029	3,15,00,00,000.00	3,11,59,98,900.00	0.72	3,00,00,00,000.00	2,95,72,41,000.00	0.82
410	7.42 % PFC BS 217A 08-09-2032	1,50,00,00,000.00	1,47,98,82,000.00	0.34	1,25,00,00,000.00	1,22,19,22,500.00	0.34
411	7.43% NABARD 31.01.2030	9,03,00,00,000.00	8,99,31,12,450.00	2.08	8,68,00,00,000.00	8,66,37,25,000.00	2.41
412	7.43% NABARD 16-06-2033	3,90,00,00,000.00	3,88,35,26,400.00	0.90	0.00	0.00	0.00
413	7.44% - INDIANOIL 25-11-2027	2,00,00,00,000.00	1,98,89,30,000.00	0.46	0.00	0.00	0.00
414	7.44 % PFC 2027 11.06.2027	25,00,00,000.00	24,79,88,000.00	0.06	25,00,00,000.00	24,86,13,500.00	0.07
415	7.44% PFC LIMITED 10-05-2028	1,00,00,00,000.00	99,64,36,000.00	0.23	0.00	0.00	0.00
416	7.45% IRFC 13-10-2028	1,00,00,00,000.00	99,71,16,000.00	0.23	0.00	0.00	0.00
417	7.45% LIC HOUSING FINANCE LTD 2022 17.10.2022	0.00	0.00	0.00	10,00,00,000.00	10,00,19,900.00	0.03
418	7.45%-THDCIL CORPORATE BONDS SERIES IV	1,00,00,00,000.00	98,09,86,000.00	0.23	1,00,00,00,000.00	99,28,17,000.00	0.28
419	7.46% REC LIMITED 30-06-2028	25,00,00,000.00	24,76,06,500.00	0.06	0.00	0.00	0.00
420	7.47% ICICI BANK LTD 2027 25.06.2027 INFRA BOND	2,30,00,00,000.00	2,28,14,64,900.00	0.53	2,30,00,00,000.00	2,29,17,20,000.00	0.64
421	7.47% INLAND WATERWAYS AUTHORITY OF INDIA 2027 13.10.2027	25,00,00,000.00	24,66,03,000.00	0.06	25,00,00,000.00	24,75,57,750.00	0.07
422	7.47% SIDBI 25-11-2025	1,25,00,00,000.00	1,24,44,20,000.00	0.29	0.00	0.00	0.00
423	7.48% CANARA BANK TIER II BONDS 26-08-2032	1,00,00,00,000.00	1,00,96,58,000.00	0.23	1,00,00,00,000.00	99,42,87,000.00	0.28
424	7.48% IRFC LTD 13.08.2029	2,45,00,00,000.00	2,45,04,43,450.00	0.57	2,45,00,00,000.00	2,45,24,47,550.00	0.68
425	7.48% PFC LIMITED 19-06-2038	1,40,00,00,000.00	1,38,81,14,000.00	0.32	0.00	0.00	0.00
426	7.49% HDB 24-01-2025	50,00,00,000.00	49,67,32,500.00	0.12	50,00,00,000.00	49,66,32,000.00	0.14
427	7.49% NATIONAL HIGHWAY AUTHORITY OF INDIA 01.08.2029	6,25,00,00,000.00	6,23,76,56,250.00	1.45	6,25,00,00,000.00	6,22,81,87,500.00	1.73
428	7.49% NTPC LTD 2031 07.11.2031	50,00,00,000.00	49,76,59,500.00	0.12	50,00,00,000.00	49,69,91,000.00	0.14
429	7.50% GRASIM INDUSTRY LTD 10-06-2027	1,25,00,00,000.00	1,24,69,36,250.00	0.29	25,00,00,000.00	24,88,97,500.00	0.07
430	7.50% HDFC 08.01.2025	20,00,00,000.00	19,89,61,400.00	0.05	20,00,00,000.00	19,93,26,000.00	0.06
431	7.50% IRFC LTD 09.09.2029	1,50,00,00,000.00	1,50,17,22,000.00	0.35	1,50,00,00,000.00	1,50,31,36,500.00	0.42
432	7.50% MAX LIFE INSURANCE COMPANY LIMITED 02.08.2031	1,00,00,00,000.00	98,83,22,000.00	0.23	1,00,00,00,000.00	97,88,99,000.00	0.27
433	7.50% NABARD 31-08-2026	1,25,00,00,000.00	1,24,34,21,250.00	0.29	0.00	0.00	0.00
434	7.50% NHPC LTD 07.10.2026	20,00,00,000.00	20,00,02,800.00	0.05	20,00,00,000.00	20,01,25,600.00	0.06
435	7.50% NHPC LTD 07.10.2027	20,00,00,000.00	19,97,88,000.00	0.05	20,00,00,000.00	19,99,10,000.00	0.06
436	7.50% NHPC LTD 07.10.2028	20,00,00,000.00	19,95,84,200.00	0.05	20,00,00,000.00	19,97,09,200.00	0.06
437	7.50% NHPC LTD 07.10.2029	20,00,00,000.00	20,00,84,800.00	0.05	20,00,00,000.00	19,96,74,000.00	0.06
438	7.50% POWER GRID CORPORATION OF INDIA LIMITED 24-08-2033	4,00,00,00,000.00	4,00,39,68,000.00	0.93	0.00	0.00	0.00
439	7.50%REC LIMITED 2033	1,15,00,00,000.00	1,14,21,37,450.00	0.26	75,00,00,000.00	73,37,82,000.00	0.20
440	7.50% TATA STEEL LIMITED 20-09-2027	75,00,00,000.00	74,39,29,500.00	0.17	0.00	0.00	0.00
441	7.51% SBI INFRA BOND 06-12-2032	50,00,00,000.00	49,88,25,000.00	0.12	0.00	0.00	0.00
442	7.52% POWER GRID CORPORATION OF INDIA LIMITED 23-03-2033	1,50,00,00,000.00	1,47,66,42,000.00	0.34	0.00	0.00	0.00
443	7.52 % REC LTD 2026 07.11.2026	25,00,00,000.00	24,89,33,000.00	0.06	25,00,00,000.00	24,95,93,500.00	0.07
444	7.53% ULTRATECH CEMENT LTD 21.08.2026	1,00,00,00,000.00	99,79,89,000.00	0.23	1,00,00,00,000.00	99,87,61,000.00	0.28
445	7.54% IRFC 2027 31.10.2027	70,00,00,000.00	70,02,14,200.00	0.16	70,00,00,000.00	70,31,38,100.00	0.20
446	7.54% NABARD 15-04-2033	85,00,00,000.00	84,49,21,250.00	0.20	0.00	0.00	0.00
447	7.54% REC 2026 30.12.2026	40,00,00,000.00	39,83,43,600.00	0.09	40,00,00,000.00	39,95,13,600.00	0.11

448	7.54% SBI INFRA BOND 01-08-2038	85,00,00,000.00	85,04,90,450.00	0.20	0.00	0.00	0.00
449	7.54% SIDBI 12-01-2026	1,50,00,00,000.00	1,49,54,92,500.00	0.35	0.00	0.00	0.00
450	7.55% INDIAN RAILWAY FINANCE CORPORATION LIMITED 06.11.2029	75,00,00,000.00	75,28,49,250.00	0.17	75,00,00,000.00	75,38,13,000.00	0.21
451	7.55% KOTAK BANK INFRA BOND 24-06-2030	2,00,00,00,000.00	1,98,76,50,000.00	0.46	0.00	0.00	0.00
452	7.55% POWER GRID CORP LTD 2031 21.09.2031	1,10,00,00,000.00	1,10,31,46,000.00	0.26	1,10,00,00,000.00	1,09,50,47,800.00	0.30
453	7.56% EXIM BANK 2027. 18.05.2027	20,00,00,000.00	19,97,48,800.00	0.05	20,00,00,000.00	20,01,75,400.00	0.06
454	7.58% NABARD 31-07-2026	1,00,00,00,000.00	99,66,59,000.00	0.23	0.00	0.00	0.00
455	7.58% NTPC LTD 2026 23.08.2026	25,00,00,000.00	25,03,79,750.00	0.06	25,00,00,000.00	25,11,65,750.00	0.07
456	7.59% NHPC 20-02-2028	5,00,00,000.00	5,00,47,300.00	0.01	0.00	0.00	0.00
457	7.59% NHPC 20-02-2027	5,00,00,000.00	5,00,54,050.00	0.01	0.00	0.00	0.00
458	7.59% NHPC 20-02-2029	5,00,00,000.00	5,01,82,600.00	0.01	0.00	0.00	0.00
459	7.59% NHPC 20-02-2030	5,00,00,000.00	4,98,19,250.00	0.01	0.00	0.00	0.00
460	7.59% NHPC 20-02-2031	5,00,00,000.00	5,00,35,800.00	0.01	0.00	0.00	0.00
461	7.59% NHPC 20-02-2032	5,00,00,000.00	5,00,42,550.00	0.01	0.00	0.00	0.00
462	7.59% NHPC 20-02-2033	5,00,00,000.00	5,01,52,950.00	0.01	0.00	0.00	0.00
463	7.59% NHPC 20-02-2034	5,00,00,000.00	5,00,89,950.00	0.01	0.00	0.00	0.00
464	7.59% NHPC 20-02-2035	5,00,00,000.00	5,00,97,600.00	0.01	0.00	0.00	0.00
465	7.59% NHPC 20-02-2036	5,00,00,000.00	5,01,04,700.00	0.01	0.00	0.00	0.00
466	7.59% NHPC 20-02-2037	5,00,00,000.00	5,01,11,300.00	0.01	0.00	0.00	0.00
467	7.59% NHPC 20-02-2038	5,00,00,000.00	5,01,17,400.00	0.01	0.00	0.00	0.00
468	7.60% AXIS BANK 2023.20.10.2023	95,00,00,000.00	94,98,22,350.00	0.22	1,55,00,00,000.00	1,55,51,05,700.00	0.43
469	BAJAJ FINANCE LIMITED 7.60% SECURED REDEEMABLE (NCD) 25-08-2027	25,00,00,000.00	24,74,18,750.00	0.06	25,00,00,000.00	24,75,20,750.00	0.07
470	7.60% ICICI BANK LTD 2023 07.10.2023 INFRA BOND	3,25,00,00,000.00	3,24,98,08,250.00	0.75	3,30,00,00,000.00	3,31,11,11,100.00	0.92
471	7.60% POWER FINANCE CORPORATION LIMITED 25-08-2033	75,00,00,000.00	74,98,17,000.00	0.17	0.00	0.00	0.00
472	6.85% NLCIL BONDS 2021 SERIES II 13-04-2032	25,00,00,000.00	23,85,68,000.00	0.06	25,00,00,000.00	23,59,66,750.00	0.07
473	6.87% NABARD 08.03.2030	25,00,00,000.00	24,19,48,500.00	0.06	25,00,00,000.00	24,16,72,750.00	0.07
474	6.87% NHAI 14-04-2032	1,00,00,00,000.00	95,69,64,000.00	0.22	1,00,00,00,000.00	94,83,46,000.00	0.26
475	6.88% HDFC LTD SERIES Z-002 16.06.2031	2,31,00,00,000.00	2,18,74,31,400.00	0.51	2,31,00,00,000.00	2,15,89,16,760.00	0.60
476	HDFC SERIES Z-004 24.09.2031	1,50,00,00,000.00	1,41,91,03,500.00	0.33	1,50,00,00,000.00	1,40,05,00,500.00	0.39
477	6.89% IRFC SERIES 159 19.07.2031	2,00,00,00,000.00	1,93,03,08,000.00	0.45	2,00,00,00,000.00	1,90,93,02,000.00	0.53
478	6.92% REC LIMITED 20-03-2032	40,00,00,000.00	38,26,31,600.00	0.09	0.00	0.00	0.00
479	6.94% NHAI 27.11.2037	50,00,00,000.00	47,34,36,000.00	0.11	50,00,00,000.00	46,44,29,000.00	0.13
480	6.95 % PFC 01-10-2031	50,00,00,000.00	48,01,75,500.00	0.11	50,00,00,000.00	47,53,61,000.00	0.13
481	6.99% AXIS BANK 22/12/2031	2,00,00,00,000.00	1,89,36,30,000.00	0.44	2,00,00,00,000.00	1,89,89,86,000.00	0.53
482	7.00% HPCL 14.08.2024	1,50,00,00,000.00	1,49,40,24,000.00	0.35	1,50,00,00,000.00	1,49,14,71,000.00	0.41
483	7.02% BAJAJ FINANCE LTD 18.04.2031	1,50,00,00,000.00	1,43,16,87,000.00	0.33	1,50,00,00,000.00	1,41,74,26,500.00	0.39
484	7.03% IRFC 30.07.2036	25,00,00,000.00	24,08,14,500.00	0.06	25,00,00,000.00	23,63,33,500.00	0.07
485	NHAI TAXABLE BONDS 20-21 SERIES-VIII 15.12.2040	1,00,00,00,000.00	94,94,72,000.00	0.22	1,00,00,00,000.00	93,05,36,000.00	0.26
486	7.05% HDFC LIMITED 01.12.2031	1,00,00,00,000.00	95,48,13,000.00	0.22	1,00,00,00,000.00	94,31,71,000.00	0.26
487	7.08% IRFC LTD 28.02.2030	50,00,00,000.00	48,99,89,000.00	0.11	50,00,00,000.00	48,63,37,000.00	0.14
488	7.10% HDFC SERIES Z-007 12-11-2031	1,50,00,00,000.00	1,43,70,61,500.00	0.33	1,50,00,00,000.00	1,41,99,76,500.00	0.39
489	7.10% ICICI TIER 2 2030	50,00,00,000.00	49,01,35,000.00	0.11	50,00,00,000.00	49,47,65,500.00	0.14
490	7.10% NABARD GOI 08.02.2030	1,96,00,00,000.00	1,91,97,88,640.00	0.44	1,85,00,00,000.00	1,81,24,82,000.00	0.50
491	7.11% NIIF IFL 28-05-2027	50,00,00,000.00	48,59,98,000.00	0.11	50,00,00,000.00	48,97,33,500.00	0.14
492	7.11% SIDBI SERIES IV 27-02-2026	50,00,00,000.00	49,40,72,600.00	0.11	50,00,00,000.00	49,39,99,500.00	0.14
493	7.13 % PFC BS 15-07-2026	50,00,00,000.00	49,35,96,000.00	0.11	0.00	0.00	0.00
494	7.14% BOI A TIER II 30.09.2026	1,25,00,00,000.00	1,24,79,36,250.00	0.29	1,25,00,00,000.00	1,21,75,10,000.00	0.34
495	7.14% - INDIAN OIL 06-09-2027	2,75,00,00,000.00	2,70,87,85,750.00	0.63	2,75,00,00,000.00	2,71,32,27,000.00	0.75
496	7.15% BAJAJ FINANCE 02.12.2031	1,00,00,00,000.00	95,96,67,000.00	0.22	50,00,00,000.00	47,53,60,500.00	0.13
497	7.15% PFC 08-09-2026	50,00,00,000.00	49,34,33,000.00	0.11	50,00,00,000.00	49,39,79,000.00	0.14
498	7.15% PFC 08-09-2027	25,00,00,000.00	24,56,00,250.00	0.06	25,00,00,000.00	24,57,66,000.00	0.07
499	7.15% SIDBI 02.06.2025	2,00,00,00,000.00	1,98,33,46,000.00	0.46	2,00,00,00,000.00	1,98,52,48,000.00	0.55
500	7.18% CANARA BANK 11.03.2030	50,00,00,000.00	49,18,98,000.00	0.11	50,00,00,000.00	49,31,23,500.00	0.14
501	7.18% LIC HOUSING FINANCE LTD 23.03.2032	96,00,00,000.00	92,39,78,880.00	0.21	96,00,00,000.00	90,84,00,000.00	0.25
502	7.20% EXIM 05.06.2025	1,25,00,00,000.00	1,24,38,26,250.00	0.29	1,25,00,00,000.00	1,24,25,11,250.00	0.35
503	7.20 % NABARD 2031 21.10.2031	45,00,00,000.00	44,16,74,550.00	0.10	45,00,00,000.00	44,15,07,150.00	0.12
504	7.20% NABARD 23-09-2025	80,00,00,000.00	79,30,58,400.00	0.18	80,00,00,000.00	79,36,75,200.00	0.22
505	7.20% POWER GRID CORP LTD 09.08.2027	2,05,00,00,000.00	2,02,67,44,800.00	0.47	2,05,00,00,000.00	2,03,07,01,300.00	0.56
506	7.20% RELIANCE INDUSTRIES LIMITED 17.04.2023	0.00	0.00	0.00	50,00,00,000.00	49,99,20,000.00	0.14
507	7.23% IRFC LIMITED 15-10-2026	75,00,00,000.00	74,40,22,500.00	0.17	0.00	0.00	0.00
508	7.23 % PFC 2027 05.01.2027	15,00,00,000.00	14,80,32,600.00	0.03	15,00,00,000.00	14,81,72,700.00	0.04
509	7.23% SIDBI 09-03-2026	1,25,00,00,000.00	1,23,84,18,750.00	0.29	1,25,00,00,000.00	1,23,94,53,750.00	0.34
510	7.25% HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED 17.06.2030	2,00,00,00,000.00	1,94,17,96,000.00	0.45	2,00,00,00,000.00	1,92,47,82,000.00	0.53
511	7.25% NPCIL 2027 15.12.2027	17,50,00,000.00	17,42,36,825.00	0.04	17,50,00,000.00	17,39,75,725.00	0.05
512	7.25% NPCIL 2028 15.12.2028	22,50,00,000.00	22,38,33,375.00	0.05	22,50,00,000.00	22,32,75,600.00	0.06
513	7.25% NPCIL 2029 15.12.2029	18,50,00,000.00	18,32,75,985.00	0.04	18,50,00,000.00	18,34,11,405.00	0.05
514	7.25% NPCIL 2030 15.12.2030	17,50,00,000.00	17,29,87,850.00	0.04	17,50,00,000.00	17,28,38,750.00	0.05
515	7.25% NPCIL 2031 15.12.2031	27,50,00,000.00	27,15,21,525.00	0.06	27,50,00,000.00	27,07,98,275.00	0.08
516	7.25% PUNJAB NATIONAL BANK 29.07.2030	25,00,00,000.00	24,65,15,500.00	0.06	25,00,00,000.00	24,52,46,750.00	0.07
517	7.25% PUNJAB NATIONAL BANK BASEL III TIER II BOND SERIES XXII 14.10.2030	1,00,00,00,000.00	98,49,03,000.00	0.23	1,00,00,00,000.00	98,32,29,000.00	0.27
518	7.26% NHAI 10.08.2038	2,00,00,00,000.00	1,94,68,76,000.00	0.45	2,00,00,00,000.00	1,91,16,06,000.00	0.53
519	7.30% POWER GRID CORP LTD 19.06.2027	2,70,00,00,000.00	2,67,82,02,900.00	0.62	2,70,00,00,000.00	2,68,50,23,100.00	0.75
520	7.32% NTPC LTD 17.07.2029	4,10,00,00,000.00	4,06,17,63,400.00	0.94	4,10,00,00,000.00	4,06,00,33,200.00	1.13
521	7.33% INDIAN RAILWAY FINANCE CORPORATION LTD 28.08.2027	1,65,00,00,000.00	1,63,88,50,950.00	0.38	1,65,00,00,000.00	1,64,30,48,550.00	0.46

522	7.33% LIC HOUSING FINANCE LTD 12.02.2025	20,00,00,000.00	19,88,43,800.00	0.05	20,00,00,000.00	19,85,76,400.00	0.06
523	7.34 % NABARD 2032 13.01.2032	35,00,00,000.00	34,33,21,300.00	0.08	35,00,00,000.00	34,23,29,050.00	0.10
524	7.34% POWER GRID CORPORATION OF INDIA LTD 15.07.2024	25,70,00,000.00	25,65,10,415.00	0.06	25,70,00,000.00	25,72,64,710.00	0.07
525	7.35% HDFC 10.02.2025	0.00	0.00	0.00	33,00,00,000.00	32,77,93,950.00	0.09
526	7.35% NHAI 28.04.2030	1,25,00,00,000.00	1,23,53,57,500.00	0.29	1,25,00,00,000.00	1,23,16,92,500.00	0.34
527	7.37% NTPC LTD 2031 14.12.2031	51,00,00,000.00	50,38,58,070.00	0.12	51,00,00,000.00	50,28,63,060.00	0.14
528	7.38 % NABARD 2031 20.10.2031	25,00,00,000.00	24,60,13,250.00	0.06	25,00,00,000.00	24,56,69,500.00	0.07
529	7.39% BANK OF BARODA 17-08-2029	1,00,00,00,000.00	98,61,65,000.00	0.23	50,00,00,000.00	49,49,05,500.00	0.14
530	7.40% HDFC 02.06.2025	1,00,00,00,000.00	99,19,77,000.00	0.23	1,00,00,00,000.00	99,19,32,000.00	0.28
531	7.40% HDFC 28.02.2030	60,00,00,000.00	58,74,69,000.00	0.14	60,00,00,000.00	58,29,10,200.00	0.16
532	7.40% NABARD 30-01-2026	1,00,00,00,000.00	99,36,05,000.00	0.23	0.00	0.00	0.00
533	7.40% POWER GRID CORPORATION OF INDIA LIMITED 17-02-2033	2,75,00,00,000.00	2,62,53,48,000.00	0.61	0.00	0.00	0.00
534	7.40% RELIANCE INDUSTRIES LIMITED 25.04.2025	15,00,00,000.00	14,95,17,300.00	0.03	15,00,00,000.00	14,94,63,300.00	0.04
535	7.41% PFC 25-02-2030	50,00,00,000.00	49,46,23,000.00	0.11	50,00,00,000.00	49,17,11,500.00	0.14
536	10.08% IOTL-UTKAL ENERGY SERVICES 2022 20/01/2023	0.00	0.00	0.00	70,00,000.00	35,14,546.00	0.00
537	10.08% IOTL-UTKAL ENERGY SERVICES 2022 20/02/2023	0.00	0.00	0.00	4,57,00,000.00	2,29,89,385.00	0.01
538	10.08% IOTL-UTKAL ENERGY SERVICES 2022 20/03/2023	0.00	0.00	0.00	70,00,000.00	35,27,818.00	0.00
539	10.08% IOTL-UTKAL ENERGY SERVICES 2024 20/01/2024	76,00,000.00	38,14,941.60	0.00	76,00,000.00	77,23,963.60	0.00
540	10.08% IOTL-UTKAL ENERGY SERVICES 2024 20/02/2024	76,00,000.00	38,21,910.80	0.00	76,00,000.00	77,34,672.00	0.00
541	10.08% IOTL-UTKAL ENERGY SERVICES 2024 20/03/2024	76,00,000.00	38,28,834.40	0.00	76,00,000.00	77,45,699.60	0.00
542	10.08% IOTL-UTKAL ENERGY SERVICES 2025 20/01/2025	76,00,000.00	77,33,988.00	0.00	76,00,000.00	78,36,823.60	0.00
543	10.08% IOTL-UTKAL ENERGY SERVICES 2025 20/02/2025	76,00,000.00	77,45,433.60	0.00	76,00,000.00	78,46,141.20	0.00
544	10.08% IOTL-UTKAL ENERGY SERVICES 2025 20/03/2025	76,00,000.00	77,57,320.00	0.00	76,00,000.00	78,55,960.40	0.00
545	10.08% IOTL-UTKAL ENERGY SERVICES 2026 20/01/2026	81,00,000.00	83,78,154.00	0.00	81,00,000.00	84,52,730.70	0.00
546	10.08% IOTL-UTKAL ENERGY SERVICES 2026 20/02/2026	81,00,000.00	83,89,113.30	0.00	81,00,000.00	84,61,438.20	0.00
547	10.08% IOTL-UTKAL ENERGY SERVICES 2026 20/03/2026	81,00,000.00	84,00,275.10	0.00	81,00,000.00	84,70,437.30	0.00
548	10.08% IOTL-UTKAL ENERGY SERVICES 2027 20/01/2027	72,00,000.00	75,60,532.80	0.00	72,00,000.00	75,99,434.40	0.00
549	10.08% IOTL-UTKAL ENERGY SERVICES 2027 20/02/2027	72,00,000.00	75,69,504.00	0.00	72,00,000.00	76,06,461.60	0.00
550	10.08% IOTL-UTKAL ENERGY SERVICES 2027 20/03/2027	72,00,000.00	75,78,684.00	0.00	72,00,000.00	76,13,762.40	0.00
551	10.08% IOTL-UTKAL ENERGY SERVICES 2028 20/01/2028	54,00,000.00	57,48,775.20	0.00	54,00,000.00	57,61,314.00	0.00
552	10.08% IOTL-UTKAL ENERGY SERVICES 2028 20/02/2028	54,00,000.00	57,54,969.00	0.00	54,00,000.00	57,66,152.40	0.00
553	10.08% IOTL-UTKAL ENERGY SERVICES 2028 20/03/2028	54,00,000.00	57,61,443.60	0.00	54,00,000.00	57,71,293.20	0.00
554	10.08% IOTL-UTKAL ENERGY SERVICES 2028 20/10/2028	19,00,000.00	20,45,317.70	0.00	19,00,000.00	20,44,911.10	0.00
555	10.08% IOTL-UTKAL ENERGY SERVICES 2028 20/08/2028	12,00,000.00	12,91,090.80	0.00	12,00,000.00	12,90,970.80	0.00
556	10.08% IOTL-UTKAL ENERGY SERVICES 2028 20/09/2028	12,00,000.00	12,92,514.00	0.00	12,00,000.00	12,92,104.80	0.00
557	10.25 % SHRIRAM FINANCE LTD 2024 10.10.2024 (SHRIRAM TRANSPORT FINANCE LTD)	10,00,00,000.00	10,14,71,000.00	0.02	10,00,00,000.00	10,32,16,200.00	0.03
558	10.47% UNITED PHOSPHORUS LIMITED 2022 05-10-2022	0.00	0.00	0.00	5,30,00,000.00	5,30,15,105.00	0.01
559	10.00 % SHRIRAM FINANCE LIMITED 2024 13.11.2024 (SHRIRAM TRANSPORT FINANCE 2024)	7,00,00,000.00	7,09,16,790.00	0.02	7,00,00,000.00	7,19,96,960.00	0.02
560	5.20% EXIM 04.03.2025	1,50,00,00,000.00	1,48,53,12,000.00	0.34	1,50,00,00,000.00	1,45,80,00,000.00	0.41
561	5.23% NABARD BONDS SERIES 22C 31.01.25	1,50,00,00,000.00	1,45,55,89,500.00	0.34	1,50,00,00,000.00	1,43,06,50,500.00	0.40
562	5.27% NABARD 23-07-2024	50,00,00,000.00	49,11,86,000.00	0.11	50,00,00,000.00	48,27,45,500.00	0.13
563	5.40 % EXIM BOND 2025	2,50,00,00,000.00	2,47,43,42,500.00	0.57	2,50,00,00,000.00	2,43,36,12,500.00	0.68
564	5.44% NABARD 05-02-2024 NCD SERIES 21F	1,25,00,00,000.00	1,24,09,47,500.00	0.29	1,25,00,00,000.00	1,22,02,92,500.00	0.34
565	5.45% NTPC LTD 15.10.2025	2,00,00,00,000.00	1,92,26,88,000.00	0.45	2,00,00,00,000.00	1,89,91,22,000.00	0.53
566	5.50% IOCL 201025 SERIES XIX 20.10.2025	1,00,00,00,000.00	96,14,62,000.00	0.22	1,00,00,00,000.00	94,98,89,000.00	0.26
567	5.63% NABARD 26.02.2025	90,00,00,000.00	87,65,97,300.00	0.20	90,00,00,000.00	86,48,40,600.00	0.24
568	5.70% NABARD 31.07.2025	25,00,00,000.00	24,17,51,000.00	0.06	1,00,00,00,000.00	95,52,90,000.00	0.27
569	5.75% BORL DEBENTURES SERIES II. 15.12.2023	50,00,00,000.00	49,84,02,000.00	0.12	50,00,00,000.00	48,92,67,500.00	0.14
570	5.83% STATE BANK OF INDIA TIER II 26.10.2030	1,50,00,00,000.00	1,43,66,08,500.00	0.33	1,50,00,00,000.00	1,42,32,06,000.00	0.40
571	6.09 % PFC BS 212 OPTION A 2026	75,00,00,000.00	72,02,44,500.00	0.17	1,00,00,00,000.00	95,32,47,000.00	0.26
572	6.11% BHARAT PETROLEUM CORPORATION LIMITED 06.07.2025	1,00,00,00,000.00	97,65,30,000.00	0.23	1,00,00,00,000.00	96,40,00,000.00	0.27
573	6.14% - INDIANOIL 18-02-2027	2,00,00,00,000.00	1,91,50,92,000.00	0.44	2,00,00,00,000.00	1,90,32,28,000.00	0.53
574	6.18% INDIAN BANK T-2 CALL 13.01.2026	5,15,00,00,000.00	4,96,07,68,400.00	1.15	5,15,00,00,000.00	4,92,03,25,450.00	1.37
575	6.24% SBI 21/09/2030	2,20,00,00,000.00	2,12,88,38,800.00	0.49	2,20,00,00,000.00	2,11,63,53,800.00	0.59
576	6.35% PFC 30.06.2025	30,00,00,000.00	29,37,50,100.00	0.07	30,00,00,000.00	29,18,70,000.00	0.08
577	6.35% PFC 30.06.2026	40,00,00,000.00	38,74,87,600.00	0.09	40,00,00,000.00	38,51,50,400.00	0.11
578	6.35% PFC 30.06.2027	30,00,00,000.00	28,72,83,600.00	0.07	30,00,00,000.00	28,57,18,200.00	0.08
579	6.39% INDIAN OIL CORPORATION LIMITED 06.03.2025	2,90,00,00,000.00	2,85,57,60,500.00	0.66	2,90,00,00,000.00	2,83,78,67,500.00	0.79
580	6.40% JUPL 29.09.2026	3,05,00,00,000.00	2,93,19,61,950.00	0.68	3,05,00,00,000.00	2,89,43,64,600.00	0.80
581	6.40% NABARD 31.07.2023	0.00	0.00	0.00	70,00,00,000.00	69,55,14,400.00	0.19

582	6.41% INDIAN RAILWAY FINANCE CORPORATION LIMITED 11.04.2031	50,00,00,000.00	46,94,75,500.00	0.11	50,00,00,000.00	46,30,59,500.00	0.13
583	6.43% HDFC 29.09.2025	1,30,00,00,000.00	1,26,56,82,600.00	0.29	1,30,00,00,000.00	1,25,66,16,400.00	0.35
584	6.43% NTPC LTD 27.01.2031	50,00,00,000.00	46,86,92,500.00	0.11	50,00,00,000.00	46,51,78,500.00	0.13
585	6.44% HDFC BANK 27/9/2028	4,05,00,00,000.00	3,82,75,74,000.00	0.89	4,05,00,00,000.00	3,81,58,04,700.00	1.06
586	6.45% ICICI SENIOR UNSECURED BOND 15.06.2028	1,80,50,00,000.00	1,71,77,42,890.00	0.40	1,80,50,00,000.00	1,70,69,18,105.00	0.47
587	6.45% NATIONAL BANK FOR AGRICULTURE AND RURAL DEVELOPMENT 11.04.2031	50,00,00,000.00	46,82,94,500.00	0.11	50,00,00,000.00	46,31,07,500.00	0.13
588	6.57% NABARD 01.06.2027	25,00,00,000.00	24,11,99,000.00	0.06	25,00,00,000.00	24,05,23,750.00	0.07
589	6.63% HPCL 11.04.2031	2,75,00,00,000.00	2,60,13,40,500.00	0.60	2,75,00,00,000.00	2,58,80,33,250.00	0.72
590	6.67% ICICI BANK LIMITED 26.11.2028	1,50,00,00,000.00	1,43,55,75,000.00	0.33	1,50,00,00,000.00	1,42,98,54,000.00	0.40
591	6.68% LIC HOUSING FINANCE LTD 04-06-2028	1,50,00,00,000.00	1,43,59,30,500.00	0.33	1,50,00,00,000.00	1,41,98,80,500.00	0.39
592	6.69% NTPC 13.09.2031	2,95,00,00,000.00	2,79,95,64,750.00	0.65	2,95,00,00,000.00	2,78,34,43,000.00	0.77
593	6.75% HOUSING AND URBAN DEVELOPMENT CORPORATION LIMITED 29.05.2030	50,00,00,000.00	48,01,15,500.00	0.11	50,00,00,000.00	47,48,94,000.00	0.13
594	6.75% PIRAMAL 26.09.2031	0.00	0.00	0.00	86,29,800.00	67,30,916.07	0.00
595	6.75% STPL 22.04.2026	1,75,00,00,000.00	1,70,73,12,250.00	0.40	1,75,00,00,000.00	1,69,16,25,250.00	0.47
596	6.80% REC LIMITED 20-12-2030	25,00,00,000.00	23,87,64,500.00	0.06	25,00,00,000.00	23,62,66,500.00	0.07
597	6.80% STATE BANK OF INDIA TIER II 21.08.2035	30,00,00,000.00	29,12,04,800.00	0.07	30,00,00,000.00	28,19,93,700.00	0.08
598	6.83% HDFC LTD. 08.01.2031	1,00,00,00,000.00	94,64,89,000.00	0.22	1,00,00,00,000.00	93,39,92,000.00	0.26
599	6.85% IRFC LTD. 29.10.2040	1,00,00,00,000.00	94,02,72,000.00	0.22	1,00,00,00,000.00	91,57,19,000.00	0.25
	Total:	4,32,39,19,83,262.00	4,31,65,24,19,867.22	100.00	3,59,73,89,13,062.00	3,59,96,09,48,141.58	100.00

Equity Shares

		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	ACC LTD.	4,63,100.00	93,18,72,975.00	0.39	4,63,100.00	1,11,86,87,515.00	0.61
2	ADANI PORTS AND SPECIAL ECONOMIC ZONE LTD	0.00	0.00	0.00	12,55,559.00	1,03,03,74,493.35	0.56
3	AMBUJA CEMENTS LTD	27,24,676.00	1,15,74,42,364.80	0.48	14,43,446.00	74,42,40,757.60	0.41
4	APOLLO HOSPITALS ENTERPRISE LTD	3,68,846.00	1,89,50,38,536.50	0.79	3,11,173.00	1,36,39,95,728.20	0.75
5	ASIAN PAINTS LIMITED	9,27,499.00	2,93,18,70,713.95	1.22	8,32,620.00	2,78,29,90,719.00	1.52
6	ASHOK LEYLAND LIMITED	62,36,236.00	1,10,38,13,772.00	0.46	38,69,275.00	59,06,44,828.75	0.32
7	ASTRAL LTD	3,12,934.00	59,84,70,628.30	0.25	0.00	0.00	0.00
8	AXIS BANK EQUITY	81,08,799.00	8,40,63,91,923.30	3.49	89,05,725.00	6,52,96,77,570.00	3.58
9	BAJAJ FINANCE LIMITED	6,97,885.00	5,45,10,05,263.75	2.26	5,04,726.00	3,70,25,43,754.50	2.03
10	BAJAJ FINSERV LIMITED	20,61,394.00	3,17,50,62,108.50	1.32	12,61,966.00	2,11,80,20,636.10	1.16
11	BATA INDIA LTD	0.00	0.00	0.00	2,14,108.00	38,99,97,722.00	0.21
12	BHARAT ELECTRONICS LIMITED	1,49,46,643.00	2,06,71,20,726.90	0.86	91,15,686.00	92,02,28,501.70	0.50
13	BHARAT FORGE LIMITED	17,67,761.00	1,92,96,87,907.60	0.80	12,80,056.00	89,02,78,948.00	0.49
14	BHARTIARTL EQUITY	86,01,537.00	7,96,84,63,876.80	3.31	73,29,815.00	5,86,31,19,018.50	3.21
15	BHARTI AIRTEL PARTLY PAID FOR RIGHTS RENUNCIATION	0.00	0.00	0.00	5,09,986.00	20,50,39,871.30	0.11
16	BAJAJ AUTO	3,29,809.00	1,67,00,53,833.30	0.69	3,94,229.00	1,39,07,41,354.75	0.76
17	BANK OF BARODA	1,07,76,685.00	2,30,56,71,755.75	0.96	95,42,500.00	1,26,34,27,000.00	0.69
18	BHARAT PETROLEUM CORPORATION LTD.	50,13,451.00	1,73,76,62,116.60	0.72	38,13,855.00	1,16,24,63,004.00	0.64
19	BRITANNIA INDUSTRIES LIMITED	2,91,162.00	1,32,10,45,668.30	0.55	2,81,221.00	1,08,07,46,364.00	0.59
20	CHOLAMANDALAM INVESTMENT AND FINANCE COMPANY LIMITED	10,96,114.00	1,33,45,73,600.70	0.55	3,99,400.00	29,24,40,680.00	0.16
21	CIPLA	19,30,033.00	2,28,93,08,642.95	0.95	16,43,068.00	1,83,19,38,666.60	1.00
22	CONTAINER CORPORATION OF INDIA LTD	11,08,505.00	79,39,11,281.00	0.33	9,10,693.00	64,80,94,673.45	0.36
23	CUMMINS INDIA LIMITED	6,32,334.00	1,07,26,28,164.20	0.45	4,75,045.00	56,80,82,563.25	0.31
24	DABUR	32,24,544.00	1,77,86,58,470.40	0.74	21,46,144.00	1,22,96,33,204.80	0.67
25	DIVIS LABORATORIES LTD.	0.00	0.00	0.00	1,26,768.00	46,97,00,793.60	0.26
26	DR. REDDY'S LABORATORIES LIMITED	4,10,326.00	2,29,24,91,362.00	0.95	4,06,241.00	1,76,13,39,103.70	0.96
27	EICHER MOTORS LIMITED	5,96,143.00	2,05,48,75,113.85	0.85	2,07,757.00	76,28,00,601.20	0.42
28	GAS AUTHORITY OF INDIA LIMITED	90,73,842.00	1,12,87,85,944.80	0.47	1,18,67,370.00	1,03,30,54,558.50	0.57
29	GODREJ CONSUMER PRODUCTS	5,84,706.00	57,97,94,469.60	0.24	9,26,580.00	84,36,04,761.00	0.46
30	HAVELLS INDIA PVT	13,03,038.00	1,80,98,54,630.10	0.75	9,49,366.00	1,28,02,67,519.30	0.70
31	HCL TECHNOLOGIES LIMITED	26,02,598.00	3,21,36,88,010.40	1.33	24,81,576.00	2,31,36,97,383.60	1.27
32	HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED	0.00	0.00	0.00	24,90,935.00	5,69,86,36,546.25	3.12
33	HDFC BANK LTD.	1,26,67,234.00	19,33,39,99,254.20	8.03	71,97,869.00	10,23,06,91,103.15	5.60
34	HDFC LIFE INSURANCE CO LTD	29,81,277.00	1,90,02,65,959.80	0.79	16,07,057.00	85,24,63,385.65	0.47
35	HERO MOTOCORP LIMITED	0.00	0.00	0.00	1,18,718.00	30,26,35,925.60	0.17
36	HINDALCO EQUITY	21,86,379.00	1,07,71,19,614.35	0.45	23,63,995.00	92,32,58,247.25	0.51
37	HINDUSTAN UNILEVER LIMITED	27,28,530.00	6,72,74,63,568.00	2.79	20,98,350.00	5,65,80,95,857.50	3.10
38	ICICI EQUITY	2,06,68,885.00	19,67,47,11,631.50	8.17	1,88,81,770.00	16,27,60,85,740.00	8.92
39	ICICI LOMBARD GENERAL INSURANCE COMPANY LTD.	0.00	0.00	0.00	4,52,913.00	52,13,70,799.95	0.29
40	INDUSIND BANK LIMITED	20,55,323.00	2,93,67,48,268.55	1.22	14,46,286.00	1,71,41,38,167.20	0.94
41	INFOSYS TECHNOLOGIES LIMITED	86,67,878.00	12,44,23,05,475.10	5.16	82,20,081.00	11,61,86,73,489.45	6.36
42	ITC	1,80,16,749.00	8,00,66,43,255.60	3.32	1,61,84,526.00	5,37,64,99,537.20	2.95
43	JINDAL STEEL & POWER LIMITED	5,34,557.00	37,49,11,551.95	0.16	7,14,630.00	30,62,90,418.00	0.17
44	KOTAK BANK EQUITY	43,29,605.00	7,51,48,95,398.50	3.12	37,37,234.00	6,79,87,76,092.80	3.72
45	LIFE INSURANCE CORPORATION	7,24,320.00	47,06,26,920.00	0.20	7,24,320.00	45,02,73,528.00	0.25
46	LARSEN AND TOURBO	32,26,375.00	9,75,51,06,131.25	4.05	34,54,175.00	6,38,22,79,147.50	3.50
47	LTI MINDTREE	1,23,530.00	64,35,72,770.50	0.27	0.00	0.00	0.00
48	MARICO LTD.	25,17,233.00	1,41,38,03,914.45	0.59	19,67,337.00	1,05,81,32,205.45	0.58
49	MARUTI EQUITY	4,20,310.00	4,45,97,41,286.00	1.85	3,42,988.00	3,02,79,49,512.20	1.66
50	MAHINDRA & MAHINDRA EQUITY	25,98,404.00	4,03,85,69,417.00	1.68	18,08,440.00	2,29,34,63,608.00	1.26
51	MPHASIS LTD	0.00	0.00	0.00	94,169.00	19,65,91,912.85	0.11
52	MUTHOOT FINANCE LTD.	6,01,282.00	75,28,05,064.00	0.31	6,90,632.00	71,82,91,811.60	0.39
53	NESTLE (I) LTD	80,591.00	1,81,38,53,577.90	0.75	87,236.00	1,67,01,15,772.80	0.91

54	NHPC LTD	1,82,19,576.00	96,19,93,612.80	0.40	0.00	0.00	0.00
55	NTPC LIMITED	1,55,69,610.00	3,82,31,17,735.50	1.59	1,39,16,060.00	2,22,16,98,979.00	1.22
56	OIL & NATURAL GAS CORPORATION	66,74,053.00	1,28,04,17,068.05	0.53	43,21,436.00	54,79,58,084.80	0.30
57	PAGE INDUSTRIES LTD	13,544.00	52,79,26,835.60	0.22	0.00	0.00	0.00
58	POWER GRID CORPORATION	1,09,21,977.00	2,18,16,64,905.75	0.91	61,77,342.00	1,31,08,31,972.40	0.72
59	PI INDUSTRIES LTD.	48,518.00	16,75,32,654.00	0.07	0.00	0.00	0.00
60	PIRAMAL ENTERPRISES LTD	0.00	0.00	0.00	4,58,965.00	39,66,60,501.25	0.22
61	PIRAMAL PHARMA LIMITED	0.00	0.00	0.00	18,35,860.00	48,75,35,571.25	0.27
62	POLYCAB INDIA LTD	79,865.00	42,67,22,688.25	0.18	1,16,000.00	29,70,47,000.00	0.16
63	RURAL ELECTRIFICATION CORPORATION LIMITED	30,87,475.00	88,73,40,315.00	0.37	0.00	0.00	0.00
64	RELIANCE INDUSTRY LIMITED	76,59,802.00	17,96,22,35,690.00	7.46	68,10,469.00	16,19,35,92,664.75	8.87
65	JIO FINANCIAL SERVICES	73,55,653.00	1,70,06,26,973.60	0.71	0.00	0.00	0.00
66	STATE BANK OF INDIA EQUITY	1,64,96,186.00	9,87,37,92,130.30	4.10	1,24,02,400.00	6,58,07,13,440.00	3.60
67	SBI LIFE INSURANCE CO LTD	7,06,362.00	92,20,84,954.80	0.38	14,30,616.00	1,78,89,13,777.20	0.98
68	SIEMENS LIMITED	3,73,936.00	1,37,32,79,960.00	0.57	1,12,154.00	31,07,56,303.20	0.17
69	SRF LTD	8,39,135.00	1,88,75,50,269.00	0.78	4,22,482.00	1,05,76,62,562.90	0.58
70	SUN PHARMACEUTICALS EQUITY	38,90,988.00	4,50,82,93,246.20	1.87	26,17,467.00	2,48,30,60,069.55	1.36
71	TATA CONSUMER PRODUCTS	14,01,223.00	1,22,87,32,448.70	0.51	0.00	0.00	0.00
72	TATA MOTORS LIMITED	32,11,904.00	2,02,41,41,900.80	0.84	46,47,060.00	1,88,02,00,476.00	1.03
73	TATA STEEL	1,74,57,000.00	2,25,02,07,300.00	0.93	1,66,42,000.00	1,65,25,50,600.00	0.91
74	TATA CONSULTANCY LIMITED	23,51,530.00	8,29,76,08,758.00	3.44	21,06,507.00	6,32,91,05,606.85	3.47
75	TECH MAHINDRA LIMITED	12,93,466.00	1,58,16,50,224.80	0.66	15,07,399.00	1,52,03,62,631.40	0.83
76	TITAN EQUITY	9,09,034.00	2,86,23,66,259.20	1.19	9,08,427.00	2,36,82,23,767.65	1.30
77	TORRENT PHARMACEUTICALS LTD.	8,56,368.00	1,65,20,19,508.80	0.69	6,19,663.00	96,65,81,330.55	0.53
78	ULTRATECH CEMENT LIMITED	4,90,842.00	4,05,18,27,083.70	1.68	4,90,381.00	3,06,73,82,193.10	1.68
79	UNITED SPIRITS LIMITED	14,54,838.00	1,46,53,85,675.50	0.61	16,78,011.00	1,41,33,88,665.30	0.77
80	VOLTAS LTD.	7,71,021.00	66,56,22,429.30	0.28	2,77,077.00	25,11,56,446.65	0.14
81	WIPRO LTD	0.00	0.00	0.00	29,58,983.00	1,16,65,79,047.75	0.64
	Total:	29,34,52,968.00	2,40,90,05,27,447.65	100.00	23,10,09,474.00	1,82,54,85,46,795.75	100.00

Central and State Government Securities

		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class
1	6.83% TAMILNADU SDL 23.06.2031	30,00,00,000.00	28,89,11,100.00	0.03	30,00,00,000.00	28,55,62,500.00	0.04
2	6.83% WESTBENGAL SDL 12.05.2031	1,50,00,00,000.00	1,44,57,39,000.00	0.15	1,50,00,00,000.00	1,42,41,99,000.00	0.19
3	6.84% ARUNACHAL PRADESH SDL 20.04.2031	1,65,26,00,000.00	1,59,14,83,546.80	0.16	1,65,26,00,000.00	1,57,06,21,124.40	0.21
4	10.18% GOI 2026 11.09.2026	8,05,10,000.00	8,63,80,708.69	0.01	8,05,10,000.00	8,81,58,852.55	0.01
5	5.74% GSEC 15-11-2026	60,00,00,000.00	57,48,79,200.00	0.06	4,50,00,00,000.00	4,25,77,02,000.00	0.57
6	5.77% GSEC 03.08.2030	2,50,00,00,000.00	2,30,43,10,000.00	0.23	2,50,00,00,000.00	2,26,77,50,000.00	0.30
7	5.79% GSEC 11.05.2030	2,00,00,00,000.00	1,85,11,96,000.00	0.19	2,00,00,00,000.00	1,82,09,08,000.00	0.24
8	5.85% GSEC 01.12.2030	3,09,00,00,000.00	2,84,92,92,090.00	0.29	3,09,00,00,000.00	2,80,94,65,080.00	0.38
9	6.10% GSEC 12.07.2031	15,22,26,00,000.00	14,21,78,62,732.20	1.44	14,72,26,00,000.00	13,51,96,31,076.60	1.81
10	6.19% GSEC 16.09.2034	35,05,00,00,000.00	32,17,32,01,150.00	3.26	35,05,00,00,000.00	31,54,40,88,700.00	4.23
11	6.22% GSEC 16/03/2035	50,97,00,60,000.00	46,71,39,07,079.82	4.74	50,97,00,60,000.00	45,94,94,07,149.88	6.16
12	6.24% MAHARASHTRA SDL 22/07/2028	83,49,20,000.00	79,39,33,777.20	0.08	83,49,20,000.00	78,30,55,604.52	0.10
13	6.46% WEST BENGAL 29.07.2030	32,19,50,000.00	30,49,66,815.55	0.03	32,19,50,000.00	30,08,02,714.25	0.04
14	6.53% CHHATTISGARH SDL 15-09-2028	50,00,00,000.00	48,00,83,000.00	0.05	50,00,00,000.00	47,48,83,500.00	0.06
15	6.53% KARNATAKA SDL 02.12.2030	1,00,00,00,000.00	94,90,14,000.00	0.10	1,00,00,00,000.00	93,65,36,000.00	0.13
16	6.54% GSEC 17.01.2032	38,25,00,00,000.00	36,52,89,79,500.00	3.70	38,25,00,00,000.00	35,98,51,79,250.00	4.82
17	6.54% KARNATAKA SDL 09.12.2030	1,00,00,00,000.00	94,94,50,000.00	0.10	1,00,00,00,000.00	93,70,20,000.00	0.13
18	6.56% MAHARASHTRA SDL 04.11.2032	1,00,00,00,000.00	94,15,04,000.00	0.10	1,00,00,00,000.00	92,87,60,000.00	0.12
19	6.57% GOVT. STOCK 2033 05.12.2033	6,38,57,10,000.00	6,06,63,28,714.35	0.62	6,38,57,10,000.00	5,96,03,57,856.90	0.80
20	6.60% UTTARPRADESH SDL 23.12.2030	1,00,00,00,000.00	95,17,67,000.00	0.10	1,00,00,00,000.00	94,00,26,000.00	0.13
21	7.16% GOVT SECURITIES 2023 20/05/2023	0.00	0.00	0.00	54,50,00,000.00	54,65,39,625.00	0.07
22	7.16% GSEC 20.09.2050	12,05,00,00,000.00	11,73,66,27,700.00	1.19	12,30,00,00,000.00	11,82,71,51,100.00	1.58
23	7.16% UTTARPRADESH SDL 17.03.2031	6,50,00,00,000.00	6,38,36,89,000.00	0.65	6,50,00,00,000.00	6,29,86,23,500.00	0.84
24	7.17% BIHAR SDL 02-03-2032	2,00,00,00,000.00	1,95,66,72,000.00	0.20	2,00,00,00,000.00	1,93,29,50,000.00	0.26
25	7.17% GOVT. SECURITY 2028. 08.01.2028	5,75,00,00,000.00	5,73,74,07,500.00	0.58	5,75,00,00,000.00	5,71,43,44,250.00	0.77
26	6.84% RAJASTHAN SDL 02.06. 2031	1,50,00,00,000.00	1,44,30,79,500.00	0.15	1,50,00,00,000.00	1,42,82,98,500.00	0.19
27	6.84% UTTARPRADESH SDL 29.09.2031	1,00,00,00,000.00	96,22,15,000.00	0.10	1,00,00,00,000.00	94,71,75,000.00	0.13
28	6.85% MADHYAPRADESH SDL 15-09-2031	1,80,00,00,000.00	1,73,22,93,000.00	0.18	1,80,00,00,000.00	1,71,27,54,000.00	0.23
29	6.85% MTNL GOI 20.12.2030	1,00,00,00,000.00	95,89,68,000.00	0.10	1,00,00,00,000.00	95,08,91,000.00	0.13
30	6.85% NAGALAND SDL 02.06.2031	1,50,00,00,000.00	1,44,46,24,500.00	0.15	1,50,00,00,000.00	1,42,56,78,000.00	0.19
31	6.86% MAHARASHTRA SDL 02.06.2032	1,19,78,00,000.00	1,15,26,28,566.40	0.12	1,19,78,00,000.00	1,13,91,43,734.00	0.15
32	6.87% BIHAR SDL 06-10-2030	1,50,00,00,000.00	1,45,32,10,500.00	0.15	1,50,00,00,000.00	1,43,11,60,500.00	0.19
33	6.87% JHARKHAND SDL 15-09-2031	33,68,40,000.00	32,44,29,803.88	0.03	33,68,40,000.00	32,01,31,725.48	0.04
34	6.88% GUJARAT SDL 30.6.2031	2,50,00,00,000.00	2,41,38,67,500.00	0.24	2,50,00,00,000.00	2,38,41,27,500.00	0.32
35	6.88% UTTARPRADESH SDL 23.06.2031	3,61,00,00,000.00	3,48,48,19,640.00	0.35	3,61,00,00,000.00	3,43,18,35,670.00	0.46
36	6.89% MAHARASHTRA SDL 23.06.2032	49,00,00,000.00	47,23,54,610.00	0.05	49,00,00,000.00	46,68,96,010.00	0.06
37	6.90% OIL BOND 2026	50,00,00,000.00	49,30,46,000.00	0.05	50,00,00,000.00	48,98,85,500.00	0.07
38	6.90% GUJARAT SDL 31.3.2030	2,00,00,00,000.00	1,94,42,06,000.00	0.20	2,00,00,00,000.00	1,92,09,52,000.00	0.26
39	6.90% UTTAR PRADESH SDL 11.03.2030	1,50,00,00,000.00	1,45,65,51,000.00	0.15	1,50,00,00,000.00	1,44,17,67,000.00	0.19
40	6.91% MAHARASHTRA SDL 15.09.2033	2,75,00,00,000.00	2,64,46,06,250.00	0.27	2,50,00,00,000.00	2,37,15,20,000.00	0.32
41	6.93% UTTARPRADESH SDL 17-11-2031	1,50,00,00,000.00	1,45,05,84,000.00	0.15	1,50,00,00,000.00	1,42,85,28,000.00	0.19
42	6.94% RAJASTHAN SDL 29-09-2033	1,50,00,00,000.00	1,44,64,00,500.00	0.15	1,50,00,00,000.00	1,42,53,54,000.00	0.19
43	6.94% UTTARPRADESH SDL 10.02.2031	2,00,00,00,000.00	1,93,98,78,000.00	0.20	2,00,00,00,000.00	1,91,16,36,000.00	0.26
44	6.94% UTTARPRADESH SDL 30.06.2031	3,50,00,00,000.00	3,39,05,72,500.00	0.34	5,00,00,00,000.00	4,77,16,90,000.00	0.64
45	6.95% GSEC 16-12-2061	5,70,00,00,000.00	5,38,39,35,000.00	0.55	5,00,00,00,000.00	4,63,00,00,000.00	0.62
46	6.95% HARYANA SDL 02.06.2033	5,00,00,00,000.00	4,82,36,40,000.00	0.49	5,00,00,00,000.00	4,76,18,10,000.00	0.64
47	6.96% KARNATAKA SDL 22-12-2031	1,50,00,00,000.00	1,45,20,81,000.00	0.15	1,50,00,00,000.00	1,43,75,11,500.00	0.19
48	6.96% KERALA SDL 02.06.2034	79,75,50,000.00	76,88,06,298.00	0.08	79,75,50,000.00	75,53,96,292.30	0.10
49	6.96% UTTARPRADESH SDL 22-12-2031	50,00,00,000.00	48,42,73,500.00	0.05	50,00,00,000.00	47,69,59,000.00	0.06
50	6.97% PUNJAB SDL 18.08.31	1,00,00,00,000.00	96,86,72,000.00	0.10	1,00,00,00,000.00	95,77,76,000.00	0.13

51	6.98% GOA SDL 22-12-2031	60,00,00,000.00	58,09,74,600.00	0.06	60,00,00,000.00	57,43,83,600.00	0.08
52	6.98% GUJARAT SDL 11-08-2031	1,50,00,00,000.00	1,45,65,93,000.00	0.15	1,50,00,00,000.00	1,43,94,15,000.00	0.19
53	6.98% PUNJAB SDL 29-09-2033	1,50,00,00,000.00	1,44,55,39,500.00	0.15	1,50,00,00,000.00	1,42,18,50,000.00	0.19
54	6.98% TAMILNADU SDL 04.08.2031	1,50,00,00,000.00	1,45,71,42,000.00	0.15	1,50,00,00,000.00	1,44,14,64,000.00	0.19
55	6.98% WEST BENGAL SDL 11.03.2035	70,00,00,000.00	67,31,69,000.00	0.07	70,00,00,000.00	66,28,41,900.00	0.09
56	6.99% GSEC 15-12-2051	11,27,50,60,000.00	10,74,29,22,268.24	1.09	11,27,50,60,000.00	10,54,48,42,014.16	1.41
57	6.62% RAJASTHAN SDL 02.12.2030	50,00,00,000.00	47,71,65,500.00	0.05	50,00,00,000.00	47,06,30,500.00	0.06
58	6.62% UTTARPRADESH SDL 30.12.2030	2,00,00,00,000.00	1,90,55,40,000.00	0.19	2,00,00,00,000.00	1,88,22,60,000.00	0.25
59	6.63% MAHARASHTRA SDL 14.10.2030	50,00,00,000.00	47,73,26,000.00	0.05	50,00,00,000.00	47,15,50,000.00	0.06
60	6.63% TAMIL NADU SDL 23-12-2035	25,00,00,000.00	23,33,53,500.00	0.02	0.00	0.00	0.00
61	6.64% GS 16.06.2035	18,75,00,00,000.00	17,81,58,00,000.00	1.81	16,25,00,00,000.00	15,22,62,01,250.00	2.04
62	6.65% FOOD CORPORATION OF INDIA 23.10.2030	2,70,00,00,000.00	2,56,05,12,600.00	0.26	2,70,00,00,000.00	2,51,73,28,800.00	0.34
63	6.66% KARNATAKA SDL 25.11.2032	50,00,00,000.00	47,38,82,000.00	0.05	50,00,00,000.00	46,71,31,500.00	0.06
64	6.67% GS 15-12-2035	26,80,00,00,000.00	25,45,98,92,800.00	2.58	23,50,00,00,000.00	21,94,89,53,000.00	2.94
65	6.67% GSEC 17/12/2050	13,79,88,30,000.00	12,63,90,93,533.82	1.28	13,79,88,30,000.00	12,41,89,47,000.00	1.66
66	6.67% MAHARASHTRA SDL 09/09/2031	25,00,00,000.00	23,79,47,250.00	0.02	25,00,00,000.00	23,52,01,500.00	0.03
67	6.67% MAHARASHTRA SDL 25.11.2032	50,00,00,000.00	47,42,00,000.00	0.05	50,00,00,000.00	46,80,66,500.00	0.06
68	6.68% GS 2031 17.09.31	2,40,00,00,000.00	2,32,08,79,200.00	0.24	2,40,00,00,000.00	2,29,51,22,400.00	0.31
69	6.73% TAMIL NADU SDL 25-11-2040	1,00,00,00,000.00	93,37,50,000.00	0.09	0.00	0.00	0.00
70	6.75% KARNATAKA SDL 04.11.2035	50,00,00,000.00	47,19,59,000.00	0.05	50,00,00,000.00	46,43,26,500.00	0.06
71	6.75% RAJASTHAN SDL 09.04.2031	5,00,00,00,000.00	4,78,80,75,000.00	0.49	5,00,00,00,000.00	4,73,66,55,000.00	0.63
72	6.76% GS 22.02.2061	3,99,40,20,000.00	3,67,05,24,350.10	0.37	2,99,40,20,000.00	2,70,81,06,060.10	0.36
73	6.78% MAHARASHTRA SDL 25.05.2031	50,00,00,000.00	47,96,76,000.00	0.05	50,00,00,000.00	47,44,94,000.00	0.06
74	6.78% RAJASTHAN SDL 05.05.2031	24,33,30,000.00	23,33,30,000.00	0.32	24,33,30,000.00	23,08,73,207.31	0.03
75	6.78% SIKKIM SDL 25.05.2031	2,50,00,00,000.00	2,39,77,50,000.00	0.24	2,50,00,00,000.00	2,36,53,07,500.00	0.32
76	6.79% BHARAT SANCHAR NIGAM LIMITED 23.09.2030	4,70,00,00,000.00	4,49,99,58,600.00	0.46	4,70,00,00,000.00	4,47,72,15,300.00	0.60
77	6.79 % GOVT SECURITY 2027 15.05.2027	2,40,00,00,000.00	2,36,82,81,600.00	0.24	2,40,00,00,000.00	2,35,41,36,000.00	0.32
78	6.79% GSEC 26.12.2029	2,10,00,00,000.00	2,04,68,23,800.00	0.21	2,10,00,00,000.00	2,03,61,03,300.00	0.27
79	6.79% PUNJAB SDL 04.11.2035	1,50,00,00,000.00	1,41,74,01,000.00	0.14	1,50,00,00,000.00	1,39,46,28,000.00	0.19
80	6.80% GSEC 15/12/2060	2,25,00,00,000.00	2,07,92,97,000.00	0.21	75,00,00,000.00	67,84,90,500.00	0.09
81	6.81% KERALA SDL 16.06.2031	1,00,00,00,000.00	95,96,04,000.00	0.10	1,00,00,00,000.00	94,79,50,000.00	0.13
82	6.82% RAJASTHAN SDL 20.04.2031	2,00,00,00,000.00	1,92,28,64,000.00	0.20	2,00,00,00,000.00	1,90,30,06,000.00	0.25
83	6.83% BIHAR SDL 08-12-2030	1,50,00,00,000.00	1,44,88,44,000.00	0.15	1,50,00,00,000.00	1,42,82,82,500.00	0.19
84	6.83% MAHARASHTRA SDL 25.05.2032	3,00,00,00,000.00	2,88,14,16,000.00	0.29	3,00,00,00,000.00	2,84,72,43,000.00	0.38
85	7.60% FOOD CORPORATION OF INDIA 09.01.2030	1,80,00,00,000.00	1,79,72,44,200.00	0.18	1,80,00,00,000.00	1,77,85,80,000.00	0.24
86	7.17% GSEC 17-04-2030	1,75,00,00,000.00	1,74,30,35,000.00	0.18	0.00	0.00	0.00
87	7.17% KARNATAKA SDL 28.01.2030	2,50,00,00,000.00	2,46,37,02,500.00	0.25	2,50,00,00,000.00	2,44,21,80,000.00	0.33
88	7.17% TAMILNADU SDL 30-03-2030	2,50,00,00,000.00	2,46,30,22,500.00	0.25	2,50,00,00,000.00	2,44,13,05,000.00	0.33
89	7.17% UTTAR PRADESH SDL 14.08.2029	83,35,60,000.00	82,01,24,679.92	0.08	83,35,60,000.00	81,52,24,180.68	0.11
90	7.17% UTTARPRADESH SDL 10.03.2031	1,68,02,30,000.00	1,65,11,33,457.09	0.17	1,68,02,30,000.00	1,62,92,56,862.49	0.22
91	7.18% GOI 14-08-2033	2,00,00,00,000.00	1,99,56,34,000.00	0.20	0.00	0.00	0.00
92	7.18% GOI 2037	2,00,00,00,000.00	1,97,41,52,000.00	0.20	0.00	0.00	0.00
93	7.18% MAHARASHTRA SDL 08-04-2030	2,50,00,00,000.00	2,46,30,67,500.00	0.25	2,50,00,00,000.00	2,44,22,62,500.00	0.33
94	7.18% TAMILNADU SDL 26.07.2027	40,00,00,000.00	39,65,68,400.00	0.04	40,00,00,000.00	39,45,75,200.00	0.05
95	7.18% UTTARPRADESH SDL 2030	50,00,00,000.00	49,26,34,000.00	0.05	50,00,00,000.00	48,85,30,000.00	0.07
96	7.19% GSEC 15.09.2060	2,00,00,00,000.00	1,93,40,56,000.00	0.20	2,00,00,00,000.00	1,91,16,32,000.00	0.26
97	7.19% TAMIL NADU SDL 2042	14,50,00,000.00	14,13,79,205.00	0.01	0.00	0.00	0.00
98	7.19 % UTTAR PRADESH SDL 2027 26.07.2027	0.00	0.00	0.00	25,00,00,000.00	24,63,16,250.00	0.03
99	7.19% UTTARPRADESH SDL 03.03.2031	1,57,59,00,000.00	1,55,04,05,089.80	0.16	1,57,59,00,000.00	1,53,00,69,676.20	0.21
100	7.20% MAHARASHTRA SDL 2027 09.08.2027	3,30,00,00,000.00	3,27,34,48,200.00	0.33	3,30,00,00,000.00	3,26,12,15,100.00	0.44
101	7.23% ASSAM SDL 30.10.2029	1,00,00,00,000.00	98,81,92,000.00	0.10	1,00,00,00,000.00	97,85,87,000.00	0.13
102	7.23% KARNATAKA SDL 06.11.2028	2,00,00,00,000.00	1,97,97,68,000.00	0.20	2,00,00,00,000.00	1,96,49,08,000.00	0.26
103	7.23% KERALA SDL 30.10.2029	2,00,00,00,000.00	1,97,58,02,000.00	0.20	2,00,00,00,000.00	1,95,50,04,000.00	0.26
104	7.23% TAMILNADU SDL 23.03.2032	1,50,00,00,000.00	1,47,85,75,500.00	0.15	1,50,00,00,000.00	1,46,09,91,000.00	0.20
105	7.23% TRIPURA SDL 23.10.2029	1,00,00,00,000.00	98,62,75,000.00	0.10	1,00,00,00,000.00	97,81,20,000.00	0.13
106	7.23% UTTAR PRADESH SDL 23.10.2029	75,00,00,000.00	73,98,06,000.00	0.08	75,00,00,000.00	73,56,27,000.00	0.10
107	7.24% BIHAR SDL 23.10.2029	3,00,00,00,000.00	2,96,03,34,000.00	0.30	3,00,00,00,000.00	2,93,75,67,000.00	0.39
108	7.25% GSEC 12-06-2063	35,83,57,80,000.00	35,07,30,51,258.48	3.56	0.00	0.00	0.00
109	7.26% GSEC 14.01.2029	1,40,00,00,000.00	1,40,00,01,400.00	0.14	90,00,00,000.00	89,90,10,900.00	0.12
110	7.26% GSEC 22-08-2032	21,25,00,00,000.00	21,24,36,03,750.00	2.15	25,00,00,000.00	24,76,76,500.00	0.03
111	7.26% G-SEC 06-02-2033	29,35,00,00,000.00	29,37,26,58,200.00	2.98	0.00	0.00	0.00
112	7.26% HARYANA SDL 23-03-2032	1,50,00,00,000.00	1,48,16,50,500.00	0.15	1,50,00,00,000.00	1,45,95,01,500.00	0.20
113	7.27% GSEC 08.04.2026	2,35,00,00,000.00	2,34,99,10,700.00	0.24	6,85,00,00,000.00	6,86,87,34,750.00	0.92
114	7.27% MAHARASHTRA SDL 14.01.2030	33,12,90,000.00	32,79,57,553.89	0.03	33,12,90,000.00	32,54,11,590.24	0.04
115	7.27% TAMIL NADU SDL 12.07.2027	35,00,00,000.00	34,80,40,000.00	0.04	35,00,00,000.00	34,65,25,200.00	0.05
116	7.28% TELANGANA SDL 2035	1,29,00,00,000.00	1,27,51,85,640.00	0.13	1,29,00,00,000.00	1,25,62,08,700.00	0.17
117	7.29% KARNATAKA SDL2034	2,00,00,00,000.00	1,97,73,56,000.00	0.20	2,00,00,00,000.00	1,95,15,44,000.00	0.26
118	7.30% GSEC 19-06-2053	45,15,00,00,000.00	44,53,67,72,700.00	4.52	0.00	0.00	0.00
119	6.99% UTTARPRADESH SDL 27-10-2031	1,50,00,00,000.00	1,45,62,75,000.00	0.15	1,50,00,00,000.00	1,43,47,03,500.00	0.19
120	7.95% GOI 2032	8,11,00,00,000.00	8,45,89,16,530.00	0.86	7,61,00,00,000.00	7,87,76,28,480.00	1.06
121	7.00% TAMILNADU SDL 11-08-2031	3,50,00,00,000.00	3,40,39,49,500.00	0.35	3,50,00,00,000.00	3,36,76,89,500.00	0.45
122	7.00% WESTBENGAL SDL 04.08.2031	50,00,00,000.00	48,64,71,500.00	0.05	50,00,00,000.00	47,96,34,000.00	0.06
123	7.00% WESTBENGAL SDL 02-11-2031	1,00,00,00,000.00	97,23,81,000.00	0.10	1,00,00,00,000.00	95,85,39,000.00	0.13
124	7.01% MAHARASHTRA SDL 07.07.2032	3,50,00,00,000.00	3,40,02,15,000.00	0.34	3,50,00,00,000.00	3,36,31,11,500.00	0.45
125	7.02% KARNATAKA SDL 22-12-2033	1,50,00,00,000.00	1,45,31,44,500.00	0.15	1,50,00,00,000.00	1,43,42,05,500.00	0.19
126	7.02% TAMILNADU SDL 23-02-2030	1,50,00,00,000.00	1,46,66,67,000.00	0.15	1,50,00,00,000.00	1,45,24,42,500.00	0.19
127	7.02% UTTARPRADESH SDL 11-08-2031	2,00,00,00,000.00	1,94,62,24,000.00	0.20	2,00,00,00,000.00	1,91,80,50,000.00	0.26
128	7.02% WESTBENGAL SDL 14.7.2031	1,00,00,00,000.00	97,42,32,000.00	0.10	1,00,00,00,000.00	96,06,93,000.00	0.13
129	7.03% TAMILNADU SDL 02-03-2030	50,00,00,000.00	48,91,16,000.00	0.05	50,00,00,000.00	48,43,97,000.00	0.06
130	7.03% U.P. SDL 26.02.2030	1,50,00,00,000.00	1,46,84,90,000.00	0.15	1,50,00,00,000.00	1,45,28,38,500.00	0.19
131	7.05% MAHARASHTRA SDL 07.10.2032	64,32,70,000.00	62,63,23,051.85	0.06	64,32,70,000.00	61,95,56,494.72	0.08

132	7.05% MTNL GOI 12.10.30	1,15,00,00,000.00	1,11,62,50,950.00	0.11	1,15,00,00,000.00	1,10,82,23,950.00	0.15
133	7.06% GOVT. SECURITY 2046 10.10.2046	2,75,00,00,000.00	2,66,44,25,500.00	0.27	2,75,00,00,000.00	2,61,66,47,000.00	0.35
134	7.08% KARNATAKA SDL 20.10.2034	29,74,40,000.00	28,92,94,308.16	0.03	29,74,40,000.00	28,50,93,563.04	0.04
135	7.08% UTTARPRADESH SDL 17.02.2031	2,50,00,00,000.00	2,44,42,85,000.00	0.25	2,50,00,00,000.00	2,41,07,22,500.00	0.32
136	7.09% FOOD CORPORATION OF INDIA 13.08.2031	1,89,70,00,000.00	1,83,85,32,563.00	0.19	1,89,70,00,000.00	1,80,78,80,837.00	0.24
137	7.09% HARYANA SDL 23-03-2029	2,50,00,00,000.00	2,45,64,95,000.00	0.25	2,50,00,00,000.00	2,43,69,12,500.00	0.33
138	7.09% KARNATAKA SDL 18.03.2030	50,00,00,000.00	49,06,49,000.00	0.05	50,00,00,000.00	48,60,80,500.00	0.07
139	7.09% KERALA SDL 23.06.2036	80,00,00,000.00	77,43,05,600.00	0.08	80,00,00,000.00	76,12,47,200.00	0.10
140	7.09% UTTARPRADESH SDL 12.02.2030	90,00,00,000.00	88,26,58,800.00	0.09	90,00,00,000.00	87,47,91,900.00	0.12
141	7.10% GS 18-04-2029	9,15,00,00,000.00	9,08,82,74,100.00	0.92	9,00,00,00,000.00	8,87,32,44,000.00	1.19
142	7.10% JAMMUKASHMIR SDL 30.06.2033	2,50,00,00,000.00	2,43,68,12,500.00	0.25	2,50,00,00,000.00	2,40,41,67,500.00	0.32
143	7.10% UTTARPRADESH SDL 18.03.2030	75,00,00,000.00	73,58,13,000.00	0.07	75,00,00,000.00	72,92,64,750.00	0.10
144	7.12 % UTTAR PRADESH SDL 31.07.2029	38,75,00,000.00	38,03,79,300.00	0.04	38,75,00,000.00	37,79,88,425.00	0.05
145	7.13% TAMILNADU SDL 2030	2,50,00,00,000.00	2,45,79,90,000.00	0.25	2,50,00,00,000.00	2,43,57,35,000.00	0.33
146	7.14% UTTARPRADESH SDL 05.02.2030	2,00,00,00,000.00	1,96,65,10,000.00	0.20	2,00,00,00,000.00	1,94,96,18,000.00	0.26
147	7.14% WEST BENGAL SDL 04.09.2029	1,32,22,60,000.00	1,29,90,99,293.84	0.13	1,32,22,60,000.00	1,28,79,07,685.20	0.17
148	7.14% WESTBENGAL SDL 05/01/2032	1,93,56,40,000.00	1,89,33,98,528.28	0.19	1,93,56,40,000.00	1,87,05,98,624.72	0.25
149	8.00% MTNL 15-11-2032	2,50,00,00,000.00	2,56,53,10,000.00	0.26	0.00	0.00	0.00
150	7.60 % MADHYA PRADESH SDL 15.02.2027	0.00	0.00	0.00	25,00,00,000.00	25,14,50,250.00	0.03
151	7.61% GOI 2030 09.05.2030	4,29,11,00,000.00	4,37,47,85,032.20	0.44	4,29,11,00,000.00	4,34,15,03,260.60	0.58
152	7.61% MAHARASHTRA SDL 2029	2,50,00,00,000.00	2,51,58,87,500.00	0.26	2,50,00,00,000.00	2,50,32,12,500.00	0.34
153	7.62% GSEC 15.09.2039	15,85,00,00,000.00	16,37,46,35,000.00	1.66	15,85,00,00,000.00	16,01,41,58,450.00	2.15
154	7.62% GUJARAT SDL 2027 01.11.2027	15,00,00,000.00	15,08,92,950.00	0.02	15,00,00,000.00	15,08,01,750.00	0.02
155	7.62% KARNATAKA SDL 2027 01.11.2027	30,00,00,000.00	30,17,53,500.00	0.03	30,00,00,000.00	30,18,45,300.00	0.04
156	7.63% GSEC 17.06.2059	2,35,00,00,000.00	2,41,72,21,750.00	0.25	2,35,00,00,000.00	2,38,82,25,100.00	0.32
157	7.64% GUJARAT SDL 08.11.2027	50,00,00,000.00	50,33,27,500.00	0.05	50,00,00,000.00	50,30,89,500.00	0.07
158	7.65% KARNATAKA SDL 2027 06.12.2027	32,05,00,000.00	32,27,30,359.50	0.03	32,05,00,000.00	32,28,87,725.00	0.04
159	7.65% TAMILNADU SDL 2027 06.12.2027	1,90,00,00,000.00	1,91,30,66,300.00	0.19	1,90,00,00,000.00	1,91,03,56,900.00	0.26
160	7.66% MP SDL 15-03-2048	75,00,00,000.00	77,09,68,500.00	0.08	0.00	0.00	0.00
161	07.69 GS 17.06.2043	22,51,89,90,000.00	23,34,75,08,680.08	2.37	22,51,89,90,000.00	23,00,19,77,297.52	3.08
162	7.69% KERALA SDL 28-09-2040	33,79,90,000.00	34,55,58,272.08	0.04	33,79,90,000.00	33,93,32,158.29	0.05
163	7.69% MADHYA PRADESH SDL 01-03-2043	1,00,00,00,000.00	1,01,88,03,000.00	0.10	0.00	0.00	0.00
164	7.69% TAMILNADU SDL 2027 20.12.2027	12,69,60,000.00	12,80,19,354.24	0.01	12,69,60,000.00	12,78,70,557.12	0.02
165	7.69% UTTARPRADESH SDL 25-01-2035	1,50,00,00,000.00	1,52,26,44,000.00	0.15	0.00	0.00	0.00
166	7.70% KARNATAKA SDL 2027 15.11.2027	1,25,00,00,000.00	1,26,08,05,000.00	0.13	1,25,00,00,000.00	1,26,18,83,750.00	0.17
167	7.72% BHARAT SANCHAR NIGAM LIMITED 22-12-2032	1,55,30,00,000.00	1,56,63,40,270.00	0.16	0.00	0.00	0.00
168	7.72% GSEC 15.06.2049	3,52,00,00,000.00	3,65,37,38,880.00	0.37	1,00,00,00,000.00	1,02,51,02,000.00	0.14
169	7.72% GOI 2055 26.10.2055	65,00,00,000.00	67,62,80,800.00	0.07	65,00,00,000.00	66,31,61,200.00	0.09
170	7.72% MAHARASHTRA SDL 23-03-2032	1,50,00,00,000.00	1,52,44,44,000.00	0.15	0.00	0.00	0.00
171	7.72% MADHYA PRADESH SDL 01-02-2038	2,42,07,00,000.00	2,47,13,74,933.80	0.25	0.00	0.00	0.00
172	7.73 % GOVT SEC 2034 19.12.2034	8,48,20,80,000.00	8,76,40,49,785.44	0.89	7,48,20,80,000.00	7,61,34,42,878.56	1.02
173	7.73% MAHARASHTRA SDL 23-03-2034	1,00,00,00,000.00	1,01,93,55,000.00	0.10	0.00	0.00	0.00
174	7.74% MAHARASHTRA SDL 01-03-2033	1,00,00,00,000.00	1,01,84,76,000.00	0.10	0.00	0.00	0.00
175	7.74% MADHYA PRADESH SDL 23-03-2043	1,00,00,00,000.00	1,02,39,72,000.00	0.10	0.00	0.00	0.00
176	7.75% GUJARAT SDL 2028 10.01.2028	70,00,00,000.00	70,65,32,400.00	0.07	70,00,00,000.00	70,49,69,300.00	0.09
177	7.75% GUJARAT SDL 2027 13.12.2027	75,00,00,000.00	75,79,76,250.00	0.08	75,00,00,000.00	75,81,60,750.00	0.10
178	7.75% KERALA SDL 2028 10.01.2028	1,00,00,00,000.00	1,00,87,82,000.00	0.10	1,00,00,00,000.00	1,00,66,65,000.00	0.13
179	7.75% TAMIL NADU SDL 10-08-2032	25,00,00,000.00	25,46,01,750.00	0.03	0.00	0.00	0.00
180	7.75% UTTAR PRADESH SDL 08-03-2038	1,00,00,00,000.00	1,02,42,84,000.00	0.10	0.00	0.00	0.00
181	7.76% KARNATAKA SDL 2027 13.12.2027	15,00,00,000.00	15,16,31,850.00	0.02	15,00,00,000.00	15,18,19,350.00	0.02
182	7.31% PUDUCHERRY SDL 2035	1,00,00,00,000.00	98,43,02,000.00	0.10	1,00,00,00,000.00	97,43,79,000.00	0.13
183	7.32% KARNATAKA SDL 02-02-2034	2,50,00,00,000.00	2,47,69,70,000.00	0.25	2,50,00,00,000.00	2,44,49,07,500.00	0.33
184	7.33% MAHARASHTRA SDL 13.09.2027	1,00,00,00,000.00	99,62,33,000.00	0.10	1,00,00,00,000.00	99,34,22,000.00	0.13
185	7.34% TELANGANA SDL 19.01.2034	1,50,00,00,000.00	1,48,63,54,500.00	0.15	1,50,00,00,000.00	1,46,74,09,500.00	0.20
186	7.35 % GOI 2024 22.06.2024	0.00	0.00	0.00	70,00,00,000.00	70,20,29,300.00	0.09
187	7.35% TAMIL NADU SDL 14-06-2033	2,50,00,00,000.00	2,48,17,20,000.00	0.25	0.00	0.00	0.00
188	7.36% GSEC 12-09-2052	24,30,00,00,000.00	24,19,53,64,200.00	2.45	0.00	0.00	0.00
189	7.37 % UTTAR PRADESH SDL2027 13.09.2027	50,00,00,000.00	49,85,42,500.00	0.05	50,00,00,000.00	49,61,69,500.00	0.07
190	7.38% GSEC 20-06-2027	2,10,00,00,000.00	2,10,89,60,700.00	0.21	35,00,00,000.00	35,08,59,950.00	0.05
191	7.39% TAMIL NADU SDL 10-05-2033	50,00,00,000.00	49,77,47,000.00	0.05	0.00	0.00	0.00
192	7.39% TAMIL NADU SDL 2042	5,00,00,000.00	4,97,49,000.00	0.01	0.00	0.00	0.00
193	7.40 % GOI 2035 09/09/2035	16,65,95,10,000.00	16,81,71,92,262.15	1.71	12,79,20,00,000.00	12,69,62,64,672.00	1.70
194	7.40% GSEC 19-09-2062	11,95,00,00,000.00	11,95,88,54,950.00	1.21	1,80,00,00,000.00	1,77,03,00,000.00	0.24
195	7.40% MADHYA PRADESH SDL 14-06-2034	2,00,00,00,000.00	1,99,05,80,000.00	0.20	0.00	0.00	0.00
196	7.40% TAMIL NADU SDL 2042	5,00,00,000.00	4,97,97,650.00	0.01	0.00	0.00	0.00
197	7.41% GSEC 19-12-2036	24,65,00,00,000.00	24,84,11,60,750.00	2.52	0.00	0.00	0.00
198	7.42% KERALA SDL 23-03-2034	1,50,00,00,000.00	1,49,62,95,000.00	0.15	1,50,00,00,000.00	1,47,37,72,500.00	0.20
199	7.44% KARNATAKA SDL 2035	3,50,00,00,000.00	3,49,38,85,500.00	0.35	3,50,00,00,000.00	3,44,96,70,000.00	0.46
200	7.46% MADHYA PRADESH SDL 2038	1,00,00,00,000.00	99,84,08,000.00	0.10	0.00	0.00	0.00
201	7.50 % GOVT SECURITY 2034 10.08.2034	2,45,00,00,000.00	2,48,96,77,750.00	0.25	2,45,00,00,000.00	2,44,96,49,650.00	0.33
202	7.50% HIMACHAL PRADESH SDL 14-09-2037	25,00,00,000.00	25,04,03,750.00	0.03	0.00	0.00	0.00
203	7.51% KARNATAKA SDL 2027 11.10.2027	45,93,40,000.00	46,02,93,130.50	0.05	45,93,40,000.00	46,00,84,130.80	0.06
204	7.52% TAMIL NADU SDL 24.05.2027	25,00,00,000.00	25,06,51,250.00	0.03	25,00,00,000.00	25,08,87,250.00	0.03
205	7.53% HARYANA SDL 2027 24.05.2027	0.00	0.00	0.00	25,00,00,000.00	25,03,42,250.00	0.03
206	7.54% GSEC 23.05.2036	21,82,12,60,000.00	22,18,99,73,830.22	2.25	8,57,12,60,000.00	8,60,70,19,296.72	1.15
207	7.54% KARNATAKA SDL 22.11.2027	3,48,90,000.00	3,49,97,077.41	0.00	3,48,90,000.00	3,49,87,831.56	0.00
208	7.55% KARNATAKA SDL 2027 25.10.2027	75,00,00,000.00	75,25,70,250.00	0.08	75,00,00,000.00	75,24,34,500.00	0.10
209	7.57% GSEC 17.06.2033	8,20,61,40,000.00	8,37,56,46,027.84	0.85	8,20,61,40,000.00	8,31,81,86,635.56	1.11
210	7.59% GOI 2026 11.01.2026	2,98,65,00,000.00	3,00,72,53,188.50	0.31	5,98,65,00,000.00	6,04,75,92,232.50	0.81
211	7.59% GOI 2029 20.03.2029	8,33,67,20,000.00	8,46,51,38,834.88	0.86	9,08,67,20,000.00	9,18,66,73,920.00	1.23

212	7.59%UTTAR PRADESH SDL 2027 25.10.2027	25,00,00,000.00	25,11,04,750.00	0.03	25,00,00,000.00	25,03,23,750.00	0.03
213	8.30% GOI 2042 31.12.2042	7,28,18,00,000.00	7,99,72,22,886.40	0.81	6,28,18,00,000.00	6,78,19,63,197.80	0.91
214	8.30 % UTTAR PRADESH SDL 2026 SPL 21.03.2026	40,00,00,000.00	40,65,50,400.00	0.04	40,00,00,000.00	40,76,04,800.00	0.05
215	8.31 % MEGHALAYA SDL 29.07.2025	7,60,00,000.00	7,71,19,176.00	0.01	7,60,00,000.00	7,75,92,124.00	0.01
216	8.32% GOI 2032 02.08.2032	7,72,77,30,000.00	8,23,19,02,560.66	0.83	7,22,77,30,000.00	7,66,37,13,901.33	1.03
217	8.32% KERALA SDL 2030. 25.04.2030	50,00,00,000.00	52,14,06,000.00	0.05	50,00,00,000.00	51,99,18,000.00	0.07
218	8.32% PUNJAB SDL 2025 13.05.2025	10,00,00,000.00	10,13,64,200.00	0.01	10,00,00,000.00	10,21,16,800.00	0.01
219	8.32% UTTAR PRADESH SDL 13.02.2029	50,00,00,000.00	51,74,83,500.00	0.05	50,00,00,000.00	51,82,12,000.00	0.07
220	8.32 % UTTAR PRADESH SDL 2025 SPL 02.06.2025	28,00,00,000.00	28,38,50,560.00	0.03	28,00,00,000.00	28,41,07,880.00	0.04
221	8.33 % GSEC 2026 09-07-2026	0.00	0.00	0.00	5,50,69,30,000.00	5,68,67,03,729.85	0.76
222	8.00% OIL 2026 23.03.2026	15,00,00,000.00	15,14,73,450.00	0.02	15,00,00,000.00	15,16,16,850.00	0.02
223	8.00% TAMIL NADU SDL 28.10.2025	25,00,000.00	25,29,217.50	0.00	25,00,000.00	25,38,762.50	0.00
224	8.05% GUJARAT SDL 2028. 31.01.2028	20,00,00,000.00	20,40,71,600.00	0.02	20,00,00,000.00	20,40,23,400.00	0.03
225	8.05% TAMILNADU 18.04.2028	76,49,40,000.00	78,16,92,186.00	0.08	76,49,40,000.00	78,13,42,608.42	0.10
226	8.07% RAJASTHAN SDL 2026 15.06.2026	10,00,00,000.00	10,13,87,000.00	0.01	10,00,00,000.00	10,21,91,000.00	0.01
227	8.08% GUJARAT SDL 26.12.2028	50,00,00,000.00	51,29,16,500.00	0.05	50,00,00,000.00	51,19,37,500.00	0.07
228	8.10 % TAMIL NADU SDL 2023 08/05/2023	0.00	0.00	0.00	95,10,000.00	95,71,215.87	0.00
229	8.12% ARUNACHAL PRADESH SDL 2028. 21.03.2028	77,46,00,000.00	79,25,83,888.20	0.08	77,46,00,000.00	79,31,91,174.60	0.11
230	8.13% GOVT SEC 2045 22.06.2045	7,95,69,10,000.00	8,60,56,13,001.57	0.87	6,95,69,10,000.00	7,44,97,72,288.95	1.00
231	8.14% MAHARASHTRA SDL 2025 27.05.2025	21,50,00,000.00	21,74,45,840.00	0.02	21,50,00,000.00	21,87,32,400.00	0.03
232	8.14% UTTAR PRADESH SDL 2028. 21.03.2028	0.00	0.00	0.00	1,13,83,60,000.00	1,16,37,89,824.04	0.16
233	8.15% BIHAR SDL 2028. 27.03.2028	95,00,00,000.00	97,31,32,500.00	0.10	95,00,00,000.00	97,11,54,600.00	0.13
234	8.15% GUJARAT SDL 26.11.2025	17,39,00,000.00	17,64,38,592.20	0.02	17,39,00,000.00	17,74,65,993.40	0.02
235	8.15% GOI 2026 24.11.2026	1,40,00,00,000.00	1,43,38,67,400.00	0.15	3,41,00,00,000.00	3,52,25,30,000.00	0.47
236	8.15% GUJARAT SDL 23.09.2025	2,74,50,000.00	2,78,23,182.75	0.00	2,74,50,000.00	2,79,87,800.40	0.00
237	8.16% GUJARAT SDL 2028 09.05.2028	1,25,00,00,000.00	1,28,29,12,500.00	0.13	1,25,00,00,000.00	1,28,19,70,000.00	0.17
238	8.17 % GOVT SECURITIES 2044 01.12.2044	15,18,89,70,000.00	16,43,57,41,413.48	1.67	12,18,89,70,000.00	13,02,18,66,698.04	1.74
239	8.19% GUJARAT SDL 2028. 07.02.2028	20,00,00,000.00	20,51,11,000.00	0.02	20,00,00,000.00	20,52,48,800.00	0.03
240	8.19% RAJASTHAN SDL 2026 SPL 23.06.2026	51,92,00,000.00	52,66,73,884.00	0.05	51,92,00,000.00	52,77,93,798.40	0.07
241	8.20% BIHAR SDL 23.01.2029	1,00,00,00,000.00	1,02,93,70,000.00	0.10	1,00,00,00,000.00	1,02,81,54,000.00	0.14
242	8.20% GOI 2025	11,19,40,000.00	11,39,30,629.02	0.01	4,88,43,50,000.00	5,00,82,75,728.20	0.67
243	8.20% KERALA SDL 2028. 07.02.2028	17,51,80,000.00	17,96,21,864.08	0.02	17,51,80,000.00	17,97,75,321.76	0.02
244	8.20% GSC OIL BOND 2024 15.09.2024	13,00,00,000.00	13,08,22,510.00	0.01	13,00,00,000.00	13,19,60,660.00	0.02
245	8.21% BIHAR SDL 16.01.2029	50,00,00,000.00	51,48,53,000.00	0.05	50,00,00,000.00	51,42,86,000.00	0.07
246	8.22 % ANDHRA PRADESH SDL 24.06.2025	10,30,00,000.00	10,43,43,429.00	0.01	10,30,00,000.00	10,50,38,576.00	0.01
247	8.22% J K SPL SDL 2026 30.03.2026	5,00,00,000.00	5,07,83,600.00	0.01	5,00,00,000.00	5,10,05,200.00	0.01
248	7.76% UTTAR PRADESH SDL 2027. 13.12.2027	25,00,00,000.00	25,26,19,750.00	0.03	25,00,00,000.00	25,21,05,750.00	0.03
249	7.77% MADHYA PRADESH SDL 2043	75,00,00,000.00	77,02,07,250.00	0.08	0.00	0.00	0.00
250	7.78% MAHARASHTRA SDL 24.03.2029	1,50,00,00,000.00	1,52,19,36,000.00	0.15	1,50,00,00,000.00	1,51,48,81,500.00	0.20
251	7.78% UTTAR PRADESH SDL 23-03-2035	75,00,00,000.00	76,66,58,250.00	0.08	0.00	0.00	0.00
252	7.78% WEST BENGAL SDL 01.03.2027	0.00	0.00	0.00	33,05,00,000.00	33,45,03,016.00	0.04
253	7.79% HIMACHAL PRADESH SDL 29-03-2038	1,00,00,00,000.00	1,03,08,29,000.00	0.10	0.00	0.00	0.00
254	7.79% UTTAR PRADESH SDL 29-03-2033	1,00,00,00,000.00	1,02,30,84,000.00	0.10	0.00	0.00	0.00
255	7.80% GUJARAT SDL 2027. 27.12.2027	30,00,00,000.00	30,37,49,700.00	0.03	30,00,00,000.00	30,39,21,600.00	0.04
256	7.80% JHARKHAND SDL 2027 01.03.2027	6,00,00,000.00	6,06,39,120.00	0.01	6,00,00,000.00	6,07,91,040.00	0.01
257	7.81% UTTAR PRADESH SDL 29-03-2034	25,00,00,000.00	25,59,34,750.00	0.03	0.00	0.00	0.00
258	7.82% KARNATAKA SDL 2027. 27.12.2027	73,52,50,000.00	74,48,83,245.50	0.08	73,52,50,000.00	74,60,99,349.00	0.10
259	7.83% KERALA SDL 29-03-2039	3,80,00,00,000.00	3,93,30,76,000.00	0.40	0.00	0.00	0.00
260	7.83 MAHARASHTRA SDL 08.04.2030	2,50,00,00,000.00	2,54,56,85,000.00	0.26	2,50,00,00,000.00	2,53,40,35,000.00	0.34
261	7.85% MADHYA PRADESH SDL 29-06-2032	35,00,00,000.00	35,82,67,350.00	0.04	0.00	0.00	0.00
262	7.86 % UTTAR PRADESH SDL 2026 13.07.2026	13,86,70,000.00	13,99,29,816.95	0.01	13,86,70,000.00	14,04,70,213.94	0.02
263	7.86 % WEST BENGAL SDL 2026 13.07.2026	11,57,60,000.00	11,68,36,336.48	0.01	11,57,60,000.00	11,72,80,970.64	0.02
264	7.87% MTNL 01-12-2032	95,00,00,000.00	96,68,27,350.00	0.10	0.00	0.00	0.00
265	7.87 % UTTAR PRADESH SDL 2027 15.03.2027	5,00,00,000.00	5,06,30,900.00	0.01	5,00,00,000.00	5,07,58,100.00	0.01
266	7.88 % GOVT SEC 2030 19.03.2030	10,36,33,00,000.00	10,68,97,43,950.00	1.08	10,36,33,00,000.00	10,65,38,76,568.70	1.43
267	7.91% UTTAR PRADESH SDL 27-10-2037	55,00,00,000.00	57,17,27,750.00	0.06	0.00	0.00	0.00
268	7.92% UTTAR PRADESH SDL 2028. 24.01.2028	20,00,00,000.00	20,28,14,000.00	0.02	20,00,00,000.00	20,24,45,200.00	0.03
269	7.93% KARNATAKA SDL 08.04.2031	60,00,00,000.00	61,51,30,200.00	0.06	60,00,00,000.00	61,24,57,200.00	0.08
270	7.93% UTTAR PRADESH SDL 24.03.2030	3,00,00,00,000.00	3,06,91,80,000.00	0.31	3,00,00,00,000.00	3,05,70,39,000.00	0.41
271	7.95% OIL BOND 2025 18.01.2025	1,32,60,000.00	1,33,13,384.76	0.00	1,32,60,000.00	1,33,85,784.36	0.00
272	8.28% GOI 2032 15-02-2032	2,93,03,00,000.00	3,10,97,86,735.60	0.32	2,93,03,00,000.00	3,09,44,52,475.70	0.41
273	8.30% GOI 02/07/2040	3,57,18,70,000.00	3,89,74,74,525.46	0.40	2,86,69,30,000.00	3,09,66,28,431.60	0.41
274	8.33% GOI 2036	4,77,89,90,000.00	5,17,32,232.07	0.52	4,77,89,90,000.00	5,12,14,66,760.37	0.69
275	8.00% KARNATAKA SDL 2028. 17.01.2028	1,00,00,00,000.00	1,01,84,17,000.00	0.10	1,00,00,00,000.00	1,01,83,86,000.00	0.14
276	8.00% KERALA SDL 2028. 11.04.2028	95,00,00,000.00	96,82,47,600.00	0.10	95,00,00,000.00	96,64,23,600.00	0.13
277	9.19% KERELE 2024 28/05/2024	9,00,00,000.00	9,11,18,790.00	0.01	9,00,00,000.00	9,25,32,060.00	0.01
278	9.20% GOI 2030 30/09/2030	6,04,35,70,000.00	6,67,09,40,914.58	0.88	6,04,35,70,000.00	6,69,48,43,233.91	0.90
279	9.23% GSC 2043 23/12/2043	7,87,03,00,000.00	9,42,40,86,107.20	0.96	7,87,03,00,000.00	9,30,11,91,372.70	1.25
280	9.36% MAHARASTRA SDL 2023 06/11/2023	5,00,00,000.00	5,00,93,300.00	0.01	5,00,00,000.00	5,11,28,450.00	0.01
281	9.37% MAHARASTRA SDL 2023 04.12.2023	3,38,40,000.00	3,39,66,730.80	0.00	3,38,40,000.00	3,46,56,153.12	0.00
282	9.38% TAMIL NADU 04.12.2023	5,00,00,000.00	5,01,88,050.00	0.01	5,00,00,000.00	5,11,91,450.00	0.01
283	9.39 % BIHAR SDL 2023 09/10/2023	10,00,00,000.00	10,00,38,700.00	0.01	10,00,00,000.00	10,20,91,200.00	0.01
284	9.39% KARNATAKA SDL 2023 23/10/2023	10,00,00,000.00	10,01,28,600.00	0.01	10,00,00,000.00	10,21,76,400.00	0.01
285	9.39% KARNATAKA 2023 04.12.2023	5,00,00,000.00	5,01,92,600.00	0.01	5,00,00,000.00	5,11,96,050.00	0.01
286	9.41% KARNATAKA SDL 2024 30.01.2024	15,00,00,000.00	15,10,30,650.00	0.02	15,00,00,000.00	15,41,23,950.00	0.02

287	9.49 % KERELA SDL 2023 01/08/2023	0.00	0.00	0.00	15,00,00,000.00	15,26,02,050.00	0.02
288	8.33 % GOI 2032 21.09.2032	23,00,00,000.00	24,57,36,370.00	0.02	23,00,00,000.00	24,39,88,600.00	0.03
289	8.33% KERALA SDL 2028. 30.05.2028	50,00,00,000.00	51,61,68,500.00	0.05	50,00,00,000.00	51,62,20,500.00	0.07
290	8.34% UTTAR PRADESH SDL 06.02.2029	1,00,00,00,000.00	1,03,57,17,000.00	0.11	1,00,00,00,000.00	1,03,73,16,000.00	0.14
291	8.34 % UTTAR PRADESH SDL 13.01.2026	17,68,00,000.00	17,99,66,134.40	0.02	17,68,00,000.00	18,14,08,292.00	0.02
292	8.36% BIHAR SDL 06.02.2029	75,00,00,000.00	77,73,61,500.00	0.08	75,00,00,000.00	77,71,66,500.00	0.10
293	8.38% KERALA SDL 05.12.2028	1,40,00,00,000.00	1,45,23,47,400.00	0.15	1,40,00,00,000.00	1,45,20,71,600.00	0.19
294	8.38% MANIPUR SDL 06.02.2029	50,00,00,000.00	51,85,74,000.00	0.05	50,00,00,000.00	51,91,92,500.00	0.07
295	8.39% RAJASTHAN SDL 2024 SPL 15.03.2024	25,00,00,000.00	25,12,99,750.00	0.03	25,00,00,000.00	25,30,10,000.00	0.03
296	8.40% GOI 2024 28.07.2024	0.00	0.00	0.00	5,24,00,000.00	5,35,60,240.80	0.01
297	8.40% WEST BENGAL SDL 27.01.2026	15,00,00,000.00	15,30,04,050.00	0.02	15,00,00,000.00	15,42,12,900.00	0.02
298	8.41% KERALA SDL 2028. 06.06.2028	1,00,00,00,000.00	1,03,55,31,000.00	0.11	1,00,00,00,000.00	1,03,61,40,000.00	0.14
299	8.41% NAGALAND SDL 27.01.2026	30,00,00,000.00	30,60,04,800.00	0.03	30,00,00,000.00	30,86,96,400.00	0.04
300	8.42% MAHARASHTRA SDL 01.08.2028	50,00,00,000.00	51,88,36,000.00	0.05	50,00,00,000.00	51,94,05,500.00	0.07
301	8.43% ASSAM SDL 27.01.2026	7,96,00,000.00	8,12,41,272.40	0.11	7,96,00,000.00	8,19,26,946.80	0.01
302	8.44% WEST BENGAL SDL 27.02.2029	1,00,00,00,000.00	1,04,05,40,000.00	0.11	1,00,00,00,000.00	1,04,03,71,000.00	0.14
303	8.44% KERALA SDL 25.07.2028	49,24,00,000.00	51,09,07,346.40	0.05	49,24,00,000.00	51,12,18,543.20	0.07
304	8.45% BIHAR SPL SDL 2027 30.03.2027	10,00,00,000.00	10,24,12,900.00	0.01	10,00,00,000.00	10,23,80,800.00	0.01
305	8.45% PUNJAB SPL SDL 2027 30.03.2027	25,00,00,000.00	25,60,32,250.00	0.03	25,00,00,000.00	25,59,52,000.00	0.03
306	8.45% UTTARPRADESH SDL 2028	1,40,00,00,000.00	1,45,24,73,400.00	0.15	1,50,00,00,000.00	1,55,80,03,500.00	0.21
307	8.48% KERALA SDL 08.08.2030	50,00,00,000.00	52,63,11,500.00	0.05	50,00,00,000.00	52,50,93,000.00	0.07
308	8.48 % UTTAR PRADESH SDL 2025 SPL 29.03.2025	15,00,00,000.00	15,22,30,950.00	0.02	15,00,00,000.00	15,32,24,700.00	0.02
309	8.50% BIHAR SPL SDL 2025 30.03.2025	15,00,00,000.00	15,22,77,150.00	0.02	15,00,00,000.00	15,32,86,050.00	0.02
310	8.50% PUNJAB SPL SDL 2025 30.03.2025	1,00,00,00,000.00	1,01,51,81,000.00	0.10	1,00,00,00,000.00	1,02,23,58,000.00	0.14
311	8.51% HARYANA SDL 2026 10.02.2026	9,30,00,000.00	9,50,94,639.00	0.01	9,30,00,000.00	9,59,94,135.00	0.01
312	8.52% TELAGANA SDL 10.02.2026	20,00,00,000.00	20,44,45,800.00	0.02	20,00,00,000.00	20,64,91,400.00	0.03
313	8.53% UTTARAKHAND SDL 04.07.2028	1,30,00,00,000.00	1,35,32,48,000.00	0.14	1,30,00,00,000.00	1,35,37,32,900.00	0.18
314	8.55% ASSAM SDL 10.02.2026	30,00,00,000.00	30,70,43,700.00	0.03	30,00,00,000.00	30,99,11,400.00	0.04
315	8.57% ANDHRA PRADESH SDL 2026 09.03.2026	3,56,00,000.00	3,64,72,734.00	0.00	3,56,00,000.00	3,68,13,746.40	0.00
316	8.58% UTTARAKHAND SDL 11.07.2028	1,25,00,00,000.00	1,30,38,46,250.00	0.13	1,25,00,00,000.00	1,30,46,82,500.00	0.17
317	8.59% SIKKIM SDL 11.07.2028	50,00,00,000.00	52,16,06,000.00	0.05	50,00,00,000.00	52,32,89,000.00	0.07
318	8.5% KERALA SDL 21.08.2028	1,50,00,00,000.00	1,56,07,75,500.00	0.16	1,50,00,00,000.00	1,56,21,67,500.00	0.21
319	8.60% BIHAR SDL 2026 09.03.2026	44,00,00,000.00	45,07,92,760.00	0.05	44,00,00,000.00	45,53,41,480.00	0.06
320	8.60% GOI 2028 02.06.2028	3,02,64,00,000.00	3,18,08,94,693.60	0.32	6,02,64,00,000.00	6,37,49,36,844.00	0.85
321	8.62% HARYANA SDL 03.09.2028	50,00,00,000.00	52,26,08,500.00	0.05	50,00,00,000.00	52,30,87,500.00	0.07
322	8.63% RAJASTHAN SDL 03.09.2028	1,00,00,00,000.00	1,04,68,51,000.00	0.11	1,00,00,00,000.00	1,04,90,36,000.00	0.14
323	8.65% GOA SDL 24.10.2028	98,50,00,000.00	1,03,18,65,315.00	0.10	98,50,00,000.00	1,03,39,29,875.00	0.14
324	8.65% JHARKHAND SPL SDL 2028 30.03.2028	20,00,00,000.00	20,73,17,000.00	0.02	20,00,00,000.00	20,69,17,000.00	0.03
325	8.65% J K SPL SDL 2028 30.03.2028	10,00,00,000.00	10,36,58,500.00	0.01	10,00,00,000.00	10,34,58,500.00	0.01
326	8.24% GOVT OF INDIA 2027 15.02.2027	3,29,80,00,000.00	3,39,34,27,630.00	0.34	5,29,80,00,000.00	5,46,97,55,862.00	0.73
327	8.24 % GOI 2033 10.11.2033	11,71,60,00,000.00	12,51,85,10,852.00	1.27	11,71,60,00,000.00	12,38,55,45,968.00	1.66
328	8.24% TAMILNADU SDL 2028. 25.04.2028	15,03,00,000.00	15,46,91,315.10	0.02	15,03,00,000.00	15,48,05,242.50	0.02
329	8.25% GUJARAT SDL 2028. 25.04.2028	40,00,00,000.00	41,18,42,000.00	0.04	40,00,00,000.00	41,17,97,200.00	0.06
330	8.25% MAHARASHTRA SDL 2025 10.06.2025	20,00,00,000.00	20,26,81,600.00	0.02	20,00,00,000.00	20,40,38,400.00	0.03
331	8.26% GOI 2027 02.08.2027	1,50,70,000.00	1,55,49,482.19	0.00	1,50,70,000.00	1,56,47,648.17	0.00
332	8.26% GUJARAT SDL 2028. 14.03.2028	70,00,00,000.00	72,01,36,200.00	0.07	70,00,00,000.00	72,08,76,800.00	0.10
333	8.26% MAHARASHTRA SDL 2025 23.12.2025	5,00,00,000.00	5,08,61,050.00	0.01	5,00,00,000.00	5,11,77,100.00	0.01
334	8.27% KERALA SDL 2025 12.08.2025	15,00,00,000.00	15,22,03,650.00	0.02	15,00,00,000.00	15,31,45,500.00	0.02
335	8.27% KERALA SDL 2028. 21.02.2028	0.00	0.00	0.00	1,15,00,00,000.00	1,18,38,80,150.00	0.16
336	8.27% UTTAR PRADESH SDL 2028. 14.03.2028	0.00	0.00	0.00	5,00,00,000.00	5,13,97,800.00	0.01
337	8.28% GOI 2027 21.09.2027	1,73,18,30,000.00	1,79,29,79,185.47	0.18	3,73,18,30,000.00	3,87,58,74,906.17	0.52
338	8.28% MAHARASHTRA SDL 2025 29.07.2025	9,01,00,000.00	9,14,19,064.00	0.01	9,01,00,000.00	9,20,28,500.40	0.01
339	8.29% KERALA SDL 2025 29.07.2025	19,43,60,000.00	19,72,24,283.32	0.02	19,43,60,000.00	19,84,82,375.60	0.03
340	8.29% UTTARAKHAND SDL 2028. 30.05.2028	1,65,00,00,000.00	1,70,11,66,500.00	0.17	2,65,00,00,000.00	2,72,93,72,800.00	0.37
341	GSEC COUPON STRIP 17/06/2029	5,00,00,000.00	3,33,07,200.00	0.00	5,00,00,000.00	3,07,67,300.00	0.00
342	GSEC COUPON STRIP 17/06/2030	5,00,00,000.00	3,10,12,300.00	0.00	5,00,00,000.00	2,86,05,800.00	0.00
343	GSEC COUPON STRIP 17/12/2029	30,34,60,000.00	19,50,23,120.90	0.02	30,34,60,000.00	17,97,64,241.72	0.02
344	GSEC COUPON STRIP 17/12/2030	30,34,60,000.00	18,15,69,828.72	0.02	30,34,60,000.00	16,72,85,056.14	0.02
345	GSEC STRIP 19-03-2029	60,34,00,000.00	40,91,05,803.40	0.04	0.00	0.00	0.00
346	GSEC STRIP 19-03-2030	23,47,00,000.00	14,81,20,343.50	0.02	0.00	0.00	0.00
347	GSEC STRIP 19-03-2032	50,00,00,000.00	27,33,65,500.00	0.03	0.00	0.00	0.00
348	GSEC STRIP 19-03-2033	50,00,00,000.00	25,55,04,000.00	0.03	0.00	0.00	0.00
349	GSEC STRIP 19-09-2029	50,34,00,000.00	32,92,01,450.40	0.03	0.00	0.00	0.00
350	GSEC STRIP 19-09-2030	69,09,00,000.00	42,08,23,044.60	0.04	0.00	0.00	0.00
351	GSEC STRIP 19-09-2032	50,00,00,000.00	26,41,58,000.00	0.03	0.00	0.00	0.00
352	GSEC STRIP 19-09-2033	50,00,00,000.00	24,72,07,500.00	0.03	0.00	0.00	0.00
353	GSEC COUPON STRIP 22/02/2029	15,21,00,000.00	10,36,82,767.50	0.01	15,21,00,000.00	9,60,07,041.00	0.01
354	GSEC COUPON STRIP 22/02/2030	15,00,00,000.00	9,51,71,700.00	0.01	15,00,00,000.00	8,77,45,200.00	0.01
355	GSEC COUPON STRIP 22/08/2029	15,21,00,000.00	10,00,07,575.20	0.01	15,21,00,000.00	9,22,47,889.50	0.01
356	GSEC COUPON STRIP 22/08/2030	15,00,00,000.00	9,18,51,600.00	0.01	15,00,00,000.00	8,47,49,400.00	0.01
357	G-SEC STRIP 12-06-2035	25,37,50,000.00	10,95,22,052.50	0.01	0.00	0.00	0.00
358	G-SEC STRIP 12-06-2036	25,37,50,000.00	10,16,34,487.50	0.01	0.00	0.00	0.00
359	G-SEC STRIP 12-12-2035	25,37,50,000.00	10,55,64,567.50	0.01	0.00	0.00	0.00
360	G-SEC STRIP 12-12-2036	25,37,50,000.00	9,78,66,807.50	0.01	0.00	0.00	0.00
361	9.51% MAHARASHTRA SDL 2023 11.09.2023	0.00	0.00	0.00	5,00,00,000.00	5,10,20,800.00	0.01
362	9.55 % ANDHRA PRADESH SDL 2023 11/09/2023	0.00	0.00	0.00	10,00,00,000.00	10,20,48,600.00	0.01
363	9.60% CHATTISHGAR 2024 30.01.2024	10,00,00,000.00	10,07,45,800.00	0.01	10,00,00,000.00	10,29,87,900.00	0.01
364	9.63% MAHARASHTRA SDL 2024 12/02/2024	5,00,00,000.00	5,04,15,450.00	0.01	5,00,00,000.00	5,15,47,050.00	0.01

365	9.64% BIHAR SDL 2024 12/02/2024	5,00,00,000.00	5,04,12,450.00	0.01	5,00,00,000.00	5,15,22,350.00	0.01
366	9.67% JHARKHAN SDL 2024 12/02/2024	12,90,00,000.00	13,00,77,537.00	0.01	12,90,00,000.00	13,29,83,649.00	0.02
367	9.70% UTTARAKHAND 2024 12/03/2024	7,25,00,000.00	7,32,90,685.00	0.01	7,25,00,000.00	7,49,41,365.00	0.01
368	9.71 % ANDHRA PRADESH 2023 14/08/2013	0.00	0.00	0.00	5,00,00,000.00	5,10,06,450.00	0.01
369	9.71% ANDHRA PRADESH SDL 2024 12/03/2024	8,10,00,000.00	8,18,89,380.00	0.01	8,10,00,000.00	8,37,33,021.00	0.01
370	9.75% KERALA 2024 26/02/2024	4,81,80,000.00	4,86,41,564.40	0.00	4,81,80,000.00	4,97,83,189.50	0.01
371	9.77% GOA SDL 2024 26/02/2024	5,00,00,000.00	5,04,86,500.00	0.01	5,00,00,000.00	5,16,72,950.00	0.01
372	9.80 % TAMIL NADU 2023 25/09/2023	0.00	0.00	0.00	5,00,00,000.00	5,12,03,800.00	0.01
373	9.84% BIHAR SDL 2024 26/02/2024	2,89,90,000.00	2,92,81,436.47	0.00	2,89,90,000.00	2,99,73,485.75	0.00
374	9.84% UTTARAKHAND SDL 2024 26/02/2024	5,00,00,000.00	5,05,01,250.00	0.01	5,00,00,000.00	5,17,23,000.00	0.01
375	9.89% HARYANA 2023 14/08/2023	0.00	0.00	0.00	5,00,00,000.00	5,10,98,500.00	0.01
376	GSEC COUPON STRIP 02/01/2029	20,75,00,000.00	14,28,71,012.50	0.01	20,75,00,000.00	13,24,24,217.50	0.02
377	GSEC COUPON STRIP 02/07/2029	47,31,00,000.00	31,42,05,107.10	0.03	47,31,00,000.00	29,01,50,810.70	0.04
378	GSEC STRIP 12-03-2031	25,00,00,000.00	14,70,12,750.00	0.01	0.00	0.00	0.00
379	GSEC STRIP 12-03-2030	25,00,00,000.00	15,79,95,000.00	0.02	0.00	0.00	0.00
380	GSEC STRIP 12-03-2032	25,00,00,000.00	13,88,65,750.00	0.01	0.00	0.00	0.00
381	GSEC STRIP 12-03-2033	25,00,00,000.00	12,79,16,500.00	0.01	0.00	0.00	0.00
382	GSEC COUPON STRIP 12/06/2029	25,60,70,000.00	17,07,50,292.77	0.02	25,60,70,000.00	15,77,47,570.31	0.02
383	GSEC COUPON STRIP 12/06/2030	25,60,70,000.00	15,89,82,595.92	0.02	25,60,70,000.00	14,66,42,582.62	0.02
384	GSEC STRIP 12-09-2030	25,00,00,000.00	15,24,83,500.00	0.02	0.00	0.00	0.00
385	GSEC STRIP 12-09-2031	25,00,00,000.00	14,16,98,750.00	0.01	0.00	0.00	0.00
386	GSEC STRIP 12-09-2033	25,00,00,000.00	12,37,62,000.00	0.01	0.00	0.00	0.00
387	GSEC COUPON STRIP 12/12/2030	25,60,70,000.00	15,33,72,102.22	0.02	25,60,70,000.00	14,13,20,935.88	0.02
388	GSEC STRIP 15-12-2027	25,00,00,000.00	18,54,12,250.00	0.02	25,00,00,000.00	17,19,62,250.00	0.02
389	GSEC COUPON STRIP 16-12-2028	50,00,00,000.00	34,53,71,000.00	0.04	50,00,00,000.00	32,02,15,500.00	0.04
390	8.65% PUNJAB SPL SDL 2028 30.03.2028	75,00,00,000.00	77,73,58,500.00	0.08	75,00,00,000.00	77,59,38,750.00	0.10
391	8.71% UTTAR PRADESH SDL 2028 17.10.2028	25,00,00,000.00	26,25,93,750.00	0.03	25,00,00,000.00	26,32,13,750.00	0.04
392	8.72% J K SPL SDL 2031 30.03.2031	5,00,00,000.00	5,30,59,700.00	0.01	5,00,00,000.00	5,27,79,550.00	0.01
393	8.82% BIHAR SDL 2026 24.02.2026	10,00,00,000.00	10,28,83,500.00	0.01	10,00,00,000.00	10,40,93,800.00	0.01
394	8.82% TRIPURA SDL 12.09.2028	5,00,00,000.00	5,26,97,700.00	0.01	5,00,00,000.00	5,29,31,100.00	0.01
395	8.83% GOI 2041 12.12.2041	5,79,13,70,000.00	6,65,48,11,144.67	0.67	5,79,13,70,000.00	6,55,88,19,186.92	0.88
396	8.83% GSC 2023 25/11/2023	1,42,72,00,000.00	1,43,06,90,931.20	0.15	1,42,72,00,000.00	1,45,46,39,347.20	0.19
397	8.84% RAJASTHAN SDL 12.09.2028	1,00,00,00,000.00	1,05,56,21,000.00	0.11	1,00,00,00,000.00	1,05,91,25,000.00	0.14
398	8.90 % KARNATAK SDL 2022 19/12/2022	0.00	0.00	0.00	10,00,00,000.00	10,05,30,500.00	0.01
399	8.90% WEST BENGAL 2022 17.10.2022	0.00	0.00	0.00	17,00,00,000.00	17,01,88,530.00	0.02
400	8.97% GOI 2030 05.12.2030	5,54,12,00,000.00	6,05,30,07,396.80	0.61	5,54,12,00,000.00	6,08,19,60,166.80	0.81
401	8.97% KARNATAKA SDL 2024 23/07/2024	7,41,80,000.00	7,51,41,372.80	0.01	7,41,80,000.00	7,61,79,151.00	0.01
402	8% HARYANA SDL 08.04.2030	1,50,00,00,000.00	1,53,98,71,500.00	0.16	1,50,00,00,000.00	1,52,97,87,000.00	0.20
403	9.11% TAMIL NADU SDL 2024 28.05.2024	5,00,00,000.00	5,05,97,900.00	0.01	5,00,00,000.00	5,13,76,700.00	0.01
404	9.15% GOI 2024 14.11.2024	71,80,00,000.00	73,27,06,794.00	0.07	71,80,00,000.00	74,66,86,254.00	0.10
	Total:	9,98,48,99,70,000.00	9,86,02,77,18,582.55	100.00	7,63,13,07,50,000.00	7,46,43,90,55,674.15	100.00

1 Summary of significant accounting policies and other explanatory information for the half year ended September 30, 2023

1.1 Background:

National Pension System Trust (NPS) has been established by Pension Fund Regulatory and Development Authority (PFRDA) as a Trust in accordance with the Indian Trusts Act, 1882 and is sponsored by Government of India. SBI Pension Fund Private Ltd (SBIPF), a Company incorporated under the Companies Act, 1956 (as amended thereafter) has been appointed as the Fund Manager of the NPS vide the PFRDA Pension Fund Regulation 2015.

The key features of the Schemes presented in these financial statements are as under: -

Type and Scheme Name	Investment Criteria & Objective
NPS Trust A/c SBI Pension Fund Scheme State Government	This scheme class will be invested in G Sec, Debt Securities issued by bodies Corporate/Public Financial Institutions/PSU Bonds/Infra Bonds/Developments funds, short term money market instruments, equities, and Liquid Funds to the limit of 5% of scheme corpus. Contributions of Fund by investor for retirement are non-withdrawable. The investment objective is to optimize the returns.

1.2 Central Recordkeeping Agency:

Protean e-Gov Technologies Limited (formerly NSDL e-Governance Infrastructure Limited) , Kfin Technologies Private limited and Computer Age Management Services Limited (CAMS) has been appointed as Central Recordkeeping Agency (CRA) for NPS Schemes who maintain the accounts of individual subscribers and CRA collects the necessary charges from these individual subscribers.

CRA's responsibilities includes:

- Recordkeeping, Administration and Customer service functions for NPS subscribers,
- Providing Unique Permanent Retirement Account Number (PRAN) to each subscriber,
- Maintaining database of all PRANs issued and recording transactions relating to each subscriber's PRAN,
- PRAN Transaction Statement,
- An operational interface between PFRDA and other NPS intermediaries such as Pension Funds, Annuity Service Providers, Trustee Bank etc.

CRA is responsible to resolve all queries pertaining to investors. CRA informs about the subscription and redemption to Pension Fund Managers (PFM) and also instruct Trustee Bank to credit PFM's pool account maintained with them.

1.3 With effect from 01st April 2022, NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust from 01st April 2022.

1.4 Axis Bank Limited i.e trustee bank provides subscription funds on a consolidated basis for all the schemes managed by PFM and credits the same to a schemes account, wherefrom the funds are transferred by the PFM to the respective schemes. The PFM record receipt of funds in the respective schemes only.

1.5.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and PFRDA (Preparation of financial statement and Auditors Report of schemes under National Pension System) Guidelines 2012, Accounting standard specified in Companies (Accounting Standards) Amendment rules 2016 under section 133 of the Companies Act 2013 (the Act) read with Rule 7 of amended companies Accounts Rules 2014 to the extent made applicable by Authority's guidelines and generally accepted accounting principles. The scheme maintains books of account on an accrual basis under historical cost convention, as modified for investments which are marked to market.

1.5.2 Use of Estimates:

The preparation of Financial Statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities as of the date of financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from those estimates and are given effect to in the year in which those are crystallized.

1.5.3 Accounting of Unit Capital:

Units are created and redeemed based on the intimation provided by Central Record Keeping Agency (CRA) which is net of charges as provided in the National Pension System offer document and the Investment Management Agreement. All the units are recorded at face value

1.5.4 Unit Premium Reserve:

When units are issued or redeemed the net premium or discount to the face value is transferred to the Unit Premium Reserve.

1.5.5 Investments:

- (i) The investments are undertaken as per the guidelines specified in the Investment Management agreement with respect to the individual schemes.
- (ii) Purchase and sale of investments are recorded as on the trade date at cost and sale price respectively. As per Investment Management Agreement, transfer of securities from one scheme to another scheme are carried out at prevailing market price on spot basis.
- (iii) Rights/bonus entitlements if any are accounted on ex-right/ex-bonus bonus date of the principal stock exchange.
- (iv) The holding cost of investments is determined by the weighted average cost method which includes brokerage on Equity Investment and Stamp duty as applicable on all investments.

(v) **Valuation of Investments**

- The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

(vi) **Valuation of Investments**

- The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.
- As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust and provided to SBIPF on a daily basis. Valuation methodology is as follows:

Type of Asset Class	Valuation Methodology
Equity	As per closing price of the Principal Stock Exchange. In case, it was not traded on principal stock exchange then the closing price of the secondary stock exchange. NSE is considered as Principal Stock exchange.
	<p>When a security is not traded on any stock exchange on a particular valuation day, the value at which it was traded on the principal stock exchange or secondary stock exchange, as the case may be, on the earliest previous day is used provided such date is not more than 30 days prior to valuation date.</p> <p>Until the right shares are traded, each right share is valued as ex-rights price minus right offer price. In case the rights price is higher than the ex-rights price, then the rights is valued at 'nil'. The above formula is used till the date of allotment. From the date of allotment, the security is valued at the exchange closing price.</p>
Debt Securities other than Government Securities	<p>All Instruments/ Securities with residual maturity of more than 30 days-</p> <p>Traded Securities: The traded price is taken subject to the fulfillment of the conditions practiced/adopted by the valuation agency after consultation with NPS Trust and PFs.</p>
	<p>Non-Traded Securities: The securities is valued on the basis of scrip level prices released by the valuation agency in consultation with NPS Trust and PFs.</p> <p>Purchase of new securities: In case of new security purchased for which price is not available, such security is valued on the basis of scrip level price (for coupon bearing securities) / scrip level yield (for discounted securities) at which the securities are purchased.</p>

	<p>Investment in “Additional Tier 1 (Basel III Compliant) Perpetual Bonds” [AT1 Bonds], ABS, MBS –</p> <p>The Investment in AT1 Bonds, ABS and MBS is valued at scrip level prices as above.</p> <p>All Instruments/ Securities with residual maturity of upto 30 days</p> <p>The securities is valued by amortization on a straight-line basis to maturity from last valuation price as long as it is within the prescribed range, (presently $\pm 0.025\%$, i.e., ± 2.5 basis points) of the reference price provided by the valuation agency.</p>
Government Securities	<p>Securities with residual maturity of more than 30 days-</p> <p>The security is valued on the basis of scrip level prices released by the valuation agency on the same basis as debt securities maturing greater than 30 days.</p> <p>Securities with residual maturity of upto 30 days-</p> <p>The security is valued through amortization on the same basis as debt securities maturing upto 30 days.</p>
Mutual Fund Units	Valued at latest NAV available on AMFI website. Presently, previous day's Scheme NAVs are being considered.
Real Estate Investment Trusts (REIT) & Infrastructure Investment Trusts (InvIT)''	The investments in units of REIT/InvIT are valued on the basis of last closing price at the principal stock exchange (last closing price should not be later than 30 days). If not traded on principal stock exchange, the closing price on any other stock exchange where units are traded are used.
Exchange Traded Funds (ETF)	ETFs are valued at closing price of the day of the respective stock exchange
IPO Application	IPO application money pending allotment are valued at cost basis. IPO Post allotment but awaiting listing are valued at allotment price
Fixed Deposits	Fixed Deposits are valued at face value and amortized on straight line basis.
Real Estate Investment Trusts (REIT) & Infrastructure Investment Trusts (InvIT)''	The investments in units of REIT/InvIT are valued on the basis of last closing price at the principal stock exchange (last closing price should not be later than 30 days). If not traded on principal stock exchange, the closing price on any other stock exchange where units are traded are used.
Exchange Traded Funds (ETF)	ETFs are valued at closing price of the day of the respective stock exchange
IPO Application	IPO application money pending allotment are valued at cost basis. IPO Post allotment but awaiting listing are valued at allotment price

Fixed Deposits	Fixed Deposits are valued at face value and amortized on straight line basis.
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1.5.6 **Non-Performing Investments:**

Investments are classified as non-performing based on PFRDA (Identification, Income Recognition, and provisioning of NPA) Guidance Note 2013. An investment is regarded as non-performing if interest/ principal or both amounts have not been received or remained outstanding for one quarter from the day such income/instruments has fallen due.

Provision are made for Non-performing investments as per the extant guidelines prescribed by PFRDA as shown below:

Period due from the date of classification of assets as NPS	% Provision on Book Value
3 Months	50%
6 Months	75%
9 Months	100%

Allocation of any recovery in NPI accounts is appropriated as under:

Firstly, towards Principal amount

Excess over principal amount to be adjusted towards interest accrued in books

Remaining amount towards interest amount recorded in memorandum account.

1.5.7 **Income Recognition:**

- Profit / loss on Sale of equity shares / mutual fund units are the difference between the Sale consideration net of expenses and the weighted average book cost.
- Realised gain / loss on debt securities is the difference between the Sale consideration net of expenses and the weighted average amortised cost as on the date of Sale.
- Interest income is accounted on accrual basis.
- Other income of a miscellaneous nature is accounted for as and when realised.
- Dividend is accounted on accrual basis and recognised on the date the share is quoted on ex-dividend basis.
- Income on non-performing assets (NPA) is recognized on receipt basis.

1.5.8 **Income Taxes:**

No provision for income tax has been made since the income of the Schemes is exempt under Section 10(44) of the Income Tax Act, 1961.

1.5.9 **Fees**

a) Investment Management Fees:

The Schemes have paid/provided for Investment Management Fees to the PFM for managing the Scheme and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA as follows:

Management Fee shall be charged in percentage in accordance with following slab structure of Asset Under Management.

Slabs of AUM	Maximum Investment Management Fee
Up to 10,000 Cr.	0.09%
10,001 – 50,000 Cr.	0.06%
50,001 – 1,50,000 Cr.	0.05%
Above 1,50,000 Cr	0.03%

b) NPS Trust Fees

The Schemes have paid/provided for NPS Trust Fees to the PFM and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA.

1.5.10 Custodian Fees and Depository & Settlement Charges:

Custodian Fees and Depository & Settlement charges are charged by DB in accordance with the terms specified in the IMA. The PFRDA (Preparation of Financial Statements and Auditors Report of schemes under National Pension System) PFRDA Pension Fund Regulation 2015 specify that the custodian charges should be accrued on a day to day basis.

1.5.11 Computation of Net Asset Value:

The NAV of the units is computed by dividing Net Assets by number of units outstanding in the Scheme.

1.5.12 The net unrealized gain or loss in the value of investments is determined separately for each category of investment. The net change in unrealized gain or loss between two balance sheet dates is recognized in the revenue account. Later, the change in unrealized gain (net) in the value of investment is transferred from/to unrealized appreciation reserve through appropriation account.

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
BALANCE SHEET AS AT**

**E TIER-I
30-09-2023**

Particulars	Notes	AS AT 30-09-2023	As AT 30-09-2022
Laibilities			
Unit Capital	2	30,24,18,03,563	24,73,42,79,245
Reserve and Surplus	3	1,04,42,26,22,826	68,69,71,99,159
Current Liabilities and Provisions	4	8,51,71,286	8,33,10,706
Total (A)		1,34,74,95,97,674	93,51,47,89,110
Assets			
Investment	5	1,34,09,46,36,891	93,43,81,60,630
Deposits	6	-	-
Other Current Assests	7	65,49,60,783	7,66,28,480
Total (B)		1,34,74,95,97,674	93,51,47,89,110
(a) Net Assests as per Balance Sheets		1,34,66,44,26,388	93,43,14,78,404
(b) Number of Units Outstanding		3,02,41,80,356	2,47,34,27,925

Significant Accounting Policies and Notes of Accounts

1-13

This is Balance Sheet refferred to in our report for even date

For SBI Pension Funds Pvt Ltd

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
REVENUE ACCOUNT FOR THE YEAR ENDED**

**E TIER-I
30-09-2023**

Particulars	Notes	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Income			
Dividend		1,10,86,72,939	74,90,73,544
Interest	8	-	-
Profit on sale/redemption of investments	9	1,65,46,99,890	86,97,84,073
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		15,22,46,02,401	-
Other Income	11	-	-
Total Income (A)		17,98,79,75,231	1,61,88,57,617
Expense and Losses			
Unrealized losses in value of investments		-	87,65,14,976
Loss on sale/redemption of investments	12	17,68,59,251	47,04,43,276
Loss on inter-scheme transfer/sale	13		
Management fees (GST)		2,96,85,988	2,21,68,394
NPS Trust fees		31,15,919	21,83,039
Custodian fees		-	4,956
Depository and settlement charges		3,65,434	2,49,327
Stamp Duty on Bond/Mutual Fund		-	-
CRA Fees		-	-
Less: Amount recoverable by sale of units on account of CRA charges		-	-
Total Expenditure (B)		21,00,26,592	1,37,15,63,968
Surplus/(Deficit) for the year (A-B)		17,77,79,48,638	24,72,93,649
Less :Amount transferred to/(From) unrealised appreciation account		15,22,46,02,401	-87,65,14,976
Less: Amount Transferred to General Reserve		2,55,33,46,237	1,12,38,08,625
Amount carried forward to Balance Sheet		-	-

Significant Accounting Policies and Notes of Accounts

1-13

This is revenue account referred to in our report for given

For SBI Pension Funds Pvt Ltd

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT

E TIER-I
30-09-2023

Schedule 2	AS AT 30-09-2023	As AT 30-09-2022
Unit Capital		
Outstanding at the beginning of the year	28,22,50,66,440	22,20,24,02,365
Add :Units issued during the year	3,83,31,87,650	3,77,82,49,912
Less: Units redeemed during the year	1,81,64,50,528	1,24,63,73,032
Outstanding at the end of the year	30,24,18,03,562	24,73,42,79,245
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	2,82,25,06,644	2,22,02,40,237
Add :Units issued during the year	38,33,18,765	37,78,24,991
Less: Units redeemed during the year	18,16,45,053	12,46,37,303
Outstanding Units at the end of the year	3,02,41,80,356	2,47,34,27,925

* Initial Capital represent capital on the date of commencement of scheme

Schedule 3	AS AT 30-09-2023	As AT 30-09-2022
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	50,73,27,72,866	33,68,42,18,059
Add: Premium on Units issued	12,27,25,50,708	10,18,26,69,226
Less: Premium on Units redeemed	5,89,47,26,975	3,35,66,71,697
Add: Transferred from General Reserve		
Closing Balance	57,11,05,96,599	40,51,02,15,588
General Reserve		
Opening Balance	4,43,98,26,176	2,85,53,14,024
Add/Less: Transferred from Revenue Account	2,55,33,46,237	1,12,38,08,625
Less: Transfer to Unit premium Reserve		
Closing Balance	6,99,31,72,413	3,97,91,22,649
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	25,09,42,51,412	25,08,43,75,899
Add/Less: Transferred to Revenue Account	15,22,46,02,401	-87,65,14,976
Closing Balance	40,31,88,53,813	24,20,78,60,923
TOTAL	1,04,42,26,22,825	68,69,71,99,160

Schedule 4	AS AT 30-09-2023	As AT 30-09-2022
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	5,52,882	3,90,645
Management Fee Payable	47,67,654	72,25,096
Custodial Charges Payable	-	-
Brokerage Payable		
Depository and settlement charges Payable	5,58,555	4,36,331
Book Overdraft	-	-
Redemption Payable	7,88,49,652	5,15,67,539
TDS Payable	4,42,541	3,32,295
Contract for Purchase of Investments	0	2,33,58,800
Interest Received in Advance	-	-
TOTAL	8,51,71,285	8,33,10,706

Schedule 5	AS AT 30-09-2023	As AT 30-09-2022
Investments (Long Term and Short Term)		
Equity Shares	1,32,14,02,24,772	90,68,75,98,158
Debentures and Bonds Listed/Awaiting Listing	0	0
Central and State Government Securities (including treasury bills)	-	-
Commercial Paper		
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	1,95,44,12,119	2,75,05,62,472
- Certificates of Deposit		
Investment classified as NPA	-	-
Less: Provision held for Non Performing Investments	-	-
Total	1,34,09,46,36,891	93,43,81,60,630
*(Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities)		

Schedule 6	AS AT 30-09-2023	As AT 30-09-2022
Deposits		
Deposits with Scheduled Banks	-	-

Schedule 7	AS AT 30-09-2023	As AT 30-09-2022
Other Current Assets		
Balances with bank in a current account	64,82,07,942	2,37,69,019
Contracts for sale of investments	0	4,49,56,695
Outstanding and accrued income	-	-
Dividend Receivable	67,52,841	79,02,766
Interest Receivable on Non-Performing Investments	-	-
Less: Provision for Interest on Non performing Investments	-	-
Brokerage receivable from PFM		
Application money pending allotment		
Sundry Debtors	-	-
Margin With CCIL	-	-
Redemption receivable on Non performing Investment	-	-
Less: Provision for Non performing Investment	-	-
	-	-
TOTAL	65,49,60,783	7,66,28,480

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
Notes annexed to and forming part of the Financial Statements

E TIER-I
30-09-2023

Schedule 8	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	-	-
	-	-

Schedule 9	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	1,58,58,75,883	81,99,06,240
Profit on Sale of Corp Bonds	-	-
Profit on Sale of Government Securities	-	-
Profit on Sale of Mutual Fund Scheme Units	6,88,24,007	4,98,77,833
	1,65,46,99,890	86,97,84,073

Schedule 10	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-

Schedule 11	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Other Income		
Excess Provision written Back-Accrued Interest/	-	-
Provision written back on recovery against Non Performing Investment	-	-

Schedule 12	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	17,68,59,251	47,04,43,276
Loss on Sale of Corp Bonds	-	-
Loss on Sale of Government Securities	-	-
Loss on Sale of AIFs	-	-
	17,68,59,251	47,04,43,276

Schedule 13	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS (Inter Scheme)		
Loss on Sale of Government Securities	-	-

NATIONAL PENSION SYSTEM TRUST

SM001003-NPS TRUST- A/C SBI PENSION FUND SCHEME E - TIER I

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

Equity Shares		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Value(Rs.)	% to Assets Class
1	GAS AUTHORITY OF INDIA LIMITED	27,88,596.00	34,69,01,342.40	0.26	30,45,264.00	26,50,90,231.20	0.29
2	GODREJ CONSUMER PRODUCTS	3,17,518.00	31,48,50,848.80	0.24	4,67,790.00	42,58,99,405.50	0.47
3	HAVELLS INDIA PVT	7,18,699.00	99,82,36,976.05	0.76	4,79,449.00	64,65,60,948.95	0.71
4	HCL TECHNOLOGIES LIMITED	13,37,284.00	1,65,12,78,283.20	1.25	11,93,134.00	1,11,24,18,484.90	1.23
5	HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED	0.00	0.00	0.00	12,61,050.00	2,88,49,67,137.50	3.18
6	HDFC BANK LTD.	80,74,001.00	12,32,33,47,726.30	9.33	44,96,106.00	6,39,05,40,263.10	7.05
7	HDFC LIFE INSURANCE CO LTD	16,69,606.00	1,06,42,06,864.40	0.81	6,57,428.00	34,87,32,682.60	0.38
8	HERO MOTOCORP LIMITED	0.00	0.00	0.00	60,119.00	15,32,55,354.80	0.17
9	HINDALCO EQUITY	11,77,885.00	58,02,85,045.25	0.44	13,45,782.00	52,55,95,160.10	0.58
10	ACC LTD.	2,27,940.00	45,86,72,265.00	0.35	2,27,940.00	55,06,23,261.00	0.61
11	ADANI PORTS AND SPECIAL ECONOMIC ZONE LTD	0.00	0.00	0.00	6,46,332.00	53,04,12,355.80	0.58
12	AMBUJA CEMENTS LTD	16,10,970.00	68,43,40,056.00	0.52	7,42,770.00	38,29,72,212.00	0.42
13	APOLLO HOSPITALS ENTERPRISE LTD	2,05,662.00	1,05,66,39,940.50	0.80	1,57,744.00	69,14,55,049.60	0.76
14	ASIAN PAINTS LIMITED	5,04,365.00	1,59,43,22,983.25	1.21	4,11,766.00	1,37,63,07,266.70	1.52
15	ASHOK LEYLAND LIMITED	34,60,274.00	61,24,68,498.00	0.46	19,75,828.00	30,16,10,144.20	0.33
16	ASTRAL LTD	2,10,928.00	40,33,89,253.60	0.31	0.00	0.00	0.00
17	AXIS BANK EQUITY	41,63,732.00	4,31,65,40,964.40	3.27	45,76,002.00	3,35,51,24,666.40	3.70
18	BAJAJ FINANCE LIMITED	3,74,256.00	2,92,32,20,052.00	2.21	2,46,857.00	1,81,08,81,237.75	2.00
19	BAJAJ FINSERV LIMITED	11,54,225.00	1,77,77,95,056.25	1.35	6,48,093.00	1,08,77,26,886.55	1.20
20	BATA INDIA LTD	0.00	0.00	0.00	2,44,959.00	44,61,92,818.50	0.49
21	BHARAT ELECTRONICS LIMITED	82,07,863.00	1,13,51,47,452.90	0.86	45,86,535.00	46,30,10,708.25	0.51
22	BHARAT FORGE LIMITED	9,71,813.00	1,06,08,31,070.80	0.80	6,74,702.00	46,92,55,241.00	0.52
23	BHARTIARTL EQUITY	45,19,589.00	4,18,69,47,249.60	3.17	32,74,044.00	2,61,89,07,795.60	2.89
24	BHARTI AIRTEL PARTLY PAID FOR RIGHTS RENUNCIATION	0.00	0.00	0.00	2,18,524.00	8,78,57,574.20	0.10
25	BAJAJ AUTO	1,81,479.00	91,89,55,212.30	0.70	2,02,279.00	71,35,89,742.25	0.79
26	ULTRATECH CEMENT LIMITED	2,56,157.00	2,11,45,37,611.45	1.60	2,49,683.00	1,56,17,92,133.30	1.72
27	UNITED SPIRITS LIMITED	8,13,296.00	81,91,92,396.00	0.62	8,56,474.00	72,14,08,050.20	0.80
28	VOLTAS LTD.	4,17,392.00	36,03,34,513.60	0.27	2,88,190.00	26,12,29,825.50	0.29
29	WIPRO LTD	0.00	0.00	0.00	13,90,041.00	54,80,23,664.25	0.60
30	ZEE ENTERTAINMENT ENTERPRISES LIMITED	0.00	0.00	0.00	15,65,101.00	40,40,30,823.15	0.45
31	PAGE INDUSTRIES LTD	15,353.00	59,84,39,213.45	0.45	0.00	0.00	0.00
32	POWER GRID CORPORATION	61,12,225.00	1,22,09,16,943.75	0.92	31,63,692.00	67,13,35,442.40	0.74
33	PI INDUSTRIES LTD.	1,37,356.00	47,42,90,268.00	0.36	0.00	0.00	0.00
34	PIRAMAL ENTERPRISES LTD	0.00	0.00	0.00	2,34,027.00	20,22,57,834.75	0.22
35	PIRAMAL PHARMA LIMITED	0.00	0.00	0.00	9,36,108.00	24,85,95,180.75	0.27
36	POLYCAB INDIA LTD	43,405.00	23,19,15,085.25	0.18	76,100.00	19,48,73,075.00	0.21
37	RURAL ELECTRIFICATION CORPORATION LIMITED	17,84,177.00	51,27,72,469.80	0.39	0.00	0.00	0.00
38	RELIANCE INDUSTRY LIMITED	41,16,318.00	9,65,27,65,710.00	7.30	34,67,483.00	8,24,48,07,703.25	9.09
39	JIO FINANCIAL SERVICES	39,52,119.00	91,37,29,912.80	0.69	0.00	0.00	0.00
40	STATE BANK OF INDIA EQUITY	85,16,281.00	5,09,74,19,992.55	3.86	56,20,368.00	2,98,21,67,260.80	3.29
41	SBI LIFE INSURANCE CO LTD	4,76,187.00	62,16,14,509.80	0.47	7,30,419.00	91,33,52,438.55	1.01
42	SHREE CEMENTS LIMITED	4,766.00	12,13,66,190.00	0.09	0.00	0.00	0.00
43	SIEMENS LIMITED	2,09,059.00	76,77,69,177.50	0.58	57,072.00	15,81,35,097.60	0.17
44	SONA BLW	0.00	0.00	0.00	5,42,785.00	25,17,16,543.75	0.28
45	SRF LTD	4,61,741.00	1,03,86,40,205.40	0.79	2,26,559.00	56,71,79,128.55	0.63
46	SUNDARAM FINANCE LTD	1,81,464.00	55,72,66,870.80	0.42	0.00	0.00	0.00
47	SUN PHARMACEUTICALS EQUITY	21,49,220.00	2,49,01,93,753.00	1.88	12,90,846.00	1,22,45,61,057.90	1.35
48	TATA CONSUMER PRODUCTS	7,88,398.00	69,13,46,206.20	0.52	0.00	0.00	0.00
49	TATA MOTORS LIMITED	17,77,877.00	1,12,04,18,085.40	0.85	23,37,705.00	94,58,35,443.00	1.04
50	TATA STEEL	89,50,070.00	1,15,36,64,023.00	0.87	80,84,070.00	80,27,48,151.00	0.89
51	TATA CONSULTANCY LIMITED	12,75,041.00	4,49,91,09,672.60	3.40	9,08,846.00	2,73,06,73,249.30	3.01
52	TECH MAHINDRA LIMITED	7,19,860.00	88,02,44,808.00	0.67	7,58,998.00	76,55,25,382.80	0.84
53	TITAN EQUITY	4,55,362.00	1,43,38,43,865.60	1.09	3,90,269.00	1,01,74,11,769.55	1.12
54	TORRENT PHARMACEUTICALS LTD.	4,77,954.00	92,20,21,061.40	0.70	3,16,955.00	49,44,02,256.75	0.55
55	HINDUSTAN UNILEVER LIMITED	14,51,792.00	3,57,95,38,355.20	2.71	8,90,655.00	2,40,16,06,674.75	2.65
56	ICICI EQUITY	96,79,765.00	9,21,41,68,303.50	6.97	81,82,130.00	7,05,29,96,060.00	7.78
57	ICICI LOMBARD GENERAL INSURANCE COMPANY LTD.	0.00	0.00	0.00	2,30,382.00	26,52,04,239.30	0.29
58	INDUSIND BANK LIMITED	11,29,022.00	1,61,32,03,084.70	1.22	7,04,754.00	83,52,74,440.80	0.92
59	INFOSYS TECHNOLOGIES LIMITED	45,02,119.00	6,46,25,66,718.55	4.89	38,27,119.00	5,40,94,41,350.55	5.96
60	ITC	88,35,300.00	3,92,64,07,320.00	2.97	77,70,389.00	2,58,13,23,225.80	2.85
61	JINDAL STEEL & POWER LIMITED	2,81,879.00	19,76,95,836.65	0.15	5,27,579.00	22,61,20,359.40	0.25
62	JUBILANT FOODWORKS LTD	11,00,749.00	58,68,09,291.90	0.44	0.00	0.00	0.00
63	KOTAK BANK EQUITY	21,41,900.00	3,71,76,95,830.00	2.81	16,92,225.00	3,07,84,95,720.00	3.39
64	LIFE INSURANCE CORPORATION	0.00	0.00	0.00	3,11,582.00	19,36,94,950.30	0.21
65	LARSEN AND TOURBO	16,51,183.00	4,99,24,34,359.65	3.78	16,43,460.00	3,03,66,21,042.00	3.35
66	LTJ MINDTREE	73,182.00	38,12,67,242.70	0.29	0.00	0.00	0.00
67	VEDANT FASHIONS LTD	4,21,100.00	56,36,63,405.00	0.43	0.00	0.00	0.00
68	MARICO LTD.	14,09,826.00	79,18,28,772.90	0.60	10,10,462.00	54,34,76,986.70	0.60
69	MARUTI EQUITY	2,34,870.00	2,49,21,11,622.00	1.89	1,70,669.00	1,50,66,91,532.35	1.66
70	MAHINDRA & MAHINDRA EQUITY	14,52,158.00	2,25,70,16,571.50	1.71	9,21,237.00	1,16,83,12,763.40	1.29
71	MPHASIS LTD	0.00	0.00	0.00	84,713.00	17,68,51,094.45	0.20

72	MUTHOOT FINANCE LTD.	3,51,676.00	44,02,98,352.00	0.33	4,08,426.00	42,47,83,461.30	0.47
73	NESTLE (I) LTD	44,435.00	1,00,00,94,101.50	0.76	42,384.00	81,14,33,203.20	0.89
74	NHPC LTD	1,02,20,529.00	53,96,43,931.20	0.41	0.00	0.00	0.00
75	NTPC LIMITED	86,01,979.00	2,11,22,15,943.45	1.60	70,12,303.00	1,11,95,14,173.95	1.23
76	OIL & NATURAL GAS CORPORATION	37,26,959.00	71,50,17,084.15	0.54	26,98,172.00	34,21,28,209.60	0.38
77	BANK OF BARODA	45,42,697.00	97,19,10,023.15	0.74	32,40,000.00	42,89,76,000.00	0.47
78	BHARAT PETROLEUM CORPORATION LTD.	27,26,038.00	94,48,44,770.80	0.72	19,54,568.00	59,57,52,326.40	0.66
79	BRITANNIA INDUSTRIES LIMITED	1,62,374.00	73,67,15,194.10	0.56	1,44,226.00	55,42,67,729.30	0.61
80	CANARA BANK EQUITY	17,43,967.00	65,61,67,583.75	0.50	0.00	0.00	0.00
81	CHOLAMANDALAM INVESTMENT AND FINANCE COMPANY LIMITED	5,89,411.00	71,76,37,363.05	0.54	3,21,100.00	23,51,09,420.00	0.26
82	CIPLA	10,72,013.00	1,27,15,68,219.95	0.96	7,90,633.00	88,15,16,263.35	0.97
83	COFORGE LTD	0.00	0.00	0.00	71,918.00	24,17,84,720.10	0.27
84	CONTAINER CORPORATION OF INDIA LTD	6,20,671.00	44,45,24,570.20	0.34	5,61,646.00	39,96,95,375.90	0.44
85	CUMMINS INDIA LIMITED	4,34,670.00	73,73,30,721.00	0.56	3,75,851.00	44,94,61,418.35	0.50
86	DABUR	17,98,420.00	99,20,08,472.00	0.75	11,07,627.00	63,46,14,889.65	0.70
87	DIVIS LABORATORIES LTD.	0.00	0.00	0.00	73,720.00	27,31,47,344.00	0.30
88	DR. REDDY'S LABORATORIES LIMITED	2,20,741.00	1,23,32,79,967.00	0.93	2,02,770.00	87,91,49,889.00	0.97
89	EICHER MOTORS LIMITED	3,33,156.00	1,14,83,72,074.20	0.87	1,05,977.00	38,91,05,153.20	0.43
	Total:	15,75,22,344.00	1,32,14,02,24,772.10	100.00	11,24,10,965.00	90,68,75,98,157.65	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the half year ended September 30, 2023**1.1 Background:**

National Pension System Trust (NPS) has been established by Pension Fund Regulatory and Development Authority (PFRDA) as a Trust in accordance with the Indian Trusts Act, 1882 and is sponsored by Government of India. SBI Pension Fund Private Ltd (SBIPF), a Company incorporated under the Companies Act, 1956 (as amended thereon) has been appointed as the Fund Manager of the NPS vide the PFRDA Pension Fund Regulation 2015.

The key features of the Schemes presented in these financial statements are as under: -

Type and Scheme Name	Investment Criteria & Objective
NPS Trust A/c SBI Pension Fund Scheme E – Tier I	This asset class will be invested in large cap growth Companies and build a portfolio representing a cross-section of Companies with sound fundamentals and growth prospects and Liquid Funds to the limit of 5% of scheme corpus. Contributions of Fund by investor for retirement are non-withdrawable. The investment objective is to optimize the returns.

1.2 Central Recordkeeping Agency:

Protean e-Gov Technologies Limited (formerly NSDL e-Governance Infrastructure Limited) , Kfin Technologies Private limited and Computer Age Management Services Limited (CAMS) has been appointed as Central Recordkeeping Agency (CRA) for NPS Schemes who maintain the accounts of individual subscribers and CRA collects the necessary charges from these individual subscribers.

CRA's responsibilities includes:

- a. Recordkeeping, Administration and Customer service functions for NPS subscribers,
- b. Providing Unique Permanent Retirement Account Number (PRAN) to each subscriber,
- c. Maintaining database of all PRANs issued and recording transactions relating to each subscriber's PRAN,
- d. PRAN Transaction Statement,
- e. An operational interface between PFRDA and other NPS intermediaries such as Pension Funds, Annuity Service Providers, Trustee Bank etc.

CRA is responsible to resolve all queries pertaining to investors. CRA informs about the subscription and redemption to Pension Fund Managers (PFM) and also instruct Trustee Bank to credit PFM's pool account maintained with them.

1.3 With effect from 01st April 2022, NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust from 01st April 2022.

1.4 Axis Bank Limited i.e trustee bank provides subscription funds on a consolidated basis for all the schemes managed by PFM and credits the same to a schemes account, wherefrom the funds are transferred by the PFM to the respective schemes. The PFM record receipt of funds in the respective schemes only.

1.5.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and PFRDA (Preparation of financial statement and Auditors Report of schemes under National Pension System) Guidelines 2012, Accounting standard specified in Companies (Accounting Standards) Amendment rules 2016 under section 133 of the Companies Act 2013 (the Act) read with Rule 7 of amended companies Accounts Rules 2014 to the extent made applicable by Authority's guidelines and generally accepted accounting principles. The scheme maintains books of account on an accrual basis under historical cost convention, as modified for investments which are marked to market.

1.5.2 Use of Estimates:

The preparation of Financial Statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities as of the date of financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from those estimates and are given effect to in the year in which those are crystallized.

1.5.3 Accounting of Unit Capital:

Units are created and redeemed based on the intimation provided by Central Record Keeping Agency (CRA) which is net of charges as provided in the National Pension System offer document and the Investment Management Agreement. All the units are recorded at face value.

1.5.4 Unit Premium Reserve:

When units are issued or redeemed the net premium or discount to the face value is transferred to the Unit Premium Reserve.

1.5.5 Investments:

- (i) The investments are undertaken as per the guidelines specified in the Investment Management agreement with respect to the individual schemes.
- (ii) Purchase and sale of investments are recorded as on the trade date at cost and sale price respectively. As per Investment Management Agreement, transfer of securities from one scheme to another scheme are carried out at prevailing market price on spot basis.
- (iii) Rights/bonus entitlements if any are accounted on ex-right/ex-bonus bonus date of the principal stock exchange.
- (iv) The holding cost of investments is determined by the weighted average cost method and the cost does not include brokerage and other transaction charges.

(v) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

(vi) The investments are undertaken as per the guidelines specified in the Investment Management agreement with respect to the individual schemes.

(vii) Purchase and sale of investments are recorded as on the trade date at cost and sale price respectively.

(viii) Rights/bonus entitlements if any are accounted on ex-right/ex-bonus bonus date of the principal stock exchange.

(ix) The holding cost of investments is determined by the weighted average cost method and the cost does not include brokerage and other transaction charges.

(x) **Valuation of Investments**

- The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.
- As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust and provided to SBIPF on a daily basis. Valuation methodology is as follows:

Type of Asset Class	Valuation Methodology
Equity	As per closing price of the Principal Stock Exchange. In case, it was not traded on principal stock exchange then the closing price of the secondary stock exchange. NSE would be considered as Principal Stock exchange.
	<p>When a security is not traded on any stock exchange on a particular valuation day, the value at which it was traded on the principal stock exchange or secondary stock exchange, as the case may be, on the earliest previous day is used provided such date is not more than 30 days prior to valuation date.</p> <p>Until the right shares are traded, each right share is valued as ex-rights price minus right offer price. In case the rights price is higher than the ex-rights price, then the rights is valued at 'nil'. The above formula is used till the date of allotment. From the date of allotment, the security is valued at the exchange closing price.</p>

Debt Securities other than Government Securities	<p>All Instruments/ Securities with residual maturity of more than 30 days-</p> <p>Traded Securities: The traded price is taken subject to the fulfillment of the conditions practiced/adopted by the valuation agency after consultation with NPS Trust and PFs.</p> <p>Non-Traded Securities: The securities is valued on the basis of scrip level prices released by the valuation agency in consultation with NPS Trust and PFs.</p> <p>Purchase of new securities: In case of new security purchased for which price is not available, such security is valued on the basis of scrip level price (for coupon bearing securities) / scrip level yield (for discounted securities) at which the securities are purchased.</p> <p>Investment in “Additional Tier 1 (Basel III Compliant) Perpetual Bonds” [AT1 Bonds], ABS, MBS –</p> <p>The Investment in AT1 Bonds, ABS and MBS is valued at scrip level prices as above.</p> <p>All Instruments/ Securities with residual maturity of upto 30 days</p> <p>The securities is valued by amortization on a straight-line basis to maturity from last valuation price as long as it is within the prescribed range, (presently $\pm 0.025\%$, i.e., ± 2.5 basis points) of the reference price provided by the valuation agency.</p>
Government Securities	<p>Securities with residual maturity of more than 30 days-</p> <p>The security is valued on the basis of scrip level prices released by the valuation agency on the same basis as debt securities maturing greater than 30 days.</p> <p>Securities with residual maturity of upto 30 days-</p> <p>The security is valued through amortization on the same basis as debt securities maturing upto 30 days.</p>
Mutual Fund Units	Valued at latest NAV available on AMFI website. Presently, previous day’s Scheme NAVs are being considered.
Real Estate Investment Trusts (REIT) & Infrastructure Investment Trusts (InvIT)”	The investments in units of REIT/InvIT are valued on the basis of last closing price at the principal stock exchange (last closing price should not be later than 30 days). If not traded on principal stock exchange, the closing price on any other stock exchange where units are traded are used.
Exchange Traded Funds (ETF)	ETFs are valued at closing price of the day of the respective stock exchange

IPO Application	IPO application money pending allotment are valued at cost basis. IPO Post allotment but awaiting listing are valued at allotment price
Fixed Deposits	Fixed Deposits are valued at face value and amortized on straight line basis.

1.5.6 **Non Performing Investments:**

Investments are classified as non-performing based on PFRDA (Identification, Income Recognition, and provisioning of NPA) Guidance Note 2013 and as per suggested SOPs. An investment is regarded as non-performing if interest/ principal or both amounts have not been received or remained outstanding for 90 days such income/instruments has fallen due.

Provision are made for Non-performing investments as per the extant guidelines prescribed by PFRDA as shown below:

Period due from the date of classification of assets as NPS	% Provision on Book Value
3 Months	50%
6 Months	75%
9 Months	100%

Allocation of any recovery in NPI accounts is appropriated as under:

Firstly, towards Principal amount

Excess over principal amount to be adjusted towards interest accrued in books

Remaining amount towards interest amount recorded in memorandum account.

1.5.7 **Income Recognition:**

- a) Profit / loss on Sale of equity shares / mutual fund units are the difference between the Sale consideration net of expenses and the weighted average book cost.
- b) Realised gain / loss on debt securities is the difference between the Sale consideration net of expenses and the weighted average amortised cost as on the date of Sale.
- c) Interest income is accounted on accrual basis.
- d) Other income of a miscellaneous nature is accounted for as and when realised.
- e) Dividend is accounted on accrual basis and recognised on the date the share is quoted on ex-dividend basis.
- f) Income on non-performing assets (NPA) is recognized on receipt basis.

1.5.8 **Income Taxes:**

No provision for income tax has been made since the income of the Schemes is exempt under Section 10(44) of the Income Tax Act, 1961.

1.5.9 **Fees**

a) Investment Management Fees:

The Schemes have paid/provided for Investment Management Fees to the PFM for managing the Scheme and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA as follows:

Management Fee shall be charged in percentage in accordance with following slab structure of Asset Under Management.

Slabs of AUM	Maximum Investment Management Fee
Up to 10,000 Cr.	0.09%
10,001 – 50,000 Cr.	0.06%
50,001 – 1,50,000 Cr.	0.05%
Above 1,50,000 Cr	0.03%

b) NPS Trust Fees

The Schemes have paid/provided for NPS Trust Fees to the PFM and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA.

1.5.10 Custodian Fees and Depository & Settlement Charges:

Custodian Fees and Depository & Settlement charges are charged by DB in accordance with the terms specified in the IMA. The PFRDA (Preparation of Financial Statements and Auditors Report of schemes under National Pension System) PFRDA Pension Fund Regulation 2015 specify that the custodian charges should be accrued on a day to day basis.

1.5.11 Computation of Net Asset Value:

The NAV of the units is computed by dividing Net Assets by number of units outstanding in the Scheme.

1.5.12 The net unrealized gain or loss in the value of investments is determined separately for each category of investment. The net change in unrealized gain or loss between two balance sheet dates is recognized in the revenue account. Later, the change in unrealized gain (net) in the value of investment is transferred from/to unrealized appreciation reserve through appropriation account.

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
BALANCE SHEET AS AT**

**C-TIER-I
30-09-2023**

Particulars	Notes	AS AT 30-09-2023	As AT 30-09-2022
Laibilities			
Unit Capital	2	18,88,75,33,201	15,20,11,87,877
Reserve and Surplus	3	52,00,34,31,456	37,79,91,57,732
Current Liabilities and Provisions	4	3,84,38,255	3,77,68,565
Total (A)		70,92,94,02,912	53,03,81,14,175
Assets			
Investment	5	68,58,81,50,350	51,58,17,48,332
Deposits	6	-	-
Other Current Assests	7	2,34,12,52,562	1,45,63,65,843
Total (B)		70,92,94,02,912	53,03,81,14,175
(a) Net Assests as per Balance Sheets		70,89,09,64,657	53,00,03,45,610
(b) Number of Units Outstanding		1,88,87,53,320	1,52,01,18,788

Significant Accounting Policies and Notes of Accounts

1 - 13

This is Balance Sheet refferred to in our report for even date

For SBI Pension Funds Pvt Ltd

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
REVENUE ACCOUNT FOR THE YEAR ENDED**

**C-TIER-I
30-09-2023**

Particulars	Notes	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Income			
Dividend		-	-
Interest	8	2,35,83,60,104	1,69,33,28,285
Profit on sale/redemption of investments	9	5,97,92,299	3,52,78,014
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		47,15,21,208	-
Other Income	11	-	-
Total Income (A)		2,88,96,73,612	1,72,86,06,298
Expense and Losses			
Unrealized losses in value of investments		-	1,67,67,95,377
Loss on sale/redemption of investments	12	23,01,60,524	18,07,656
Loss on inter-scheme transfer/sale	13		
Management fees (GST)		1,59,69,455	1,28,03,317
NPS Trust fees		16,75,787	12,60,458
Custodian fees		-	3,910
Depository and settlement charges		2,07,930	1,42,154
Stamp Duty on Bond/Mutual Fund		-	-
CRA Fees		-	-
Less: Amount recoverable by sale of units on account of CRA charges		-	-
Total Expenditure (B)		24,80,13,696	1,69,28,12,873
Surplus/(Deficit) for the year (A-B)		2,64,16,59,916	3,57,93,425
Less :Amount transferred to/(From) unrealised apprecaiton account		47,15,21,208	-1,67,67,95,377
Less: Amount Transferred to General Reserve		2,17,01,38,708	1,71,25,88,803
Amount carried forward to Balance Sheet		-	-

Significant Accounting Policies and Notes of Accounts

1 - 13

This is revenue account refferred to in our report for given

For SBI Pension Funds Pvt Ltd

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT**

**C-TIER-I
30-09-2023**

Schedule 2	AS AT 30-09-2023	As AT 30-09-2022
Unit Capital		
Outstanding at the beginning of the year	17,24,96,47,211	13,69,29,44,238
Add :Units issued during the year	2,49,50,77,263	2,23,19,35,513
Less: Units redeemed during the year	85,71,91,273	72,36,91,873
Outstanding at the end of the year	18,88,75,33,201	15,20,11,87,877
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	1,72,49,64,721	1,36,92,94,424
Add :Units issued during the year	24,95,07,726	22,31,93,551
Less: Units redeemed during the year	8,57,19,127	7,23,69,187
Outstanding Units at the end of the year	1,88,87,53,320	1,52,01,18,788

* Initial Capital represent capital on the date of commencement of scheme

Schedule 3	AS AT 30-09-2023	As AT 30-09-2022
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	33,41,06,53,335	24,48,06,11,294
Add: Premium on Units issued	6,71,36,48,258	5,47,60,69,825
Less: Premium on Units redeemed	2,30,86,40,117	1,77,31,74,326
Add: Transferred from General Reserve		
Closing Balance	37,81,56,61,476	28,18,35,06,792
General Reserve		
Opening Balance	12,63,11,11,204	9,02,20,31,411
Add/Less: Transferred from Revenue Account	2,17,01,38,708	1,71,25,88,803
Less: Transfer to Unit premium Reserve		
Closing Balance	14,80,12,49,912	10,73,46,20,214
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	-1,08,50,01,140	55,78,26,104
Add/Less: Transferred to Revenue Account	47,15,21,208	-1,67,67,95,377
Closing Balance	-61,34,79,932	-1,11,89,69,274
TOTAL	52,00,34,31,456	37,79,91,57,732

Schedule 4	AS AT 30-09-2023	As AT 30-09-2022
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	2,88,478	2,17,482
Management Fee Payable	24,87,665	40,17,305
Custodial Charges Payable	-	-
Brokerage Payable		
Depository and settlement charges Payable	1,75,355	1,16,029
Book Overdraft	-	-
Redemption Payable	3,02,46,551	3,32,33,074
TDS Payable	2,30,616	1,84,675
Contract for Purchase of Investments	-	-
Interest Received in Advance	50,09,590	-
TOTAL	3,84,38,255	3,77,68,565

Schedule 5	AS AT 30-09-2023	As AT 30-09-2022
Investments (Long Term and Short Term)		
Equity Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	64,94,89,42,200	49,71,84,87,308
Central and State Government Securities (including treasury bills)	-	-
Commercial Paper		
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	3,63,92,08,150	1,86,32,61,023
- Certificates of Deposit		
Investment classified as NPA	-	-
Less: Provision held for Non Performing Investments	-	-
Total	68,58,81,50,350	51,58,17,48,332
*(Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities)		

Schedule 6	AS AT 30-09-2023	As AT 30-09-2022
Deposits		
Deposits with Scheduled Banks	-	-

Schedule 7	AS AT 30-09-2023	As AT 30-09-2022
Other Current Assets		
Balances with bank in a current account	6,34,81,470	1,63,01,311
Contracts for sale of investments	-	-
Outstanding and accrued income	2,27,77,71,092	1,44,00,65,184
Dividend Receivable	-	-
Interest Receivable on Non-Performing Investments	75,66,042	75,66,042
Less: Provision for Interest on Non performing Investments	-75,66,042	-75,66,042
Brokerage receivable from PFM		
Application money pending allotment		
Sundry Debtors	-	-
Margin With CCIL	-	-
Redemption receivable on Non performing Investment	1,86,95,271	1,86,95,271
Less: Provision for Non performing Investment	-1,86,95,271	-1,86,95,923
	-	-
TOTAL	2,34,12,52,562	1,45,63,65,843

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
Notes annexed to and forming part of the Financial Statements

C-TIER-I
30-09-2023

Schedule 8	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	2,35,83,60,104	1,69,33,28,285
	2,35,83,60,104	1,69,33,28,285

Schedule 9	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	-	-
Profit on Sale of Corp Bonds	1,54,68,883	83,72,745
Profit on Sale of Government Securities	-	-
Profit on Sale of Mutual Fund Scheme Units	4,43,23,417	2,69,05,269
	5,97,92,299	3,52,78,014

Schedule 10	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-

Schedule 11	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Other Income		
Excess Provision written Back-Accrued Interest/	-	-
Provision written back on recovery against Non Performing Investment	-	-

Schedule 12	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	-	-
Loss on Sale of Corp Bonds	23,01,60,524	18,07,656
Loss on Sale of Government Securities	-	-
Loss on Sale of AIFs	-	-
	23,01,60,524	18,07,656

Schedule 13	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS (Inter Scheme)		
Loss on Sale of Government Securities	-	-

NATIONAL PENSION SYSTEM TRUST
SM001004-NPS TRUST- A/C SBI PENSION FUND SCHEME C - TIER I
Notes annexed to and forming part of the financial statement(Refer Schedule 5)

Bonds		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	9.35% TATA MOTORS LTD. 2023 10.11.2023	1,50,00,000.00	1,50,18,150.00	0.02	1,50,00,000.00	1,52,48,850.00	0.03
2	9.36% IDFC LTD. 2024 21.08.2024	5,00,00,000.00	5,03,62,150.00	0.08	5,00,00,000.00	5,11,92,850.00	0.10
3	9.38% GREATER HYDERABAD MUNICIPAL CORPORATION 2023 09/03/2023	30,00,00,000.00	29,57,44,800.00	0.46	30,00,00,000.00	29,67,30,900.00	0.60
4	9.44% TATA SONS 2024 02/06/2024	30,00,00,000.00	30,23,292.00	0.00	30,00,00,000.00	30,56,580.00	0.01
5	9.47% LIC HOUSING FINANCE LTD. 2024	10,00,00,000.00	10,15,440.00	0.00	10,00,00,000.00	10,31,740.00	0.00
6	9.55% HDB FINANCIAL SERVICES LTD 2024	3,00,00,000.00	3,04,21,200.00	0.05	3,00,00,000.00	3,08,39,490.00	0.06
7	9.57% EXPORT IMPORT 2024 10/01/2024	80,00,00,000.00	80,37,528.00	0.01	80,00,00,000.00	82,07,608.00	0.02
8	9.70% HDB FINANCIAL SERVICES LTD 2024	1,90,00,00,000.00	1,91,70,107.00	0.03	1,90,00,00,000.00	1,94,94,779.00	0.04
9	9.05% RELIANCE INDUSTRIES LIMITED	25,00,00,000.00	26,43,86,250.00	0.41	25,00,00,000.00	26,70,26,750.00	0.54
10	9.09% IRFC 2026 29.03.2026	2,20,00,00,000.00	2,28,38,046.00	0.04	2,20,00,00,000.00	2,32,20,516.00	0.05
11	9.10% I SEC PD 2025 29.04.2025	1,90,00,00,000.00	1,92,42,668.00	0.03	1,90,00,00,000.00	1,94,49,122.00	0.04
12	9.15% AXIS BANK 2022 31.12.2022	0.00	0.00	0.00	8,80,00,000.00	8,84,85,056.00	0.18
13	9.15% ICICI BANK 2024 06.08.2024 INFRA	20,00,00,000.00	20,26,062.00	0.00	20,00,00,000.00	20,61,646.00	0.00
14	9.15% ICICI BANK 2022 31.12.2022	0.00	0.00	0.00	5,40,00,000.00	5,42,80,530.00	0.11
15	9.17% NTPC LIMITED 2024 22.09.2024	1,40,00,00,000.00	1,42,22,250.00	0.02	1,40,00,00,000.00	1,44,87,410.00	0.03
16	9.18% NUCLER POWER CORPORATION 2025	3,00,00,000.00	3,06,92,700.00	0.05	3,00,00,000.00	3,11,82,900.00	0.06
17	9.18% NUCLER POWER CORPORATION 2026	60,00,00,000.00	62,27,622.00	0.01	60,00,00,000.00	63,19,140.00	0.01
18	9.18% NUCLER POWER CORPORATION 2027	60,00,00,000.00	63,13,500.00	0.01	60,00,00,000.00	63,92,976.00	0.01
19	9.18% NUCLER POWER CORPORATION 2028	60,00,00,000.00	63,92,568.00	0.01	60,00,00,000.00	64,58,250.00	0.01
20	9.18% NUCLER POWER CORPORATION 2029	60,00,00,000.00	64,49,232.00	0.01	60,00,00,000.00	65,26,914.00	0.01
21	9.19% LIC HOUSING FINANCE LTD 06.06.2023	0.00	0.00	0.00	10,00,00,000.00	10,13,14,500.00	0.20
22	9.24% HDFC LIMITED 2024 24/06/2024	0.00	0.00	0.00	1,60,00,000.00	1,64,05,168.00	0.03
23	9.25% ICICI BANK LTD 2024 04.09.2024 INFRA	8,80,00,000.00	8,93,03,456.00	0.14	8,80,00,000.00	9,09,82,408.00	0.18
24	9.25% LIC HOUSING FINANCE 2023 01.01.2023	0.00	0.00	0.00	10,00,00,000.00	10,04,586.00	0.00
25	9.25% LIC HOUSING FINANCE 2022 12.11.2022	0.00	0.00	0.00	40,00,00,000.00	40,09,936.00	0.01
26	9.25% RELIANCE INDUSTRIES LIMITED 2024	4,70,00,000.00	4,75,09,339.00	0.07	4,70,00,000.00	4,83,02,605.00	0.10
27	9.30% INDIA INFRADEBT LIMITED 2024	20,00,00,000.00	20,20,17,400.00	0.31	20,00,00,000.00	20,46,81,800.00	0.41
28	9.30% L&T INFRA DEBT FUND 2023 25.08.2023	0.00	0.00	0.00	15,00,00,000.00	15,16,05,600.00	0.30
29	9.30% PGC 2023 28/06/2023	0.00	0.00	0.00	25,00,00,000.00	25,38,740.00	0.01
30	9.30% PGC 2026 28/06/2026	12,50,00,000.00	13,02,257.50	0.00	12,50,00,000.00	13,24,820.00	0.00
31	9.30% POWERGRID CORP 2029 04.09.2029	7,30,00,000.00	7,91,64,850.00	0.12	7,30,00,000.00	7,98,46,962.00	0.16
32	9.30% TATA SONS 2024 19.06.2024	1,00,00,000.00	1,00,68,090.00	0.02	1,00,00,000.00	1,01,66,680.00	0.02
33	9.34% HDFC 2024 28.08.2024	0.00	0.00	0.00	6,90,00,000.00	7,10,65,032.00	0.14
34	9.35% ICICI SECURITIES PD LTD 2023	0.00	0.00	0.00	70,00,000.00	70,83,328.00	0.01
35	9.35% ICICI SECURITIES PD LTD 2023	0.00	0.00	0.00	80,00,000.00	81,06,560.00	0.02
36	8.82% RURAL ELECTRIFICATION	0.00	0.00	0.00	6,90,00,000.00	6,95,30,610.00	0.14
37	8.83% EXPORT IMPORT BANK OF INDIA 2029	2,80,00,000.00	2,96,52,420.00	0.05	2,80,00,000.00	2,99,53,196.00	0.06
38	8.83% IRFC 2023 25/03/2023	0.00	0.00	0.00	5,30,00,000.00	5,34,44,034.00	0.11
39	8.84% NTPC 2022 04.10.2022	0.00	0.00	0.00	3,50,00,000.00	3,50,06,440.00	0.07
40	8.85% AXIS BANK 2024 05.12.2024 INFRA	12,50,00,000.00	12,64,09,500.00	0.19	12,50,00,000.00	12,81,95,750.00	0.26
41	8.85% INDIABULLS HOUSING FINANCE LTD.	0.00	0.00	0.00	10,00,00,000.00	9,78,44,000.00	0.20
42	8.85% NHPCB 2026 11-02-2026	26,00,00,000.00	26,72,956.00	0.00	26,00,00,000.00	27,01,457.20	0.01
43	8.85% POWER GRID CORPORATION 2022	0.00	0.00	0.00	25,00,000.00	25,02,630.00	0.01
44	8.85% POWER GRID CORPORATION 2023	1,25,00,000.00	1,25,06,925.00	0.02	1,25,00,000.00	1,27,03,450.00	0.03
45	8.85% POWER GRID CORPORATION 2024	87,50,000.00	88,62,253.75	0.01	87,50,000.00	89,98,500.00	0.02
46	8.85% TATA AIG 19.12.2029	30,00,00,000.00	30,19,30,500.00	0.46	30,00,00,000.00	29,02,28,100.00	0.58
47	8.87% EXIM BANK 2025 13.03.2025	40,00,000.00	40,73,136.00	0.01	40,00,000.00	41,23,348.00	0.01
48	8.87% EXIM BANK 2029 30.10.2029	80,00,000.00	84,86,832.00	0.01	80,00,000.00	85,74,728.00	0.02
49	8.88% EXIM BANK 18/10/2022	0.00	0.00	0.00	7,50,00,000.00	7,50,76,950.00	0.15
50	8.89% LIC HOUSING FINANCE LTD 2023	0.00	0.00	0.00	1,10,00,000.00	1,10,95,436.00	0.02
51	8.90% GREATER HYDERABAD MUNICIPAL CORPORATION 2023 09/03/2023	25,00,00,000.00	24,24,22,000.00	0.37	25,00,00,000.00	24,24,66,750.00	0.49
52	8.92% TATA CAPITAL HOUSING FINANCE LTD	6,00,00,000.00	6,11,05,020.00	0.09	6,00,00,000.00	6,13,86,960.00	0.12
53	8.93% POWER GRID CORP LTD 2026 20.10.2026	4,80,00,000.00	4,97,40,912.00	0.08	4,80,00,000.00	5,04,85,296.00	0.10
54	8.93% POWER GRID CORP LTD 2027 20.10.2027	10,00,00,000.00	10,46,891.00	0.00	10,00,00,000.00	10,61,166.00	0.00
55	8.94% EXIM BANK 2022 31.12.2022	0.00	0.00	0.00	1,30,00,000.00	1,30,64,597.00	0.03
56	8.95% HDFC 2023 21.03.2023	0.00	0.00	0.00	1,00,00,000.00	1,00,75,740.00	0.02
57	8.95% IRFC 2025 10.03.2025	90,00,000.00	91,97,100.00	0.01	90,00,000.00	93,47,814.00	0.02
58	8.95% RELIANCE UTILITIES & POWER 2023	0.00	0.00	0.00	1,60,00,000.00	1,61,28,240.00	0.03
59	8.00% INDIA INFRADEBT LIMITED 28-06-2027	25,00,00,000.00	25,14,28,500.00	0.39	25,00,00,000.00	25,05,71,750.00	0.50
60	9.00% LIC HOUSING FINANCE 2023 09/04/2023	0.00	0.00	0.00	1,70,00,000.00	1,71,43,905.00	0.03
61	9.00% NTPC 2025 25.01.2025	20,00,000.00	20,35,508.00	0.00	20,00,000.00	20,69,220.00	0.00
62	9.00% NTPC 2026 25.01.2026	6,00,000.00	6,17,478.00	0.00	6,00,000.00	6,26,409.60	0.00
63	9.00% PFC 2028 11.03.2028	3,00,00,000.00	3,14,20,620.00	0.05	3,00,00,000.00	3,18,32,760.00	0.06
64	9.00% STEEL AUTHORITY OF INDIA 2024	1,00,00,000.00	1,00,91,880.00	0.02	1,00,00,000.00	1,02,61,480.00	0.02
65	9% TATA POWER COMPANY LTD 21.02.2025	48,00,00,000.00	48,55,83,360.00	0.75	48,00,00,000.00	49,17,54,720.00	0.99
66	8.54% NHPC LIMITED 2025 26.11.2025	1,20,00,000.00	1,22,38,272.00	0.02	1,20,00,000.00	1,23,47,808.00	0.02
67	8.54% NHPC LIMITED 2027 26.11.2027	1,50,00,000.00	1,55,17,860.00	0.02	1,50,00,000.00	1,56,34,665.00	0.03
68	8.54% NHPC LIMITED 2029 26.11.2029	3,00,00,000.00	3,14,97,270.00	0.05	3,00,00,000.00	3,16,17,810.00	0.06
69	8.55% LIC HOUSING FINANCE LTD 2025	20,00,000.00	20,24,592.00	0.00	20,00,000.00	20,40,668.00	0.00
70	8.56% NUCLEAR POWER CORPORATION	0.00	0.00	0.00	6,30,00,000.00	6,34,81,194.00	0.13
71	8.57% REC 2024 21.12.2024	6,50,00,000.00	6,57,00,960.00	0.10	6,50,00,000.00	6,64,15,635.00	0.13
72	8.60% AXIS BANK 28.12.2028	40,00,00,000.00	41,48,29,600.00	0.64	50,00,00,000.00	52,16,11,500.00	1.05
73	8.65% IRFC 2024 15/01/2024	1,60,00,000.00	1,60,67,600.00	0.02	1,60,00,000.00	1,62,96,256.00	0.03

74	8.65% NHPC LIMITED 08.02.2029	24,00,00,000.00	21,13,10,880.00	0.33	24,00,00,000.00	24,72,48,720.00	0.50
75	8.65 % POWER FINANCE CORPORATION 2024	0.00	0.00	0.00	90,00,000.00	92,14,173.00	0.02
76	8.65% RELIANCE INDUSTRIES LTD 11.12.2028	28,50,00,000.00	29,69,56,035.00	0.46	18,50,00,000.00	19,42,30,390.00	0.39
77	8.67% IDFC 2025 03.01.2025	1,50,00,000.00	1,50,33,075.00	0.02	1,50,00,000.00	1,51,45,455.00	0.03
78	8.70% IDFC FIRST BANK LTD BASEL III TIER 2	40,00,00,000.00	39,88,50,000.00	0.61	0.00	0.00	0.00
79	8.70% LIC HOUSING FINANCE LTD 24.12.2025	14,00,00,000.00	14,24,68,200.00	0.22	14,00,00,000.00	14,36,74,720.00	0.29
80	8.70% LIC HOUSING FINANCE LTD 23.03.2029	50,00,00,000.00	51,88,36,000.00	0.80	50,00,00,000.00	51,97,64,500.00	1.05
81	8.70% PFC 2025 14.05.2025	40,00,00,000.00	40,59,396.00	0.01	40,00,000.00	41,11,136.00	0.01
82	8.70 % POWER GRID CORPORATION 2023	0.00	0.00	0.00	1,20,00,000.00	1,21,38,552.00	0.02
83	8.70 % POWER GRID CORPORATION 2028	4,10,00,000.00	4,28,49,715.00	0.07	4,10,00,000.00	4,32,02,274.00	0.09
84	8.71% IDFC 2024 29.05.2024 INFRA BOND	2,00,00,000.00	2,00,14,240.00	0.03	2,00,00,000.00	2,02,22,100.00	0.04
85	8.73% NTPC 2023 07.03.2023	0.00	0.00	0.00	2,00,00,000.00	2,01,33,920.00	0.04
86	8.75 % IDFC LIMITED 2023 28.07.2023	0.00	0.00	0.00	4,70,00,000.00	4,73,82,533.00	0.10
87	8.75% IRFC 2026 29/11/2026	1,50,00,000.00	1,55,60,010.00	0.02	1,50,00,000.00	1,57,85,340.00	0.03
88	8.75% LIC HOUSING FINANCE LTD 08.12.2028	25,00,00,000.00	25,93,82,500.00	0.40	0.00	0.00	0.00
89	8.78 % NHPC 2024 11/02/2024	1,00,00,000.00	1,00,42,580.00	0.02	1,00,00,000.00	1,01,86,360.00	0.02
90	8.80 % EXIM BANK 2023 15/03/2023	0.00	0.00	0.00	10,00,000.00	10,07,241.00	0.00
91	8.80% INDIABULLS HOUSING FINANCE LIMITED 09.03.2026	0.00	0.00	0.00	8,20,00,000.00	7,98,85,384.00	0.16
92	8.80 % IRFC 2030 03.02.2030	80,00,000.00	85,77,560.00	0.01	80,00,000.00	86,05,952.00	0.02
93	8.80 % NTPC 2023 04.04.2023	0.00	0.00	0.00	10,00,00,000.00	10,07,68,400.00	0.20
94	8.80 % POWER GRID CORPORATION 2023	0.00	0.00	0.00	2,70,00,000.00	2,72,00,529.00	0.05
95	8.80% REC LTD 22.01.2029	20,00,00,000.00	21,11,94,200.00	0.33	20,00,00,000.00	21,35,42,600.00	0.43
96	8.40 % POWER GRID LTD 2027 27.05.2027	15,60,00,000.00	16,00,45,236.00	0.25	15,60,00,000.00	16,16,68,104.00	0.33
97	8.40 % POWER GRID CORPORATION 2028	1,80,00,000.00	1,85,84,136.00	0.03	1,80,00,000.00	1,87,04,106.00	0.04
98	8.40% STATE BANK OF HYDERABAD 2025 06.12.2025	1,60,00,000.00	1,61,99,744.00	0.02	1,60,00,000.00	1,62,29,712.00	0.03
99	8.41% HOUSING & URBAN DEVELOPMENT 06.03.2026	10,00,00,000.00	10,46,23,000.00	0.16	10,00,00,000.00	10,49,86,500.00	0.21
100	8.42% HDB FINANCIAL SERVICES LIMITED 02.03.2026	5,00,00,000.00	5,02,48,100.00	0.08	5,00,00,000.00	5,02,85,400.00	0.10
101	8.44% HDFC LTD 2026 01.06.2026	5,00,00,000.00	5,05,80,650.00	0.08	5,00,00,000.00	5,10,15,000.00	0.10
102	8.45% CANFIN HOMES LIMITED 27-05-2026	50,00,00,000.00	50,37,07,500.00	0.78	0.00	0.00	0.00
103	8.45 % HDFC LTD 2026 18.05.2026	1,00,00,000.00	1,01,16,450.00	0.02	1,00,00,000.00	1,02,03,780.00	0.02
104	8.45 % HDFC LTD 2025 25.02.2025	24,50,00,000.00	24,65,52,565.00	0.38	24,50,00,000.00	24,90,27,555.00	0.50
105	8.45% INDIA INFRADEBT LIMITED 2028. 07.07.2028	5,00,00,000.00	5,06,23,450.00	0.08	5,00,00,000.00	5,09,22,150.00	0.10
106	8.47% LIC HOUSING FINANCE LTD 15.06.2026	2,00,00,000.00	2,03,27,000.00	0.03	2,00,00,000.00	2,04,29,380.00	0.04
107	8.48% LIC HOUSING FINANCE LTD 29.06.2026	4,80,00,000.00	4,88,09,280.00	0.08	4,80,00,000.00	4,90,57,680.00	0.10
108	8.48 % LIC HOUSING FINANCE LTD 2025	8,00,00,000.00	8,09,15,440.00	0.12	8,00,00,000.00	8,15,14,000.00	0.16
109	8.48 % PFC 2024 09.12.2024	90,00,000.00	90,83,556.00	0.01	90,00,000.00	91,80,450.00	0.02
110	8.49 % IDFC 2024 11.12.2024	80,00,000.00	79,94,728.00	0.01	80,00,000.00	80,78,296.00	0.02
111	8.49% NTPC LTD 2025 25.03.2025	11,78,67,388.00	9,50,85,389.91	0.15	11,78,67,388.00	11,99,17,926.95	0.24
112	8.50% MUTHOOT FINANCE LIMITED 24-04-2028	25,00,00,000.00	25,15,07,500.00	0.39	0.00	0.00	0.00
113	8.50 % NHPC 2023 14.07.2023	0.00	0.00	0.00	20,00,000.00	20,18,996.00	0.00
114	8.50 % NHPC 2024 14.07.2024	20,00,000.00	20,14,470.00	0.00	20,00,000.00	20,38,434.00	0.00
115	8.50 % NHPC 2025 14.07.2025	2,70,00,000.00	2,74,13,694.00	0.04	2,70,00,000.00	2,76,75,945.00	0.06
116	8.50 % NHPC 2026 14.07.2026	20,00,000.00	20,47,776.00	0.00	20,00,000.00	20,64,762.00	0.00
117	8.50 % NHPC 2027 14.07.2027	0.00	0.00	0.00	3,20,00,000.00	3,32,18,400.00	0.07
118	8.50 % NHPC 2028 14.07.2028	20,00,000.00	20,73,804.00	0.00	20,00,000.00	20,87,298.00	0.00
119	8.50 % NHPC 2029 14.07.2029	20,00,000.00	20,91,108.00	0.00	20,00,000.00	20,99,152.00	0.00
120	8.50 % NHPC 2030 14.07.2030	1,20,00,000.00	1,25,18,496.00	0.02	1,20,00,000.00	1,26,25,344.00	0.03
121	8.50 % TATA SONS LIMITED 2025 22.01.2025	2,90,00,000.00	2,90,17,574.00	0.04	2,90,00,000.00	2,91,03,240.00	0.06
122	8.52 % LIC HOUSING FINANCE LTD. 2025	3,00,00,000.00	3,02,81,070.00	0.05	3,00,00,000.00	3,05,40,780.00	0.06
123	8.15% TATA AIG 27-09-2033	25,00,00,000.00	24,97,95,000.00	0.38	0.00	0.00	0.00
124	8.19 % NTPC LIMITED 2025 15.12.2025	5,00,00,000.00	5,05,94,550.00	0.08	5,00,00,000.00	5,11,24,050.00	0.10
125	8.20% POWER GRID CORP LTD 2030 23.01.2030	30,00,000.00	31,00,728.00	0.00	30,00,000.00	30,97,965.00	0.01
126	8.20% POWER GRID CORP LTD 2025 23.01.2025	2,80,00,000.00	2,82,08,796.00	0.04	2,80,00,000.00	2,84,89,944.00	0.06
127	8.22% NABARD GOI 2028. 25.02.2028	25,00,00,000.00	25,62,10,750.00	0.39	0.00	0.00	0.00
128	8.23% IRFC LTD 29.03.2029	0.00	0.00	0.00	15,00,00,000.00	15,58,67,400.00	0.31
129	8.23 % REC LTD 2025 23.01.2025	0.00	0.00	0.00	13,30,00,000.00	13,50,28,649.00	0.27
130	8.25 % EXIM 2025 28.09.2025	50,00,000.00	50,66,630.00	0.01	50,00,000.00	51,01,105.00	0.01
131	8.25% IRFC LTD 28.02.2024	0.00	0.00	0.00	7,00,00,000.00	7,09,43,110.00	0.14
132	8.27% NATIONAL HIGHWAY AUTHORITY OF INDIA 2025	10,00,00,000.00	10,31,78,600.00	0.16	35,00,00,000.00	36,22,99,350.00	0.73
133	8.30% DMTCL 2023.30.06.2023	0.00	0.00	0.00	8,40,00,000.00	8,41,27,092.00	0.17
134	8.30% DMTCL 2023.30.09.2023	0.00	0.00	0.00	2,10,00,000.00	2,10,63,063.00	0.04
135	8.30% MUTHOOT FINANCE LIMITED 06-01-2026	25,00,00,000.00	24,95,86,500.00	0.38	0.00	0.00	0.00
136	8.30% NTPC LTD 15.01.2029	75,00,00,000.00	77,72,60,250.00	1.20	75,00,00,000.00	77,87,74,500.00	1.57
137	8.30 % REC 2025 10.04.2025	4,50,00,000.00	4,54,16,340.00	0.07	4,50,00,000.00	4,58,02,305.00	0.09
138	8.30% REC LTD GOI 23.03.2029	10,00,00,000.00	10,35,51,500.00	0.16	10,00,00,000.00	10,43,95,000.00	0.21
139	8.32 % HDFC LTD 2026 04.05.2026	10,00,00,000.00	10,08,52,200.00	0.16	10,00,00,000.00	10,16,22,700.00	0.20
140	8.32 % POWER GRID CORP 23.12.2025	70,00,000.00	70,94,724.00	0.01	70,00,000.00	71,77,387.00	0.01
141	8.36% NATIONAL HIGHWAY AUTHORITY OF INDIA 2025	39,00,00,000.00	40,42,52,940.00	0.62	39,00,00,000.00	40,57,47,420.00	0.82
142	8.3750 % EXIM 2025 24.07.2025	1,00,00,000.00	1,01,38,080.00	0.02	1,00,00,000.00	1,02,17,500.00	0.02
143	8.37% HOUSING & URBAN DEVELOPMENT 06.03.2026	5,00,00,000.00	5,22,32,400.00	0.08	5,00,00,000.00	5,24,00,600.00	0.11
144	8.37 % LIC HOUSING FINANCE 2023 21/05/2023	0.00	0.00	0.00	2,60,00,000.00	2,61,55,922.00	0.05
145	8.39% POWER FINANCE CORP LTD 2025	5,80,00,000.00	5,85,82,958.00	0.09	5,80,00,000.00	5,91,78,734.00	0.12
146	8.40 % HDFC 2025 23.01.2025	1,40,00,000.00	1,40,75,376.00	0.02	1,40,00,000.00	1,42,08,740.00	0.03
147	8.40 % ICICI BANK 2026 13.05.2026 INFRA	5,00,00,000.00	5,06,73,550.00	0.08	5,00,00,000.00	5,12,81,350.00	0.10
148	8.40% IDFC FIRST BANK LIMITED BASEL III 05.06.2025	25,00,00,000.00	24,98,35,000.00	0.38	0.00	0.00	0.00
149	8.40 % NPCIL 2027 28.11.2027	4,80,00,000.00	4,97,47,728.00	0.08	4,80,00,000.00	5,00,60,592.00	0.10
150	8.40 % NPCIL 2029 28.11.2029	2,30,00,000.00	2,40,75,687.00	0.04	2,30,00,000.00	2,42,53,109.00	0.05
151	7.9873% TCFSL 17-04-2026	25,00,00,000.00	24,94,04,500.00	0.38	0.00	0.00	0.00
152	7.98% BAJAJ HOUSING FINANCE LTD 24-02-2028	25,00,00,000.00	25,14,52,000.00	0.39	0.00	0.00	0.00
153	7.98% NIIF IFL 24-02-2028	25,00,00,000.00	24,96,07,250.00	0.38	0.00	0.00	0.00

154	7.995% NIIF IFL 24 AUGUST 2027	25,00,00,000.00	24,98,06,750.00	0.38	25,00,00,000.00	25,34,40,000.00	0.51
155	7.99% HDFC LTD 11.07.2024	0.00	0.00	0.00	40,00,00,000.00	40,24,30,000.00	0.81
156	7.99% POWER FINANCE CORP LTD. 2022.	0.00	0.00	0.00	14,50,00,000.00	14,53,53,220.00	0.29
157	7.99% SBI 28.06.2029	0.00	0.00	0.00	10,00,00,000.00	10,07,57,400.00	0.20
158	8.00% HDFC 27-07-2032	50,00,00,000.00	50,56,02,500.00	0.78	25,00,00,000.00	25,07,18,000.00	0.50
159	8.00% TATA CAPITAL HOUSING FINANCE	25,00,00,000.00	25,10,36,250.00	0.39	0.00	0.00	0.00
160	8.00% YES BANK 2026 30.09.2026 INFRA BOND	1,70,00,000.00	1,63,35,283.00	0.03	1,70,00,000.00	1,51,38,143.00	0.03
161	8.0250% LIC HOUSING FINANCE LIMITED 23-03-	10,00,00,000.00	10,13,27,800.00	0.16	0.00	0.00	0.00
162	8.02 % EXIM 2025 29.10.2025	14,80,00,000.00	14,93,59,380.00	0.23	14,80,00,000.00	15,00,95,976.00	0.30
163	8.03% TATA STEEL LIMITED 25-02-2028	25,00,00,000.00	25,25,02,750.00	0.39	0.00	0.00	0.00
164	8.05% THE GREAT EASTERN SHIPPING	15,00,00,000.00	14,92,78,800.00	0.23	15,00,00,000.00	14,78,06,400.00	0.30
165	8.06 % REC 2023 31/05/2023	0.00	0.00	0.00	30,00,000.00	30,10,266.00	0.01
166	8.08% CANFIN HOMES LIMITED 23-03-2026	25,00,00,000.00	24,96,81,500.00	0.38	0.00	0.00	0.00
167	8.09% NLC INDIA LIMITED 29.05.2029	20,00,00,000.00	20,44,72,000.00	0.31	20,00,00,000.00	20,48,43,800.00	0.41
168	8.10% EXIM BANK 2025 19.11.2025	1,50,00,000.00	1,51,62,255.00	0.02	1,50,00,000.00	1,52,46,540.00	0.03
169	8.10 % NTPC LIMITED 2026 27.05.2026	1,50,00,000.00	1,52,03,870.00	0.02	1,50,00,000.00	1,53,01,620.00	0.03
170	8.1165% TATA CAPITAL FINANCIAL SERVICES	25,00,00,000.00	25,01,46,000.00	0.39	0.00	0.00	0.00
171	8.11 % EXIM 2025 03.02.2025	1,70,00,000.00	1,71,30,730.00	0.03	1,70,00,000.00	1,72,36,470.00	0.03
172	8.11 % RURAL ELECTRIFICATION CORP 2025	8,00,00,000.00	8,06,30,160.00	0.12	8,00,00,000.00	8,11,63,600.00	0.16
173	8.12% PNB METLIFE 27.01.2032	1,00,00,00,000.00	99,19,93,000.00	1.53	1,00,00,00,000.00	97,99,69,000.00	1.97
174	8.13 % NPCIL 2027 28.03.2027	11,90,00,000.00	12,17,56,159.00	0.19	11,90,00,000.00	12,23,80,076.00	0.25
175	8.13 % NPCIL 2028 28.03.2028	3,60,00,000.00	3,70,33,776.00	0.06	3,60,00,000.00	3,71,59,776.00	0.07
176	8.13 % NPCIL 2029 28.03.2029	50,00,000.00	51,54,395.00	0.01	50,00,000.00	51,84,520.00	0.01
177	8.13 % NPCIL 2030 28.03.2030	60,00,000.00	62,05,650.00	0.01	60,00,000.00	62,30,406.00	0.01
178	8.13 % NPCIL 2031 28.03.2031	60,00,000.00	62,29,446.00	0.01	60,00,000.00	62,41,656.00	0.01
179	8.14 % NPCIL 2026 25.03.2026	1,00,00,000.00	1,01,75,360.00	0.02	1,00,00,000.00	1,02,42,990.00	0.02
180	8.14 % NPCIL 2029 25.03.2029	5,00,00,000.00	5,15,70,850.00	0.08	5,00,00,000.00	5,18,75,200.00	0.10
181	8.15 % EXIM BANK 2025 05.03.2025	3,80,00,000.00	3,83,28,966.00	0.06	3,80,00,000.00	3,85,77,296.00	0.08
182	8.15 % EXIM 2030 21.01.2030	50,00,000.00	51,30,910.00	0.01	50,00,000.00	51,55,145.00	0.01
183	8.15% L&T INFRA DEBT FUND LTD 2023.	0.00	0.00	0.00	5,00,00,000.00	5,00,59,050.00	0.10
184	8.15% NABARD GOI 28.03.2029	15,00,00,000.00	15,43,91,550.00	0.24	0.00	0.00	0.00
185	7.7250% LARSEN & TOUBRO LIMITED 28-04-	25,00,00,000.00	25,12,90,000.00	0.39	0.00	0.00	0.00
186	7.72% BAJAJ FINANCE LIMITED 23-05-2033	1,00,00,00,000.00	99,40,53,000.00	1.53	0.00	0.00	0.00
187	7.72% PFC LTD 19-12-2037	70,00,00,000.00	70,50,12,000.00	1.09	0.00	0.00	0.00
188	7.74% HPCL 02-03-2028	25,00,00,000.00	25,19,26,250.00	0.39	0.00	0.00	0.00
189	7.74% IRFC LTD 15-04-2038	75,00,00,000.00	76,71,08,250.00	1.18	0.00	0.00	0.00
190	7.75% BAJAJ FINANCE 16-05-2033	25,00,00,000.00	24,93,15,500.00	0.38	0.00	0.00	0.00
191	7.75% HDFC LIMITED 13-06-2033	40,00,00,000.00	39,84,30,800.00	0.61	0.00	0.00	0.00
192	7.75% IRFC LTD 15-04-2033	75,00,00,000.00	76,47,22,500.00	1.18	0.00	0.00	0.00
193	7.75% MUTHOOT FINANCE LTD 30-09-2025	50,00,00,000.00	49,48,43,500.00	0.76	50,00,00,000.00	49,59,98,000.00	1.00
194	7.78% NABARD 29-03-2038	50,00,00,000.00	50,56,52,500.00	0.78	0.00	0.00	0.00
195	7.80% CAN FIN HOMES 24-11-2025	25,00,00,000.00	24,84,10,750.00	0.38	25,00,00,000.00	24,82,59,000.00	0.50
196	7.80% HDFC 06-09-2032	25,00,00,000.00	24,97,59,750.00	0.38	0.00	0.00	0.00
197	7.80% HDFC LIMITED 03-05-2033	65,00,00,000.00	64,95,40,450.00	1.00	0.00	0.00	0.00
198	7.82% LIC HOUSING FINANCE LTD 18-11-2032	75,00,00,000.00	75,11,74,500.00	1.16	0.00	0.00	0.00
199	7.82% PFC LTD 06-03-2038	60,00,00,000.00	61,11,72,600.00	0.94	0.00	0.00	0.00
200	7.83% INDIAN RAILWAY FINANCE CORP LTD	0.00	0.00	0.00	16,50,00,000.00	16,75,57,830.00	0.34
201	7.84% BAJAJ HOUSING FINANCE 23-09-2032	75,00,00,000.00	75,10,00,500.00	1.16	0.00	0.00	0.00
202	7.85% INDIGRID 28-02-2028	25,00,00,000.00	25,12,63,000.00	0.39	0.00	0.00	0.00
203	7.85% IRFC LTD 01.07.2034	35,00,00,000.00	35,91,68,600.00	0.55	25,00,00,000.00	25,30,82,750.00	0.51
204	7.85% LIC HFL 2022. 16.12.2022	0.00	0.00	0.00	10,00,00,000.00	10,01,70,900.00	0.20
205	7.85 % POWER FINANCE CORPORATION LTD	0.00	0.00	0.00	5,00,00,000.00	5,09,26,100.00	0.10
206	7.85% SBI CARDS AND PAYMENT SERVICES	25,00,00,000.00	24,93,57,000.00	0.38	0.00	0.00	0.00
207	7.86% HDFC BANK TIER II 02-12-2032	85,00,00,000.00	85,12,63,100.00	1.31	0.00	0.00	0.00
208	7.88% AXIS BANK LTD TIER II 13-12-2032	15,00,00,000.00	15,09,31,800.00	0.23	0.00	0.00	0.00
209	7.89% POWER GRID CORPORATION 2027	10,00,00,000.00	10,09,56,200.00	0.16	10,00,00,000.00	10,16,53,500.00	0.20
210	7.89% TCFSL NCD E SERIES 26-07-2027	10,00,00,000.00	9,95,09,900.00	0.15	10,00,00,000.00	9,97,22,500.00	0.20
211	7.90% BAJAJ FINANCE LIMITED 13-04-2028	25,00,00,000.00	24,97,21,000.00	0.38	0.00	0.00	0.00
212	7.90% INDIA INFRADEBT LIMITED 2022.	0.00	0.00	0.00	5,00,00,000.00	5,00,22,950.00	0.10
213	7.90% JAMNAGAR UTILITIES & POWER	50,00,00,000.00	49,98,21,500.00	0.77	0.00	0.00	0.00
214	7.90% LIC HOUSING FINANCE LTD 23-06-2027	25,00,00,000.00	25,09,52,250.00	0.39	25,00,00,000.00	25,09,07,250.00	0.50
215	7.90% LIC HOUSING FINANCE LTD 08.05.2024	5,00,00,000.00	5,00,50,700.00	0.08	5,00,00,000.00	5,01,91,000.00	0.10
216	7.90% RELIANCE PORTS & TERMINALS LTD.	10,00,00,000.00	10,02,07,000.00	0.15	10,00,00,000.00	10,01,36,300.00	0.20
217	7.94% EXPORT IMPORT 2023 22/05/2023	0.00	0.00	0.00	1,00,00,000.00	1,00,46,420.00	0.02
218	7.95% HDFC BANK 2026 21.09.2026 INFRA	18,80,00,000.00	18,85,65,316.00	0.29	18,80,00,000.00	19,03,60,340.00	0.38
219	7.95% MINDSPACE BUSINESS PARKS REIT 27-	25,00,00,000.00	24,91,64,000.00	0.38	25,00,00,000.00	24,83,31,500.00	0.50
220	7.95 % REC LTD 2027 12.03.2027	0.00	0.00	0.00	3,90,00,000.00	3,95,03,373.00	0.08
221	7.95% RELIANCE PORTS & TERMINALS LTD.	35,00,00,000.00	35,12,20,450.00	0.54	10,00,00,000.00	10,03,16,600.00	0.20
222	7.95% TATA CAPITAL FINANCIAL SERVICES	25,00,00,000.00	25,13,61,000.00	0.39	0.00	0.00	0.00
223	7.97% HDFC LTD 17-02-2033	1,15,00,00,000.00	1,16,18,61,100.00	1.79	0.00	0.00	0.00
224	7.97% LIC HOUSING FINANCE LTD 28.01.2030	20,00,00,000.00	20,16,14,200.00	0.31	20,00,00,000.00	20,05,14,600.00	0.40
225	7.97% TATA CAPITAL FIN SERVICES LTD 19-07-	50,00,00,000.00	49,79,24,000.00	0.77	0.00	0.00	0.00
226	7.50% GRASIM INDUSTRY LTD 10-06-2027	50,00,00,000.00	49,87,74,500.00	0.77	25,00,00,000.00	24,88,97,500.00	0.50
227	7.50% HDFC 08.01.2025	0.00	0.00	0.00	20,00,00,000.00	19,93,26,000.00	0.40
228	7.50% IRFC LTD 09.09.2029	24,00,00,000.00	24,02,75,520.00	0.37	24,00,00,000.00	24,05,01,840.00	0.48
229	7.50% MAX LIFE INSURANCE COMPANY	45,00,00,000.00	44,47,44,900.00	0.68	45,00,00,000.00	44,05,04,550.00	0.89
230	7.50% NABARD 31-08-2026	25,00,00,000.00	24,86,84,250.00	0.38	0.00	0.00	0.00
231	7.50% NHPC LTD 07.10.2025	40,00,00,000.00	40,00,70,000.00	0.62	40,00,00,000.00	40,04,00,800.00	0.81
232	7.50% NHPC LTD 07.10.2027	10,00,00,000.00	9,98,94,000.00	0.15	10,00,00,000.00	9,99,55,000.00	0.20
233	7.50% TATA STEEL LIMITED 20-09-2027	25,00,00,000.00	24,79,76,500.00	0.38	0.00	0.00	0.00

234	7.52 % REC LTD 2026 07.11.2026	14,00,00,000.00	13,94,02,480.00	0.21	14,00,00,000.00	13,97,72,360.00	0.28
235	7.53% INDIGRID 05-08-2025	25,00,00,000.00	24,92,02,250.00	0.38	25,00,00,000.00	24,94,02,750.00	0.50
236	7.54% HPCL 15-04-2033	45,00,00,000.00	44,93,34,450.00	0.69	0.00	0.00	0.00
237	7.54% IRFC 2027 31.10.2027	3,00,00,000.00	3,00,09,180.00	0.05	3,00,00,000.00	3,01,34,490.00	0.06
238	7.54% SBI INFRA BOND 01-08-2038	90,00,00,000.00	90,05,19,300.00	1.39	0.00	0.00	0.00
239	7.54% SIDBI 12-01-2026	25,00,00,000.00	24,92,48,750.00	0.38	0.00	0.00	0.00
240	7.55% POWER GRID CORP LTD 2031 21.09.2031	4,60,00,000.00	4,61,31,560.00	0.07	4,60,00,000.00	4,57,92,908.00	0.09
241	7.60% AXIS BANK 2023.20.10.2023	0.00	0.00	0.00	4,60,00,000.00	4,61,51,524.00	0.09
242	7.60% ICICI BANK LTD 2023 07.10.2023 INFRA	0.00	0.00	0.00	53,40,00,000.00	53,57,97,978.00	1.08
243	7.60% MUTHOOT FINANCE LIMITED 20-04-2026	25,00,00,000.00	24,56,52,250.00	0.38	0.00	0.00	0.00
244	7.62 % EXIM BANK 2026 01.09.2026	37,30,00,000.00	37,38,24,703.00	0.58	37,30,00,000.00	37,46,42,319.00	0.75
245	7.62% NABARD BONDS SERIES 23I 31-01-2028	1,00,00,00,000.00	99,69,65,000.00	1.54	0.00	0.00	0.00
246	7.62% PFC LTD 15-07-2033	1,20,00,00,000.00	1,20,10,82,400.00	1.85	0.00	0.00	0.00
247	7.63% GRASIM INDUSTRIES LIMITED 01-12-2025	75,00,00,000.00	75,15,23,250.00	1.16	0.00	0.00	0.00
248	7.63 % KOTAK MAHINDRA BANK LIMITED 01-12-2025	10,00,00,000.00	9,99,12,300.00	0.15	0.00	0.00	0.00
249	7.64% PFC LTD 22-02-2033	25,00,00,000.00	25,04,86,750.00	0.39	0.00	0.00	0.00
250	7.65% AXIS BANK 30.01.2027	85,00,00,000.00	84,82,51,550.00	1.31	1,30,00,00,000.00	1,30,15,14,500.00	2.62
251	7.65% IRFC 18-04-2033	1,65,00,00,000.00	1,67,13,69,150.00	2.57	0.00	0.00	0.00
252	7.65% PFC LTD. 2027 22.11.2027	3,00,00,000.00	2,99,58,420.00	0.05	3,00,00,000.00	3,00,88,890.00	0.06
253	7.66% PFC LIMITED 15-04-2033	25,00,00,000.00	25,08,34,250.00	0.39	0.00	0.00	0.00
254	7.67%REC LIMITED 30-11-2037	25,00,00,000.00	25,10,89,000.00	0.39	0.00	0.00	0.00
255	7.68% NIIF INFRASTRUCTURE FINANCE	25,00,00,000.00	24,72,32,000.00	0.38	0.00	0.00	0.00
256	7.68% IRFC BOND SERIES164 11-10-2032	10,00,00,000.00	10,12,69,600.00	0.16	0.00	0.00	0.00
257	7.69% NABARD 29.05.2024	0.00	0.00	0.00	25,00,00,000.00	25,11,29,750.00	0.51
258	7.69% REC 31-01-2033	20,00,00,000.00	20,11,04,800.00	0.31	0.00	0.00	0.00
259	7.70% LARSEN & TOUBRO LIMITED 28.04.2025	49,00,00,000.00	49,06,56,110.00	0.76	49,00,00,000.00	49,08,81,020.00	0.99
260	7.70% NATIONAL HIGHWAY AUTHORITY OF INDIA	80,00,00,000.00	80,64,28,000.00	1.24	80,00,00,000.00	80,62,06,400.00	1.62
261	7.70% RELIANCE UTILITIES AND POWER PVT LTD	0.00	0.00	0.00	5,00,00,000.00	5,01,08,750.00	0.10
262	7.70% SBI LTB 19-01-2038	25,00,00,000.00	25,34,97,500.00	0.39	0.00	0.00	0.00
263	7.71% LIC HOUSING FINANCE LIMITED 09-05-2025	40,00,00,000.00	39,70,89,200.00	0.61	0.00	0.00	0.00
264	7.10% HDFC SERIES Z-007 12-11-2031	25,00,00,000.00	23,95,10,250.00	0.37	25,00,00,000.00	23,66,62,750.00	0.48
265	7.10% NABARD GOI 08.02.2030	50,00,00,000.00	48,97,42,000.00	0.75	50,00,00,000.00	48,98,60,000.00	0.99
266	7.11% NIIF IFL 28-05-2027	50,00,00,000.00	48,59,98,000.00	0.75	50,00,00,000.00	48,97,33,500.00	0.99
267	7.11 SIDBI SERIES IV 27-02-2026	45,00,00,000.00	44,46,65,250.00	0.68	45,00,00,000.00	44,45,99,550.00	0.89
268	7.13% LIC HOUSING FINANCE LTD. 28-11-2031	25,00,00,000.00	24,02,10,000.00	0.37	25,00,00,000.00	23,70,71,250.00	0.48
269	7.13% NHPC LTD 09.02.2029	10,00,00,000.00	9,83,97,700.00	0.15	10,00,00,000.00	9,79,76,600.00	0.20
270	7.13 % PFC BS 15-07-2026	0.00	0.00	0.00	25,00,00,000.00	24,69,55,250.00	0.50
271	7.14% - INDIANOIL 06-09-2027	25,00,00,000.00	24,62,53,250.00	0.38	25,00,00,000.00	24,66,57,000.00	0.50
272	7.15% PFC 08-09-2025	0.00	0.00	0.00	25,00,00,000.00	24,77,29,750.00	0.50
273	7.15% SIDBI 02.06.2025	25,00,00,000.00	24,79,18,250.00	0.38	25,00,00,000.00	24,81,56,000.00	0.50
274	7.23% SIDBI 09-03-2026	50,00,00,000.00	49,53,67,500.00	0.76	25,00,00,000.00	24,78,90,750.00	0.50
275	7.25% NPCIL 2027 15.12.2027	2,00,00,000.00	1,99,12,780.00	0.03	2,00,00,000.00	1,98,82,940.00	0.04
276	7.25% NPCIL 2029 15.12.2029	2,00,00,000.00	1,98,13,620.00	0.03	2,00,00,000.00	1,98,28,260.00	0.04
277	7.25% NPCIL 2031 15.12.2031	7,00,00,000.00	6,91,14,570.00	0.11	7,00,00,000.00	6,89,30,470.00	0.14
278	7.25% PUNJAB NATIONAL BANK 29.07.2030	30,00,00,000.00	29,58,18,600.00	0.46	30,00,00,000.00	29,42,96,100.00	0.59
279	7.25% PUNJAB NATIONAL BANK BASEL III TIER 1	45,00,00,000.00	44,32,06,350.00	0.68	45,00,00,000.00	44,24,53,050.00	0.89
280	7.26% NHAI 10.08.2038	20,00,00,000.00	19,46,87,600.00	0.30	0.00	0.00	0.00
281	7.30% POWER GRID CORP LTD 19.06.2027	50,00,00,000.00	49,59,63,500.00	0.76	50,00,00,000.00	49,72,26,500.00	1.00
282	7.32% NTPC LTD 17.07.2029	10,00,00,000.00	9,90,67,400.00	0.15	10,00,00,000.00	9,90,25,200.00	0.20
283	7.33% LIC HOUSING FINANCE LTD 12.02.2025	0.00	0.00	0.00	5,00,00,000.00	4,96,44,100.00	0.10
284	7.34% POWER GRID CORPORATION OF INDIA	40,00,00,000.00	39,92,380.00	0.01	40,00,00,000.00	40,04,120.00	0.01
285	7.35% HDFC 10.02.2025	0.00	0.00	0.00	15,00,00,000.00	14,89,97,250.00	0.30
286	7.35% POWER FINANCE CORPORATION LTD	0.00	0.00	0.00	10,00,00,000.00	10,00,87,700.00	0.20
287	7.39%-THDCIL CORPORATE BONDS SERIES V	50,00,00,000.00	48,83,97,000.00	0.75	50,00,00,000.00	49,45,13,500.00	0.99
288	7.40% LIC HOUSING FINANCE LTD 06.09.2024	20,00,00,000.00	19,93,97,000.00	0.31	45,00,00,000.00	44,84,44,350.00	0.90
289	7.40% NABARD 30-01-2026	25,00,00,000.00	24,84,01,250.00	0.38	0.00	0.00	0.00
290	7.40% RELIANCE INDUSTRIES LIMITED	45,00,00,000.00	44,85,51,900.00	0.69	45,00,00,000.00	44,83,89,900.00	0.90
291	7.40% SBI CARDS AND PAYMENT SERVICES	25,00,00,000.00	24,82,27,750.00	0.38	25,00,00,000.00	24,74,53,000.00	0.50
292	7.42% ICICI BANK LIMITED 15-09-2029	25,00,00,000.00	24,73,01,500.00	0.38	25,00,00,000.00	24,64,36,750.00	0.50
293	7.43% NABARD 31.01.2030	1,00,00,00,000.00	99,59,15,000.00	1.53	1,00,00,00,000.00	99,81,25,000.00	2.01
294	7.43% NABFID 16-06-2033	2,25,00,00,000.00	2,24,04,96,000.00	3.45	0.00	0.00	0.00
295	7.44% - INDIANOIL 25-11-2027	76,00,00,000.00	75,57,93,400.00	1.16	0.00	0.00	0.00
296	7.45%-THDCIL CORPORATE BONDS SERIES IV	50,00,00,000.00	49,04,93,000.00	0.76	50,00,00,000.00	49,64,08,500.00	1.00
297	7.47% ICICI BANK LTD 2027 25.06.2027 INFRA	5,00,00,000.00	4,95,97,050.00	0.08	5,00,00,000.00	4,98,20,000.00	0.10
298	7.47% SIDBI 25-11-2025	25,00,00,000.00	24,88,84,000.00	0.38	0.00	0.00	0.00
299	7.48% PFC LIMITED 19-06-2038	1,05,00,00,000.00	1,04,10,85,500.00	1.60	0.00	0.00	0.00
300	7.49% INDIAN RAILWAY FINANCE CORP LTD	0.00	0.00	0.00	50,00,00,000.00	50,09,11,000.00	1.01
301	7.49% NATIONAL HIGHWAY AUTHORITY OF INDIA	80,00,00,000.00	79,84,20,000.00	1.23	80,00,00,000.00	79,72,08,000.00	1.60
302	10.08% IOTL-UTKAL ENERGY SERVICES 2022	0.00	0.00	0.00	68,00,000.00	34,20,740.00	0.01
303	10.23% GREATER HYDERABAD MUNICIPAL	20,00,00,000.00	20,46,77,600.00	0.32	20,00,00,000.00	20,60,09,600.00	0.41
304	10.47% UNITED PHOSPHORUS LIMITED 2022	0.00	0.00	0.00	20,00,000.00	20,00,570.00	0.00
305	10.63% IOTL UTKAL 2028 20/10/2028	1,00,59,213.58	1,07,80,559.79	0.02	1,03,68,813.58	88,99,728.97	0.02
306	10.00 % SHRIRAM FINANCE LIMITED 2024	1,90,00,000.00	1,92,48,843.00	0.03	1,90,00,000.00	1,95,42,032.00	0.04
307	5.14% NABARD 31.01.2024	0.00	0.00	0.00	30,00,00,000.00	29,18,41,800.00	0.59
308	5.23% NABARD BONDS SERIES 22C 31.01.25	0.00	0.00	0.00	25,00,00,000.00	23,84,41,750.00	0.48
309	5.40 % EXIM BOND 2025	20,00,00,000.00	19,79,47,400.00	0.30	1,00,00,00,000.00	97,34,45,000.00	1.96
310	5.70% NABARD 31.07.2025	25,00,00,000.00	24,17,51,000.00	0.37	1,95,00,00,000.00	1,86,28,15,500.00	3.75
311	5.75% BORB DEBENTURES SERIES II.	0.00	0.00	0.00	45,00,00,000.00	44,03,40,750.00	0.89
312	5.7760% LIC HOUSING FINANCE LTD 11.09.2025	25,00,00,000.00	24,11,43,500.00	0.37	45,00,00,000.00	42,76,62,000.00	0.86
313	5.83% STATE BANK OF INDIA TIER II 26.10.2030	15,00,00,000.00	14,36,60,850.00	0.22	15,00,00,000.00	14,23,20,600.00	0.29

314	5.84% - INDIANOIL 19-04-2024	0.00	0.00	0.00	1,00,00,00,000.00	97,81,38,000.00	1.97
315	6.00% HOUSING DEVELOPMENT FINANCE	20,00,00,000.00	19,10,44,800.00	0.29	20,00,00,000.00	18,90,53,000.00	0.38
316	6.09 % PFC BS 212 OPTION A 2026	0.00	0.00	0.00	25,00,00,000.00	23,83,11,750.00	0.48
317	6.14% - INDIANOIL 18-02-2027	50,00,00,000.00	47,87,73,000.00	0.74	50,00,00,000.00	47,58,07,000.00	0.96
318	6.18% INDIAN BANK T-2 CALL 13.01.2026	25,00,00,000.00	24,08,14,000.00	0.37	25,00,00,000.00	23,88,50,750.00	0.48
319	6.24% SBI 21/09/2030	30,00,00,000.00	29,02,96,200.00	0.45	81,00,00,000.00	77,92,02,990.00	1.57
320	6.25% LIC HOUSING FINANCE LTD 20.06.2025	28,00,00,000.00	27,31,63,520.00	0.42	1,74,00,00,000.00	1,68,05,73,780.00	3.38
321	6.39% INDIAN OIL CORPORATION LIMITED	23,00,00,000.00	22,64,91,350.00	0.35	90,00,00,000.00	88,07,17,500.00	1.77
322	6.40% JUPIL 29.09.2026	0.00	0.00	0.00	50,00,00,000.00	47,44,86,000.00	0.95
323	6.43% HDFC 29.09.2025	35,00,00,000.00	34,07,60,700.00	0.52	35,00,00,000.00	33,83,19,800.00	0.68
324	6.43% NTPC LTD 27.01.2031	50,00,00,000.00	46,86,92,500.00	0.72	50,00,00,000.00	46,51,78,500.00	0.94
325	6.44% HDFC BANK 27/9/2028	0.00	0.00	0.00	1,71,00,00,000.00	1,61,11,17,540.00	3.24
326	6.45% ICICI SENIOR UNSECURED BOND	1,45,00,00,000.00	1,37,99,04,100.00	2.12	1,75,00,00,000.00	1,65,49,06,750.00	3.33
327	6.50% POWER FINANCE CORPORATION LTD	25,00,00,000.00	24,50,43,500.00	0.38	25,00,00,000.00	24,35,51,750.00	0.49
328	6.63% HPCL 11.04.2031	50,00,00,000.00	47,29,71,000.00	0.73	50,00,00,000.00	47,05,51,500.00	0.95
329	06.67% HDFC LIFE INSURANCE CO. 29-07-2030	25,00,00,000.00	24,26,34,750.00	0.37	0.00	0.00	0.00
330	6.69% NTPC 13.09.2031	75,00,00,000.00	71,17,53,750.00	1.10	75,00,00,000.00	70,76,55,000.00	1.42
331	6.75% PIRAMAL 26.09.2031	0.00	0.00	0.00	3,78,100.00	2,94,903.63	0.00
332	6.75% STPL 22.04.2026	10,00,00,000.00	9,75,60,700.00	0.15	32,00,00,000.00	30,93,25,760.00	0.62
333	6.80% STATE BANK OF INDIA TIER II 21.08.2035	20,00,00,000.00	19,41,36,400.00	0.30	20,00,00,000.00	18,79,95,800.00	0.38
334	6.85% IRFC SERIES-154 30.11.2040	25,00,00,000.00	23,50,42,250.00	0.36	25,00,00,000.00	22,88,93,500.00	0.46
335	6.89% IRFC SERIES 159 19.07.2031	75,00,00,000.00	72,38,65,500.00	1.11	75,00,00,000.00	71,59,88,250.00	1.44
336	6.92% IRFC BONDS SERIES 31.08.2031	15,00,00,000.00	14,49,86,550.00	0.22	21,00,00,000.00	20,07,97,380.00	0.40
337	6.95 % PFC 01-10-2031	25,00,00,000.00	24,00,87,750.00	0.37	0.00	0.00	0.00
338	7.00% HPCL 14.08.2024	0.00	0.00	0.00	40,00,00,000.00	39,77,25,600.00	0.80
339	NHAI TAXABLE BONDS 20-21 SERIES-VIII	10,00,00,000.00	9,49,47,200.00	0.15	0.00	0.00	0.00
340	7.09% RURAL ELECTRIFICATION	0.00	0.00	0.00	3,00,00,000.00	3,00,05,190.00	0.06
	Total:	65,18,56,26,601.58	64,94,89,42,199.95	100.00	50,36,71,14,301.58	49,71,84,87,308.35	100.00

1 Summary of significant accounting policies and other explanatory information for the half year ended September 30, 2023

1.1 Background:

National Pension System Trust (NPS) has been established by Pension Fund Regulatory and Development Authority (PFRDA) as a Trust in accordance with the Indian Trusts Act, 1882 and is sponsored by Government of India. SBI Pension Fund Private Ltd (SBIPF), a Company incorporated under the Companies Act, 1956 (as amended thereon) has been appointed as the Fund Manager of the NPS vide the PFRDA Pension Fund Regulation 2015.

The key features of the Schemes presented in these financial statements are as under: -

Type and Scheme Name	Investment Criteria & Objective
NPS Trust A/c SBI Pension Fund Scheme C – Tier I	This asset class will be invested in top rated long term debt securities issued by Bodies Corporate/Public Financial Institutions/PSU Bonds/Infra Bonds/Development Funds and Liquid Funds to the limit of 5% of scheme corpus. Contributions of Fund by investor for retirement are non-withdrawable. The investment objective is to optimize the returns.

1.2 Central Recordkeeping Agency:

Protean e-Gov Technologies Limited (formerly NSDL e-Governance Infrastructure Limited) , Kfin Technologies Private limited and Computer Age Management Services Limited (CAMS) has been appointed as Central Recordkeeping Agency (CRA) for NPS Schemes who maintain the accounts of individual subscribers and CRA collects the necessary charges from these individual subscribers.

CRA's responsibilities includes:

- a. Recordkeeping, Administration and Customer service functions for NPS subscribers,
- b. Providing Unique Permanent Retirement Account Number (PRAN) to each subscriber,
- c. Maintaining database of all PRANs issued and recording transactions relating to each subscriber's PRAN,
- d. PRAN Transaction Statement,
- e. An operational interface between PFRDA and other NPS intermediaries such as Pension Funds, Annuity Service Providers, Trustee Bank etc.

CRA is responsible to resolve all queries pertaining to investors. CRA informs about the subscription and redemption to Pension Fund Managers (PFM) and also instruct Trustee Bank to credit PFM's pool account maintained with them.

1.3 With effect from 01st April 2022, NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust from 01st April 2022.

1.4 Axis Bank Limited i.e trustee bank provides subscription funds on a consolidated basis for all the schemes managed by PFM and credits the same to a schemes account, wherefrom the funds are transferred by the PFM to the respective schemes. The PFM record receipt of

funds in the respective schemes only.

1.5.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and PFRDA (Preparation of financial statement and Auditors Report of schemes under National Pension System) Guidelines 2012, Accounting standard specified in Companies (Accounting Standards) Amendment rules 2016 under section 133 of the Companies Act 2013 (the Act) read with Rule 7 of amended companies Accounts Rules 2014 to the extent made applicable by Authority's guidelines and generally accepted accounting principles. The scheme maintains books of account on an accrual basis under historical cost convention, as modified for investments which are marked to market.

1.5.2 Use of Estimates:

The preparation of Financial Statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities as of the date of financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from those estimates and are given effect to in the year in which those are crystallized.

1.5.3 Accounting of Unit Capital:

Units are created and redeemed based on the intimation provided by Central Record Keeping Agency (CRA) which is net of charges as provided in the National Pension System offer document and the Investment Management Agreement. All the units are recorded at face value.

1.5.4 Unit Premium Reserve:

When units are issued or redeemed the net premium or discount to the face value is transferred to the Unit Premium Reserve.

1.5.5 Investments:

- (i) The investments are undertaken as per the guidelines specified in the Investment Management agreement with respect to the individual schemes.
- (ii) Purchase and sale of investments are recorded as on the trade date at cost and sale price respectively. As per Investment Management Agreement, transfer of securities from one scheme to another scheme are carried out at prevailing market price on spot basis.
- (iii) Rights/bonus entitlements if any are accounted on ex-right/ex-bonus bonus date of the principal stock exchange.
- (iv) The holding cost of investments is determined by the weighted average cost method which includes brokerage on Equity Investment and Stamp duty as

applicable on all investments.

(v) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

(vi) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust and provided to SBIPF on a daily basis. Valuation methodology is as follows:

Type of Asset Class	Valuation Methodology
Equity	As per closing price of the Principal Stock Exchange. In case, it was not traded on principal stock exchange then the closing price of the secondary stock exchange. NSE is considered as Principal Stock exchange.
	When a security is not traded on any stock exchange on a particular valuation day, the value at which it was traded on the principal stock exchange or secondary stock exchange, as the case may be, on the earliest previous day is used provided such date is not more than 30 days prior to valuation date. Until the right shares are traded, each right share is valued as ex-rights price minus right offer price. In case the rights price is higher than the ex-rights price, then the rights is valued at 'nil'. The above formula is used till the date of allotment. From the date of allotment, the security is valued at the exchange closing price.
Debt Securities other than Government Securities	All Instruments/ Securities with residual maturity of more than 30 days- Traded Securities: The traded price is taken subject to the fulfillment of the conditions practiced/adopted by the valuation agency after consultation with NPS Trust and PFs. Non-Traded Securities: The securities is valued on the basis of scrip level prices released by the valuation agency in consultation with NPS Trust and PFs. Purchase of new securities: In case of new security purchased for which price is not available, such security is valued on the basis of scrip level

	<p>price (for coupon bearing securities) / scrip level yield (for discounted securities) at which the securities are purchased.</p> <p>Investment in “Additional Tier 1 (Basel III Compliant) Perpetual Bonds” [AT1 Bonds], ABS, MBS –</p> <p>The Investment in AT1 Bonds, ABS and MBS is valued at scrip level prices as above.</p> <p>All Instruments/ Securities with residual maturity of upto 30 days</p> <p>The securities is valued by amortization on a straight-line basis to maturity from last valuation price as long as it is within the prescribed range, (presently $\pm 0.025\%$, i.e., ± 2.5 basis points) of the reference price provided by the valuation agency.</p>
Government Securities	<p>Securities with residual maturity of more than 30 days-</p> <p>The security is valued on the basis of scrip level prices released by the valuation agency on the same basis as debt securities maturing greater than 30 days.</p> <p>Securities with residual maturity of upto 30 days-</p> <p>The security is valued through amortization on the same basis as debt securities maturing upto 30 days.</p>
Mutual Fund Units	Valued at latest NAV available on AMFI website. Presently, previous day’s Scheme NAVs are being considered.
Real Estate Investment Trusts (REIT) & Infrastructure Investment Trusts (InvIT)”	The investments in units of REIT/InvIT are valued on the basis of last closing price at the principal stock exchange (last closing price should not be later than 30 days). If not traded on principal stock exchange, the closing price on any other stock exchange where units are traded are used.
Exchange Traded Funds (ETF)	ETFs are valued at closing price of the day of the respective stock exchange
IPO Application	IPO application money pending allotment are valued at cost basis. IPO Post allotment but awaiting listing are valued at allotment price
Fixed Deposits	Fixed Deposits are valued at face value and amortized on straight line basis.

1.5.6

Non-Performing Investments:

Investments are classified as non-performing based on PFRDA (Identification, Income Recognition, and provisioning of NPA) Guidance Note 2013 and as per suggested SOPs. An investment is regarded as non-performing if interest/ principal or both amounts have not been received or remained outstanding for 90 days such income/instruments has fallen due.

Provision are made for Non-performing investments as per the extant guidelines prescribed by PFRDA as shown below:

Period due from the date of classification of assets as NPS	% Provision on Book Value
3 Months	50%
6 Months	75%
9 Months	100%

Allocation of any recovery in NPI accounts is appropriated as under:

Firstly, towards Principal amount

Excess over principal amount to be adjusted towards interest accrued in books

Remaining amount towards interest amount recorded in memorandum account.

1.5.7 **Income Recognition:**

- a) Profit / loss on Sale of equity shares / mutual fund units are the difference between the Sale consideration net of expenses and the weighted average book cost.
- b) Realised gain / loss on debt securities is the difference between the Sale consideration net of expenses and the weighted average amortised cost as on the date of Sale.
- c) Interest income is accounted on accrual basis.
- d) Other income of a miscellaneous nature is accounted for as and when realised.
- e) Dividend is accounted on accrual basis and recognised on the date the share is quoted on ex-dividend basis.
- f) Income on non-performing assets (NPA) is recognized on receipt basis.

1.5.8 **Income Taxes:**

No provision for income tax has been made since the income of the Schemes is exempt under Section 10(44) of the Income Tax Act, 1961.

1.5.9 **Fees**

a) Investment Management Fees:

The Schemes have paid/provided for Investment Management Fees to the PFM for managing the Scheme and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA as follows:

Management Fee shall be charged in percentage in accordance with following slab structure of Asset Under Management.

Slabs of AUM	Maximum Investment Management Fee
Up to 10,000 Cr.	0.09%
10,001 – 50,000 Cr.	0.06%
50,001 – 1,50,000 Cr.	0.05%
Above 1,50,000 Cr	0.03%

b) NPS Trust Fees

The Schemes have paid/provided for NPS Trust Fees to the PFM and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA.

1.5.10 Custodian Fees and Depository & Settlement Charges:

Custodian Fees and Depository & Settlement charges are charged by DB, in accordance with the terms specified in the IMA. The PFRDA (Preparation of Financial Statements and Auditors Report of schemes under National Pension System) PFRDA Pension Fund Regulation 2015 specify that the custodian charges should be accrued on a day to day basis.

1.5.11 Computation of Net Asset Value:

The NAV of the units is computed by dividing Net Assets by number of units outstanding in the Scheme.

1.5.12 The net unrealized gain or loss in the value of investments is determined separately for each category of investment. The net change in unrealized gain or loss between two balance sheet dates is recognized in the revenue account. Later, the change in unrealized gain (net) in the value of investment is transferred from/to unrealized appreciation reserve through appropriation account.

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
BALANCE SHEET AS AT**

**G-TIER-I
30-09-2023**

Particulars	Notes	AS AT 30-09-2023	As AT 30-09-2022
Laibilities			
Unit Capital	2	41,90,89,40,744	34,30,18,41,179
Reserve and Surplus	3	1,03,16,65,27,750	74,93,30,32,389
Current Liabilities and Provisions	4	55,99,43,343	56,61,56,454
Total (A)		1,45,63,54,11,838	1,09,80,10,30,022
Assets			
Investment	5	1,42,55,07,21,424	1,07,75,25,81,853
Deposits	6	-	-
Other Current Assests	7	3,08,46,90,414	2,04,84,48,170
Total (B)		1,45,63,54,11,838	1,09,80,10,30,022
(a) Net Assests as per Balance Sheets		1,45,07,54,68,495	1,09,23,48,73,569
(b) Number of Units Outstanding		4,19,08,94,074	3,43,01,84,118

Significant Accounting Policies and Notes of Accounts

1 - 13

This is Balance Sheet refferred to in our report for even date

For SBI Pension Funds Pvt Ltd

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
REVENUE ACCOUNT FOR THE YEAR ENDED**

**G-TIER-I
30-09-2023**

Particulars	Notes	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Income			
Dividend		-	-
Interest	8	4,90,65,43,637	3,45,60,86,991
Profit on sale/redemption of investments	9	74,50,33,041	6,99,02,225
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		45,08,03,421	1,30,20,487
Other Income	11	-	-
Total Income (A)		6,10,23,80,099	3,53,90,09,702
Expense and Losses			
Unrealized losses in value of investments		36,15,70,687	2,70,10,66,391
Loss on sale/redemption of investments	12	23,73,70,751	49,57,57,462
Loss on inter-scheme transfer/sale	13		
Management fees (GST)		3,31,42,377	2,63,34,328
NPS Trust fees		34,77,700	25,92,671
Custodian fees		-	8,011
Depository and settlement charges		15,54,905	5,05,046
Stamp Duty on Bond/Mutual Fund		-	-
CRA Fees		-	-
Less: Amount recoverable by sale of units on account of CRA charges		-	-
Total Expenditure (B)		63,71,16,419	3,22,62,63,909
Surplus/(Deficit) for the year (A-B)		5,46,52,63,680	31,27,45,793
Less :Amount transferred to/(From) unrealised apprecaiton account		8,92,32,734	-2,68,80,45,904
Less: Amount Transferred to General Reserve		5,37,60,30,946	3,00,07,91,697
Amount carried forward to Balance Sheet		-	-

Significant Accounting Policies and Notes of Accounts

1 - 13

This is revenue account refferred to in our report for given

For SBI Pension Funds Pvt Ltd

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT

G-TIER-I
30-09-2023

Schedule 2	AS AT 30-09-2023	As AT 30-09-2022
Unit Capital		
Outstanding at the beginning of the year	38,94,74,73,241	30,58,39,68,366
Add :Units issued during the year	5,56,96,08,399	5,55,61,10,901
Less: Units redeemed during the year	2,60,81,40,896	1,83,82,38,089
Outstanding at the end of the year	41,90,89,40,743	34,30,18,41,179
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	3,89,47,47,324	3,05,83,96,837
Add :Units issued during the year	55,69,60,840	55,56,11,090
Less: Units redeemed during the year	26,08,14,090	18,38,23,809
Outstanding Units at the end of the year	4,19,08,94,074	3,43,01,84,118

* Initial Capital represent capital on the date of commencement of scheme

Schedule 3	AS AT 30-09-2023	As AT 30-09-2022
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	68,71,67,50,955	50,25,10,45,485
Add: Premium on Units issued	13,47,51,36,212	11,90,97,08,911
Less: Premium on Units redeemed	6,32,48,86,947	3,94,38,87,668
Add: Transferred from General Reserve		
Closing Balance	75,86,70,00,220	58,21,68,66,727
General Reserve		
Opening Balance	23,10,14,58,128	16,42,53,38,596
Add/Less: Transferred from Revenue Account	5,37,60,30,946	3,00,07,91,697
Less: Transfer to Unit premium Reserve		
Closing Balance	28,47,74,89,074	19,42,61,30,293
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	-1,26,71,94,279	-2,19,18,726
Add/Less: Transferred to Revenue Account	8,92,32,734	-2,68,80,45,904
Closing Balance	-1,17,79,61,545	-2,70,99,64,630
TOTAL	1,03,16,65,27,749	74,93,30,32,390

Schedule 4	AS AT 30-09-2023	As AT 30-09-2022
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	5,93,095	4,49,806
Management Fee Payable	51,14,363	83,04,283
Custodial Charges Payable	-	-
Brokerage Payable		
Depository and settlement charges Payable	7,56,776	1,95,159
Book Overdraft	-	-
Redemption Payable	7,75,27,825	5,93,90,300
TDS Payable	4,72,561	3,80,378
Contract for Purchase of Investments	47,54,78,722	49,74,36,528
Interest Received in Advance	-	-
TOTAL	55,99,43,342	56,61,56,454

Schedule 5	AS AT 30-09-2023	As AT 30-09-2022
Investments (Long Term and Short Term)		
Equity Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	1,24,68,55,600	1,24,78,87,870
Central and State Government Securities (including treasury bills)	1,40,79,13,05,291	1,04,02,12,18,156
Commercial Paper		
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	51,25,60,533	2,48,34,75,827
- Certificates of Deposit		
Investment classified as NPA	-	-
Less: Provision held for Non Performing Investments	-	-
Total	1,42,55,07,21,424	1,07,75,25,81,853
*(Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities)		

Schedule 6	AS AT 30-09-2023	As AT 30-09-2022
Deposits		
Deposits with Scheduled Banks	-	-

Schedule 7	AS AT 30-09-2023	As AT 30-09-2022
Other Current Assets		
Balances with bank in a current account	1,00,36,070	3,29,45,064
Contracts for sale of investments	-	-
Outstanding and accrued income	2,55,39,26,844	1,75,11,51,439
Dividend Receivable	-	-
Interest Receivable on Non-Performing Investments	-	-
Less: Provision for Interest on Non performing Investments	-	-
Brokerage receivable from PFM		
Application money pending allotment		
Sundry Debtors	51,32,27,500	23,93,51,667
Margin With CCIL	75,00,000	2,50,00,000
Redemption receivable on Non performing Investment	-	-
Less: Provision for Non performing Investment	-	-
	-	-
TOTAL	3,08,46,90,414	2,04,84,48,170

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
Notes annexed to and forming part of the Financial Statements

G-TIER-I
30-09-2023

Schedule 8	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	4,90,65,43,637	3,45,60,86,991
	4,90,65,43,637	3,45,60,86,991

Schedule 9	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	-	-
Profit on Sale of Corp Bonds	-	-
Profit on Sale of Government Securities	68,69,92,096	1,68,91,056
Profit on Sale of Mutual Fund Scheme Units	5,80,40,946	5,30,11,169
	74,50,33,041	6,99,02,225

Schedule 10	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-

Schedule 11	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Other Income		
Excess Provision written Back-Accrued Interest/	-	-
Provision written back on recovery against Non Performing Investment	-	-

Schedule 12	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	-	-
Loss on Sale of Corp Bonds	-	-
Loss on Sale of Government Securities	23,73,70,751	49,57,57,462
Loss on Sale of AIFs	-	-
	23,73,70,751	49,57,57,462

Schedule 13	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS (Inter Scheme)		
Loss on Sale of Government Securities	-	-

NATIONAL PENSION SYSTEM TRUST

SM001005-NPS TRUST- A/C SBI PENSION FUND SCHEME G - TIER I

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

Bonds		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	7.64% FCI 12.12.2029	1,15,00,00,000.00	1,15,16,90,500.00	92.37	1,15,00,00,000.00	1,15,19,66,500.00	92.31
2	8.95% FCI 01.03.2029	9,00,00,000.00	9,51,65,100.00	7.63	9,00,00,000.00	9,59,21,370.00	7.69
	Total:	1,24,00,00,000.00	1,24,68,55,600.00	100.00	1,24,00,00,000.00	1,24,78,87,870.00	100.00
Central and State Government Securities		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	6.85% MTNL GOI 20.12.2030	1,20,00,00,000.00	1,15,07,61,600.00	0.82	1,20,00,00,000.00	1,14,10,69,200.00	1.10
2	6.86% MAHARASHTRA SDL 02.06.2032	50,00,00,000.00	48,11,44,000.00	0.34	50,00,00,000.00	47,55,15,000.00	0.46
3	6.87% JHARKHAND SDL 15-09-2031	16,84,20,000.00	16,22,14,901.94	0.12	16,84,20,000.00	16,00,65,862.74	0.15
4	6.89% GSEC 16-01-2025	3,40,90,000.00	3,39,99,866.04	0.02	0.00	0.00	0.00
5	6.90% OIL BOND 2026	1,00,08,70,000.00	98,69,49,900.04	0.70	1,00,08,70,000.00	98,06,23,400.77	0.94
6	6.92% BIHAR SDL 11.03.2032	0.00	0.00	0.00	40,00,00,000.00	37,99,46,800.00	0.37
7	6.94% UTTARPRADESH SDL 30.06.2031	10,00,00,000.00	9,68,73,500.00	0.07	10,00,00,000.00	9,54,33,800.00	0.09
8	6.95% GSEC 16-12-2061	1,00,00,00,000.00	94,45,50,000.00	0.67	1,00,00,00,000.00	92,60,00,000.00	0.89
9	6.99% GOI 17-04-2026	2,34,80,00,000.00	2,33,34,44,748.00	1.66	0.00	0.00	0.00
10	6.99% GSEC 15-12-2051	1,35,00,00,000.00	1,28,62,85,400.00	0.91	3,75,00,00,000.00	3,50,71,35,000.00	3.37
11	6.99% MAHARASHTRA SDL 2029	98,00,00,000.00	95,95,74,840.00	0.68	2,98,00,00,000.00	2,89,18,81,400.00	2.78
12	6.99% PUDUCHERRY SDL 23-08-2029	25,00,00,000.00	24,38,19,250.00	0.17	25,00,00,000.00	24,14,48,500.00	0.23
13	6.99% UTTARPRADESH SDL 14.07.2031	50,00,00,000.00	48,57,65,000.00	0.35	50,00,00,000.00	47,86,75,000.00	0.46
14	6.62% RAJASTHAN SDL 02.12.2030	15,00,00,000.00	14,31,49,650.00	0.10	15,00,00,000.00	14,11,89,150.00	0.14
15	6.63% TAMIL NADU SDL 23-12-2035	50,00,00,000.00	46,67,07,000.00	0.33	0.00	0.00	0.00
16	6.64% GS 16.06.2035	8,20,00,00,000.00	7,79,14,43,200.00	5.53	4,95,00,00,000.00	4,63,81,35,150.00	4.46
17	6.65% FOOD CORPORATION OF INDIA 23.10.2030	80,00,00,000.00	75,86,70,400.00	0.54	60,00,00,000.00	55,94,06,400.00	0.54
18	6.67% GS 15-12-2035	4,95,50,00,000.00	4,70,72,30,180.00	3.34	55,50,00,000.00	51,83,68,890.00	0.50
19	6.67% GSEC 17/12/2050	1,75,00,00,000.00	1,60,29,19,500.00	1.14	2,00,00,00,000.00	1,80,00,00,000.00	1.73
20	6.68% GS 2031 17.09.31	0.00	0.00	0.00	7,84,70,000.00	7,50,40,939.47	0.07
21	6.75% KARNATAKA SDL 04.11.2035	25,00,00,000.00	23,59,79,500.00	0.17	25,00,00,000.00	23,21,63,250.00	0.22
22	6.76% GS 22.02.2061	98,45,80,000.00	90,48,33,942.90	0.64	63,45,80,000.00	57,39,80,782.90	0.55
23	6.78% SIKKIM SDL 25.05.2031	1,00,00,00,000.00	95,91,00,000.00	0.68	1,00,00,00,000.00	94,61,23,000.00	0.91
24	6.79% BHARAT SANCHAR NIGAM LIMITED 23.09.2030	2,00,00,00,000.00	1,91,48,76,000.00	1.36	2,00,00,00,000.00	1,90,51,98,000.00	1.83
25	6.79 % GOVT SECURITY 2027 15.05.2027	0.00	0.00	0.00	52,00,00,000.00	51,00,62,800.00	0.49
26	6.79% GSEC 26.12.2029	5,00,00,000.00	4,87,33,900.00	0.03	5,00,00,000.00	4,84,78,650.00	0.05
27	6.79% HARYANA SDL 12.05.2031	60,00,00,000.00	57,64,25,400.00	0.41	60,00,00,000.00	56,96,75,400.00	0.55
28	6.79% WESTBENGAL SDL 11.08.2028	0.00	0.00	0.00	48,00,00,000.00	46,16,43,840.00	0.44
29	6.80% GSEC 15/12/2060	3,00,00,00,000.00	2,77,23,96,000.00	1.97	0.00	0.00	0.00
30	6.83% GSEC 19.01.2039	0.00	0.00	0.00	25,00,00,000.00	23,58,78,500.00	0.23
31	6.83% WESTBENGAL SDL 07.07.2028	0.00	0.00	0.00	25,00,00,000.00	24,10,14,750.00	0.23
32	6.84% BIHAR SDL 15-12-2030	0.00	0.00	0.00	50,00,00,000.00	47,56,83,000.00	0.46
33	10.18% GOI 2026 11.09.2026	2,90,000.00	3,11,146.51	0.00	2,90,000.00	3,17,551.45	0.00
34	5.15% GSEC 09.11.2025	0.00	0.00	0.00	50,00,00,000.00	47,29,99,500.00	0.45
35	5.63% GSEC 12-04-2026	0.00	0.00	0.00	50,00,00,000.00	47,54,56,000.00	0.46
36	5.74% GSEC 15-11-2026	1,75,00,00,000.00	1,67,67,31,000.00	1.19	6,95,00,00,000.00	6,57,57,84,200.00	6.32
37	5.77% GSEC 03.08.2030	5,00,00,000.00	4,60,86,200.00	0.03	5,00,00,000.00	4,53,55,000.00	0.04
38	5.85% GSEC 01.12.2030	1,45,00,00,000.00	1,33,70,46,450.00	0.95	1,55,00,00,000.00	1,40,92,78,600.00	1.35
39	6.10% GSEC 12.07.2031	2,99,50,00,000.00	2,79,73,21,015.00	1.99	4,74,50,00,000.00	4,35,72,90,795.00	4.19
40	6.19% GSEC 16.09.2034	72,00,00,000.00	66,09,04,560.00	0.47	1,67,00,00,000.00	1,50,29,56,580.00	1.44
41	6.22% GSEC 16/03/2035	5,80,51,20,000.00	5,32,03,75,064.64	3.78	4,85,51,20,000.00	4,37,68,80,969.76	4.21
42	6.24% MAHARASHTRA SDL 22/07/2028	0.00	0.00	0.00	15,00,00,000.00	14,06,82,150.00	0.14
43	6.53% CHHATTISGARH SDL 15-09-2028	0.00	0.00	0.00	56,00,00,000.00	53,18,69,520.00	0.51
44	6.54% GSEC 17.01.2032	7,65,00,00,000.00	7,30,57,95,900.00	5.19	5,75,00,00,000.00	5,40,95,36,750.00	5.20
45	6.57% GOVT. STOCK 2033 05.12.2033	40,70,00,000.00	38,66,43,895.00	0.27	40,70,00,000.00	37,98,89,730.00	0.37
46	6.62% GOVT SECURITY 2051. 28.11.2051	45,00,00,000.00	40,74,29,100.00	0.29	0.00	0.00	0.00
47	7.62% GSEC 15.09.2039	0.00	0.00	0.00	1,00,00,00,000.00	1,01,03,57,000.00	0.97
48	7.62% KARNATAKA SDL 2027 01.11.2027	2,21,20,000.00	2,22,49,291.40	0.02	2,21,20,000.00	2,22,56,060.12	0.02
49	7.63% GSEC 17.06.2059	70,00,00,000.00	72,00,23,500.00	0.51	70,00,00,000.00	71,13,86,200.00	0.68
50	7.63% TELANGANA SDL 11-01-2036	40,40,00,000.00	40,79,34,152.00	0.29	0.00	0.00	0.00
51	7.64% GUJARAT SDL 08.11.2027	6,09,10,000.00	6,13,15,356.05	0.04	6,09,10,000.00	6,12,86,362.89	0.06
52	7.64% KARNATAKA SDL 08.11.2027	4,58,10,000.00	4,61,09,918.07	0.03	4,58,10,000.00	4,61,30,120.28	0.04
53	7.64% MADHYA PRADESH SDL 08-02-2033	4,68,40,000.00	4,73,57,254.12	0.03	0.00	0.00	0.00
54	7.64% UTTAR PRADESH SDL 08-02-2036	1,61,14,90,000.00	1,63,65,26,108.64	1.16	0.00	0.00	0.00
55	7.65% KARNATAKA SDL 2027 29.11.2027	3,00,00,000.00	3,02,08,380.00	0.02	3,00,00,000.00	3,02,23,080.00	0.03
56	7.68% GUJARAT SDL 15-02-2030	1,90,01,80,000.00	1,92,17,98,347.86	1.37	0.00	0.00	0.00
57	07.69 GS 17.06.2043	1,83,60,20,000.00	1,90,35,70,847.84	1.35	1,83,60,20,000.00	1,87,53,98,956.96	1.80
58	7.70% KARNATAKA SDL 2027 15.11.2027	10,00,00,000.00	10,08,64,400.00	0.07	15,00,00,000.00	15,14,26,050.00	0.15
59	7.70% MAHARASHTRA SDL 08-03-2031	25,00,00,000.00	25,29,90,500.00	0.18	0.00	0.00	0.00
60	7.70% MAHARASHTRA SDL 08-03-2033	25,00,00,000.00	25,39,62,000.00	0.18	0.00	0.00	0.00
61	7.70% MAHARASHTRA SDL 19-10-2030	25,00,00,000.00	25,30,88,750.00	0.18	0.00	0.00	0.00
62	7.71% GUJARAT SDL 08-03-2034	20,00,00,000.00	20,40,46,800.00	0.14	0.00	0.00	0.00
63	7.72% GOI 2055 26.10.2055	40,00,00,000.00	41,61,72,800.00	0.30	10,00,00,000.00	10,20,24,800.00	0.10
64	7.72% GUJARAT SDL 15-03-2035	73,38,00,000.00	74,99,43,600.00	0.53	0.00	0.00	0.00
65	7.72% UTTAR PRADESH SDL 01-02-2036	18,74,90,000.00	19,15,94,343.59	0.14	0.00	0.00	0.00
66	7.73 % GOVT SEC 2034 19.12.2034	83,40,00,000.00	86,17,24,662.00	0.61	1,33,40,00,000.00	1,35,74,21,038.00	1.30
67	7.36% GSEC 12-09-2052	2,85,00,00,000.00	2,83,77,27,900.00	2.02	0.00	0.00	0.00
68	7.38% GSEC 20-06-2027	0.00	0.00	0.00	50,00,00,000.00	50,12,28,500.00	0.48

69	7.40 % GOI 2035 09/09/2035	2,17,38,30,000.00	2,19,44,05,300.95	1.56	1,52,38,30,000.00	1,51,24,25,656.28	1.45
70	7.40% GSEC 19-09-2062	1,05,00,00,000.00	1,05,07,78,050.00	0.75	25,00,00,000.00	24,58,75,000.00	0.24
71	7.41% GSEC 19-12-2036	1,60,01,20,000.00	1,61,25,28,930.60	1.15	0.00	0.00	0.00
72	7.50 % GOVT SECURITY 2034 10.08.2034	2,25,00,00,000.00	2,28,64,38,750.00	1.62	1,50,00,00,000.00	1,49,97,85,500.00	1.44
73	7.54% GSEC 23.05.2036	1,35,00,00,000.00	1,37,28,10,950.00	0.98	2,75,00,00,000.00	2,76,14,73,000.00	2.65
74	7.54% KARNATAKA SDL 22.11.2027	3,00,00,00,000.00	3,00,92,070.00	0.02	3,00,00,000.00	3,00,84,120.00	0.03
75	7.57% GSEC 17.06.2033	0.00	0.00	0.00	3,10,00,00,000.00	3,14,23,27,400.00	3.02
76	7.59% GOI 2026 11.01.2026	5,00,00,000.00	5,03,47,450.00	0.04	5,00,00,000.00	5,05,10,250.00	0.05
77	7.59% GOI 2029 20.03.2029	1,00,00,000.00	1,01,54,040.00	0.01	96,00,00,000.00	97,05,60,000.00	0.93
78	7.59%UTTAR PRADESH SDL 2027 25.10.2027	15,00,00,000.00	15,06,62,850.00	0.11	15,00,00,000.00	15,01,94,250.00	0.14
79	7.60% FOOD CORPORATION OF INDIA 09.01.2030	35,00,00,000.00	34,94,64,150.00	0.25	35,00,00,000.00	34,58,35,000.00	0.33
80	7.60% GUJARAT SDL 08-02-2035	55,00,00,000.00	55,69,83,350.00	0.40	0.00	0.00	0.00
81	7.17% GSEC 17-04-2030	2,00,00,00,000.00	1,99,20,40,000.00	1.41	0.00	0.00	0.00
82	7.17% GUJARAT SDL 2027 26.07.2027	0.00	0.00	0.00	4,50,00,000.00	4,44,21,210.00	0.04
83	7.17% TAMILNADU SDL 30-03-2030	0.00	0.00	0.00	41,17,80,000.00	40,21,12,229.16	0.39
84	7.18% GOI 2037	4,62,75,00,000.00	4,56,76,94,190.00	3.24	0.00	0.00	0.00
85	7.18% MAHARASHTRA SDL 08-04-2030	0.00	0.00	0.00	1,00,00,00,000.00	97,69,05,000.00	0.94
86	7.18% UTTAR PRADESH SDL 2030	25,00,00,000.00	24,63,17,000.00	0.18	45,00,00,000.00	43,96,77,000.00	0.42
87	7.19% GSEC 15.09.2060	30,67,10,000.00	29,65,97,157.88	0.21	20,67,10,000.00	19,75,76,725.36	0.19
88	7.23% ASSAM SDL 30.10.2029	20,00,00,000.00	19,76,38,400.00	0.14	20,00,00,000.00	19,57,17,400.00	0.19
89	7.23% RAJASTHAN SDL 14.06.2027	7,53,20,000.00	7,48,66,799.56	0.05	7,53,20,000.00	7,47,05,238.16	0.07
90	7.23% TAMIL NADU SDL 14.06.2027	0.00	0.00	0.00	1,25,00,000.00	1,24,03,037.50	0.01
91	7.25% GSEC 12-06-2063	8,29,50,00,000.00	8,11,84,49,220.00	5.77	0.00	0.00	0.00
92	7.26% GSEC 22-08-2032	1,95,00,00,000.00	1,94,94,13,050.00	1.38	75,00,00,000.00	74,30,29,500.00	0.71
93	7.26% G-SEC 06-02-2033	24,55,00,000.00	24,56,89,526.00	0.17	0.00	0.00	0.00
94	7.27% GSEC 08.04.2026	0.00	0.00	0.00	99,51,00,000.00	99,78,21,598.50	0.96
95	7.29 % UTTAR PRADESH SDL 2027 12.07.2027	0.00	0.00	0.00	10,00,00,000.00	9,89,29,900.00	0.10
96	7.30% GSEC 19-06-2053	9,95,00,00,000.00	9,81,48,59,100.00	6.97	0.00	0.00	0.00
97	7.95% GOI 2032	1,60,00,00,000.00	1,66,88,36,800.00	1.19	2,60,00,00,000.00	2,69,14,36,800.00	2.59
98	7.00 % FERT BOND 2022 10/12/2022	0.00	0.00	0.00	6,50,000.00	6,50,829.40	0.00
99	7.05% MTNL GOI 12.10.30	75,00,00,000.00	72,79,89,750.00	0.52	75,00,00,000.00	72,27,54,750.00	0.69
100	7.05% WESTBENGAL SDL 17.02.2031	50,00,00,000.00	48,84,79,000.00	0.35	50,00,00,000.00	48,19,33,500.00	0.46
101	7.06% GOI 10-04-2028	4,50,00,00,000.00	4,47,02,82,000.00	3.18	0.00	0.00	0.00
102	7.06% GOVT. SECURITY 2046 10.10.2046	30,00,00,000.00	29,06,64,600.00	0.21	0.00	0.00	0.00
103	7.09% FOOD CORPORATION OF INDIA 13.08.2031	1,50,00,00,000.00	1,45,37,68,500.00	1.03	1,50,00,00,000.00	1,42,95,31,500.00	1.37
104	7.09% HARYANA SDL 23-03-2029	1,00,00,00,000.00	98,25,98,000.00	0.70	1,25,00,00,000.00	1,21,84,56,250.00	1.17
105	7.09% UTTAR PRADESH SDL 12.02.2030	10,00,00,000.00	9,80,73,200.00	0.07	10,00,00,000.00	9,71,99,100.00	0.09
106	7.10% GS 18-04-2029	0.00	0.00	0.00	5,35,30,00,000.00	5,27,76,08,348.00	5.07
107	7.16% GOVT SECURITIES 2023 20/05/2023	0.00	0.00	0.00	11,05,00,000.00	11,08,12,162.50	0.11
108	7.16% GSEC 20.09.2050	1,15,00,00,000.00	1,12,00,93,100.00	0.80	1,15,00,00,000.00	1,10,57,90,550.00	1.06
109	7.17% GOVT. SECURITY 2028. 08.01.2028	11,50,00,000.00	11,47,48,150.00	0.08	61,50,00,000.00	61,11,86,385.00	0.59
110	6.85% ASSAM SDL 16-02-2029	0.00	0.00	0.00	50,00,00,000.00	48,06,62,000.00	0.46
111	8.39% BIHAR SDL 13.03.2029	0.00	0.00	0.00	29,00,00,000.00	30,11,00,620.00	0.29
112	8.39 % UTTAR PRADESH SDL 27.01.2026	0.00	0.00	0.00	5,60,00,000.00	5,75,56,632.00	0.06
113	8.40% GOI 2024 28.07.2024	0.00	0.00	0.00	16,16,00,000.00	16,51,78,147.20	0.16
114	8.41% KERALA SDL 2028. 06.06.2028	5,00,00,000.00	5,17,76,550.00	0.04	5,00,00,000.00	5,18,07,000.00	0.05
115	8.41% NAGALAND SDL 27.01.2026	2,78,00,000.00	2,83,56,444.80	0.02	2,78,00,000.00	2,86,05,866.40	0.03
116	8.43% ASSAM SDL 27.01.2026	6,30,00,000.00	6,42,98,997.00	0.05	6,30,00,000.00	6,48,41,679.00	0.06
117	8.43% UTTAR PRADESH SDL 06.03.2029	25,00,00,000.00	26,00,47,500.00	0.18	25,00,00,000.00	26,05,69,750.00	0.25
118	8.43% TAMILNADU SDL 2028 07.03.2028	4,60,00,000.00	4,75,98,684.00	0.03	4,60,00,000.00	4,76,88,706.00	0.05
119	8.57% HARYANA SDL 04.07.2028	15,00,00,000.00	15,62,84,850.00	0.11	15,00,00,000.00	15,64,15,050.00	0.15
120	8.5% KERALA SDL 21.08.2028	6,56,20,000.00	6,82,78,725.54	0.05	6,56,20,000.00	6,83,39,620.90	0.07
121	8.60% BIHAR SDL 2026 09.03.2026	0.00	0.00	0.00	2,65,00,000.00	2,74,23,975.50	0.03
122	8.23% GUJARAT SDL 09.09.2025	2,54,00,000.00	2,57,73,735.60	0.02	2,54,00,000.00	2,59,43,306.00	0.02
123	8.24% GOVT OF INDIA 2027 15.02.2027	77,40,000.00	79,63,956.90	0.01	77,40,000.00	79,90,923.06	0.01
124	8.24 % GOI 2033 10.11.2033	2,08,85,00,000.00	2,23,15,55,984.50	1.59	2,08,85,00,000.00	2,20,78,53,598.00	2.12
125	8.25% MAHARASHTRA SDL 2025 10.06.2025	1,00,00,000.00	1,01,33,080.00	0.01	1,00,00,000.00	1,02,01,920.00	0.01
126	8.26% GOI 2027 02.08.2027	1,11,10,000.00	1,14,63,486.87	0.01	51,11,10,000.00	53,07,01,357.41	0.51
127	8.27% UTTAR PRADESH SDL 2028. 14.03.2028	0.00	0.00	0.00	20,00,00,000.00	20,55,91,200.00	0.20
128	8.28% GOI 2027 21.09.2027	23,20,000.00	24,01,916.88	0.00	30,23,20,000.00	31,39,89,249.68	0.30
129	8.28% MAHARASHTRA SDL 2025 29.07.2025	99,00,000.00	1,00,44,936.00	0.01	99,00,000.00	1,01,11,899.60	0.01
130	8.28% TAMILNADU SDL 2028. 14.03.2028	3,98,30,000.00	4,09,97,855.43	0.03	3,98,30,000.00	4,10,34,857.50	0.04
131	8.29% KERALA SDL 2025 29.07.2025	24,80,000.00	25,16,547.76	0.00	24,80,000.00	25,32,600.80	0.00
132	8.29% WEST BENGAL SDL 2028. 21.02.2028	0.00	0.00	0.00	20,00,00,000.00	20,60,66,200.00	0.20
133	8.30% GOI 2042 31.12.2042	1,68,61,80,000.00	1,85,18,43,812.64	1.32	69,26,80,000.00	74,78,31,874.28	0.72
134	8.30% HIMACHAL PRADESH SDL 09.01.2029	13,23,60,000.00	13,71,28,269.00	0.10	13,23,60,000.00	13,65,49,591.08	0.13
135	8.31 % MEGHALAYA SDL 29.07.2025	2,20,00,000.00	2,23,23,972.00	0.02	2,20,00,000.00	2,24,60,878.00	0.02
136	8.32% CHHATISGARH SDL 29.07.2025	2,35,00,000.00	2,38,44,721.50	0.02	2,35,00,000.00	2,39,98,176.50	0.02
137	8.32% GOI 2032 02.08.2032	67,95,00,000.00	72,38,31,939.00	0.51	39,00,00,000.00	41,35,25,190.00	0.40
138	8.32% UTTAR PRADESH SDL 13.02.2029	25,00,00,000.00	25,87,41,750.00	0.18	25,00,00,000.00	25,91,06,000.00	0.25
139	8.32 % UTTAR PRADESH SDL 2025 SPL 02.06.2025	5,00,00,000.00	5,06,87,600.00	0.04	5,00,00,000.00	5,07,33,550.00	0.05
140	8.33 % GSEC 2026 09-07-2026	0.00	0.00	0.00	24,68,70,000.00	25,49,29,071.15	0.25
141	8.05% TAMILNADU 18.04.2028	0.00	0.00	0.00	20,00,00,000.00	20,42,88,600.00	0.20
142	8.08% GUJARAT SDL 26.12.2028	10,00,00,000.00	10,25,83,300.00	0.07	10,00,00,000.00	10,23,87,500.00	0.10
143	8.09% WEST BENGAL SDL 2028. 27.03.2028	0.00	0.00	0.00	15,00,00,000.00	15,33,10,050.00	0.15
144	8.10% KERALA SDL 08.04.2032	20,00,00,000.00	20,78,02,800.00	0.15	20,00,00,000.00	20,58,66,400.00	0.20
145	8.10 % TAMIL NADU SDL 2023 08/05/2023	0.00	0.00	0.00	35,50,000.00	35,72,851.35	0.00
146	8.13% GOVT SEC 2045 22.06.2045	56,07,70,000.00	60,64,87,895.79	0.43	46,07,70,000.00	49,34,13,250.65	0.47
147	8.13% KERALA SDL 2028. 21.03.2028	10,00,00,000.00	10,23,46,200.00	0.07	10,00,00,000.00	10,23,75,300.00	0.10

148	8.15% GUJARAT SDL 26.11.2025	1,86,00,000.00	1,88,71,522.80	0.01	1,86,00,000.00	1,89,81,411.60	0.02
149	8.15% GOI 2026 24.11.2026	5,00,00,000.00	5,12,09,550.00	0.04	6,30,00,000.00	6,50,79,000.00	0.06
150	8.15% TAMILNADU SDL 2028 09.05.2028	99,50,000.00	1,02,08,093.05	0.01	30,99,50,000.00	31,80,26,677.10	0.31
151	8.17 % GOVT SECURITIES 2044 01.12.2044	2,42,54,30,000.00	2,62,45,18,996.12	1.86	77,54,30,000.00	82,84,16,682.76	0.80
152	8.19% KARNATAKA SDL 23.01.2029	8,77,60,000.00	9,05,36,550.88	0.06	8,77,60,000.00	9,04,53,178.88	0.09
153	8.20% GOI 2025	0.00	0.00	0.00	57,62,50,000.00	59,08,70,615.00	0.57
154	8.20% GSC OIL BOND 2024 15.09.2024	14,50,00,000.00	14,59,17,415.00	0.10	14,50,00,000.00	14,71,86,890.00	0.14
155	8.21% WEST BENGAL SDL 23.01.2019	7,30,70,000.00	7,52,61,369.30	0.05	7,30,70,000.00	7,51,52,568.07	0.07
156	8.22% J K SPL SDL 2026 30.03.2026	7,00,00,000.00	7,10,97,040.00	0.05	7,00,00,000.00	7,14,07,280.00	0.07
157	7.76% UTTAR PRADESH SDL 2027. 13.12.2027	10,00,00,000.00	10,10,47,900.00	0.07	20,00,00,000.00	20,16,84,600.00	0.19
158	7.78% UTTAR PRADESH SDL 23-03-2036	10,00,00,000.00	10,26,99,200.00	0.07	0.00	0.00	0.00
159	7.78% WEST BENGAL SDL 01.03.2027	2,00,00,000.00	2,01,84,600.00	0.01	2,00,00,000.00	2,02,42,240.00	0.02
160	7.79% HIMACHAL PRADESH SDL 29-03-2038	1,21,24,80,000.00	1,24,98,59,545.92	0.89	0.00	0.00	0.00
161	7.80% JHARKHAND SDL 2027 01.03.2027	3,90,00,000.00	3,94,15,428.00	0.03	3,90,00,000.00	3,95,14,176.00	0.04
162	7.83% KERALA SDL 29-03-2039	1,90,65,80,000.00	1,97,33,48,431.60	1.40	0.00	0.00	0.00
163	7.86% MAHARASHTRA SDL 08-06-2030	59,67,60,000.00	60,87,22,650.96	0.43	0.00	0.00	0.00
164	7.87% MTNL 01-12-2032	1,75,00,00,000.00	1,78,09,97,750.00	1.27	0.00	0.00	0.00
165	7.87 % UTTAR PRADESH SDL 2027 15.03.2027	2,00,00,000.00	2,02,52,360.00	0.01	17,00,00,000.00	17,25,77,540.00	0.17
166	7.88 % GOVT SEC 2030 19.03.2030	0.00	0.00	0.00	1,45,32,00,000.00	1,49,39,46,274.80	1.44
167	7.95 % FERT BOND2026 18/02/2026	6,00,000.00	6,04,812.60	0.00	6,00,000.00	6,04,872.00	0.00
168	7.98% UTTAR PRADESH SDL 2028. 11.04.2028	0.00	0.00	0.00	9,00,00,000.00	9,15,12,000.00	0.09
169	8.03% GOI FCI BOND 2024	20,00,000.00	20,13,386.00	0.00	20,00,000.00	20,28,788.00	0.00
170	8.28% GOI 2032 15-02-2032	50,56,80,000.00	53,66,53,911.36	0.38	50,56,80,000.00	53,40,07,687.92	0.51
171	8.30% GOI 02/07/2040	50,00,00,000.00	54,55,79,000.00	0.39	25,00,00,000.00	27,00,30,000.00	0.26
172	8.33% GOI 2036	51,68,30,000.00	55,94,64,857.19	0.40	51,68,30,000.00	55,38,67,588.29	0.53
173	8.00% MTNL 15-11-2032	45,00,00,000.00	46,17,55,800.00	0.33	0.00	0.00	0.00
174	7.61% GOI 2030 09.05.2030	60,00,00,000.00	61,17,01,200.00	0.43	60,00,00,000.00	60,70,47,600.00	0.58
175	GSEC COUPON STRIP 16-12-2028	15,00,00,000.00	10,36,11,300.00	0.07	15,00,00,000.00	9,60,64,600.00	0.09
176	GSEC COUPON STRIP 16-12-2030	80,00,00,000.00	47,87,84,000.00	0.34	80,00,00,000.00	44,11,09,600.00	0.42
177	GSEC STRIP 19-03-2030	50,00,00,000.00	31,55,52,600.00	0.22	0.00	0.00	0.00
178	GSEC STRIP 19-03-2031	50,00,00,000.00	29,36,05,000.00	0.21	0.00	0.00	0.00
179	GSEC STRIP 19-03-2032	50,00,00,000.00	27,33,65,500.00	0.19	0.00	0.00	0.00
180	GSEC STRIP 19-03-2033	50,00,00,000.00	25,55,04,000.00	0.18	0.00	0.00	0.00
181	GSEC STRIP 19-06-2030	40,88,00,000.00	25,34,56,408.80	0.18	0.00	0.00	0.00
182	GSEC STRIP 19-06-2031	40,88,00,000.00	23,56,77,696.80	0.17	0.00	0.00	0.00
183	GSEC STRIP 19-06-2032	40,88,00,000.00	21,97,03,019.20	0.16	0.00	0.00	0.00
184	GSEC STRIP 19-09-2030	50,00,00,000.00	30,45,47,000.00	0.22	0.00	0.00	0.00
185	GSEC STRIP 19-09-2031	50,00,00,000.00	28,29,93,000.00	0.20	0.00	0.00	0.00
186	GSEC STRIP 19-09-2032	50,00,00,000.00	26,41,58,000.00	0.19	0.00	0.00	0.00
187	GSEC STRIP 19-09-2033	50,00,00,000.00	24,72,07,500.00	0.18	0.00	0.00	0.00
188	GSEC STRIP 19-12-2030	40,88,00,000.00	24,44,99,600.80	0.17	0.00	0.00	0.00
189	GSEC STRIP 19-12-2031	40,88,00,000.00	22,73,79,056.80	0.16	0.00	0.00	0.00
190	GSEC STRIP 19-12-2032	40,88,00,000.00	21,23,95,310.40	0.15	0.00	0.00	0.00
191	G-SEC STRIP 12-06-2033	25,37,50,000.00	12,77,04,762.50	0.09	0.00	0.00	0.00
192	G-SEC STRIP 12-06-2034	25,37,50,000.00	11,81,60,463.75	0.08	0.00	0.00	0.00
193	G-SEC STRIP 12-12-2033	25,37,50,000.00	12,31,77,862.50	0.09	0.00	0.00	0.00
194	G-SEC STRIP 12-12-2034	25,37,50,000.00	11,35,52,110.00	0.08	0.00	0.00	0.00
195	9.55 % ANDHRA PRADESH SDL 2023 11/09/2023	0.00	0.00	0.00	80,00,000.00	81,63,888.00	0.01
196	9.55% KARNATAKA SDL 2024 12/02/2024	1,00,00,000.00	1,00,78,690.00	0.01	1,00,00,000.00	1,02,99,560.00	0.01
197	9.63% MAHARASHTRA SDL 2024 12/02/2024	1,51,00,000.00	1,52,25,465.90	0.01	1,51,00,000.00	1,55,67,209.10	0.02
198	9.67% JHARKHAN SDL 2024 12/02/2024	20,60,000.00	20,77,207.18	0.00	20,60,000.00	21,23,614.86	0.00
199	9.69% JHARKHAND SDL 2024 12/03/2024	2,00,00,000.00	2,02,17,900.00	0.01	2,00,00,000.00	2,06,60,920.00	0.02
200	9.70% UTTARAKHAND 2024 12/03/2024	1,37,80,000.00	1,39,30,284.68	0.01	1,37,80,000.00	1,42,44,027.72	0.01
201	9.71% ANDHRA PRADESH SDL 2024 12/03/2024	2,60,00,000.00	2,62,85,480.00	0.02	2,60,00,000.00	2,68,77,266.00	0.03
202	9.71% HARYANA SDL 2024 12/03/2024	4,10,000.00	4,14,531.32	0.00	4,10,000.00	4,23,877.27	0.00
203	9.75% KERALA 2024 26/02/2024	38,50,000.00	38,86,883.00	0.00	38,50,000.00	39,78,108.75	0.00
204	9.84% BIHAR SDL 2024 26/02/2024	26,00,000.00	26,26,137.80	0.00	26,00,000.00	26,88,205.00	0.00
205	9.84% UTTARAKHAND SDL 2024 26/02/2024	8,00,000.00	8,08,020.00	0.00	8,00,000.00	8,27,568.00	0.00
206	GSEC STRIP 12-03-2031	25,00,00,000.00	14,70,12,750.00	0.10	0.00	0.00	0.00
207	GSEC STRIP 12-03-2030	25,00,00,000.00	15,79,95,000.00	0.11	0.00	0.00	0.00
208	GSEC STRIP 12-03-2032	25,00,00,000.00	13,68,65,750.00	0.10	0.00	0.00	0.00
209	GSEC STRIP 12-03-2033	25,00,00,000.00	12,79,16,500.00	0.09	0.00	0.00	0.00
210	GSEC STRIP 12-09-2032	25,00,00,000.00	13,22,55,000.00	0.09	0.00	0.00	0.00
211	GSEC STRIP 12-09-2030	25,00,00,000.00	15,24,83,600.00	0.11	0.00	0.00	0.00
212	GSEC STRIP 12-09-2031	25,00,00,000.00	14,16,98,750.00	0.10	0.00	0.00	0.00
213	GSEC STRIP 12-09-2033	25,00,00,000.00	12,37,62,000.00	0.09	0.00	0.00	0.00
214	GSEC STRIP 15-06-2027	25,00,00,000.00	19,20,77,250.00	0.14	25,00,00,000.00	17,82,88,000.00	0.17
215	GSEC STRIP 15-06-2030	25,00,00,000.00	15,51,22,750.00	0.11	25,00,00,000.00	14,30,84,250.00	0.14
216	GSEC STRIP 15-12-2030	15,00,00,000.00	8,97,86,700.00	0.06	15,00,00,000.00	8,27,26,800.00	0.08
217	GSEC STRIP 16-06-2030	50,00,00,000.00	31,01,84,500.00	0.22	50,00,00,000.00	28,61,13,000.00	0.28
218	GSEC COUPON STRIP 16-06-2028	30,00,00,000.00	21,47,28,300.00	0.15	30,00,00,000.00	19,92,71,100.00	0.19
219	GSEC COUPON STRIP 16-12-2027	55,00,00,000.00	40,78,27,750.00	0.29	55,00,00,000.00	37,82,43,250.00	0.36
220	8.65% KARNATAKA SDL 2023 20.03.2023	0.00	0.00	0.00	23,00,000.00	23,20,384.90	0.00
221	8.82% BIHAR SDL 2026 24.02.2026	0.00	0.00	0.00	5,00,00,000.00	5,20,46,900.00	0.05
222	8.83% GOI 2041 12.12.2041	19,63,60,000.00	22,56,35,608.76	0.16	19,63,60,000.00	22,23,80,841.76	0.21
223	8.83% GSC 2023 25/11/2023	0.00	0.00	0.00	12,44,40,000.00	12,68,32,483.44	0.12
224	8.83% MAHARASHTRA SDL 2024 11/06/2024	55,00,000.00	55,59,108.50	0.00	55,00,000.00	56,30,443.50	0.01
225	8.97% KARNATAKA SDL 2024 23/07/2024	3,70,90,000.00	3,75,70,686.40	0.03	3,70,90,000.00	3,80,89,575.50	0.04
226	9.01% KARNATAK SDL 2024 25/06/2024	6,00,000.00	6,07,493.40	0.00	6,00,000.00	6,16,263.60	0.00

227	9.07% KERALA SDL 2024 27.08.2024	5,00,00,000.00	5,07,55,100.00	0.04	5,00,00,000.00	5,14,89,100.00	0.05
228	9.19% KERELA 2024 28/05/2024	1,00,00,000.00	1,01,24,310.00	0.01	1,00,00,000.00	1,02,81,340.00	0.01
229	9.20% GOI 2030 30/09/2030	6,28,60,000.00	6,93,85,370.88	0.05	6,28,60,000.00	6,96,33,982.18	0.07
230	9.23% GSC 2043 23/12/2043	58,55,60,000.00	70,11,63,597.44	0.50	1,08,55,60,000.00	1,28,29,24,578.04	1.23
231	9.36% MAHARASTRA SDL 2023 06/11/2023	10,00,000.00	10,01,866.00	0.00	10,00,000.00	10,22,569.00	0.00
232	9.37% TAMIL NADU SDL 2024 23/04/2024	70,000.00	70,816.69	0.00	70,000.00	72,089.01	0.00
233	9.38% ANDHRA PRADESH SDL 2023 23/10/2023	3,50,00,000.00	3,50,45,255.00	0.02	3,50,00,000.00	3,57,44,030.00	0.03
234	9.39 % BIHAR SDL 2023 09/10/2023	1,00,00,000.00	1,00,03,870.00	0.01	1,00,00,000.00	1,02,09,120.00	0.01
235	9.39% KARNATAKA 2023 04.12.2023	95,00,000.00	95,36,594.00	0.01	95,00,000.00	97,27,249.50	0.01
236	9.47% TAMIL NADU SDL 26.03.2024	5,00,000.00	5,05,495.50	0.00	5,00,000.00	5,15,764.00	0.00
237	8.33 % GOI 2032 21.09.2032	5,20,00,000.00	5,55,57,788.00	0.04	5,20,00,000.00	5,51,62,640.00	0.05
238	8.38% KERALA SDL 05.12.2028	0.00	0.00	0.00	9,60,00,000.00	9,95,70,624.00	0.10
	Total:	1,48,06,22,00,000.00	1,40,79,13,05,290.62	100.00	1,07,97,62,80,000.00	1,04,02,12,18,155.81	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the half year ended September 30, 2023

1.1 Background:

National Pension System Trust (NPS) has been established by Pension Fund Regulatory and Development Authority (PFRDA) as a Trust in accordance with the Indian Trusts Act, 1882 and is sponsored by Government of India. SBI Pension Fund Private Ltd (SBIPF), a Company incorporated under the Companies Act, 1956 (as amended thereon) has been appointed as the Fund Manager of the NPS vide PFRDA Pension Fund Regulation 2015.

The key features of the Schemes presented in these financial statements are as under: -

Type and Scheme Name	Investment Criteria & Objective
NPS Trust A/c SBI Pension Fund Scheme G - Tier I	This asset class will be invested in long term Government of India Bonds/ State Government Bonds and Liquid Funds to the limit of 5% of scheme corpus. Contributions of Fund by investor for retirement are non-withdrawable. The investment objective is to optimize the returns.

1.2 Central Recordkeeping Agency:

Protean e-Gov Technologies Limited (formerly NSDL e-Governance Infrastructure Limited) , Kfin Technologies Private limited and Computer Age Management Services Limited (CAMS) has been appointed as Central Recordkeeping Agency (CRA) for NPS Schemes who maintain the accounts of individual subscribers and CRA collects the necessary charges from these individual subscribers.

CRA's responsibilities includes:

- a. Recordkeeping, Administration and Customer service functions for NPS subscribers,
- b. Providing Unique Permanent Retirement Account Number (PRAN) to each subscriber,
- c. Maintaining database of all PRANs issued and recording transactions relating to each subscriber's PRAN,
- d. PRAN Transaction Statement,
- e. An operational interface between PFRDA and other NPS intermediaries such as Pension Funds, Annuity Service Providers, Trustee Bank etc.

CRA is responsible to resolve all queries pertaining to investors. CRA informs about the subscription and redemption to Pension Fund Managers (PFM) and also instruct Trustee Bank to credit PFM's pool account maintained with them.

1.3 With effect from 01st April 2022, NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust from 01st April 2022.

1.4 Axis Bank Limited i.e trustee bank provides subscription funds on a consolidated basis for all the schemes managed by PFM and credits the same to a schemes account, wherefrom the funds are transferred by the PFM to the respective schemes. The PFM record receipt of funds in the respective schemes only.

1.5.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and PFRDA (Preparation of financial statement and Auditors Report of schemes under National Pension System) Guidelines 2012, Accounting standard specified in Companies (Accounting Standards) Amendment rules 2016 under section 133 of the Companies Act 2013 (the Act) read with Rule 7 of amended companies Accounts Rules 2014 to the extent made applicable by Authority's guidelines and generally accepted accounting principles. The scheme maintains books of account on an accrual basis under historical cost convention, as modified for investments which are marked to market.

1.5.2 Use of Estimates:

The preparation of Financial Statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities as of the date of financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from those estimates and are given effect to in the year in which those are crystallized.

1.5.3 Accounting of Unit Capital:

Units are created and redeemed based on the intimation provided by Central Record Keeping Agency (CRA) which is net of charges as provided in the National Pension System offer document and the Investment Management Agreement. All the units are recorded at face value.

1.5.4 Unit Premium Reserve:

When units are issued or redeemed the net premium or discount to the face value is transferred to the Unit Premium Reserve.

1.5.5 Investments:

- (i) The investments are undertaken as per the guidelines specified in the Investment Management agreement with respect to the individual schemes.
- (ii) Purchase and sale of investments are recorded as on the trade date at cost and sale price respectively. As per Investment Management Agreement, transfer of securities from one scheme to another scheme are carried out at prevailing market price on spot basis.
- (iii) Rights/bonus entitlements if any are accounted on ex-right/ex-bonus bonus date of the principal stock exchange.

(iv) The holding cost of investments is determined by the weighted average cost method which includes brokerage on Equity Investment and Stamp duty as applicable on all investments.

(v) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

(vi) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust and provided to SBIPF on a daily basis. Valuation methodology is as follows:

Type of Asset Class	Valuation Methodology
Equity	As per closing price of the Principal Stock Exchange. In case, it was not traded on principal stock exchange then the closing price of the secondary stock exchange. NSE is considered as Principal Stock exchange.
	<p>When a security is not traded on any stock exchange on a particular valuation day, the value at which it was traded on the principal stock exchange or secondary stock exchange, as the case may be, on the earliest previous day is used provided such date is not more than 30 days prior to valuation date.</p> <p>Until the right shares are traded, each right share is valued as ex-rights price minus right offer price. In case the rights price is higher than the ex-rights price, then the rights is valued at 'nil'. The above formula is used till the date of allotment. From the date of allotment, the security is valued at the exchange closing price.</p>
Debt Securities other than Government Securities	<p>All Instruments/ Securities with residual maturity of more than 30 days- Traded Securities: The traded price is taken subject to the fulfillment of the conditions practiced/adopted by the valuation agency after consultation with NPS Trust and PFs.</p>
	<p>Non-Traded Securities: The securities is valued on the basis of scrip level prices released by the valuation agency in consultation with NPS Trust and PFs.</p> <p>Purchase of new securities:</p>

NPS TRUST - A/C SBI PENSION FUND SCHEME – G TIER I

Notes annexed to and forming part of financial statements for the half year ended 30th September 2023

	<p>In case of new security purchased for which price is not available, such security is valued on the basis of scrip level price (for coupon bearing securities) / scrip level yield (for discounted securities) at which the securities are purchased.</p> <p>Investment in “Additional Tier 1 (Basel III Compliant) Perpetual Bonds” [AT1 Bonds], ABS, MBS –</p> <p>The Investment in AT1 Bonds, ABS and MBS is valued at scrip level prices as above.</p> <p>All Instruments/ Securities with residual maturity of upto 30 days</p> <p>The securities is valued by amortization on a straight-line basis to maturity from last valuation price as long as it is within the prescribed range, (presently $\pm 0.025\%$, i.e., ± 2.5 basis points) of the reference price provided by the valuation agency.</p>
Government Securities	<p>Securities with residual maturity of more than 30 days-</p> <p>The security is valued on the basis of scrip level prices released by the valuation agency on the same basis as debt securities maturing greater than 30 days.</p> <p>Securities with residual maturity of upto 30 days-</p> <p>The security is valued through amortization on the same basis as debt securities maturing upto 30 days.</p>
Mutual Fund Units	Valued at latest NAV available on AMFI website. Presently, previous day’s Scheme NAVs are being considered.
Real Estate Investment Trusts (REIT) & Infrastructure Investment Trusts (InvIT)”	The investments in units of REIT/InvIT are valued on the basis of last closing price at the principal stock exchange (last closing price should not be later than 30 days). If not traded on principal stock exchange, the closing price on any other stock exchange where units are traded are used.
Exchange Traded Funds (ETF)	ETFs are valued at closing price of the day of the respective stock exchange
IPO Application	IPO application money pending allotment are valued at cost basis. IPO Post allotment but awaiting listing are valued at allotment price
Fixed Deposits	Fixed Deposits are valued at face value and amortized on straight line basis.

1.5.6

Non Performing Investments:

Investments are classified as non-performing based on PFRDA (Identification, Income Recognition, and provisioning of NPA) Guidance Note 2013 and as per suggested SOPs. An

investment is regarded as non-performing if interest/ principal or both amounts have not been received or remained outstanding for 90 days such income/instruments has fallen due.

Provision are made for Non-performing investments as per the extant guidelines prescribed by PFRDA as shown below:

Period due from the date of classification of assets as NPS	% Provision on Book Value
3 Months	50%
6 Months	75%
9 Months	100%

Allocation of any recovery in NPI accounts is appropriated as under:

Firstly, towards Principal amount

Excess over principal amount to be adjusted towards interest accrued in books

Remaining amount towards interest amount recorded in memorandum account

1.5.7

Income Recognition:

- Profit / loss on Sale of equity shares / mutual fund units are the difference between the Sale consideration net of expenses and the weighted average book cost.
- Realised gain / loss on debt securities is the difference between the Sale consideration net of expenses and the weighted average amortised cost as on the date of Sale.
- Interest income is accounted on accrual basis.
- Other income of a miscellaneous nature is accounted for as and when realised.
- Dividend is accounted on accrual basis and recognised on the date the share is quoted on ex-dividend basis.
- Income on non-performing assets (NPA) is recognized on receipt basis.

1.5.8

Income Taxes:

No provision for income tax has been made since the income of the Schemes is exempt under Section 10(44) of the Income Tax Act, 1961.

1.5.9

Fees

a) Investment Management Fees:

The Schemes have paid/provided for Investment Management Fees to the PFM for managing the Scheme and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA as follows:

Management Fee shall be charged in percentage in accordance with following slab structure of Asset Under Management.

Slabs of AUM	Maximum Investment Management Fee
Up to 10,000 Cr.	0.09%
10,001 – 50,000 Cr.	0.06%
50,001 – 1,50,000 Cr.	0.05%
Above 1,50,000 Cr	0.03%

b) **NPS Trust Fees**

The Schemes have paid/provided for NPS Trust Fees to the PFM and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA.

1.5.10 **Custodian Fees and Depository & Settlement Charges:**

Custodian Fees and Depository & Settlement charges are charged by DB in accordance with the terms specified in the IMA. The PFRDA (Preparation of Financial Statements and Auditors Report of schemes under National Pension System) PFRDA Pension Fund Regulation 2015 specify that the custodian charges should be accrued on a day to day basis.

1.5.11 **Computation of Net Asset Value:**

The NAV of the units is computed by dividing Net Assets by number of units outstanding in the Scheme.

1.5.12 The net unrealized gain or loss in the value of investments is determined separately for each category of investment. The net change in unrealized gain or loss between two balance sheet dates is recognized in the revenue account. Later, the change in unrealized gain (net) in the value of investment is transferred from/to unrealized appreciation reserve through appropriation account.

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
BALANCE SHEET AS AT**

**E TIER-II
30-09-2023**

Particulars	Notes	AS AT 30-09-2023	As AT 30-09-2022
Laibilities			
Unit Capital	2	1,07,19,81,153	1,00,54,43,049
Reserve and Surplus	3	3,34,21,25,271	2,50,77,07,383
Current Liabilities and Provisions	4	65,55,491	21,35,603
Total (A)		4,42,06,61,915	3,51,52,86,034
Assets			
Investment	5	4,40,67,40,958	3,51,01,75,714
Deposits	6	-	-
Other Current Assests	7	1,39,20,957	51,10,320
Total (B)		4,42,06,61,915	3,51,52,86,034
(a) Net Assests as per Balance Sheets		4,41,41,06,424	3,51,31,50,431
(b) Number of Units Outstanding		10,71,98,115	10,05,44,305

Significant Accounting Policies and Notes of Accounts

1 - 13

This is Balance Sheet reffered to in our report for even date

For SBI Pension Funds Pvt Ltd

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
REVENUE ACCOUNT FOR THE YEAR ENDED**

**E TIER-II
30-09-2023**

Particulars	Notes	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Income			
Dividend		3,76,72,986	2,93,34,886
Interest	8	-	-
Profit on sale/redemption of investments	9	7,38,17,626	5,97,02,564
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		48,40,67,484	396
Other Income	11	-	-
Total Income (A)		59,55,58,096	8,90,37,847
Expense and Losses			
Unrealized losses in value of investments		-	5,35,87,462
Loss on sale/redemption of investments	12	36,36,094	1,86,07,330
Loss on inter-scheme transfer/sale	13		
Management fees (GST)		9,91,677	8,56,964
NPS Trust fees		1,04,075	84,377
Custodian fees		-	199
Depository and settlement charges		12,125	10,225
Stamp Duty on Bond/Mutual Fund		-	-
CRA Fees		-	-
Less: Amount recoverable by sale of units on account of CRA charges		-	-
Total Expenditure (B)		47,43,971	7,31,46,557
Surplus/(Deficit) for the year (A-B)		59,08,14,124	1,58,91,290
Less :Amount transferred to/(From) unrealised appreciation account		48,40,67,484	-5,35,87,066
Less: Amount Transferred to General Reserve		10,67,46,640	6,94,78,356
Amount carried forward to Balance Sheet		-	-

Significant Accounting Policies and Notes of Accounts

1 - 13

This is revenue account referred to in our report for given

For SBI Pension Funds Pvt Ltd

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT

E TIER-II
30-09-2023

Schedule 2	AS AT 30-09-2023	As AT 30-09-2022
Unit Capital		
Outstanding at the beginning of the year	1,05,22,09,851	95,91,81,434
Add :Units issued during the year	13,70,81,184	18,01,34,482
Less: Units redeemed during the year	11,73,09,881	13,38,72,868
Outstanding at the end of the year	1,07,19,81,153	1,00,54,43,049
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	10,52,20,985	9,59,18,143
Add :Units issued during the year	1,37,08,118	1,80,13,448
Less: Units redeemed during the year	1,17,30,988	1,33,87,287
Outstanding Units at the end of the year	10,71,98,115	10,05,44,305

* Initial Capital represent capital on the date of commencement of scheme

Schedule 3	AS AT 30-09-2023	As AT 30-09-2022
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	1,46,50,20,515	1,23,53,20,290
Add: Premium on Units issued	39,95,07,155	43,03,40,534
Less: Premium on Units redeemed	34,27,27,476	32,28,38,661
Add: Transferred from General Reserve		
Closing Balance	1,52,18,00,194	1,34,28,22,163
General Reserve		
Opening Balance	21,62,28,535	10,94,54,705
Add/Less: Transferred from Revenue Account	10,67,46,640	6,94,78,356
Less: Transfer to Unit premium Reserve		
Closing Balance	32,29,75,176	17,89,33,061
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	1,01,32,82,417	1,03,95,39,225
Add/Less: Transferred to Revenue Account	48,40,67,484	-5,35,87,066
Closing Balance	1,49,73,49,901	98,59,52,159
TOTAL	3,34,21,25,271	2,50,77,07,383

Schedule 4	AS AT 30-09-2023	As AT 30-09-2022
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	18,140	14,727
Management Fee Payable	1,56,442	2,74,335
Custodial Charges Payable	-290	-
Brokerage Payable		
Depository and settlement charges Payable	20,104	17,389
Book Overdraft	-	-
Redemption Payable	63,46,481	18,01,241
TDS Payable	14,613	12,617
Contract for Purchase of Investments	1	15,294
Interest Received in Advance	-	-
TOTAL	65,55,491	21,35,603

Schedule 5	AS AT 30-09-2023	As AT 30-09-2022
Investments (Long Term and Short Term)		
Equity Shares	4,31,79,13,139	3,44,16,79,137
Debentures and Bonds Listed/Awaiting Listing	-	-
Central and State Government Securities (including treasury bills)	-	-
Commercial Paper		
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	8,88,27,819	6,84,96,577
- Certificates of Deposit		
Investment classified as NPA	-	-
Less: Provision held for Non Performing Investments	-	-
Total	4,40,67,40,958	3,51,01,75,714
*(Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities)		

Schedule 6	AS AT 30-09-2023	As AT 30-09-2022
Deposits		
Deposits with Scheduled Banks	-	-

Schedule 7	AS AT 30-09-2023	As AT 30-09-2022
Other Current Assets		
Balances with bank in a current account	96,20,604	10,01,551
Contracts for sale of investments	39,00,781	39,11,483
Outstanding and accrued income	-618	-618
Dividend Receivable	4,00,190	1,97,904
Interest Receivable on Non-Performing Investments	-	-
Less: Provision for Interest on Non performing Investments	-	-
Brokerage receivable from PFM		
Application money pending allotment		
Sundry Debtors	-	-
Margin With CCIL	-	-
Redemption receivable on Non performing Investment	-	-
Less: Provision for Non performing Investment	-	-
	-	-
TOTAL	1,39,20,957	51,10,320

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
Notes annexed to and forming part of the Financial Statements

E TIER-II
30-09-2023

Schedule 8	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	-	-
	-	-

Schedule 9	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	7,13,06,510	5,84,47,481
Profit on Sale of Corp Bonds	-	-
Profit on Sale of Government Securities	-	-
Profit on Sale of Mutual Fund Scheme Units	25,11,116	12,55,083
	7,38,17,626	5,97,02,564

Schedule 10	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-

Schedule 11	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Other Income		
Excess Provision written Back-Accrued Interest/	-	-
Provision written back on recovery against Non Performing Investment	-	-

Schedule 12	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	36,36,094	1,86,07,330
Loss on Sale of Corp Bonds	-	-
Loss on Sale of Government Securities	-	-
Loss on Sale of AIFs	-	-
	36,36,094	1,86,07,330

Schedule 13	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS (Inter Scheme)		
Loss on Sale of Government Securities	-	-

NATIONAL PENSION SYSTEM TRUST
SM001006-NPS TRUST- A/C SBI PENSION FUND SCHEME E - TIER II
Notes annexed to and forming part of the financial statement(Refer Schedule 5)

Equity Shares		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Value(Rs.)	% to Assets Class
1	GODREJ CONSUMER PRODUCTS	10,877.00	1,07,85,633.20	0.25	17,980.00	1,63,69,891.00	0.48
2	HAVELLS INDIA PVT	19,585.00	2,72,02,585.75	0.63	18,448.00	2,48,78,050.40	0.72
3	HCL TECHNOLOGIES LIMITED	40,893.00	5,04,94,676.40	1.17	43,668.00	4,07,13,859.80	1.18
4	HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED	0.00	0.00	0.00	48,663.00	11,13,28,778.25	3.23
5	HDFC BANK LTD.	2,70,548.00	41,29,37,412.40	9.56	1,71,258.00	24,34,17,558.30	7.07
6	HDFC LIFE INSURANCE CO LTD	53,173.00	3,38,92,470.20	0.78	24,808.00	1,31,59,403.60	0.38
7	HERO MOTOCORP LIMITED	0.00	0.00	0.00	2,313.00	58,96,299.60	0.17
8	ACC LTD.	8,462.00	1,70,27,659.50	0.39	8,462.00	2,04,41,230.30	0.59
9	ADANI PORTS AND SPECIAL ECONOMIC ZONE LTD	0.00	0.00	0.00	24,270.00	1,99,17,175.50	0.58
10	AMBUJA CEMENTS LTD	50,518.00	2,14,60,046.40	0.50	28,089.00	1,44,82,688.40	0.42
11	APOLLO HOSPITALS ENTERPRISE LTD	5,166.00	2,65,41,616.50	0.61	5,932.00	2,60,02,328.80	0.76
12	ASIAN PAINTS LIMITED	16,813.00	5,31,46,733.65	1.23	15,631.00	5,22,45,835.95	1.52
13	ASHOK LEYLAND LIMITED	1,01,069.00	1,78,89,213.00	0.41	73,829.00	1,12,69,996.85	0.33
14	ASTRAL LTD	7,893.00	1,50,94,967.85	0.35	0.00	0.00	0.00
15	AXIS BANK EQUITY	1,41,116.00	14,62,94,957.20	3.39	1,72,457.00	12,64,45,472.40	3.67
16	BAJAJ FINANCE LIMITED	11,100.00	8,66,99,325.00	2.01	9,800.00	7,18,90,350.00	2.09
17	BAJAJ FINSERV LIMITED	28,681.00	4,41,75,910.25	1.02	24,412.00	4,09,71,880.20	1.19
18	BATA INDIA LTD	0.00	0.00	0.00	3,828.00	69,72,702.00	0.20
19	BHARAT ELECTRONICS LIMITED	2,90,188.00	4,01,33,000.40	0.93	1,77,663.00	1,79,35,079.85	0.52
20	BHARAT FORGE LIMITED	30,556.00	3,33,54,929.60	0.77	21,850.00	1,51,96,675.00	0.44
21	BHARTIARTL EQUITY	1,48,344.00	13,74,25,881.60	3.18	1,27,749.00	10,21,86,425.10	2.97
22	BHARTI AIRTEL PARTLY PAID FOR RIGHTS RENUNCIATION	0.00	0.00	0.00	8,767.00	35,24,772.35	0.10
23	BAJAJ AUTO	4,348.00	2,20,16,967.60	0.51	7,616.00	2,68,67,344.00	0.78
24	ULTRATECH CEMENT LIMITED	9,348.00	7,71,66,337.80	1.79	9,058.00	5,66,58,695.80	1.65
25	UNITED SPIRITS LIMITED	23,328.00	2,34,97,128.00	0.54	31,529.00	2,65,56,876.70	0.77
26	VOLTAS LTD.	13,421.00	1,15,86,349.30	0.27	10,738.00	97,33,460.10	0.28
27	WIPRO LTD	0.00	0.00	0.00	56,559.00	2,22,98,385.75	0.65
28	ZEE ENTERTAINMENT ENTERPRISES LIMITED	0.00	0.00	0.00	33,394.00	86,20,661.10	0.25
29	PAGE INDUSTRIES LTD	1,027.00	4,00,31,073.55	0.93	0.00	0.00	0.00
30	POWER GRID CORPORATION	1,87,370.00	3,74,27,157.50	0.87	1,19,841.00	2,54,30,260.20	0.74
31	PI INDUSTRIES LTD.	2,741.00	94,64,673.00	0.22	0.00	0.00	0.00
32	PIRAMAL ENTERPRISES LTD	0.00	0.00	0.00	8,864.00	76,60,712.00	0.22
33	PIRAMAL PHARMA LIMITED	0.00	0.00	0.00	35,456.00	94,15,784.00	0.27
34	POLYCAB INDIA LTD	1,478.00	78,97,027.90	0.18	3,000.00	76,82,250.00	0.22
35	RURAL ELECTRIFICATION CORPORATION LIMITED	69,000.00	1,98,30,600.00	0.46	0.00	0.00	0.00
36	RELIANCE INDUSTRY LIMITED	1,34,961.00	31,64,83,545.00	7.33	1,27,436.00	30,30,10,949.00	8.80
37	JIO FINANCIAL SERVICES	1,30,981.00	3,02,78,183.20	0.70	0.00	0.00	0.00
38	STATE BANK OF INDIA EQUITY	2,63,242.00	15,75,63,499.10	3.65	2,11,005.00	11,19,59,253.00	3.25
39	SBI LIFE INSURANCE CO LTD	16,731.00	2,18,40,647.40	0.51	26,701.00	3,33,88,265.45	0.97
40	SIEMENS LIMITED	7,060.00	2,59,27,850.00	0.60	2,124.00	58,85,179.20	0.17
41	SONA BLW	0.00	0.00	0.00	20,116.00	93,28,795.00	0.27
42	SRF LTD	13,901.00	3,12,68,909.40	0.72	8,652.00	2,16,59,849.40	0.63
43	SUN PHARMACEUTICALS EQUITY	66,473.00	7,70,18,941.45	1.78	48,500.00	4,60,09,525.00	1.34
44	TATA CONSUMER PRODUCTS	23,105.00	2,02,60,774.50	0.47	0.00	0.00	0.00
45	TATA MOTORS LIMITED	69,765.00	4,39,65,903.00	1.02	90,416.00	3,65,82,313.60	1.06
46	TATA STEEL	3,62,230.00	4,66,91,447.00	1.08	3,09,230.00	3,07,06,539.00	0.89
47	TATA CONSULTANCY LIMITED	40,655.00	14,34,55,233.00	3.32	37,905.00	11,38,87,467.75	3.31
48	TECH MAHINDRA LIMITED	22,462.00	2,74,66,533.60	0.64	34,806.00	3,51,05,331.60	1.02
49	TITAN EQUITY	15,300.00	4,81,76,640.00	1.12	14,300.00	3,72,79,385.00	1.08
50	TORRENT PHARMACEUTICALS LTD.	13,990.00	2,69,88,109.00	0.63	12,424.00	1,93,79,576.40	0.56
51	HINDALCO EQUITY	50,076.00	2,46,69,941.40	0.57	51,587.00	2,01,47,302.85	0.59
52	HINDUSTAN UNILEVER LIMITED	49,769.00	12,27,10,446.40	2.84	37,680.00	10,16,02,236.00	2.95
53	ICICI EQUITY	3,27,605.00	31,18,47,199.50	7.22	3,10,521.00	26,76,69,102.00	7.78
54	ICICI LOMBARD GENERAL INSURANCE COMPANY LTD.	0.00	0.00	0.00	9,275.00	1,06,76,916.25	0.31
55	INDUSIND BANK LIMITED	33,839.00	4,83,50,855.15	1.12	26,804.00	3,17,68,100.80	0.92
56	INFOSYS TECHNOLOGIES LIMITED	1,52,058.00	21,82,71,656.10	5.06	1,46,058.00	20,64,45,680.10	6.00
57	ITC	3,58,939.00	15,95,12,491.60	3.69	3,03,939.00	10,09,68,535.80	2.93
58	JINDAL STEEL & POWER LIMITED	10,190.00	71,46,756.50	0.17	14,133.00	60,57,403.80	0.18
59	JUBILANT FOODWORKS LTD	33,500.00	1,78,58,850.00	0.41	0.00	0.00	0.00
60	KOTAK BANK EQUITY	68,794.00	11,94,05,745.80	2.77	63,494.00	11,55,08,284.80	3.36
61	LIFE INSURANCE CORPORATION	0.00	0.00	0.00	4,500.00	27,97,425.00	0.08
62	LARSEN AND TOURBO	53,293.00	16,11,34,050.15	3.73	64,308.00	11,88,21,891.60	3.45
63	LTI MINDTREE	2,201.00	1,14,66,879.85	0.27	0.00	0.00	0.00
64	VEDANT FASHIONS LTD	3,366.00	45,05,659.30	0.10	0.00	0.00	0.00
65	MARICO LTD.	52,629.00	2,95,59,077.85	0.68	38,439.00	2,06,74,416.15	0.60
66	MARUTI EQUITY	8,664.00	9,19,30,238.40	2.13	6,601.00	5,82,74,618.15	1.69
67	MAHINDRA & MAHINDRA EQUITY	51,202.00	7,95,80,708.50	1.84	35,291.00	4,47,56,046.20	1.30
68	MPHASIS LTD	0.00	0.00	0.00	1,048.00	21,87,857.20	0.06
69	MUTHOOT FINANCE LTD.	8,658.00	1,08,39,816.00	0.25	17,258.00	1,79,49,182.90	0.52
70	NESTLE (I) LTD	981.00	2,20,79,268.90	0.51	1,385.00	2,65,15,548.00	0.77
71	NHPC LTD	3,76,670.00	1,98,88,176.00	0.46	0.00	0.00	0.00

72	NTPC LIMITED	3,04,973.00	7,48,86,120.15	1.73	2,70,011.00	4,31,07,256.15	1.25
73	OIL & NATURAL GAS CORPORATION	1,15,750.00	2,22,06,637.50	0.51	1,04,750.00	1,32,82,300.00	0.39
74	BANK OF BARODA	1,39,908.00	2,99,33,316.60	0.69	1,29,750.00	1,71,78,900.00	0.50
75	BHARAT PETROLEUM CORPORATION LTD.	1,11,780.00	3,87,42,948.00	0.90	73,693.00	2,24,61,626.40	0.65
76	BRITANNIA INDUSTRIES LIMITED	4,344.00	1,97,09,379.60	0.46	5,453.00	2,09,56,151.65	0.61
77	CANARA BANK EQUITY	32,000.00	1,20,40,000.00	0.28	0.00	0.00	0.00
78	CHOLAMANDALAM INVESTMENT AND FINANCE COMPANY LIMITED	20,894.00	2,54,39,489.70	0.59	12,314.00	90,16,310.80	0.26
79	CIPLA	32,908.00	3,90,33,824.20	0.90	31,089.00	3,46,62,680.55	1.01
80	COFORGE LTD	0.00	0.00	0.00	3,119.00	1,04,85,922.05	0.30
81	CONTAINER CORPORATION OF INDIA LTD	18,270.00	1,30,84,974.00	0.30	20,902.00	1,48,74,908.30	0.43
82	CUMMINS INDIA LIMITED	16,232.00	2,75,34,341.60	0.64	14,486.00	1,73,23,083.10	0.50
83	DABUR	52,322.00	2,88,60,815.20	0.67	42,421.00	2,43,05,111.95	0.71
84	DIVIS LABORATORIES LTD.	0.00	0.00	0.00	3,509.00	1,30,01,546.80	0.38
85	DR. REDDY'S LABORATORIES LIMITED	7,859.00	4,39,08,233.00	1.02	7,488.00	3,24,65,721.60	0.94
86	EICHER MOTORS LIMITED	6,877.00	2,37,04,675.15	0.55	4,000.00	1,46,86,400.00	0.43
87	GAS AUTHORITY OF INDIA LIMITED	1,38,345.00	1,72,10,118.00	0.40	1,22,887.50	1,06,97,356.88	0.31
	Total:	53,72,775.00	4,31,79,13,139.30	100.00	42,67,740.50	3,44,16,79,136.53	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the half year ended September 30, 2023

1.1 Background:

National Pension System Trust (NPS) has been established by Pension Fund Regulatory and Development Authority (PFRDA) as a Trust in accordance with the Indian Trusts Act, 1882 and is sponsored by Government of India. SBI Pension Fund Private Ltd (SBIPF), a Company incorporated under the Companies Act, 1956 (as amended thereon) has been appointed as the Fund Manager of the NPS vide the PFRDA Pension Fund Regulation 2015.

The key features of the Schemes presented in these financial statements are as under: -

Type and Scheme Name	Investment Criteria & Objective
NPS Trust A/c SBI Pension Fund Scheme E – Tier II	This asset class will be invested in large cap growth Companies and build a portfolio representing a cross-section of Companies with sound fundamentals and growth prospects and Liquid Funds to the limit of 5% of scheme corpus. Contributions of Fund by investor for retirement are non-withdrawable. The investment objective is to optimize the returns.

1.2 Central Recordkeeping Agency:

Protean e-Gov Technologies Limited (formerly NSDL e-Governance Infrastructure Limited) , Kfin Technologies Private limited and Computer Age Management Services Limited (CAMS) has been appointed as Central Recordkeeping Agency (CRA) for NPS Schemes who maintain the accounts of individual subscribers and CRA collects the necessary charges from these individual subscribers.

CRA's responsibilities includes:

- a. Recordkeeping, Administration and Customer service functions for NPS subscribers,
- b. Providing Unique Permanent Retirement Account Number (PRAN) to each subscriber,
- c. Maintaining database of all PRANs issued and recording transactions relating to each subscriber's PRAN,
- d. PRAN Transaction Statement,
- e. An operational interface between PFRDA and other NPS intermediaries such as Pension Funds, Annuity Service Providers, Trustee Bank etc.

CRA is responsible to resolve all queries pertaining to investors. CRA informs about the subscription and redemption to Pension Fund Managers (PFM) and also instruct Trustee Bank to credit PFM's pool account maintained with them.

1.3 With effect from 01st April 2022, NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust from 01st April 2022.

1.4 Axis Bank Limited i.e trustee bank provides subscription funds on a consolidated basis for all the schemes managed by PFM and credits the same to a schemes account, wherefrom the funds are transferred by the PFM to the respective schemes. The PFM record receipt of

funds in the respective schemes only.

1.5.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and PFRDA (Preparation of financial statement and Auditors Report of schemes under National Pension System) Guidelines 2012, Accounting standard specified in Companies (Accounting Standards) Amendment rules 2016 under section 133 of the Companies Act 2013 (the Act) read with Rule 7 of amended companies Accounts Rules 2014 to the extent made applicable by Authority's guidelines and generally accepted accounting principles. The scheme maintains books of account on an accrual basis under historical cost convention, as modified for investments which are marked to market.

1.5.2 Use of Estimates:

The preparation of Financial Statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities as of the date of financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from those estimates and are given effect to in the year in which those are crystallized.

1.5.3 Accounting of Unit Capital:

Units are created and redeemed based on the intimation provided by Central Record Keeping Agency (CRA) which is net of charges as provided in the National Pension System offer document and the Investment Management Agreement. All the units are recorded at face value.

1.5.4 Unit Premium Reserve:

When units are issued or redeemed the net premium or discount to the face value is transferred to the Unit Premium Reserve.

1.5.5 Investments:

- (i) The investments are undertaken as per the guidelines specified in the Investment Management agreement with respect to the individual schemes.
- (ii) Purchase and sale of investments are recorded as on the trade date at cost and sale price respectively. As per Investment Management Agreement, transfer of securities from one scheme to another scheme are carried out at prevailing market price on spot basis.
- (iii) Rights/bonus entitlements if any are accounted on ex-right/ex-bonus bonus date of the principal stock exchange.
- (iv) The holding cost of investments is determined by the weighted average cost method and the cost does not include brokerage and other transaction charges.

(v) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

(vi) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust and provided to SBIPF on a daily basis. Valuation methodology is as follows:

Type of Asset Class	Valuation Methodology
Equity	As per closing price of the Principal Stock Exchange. In case, it was not traded on principal stock exchange then the closing price of the secondary stock exchange. NSE is considered as Principal Stock exchange.
	When a security is not traded on any stock exchange on a particular valuation day, the value at which it was traded on the principal stock exchange or secondary stock exchange, as the case may be, on the earliest previous day is used provided such date is not more than 30 days prior to valuation date. Until the right shares are traded, each right share is valued as ex-rights price minus right offer price. In case the rights price is higher than the ex-rights price, then the rights is valued at 'nil'. The above formula is used till the date of allotment. From the date of allotment, the security is valued at the exchange closing price.
Debt Securities other than Government Securities	All Instruments/ Securities with residual maturity of more than 30 days- Traded Securities: The traded price is taken subject to the fulfillment of the conditions practiced/adopted by the valuation agency after consultation with NPS Trust and PFs. Non-Traded Securities: The securities is valued on the basis of scrip level prices released by the valuation agency in consultation with NPS Trust and PFs. Purchase of new securities: In case of new security purchased for which price is not available, such security is valued on the basis of scrip level price (for coupon bearing securities) / scrip level yield (for discounted securities) at which the securities are purchased.

	<p>Investment in “Additional Tier 1 (Basel III Compliant) Perpetual Bonds” [AT1 Bonds], ABS, MBS –</p> <p>The Investment in AT1 Bonds, ABS and MBS is valued at scrip level prices as above.</p> <p>All Instruments/ Securities with residual maturity of upto 30 days</p> <p>The securities is valued by amortization on a straight-line basis to maturity from last valuation price as long as it is within the prescribed range, (presently $\pm 0.025\%$, i.e., ± 2.5 basis points) of the reference price provided by the valuation agency.</p>
Government Securities	<p>Securities with residual maturity of more than 30 days-</p> <p>The security is valued on the basis of scrip level prices released by the valuation agency on the same basis as debt securities maturing greater than 30 days.</p> <p>Securities with residual maturity of upto 30 days-</p> <p>The security is valued through amortization on the same basis as debt securities maturing upto 30 days.</p>
Mutual Fund Units	Valued at latest NAV available on AMFI website. Presently, previous day’s Scheme NAVs are being considered.
Real Estate Investment Trusts (REIT) & Infrastructure Investment Trusts (InvIT)”	The investments in units of REIT/InvIT are valued on the basis of last closing price at the principal stock exchange (last closing price should not be later than 30 days). If not traded on principal stock exchange, the closing price on any other stock exchange where units are traded are used.
Exchange Traded Funds (ETF)	ETFs are valued at closing price of the day of the respective stock exchange
IPO Application	IPO application money pending allotment are valued at cost basis. IPO Post allotment but awaiting listing are valued at allotment price
Fixed Deposits	Fixed Deposits are valued at face value and amortized on straight line basis.

1.5.6

Non-Performing Investments:

Investments are classified as non-performing based on PFRDA (Identification, Income Recognition, and provisioning of NPA) Guidance Note 2013 and as per suggested SOPs. An investment is regarded as non-performing if interest/ principal or both amounts have not been received or remained outstanding for 90 days such income/instruments has fallen due.

Provision is made for Non-performing investments as per the extant guidelines prescribed by PFRDA as shown below:

Period due from the date of classification of assets as NPS	% Provision on Book Value
3 Months	50%
6 Months	75%
9 Months	100%

Allocation of any recovery in NPI accounts is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books
- c. Remaining amount towards interest amount recorded in memorandum account.

1.5.7 Income Recognition:

- a) Profit / loss on Sale of equity shares / mutual fund units are the difference between the Sale consideration net of expenses and the weighted average book cost.
- b) Realised gain / loss on debt securities is the difference between the Sale consideration net of expenses and the weighted average amortised cost as on the date of Sale.
- c) Interest income is accounted on accrual basis.
- d) Other income of a miscellaneous nature is accounted for as and when realised.
- e) Dividend is accounted on accrual basis and recognised on the date the share is quoted on ex-dividend basis.
- f) Income on non-performing assets (NPA) is recognized on receipt basis.

1.5.8 Income Taxes:

No provision for income tax has been made since the income of the Schemes is exempt under Section 10(44) of the Income Tax Act, 1961.

1.5.9 Fees

a) Investment Management Fees:

The Schemes have paid/provided for Investment Management Fees to the PFM for managing the Scheme and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA as follows:

Management Fee shall be charged in percentage in accordance with following slab structure of Asset Under Management.

Slabs of AUM	Maximum Investment Management Fee
Up to 10,000 Cr.	0.09%
10,001 – 50,000 Cr.	0.06%
50,001 – 1,50,000 Cr.	0.05%
Above 1,50,000 Cr	0.03%

b) **NPS Trust Fees**

The Schemes have paid/provided for NPS Trust Fees to the PFM and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA.

1.5.10 **Custodian Fees and Depository & Settlement Charges:**

Custodian Fees and Depository & Settlement charges are charged DB in accordance with the terms specified in the IMA. The PFRDA (Preparation of Financial Statements and Auditors Report of schemes under National Pension System) PFRDA Pension Fund Regulation 2015specify that the custodian charges should be accrued on a day-to-day basis.

1.5.11 **Computation of Net Asset Value:**

The NAV of the units is computed by dividing Net Assets by number of units outstanding in the Scheme.

1.5.12 The net unrealized gain or loss in the value of investments is determined separately for each category of investment. The net change in unrealized gain or loss between two balance sheet dates is recognized in the revenue account. Later, the change in unrealized gain (net) in the value of investment is transferred from/to unrealized appreciation reserve through appropriation account.

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
BALANCE SHEET AS AT**

**C-TIER-II
30-09-2023**

Particulars	Notes	AS AT 30-09-2023	As AT 30-09-2022
Laibilities			
Unit Capital	2	66,44,56,931	63,01,79,741
Reserve and Surplus	3	1,56,62,92,457	1,33,97,58,784
Current Liabilities and Provisions	4	33,37,052	14,10,307
Total (A)		2,23,40,86,440	1,97,13,48,832
Assets			
Investment	5	2,10,23,87,767	1,91,35,39,579
Deposits	6	-	-
Other Current Assests	7	13,16,98,674	5,78,09,252
Total (B)		2,23,40,86,440	1,97,13,48,832
(a) Net Assests as per Balance Sheets		2,23,07,49,388	1,96,99,38,525
(b) Number of Units Outstanding		6,64,45,693	6,30,17,974

Significant Accounting Policies and Notes of Accounts

1 - 13

This is Balance Sheet refferred to in our report for even date

For SBI Pension Funds Pvt Ltd

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
REVENUE ACCOUNT FOR THE YEAR ENDED**

**C-TIER-II
30-09-2023**

Particulars	Notes	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Income			
Dividend		-	-
Interest	8	7,57,61,829	6,58,43,952
Profit on sale/redemption of investments	9	34,06,274	33,66,112
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		2,31,44,781	-
Other Income	11	-	-
Total Income (A)		10,23,12,885	6,92,10,063
Expense and Losses			
Unrealized losses in value of investments		-	6,65,45,171
Loss on sale/redemption of investments	12	2,09,29,597	2,35,336
Loss on inter-scheme transfer/sale	13		
Management fees (GST)		5,11,346	4,91,301
NPS Trust fees		53,653	48,358
Custodian fees		-	157
Depository and settlement charges		7,277	6,208
Stamp Duty on Bond/Mutual Fund		-	-
CRA Fees		-	-
Less: Amount recoverable by sale of units on account of CRA charges		-	-
Total Expenditure (B)		2,15,01,873	6,73,26,530
Surplus/(Deficit) for the year (A-B)		8,08,11,012	18,83,533
Less :Amount transferred to/(From) unrealised appreciaition account		2,31,44,781	-6,65,45,171
Less: Amount Transferred to General Reserve		5,76,66,231	6,84,28,704
Amount carried forward to Balance Sheet		-	-

Significant Accounting Policies and Notes of Accounts

1 - 13

This is revenue account refferred to in our report for given

For SBI Pension Funds Pvt Ltd

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT

C-TIER-II
30-09-2023

bs	AS AT	As AT
Schedule 2	30-09-2023	30-09-2022
Unit Capital		
Outstanding at the beginning of the year	63,41,74,701	61,07,40,150
Add :Units issued during the year	8,69,63,829	12,93,04,071
Less: Units redeemed during the year	5,66,81,599	10,98,64,479
Outstanding at the end of the year	66,44,56,931	63,01,79,741
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	6,34,17,470	6,10,74,015
Add :Units issued during the year	86,96,383	1,29,30,407
Less: Units redeemed during the year	56,68,160	1,09,86,448
Outstanding Units at the end of the year	6,64,45,693	6,30,17,974

* Initial Capital represent capital on the date of commencement of scheme

Schedule 3	AS AT	As AT
	30-09-2023	30-09-2022
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	93,87,72,787	88,99,47,205
Add: Premium on Units issued	20,06,23,132	27,02,57,042
Less: Premium on Units redeemed	13,06,78,274	22,95,87,763
Add: Transferred from General Reserve		
Closing Balance	1,00,87,17,645	93,06,16,485
General Reserve		
Opening Balance	53,89,81,126	39,93,37,678
Add/Less: Transferred from Revenue Account	5,76,66,231	6,84,28,704
Less: Transfer to Unit premium Reserve		
Closing Balance	59,66,47,357	46,77,66,382
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	-6,22,17,326	79,21,087
Add/Less: Transferred to Revenue Account	2,31,44,781	-6,65,45,171
Closing Balance	-3,90,72,545	-5,86,24,083
TOTAL	1,56,62,92,457	1,33,97,58,784

Schedule 4	AS AT 30-09-2023	As AT 30-09-2022
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	9,094	8,094
Management Fee Payable	78,438	1,50,593
Custodial Charges Payable	-	-
Brokerage Payable		
Depository and settlement charges Payable	6,106	4,719
Book Overdraft	-	-
Redemption Payable	22,34,156	12,39,959
TDS Payable	7,340	6,941
Contract for Purchase of Investments	-	-
Interest Received in Advance	10,01,918	-
TOTAL	33,37,052	14,10,307

Schedule 5	AS AT 30-09-2023	As AT 30-09-2022
Investments (Long Term and Short Term)		
Equity Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	2,00,95,58,693	1,84,38,43,063
Central and State Government Securities (including treasury bills)	-	-
Commercial Paper		
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	9,28,29,074	6,96,96,516
- Certificates of Deposit		
Investment classified as NPA	-	-
Less: Provision held for Non Performing Investments	-	-
Total	2,10,23,87,767	1,91,35,39,579
*(Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities)		

Schedule 6	AS AT 30-09-2023	As AT 30-09-2022
Deposits		
Deposits with Scheduled Banks	-	-

Schedule 7	AS AT 30-09-2023	As AT 30-09-2022
Other Current Assets		
Balances with bank in a current account	5,26,73,668	7,48,347
Contracts for sale of investments	-	-
Outstanding and accrued income	7,90,25,006	5,70,60,905
Dividend Receivable	-	-
Interest Receivable on Non-Performing Investments	11,51,891	11,51,891
Less: Provision for Interest on Non performing Investments	-11,51,891	-11,51,891
Brokerage receivable from PFM		
Application money pending allotment		
Sundry Debtors	-	-
Margin With CCIL	-	-
Redemption receivable on Non performing Investment	44,98,349	44,98,349
Less: Provision for Non performing Investment	-44,98,349	-44,98,349
	-	-
TOTAL	13,16,98,674	5,78,09,252

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
Notes annexed to and forming part of the Financial Statements

C-TIER-II
30-09-2023

Schedule 8	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	7,57,61,829	6,58,43,952
	7,57,61,829	6,58,43,952

Schedule 9	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	-	-
Profit on Sale of Corp Bonds	14,95,506	20,88,726
Profit on Sale of Government Securities	-	-
Profit on Sale of Mutual Fund Scheme Units	19,10,769	12,77,386
	34,06,274	33,66,112

Schedule 10	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-

Schedule 11	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Other Income		
Excess Provision written Back-Accrued Interest/	-	-
Provision written back on recovery against Non Performing Investment	-	-

Schedule 12	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	-	-
Loss on Sale of Corp Bonds	2,09,29,597	2,35,336
Loss on Sale of Government Securities	-	-
Loss on Sale of AIFs	-	-
	2,09,29,597	2,35,336

Schedule 13	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS (Inter Scheme)		
Loss on Sale of Government Securities	-	-

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 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	7.09% RURAL ELECTRIFICATION CORPORATION LTD 2022 17.10.2022	0.00	0.00	0.00	50,00,000.00	50,00,865.00	0.27
2	7.13% NHPC LTD 09.02.2029	1,00,00,000.00	98,39,770.00	0.49	1,00,00,000.00	97,97,660.00	0.53
3	7.25% HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED 17.06.2030	1,00,00,000.00	97,08,980.00	0.48	1,00,00,000.00	96,23,910.00	0.52
4	7.25% NPCIL 2027 15.12.2027	20,00,000.00	19,91,278.00	0.10	20,00,000.00	19,88,294.00	0.11
5	7.25% NPCIL 2031 15.12.2031	30,00,000.00	29,62,053.00	0.15	30,00,000.00	29,54,163.00	0.16
6	7.25% PUNJAB NATIONAL BANK BASEL III TIER II BOND SERIES XXII 14.10.2030	5,00,00,000.00	4,92,45,150.00	2.45	5,00,00,000.00	4,91,61,450.00	2.67
7	7.30% POWER GRID CORP LTD 19.06.2027	50,00,000.00	49,59,635.00	0.25	5,50,00,000.00	5,46,94,915.00	2.97
8	7.34 % NABARD 2032 13.01.2032	50,00,000.00	49,04,590.00	0.24	50,00,000.00	48,90,415.00	0.27
9	7.34% POWER GRID CORPORATION OF INDIA LTD 15.07.2024	60,00,000.00	59,88,570.00	0.30	60,00,000.00	60,06,180.00	0.33
10	7.35% HDFC 10.02.2025	0.00	0.00	0.00	2,00,00,000.00	1,98,66,300.00	1.08
11	7.35% POWER FINANCE CORPORATION LTD 2022. 22.11.2022	0.00	0.00	0.00	50,00,000.00	50,04,385.00	0.27
12	7.43% NABARD 31.01.2030	7,00,00,000.00	6,97,14,050.00	3.47	7,00,00,000.00	6,98,68,750.00	3.79
13	7.43% NABFID 16-06-2033	15,00,00,000.00	14,93,66,400.00	7.43	0.00	0.00	0.00
14	7.44% - INDIAN OIL 25-11-2027	5,00,00,000.00	4,97,23,250.00	2.47	0.00	0.00	0.00
15	7.47% ICICI BANK LTD 2027 25.06.2027 INFRA BOND	50,00,000.00	49,59,705.00	0.25	50,00,000.00	49,82,000.00	0.27
16	10.08% IOTL-UTKAL ENERGY SERVICES 2022 20/02/2023	0.00	0.00	0.00	5,00,000.00	2,51,525.00	0.01
17	10.00 % SHRIRAM FINANCE LIMITED 2024 13.11.2024 (SHRIRAM TRANSPORT FINANCE 2024)	10,00,000.00	10,13,097.00	0.05	10,00,000.00	10,28,528.00	0.06
18	5.70% NABARD 31.07.2025	0.00	0.00	0.00	5,00,00,000.00	4,77,64,500.00	2.59
19	5.75% BORL DEBENTURES SERIES II. 15.12.2023	0.00	0.00	0.00	5,00,00,000.00	4,89,26,750.00	2.65
20	5.7760% LIC HOUSING FINANCE LTD 11.09.2025	0.00	0.00	0.00	5,00,00,000.00	4,75,18,000.00	2.58
21	6.00% HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED SERIES Z-001 29-05-26	0.00	0.00	0.00	5,00,00,000.00	4,72,63,250.00	2.56
22	6.24% SBI 21/09/2030	0.00	0.00	0.00	4,00,00,000.00	3,84,79,160.00	2.09
23	6.25% LIC HOUSING FINANCE LTD 20.06.2025	0.00	0.00	0.00	9,00,00,000.00	8,69,26,230.00	4.71
24	6.39% INDIAN OIL CORPORATION LIMITED 06.03.2025	0.00	0.00	0.00	8,00,00,000.00	7,82,86,000.00	4.25
25	6.44% HDFC BANK 27/9/2028	0.00	0.00	0.00	4,00,00,000.00	3,76,86,960.00	2.04
26	6.45% ICICI SENIOR UNSECURED BOND 15.06.2028	5,00,00,000.00	4,75,82,900.00	2.37	5,00,00,000.00	4,72,83,050.00	2.56
27	6.69% NTPC 13.09.2031	0.00	0.00	0.00	5,00,00,000.00	4,71,77,000.00	2.56
28	6.75% PIRAMAL 26.09.2031	0.00	0.00	0.00	58,900.00	45,939.76	0.00
29	6.75% STPL 22.04.2026	0.00	0.00	0.00	3,00,00,000.00	2,89,99,290.00	1.57
30	6.87% NTPC LIMITED 21-04-2036	5,00,00,000.00	4,74,62,950.00	2.36	0.00	0.00	0.00
31	6.92% IRFC BONDS SERIES 31.08.2031	0.00	0.00	0.00	4,00,00,000.00	3,82,47,120.00	2.07
32	6.94% NHAI 30-12-2036 (SECURED)	5,00,00,000.00	4,74,36,950.00	2.36	0.00	0.00	0.00
33	7.00% HPCL 14.08.2024	0.00	0.00	0.00	5,00,00,000.00	4,97,15,700.00	2.70
34	8.50 % NHPC 2024 14.07.2024	1,00,000.00	1,00,723.50	0.01	1,00,000.00	1,01,921.70	0.01
35	8.50 % NHPC 2025 14.07.2025	1,00,000.00	1,01,532.20	0.01	1,00,000.00	1,02,503.50	0.01
36	8.50 % NHPC 2026 14.07.2026	1,00,000.00	1,02,388.80	0.01	1,00,000.00	1,03,238.10	0.01
37	8.50 % NHPC 2027 14.07.2027	0.00	0.00	0.00	1,00,000.00	1,03,807.50	0.01
38	8.50 % NHPC 2028 14.07.2028	1,00,000.00	1,03,890.20	0.01	1,00,000.00	1,04,364.90	0.01
39	8.50 % NHPC 2029 14.07.2029	1,00,000.00	1,04,555.40	0.01	1,00,000.00	1,04,957.60	0.01
40	8.50 % NHPC 2030 14.07.2030	48,00,000.00	50,07,398.40	0.25	48,00,000.00	50,50,137.60	0.27
41	8.50 % TATA SONS LIMITED 2025 22.01.2025	20,00,000.00	20,01,212.00	0.10	20,00,000.00	20,07,120.00	0.11
42	8.52 % LIC HOUSING FINANCE LTD. 2025 03.03.2025	20,00,000.00	20,18,738.00	0.10	20,00,000.00	20,36,052.00	0.11
43	8.15% TATA AIG 27-09-2033	5,00,00,000.00	4,99,59,000.00	2.49	0.00	0.00	0.00
44	8.18 % EXIM 2025 07.12.2025	50,00,000.00	50,62,560.00	0.25	50,00,000.00	50,93,780.00	0.28
45	8.19 % NTPC LIMITED 2025 15.12.2025	30,00,000.00	30,35,673.00	0.15	30,00,000.00	30,67,443.00	0.17
46	8.20% NABARD GOI 2028. 09.03.2028	0.00	0.00	0.00	2,00,00,000.00	2,06,92,780.00	1.12
47	8.20% POWER GRID CORP LTD 2030 23.01.2030	10,00,000.00	10,33,576.00	0.05	10,00,000.00	10,32,655.00	0.06
48	8.20% POWER GRID CORP LTD 2025 23.01.2025	20,00,000.00	20,14,914.00	0.10	20,00,000.00	20,34,996.00	0.11
49	8.22% NABARD GOI 2028. 25.02.2028	20,00,000.00	20,49,686.00	0.10	20,00,000.00	20,70,594.00	0.11
50	8.23 % REC LTD 2025 23.01.2025	70,00,000.00	70,53,333.00	0.35	70,00,000.00	71,06,771.00	0.39
51	8.25 % EXIM 2025 28.09.2025	30,00,000.00	30,39,978.00	0.15	30,00,000.00	30,60,663.00	0.17
52	8.25% IRFC LTD 28.02.2024	0.00	0.00	0.00	1,00,00,000.00	1,01,34,730.00	0.55
53	8.30% DMTCL 2023.30.09.2023	0.00	0.00	0.00	70,00,000.00	70,21,021.00	0.38
54	8.30% NTPC LTD 15.01.2029	5,00,00,000.00	5,18,17,350.00	2.58	5,00,00,000.00	5,19,18,300.00	2.82
55	8.30 % REC 2025 10.04.2025	60,00,000.00	60,55,512.00	0.30	60,00,000.00	61,06,974.00	0.33
56	8.32 % POWER GRID CORP 23.12.2025	30,00,000.00	30,40,596.00	0.15	30,00,000.00	30,76,023.00	0.17
57	8.36% NATIONAL HIGHWAY AUTHORITY OF INDIA 20.05.2029	1,00,00,000.00	1,03,65,460.00	0.52	1,00,00,000.00	1,04,03,780.00	0.56
58	8.37 % LIC HOUSING FINANCE 2023 21/05/2023	0.00	0.00	0.00	20,00,000.00	20,11,994.00	0.11
59	8.39% POWER FINANCE CORP LTD 2025 19.04.2025	30,00,000.00	30,30,153.00	0.15	30,00,000.00	30,60,969.00	0.17
60	8.40% IDFC FIRST BANK LIMITED BASEL III TIER 2 BONDS 27/06/2033	2,00,00,000.00	1,99,86,800.00	0.99	0.00	0.00	0.00

61	8.40 % NPCIL 2027 28.11.2027	20,00,000.00	20,72,822.00	0.10	20,00,000.00	20,85,858.00	0.11
62	8.40 % NPCIL 2029 28.11.2029	20,00,000.00	20,93,538.00	0.10	20,00,000.00	21,08,966.00	0.11
63	7.9873% TCFSL 17-04-2026	5,00,00,000.00	4,98,80,900.00	2.48	0.00	0.00	0.00
64	7.99% POWER FINANCE CORP LTD. 2022. 20.12.2022	0.00	0.00	0.00	50,00,000.00	50,12,180.00	0.27
65	8.02 % EXIM 2025 29.10.2025	1,20,00,000.00	1,21,10,220.00	0.60	1,20,00,000.00	1,21,69,944.00	0.66
66	8.05% THE GREAT EASTERN SHIPPING COMPANY LTD 31.08.2024	1,80,00,000.00	1,79,13,456.00	0.89	1,80,00,000.00	1,77,36,768.00	0.96
67	8.13 % NPCIL 2027 28.03.2027	1,20,00,000.00	1,22,77,932.00	0.61	1,20,00,000.00	1,23,40,848.00	0.67
68	8.13 % NPCIL 2029 28.03.2029	10,00,000.00	10,30,879.00	0.05	10,00,000.00	10,36,904.00	0.06
69	8.14 % NPCIL 2028 25.03.2028	20,00,000.00	20,58,074.00	0.10	20,00,000.00	20,65,236.00	0.11
70	8.14 % NPCIL 2030 25.03.2030	20,00,000.00	20,69,496.00	0.10	20,00,000.00	20,77,884.00	0.11
71	8.15 % EXIM BANK 2025 05.03.2025	10,00,000.00	10,08,657.00	0.05	10,00,000.00	10,15,192.00	0.06
72	7.72% BAJAJ FINANCE LIMITED 23-05-2033	10,00,000.00	9,94,05,300.00	4.95	0.00	0.00	0.00
73	7.72% PFC LTD 19-12-2037	5,00,00,000.00	5,03,58,000.00	2.51	0.00	0.00	0.00
74	7.74% IRFC LTD 15-04-2038	5,00,00,000.00	5,11,40,550.00	2.54	0.00	0.00	0.00
75	7.75% HDFC LIMITED 13-06-2033	5,00,00,000.00	4,98,03,850.00	2.48	0.00	0.00	0.00
76	7.82% PFC LTD 13-03-2031	5,00,00,000.00	5,04,89,550.00	2.51	0.00	0.00	0.00
77	7.83% INDIAN RAILWAY FINANCE CORP LTD 2027 21.03.2027	0.00	0.00	0.00	1,50,00,000.00	1,52,32,530.00	0.83
78	7.86% HDFC BANK TIER II 02-12-2032	5,00,00,000.00	5,00,74,300.00	2.49	0.00	0.00	0.00
79	7.90% RELIANCE PORTS & TERMINALS LTD. 2026 18.11.2026	50,00,000.00	50,10,350.00	0.25	50,00,000.00	50,06,815.00	0.27
80	7.95% HDFC BANK 2026 21.09.2026 INFRA BOND	1,00,00,000.00	1,00,30,070.00	0.50	1,00,00,000.00	1,01,25,550.00	0.55
81	7.95% LIC HOUSING FINANCE 21-02-2033	10,00,00,000.00	10,08,36,600.00	5.02	0.00	0.00	0.00
82	7.95% MINDSPACE BUSINESS PARKS REIT 27-07-2027	5,00,00,000.00	4,98,32,800.00	2.48	5,00,00,000.00	4,96,66,300.00	2.69
83	7.95 % REC LTD 2027 12.03.2027	0.00	0.00	0.00	10,00,000.00	10,12,907.00	0.05
84	7.50% IRFC LTD 09.09.2029	1,00,00,000.00	1,00,11,480.00	0.50	1,00,00,000.00	1,00,20,910.00	0.54
85	7.50% MAX LIFE INSURANCE COMPANY LIMITED 02.08.2031	5,00,00,000.00	4,94,16,100.00	2.46	5,00,00,000.00	4,89,44,950.00	2.65
86	7.50% NHPC LTD 07.10.2025	5,00,00,000.00	5,00,08,750.00	2.49	5,00,00,000.00	5,00,50,100.00	2.71
87	7.50% NHPC LTD 07.10.2027	5,00,00,000.00	4,99,47,000.00	2.49	5,00,00,000.00	4,99,77,500.00	2.71
88	7.52 % REC LTD 2026 07.11.2026	1,00,00,000.00	99,57,320.00	0.50	1,00,00,000.00	99,83,740.00	0.54
89	7.54% HPCL 15-04-2033	5,00,00,000.00	4,99,26,050.00	2.48	0.00	0.00	0.00
90	7.54% SBI INFRA BOND 01-08-2038	5,00,00,000.00	5,00,28,850.00	2.49	0.00	0.00	0.00
91	7.55% POWER GRID CORP LTD 2031 21.09.2031	40,00,000.00	40,11,440.00	0.20	40,00,000.00	39,81,992.00	0.22
92	7.60% AXIS BANK 2023 20.10.2023	0.00	0.00	0.00	40,00,000.00	40,13,176.00	0.22
93	7.60% ICICI BANK LTD 2023 07.10.2023 INFRA BOND	0.00	0.00	0.00	3,00,00,000.00	3,01,01,010.00	1.63
94	7.62 % EXIM BANK 2026 01.09.2026	20,00,000.00	20,04,422.00	0.10	20,00,000.00	20,08,806.00	0.11
95	7.68% NIIF INFRASTRUCTURE FINANCE LIMITED 25-11-2027	5,00,00,000.00	4,94,46,400.00	2.46	0.00	0.00	0.00
96	7.70% LARSEN & TOUBRO LIMITED 28.04.2025	1,00,00,000.00	1,00,13,390.00	0.50	1,00,00,000.00	1,00,17,980.00	0.54
97	7.70% NATIONAL HIGHWAY AUTHORITY OF INDIA 13.09.2029	5,00,00,000.00	5,04,01,750.00	2.51	10,00,00,000.00	10,07,75,800.00	5.47
98	9.57% EXPORT IMPORT 2024 10/01/2024	10,00,000.00	10,04,691.00	0.05	10,00,000.00	10,25,951.00	0.06
99	BRITANNIA INDUSTRIES BONUS DEBENTURES 03.06.2024	1,96,13,000.00	56,08,474.64	0.28	1,96,13,000.00	55,15,155.99	0.30
100	9.05% HOUSING DEVELOPMENT FINANCE CORPORATION LTD 20.11.2023	0.00	0.00	0.00	1,00,00,000.00	1,01,72,140.00	0.55
101	9.05% RELIANCE INDUSTRIES LIMITED 17.10.2028	5,00,00,000.00	5,28,77,250.00	2.63	0.00	0.00	0.00
102	9.09 % IRFC 2026 29.03.2026	40,00,000.00	41,52,372.00	0.21	40,00,000.00	42,21,912.00	0.23
103	9.10% I SEC PD 2025 29.04.2025	20,00,000.00	20,25,544.00	0.10	20,00,000.00	20,47,276.00	0.11
104	9.15% AXIS BANK 2022 31.12.2022	0.00	0.00	0.00	30,00,000.00	30,16,536.00	0.16
105	9.15% ICICI BANK 2022 31.12.2022	0.00	0.00	0.00	40,00,000.00	40,20,780.00	0.22
106	9.18% NUCLER POWER CORPORATION 2025 23/01/2025	20,00,000.00	20,46,180.00	0.10	20,00,000.00	20,78,860.00	0.11
107	9.19% LIC HOUSING FINANCE LTD 06.06.2023	0.00	0.00	0.00	1,00,00,000.00	1,01,31,450.00	0.55
108	9.24% HDFC LIMITED 2024 24/06/2024	0.00	0.00	0.00	10,00,000.00	10,25,323.00	0.06
109	9.25% EXPORT IMPORT 2024 29/05/2024	10,00,000.00	10,10,594.00	0.05	10,00,000.00	10,28,102.00	0.06
110	9.25% ICICI BANK LTD 2024 04.09.2024 INFRA BOND	40,00,000.00	40,59,248.00	0.20	40,00,000.00	41,35,564.00	0.22
111	9.25% LIC HOUSING FINANCE 2022 12.11.2022	0.00	0.00	0.00	10,00,000.00	10,02,484.00	0.05
112	9.25% RELIANCE INDUSTRIES LIMITED 2024 16/06/2024	30,00,000.00	30,32,511.00	0.15	30,00,000.00	30,83,145.00	0.17
113	9.30% INDIA INFRADEBT LIMITED 2024 19.06.2024	1,00,00,000.00	1,01,00,870.00	0.50	1,00,00,000.00	1,02,34,090.00	0.56
114	9.30% POWERGRID CORP 2029 04.09.2029	20,00,000.00	21,68,900.00	0.11	20,00,000.00	21,87,588.00	0.12
115	9.34 % HDFC 2024 28.08.2024	0.00	0.00	0.00	40,00,000.00	41,19,712.00	0.22
116	9.35% ICICI SECURITIES PD LTD 2023 30.04.2023	0.00	0.00	0.00	10,00,000.00	10,11,904.00	0.05
117	9.35% ICICI SECURITIES PD LTD 2023 14.06.2023	0.00	0.00	0.00	10,00,000.00	10,13,320.00	0.06
118	8.80% REC LTD 22.01.2029	60,00,000.00	63,35,826.00	0.32	60,00,000.00	64,06,278.00	0.35
119	8.82 % RURAL ELECTRIFICATION CORPORATION LTD 2023 12/04/2023	0.00	0.00	0.00	30,00,000.00	30,23,070.00	0.16
120	8.83 % EXPORT IMPORT BANK OF INDIA 2029 03.11.2029	10,00,000.00	10,59,015.00	0.05	10,00,000.00	10,69,757.00	0.06
121	8.84 % NTPC 2022 04.10.2022	0.00	0.00	0.00	10,00,000.00	10,00,184.00	0.05
122	8.85 % AXIS BANK 2024 05.12.2024 INFRA BOND	20,00,000.00	20,22,552.00	0.10	20,00,000.00	20,51,132.00	0.11
123	8.85% NHPCB 2026 11-02-2026	8,00,000.00	8,22,448.00	0.04	8,00,000.00	8,31,217.60	0.05
124	8.85% POWER GRID CORPORATION 2022 19.10.2022	0.00	0.00	0.00	12,50,000.00	12,51,315.00	0.07
125	8.87% EXIM BANK 2025 13.03.2025	10,00,000.00	10,18,284.00	0.05	10,00,000.00	10,30,837.00	0.06
126	8.88 % EXIM BANK 18/10/2022	0.00	0.00	0.00	80,00,000.00	80,08,208.00	0.43

127	8.89 % LIC HOUSING FINANCE LTD 2023 25/04/2023	0.00	0.00	0.00	20,00,000.00	20,17,352.00	0.11
128	8.92% TATA CAPITAL HOUSING FINANCE LTD 2026 04.08.2026	70,00,000.00	71,28,919.00	0.35	70,00,000.00	71,61,812.00	0.39
129	8.93% POWER GRID CORP LTD 2026 20.10.2026	20,00,000.00	20,72,538.00	0.10	20,00,000.00	21,03,554.00	0.11
130	8.94% EXIM BANK 2022 31.12.2022	0.00	0.00	0.00	20,00,000.00	20,09,938.00	0.11
131	8.95% RELIANCE UTILITIES & POWER 2023 26/04/2023	0.00	0.00	0.00	10,00,000.00	10,08,015.00	0.05
132	9.00 % NTPC 2025 25.01.2025	30,00,000.00	30,53,262.00	0.15	30,00,000.00	31,03,830.00	0.17
133	9% TATA POWER COMPANY LTD 21.02.2025	2,00,00,000.00	2,02,32,640.00	1.01	2,00,00,000.00	2,04,89,780.00	1.11
134	8.54 % NHPC LIMITED 2025 26.11.2025	5,00,000.00	5,09,928.00	0.03	5,00,000.00	5,14,492.00	0.03
135	8.54 % NHPC LIMITED 2027 26.11.2027	10,00,000.00	10,34,524.00	0.05	10,00,000.00	10,42,311.00	0.06
136	8.56 % NUCLEAR POWER CORPORATION	0.00	0.00	0.00	20,00,000.00	20,15,276.00	0.11
137	8.57% REC 2024 21.12.2024	20,00,000.00	20,21,568.00	0.10	20,00,000.00	20,43,558.00	0.11
138	8.65% NABARD GOI 2028. 08.06.2028	50,00,000.00	52,15,195.00	0.26	50,00,000.00	52,81,500.00	0.29
139	8.65% NHPC LIMITED 08.02.2029	1,00,00,000.00	88,04,620.00	0.44	1,00,00,000.00	1,03,02,030.00	0.56
140	8.65 % POWER FINANCE CORPORATION 2024 28.12.2024	0.00	0.00	0.00	20,00,000.00	20,47,594.00	0.11
141	8.65% RELIANCE INDUSTRIES LTD 11.12.2028	6,50,00,000.00	6,77,26,815.00	3.37	6,50,00,000.00	6,82,43,110.00	3.70
142	8.70% LIC HOUSING FINANCE LTD 24.12.2025	1,00,00,000.00	1,01,76,300.00	0.51	1,00,00,000.00	1,02,62,480.00	0.56
143	8.70 % POWER GRID CORPORATION 2023 15/07/2023	0.00	0.00	0.00	10,00,000.00	10,11,546.00	0.05
144	8.70 % POWER GRID CORPORATION 2028 15/07/2028	40,00,000.00	41,80,460.00	0.21	40,00,000.00	42,14,856.00	0.23
145	8.71% IDFC 2024 29.05.2024 INFRA BOND	30,00,000.00	30,02,136.00	0.15	30,00,000.00	30,33,315.00	0.16
146	8.73% NTPC 2023 07.03.2023	0.00	0.00	0.00	20,00,000.00	20,13,392.00	0.11
147	8.75 % IDFC LIMITED 2023 28.07.2023	0.00	0.00	0.00	20,00,000.00	20,16,278.00	0.11
148	8.79% INDIAN RAILWAY FINANCE CORP LTD 2030 04.05.2030	20,00,000.00	21,47,752.00	0.11	20,00,000.00	21,54,160.00	0.12
149	8.80% INDIABULLS HOUSING FINANCE LIMITED 28.07.2023	0.00	0.00	0.00	80,00,000.00	77,93,696.00	0.42
150	8.80 % IRFC 2030 03.02.2030	10,00,000.00	10,72,195.00	0.05	10,00,000.00	10,75,744.00	0.06
151	8.80 % POWER GRID CORPORATION 2023 13/03/2023	0.00	0.00	0.00	10,00,000.00	10,07,427.00	0.05
152	8.40 % POWER GRID LTD 2027 27.05.2027	40,00,000.00	41,03,724.00	0.20	40,00,000.00	41,45,336.00	0.22
153	8.40% STATE BANK OF HYDERABAD 2025 30.12.2025	20,00,000.00	20,24,968.00	0.10	20,00,000.00	20,28,714.00	0.11
154	8.42% HDB FINANCIAL SERVICES LIMITED 2028. 01.02.2028	1,00,00,000.00	1,00,49,620.00	0.50	1,00,00,000.00	1,00,57,080.00	0.55
155	8.45 % HDFC LTD 2025 25.02.2025	50,00,000.00	50,31,685.00	0.25	50,00,000.00	50,82,195.00	0.28
156	8.45% IRFC LTD 04.12.2028	5,00,00,000.00	5,19,20,450.00	2.58	5,00,00,000.00	5,23,98,450.00	2.84
157	8.45% RELIANCE PORTS AND TERMINALS LTD 2023. 12.06.2023	0.00	0.00	0.00	30,00,000.00	30,20,352.00	0.16
158	8.47% LIC HOUSING FINANCE LTD 15.06.2026	20,00,000.00	20,32,700.00	0.10	20,00,000.00	20,42,938.00	0.11
159	8.48% LIC HOUSING FINANCE LTD 29.06.2026	20,00,000.00	20,33,720.00	0.10	20,00,000.00	20,44,070.00	0.11
160	8.49% NTPC LTD 2025 25.03.2025	74,67,025.00	60,23,761.07	0.30	74,67,025.00	75,96,928.83	0.41
161	8.50 % NHPC 2023 14.07.2023	0.00	0.00	0.00	1,00,000.00	1,00,949.80	0.01
	Total:	2,02,16,80,025.00	2,00,95,58,693.21	100.00	1,87,06,88,925.00	1,84,38,43,062.88	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the half year ended September 30, 2023

1.1 Background:

National Pension System Trust (NPS) has been established by Pension Fund Regulatory and Development Authority (PFRDA) as a Trust in accordance with the Indian Trusts Act, 1882 and is sponsored by Government of India. SBI Pension Fund Private Ltd (SBIPF), a Company incorporated under the Companies Act, 1956 (as amended thereon) has been appointed as the Fund Manager of the NPS vide the PFRDA Pension Fund Regulation 2015.

The key features of the Schemes presented in these financial statements are as under: -

Type and Scheme Name	Investment Criteria & Objective
NPS Trust A/c SBI Pension Fund Scheme C – Tier II	This asset class will be invested in top rated long term debt securities issued by Bodies Corporate/Public Financial Institutions/PSU Bonds/Infra Bonds/Development Funds and Liquid Funds to the limit of 5% of scheme corpus. Contributions of Fund by investor for retirement are non-withdrawable. The investment objective is to optimize the returns.

1.2 Central Recordkeeping Agency:

Protean e-Gov Technologies Limited (formerly NSDL e-Governance Infrastructure Limited) , Kfin Technologies Private limited and Computer Age Management Services Limited (CAMS) has been appointed as Central Recordkeeping Agency (CRA) for NPS Schemes who maintain the accounts of individual subscribers and CRA collects the necessary charges from these individual subscribers.

CRA's responsibilities includes:

- a. Recordkeeping, Administration and Customer service functions for NPS subscribers,
- b. Providing Unique Permanent Retirement Account Number (PRAN) to each subscriber,
- c. Maintaining database of all PRANs issued and recording transactions relating to each subscriber's PRAN,
- d. PRAN Transaction Statement,
- e. An operational interface between PFRDA and other NPS intermediaries such as Pension Funds, Annuity Service Providers, Trustee Bank etc.

CRA is responsible to resolve all queries pertaining to investors. CRA informs about the subscription and redemption to Pension Fund Managers (PFM) and also instruct Trustee Bank to credit PFM's pool account maintained with them.

1.3 With effect from 01st April 2022, NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust from 01st April 2022.

1.4 Axis Bank Limited i.e trustee bank provides subscription funds on a consolidated basis for all the schemes managed by PFM and credits the same to a schemes account, wherefrom the funds are transferred by the PFM to the respective schemes. The PFM record receipt of

funds in the respective schemes only.

1.5.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and PFRDA (Preparation of financial statement and Auditors Report of schemes under National Pension System) Guidelines 2012, Accounting standard specified in Companies (Accounting Standards) Amendment rules 2016 under section 133 of the Companies Act 2013 (the Act) read with Rule 7 of amended companies Accounts Rules 2014 to the extent made applicable by Authority's guidelines and generally accepted accounting principles. The scheme maintains books of account on an accrual basis under historical cost convention, as modified for investments which are marked to market

1.5.2 Use of Estimates:

The preparation of Financial Statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities as of the date of financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from those estimates and are given effect to in the year in which those are crystallized.

1.5.3 Accounting of Unit Capital:

Units are created and redeemed based on the intimation provided by Central Record Keeping Agency (CRA) which is net of charges as provided in the National Pension System offer document and the Investment Management Agreement. All the units are recorded at face value.

1.5.4 Unit Premium Reserve:

When units are issued or redeemed the net premium or discount to the face value is transferred to the Unit Premium Reserve.

1.5.5 Investments:

- (i) The investments are undertaken as per the guidelines specified in the Investment Management agreement with respect to the individual schemes.
- (ii) Purchase and sale of investments are recorded as on the trade date at cost and sale price respectively. As per Investment Management Agreement, transfer of securities from one scheme to another scheme are carried out at prevailing market price on spot basis.
- (iii) Rights/bonus entitlements if any are accounted on ex-right/ex-bonus bonus date of the principal stock exchange.
- (iv) The holding cost of investments is determined by the weighted average cost

method which includes brokerage on Equity Investment and Stamp duty as applicable on all investments.

(v) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

(vi) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust and provided to SBIPF on a daily basis. Valuation methodology is as follows:

Type of Asset Class	Valuation Methodology
Equity	As per closing price of the Principal Stock Exchange. In case, it was not traded on principal stock exchange then the closing price of the secondary stock exchange. NSE is considered as Principal Stock exchange.
	When a security is not traded on any stock exchange on a particular valuation day, the value at which it was traded on the principal stock exchange or secondary stock exchange, as the case may be, on the earliest previous day is used provided such date is not more than 30 days prior to valuation date. Until the right shares are traded, each right share is valued as ex-rights price minus right offer price. In case the rights price is higher than the ex-rights price, then the rights is valued at 'nil'. The above formula is used till the date of allotment. From the date of allotment, the security is valued at the exchange closing price.
Debt Securities other than Government Securities	All Instruments/ Securities with residual maturity of more than 30 days- Traded Securities: The traded price is taken subject to the fulfillment of the conditions practiced/adopted by the valuation agency after consultation with NPS Trust and PFs. Non-Traded Securities: The securities is valued on the basis of scrip level prices released by the valuation agency in consultation with NPS Trust and PFs. Purchase of new securities: In case of new security purchased for which price is not

	<p>available, such security is valued on the basis of scrip level price (for coupon bearing securities) / scrip level yield (for discounted securities) at which the securities are purchased.</p> <p>Investment in “Additional Tier 1 (Basel III Compliant) Perpetual Bonds” [AT1 Bonds], ABS, MBS –</p> <p>The Investment in AT1 Bonds, ABS and MBS is valued at scrip level prices as above.</p> <p>All Instruments/ Securities with residual maturity of upto 30 days</p> <p>The securities is valued by amortization on a straight-line basis to maturity from last valuation price as long as it is within the prescribed range, (presently $\pm 0.025\%$, i.e., ± 2.5 basis points) of the reference price provided by the valuation agency.</p>
Government Securities	<p>Securities with residual maturity of more than 30 days-</p> <p>The security is valued on the basis of scrip level prices released by the valuation agency on the same basis as debt securities maturing greater than 30 days.</p> <p>Securities with residual maturity of upto 30 days-</p> <p>The security is valued through amortization on the same basis as debt securities maturing upto 30 days.</p>
Mutual Fund Units	Valued at latest NAV available on AMFI website. Presently, previous day’s Scheme NAVs are being considered.
Real Estate Investment Trusts (REIT) & Infrastructure Investment Trusts (InvIT)”	The investments in units of REIT/InvIT are valued on the basis of last closing price at the principal stock exchange (last closing price should not be later than 30 days). If not traded on principal stock exchange, the closing price on any other stock exchange where units are traded are used.
Exchange Traded Funds (ETF)	ETFs are valued at closing price of the day of the respective stock exchange
IPO Application	IPO application money pending allotment are valued at cost basis. IPO Post allotment but awaiting listing are valued at allotment price
Fixed Deposits	Fixed Deposits are valued at face value and amortized on straight line basis.

1.5.6

Non Performing Investments:

Investments are classified as non-performing based on PFRDA (Identification, Income Recognition, and provisioning of NPA) Guidance Note 2013 and as per suggested SOPs. An investment is regarded as non-performing if interest/ principal or both amounts have not

been received or remained outstanding for 90 days such income/instruments has fallen due. Provision are made for Non-performing investments as per the extant guidelines prescribed by PFRDA as shown below:

Period due from the date of classification of assets as NPS	% Provision on Book Value
3 Months	50%
6 Months	75%
9 Months	100%

Allocation of any recovery in NPI accounts is appropriated as under:

Firstly, towards Principal amount

Excess over principal amount to be adjusted towards interest accrued in books

Remaining amount towards interest amount recorded in memorandum account.

1.5.7 **Income Recognition:**

- a) Profit / loss on Sale of equity shares / mutual fund units are the difference between the Sale consideration net of expenses and the weighted average book cost.
- b) Realised gain / loss on debt securities is the difference between the Sale consideration net of expenses and the weighted average amortised cost as on the date of Sale.
- c) Interest income is accounted on accrual basis.
- d) Other income of a miscellaneous nature is accounted for as and when realised.
- e) Dividend is accounted on accrual basis and recognised on the date the share is quoted on ex-dividend basis.
- f) Income on non-performing assets (NPA) is recognized on receipt basis.

1.5.8 **Income Taxes:**

No provision for income tax has been made since the income of the Schemes is exempt under Section 10(44) of the Income Tax Act, 1961.

1.5.9 **Fees**

a) Investment Management Fees:

The Schemes have paid/provided for Investment Management Fees to the PFM for managing the Scheme and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA as follows:

Management Fee shall be charged in percentage in accordance with following slab structure of Asset Under Management.

Slabs of AUM	Maximum Investment Management Fee
Up to 10,000 Cr.	0.09%
10,001 – 50,000 Cr.	0.06%
50,001 – 1,50,000 Cr.	0.05%
Above 1,50,000 Cr	0.03%

b) NPS Trust Fees

The Schemes have paid/provided for NPS Trust Fees to the PFM and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA.

1.5.10 Custodian Fees and Depository & Settlement Charges:

Custodian Fees and Depository & Settlement charges are charged by DB in accordance with the terms specified in the IMA. The PFRDA (Preparation of Financial Statements and Auditors Report of schemes under National Pension System) PFRDA Pension Fund Regulation 2015 specify that the custodian charges should be accrued on a day-to-day basis.

1.5.11 Computation of Net Asset Value:

The NAV of the units is computed by dividing Net Assets by number of units outstanding in the Scheme.

1.5.12 The net unrealized gain or loss in the value of investments is determined separately for each category of investment. The net change in unrealized gain or loss between two balance sheet dates is recognized in the revenue account. Later, the change in unrealized gain (net) in the value of investment is transferred from/to unrealized appreciation reserve through appropriation account.

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
BALANCE SHEET AS AT**

**G-TIER-II
30-09-2023**

Particulars	Notes		
		30-09-2023	30-09-2022
Laibilities			
Unit Capital	2	1,30,93,18,045	1,18,15,52,256
Reserve and Surplus	3	2,98,53,32,598	2,38,91,85,468
Current Liabilities and Provisions	4	48,71,267	26,33,859
Total (A)		4,29,95,21,910	3,57,33,71,583
Assets			
Investment	5	4,22,07,19,182	3,52,39,77,455
Deposits	6	-	-
Other Current Assests	7	7,88,02,728	4,93,94,128
Total (B)		4,29,95,21,910	3,57,33,71,583
(a) Net Assests as per Balance Sheets		4,29,46,50,643	3,57,07,37,724
(b) Number of Units Outstanding		13,09,31,804	11,81,55,226

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
REVENUE ACCOUNT FOR THE YEAR ENDED**

**G-TIER-II
30-09-2023**

Particulars	Notes		
		30-09-2023	30-09-2022
Income			
Dividend		-	-
Interest	8	14,40,69,801	11,54,65,233
Profit on sale/redemption of investments	9	1,44,65,086	16,45,218
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		4,43,73,223	-
Other Income	11	-	-
Total Income (A)		20,29,08,110	11,71,10,450
Expense and Losses			
Unrealized losses in value of investments		-	10,87,52,967
Loss on sale/redemption of investments	12	4,37,42,281	49,483
Loss on inter-scheme transfer/sale	13		
Management fees (GST)		9,86,352	8,79,727
NPS Trust fees		1,03,495	86,598
Custodian fees		-	287
Depository and settlement charges		57,746	10,912
Stamp Duty on Bond/Mutual Fund		-	-
CRA Fees		-	-
Less: Amount recoverable by sale of units on account of CRA charges		-	-
Total Expenditure (B)		4,48,89,874	10,97,79,973
Surplus/(Deficit) for the year (A-B)		15,80,18,235	73,30,477
Less :Amount transferred to/(From) unrealised apprecaition account		4,43,73,223	-10,87,52,967
Less: Amount Transferred to General Reserve		11,36,45,012	11,60,83,444
Amount carried forward to Balance Sheet		-	-

NATIONAL PENSION SYSTEM TRUST

NPS TRUST- A/C SBI PENSION FUND SCHEME

G-TIER-II

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET A 30-09-2023

Schedule 2	30-09-2023	30-09-2022
Unit Capital		
Outstanding at the beginning of the year	1,23,87,59,067	1,12,94,13,514
Add :Units issued during the year	17,92,32,508	27,06,74,248
Less: Units redeemed during the year	10,86,73,530	21,85,35,507
Outstanding at the end of the year	1,30,93,18,045	1,18,15,52,256
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	12,38,75,907	11,29,41,351
Add :Units issued during the year	1,79,23,251	2,70,67,425
Less: Units redeemed during the year	1,08,67,353	2,18,53,551
Outstanding Units at the end of the year	13,09,31,804	11,81,55,226
* Initial Capital represent capital on the date of commencement of scheme		

Schedule 3	30-09-2023	30-09-2022
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	1,94,69,06,328	1,72,43,97,948
Add: Premium on Units issued	40,17,68,599	53,46,96,874
Less: Premium on Units redeemed	24,36,16,265	43,14,53,336
Add: Transferred from General Reserve		
Closing Balance	2,10,50,58,662	1,82,76,41,486
General Reserve		
Opening Balance	83,19,77,211	58,92,07,280
Add/Less: Transferred from Revenue Account	11,36,45,012	11,60,83,444
Less: Transfer to Unit premium Reserve		
Closing Balance	94,56,22,223	70,52,90,724
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	-10,97,21,510	-3,49,93,775
Add/Less: Transferred to Revenue Account	4,43,73,223	-10,87,52,967
Closing Balance	-6,53,48,287	-14,37,46,742
TOTAL	2,98,53,32,598	2,38,91,85,468

Schedule 4	30-09-2023	30-09-2022
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	17,557	14,692
Management Fee Payable	1,51,402	2,72,471
Custodial Charges Payable	-	
Brokerage Payable		
Depository and settlement charges Payable	37,254	5,567
Book Overdraft	-	-
Redemption Payable	46,51,173	23,28,808
TDS Payable	13,881	12,322
Contract for Purchase of Investments	-	-
Interest Received in Advance	-	-
TOTAL	48,71,267	26,33,859

	AS AT	As AT
Schedule 5	30-09-2023	30-09-2022
Investments (Long Term and Short Term)		
Equity Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	1,05,73,900	1,06,57,930
Central and State Government Securities (including treasury bills)	4,16,07,29,799	3,35,38,27,494
Commercial Paper		
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	4,94,15,483	15,94,92,031
- Certificates of Deposit		
Investment classified as NPA	-	-
Less: Provision held for Non Performing Investments	-	-
Total	4,22,07,19,182	3,52,39,77,455
*(Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities)		

Schedule 6	30-09-2023	30-09-2022
Deposits		
Deposits with Scheduled Banks		
	-	-

Schedule 7	30-09-2023	30-09-2022
Other Current Assets		
Balances with bank in a current account	16,16,685	13,31,716
Contracts for sale of investments	-	-
Outstanding and accrued income	7,71,86,044	4,80,62,412
Dividend Receivable	-	-
Interest Receivable on Non-Performing Investments	-	-
Less: Provision for Interest on Non performing Investments	-	-
Brokerage receivable from PFM		
Application money pending allotment		
Sundry Debtors	-	-
Margin With CCIL	-	-
Redemption receivable on Non performing Investment		
Less: Provision for Non performing Investment	-	-
TOTAL	7,88,02,728	4,93,94,128

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
Notes annexed to and forming part of the Financial Statements

G-TIER-II
30-09-2023

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 8	30-09-2023	30-09-2022
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	14,40,69,801	11,54,65,233
	14,40,69,801	11,54,65,233

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 9	30-09-2023	30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	-	-
Profit on Sale of Corp Bonds	-	-
Profit on Sale of Government Securities	1,27,20,886	72,689
Profit on Sale of Mutual Fund Scheme Units	17,44,201	15,72,529
	1,44,65,086	16,45,218

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 10	30-09-2023	30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 11	30-09-2023	30-09-2022
Other Income		
Excess Provision wirtten Back-Accrued Interest/	-	-
Provision written back on recovery against Non Performing Investment	-	-

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 12	30-09-2023	30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	-	-
Loss on Sale of Corp Bonds	-	-
Loss on Sale of Government Securities	4,37,42,281	49,483
Loss on Sale of AIFs	-	-
	4,37,42,281	49,483

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 13	30-09-2023	30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS (Inter Scheme)		
Loss on Sale of Government Securities	-	-

NATIONAL PENSION SYSTEM TRUST

SM001008-NPS TRUST- A/C SBI PENSION FUND SCHEME G - TIER II

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

Bonds		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	8.95% FCI 01.03.2029	1,00,00,000.00	1,05,73,900.00	100.00	1,00,00,000.00	1,06,57,930.00	100.00
	Total:	1,00,00,000.00	1,05,73,900.00	100.00	1,00,00,000.00	1,06,57,930.00	100.00
Central and State Government Securities							
		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	7.50 % GOVT SECURITY 2034 10.08.2034	5,00,00,000.00	5,08,09,750.00	1.22	5,00,00,000.00	4,99,92,850.00	1.49
2	7.54% KARNATAKA SDL 22.11.2027	30,00,000.00	30,09,207.00	0.07	30,00,000.00	30,08,412.00	0.09
3	7.57% GSEC 17.06.2033	0.00	0.00	0.00	11,73,30,000.00	11,89,32,023.82	3.55
4	7.59% GOI 2029 20.03.2029	3,20,00,000.00	3,24,92,928.00	0.78	3,20,00,000.00	3,23,52,000.00	0.96
5	7.59%UTTAR PRADESH SDL 2027 25.10.2027	80,00,000.00	80,35,352.00	0.19	80,00,000.00	80,10,360.00	0.24
6	7.60% GUJARAT SDL 08-02-2035	5,00,00,000.00	5,06,34,850.00	1.22	0.00	0.00	0.00
7	7.17% GOVT. SECURITY 2028. 08.01.2028	1,50,00,000.00	1,49,67,150.00	0.36	3,50,00,000.00	3,47,82,965.00	1.04
8	7.17% GUJARAT SDL 2027 26.07.2027	50,00,000.00	49,54,710.00	0.12	50,00,000.00	49,35,690.00	0.15
9	7.18% GOI 2037	30,00,00,000.00	29,61,22,800.00	7.12	0.00	0.00	0.00
10	7.18% UTTARPRADESH SDL 2030	5,00,00,000.00	4,92,63,400.00	1.18	5,00,00,000.00	4,88,53,000.00	1.46
11	7.19% GSEC 15.09.2060	3,50,00,000.00	3,38,45,980.00	0.81	3,50,00,000.00	3,34,53,560.00	1.00
12	7.23% TAMIL NADJU SDL 14.06.2027	89,10,000.00	88,51,158.36	0.21	89,10,000.00	88,40,885.13	0.26
13	7.25% GSEC 12-06-2063	40,00,00,000.00	39,14,86,400.00	9.41	0.00	0.00	0.00
14	7.25% GUJARAT SDL 2027 12.07.2027	40,00,000.00	39,74,404.00	0.10	40,00,000.00	39,61,500.00	0.12
15	7.27% GSEC 08.04.2026	0.00	0.00	0.00	8,50,00,000.00	8,52,32,475.00	2.54
16	7.30% GSEC 19-06-2053	35,00,00,000.00	34,52,46,300.00	8.30	0.00	0.00	0.00
17	7.95% GOI 2032	0.00	0.00	0.00	8,00,00,000.00	8,28,13,440.00	2.47
18	7.00% WESTBENGAL SDL 04.08.2031	0.00	0.00	0.00	3,00,00,000.00	2,87,78,040.00	0.86
19	7.05% MTNL GOI 12.10.30	15,00,00,000.00	14,55,97,950.00	3.50	15,00,00,000.00	14,45,50,950.00	4.31
20	7.05% WESTBENGAL SDL 17.02.2031	2,51,20,000.00	2,45,41,184.96	0.59	2,51,20,000.00	2,42,12,339.04	0.72
21	7.06% GOVT. SECURITY 2046 10.10.2046	15,00,00,000.00	14,53,32,300.00	3.49	5,00,00,000.00	4,75,75,400.00	1.42
22	7.10% GS 18-04-2029	0.00	0.00	0.00	8,92,40,000.00	8,79,83,143.84	2.62
23	7.16% GSEC 20.09.2050	5,00,00,000.00	4,86,99,700.00	1.17	5,00,00,000.00	4,80,77,850.00	1.43
24	6.84% BIHAR SDL 15-12-2030	3,43,60,000.00	3,32,04,473.20	0.80	3,43,60,000.00	3,26,88,935.76	0.97
25	6.89% BIHAR SDL 23.11.2026	70,000.00	68,861.87	0.00	70,000.00	68,462.59	0.00
26	6.89% UTTARPRADESH SDL 08.09.31	6,19,90,000.00	5,98,39,442.92	1.44	6,19,90,000.00	5,89,24,160.57	1.76
27	6.90% OIL BOND 2026	5,03,30,000.00	4,96,30,010.36	1.19	5,03,30,000.00	4,93,11,874.43	1.47
28	6.92% BIHAR SDL 11.03.2032	0.00	0.00	0.00	3,33,30,000.00	3,16,59,067.11	0.94
29	6.94% UTTARPRADESH SDL 30.06.2031	1,25,00,000.00	1,21,09,187.50	0.29	1,25,00,000.00	1,19,29,225.00	0.36
30	6.95% GSEC 16-12-2061	5,00,00,000.00	4,72,27,500.00	1.14	0.00	0.00	0.00
31	6.99% GOI 17-04-2026	15,00,00,000.00	14,90,70,150.00	3.58	0.00	0.00	0.00
32	6.99% MAHARASHTRA SDL 2029	14,00,00,000.00	13,70,82,120.00	3.29	14,00,00,000.00	13,58,60,200.00	4.05
33	6.99% UTTARPRADESH SDL 14.07.2031	7,85,00,000.00	7,62,65,105.00	1.83	7,85,00,000.00	7,51,51,975.00	2.24
34	6.64% GS 16.06.2035	65,00,00,000.00	61,76,14,400.00	14.84	10,00,00,000.00	9,36,99,700.00	2.79
35	6.68% GS 2031 17.09.31	2,64,00,000.00	2,55,29,671.20	0.61	2,64,00,000.00	2,52,46,346.40	0.75
36	6.79 % GOVT SECURITY 2027 15.05.2027	0.00	0.00	0.00	4,50,00,000.00	4,41,40,050.00	1.32
37	6.79% HARYANA SDL 12.05.2031	3,38,00,000.00	3,24,71,964.20	0.78	3,38,00,000.00	3,20,91,714.20	0.96
38	6.79% WESTBENGAL SDL 11.08.2028	0.00	0.00	0.00	2,55,10,000.00	2,45,34,446.58	0.73
39	6.80% GSEC 15/12/2060	15,00,00,000.00	13,86,19,800.00	3.33	5,00,00,000.00	4,52,32,700.00	1.35
40	6.83% MAHARASHTRA SDL 25.05.2032	8,74,60,000.00	8,40,02,881.12	2.02	8,74,60,000.00	8,30,06,624.26	2.48
41	10.18% GOI 2026 11.09.2026	30,00,000.00	32,187.57	0.00	30,00,000.00	32,850.15	0.00
42	5.74% GSEC 15-11-2026	0.00	0.00	0.00	15,00,00,000.00	14,19,23,400.00	4.23
43	5.79% GSEC 11.05.2030	1,10,70,000.00	1,02,46,369.86	0.25	1,10,70,000.00	1,00,78,725.78	0.30
44	5.85% GSEC 01.12.2030	7,00,00,000.00	6,45,47,070.00	1.55	7,00,00,000.00	6,36,44,840.00	1.90
45	6.10% GSEC 12.07.2031	5,00,00,000.00	4,66,99,850.00	1.12	25,00,00,000.00	22,95,72,750.00	6.85
46	6.19% GSEC 16.09.2034	10,00,00,000.00	9,17,92,300.00	2.21	10,00,00,000.00	8,99,97,400.00	2.68
47	6.22% GSEC 16/03/2035	5,75,00,000.00	5,26,98,577.50	1.27	55,75,00,000.00	50,25,85,135.00	14.99
48	6.53% CHHATTISGARH SDL 15-09-2028	0.00	0.00	0.00	3,70,00,000.00	3,51,41,379.00	1.05
49	6.54% GSEC 17.01.2032	0.00	0.00	0.00	5,00,00,000.00	4,70,39,450.00	1.40
50	6.57% GOVT. STOCK 2033 05.12.2033	2,30,00,000.00	2,18,49,655.00	0.53	2,30,00,000.00	2,14,67,970.00	0.64
51	6.58% GOA SDL 23.12.2030	1,44,60,000.00	1,37,55,841.38	0.33	1,44,60,000.00	1,35,29,021.82	0.40
52	9.55 % ANDHRA PRADESH SDL 2023 11/09/2023	0.00	0.00	0.00	3,80,000.00	3,87,784.68	0.01
53	9.63% MAHARASHTRA SDL 2024 12/02/2024	5,00,000.00	5,04,154.50	0.01	5,00,000.00	5,15,470.50	0.02
54	9.67% JHARKHAN SDL 2024 12/02/2024	2,00,000.00	2,01,670.60	0.00	2,00,000.00	2,06,176.20	0.01
55	9.70% RAJASTAN SDL 2023 28/08/2023	0.00	0.00	0.00	2,00,000.00	2,04,228.00	0.01
56	9.70% UTTARAKHAND 2024 12/03/2024	12,40,000.00	12,53,523.44	0.03	12,40,000.00	12,81,755.76	0.04
57	9.84% BIHAR SDL 2024 26/02/2024	10,20,000.00	10,30,254.06	0.02	10,20,000.00	10,54,603.50	0.03
58	8.82% BIHAR SDL 2026 24.02.2026	12,00,000.00	12,34,602.00	0.03	12,00,000.00	12,49,125.60	0.04
59	8.83% GOI 2041 12.12.2041	6,75,00,000.00	7,75,63,642.50	1.86	75,00,000.00	84,93,870.00	0.25
60	8.83% GSC 2023 25/11/2023	18,00,000.00	18,04,402.80	0.04	18,00,000.00	18,34,606.80	0.05
61	8.83% MAHARASHTRA SDL 2024 11/06/2024	6,00,000.00	6,06,448.20	0.01	6,00,000.00	6,14,230.20	0.02
62	9.01% KARNATAK SDL 2024 25/06/2024	4,00,000.00	4,04,995.60	0.01	4,00,000.00	4,10,842.40	0.01
63	9.37% KERALA SDL 2024 23/04/2024	10,00,000.00	10,116.45	0.00	10,00,000.00	10,292.54	0.00
64	9.38% ANDHRA PRADESH SDL 2023 23/10/2023	1,00,000.00	1,00,129.30	0.00	1,00,000.00	1,02,125.80	0.00
65	9.39 % BIHAR SDL 2023 09/10/2023	2,40,000.00	2,40,092.88	0.01	2,40,000.00	2,45,018.88	0.01
66	9.39% KARNATAKA 2023 04.12.2023	50,000.00	50,192.60	0.00	50,000.00	51,196.05	0.00
67	8.33 % GSEC 2026 09-07-2026	0.00	0.00	0.00	2,02,20,000.00	2,08,80,081.90	0.62
68	8.38% KERALA SDL 05.12.2028	40,00,000.00	41,49,564.00	0.10	40,00,000.00	41,48,776.00	0.12

69	8.39% BIHAR SDL 13.03.2029	0.00	0.00	0.00	1,00,00,000.00	1,03,82,780.00	0.31
70	8.39 % UTTAR PRADESH SDL 27.01.2026	25,00,000.00	25,48,120.00	0.06	25,00,000.00	25,69,492.50	0.08
71	8.40% GOI 2024 28.07.2024	0.00	0.00	0.00	10,00,000.00	10,22,142.00	0.03
72	8.41% KERALA SDL 2028. 06.06.2028	75,00,000.00	77,66,482.50	0.19	75,00,000.00	77,71,050.00	0.23
73	8.43% ASSAM SDL 27.01.2026	20,00,000.00	20,41,238.00	0.05	20,00,000.00	20,58,466.00	0.06
74	8.23% GUJARAT SDL 09.09.2025	27,00,000.00	27,39,727.80	0.07	27,00,000.00	27,57,753.00	0.08
75	8.24% GOVT OF INDIA 2027 15.02.2027	2,80,70,000.00	2,88,82,205.45	0.69	2,80,70,000.00	2,89,80,001.33	0.86
76	8.24 % GOI 2033 10.11.2033	0.00	0.00	0.00	5,00,00,000.00	5,28,57,400.00	1.58
77	8.25% MAHARASHTRA SDL 2025 10.06.2025	6,00,000.00	6,07,984.80	0.01	6,00,000.00	6,12,115.20	0.02
78	8.26% GOI 2027 02.08.2027	96,00,000.00	99,05,443.20	0.24	96,00,000.00	99,67,977.60	0.30
79	8.28% GOI 2027 21.09.2027	20,00,000.00	20,70,618.00	0.05	20,00,000.00	20,77,198.00	0.06
80	8.28% TAMILNADU SDL 2028. 14.03.2028	1,75,00,000.00	1,80,13,117.50	0.43	1,75,00,000.00	1,80,29,375.00	0.54
81	8.29% KERALA SDL 2025 29.07.2025	3,10,000.00	3,14,568.47	0.01	3,10,000.00	3,16,575.10	0.01
82	8.29% RAJASTHAN SDL 2024 SPL 23.06.2024	75,00,000.00	75,47,632.50	0.18	75,00,000.00	76,00,312.50	0.23
83	8.30% GOI 2042 31.12.2042	1,11,00,000.00	1,21,90,552.80	0.29	1,11,00,000.00	1,19,83,793.10	0.36
84	8.31 % MEGHALAYA SDL 29.07.2025	20,00,000.00	20,29,452.00	0.05	20,00,000.00	20,41,898.00	0.06
85	8.31% TELEGANA SDL 13.01.2026	10,00,000.00	10,17,222.00	0.02	10,00,000.00	10,25,771.00	0.03
86	8.05% GUJARAT SDL 25.02.2025	5,00,000.00	5,04,282.00	0.01	5,00,000.00	5,07,213.50	0.02
87	8.05% TAMILNADU 18.04.2028	14,60,000.00	14,91,974.00	0.04	14,60,000.00	14,91,306.78	0.04
88	8.09% WEST BENGAL SDL 2028. 27.03.2028	0.00	0.00	0.00	50,00,000.00	51,10,335.00	0.15
89	8.10 % TAMIL NADU SDL 2023 08/05/2023	0.00	0.00	0.00	70,000.00	70,450.59	0.00
90	8.13% GOVT SEC 2045 22.06.2045	1,50,00,000.00	1,62,22,905.00	0.39	1,50,00,000.00	1,60,62,675.00	0.48
91	8.13% KERALA SDL 2028. 21.03.2028	1,00,00,000.00	1,02,34,620.00	0.25	1,00,00,000.00	1,02,37,530.00	0.31
92	8.14% MAHARASHTRA SDL 2025 27.05.2025	4,00,000.00	4,04,550.40	0.01	4,00,000.00	4,06,944.00	0.01
93	8.15% GUJARAT SDL 26.11.2025	27,00,000.00	27,39,414.60	0.07	27,00,000.00	27,55,366.20	0.08
94	8.15% GOI 2026 24.11.2026	0.00	0.00	0.00	60,00,000.00	61,98,000.00	0.18
95	8.16% GUJARAT SDL 2028 09.05.2028	1,02,00,000.00	1,04,68,566.00	0.25	1,02,00,000.00	1,04,60,875.20	0.31
96	8.16 % MADHYA PRADESH SDL 23.09.2025	4,00,000.00	4,05,608.00	0.01	4,00,000.00	4,07,251.60	0.01
97	8.17 % GOVT SECURITIES 2044 01.12.2044	9,70,00,000.00	10,49,62,148.00	2.52	3,70,00,000.00	3,95,28,284.00	1.18
98	8.20% GOI 2025	81,50,000.00	82,94,931.45	0.20	81,50,000.00	83,56,781.80	0.25
99	7.76% UTTAR PRADESH SDL 2027. 13.12.2027	1,15,40,000.00	1,16,60,927.66	0.28	1,15,40,000.00	1,16,37,201.42	0.35
100	7.80% JHARKHAND SDL 2027 01.03.2027	10,00,000.00	10,10,652.00	0.02	10,00,000.00	10,13,184.00	0.03
101	7.87 % UTTAR PRADESH SDL 2027 15.03.2027	1,80,00,000.00	1,82,27,124.00	0.44	1,80,00,000.00	1,82,72,916.00	0.54
102	7.88 % GOVT SEC 2030 19.03.2030	0.00	0.00	0.00	5,69,00,000.00	5,84,95,419.10	1.74
103	7.95 % MAHARASHTRA SDL SDL 2023 03/07/2023	0.00	0.00	0.00	2,20,000.00	2,21,283.04	0.01
104	7.95% OIL BOND 2025 18.01.2025	7,40,000.00	7,42,979.24	0.02	7,40,000.00	7,47,019.64	0.02
105	8.28% GOI 2032 15-02-2032	56,80,000.00	60,27,911.36	0.14	56,80,000.00	59,98,187.92	0.18
106	8.30% GOI 02/07/2040	10,68,40,000.00	11,65,79,320.72	2.80	68,40,000.00	73,88,020.80	0.22
107	8.33% GOI 2036	79,90,000.00	86,49,119.07	0.21	79,90,000.00	85,62,587.37	0.26
108	7.62% GSEC 15.09.2039	0.00	0.00	0.00	5,00,00,000.00	5,05,17,850.00	1.51
109	7.63% GSEC 17.06.2059	5,00,00,000.00	5,14,30,250.00	1.24	5,00,00,000.00	5,08,13,300.00	1.52
110	7.65% KARNATAKA SDL 2027 29.11.2027	40,60,000.00	40,88,200.76	0.10	40,60,000.00	40,90,190.16	0.12
111	7.70% KARNATAKA SDL 2027 15.11.2027	0.00	0.00	0.00	1,00,00,000.00	1,00,95,070.00	0.30
112	7.72% MAHARASHTRA SDL 23-03-2032	10,00,00,000.00	10,16,29,600.00	2.44	0.00	0.00	0.00
113	7.76% KARNATAKA SDL 2027. 13.12.2027	28,70,000.00	29,01,222.73	0.07	28,70,000.00	29,04,810.23	0.09
114	7.36% GSEC 12-09-2052	5,00,00,000.00	4,97,84,700.00	1.20	0.00	0.00	0.00
115	7.40 % GOI 2035 09/09/2035	2,30,00,000.00	2,32,17,695.00	0.56	2,30,00,000.00	2,28,27,868.00	0.68
	Total:	4,23,82,70,000.00	4,16,07,29,798.94	100.00	3,49,06,70,000.00	3,35,38,27,493.97	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the half year ended September 30, 2023

1.1 Background:

National Pension System Trust (NPS) has been established by Pension Fund Regulatory and Development Authority (PFRDA) as a Trust in accordance with the Indian Trusts Act, 1882 and is sponsored by Government of India. SBI Pension Fund Private Ltd (SBIPF), a Company incorporated under the Companies Act, 1956 (as amended thereon) has been appointed as the Fund Manager of the NPS vide PFRDA Pension Fund Regulation 2015.

The key features of the Schemes presented in these financial statements are as under: -

Type and Scheme Name	Investment Criteria & Objective
NPS Trust A/c SBI Pension Fund Scheme G - Tier II	This asset class will be invested in long term Government of India Bonds/ State Government Bonds and Liquid Funds to the limit of 5% of scheme corpus. Contributions of Fund by investor for retirement are non-withdrawable. The investment objective is to optimize the returns.

1.2 Central Recordkeeping Agency:

Protean e-Gov Technologies Limited (formerly NSDL e-Governance Infrastructure Limited) , Kfin Technologies Private limited and Computer Age Management Services Limited (CAMS) has been appointed as Central Recordkeeping Agency (CRA) for NPS Schemes who maintain the accounts of individual subscribers and CRA collects the necessary charges from these individual subscribers.

CRA's responsibilities includes:

- a. Recordkeeping, Administration and Customer service functions for NPS subscribers,
- b. Providing Unique Permanent Retirement Account Number (PRAN) to each subscriber,
- c. Maintaining database of all PRANs issued and recording transactions relating to each subscriber's PRAN,
- d. PRAN Transaction Statement,
- e. An operational interface between PFRDA and other NPS intermediaries such as Pension Funds, Annuity Service Providers, Trustee Bank etc.

CRA is responsible to resolve all queries pertaining to investors. CRA informs about the subscription and redemption to Pension Fund Managers (PFM) and also instruct Trustee Bank to credit PFM's pool account maintained with them.

1.3 With effect from 01st April 2022, NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust from 01st April 2022.

1.4 Axis Bank Limited i.e trustee bank provides subscription funds on a consolidated basis for all the schemes managed by PFM and credits the same to a schemes account, wherefrom the funds are transferred by the PFM to the respective schemes. The PFM record receipt of funds in the respective schemes only.

1.5.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and PFRDA (Preparation of financial statement and Auditors Report of schemes under National Pension System) Guidelines 2012, Accounting standard specified in Companies (Accounting Standards) Amendment rules 2016 under section 133 of the Companies Act 2013 (the Act) read with Rule 7 of amended companies Accounts Rules 2014 to the extent made applicable by Authority's guidelines and generally accepted accounting principles. The scheme maintains books of account on an accrual basis under historical cost convention, as modified for investments which are marked to market.

1.5.2 Use of Estimates:

The preparation of Financial Statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities as of the date of financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from those estimates and are given effect to in the year in which those are crystallized.

1.5.3 Accounting of Unit Capital:

Units are created and redeemed based on the intimation provided by Central Record Keeping Agency (CRA) which is net of charges as provided in the National Pension System offer document and the Investment Management Agreement. All the units are recorded at face value.

1.5.4 Unit Premium Reserve:

When units are issued or redeemed the net premium or discount to the face value is transferred to the Unit Premium Reserve.

1.5.5 Investments:

- (i) The investments are undertaken as per the guidelines specified in the Investment Management agreement with respect to the individual schemes.
- (ii) Purchase and sale of investments are recorded as on the trade date at cost and sale price respectively. As per Investment Management Agreement, transfer of securities from one scheme to another scheme are carried out at prevailing market price on spot basis.
- (iii) Rights/bonus entitlements if any are accounted on ex-right/ex-bonus bonus date of the principal stock exchange.
- (iv) The holding cost of investments is determined by the weighted average cost method which includes brokerage on Equity Investment and Stamp duty as applicable on all investments.

(v) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

(vi) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust and provided to SBIPF on a daily basis. Valuation methodology is as follows:

Type of Asset Class	Valuation Methodology
Equity	As per closing price of the Principal Stock Exchange. In case, it was not traded on principal stock exchange then the closing price of the secondary stock exchange. NSE is considered as Principal Stock exchange.
	When a security is not traded on any stock exchange on a particular valuation day, the value at which it was traded on the principal stock exchange or secondary stock exchange, as the case may be, on the earliest previous day is used provided such date is not more than 30 days prior to valuation date. Until the right shares are traded, each right share is valued as ex-rights price minus right offer price. In case the rights price is higher than the ex-rights price, then the rights is valued at 'nil'. The above formula is used till the date of allotment. From the date of allotment, the security is valued at the exchange closing price.
Debt Securities other than Government Securities	All Instruments/ Securities with residual maturity of more than 30 days- Traded Securities: The traded price is taken subject to the fulfillment of the conditions practiced/adopted by the valuation agency after consultation with NPS Trust and PFs. Non-Traded Securities: The securities is valued on the basis of scrip level prices released by the valuation agency in consultation with NPS Trust and PFs. Purchase of new securities: In case of new security purchased for which price is not available, such security is valued on the basis of scrip level price (for coupon bearing securities) / scrip level yield (for discounted securities) at which the securities are purchased.

	<p>Investment in “Additional Tier 1 (Basel III Compliant) Perpetual Bonds” [AT1 Bonds], ABS, MBS –</p> <p>The Investment in AT1 Bonds, ABS and MBS is valued at scrip level prices as above.</p> <p>All Instruments/ Securities with residual maturity of upto 30 days</p> <p>The securities is valued by amortization on a straight-line basis to maturity from last valuation price as long as it is within the prescribed range, (presently $\pm 0.025\%$, i.e., ± 2.5 basis points) of the reference price provided by the valuation agency.</p>
Government Securities	<p>Securities with residual maturity of more than 30 days-</p> <p>The security is valued on the basis of scrip level prices released by the valuation agency on the same basis as debt securities maturing greater than 30 days.</p> <p>Securities with residual maturity of upto 30 days-</p> <p>The security is valued through amortization on the same basis as debt securities maturing upto 30 days.</p>
Mutual Fund Units	Valued at latest NAV available on AMFI website. Presently, previous day's Scheme NAVs are being considered.
Real Estate Investment Trusts (REIT) & Infrastructure Investment Trusts (InvIT)''	The investments in units of REIT/InvIT are valued on the basis of last closing price at the principal stock exchange (last closing price should not be later than 30 days). If not traded on principal stock exchange, the closing price on any other stock exchange where units are traded are used.
Exchange Traded Funds (ETF)	ETFs are valued at closing price of the day of the respective stock exchange
IPO Application	IPO application money pending allotment are valued at cost basis. IPO Post allotment but awaiting listing are valued at allotment price
Fixed Deposits	Fixed Deposits are valued at face value and amortized on straight line basis.

1.5.6

Non Performing Investments:

Investments are classified as non-performing based on PFRDA (Identification, Income Recognition, and provisioning of NPA) Guidance Note 2013 and as per suggested SOPs. An investment is regarded as non-performing if interest/ principal or both amounts have not been received or remained outstanding for 90 days such income/instruments has fallen due.

Provision are made for Non-performing investments as per the extant guidelines prescribed by PFRDA as shown below:

Period due from the date of classification of assets as NPS	% Provision on Book Value
3 Months	50%
6 Months	75%
9 Months	100%

Allocation of any recovery in NPI accounts is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books
- c. Remaining amount towards interest amount recorded in memorandum account.

1.5.7 Income Recognition:

- a) Profit / loss on Sale of equity shares / mutual fund units are the difference between the Sale consideration net of expenses and the weighted average book cost.
- b) Realised gain / loss on debt securities is the difference between the Sale consideration net of expenses and the weighted average amortised cost as on the date of Sale.
- c) Interest income is accounted on accrual basis.
- d) Other income of a miscellaneous nature is accounted for as and when realised.
- e) Dividend is accounted on accrual basis and recognised on the date the share is quoted on ex-dividend basis.
- f) Income on non-performing assets (NPA) is recognized on receipt basis.

1.5.8 Income Taxes:

No provision for income tax has been made since the income of the Schemes is exempt under Section 10(44) of the Income Tax Act, 1961.

1.5.9 Fees

a) Investment Management Fees:

The Schemes have paid/provided for Investment Management Fees to the PFM for managing the Scheme and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA as follows:

Management Fee shall be charged in percentage in accordance with following slab structure of Asset Under Management.

Slabs of AUM	Maximum Investment Management Fee
Up to 10,000 Cr.	0.09%
10,001 – 50,000 Cr.	0.06%
50,001 – 1,50,000 Cr.	0.05%
Above 1,50,000 Cr	0.03%

b) NPS Trust Fees

The Schemes have paid/provided for NPS Trust Fees to the PFM and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA.

1.5.10 Custodian Fees and Depository & Settlement Charges:

Custodian Fees and Depository & Settlement charges are charged by DB in accordance with the terms specified in the IMA. The PFRDA (Preparation of Financial Statements and Auditors Report of schemes under National Pension System) PFRDA Pension Fund Regulation 2015 specify that the custodian charges should be accrued on a day to day basis.

1.5.11 Computation of Net Asset Value:

The NAV of the units is computed by dividing Net Assets by number of units outstanding in the Scheme.

1.5.12 The net unrealized gain or loss in the value of investments is determined separately for each category of investment. The net change in unrealized gain or loss between two balance sheet dates is recognized in the revenue account. Later, the change in unrealized gain (net) in the value of investment is transferred from/to unrealized appreciation reserve through appropriation account.

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
BALANCE SHEET AS AT**

**NPS LITE
30-09-2023**

Particulars	Notes		
		30-09-2023	30-09-2022
Laibilities			
Unit Capital	2	6,33,23,46,250	6,30,21,50,543
Reserve and Surplus	3	14,74,61,75,236	12,82,95,32,580
Current Liabilities and Provisions	4	10,50,93,084	10,59,20,811
Total (A)		21,18,36,14,571	19,23,76,03,934
Assets			
Investment	5	20,73,32,51,190	18,89,37,32,012
Deposits	6	-	-
Other Current Assests	7	45,03,63,381	34,38,71,922
Total (B)		21,18,36,14,571	19,23,76,03,934
(a) Net Assests as per Balance Sheets		21,07,85,21,487	19,13,16,83,123
(b) Number of Units Outstanding		63,32,34,625	63,02,15,054

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
REVENUE ACCOUNT FOR THE YEAR ENDED**

**NPS LITE
30-09-2023**

Particulars	Notes	30-09-2023	30-09-2022
Income			
Dividend		2,76,49,551	2,39,44,640
Interest	8	63,14,19,334	57,82,89,318
Profit on sale/redemption of investments	9	25,16,30,488	16,59,49,528
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		38,57,29,433	-
Other Income	11	-	-
Total Income (A)		1,29,64,28,806	76,81,83,486
Expense and Losses			
Unrealized losses in value of investments		13,08,18,765	65,62,16,509
Loss on sale/redemption of investments	12	4,77,98,034	1,94,34,307
Loss on inter-scheme transfer/sale	13		
Management fees (GST)		49,24,387	48,02,170
NPS Trust fees		5,16,659	4,72,678
Custodian fees		-	1,429
Depository and settlement charges		1,78,012	53,102
Stamp Duty on Bond/Mutual Fund		-	-
CRA Fees		-	-
Less: Amount recoverable by sale of units on account of CRA charges		-	-
Total Expenditure (B)		18,42,35,857	68,09,80,195
Surplus/(Deficit) for the year (A-B)		1,11,21,92,948	8,72,03,291
Less :Amount transferred to/(From) unrealised appreciation account		25,49,10,668	-65,62,16,509
Less: Amount Transferred to General Reserve		85,72,82,281	74,34,19,800
Amount carried forward to Balance Sheet		-	-

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME **NPS LITE**
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET / 30-09-2023

Schedule 2	30-09-2023	30-09-2022
Unit Capital		
Outstanding at the beginning of the year	6,32,15,08,412	6,30,03,66,940
Add :Units issued during the year	8,94,99,866	9,07,04,498
Less: Units redeemed during the year	7,86,62,027	8,89,20,895
Outstanding at the end of the year	6,33,23,46,250	6,30,21,50,543
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	63,21,50,841	63,00,36,694
Add :Units issued during the year	89,49,987	90,70,450
Less: Units redeemed during the year	78,66,203	88,92,090
Outstanding Units at the end of the year	63,32,34,625	63,02,15,054
* Initial Capital represent capital on the date of commencement of scheme		

Schedule 3	30-09-2023	30-09-2022
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	3,60,63,32,339	3,56,25,05,906
Add: Premium on Units issued	20,31,25,440	18,07,10,760
Less: Premium on Units redeemed	17,79,62,072	17,71,02,403
Add: Transferred from General Reserve		
Closing Balance	3,63,14,95,707	3,56,61,14,264
General Reserve		
Opening Balance	8,59,02,73,304	7,17,01,45,421
Add/Less: Transferred from Revenue Account	85,72,82,283	74,34,19,799
Less: Transfer to Unit premium Reserve		
Closing Balance	9,44,75,55,587	7,91,35,65,220
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	1,41,22,13,274	2,00,60,69,606
Add/Less: Transferred to Revenue Account	25,49,10,668	-65,62,16,509
Closing Balance	1,66,71,23,942	1,34,98,53,097
TOTAL	14,74,61,75,236	12,82,95,32,580

Schedule 4	30-09-2023	30-09-2022
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	86,421	79,225
Management Fee Payable	7,45,244	14,73,919
Custodial Charges Payable	-	-
Brokerage Payable		
Depository and settlement charges Payable	76,323	48,309
Book Overdraft	-	-
Redemption Payable	40,80,534	54,45,166
TDS Payable	69,145	67,312
Contract for Purchase of Investments	10,00,35,417	9,88,06,880
Interest Received in Advance	-	-
TOTAL	10,50,93,084	10,59,20,811

Schedule 5	AS AT 30-09-2023	As AT 30-09-2022
Investments (Long Term and Short Term)		
Equity Shares	2,98,91,97,497	2,63,99,07,504
Debentures and Bonds Listed/Awaiting Listing	6,24,66,33,983	5,15,28,47,335
Central and State Government Securities (including treasury bills)	10,71,37,21,203	10,05,62,82,779
Commercial Paper		
Alternative Investment Funds *	-	-
Basel III Tier I bonds	10,23,91,250	5,04,37,150
Others - Mutual Fund Units	68,13,07,257	99,42,57,244
- Certificates of Deposit		
Investment classified as NPA	-	-
Less: Provision held for Non Performing Investments	-	-
Total	20,73,32,51,190	18,89,37,32,012

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

Schedule 6	30-09-2023	30-09-2022
Deposits		
Deposits with Scheduled Banks		
	-	-

Schedule 7	30-09-2023	30-09-2022
Other Current Assets		
Balances with bank in a current account	2,90,91,983	30,94,653
Contracts for sale of investments	-	12,88,992
Outstanding and accrued income	42,12,44,584	33,93,53,098
Dividend Receivable	26,814	1,35,841
Interest Receivable on Non-Performing Investments	87,30,210	87,30,210
Less: Provision for Interest on Non performing Investments	-87,30,210	-87,30,210
Brokerage receivable from PFM		
Application money pending allotment		
Sundry Debtors	-	-
Margin With CCIL	-	-
Redemption receivable on Non performing Investment	3,29,68,298	3,29,68,298
Less: Provision for Non performing Investment	-3,29,68,298	-3,29,68,959
	-	-
TOTAL	45,03,63,381	34,38,71,922

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
Notes annexed to and forming part of the Financial Statements

NPS LITE
30-09-2023

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 8	30-09-2023	30-09-2022
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	63,14,19,334	57,82,89,318
	63,14,19,334	57,82,89,318

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 9	30-09-2023	30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	10,32,88,247	11,71,86,238
Profit on Sale of Corp Bonds	50,72,212	4,04,55,332
Profit on Sale of Government Securities	13,25,81,737	73,450
Profit on Sale of Mutual Fund Scheme Units	1,06,88,292	82,34,508
	25,16,30,488	16,59,49,528

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 10	30-09-2023	30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 11	30-09-2023	30-09-2022
Other Income		
Excess Provision wirtten Back-Accrued Interest/	-	-
Provision written back on recovery against Non Performing Investment	-	-

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 12	30-09-2023	30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	26,98,868	1,34,35,259
Loss on Sale of Corp Bonds	56,72,810	59,71,398
Loss on Sale of Government Securities	3,94,26,356	27,650
Loss on Sale of AIFs	-	-
	4,77,98,034	1,94,34,307

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 13	30-09-2023	30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS (Inter Scheme)		
Loss on Sale of Government Securities	-	-

NATIONAL PENSION SYSTEM TRUST

SM001009-NPS TRUST A/C - SBI PENSION FUNDS PVT. LTD. - NPS LITE SCHEM

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

Bonds		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	8.40% STATE BANK OF HYDERABAD 2025 30.12.2025	1,70,00,000.00	1,72,12,228.00	0.27	1,70,00,000.00	1,72,44,069.00	0.33
2	8.43 % HDFC LTD 2025 04.03.2025	0.00	0.00	0.00	1,00,00,000.00	1,01,61,290.00	0.20
3	8.43% LIC HOUSING FINANCE LTD 10.07.2026	50,00,000.00	50,74,605.00	0.08	50,00,000.00	51,03,425.00	0.10
4	8.48 % LIC HOUSING FINANCE LTD 2025 29.08.2025	1,00,00,000.00	1,01,14,430.00	0.16	1,00,00,000.00	1,01,89,250.00	0.20
5	8.48 % PFC 2024 09.12.2024	2,00,00,000.00	2,01,85,680.00	0.32	2,00,00,000.00	2,04,01,000.00	0.39
6	8.49 % NHPC 2022 26.11.2022	0.00	0.00	0.00	1,00,00,000.00	1,00,26,400.00	0.19
7	8.49% NTPC LTD 2025 25.03.2025	21,05,69,725.00	16,98,69,755.70	2.68	21,05,69,725.00	21,42,33,006.51	4.12
8	8.50 % EXPORT IMPORT 2023 08/07/2023	0.00	0.00	0.00	1,00,00,000.00	1,00,96,870.00	0.19
9	8.50 % IRFC 2023 26.12.2023	20,00,000.00	20,07,206.00	0.03	20,00,000.00	20,33,840.00	0.04
10	8.50 % NHPC 2023 14.07.2023	0.00	0.00	0.00	10,00,000.00	10,09,498.00	0.02
11	8.50 % NHPC 2024 14.07.2024	10,00,000.00	10,07,235.00	0.02	10,00,000.00	10,19,217.00	0.02
12	8.50 % NHPC 2025 14.07.2025	10,00,000.00	10,15,322.00	0.02	10,00,000.00	10,25,035.00	0.02
13	8.50 % NHPC 2026 14.07.2026	1,60,00,000.00	1,63,82,208.00	0.26	1,60,00,000.00	1,65,18,096.00	0.32
14	8.50 % NHPC 2027 14.07.2027	0.00	0.00	0.00	10,00,000.00	10,38,075.00	0.02
15	8.50 % NHPC 2028 14.07.2028	10,00,000.00	10,36,902.00	0.02	10,00,000.00	10,43,649.00	0.02
16	9.35% ICICI SECURITIES PD LTD 2023 14.06.2023	0.00	0.00	0.00	1,10,00,000.00	1,11,46,520.00	0.21
17	9.45% POWER FINANCE CORP 2026 01.09.2026	30,00,000.00	31,35,492.00	0.05	30,00,000.00	31,90,659.00	0.06
18	9.47% LIC HOUSING FINANCE LTD. 2024 23.08.2024	90,00,000.00	91,38,960.00	0.14	90,00,000.00	92,85,660.00	0.18
19	9.57% EXPORT IMPORT 2024 10/01/2024	1,60,00,000.00	1,60,75,056.00	0.25	1,60,00,000.00	1,64,15,216.00	0.32
20	9.58 % EXIM BOND 2023 04/10/2023	3,00,00,000.00	3,00,06,210.00	0.47	3,00,00,000.00	3,06,76,230.00	0.59
21	9.70% HDB FINANCIAL SERVICES LTD 2024 20.06.2024	5,00,00,000.00	5,04,47,650.00	0.79	5,00,00,000.00	5,13,02,050.00	0.99
22	BRITANNIA INDUSTRIES BONUS DEBENTURES 03.06.2024	8,64,000.00	2,47,066.85	0.00	8,64,000.00	2,42,955.94	0.00
23	9.05% RELIANCE INDUSTRIES LIMITED 17.10.2028	10,00,00,000.00	10,57,54,500.00	1.67	0.00	0.00	0.00
24	9.10% I SEC PD 2025 29.04.2025	4,00,00,000.00	4,05,10,880.00	0.64	4,00,00,000.00	4,09,45,520.00	0.79
25	9.15% AXIS BANK 2022 31.12.2022	0.00	0.00	0.00	2,00,00,000.00	2,01,10,240.00	0.39
26	7.97% LIC HOUSING FINANCE LTD 28.01.2030	5,00,00,000.00	5,04,03,550.00	0.79	5,00,00,000.00	5,01,28,650.00	0.96
27	7.49% NATIONAL HIGHWAY AUTHORITY OF INDIA 01.08.2029	5,00,00,000.00	4,99,01,250.00	0.79	5,00,00,000.00	4,98,25,500.00	0.96
28	7.50% TATA STEEL LIMITED 20-09-2027	20,00,00,000.00	19,83,81,200.00	3.12	0.00	0.00	0.00
29	7.52% HUDCO LIMITED 15-04-2033	5,00,00,000.00	5,00,91,100.00	0.79	0.00	0.00	0.00
30	7.52% POWER GRID CORPORATION OF INDIA LIMITED 23-03-2033	10,00,00,000.00	9,84,42,800.00	1.55	0.00	0.00	0.00
31	7.52 % REC LTD 2026 07.11.2026	2,00,00,000.00	1,99,14,640.00	0.31	2,00,00,000.00	1,99,67,480.00	0.38
32	7.55% KOTAK BANK INFRA BOND 24-06-2030	10,00,00,000.00	9,93,82,500.00	1.57	0.00	0.00	0.00
33	7.60% ICICI BANK LTD 2023 07.10.2023 INFRA BOND	0.00	0.00	0.00	13,30,00,000.00	13,34,47,811.00	2.56
34	7.62% NABARD BONDS SERIES 23I 31-01-2028	10,00,00,000.00	9,96,96,500.00	1.57	0.00	0.00	0.00
35	7.64% FCI 12.12.2029	10,00,00,000.00	10,01,47,000.00	1.58	10,00,00,000.00	10,01,71,000.00	1.93
36	7.65% AXIS BANK 30.01.2027	10,00,00,000.00	9,97,94,300.00	1.57	10,00,00,000.00	10,01,16,500.00	1.92
37	7.67%REC LIMITED 30-11-2037	5,00,00,000.00	5,02,17,800.00	0.79	0.00	0.00	0.00
38	7.09% RURAL ELECTRIFICATION CORPORATION LTD 2022 17.10.2022	0.00	0.00	0.00	1,50,00,000.00	1,50,02,595.00	0.29
39	7.18% LIC HOUSING FINANCE LTD 23.03.2032	14,00,00,000.00	13,47,46,920.00	2.12	14,00,00,000.00	13,24,75,000.00	2.55
40	7.20% POWER GRID CORP LTD 09.08.2027	10,00,00,000.00	9,88,65,600.00	1.56	10,00,00,000.00	9,90,58,600.00	1.90
41	9.15% ICICI BANK 2024 06.08.2024 INFRA BOND	40,00,000.00	40,52,124.00	0.06	40,00,000.00	41,23,292.00	0.08
42	9.15% ICICI BANK 2022 31.12.2022	0.00	0.00	0.00	9,50,00,000.00	9,54,93,525.00	1.84
43	9.18% NUCLER POWER CORPORATION 2025 23/01/2025	20,00,000.00	20,46,180.00	0.03	20,00,000.00	20,78,860.00	0.04
44	9.18% NUCLER POWER CORPORATION 2026 23/01/2026	20,00,000.00	20,75,874.00	0.03	20,00,000.00	21,06,380.00	0.04
45	9.18% NUCLER POWER CORPORATION 2027 23/01/2027	20,00,000.00	21,04,500.00	0.03	20,00,000.00	21,30,992.00	0.04
46	9.18% NUCLER POWER CORPORATION 2028 23/01/2028	20,00,000.00	21,30,856.00	0.03	20,00,000.00	21,52,750.00	0.04
47	9.18% NUCLER POWER CORPORATION 2029 23/01/2029	20,00,000.00	21,49,744.00	0.03	20,00,000.00	21,75,638.00	0.04
48	9.25% EXPORT IMPORT 2024 29/05/2024	70,00,000.00	70,74,158.00	0.11	70,00,000.00	71,96,714.00	0.14
49	9.25% ICICI BANK LTD 2024 04.09.2024 INFRA BOND	6,30,00,000.00	6,39,33,156.00	1.01	6,30,00,000.00	6,51,35,133.00	1.25
50	9.25% LIC HOUSING FINANCE 2022 12.11.2022	0.00	0.00	0.00	1,30,00,000.00	1,30,32,292.00	0.25
51	9.29% LIC HOUSING FINANCE 2024 05/07/2024	1,40,00,000.00	1,41,58,102.00	0.22	1,40,00,000.00	1,43,70,328.00	0.28
52	9.30 % PGC 2024 28/06/2024	37,50,000.00	37,94,700.00	0.06	37,50,000.00	38,69,838.75	0.07
53	9.30% POWERGRID CORP 2029 04.09.2029	10,00,00,000.00	10,84,45,000.00	1.71	10,00,00,000.00	10,93,79,400.00	2.10
54	9.30% TATA SONS 2024 19.06.2024	2,20,00,000.00	2,21,49,798.00	0.35	2,20,00,000.00	2,23,66,696.00	0.43
55	9.34 % HDFC 2024 28.08.2024	0.00	0.00	0.00	3,00,00,000.00	3,08,97,840.00	0.59
56	9.35% ICICI SECURITIES PD LTD 2023 30.04.2023	0.00	0.00	0.00	30,00,000.00	30,35,712.00	0.06
57	8.80% REC LTD 22.01.2029	10,00,00,000.00	10,55,97,100.00	1.66	10,00,00,000.00	10,67,71,300.00	2.05

58	8.82 % RURAL ELECTRIFICATION CORPORATION LTD 2023 12/04/2023	0.00	0.00	0.00	4,50,00,000.00	4,53,46,050.00	0.87
59	8.83 % EXPORT IMPORT BANK OF INDIA 2029 03.11.2029	20,00,000.00	21,18,030.00	0.03	20,00,000.00	21,39,514.00	0.04
60	8.83 % IRFC 2023 25/03/2023	0.00	0.00	0.00	1,80,00,000.00	1,81,50,804.00	0.35
61	8.84 % POWER FINANCE CORPORATION 2023 04/03/2023	0.00	0.00	0.00	1,00,00,000.00	1,00,69,420.00	0.19
62	8.85 % AXIS BANK 2024 05.12.2024 INFRA BOND	2,40,00,000.00	2,42,70,624.00	0.38	2,40,00,000.00	2,46,13,584.00	0.47
63	8.85% POWER GRID CORPORATION 2022 19.10.2022	0.00	0.00	0.00	1,25,00,000.00	1,25,13,150.00	0.24
64	8.88 % EXIM BANK 18/10/2022	0.00	0.00	0.00	1,50,00,000.00	1,50,15,390.00	0.29
65	8.90% SBI 02.11.2028	15,00,00,000.00	15,00,70,350.00	2.36	15,00,00,000.00	15,24,24,750.00	2.93
66	8.92% TATA CAPITAL HOUSING FINANCE LTD 2026 04.08.2026	1,00,00,000.00	1,01,84,170.00	0.16	1,00,00,000.00	1,02,31,160.00	0.20
67	8.94% EXIM BANK 2022 31.12.2022	0.00	0.00	0.00	50,00,000.00	50,24,845.00	0.10
68	8.95% FCI 01.03.2029	5,00,00,000.00	5,28,69,500.00	0.83	5,00,00,000.00	5,32,89,650.00	1.02
69	8.95% RELIANCE UTILITIES & POWER 2023 26/04/2023	0.00	0.00	0.00	3,70,00,000.00	3,72,96,555.00	0.72
70	9.00 % GRASIM INDUSTRIES LIMITED 2023 10-05-23	0.00	0.00	0.00	3,50,00,000.00	3,53,09,365.00	0.68
71	9.00% STEEL AUTHORITY OF INDIA 2024 13.10.2024	1,30,00,000.00	1,31,19,444.00	0.21	1,30,00,000.00	1,33,39,924.00	0.26
72	9.02% RURAL ELECTRIFICATION CORP 2022 19.11.2022	0.00	0.00	0.00	1,00,00,000.00	1,00,29,230.00	0.19
73	8.52 % LIC HOUSING FINANCE LTD. 2025 03.03.2025	1,00,00,000.00	1,00,93,690.00	0.16	1,00,00,000.00	1,01,80,260.00	0.20
74	8.54 % NHPC LIMITED 2025 26.11.2025	1,50,00,000.00	1,52,97,840.00	0.24	1,50,00,000.00	1,54,34,760.00	0.30
75	8.54 % NHPC LIMITED 2029 26.11.2029	2,00,00,000.00	2,09,98,180.00	0.33	2,00,00,000.00	2,10,78,540.00	0.41
76	8.54 % NHPC LIMITED 2024 26.11.2024	5,00,00,000.00	5,05,41,050.00	0.80	5,00,00,000.00	5,11,46,400.00	0.98
77	8.55 % LIC HOUSING FINANCE LTD 2025 14.08.2025	70,00,000.00	70,86,072.00	0.11	70,00,000.00	71,42,338.00	0.14
78	8.56 % NUCLEAR POWER CORPORATION	0.00	0.00	0.00	50,00,000.00	50,38,190.00	0.10
79	8.60% AXIS BANK 28.12.2028	10,00,00,000.00	10,37,07,400.00	1.63	10,00,00,000.00	10,43,22,300.00	2.00
80	8.60% PUNJAB NATIONAL BANK PERPETUAL AT1 22.01.2026	5,00,00,000.00	5,21,11,300.00	0.82	5,00,00,000.00	5,04,37,150.00	0.97
81	8.65 % POWER FINANCE CORPORATION 2024 28.12.2024	0.00	0.00	0.00	50,00,000.00	51,18,985.00	0.10
82	8.70 % POWER GRID CORPORATION 2028 15/07/2028	5,00,00,000.00	5,22,55,750.00	0.82	5,00,00,000.00	5,26,85,700.00	1.01
83	8.71% IDFC 2024 29.05.2024 INFRA BOND	1,00,00,000.00	1,00,07,120.00	0.16	1,00,00,000.00	1,01,11,050.00	0.19
84	8.75 % IDFC LIMITED 2023 28.07.2023	0.00	0.00	0.00	3,00,00,000.00	3,02,44,170.00	0.58
85	8.75% IRFC 2026 29/11/2026	10,00,000.00	10,37,334.00	0.02	10,00,000.00	10,52,356.00	0.02
86	8.79% INDIAN RAILWAY FINANCE CORP LTD 2030 04.05.2030	50,00,000.00	53,69,380.00	0.08	50,00,000.00	53,85,400.00	0.10
87	8.80 % EXIM BANK 2023 15/03/2023	0.00	0.00	0.00	70,00,000.00	70,50,687.00	0.14
88	8.80 % POWER GRID CORPORATION 2023 13/03/2023	0.00	0.00	0.00	20,00,000.00	20,14,854.00	0.04
89	8.40 % POWER GRID CORPORATION 2028 27.05.2028	3,20,00,000.00	3,30,38,464.00	0.52	3,20,00,000.00	3,32,51,744.00	0.64
90	7.25% NPCIL 2029 15.12.2029	1,00,00,000.00	99,06,810.00	0.16	1,00,00,000.00	99,14,130.00	0.19
91	7.34 % NABARD 2032 13.01.2032	2,00,00,000.00	1,96,18,360.00	0.31	2,00,00,000.00	1,95,61,660.00	0.38
92	7.34% POWER GRID CORPORATION OF INDIA LTD 15.07.2024	3,30,00,000.00	3,29,37,135.00	0.52	3,30,00,000.00	3,30,33,990.00	0.63
93	7.35% NHAI 28.04.2030	10,00,00,000.00	9,88,28,600.00	1.56	10,00,00,000.00	9,85,35,400.00	1.89
94	7.43% NABARD 31.01.2030	10,00,00,000.00	9,95,91,500.00	1.57	10,00,00,000.00	9,98,12,500.00	1.92
95	7.43% NABFID 16-06-2033	25,00,00,000.00	24,89,44,000.00	3.92	0.00	0.00	0.00
96	7.44% - INDIANOIL 25-11-2027	10,00,00,000.00	9,94,46,500.00	1.57	0.00	0.00	0.00
97	7.48% PFC LIMITED 19-06-2038	5,00,00,000.00	4,95,75,500.00	0.78	0.00	0.00	0.00
98	10.63% IOTL UTKAL 2028 20/08/2028	3,65,82,050.61	3,91,78,059.25	0.62	3,79,94,450.61	3,10,43,251.89	0.60
99	10.63% IOTL UTKAL 2028 20/09/2028	3,29,23,765.62	3,53,14,031.00	0.56	3,41,94,965.62	2,79,74,696.20	0.54
100	5.45% NTPC LTD 15.10.2025	25,00,00,000.00	24,03,36,000.00	3.79	25,00,00,000.00	23,73,90,250.00	4.56
101	6.00% HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED SERIES Z-001 29-05-26	25,00,00,000.00	23,88,05,750.00	3.76	25,00,00,000.00	23,63,16,250.00	4.54
102	6.45% ICICI SENIOR UNSECURED BOND 15.06.2028	0.00	0.00	0.00	10,00,00,000.00	9,45,66,100.00	1.82
103	6.75% PIRAMAL 26.09.2031	0.00	0.00	0.00	3,80,000.00	2,96,385.56	0.01
104	6.92% IRFC BONDS SERIES 31.08.2031	15,00,00,000.00	14,49,86,550.00	2.28	0.00	0.00	0.00
105	8.50 % NHPC 2029 14.07.2029	10,00,000.00	10,45,554.00	0.02	10,00,000.00	10,49,576.00	0.02
106	8.50 % NHPC 2030 14.07.2030	1,10,00,000.00	1,14,75,288.00	0.18	1,10,00,000.00	1,15,73,232.00	0.22
107	8.18% NABARD 26.12.2028	15,00,00,000.00	15,40,14,000.00	2.43	15,00,00,000.00	15,56,37,150.00	2.99
108	8.19 % NTPC LIMITED 2025 15.12.2025	2,30,00,000.00	2,32,73,493.00	0.37	2,30,00,000.00	2,35,17,063.00	0.45
109	8.20% NABARD GOI 2028. 16.03.2028	20,00,00,000.00	20,48,83,600.00	3.23	20,00,00,000.00	20,69,52,200.00	3.98
110	8.20% POWER GRID CORP LTD 2025 23.01.2025	1,00,00,000.00	1,00,74,570.00	0.16	1,00,00,000.00	1,01,74,980.00	0.20
111	8.23% IRFC LTD 29.03.2029	10,00,00,000.00	10,33,62,600.00	1.63	0.00	0.00	0.00
112	8.25 % EXIM 2025 28.09.2025	5,50,00,000.00	5,57,32,930.00	0.88	5,50,00,000.00	5,61,12,155.00	1.08
113	8.27 % RURAL ELECTRIFICATION CORPORATION LIMITED 06.02.2025	2,00,00,000.00	2,01,65,700.00	0.32	2,00,00,000.00	2,03,25,560.00	0.39
114	8.30 % REC 2025 10.04.2025	2,60,00,000.00	2,62,40,552.00	0.41	2,60,00,000.00	2,64,63,554.00	0.51
115	8.32 % HDFC LTD 2026 04.05.2026	4,00,00,000.00	4,03,40,880.00	0.64	4,00,00,000.00	4,06,49,080.00	0.78
116	8.32 % LIC HOUSING FINANCE LTD 2026 27.04.2026	5,00,00,000.00	5,06,04,800.00	0.80	5,00,00,000.00	5,08,06,850.00	0.98
117	8.3750 % EXIM 2025 24.07.2025	50,00,000.00	50,69,040.00	0.08	50,00,000.00	51,08,750.00	0.10
118	8.37 % LIC HOUSING FINANCE 2023 21/05/2023	0.00	0.00	0.00	7,00,00,000.00	7,04,19,790.00	1.35
119	8.40 % ICICI BANK 2026 13.05.2026 INFRA BOND	2,00,00,000.00	2,02,69,420.00	0.32	2,00,00,000.00	2,05,12,540.00	0.39
120	8.40% IDFC FIRST BANK LIMITED BASEL III TIER 2 BONDS 27/06/2033	10,00,00,000.00	9,99,34,000.00	1.57	0.00	0.00	0.00
121	8.40 % NPCIL 2029 28.11.2029	5,00,00,000.00	5,23,38,450.00	0.82	5,00,00,000.00	5,27,24,150.00	1.01

122	8.40 % POWER GRID CORP LTD 2024 27.05.2024	50,00,000.00	50,23,610.00	0.08	50,00,000.00	50,84,050.00	0.10
123	7.97% TATA CAPITAL FIN SERVICES LTD 19-07-2028	15,00,00,000.00	14,93,77,200.00	2.35	0.00	0.00	0.00
124	7.9873% TCFSL 17-04-2026	10,00,00,000.00	9,97,61,800.00	1.57	0.00	0.00	0.00
125	7.995% NIIF IFL 24 AUGUST 2027	25,00,00,000.00	24,98,06,750.00	3.93	25,00,00,000.00	25,34,40,000.00	4.87
126	7.99% HDFC LTD 11.07.2024	0.00	0.00	0.00	5,00,00,000.00	5,03,03,750.00	0.97
127	8.00% RELIANCE INDUSTRIES LTD 2023. 16.04.2023	0.00	0.00	0.00	15,00,00,000.00	15,05,73,300.00	2.89
128	8.00% YES BANK 2026 30.09.2026 INFRA BOND	3,30,00,000.00	3,17,09,667.00	0.50	3,30,00,000.00	2,93,85,807.00	0.56
129	8.02 % EXIM 2025 29.10.2025	1,00,00,000.00	1,00,91,850.00	0.16	1,00,00,000.00	1,01,41,620.00	0.19
130	8.06 % REC 2023 31/05/2023	0.00	0.00	0.00	40,00,000.00	40,13,688.00	0.08
131	8.10% SBI PERPETUAL CALL 14-07-2033	5,00,00,000.00	5,02,79,950.00	0.79	0.00	0.00	0.00
132	8.11 % EXIM 2025 03.02.2025	40,00,000.00	40,30,760.00	0.06	40,00,000.00	40,55,640.00	0.08
133	8.11 % EXIM BANK 2031 11.07.2031	3,50,00,000.00	3,60,04,010.00	0.57	3,50,00,000.00	3,60,95,710.00	0.69
134	8.11 % RURAL ELECTRIFICATION CORP 2025 07.10.2025	4,50,00,000.00	4,53,54,465.00	0.71	4,50,00,000.00	4,56,54,525.00	0.88
135	8.13 % NPCIL 2027 28.03.2027	40,00,000.00	40,92,644.00	0.06	40,00,000.00	41,13,616.00	0.08
136	8.13 % NPCIL 2028 28.03.2028	40,00,000.00	41,14,864.00	0.06	40,00,000.00	41,28,864.00	0.08
137	8.13 % NPCIL 2029 28.03.2029	40,00,000.00	41,23,516.00	0.06	40,00,000.00	41,47,616.00	0.08
138	8.13 % NPCIL 2030 28.03.2030	40,00,000.00	41,37,100.00	0.07	40,00,000.00	41,53,604.00	0.08
139	8.13 % NPCIL 2031 28.03.2031	40,00,000.00	41,52,964.00	0.07	40,00,000.00	41,61,104.00	0.08
140	8.14 % NPCIL 2028 25.03.2028	6,80,00,000.00	6,99,74,516.00	1.10	6,80,00,000.00	7,02,18,024.00	1.35
141	8.14 % NPCIL 2029 25.03.2029	5,00,00,000.00	5,15,70,850.00	0.81	5,00,00,000.00	5,18,75,200.00	1.00
142	8.14 % NPCIL 2030 25.03.2030	2,80,00,000.00	2,89,72,944.00	0.46	2,80,00,000.00	2,90,90,376.00	0.56
143	8.15 % EXIM BANK 2025 05.03.2025	2,20,00,000.00	2,21,90,454.00	0.35	2,20,00,000.00	2,23,34,224.00	0.43
144	7.72% PFC LTD 19-12-2037	5,00,00,000.00	5,03,58,000.00	0.79	0.00	0.00	0.00
145	7.74% IRFC LTD 15-04-2038	10,00,00,000.00	10,22,81,100.00	1.61	0.00	0.00	0.00
146	7.75 % PFC GOI 2027 22.03.2027	5,00,00,000.00	5,03,22,550.00	0.79	5,00,00,000.00	5,06,85,400.00	0.97
147	7.82% PFC LTD 13-03-2031	5,00,00,000.00	5,04,89,550.00	0.80	0.00	0.00	0.00
148	7.83% INDIAN RAILWAY FINANCE CORP LTD 2027 21.03.2027	0.00	0.00	0.00	5,00,00,000.00	5,07,75,100.00	0.98
149	7.88% AXIS BANK LTD TIER II 13-12-2032	10,00,00,000.00	10,06,21,200.00	1.58	0.00	0.00	0.00
150	7.90% BAJAJ FINANCE LIMITED 13-04-2028	10,00,00,000.00	9,98,88,400.00	1.57	0.00	0.00	0.00
151	7.95% HDFC BANK 2026 21.09.2026 INFRA BOND	3,00,00,000.00	3,00,90,210.00	0.47	3,00,00,000.00	3,03,76,650.00	0.58
152	7.95% LIC HOUSING FINANCE LTD 26.03.2027	10,00,00,000.00	10,03,98,800.00	1.58	10,00,00,000.00	10,05,49,500.00	1.93
153	7.95% LIC HOUSING FINANCE 21-02-2033	5,00,00,000.00	5,04,18,300.00	0.79	0.00	0.00	0.00
	Total:	6,35,86,89,541.23	6,34,90,25,232.80	100.00	5,17,42,53,141.23	5,20,32,84,484.85	100.00

Equity Shares							
As On 30-09-2023				As On 30-09-2022			
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	HINDUSTAN UNILEVER LIMITED	30,800.00	7,59,40,480.00	2.54	28,300.00	7,63,09,535.00	2.89
2	ICICI EQUITY	2,49,558.00	23,75,54,260.20	7.95	2,41,747.00	20,83,85,914.00	7.89
3	ICICI LOMBARD GENERAL INSURANCE COMPANY LTD.	0.00	0.00	0.00	5,000.00	57,55,750.00	0.22
4	INDUSIND BANK LIMITED	27,492.00	3,92,81,944.20	1.31	21,105.00	2,50,13,646.00	0.95
5	INFOSYS TECHNOLOGIES LIMITED	1,16,164.00	16,67,47,613.80	5.58	1,17,964.00	16,67,36,215.80	6.32
6	ITC	2,30,201.00	10,23,01,324.40	3.42	2,38,978.00	7,93,88,491.60	3.01
7	JINDAL STEEL & POWER LIMITED	7,368.00	51,67,546.80	0.17	10,733.00	46,00,163.80	0.17
8	KOTAK BANK EQUITY	57,766.00	10,02,64,446.20	3.35	56,766.00	10,32,68,707.20	3.91
9	LARSEN AND TOURBO	42,752.00	12,92,62,809.60	4.32	52,504.00	9,70,11,640.80	3.67
10	LTJ MINDTREE	1,404.00	73,14,629.40	0.24	0.00	0.00	0.00
11	MARICO LTD.	31,426.00	1,76,50,412.90	0.59	27,037.00	1,45,41,850.45	0.55
12	MARUTI EQUITY	5,261.00	5,58,22,366.60	1.87	5,202.00	4,59,24,036.30	1.74
13	MAHINDRA & MAHINDRA EQUITY	32,648.00	5,07,43,154.00	1.70	26,713.00	3,38,77,426.60	1.28
14	MPHASIS LTD	0.00	0.00	0.00	850.00	17,74,502.50	0.07
15	MUTHOOT FINANCE LTD.	4,994.00	62,52,488.00	0.21	10,903.00	1,13,39,665.15	0.43
16	NESTLE (I) LTD	996.00	2,24,16,872.40	0.75	1,186.00	2,27,05,732.80	0.86
17	NHPC LTD	2,56,504.00	1,35,43,411.20	0.45	0.00	0.00	0.00
18	NTPC LIMITED	1,97,776.00	4,85,63,896.80	1.62	2,09,735.00	3,34,84,192.75	1.27
19	BAJAJ AUTO	4,135.00	2,09,38,399.50	0.70	4,960.00	1,74,97,640.00	0.66
20	BANK OF BARODA	1,43,165.00	3,06,30,151.75	1.02	1,75,000.00	2,31,70,000.00	0.88
21	BHARAT PETROLEUM CORPORATION LTD.	63,246.00	2,19,21,063.60	0.73	55,173.00	1,68,16,730.40	0.64
22	BRITANNIA INDUSTRIES LIMITED	3,380.00	1,53,35,567.00	0.51	4,074.00	1,56,56,585.70	0.59
23	CHOLAMANDALAM INVESTMENT AND FINANCE COMPANY LIMITED	15,322.00	1,86,55,301.10	0.62	5,887.00	43,10,461.40	0.16
24	CIPLA	23,776.00	2,82,01,902.40	0.94	23,350.00	2,60,34,082.50	0.99
25	COFORGE LTD	0.00	0.00	0.00	2,500.00	84,04,875.00	0.32
26	CONTAINER CORPORATION OF INDIA LTD	12,256.00	87,77,747.20	0.29	13,112.00	93,31,154.80	0.35
27	CUMMINS INDIA LIMITED	1,448.00	24,56,242.40	0.08	10,091.00	1,20,67,322.35	0.46
28	DABUR	38,931.00	2,14,74,339.60	0.72	30,775.00	1,76,32,536.25	0.67
29	DIVIS LABORATORIES LTD.	0.00	0.00	0.00	3,142.00	1,16,41,738.40	0.44
30	DR. REDDY'S LABORATORIES LIMITED	5,002.00	2,79,46,174.00	0.93	6,265.00	2,71,63,160.50	1.03
31	EICHER MOTORS LIMITED	7,118.00	2,45,35,390.10	0.82	3,037.00	1,11,50,649.20	0.42
32	GAS AUTHORITY OF INDIA LIMITED	96,781.00	1,20,39,556.40	0.40	1,17,165.00	1,01,99,213.25	0.39
33	GODREJ CONSUMER PRODUCTS	7,917.00	78,50,497.20	0.26	13,970.00	1,27,18,986.50	0.48
34	HAVELLS INDIA PVT	16,020.00	2,22,50,979.00	0.74	14,308.00	1,92,95,053.40	0.73
35	HCL TECHNOLOGIES LIMITED	31,499.00	3,88,94,965.20	1.30	54,698.00	5,09,97,680.30	1.93
36	HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED	0.00	0.00	0.00	36,685.00	8,39,26,108.75	3.18
37	HDFC BANK LTD.	1,60,096.00	24,43,54,524.80	8.17	92,652.00	13,16,90,920.20	4.99
38	HDFC LIFE INSURANCE CO LTD	28,458.00	1,81,39,129.20	0.61	23,547.00	1,24,90,506.15	0.47
39	HERO MOTOCORP LIMITED	0.00	0.00	0.00	1,794.00	45,73,264.80	0.17
40	ACC LTD.	7,150.00	1,43,87,587.50	0.48	7,150.00	1,72,71,897.50	0.65

41	ADANI PORTS AND SPECIAL ECONOMIC ZONE LTD	0.00	0.00	0.00	18,407.00	1,51,05,704.55	0.57
42	AMBUJA CEMENTS LTD	28,941.00	1,22,94,136.80	0.41	14,000.00	72,18,400.00	0.27
43	APOLLO HOSPITALS ENTERPRISE LTD	4,517.00	2,32,07,216.75	0.78	4,518.00	1,98,04,201.20	0.75
44	ASIAN PAINTS LIMITED	11,411.00	3,60,70,741.55	1.21	12,547.00	4,19,37,720.15	1.59
45	ASHOK LEYLAND LIMITED	73,771.00	1,30,57,467.00	0.44	52,146.00	79,60,086.90	0.30
46	ASTRAL LTD	4,521.00	86,46,186.45	0.29	0.00	0.00	0.00
47	AXIS BANK EQUITY	1,09,381.00	11,33,95,282.70	3.79	1,30,367.00	9,55,85,084.40	3.62
48	BAJAJ FINANCE LIMITED	8,406.00	6,56,57,164.50	2.20	7,680.00	5,63,38,560.00	2.13
49	BAJAJ FINSERV LIMITED	23,988.00	3,69,47,517.00	1.24	18,290.00	3,06,97,021.50	1.16
50	BATA INDIA LTD	0.00	0.00	0.00	2,801.00	51,02,021.50	0.19
51	BHARAT ELECTRONICS LIMITED	1,87,795.00	2,59,72,048.50	0.87	1,32,168.00	1,33,42,359.60	0.51
52	BHARAT FORGE LIMITED	22,051.00	2,40,70,871.60	0.81	28,000.00	1,94,74,000.00	0.74
53	BHARTIARTL EQUITY	1,01,479.00	9,40,10,145.60	3.15	63,537.00	5,08,23,246.30	1.93
54	BHARTI AIRTEL PARTLY PAID FOR RIGHTS RENUNCIATION	0.00	0.00	0.00	4,538.00	18,24,502.90	0.07
55	TORRENT PHARMACEUTICALS LTD.	10,651.00	2,05,46,844.10	0.69	8,848.00	1,38,01,552.80	0.52
56	ULTRATECH CEMENT LIMITED	6,394.00	5,27,81,510.90	1.77	6,771.00	4,23,53,282.10	1.60
57	UNITED SPIRITS LIMITED	18,378.00	1,85,11,240.50	0.62	24,587.00	2,07,09,630.10	0.78
58	VOLTAS LTD.	9,973.00	86,09,690.90	0.29	8,200.00	74,32,890.00	0.28
59	WIPRO LTD	0.00	0.00	0.00	45,057.00	1,77,63,722.25	0.67
60	ZEE ENTERTAINMENT ENTERPRISES LIMITED	0.00	0.00	0.00	27,013.00	69,73,405.95	0.26
61	OIL & NATURAL GAS CORPORATION	84,395.00	1,61,91,180.75	0.54	65,000.00	82,42,000.00	0.31
62	POWER GRID CORPORATION	1,32,193.00	2,64,05,551.75	0.88	89,188.00	1,89,25,693.60	0.72
63	PIRAMAL ENTERPRISES LTD	0.00	0.00	0.00	6,743.00	58,27,637.75	0.22
64	PIRAMAL PHARMA LIMITED	0.00	0.00	0.00	26,972.00	71,62,751.75	0.27
65	POLYCAB INDIA LTD	1,083.00	57,86,523.15	0.19	2,000.00	51,21,500.00	0.19
66	RELIANCE INDUSTRY LIMITED	96,165.00	22,55,06,925.00	7.54	97,937.00	23,28,69,701.75	8.82
67	JIO FINANCIAL SERVICES	96,165.00	2,22,33,348.00	0.74	0.00	0.00	0.00
68	STATE BANK OF INDIA EQUITY	2,12,018.00	12,69,03,373.90	4.25	1,87,300.00	9,93,81,380.00	3.76
69	SBI LIFE INSURANCE CO LTD	9,113.00	1,18,96,110.20	0.40	19,223.00	2,40,37,400.35	0.91
70	SIEMENS LIMITED	3,227.00	1,18,51,157.50	0.40	1,444.00	40,01,035.20	0.15
71	SRF LTD	9,951.00	2,23,83,779.40	0.75	6,240.00	1,56,21,528.00	0.59
72	SUN PHARMACEUTICALS EQUITY	47,526.00	5,50,65,999.90	1.84	39,376.00	3,73,54,042.40	1.42
73	TATA CONSUMER PRODUCTS	17,470.00	1,53,19,443.00	0.51	0.00	0.00	0.00
74	TATA MOTORS LIMITED	41,425.00	2,61,06,035.00	0.87	1,17,253.00	4,74,40,563.80	1.80
75	TATA STEEL	2,35,740.00	3,03,86,886.00	1.02	2,44,740.00	2,43,02,682.00	0.92
76	TATA CONSULTANCY LIMITED	31,583.00	11,14,43,773.80	3.73	30,617.00	9,19,90,307.35	3.48
77	TECH MAHINDRA LIMITED	16,477.00	2,01,48,075.60	0.67	23,950.00	2,41,55,970.00	0.92
78	TITAN EQUITY	11,450.00	3,60,53,760.00	1.21	12,600.00	3,28,47,570.00	1.24
79	HINDALCO EQUITY	28,662.00	1,41,20,334.30	0.47	31,290.00	1,22,20,309.50	0.46
	Total:	36,55,110.00	2,98,91,97,496.55	100.00	33,65,406.00	2,63,99,07,503.75	100.00

Central and State Government Securities

Sr.No.	Security Description	As On 30-09-2023			As On 30-09-2022		
		Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	8.60% GOI 2028 02.06.2028	5,81,50,000.00	6,11,18,499.35	0.57	15,81,50,000.00	16,72,96,605.25	1.66
2	8.24% GOVT OF INDIA 2027 15.02.2027	0.00	0.00	0.00	24,90,10,000.00	25,70,82,655.19	2.56
3	8.24 % GOI 2033 10.11.2033	8,45,00,000.00	9,02,87,996.50	0.84	8,45,00,000.00	8,93,29,006.00	0.89
4	8.25% HARYANA SDL 21.02.2028	2,00,00,000.00	2,05,22,860.00	0.19	2,00,00,000.00	2,05,29,780.00	0.20
5	8.26% GOI 2027 02.08.2027	97,90,000.00	1,01,01,488.43	0.09	97,90,000.00	1,01,65,260.49	0.10
6	8.27% KERALA SDL 2028. 21.02.2028	20,00,00,000.00	20,56,30,000.00	1.92	20,00,00,000.00	20,58,92,200.00	2.05
7	8.28% GOI 2027 21.09.2027	3,87,80,000.00	4,01,49,283.02	0.37	28,87,80,000.00	29,99,26,619.22	2.98
8	8.30% GOI 2042 31.12.2042	24,02,00,000.00	26,37,99,169.60	2.46	24,02,00,000.00	25,93,24,964.20	2.58
9	8.32% GOI 2032 02.08.2032	21,00,00,000.00	22,37,00,820.00	2.09	41,00,00,000.00	43,47,31,610.00	4.32
10	8.32 % UTTAR PRADESH SDL 2025 SPL 02.06.2025	5,00,00,000.00	5,06,87,600.00	0.47	5,00,00,000.00	5,07,33,550.00	0.50
11	8.00% MTNL 15-11-2032	10,00,00,000.00	10,26,12,400.00	0.96	0.00	0.00	0.00
12	8.05% TAMILNADU 18.04.2028	11,40,00,000.00	11,64,96,800.00	1.09	11,40,00,000.00	11,64,44,502.00	1.16
13	8.08% GUJARAT SDL 26.12.2028	2,98,30,000.00	3,06,00,598.39	0.29	2,98,30,000.00	3,05,42,191.25	0.30
14	8.08% MAHARASHTRA SDL 26.12.2028	2,91,10,000.00	2,98,59,728.05	0.28	2,91,10,000.00	2,98,16,849.02	0.30
15	8.13% GOVT SEC 2045 22.06.2045	14,30,00,000.00	15,46,58,361.00	1.44	14,30,00,000.00	15,31,30,835.00	1.52
16	8.15% GOI 2026 24.11.2026	0.00	0.00	0.00	4,20,00,000.00	4,33,86,000.00	0.43
17	8.17 % GOVT SECURITIES 2044 01.12.2044	76,09,00,000.00	82,33,57,715.60	7.69	91,09,00,000.00	97,31,43,618.80	9.68
18	8.20% GOI 2025	0.00	0.00	0.00	17,75,90,000.00	18,20,95,813.48	1.81
19	8.22% PUNJAB SPL SDL 2026 30.03.2026	20,00,00,000.00	20,31,79,600.00	1.90	20,00,00,000.00	20,40,33,000.00	2.03
20	7.76% KARNATAKA SDL 2027. 13.12.2027	10,00,00,000.00	10,10,87,900.00	0.94	10,00,00,000.00	10,12,12,900.00	1.01
21	7.78% WEST BENGAL SDL 01.03.2027	2,00,00,000.00	2,01,84,600.00	0.19	2,00,00,000.00	2,02,42,240.00	0.20
22	7.83% KERALA SDL 29-03-2039	14,37,10,000.00	14,87,42,724.20	1.39	0.00	0.00	0.00
23	7.88 % GOVT SEC 2030 19.03.2030	6,76,10,000.00	6,97,39,715.00	0.65	6,76,10,000.00	6,95,05,716.79	0.69
24	7.92% UTTAR PRADESH SDL 2028. 24.01.2028	6,50,30,000.00	6,59,44,972.10	0.62	6,50,30,000.00	6,58,25,056.78	0.65
25	8.28% GOI 2032 15-02-2032	19,44,40,000.00	20,63,49,838.88	1.93	19,44,40,000.00	20,53,32,334.36	2.04
26	8.30% GOI 02/07/2040	6,94,30,000.00	7,57,59,099.94	0.71	2,94,30,000.00	3,17,87,931.60	0.32
27	8.33% GOI 2036	21,66,40,000.00	23,45,11,283.52	2.19	21,66,40,000.00	23,21,65,072.32	2.31
28	7.60 % MADHYA PRADESH SDL 15.02.2027	0.00	0.00	0.00	5,70,00,000.00	5,73,30,657.00	0.57
29	7.61% GOI 2030 09.05.2030	5,00,00,000.00	5,09,75,100.00	0.48	5,00,00,000.00	5,05,87,300.00	0.50
30	07.69 GS 17.06.2043	25,00,00,000.00	25,91,98,000.00	2.42	25,00,00,000.00	25,53,62,000.00	2.54
31	7.69% UTTARPRADESH SDL 25-01-2035	10,00,00,000.00	10,05,90,600.00	0.95	0.00	0.00	0.00
32	7.73 % GOVT SEC 2034 19.12.2034	21,50,00,000.00	22,21,47,245.00	2.07	21,50,00,000.00	21,87,74,755.00	2.18
33	7.30% GSEC 19-06-2053	1,00,00,00,000.00	98,64,18,000.00	9.21	0.00	0.00	0.00
34	7.36% GSEC 12-09-2052	30,00,00,000.00	29,87,08,200.00	2.79	0.00	0.00	0.00
35	7.36% TAMIL NADU SDL 2043	15,00,00,000.00	14,79,79,350.00	1.38	0.00	0.00	0.00
36	7.39% TAMIL NADU SDL 10-05-2033	10,00,00,000.00	9,95,49,400.00	0.93	0.00	0.00	0.00
37	7.40% GSEC 19-09-2062	10,00,00,000.00	10,00,74,100.00	0.93	10,00,00,000.00	9,83,50,000.00	0.98

38	7.48% KERALA SDL 23.08.2032	1,00,00,000.00	1,00,03,880.00	0.09	1,00,00,000.00	98,75,610.00	0.10
39	7.52% GUJARAT SDL 24.05.2027	0.00	0.00	0.00	2,50,00,000.00	2,50,82,325.00	0.25
40	7.57% GSEC 17.06.2033	15,00,00,000.00	15,30,98,400.00	1.43	15,00,00,000.00	15,20,48,100.00	1.51
41	7.59% GOI 2029 20.03.2029	25,05,00,000.00	25,43,58,702.00	2.37	25,05,00,000.00	25,32,55,500.00	2.52
42	7.60% FOOD CORPORATION OF INDIA 09.01.2030	10,00,00,000.00	9,98,46,900.00	0.93	10,00,00,000.00	9,88,10,000.00	0.98
43	7.17% GSEC 17-04-2030	25,00,00,000.00	24,90,05,000.00	2.32	0.00	0.00	0.00
44	7.18% GOI 14-08-2033	40,00,00,000.00	39,91,26,800.00	3.73	0.00	0.00	0.00
45	7.18% GOI 2037	25,00,00,000.00	24,67,69,000.00	2.30	0.00	0.00	0.00
46	7.18% MAHARASHTRA SDL 28.06.2029	3,07,00,000.00	3,02,82,173.00	0.28	3,07,00,000.00	3,00,52,199.30	0.30
47	7.25% GSEC 12-06-2063	35,00,00,000.00	34,25,50,600.00	3.20	0.00	0.00	0.00
48	7.95% GOI 2032	10,00,00,000.00	10,43,02,300.00	0.97	10,00,00,000.00	10,35,16,800.00	1.03
49	7.01% MAHARASHTRA SDL 07.07.2032	1,79,10,000.00	1,73,99,385.90	0.16	1,79,10,000.00	1,72,09,521.99	0.17
50	7.02% UTTARPRADESH SDL 11-08-2031	15,88,10,000.00	15,45,39,916.72	1.44	15,88,10,000.00	15,23,02,760.25	1.51
51	7.09% KERALA SDL 23.06.2036	2,58,20,000.00	2,49,90,713.24	0.23	2,58,20,000.00	2,45,69,253.38	0.24
52	7.09% RAJASTHAN SDL 16-02-2032	0.00	0.00	0.00	29,28,00,000.00	28,23,21,859.20	2.81
53	7.09% UTTARPRADESH SDL 12.02.2030	10,00,00,000.00	9,80,73,200.00	0.92	10,00,00,000.00	9,71,99,100.00	0.97
54	7.14% WEST BENGAL SDL 04.09.2029	0.00	0.00	0.00	30,00,00,000.00	29,22,06,000.00	2.91
55	7.16% GOVT SECURITIES 2023 20/05/2023	0.00	0.00	0.00	5,25,00,000.00	5,26,48,312.50	0.52
56	7.17% BIHAR SDL 28.01.2030	0.00	0.00	0.00	10,00,00,000.00	9,73,49,200.00	0.97
57	6.84% MAHARASHTRA SDL 12.05.2032	4,64,80,000.00	4,46,78,388.72	0.42	4,64,80,000.00	4,41,51,677.36	0.44
58	6.85% KARNATAKA SDL 30.09.2030	8,50,70,000.00	8,22,84,978.34	0.77	8,50,70,000.00	8,13,74,133.85	0.81
59	6.85% MADHYAPRADESH SDL 15-09-2031	7,49,90,000.00	7,21,69,251.15	0.67	7,49,90,000.00	7,13,55,234.70	0.71
60	6.88% UTTARPRADESH SDL 23.06.2031	77,40,000.00	74,71,607.76	0.07	77,40,000.00	73,58,007.78	0.07
61	6.89% MAHARASHTRA SDL 23.06.2032	46,80,000.00	45,11,468.52	0.04	46,80,000.00	44,59,333.32	0.04
62	6.96% UTTARPRADESH SDL 22-12-2031	17,93,60,000.00	17,37,18,589.92	1.62	17,93,60,000.00	17,10,94,732.48	1.70
63	6.98% ASSAM SDL 10.02.2031	0.00	0.00	0.00	45,00,00,000.00	43,16,32,350.00	4.29
64	6.98% GOA SDL 22-12-2031	2,30,50,000.00	2,23,19,107.55	0.21	2,30,50,000.00	2,20,65,903.30	0.22
65	6.98% RAJASTHAN SDL 02-11-2031	41,20,000.00	39,92,152.28	0.04	41,20,000.00	39,54,001.08	0.04
66	6.67% GS 15-12-2035	40,00,00,000.00	37,99,98,400.00	3.55	30,00,00,000.00	28,01,99,400.00	2.79
67	6.68% GS 2031 17.09.31	2,00,00,000.00	1,93,40,660.00	0.18	2,00,00,000.00	1,91,26,020.00	0.19
68	6.79 % GOVT SECURITY 2027 15.05.2027	1,00,00,000.00	98,67,840.00	0.09	1,00,00,000.00	98,08,900.00	0.10
69	6.83% GSEC 19.01.2039	25,00,00,000.00	23,97,02,000.00	2.24	0.00	0.00	0.00
70	6.83% MAHARASHTRA SDL 19.05.2032	9,47,50,000.00	9,10,10,786.00	0.85	9,47,50,000.00	8,99,31,962.50	0.89
71	6.83% TAMILNADU SDL 23.06.2031	2,78,10,000.00	2,67,82,058.97	0.25	2,78,10,000.00	2,64,71,643.75	0.26
72	6.83% WESTBENGAL SDL 07.07.2028	1,99,30,000.00	1,94,21,306.68	0.18	1,99,30,000.00	1,92,13,695.87	0.19
73	6.19% GSEC 16.09.2034	0.00	0.00	0.00	10,00,00,000.00	8,99,97,400.00	0.89
74	6.22% GSEC 16/03/2035	10,00,00,000.00	9,16,49,700.00	0.86	10,00,00,000.00	9,01,49,800.00	0.90
75	6.40% KARNATAKA SDL 28.10.2030	4,85,40,000.00	4,57,51,085.76	0.43	4,85,40,000.00	4,51,12,736.22	0.45
76	6.53% KARNATAKA SDL 02.12.2030	5,38,50,000.00	5,11,04,403.90	0.48	5,38,50,000.00	5,04,32,463.60	0.50
77	6.54% GSEC 17.01.2032	0.00	0.00	0.00	35,00,00,000.00	32,92,76,150.00	3.27
78	6.57% GOVT. STOCK 2033 05.12.2033	15,00,00,000.00	14,24,97,750.00	1.33	15,00,00,000.00	14,00,08,500.00	1.39
79	GSEC STRIP 19-06-2033	25,55,00,000.00	12,84,20,687.50	1.20	0.00	0.00	0.00
80	GSEC STRIP 19-06-2035	25,55,00,000.00	11,01,22,033.00	1.03	0.00	0.00	0.00
81	GSEC STRIP 19-12-2033	25,55,00,000.00	12,38,28,330.50	1.16	0.00	0.00	0.00
82	GSEC STRIP 19-12-2035	25,55,00,000.00	10,61,36,488.50	0.99	0.00	0.00	0.00
83	9.60% CHHATTRISHGAR 2024 30.01.2024	3,00,00,000.00	3,02,23,740.00	0.28	3,00,00,000.00	3,08,96,370.00	0.31
84	9.63% MAHARASHTRA SDL 2024 12/02/2024	1,00,00,000.00	1,00,83,090.00	0.09	1,00,00,000.00	1,03,09,410.00	0.10
85	9.67% JHARKHAN SDL 2024 12/02/2024	28,00,000.00	28,23,388.40	0.03	28,00,000.00	28,86,466.80	0.03
86	9.71 % ANDHRA PRADESH 2023 14/08/2013	0.00	0.00	0.00	25,00,000.00	25,50,322.50	0.03
87	8.65% KARNATAKA SDL 2023 20.03.2023	0.00	0.00	0.00	82,00,000.00	82,72,676.60	0.08
88	8.83% GOI 2041 12.12.2041	18,28,50,000.00	21,01,11,289.35	1.96	18,28,50,000.00	20,70,80,550.60	2.06
89	8.83% GSC 2023 25/11/2023	4,64,00,000.00	4,65,13,494.40	0.43	4,64,00,000.00	4,72,92,086.40	0.47
90	8.97% GOI 2030 05.12.2030	15,97,80,000.00	17,45,37,919.92	1.63	15,97,80,000.00	17,53,72,770.42	1.74
91	9.15% GOI 2024 14.11.2024	2,14,00,000.00	2,18,38,336.20	0.20	2,14,00,000.00	2,22,54,994.20	0.22
92	9.20% GOI 2030 30/09/2030	0.00	0.00	0.00	25,44,50,000.00	28,18,70,295.35	2.80
93	9.23% GSC 2043 23/12/2043	28,04,80,000.00	33,58,53,483.52	3.13	28,04,80,000.00	33,14,73,788.32	3.30
94	9.30% CHHATISHGAR 2023 09/10/2023	4,80,000.00	4,80,177.12	0.00	4,80,000.00	4,89,540.96	0.00
95	9.36% MAHARASHTRA SDL 2023 06/11/2023	50,00,000.00	50,09,330.00	0.05	50,00,000.00	51,12,845.00	0.05
96	9.37% KERALA SDL 2024 23/04/2024	1,00,00,000.00	1,01,16,450.00	0.09	1,00,00,000.00	1,02,92,540.00	0.10
97	9.39% KARNATAKA 2023 04.12.2023	80,00,000.00	80,30,816.00	0.08	80,00,000.00	81,91,368.00	0.08
98	9.49 % KERELA SDL 2023 01/08/2023	0.00	0.00	0.00	5,00,00,000.00	5,08,67,350.00	0.51
99	8.33 % GSEC 2026 09-07-2026	86,80,000.00	89,03,171.48	0.08	14,89,00,000.00	15,37,60,840.50	1.53
100	8.40% GOI 2024 28.07.2024	0.00	0.00	0.00	50,00,000.00	51,10,710.00	0.05
101	8.41% KERALA SDL 2028. 06.06.2028	2,15,20,000.00	2,22,84,627.12	0.21	2,15,20,000.00	2,22,97,732.80	0.22
102	8.50% BIHAR SPL SDL 2025 30.03.2025	50,00,000.00	50,75,905.00	0.05	50,00,000.00	51,09,535.00	0.05
103	8.57% HARYANA SDL 04.07.2028	2,40,60,000.00	2,50,68,089.94	0.23	2,40,60,000.00	2,50,88,974.02	0.25
	Total:	11,06,26,80,000.00	10,71,37,21,202.94	100.00	9,86,32,40,000.00	10,05,62,82,778.65	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the half year ended September 30, 2023

1.1 Background:

National Pension System Trust (NPS) has been established by Pension Fund Regulatory and Development Authority (PFRDA) as a Trust in accordance with the Indian Trusts Act, 1882 and is sponsored by Government of India. SBI Pension Fund Private Ltd (SBIPF), a Company incorporated under the Companies Act, 1956 (as amended thereon) has been appointed as the Fund Manager of the NPS vide PFRDA Pension Fund Regulation 2015.

The key features of the Schemes presented in these financial statements are as under: -

Type and Scheme Name	Investment Criteria & Objective
NPS Trust A/c SBI Pension Fund Scheme NPS Lite Govt Pattern	This scheme class will be invested in G Sec, Debt Securities issued by bodies Corporate/Public Financial Institutions/PSU Bonds/Infra Bonds/Developments Funds, short term money market instruments, equities and Liquid Funds to the limit of 5% of scheme corpus. Contributions of Fund by investor for retirement are non-withdrawable. The investment objective is to optimize the returns.

1.2 Central Recordkeeping Agency:

Protean e-Gov Technologies Limited (formerly NSDL e-Governance Infrastructure Limited) , Kfin Technologies Private limited and Computer Age Management Services Limited (CAMS) has been appointed as Central Recordkeeping Agency (CRA) for NPS Schemes who maintain the accounts of individual subscribers and CRA collects the necessary charges from these individual subscribers.

CRA's responsibilities includes:

- a. Recordkeeping, Administration and Customer service functions for NPS subscribers,
- b. Providing Unique Permanent Retirement Account Number (PRAN) to each subscriber,
- c. Maintaining database of all PRANs issued and recording transactions relating to each subscriber's PRAN,
- d. PRAN Transaction Statement,
- e. An operational interface between PFRDA and other NPS intermediaries such as Pension Funds, Annuity Service Providers, Trustee Bank etc.

CRA is responsible to resolve all queries pertaining to investors. CRA informs about the subscription and redemption to Pension Fund Managers (PFM) and also instruct Trustee Bank to credit PFM's pool account maintained with them.

1.3 With effect from 01st April 2022, NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust from 01st April 2022.

1.4 Axis Bank Limited i.e trustee bank provides subscription funds on a consolidated basis for all

the schemes managed by PFM and credits the same to a schemes account, wherefrom the funds are transferred by the PFM to the respective schemes. The PFM record receipt of funds in the respective schemes only.

1.5.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and PFRDA (Preparation of financial statement and Auditors Report of schemes under National Pension System) Guidelines 2012, Accounting standard specified in Companies (Accounting Standards) Amendment rules 2016 under section 133 of the Companies Act 2013 (the Act) read with Rule 7 of amended companies Accounts Rules 2014 to the extent made applicable by Authority's guidelines and generally accepted accounting principles. The scheme maintains books of account on an accrual basis under historical cost convention, as modified for investments which are marked to market.

1.5.2 Use of Estimates:

The preparation of Financial Statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities as of the date of financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from those estimates and are given effect to in the year in which those are crystallized.

1.5.3 Accounting of Unit Capital:

Units are created and redeemed based on the intimation provided by Central Record Keeping Agency (CRA) which is net of charges as provided in the National Pension System offer document and the Investment Management Agreement. All the units are recorded at face value.

1.5.4 Unit Premium Reserve:

When units are issued or redeemed the net premium or discount to the face value is transferred to the Unit Premium Reserve.

1.5.5 Investments:

- (i) The investments are undertaken as per the guidelines specified in the Investment Management agreement with respect to the individual schemes.
- (ii) Purchase and sale of investments are recorded as on the trade date at cost and sale price respectively. As per Investment Management Agreement, transfer of securities from one scheme to another scheme are carried out at prevailing market price on spot basis.
- (iii) Rights/bonus entitlements if any are accounted on ex-right/ex-bonus bonus date of the principal stock exchange.

- (iv) The holding cost of investments is determined by the weighted average cost method which includes brokerage on Equity Investment and Stamp duty as applicable on all investments.

(v) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

(vi) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust and provided to SBIPF on a daily basis. Valuation methodology is as follows:

Type of Asset Class	Valuation Methodology
Equity	As per closing price of the Principal Stock Exchange. In case, it was not traded on principal stock exchange then the closing price of the secondary stock exchange. NSE is considered as Principal Stock exchange.
	When a security is not traded on any stock exchange on a particular valuation day, the value at which it was traded on the principal stock exchange or secondary stock exchange, as the case may be, on the earliest previous day is used provided such date is not more than 30 days prior to valuation date. Until the right shares are traded, each right share is valued as ex-rights price minus right offer price. In case the rights price is higher than the ex-rights price, then the rights is valued at 'nil'. The above formula is used till the date of allotment. From the date of allotment, the security is valued at the exchange closing price.
Debt Securities other than Government Securities	All Instruments/ Securities with residual maturity of more than 30 days- Traded Securities: The traded price is taken subject to the fulfillment of the conditions practiced/adopted by the valuation agency after consultation with NPS Trust and PFs. Non-Traded Securities: The securities is valued on the basis of scrip level prices

NPS TRUST - A/C SBI PENSION FUND SCHEME – NPS LITE

Notes annexed to and forming part of financial statements for the half year ended 30th September 2023

	<p>released by the valuation agency in consultation with NPS Trust and PFs.</p> <p>Purchase of new securities: In case of new security purchased for which price is not available, such security is valued on the basis of scrip level price (for coupon bearing securities) / scrip level yield (for discounted securities) at which the securities are purchased.</p> <p>Investment in “Additional Tier 1 (Basel III Compliant) Perpetual Bonds” [AT1 Bonds], ABS, MBS –</p> <p>The Investment in AT1 Bonds, ABS and MBS is valued at scrip level prices as above.</p> <p>All Instruments/ Securities with residual maturity of upto 30 days</p> <p>The securities is valued by amortization on a straight-line basis to maturity from last valuation price as long as it is within the prescribed range, (presently $\pm 0.025\%$, i.e., ± 2.5 basis points) of the reference price provided by the valuation agency.</p>
Government Securities	<p>Securities with residual maturity of more than 30 days-</p> <p>The security is valued on the basis of scrip level prices released by the valuation agency on the same basis as debt securities maturing greater than 30 days.</p> <p>Securities with residual maturity of upto 30 days-</p> <p>The security is valued through amortization on the same basis as debt securities maturing upto 30 days.</p>
Mutual Fund Units	Valued at latest NAV available on AMFI website. Presently, previous day’s Scheme NAVs are being considered.
Real Estate Investment Trusts (REIT) & Infrastructure Investment Trusts (InvIT)”	The investments in units of REIT/InvIT are valued on the basis of last closing price at the principal stock exchange (last closing price should not be later than 30 days). If not traded on principal stock exchange, the closing price on any other stock exchange where units are traded are used.
Exchange Traded Funds (ETF)	ETFs are valued at closing price of the day of the respective stock exchange
IPO Application	IPO application money pending allotment are valued at cost basis. IPO Post allotment but awaiting listing are valued at allotment price
Fixed Deposits	Fixed Deposits are valued at face value and amortized on straight line basis.

1.56 **Non-Performing Investments:**

Investments are classified as non-performing based on PFRDA (Identification, Income Recognition, and provisioning of NPA) Guidance Note 2013 and as per suggested SOPs. An investment is regarded as non-performing if interest/ principal or both amounts have not been received or remained outstanding for 90 days such income/instruments has fallen due.

Provision is made for Non-performing investments as per the extant guidelines prescribed by PFRDA as shown below:

Period due from the date of classification of assets as NPS	% Provision on Book Value
3 Months	50%
6 Months	75%
9 Months	100%

Allocation of any recovery in NPI accounts is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books
- c. Remaining amount towards interest amount recorded in memorandum account.

1.5.7

- a) Profit / loss on Sale of equity shares / mutual fund units are the difference between the Sale consideration net of expenses and the weighted average book cost.
- b) Realised gain / loss on debt securities is the difference between the Sale consideration net of expenses and the weighted average amortised cost as on the date of Sale.
- c) Interest income is accounted on accrual basis.
- d) Other income of a miscellaneous nature is accounted for as and when realised.
- e) Dividend is accounted on accrual basis and recognised on the date the share is quoted on ex-dividend basis.
- f) Income on non-performing assets (NPA) is recognized on receipt basis.

1.5.8 **Income Taxes:**

No provision for income tax has been made since the income of the Schemes is exempt under Section 10(44) of the Income Tax Act, 1961.

1.5.9 **Fees**

a) Investment Management Fees:

The Schemes have paid/provided for Investment Management Fees to the PFM for managing the Scheme and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA as follows:

Management Fee shall be charged in percentage in accordance with following slab structure of Asset Under Management.

Slabs of AUM	Maximum Investment Management Fee
Up to 10,000 Cr.	0.09%

NPS TRUST - A/C SBI PENSION FUND SCHEME – NPS LITE

Notes annexed to and forming part of financial statements for the half year ended 30th September 2023

10,001 – 50,000 Cr.	0.06%
50,001 – 1,50,000 Cr.	0.05%
Above 1,50,000 Cr	0.03%

b) **NPS Trust Fees**

The Schemes have paid/provided for NPS Trust Fees to the PFM and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA.

1.5.10 **Custodian Fees and Depository & Settlement Charges:**

Custodian Fees and Depository & Settlement charges are charged by DB in accordance with the terms specified in the IMA. The PFRDA (Preparation of Financial Statements and Auditors Report of schemes under National Pension System) PFRDA Pension Fund Regulation 2015specify that the custodian charges should be accrued on a day-to-day basis.

1.5.11 **Computation of Net Asset Value:**

The NAV of the units is computed by dividing Net Assets by number of units outstanding in the Scheme.

1.5.12 The net unrealized gain or loss in the value of investments is determined separately for each category of investment. The net change in unrealized gain or loss between two balance sheet dates is recognized in the revenue account. Later, the change in unrealized gain (net) in the value of investment is transferred from/to unrealized appreciation reserve through appropriation account.

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
BALANCE SHEET AS AT**

**CORP CG
30-09-2023**

Particulars	Notes	30-09-2023	30-09-2022
Laibilities			
Unit Capital	2	2,41,79,86,76,380	2,06,45,38,88,481
Reserve and Surplus	3	3,91,73,50,53,897	2,87,91,90,00,406
Current Liabilities and Provisions	4	29,54,62,270	1,74,60,50,290
Total (A)		6,33,82,91,92,547	4,96,11,89,39,177
Assets			
Investment	5	6,21,82,80,43,188	4,87,33,37,88,341
Deposits	6	-	-
Other Current Assests	7	12,00,11,49,359	8,78,51,50,836
Total (B)		6,33,82,91,92,547	4,96,11,89,39,177
(a) Net Assests as per Balance Sheets		6,33,53,37,30,277	4,94,37,28,88,887
(b) Number of Units Outstanding		24,17,98,67,638	20,64,53,88,848

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
REVENUE ACCOUNT FOR THE YEAR ENDED**

**CORP CG
30-09-2023**

Particulars	Notes	30-09-2023	30-09-2022
Income			
Dividend		79,91,22,715	57,69,24,224
Interest	8	18,31,06,91,179	13,96,76,15,231
Profit on sale/redemption of investments	9	1,86,21,24,482	1,16,51,15,467
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		11,07,91,10,434	26,26,74,184
Other Income	11	-	-
Total Income (A)		32,05,10,48,811	15,97,23,29,105
Expense and Losses			
Unrealized losses in value of investments		20,19,86,385	12,69,09,59,987
Loss on sale/redemption of investments	12	31,39,40,700	24,35,53,811
Loss on inter-scheme transfer/sale	13		
Management fees (GST)		14,36,90,585	11,90,80,024
NPS Trust fees		1,50,78,484	1,17,23,781
Custodian fees		-	34,961
Depository and settlement charges		21,91,745	13,87,790
Stamp Duty on Bond/Mutual Fund		-	-
CRA Fees		-	-
Less: Amount recoverable by sale of units on account of CRA charges		-	-
Total Expenditure (B)		67,68,87,899	13,06,67,40,354
Surplus/(Deficit) for the year (A-B)		31,37,41,60,912	2,90,55,88,751
Less :Amount transferred to/(From) unrealised appreciation account		10,87,71,24,049	-12,42,82,85,803
Less: Amount Transferred to General Reserve		20,49,70,36,863	15,33,38,74,555
Amount carried forward to Balance Sheet		-	-

NATIONAL PENSION SYSTEM TRUST

NPS TRUST- A/C SBI PENSION FUND SCHEME

CORP CG

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET A 30-09-2023

Schedule 2	30-09-2023	30-09-2022
Unit Capital		
Outstanding at the beginning of the year	2,24,71,26,81,338	1,88,83,44,63,214
Add :Units issued during the year	18,03,75,94,071	18,33,24,67,475
Less: Units redeemed during the year	95,15,99,029	71,30,42,208
Outstanding at the end of the year	2,41,79,86,76,380	2,06,45,38,88,481
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	22,47,12,68,134	18,88,34,46,321
Add :Units issued during the year	1,80,37,59,407	1,83,32,46,748
Less: Units redeemed during the year	9,51,59,903	7,13,04,221
Outstanding Units at the end of the year	24,17,98,67,638	20,64,53,88,848
* Initial Capital represent capital on the date of commencement of scheme		

Schedule 3	30-09-2023	30-09-2022
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	1,96,41,75,06,805	1,46,09,27,98,030
Add: Premium on Units issued	28,26,76,64,515	24,89,79,01,944
Less: Premium on Units redeemed	1,50,02,80,448	96,67,09,923
Add: Transferred from General Reserve		
Closing Balance	2,23,18,48,90,873	1,70,02,39,90,051
General Reserve		
Opening Balance	1,21,79,43,65,070	89,25,88,51,726
Add/Less: Transferred from Revenue Account	20,49,70,36,863	15,33,38,74,555
Less: Transfer to Unit premium Reserve		
Closing Balance	1,42,29,14,01,933	1,04,59,27,26,281
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	15,38,16,37,042	25,73,05,69,878
Add/Less: Transferred to Revenue Account	10,87,71,24,049	-12,42,82,85,803
Closing Balance	26,25,87,61,091	13,30,22,84,075
TOTAL	3,91,73,50,53,897	2,87,91,90,00,406

Schedule 4	30-09-2023	30-09-2022
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	25,95,569	20,38,830
Management Fee Payable	2,23,82,343	3,76,35,188
Custodial Charges Payable	-	-
Brokerage Payable		
Depository and settlement charges Payable	15,19,020	9,01,192
Book Overdraft	-	-
Redemption Payable	3,52,18,297	2,81,88,970
TDS Payable	20,72,318	17,28,528
Contract for Purchase of Investments	23,16,74,722	1,67,55,57,580
Interest Received in Advance	-	-
TOTAL	29,54,62,270	1,74,60,50,290

	AS AT	As AT
Schedule 5	30-09-2023	30-09-2022
Investments (Long Term and Short Term)		
Equity Shares	89,09,36,24,870	64,97,61,91,952
Debentures and Bonds Listed/Awaiting Listing	1,54,24,18,94,276	1,30,54,11,01,704
Central and State Government Securities (including treasury bills)	3,63,61,89,24,114	2,66,14,29,40,101
Commercial Paper		
Alternative Investment Funds *	75,74,19,432	1,02,42,30,922
Basel III Tier I bonds	8,83,92,34,188	8,16,70,36,761
Others - Mutual Fund Units	5,27,69,46,308	16,48,22,86,901
- Certificates of Deposit		
Investment classified as NPA	-	15,00,00,000
Less: Provision held for Non Performing Investments	-	-15,00,00,000
Total	6,21,82,80,43,188	4,87,33,37,88,341
*(Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities)		

Schedule 6	30-09-2023	30-09-2022
Deposits		
Deposits with Scheduled Banks	-	-

Schedule 7	30-09-2023	30-09-2022
Other Current Assets		
Balances with bank in a current account	31,93,44,400	1,80,82,267
Contracts for sale of investments	-	3,11,18,729
Outstanding and accrued income	11,66,20,73,148	8,73,43,15,915
Dividend Receivable	47,31,811	16,33,925
Interest Receivable on Non-Performing Investments	5,62,79,589	5,50,62,945
Less: Provision for Interest on Non performing Investments	-5,62,79,589	-5,50,62,945
Brokerage receivable from PFM		
Application money pending allotment		
Sundry Debtors	-	-
Margin With CCIL	1,50,00,000	-
Redemption receivable on Non performing Investment	15,00,00,000	-
Less: Provision for Non performing Investment	-15,00,00,000	-
	-	-
TOTAL	12,00,11,49,359	8,78,51,50,836

Schedule 8	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	18,31,06,91,179	13,96,76,15,231
	18,31,06,91,179	13,96,76,15,231

Schedule 9	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	1,31,24,64,827	98,63,90,549
Profit on Sale of Corp Bonds	6,54,73,810	5,44,94,462
Profit on Sale of Government Securities	7,53,87,861	-
Profit on Sale of Mutual Fund Scheme Units	40,87,97,984	12,42,30,456
	1,86,21,24,482	1,16,51,15,467

Schedule 10	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-
	-	-

Schedule 11	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Other Income		
Excess Provision wirtten Back-Accrued Interest/	-	-
Provision written back on recovery against Non Performing Investment	-	-
	-	-

Schedule 12	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	7,14,38,493	13,09,98,763
Loss on Sale of Corp Bonds	3,41,60,088	2,52,55,321
Loss on Sale of Government Securities	20,83,42,119	8,72,99,727
Loss on Sale of AIFs	-	-
	31,39,40,700	24,35,53,811

Schedule 13	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS (Inter Scheme)		
Loss on Sale of Government Securities	-	-
	-	-

NATIONAL PENSION SYSTEM TRUST

SM001010-NPS TRUST - A/C SBI PENSION FUND SCHEME - CORPORATE CG

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

Bonds		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	5.36% HPCL 11.04.2025	25,00,00,000.00	24,26,30,500.00	0.15	25,00,00,000.00	23,85,97,000.00	0.17
2	5.40 % EXIM BOND 2025	1,05,00,00,000.00	1,03,92,23,850.00	0.64	1,05,00,00,000.00	1,02,21,17,250.00	0.74
3	5.45% NTPC LTD 15.10.2025	75,00,00,000.00	72,10,08,000.00	0.44	75,00,00,000.00	71,21,70,750.00	0.51
4	5.50% IOCL 201025 SERIES XIX 20.10.2025	74,80,00,000.00	71,91,73,576.00	0.44	74,80,00,000.00	71,05,16,972.00	0.51
5	5.70% NABARD 31.07.2025	75,00,00,000.00	72,52,53,000.00	0.44	75,00,00,000.00	71,64,67,500.00	0.52
6	5.75% BORI DEBENTURES SERIES II. 15.12.2023	50,00,00,000.00	49,84,02,000.00	0.31	50,00,00,000.00	48,92,67,500.00	0.35
7	HDFC SERIES Y-002 25.11.2025	0.00	0.00	0.00	50,00,00,000.00	47,34,86,000.00	0.34
8	5.83% STATE BANK OF INDIA TIER II 26.10.2030	25,00,00,000.00	23,94,34,750.00	0.15	25,00,00,000.00	23,72,01,000.00	0.17
9	5.84% - INDIANOIL 19-04-2024	1,25,00,00,000.00	1,23,87,28,750.00	0.76	1,25,00,00,000.00	1,22,26,72,500.00	0.88
10	6.00% HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED SERIES Z-001 29-05-26	35,00,00,000.00	33,43,28,050.00	0.21	35,00,00,000.00	33,08,42,750.00	0.24
11	6.11% BHARAT PETROLEUM CORPORATION LIMITED 06.07.2025	50,00,00,000.00	48,82,65,000.00	0.30	50,00,00,000.00	48,20,00,000.00	0.35
12	6.14% - INDIANOIL 18-02-2027	1,00,00,00,000.00	95,75,46,000.00	0.59	1,00,00,00,000.00	95,16,14,000.00	0.69
13	6.18% INDIAN BANK T-2 CALL 13.01.2026	1,25,00,00,000.00	1,20,40,70,000.00	0.74	1,25,00,00,000.00	1,19,42,53,750.00	0.86
14	6.24% SBI 21/09/2030	50,00,00,000.00	48,38,27,000.00	0.30	50,00,00,000.00	48,09,89,500.00	0.35
15	6.39% INDIAN OIL CORPORATION LIMITED 06.03.2025	1,80,00,00,000.00	1,77,25,41,000.00	1.09	1,80,00,00,000.00	1,76,14,35,000.00	1.27
16	6.40% JUPL 29.09.2026	50,00,00,000.00	48,06,49,500.00	0.29	50,00,00,000.00	47,44,86,000.00	0.34
17	6.40% LIC HOUSING FINANCE LTD 24.1.2025	50,00,00,000.00	49,16,40,500.00	0.30	50,00,00,000.00	48,70,27,500.00	0.35
18	6.40% NABARD 31.07.2023	0.00	0.00	0.00	1,00,00,00,000.00	99,35,92,000.00	0.72
19	6.43% HDFC 29.09.2025	90,00,00,000.00	87,62,41,800.00	0.54	90,00,00,000.00	86,99,65,200.00	0.63
20	6.44% HDFC BANK 27/9/2028	1,15,00,00,000.00	1,08,68,42,000.00	0.67	1,15,00,00,000.00	1,08,35,00,100.00	0.78
21	6.50% POWER FINANCE CORPORATION LTD 17.09.2025	50,00,00,000.00	49,00,87,000.00	0.30	50,00,00,000.00	48,71,03,500.00	0.35
22	6.68% LIC HOUSING FINANCE LTD 04-06-2028	25,00,00,000.00	23,93,21,750.00	0.15	25,00,00,000.00	23,66,46,750.00	0.17
23	6.69% NTPC 13.09.2031	50,00,00,000.00	47,45,02,500.00	0.29	50,00,00,000.00	47,17,70,000.00	0.34
24	6.75% HOUSING AND URBAN DEVELOPMENT CORPORATION LIMITED 29.05.2030	50,00,00,000.00	48,01,15,500.00	0.29	50,00,00,000.00	47,48,94,000.00	0.34
25	6.80% STATE BANK OF INDIA TIER II 21.08.2035	25,00,00,000.00	24,26,70,500.00	0.15	25,00,00,000.00	23,49,94,750.00	0.17
26	6.88% HDFC LTD SERIES Z-002 16.06.2031	25,00,00,000.00	23,67,35,000.00	0.15	25,00,00,000.00	23,36,49,000.00	0.17
27	HDFC SERIES Z-004 24.09.2031	50,00,00,000.00	47,30,34,500.00	0.29	50,00,00,000.00	46,68,33,500.00	0.34
28	6.89% IRFC SERIES 159 19.07.2031	75,00,00,000.00	72,38,65,500.00	0.44	75,00,00,000.00	71,59,88,250.00	0.52
29	6.90% REC LIMITED 31.01.2031	25,00,00,000.00	23,99,63,500.00	0.15	25,00,00,000.00	23,71,56,000.00	0.17
30	6.92% IRFC BONDS SERIES 31.08.2031	50,00,00,000.00	48,32,88,500.00	0.30	50,00,00,000.00	47,80,89,000.00	0.34
31	6.99% AXIS BANK 22/12/2031	1,00,00,00,000.00	94,68,15,000.00	0.58	1,00,00,00,000.00	94,94,93,000.00	0.68
32	7.00% HPCL 14.08.2024	15,00,00,000.00	14,94,02,400.00	0.09	35,00,00,000.00	34,80,09,900.00	0.25
33	7.50%REC LIMITED 2033	90,00,00,000.00	89,38,46,700.00	0.55	55,00,00,000.00	53,81,06,800.00	0.39
34	7.51% SBI INFRA BOND 06-12-2032	25,00,00,000.00	24,94,12,500.00	0.15	0.00	0.00	0.00
35	7.52% POWER GRID CORPORATION OF INDIA LIMITED 23-03-2033	65,00,00,000.00	63,98,78,200.00	0.39	0.00	0.00	0.00
36	7.52 % REC LTD 2026 07.11.2026	13,00,00,000.00	12,94,45,160.00	0.08	13,00,00,000.00	12,97,88,620.00	0.09
37	7.54% HPCL 15-04-2033	25,00,00,000.00	24,96,30,250.00	0.15	0.00	0.00	0.00
38	7.54% IRFC 2027 31.10.2027	24,00,00,000.00	24,00,73,440.00	0.15	24,00,00,000.00	24,10,75,920.00	0.17
39	7.54% NABARD 15-04-2033	50,00,00,000.00	49,70,12,500.00	0.30	0.00	0.00	0.00
40	7.54% SBI INFRA BOND 01-08-2038	70,00,00,000.00	70,04,03,900.00	0.43	0.00	0.00	0.00
41	7.54% SIDBI 12-01-2026	1,00,00,00,000.00	99,89,95,000.00	0.61	0.00	0.00	0.00
42	7.55% INDIAN RAILWAY FINANCE CORPORATION LIMITED 06.11.2029	50,00,00,000.00	50,18,99,500.00	0.31	50,00,00,000.00	50,25,42,000.00	0.36
43	7.55% IRFC LTD 12.04.2030	50,00,00,000.00	50,16,64,500.00	0.31	50,00,00,000.00	49,93,10,000.00	0.36
44	7.55% KOTAK BANK INFRA BOND 24-06-2030	75,00,00,000.00	74,53,68,750.00	0.46	0.00	0.00	0.00
45	7.55% PFC 2038	25,00,00,000.00	24,96,88,000.00	0.15	0.00	0.00	0.00
46	7.55% POWER GRID CORP LTD 2031 21.09.2031	25,00,00,000.00	25,07,15,000.00	0.15	25,00,00,000.00	24,88,74,500.00	0.18
47	7.58% PFC LTD 15-04-2033	25,00,00,000.00	24,96,31,500.00	0.15	0.00	0.00	0.00
48	7.02% BAJAJ FINANCE LTD 18.04.2031	50,00,00,000.00	47,72,29,000.00	0.29	50,00,00,000.00	47,24,75,500.00	0.34
49	7.05% HDFC LIMITED 01.12.2031	25,00,00,000.00	23,87,03,250.00	0.15	25,00,00,000.00	23,57,92,750.00	0.17
50	7.09% RURAL ELECTRIFICATION CORPORATION LTD 2022 17.10.2022	0.00	0.00	0.00	35,00,00,000.00	35,00,60,550.00	0.25
51	7.10% NABARD GOI 08.02.2030	1,00,00,00,000.00	97,94,84,000.00	0.60	1,00,00,00,000.00	97,97,20,000.00	0.71
52	7.11 SIDBI SERIES IV 27-02-2026	60,00,00,000.00	59,28,87,000.00	0.36	60,00,00,000.00	59,27,99,400.00	0.43
53	7.13% NHPC LTD 09.02.2029	20,00,00,000.00	19,67,95,400.00	0.12	20,00,00,000.00	19,59,53,200.00	0.14
54	7.14% BOI A TIER II 30.09.2026	50,00,00,000.00	49,91,74,500.00	0.31	50,00,00,000.00	48,70,04,000.00	0.35
55	7.14% - INDIANOIL 06-09-2027	1,00,00,00,000.00	98,50,13,000.00	0.60	1,00,00,00,000.00	98,66,28,000.00	0.71
56	7.15% BAJAJ FINANCE 02.12.2031	35,00,00,000.00	33,58,83,450.00	0.21	0.00	0.00	0.00
57	7.15% PFC 08-09-2025	25,00,00,000.00	24,79,16,000.00	0.15	25,00,00,000.00	24,77,29,750.00	0.18
58	7.15% SIDBI 02.06.2025	1,25,00,00,000.00	1,23,95,91,250.00	0.76	1,25,00,00,000.00	1,24,07,80,000.00	0.89
59	7.18% CANARA BANK 11.03.2030	40,00,00,000.00	39,35,18,400.00	0.24	40,00,00,000.00	39,44,98,800.00	0.28
60	7.18% LIC HOUSING FINANCE LTD 23.03.2032	5,90,00,00,000.00	5,67,86,20,200.00	3.48	5,90,00,00,000.00	5,58,28,75,000.00	4.02
61	7.20% EXIM 05.06.2025	1,00,00,00,000.00	99,50,61,000.00	0.61	1,00,00,00,000.00	99,40,09,000.00	0.72
62	7.20 % NABARD 2031 21.10.2031	10,00,00,000.00	9,81,49,900.00	0.06	10,00,00,000.00	9,81,12,700.00	0.07
63	7.20% NABARD 23-09-2025	40,00,00,000.00	39,65,29,200.00	0.24	40,00,00,000.00	39,68,37,600.00	0.29

64	7.20% RELIANCE INDUSTRIES LIMITED 17.04.2023	0.00	0.00	0.00	25,00,00,000.00	24,99,60,000.00	0.18
65	7.23% IRFC LIMITED 15-10-2026	25,00,00,000.00	24,80,07,500.00	0.15	0.00	0.00	0.00
66	7.23% SIDBI 09-03-2026	1,10,00,00,000.00	1,08,98,08,500.00	0.67	75,00,00,000.00	74,36,72,250.00	0.54
67	7.25% HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED 17.06.2030	1,00,00,00,000.00	97,08,98,000.00	0.60	1,00,00,00,000.00	96,23,91,000.00	0.69
68	7.25% NPCIL 2027 15.12.2027	21,50,00,000.00	21,40,62,385.00	0.13	21,50,00,000.00	21,37,41,605.00	0.15
69	7.25% NPCIL 2029 15.12.2029	10,00,00,000.00	9,90,68,100.00	0.06	10,00,00,000.00	9,91,41,300.00	0.07
70	7.25% NPCIL 2030 15.12.2030	10,00,00,000.00	9,88,50,200.00	0.06	10,00,00,000.00	9,87,65,000.00	0.07
71	7.25% PUNJAB NATIONAL BANK 29.07.2030	45,00,00,000.00	44,37,27,900.00	0.27	45,00,00,000.00	44,14,44,150.00	0.32
72	7.25% PUNJAB NATIONAL BANK BASEL III TIER II BOND SERIES XXII 14.10.2030	1,00,00,00,000.00	98,49,03,000.00	0.60	1,00,00,00,000.00	98,32,29,000.00	0.71
73	7.30% POWER GRID CORP LTD 19.06.2027	65,00,00,000.00	64,47,52,550.00	0.40	65,00,00,000.00	64,63,94,450.00	0.47
74	7.32% NTPC LTD 17.07.2029	1,65,00,00,000.00	1,63,46,12,100.00	1.00	1,65,00,00,000.00	1,63,39,15,800.00	1.18
75	7.33% INDIAN RAILWAY FINANCE CORPORATION LTD 28.08.2027	10,00,00,000.00	9,93,24,300.00	0.06	10,00,00,000.00	9,95,78,700.00	0.07
76	7.34 % NABARD 2032 13.01.2032	7,50,00,000.00	7,35,68,850.00	0.05	7,50,00,000.00	7,33,56,225.00	0.05
77	7.34% POWER GRID CORPORATION OF INDIA LTD 15.07.2024	10,00,00,000.00	9,98,09,500.00	0.06	10,00,00,000.00	10,01,03,000.00	0.07
78	7.35% HDFC 10.02.2025	25,00,00,000.00	24,81,85,000.00	0.15	25,00,00,000.00	24,83,28,750.00	0.18
79	7.35% NHAI 28.04.2030	60,00,00,000.00	59,29,71,600.00	0.36	60,00,00,000.00	59,12,12,400.00	0.43
80	7.35% POWER FINANCE CORPORATION LTD 2022. 22.11.2022	0.00	0.00	0.00	15,00,00,000.00	15,01,31,550.00	0.11
81	7.40% HDFC 02.06.2025	1,00,00,00,000.00	99,19,77,000.00	0.61	1,00,00,00,000.00	99,19,32,000.00	0.71
82	7.40% HDFC 28.02.2030	40,00,00,000.00	39,16,46,000.00	0.24	40,00,00,000.00	38,86,06,800.00	0.28
83	7.40% POWER GRID CORPORATION OF INDIA LIMITED 17-02-2033	1,25,00,00,000.00	1,19,33,40,000.00	0.73	0.00	0.00	0.00
84	7.40% RELIANCE INDUSTRIES LIMITED 25.04.2025	1,05,00,00,000.00	1,04,66,21,100.00	0.64	1,05,00,00,000.00	1,04,62,43,100.00	0.75
85	7.40% SBI CARDS AND PAYMENT SERVICES LTD 25.02.2025	35,00,00,000.00	34,75,18,850.00	0.21	35,00,00,000.00	34,64,34,200.00	0.25
86	7.42% ICICI BANK LTD 2024 27.06.2024	25,00,00,000.00	24,94,10,250.00	0.15	25,00,00,000.00	24,97,53,500.00	0.18
87	7.42% ICICI BANK LIMITED 15-09-2029	1,45,00,00,000.00	1,43,43,48,700.00	0.88	1,25,00,00,000.00	1,23,21,83,750.00	0.89
88	7.42 % PFC BS 217A 08-09-2032	75,00,00,000.00	73,99,41,000.00	0.45	75,00,00,000.00	73,31,53,500.00	0.53
89	10.08% IOTL-UTKAL ENERGY SERVICES 2022 20/01/2023	0.00	0.00	0.00	5,00,00,000.00	2,51,03,900.00	0.02
90	10.08% IOTL-UTKAL ENERGY SERVICES 2022 20/02/2023	0.00	0.00	0.00	40,00,000.00	20,12,200.00	0.00
91	10.25 % SHRIRAM FINANCE LTD 2024 10.10.2024 (SHRIRAM TRANSPORT FINANCE LTD)	5,00,00,000.00	5,07,35,500.00	0.03	5,00,00,000.00	5,16,08,100.00	0.04
92	10.63% IOTL UTKAL 2028 20/10/2028	9,69,58,014.95	10,39,10,874.20	0.06	9,99,41,414.95	8,57,81,415.46	0.06
93	10.00 % SHRIRAM FINANCE LIMITED 2024 13.11.2024 (SHRIRAM TRANSPORT FINANCE 2024)	5,00,00,000.00	5,06,54,850.00	0.03	5,00,00,000.00	5,14,26,400.00	0.04
94	4.79% HPCL 23.10.2023	25,00,00,000.00	24,96,00,750.00	0.15	25,00,00,000.00	24,40,53,500.00	0.18
95	5.20% EXIM 04.03.2025	50,00,00,000.00	49,51,04,000.00	0.30	50,00,00,000.00	48,60,00,000.00	0.35
96	5.23% NABARD BONDS SERIES 22C 31.01.25	1,50,00,00,000.00	1,45,55,89,500.00	0.89	1,50,00,00,000.00	1,43,06,50,500.00	1.03
97	7.85% IRFC LTD 01.07.2034	50,00,00,000.00	51,30,98,000.00	0.31	50,00,00,000.00	50,61,65,500.00	0.36
98	7.85% LIC HFL 2022. 16.12.2022	0.00	0.00	0.00	10,00,00,000.00	10,01,70,900.00	0.07
99	7.85% LIC HOUSING FINANCE LTD 18-08-2032	30,00,00,000.00	30,10,33,200.00	0.18	30,00,00,000.00	29,69,09,700.00	0.21
100	7.85 % POWER FINANCE CORPORATION LTD 2028. 03.04.2028	70,00,00,000.00	70,84,79,800.00	0.43	95,00,00,000.00	96,75,95,900.00	0.70
101	7.86% HDFC 25-05-2032	50,00,00,000.00	50,11,19,000.00	0.31	50,00,00,000.00	49,67,03,500.00	0.36
102	7.86% HDFC BANK TIER II 02-12-2032	75,00,00,000.00	75,11,14,500.00	0.46	0.00	0.00	0.00
103	7.88% AXIS BANK LTD TIER II 13-12-2032	2,20,00,00,000.00	2,21,36,66,400.00	1.36	0.00	0.00	0.00
104	7.88% BANK OF BARODA BASEL III AT 1 BONDS	30,00,00,000.00	28,97,87,700.00	0.18	30,00,00,000.00	30,03,26,700.00	0.22
105	7.89% BAJAJ HOUSING FINANCE LIMITED 08-09-2032	25,00,00,000.00	25,10,87,750.00	0.15	25,00,00,000.00	24,69,57,750.00	0.18
106	7.89% POWER GRID CORPORATION 2027 09.03.2027	50,00,00,000.00	50,47,81,000.00	0.31	50,00,00,000.00	50,82,67,500.00	0.37
107	7.59% PFC LTD 17-01-2028	50,00,00,000.00	49,82,29,500.00	0.31	0.00	0.00	0.00
108	7.60% ICICI BANK LTD 2023 07.10.2023 INFRA BOND	1,00,00,00,000.00	99,99,41,000.00	0.61	1,08,80,00,000.00	1,09,16,63,296.00	0.79
109	7.60% POWER FINANCE CORPORATION LIMITED 25-08-2033	25,00,00,000.00	24,99,39,000.00	0.15	0.00	0.00	0.00
110	7.60 % PFC 2027 20.02.2027	5,00,00,000.00	5,00,85,000.00	0.03	5,00,00,000.00	5,03,92,900.00	0.04
111	7.60%-THDCIL 14-09-2032	25,00,00,000.00	24,69,87,500.00	0.15	25,00,00,000.00	25,03,10,500.00	0.18
112	7.62 % EXIM BANK 2026 01.09.2026	10,00,00,000.00	10,02,21,100.00	0.06	10,00,00,000.00	10,04,40,300.00	0.07
113	7.62% NABARD BONDS SERIES 23I 31-01-2028	95,00,00,000.00	94,71,16,750.00	0.58	0.00	0.00	0.00
114	7.62% PFC LTD 15-07-2033	60,00,00,000.00	60,05,41,200.00	0.37	0.00	0.00	0.00
115	7.63% GRASIM INDUSTRIES LIMITED 01-12-2027	75,00,00,000.00	75,15,23,250.00	0.46	0.00	0.00	0.00
116	7.63% ICICI BANK INFRA 12-12-2029	75,00,00,000.00	74,89,41,000.00	0.46	0.00	0.00	0.00
117	7.63 % KOTAK MAHINDRA BANK LIMITED 01-12-2029	75,00,00,000.00	74,93,42,250.00	0.46	0.00	0.00	0.00
118	7.63 % POWER FINANCE CORP 2026 14.08.2026	25,00,00,000.00	24,97,64,750.00	0.15	25,00,00,000.00	25,09,03,500.00	0.18
119	7.64% FCI 12.12.2029	1,10,00,00,000.00	1,10,16,17,000.00	0.68	1,10,00,00,000.00	1,10,18,81,000.00	0.79
120	7.64 % IRFC BONDS SERIES 28-11-2037	75,00,00,000.00	76,02,80,250.00	0.47	0.00	0.00	0.00
121	7.64% LIC HOUSING FINANCE LIMITED 26-07-2033	25,00,00,000.00	24,70,53,250.00	0.15	0.00	0.00	0.00
122	7.64% PFC LTD 22-02-2033	50,00,00,000.00	50,09,73,500.00	0.31	0.00	0.00	0.00
123	7.65% AXIS BANK 30.01.2027	40,00,00,000.00	39,91,77,200.00	0.24	50,00,00,000.00	50,05,82,500.00	0.36
124	7.65% IRFC LIMITED 30-12-2032	60,00,00,000.00	60,63,47,000.00	0.37	0.00	0.00	0.00
125	7.65% IRFC 18-04-2033	10,00,00,000.00	10,12,95,100.00	0.06	0.00	0.00	0.00
126	7.67%REC LIMITED 30-11-2037	30,00,00,000.00	30,13,06,800.00	0.18	0.00	0.00	0.00
127	7.68% NEEPCO PSU BONDS 2025 15.11.2025	5,00,00,000.00	4,98,75,700.00	0.03	5,00,00,000.00	4,90,27,900.00	0.04

128	7.68% PFC LTD 15/07/2030	25,00,00,000.00	25,07,31,500.00	0.15	25,00,00,000.00	24,96,02,750.00	0.18
129	7.69% TATA CAPITAL FINANCIAL SERVICES LIMITED 07-09-2027	25,00,00,000.00	24,70,99,500.00	0.15	25,00,00,000.00	24,72,86,000.00	0.18
130	7.69% BPCL 2023. 16.01.2023	0.00	0.00	0.00	20,00,00,000.00	20,02,81,000.00	0.14
131	7.69% IRFC BOND SERIES164 11-10-2032	50,00,00,000.00	50,63,48,000.00	0.31	0.00	0.00	0.00
132	7.69% NABARD 29.05.2024	50,00,00,000.00	50,01,44,500.00	0.31	50,00,00,000.00	50,22,59,500.00	0.36
133	7.69% REC LTD 31-03-2033	25,00,00,000.00	25,13,76,000.00	0.15	0.00	0.00	0.00
134	7.70% BAJAJ HOUSING FINANCE LTD 21-05-2027	75,00,00,000.00	74,72,14,500.00	0.46	50,00,00,000.00	49,59,10,000.00	0.36
135	7.70% LIC HOUSING FINANCE LIMITED 16-05-2028	25,00,00,000.00	24,89,84,500.00	0.15	0.00	0.00	0.00
136	7.70% LARSEN & TOUBRO LIMITED 28.04.2025	40,00,00,000.00	40,05,35,600.00	0.25	40,00,00,000.00	40,07,19,200.00	0.29
137	7.70% NATIONAL HIGHWAY AUTHORITY OF INDIA 13.09.2029	70,00,00,000.00	70,56,24,500.00	0.43	60,00,00,000.00	60,46,54,800.00	0.44
138	7.70% SBI LTB 19-01-2038	50,00,00,000.00	50,69,95,000.00	0.31	0.00	0.00	0.00
139	7.7250% LARSEN & TOUBRO LIMITED 28-04-2028	10,00,00,000.00	10,05,16,000.00	0.06	0.00	0.00	0.00
140	7.72% BAJAJ FINANCE LIMITED 23-05-2033	50,00,00,000.00	49,70,26,500.00	0.30	0.00	0.00	0.00
141	7.72% PFC LTD 19-12-2037	25,00,00,000.00	25,17,90,000.00	0.15	0.00	0.00	0.00
142	7.72% SBI BASEL III AT1 BONDS 03.09.2026	35,00,00,000.00	34,68,68,550.00	0.21	35,00,00,000.00	34,58,05,250.00	0.25
143	7.43% NABARD 31.01.2030	1,55,00,00,000.00	1,54,36,68,250.00	0.95	1,55,00,00,000.00	1,54,70,93,750.00	1.11
144	7.43% NABFID 16-06-2033	80,00,00,000.00	79,66,20,800.00	0.49	0.00	0.00	0.00
145	7.44% - INDIANOIL 25-11-2027	1,85,00,00,000.00	1,83,97,60,250.00	1.13	0.00	0.00	0.00
146	7.44% PFC LIMITED 10-05-2028	25,00,00,000.00	24,91,09,000.00	0.15	0.00	0.00	0.00
147	7.45% IRFC 13-10-2028	1,00,00,00,000.00	99,71,16,000.00	0.61	0.00	0.00	0.00
148	7.45% LIC HOUSING FINANCE LTD 2022 17.10.2022	0.00	0.00	0.00	10,00,00,000.00	10,00,19,900.00	0.07
149	7.47% ICICI BANK LTD 2027 25.06.2027 INFRA BOND	45,00,00,000.00	44,63,73,450.00	0.27	45,00,00,000.00	44,83,80,000.00	0.32
150	7.47% SIDBI 25-11-2025	50,00,00,000.00	49,77,68,000.00	0.31	0.00	0.00	0.00
151	7.48% CANARA BANK TIER II BONDS 26-08-2032	25,00,00,000.00	25,24,14,500.00	0.15	25,00,00,000.00	24,85,71,750.00	0.18
152	7.48% IRFC LTD 13.08.2029	25,00,00,000.00	25,00,45,250.00	0.15	25,00,00,000.00	25,02,49,750.00	0.18
153	7.48% PFC LIMITED 19-06-2038	50,00,00,000.00	49,57,55,000.00	0.30	0.00	0.00	0.00
154	7.49% INDIAN RAILWAY FINANCE CORP LTD 2027 28.05.2027	30,00,00,000.00	29,94,90,300.00	0.18	30,00,00,000.00	30,05,46,600.00	0.22
155	7.49% NATIONAL HIGHWAY AUTHORITY OF INDIA 01.08.2029	1,65,00,00,000.00	1,64,67,41,250.00	1.01	1,45,00,00,000.00	1,44,49,39,500.00	1.04
156	7.50% GRASIM INDUSTRY LTD 10-06-2027	25,00,00,000.00	24,93,87,250.00	0.15	25,00,00,000.00	24,88,97,500.00	0.18
157	7.50% HDFC 08.01.2025	20,00,00,000.00	19,89,61,400.00	0.12	25,00,00,000.00	24,91,57,500.00	0.18
158	7.50% IRFC LTD 09.09.2029	35,00,00,000.00	35,04,01,800.00	0.21	35,00,00,000.00	35,07,31,850.00	0.25
159	7.50% NABARD 31-08-2026	25,00,00,000.00	24,86,84,250.00	0.15	0.00	0.00	0.00
160	7.50% POWER GRID CORPORATION OF INDIA LIMITED 24-08-2033	1,00,00,00,000.00	1,00,09,92,000.00	0.61	0.00	0.00	0.00
161	7.89% TCFSL NCD E SERIES 26-07-2027	40,00,00,000.00	39,80,39,600.00	0.24	40,00,00,000.00	39,88,90,000.00	0.29
162	7.90% BAJAJ FINANCE LIMITED 13-04-2028	15,00,00,000.00	14,98,32,600.00	0.09	0.00	0.00	0.00
163	7.90% JAMNAGAR UTILITIES & POWER PRIVATE LIMITED 10-08-2028	25,00,00,000.00	24,99,10,750.00	0.15	0.00	0.00	0.00
164	7.90% LIC HOUSING FINANCE LTD 23-06-2027	75,00,00,000.00	75,28,56,750.00	0.46	75,00,00,000.00	75,27,21,750.00	0.54
165	7.90% LIC HOUSING FINANCE LTD 08.05.2024	20,00,00,000.00	20,02,02,800.00	0.12	20,00,00,000.00	20,07,64,000.00	0.14
166	7.90% RELIANCE PORTS & TERMINALS LTD. 2026 18.11.2026	5,00,00,000.00	5,01,03,500.00	0.03	5,00,00,000.00	5,00,68,150.00	0.04
167	7.94% EXPORT IMPORT 2023 22/05/2023	0.00	0.00	0.00	20,00,00,000.00	20,09,28,400.00	0.14
168	7.95% BAJAJ FINANCE LIMITED 25.10.2027	25,00,00,000.00	25,02,88,000.00	0.15	0.00	0.00	0.00
169	7.95% BANK OF BARODA BASEL III ADDITIONAL TIER 1 BOND SERIES XVII 26.11.26	25,00,00,000.00	24,26,17,750.00	0.15	25,00,00,000.00	25,32,10,750.00	0.18
170	7.95% HDFC BANK 2026 21.09.2026 INFRA BOND	52,00,00,000.00	52,15,63,640.00	0.32	52,00,00,000.00	52,65,28,600.00	0.38
171	7.95% LIC HOUSING FINANCE 21-02-2033	5,00,00,000.00	5,04,18,300.00	0.03	0.00	0.00	0.00
172	7.95% REC LTD 2027 12.03.2027	0.00	0.00	0.00	4,00,00,000.00	4,05,16,280.00	0.03
173	7.95% RELIANCE PORTS & TERMINALS LTD. 2026 28.10.2026	5,00,00,000.00	5,01,74,350.00	0.03	5,00,00,000.00	5,01,58,300.00	0.04
174	7.97% HDFC LTD 17-02-2033	1,00,00,00,000.00	1,01,03,14,000.00	0.62	0.00	0.00	0.00
175	7.97% LIC HOUSING FINANCE LTD 28.01.2030	40,00,00,000.00	40,32,28,400.00	0.25	40,00,00,000.00	40,10,29,200.00	0.29
176	7.98% BAJAJ HOUSING FINANCE LTD SECURED REDEEMABLE NON-CONVERTIBLE DEBENTURES 18-11-2027	25,00,00,000.00	25,14,52,000.00	0.15	0.00	0.00	0.00
177	7.98% NIIF IFL 24-02-2028	25,00,00,000.00	24,96,07,250.00	0.15	0.00	0.00	0.00
178	7.995% NIIF IFL 24 AUGUST 2027	25,00,00,000.00	24,98,06,750.00	0.15	25,00,00,000.00	25,34,40,000.00	0.18
179	7.99% CANARA BANK BASEL III ADDITIONAL TIER I BOND 15-09-2099	50,00,00,000.00	49,13,57,000.00	0.30	50,00,00,000.00	49,86,74,500.00	0.36
180	7.99% POWER FINANCE CORP LTD. 2022. 20.12.2022	0.00	0.00	0.00	90,00,00,000.00	90,21,92,400.00	0.65
181	7.99% REC LTD. 2023. 23.02.2023	0.00	0.00	0.00	15,00,00,000.00	15,04,88,250.00	0.11
182	7.99% SBI 28.06.2029	40,00,00,000.00	39,96,38,400.00	0.25	1,30,00,00,000.00	1,30,98,46,200.00	0.94
183	8.00% HDFC 27-07-2032	75,00,00,000.00	75,84,03,750.00	0.47	75,00,00,000.00	75,21,54,000.00	0.54
184	8.00% RELIANCE INDUSTRIES LIMITED LTD 2023. 09.04.2023	0.00	0.00	0.00	30,00,00,000.00	30,10,91,100.00	0.22
185	8.00% RELIANCE INDUSTRIES LTD 2023. 16.04.2023	0.00	0.00	0.00	50,00,00,000.00	50,19,11,000.00	0.36
186	8.00% TATA CAPITAL HOUSING FINANCE LIMITED 03-11-2027	25,00,00,000.00	25,10,36,250.00	0.15	0.00	0.00	0.00
187	8.01% REC LTD 2028. 24.03.2028	35,00,00,000.00	35,63,10,500.00	0.22	35,00,00,000.00	35,89,67,000.00	0.26
188	8.02 % EXIM 2025 29.10.2025	7,00,00,000.00	7,06,42,950.00	0.04	7,00,00,000.00	7,09,91,340.00	0.05
189	8.03% TATA STEEL LIMITED 25-02-2028	25,00,00,000.00	25,25,02,750.00	0.15	0.00	0.00	0.00
190	8.04% NIIF INFRASTRUCTURE FINANCE LIMITED 27-05-2032	25,00,00,000.00	25,03,72,500.00	0.15	25,00,00,000.00	24,82,81,750.00	0.18
191	8.05% THE GREAT EASTERN SHIPPING COMPANY LTD 31.08.2024	45,00,00,000.00	44,78,36,400.00	0.27	45,00,00,000.00	44,34,19,200.00	0.32

192	8.05% HDFC LTD 22.10.2029	50,00,00,000.00	50,53,01,000.00	0.31	50,00,00,000.00	50,46,52,500.00	0.36
193	8.06 % REC 2023 31/05/2023	0.00	0.00	0.00	9,00,00,000.00	9,03,07,980.00	0.07
194	8.06% REC LTD 2028 27.03.2028	20,00,00,000.00	20,39,86,200.00	0.13	20,00,00,000.00	20,55,73,800.00	0.15
195	8.07 % CANARA BANK BASEL III ADDITIONAL TIER I BOND	75,00,00,000.00	74,00,51,250.00	0.45	75,00,00,000.00	74,89,25,250.00	0.54
196	8.09% NLC INDIA LIMITED 29.05.2029	85,00,00,000.00	86,90,06,000.00	0.53	85,00,00,000.00	87,05,86,150.00	0.63
197	7.72% SBI BASEL III AT1 BONDS 18.10.26	30,00,00,000.00	29,80,79,400.00	0.18	30,00,00,000.00	29,93,96,700.00	0.22
198	7.73% SBI AT1 24.11.2025	24,30,00,000.00	24,02,21,538.00	0.15	24,30,00,000.00	24,03,15,093.00	0.17
199	7.74% IRFC LTD 15-04-2038	1,00,00,00,000.00	1,02,28,11,000.00	0.83	0.00	0.00	0.00
200	7.74% POWER FINANCE CORPORATION 29-01-2028	50,00,00,000.00	50,07,54,000.00	0.31	50,00,00,000.00	50,33,06,000.00	0.36
201	7.74% SBI PERPETUAL	49,40,00,000.00	49,39,30,346.00	0.30	49,40,00,000.00	49,19,35,080.00	0.35
202	7.75% HDFC LIMITED 13-06-2033	50,00,00,000.00	49,80,38,500.00	0.31	0.00	0.00	0.00
203	7.75% IRFC LTD 15-04-2033	90,00,00,000.00	91,76,67,000.00	0.56	0.00	0.00	0.00
204	7.75% LIC HOUSING FINANCE LTD 23.11.2027	25,00,00,000.00	24,93,92,750.00	0.15	25,00,00,000.00	24,92,92,500.00	0.18
205	7.75% LIC HOUSING FINANCE LTD 23.07.2024	25,00,00,000.00	25,01,52,000.00	0.15	25,00,00,000.00	25,05,44,000.00	0.18
206	7.75 % PFC GOI 2027 22.03.2027	20,00,00,000.00	20,12,90,200.00	0.12	20,00,00,000.00	20,27,41,600.00	0.15
207	7.75% SBI BASEL III AT1 BONDS 09-09-2099	75,00,00,000.00	74,31,82,500.00	0.46	75,00,00,000.00	74,14,89,750.00	0.53
208	7.75% SIDBI 27-10-2025	30,00,00,000.00	30,03,26,400.00	0.18	0.00	0.00	0.00
209	7.75% TATA CAPITAL FINANCIAL SERVICES LIMITED 25-07-2025	50,00,00,000.00	49,80,90,000.00	0.31	50,00,00,000.00	49,82,12,500.00	0.36
210	7.76% TATA STEEL 20.09.2032	50,00,00,000.00	50,05,23,000.00	0.31	50,00,00,000.00	49,59,17,500.00	0.36
211	7.77% HDFC 28-06-2027	25,00,00,000.00	24,87,35,500.00	0.15	25,00,00,000.00	24,97,16,750.00	0.18
212	7.77% INDIA INFRADEBT LIMITED SECURED TRANCHE V SERIES I DEBENTURES 29-08-2027	50,00,00,000.00	49,95,60,500.00	0.31	50,00,00,000.00	49,69,80,000.00	0.36
213	7.78% NABARD 29-03-2038	40,00,00,000.00	40,45,22,000.00	0.25	0.00	0.00	0.00
214	7.79% BAJAJ FINANCE LIMITED 20-09-2033	25,00,00,000.00	24,98,11,750.00	0.15	0.00	0.00	0.00
215	7.79% HDFC 24-11-2032	50,00,00,000.00	49,90,94,500.00	0.31	0.00	0.00	0.00
216	7.79% POWER FINANCE CORPORATION 22.07.2030	50,00,00,000.00	50,43,11,500.00	0.31	50,00,00,000.00	50,23,48,000.00	0.36
217	7.80% HDFC 06-09-2032	50,00,00,000.00	49,95,19,500.00	0.31	50,00,00,000.00	49,50,31,500.00	0.36
218	7.80% HDFC LIMITED 03-05-2033	75,00,00,000.00	74,94,69,750.00	0.46	0.00	0.00	0.00
219	7.80% NATIONAL HIGHWAY AUTHORITY OF INDIA 26.06.2029	80,00,00,000.00	80,95,20,000.00	0.50	80,00,00,000.00	80,98,23,200.00	0.58
220	7.82% LIC HOUSING FINANCE LTD 18-11-2032	75,00,00,000.00	75,11,74,500.00	0.46	0.00	0.00	0.00
221	7.82% PFC LTD 06-03-2038	1,50,00,00,000.00	1,52,79,31,500.00	0.94	0.00	0.00	0.00
222	7.83% INDIAN RAILWAY FINANCE CORP LTD 2027 21.03.2027	40,00,00,000.00	40,37,15,200.00	0.25	40,00,00,000.00	40,62,00,800.00	0.29
223	7.84% HDFC BANK BASEL III PERPETUAL BONDS 08-09-2027	25,00,00,000.00	24,45,20,250.00	0.15	25,00,00,000.00	24,99,03,750.00	0.18
224	7.85% BAJAJ FINANCE LIMITED 11-09-2028	25,00,00,000.00	24,98,64,500.00	0.15	0.00	0.00	0.00
225	8.30 % REC 2025 10.04.2025	2,00,00,000.00	2,01,85,040.00	0.01	2,00,00,000.00	2,03,56,580.00	0.01
226	8.32 % HDFC LTD 2026 04.05.2026	5,00,00,000.00	5,04,26,100.00	0.03	5,00,00,000.00	5,08,11,350.00	0.04
227	8.32 % POWER GRID CORP 23.12.2025	10,00,00,000.00	10,13,53,200.00	0.06	10,00,00,000.00	10,25,34,100.00	0.07
228	8.32 % TATA SONS 2023 21/05/2023	0.00	0.00	0.00	5,00,00,000.00	5,01,54,700.00	0.04
229	8.35% IRFC LTD 13.03.2029	75,00,00,000.00	77,89,64,250.00	0.48	75,00,00,000.00	78,36,56,250.00	0.56
230	8.36% NATIONAL HIGHWAY AUTHORITY OF INDIA 20.05.2029	20,00,00,000.00	20,73,09,200.00	0.13	20,00,00,000.00	20,80,75,600.00	0.15
231	8.36% POWER GRID CORPORATION LTD 07.01.2029	1,50,00,00,000.00	1,53,54,64,500.00	0.94	1,50,00,00,000.00	1,54,35,87,000.00	1.11
232	8.3750 % EXIM 2025 24.07.2025	27,00,00,000.00	27,37,28,160.00	0.17	27,00,00,000.00	27,58,72,500.00	0.20
233	8.37% HOUSING & URBAN DEVELOPMENT CORPORATION LTD 25.03.2029	75,00,00,000.00	78,34,86,000.00	0.48	75,00,00,000.00	78,60,09,000.00	0.57
234	8.37 % LIC HOUSING FINANCE 2023 21/05/2023	0.00	0.00	0.00	5,00,00,000.00	5,02,99,850.00	0.04
235	8.37% NATIONAL HIGHWAY AUTHORITY OF INDIA 21.01.2029	10,00,00,000.00	10,35,23,900.00	0.06	10,00,00,000.00	10,39,32,200.00	0.07
236	8.38% HOUSING & URBAN DEVELOPMENT CORPORATION LTD 30.01.2029	50,00,00,000.00	52,19,82,500.00	0.32	50,00,00,000.00	52,37,58,000.00	0.38
237	8.39% POWER FINANCE CORP LTD 2025 19.04.2025	13,40,00,000.00	13,53,46,834.00	0.08	13,40,00,000.00	13,67,23,282.00	0.10
238	8.40 % ICICI BANK 2026 13.05.2026 INFRA BOND	30,00,00,000.00	30,40,41,300.00	0.19	30,00,00,000.00	30,76,88,100.00	0.22
239	8.40% IRFC LTD 08.01.2029	1,25,00,00,000.00	1,29,95,01,250.00	0.80	1,25,00,00,000.00	1,30,77,96,250.00	0.94
240	8.40 % NPCIL 2025 28.11.2025	7,00,00,000.00	7,14,07,980.00	0.04	7,00,00,000.00	7,20,74,940.00	0.05
241	8.40 % NPCIL 2026 28.11.2026	7,00,00,000.00	7,19,74,280.00	0.04	7,00,00,000.00	7,25,69,420.00	0.05
242	8.40 % NPCIL 2027 28.11.2027	7,00,00,000.00	7,25,48,770.00	0.04	7,00,00,000.00	7,30,05,030.00	0.05
243	8.40 % NPCIL 2028 28.11.2028	7,00,00,000.00	7,30,45,210.00	0.04	7,00,00,000.00	7,33,91,360.00	0.05
244	8.40 % NPCIL 2029 28.11.2029	27,60,00,000.00	28,89,08,244.00	0.18	27,60,00,000.00	29,10,37,308.00	0.21
245	8.40 % POWER GRID CORP LTD 2024 27.05.2024	4,40,00,000.00	4,42,07,768.00	0.03	4,40,00,000.00	4,47,39,640.00	0.03
246	8.40 % POWER GRID LTD 2027 27.05.2027	5,00,00,000.00	5,12,96,550.00	0.03	5,00,00,000.00	5,18,16,700.00	0.04
247	8.40 % POWER GRID CORPORATION 2028 27.05.2028	5,00,00,000.00	5,16,22,600.00	0.03	5,00,00,000.00	5,19,55,850.00	0.04
248	8.40% STATE BANK OF HYDERABAD 2025 30.12.2025	25,00,00,000.00	25,31,21,000.00	0.16	25,00,00,000.00	25,35,89,250.00	0.18
249	8.41% HOUSING & URBAN DEVELOPMENT CORPORATION LTD 15.03.2029	3,00,00,00,000.00	3,13,86,90,000.00	1.92	3,00,00,00,000.00	3,14,95,95,000.00	2.27
250	8.42% BANK OF BARODA 07.12.2028	75,00,00,000.00	74,92,95,000.00	0.46	75,00,00,000.00	76,05,45,750.00	0.55
251	8.42% HDB FINANCIAL SERVICES LIMITED 2028 01.02.2028	10,00,00,000.00	10,04,96,200.00	0.06	10,00,00,000.00	10,05,70,800.00	0.07
252	8.43 % HDFC LTD 2025 04.03.2025	11,70,00,000.00	11,77,21,656.00	0.07	11,70,00,000.00	11,88,87,093.00	0.09
253	8.43% LIC HOUSING FINANCE LTD 10.07.2026	9,50,00,000.00	9,64,17,495.00	0.06	9,50,00,000.00	9,69,65,075.00	0.07
254	8.44% INDIAN BANK AT 1 PERPETUAL BONDS SERIES II 08.12.2025	46,70,00,000.00	46,84,91,598.00	0.29	46,70,00,000.00	46,89,30,578.00	0.34
255	8.09% REC 2028 21.03.2028	90,00,00,000.00	91,88,71,200.00	0.56	90,00,00,000.00	92,61,96,300.00	0.67
256	8.10 % NTPC LIMITED 2026 27.05.2026	6,00,00,000.00	6,08,14,880.00	0.04	6,00,00,000.00	6,12,06,480.00	0.04
257	8.10% SBI PERPETUAL CALL 14-07-2033	35,00,00,000.00	35,19,59,650.00	0.22	0.00	0.00	0.00

258	8.11 % EXIM 2025 03.02.2025	12,70,00,000.00	12,79,76,630.00	0.08	12,70,00,000.00	12,87,66,570.00	0.09
259	8.11 % EXIM BANK 2031 11.07.2031	11,50,00,000.00	11,82,98,890.00	0.07	11,50,00,000.00	11,86,00,190.00	0.09
260	8.11 % RURAL ELECTRIFICATION CORP 2025 07.10.2025	30,00,00,000.00	30,23,63,100.00	0.19	30,00,00,000.00	30,43,63,500.00	0.22
261	8.12% NHPC LTD GOI 22.03.2029	15,00,00,000.00	15,50,92,950.00	0.10	15,00,00,000.00	15,56,72,400.00	0.11
262	8.13 % NPCIL 2027 28.03.2027	9,50,00,000.00	9,72,00,295.00	0.06	9,50,00,000.00	9,76,98,380.00	0.07
263	8.13 % NPCIL 2028 28.03.2028	7,00,00,000.00	7,20,10,120.00	0.04	7,00,00,000.00	7,22,55,120.00	0.05
264	8.13 % NPCIL 2029 28.03.2029	7,00,00,000.00	7,21,61,530.00	0.04	7,00,00,000.00	7,25,83,280.00	0.05
265	8.13 % NPCIL 2030 28.03.2030	7,00,00,000.00	7,23,99,250.00	0.04	7,00,00,000.00	7,26,88,070.00	0.05
266	8.13 % NPCIL 2031 28.03.2031	7,00,00,000.00	7,26,76,870.00	0.04	7,00,00,000.00	7,28,19,320.00	0.05
267	8.14 % NPCIL 2026 25.03.2026	10,00,00,000.00	10,17,53,600.00	0.06	10,00,00,000.00	10,24,29,900.00	0.07
268	8.14 % NPCIL 2027 25.03.2027	21,50,00,000.00	22,00,37,450.00	0.13	21,50,00,000.00	22,11,82,540.00	0.16
269	8.14 % NPCIL 2028 25.03.2028	15,00,00,000.00	15,43,55,550.00	0.09	15,00,00,000.00	15,48,92,700.00	0.11
270	8.14 % NPCIL 2029 25.03.2029	10,00,00,000.00	10,31,41,700.00	0.06	10,00,00,000.00	10,37,50,400.00	0.07
271	8.14 % NPCIL 2030 25.03.2030	19,00,00,000.00	19,66,02,120.00	0.12	19,00,00,000.00	19,73,98,980.00	0.14
272	8.15 % EXIM BANK 2025 05.03.2025	20,00,00,000.00	20,17,31,400.00	0.12	20,00,00,000.00	20,30,38,400.00	0.15
273	8.15 % EXIM 2030 21.01.2030	35,00,00,000.00	35,91,63,700.00	0.22	35,00,00,000.00	36,08,60,150.00	0.26
274	8.15% L&T INFRA DEBT FUND LTD 2023. 16.01.2023	0.00	0.00	0.00	5,00,00,000.00	5,00,59,050.00	0.04
275	8.15% NABARD GOI 28.03.2029	1,10,00,00,000.00	1,13,22,04,700.00	0.69	1,10,00,00,000.00	1,14,11,75,200.00	0.82
276	8.15% TATA AIG 27-09-2033	25,00,00,000.00	24,97,95,000.00	0.15	0.00	0.00	0.00
277	8.18 % EXIM 2025 07.12.2025	5,00,00,000.00	5,06,25,600.00	0.03	5,00,00,000.00	5,09,37,800.00	0.04
278	8.18% NABARD 26.12.2028	35,00,00,000.00	35,93,66,000.00	0.22	35,00,00,000.00	36,31,53,350.00	0.26
279	8.19 % NTPC LIMITED 2025 15.12.2025	7,40,00,000.00	7,48,79,934.00	0.05	7,40,00,000.00	7,56,63,594.00	0.05
280	8.20% NABARD GOI 2028. 09.03.2028	25,00,00,000.00	25,60,76,500.00	0.16	25,00,00,000.00	25,86,59,750.00	0.19
281	8.20% NABARD GOI 2028. 16.03.2028	50,00,00,000.00	51,22,09,000.00	0.31	50,00,00,000.00	51,73,80,500.00	0.37
282	8.20 % POWER FINANCE CORP 2025 10.03.2025	0.00	0.00	0.00	25,00,00,000.00	25,39,18,000.00	0.18
283	8.20% POWER GRID CORP LTD 2030 23.01.2030	1,00,00,000.00	1,03,35,760.00	0.01	1,00,00,000.00	1,03,26,550.00	0.01
284	8.20% POWER GRID CORP LTD 2025 23.01.2025	5,00,00,000.00	5,03,72,850.00	0.03	5,00,00,000.00	5,08,74,900.00	0.04
285	8.20% SBI BASEL III AT1 BONDS 21-02-2099	59,00,00,000.00	59,26,47,330.00	0.36	0.00	0.00	0.00
286	8.22% NABARD GOI 2028. 25.02.2028	25,00,00,000.00	25,62,10,750.00	0.16	25,00,00,000.00	25,88,24,250.00	0.19
287	8.23% IRFC LTD 29.03.2029	85,00,00,000.00	87,85,82,100.00	0.54	85,00,00,000.00	88,32,48,600.00	0.64
288	8.23 % REC LTD 2025 23.01.2025	17,80,00,000.00	17,93,56,182.00	0.11	29,50,00,000.00	29,94,99,635.00	0.22
289	8.75% REC 2025 12.07.2025	4,90,00,000.00	4,98,32,216.00	0.03	4,90,00,000.00	5,04,11,200.00	0.04
290	8.75% SBI PERPETUAL BOND 30.08.2024	40,00,00,000.00	40,25,33,200.00	0.25	40,00,00,000.00	40,78,48,800.00	0.29
291	8.78 % NHPC 2023 11/02/2023	0.00	0.00	0.00	10,00,00,000.00	10,05,84,200.00	0.07
292	8.78 % NHPC 2024 11/02/2024	4,00,00,000.00	4,01,70,320.00	0.02	4,00,00,000.00	4,07,45,440.00	0.03
293	8.80 % EXIM BANK 2023 15/03/2023	0.00	0.00	0.00	5,00,00,000.00	5,03,62,050.00	0.04
294	8.80% FCI 2028 22/03/2028	10,00,00,000.00	10,41,05,500.00	0.06	10,00,00,000.00	10,51,33,300.00	0.08
295	8.80% INDIABULLS HOUSING FINANCE LIMITED 28.07.2023	0.00	0.00	0.00	16,00,00,000.00	15,58,73,920.00	0.11
296	8.80% LIC HOUSING FINANCE LTD 25.01.2029	45,00,00,000.00	46,84,88,250.00	0.29	20,00,00,000.00	20,87,39,200.00	0.15
297	8.80 % NTPC 2023 04.04.2023	0.00	0.00	0.00	20,00,00,000.00	20,15,36,800.00	0.15
298	8.80% PFC 2025 15.01.2025	20,00,000.00	20,27,440.00	0.00	20,00,000.00	20,54,104.00	0.00
299	8.80 % POWER GRID CORPORATION 2023 13/03/2023	0.00	0.00	0.00	19,00,00,000.00	19,14,11,130.00	0.14
300	8.80% REC LTD 22.01.2029	75,00,00,000.00	79,19,78,250.00	0.49	75,00,00,000.00	80,07,84,750.00	0.58
301	8.82 % RURAL ELECTRIFICATION CORPORATION LTD 2023 12/04/2023	0.00	0.00	0.00	17,70,00,000.00	17,83,61,130.00	0.13
302	8.83 % EXPORT IMPORT BANK OF INDIA 2029 03.11.2029	59,00,00,000.00	62,48,18,850.00	0.38	59,00,00,000.00	63,11,56,630.00	0.45
303	8.83 % IRFC 2023 25/03/2023	0.00	0.00	0.00	61,60,00,000.00	62,11,60,848.00	0.45
304	8.45 % HDFC LTD 2026 18.05.2026	6,00,00,000.00	6,06,98,700.00	0.04	6,00,00,000.00	6,12,22,680.00	0.04
305	8.45 % HDFC LTD 2025 25.02.2025	5,00,00,000.00	5,03,16,850.00	0.03	5,00,00,000.00	5,08,21,950.00	0.04
306	8.45% ICICI BANK 2025 31.03.2025 INFRA BOND	10,00,00,000.00	10,08,50,100.00	0.06	10,00,00,000.00	10,19,25,800.00	0.07
307	8.45% INDIA INFRADEBT LIMITED 2028. 18.05.2028	20,00,00,000.00	20,24,93,800.00	0.12	20,00,00,000.00	20,36,88,600.00	0.15
308	8.45% IRFC LTD 04.12.2028	1,20,00,00,000.00	1,24,60,90,800.00	0.76	1,20,00,00,000.00	1,25,75,62,800.00	0.91
309	8.45% RELIANCE PORTS AND TERMINALS LTD 2023. 12.06.2023	0.00	0.00	0.00	40,00,00,000.00	40,27,13,600.00	0.29
310	8.47% LIC HOUSING FINANCE LTD 15.06.2026	5,00,00,000.00	5,08,17,500.00	0.03	5,00,00,000.00	5,10,73,450.00	0.04
311	8.48 % LIC HOUSING FINANCE LTD 2025 29.08.2025	13,00,00,000.00	13,14,87,590.00	0.08	13,00,00,000.00	13,24,80,250.00	0.10
312	8.48 % PFC 2024 09.12.2024	5,00,00,000.00	5,04,64,200.00	0.03	5,00,00,000.00	5,10,02,500.00	0.04
313	8.49% NATIONAL HIGHWAYS AUTHORITY OF INDIA 05.02.2029	35,00,00,000.00	36,41,94,250.00	0.22	20,00,00,000.00	20,90,72,600.00	0.15
314	8.49% NTPC LTD 2025 25.03.2025	75,56,02,500.00	60,95,55,870.79	0.37	75,56,02,500.00	76,87,47,716.69	0.55
315	8.50% BANK OF BARODA BASEL III AT 1 BONDS SERIES XIV 17.11.2025	24,60,00,000.00	25,27,73,364.00	0.16	24,60,00,000.00	25,42,05,576.00	0.18
316	8.50% CANARA BANK BASEL III ADDITIONAL TIER I BOND 2020-21 SERIES III 31.12.2025	39,40,00,000.00	39,39,21,594.00	0.24	39,40,00,000.00	40,05,87,680.00	0.29
317	8.50 % EXPORT IMPORT BANK 2023 26/04/2023	0.00	0.00	0.00	2,00,00,000.00	2,01,40,480.00	0.01
318	8.50 % EXPORT IMPORT 2023 08/07/2023	0.00	0.00	0.00	9,00,00,000.00	9,08,71,830.00	0.07
319	8.50 % IRFC 2023 26.12.2023	80,00,000.00	80,28,824.00	0.00	80,00,000.00	81,35,360.00	0.01
320	8.50% LIC HOUSING FINANCE 2025 29.08.2025	5,00,00,000.00	5,05,89,300.00	0.03	5,00,00,000.00	5,09,71,450.00	0.04
321	8.50% LIC HOUSING FINANCE LTD 2025 04.06.2025	15,00,00,000.00	15,15,14,400.00	0.09	15,00,00,000.00	15,28,07,400.00	0.11
322	8.50 % NHPC 2023 14.07.2023	0.00	0.00	0.00	2,70,00,000.00	2,72,56,446.00	0.02
323	8.50 % NHPC 2024 14.07.2024	17,70,00,000.00	17,82,80,595.00	0.11	17,70,00,000.00	18,04,01,409.00	0.13
324	8.50 % NHPC 2025 14.07.2025	7,70,00,000.00	7,81,79,794.00	0.05	7,70,00,000.00	7,89,27,695.00	0.06
325	8.50 % NHPC 2026 14.07.2026	3,70,00,000.00	3,78,83,856.00	0.02	3,70,00,000.00	3,81,98,097.00	0.03
326	8.50 % NHPC 2027 14.07.2027	0.00	0.00	0.00	14,70,00,000.00	15,25,97,025.00	0.11

327	8.50 % NHPC 2028 14.07.2028	12,70,00,000.00	13,16,86,554.00	0.08	12,70,00,000.00	13,25,43,423.00	0.10
328	8.50 % NHPC 2029 14.07.2029	7,70,00,000.00	8,05,07,658.00	0.05	7,70,00,000.00	8,08,17,352.00	0.06
329	8.50 % NHPC 2030 14.07.2030	12,70,00,000.00	13,24,87,416.00	0.08	12,70,00,000.00	13,36,18,224.00	0.10
330	8.50% SBI PERPETUAL BOND	25,00,00,000.00	25,17,37,250.00	0.15	25,00,00,000.00	25,20,27,500.00	0.18
331	8.50 % TATA SONS LIMITED 2025 22.01.2025	15,00,00,000.00	15,00,90,900.00	0.09	15,00,00,000.00	15,05,34,000.00	0.11
332	8.52% HOUSING & URBAN DEVELOPMENT CORPORATION LTD 28.11.2028	30,00,00,000.00	31,38,58,200.00	0.19	30,00,00,000.00	31,61,39,700.00	0.23
333	8.52 % LIC HOUSING FINANCE LTD. 2025 03.03.2025	15,00,00,000.00	15,14,05,350.00	0.09	15,00,00,000.00	15,27,03,900.00	0.11
334	8.54 % NHPC 2026 26.11.2026	4,60,00,000.00	4,72,86,068.00	0.03	4,60,00,000.00	4,76,69,064.00	0.03
335	8.54% NHPC LIMITED 2028 26.11.2028	15,00,00,000.00	15,60,90,750.00	0.10	15,00,00,000.00	15,71,86,050.00	0.11
336	8.54 % NHPC LIMITED 2025 26.11.2025	12,90,00,000.00	13,15,61,424.00	0.08	12,90,00,000.00	13,27,38,936.00	0.10
337	8.54 % NHPC LIMITED 2029 26.11.2029	5,00,00,000.00	5,24,95,450.00	0.03	5,00,00,000.00	5,26,96,350.00	0.04
338	8.54% NUCLEAR POWER CORPORATION 2023 15/03/2023	0.00	0.00	0.00	10,00,00,000.00	10,07,55,000.00	0.07
339	8.54% REC LIMITED 15.11.2028	50,00,00,000.00	52,04,91,000.00	0.32	50,00,00,000.00	52,67,89,500.00	0.38
340	8.55% IRFC LTD 2029 21.02.2029	25,00,00,000.00	26,17,27,250.00	0.16	25,00,00,000.00	26,36,11,500.00	0.19
341	8.55 % LIC HOUSING FINANCE LTD 2025 14.08.2025	20,00,00,000.00	20,24,59,200.00	0.12	20,00,00,000.00	20,40,66,800.00	0.15
342	8.24% CANARA BANK BASEL III	24,00,00,000.00	23,83,42,080.00	0.15	24,00,00,000.00	24,04,24,320.00	0.17
343	8.24% NABARD GOI 22.03.2029	1,50,00,00,000.00	1,54,97,47,500.00	0.95	1,15,00,00,000.00	1,19,81,80,400.00	0.86
344	8.24% POWER GRID CORPORATION LTD 14.02.2029	1,10,00,00,000.00	1,14,29,13,200.00	0.70	1,10,00,00,000.00	1,14,86,76,100.00	0.83
345	8.25 % EXIM 2025 28.09.2025	15,00,00,000.00	15,19,98,900.00	0.09	15,00,00,000.00	15,30,33,150.00	0.11
346	8.27% NATIONAL HIGHWAY AUTHORITY OF INDIA 28.03.2029	1,10,00,00,000.00	1,13,49,64,600.00	0.70	1,10,00,00,000.00	1,13,86,55,100.00	0.82
347	8.27 % RURAL ELECTRIFICATION CORPORATION LIMITED 06.02.2025	25,00,00,000.00	25,20,71,250.00	0.15	25,00,00,000.00	25,40,69,500.00	0.18
348	8.30% DMTCL 2023.30.09.2023	0.00	0.00	0.00	90,00,000.00	90,27,027.00	0.01
349	8.30% DMTCL 2023. 31/12/2023	0.00	0.00	0.00	8,40,00,000.00	8,41,37,928.00	0.06
350	8.30% DMTCL 2024. 31/03/2024	0.00	0.00	0.00	2,80,00,000.00	2,80,32,564.00	0.02
351	8.30% INDIAN RAILWAY FINANCE CORPORATION LIMITED 23.03.2029	25,00,00,000.00	25,91,50,000.00	0.16	25,00,00,000.00	26,06,33,250.00	0.19
352	8.30% NTPC LTD 15.01.2029	50,00,00,000.00	51,81,73,500.00	0.32	50,00,00,000.00	51,91,83,000.00	0.37
353	8.85% INDIABULLS HOUSING FINANCE LTD. 2023. 30.05.2023	0.00	0.00	0.00	20,00,00,000.00	19,56,88,800.00	0.14
354	8.85% POWER GRID CORPORATION 2022 19.10.2022	0.00	0.00	0.00	1,12,50,000.00	1,12,61,835.00	0.01
355	8.85% POWER GRID CORPORATION 2023 19.10.2023	2,62,50,000.00	2,62,64,542.50	0.02	2,62,50,000.00	2,66,77,245.00	0.02
356	8.85% POWER GRID CORPORATION 2024 19.10.2024	6,62,50,000.00	6,70,99,921.25	0.04	6,62,50,000.00	6,81,31,500.00	0.05
357	8.85% POWER GRID CORPORATION 2025 19.10.2025	5,00,00,000.00	5,11,30,300.00	0.03	5,00,00,000.00	5,19,22,700.00	0.04
358	8.85% POWER GRID CORPORATION 2027 19.10.2027	5,00,00,000.00	5,22,08,350.00	0.03	5,00,00,000.00	5,28,93,950.00	0.04
359	8.85 % TATA SONS 2023 02/05/2023	0.00	0.00	0.00	3,00,00,000.00	3,01,66,080.00	0.02
360	8.85% TATA AIG 19.12.2029	25,00,00,000.00	25,16,08,750.00	0.15	25,00,00,000.00	24,18,56,750.00	0.17
361	8.87% EXIM BANK 2025 13.03.2025	5,00,00,000.00	5,09,14,200.00	0.03	5,00,00,000.00	5,15,41,850.00	0.04
362	8.87% EXIM BANK 2029 30.10.2029	10,00,00,000.00	10,60,85,400.00	0.07	10,00,00,000.00	10,71,84,100.00	0.08
363	8.88 % EXIM BANK 18/10/2022	0.00	0.00	0.00	7,10,00,000.00	7,10,72,846.00	0.05
364	8.90% TATA CAPITAL FINANCIAL SERVICES LTD 27.09.2023	0.00	0.00	0.00	10,00,00,000.00	10,14,22,500.00	0.07
365	8.92% TATA CAPITAL HOUSING FINANCE LTD 2026 04.08.2026	75,00,00,000.00	76,38,12,750.00	0.47	75,00,00,000.00	76,73,37,000.00	0.55
366	8.93% POWER GRID CORP LTD 2026 20.10.2026	10,00,00,000.00	10,36,26,900.00	0.06	10,00,00,000.00	10,51,77,700.00	0.08
367	8.93% POWER GRID CORP LTD 2024 20.10.2024	5,00,00,000.00	5,06,80,500.00	0.03	5,00,00,000.00	5,14,93,600.00	0.04
368	8.94% EXIM BANK 2022 31.12.2022	0.00	0.00	0.00	6,50,00,000.00	6,53,22,985.00	0.05
369	8.94 % POWER FINANCE CORPORATION 2028 25/03/2028	11,10,00,000.00	11,60,49,945.00	0.07	11,10,00,000.00	11,75,30,241.00	0.08
370	8.95% FCI 01.03.2029	50,00,00,000.00	52,86,95,000.00	0.32	50,00,00,000.00	53,28,96,500.00	0.38
371	8.95 % HDFC 2023 21.03.2023	0.00	0.00	0.00	8,50,00,000.00	8,56,43,790.00	0.06
372	8.95% RELIANCE INDUSTRIES LTD 09.11.2028	75,00,00,000.00	79,03,94,250.00	0.48	75,00,00,000.00	79,78,12,500.00	0.57
373	8.95% RELIANCE UTILITIES & POWER 2023 26/04/2023	0.00	0.00	0.00	24,70,00,000.00	24,89,79,705.00	0.18
374	8.99% BANK OF BARODA PERPETUAL BOND	10,00,00,000.00	9,89,65,200.00	0.06	10,00,00,000.00	10,30,46,100.00	0.07
375	9.00 % GRASIM INDUSTRIES LIMITED 2023 10-05-23	0.00	0.00	0.00	14,50,00,000.00	14,62,81,655.00	0.11
376	9.00 % LIC HOUSING FINANCE 2023 09/04/2023	0.00	0.00	0.00	3,30,00,000.00	3,32,79,345.00	0.02
377	9.00 % PFC 2028 11.03.2028	10,00,00,000.00	10,47,35,400.00	0.06	10,00,00,000.00	10,61,09,200.00	0.08
378	9% TATA POWER COMPANY LTD 21.02.2025	20,00,00,000.00	20,23,26,400.00	0.12	20,00,00,000.00	20,48,97,800.00	0.15
379	9.02% RURAL ELECTRIFICATION CORP 2022 19.11.2022	0.00	0.00	0.00	10,00,00,000.00	10,02,92,300.00	0.07
380	9.05% HOUSING DEVELOPMENT FINANCE CORPORATION LTD 20.11.2023	90,00,00,000.00	90,13,90,500.00	0.55	1,35,00,00,000.00	1,37,32,38,900.00	0.99
381	9.05% HDFC LIMITED 2028 16.10.2028	35,00,00,000.00	36,64,69,250.00	0.22	35,00,00,000.00	36,92,23,750.00	0.27
382	9.05% RELIANCE INDUSTRIES LIMITED 17.10.2028	55,00,00,000.00	58,16,49,750.00	0.36	55,00,00,000.00	58,74,58,850.00	0.42
383	9.08% LIC HOUSING FINANCE LIMITED 2028 10.10.2028	45,00,00,000.00	47,26,20,150.00	0.29	45,00,00,000.00	47,50,83,000.00	0.34
384	9.09 % IRFC 2026 31.03.2026	10,00,00,000.00	10,38,16,300.00	0.06	10,00,00,000.00	10,55,54,900.00	0.08
385	9.09 % IRFC 2026 29.03.2026	3,40,00,000.00	3,52,95,162.00	0.02	3,40,00,000.00	3,58,86,252.00	0.03
386	9.10% I SEC PD 2025 29.04.2025	10,00,00,000.00	10,12,77,200.00	0.06	10,00,00,000.00	10,23,63,800.00	0.07
387	9.15% AXIS BANK 2022 31.12.2022	0.00	0.00	0.00	49,00,00,000.00	49,27,00,800.00	0.35
388	9.15% ICICI BANK 2024 06.08.2024 INFRA BOND	18,00,00,000.00	18,23,45,580.00	0.11	18,00,00,000.00	18,55,48,140.00	0.13
389	9.15% ICICI BANK 2022 31.12.2022	0.00	0.00	0.00	26,90,00,000.00	27,03,97,455.00	0.19
390	9.15% ICICI BANK PERPETUAL BOND 2023. 20.06.2023	0.00	0.00	0.00	20,00,00,000.00	20,13,89,000.00	0.15

391	9.17% NTPC LIMITED 2024 22.09.2024	9,00,00,000.00	9,14,28,750.00	0.06	9,00,00,000.00	9,31,33,350.00	0.07
392	8.56 % NUCLEAR POWER CORPORATION	0.00	0.00	0.00	13,50,00,000.00	13,60,31,130.00	0.10
393	8.57% PNB HOUSING FINANCE LTD. 2023 26.07.2023	0.00	0.00	0.00	30,00,00,000.00	29,63,49,000.00	0.21
394	8.57% REC 2024 21.12.2024	35,00,00,000.00	35,37,74,400.00	0.22	35,00,00,000.00	35,76,22,650.00	0.26
395	8.58% HOUSING & URBAN DEVELOPMENT CORPORATION LTD 14.02.2029	25,00,00,000.00	26,32,53,000.00	0.16	25,00,00,000.00	26,44,47,500.00	0.19
396	8.60% AXIS BANK 28.12.2028	30,00,00,000.00	31,11,22,200.00	0.19	20,00,00,000.00	20,86,44,600.00	0.15
397	8.60% PUNJAB NATIONAL BANK PERPETUAL AT1 22.01.2026	23,80,00,000.00	24,80,49,788.00	0.15	23,80,00,000.00	24,00,80,834.00	0.17
398	8.62% NABARD 14.03.2034	10,00,00,000.00	10,68,07,000.00	0.07	10,00,00,000.00	10,66,02,900.00	0.08
399	8.65 % IRFC 2024 15/01/2024	5,00,00,000.00	5,02,11,250.00	0.03	5,00,00,000.00	5,09,25,800.00	0.04
400	8.65% NABARD GOI 2028. 08.06.2028	60,00,00,000.00	62,58,23,400.00	0.38	60,00,00,000.00	63,37,80,000.00	0.46
401	8.65% NHPC LIMITED 08.02.2029	65,00,00,000.00	57,23,00,300.00	0.35	65,00,00,000.00	66,96,31,950.00	0.48
402	8.65 % POWER FINANCE CORPORATION 2024 28.12.2024	0.00	0.00	0.00	19,00,00,000.00	19,45,21,430.00	0.14
403	8.65% RELIANCE INDUSTRIES LTD 11.12.2028	25,00,00,000.00	26,04,87,750.00	0.16	25,00,00,000.00	26,24,73,500.00	0.19
404	8.70% BANK OF BARODA PERPETUAL BOND	55,00,00,000.00	54,98,66,350.00	0.34	55,00,00,000.00	56,35,42,100.00	0.41
405	8.70% LIC HOUSING FINANCE LTD 24.12.2025	25,00,00,000.00	25,44,07,500.00	0.16	25,00,00,000.00	25,65,62,000.00	0.18
406	8.70% NHPC LTD 2023 11.02.2023	0.00	0.00	0.00	1,00,00,000.00	1,00,55,700.00	0.01
407	8.70% PFC 2025 14.05.2025	4,60,00,000.00	4,66,83,054.00	0.03	4,60,00,000.00	4,72,78,064.00	0.03
408	8.70 % POWER GRID CORPORATION 2023 15/07/2023	0.00	0.00	0.00	20,00,00,000.00	20,23,09,200.00	0.15
409	8.70 % POWER GRID CORPORATION 2028 15/07/2028	15,00,00,000.00	15,67,67,250.00	0.10	15,00,00,000.00	15,80,57,100.00	0.11
410	8.71% IDFC 2024 29.05.2024 INFRA BOND	15,00,00,000.00	15,01,06,800.00	0.09	15,00,00,000.00	15,16,65,750.00	0.11
411	8.72% SHRIRAM FINANCE LIMITED 2023. 27.03.2023 (SHRIRAM TRANSPORT FINANCE LIMITED)	0.00	0.00	0.00	10,00,00,000.00	10,04,72,200.00	0.07
412	8.73% NTPC 2023 07.03.2023	0.00	0.00	0.00	11,00,00,000.00	11,07,36,560.00	0.08
413	8.75 % IDFC LIMITED 2023 28.07.2023	0.00	0.00	0.00	22,00,00,000.00	22,17,90,580.00	0.16
414	8.75% IRFC 2026 29/11/2026	10,00,00,000.00	10,37,33,400.00	0.06	10,00,00,000.00	10,52,35,600.00	0.08
415	8.75% ICICI SECURITIES PD LTD 2028 11.05.2028	10,00,00,000.00	10,21,70,400.00	0.06	10,00,00,000.00	10,26,69,800.00	0.07
416	8.75% LIC HOUSING FINANCE LTD 08.12.2028	5,00,00,000.00	5,18,76,500.00	0.03	5,00,00,000.00	5,20,40,400.00	0.04
417	9.18% NUCLER POWER CORPORATION 2025 23/01/2025	4,80,00,000.00	4,91,08,320.00	0.03	4,80,00,000.00	4,98,92,640.00	0.04
418	9.18% NUCLER POWER CORPORATION 2026 23/01/2026	9,80,00,000.00	10,17,17,826.00	0.06	9,80,00,000.00	10,32,12,620.00	0.07
419	9.18% NUCLER POWER CORPORATION 2027 23/01/2027	4,80,00,000.00	5,05,08,000.00	0.03	4,80,00,000.00	5,11,43,808.00	0.04
420	9.18% NUCLER POWER CORPORATION 2028 23/01/2028	4,80,00,000.00	5,11,40,544.00	0.03	4,80,00,000.00	5,16,66,000.00	0.04
421	9.18% NUCLER POWER CORPORATION 2029 23/01/2029	4,80,00,000.00	5,15,93,856.00	0.03	4,80,00,000.00	5,22,15,312.00	0.04
422	9.24% HDFC LIMITED 2024 24/06/2024	0.00	0.00	0.00	10,00,00,000.00	10,25,32,300.00	0.07
423	9.25% ICICI BANK LTD 2024 04.09.2024 INFRA BOND	35,00,00,000.00	35,51,84,200.00	0.22	35,00,00,000.00	36,18,61,850.00	0.26
424	9.25% LIC HOUSING FINANCE 2022 12.11.2022	0.00	0.00	0.00	10,00,00,000.00	10,02,48,400.00	0.07
425	9.25% POWER GRID CORPORATION 2027 09.03.2027	15,00,00,000.00	15,74,01,900.00	0.10	15,00,00,000.00	15,99,41,100.00	0.12
426	9.25% POWER GRID CORPORATION 2023 26.12.2023	2,00,00,000.00	2,00,72,300.00	0.01	2,00,00,000.00	2,04,64,180.00	0.01
427	9.25% POWER GRID CORPORATION 2025 26.12.2025	2,50,00,000.00	2,58,00,200.00	0.02	2,50,00,000.00	2,62,81,350.00	0.02
428	9.25% POWER GRID CORPORATION 2026 26.12.2026	1,00,00,000.00	1,04,66,670.00	0.01	1,00,00,000.00	1,06,46,370.00	0.01
429	9.25% RELIANCE INDUSTRIES LIMITED 2024 16/06/2024	25,00,00,000.00	25,27,09,250.00	0.16	25,00,00,000.00	25,69,28,750.00	0.19
430	9.29% LIC HOUSING FINANCE 2024 05/07/2024	6,00,00,000.00	6,06,77,580.00	0.04	6,00,00,000.00	6,15,87,120.00	0.04
431	9.30% INDIA INFRADEBT LIMITED 2024 19.06.2024	30,00,00,000.00	30,30,26,100.00	0.19	30,00,00,000.00	30,70,22,700.00	0.22
432	9.30% L&T INFRA DEBT FUND 2023 25.08.2023	0.00	0.00	0.00	20,00,00,000.00	20,21,40,800.00	0.15
433	9.30% POWERGRID CORP 2024 04.09.2024	10,00,00,000.00	10,15,02,400.00	0.06	10,00,00,000.00	10,35,44,000.00	0.07
434	9.30% POWERGRID CORP 2029 04.09.2029	30,00,00,000.00	32,53,35,000.00	0.20	30,00,00,000.00	32,81,38,200.00	0.24
435	9.30% TATA SONS 2024 19.06.2024	10,00,00,000.00	10,06,80,900.00	0.06	10,00,00,000.00	10,16,66,800.00	0.07
436	9.34 % HDFC 2024 28.08.2024	35,00,00,000.00	35,45,96,200.00	0.22	35,00,00,000.00	36,04,74,800.00	0.26
437	9.35% ICICI SECURITIES PD LTD 2023 30.04.2023	0.00	0.00	0.00	2,90,00,000.00	2,93,45,216.00	0.02
438	9.35% ICICI SECURITIES PD LTD 2023 14.08.2023	0.00	0.00	0.00	4,20,00,000.00	4,25,59,440.00	0.03
439	9.35% TATA MOTORS LTD. 2023 10.11.2023	9,50,00,000.00	9,51,14,950.00	0.06	9,50,00,000.00	9,65,76,050.00	0.07
440	9.36% IDFC LTD. 2024 21.08.2024	5,00,00,000.00	5,03,62,150.00	0.03	5,00,00,000.00	5,11,92,850.00	0.04
441	9.39 % LIC HOUSING FINANCE 2024 23.08.2024	15,00,00,000.00	15,22,15,950.00	0.09	15,00,00,000.00	15,45,56,850.00	0.11
442	9.44% TATA SONS 2024 02/06/2024	10,00,00,000.00	10,07,76,400.00	0.06	10,00,00,000.00	10,18,86,000.00	0.07
443	9.45% SBI PERPETUAL BOND 22.03.2024	30,00,00,000.00	30,35,91,000.00	0.19	30,00,00,000.00	30,76,34,400.00	0.22
444	9.47% LIC HOUSING FINANCE LTD. 2024 23.08.2024	10,00,00,000.00	10,15,44,000.00	0.06	10,00,00,000.00	10,31,74,000.00	0.07
445	9.50 % HDFC 2024 13.08.2024	4,60,00,000.00	4,66,27,578.00	0.03	4,60,00,000.00	4,74,66,434.00	0.03
446	9.55 % CANARA BANK PERPETUAL 05.03.2025	10,00,00,000.00	10,17,07,800.00	0.06	10,00,00,000.00	10,40,89,100.00	0.08
447	9.55 % HDB FINANCIAL SERVICES LTD 2024 13.11.2024	10,00,00,000.00	10,14,04,000.00	0.06	10,00,00,000.00	10,27,98,300.00	0.07
448	9.55% IL & FS FINANCIAL SERVICES 2022 27.11.2022	0.00	0.00	0.00	15,00,00,000.00	15,00,00,000.00	0.11
449	9.57% EXPORT IMPORT 2024 10/01/2024	7,00,00,000.00	7,03,28,370.00	0.04	7,00,00,000.00	7,18,16,570.00	0.05
450	9.70% HDB FINANCIAL SERVICES LTD 2024 20.06.2024	3,10,00,000.00	3,12,77,543.00	0.02	3,10,00,000.00	3,18,07,271.00	0.02

451	9.71% TATA SONS LIMITED 2023 13/12/2023	10,00,00,000.00	10,02,93,000.00	0.06	10,00,00,000.00	10,20,51,700.00	0.07
452	9.90% ICICI BANK LIMITED PERPETUAL BOND 28.12.2023	20,00,00,000.00	20,16,17,200.00	0.12	20,00,00,000.00	20,46,76,200.00	0.15
453	BRITANNIA INDUSTRIES BONUS DEBENTURES 03.06.2024	1,37,41,000.00	39,29,335.14	0.00	1,37,41,000.00	38,63,955.46	0.00
454	8.85 % AXIS BANK 2024 05.12.2024 INFRA BOND	55,00,00,000.00	55,62,01,800.00	0.34	55,00,00,000.00	56,40,61,300.00	0.41
	Total:	1,63,08,28,01,514.95	1,63,08,11,28,463.88	100.00	1,38,61,50,34,914.95	1,38,85,81,38,464.61	100.00
Equity Shares							
As On 30-09-2023							
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	DABUR	12,56,614.00	69,31,48,282.40	0.78	7,64,059.00	43,77,67,604.05	0.67
2	DIVIS LABORATORIES LTD.	0.00	0.00	0.00	55,761.00	20,66,05,657.20	0.32
3	DR. REDDY'S LABORATORIES LIMITED	1,45,157.00	81,09,92,159.00	0.91	1,43,912.00	62,39,59,258.40	0.96
4	EICHER MOTORS LIMITED	2,19,900.00	75,79,84,305.00	0.85	73,795.00	27,09,45,722.00	0.42
5	GAS AUTHORITY OF INDIA LIMITED	28,74,091.00	35,75,36,920.40	0.40	33,59,139.00	29,24,13,049.95	0.45
6	GODREJ CONSUMER PRODUCTS	2,11,111.00	20,93,37,667.60	0.24	3,28,620.00	29,91,92,079.00	0.46
7	HAVELLS INDIA PVT	4,74,884.00	65,95,90,131.80	0.74	3,36,778.00	45,41,61,971.90	0.70
8	HCL TECHNOLOGIES LIMITED	9,12,182.00	1,12,63,62,333.60	1.26	8,79,329.00	81,98,42,393.15	1.26
9	HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED	0.00	0.00	0.00	8,87,016.00	2,02,92,70,854.00	3.12
10	HDFC BANK LTD.	46,80,246.00	7,14,34,59,469.80	8.02	25,56,132.00	3,63,31,58,218.20	5.59
11	HDFC LIFE INSURANCE CO LTD	11,16,528.00	71,16,74,947.20	0.80	5,70,317.00	30,25,24,652.65	0.47
12	HERO MOTOCORP LIMITED	0.00	0.00	0.00	41,194.00	10,50,11,744.80	0.16
13	HINDALCO EQUITY	7,46,668.00	36,78,45,990.20	0.41	8,16,914.00	31,90,45,762.70	0.49
14	HINDUSTAN UNILEVER LIMITED	10,05,264.00	2,47,85,78,918.40	2.78	7,43,389.00	2,00,45,11,269.05	3.09
15	ICICI EQUITY	74,38,817.00	7,08,10,09,902.30	7.95	67,05,844.00	5,78,04,37,528.00	8.90
16	ICICI LOMBARD GENERAL INSURANCE COMPANY LTD.	0.00	0.00	0.00	1,61,009.00	18,53,45,510.35	0.29
17	ULTRATECH CEMENT LIMITED	1,74,483.00	1,44,01,65,895.55	1.62	1,76,406.00	1,10,34,37,170.60	1.70
18	UNITED SPIRITS LIMITED	5,34,142.00	53,80,14,529.50	0.60	5,95,862.00	50,18,94,562.60	0.77
19	VOLTAS LTD.	2,71,025.00	23,39,75,882.50	0.26	1,80,551.00	16,36,60,453.95	0.25
20	WIPRO LTD	0.00	0.00	0.00	10,45,397.00	41,21,47,767.25	0.63
21	INDUSIND BANK LIMITED	7,45,240.00	1,06,48,36,174.00	1.20	5,11,876.00	60,66,75,435.20	0.93
22	INFOSYS TECHNOLOGIES LIMITED	31,24,909.00	4,48,56,50,624.05	5.03	28,81,146.00	4,07,23,55,813.70	6.27
23	ASHOK LEYLAND LIMITED	22,96,689.00	40,85,13,953.00	0.46	13,70,114.00	20,91,47,902.10	0.32
24	ASTRAL LTD	1,27,860.00	24,45,25,857.00	0.27	0.00	0.00	0.00
25	AXIS BANK EQUITY	28,28,733.00	2,93,25,47,501.10	3.29	31,44,326.00	2,30,54,19,823.20	3.55
26	BAJAJ FINANCE LIMITED	2,63,266.00	2,05,63,04,909.50	2.31	1,78,293.00	1,30,79,12,874.75	2.01
27	BAJAJ FINSERV LIMITED	7,61,840.00	1,17,34,24,060.00	1.32	4,86,683.00	81,68,24,413.05	1.26
28	BATA INDIA LTD	0.00	0.00	0.00	85,645.00	15,60,02,367.50	0.24
29	BHARAT ELECTRONICS LIMITED	55,17,943.00	76,31,31,516.90	0.86	32,37,003.00	32,67,75,452.85	0.50
30	BHARTIARTEL LIMITED	6,57,904.00	71,81,68,006.40	0.81	4,79,773.00	33,36,82,121.50	0.51
31	BHARTIARTL EQUITY	31,63,464.00	2,93,06,33,049.60	3.29	25,91,920.00	2,07,32,76,808.00	3.19
32	BHARTI AIRTEL PARTLY PAID FOR RIGHTS RENUNCIATION	0.00	0.00	0.00	1,76,922.00	7,11,31,490.10	0.11
33	BAJAJ AUTO	1,25,759.00	63,68,05,848.30	0.71	1,40,119.00	49,43,04,802.25	0.76
34	BANK OF BARODA	38,83,716.00	83,09,21,038.20	0.93	33,00,102.00	43,69,33,504.80	0.67
35	BHARAT PETROLEUM CORPORATION LTD.	18,20,456.00	63,09,70,049.60	0.71	13,57,723.00	41,38,33,970.40	0.64
36	BRITANNIA INDUSTRIES LIMITED	1,07,351.00	48,70,67,589.65	0.55	1,00,057.00	38,45,24,053.85	0.59
37	CANARA BANK EQUITY	10,45,395.00	39,33,29,868.75	0.44	0.00	0.00	0.00
38	CHOLAMANDALAM INVESTMENT AND FINANCE COMPANY LIMITED	4,08,185.00	49,69,85,646.75	0.56	1,41,561.00	10,36,50,964.20	0.16
39	CIPLA	7,24,379.00	85,92,22,150.85	0.96	5,78,249.00	64,47,18,722.55	0.99
40	CONTAINER CORPORATION OF INDIA LTD	4,63,210.00	33,17,51,002.00	0.37	3,24,191.00	23,07,10,525.15	0.36
41	CUMMINS INDIA LIMITED	2,92,021.00	49,53,55,222.30	0.56	2,10,134.00	25,12,88,743.90	0.39
42	ACC LTD.	1,63,578.00	32,91,59,830.50	0.37	1,63,578.00	39,51,47,195.70	0.61
43	ADANI PORTS AND SPECIAL ECONOMIC ZONE LTD	0.00	0.00	0.00	4,45,472.00	36,55,76,596.80	0.56
44	AMBUJA CEMENTS LTD	11,24,350.00	47,76,23,880.00	0.54	5,12,412.00	26,41,99,627.20	0.41
45	APOLLO HOSPITALS ENTERPRISE LTD	1,41,331.00	72,61,23,345.25	0.82	1,10,722.00	48,53,38,814.80	0.75
46	ASIAN PAINTS LIMITED	3,30,645.00	1,04,51,85,377.25	1.17	2,90,643.00	97,14,59,695.35	1.50
47	PI INDUSTRIES LTD.	17,707.00	6,11,42,271.00	0.07	0.00	0.00	0.00
48	PIRAMAL ENTERPRISES LTD	0.00	0.00	0.00	1,62,945.00	14,08,25,216.25	0.22
49	PIRAMAL PHARMA LIMITED	0.00	0.00	0.00	6,51,780.00	17,30,88,326.25	0.27
50	POLYCAB INDIA LTD	28,829.00	15,40,34,788.45	0.17	41,319.00	10,58,07,629.25	0.16
51	RURAL ELECTRIFICATION CORPORATION LIMITED	11,78,187.00	33,86,10,943.80	0.38	0.00	0.00	0.00
52	RELIANCE INDUSTRY LIMITED	28,23,491.00	6,62,10,86,395.00	7.43	24,36,320.00	5,79,29,59,880.00	8.92
53	JIO FINANCIAL SERVICES	26,80,664.00	61,97,69,516.80	0.70	0.00	0.00	0.00
54	STATE BANK OF INDIA EQUITY	59,82,070.00	3,58,05,67,998.50	4.02	43,52,914.00	2,30,96,56,168.40	3.55
55	SBI LIFE INSURANCE CO LTD	2,57,425.00	33,60,42,595.00	0.38	5,10,759.00	63,86,78,591.55	0.98
56	SIEMENS LIMITED	1,38,653.00	50,92,03,142.50	0.57	48,109.00	13,33,00,417.20	0.21
57	SRF LTD	3,20,539.00	72,10,20,426.60	0.81	1,48,507.00	37,17,79,849.15	0.57
58	SUNDARAM FINANCE LTD	30,497.00	9,36,54,762.15	0.11	0.00	0.00	0.00
59	SUN PHARMACEUTICALS EQUITY	14,08,537.00	1,63,20,01,395.05	1.83	9,29,694.00	88,19,54,213.10	1.36
60	TATA CONSUMER PRODUCTS	5,25,309.00	46,06,43,462.10	0.52	0.00	0.00	0.00
61	TATA MOTORS LIMITED	11,72,712.00	73,90,43,102.40	0.83	16,49,479.00	66,73,79,203.40	1.03
62	TATA STEEL	63,85,280.00	82,30,62,592.00	0.92	59,16,280.00	58,74,86,604.00	0.90
63	TATA CONSULTANCY LIMITED	8,55,444.00	3,01,85,19,698.40	3.39	7,40,997.00	2,22,63,62,536.35	3.43
64	TECH MAHINDRA LIMITED	4,74,113.00	57,97,45,376.40	0.65	5,34,404.00	53,89,99,874.40	0.83
65	TITAN EQUITY	3,36,361.00	1,05,91,33,516.80	1.19	3,41,019.00	88,90,19,482.05	1.37
66	TORRENT PHARMACEUTICALS LTD.	3,16,528.00	61,06,14,164.80	0.69	2,19,596.00	34,25,36,820.60	0.53
67	ITC	63,08,934.00	2,80,36,90,269.60	3.15	54,75,542.00	1,81,89,75,052.40	2.80
68	JINDAL STEEL & POWER LIMITED	1,90,623.00	13,36,93,441.05	0.15	2,50,632.00	10,74,20,875.20	0.17
69	JUBILANT FOODWORKS LTD	7,27,961.00	38,80,76,009.10	0.44	0.00	0.00	0.00

70	KOTAK BANK EQUITY	15,51,255.00	2,69,25,13,303.50	3.02	13,41,822.00	2,44,10,42,582.40	3.76
71	LIFE INSURANCE CORPORATION	2,20,725.00	14,34,16,068.75	0.16	2,20,725.00	13,72,13,696.25	0.21
72	LARSEN AND TOURBO	11,72,662.00	3,54,56,02,190.10	3.98	12,52,250.00	2,31,37,82,325.00	3.56
73	LTI MINDTREE	48,527.00	25,28,18,390.95	0.28	0.00	0.00	0.00
74	MARICO LTD.	9,31,416.00	52,31,29,796.40	0.59	7,00,333.00	37,66,74,104.05	0.58
75	MARUTI EQUITY	1,55,312.00	1,64,79,53,507.20	1.85	1,20,229.00	1,06,13,99,646.35	1.63
76	MAHINDRA & MAHINDRA EQUITY	9,59,277.00	1,49,09,56,277.25	1.67	6,43,290.00	81,58,20,378.00	1.26
77	MPHASIS LTD	0.00	0.00	0.00	32,075.00	6,69,61,373.75	0.10
78	MUTHOOT FINANCE LTD.	2,18,590.00	27,36,74,680.00	0.31	2,56,021.00	26,62,74,641.05	0.41
79	NESTLE (I) LTD	29,413.00	66,19,95,449.70	0.74	34,217.00	65,50,77,621.60	1.01
80	NHPC LTD	68,22,963.00	36,02,52,446.40	0.40	0.00	0.00	0.00
81	NTPC LIMITED	56,97,365.00	1,39,89,87,975.75	1.57	49,41,122.00	78,88,50,127.30	1.21
82	OIL & NATURAL GAS CORPORATION	24,59,838.00	47,19,19,920.30	0.53	15,31,164.00	19,41,51,595.20	0.30
83	PAGE INDUSTRIES LTD	10,625.00	41,41,48,156.25	0.46	0.00	0.00	0.00
84	POWER GRID CORPORATION	40,39,985.00	80,69,87,003.75	0.91	21,98,342.00	46,64,88,172.40	0.72
	Total:	10,86,57,133.00	89,09,36,24,870.00	100.00	8,09,21,974.00	64,97,61,91,951.60	100.00
Central and State Government Securities							
As On 30-09-2023							
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class
1	8.25% MADHYA PRADESH SDL 10.06.2025	1,75,70,000.00	1,78,06,052.95	0.00	1,75,70,000.00	1,79,23,455.69	0.01
2	8.25 % TAMIL NADU SDL 2023 25/04/2023	0.00	0.00	0.00	3,06,60,000.00	3,08,71,339.38	0.01
3	8.26% GOI 2027 02.08.2027	66,80,000.00	68,92,537.56	0.00	66,80,000.00	69,36,051.08	0.00
4	8.26% GUJARAT SDL 2028. 14.03.2028	60,00,000,000.00	61,72,59,600.00	0.17	60,00,000,000.00	61,78,94,400.00	0.23
5	8.26% MAHARASHTRA SDL 02.01.2029	1,50,00,00,000.00	1,55,06,11,500.00	0.43	1,50,00,00,000.00	1,54,95,39,000.00	0.58
6	8.27% RAJASTHAN SDL 2023 SPL 23.06.2023	0.00	0.00	0.00	21,92,00,000.00	22,09,64,560.00	0.08
7	8.09% WEST BENGAL SDL 2028. 27.03.2028	20,00,00,000.00	20,44,28,400.00	0.06	20,00,00,000.00	20,44,13,400.00	0.08
8	8.10% KERALA SDL 08.04.2032	95,00,00,000.00	98,70,63,300.00	0.27	95,00,00,000.00	97,78,65,400.00	0.37
9	8.13% GOVT SEC 2045 22.06.2045	2,46,97,70,000.00	2,67,11,22,938.79	0.73	1,96,97,70,000.00	2,10,93,18,355.65	0.79
10	8.13% KERALA SDL 2028. 21.03.2028	52,90,10,000.00	54,14,21,632.62	0.15	52,90,10,000.00	54,15,75,574.53	0.20
11	8.14% MAHARASHTRA SDL 2025 27.05.2025	10,20,40,000.00	10,32,00,807.04	0.03	10,20,40,000.00	10,38,11,414.40	0.04
12	8.15% GUJARAT SDL 26.11.2025	6,52,00,000.00	6,61,51,789.60	0.02	6,52,00,000.00	6,65,36,991.20	0.03
13	8.43 % UTTAR PRADESH SDL 2026 SPL 04.10.2026	5,00,00,000.00	5,11,03,700.00	0.01	5,00,00,000.00	5,13,40,750.00	0.02
14	8.48% KERALA SDL 08.08.2030	50,00,00,000.00	52,63,11,500.00	0.14	50,00,00,000.00	52,50,93,000.00	0.20
15	8.50% BIHAR SPL SDL 2025 30.03.2025	5,50,00,000.00	5,58,34,955.00	0.02	5,50,00,000.00	5,62,04,885.00	0.02
16	8.50% J K SPL SDL 2024 30.03.2024	15,00,00,000.00	15,09,04,500.00	0.04	15,00,00,000.00	15,21,89,100.00	0.06
17	8.50% PUNJAB SPL SDL 2024 30.03.2024	10,00,00,000.00	10,06,03,000.00	0.03	10,00,00,000.00	10,14,73,800.00	0.04
18	8.50% PUNJAB SPL SDL 2025 30.03.2025	10,00,00,000.00	10,15,18,100.00	0.03	10,00,00,000.00	10,22,35,800.00	0.04
19	8.52% TELEGANA SDL 10.02.2026	5,00,00,000.00	5,11,11,450.00	0.01	5,00,00,000.00	5,16,22,850.00	0.02
20	8.56 % TAMIL NADU SDL 2023 21-01-2023	0.00	0.00	0.00	58,90,000.00	59,21,293.57	0.00
21	8.57% HARYANA SDL 04.07.2028	45,00,00,000.00	46,88,54,550.00	0.13	45,00,00,000.00	46,92,45,150.00	0.18
22	8.58% UTTARAKHAND SDL 11.07.2028	75,00,00,000.00	78,23,07,750.00	0.22	75,00,00,000.00	78,28,09,500.00	0.29
23	8.60% BIHAR SDL 2026 09.03.2026	7,65,00,000.00	7,83,76,468.50	0.02	7,65,00,000.00	7,91,67,325.50	0.03
24	8.60% GOI 2028 02.06.2028	1,24,62,00,000.00	1,30,98,17,263.80	0.36	2,24,62,00,000.00	2,37,61,08,977.00	0.89
25	8.62% J K SPL SDL 2030 30.03.2030	10,00,00,000.00	10,54,69,500.00	0.03	10,00,00,000.00	10,46,18,300.00	0.04
26	8.65% ANDRA PRADESH SDL 03.09.2031	49,07,40,000.00	52,39,90,088.70	0.14	49,07,40,000.00	52,30,32,654.96	0.20
27	8.65% JHARKHAND SPL SDL 2028 30.03.2028	5,00,00,000.00	5,18,29,250.00	0.01	5,00,00,000.00	5,17,29,250.00	0.02
28	8.65% KARNATAKA SDL 2023 20.03.2023	0.00	0.00	0.00	3,95,00,000.00	3,98,50,088.50	0.02
29	8.71% UTTAR PRADESH SDL 2028 17.10.2028	25,00,00,000.00	26,25,93,750.00	0.07	25,00,00,000.00	26,32,13,750.00	0.10
30	8.73% UTTAR PRADESH SDL 10.10.2028	50,00,00,000.00	52,55,33,000.00	0.14	50,00,00,000.00	52,68,49,500.00	0.20
31	8.83% GOI 2041 12.12.2041	1,12,15,90,000.00	1,28,88,08,974.69	0.35	1,12,15,90,000.00	1,27,02,18,620.44	0.48
32	8.83% GSC 2023 25/11/2023	12,80,00,000.00	12,83,13,088.00	0.04	12,80,00,000.00	13,04,60,928.00	0.05
33	8.83% MAHARASHTRA SDL 2024 11/06/2024	4,39,00,000.00	4,43,71,793.30	0.01	4,39,00,000.00	4,49,41,176.30	0.02
34	8.97% GOI 2030 05.12.2030	80,00,50,000.00	87,39,45,818.20	0.24	80,00,50,000.00	87,81,26,079.45	0.33
35	8.97% KARNATAKA SDL 2024 23/07/2024	3,70,90,000.00	3,75,70,686.40	0.01	3,70,90,000.00	3,80,89,575.50	0.01
36	8.99% KERALA SDL 2024 25/06/2024	5,00,00,000.00	5,06,21,200.00	0.01	5,00,00,000.00	5,13,06,250.00	0.02
37	8% HARYANA SDL 08.04.2030	85,00,00,000.00	87,25,93,850.00	0.24	85,00,00,000.00	86,68,79,300.00	0.33
38	9.20% GOI 2030 30/09/2030	2,23,54,00,000.00	2,46,74,52,403.20	0.68	2,23,54,00,000.00	2,47,62,93,410.20	0.93
39	9.23% GSC 2043 23/12/2043	2,06,51,50,000.00	2,47,28,60,173.60	0.88	1,31,51,50,000.00	1,55,42,56,106.35	0.58
40	9.36% MAHARASHTRA SDL 2023 06/11/2023	5,00,00,000.00	5,00,93,300.00	0.01	5,00,00,000.00	5,11,28,450.00	0.02
41	9.39 % BIHAR SDL 2023 09/10/2023	4,50,00,000.00	4,50,17,415.00	0.01	4,50,00,000.00	4,59,41,040.00	0.02
42	9.39% KARNATAKA SDL 2023 23/10/2023	5,00,00,000.00	5,00,64,300.00	0.01	5,00,00,000.00	5,10,88,200.00	0.02
43	9.39% KARNATAKA 2023 04.12.2023	5,00,00,000.00	5,01,92,600.00	0.01	5,00,00,000.00	5,11,96,050.00	0.02
44	9.41% KARNATAKA SDL 2024 30.01.2024	5,00,00,000.00	5,03,43,550.00	0.01	5,00,00,000.00	5,13,74,650.00	0.02
45	9.49 % KERELA SDL 2023 01/08/2023	0.00	0.00	0.00	2,00,00,000.00	2,03,46,940.00	0.01
46	9.55 % ANDHRA PRADESH SDL 2023 11/09/2023	0.00	0.00	0.00	2,50,00,000.00	2,55,12,150.00	0.01
47	9.60% CHATTTRISHGAR 2024 30.01.2024	2,00,00,000.00	2,01,49,160.00	0.01	2,00,00,000.00	2,05,97,580.00	0.01
48	9.69% JHARKHAND SDL 2024 12/03/2024	3,00,00,000.00	3,03,26,850.00	0.01	3,00,00,000.00	3,09,91,380.00	0.01
49	9.70% UTTARAKHAND 2024 12/03/2024	3,62,40,000.00	3,66,35,233.44	0.01	3,62,40,000.00	3,74,60,345.76	0.01
50	9.71 % ANDHRA PRADESH 2023 14/08/2013	0.00	0.00	0.00	3,00,00,000.00	3,06,03,870.00	0.01
51	9.71% ANDHRA PRADESH SDL 2024 12/03/2024	4,30,00,000.00	4,34,72,140.00	0.01	4,30,00,000.00	4,44,50,863.00	0.02
52	9.75% KERALA 2024 26/02/2024	4,81,80,000.00	4,86,41,564.40	0.01	4,81,80,000.00	4,97,83,189.50	0.02
53	9.77% GOA SDL 2024 26/02/2024	5,00,00,000.00	5,04,86,500.00	0.01	5,00,00,000.00	5,16,72,950.00	0.02
54	9.80% HARIYANA SDL 2024 26/02/2024	5,20,00,000.00	5,25,18,232.00	0.01	5,20,00,000.00	5,37,66,700.00	0.02
55	9.80 % TAMIL NADU 2023 25/09/2023	0.00	0.00	0.00	5,00,00,000.00	5,12,03,800.00	0.02
56	9.84% BIHAR SDL 2024 26/02/2024	4,24,90,000.00	4,29,17,151.97	0.01	4,24,90,000.00	4,39,31,473.25	0.02
57	9.84% UTTARAKHAND SDL 2024 26/02/2024	5,00,00,000.00	5,05,01,250.00	0.01	5,00,00,000.00	5,17,23,000.00	0.02
58	9.89% HARYANA 2023 14/08/2023	0.00	0.00	0.00	5,00,00,000.00	5,10,98,500.00	0.02
59	GSEC STRIP 19-03-2030	90,62,00,000.00	57,19,07,351.00	0.16	0.00	0.00	0.00
60	GSEC STRIP 19-03-2031	50,00,00,000.00	29,36,05,000.00	0.08	0.00	0.00	0.00

61	GSEC STRIP 19-09-2030	50,00,00,000.00	30,45,47,000.00	0.08	0.00	0.00	0.00
62	GSEC STRIP 19-09-2031	50,00,00,000.00	28,29,93,000.00	0.08	0.00	0.00	0.00
63	8.17% WEST BENGAL SDL 2025 23.09.2025	12,00,00,000.00	12,16,67,880.00	0.03	12,00,00,000.00	12,22,13,040.00	0.05
64	8.20% GOI 2025	99,84,60,000.00	1,01,62,15,614.18	0.28	1,24,84,60,000.00	1,28,01,35,927.12	0.48
65	8.22 % ANDHRA PRADESH SDL 24.06.2025	2,05,00,000.00	2,07,67,381.50	0.01	2,05,00,000.00	2,09,05,736.00	0.01
66	8.23% GUJARAT SDL 09.09.2025	1,00,00,000.00	1,01,47,140.00	0.00	1,00,00,000.00	1,02,13,900.00	0.00
67	8.24% GOVT OF INDIA 2027 15.02.2027	2,17,50,00,000.00	2,23,79,33,625.00	0.62	2,17,50,00,000.00	2,24,55,11,325.00	0.84
68	8.24 % GOI 2033 10.11.2033	3,06,32,00,000.00	3,27,30,20,010.40	0.90	3,06,32,00,000.00	3,23,82,55,753.60	1.22
69	8.25 % KERALA SDL 2023 25-04-2023	0.00	0.00	0.00	2,59,80,000.00	2,61,60,898.74	0.01
70	8.25% MAHARASHTRA SDL 2025 10.06.2025	5,00,00,000.00	5,06,65,400.00	0.01	5,00,00,000.00	5,10,09,600.00	0.02
71	7.17% GOVT. SECURITY 2028. 08.01.2028	2,80,00,00,000.00	2,79,38,68,000.00	0.77	2,80,00,00,000.00	2,78,26,37,200.00	1.05
72	7.17% GSEC 17-04-2030	1,00,00,00,000.00	99,60,20,000.00	0.27	0.00	0.00	0.00
73	7.17% GUJARAT SDL 2027 26.07.2027	20,00,00,000.00	19,81,88,400.00	0.05	20,00,00,000.00	19,74,27,600.00	0.07
74	7.18% GOI 14-08-2033	1,00,00,00,000.00	99,78,17,000.00	0.27	0.00	0.00	0.00
75	7.18% GOI 2037	2,50,00,00,000.00	2,46,76,90,000.00	0.68	0.00	0.00	0.00
76	7.18% TAMILNADU SDL 26.07.2027	88,23,80,000.00	87,48,10,061.98	0.24	88,23,80,000.00	87,04,13,162.44	0.33
77	8.28% GOI 2027 21.09.2027	1,15,18,70,000.00	1,19,25,41,377.83	0.33	1,15,18,70,000.00	1,19,63,31,030.13	0.45
78	8.28% TAMILNADU SDL 2028. 14.03.2028	30,00,00,000.00	30,87,96,300.00	0.08	30,00,00,000.00	30,90,75,000.00	0.12
79	8.29% RAJASTHAN SDL 2024 SPL 23.06.2024	29,92,00,000.00	30,11,00,219.20	0.08	29,92,00,000.00	30,32,01,800.00	0.11
80	8.29% WEST BENGAL SDL 2028. 21.02.2028	20,00,00,000.00	20,57,93,400.00	0.06	20,00,00,000.00	20,60,66,200.00	0.08
81	8.30% GOI 2042 31.12.2042	2,38,34,60,000.00	2,61,76,30,178.08	0.72	2,38,34,60,000.00	2,57,32,33,468.66	0.97
82	8.31 % MEGHALAYA SDL 29.07.2025	10,00,00,000.00	10,14,72,600.00	0.03	10,00,00,000.00	10,20,94,900.00	0.04
83	8.32% CHHATTISGARH SDL 29.07.2025	7,65,00,000.00	7,76,22,178.50	0.02	7,65,00,000.00	7,81,21,723.50	0.03
84	8.32% GOI 2032 02.08.2032	2,67,35,70,000.00	2,84,79,99,053.94	0.78	2,67,35,70,000.00	2,83,48,42,415.97	1.07
85	8.32% UTTAR PRADESH SDL 13.02.2029	25,00,00,000.00	25,87,41,750.00	0.07	25,00,00,000.00	25,91,06,000.00	0.10
86	8.32 % UTTAR PRADESH SDL 2025 SPL 02.06.2025	25,00,00,000.00	25,34,38,000.00	0.07	25,00,00,000.00	25,36,67,750.00	0.10
87	8.33 % GSEC 2026 09-07-2026	0.00	0.00	0.00	1,97,00,00,000.00	2,03,43,10,650.00	0.76
88	8.33 % GOI 2032 21.09.2032	19,20,00,000.00	20,51,36,448.00	0.06	19,20,00,000.00	20,36,77,440.00	0.08
89	8.33% KERALA SDL 2028. 30.05.2028	25,00,00,000.00	25,80,84,250.00	0.07	25,00,00,000.00	25,81,10,250.00	0.10
90	8.33% RAJASTHAN SDL 2025 SPL 23.06.2025	11,92,00,000.00	12,09,10,400.80	0.03	11,92,00,000.00	12,12,13,168.80	0.05
91	8.34% ANDHRA PRADESH SDL 2028. 30.05.2027	15,98,30,000.00	16,43,98,740.55	0.05	15,98,30,000.00	16,51,84,784.49	0.06
92	8.34% PUNJAB SDL 30.05.2028	50,00,00,000.00	51,61,50,500.00	0.14	50,00,00,000.00	51,72,84,500.00	0.19
93	8.34% UTTAR PRADESH SDL 06.02.2029	75,00,00,000.00	77,67,87,750.00	0.21	75,00,00,000.00	77,79,87,000.00	0.29
94	8.34 % UTTAR PRADESH SDL 13.01.2026	2,09,00,000.00	2,12,74,277.20	0.01	2,09,00,000.00	2,14,44,758.50	0.01
95	8.36% BIHAR SDL 06.02.2029	25,00,00,000.00	25,91,20,500.00	0.07	25,00,00,000.00	25,90,55,500.00	0.10
96	8.38% KERALA SDL 05.12.2028	40,00,00,000.00	41,49,56,400.00	0.11	40,00,00,000.00	41,48,77,600.00	0.16
97	8.39 % UTTAR PRADESH SDL 27.01.2026	12,00,00,000.00	12,23,09,760.00	0.03	12,00,00,000.00	12,33,35,640.00	0.05
98	8.40% GOI 2024 28.07.2024	0.00	0.00	0.00	3,40,00,000.00	3,47,52,828.00	0.01
99	8.40% WEST BENGAL SDL 27.01.2026	15,00,00,000.00	15,30,04,050.00	0.04	15,00,00,000.00	15,42,12,900.00	0.06
100	8.41% KERALA SDL 2028. 06.06.2028	85,00,00,000.00	88,02,01,350.00	0.24	85,00,00,000.00	88,07,19,000.00	0.33
101	8.41% NAGALAND SDL 27.01.2026	5,83,00,000.00	5,94,66,932.80	0.02	5,83,00,000.00	5,99,90,000.40	0.02
102	8.42% MAHARASHTRA SDL 01.08.2028	48,01,00,000.00	49,81,86,327.20	0.14	48,01,00,000.00	49,87,33,161.10	0.19
103	8.42% TAMIL NADU SDL 25.07.2023	0.00	0.00	0.00	8,00,00,000.00	8,07,89,760.00	0.03
104	8.43% ASSAM SDL 27.01.2026	2,04,00,000.00	2,08,20,627.60	0.01	2,04,00,000.00	2,09,96,353.20	0.01
105	7.72% GOI 2055 26.10.2055	25,00,00,000.00	26,01,08,000.00	0.07	25,00,00,000.00	25,50,62,000.00	0.10
106	7.72% GUJARAT SDL 15-03-2035	50,00,00,000.00	51,10,00,000.00	0.14	0.00	0.00	0.00
107	7.73 % GOVT SEC 2034 19.12.2034	2,46,25,00,000.00	2,54,43,60,887.50	0.70	2,46,25,00,000.00	2,50,57,34,112.50	0.94
108	7.74% MADHYA PRADESH SDL 23-03-2043	50,00,00,000.00	51,19,86,000.00	0.14	0.00	0.00	0.00
109	7.75% UTTAR PRADESH SDL 08-03-2038	1,00,00,00,000.00	1,02,42,84,000.00	0.28	0.00	0.00	0.00
110	7.76% KARNATAKA SDL 2027. 13.12.2027	35,00,00,000.00	35,38,07,650.00	0.10	35,00,00,000.00	35,42,45,150.00	0.13
111	7.76% UTTAR PRADESH SDL 2027. 13.12.2027	15,00,00,000.00	15,15,71,850.00	0.04	15,00,00,000.00	15,12,63,450.00	0.06
112	7.77% MADHYA PRADESH SDL 29-03-2047	50,00,00,000.00	51,90,21,500.00	0.14	0.00	0.00	0.00
113	7.78% MAHARASHTRA SDL 27-10-2030	30,00,00,000.00	30,50,07,000.00	0.08	0.00	0.00	0.00
114	7.78% UTTAR PRADESH SDL 23-03-2036	51,57,60,000.00	52,96,81,393.92	0.15	0.00	0.00	0.00
115	7.78% WEST BENGAL SDL 01.03.2027	3,00,00,000.00	3,02,76,900.00	0.01	3,00,00,000.00	3,03,63,360.00	0.01
116	7.80% JHARKHAND SDL 2027 01.03.2027	10,00,00,000.00	10,10,65,200.00	0.03	10,00,00,000.00	10,13,18,400.00	0.04
117	7.80% TAMIL NADU SDL 01-06-2032	50,00,00,000.00	51,06,29,000.00	0.14	0.00	0.00	0.00
118	7.83% KERALA SDL 29-03-2039	1,40,00,00,000.00	1,44,90,28,000.00	0.40	0.00	0.00	0.00
119	7.86 % UTTAR PRADESH SDL 2026 13.07.2026	4,62,30,000.00	4,66,49,999.55	0.01	4,62,30,000.00	4,68,30,157.86	0.02
120	7.86 % WEST BENGAL SDL 2026 13.07.2026	3,85,80,000.00	3,89,38,716.84	0.01	3,85,80,000.00	3,90,86,902.62	0.01
121	7.87 % UTTAR PRADESH SDL 2027 15.03.2027	1,20,00,000.00	1,21,51,416.00	0.00	1,20,00,000.00	1,21,81,944.00	0.00
122	7.88 % GOVT SEC 2030 19.03.2030	4,72,77,00,000.00	4,87,66,22,550.00	1.34	4,72,77,00,000.00	4,86,02,59,980.30	1.83
123	7.92% UTTAR PRADESH SDL 2028. 24.01.2028	25,00,00,000.00	25,35,17,500.00	0.07	25,00,00,000.00	25,30,56,500.00	0.10
124	7.92% WEST BENGAL SDL 15.03.2027	5,00,00,000.00	5,06,77,650.00	0.01	5,00,00,000.00	5,08,73,150.00	0.02
125	7.98% UTTAR PRADESH SDL 2028. 11.04.2028	0.00	0.00	0.00	60,00,00,000.00	61,00,80,000.00	0.23
126	7.99% UTTAR PRADESH SDL 2026 29.06.2026	2,00,00,000.00	2,02,63,860.00	0.01	2,00,00,000.00	2,03,62,520.00	0.01
127	8.28% GOI 2032 15-02-2032	42,86,00,000.00	45,48,52,607.20	0.13	42,86,00,000.00	45,26,09,743.40	0.17
128	8.30% GOI 02/07/2040	1,28,43,00,000.00	1,40,13,74,219.40	0.39	93,43,00,000.00	1,00,91,56,116.00	0.38
129	8.33% GOI 2036	1,41,54,60,000.00	1,53,22,25,541.78	0.42	1,41,54,60,000.00	1,51,68,96,109.98	0.57
130	8.00% KARNATAKA SDL 2028. 17.01.2028	50,00,00,000.00	50,92,08,500.00	0.14	50,00,00,000.00	50,91,93,000.00	0.19
131	8.00% KERALA SDL 2028. 11.04.2028	30,00,00,000.00	30,57,62,400.00	0.08	30,00,00,000.00	30,51,86,400.00	0.11
132	8.00% MTNL 15-11-2032	1,00,00,00,000.00	1,02,61,24,000.00	0.28	0.00	0.00	0.00
133	8.05% TAMILNADU 18.04.2028	80,00,00,000.00	81,75,20,000.00	0.22	80,00,00,000.00	81,71,54,400.00	0.31
134	8.08% KARNATAKA SDL 26.12.2028	47,23,50,000.00	48,45,49,855.80	0.13	47,23,50,000.00	48,35,14,464.60	0.18
135	6.50% GUJARAT SDL 25.11.2030	1,25,93,20,000.00	1,19,38,31,682.04	0.33	1,25,93,20,000.00	1,17,60,67,614.12	0.44
136	6.53% CHHATTISGARH SDL 15-09-2028	50,00,00,000.00	48,00,83,000.00	0.13	50,00,00,000.00	47,48,83,500.00	0.18

137	6.54% GSEC 17.01.2032	15,75,00,000.00	15,04,13,44,500.00	4.14	16,75,00,000.00	15,75,82,15,750.00	5.92
138	6.57% GOVT. STOCK 2033 05.12.2033	1,43,00,00,000.00	1,35,84,78,550.00	0.37	1,43,00,00,000.00	1,33,47,47,700.00	0.50
139	6.64% GS 16.06.2035	6,95,00,00,000.00	6,60,37,23,200.00	1.82	6,70,00,00,000.00	6,27,78,79,900.00	2.36
140	6.65% FOOD CORPORATION OF INDIA 23.10.2030	75,00,00,000.00	71,12,53,500.00	0.20	75,00,00,000.00	69,92,58,000.00	0.26
141	8.15% GOI 2026 24.11.2026	1,10,00,00,000.00	1,12,66,10,100.00	0.31	1,11,50,00,000.00	1,15,17,95,000.00	0.43
142	8.16% GUJARAT SDL 30.01.2029	25,00,00,000.00	25,76,36,250.00	0.07	25,00,00,000.00	25,71,62,500.00	0.10
143	8.17 % GOVT SECURITIES 2044 01.12.2044	4,89,57,30,000.00	5,29,75,91,101.32	1.46	4,39,57,30,000.00	4,69,60,99,022.36	1.76
144	7.27% MAHARASHTRA SDL 14.01.2030	50,00,00,000.00	49,49,70,500.00	0.14	50,00,00,000.00	49,11,28,000.00	0.18
145	7.29 % UTTAR PRADESH SDL 2027 12.07.2027	20,00,00,000.00	19,89,00,200.00	0.05	20,00,00,000.00	19,78,59,800.00	0.07
146	7.30% GSEC 19-06-2053	19,00,00,00,000.00	18,74,19,42,000.00	5.15	0.00	0.00	0.00
147	7.35% TAMIL NADU SDL 14-06-2033	50,00,00,000.00	49,63,44,000.00	0.14	0.00	0.00	0.00
148	7.36% GSEC 12-09-2052	7,25,00,00,000.00	7,21,87,81,500.00	1.99	0.00	0.00	0.00
149	7.38% GSEC 20-06-2027	5,00,00,000.00	5,02,13,350.00	0.01	5,00,00,000.00	5,01,22,850.00	0.02
150	7.39% TAMIL NADU SDL 10-05-2033	15,00,00,000.00	14,93,24,100.00	0.04	0.00	0.00	0.00
151	7.40 % GOI 2035 09/09/2035	4,75,00,00,000.00	4,79,49,58,750.00	1.32	4,70,00,00,000.00	4,66,48,25,200.00	1.75
152	7.40% GSEC 19-09-2062	3,80,00,00,000.00	3,80,28,15,800.00	1.05	1,65,00,00,000.00	1,62,27,75,000.00	0.61
153	7.40% MADHYA PRADESH SDL 14-06-2034	1,00,00,00,000.00	99,52,80,000.00	0.27	0.00	0.00	0.00
154	7.41% GSEC 19-12-2036	13,46,90,70,000.00	13,57,35,22,637.85	3.73	0.00	0.00	0.00
155	7.46% MADHYA PRADESH SDL 2038	50,00,00,000.00	49,92,04,000.00	0.14	0.00	0.00	0.00
156	7.50 % GOVT SECURITY 2034 10.08.2034	17,17,60,000.00	17,45,41,653.20	0.05	67,17,60,000.00	67,16,63,938.32	0.25
157	7.52% TAMIL NADU SDL 24.05.2027	15,00,00,000.00	15,03,90,750.00	0.04	15,00,00,000.00	15,05,32,350.00	0.06
158	7.54% GSEC 23.05.2036	11,50,00,00,000.00	11,69,43,15,500.00	3.22	4,00,00,00,000.00	4,01,66,88,000.00	1.51
159	7.57% GSEC 17.06.2033	4,70,61,30,000.00	4,80,33,39,821.28	1.32	4,70,61,30,000.00	4,77,03,87,499.02	1.79
160	7.59% CHHATTISGARH SDL 24.03.2030	75,00,00,000.00	75,43,05,000.00	0.21	75,00,00,000.00	74,83,77,750.00	0.28
161	7.59% GOI 2026 11.01.2026	0.00	0.00	0.00	1,04,25,00,000.00	1,05,31,38,712.50	0.40
162	7.59% GOI 2029 20.03.2029	2,75,50,00,000.00	2,79,74,38,020.00	0.77	2,75,50,00,000.00	2,78,53,05,000.00	1.05
163	7.59% UTTAR PRADESH SDL 2027 25.10.2027	31,42,80,000.00	31,56,68,803.32	0.09	31,42,80,000.00	31,46,86,992.60	0.12
164	7.60% FOOD CORPORATION OF INDIA 09.01.2030	1,10,00,00,000.00	1,09,83,15,900.00	0.30	1,10,00,00,000.00	1,08,69,10,000.00	0.41
165	7.60 % MADHYA PRADESH SDL 15.02.2027	0.00	0.00	0.00	3,30,00,000.00	3,31,91,433.00	0.01
166	7.61% GOI 2030 09.05.2030	1,61,55,00,000.00	1,64,70,05,481.00	0.45	1,61,55,00,000.00	1,63,44,75,663.00	0.61
167	7.62% GSEC 15.09.2039	4,15,00,00,000.00	4,28,73,65,000.00	1.18	4,15,00,00,000.00	4,19,29,81,550.00	1.58
168	7.62% GUJARAT SDL 2027 01.11.2027	15,00,00,000.00	15,08,92,950.00	0.04	15,00,00,000.00	15,08,01,750.00	0.06
169	7.62% KARNATAKA SDL 2027 01.11.2027	10,00,00,000.00	10,05,84,500.00	0.03	10,00,00,000.00	10,06,15,100.00	0.04
170	7.62% UTTAR PRADESH SDL 18-01-2035	1,00,00,00,000.00	1,00,98,02,000.00	0.28	0.00	0.00	0.00
171	7.63% GSEC 17.06.2059	1,70,00,00,000.00	1,74,86,28,500.00	0.48	1,70,00,00,000.00	1,72,76,52,200.00	0.65
172	7.65% TAMILNADU SDL 2027. 06.12.2027	55,00,00,000.00	55,37,82,350.00	0.15	55,00,00,000.00	55,29,98,050.00	0.21
173	7.66% MP SDL 15-03-2048	45,00,00,000.00	46,25,81,100.00	0.13	0.00	0.00	0.00
174	07.69 GS 17.06.2043	7,51,80,90,000.00	7,79,46,95,567.28	2.14	7,51,80,90,000.00	7,67,93,37,994.32	2.89
175	7.69% GUJARAT SDL 2027 20.12.2027	37,73,70,000.00	38,05,91,985.06	0.10	37,73,70,000.00	38,05,24,813.20	0.14
176	7.69% TAMIL NADU SDL 01-03-2043	1,00,00,00,000.00	1,02,01,92,000.00	0.28	0.00	0.00	0.00
177	7.69% UTTAR PRADESH SDL 25-01-2035	50,00,00,000.00	50,75,48,000.00	0.14	0.00	0.00	0.00
178	7.71% GUJARAT SDL 08-03-2034	25,00,00,000.00	25,50,58,500.00	0.07	0.00	0.00	0.00
179	7.72% BHARAT SANCHAR NIGAM LIMITED 22-12-2032	29,80,00,000.00	30,05,59,820.00	0.08	0.00	0.00	0.00
180	7.72% GSEC 15.06.2049	2,35,00,00,000.00	2,43,92,85,900.00	0.67	1,50,00,00,000.00	1,53,76,53,000.00	0.58
181	7.03% BIHAR SDL 24.07.2029	41,90,90,000.00	40,96,11,022.38	0.11	41,90,90,000.00	40,59,57,395.76	0.15
182	7.03% U.P. SDL 26.02.2030	50,00,00,000.00	48,88,30,000.00	0.13	50,00,00,000.00	48,42,79,500.00	0.18
183	7.05% MTNL GOI 12.10.30	90,00,00,000.00	87,35,87,700.00	0.24	90,00,00,000.00	86,73,05,700.00	0.33
184	7.06% GOVT. SECURITY 2046 10.10.2046	1,15,62,80,000.00	1,12,02,98,878.98	0.31	1,15,62,80,000.00	1,10,02,09,670.24	0.41
185	7.08% UTTAR PRADESH SDL 17.02.2031	1,50,00,00,000.00	1,46,65,71,000.00	0.40	1,50,00,00,000.00	1,44,64,33,500.00	0.54
186	7.09% FOOD CORPORATION OF INDIA 13.08.2031	25,00,00,000.00	24,22,94,750.00	0.07	25,00,00,000.00	23,82,55,250.00	0.09
187	7.09% HARYANA SDL 23-03-2029	1,00,00,00,000.00	98,25,98,000.00	0.27	1,00,00,00,000.00	97,47,65,000.00	0.37
188	7.09% RAJASTHAN SDL 16-02-2032	1,54,28,00,000.00	1,50,56,35,490.80	0.41	2,25,00,00,000.00	2,16,94,81,500.00	0.82
189	7.09% UTTAR PRADESH SDL 12.02.2030	25,00,00,000.00	24,51,83,000.00	0.07	25,00,00,000.00	24,29,97,750.00	0.09
190	7.10% GS 18-04-2029	2,00,84,60,000.00	1,99,49,10,928.84	0.55	6,15,84,60,000.00	6,07,17,24,249.36	2.28
191	7.10% GUJARAT SDL 05.02.2030	1,50,00,00,000.00	1,47,36,72,000.00	0.41	1,50,00,00,000.00	1,45,80,60,000.00	0.55
192	7.10% UTTAR PRADESH SDL 18.03.2030	65,00,00,000.00	63,77,04,600.00	0.18	65,00,00,000.00	63,20,29,450.00	0.24
193	7.13% TAMILNADU SDL 2030	2,50,00,00,000.00	2,45,79,90,000.00	0.68	2,50,00,00,000.00	2,43,57,35,000.00	0.92
194	7.15% UTTAR PRADESH SDL 12-01-2032	46,72,50,000.00	45,75,05,968.50	0.13	46,72,50,000.00	45,18,63,924.75	0.17
195	7.16% GOVT SECURITIES 2023 20/05/2023	0.00	0.00	0.00	21,20,00,000.00	21,25,98,900.00	0.08
196	7.16% GSEC 20.09.2050	3,35,00,00,000.00	3,26,28,79,900.00	0.90	3,35,00,00,000.00	3,22,12,15,950.00	1.21
197	7.16% UTTAR PRADESH SDL 17.03.2031	1,50,00,00,000.00	1,47,31,59,000.00	0.41	1,50,00,00,000.00	1,45,35,28,500.00	0.55
198	7.17% BIHAR SDL 28.01.2030	1,50,00,00,000.00	1,47,89,61,000.00	0.41	1,50,00,00,000.00	1,46,02,38,000.00	0.55
199	6.67% GS 15-12-2035	10,35,00,00,000.00	9,83,24,58,600.00	2.70	9,10,00,00,000.00	8,49,93,81,800.00	3.19
200	6.67% GSEC 17/12/2050	4,95,19,00,000.00	4,53,57,12,612.60	1.25	5,45,19,00,000.00	4,90,67,10,000.00	1.84
201	6.67% MAHARASHTRA SDL 09/09/2031	50,00,00,000.00	47,58,94,500.00	0.13	50,00,00,000.00	47,04,03,000.00	0.18
202	6.68% GS 2031 17.09.31	1,55,00,00,000.00	1,49,89,01,150.00	0.41	1,55,00,00,000.00	1,48,22,66,550.00	0.56
203	6.6% RAJASTHAN SDL 09.12.2030	50,00,00,000.00	47,65,67,000.00	0.13	50,00,00,000.00	46,99,75,500.00	0.18
204	6.73% TAMIL NADU SDL 25-11-2040	50,00,00,000.00	46,68,75,000.00	0.13	0.00	0.00	0.00
205	6.76% GS 22.02.2061	1,25,00,00,000.00	1,14,87,56,250.00	0.32	1,00,00,00,000.00	90,45,05,000.00	0.34
206	6.78% MAHARASHTRA SDL 25.05.2031	50,00,00,000.00	47,96,76,000.00	0.13	50,00,00,000.00	47,44,94,000.00	0.18
207	6.79% BHARAT SANCHAR NIGAM LIMITED 23.09.2030	75,00,00,000.00	71,80,78,500.00	0.20	75,00,00,000.00	71,44,49,250.00	0.27
208	6.79 % GOVT SECURITY 2027 15.05.2027	1,62,50,00,000.00	1,60,35,24,000.00	0.44	1,62,50,00,000.00	1,59,39,46,250.00	0.60
209	7.19% GSEC 15.09.2060	1,60,00,00,000.00	1,54,72,44,800.00	0.43	1,60,00,00,000.00	1,52,93,05,600.00	0.57
210	7.20% MAHARASHTRA SDL 2027 09.08.2027	0.00	0.00	0.00	35,00,00,000.00	34,58,86,450.00	0.13
211	7.23% ASSAM SDL 30.10.2029	30,00,00,000.00	29,64,57,600.00	0.08	30,00,00,000.00	29,35,76,100.00	0.11
212	7.23% TAMIL NADU SDL 14.06.2027	8,40,00,000.00	8,34,45,264.00	0.02	23,40,00,000.00	23,21,84,862.00	0.09
213	7.23% TRIPURA SDL 23.10.2029	1,00,00,00,000.00	98,62,75,000.00	0.27	1,00,00,00,000.00	97,81,20,000.00	0.37
214	7.23% UTTAR PRADESH SDL 23.10.2029	25,00,00,000.00	24,66,02,000.00	0.07	25,00,00,000.00	24,52,09,000.00	0.09
215	7.24% RAJASTHAN SDL 25-01-2032	1,21,79,80,000.00	1,19,99,07,612.76	0.33	1,21,79,80,000.00	1,18,65,63,423.88	0.45

216	7.24% UTTARPRADESH SDL 19.01.2032	1,00,00,00,000.00	98,45,99,000.00	0.27	1,00,00,00,000.00	97,29,34,000.00	0.37
217	7.25% GSEC 12-06-2063	13,00,00,00,000.00	12,72,33,08,000.00	3.50	0.00	0.00	0.00
218	7.25% GUJARAT SDL 2027 12.07.2027	0.00	0.00	0.00	5,00,00,000.00	4,95,18,750.00	0.02
219	7.26% GSEC 22-08-2032	11,58,52,30,000.00	11,58,17,42,845.77	3.19	50,00,00,000.00	49,53,53,000.00	0.19
220	7.26% G-SEC 06-02-2033	14,20,00,00,000.00	14,21,09,62,400.00	3.91	0.00	0.00	0.00
221	7.27% GSEC 08.04.2026	2,06,46,20,000.00	2,06,45,41,544.44	0.57	4,06,46,20,000.00	4,07,57,36,735.70	1.53
222	6.79% PUNJAB SDL 04.11.2035	50,00,00,000.00	47,24,67,000.00	0.13	50,00,00,000.00	46,48,76,000.00	0.17
223	6.80% GSEC 15/12/2060	3,40,73,00,000.00	3,14,87,94,963.60	0.87	1,90,73,00,000.00	1,72,54,46,574.20	0.65
224	6.83% GSEC 19.01.2039	50,00,00,000.00	47,94,04,000.00	0.13	0.00	0.00	0.00
225	6.83% MAHARASHTRA SDL 23.06.2031	1,00,00,00,000.00	96,19,11,000.00	0.26	1,00,00,00,000.00	95,17,83,000.00	0.36
226	6.83% WESTBENGAL SDL 07.07.2028	25,00,00,000.00	24,36,19,000.00	0.07	1,00,00,00,000.00	96,40,59,000.00	0.36
227	6.83% WESTBENGAL SDL 12.05.2031	50,00,00,000.00	48,19,13,000.00	0.13	50,00,00,000.00	47,47,33,000.00	0.18
228	6.84% BIHAR SDL 15-12-2030	0.00	0.00	0.00	50,00,00,000.00	47,56,83,000.00	0.18
229	6.84% KERALA SDL 25.05.2033	1,50,00,00,000.00	1,43,29,03,500.00	0.39	1,50,00,00,000.00	1,41,63,58,500.00	0.53
230	6.84% UTTARPRADESH SDL 29.09.2031	50,00,00,000.00	48,11,07,500.00	0.13	50,00,00,000.00	47,35,87,500.00	0.18
231	6.85% ASSAM SDL 16-02-2029	1,50,00,00,000.00	1,45,90,63,500.00	0.40	1,50,00,00,000.00	1,44,19,86,000.00	0.54
232	6.85% MTLN GOI 20.12.2030	75,00,00,000.00	71,92,26,000.00	0.20	75,00,00,000.00	71,31,68,250.00	0.27
233	6.85% NABARD GOI 21-03-2031	25,00,00,000.00	24,07,04,250.00	0.07	0.00	0.00	0.00
234	6.86% MAHARASHTRA SDL 02.06.2032	1,50,00,00,000.00	1,44,34,32,000.00	0.40	1,50,00,00,000.00	1,42,65,45,000.00	0.54
235	6.88% GUJARAT SDL 30.6.2031	2,50,00,00,000.00	2,41,38,67,500.00	0.66	2,50,00,00,000.00	2,38,41,27,500.00	0.90
236	6.88% UTTARPRADESH SDL 23.06.2031	2,50,00,00,000.00	2,41,33,10,000.00	0.66	2,50,00,00,000.00	2,37,66,17,500.00	0.89
237	6.89% MAHARASHTRA SDL 30.06.2031	1,10,00,00,000.00	1,06,18,46,500.00	0.29	1,10,00,00,000.00	1,05,10,35,700.00	0.39
238	6.90% UTTAR PRADESH SDL 11.03.2030	1,00,00,00,000.00	97,10,34,000.00	0.27	1,00,00,00,000.00	96,11,78,000.00	0.36
239	6.93% UTTARPRADESH SDL 17-11-2031	36,81,20,000.00	35,59,92,654.72	0.10	36,81,20,000.00	35,05,79,818.24	0.13
240	6.94% UTTARPRADESH SDL 10.02.2031	1,00,00,00,000.00	96,99,39,000.00	0.27	1,00,00,00,000.00	95,58,18,000.00	0.36
241	6.95% GSEC 16-12-2061	1,85,00,00,000.00	1,74,74,17,500.00	0.48	1,50,00,00,000.00	1,38,90,00,000.00	0.52
242	6.95% MAHARASHTRA SDL 30.06.2032	30,00,00,000.00	29,03,19,900.00	0.08	30,00,00,000.00	28,70,58,900.00	0.11
243	6.96% UTTARPRADESH SDL 22-12-2031	1,00,00,00,000.00	96,85,47,000.00	0.27	1,00,00,00,000.00	95,39,18,000.00	0.36
244	6.98% GUJARAT SDL 11-08-2031	1,00,00,00,000.00	97,10,62,000.00	0.27	1,00,00,00,000.00	95,96,10,000.00	0.36
245	6.98% RAJASTHAN SDL 02-11-2031	45,00,00,000.00	43,60,36,050.00	0.12	45,00,00,000.00	43,18,69,050.00	0.16
246	6.98% TAMILNADU SDL 04.08.2031	90,00,00,000.00	87,42,85,200.00	0.24	90,00,00,000.00	86,48,78,400.00	0.33
247	6.98% TAMILNADU SDL 14.7.2031	2,00,00,00,000.00	1,94,31,20,000.00	0.53	2,00,00,00,000.00	1,92,22,64,000.00	0.72
248	6.98% WEST BENGAL SDL 11.03.2035	30,00,00,000.00	28,85,01,000.00	0.08	30,00,00,000.00	28,40,75,100.00	0.11
249	6.99% GSEC 15-12-2051	6,50,00,00,000.00	6,19,32,26,000.00	1.70	5,50,00,00,000.00	5,14,37,98,000.00	1.93
250	6.99% PUDUCHERRY SDL 23-08-2029	50,00,00,000.00	48,76,38,500.00	0.13	50,00,00,000.00	48,28,97,000.00	0.18
251	6.99% UTTARPRADESH SDL 14.07.2031	1,85,00,00,000.00	1,79,73,30,500.00	0.49	1,85,00,00,000.00	1,77,10,97,500.00	0.67
252	6.99% WESTBENGAL SDL 28.07.2030	50,00,00,000.00	48,75,93,500.00	0.13	50,00,00,000.00	48,25,76,500.00	0.18
253	7.95% GOI 2032	2,85,00,00,000.00	2,97,26,15,550.00	0.82	2,85,00,00,000.00	2,95,02,28,800.00	1.11
254	7.00% WESTBENGAL SDL 04.08.2031	0.00	0.00	0.00	20,00,00,000.00	19,18,53,600.00	0.07
255	7.01% UTTARPRADESH SDL 20.07.2031	75,00,00,000.00	72,94,90,500.00	0.20	75,00,00,000.00	71,89,19,250.00	0.27
256	7.02% TAMILNADU SDL 23-02-2030	2,50,00,00,000.00	2,44,44,45,000.00	0.67	2,50,00,00,000.00	2,42,07,37,500.00	0.91
257	5.74% GSEC 15-11-2026	1,80,00,00,000.00	1,72,46,37,600.00	0.47	3,90,00,00,000.00	3,69,00,08,400.00	1.39
258	5.77% GSEC 03.08.2030	2,20,00,00,000.00	2,02,77,92,800.00	0.56	2,20,00,00,000.00	1,99,56,20,000.00	0.75
259	5.79% GSEC 11.05.2030	0.00	0.00	0.00	50,00,00,000.00	45,52,27,000.00	0.17
260	6.10% GSEC 12.07.2031	6,72,25,90,000.00	6,27,88,78,892.23	1.73	6,72,25,90,000.00	6,17,32,93,893.69	2.32
261	6.19% GSEC 16.09.2034	14,10,00,00,000.00	12,94,27,14,300.00	3.56	14,70,00,00,000.00	13,22,96,17,800.00	4.97
262	6.22% GSEC 16/03/2035	13,58,00,00,000.00	12,44,60,29,260.00	3.42	13,58,00,00,000.00	12,24,23,42,840.00	4.60
	Total:	3,68,00,22,20,000.00	3,63,61,89,24,114.46	100.00	2,72,51,78,90,000.00	2,66,14,29,40,101.38	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the half year ended September 30, 2023

1.1 Background:

National Pension System Trust (NPS) has been established by Pension Fund Regulatory and Development Authority (PFRDA) as a Trust in accordance with the Indian Trusts Act, 1882 and is sponsored by Government of India. SBI Pension Fund Private Ltd (SBIPF), a Company incorporated under the Companies Act, 1956 (as amended thereon) has been appointed as the Fund Manager of the NPS vide PFRDA Pension Fund Regulation 2015.

The key features of the Schemes presented in these financial statements are as under: -

Type and Scheme Name	Investment Criteria & Objective
NPS Trust A/c SBI Pension Fund Scheme Corporate CG	This scheme class will be invested G Sec, Debt Securities issued by bodies Corporate/Public Financial Institutions/PSU Bonds/Infra Bonds/Developments Funds, short term money market instruments, equities and Liquid Funds to the limit of 5% of scheme corpus. Contributions of Fund by investor for retirement are non-withdrawable. The investment objective is to optimize the returns.

1.2 Central Recordkeeping Agency:

Protean e-Gov Technologies Limited (formerly NSDL e-Governance Infrastructure Limited) , Kfin Technologies Private limited and Computer Age Management Services Limited (CAMS) has been appointed as Central Recordkeeping Agency (CRA) for NPS Schemes who maintain the accounts of individual subscribers and CRA collects the necessary charges from these individual subscribers.

CRA's responsibilities includes:

- a. Recordkeeping, Administration and Customer service functions for NPS subscribers,
- b. Providing Unique Permanent Retirement Account Number (PRAN) to each subscriber,
- c. Maintaining database of all PRANs issued and recording transactions relating to each subscriber's PRAN,
- d. PRAN Transaction Statement,
- e. An operational interface between PFRDA and other NPS intermediaries such as Pension Funds, Annuity Service Providers, Trustee Bank etc.

CRA is responsible to resolve all queries pertaining to investors. CRA informs about the subscription and redemption to Pension Fund Managers (PFM) and also instruct Trustee Bank to credit PFM's pool account maintained with them.

1.3 With effect from 01st April 2022, NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust from 01st April 2022.

1.4 Axis Bank Limited i.e trustee bank provides subscription funds on a consolidated basis for all the schemes managed by PFM and credits the same to a schemes account, wherefrom the funds are transferred by the PFM to the respective schemes. The PFM record receipt of

funds in the respective schemes only.

1.5.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and PFRDA (Preparation of financial statement and Auditors Report of schemes under National Pension System) Guidelines 2012, Accounting standard specified in Companies (Accounting Standards) Amendment rules 2016 under section 133 of the Companies Act 2013 (the Act) read with Rule 7 of amended companies Accounts Rules 2014 to the extent made applicable by Authority's guidelines and generally accepted accounting principles. The scheme maintains books of account on an accrual basis under historical cost convention, as modified for investments which are marked to market.

1.5.2 Use of Estimates:

The preparation of Financial Statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities as of the date of financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from those estimates and are given effect to in the year in which those are crystallized.

1.5.3 Accounting of Unit Capital:

Units are created and redeemed based on the intimation provided by Central Record Keeping Agency (CRA) which is net of charges as provided in the National Pension System offer document and the Investment Management Agreement. All the units are recorded at face value.

1.5.4 Unit Premium Reserve:

When units are issued or redeemed the net premium or discount to the face value is transferred to the Unit Premium Reserve.

1.5.5 Investments:

- (i) The investments are undertaken as per the guidelines specified in the Investment Management agreement with respect to the individual schemes.
- (ii) Purchase and sale of investments are recorded as on the trade date at cost and sale price respectively. As per Investment Management Agreement, transfer of securities from one scheme to another scheme are carried out at prevailing market price on spot basis.
- (iii) Rights/bonus entitlements if any are accounted on ex-right/ex-bonus bonus date of the principal stock exchange.
- (iv) The holding cost of investments is determined by the weighted average cost method which includes brokerage on Equity Investment and Stamp duty as applicable on all investments.

(v) **Valuation of Investments**

- The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

(vi) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust and provided to SBIPF on a daily basis. Valuation methodology is as follows:

Type of Asset Class	Valuation Methodology
Equity	As per closing price of the Principal Stock Exchange. In case, it was not traded on principal stock exchange then the closing price of the secondary stock exchange. NSE is considered as Principal Stock exchange.
	<p>When a security is not traded on any stock exchange on a particular valuation day, the value at which it was traded on the principal stock exchange or secondary stock exchange, as the case may be, on the earliest previous day is used provided such date is not more than 30 days prior to valuation date.</p> <p>Until the right shares are traded, each right share is valued as ex-rights price minus right offer price. In case the rights price is higher than the ex-rights price, then the rights is valued at 'nil'. The above formula is used till the date of allotment. From the date of allotment, the security is valued at the exchange closing price.</p>
Debt Securities other than Government Securities	All Instruments/ Securities with residual maturity of more than 30 days- Traded Securities: The traded price is taken subject to the fulfillment of the conditions practiced/adopted by the valuation agency after consultation with NPS Trust and PFs.
	<p>Non-Traded Securities: The securities is valued on the basis of scrip level prices released by the valuation agency in consultation with NPS Trust and PFs.</p> <p>Purchase of new securities: In case of new security purchased for which price is not available, such security is valued on the basis of scrip level price (for coupon bearing securities) / scrip level yield (for discounted securities) at which the securities are purchased.</p>

	<p>Investment in “Additional Tier 1 (Basel III Compliant) Perpetual Bonds” [AT1 Bonds], ABS, MBS –</p> <p>The Investment in AT1 Bonds, ABS and MBS is valued at scrip level prices as above.</p> <p>All Instruments/ Securities with residual maturity of upto 30 days</p> <p>The securities is valued by amortization on a straight-line basis to maturity from last valuation price as long as it is within the prescribed range, (presently $\pm 0.025\%$, i.e., ± 2.5 basis points) of the reference price provided by the valuation agency.</p>
Government Securities	<p>Securities with residual maturity of more than 30 days-</p> <p>The security is valued on the basis of scrip level prices released by the valuation agency on the same basis as debt securities maturing greater than 30 days.</p> <p>Securities with residual maturity of upto 30 days-</p> <p>The security is valued through amortization on the same basis as debt securities maturing upto 30 days.</p>
Mutual Fund Units	Valued at latest NAV available on AMFI website. Presently, previous day’s Scheme NAVs are being considered.
Real Estate Investment Trusts (REIT) & Infrastructure Investment Trusts (InvIT)”	The investments in units of REIT/InvIT are valued on the basis of last closing price at the principal stock exchange (last closing price should not be later than 30 days). If not traded on principal stock exchange, the closing price on any other stock exchange where units are traded are used.
Exchange Traded Funds (ETF)	ETFs are valued at closing price of the day of the respective stock exchange
IPO Application	IPO application money pending allotment are valued at cost basis. IPO Post allotment but awaiting listing are valued at allotment price
Fixed Deposits	Fixed Deposits are valued at face value and amortized on straight line basis.

1.5.6

Non Performing Investments:

Investments are classified as non-performing based on PFRDA (Identification, Income Recognition, and provisioning of NPA) Guidance Note 2013 and as per suggested SOPs. An investment is regarded as non-performing if interest/ principal or both amounts have not been received or remained outstanding for 90 days such income/instruments has fallen due.

NPS TRUST - A/C SBI PENSION FUND SCHEME – CORPORATE CG

Notes annexed to and forming part of financial statements for the half year ended 30th September 2023

Provision are made for Non-performing investments as per the extant guidelines prescribed by PFRDA as shown below:

Period due from the date of classification of assets as NPS	% Provision on Book Value
3 Months	50%
6 Months	75%
9 Months	100%

Allocation of any recovery in NPI accounts is appropriated as under:

- Firstly, towards Principal amount
- Excess over principal amount to be adjusted towards interest accrued in books
- Remaining amount towards interest amount recorded in memorandum account.

Income Recognition:

1.5.7

- Profit / loss on Sale of equity shares / mutual fund units are the difference between the Sale consideration net of expenses and the weighted average book cost.
- Realised gain / loss on debt securities is the difference between the Sale consideration net of expenses and the weighted average amortised cost as on the date of Sale.
- Interest income is accounted on accrual basis.
- Other income of a miscellaneous nature is accounted for as and when realised.
- Dividend is accounted on accrual basis and recognised on the date the share is quoted on ex-dividend basis.
- Income on non-performing assets (NPA) is recognized on receipt basis.

1.5.8

Income Taxes:

No provision for income tax has been made since the income of the Schemes is exempt under Section 10(44) of the Income Tax Act, 1961.

1.5.9

Fees

a) Investment Management Fees:

The Schemes have paid/provided for Investment Management Fees to the PFM for managing the Scheme and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA as follows:

Management Fee shall be charged in percentage in accordance with following slab structure of Asset Under Management.

Slabs of AUM	Maximum Investment Management Fee
Up to 10,000 Cr.	0.09%
10,001 – 50,000 Cr.	0.06%
50,001 – 1,50,000 Cr.	0.05%
Above 1,50,000 Cr	0.03%

b) NPS Trust Fees

The Schemes have paid/provided for NPS Trust Fees to the PFM and the same are

recognized on an accrual basis in accordance with the terms as specified in the IMA.

1.5.10 Custodian Fees and Depository & Settlement Charges:

Custodian Fees and Depository & Settlement charges are charged by DB in accordance with the terms specified in the IMA. The PFRDA (Preparation of Financial Statements and Auditors Report of schemes under National Pension System) PFRDA Pension Fund Regulation 2015 specify that the custodian charges should be accrued on a day to day basis.

1.5.11 Computation of Net Asset Value:

The NAV of the units is computed by dividing Net Assets by number of units outstanding in the Scheme.

1.5.12 The net unrealized gain or loss in the value of investments is determined separately for each category of investment. The net change in unrealized gain or loss between two balance sheet dates is recognized in the revenue account. Later, the change in unrealized gain (net) in the value of investment is transferred from/to unrealized appreciation reserve through appropriation account.

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
BALANCE SHEET AS AT

ATAL PENSION YOJNA
30-09-2023

Particulars	Notes		
		30-09-2023	30-09-2022
Laibilities			
Unit Capital	2	52,24,43,65,259	43,39,71,14,911
Reserve and Surplus	3	52,21,04,38,795	35,91,84,72,864
Current Liabilities and Provisions	4	3,12,13,094	27,83,25,096
Total (A)		1,04,48,60,17,148	79,59,39,12,871
Assets			
Investment	5	1,02,23,46,90,131	78,12,86,02,506
Deposits	6	-	-
Other Current Assests	7	2,25,13,27,017	1,46,53,10,365
Total (B)		1,04,48,60,17,148	79,59,39,12,871
(a) Net Assests as per Balance Sheets		1,04,45,48,04,054	79,31,55,87,775
(b) Number of Units Outstanding		5,22,44,36,526	4,33,97,11,491

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
REVENUE ACCOUNT FOR THE YEAR ENDED

ATAL PENSION YOJNA
30-09-2023

Particulars	Notes		
		30-09-2023	30-09-2022
Income			
Dividend		14,08,52,897	10,46,06,804
Interest	8	2,97,25,92,711	2,17,34,62,444
Profit on sale/redemption of investments	9	46,37,37,273	15,98,11,260
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		1,94,47,72,158	1,32,45,804
Other Income	11	-	-
Total Income (A)		5,52,19,55,039	2,45,11,26,312
Expense and Losses			
Unrealized losses in value of investments		12,68,35,555	2,05,87,76,028
Loss on sale/redemption of investments	12	18,99,55,673	3,06,59,953
Loss on inter-scheme transfer/sale	13		
Management fees (GST)		2,34,83,556	1,89,29,332
NPS Trust fees		24,64,381	18,63,704
Custodian fees		-	5,752
Depository and settlement charges		6,34,850	2,17,348
Stamp Duty on Bond/Mutual Fund		-	-
CRA Fees		-	-
Less: Amount recoverable by sale of units on account of		-	-
CRA charges		-	-
Total Expenditure (B)		34,33,74,015	2,11,04,52,117
Surplus/(Deficit) for the year (A-B)		5,17,85,81,024	34,06,74,195
Less :Amount transferred to/(From) unrealised appreciation account		1,81,79,36,603	-2,04,55,30,224
Less: Amount Transferred to General Reserve		3,36,06,44,421	2,38,62,04,419
Amount carried forward to Balance Sheet		-	-

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT

ATAL PENSION YOJNA
30-09-2023

Schedule 2	30-09-2023	30-09-2022
Unit Capital		
Outstanding at the beginning of the year	47,90,80,10,158	39,11,81,81,541
Add :Units issued during the year	5,51,22,47,266	5,19,31,61,455
Less: Units redeemed during the year	1,17,58,92,165	91,42,28,085
Outstanding at the end of the year	52,24,43,65,259	43,39,71,14,911
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	4,79,08,01,016	3,91,18,18,154
Add :Units issued during the year	55,12,24,727	51,93,16,146
Less: Units redeemed during the year	11,75,89,216	9,14,22,809
Outstanding Units at the end of the year	5,22,44,36,526	4,33,97,11,491
* Initial Capital represent capital on the date of commencement of scheme		

Schedule 3	30-09-2023	30-09-2022
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	24,95,60,33,510	17,62,27,43,887
Add: Premium on Units issued	5,30,83,27,712	4,15,76,85,508
Less: Premium on Units redeemed	1,13,42,39,494	73,07,87,575
Add: Transferred from General Reserve		
Closing Balance	29,13,01,21,727	21,04,96,41,820
General Reserve		
Opening Balance	15,99,92,33,631	10,94,88,71,313
Add/Less: Transferred from Revenue Account	3,36,06,44,422	2,38,62,04,420
Less: Transfer to Unit premium Reserve		
Closing Balance	19,35,98,78,053	13,33,50,75,733
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	1,90,25,02,412	3,57,92,85,535
Add/Less: Transferred to Revenue Account	1,81,79,36,603	-2,04,55,30,224
Closing Balance	3,72,04,39,015	1,53,37,55,311
TOTAL	52,21,04,38,795	35,91,84,72,864

Schedule 4	30-09-2023	30-09-2022
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	4,26,008	3,25,333
Management Fee Payable	36,73,926	60,03,813
Custodial Charges Payable	-	-
Brokerage Payable		
Depository and settlement charges Payable	3,57,185	1,23,708
Book Overdraft	-	-
Redemption Payable	2,64,16,317	1,45,91,739
TDS Payable	3,39,658	2,75,349
Contract for Purchase of Investments		25,70,05,156
Interest Received in Advance	-	-
TOTAL	3,12,13,094	27,83,25,096

	AS AT	As AT
Schedule 5	30-09-2023	30-09-2022
Investments (Long Term and Short Term)		
Equity Shares	14,41,63,92,379	10,36,58,62,444
Debentures and Bonds Listed/Awaiting Listing	30,10,49,20,494	20,95,99,81,693
Central and State Government Securities (including treasury bills)	53,96,72,26,822	41,53,76,62,930
Commercial Paper		
Alternative Investment Funds *	29,00,49,144	39,22,22,974
Basel III Tier I bonds	1,66,01,49,880	1,24,24,38,987
Others - Mutual Fund Units	1,79,59,51,412	3,63,04,33,478
- Certificates of Deposit		
Investment classified as NPA	-	-
Less: Provision held for Non Performing Investments	-	-
Total	1,02,23,46,90,131	78,12,86,02,506
*(Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities)		

Schedule 6	30-09-2023	30-09-2022
Deposits		
Deposits with Scheduled Banks		
	-	-

Schedule 7	30-09-2023	30-09-2022
Other Current Assets		
Balances with bank in a current account	10,75,61,509	85,70,535
Contracts for sale of investments	-	63,63,312
Outstanding and accrued income	2,14,30,40,455	1,44,98,75,699
Dividend Receivable	7,25,053	5,00,819
Interest Receivable on Non-Performing Investments	-	-
Less: Provision for Interest on Non performing Investments	-	-
Brokerage receivable from PFM		
Application money pending allotment		
Sundry Debtors	-	-
Margin With CCIL	-	-
Redemption receivable on Non performing Investment		
Less: Provision for Non performing Investment	-	-
TOTAL	2,25,13,27,017	1,46,53,10,365

Schedule 8	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	2,97,25,92,711	2,17,34,62,444
	2,97,25,92,711	2,17,34,62,444

Schedule 9	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	18,05,92,121	12,50,82,460
Profit on Sale of Corp Bonds	1,10,05,297	10,47,686
Profit on Sale of Government Securities	23,12,72,114	-
Profit on Sale of Mutual Fund Scheme Units	4,08,67,741	3,36,81,114
	46,37,37,273	15,98,11,260

Schedule 10	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-

Schedule 11	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Other Income		
Excess Provision written Back-Accrued Interest/	-	-
Provision written back on recovery against Non Performing Investment	-	-

Schedule 12	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	1,12,83,188	2,85,66,818
Loss on Sale of Corp Bonds	5,81,30,525	8,77,368
Loss on Sale of Government Securities	12,05,41,960	12,15,767
Loss on Sale of AIFs	-	-
	18,99,55,673	3,06,59,953

Schedule 13	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS (Inter Scheme)		
Loss on Sale of Government Securities	-	-

NATIONAL PENSION SYSTEM TRUST
SM001011-NPS TRUST-A/C SBI PENSION FUND SCHEME ATAL PENSION YOJANA

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

Bonds		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	9.17% NTPC LIMITED 2024 22.09.2024	2,00,00,000.00	2,03,17,500.00	0.06	2,00,00,000.00	2,06,96,300.00	0.09
2	9.25% ICICI BANK LTD 2024 04.09.2024 INFRA BOND	1,00,00,000.00	1,01,48,120.00	0.03	1,00,00,000.00	1,03,38,910.00	0.05
3	9.30% INDIA INFRADEBT LIMITED 2024 19.06.2024	15,00,00,000.00	15,15,13,050.00	0.48	15,00,00,000.00	15,35,11,350.00	0.69
4	9.30% L&T INFRA DEBT FUND 2023 25.08.2023	0.00	0.00	0.00	10,00,00,000.00	10,10,70,400.00	0.46
5	9.34 % HDFC 2024 28.08.2024	0.00	0.00	0.00	20,00,00,000.00	20,59,856.00	0.01
6	9.35% TATA MOTORS LTD. 2023 10.11.2023	2,00,00,000.00	2,00,24,200.00	0.06	2,00,00,000.00	2,03,31,800.00	0.09
7	9.39 % LIC HOUSING FINANCE 2024 23.08.2024	40,00,000.00	40,59,092.00	0.01	40,00,000.00	41,21,516.00	0.02
8	9.50 % HDFC 2024 13.08.2024	40,00,000.00	40,54,572.00	0.01	40,00,000.00	41,27,516.00	0.02
9	9.58 % EXIM BANK 2023 04/10/2023	10,00,000.00	10,00,207.00	0.00	10,00,000.00	10,22,541.00	0.00
10	9.90% ICICI BANK LIMITED PERPETUAL BOND 28.12.2023	3,00,00,000.00	3,02,42,580.00	0.10	3,00,00,000.00	3,07,01,430.00	0.14
11	BRITANNIA INDUSTRIES BONUS DEBENTURES 03.06.2024	19,60,000.00	5,60,475.72	0.00	19,60,000.00	5,51,150.04	0.00
12	8.85 % AXIS BANK 2024 05.12.2024 INFRA BOND	0.00	0.00	0.00	26,50,00,000.00	27,17,74,990.00	1.22
13	8.85% INDIABULLS HOUSING FINANCE LTD. 2023. 30.05.2023	0.00	0.00	0.00	5,00,00,000.00	4,89,22,200.00	0.22
14	8.85% POWER GRID CORPORATION 2023 19.10.2023	37,50,000.00	37,52,077.50	0.01	37,50,000.00	38,11,035.00	0.02
15	8.85% TATA AIG 19.12.2029	10,00,00,000.00	10,06,43,500.00	0.32	10,00,00,000.00	9,67,42,700.00	0.44
16	8.87% EXIM BANK 2029 30.10.2029	40,00,000.00	42,43,416.00	0.01	40,00,000.00	42,87,364.00	0.02
17	8.88 % EXIM BANK 18/10/2022	0.00	0.00	0.00	4,70,00,000.00	4,70,48,222.00	0.21
18	8.90% SBI 02.11.2028	20,00,00,000.00	20,00,93,800.00	0.63	20,00,00,000.00	20,32,33,000.00	0.92
19	8.92% TATA CAPITAL HOUSING FINANCE LTD 2026 04.08.2026	12,30,00,000.00	12,52,65,291.00	0.39	12,30,00,000.00	12,58,43,268.00	0.57
20	8.93% POWER GRID CORPORATION LTD 20.10.2022	0.00	0.00	0.00	10,00,00,000.00	10,01,15,000.00	0.45
21	8.95% FCI 01.03.2029	20,00,00,000.00	21,14,78,000.00	0.67	20,00,00,000.00	21,31,58,600.00	0.96
22	8.95 % HDFC 2023 21.03.2023	0.00	0.00	0.00	2,00,00,000.00	2,01,51,480.00	0.09
23	8.99% BANK OF BARODA PERPETUAL BOND	5,80,00,000.00	5,73,99,816.00	0.18	5,80,00,000.00	5,97,66,738.00	0.27
24	9.00 % PFC 2028 11.03.2028	30,00,000.00	31,42,062.00	0.01	30,00,000.00	31,83,276.00	0.01
25	9.00% STEEL AUTHORITY OF INDIA 2024 13.10.2024	20,00,000.00	20,18,376.00	0.01	20,00,000.00	20,52,296.00	0.01
26	9% TATA POWER COMPANY LTD 21.02.2025	30,00,00,000.00	30,34,89,600.00	0.96	30,00,00,000.00	30,73,46,700.00	1.38
27	9.05% HOUSING DEVELOPMENT FINANCE CORPORATION LTD 20.11.2023	0.00	0.00	0.00	10,00,00,000.00	10,17,21,400.00	0.46
28	9.05% RELIANCE INDUSTRIES LIMITED 17.10.2028	5,00,00,000.00	5,28,77,250.00	0.17	5,00,00,000.00	5,34,05,350.00	0.24
29	9.08% LIC HOUSING FINANCE LIMITED 2028 10.10.2028	10,00,00,000.00	10,50,26,700.00	0.33	10,00,00,000.00	10,55,74,000.00	0.48
30	9.15% AXIS BANK 2022 31.12.2022	0.00	0.00	0.00	1,50,00,000.00	1,50,82,680.00	0.07
31	9.15% ICICI BANK 2022 31.12.2022	0.00	0.00	0.00	1,80,00,000.00	1,80,93,510.00	0.08
32	9.15% ICICI BANK PERPETUAL BOND 2023. 20.06.2023	0.00	0.00	0.00	9,70,00,000.00	9,76,73,665.00	0.44
33	8.55 % LIC HOUSING FINANCE LTD 2025 14.08.2025	30,00,000.00	30,36,888.00	0.01	30,00,000.00	30,61,002.00	0.01
34	8.60% AXIS BANK 28.12.2028	25,00,00,000.00	25,92,68,500.00	0.82	25,00,00,000.00	26,08,05,750.00	1.17
35	8.65 % IRFC 2024 15/01/2024	4,00,00,000.00	4,01,69,000.00	0.13	4,00,00,000.00	4,07,40,640.00	0.18
36	8.65% NABARD GOI 2028. 08.06.2028	10,00,00,000.00	10,43,03,900.00	0.33	5,00,00,000.00	5,28,15,000.00	0.24
37	8.65% NHPC LIMITED 08.02.2029	10,00,00,000.00	8,80,46,200.00	0.28	10,00,00,000.00	10,30,20,300.00	0.46
38	8.65 % POWER FINANCE CORPORATION 2024 28.12.2024	0.00	0.00	0.00	2,00,00,000.00	2,04,75,940.00	0.09
39	8.65% RELIANCE INDUSTRIES LTD 11.12.2028	15,00,00,000.00	15,62,92,650.00	0.49	5,00,00,000.00	5,24,94,700.00	0.24
40	8.70% BANK OF BARODA PERPETUAL BOND	20,00,00,000.00	19,99,51,400.00	0.63	20,00,00,000.00	20,49,24,400.00	0.92
41	8.70% LIC HOUSING FINANCE LTD 24.12.2025	10,00,00,000.00	10,17,63,000.00	0.32	10,00,00,000.00	10,26,24,800.00	0.46
42	8.70 % POWER GRID CORPORATION 2023 15/07/2023	0.00	0.00	0.00	5,00,00,000.00	5,05,77,300.00	0.23
43	8.70 % POWER GRID CORPORATION 2028 15/07/2028	90,00,000.00	94,06,035.00	0.03	90,00,000.00	94,83,426.00	0.04
44	8.75 % IDFC LIMITED 2023 28.07.2023	0.00	0.00	0.00	40,00,000.00	40,32,556.00	0.02
45	8.75% LIC HOUSING FINANCE LTD 08.12.2028	5,00,00,000.00	5,18,76,500.00	0.16	5,00,00,000.00	5,20,40,400.00	0.23
46	8.75% REC 2025 12.07.2025	10,00,000.00	10,16,984.00	0.00	10,00,000.00	10,28,800.00	0.00
47	8.75% SBI PERPETUAL BOND 30.08.2024	10,00,00,000.00	10,06,33,300.00	0.32	10,00,00,000.00	10,19,62,200.00	0.46
48	8.79% INDIAN RAILWAY FINANCE CORP LTD 2030 04.05.2030	80,00,000.00	85,91,008.00	0.03	80,00,000.00	86,16,640.00	0.04
49	8.80 % EXIM BANK 2023 15/03/2023	0.00	0.00	0.00	20,00,00,000.00	20,14,48,200.00	0.91
50	8.80% INDIABULLS HOUSING FINANCE LIMITED 28.07.2023	0.00	0.00	0.00	2,00,00,000.00	1,94,84,240.00	0.09
51	8.80% LIC HOUSING FINANCE LTD 25.01.2029	5,00,00,000.00	5,20,54,250.00	0.16	5,00,00,000.00	5,21,84,800.00	0.24
52	8.80% REC LTD 22.01.2029	17,40,00,000.00	18,37,38,954.00	0.58	17,40,00,000.00	18,57,82,062.00	0.84
53	8.44% INDIAN BANK AT 1 PERPETUAL BONDS SERIES II 08.12.2025	60,00,000.00	60,19,164.00	0.02	60,00,000.00	60,24,804.00	0.03
54	8.45% INDIA INFRADEBT LIMITED 2028. 18.05.2028	5,00,00,000.00	5,06,23,450.00	0.16	5,00,00,000.00	5,09,22,150.00	0.23
55	8.46 % HDFC LTD 2026 15.06.2026	5,00,00,000.00	5,06,14,450.00	0.16	5,00,00,000.00	5,10,57,900.00	0.23
56	8.47% LIC HOUSING FINANCE LTD 15.06.2026	2,80,00,000.00	2,84,57,800.00	0.09	2,80,00,000.00	2,86,01,132.00	0.13
57	8.48% LIC HOUSING FINANCE LTD 29.06.2026	3,00,00,000.00	3,05,05,800.00	0.10	3,00,00,000.00	3,06,61,050.00	0.14
58	8.48 % LIC HOUSING FINANCE LTD 2025 29.08.2025	3,00,00,000.00	3,03,43,290.00	0.10	3,00,00,000.00	3,05,67,750.00	0.14
59	8.48 % PFC 2024 09.12.2024	10,00,000.00	10,09,284.00	0.00	10,00,000.00	10,20,050.00	0.00
60	8.49% NTPC LTD 2025 25.03.2025	4,38,73,413.00	3,53,93,340.37	0.11	4,38,73,413.00	4,46,36,678.77	0.20
61	8.50% BANK OF BARODA 28.07.2025	10,00,00,000.00	9,86,94,400.00	0.31	10,00,00,000.00	10,22,89,900.00	0.46
62	8.50% CANARA BANK BASEL III ADDITIONAL TIER I BOND 2020-21 SERIES III 31.12.2025	12,00,00,000.00	11,99,76,120.00	0.38	9,00,00,000.00	9,15,04,800.00	0.41
63	8.50 % NHPC 2023 14.07.2023	0.00	0.00	0.00	2,00,000.00	2,01,899.60	0.00
64	8.50 % NHPC 2024 14.07.2024	2,00,000.00	2,01,447.00	0.00	2,00,000.00	2,03,843.40	0.00
65	8.50 % NHPC 2025 14.07.2025	19,00,000.00	19,29,111.80	0.01	19,00,000.00	19,47,566.50	0.01
66	8.50 % NHPC 2026 14.07.2026	34,00,000.00	34,81,219.20	0.01	34,00,000.00	35,10,095.40	0.02

67	8.50 % NHPC 2027 14.07.2027	0.00	0.00	0.00	2,00,000.00	2,07,615.00	0.00
68	8.50 % NHPC 2028 14.07.2028	2,00,000.00	2,07,380.40	0.00	2,00,000.00	2,08,729.80	0.00
69	8.50 % NHPC 2029 14.07.2029	2,00,000.00	2,09,110.80	0.00	2,00,000.00	2,09,915.20	0.00
70	8.50 % NHPC 2030 14.07.2030	42,00,000.00	43,81,473.60	0.01	42,00,000.00	44,18,870.40	0.02
71	8.52% HOUSING & URBAN DEVELOPMENT CORPORATION LTD 28.11.2028	10,00,00,000.00	10,46,19,400.00	0.33	10,00,00,000.00	10,53,79,900.00	0.47
72	8.52 % LIC HOUSING FINANCE LTD. 2025 03.03.2025	30,00,000.00	30,28,107.00	0.01	30,00,000.00	30,54,078.00	0.01
73	8.54 % NHPC 2026 26.11.2026	40,00,000.00	41,11,832.00	0.01	40,00,000.00	41,45,136.00	0.02
74	8.54 % NHPC LIMITED 2025 26.11.2025	10,00,000.00	10,19,856.00	0.00	10,00,000.00	10,28,984.00	0.00
75	8.24% POWER GRID CORPORATION LTD 14.02.2029	10,00,00,000.00	10,39,01,200.00	0.33	10,00,00,000.00	10,44,25,100.00	0.47
76	8.25 % EXIM 2025 28.09.2025	1,50,00,000.00	1,51,99,890.00	0.05	1,50,00,000.00	1,53,03,315.00	0.07
77	8.25% IRFC LTD 28.02.2024	0.00	0.00	0.00	10,00,00,000.00	10,13,47,300.00	0.46
78	8.27% NATIONAL HIGHWAY AUTHORITY OF INDIA 28.03.2029	25,00,00,000.00	25,79,46,500.00	0.81	25,00,00,000.00	25,87,85,250.00	1.17
79	8.27 % RURAL ELECTRIFICATION CORPORATION LIMITED 06.02.2025	2,00,00,000.00	2,01,65,700.00	0.06	2,00,00,000.00	2,03,25,560.00	0.09
80	8.30% DMTCL 2023.30.09.2023	0.00	0.00	0.00	4,70,00,000.00	4,71,41,141.00	0.21
81	8.30 % REC 2025 10.04.2025	9,50,00,000.00	9,58,78,940.00	0.30	9,50,00,000.00	9,66,93,755.00	0.44
82	8.32 % HDFC LTD 2026 04.05.2026	11,00,00,000.00	11,09,37,420.00	0.35	11,00,00,000.00	11,17,84,970.00	0.50
83	8.32 % POWER GRID CORP 23.12.2025	5,00,00,000.00	5,06,76,600.00	0.16	5,00,00,000.00	5,12,67,050.00	0.23
84	8.3750 % EXIM 2025 24.07.2025	2,10,00,000.00	2,12,89,968.00	0.07	2,10,00,000.00	2,14,56,750.00	0.10
85	8.37% HOUSING & URBAN DEVELOPMENT CORPORATION LTD 25.03.2029	10,00,00,000.00	10,44,64,800.00	0.33	10,00,00,000.00	10,48,01,200.00	0.47
86	8.38% HOUSING & URBAN DEVELOPMENT CORPORATION LTD 30.01.2029	10,00,00,000.00	10,43,96,500.00	0.33	10,00,00,000.00	10,47,51,600.00	0.47
87	8.40 % ICICI BANK 2026 13.05.2026 INFRA BOND	3,00,00,000.00	3,04,04,130.00	0.10	3,00,00,000.00	3,07,68,810.00	0.14
88	8.40% IDFC FIRST BANK LIMITED BASEL III TIER 2 BONDS 27/06/2033	25,00,00,000.00	24,98,35,000.00	0.79	0.00	0.00	0.00
89	8.40% IRFC LTD 08.01.2029	25,00,00,000.00	25,99,00,250.00	0.82	25,00,00,000.00	26,15,59,250.00	1.18
90	8.40 % NPCIL 2026 28.11.2026	40,00,000.00	41,12,816.00	0.01	40,00,000.00	41,46,824.00	0.02
91	8.40 % POWER GRID CORP LTD 2024 27.05.2024	10,00,000.00	10,04,722.00	0.00	10,00,000.00	10,16,810.00	0.00
92	8.40 % POWER GRID LTD 2027 27.05.2027	4,00,00,000.00	4,10,37,240.00	0.13	4,00,00,000.00	4,14,53,360.00	0.19
93	8.40% STATE BANK OF HYDERABAD 2025 30.12.2025	1,50,00,000.00	1,51,87,260.00	0.05	1,50,00,000.00	1,52,15,355.00	0.07
94	8.41% HOUSING & URBAN DEVELOPMENT CORPORATION LTD 15.03.2029	25,00,00,000.00	26,15,57,500.00	0.82	25,00,00,000.00	26,24,66,250.00	1.18
95	8.42% HDB FINANCIAL SERVICES LIMITED 2028_01_02.2028	5,00,00,000.00	5,02,48,100.00	0.16	5,00,00,000.00	5,02,85,400.00	0.23
96	8.10 % NTPC LIMITED 2026 27.05.2026	2,50,00,000.00	2,53,39,450.00	0.08	2,50,00,000.00	2,55,02,700.00	0.11
97	8.10% SBI PERPETUAL CALL 14-07-2033	25,00,00,000.00	25,13,99,750.00	0.79	0.00	0.00	0.00
98	8.11 % EXIM 2025 03.02.2025	20,00,000.00	20,15,380.00	0.01	20,00,000.00	20,27,820.00	0.01
99	8.11 % RURAL ELECTRIFICATION CORP 2025 07.10.2025	6,00,00,000.00	6,04,72,620.00	0.19	6,00,00,000.00	6,08,72,700.00	0.27
100	8.13 % NPCIL 2027 28.03.2027	40,00,000.00	40,92,644.00	0.01	40,00,000.00	41,13,616.00	0.02
101	8.13 % NPCIL 2028 28.03.2028	40,00,000.00	41,14,864.00	0.01	40,00,000.00	41,28,864.00	0.02
102	8.13 % NPCIL 2029 28.03.2029	40,00,000.00	41,23,516.00	0.01	40,00,000.00	41,47,616.00	0.02
103	8.13 % NPCIL 2030 28.03.2030	40,00,000.00	41,37,100.00	0.01	40,00,000.00	41,53,604.00	0.02
104	8.13 % NPCIL 2031 28.03.2031	40,00,000.00	41,52,964.00	0.01	40,00,000.00	41,61,104.00	0.02
105	8.14 % NPCIL 2026 25.03.2026	3,00,00,000.00	3,05,26,080.00	0.10	3,00,00,000.00	3,07,28,970.00	0.14
106	8.14 % NPCIL 2027 25.03.2027	3,50,00,000.00	3,58,20,050.00	0.11	3,50,00,000.00	3,60,06,460.00	0.16
107	8.14 % NPCIL 2028 25.03.2028	1,00,00,000.00	1,02,90,370.00	0.03	1,00,00,000.00	1,03,26,180.00	0.05
108	8.14 % NPCIL 2030 25.03.2030	1,30,00,000.00	1,34,51,724.00	0.04	1,30,00,000.00	1,35,06,246.00	0.06
109	8.15 % EXIM BANK 2025 05.03.2025	80,00,000.00	80,69,256.00	0.03	80,00,000.00	81,21,536.00	0.04
110	8.15 % EXIM 2030 21.01.2030	1,00,00,000.00	1,02,61,820.00	0.03	1,00,00,000.00	1,03,10,290.00	0.05
111	8.15% L&T INFRA DEBT FUND LTD 2023. 16.01.2023	0.00	0.00	0.00	5,00,00,000.00	5,00,59,050.00	0.23
112	8.15% NABARD GOI 28.03.2029	5,00,00,000.00	5,14,63,850.00	0.16	5,00,00,000.00	5,18,71,600.00	0.23
113	8.15% TATA AIG 27-09-2033	25,00,00,000.00	24,97,95,000.00	0.79	0.00	0.00	0.00
114	8.17 % NHPC LTD 2031 27.06.2031	5,00,00,000.00	5,16,96,250.00	0.16	5,00,00,000.00	5,17,11,900.00	0.23
115	8.18 % EXIM 2025 07.12.2025	4,50,00,000.00	4,55,63,040.00	0.14	4,50,00,000.00	4,58,44,020.00	0.21
116	8.18% NABARD 26.12.2028	10,00,00,000.00	10,26,76,000.00	0.32	10,00,00,000.00	10,37,58,100.00	0.47
117	8.20 % IRFC 2023 27/04/2023	0.00	0.00	0.00	70,00,000.00	70,56,273.00	0.03
118	8.20% NABARD GOI 2028_09.03.2028	15,00,00,000.00	15,36,45,900.00	0.48	15,00,00,000.00	15,51,95,850.00	0.70
119	8.20% NABARD GOI 2028_16.03.2028	5,00,00,000.00	5,12,20,900.00	0.16	5,00,00,000.00	5,17,38,050.00	0.23
120	8.20% SBI BASEL III AT1 BONDS 21-02-2099	25,00,00,000.00	25,11,21,750.00	0.79	0.00	0.00	0.00
121	8.22% NABARD GOI 2028_25.02.2028	9,80,00,000.00	10,04,34,614.00	0.32	9,80,00,000.00	10,14,59,106.00	0.46
122	8.23% IRFC LTD 29.03.2029	20,00,00,000.00	20,67,25,200.00	0.65	10,00,00,000.00	10,39,11,600.00	0.47
123	8.23 % REC LTD 2025 23.01.2025	1,60,00,000.00	1,61,21,904.00	0.05	1,60,00,000.00	1,62,44,048.00	0.07
124	7.89% POWER GRID CORPORATION 2027 09.03.2027	5,00,00,000.00	5,04,78,100.00	0.16	5,00,00,000.00	5,08,26,750.00	0.23
125	7.90% BAJAJ FINANCE LIMITED 13-04-2028	25,00,00,000.00	24,97,21,000.00	0.79	0.00	0.00	0.00
126	7.90% JAMNAGAR UTILITIES & POWER PRIVATE LIMITED 10-08-2028	25,00,00,000.00	24,99,10,750.00	0.79	0.00	0.00	0.00
127	7.90% LIC HOUSING FINANCE LTD 08.05.2024	5,00,00,000.00	5,00,50,700.00	0.16	5,00,00,000.00	5,01,91,000.00	0.23
128	7.90% RELIANCE PORTS & TERMINALS LTD. 2026 18.11.2026	10,00,00,000.00	10,02,07,000.00	0.32	10,00,00,000.00	10,01,36,300.00	0.45
129	7.94% EXPORT IMPORT 2023 22/05/2023	0.00	0.00	0.00	5,00,00,000.00	5,02,32,100.00	0.23
130	7.95% HDFC BANK 2026 21.09.2026 INFRA BOND	13,20,00,000.00	13,23,96,924.00	0.42	13,20,00,000.00	13,36,57,260.00	0.60
131	7.95% LIC HOUSING FINANCE LTD 26.03.2027	5,00,00,000.00	5,01,99,400.00	0.16	5,00,00,000.00	5,02,74,750.00	0.23
132	7.95 % REC LTD 2027 12.03.2027	0.00	0.00	0.00	2,00,00,000.00	2,02,58,140.00	0.09
133	7.95% RELIANCE PORTS & TERMINALS LTD. 2026 28.10.2026	30,00,00,000.00	30,10,46,100.00	0.95	30,00,00,000.00	30,09,49,800.00	1.36
134	7.95% TATA CAPITAL FINANCIAL SERVICES LIMITED 12-08-2032	20,00,00,000.00	20,10,88,800.00	0.63	0.00	0.00	0.00
135	7.97% HDFC LTD 17-02-2033	25,00,00,000.00	25,25,78,500.00	0.80	0.00	0.00	0.00
136	7.97% LIC HOUSING FINANCE LTD 28.01.2030	10,00,00,000.00	10,08,07,100.00	0.32	10,00,00,000.00	10,02,57,300.00	0.45
137	7.9873% TCFSL 17-04-2026	25,00,00,000.00	24,94,04,500.00	0.79	0.00	0.00	0.00
138	7.98% NIIF IFL 24-02-2028	25,00,00,000.00	24,96,07,250.00	0.79	0.00	0.00	0.00
139	7.99% HDFC LTD 11.07.2024	0.00	0.00	0.00	10,00,00,000.00	10,06,07,500.00	0.45
140	7.99% REC LTD. 2023_23.02.2023	0.00	0.00	0.00	10,00,00,000.00	10,03,25,500.00	0.45
141	7.99% SBI 28.06.2029	0.00	0.00	0.00	10,00,00,000.00	10,07,57,400.00	0.45
142	8.00% TATA CAPITAL HOUSING FINANCE LIMITED 03-11-2027	25,00,00,000.00	25,10,36,250.00	0.79	0.00	0.00	0.00
143	8.01% REC LTD 2028_24.03.2028	10,00,00,000.00	10,18,03,000.00	0.32	10,00,00,000.00	10,25,62,000.00	0.46
144	8.05% THE GREAT EASTERN SHIPPING COMPANY LTD 31.08.2024	3,20,00,000.00	3,18,46,144.00	0.10	3,20,00,000.00	3,15,32,032.00	0.14
145	8.05% HDFC LTD 22.10.2029	25,00,00,000.00	25,26,50,500.00	0.80	25,00,00,000.00	25,23,26,250.00	1.14
146	8.06% REC LTD 2028_27.03.2028	5,00,00,000.00	5,09,96,550.00	0.16	5,00,00,000.00	5,13,93,450.00	0.23

147	8.09% NLC INDIA LIMITED 29.05.2029	15,00,00,000.00	15,33,54,000.00	0.48	15,00,00,000.00	15,36,32,850.00	0.69
148	7.72% SBI BASEL III AT1 BONDS 03.09.2026	10,00,00,000.00	9,91,05,300.00	0.31	10,00,00,000.00	9,88,01,500.00	0.45
149	7.74% HPCL 02-03-2028	50,00,00,000.00	50,38,52,500.00	1.58	0.00	0.00	0.00
150	7.74% IRFC LTD 15-04-2038	35,00,00,000.00	35,79,83,850.00	1.13	0.00	0.00	0.00
151	7.75 % PFC GOI 2027 22.03.2027	10,00,00,000.00	10,06,45,100.00	0.32	10,00,00,000.00	10,13,70,800.00	0.46
152	7.75% SIDBI 27-10-2025	25,00,00,000.00	25,02,72,000.00	0.79	0.00	0.00	0.00
153	7.76% NABARD 29-03-2038	25,00,00,000.00	25,28,26,250.00	0.80	0.00	0.00	0.00
154	7.79% BAJAJ FINANCE LIMITED 20-09-2033	25,00,00,000.00	24,98,11,750.00	0.79	0.00	0.00	0.00
155	7.79% HDFC 24-11-2032	25,00,00,000.00	24,95,47,250.00	0.79	0.00	0.00	0.00
156	7.80% HDFC 06-09-2032	25,00,00,000.00	24,97,58,750.00	0.79	0.00	0.00	0.00
157	7.80% HDFC LIMITED 03-05-2033	50,00,00,000.00	49,96,46,500.00	1.57	0.00	0.00	0.00
158	7.80% NATIONAL HIGHWAY AUTHORITY OF INDIA 26.06.2029	10,00,00,000.00	10,11,90,000.00	0.32	10,00,00,000.00	10,12,27,900.00	0.46
159	7.82% LIC HOUSING FINANCE LTD 18-11-2032	25,00,00,000.00	25,03,91,500.00	0.79	0.00	0.00	0.00
160	7.82% PFC LTD 06-03-2038	25,00,00,000.00	25,46,55,250.00	0.80	0.00	0.00	0.00
161	7.83% INDIAN RAILWAY FINANCE CORP LTD 2027 21.03.2027	0.00	0.00	0.00	2,00,00,000.00	2,03,10,040.00	0.09
162	7.84% BAJAJ HOUSING FINANCE 23-09-2032	25,00,00,000.00	25,03,33,500.00	0.79	0.00	0.00	0.00
163	7.85% BAJAJ FINANCE LIMITED 11-09-2028	25,00,00,000.00	24,98,64,500.00	0.79	0.00	0.00	0.00
164	7.85% IRFC LTD 01.07.2034	10,00,00,000.00	10,26,19,600.00	0.32	10,00,00,000.00	10,12,33,100.00	0.46
165	7.86% HDFC BANK TIER II 02-12-2032	1,00,00,00,000.00	1,00,14,86,000.00	3.15	0.00	0.00	0.00
166	7.87% INDIA INFRADEBT LIMITED 22-12-2027	25,00,00,000.00	25,04,79,750.00	0.79	0.00	0.00	0.00
167	7.88% AXIS BANK LTD TIER II 13-12-2032	25,00,00,000.00	25,15,53,000.00	0.79	0.00	0.00	0.00
168	7.88% BANK OF BARODA BASEL III AT 1 BONDS	20,00,00,000.00	19,31,91,800.00	0.61	20,00,00,000.00	20,02,17,800.00	0.90
169	7.59% NHPC 20-02-2032	1,00,00,00,000.00	1,00,08,510.00	0.03	0.00	0.00	0.00
170	7.59% NHPC 20-02-2033	1,00,00,00,000.00	1,00,30,590.00	0.03	0.00	0.00	0.00
171	7.59% NHPC 20-02-2034	1,00,00,00,000.00	1,00,17,990.00	0.03	0.00	0.00	0.00
172	7.59% NHPC 20-02-2035	1,00,00,00,000.00	1,00,19,520.00	0.03	0.00	0.00	0.00
173	7.59% NHPC 20-02-2036	1,00,00,00,000.00	1,00,20,940.00	0.03	0.00	0.00	0.00
174	7.59% NHPC 20-02-2037	1,00,00,00,000.00	1,00,22,260.00	0.03	0.00	0.00	0.00
175	7.59% NHPC 20-02-2038	1,00,00,00,000.00	1,00,23,480.00	0.03	0.00	0.00	0.00
176	7.60% AXIS BANK 2023.20.10.2023	0.00	0.00	0.00	10,00,00,000.00	10,03,29,400.00	0.45
177	7.60% ICICI BANK LTD 2023 07.10.2023 INFRA BOND	0.00	0.00	0.00	11,50,00,000.00	11,53,87,205.00	0.52
178	7.62 % EXIM BANK 2026 01.09.2026	17,50,00,000.00	17,53,86,925.00	0.55	17,50,00,000.00	17,57,70,525.00	0.79
179	7.62% PFC LTD 15-07-2033	25,00,00,000.00	25,02,25,500.00	0.79	0.00	0.00	0.00
180	7.63% GRASIM INDUSTRIES LIMITED 01-12-2027	25,00,00,000.00	25,05,07,750.00	0.79	0.00	0.00	0.00
181	7.63% ICICI BANK INFRA 12-12-2029	25,00,00,000.00	24,96,47,000.00	0.79	0.00	0.00	0.00
182	7.63 % KOTAK MAHINDRA BANK LIMITED 01-12-2029	10,00,00,000.00	9,99,12,300.00	0.31	0.00	0.00	0.00
183	7.64% FCI 12.12.2029	10,00,00,000.00	10,01,47,000.00	0.32	10,00,00,000.00	10,01,71,000.00	0.45
184	7.65% AXIS BANK 30.01.2027	30,00,00,000.00	29,93,82,900.00	0.94	30,00,00,000.00	30,03,49,500.00	1.35
185	7.65% IRFC LIMITED 30-12-2032	25,00,00,000.00	25,26,44,750.00	0.80	0.00	0.00	0.00
186	7.65% PFC LTD. 2027 22.11.2027	10,00,00,000.00	9,98,61,400.00	0.31	10,00,00,000.00	10,02,96,300.00	0.45
187	7.65% PFC LTD 13-11-2037	25,00,00,000.00	25,03,47,250.00	0.79	0.00	0.00	0.00
188	7.67% REC LIMITED 30-11-2037	15,00,00,000.00	15,06,53,400.00	0.47	0.00	0.00	0.00
189	7.68% NEEPCO PSU BONDS 2025 15.11.2025	5,00,00,000.00	4,98,75,700.00	0.16	5,00,00,000.00	4,90,27,900.00	0.22
190	7.69% BPCL 2023. 16.01.2023	0.00	0.00	0.00	5,00,00,000.00	5,00,70,250.00	0.23
191	7.69% NABARD 29.05.2024	5,00,00,000.00	5,00,14,450.00	0.16	30,00,00,000.00	30,13,55,700.00	1.36
192	7.70% LARSEN & TOUBRO LIMITED 28.04.2025	20,00,00,000.00	20,02,67,800.00	0.63	20,00,00,000.00	20,03,59,600.00	0.90
193	7.7250% LARSEN & TOUBRO LIMITED 28-04-2028	15,00,00,000.00	15,07,74,000.00	0.47	0.00	0.00	0.00
194	7.72% BAJAJ FINANCE LIMITED 23-05-2033	50,00,00,000.00	49,70,26,500.00	1.56	0.00	0.00	0.00
195	7.43% NABARD 31.01.2030	20,00,00,000.00	19,91,83,000.00	0.63	20,00,00,000.00	19,96,25,000.00	0.90
196	7.43% NABFID 16-06-2033	1,25,00,00,000.00	1,24,47,20,000.00	3.92	0.00	0.00	0.00
197	7.44% - INDIANOIL 25-11-2027	75,00,00,000.00	74,58,48,750.00	2.35	0.00	0.00	0.00
198	7.47% ICICI BANK LTD 2027 25.06.2027 INFRA BOND	11,50,00,000.00	11,40,73,215.00	0.36	11,50,00,000.00	11,45,86,000.00	0.52
199	7.47% SIDBI 25-11-2025	25,00,00,000.00	24,88,84,000.00	0.78	0.00	0.00	0.00
200	7.48% CANARA BANK TIER II BONDS 26-08-2032	25,00,00,000.00	25,24,14,500.00	0.79	25,00,00,000.00	24,85,71,750.00	1.12
201	7.48% IRFC LTD 13.08.2029	10,00,00,000.00	10,00,18,100.00	0.31	10,00,00,000.00	10,00,99,900.00	0.45
202	7.48% PFC LIMITED 19-06-2038	50,00,00,000.00	49,57,55,000.00	1.56	0.00	0.00	0.00
203	7.49% INDIAN RAILWAY FINANCE CORP LTD 2027 28.05.2027	10,00,00,000.00	9,98,30,100.00	0.31	10,00,00,000.00	10,01,82,200.00	0.45
204	7.49% NATIONAL HIGHWAY AUTHORITY OF INDIA 01.08.2029	15,00,00,000.00	14,97,03,750.00	0.47	15,00,00,000.00	14,94,76,500.00	0.67
205	7.50% GRASIM INDUSTRY LTD 10-06-2027	25,00,00,000.00	24,93,87,250.00	0.79	0.00	0.00	0.00
206	7.50% HDFC 08.01.2025	0.00	0.00	0.00	15,00,00,000.00	14,94,94,500.00	0.67
207	7.50% NABARD 31-08-2026	25,00,00,000.00	24,86,84,250.00	0.78	0.00	0.00	0.00
208	7.50% NHPC LTD 07.10.2025	20,00,00,000.00	20,00,35,000.00	0.63	20,00,00,000.00	20,02,00,400.00	0.90
209	7.50% NHPC LTD 07.10.2026	10,00,00,000.00	10,00,01,400.00	0.31	10,00,00,000.00	10,00,62,800.00	0.45
210	7.50% NHPC LTD 07.10.2027	10,00,00,000.00	9,98,94,000.00	0.31	10,00,00,000.00	9,99,55,000.00	0.45
211	7.50% NHPC LTD 07.10.2028	10,00,00,000.00	9,97,92,100.00	0.31	10,00,00,000.00	9,98,54,600.00	0.45
212	7.50% NHPC LTD 07.10.2029	10,00,00,000.00	10,00,42,400.00	0.31	10,00,00,000.00	9,98,37,000.00	0.45
213	7.50% REC LIMITED 2033	15,00,00,000.00	14,89,74,450.00	0.47	15,00,00,000.00	14,67,56,400.00	0.66
214	7.50% TATA STEEL LIMITED 20-09-2027	30,00,00,000.00	29,75,71,800.00	0.94	0.00	0.00	0.00
215	7.54% IRFC 2027 31.10.2027	3,00,00,000.00	3,00,09,180.00	0.09	3,00,00,000.00	3,01,34,490.00	0.14
216	7.54% SBI INFRA BOND 01-08-2038	25,00,00,000.00	25,01,44,250.00	0.79	0.00	0.00	0.00
217	7.54% SIDBI 12-01-2026	15,00,00,000.00	14,95,49,250.00	0.47	0.00	0.00	0.00
218	7.55% IRFC LTD 12.04.2030	25,00,00,000.00	25,08,32,250.00	0.79	25,00,00,000.00	24,96,55,000.00	1.12
219	7.59% NHPC 20-02-2028	1,00,00,00,000.00	1,00,09,460.00	0.03	0.00	0.00	0.00
220	7.59% NHPC 20-02-2027	1,00,00,00,000.00	1,00,10,810.00	0.03	0.00	0.00	0.00
221	7.59% NHPC 20-02-2029	1,00,00,00,000.00	1,00,36,520.00	0.03	0.00	0.00	0.00
222	7.59% NHPC 20-02-2030	1,00,00,00,000.00	99,63,850.00	0.03	0.00	0.00	0.00
223	7.59% NHPC 20-02-2031	1,00,00,00,000.00	1,00,07,160.00	0.03	0.00	0.00	0.00
224	7.09% RURAL ELECTRIFICATION CORPORATION LTD 2022 17.10.2022	0.00	0.00	0.00	5,00,00,000.00	5,00,08,650.00	0.23
225	7.10% ICICI TIER 2 2030	10,00,00,000.00	9,80,27,000.00	0.31	10,00,00,000.00	9,89,53,100.00	0.45
226	7.10% NABARD GOI 08.02.2030	25,00,00,000.00	24,48,71,000.00	0.77	25,00,00,000.00	24,49,30,000.00	1.10
227	7.14% - INDIANOIL 06-09-2027	25,00,00,000.00	24,62,53,250.00	0.78	25,00,00,000.00	24,66,57,000.00	1.11
228	7.18% CANARA BANK 11.03.2030	10,00,00,000.00	9,83,79,600.00	0.31	10,00,00,000.00	9,86,24,700.00	0.44
229	7.18% LIC HOUSING FINANCE LTD 23.03.2032	9,00,00,000.00	8,66,23,020.00	0.27	9,00,00,000.00	8,51,62,500.00	0.38
230	7.20% POWER GRID CORP LTD 09.08.2027	10,00,00,000.00	9,88,65,600.00	0.31	10,00,00,000.00	9,90,58,600.00	0.45
231	7.25% NPCIL 2027 15.12.2027	1,30,00,000.00	1,29,43,307.00	0.04	1,30,00,000.00	1,29,23,911.00	0.66

232	7.25% NPCIL 2029 15.12.2029	2,00,00,000.00	1,98,13,620.00	0.06	2,00,00,000.00	1,98,28,260.00	0.09
233	7.25% NPCIL 2031 15.12.2031	3,70,00,000.00	3,65,31,987.00	0.12	3,70,00,000.00	3,64,34,677.00	0.16
234	7.25% PUNJAB NATIONAL BANK 29.07.2030	25,00,00,000.00	24,65,15,500.00	0.78	25,00,00,000.00	24,52,46,750.00	1.10
235	7.25% PUNJAB NATIONAL BANK BASEL III TIER II BOND SERIES XXII 14.10.2030	25,00,00,000.00	24,62,25,750.00	0.78	25,00,00,000.00	24,58,07,250.00	1.11
236	7.27% IRFC LTD 15.06.2027	5,00,00,000.00	4,95,73,700.00	0.16	5,00,00,000.00	4,96,72,350.00	0.22
237	7.30% POWER GRID CORP LTD 19.06.2027	19,50,00,000.00	19,34,25,765.00	0.61	19,50,00,000.00	19,39,18,335.00	0.87
238	7.32% NTPC LTD 17.07.2029	10,00,00,000.00	9,90,67,400.00	0.31	10,00,00,000.00	9,90,25,200.00	0.45
239	7.35% NHAI 28.04.2030	5,00,00,000.00	4,94,14,300.00	0.16	5,00,00,000.00	4,92,67,700.00	0.22
240	7.35% POWER FINANCE CORPORATION LTD 2022 22.11.2022	0.00	0.00	0.00	14,50,00,000.00	14,51,27,165.00	0.65
241	7.37% NTPC LTD 2031 14.12.2031	5,00,00,000.00	4,93,97,850.00	0.16	5,00,00,000.00	4,93,00,300.00	0.22
242	7.40% LIC HOUSING FINANCE LTD 06.09.2024	5,00,00,000.00	4,98,49,250.00	0.16	55,00,00,000.00	54,80,98,650.00	2.47
243	7.40% POWER GRID CORPORATION OF INDIA LIMITED 17-02-2033	50,00,00,000.00	47,73,36,000.00	1.50	0.00	0.00	0.00
244	7.40% SBI CARDS AND PAYMENT SERVICES LTD 25.02.2025	15,00,00,000.00	14,89,36,650.00	0.47	15,00,00,000.00	14,84,71,800.00	0.67
245	7.42% ICICI BANK LIMITED 15-09-2029	30,00,00,000.00	29,67,61,800.00	0.93	25,00,00,000.00	24,64,36,750.00	1.11
246	7.42 % PFC BS 217A 08-09-2032	25,00,00,000.00	24,66,47,000.00	0.78	25,00,00,000.00	24,43,84,500.00	1.10
247	10.25 % SHRIRAM FINANCE LTD 2024 10.10.2024 (SHRIRAM TRANSPORT FINANCE LTD)	1,00,00,000.00	1,01,47,100.00	0.03	1,00,00,000.00	1,03,21,620.00	0.05
248	10.00 % SHRIRAM FINANCE LIMITED 2024 13.11.2024 (SHRIRAM TRANSPORT FINANCE 2024)	1,00,00,000.00	1,01,30,970.00	0.03	1,00,00,000.00	1,02,85,280.00	0.05
249	4.79% HPCL 23.10.2023	10,00,00,000.00	9,98,40,300.00	0.31	10,00,00,000.00	9,76,21,400.00	0.44
250	5.23% NABARD BONDS SERIES 22C 31.01.25	25,00,00,000.00	24,25,98,250.00	0.76	25,00,00,000.00	23,84,41,750.00	1.07
251	5.36% HPCL 11.04.2025	0.00	0.00	0.00	25,00,00,000.00	23,85,97,000.00	1.07
252	5.40 % EXIM BOND 2025	0.00	0.00	0.00	45,00,00,000.00	43,80,50,250.00	1.97
253	5.45% NTPC LTD 15.10.2025	25,00,00,000.00	24,03,36,000.00	0.78	25,00,00,000.00	23,73,90,250.00	1.07
254	5.75% BORL DEBENTURES SERIES II 15.12.2023	25,00,00,000.00	24,92,01,000.00	0.78	25,00,00,000.00	24,46,33,750.00	1.10
255	6.07% NABARD 19-11-2027	25,00,00,000.00	23,60,30,250.00	0.74	0.00	0.00	0.00
256	6.11% BHARAT PETROLEUM CORPORATION LIMITED 06.07.2025	5,00,00,000.00	4,88,26,500.00	0.15	0.00	0.00	0.00
257	6.14% - INDIANOIL 18-02-2027	1,25,00,00,000.00	1,19,69,32,500.00	3.77	1,25,00,00,000.00	1,18,95,17,500.00	5.36
258	6.24% SBI 21/09/2030	0.00	0.00	0.00	20,00,00,000.00	19,23,95,800.00	0.87
259	6.25% LIC HOUSING FINANCE LTD 20.06.2025	17,00,00,000.00	16,58,49,280.00	0.52	67,00,00,000.00	64,71,17,490.00	2.91
260	6.35% PFC 30.06.2025	7,50,00,000.00	7,34,37,525.00	0.23	7,50,00,000.00	7,29,67,500.00	0.33
261	6.35% PFC 30.06.2026	10,00,00,000.00	9,68,71,900.00	0.31	10,00,00,000.00	9,62,87,600.00	0.43
262	6.35% PFC 30.06.2027	7,50,00,000.00	7,18,20,900.00	0.23	7,50,00,000.00	7,14,29,550.00	0.32
263	6.39% INDIAN OIL CORPORATION LIMITED 06.03.2025	0.00	0.00	0.00	47,00,00,000.00	45,99,30,250.00	2.07
264	6.40% NABARD 31.07.2023	0.00	0.00	0.00	35,00,00,000.00	34,77,57,200.00	1.57
265	6.43% HDFC 29.09.2025	0.00	0.00	0.00	35,00,00,000.00	33,83,19,800.00	1.52
266	6.69% NTPC 13.09.2031	25,00,00,000.00	23,72,51,250.00	0.75	25,00,00,000.00	23,58,85,000.00	1.06
267	6.75% STPL 22.04.2026	40,00,00,000.00	39,02,42,800.00	1.23	40,00,00,000.00	38,66,57,200.00	1.74
268	6.80% CANFIN HOMES LTD. 25-06-2025	25,00,00,000.00	24,46,58,000.00	0.77	0.00	0.00	0.00
269	6.92% IRFC BONDS SERIES 31.08.2031	25,00,00,000.00	24,16,44,250.00	0.76	25,00,00,000.00	23,90,44,500.00	1.08
270	7.00% HPCL 14.08.2024	0.00	0.00	0.00	20,00,00,000.00	19,88,62,800.00	0.90
Total:		31,81,86,83,413.00	31,76,50,70,374.39	100.00	22,25,10,83,413.00	22,20,24,20,680.11	100.00

Equity Shares		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	JINDAL STEEL & POWER LIMITED	30,608.00	2,14,66,920.80	0.15	39,778.00	1,70,48,850.80	0.16
2	JUBILANT FOODWORKS LTD	1,18,065.00	6,29,40,451.50	0.44	0.00	0.00	0.00
3	KOTAK BANK EQUITY	2,49,266.00	43,26,50,996.20	3.00	2,13,085.00	38,76,44,232.00	3.74
4	LARSEN AND TOURBO	1,89,034.00	57,15,53,750.70	3.96	1,95,300.00	36,08,55,810.00	3.48
5	LTI MINDTREE	7,767.00	4,04,64,904.95	0.28	0.00	0.00	0.00
6	MARICO LTD.	1,65,419.00	9,29,07,581.35	0.64	1,11,122.00	5,97,66,967.70	0.58
7	MARUTI EQUITY	25,138.00	26,67,29,262.80	1.85	18,778.00	16,57,75,000.70	1.60
8	MAHINDRA & MAHINDRA EQUITY	1,55,215.00	24,12,42,913.75	1.67	1,02,134.00	12,95,26,338.80	1.25
9	MPHASIS LTD	0.00	0.00	0.00	5,021.00	1,04,82,090.65	0.10
10	MUTHOOT FINANCE LTD.	35,259.00	4,41,44,268.00	0.31	40,389.00	4,20,06,579.45	0.41
11	NESTLE (I) LTD	4,758.00	10,70,87,830.20	0.74	5,382.00	10,30,37,313.60	0.99
12	NHPC LTD	11,04,142.00	5,82,98,697.60	0.40	0.00	0.00	0.00
13	NTPC LIMITED	9,19,173.00	22,57,02,930.15	1.57	7,79,609.00	12,44,64,576.85	1.20
14	OIL & NATURAL GAS CORPORATION	3,98,162.00	7,63,87,379.70	0.53	2,41,955.00	3,06,79,894.00	0.30
15	PAGE INDUSTRIES LTD	2,614.00	10,18,90,191.10	0.71	0.00	0.00	0.00
16	POWER GRID CORPORATION	6,53,872.00	13,06,10,932.00	0.91	3,48,648.00	7,39,83,105.60	0.71
17	CUMMINS INDIA LIMITED	46,972.00	7,96,78,603.60	0.55	35,660.00	4,26,44,011.00	0.41
18	DABUR	1,98,076.00	10,92,58,721.60	0.76	1,21,298.00	6,94,97,689.10	0.67
19	TORRENT PHARMACEUTICALS LTD.	51,425.00	9,92,03,967.50	0.69	34,910.00	5,44,54,363.50	0.53
20	DIVIS LABORATORIES LTD.	0.00	0.00	0.00	9,239.00	3,42,32,342.80	0.33
21	DR. REDDY'S LABORATORIES LIMITED	23,455.00	13,10,43,085.00	0.91	22,848.00	9,90,62,073.60	0.96
22	EICHER MOTORS LIMITED	35,046.00	12,08,01,809.70	0.84	11,709.00	4,29,90,764.40	0.41
23	GAS AUTHORITY OF INDIA LIMITED	4,33,335.00	5,39,06,874.00	0.37	5,18,151.00	4,51,05,044.55	0.44
24	GOOREJ CONSUMER PRODUCTS	34,025.00	3,37,39,190.00	0.23	51,888.00	4,72,41,429.60	0.46
25	HAVELLS INDIA PVT	77,790.00	10,80,46,420.50	0.75	52,753.00	7,11,40,058.15	0.69
26	HCL TECHNOLOGIES LIMITED	1,47,195.00	18,17,56,386.00	1.26	1,17,278.00	10,93,44,143.30	1.05
27	HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED	0.00	0.00	0.00	1,40,639.00	32,17,46,872.25	3.10
28	HDFC BANK LTD.	7,57,359.00	1,15,59,57,041.70	8.02	4,05,244.00	57,59,93,559.40	5.56
29	HDFC LIFE INSURANCE CO LTD	1,80,272.00	11,49,05,372.80	0.80	90,623.00	4,80,70,970.35	0.46
30	HERO MOTOCORP LIMITED	0.00	0.00	0.00	6,632.00	1,69,06,294.40	0.16
31	HINDALCO EQUITY	1,20,216.00	5,92,24,412.40	0.41	1,37,668.00	5,37,66,237.40	0.52
32	HINDUSTAN UNILEVER LIMITED	1,63,039.00	40,19,88,958.40	2.79	1,13,520.00	30,61,01,004.00	2.95
33	ICICI EQUITY	12,02,990.00	1,14,51,26,181.00	7.94	10,60,781.00	91,43,93,222.00	8.82
34	ICICI LOMBARD GENERAL INSURANCE COMPANY LTD.	0.00	0.00	0.00	25,735.00	2,96,24,845.25	0.29
35	INDUSIND BANK LIMITED	1,20,039.00	17,15,17,725.15	1.19	81,825.00	9,69,78,990.00	0.94
36	INFOSYS TECHNOLOGIES LIMITED	5,01,398.00	71,97,31,759.10	4.99	4,48,398.00	63,37,88,153.10	6.11
37	ASHOK LLEYLAND LIMITED	3,74,668.00	6,63,16,236.00	0.46	2,17,587.00	3,32,14,655.55	0.32
38	ASTRAL LTD	21,725.00	4,15,47,978.25	0.29	0.00	0.00	0.00
39	AXIS BANK EQUITY	4,55,921.00	47,26,53,300.70	3.28	5,00,076.00	36,66,55,723.20	3.54
40	BAJAJ FINANCE LIMITED	42,052.00	32,84,57,659.00	2.28	27,981.00	20,52,61,620.75	1.98
41	BAJAJ FINSERV LIMITED	1,23,397.00	19,00,62,229.25	1.32	71,283.00	11,96,37,823.05	1.15
42	BATA INDIA LTD	0.00	0.00	0.00	13,974.00	2,54,53,641.00	0.25
43	BHARAT ELECTRONICS LIMITED	8,92,736.00	12,34,65,388.80	0.86	5,06,223.00	5,11,03,211.85	0.49

44	BHARAT FORGE LIMITED	1,03,807.00	11,33,15,721.20	0.79	75,260.00	5,23,43,330.00	0.51
45	BHARTIARTL EQUITY	5,11,484.00	47,38,38,777.60	3.29	4,35,903.00	34,86,78,809.70	3.36
46	BHARTI ARTEL PARTLY PAID FOR RIGHTS RENUNCIATION	0.00	0.00	0.00	31,135.00	1,25,17,826.75	0.12
47	BAJAJ AUTO	20,658.00	10,46,05,914.60	0.73	22,070.00	7,78,57,442.50	0.75
48	BANK OF BARODA	6,29,892.00	13,47,65,393.40	0.93	4,88,000.00	6,46,11,200.00	0.62
49	BHARAT PETROLEUM CORPORATION LTD.	2,93,918.00	10,18,71,978.80	0.71	2,15,346.00	6,56,37,460.80	0.63
50	BRITANNIA INDUSTRIES LIMITED	17,234.00	7,81,93,243.10	0.54	15,877.00	6,10,16,104.85	0.59
51	CHOLAMANDALAM INVESTMENT AND FINANCE COMPANY LIMITED	65,829.00	8,01,50,098.95	0.56	22,183.00	1,62,42,392.60	0.16
52	CIPLA	1,17,070.00	13,88,62,580.50	0.96	89,930.00	10,02,67,453.50	0.97
53	COFORGE LTD	0.00	0.00	0.00	8,661.00	2,91,17,848.95	0.28
54	CONTAINER CORPORATION OF INDIA LTD	74,543.00	5,33,87,696.60	0.37	51,288.00	3,64,99,105.20	0.35
55	ACC LTD.	26,237.00	5,27,95,403.25	0.37	26,237.00	6,33,79,409.05	0.61
56	ADANI PORTS AND SPECIAL ECONOMIC ZONE LTD	0.00	0.00	0.00	70,891.00	5,81,76,699.15	0.56
57	AMBUJA CEMENTS LTD	1,78,696.00	7,59,10,060.80	0.53	81,549.00	4,20,46,664.40	0.41
58	APOLLO HOSPITALS ENTERPRISE LTD	23,453.00	12,04,95,650.75	0.84	17,570.00	7,70,16,338.00	0.74
59	ASIAN PAINTS LIMITED	54,793.00	17,32,03,412.65	1.20	46,799.00	15,64,23,317.55	1.51
60	ULTRATECH CEMENT LIMITED	28,406.00	23,44,87,269.10	1.63	27,847.00	17,41,85,769.70	1.68
61	UNITED SPIRITS LIMITED	86,189.00	8,68,13,870.25	0.60	94,603.00	7,96,84,106.90	0.77
62	VOLTAS LTD.	43,375.00	3,74,45,637.50	0.26	29,001.00	2,62,87,956.45	0.25
63	WIPRO LTD	0.00	0.00	0.00	1,62,402.00	6,40,26,988.50	0.62
64	ZEE ENTERTAINMENT ENTERPRISES LIMITED	0.00	0.00	0.00	98,133.00	2,53,33,033.95	0.24
65	PI INDUSTRIES LTD.	2,134.00	73,68,702.00	0.05	0.00	0.00	0.00
66	PIRAMAL ENTERPRISES LTD	0.00	0.00	0.00	25,862.00	2,23,51,233.50	0.22
67	PIRAMAL PHARMA LIMITED	0.00	0.00	0.00	1,03,448.00	2,74,71,909.50	0.27
68	POLYCAB INDIA LTD	4,648.00	2,48,34,496.40	0.17	7,800.00	1,99,73,850.00	0.19
69	RURAL ELECTRIFICATION CORPORATION LIMITED	1,90,091.00	5,46,32,153.40	0.38	0.00	0.00	0.00
70	RELIANCE INDUSTRY LIMITED	4,53,770.00	1,06,40,90,650.00	7.38	3,86,399.00	91,87,60,222.25	8.86
71	JIO FINANCIAL SERVICES	4,33,259.00	10,01,69,480.80	0.69	0.00	0.00	0.00
72	STATE BANK OF INDIA EQUITY	9,64,923.00	57,75,54,661.65	4.01	6,78,525.00	36,00,25,365.00	3.47
73	SBI LIFE INSURANCE CO LTD	41,568.00	5,42,62,867.20	0.38	78,966.00	9,87,43,034.70	0.95
74	SIEMENS LIMITED	22,272.00	8,17,93,920.00	0.57	7,378.00	2,04,42,962.40	0.20
75	SRF LTD	50,043.00	11,25,66,724.20	0.78	23,645.00	5,91,94,075.25	0.57
76	SUN PHARMACEUTICALS EQUITY	2,33,700.00	27,07,76,505.00	1.88	1,47,306.00	13,97,41,836.90	1.35
77	TATA CONSUMER PRODUCTS	84,108.00	7,37,54,305.20	0.51	0.00	0.00	0.00
78	TATA MOTORS LIMITED	1,89,078.00	11,91,56,956.60	0.83	2,60,045.00	10,52,14,207.00	1.02
79	TATA STEEL	17,80,000.00	22,94,42,000.00	1.59	19,80,000.00	19,66,14,000.00	1.90
80	TATA CONSULTANCY LIMITED	1,38,105.00	48,73,17,303.00	3.38	1,15,284.00	34,63,76,542.20	3.34
81	TECH MAHINDRA LIMITED	76,992.00	9,41,45,817.60	0.65	84,515.00	8,52,41,829.00	0.82
82	TITAN EQUITY	54,571.00	17,18,33,164.80	1.19	48,600.00	12,66,97,770.00	1.22
83	ITC	10,12,785.00	45,00,81,654.00	3.12	8,66,902.00	28,79,84,844.40	2.78
	Total:	1,80,69,254.00	14,41,63,92,379.15	100.00	1,38,50,484.00	10,36,58,62,444.30	100.00

Central and State Government Securities

Sr.No.	Security Description	As On 30-09-2023			As On 30-09-2022		
		Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	5.74% GSEC 15-11-2026	0.00	0.00	0.00	1,00,00,000.00	94,61,56,000.00	2.28
2	5.77% GSEC 03.08.2030	10,00,00,000.00	9,21,72,400.00	0.17	25,00,00,000.00	22,67,75,000.00	0.55
3	5.85% GSEC 01.12.2030	44,00,00,000.00	40,57,24,440.00	0.75	44,00,00,000.00	40,00,53,280.00	0.96
4	6.10% GSEC 12.07.2031	50,00,00,000.00	46,69,98,500.00	0.87	2,00,00,00,000.00	1,83,65,82,000.00	4.42
5	6.19% GSEC 16.09.2034	2,31,01,50,000.00	2,12,05,39,818.45	3.93	1,81,01,50,000.00	1,62,90,87,936.10	3.92
6	6.22% GSEC 16/03/2035	3,12,00,00,000.00	2,84,11,40,700.00	5.26	2,20,00,00,000.00	1,98,32,95,600.00	4.77
7	6.50% GUJARAT SDL 25.11.2030	30,00,00,000.00	28,43,99,100.00	0.53	30,00,00,000.00	28,01,67,300.00	0.67
8	6.53% CHHATTISGARH SDL 15-09-2028	40,00,00,000.00	38,40,66,400.00	0.71	40,00,00,000.00	37,99,06,800.00	0.91
9	6.53% TAMIL NADU SDL 06.01.2031	25,80,60,000.00	24,46,75,718.10	0.45	25,80,60,000.00	24,14,31,387.78	0.58
10	6.54% GSEC 17.01.2032	45,00,00,000.00	42,97,52,700.00	0.80	1,45,00,00,000.00	1,36,41,44,050.00	3.28
11	6.57% GOVT. STOCK 2033 05.12.2033	79,00,00,000.00	75,04,88,150.00	1.39	79,00,00,000.00	73,73,78,100.00	1.78
12	6.64% GS 16.06.2035	2,60,00,00,000.00	2,47,04,57,600.00	4.58	1,10,00,00,000.00	1,03,06,96,700.00	2.48
13	6.67% GS 15-12-2035	2,99,50,00,000.00	2,84,52,38,020.00	5.27	1,99,50,00,000.00	1,86,33,26,010.00	4.49
14	6.67% GSEC 17/12/2050	1,35,19,90,000.00	1,23,83,60,648.46	2.29	1,35,19,90,000.00	1,21,67,91,000.00	2.93
15	6.68% GS 2031 17.09.31	84,70,000.00	81,90,769.51	0.02	43,00,00,000.00	41,12,09,430.00	0.99
16	6.6% RAJASTHAN SDL 09.12.2030	21,36,70,000.00	20,36,56,141.78	0.38	21,36,70,000.00	20,08,39,330.17	0.48
17	6.71% TAMILNADU SDL 17-11-2029	13,80,50,000.00	13,30,38,646.95	0.25	13,80,50,000.00	13,15,32,659.50	0.32
18	6.75% KARNATAKA SDL 04.11.2035	25,00,00,000.00	23,59,79,500.00	0.44	25,00,00,000.00	23,21,63,250.00	0.56
19	6.76% GS 22.02.2061	87,59,20,000.00	80,49,74,859.60	1.49	27,59,20,000.00	24,95,71,019.60	0.60
20	6.78% KERALA SDL 25.05.2031	14,93,20,000.00	14,30,68,270.24	0.27	14,93,20,000.00	14,13,08,534.04	0.34
21	6.78% MAHARASHTRA SDL 25.05.2031	2,31,20,000.00	2,21,80,218.24	0.04	2,31,20,000.00	2,19,40,602.56	0.05
22	6.79% BHARAT SANCHAR NIGAM LIMITED 23.09.2030	25,00,00,000.00	23,93,59,500.00	0.44	25,00,00,000.00	23,81,49,750.00	0.57
23	7.59% GOI 2029 20.03.2029	0.00	0.00	0.00	41,65,00,000.00	42,10,81,500.00	1.01
24	7.60% FOOD CORPORATION OF INDIA 09.01.2030	40,00,00,000.00	39,93,87,600.00	0.74	40,00,00,000.00	39,52,40,000.00	0.95
25	7.61% GOI 2030 09.05.2030	17,20,00,000.00	17,53,54,344.00	0.32	17,20,00,000.00	17,40,20,312.00	0.42
26	7.62% GSEC 15.09.2039	60,00,00,000.00	61,98,60,000.00	1.15	60,00,00,000.00	60,62,14,200.00	1.46
27	7.62% KARNATAKA SDL 2027 01.11.2027	0.00	0.00	0.00	10,00,00,000.00	10,06,15,100.00	0.24
28	7.63% GSEC 17.06.2059	49,42,60,000.00	50,83,98,307.30	0.94	49,42,60,000.00	50,22,99,633.16	1.21
29	7.65% KARNATAKA SDL 2027 29.11.2027	0.00	0.00	0.00	5,00,00,000.00	5,03,71,800.00	0.12
30	7.65% TAMILNADU SDL 2027 06.12.2027	0.00	0.00	0.00	20,00,00,000.00	20,10,90,200.00	0.48
31	7.68% KARNATAKA SDL 2034	65,00,00,000.00	66,24,96,250.00	1.23	0.00	0.00	0.00
32	07.69 GS 17.06.2043	70,00,00,000.00	72,57,54,400.00	1.34	70,00,00,000.00	71,50,13,600.00	1.72
33	7.70% KARNATAKA SDL 2027 15.11.2027	0.00	0.00	0.00	9,00,00,000.00	9,08,55,630.00	0.22
34	7.70% MAHARASHTRA SDL 08-03-2033	50,00,00,000.00	50,79,24,000.00	0.94	0.00	0.00	0.00
35	7.72% BHARAT SANCHAR NIGAM LIMITED 22-12-2032	14,90,00,000.00	15,02,79,910.00	0.28	0.00	0.00	0.00
36	7.72% GSEC 15.06.2049	55,00,00,000.00	57,08,96,700.00	1.06	0.00	0.00	0.00
37	7.05% MTNL GOI 12.10.30	25,00,00,000.00	24,26,63,250.00	0.45	25,00,00,000.00	24,09,18,250.00	0.58
38	7.06% GOI 10-04-2028	2,00,00,00,000.00	1,98,67,92,000.00	3.68	0.00	0.00	0.00
39	7.06% GOVT. SECURITY 2046 10.10.2046	0.00	0.00	0.00	54,65,30,000.00	52,00,27,667.24	1.25
40	7.09% HARYANA SDL 23-03-2029	0.00	0.00	0.00	25,00,00,000.00	24,36,91,250.00	0.59
41	7.10% GS 18-04-2029	5,00,00,000.00	4,96,62,700.00	0.09	2,50,00,00,000.00	2,46,47,90,000.00	5.93
42	7.10% GUJARAT SDL 05.02.2030	25,00,00,000.00	24,56,12,000.00	0.46	25,00,00,000.00	24,30,10,000.00	0.59
43	7.10% UTTARPRADESH SDL 18.03.2030	10,00,00,000.00	9,81,08,400.00	0.18	10,00,00,000.00	9,72,35,300.00	0.23
44	7.16% GOVT SECURITIES 2023 20/05/2023	0.00	0.00	0.00	5,80,00,000.00	5,81,63,850.00	0.14
45	7.16% GSEC 20.09.2050	50,00,00,000.00	48,69,97,000.00	0.90	50,00,00,000.00	48,07,78,500.00	1.16
46	7.16% UTTARPRADESH SDL 17.03.2031	26,45,80,000.00	25,98,45,605.48	0.48	26,45,80,000.00	25,63,83,047.02	0.62
47	7.17% BIHAR SDL 28.01.2030	15,00,00,000.00	14,78,96,100.00	0.27	20,00,00,000.00	19,46,98,400.00	0.47

48	7.17% BIHAR SDL 02-03-2032	0.00	0.00	0.00	50,00,00,000.00	48,32,37,500.00	1.16
49	7.17% GOVT. SECURITY 2028. 08.01.2028	5,00,00,000.00	4,98,90,500.00	0.09	5,00,00,000.00	4,96,89,950.00	0.12
50	7.18% GOI 2037	2,75,00,00,000.00	2,71,44,59,000.00	5.03	0.00	0.00	0.00
51	7.18% TAMILNADU SDL 26.07.2027	0.00	0.00	0.00	6,00,00,000.00	5,91,86,280.00	0.14
52	7.19% GSEC 15.09.2060	75,00,00,000.00	72,52,71,000.00	1.34	0.00	0.00	0.00
53	7.23% RAJASTHAN SDL 14.06.2027	0.00	0.00	0.00	5,00,00,000.00	4,95,91,900.00	0.12
54	7.25% GSEC 12-06-2063	5,19,90,00,000.00	5,08,83,44,484.00	9.43	0.00	0.00	0.00
55	7.25% GUJARAT SDL 2027 12.07.2027	19,70,000.00	19,57,393.97	0.00	2,69,70,000.00	2,67,10,413.75	0.06
56	7.26% GSEC 22-08-2032	40,00,00,000.00	39,98,79,600.00	0.74	0.00	0.00	0.00
57	7.26% G-SEC 06-02-2033	35,45,00,000.00	35,47,73,674.00	0.66	0.00	0.00	0.00
58	7.27% GSEC 08.04.2026	0.00	0.00	0.00	90,00,00,000.00	90,24,61,500.00	2.17
59	6.79 % GOVT SECURITY 2027 15.05.2027	0.00	0.00	0.00	35,00,00,000.00	34,33,11,500.00	0.83
60	6.79% WESTBENGAL SDL 11.08.2028	0.00	0.00	0.00	45,00,00,000.00	43,27,91,100.00	1.04
61	6.80% GSEC 15/12/2060	1,50,00,00,000.00	1,38,61,98,000.00	2.57	0.00	0.00	0.00

62	6.81% MAHARASHTRA SDL 02.06.2031	29,58,10,000.00	28,42,70,747.71	0.53	29,58,10,000.00	28,12,49,048.56	0.68
63	6.83% GSEC 19.01.2039	50,00,00,000.00	47,94,04,000.00	0.89	0.00	0.00	0.00
64	6.84% BIHAR SDL 15-12-2030	0.00	0.00	0.00	15,00,00,000.00	14,27,04,900.00	0.34
65	6.84% KERALA SDL 25.05.2033	40,33,70,000.00	38,53,26,856.53	0.71	40,33,70,000.00	38,08,77,685.43	0.92
66	6.85% ASSAM SDL 16-02-2029	1,03,05,00,000.00	1,00,23,76,624.50	1.86	1,03,05,00,000.00	99,06,44,382.00	2.38
67	6.85% MTNL GOI 20.12.2030	25,00,00,000.00	23,97,42,000.00	0.44	25,00,00,000.00	23,77,22,750.00	0.57
68	6.89% MAHARASHTRA SDL 30.06.2031	7,52,80,000.00	7,26,68,913.20	0.13	7,52,80,000.00	7,19,29,061.36	0.17
69	6.89% MAHARASHTRA SDL 23.06.2032	25,00,00,000.00	24,09,97,250.00	0.45	25,00,00,000.00	23,82,12,250.00	0.57
70	6.90% OIL BOND 2028	25,00,00,000.00	24,65,23,000.00	0.46	25,00,00,000.00	24,49,42,750.00	0.59
71	6.90% UTTAR PRADESH SDL 11.03.2030	25,00,00,000.00	24,27,58,500.00	0.45	25,00,00,000.00	24,02,94,500.00	0.58
72	6.94% MAHARASHTRA SDL 07.07.2031	11,83,50,000.00	11,45,80,907.55	0.21	11,83,50,000.00	11,34,47,114.55	0.27
73	6.95% GSEC 16-12-2061	12,86,00,000.00	12,16,58,040.00	0.23	62,88,00,000.00	58,22,68,800.00	1.40
74	6.95% MAHARASHTRA SDL 30.06.2032	4,82,90,000.00	4,67,31,826.57	0.09	4,82,90,000.00	4,62,06,914.27	0.11
75	6.96% TAMIL NADU SDL 19-05-2056	15,00,00,000.00	14,15,02,050.00	0.26	0.00	0.00	0.00
76	6.96% UTTAR PRADESH SDL 22-12-2031	20,00,00,000.00	19,37,09,400.00	0.36	20,00,00,000.00	19,07,83,600.00	0.46
77	6.98% ASSAM SDL 10.02.2031	0.00	0.00	0.00	30,00,00,000.00	28,77,54,900.00	0.69
78	6.98% GUJARAT SDL 11-08-2031	11,80,30,000.00	11,46,14,447.86	0.21	11,80,30,000.00	11,32,62,768.30	0.27
79	6.98% TAMILNADU SDL 04.08.2031	2,22,40,000.00	2,16,04,558.72	0.04	2,22,40,000.00	2,13,72,106.24	0.05
80	6.99% GSEC 15-12-2051	50,00,00,000.00	47,64,02,000.00	0.88	25,00,00,000.00	23,38,09,000.00	0.56
81	6.99% MAHARASHTRA SDL 2029	38,44,20,000.00	37,64,07,918.36	0.70	38,44,20,000.00	37,30,52,700.60	0.90
82	6.99% PUDUCHERRY SDL 23-08-2029	15,83,00,000.00	15,43,86,349.10	0.29	15,83,00,000.00	15,28,85,190.20	0.37
83	6.99% UTTAR PRADESH SDL 14.07.2031	25,00,00,000.00	24,28,82,500.00	0.45	25,00,00,000.00	23,93,37,500.00	0.58
84	7.95% GOI 2032	8,00,00,000.00	8,34,41,840.00	0.15	85,00,00,000.00	87,98,92,800.00	2.12
85	7.01% UTTAR PRADESH SDL 20.07.2031	25,00,00,000.00	24,31,63,500.00	0.45	25,00,00,000.00	23,96,39,750.00	0.58
86	8.43% ASSAM SDL 27.01.2026	3,50,00,000.00	3,57,21,665.00	0.07	3,50,00,000.00	3,60,23,155.00	0.09
87	8.50% BIHAR SPL SDL 2025 30.03.2025	90,00,000.00	91,36,629.00	0.02	90,00,000.00	91,97,163.00	0.02
88	8.60% BIHAR SDL 2026 09.03.2026	0.00	0.00	0.00	5,00,00,000.00	5,17,43,350.00	0.12
89	8.60% GOI 2028 02.06.2028	0.00	0.00	0.00	27,03,00,000.00	28,59,32,800.50	0.69
90	8.62% BIHAR SDL 2026 24.02.2026	1,00,00,000.00	1,02,88,350.00	0.02	1,00,00,000.00	1,04,09,380.00	0.03
91	8.73% GOI 2041 12.12.2041	37,75,00,000.00	43,37,81,852.50	0.80	2,00,00,000.00	2,26,50,320.00	0.05
92	8.83% GSC 2023 25/11/2023	8,48,00,000.00	8,50,07,420.80	0.16	8,48,00,000.00	8,64,30,384.80	0.21
93	8.97% GOI 2030 05.12.2030	8,10,00,000.00	8,84,81,484.00	0.16	8,10,00,000.00	8,89,04,709.00	0.21
94	8.20% GOI 2025	0.00	0.00	0.00	12,00,00,000.00	12,30,44,640.00	0.30
95	8.22% J K SPL SDL 2026 30.03.2026	3,00,00,000.00	3,04,70,160.00	0.06	3,00,00,000.00	3,06,03,120.00	0.07
96	8.23% GUJARAT SDL 09.09.2025	2,00,00,000.00	2,02,94,280.00	0.04	2,00,00,000.00	2,04,27,800.00	0.05
97	8.24% GOVT OF INDIA 2027 15.02.2027	0.00	0.00	0.00	5,00,00,000.00	5,16,20,950.00	0.12
98	8.24% GOI 2033 10.11.2033	15,20,00,000.00	16,24,11,544.00	0.30	40,20,00,000.00	42,49,73,496.00	1.02
99	8.24% TAMILNADU SDL 2028 25.04.2028	0.00	0.00	0.00	5,00,00,000.00	5,14,98,750.00	0.12
100	8.28% GOI 2027 21.09.2027	0.00	0.00	0.00	7,90,00,000.00	8,20,49,321.00	0.20
101	8.28% TAMILNADU SDL 2028 14.03.2028	20,00,00,000.00	20,58,64,200.00	0.38	20,00,00,000.00	20,60,50,000.00	0.50
102	8.29% KERALA SDL 2025 29.07.2025	11,60,000.00	11,77,094.92	0.00	11,60,000.00	11,84,603.60	0.00
103	8.29% RAJASTHAN SDL 2024 SPL 23.06.2024	1,25,00,000.00	1,25,79,387.50	0.02	1,25,00,000.00	1,26,67,187.50	0.03
104	8.30% GOI 2042 31.12.2042	50,00,000.00	54,91,240.00	0.01	50,00,000.00	53,98,105.00	0.01
105	8.32% GOI 2032 02.08.2032	0.00	0.00	0.00	18,95,00,000.00	20,09,30,829.50	0.48
106	8.32% UTTAR PRADESH SDL 2025 SPL 02.06.2025	2,00,00,000.00	2,02,75,040.00	0.04	2,00,00,000.00	2,02,93,420.00	0.05
107	8.33% GSEC 2026 09-07-2026	0.00	0.00	0.00	12,25,00,000.00	12,64,99,012.50	0.30
108	8.33% GOI 2032 21.09.2032	2,60,00,000.00	2,77,78,894.00	0.05	2,60,00,000.00	2,75,81,320.00	0.07
109	8.33% MADHYA PRADESH SDL 2028 30.05.2028	0.00	0.00	0.00	14,91,80,000.00	15,41,05,774.42	0.37
110	8.34% PUNJAB SDL 30.05.2028	25,00,00,000.00	25,80,75,250.00	0.48	25,00,00,000.00	25,86,42,250.00	0.62
111	8.38% KERALA SDL 05.12.2028	22,14,60,000.00	22,97,40,610.86	0.43	22,14,60,000.00	22,96,96,983.24	0.55
112	8.39% UTTAR PRADESH SDL 27.01.2028	2,15,00,000.00	2,19,13,832.00	0.04	2,15,00,000.00	2,20,97,635.50	0.05
113	8.40% GOI 2024 28.07.2024	0.00	0.00	0.00	5,00,00,000.00	5,11,07,100.00	0.12
114	8.41% KERALA SDL 2028 06.06.2028	9,25,00,000.00	9,57,86,617.50	0.18	9,25,00,000.00	9,58,42,950.00	0.23
115	8.41% NAGALAND SDL 27.01.2026	1,39,00,000.00	1,41,78,222.40	0.03	1,39,00,000.00	1,43,02,933.20	0.03
116	7.72% GOI 2055 26.10.2055	50,00,00,000.00	52,02,16,000.00	0.96	0.00	0.00	0.00
117	7.72% GUJARAT SDL 15-03-2035	4,35,20,000.00	4,44,77,440.00	0.08	0.00	0.00	0.00
118	7.73% GOVT SEC 2034 19.12.2034	56,45,00,000.00	58,32,65,673.50	1.08	56,45,00,000.00	57,44,10,926.50	1.38
119	7.74% MADHYA PRADESH SDL 23-03-2043	8,05,80,000.00	8,25,11,663.76	0.15	0.00	0.00	0.00
120	7.76% KARNATAKA SDL 2027 13.12.2027	0.00	0.00	0.00	15,00,00,000.00	15,18,19,350.00	0.37
121	7.77% MADHYA PRADESH SDL 2043	67,19,40,000.00	69,00,44,079.42	1.28	0.00	0.00	0.00
122	7.83% KERALA SDL 29-03-2039	1,25,00,00,000.00	1,29,37,75,000.00	2.40	0.00	0.00	0.00
123	7.88% GOVT SEC 2030 19.03.2030	0.00	0.00	0.00	60,94,90,000.00	62,65,79,490.11	1.51
124	7.91% UTTAR PRADESH SDL 27-10-2037	22,55,40,000.00	23,44,49,957.70	0.43	0.00	0.00	0.00
125	7.92% UTTAR PRADESH SDL 2028 24.01.2028	10,00,00,000.00	10,14,07,000.00	0.19	10,00,00,000.00	10,12,22,600.00	0.24
126	8.03% GOI FCI BOND 2024	20,00,000.00	20,13,386.00	0.00	20,00,000.00	20,28,788.00	0.00
127	8.28% GOI 2032 15-02-2032	2,00,00,000.00	2,12,25,040.00	0.04	2,00,00,000.00	2,11,20,380.00	0.05
128	8.30% GOI 02/07/2040	25,00,00,000.00	27,27,89,500.00	0.51	0.00	0.00	0.00
129	8.33% GOI 2036	46,00,00,000.00	49,79,46,780.00	0.92	16,00,00,000.00	17,14,66,080.00	0.41
130	8.00% MTNL 15-11-2032	25,00,00,000.00	25,65,31,000.00	0.48	0.00	0.00	0.00
131	8.05% TAMILNADU 18.04.2028	0.00	0.00	0.00	10,00,00,000.00	10,21,44,300.00	0.25
132	8.09% WEST BENGAL SDL 2028 27.03.2028	0.00	0.00	0.00	4,50,00,000.00	4,59,93,015.00	0.11
133	8.10% KERALA SDL 08.04.2032	0.00	0.00	0.00	35,00,00,000.00	36,02,66,200.00	0.87
134	8.12% ARUNACHAL PRADESH SDL 2028 21.03.2028	20,00,00,000.00	20,46,43,400.00	0.38	20,00,00,000.00	20,48,00,200.00	0.49
135	8.13% GOVT SEC 2045 22.06.2045	29,61,90,000.00	32,03,37,482.13	0.59	19,61,90,000.00	21,00,89,080.55	0.51
136	8.15% GUJARAT SDL 26.11.2025	2,79,00,000.00	2,83,07,284.20	0.05	2,79,00,000.00	2,84,72,117.40	0.07
137	8.15% GOI 2026 24.11.2026	10,00,00,000.00	10,24,19,100.00	0.19	14,10,00,000.00	14,56,53,000.00	0.35
138	8.16% GUJARAT SDL 2028 09.05.2028	3,00,00,000.00	3,07,89,900.00	0.06	3,00,00,000.00	3,07,67,280.00	0.07
139	8.17% GOVT SECURITIES 2044 01.12.2044	16,52,00,000.00	17,87,60,276.80	0.33	16,52,00,000.00	17,64,88,446.40	0.42
140	7.27% MAHARASHTRA SDL 14.01.2030	20,00,00,000.00	19,79,88,200.00	0.37	20,00,00,000.00	19,64,51,200.00	0.47
141	7.30% GSEC 19-06-2053	4,15,41,20,000.00	4,09,76,98,742.16	7.59	0.00	0.00	0.00
142	7.36% GSEC 12-09-2052	30,00,00,000.00	29,87,08,200.00	0.55	0.00	0.00	0.00
143	7.40% GOI 2035 09/09/2035	1,14,80,00,000.00	1,15,88,65,820.00	2.15	1,14,80,00,000.00	1,13,94,08,368.00	2.74
144	7.40% GSEC 19-09-2062	25,00,00,000.00	25,01,85,250.00	0.46	20,00,00,000.00	19,67,00,000.00	0.47
145	7.50% GOVT SECURITY 2034 10.08.2034	25,00,00,000.00	25,40,48,750.00	0.47	25,00,00,000.00	24,99,64,250.00	0.60
146	7.51% MAHARASHTRA SDL 24.05.2027	58,90,000.00	59,04,642.54	0.01	4,28,90,000.00	4,29,91,735.08	0.10
147	7.54% GSEC 23.05.2036	0.00	0.00	0.00	25,00,00,000.00	25,10,43,000.00	0.60
148	7.57% GSEC 17.06.2033	0.00	0.00	0.00	1,20,00,00,000.00	1,21,63,84,800.00	2.93
149	7.59% GOI 2026 11.01.2026	2,10,00,000.00	2,11,45,929.00	0.04	2,10,00,000.00	2,12,14,305.00	0.05
	Total:	55,23,21,50,000.00	53,96,72,26,821.87	100.00	42,99,69,80,000.00	41,53,76,62,930.23	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the half year ended September 30, 2023

1.1 Background:

National Pension System Trust (NPS) has been established by Pension Fund Regulatory and Development Authority (PFRDA) as a Trust in accordance with the Indian Trusts Act, 1882 and is sponsored by Government of India. SBI Pension Fund Private Ltd (SBIPF), a Company incorporated under the Companies Act, 1956 (as amended thereon) has been appointed as the Fund Manager of the NPS vide PFRDA Pension Fund Regulation 2015.

The key features of the Schemes presented in these financial statements are as under: -

Type and Scheme Name	Investment Criteria & Objective
NPS Trust A/c SBI Pension Fund Scheme Atal Pension Yojana	This scheme class will be invested G Sec, Debt Securities issued by bodies Corporate/Public Financial Institutions/PSU Bonds/Infra Bonds/Developments Funds, short term money market instruments, equities and Liquid Funds to the limit of 5% of scheme corpus. Contributions of Fund by investor for retirement are non-withdrawable. The investment objective is to optimize the returns.

1.2 Central Recordkeeping Agency:

Protean e-Gov Technologies Limited (formerly NSDL e-Governance Infrastructure Limited) , Kfin Technologies Private limited and Computer Age Management Services Limited (CAMS) has been appointed as Central Recordkeeping Agency (CRA) for NPS Schemes who maintain the accounts of individual subscribers and CRA collects the necessary charges from these individual subscribers.

CRA's responsibilities includes:

- a. Recordkeeping, Administration and Customer service functions for NPS subscribers,
- b. Providing Unique Permanent Retirement Account Number (PRAN) to each subscriber,
- c. Maintaining database of all PRANs issued and recording transactions relating to each subscriber's PRAN,
- d. PRAN Transaction Statement,
- e. An operational interface between PFRDA and other NPS intermediaries such as Pension Funds, Annuity Service Providers, Trustee Bank etc.

CRA is responsible to resolve all queries pertaining to investors. CRA informs about the subscription and redemption to Pension Fund Managers (PFM) and also instruct Trustee Bank to credit PFM's pool account maintained with them.

1.3 With effect from 01st April 2022, NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust from 01st April 2022.

1.4 Axis Bank Limited i.e trustee bank provides subscription funds on a consolidated basis for all the schemes managed by PFM and credits the same to a schemes account, wherefrom the

funds are transferred by the PFM to the respective schemes. The PFM record receipt of funds in the respective schemes only.

1.5.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and PFRDA (Preparation of financial statement and Auditors Report of schemes under National Pension System) Guidelines 2012, Accounting standard specified in Companies (Accounting Standards) Amendment rules 2016 under section 133 of the Companies Act 2013 (the Act) read with Rule 7 of amended companies Accounts Rules 2014 to the extent made applicable by Authority's guidelines and generally accepted accounting principles. The scheme maintains books of account on an accrual basis under historical cost convention, as modified for investments which are marked to market.

1.5.2 Use of Estimates:

The preparation of Financial Statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities as of the date of financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from those estimates and are given effect to in the year in which those are crystallized.

1.5.3 Accounting of Unit Capital:

Units are created and redeemed based on the intimation provided by Central Record Keeping Agency (CRA) which is net of charges as provided in the National Pension System offer document and the Investment Management Agreement. All the units are recorded at face value

1.5.4 Unit Premium Reserve:

When units are issued or redeemed the net premium or discount to the face value is transferred to the Unit Premium Reserve.

1.5.5 Investments:

- (i) The investments are undertaken as per the guidelines specified in the Investment Management agreement with respect to the individual schemes.
- (ii) Purchase and sale of investments are recorded as on the trade date at cost and sale price respectively. As per Investment Management Agreement, transfer of securities from one scheme to another scheme are carried out at prevailing market price on spot basis.
- (iii) Rights/bonus entitlements if any are accounted on ex-right/ex-bonus bonus date of the principal stock exchange.

(iv) The holding cost of investments is determined by the weighted average cost method which includes brokerage on Equity Investment and Stamp duty as applicable on all investments.

(v) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

(vi) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust and provided to SBIPF on a daily basis. Valuation methodology is as follows:

Type of Asset Class	Valuation Methodology
Equity	As per closing price of the Principal Stock Exchange. In case, it was not traded on principal stock exchange then the closing price of the secondary stock exchange. NSE is considered as Principal Stock exchange.
	When a security is not traded on any stock exchange on a particular valuation day, the value at which it was traded on the principal stock exchange or secondary stock exchange, as the case may be, on the earliest previous day is used provided such date is not more than 30 days prior to valuation date. Until the right shares are traded, each right share is valued as ex-rights price minus right offer price. In case the rights price is higher than the ex-rights price, then the rights is valued at 'nil'. The above formula is used till the date of allotment. From the date of allotment, the security is valued at the exchange closing price.
Debt Securities other than Government Securities	All Instruments/ Securities with residual maturity of more than 30 days- Traded Securities: The traded price is taken subject to the fulfillment of the conditions practiced/adopted by the valuation agency after consultation with NPS Trust and PFs. Non-Traded Securities: The securities is valued on the basis of scrip level prices released by the valuation agency in consultation with NPS Trust and PFs. Purchase of new securities: In case of new security purchased for which price is not

	<p>available, such security is valued on the basis of scrip level price (for coupon bearing securities) / scrip level yield (for discounted securities) at which the securities are purchased.</p> <p>Investment in “Additional Tier 1 (Basel III Compliant) Perpetual Bonds” [AT1 Bonds], ABS, MBS –</p> <p>The Investment in AT1 Bonds, ABS and MBS is valued at scrip level prices as above.</p> <p>All Instruments/ Securities with residual maturity of upto 30 days</p> <p>The securities is valued by amortization on a straight-line basis to maturity from last valuation price as long as it is within the prescribed range, (presently $\pm 0.025\%$, i.e., ± 2.5 basis points) of the reference price provided by the valuation agency.</p>
Government Securities	<p>Securities with residual maturity of more than 30 days-</p> <p>The security is valued on the basis of scrip level prices released by the valuation agency on the same basis as debt securities maturing greater than 30 days.</p> <p>Securities with residual maturity of upto 30 days-</p> <p>The security is valued through amortization on the same basis as debt securities maturing upto 30 days.</p>
Mutual Fund Units	Valued at latest NAV available on AMFI website. Presently, previous day’s Scheme NAVs are being considered.
Real Estate Investment Trusts (REIT) & Infrastructure Investment Trusts (InvIT)”	The investments in units of REIT/InvIT are valued on the basis of last closing price at the principal stock exchange (last closing price should not be later than 30 days). If not traded on principal stock exchange, the closing price on any other stock exchange where units are traded are used.
Exchange Traded Funds (ETF)	ETFs are valued at closing price of the day of the respective stock exchange
IPO Application	IPO application money pending allotment are valued at cost basis. IPO Post allotment but awaiting listing are valued at allotment price
Fixed Deposits	Fixed Deposits are valued at face value and amortized on straight line basis.

1.5.6

Non Performing Investments:

Investments are classified as non-performing based on PFRDA (Identification, Income Recognition, and provisioning of NPA) Guidance Note 2013 and as per suggested SOPs. An investment is regarded as non-performing if interest/ principal or both amounts have not

been received or remained outstanding for 90 days such income/instruments has fallen due Provision are made for Non-performing investments as per the extant guidelines prescribed by PFRDA as shown below:

Period due from the date of classification of assets as NPS	% Provision on Book Value
3 Months	50%
6 Months	75%
9 Months	100%

Allocation of any recovery in NPI accounts is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books
- c. Remaining amount towards interest amount recorded in memorandum account.

1.5.7 **Income Recognition:**

- a) Profit / loss on Sale of equity shares / mutual fund units are the difference between the Sale consideration net of expenses and the weighted average book cost.
- b) Realised gain / loss on debt securities is the difference between the Sale consideration net of expenses and the weighted average amortised cost as on the date of Sale.
- c) Interest income is accounted on accrual basis.
- d) Other income of a miscellaneous nature is accounted for as and when realised.
- e) Dividend is accounted on accrual basis and recognised on the date the share is quoted on ex-dividend basis.
- f) Income on non-performing assets (NPA) is recognized on receipt basis.

1.5.8 **Income Taxes:**

No provision for income tax has been made since the income of the Schemes is exempt under Section 10(44) of the Income Tax Act, 1961.

1.5.9 **Fees**

a) Investment Management Fees:

The Schemes have paid/provided for Investment Management Fees to the PFM for managing the Scheme and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA as follows:

Management Fee shall be charged in percentage in accordance with following slab structure of Asset Under Management.

Slabs of AUM	Maximum Investment Management Fee
Up to 10,000 Cr.	0.09%
10,001 – 50,000 Cr.	0.06%
50,001 – 1,50,000 Cr.	0.05%
Above 1,50,000 Cr	0.03%

b) **NPS Trust Fees**

The Schemes have paid/provided for NPS Trust Fees to the PFM and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA.

1.5.10 **Custodian Fees and Depository & Settlement Charges:**

Custodian Fees and Depository & Settlement charges are charged by DB in accordance with the terms specified in the IMA. The PFRDA (Preparation of Financial Statements and Auditors Report of schemes under National Pension System) PFRDA Pension Fund Regulation 2015 specify that the custodian charges should be accrued on a day to day basis.

1.5.11 **Computation of Net Asset Value:**

The NAV of the units is computed by dividing Net Assets by number of units outstanding in the Scheme.

1.5.12 The net unrealized gain or loss in the value of investments is determined separately for each category of investment. The net change in unrealized gain or loss between two balance sheet dates is recognized in the revenue account. Later, the change in unrealized gain (net) in the value of investment is transferred from/to unrealized appreciation reserve through appropriation account.

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
BALANCE SHEET AS AT**

**A TIER- I
30-09-2023**

Particulars	Notes	30-09-2023	30-09-2022
Laibilities			
Unit Capital	2	35,22,61,140	26,07,52,905
Reserve and Surplus	3	25,89,54,888	19,00,89,353
Current Liabilities and Provisions	4	1,31,942	1,76,189
Total (A)		61,13,47,970	45,10,18,446
Assets			
Investment	5	59,68,44,769	44,17,19,184
Deposits	6	-	-
Other Current Assests	7	1,45,03,201	92,99,262
Total (B)		61,13,47,970	45,10,18,446
(a) Net Assests as per Balance Sheets		61,12,16,028	45,08,42,257
(b) Number of Units Outstanding		3,52,26,114	2,60,75,290

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
REVENUE ACCOUNT FOR THE YEAR ENDED**

**A TIER- I
30-09-2023**

Particulars	Notes		
		30-09-2023	30-09-2022
Income			
Dividend		1,04,46,694	68,87,283
Interest	8	1,07,32,551	67,02,839
Profit on sale/redemption of investments	9	7,40,967	4,82,145
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		35,20,096	23,12,565
Other Income	11	-	-
Total Income (A)		2,54,40,308	1,63,84,832
Expense and Losses			
Unrealized losses in value of investments		46,55,857	19,28,202
Loss on sale/redemption of investments	12	43,18,281	4,52,991
Loss on inter-scheme transfer/sale	13		
Management fees (GST)		1,37,665	1,05,292
NPS Trust fees		14,445	10,367
Custodian fees		-	27
Depository and settlement charges		2,669	691
Stamp Duty on Bond/Mutual Fund		-	-
CRA Fees		-	-
Less: Amount recoverable by sale of units on account of CRA charges		-	-
Total Expenditure (B)		91,28,917	24,97,570
Surplus/(Deficit) for the year (A-B)		1,63,11,391	1,38,87,262
Less :Amount transferred to/(From) unrealised appreciation account		-11,35,761	3,84,363
Less: Amount Transferred to General Reserve		1,74,47,152	1,35,02,899
Amount carried forward to Balance Sheet		-	-

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT

A TIER- I
30-09-2023

Schedule 2	30-09-2023	30-09-2022
Unit Capital		
Outstanding at the beginning of the year	32,06,78,998	21,36,81,579
Add :Units issued during the year	5,10,47,361	5,98,89,472
Less: Units redeemed during the year	1,94,65,219	1,28,18,147
Outstanding at the end of the year	35,22,61,140	26,07,52,905
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	3,20,67,900	2,13,68,158
Add :Units issued during the year	51,04,736	59,88,947
Less: Units redeemed during the year	19,46,522	12,81,815
Outstanding Units at the end of the year	3,52,26,114	2,60,75,290
* Initial Capital represent capital on the date of commencement of scheme		

Schedule 3	30-09-2023	30-09-2022
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	16,84,67,241	9,40,55,889
Add: Premium on Units issued	3,60,91,822	4,20,44,614
Less: Premium on Units redeemed	1,37,59,631	90,16,569
Add: Transferred from General Reserve		
Closing Balance	19,07,99,431	12,70,83,934
General Reserve		
Opening Balance	6,88,26,594	3,82,69,279
Add/Less: Transferred from Revenue Account	1,74,47,152	1,35,02,900
Less: Transfer to Unit premium Reserve		
Closing Balance	8,62,73,746	5,17,72,179
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	-1,69,82,530	1,08,48,877
Add/Less: Transferred to Revenue Account	-11,35,761	3,84,363
Closing Balance	-1,81,18,291	1,12,33,240
TOTAL	25,89,54,888	19,00,89,353

Schedule 4	30-09-2023	30-09-2022
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	2,494	1,848
Management Fee Payable	21,513	33,988
Custodial Charges Payable	-	-
Brokerage Payable		
Depository and settlement charges Payable	384	544
Book Overdraft	-	-
Redemption Payable	1,05,558	1,38,240
TDS Payable	1,993	1,569
Contract for Purchase of Investments	-	-
Interest Received in Advance	-	-
TOTAL	1,31,942	1,76,189

	AS AT	As AT
Schedule 5	30-09-2023	30-09-2022
Investments (Long Term and Short Term)		
Equity Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	-	-
Central and State Government Securities (including treasury bills)	-	-
Commercial Paper		
Alternative Investment Funds *	26,81,36,039	25,46,26,470
Basel III Tier I bonds	29,72,98,892	15,66,94,234
Others - Mutual Fund Units	3,14,09,838	3,03,98,480
- Certificates of Deposit		
Investment classified as NPA	-	-
Less: Provision held for Non Performing Investments	-	-
Total	59,68,44,769	44,17,19,184
*(Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities)		

Schedule 6	30-09-2023	30-09-2022

Deposits		
Deposits with Scheduled Banks	-	-

Schedule 7	30-09-2023	30-09-2022
Other Current Assets		
Balances with bank in a current account	-1,16,665	1,36,927
Contracts for sale of investments	-	-
Outstanding and accrued income	1,46,19,866	91,62,335
Dividend Receivable	-	-
Interest Receivable on Non-Performing Investments	-	-
Less: Provision for Interest on Non performing Investments	-	-
Brokerage receivable from PFM		
Application money pending allotment		
Sundry Debtors	-	-
Margin With CCIL	-	-
Redemption receivable on Non performing Investment	-	-
Less: Provision for Non performing Investment	-	-
TOTAL	1,45,03,201	92,99,262

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 8	30-09-2023	30-09-2022
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	1,07,32,551	67,02,839
	1,07,32,551	67,02,839

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 9	30-09-2023	30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	-	-
Profit on Sale of Corp Bonds	31,941	45,311
Profit on Sale of Government Securities	-	-
Profit on Sale of Mutual Fund Scheme Units	7,09,026	4,36,834
	7,40,967	4,82,145

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 10	30-09-2023	30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 11	30-09-2023	30-09-2022
Other Income		
Excess Provision written Back-Accrued Interest/	-	-
Provision written back on recovery against Non Performing Investment	-	-

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 12	30-09-2023	30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	-	-
Loss on Sale of Corp Bonds	-	4,52,991
Loss on Sale of Government Securities	-	-
Loss on Sale of AIFs	43,18,281	-
	43,18,281	4,52,991

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 13	30-09-2023	30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS (Inter Scheme)		
Loss on Sale of Government Securities	-	-

NATIONAL PENSION SYSTEM TRUST
SM001012-NPS TRUST-A/C SBI PENSION FUND SCHEME A-TIER I
Notes annexed to and forming part of the financial statement(Refer Schedule 5)

Bonds		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	9.90% ICICI BANK LIMITED PERPETUAL BOND 28.12.2023	2,00,00,000.00	2,01,61,720.00	6.78	2,00,00,000.00	2,04,67,620.00	13.06
2	7.84% HDFC BANK BASEL III PERPETUAL BONDS 08-09-2027	5,00,00,000.00	4,89,04,050.00	16.45	0.00	0.00	0.00
3	9.15% ICICI BANK PERPETUAL BOND 2023. 20.06.2023	0.00	0.00	0.00	40,00,000.00	40,27,780.00	2.57
4	8.60% PUNJAB NATIONAL BANK PERPETUAL AT1 22.01.2026	1,20,00,000.00	1,25,06,712.00	4.21	1,20,00,000.00	1,21,04,916.00	7.73
5	8.75% PUNJAB NATIONAL BANK BASEL III AT1 BOND CALL 27-03-2099	4,00,00,000.00	4,00,79,840.00	13.48	0.00	0.00	0.00
6	8.44% INDIAN BANK AT 1 PERPETUAL BONDS SERIES II 08.12.2025	3,70,00,000.00	3,71,18,178.00	12.49	3,70,00,000.00	3,71,52,958.00	23.71
7	8.50% BANK OF BARODA 28.07.2025	1,00,00,000.00	98,69,440.00	3.32	1,00,00,000.00	1,02,28,990.00	6.53
8	8.50% BANK OF BARODA BASEL III AT 1 BONDS SERIES XIV 17.11.2025	40,00,000.00	41,10,136.00	1.38	40,00,000.00	41,33,424.00	2.64
9	8.50% CANARA BANK BASEL III ADDITIONAL TIER I BOND 2020-21 SERIES III 31.12.2025	3,60,00,000.00	3,59,92,836.00	12.11	1,60,00,000.00	1,62,67,520.00	10.38
10	8.24% CANARA BANK BASEL III	1,00,00,000.00	99,30,920.00	3.34	1,00,00,000.00	1,00,17,680.00	6.39
11	8.44% INDIAN BANK PERPETUAL CALL 14-12-2025	80,00,000.00	80,25,376.00	2.70	0.00	0.00	0.00
12	8.20% SBI BASEL III AT1 BONDS 21-02-2099	1,00,00,000.00	1,00,44,870.00	3.38	0.00	0.00	0.00
13	7.95% BANK OF BARODA BASEL III ADDITIONAL TIER 1 BOND SERIES XVII 26.11.26	1,00,00,000.00	97,04,710.00	3.26	0.00	0.00	0.00
14	8% BANK OF BARODA PERPETUAL CALL 2027	2,00,00,000.00	1,91,64,140.00	6.45	1,00,00,000.00	1,01,25,000.00	6.46
15	8.05 % CANARA BANK BASEL III ADDITIONAL TIER I BOND 2021-22 SERIES II	1,00,00,000.00	98,59,980.00	3.32	1,00,00,000.00	99,96,620.00	6.38
16	7.73% SBI AT1 24.11.2025	70,00,000.00	69,19,962.00	2.33	70,00,000.00	69,22,657.00	4.42
17	7.74% SBI PERPETUAL	60,00,000.00	59,99,154.00	2.02	60,00,000.00	59,74,920.00	3.81
18	8.99% BANK OF BARODA PERPETUAL BOND	90,00,000.00	89,06,868.00	3.00	90,00,000.00	92,74,149.00	5.92
	Total:	29,90,00,000.00	29,72,98,892.00	100.00	15,50,00,000.00	15,66,94,234.00	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the half year ended September 30, 2023

1.1 Background:

National Pension System Trust (NPS) has been established by Pension Fund Regulatory and Development Authority (PFRDA) as a Trust in accordance with the Indian Trusts Act, 1882 and is sponsored by Government of India. SBI Pension Fund Private Ltd (SBIPF), a Company incorporated under the Companies Act, 1956 (as amended thereon) has been appointed as the Fund Manager of the NPS vide PFRDA Pension Fund Regulation 2015.

The key features of the Schemes presented in these financial statements are as under: -

Type and Scheme Name	Investment Criteria & Objective
NPS Trust A/c SBI Pension Fund Scheme A – Tier I	This asset class will be invested in Asset Backed Securities regulated by the Securities and Exchange Board of India, Units of Infrastructure Investment Trusts regulated by the Securities and Exchange Board of India, Commercial mortgage based securities or Residential mortgage based securities, Units issued by Real Estate Investment Trusts regulated by the Securities and Exchange Board of India, Alternative Investment funds (AIF Category I & II) registered with SEBI. Contributions of Fund by investor for retirement are non-withdrawable. The investment objective is to optimize the returns.

1.2 Central Recordkeeping Agency:

Protean e-Gov Technologies Limited (formerly NSDL e-Governance Infrastructure Limited) , Kfin Technologies Private limited and Computer Age Management Services Limited (CAMS) has been appointed as Central Recordkeeping Agency (CRA) for NPS Schemes who maintain the accounts of individual subscribers and CRA collects the necessary charges from these individual subscribers.

CRA's responsibilities includes:

- a. Recordkeeping, Administration and Customer service functions for NPS subscribers,
- b. Providing Unique Permanent Retirement Account Number (PRAN) to each subscriber,
- c. Maintaining database of all PRANs issued and recording transactions relating to each subscriber's PRAN,
- d. PRAN Transaction Statement,
- e. An operational interface between PFRDA and other NPS intermediaries such as Pension Funds, Annuity Service Providers, Trustee Bank etc.

CRA is responsible to resolve all queries pertaining to investors. CRA informs about the subscription and redemption to Pension Fund Managers (PFM) and also instruct Trustee Bank to credit PFM's pool account maintained with them.

1.3 With effect from 01st April 2022, NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust from 01st April 2022.

1.4 Axis Bank Limited i.e trustee bank provides subscription funds on a consolidated basis for all the schemes managed by PFM and credits the same to a schemes account, wherefrom the funds are transferred by the PFM to the respective schemes. The PFM record receipt of funds in the respective schemes only.

1.5.1 **Basis of Preparation of Financial statements:**

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and PFRDA (Preparation of financial statement and Auditors Report of schemes under National Pension System) Guidelines 2012, Accounting standard specified in Companies (Accounting Standards) Amendment rules 2016 under section 133 of the Companies Act 2013 (the Act) read with Rule 7 of amended companies Accounts Rules 2014 to the extent made applicable by Authority's guidelines and generally accepted accounting principles. The scheme maintains books of account on an accrual basis under historical cost convention, as modified for investments which are marked to market.

1.5.2 **Use of Estimates:**

The preparation of Financial Statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities as of the date of financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from those estimates and are given effect to in the year in which those are crystallized.

1.5.3 **Accounting of Unit Capital:**

Units are created and redeemed based on the intimation provided by Central Record Keeping Agency (CRA) which is net of charges as provided in the National Pension System offer document and the Investment Management Agreement. All the units are recorded at face value.

1.5.4 **Unit Premium Reserve:**

When units are issued or redeemed the net premium or discount to the face value is transferred to the Unit Premium Reserve.

1.5.5 **Investments:**

- (i) The investments are undertaken as per the guidelines specified in the Investment Management agreement with respect to the individual schemes.
- (ii) Purchase and sale of investments are recorded as on the trade date at cost and sale price respectively. As per Investment Management Agreement, transfer of securities from one scheme to another scheme are carried out at prevailing market price on spot basis.
- (iii) Rights/bonus entitlements if any are accounted on ex-right/ex-bonus bonus date of the principal stock exchange.
- (iv) The holding cost of investments is determined by the weighted average cost method which includes brokerage on Equity Investment and Stamp duty as applicable on all investments.

(v) Valuation of Investments

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

(vi) Valuation of Investments

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust and provided to SBIPF on a daily basis. Valuation methodology is as follows:

Type of Asset Class	Valuation Methodology
Equity	As per closing price of the Principal Stock Exchange. In case, it was not traded on principal stock exchange then the closing price of the secondary stock exchange. NSE is considered as Principal Stock exchange.
	When a security is not traded on any stock exchange on a particular valuation day, the value at which it was traded on the principal stock exchange or secondary stock exchange, as the case may be, on the earliest previous day is used provided such date is not more than 30 days prior to valuation date. Until the right shares are traded, each right share is valued as ex-rights price minus right offer price. In case the rights price is higher than the ex-rights price, then the rights is valued at 'nil'. The above formula is used till the date of allotment. From the date of allotment, the security is valued at the exchange closing price.
Debt Securities other than Government Securities	All Instruments/ Securities with residual maturity of more than 30 days- Traded Securities: The traded price is taken subject to the fulfillment of the conditions practiced/adopted by the valuation agency after consultation with NPS Trust and PFs. Non-Traded Securities: The securities is valued on the basis of scrip level prices released by the valuation agency in consultation with NPS Trust and PFs. Purchase of new securities: In case of new security purchased for which price is not available, such security is valued on the basis of scrip level

	<p>price (for coupon bearing securities) / scrip level yield (for discounted securities) at which the securities are purchased.</p> <p>Investment in “Additional Tier 1 (Basel III Compliant) Perpetual Bonds” [AT1 Bonds], ABS, MBS –</p> <p>The Investment in AT1 Bonds, ABS and MBS is valued at scrip level prices as above.</p> <p>All Instruments/ Securities with residual maturity of upto 30 days</p> <p>The securities is valued by amortization on a straight-line basis to maturity from last valuation price as long as it is within the prescribed range, (presently $\pm 0.025\%$, i.e., ± 2.5 basis points) of the reference price provided by the valuation agency.</p>
Government Securities	<p>Securities with residual maturity of more than 30 days-</p> <p>The security is valued on the basis of scrip level prices released by the valuation agency on the same basis as debt securities maturing greater than 30 days.</p> <p>Securities with residual maturity of upto 30 days-</p> <p>The security is valued through amortization on the same basis as debt securities maturing upto 30 days.</p>
Mutual Fund Units	Valued at latest NAV available on AMFI website. Presently, previous day's Scheme NAVs are being considered.
Real Estate Investment Trusts (REIT) & Infrastructure Investment Trusts (InvIT)''	The investments in units of REIT/InvIT are valued on the basis of last closing price at the principal stock exchange (last closing price should not be later than 30 days). If not traded on principal stock exchange, the closing price on any other stock exchange where units are traded are used.
Exchange Traded Funds (ETF)	ETFs are valued at closing price of the day of the respective stock exchange
IPO Application	IPO application money pending allotment are valued at cost basis. IPO Post allotment but awaiting listing are valued at allotment price
Fixed Deposits	Fixed Deposits are valued at face value and amortized on straight line basis.

1.5.6

Non Performing Investments:

Investments are classified as non-performing based on PFRDA (Identification, Income Recognition, and provisioning of NPA) Guidance Note 2013 and as per suggested SOPs. An investment is regarded as non-performing if interest/ principal or both amounts have not been received or remained outstanding for 90 days such income/instruments has fallen due

Provision are made for Non-performing investments as per the extant guidelines prescribed by PFRDA as shown below:

Period due from the date of classification of assets as NPS	% Provision on Book Value
3 Months	50%
6 Months	75%
9 Months	100%

Allocation of any recovery in NPI accounts is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books
- c. Remaining amount towards interest amount recorded in memorandum account.

1.5.7 Income Recognition:

- a) Profit / loss on Sale of equity shares / mutual fund units are the difference between the Sale consideration net of expenses and the weighted average book cost.
- b) Realised gain / loss on debt securities is the difference between the Sale consideration net of expenses and the weighted average amortised cost as on the date of Sale.
- c) Interest income is accounted on accrual basis.
- d) Other income of a miscellaneous nature is accounted for as and when realised.
- e) Dividend is accounted on accrual basis and recognised on the date the share is quoted on ex-dividend basis.
- f) Income on non-performing assets (NPA) is recognized on receipt basis.

1.5.8 Income Taxes:

No provision for income tax has been made since the income of the Schemes is exempt under Section 10(44) of the Income Tax Act, 1961.

1.5.9 Fees

a) Investment Management Fees:

The Schemes have paid/provided for Investment Management Fees to the PFM for managing the Scheme and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA as follows:

Management Fee shall be charged in percentage in accordance with following slab structure of Asset Under Management.

Slabs of AUM	Maximum Investment Management Fee
Up to 10,000 Cr.	0.09%
10,001 – 50,000 Cr.	0.06%
50,001 – 1,50,000 Cr.	0.05%
Above 1,50,000 Cr	0.03%

b) **NPS Trust Fees**

The Schemes have paid/provided for NPS Trust Fees to the PFM and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA.

1.5.10 **Custodian Fees and Depository & Settlement Charges:**

Custodian Fees and Depository & Settlement charges are charged by DB in accordance with the terms specified in the IMA. The PFRDA (Preparation of Financial Statements and Auditors Report of schemes under National Pension System) PFRDA Pension Fund Regulation 2015 specify that the custodian charges should be accrued on a day to day basis.

1.5.11 **Computation of Net Asset Value:**

The NAV of the units is computed by dividing Net Assets by number of units outstanding in the Scheme.

1.5.12 The net unrealized gain or loss in the value of investments is determined separately for each category of investment. The net change in unrealized gain or loss between two balance sheet dates is recognized in the revenue account. Later, the change in unrealized gain (net) in the value of investment is transferred from/to unrealized appreciation reserve through appropriation account.

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
BALANCE SHEET AS AT**

**TAX SAVER TIER-II
30-09-2023**

Particulars	Notes		
		30-09-2023	30-09-2022
Laibilities			
Unit Capital	2	3,70,51,491	2,47,88,704
Reserve and Surplus	3	51,52,503	15,01,598
Current Liabilities and Provisions	4	28,426	2,02,569
Total (A)		4,22,32,420	2,64,92,871
Assets			
Investment	5	4,16,00,153	2,63,56,635
Deposits	6	-	-
Other Current Assests	7	6,32,267	1,36,236
Total (B)		4,22,32,420	2,64,92,871
(a) Net Assests as per Balance Sheets		4,22,03,994	2,62,90,302
(b) Number of Units Outstanding		37,05,149	24,78,870

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
REVENUE ACCOUNT FOR THE YEAR ENDED**

**TAX SAVER TIER-II
30-09-2023**

Particulars	Notes		
		30-09-2023	30-09-2022
Income			
Dividend		44,671	29,435
Interest	8	8,67,753	4,37,350
Profit on sale/redemption of investments	9	4,41,855	1,86,137
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		9,57,264	15,844
Other Income	11	-	-
Total Income (A)		23,11,543	6,68,766
Expense and Losses			
Unrealized losses in value of investments		1,38,935	3,90,430
Loss on sale/redemption of investments	12	5,15,037	9,808
Loss on inter-scheme transfer/sale	13		
Management fees (GST)		9,616	6,172
NPS Trust fees		1,008	607
Custodian fees		-	1
Depository and settlement charges		1,788	426
Stamp Duty on Bond/Mutual Fund		-	-
CRA Fees		-	-
Less: Amount recoverable by sale of units on account of CRA charges		-	-
Total Expenditure (B)		6,66,384	4,07,444
Surplus/(Deficit) for the year (A-B)		16,45,159	2,61,322
Less :Amount transferred to/(From) unrealised apprecaiton account		8,18,329	-3,74,586
Less: Amount Transferred to General Reserve		8,26,830	6,35,907
Amount carried forward to Balance Sheet		-	-

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT

TAX SAVER TIER-II
30-09-2023

Schedule 2	30-09-2023	30-09-2022
Unit Capital		
Outstanding at the beginning of the year	3,40,90,551	2,11,67,511
Add :Units issued during the year	29,88,994	36,21,193
Less: Units redeemed during the year	28,053	-
Outstanding at the end of the year	3,70,51,491	2,47,88,704
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	34,09,055	21,16,751
Add :Units issued during the year	2,98,899	3,62,119
Less: Units redeemed during the year	2,805	-
Outstanding Units at the end of the year	37,05,149	24,78,870
* Initial Capital represent capital on the date of commencement of scheme		

Schedule 3	30-09-2023	30-09-2022
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	16,22,049	6,58,176
Add: Premium on Units issued	3,38,806	1,70,398
Less: Premium on Units redeemed	3,937	-
Add: Transferred from General Reserve		
Closing Balance	19,56,919	8,28,574
General Reserve		
Opening Balance	19,76,334	6,82,217
Add/Less: Transferred from Revenue Account	8,26,830	6,35,907
Less: Transfer to Unit premium Reserve		
Closing Balance	28,03,164	13,18,125
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	-4,25,909	-2,70,516
Add/Less: Transferred to Revenue Account	8,18,329	-3,74,586
Closing Balance	3,92,420	-6,45,101
TOTAL	51,52,503	15,01,598

Schedule 4	30-09-2023	30-09-2022
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	170	105
Management Fee Payable	1,479	1,970
Custodial Charges Payable	-	-
Brokerage Payable		
Depository and settlement charges Payable	468	
Book Overdraft	-	-
Redemption Payable	26,174	-
TDS Payable	135	175
Contract for Purchase of Investments	0	2,00,319
Interest Received in Advance	-	-
TOTAL	28,426	2,02,569

Schedule 5	AS AT 30-09-2023	As AT 30-09-2022
Investments (Long Term and Short Term)		
Equity Shares	57,92,518	37,42,271
Debentures and Bonds Listed/Awaiting Listing	-	-
Central and State Government Securities (including treasury bills)	3,47,39,093	1,25,63,247
Commercial Paper		
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	10,68,542	1,00,51,117
- Certificates of Deposit		
Investment classified as NPA	-	-
Less: Provision held for Non Performing Investments	-	-
Total	4,16,00,153	2,63,56,635
*(Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities)		

Schedule 6	30-09-2023	30-09-2022
Deposits		
Deposits with Scheduled Banks		
	-	-

Schedule 7	30-09-2023	30-09-2022
Other Current Assets		
Balances with bank in a current account	37,432	84
Contracts for sale of investments	31,206	944
Outstanding and accrued income	5,62,992	1,35,042
Dividend Receivable	637	166
Interest Receivable on Non-Performing Investments	-	-
Less: Provision for Interest on Non performing Investments	-	-
Brokerage receivable from PFM		
Application money pending allotment		
Sundry Debtors	-	-
Margin With CCIL	-	-
Redemption receivable on Non performing Investment	-	-
Less: Provision for Non performing Investment	-	-
	-	-
TOTAL	6,32,267	1,36,236

	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Schedule 8		
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	8,67,753	4,37,350
	8,67,753	4,37,350

	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Schedule 9		
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	43,983	49,020
Profit on Sale of Corp Bonds	-	-
Profit on Sale of Government Securities	1,25,850	-
Profit on Sale of Mutual Fund Scheme Units	2,72,022	1,37,117
	4,41,855	1,86,137

	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Schedule 10		
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-
	-	-

	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Schedule 11		
Other Income		
Excess Provision written Back-Accrued Interest/	-	-
Provision written back on recovery against Non Performing Investment	-	-
	-	-

	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Schedule 12		
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	3,209	9,808
Loss on Sale of Corp Bonds	-	-
Loss on Sale of Government Securities	5,11,828	-
Loss on Sale of AIFs	-	-
	5,15,037	9,808

	HALF YEARLY ENDED 30-09-2023	HALF YEARLY ENDED 30-09-2022
Schedule 13		
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS (Inter Scheme)		
Loss on Sale of Government Securities	-	-
	-	-

NATIONAL PENSION SYSTEM TRUST

SM001014-NPS TRUST A/C SBI PENSION FUND SCHEME TAX SAVER TIER 2

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

Equity Shares		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	ICICI EQUITY	480.00	4,56,912.00	7.89	281.00	2,42,222.00	6.47
2	ICICI LOMBARD GENERAL INSURANCE COMPANY LTD.	0.00	0.00	0.00	6.00	6,906.90	0.18
3	INDUSIND BANK LIMITED	42.00	60,011.70	1.04	26.00	30,815.20	0.82
4	ASIAN PAINTS LIMITED	26.00	82,187.30	1.42	16.00	53,479.20	1.43
5	ASHOK LEYLAND LIMITED	217.00	38,409.00	0.66	75.00	11,448.75	0.31
6	ASTRAL LTD	11.00	21,036.95	0.36	0.00	0.00	0.00
7	AXIS BANK EQUITY	165.00	1,71,055.50	2.95	171.00	1,25,377.20	3.35
8	BAJAJ FINANCE LIMITED	14.00	1,09,350.50	1.89	19.00	1,39,379.25	3.72
9	BAJAJ FINSERV LIMITED	35.00	53,908.75	0.93	25.00	41,958.75	1.12
10	BATA INDIA LTD	0.00	0.00	0.00	3.00	5,464.50	0.15
11	BHARAT ELECTRONICS LIMITED	350.00	48,405.00	0.84	168.00	16,959.60	0.45
12	BHARAT FORGE LIMITED	40.00	43,664.00	0.75	24.00	16,692.00	0.45
13	BHARTIARTL EQUITY	203.00	1,88,059.20	3.25	113.00	90,388.70	2.42
14	BAJAJ AUTO	6.00	30,382.20	0.52	8.00	28,222.00	0.75
15	BANK OF BARODA	227.00	48,566.65	0.84	125.00	16,550.00	0.44
16	BHARAT PETROLEUM CORPORATION LTD.	177.00	61,348.20	1.06	74.00	22,555.20	0.60
17	BRITANNIA INDUSTRIES LIMITED	11.00	49,908.65	0.86	5.00	19,215.25	0.51
18	CANARA BANK EQUITY	22.00	8,277.50	0.14	0.00	0.00	0.00
19	CHOLAMANDALAM INVESTMENT AND FINANCE COMPANY LIMITED	23.00	28,003.65	0.48	8.00	5,857.60	0.16
20	CIPLA	42.00	49,818.30	0.86	29.00	32,333.55	0.86
21	COFORGE LTD	0.00	0.00	0.00	3.00	10,085.85	0.27
22	CONTAINER CORPORATION OF INDIA LTD	27.00	19,337.40	0.33	15.00	10,674.75	0.29
23	ACC LTD.	0.00	0.00	0.00	8.00	19,325.20	0.52
24	ADANI PORTS AND SPECIAL ECONOMIC ZONE LTD	0.00	0.00	0.00	24.00	19,695.60	0.53
25	AMBUJA CEMENTS LTD	28.00	11,894.40	0.21	28.00	14,436.80	0.39
26	APOLLO HOSPITALS ENTERPRISE LTD	7.00	35,964.25	0.62	6.00	26,300.40	0.70
27	TORRENT PHARMACEUTICALS LTD.	15.00	28,936.50	0.50	12.00	18,718.20	0.50
28	ULTRATECH CEMENT LIMITED	19.00	1,56,842.15	2.71	9.00	56,295.90	1.50
29	UNITED SPIRITS LIMITED	31.00	31,224.75	0.54	32.00	26,953.60	0.72
30	VOLTAS LTD.	17.00	14,676.10	0.25	12.00	10,877.40	0.29
31	WIPRO LTD	0.00	0.00	0.00	305.00	1,20,246.25	3.21
32	ZEE ENTERTAINMENT ENTERPRISES LIMITED	0.00	0.00	0.00	29.00	7,486.35	0.20
33	PI INDUSTRIES LTD.	3.00	10,359.00	0.18	0.00	0.00	0.00
34	PIRAMAL ENTERPRISES LTD	0.00	0.00	0.00	8.00	6,914.00	0.18
35	PIRAMAL PHARMA LIMITED	0.00	0.00	0.00	32.00	8,498.00	0.23
36	POLYCAB INDIA LTD	1.00	5,343.05	0.09	2.00	5,121.50	0.14
37	RURAL ELECTRIFICATION CORPORATION LIMITED	153.00	43,972.20	0.76	0.00	0.00	0.00
38	RELIANCE INDUSTRY LIMITED	165.00	3,86,925.00	6.68	133.00	3,16,240.75	8.45
39	JIO FINANCIAL SERVICES	163.00	37,685.60	0.65	0.00	0.00	0.00
40	STATE BANK OF INDIA EQUITY	351.00	2,10,091.05	3.83	177.00	93,916.20	2.51
41	SBI LIFE INSURANCE CO LTD	18.00	23,497.20	0.41	26.00	32,511.70	0.87
42	SIEMENS LIMITED	9.00	33,052.50	0.57	3.00	8,312.40	0.22
43	SRF LTD	18.00	40,489.20	0.70	7.00	17,524.15	0.47
44	SUN PHARMACEUTICALS EQUITY	85.00	98,485.25	1.70	48.00	45,535.20	1.22
45	TATA CONSUMER PRODUCTS	20.00	17,538.00	0.30	0.00	0.00	0.00
46	TATA MOTORS LIMITED	93.00	58,608.60	1.01	70.00	28,322.00	0.76
47	TATA STEEL	493.00	63,547.70	1.10	430.00	42,699.00	1.14
48	TATA CONSULTANCY LIMITED	52.00	1,83,487.20	3.17	46.00	1,38,209.30	3.69
49	TECH MAHINDRA LIMITED	28.00	34,238.40	0.59	87.00	87,748.20	2.34
50	TITAN EQUITY	17.00	53,529.60	0.92	17.00	44,318.15	1.18
51	INFOSYS TECHNOLOGIES LIMITED	187.00	2,68,429.15	4.63	264.00	3,73,150.80	9.97
52	ITC	569.00	2,52,863.60	4.37	261.00	86,704.20	2.32
53	JINDAL STEEL & POWER LIMITED	10.00	7,013.50	0.12	17.00	7,286.20	0.19
54	JUBILANT FOODWORKS LTD	55.00	29,320.50	0.51	0.00	0.00	0.00

55	KOTAK BANK EQUITY	96.00	1,66,627.20	2.88	63.00	1,14,609.60	3.06
56	LARSEN AND TOURBO	66.00	1,99,554.30	3.45	57.00	1,05,318.90	2.81
57	ITI MINDTREE	3.00	15,629.55	0.27	0.00	0.00	0.00
58	VEDANT FASHIONS LTD	7.00	9,369.85	0.16	0.00	0.00	0.00
59	MARICO LTD.	70.00	39,315.50	0.68	38.00	20,438.30	0.55
60	MARUTI EQUITY	13.00	1,37,937.80	2.38	6.00	52,968.90	1.42
61	MAHINDRA & MAHINDRA EQUITY	76.00	1,18,123.00	2.04	36.00	45,655.20	1.22
62	MPHASIS LTD	0.00	0.00	0.00	2.00	4,175.30	0.11
63	MUTHOOT FINANCE LTD.	11.00	13,772.00	0.24	14.00	14,560.70	0.39
64	NESTLE (I) LTD	2.00	45,013.80	0.78	1.00	19,144.80	0.51
65	NHPC LTD	805.00	42,504.00	0.73	0.00	0.00	0.00
66	NTPC LIMITED	545.00	1,33,824.75	2.31	263.00	41,987.95	1.12
67	OIL & NATURAL GAS CORPORATION	156.00	29,928.60	0.52	144.00	18,259.20	0.49
68	PAGE INDUSTRIES LTD	1.00	38,978.65	0.67	0.00	0.00	0.00
69	POWER GRID CORPORATION	241.00	48,139.75	0.83	120.00	25,464.00	0.68
70	CUMMINS INDIA LIMITED	30.00	50,889.00	0.88	12.00	14,350.20	0.38
71	DABUR	68.00	37,508.80	0.65	40.00	22,918.00	0.61
72	DIVIS LABORATORIES LTD.	0.00	0.00	0.00	5.00	18,526.00	0.50
73	DR. REDDY'S LABORATORIES LIMITED	10.00	55,870.00	0.96	8.00	34,685.60	0.93
74	EICHER MOTORS LIMITED	10.00	34,469.50	0.60	4.00	14,686.40	0.39
75	GAS AUTHORITY OF INDIA LIMITED	77.00	9,578.80	0.17	84.00	7,312.20	0.20
76	GODREJ CONSUMER PRODUCTS	12.00	11,899.20	0.21	17.00	15,477.65	0.41
77	HAVELLS INDIA PVT	26.00	36,112.70	0.62	18.00	24,273.90	0.65
78	HCL TECHNOLOGIES LIMITED	61.00	75,322.80	1.30	102.00	95,099.70	2.54
79	HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED	0.00	0.00	0.00	56.00	1,28,114.00	3.42
80	HDFC BANK LTD.	298.00	4,54,837.40	7.85	138.00	1,96,146.30	5.24
81	HDFC LIFE INSURANCE CO LTD	76.00	48,442.40	0.84	0.00	0.00	0.00
82	HERO MOTOCORP LIMITED	0.00	0.00	0.00	1.00	2,549.20	0.07
83	HINDALCO EQUITY	101.00	49,757.65	0.86	82.00	32,025.10	0.86
84	HINDUSTAN UNILEVER LIMITED	74.00	1,82,454.40	3.15	31.00	83,589.95	2.23
	Total:	7,660.00	57,92,518.30	100.00	4,629.00	37,42,270.75	100.00

Central and State Government Securities

Sr.No.	Security Description	As On 30-09-2023			As On 30-09-2022		
		Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	7.18% GOI 2037	2,25,00,000.00	2,22,09,210.00	63.93	0.00	0.00	0.00
2	7.25% GSEC 12-06-2063	60,00,000.00	58,72,296.00	16.90	0.00	0.00	0.00
3	6.53% CHHATTISGARH SDL 15-09-2028	0.00	0.00	0.00	30,00,000.00	28,49,301.00	22.68
4	7.00% WESTBENGAL SDL 04.08.2031	0.00	0.00	0.00	53,40,000.00	51,22,491.12	40.77
5	6.10% GSEC 12.07.2031	50,00,000.00	46,69,985.00	13.44	50,00,000.00	45,91,455.00	36.55
6	6.99% GOI 17-04-2026	20,00,000.00	19,87,602.00	5.72	0.00	0.00	0.00
	Total:	3,55,00,000.00	3,47,39,093.00	100.00	1,33,40,000.00	1,25,63,247.12	100.00

Note 1 **Summary of significant accounting policies and other explanatory information for the half year ended September 30, 2023**

1.1 **Background:**

National Pension System Trust (NPS) has been established by Pension Fund Regulatory and Development Authority (PFRDA) as a Trust in accordance with the Indian Trusts Act, 1882 and is sponsored by Government of India. SBI Pension Fund Private Ltd (SBIPF), a Company incorporated under the Companies Act, 1956 (as amended thereon) has been appointed as the Fund Manager of the NPS vide PFRDA Pension Fund Regulation 2015.

The key features of the Schemes presented in these financial statements are as under: -

Type and Scheme Name	Investment Criteria & Objective
NPS Trust A/c SBI Pension Fund Scheme Tax Saver Tier 2	This scheme class will be same as that of Central Government Scheme. This scheme class will be invested in G Sec, Debt Securities issued by bodies Corporate/Public Financial Institutions/PSU Bonds/Infra Bonds/Developments funds, short term money market instruments, equities, and Liquid Funds to the limit of 5% of scheme corpus. Contributions of Fund by investor for retirement are non-withdrawable. The investment objective is to optimize the returns.

1.2 **Central Recordkeeping Agency:**

Protean e-Gov Technologies Limited (formerly NSDL e-Governance Infrastructure Limited) , Kfin Technologies Private limited and Computer Age Management Services Limited (CAMS) has been appointed as Central Recordkeeping Agency (CRA) for NPS Schemes who maintain the accounts of individual subscribers and CRA collects the necessary charges from these individual subscribers.

CRA's responsibilities includes:

- a. Recordkeeping, Administration and Customer service functions for NPS subscribers,
- b. Providing Unique Permanent Retirement Account Number (PRAN) to each subscriber,
- c. Maintaining database of all PRANs issued and recording transactions relating to each subscriber's PRAN,
- d. PRAN Transaction Statement,
- e. An operational interface between PFRDA and other NPS intermediaries such as Pension Funds, Annuity Service Providers, Trustee Bank etc.

CRA is responsible to resolve all queries pertaining to investors. CRA informs about the subscription and redemption to Pension Fund Managers (PFM) and also instruct Trustee Bank to credit PFM's pool account maintained with them.

1.3 With effect from 01st April 2022, NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust from 01st April 2022.

- 1.4 Axis Bank Limited i.e trustee bank provides subscription funds on a consolidated basis for all the schemes managed by PFM and credits the same to a schemes account, wherefrom the funds are transferred by the PFM to the respective schemes. The PFM record receipt of funds in the respective schemes only.

1.5.1 **Basis of Preparation of Financial statements:**

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and PFRDA (Preparation of financial statement and Auditors Report of schemes under National Pension System) Guidelines 2012, Accounting standard specified in Companies (Accounting Standards) Amendment rules 2016 under section 133 of the Companies Act 2013 (the Act) read with Rule 7 of amended companies Accounts Rules 2014 to the extent made applicable by Authority's guidelines and generally accepted accounting principles. The scheme maintains books of account on an accrual basis under historical cost convention, as modified for investments which are marked to market.

1.5.2 **Use of Estimates:**

The preparation of Financial Statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities as of the date of financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from those estimates and are given effect to in the year in which those are crystallized.

1.5.3 **Accounting of Unit Capital:**

Units are created and redeemed based on the intimation provided by Central Record Keeping Agency (CRA) which is net of charges as provided in the National Pension System offer document and the Investment Management Agreement. All the units are recorded at face value.

1.5.4 **Unit Premium Reserve:**

When units are issued or redeemed the net premium or discount to the face value is transferred to the Unit Premium Reserve.

1.5.5 **Investments:**

- (i) The investments are undertaken as per the guidelines specified in the Investment Management agreement with respect to the individual schemes.
- (ii) Purchase and sale of investments are recorded as on the trade date at cost and sale price respectively. As per Investment Management Agreement, transfer of securities from one scheme to another scheme are carried out at prevailing market price on spot basis.
- (iii) Rights/bonus entitlements if any are accounted on ex-right/ex-bonus bonus date of the principal stock exchange.
- (iv) The holding cost of investments is determined by the weighted average cost method which includes brokerage on Equity Investment and Stamp duty as

applicable on all investments.

(v) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

(vi) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust and provided to SBIPF on a daily basis. Valuation methodology is as follows:

Type of Asset Class	Valuation Methodology
Equity	As per closing price of the Principal Stock Exchange. In case, it was not traded on principal stock exchange then the closing price of the secondary stock exchange. NSE is considered as Principal Stock exchange.
	When a security is not traded on any stock exchange on a particular valuation day, the value at which it was traded on the principal stock exchange or secondary stock exchange, as the case may be, on the earliest previous day is used provided such date is not more than 30 days prior to valuation date. Until the right shares are traded, each right share is valued as ex-rights price minus right offer price. In case the rights price is higher than the ex-rights price, then the rights is valued at 'nil'. The above formula is used till the date of allotment. From the date of allotment, the security is valued at the exchange closing price.
Debt Securities other than Government Securities	All Instruments/ Securities with residual maturity of more than 30 days- Traded Securities: The traded price is taken subject to the fulfillment of the conditions practiced/adopted by the valuation agency after consultation with NPS Trust and PFs. Non-Traded Securities: The securities is valued on the basis of scrip level prices released by the valuation agency in consultation with NPS Trust and PFs. Purchase of new securities: In case of new security purchased for which price is not available, such security is valued on the basis of scrip level price (for coupon bearing securities) / scrip level yield (for

	<p>discounted securities) at which the securities are purchased.</p> <p>Investment in “Additional Tier 1 (Basel III Compliant) Perpetual Bonds” [AT1 Bonds], ABS, MBS –</p> <p>The Investment in AT1 Bonds, ABS and MBS is valued at scrip level prices as above.</p> <p>All Instruments/ Securities with residual maturity of upto 30 days</p> <p>The securities is valued by amortization on a straight-line basis to maturity from last valuation price as long as it is within the prescribed range, (presently $\pm 0.025\%$, i.e., ± 2.5 basis points) of the reference price provided by the valuation agency.</p>
Government Securities	<p>Securities with residual maturity of more than 30 days-</p> <p>The security is valued on the basis of scrip level prices released by the valuation agency on the same basis as debt securities maturing greater than 30 days.</p> <p>Securities with residual maturity of upto 30 days-</p> <p>The security is valued through amortization on the same basis as debt securities maturing upto 30 days.</p>
Mutual Fund Units	Valued at latest NAV available on AMFI website. Presently, previous day's Scheme NAVs are being considered.
Real Estate Investment Trusts (REIT) & Infrastructure Investment Trusts (InvIT)''	The investments in units of REIT/InvIT are valued on the basis of last closing price at the principal stock exchange (last closing price should not be later than 30 days). If not traded on principal stock exchange, the closing price on any other stock exchange where units are traded are used.
Exchange Traded Funds (ETF)	ETFs are valued at closing price of the day of the respective stock exchange
IPO Application	IPO application money pending allotment are valued at cost basis. IPO Post allotment but awaiting listing are valued at allotment price
Fixed Deposits	Fixed Deposits are valued at face value and amortized on straight line basis.

1.5.6

Non-Performing Investments:

Investments are classified as non-performing based on PFRDA (Identification, Income Recognition, and provisioning of NPA) Guidance Note 2013 and as per suggested SOPs. An investment is regarded as non-performing if interest/ principal or both amounts have not been received or remained outstanding for 90 days such income/instruments has fallen due.

Provision is made for Non-performing investments as per the extant guidelines prescribed

by PFRDA as shown below:

Period due from the date of classification of assets as NPS	% Provision on Book Value
3 Months	50%
6 Months	75%
9 Months	100%

Allocation of any recovery in NPI accounts is appropriated as under:

- Firstly, towards Principal amount
- Excess over principal amount to be adjusted towards interest accrued in books
- Remaining amount towards interest amount recorded in memorandum account.

1.5.7 **Income Recognition:**

- Profit / loss on Sale of equity shares / mutual fund units are the difference between the Sale consideration net of expenses and the weighted average book cost.
- Realised gain / loss on debt securities is the difference between the Sale consideration net of expenses and the weighted average amortised cost as on the date of Sale.
- Interest income is accounted on accrual basis.
- Other income of a miscellaneous nature is accounted for as and when realised.
- Dividend is accounted on accrual basis and recognised on the date the share is quoted on ex-dividend basis.
- Income on non-performing assets (NPA) is recognized on receipt basis.

1.5.8 **Income Taxes:**

No provision for income tax has been made since the income of the Schemes is exempt under Section 10(44) of the Income Tax Act, 1961.

1.5.9 **Fees**

a) **Investment Management Fees:**

The Schemes have paid/provided for Investment Management Fees to the PFM for managing the Scheme and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA as follows:

Management Fee shall be charged in percentage in accordance with following slab structure of Asset Under Management.

Slabs of AUM	Maximum Investment Management Fee
Up to 10,000 Cr.	0.09%
10,001 – 50,000 Cr.	0.06%
50,001 – 1,50,000 Cr.	0.05%
Above 1,50,000 Cr	0.03%

b) **NPS Trust Fees**

The Schemes have paid/provided for NPS Trust Fees to the PFM and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA.

1.5.10 Custodian Fees and Depository & Settlement Charges:

Custodian Fees and Depository & Settlement charges are charged by DB in accordance with the terms specified in the IMA. The PFRDA (Preparation of Financial Statements and Auditors Report of schemes under National Pension System) PFRDA Pension Fund Regulation 2015 specify that the custodian charges should be accrued on a day-to-day basis.

1.5.11 Computation of Net Asset Value:

The NAV of the units is computed by dividing Net Assets by number of units outstanding in the Scheme.

1.5.12 The net unrealized gain or loss in the value of investments is determined separately for each category of investment. The net change in unrealized gain or loss between two balance sheet dates is recognized in the revenue account. Later, the change in unrealized gain (net) in the value of investment is transferred from/to unrealized appreciation reserve through appropriation account.

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
BALANCE SHEET AS AT

APY FUND SCHEME
30-09-2023

Particulars	Notes		
		30-09-2023	30-09-2022
Laibilities			
Unit Capital	2	1,84,26,52,760	-
Reserve and Surplus	3	7,03,19,695	-
Current Liabilities and Provisions	4	83,652	-
Total (A)		1,91,30,56,107	-
Assets			
Investment	5	1,84,27,20,880	-
Deposits	6	-	-
Other Current Assests	7	7,03,35,227	-
Total (B)		1,91,30,56,107	-
(a) Net Assests as per Balance Sheets		1,91,29,72,455	-
(b) Number of Units Outstanding		18,42,65,276	-

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
REVENUE ACCOUNT FOR THE YEAR ENDED**

**APY FUND SCHEME
30-09-2023**

Particulars	Notes	30-09-2023	30-09-2022
Income			
Dividend		11,74,522	-
Interest	8	4,84,48,156	-
Profit on sale/redemption of investments	9	1,82,06,370	-
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		1,67,11,293	-
Other Income	11	-	-
Total Income (A)		8,45,40,340	-
Expense and Losses			
Unrealized losses in value of investments		1,61,13,454	-
Loss on sale/redemption of investments	12	-	-
Loss on inter-scheme transfer/sale	13	-	-
Management fees (GST)		4,49,103	-
NPS Trust fees		-	-
Custodian fees		-	-
Depository and settlement charges		42,535	-
Stamp Duty on Bond/Mutual Fund		-	-
CRA Fees		-	-
Less: Amount recoverable by sale of units on account of CRA charges		-	-
Total Expenditure (B)		1,66,05,093	-
Surplus/(Deficit) for the year (A-B)			
		6,79,35,247	-
Less :Amount transferred to/(From) unrealised appreciation account		5,97,839	-
Less: Amount Transferred to General Reserve		6,73,37,408	-
Amount carried forward to Balance Sheet		-	-

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT

APY FUND SCHEME
30-09-2023

Schedule 2	30-09-2023	30-09-2022
Unit Capital		
Outstanding at the beginning of the year	1,77,48,00,000	-
Add :Units issued during the year	6,78,52,760	-
Less: Units redeemed during the year	-	-
Outstanding at the end of the year	1,84,26,52,760	-
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	17,74,80,000	-
Add :Units issued during the year	67,85,276	-
Less: Units redeemed during the year	-	-
Outstanding Units at the end of the year	18,42,65,276	-
* Initial Capital represent capital on the date of commencement of scheme		

Schedule 3	30-09-2023	30-09-2022
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	-	-
Add: Premium on Units issued	1,47,240	-
Less: Premium on Units redeemed	-	-
Add: Transferred from General Reserve		
Closing Balance	1,47,240	-
General Reserve		
Opening Balance	5,45,380	-
Add/Less: Transferred from Revenue Account	6,73,37,408	-
Less: Transfer to Unit premium Reserve		
Closing Balance	6,78,82,789	-
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	16,91,827	-
Add/Less: Transferred to Revenue Account	5,97,839	-
Closing Balance	22,89,666	-
TOTAL	7,03,19,695	-

Schedule 4	30-09-2023	30-09-2022
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	-	-
Management Fee Payable	67,640	-
Custodial Charges Payable	-	-
Brokerage Payable		
Depository and settlement charges Payable	9,749	-
Book Overdraft	-	-
Redemption Payable	-	-
TDS Payable	6,263	-
Contract for Purchase of Investments	-	-
Interest Received in Advance	-	-
TOTAL	83,652	-

Schedule 5	30-09-2023	30-09-2022
Investments (Long Term and Short Term)		
Equity Shares	23,66,89,850	-
Debentures and Bonds Listed/Awaiting Listing	55,37,35,180	-
Central and State Government Securities (including treasury bills)	1,05,22,95,850	-
Commercial Paper		
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	0	-
- Certificates of Deposit		
Investment classified as NPA	-	-
Less: Provision held for Non Performing Investments	-	-
Total	1,84,27,20,880	-
*(Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities)		

Schedule 6	30-09-2023	30-09-2022
Deposits		
Deposits with Scheduled Banks		
	-	-

Schedule 7	30-09-2023	30-09-2022
Other Current Assets		
Balances with bank in a current account	2,83,96,175	-
Contracts for sale of investments	-	-
Outstanding and accrued income	4,19,34,467	-
Dividend Receivable	4,585	-
Interest Receivable on Non-Performing Investments	-	-
Less: Provision for Interest on Non performing Investments	-	-
Brokerage receivable from PFM		
Application money pending allotment		
Sundry Debtors	-	-
Margin With CCIL	-	-
Redemption receivable on Non performing Investment	-	-
Less: Provision for Non performing Investment	-	-
	-	-
TOTAL	7,03,35,227	-

NATIONAL PENSION SYSTEM TRUST
NPS TRUST- A/C SBI PENSION FUND SCHEME
Notes annexed to and forming part of the Financial Statements

APY FUND SCHEME
30-09-2023

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 8	30-09-2023	30-09-2022
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	4,84,48,156	-
	4,84,48,156	-

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 9	30-09-2023	30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	5,03,799	-
Profit on Sale of Corp Bonds	-	-
Profit on Sale of Government Securities	24,32,500	-
Profit on Sale of Mutual Fund Scheme Units	1,52,70,070	-
	1,82,06,370	-

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 10	30-09-2023	30-09-2022
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 11	30-09-2023	30-09-2022
Other Income		
Excess Provision wirtten Back-Accrued Interest/ Provision written back on recovery against Non Performing Investment	-	-
	-	-

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 12	30-09-2023	30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	-	-
Loss on Sale of Corp Bonds	-	-
Loss on Sale of Government Securities	-	-
Loss on Sale of AIFs	-	-
	-	-

	HALF YEARLY ENDED	HALF YEARLY ENDED
Schedule 13	30-09-2023	30-09-2022
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS (Inter Scheme)		
Loss on Sale of Government Securities	-	-

NATIONAL PENSION SYSTEM TRUST

SM001015-NPS TRUST A/C SBI PENSION FUND SCHEME APY FUND SCHEME

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

Bonds							
		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	8.62% NABARD 14.03.2034	4,40,00,000.00	4,69,95,080.00	8.49	0.00	0.00	0.00
2	8.60% AXIS BANK 28.12.2028	5,00,00,000.00	5,18,53,700.00	9.36	0.00	0.00	0.00
3	9.05% RELIANCE INDUSTRIES LIMITED 17.10.2028	5,00,00,000.00	5,28,77,250.00	9.55	0.00	0.00	0.00
4	8.23% IRFC LTD 29.03.2029	5,00,00,000.00	5,16,81,300.00	9.33	0.00	0.00	0.00
5	7.52% HUDCO LIMITED 15-04-2033	5,00,00,000.00	5,00,91,100.00	9.05	0.00	0.00	0.00
6	7.44% NTPC LIMITED 15-04-2033	5,00,00,000.00	4,98,59,300.00	9.00	0.00	0.00	0.00
7	7.80% HDFC LIMITED 03-05-2033	5,00,00,000.00	4,99,64,650.00	9.02	0.00	0.00	0.00
8	7.82% PFC LIMITED 12-03-2032	5,00,00,000.00	5,05,40,650.00	9.13	0.00	0.00	0.00
9	7.63 % KOTAK MAHINDRA BANK LIMITED 01-12-2029	5,00,00,000.00	4,99,56,150.00	9.02	0.00	0.00	0.00
10	7.70% BAJAJ FINANCE LTD 07-06-2027	5,00,00,000.00	4,96,43,800.00	8.97	0.00	0.00	0.00
11	7.95% TATA CAPITAL FINANCIAL SERVICES LIMITED 12-08-2032	5,00,00,000.00	5,02,72,200.00	9.08	0.00	0.00	0.00
	Total:	54,40,00,000.00	55,37,35,180.00	100.00	0.00	0.00	0.00
Equity Shares							
		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	ITC	15,664.00	69,61,081.60	2.94	0.00	0.00	0.00
2	JUBILANT FOODWORKS LTD	1,636.00	8,72,151.60	0.37	0.00	0.00	0.00
3	KOTAK BANK EQUITY	5,298.00	91,95,738.60	3.89	0.00	0.00	0.00
4	LARSEN AND TOURBO	2,242.00	67,78,799.10	2.86	0.00	0.00	0.00
5	LTI MINDTREE	199.00	10,36,760.15	0.44	0.00	0.00	0.00
6	VEDANT FASHIONS LTD	587.00	7,85,728.85	0.33	0.00	0.00	0.00
7	MAHINDRA & MAHINDRA EQUITY	4,586.00	71,27,790.50	3.01	0.00	0.00	0.00
8	PAGE INDUSTRIES LTD	120.00	46,77,438.00	1.98	0.00	0.00	0.00
9	POWER GRID CORPORATION	9,934.00	19,84,316.50	0.84	0.00	0.00	0.00
10	DR. REDDY'S LABORATORIES LIMITED	1,176.00	65,70,312.00	2.78	0.00	0.00	0.00
11	EICHER MOTORS LIMITED	398.00	13,71,886.10	0.58	0.00	0.00	0.00
12	HAVELLS INDIA PVT	3,293.00	45,73,812.35	1.93	0.00	0.00	0.00
13	HCL TECHNOLOGIES LIMITED	4,960.00	61,24,608.00	2.59	0.00	0.00	0.00
14	HDFC BANK LTD.	11,822.00	1,80,43,918.60	7.62	0.00	0.00	0.00
15	HDFC LIFE INSURANCE CO LTD	3,681.00	23,46,269.40	0.99	0.00	0.00	0.00
16	HINDUSTAN UNILEVER LIMITED	4,346.00	1,07,15,497.60	4.53	0.00	0.00	0.00
17	ICICI EQUITY	19,899.00	1,89,41,858.10	8.00	0.00	0.00	0.00
18	BAJAJ FINSERV LIMITED	5,793.00	89,22,668.25	3.77	0.00	0.00	0.00
19	BHARAT ELECTRONICS LIMITED	42,674.00	59,01,814.20	2.49	0.00	0.00	0.00
20	BHARAT FORGE LIMITED	4,742.00	51,76,367.20	2.19	0.00	0.00	0.00
21	BHARTIARTL EQUITY	9,802.00	90,80,572.80	3.84	0.00	0.00	0.00
22	BHARAT PETROLEUM CORPORATION LTD.	15,990.00	55,42,134.00	2.34	0.00	0.00	0.00
23	BRITANNIA INDUSTRIES LIMITED	517.00	23,45,706.55	0.99	0.00	0.00	0.00
24	CANARA BANK EQUITY	7,338.00	27,60,922.50	1.17	0.00	0.00	0.00
25	CIPLA	4,899.00	58,10,948.85	2.46	0.00	0.00	0.00
26	AMBUJA CEMENTS LTD	2,741.00	11,64,376.80	0.49	0.00	0.00	0.00
27	INFOSYS TECHNOLOGIES LIMITED	8,485.00	1,21,79,793.25	5.15	0.00	0.00	0.00
28	TECH MAHINDRA LIMITED	1,076.00	13,15,732.80	0.56	0.00	0.00	0.00
29	TATA CONSULTANCY LIMITED	2,760.00	97,38,936.00	4.11	0.00	0.00	0.00
30	SUN PHARMACEUTICALS EQUITY	9,370.00	1,08,56,550.50	4.59	0.00	0.00	0.00
31	SRF LTD	2,000.00	44,98,800.00	1.90	0.00	0.00	0.00
32	STATE BANK OF INDIA EQUITY	16,327.00	97,72,525.85	4.13	0.00	0.00	0.00
33	JIO FINANCIAL SERVICES	6,131.00	14,17,487.20	0.60	0.00	0.00	0.00
34	RELIANCE INDUSTRY LIMITED	8,574.00	2,01,06,030.00	8.49	0.00	0.00	0.00
35	RURAL ELECTRIFICATION CORPORATION LIMITED	2,340.00	6,72,516.00	0.28	0.00	0.00	0.00
36	UNITED SPIRITS LIMITED	5,803.00	58,45,071.75	2.47	0.00	0.00	0.00
37	TORRENT PHARMACEUTICALS LTD.	583.00	11,24,665.30	0.48	0.00	0.00	0.00
38	DABUR	7,883.00	43,48,262.80	1.84	0.00	0.00	0.00
	Total:	2,55,669.00	23,66,89,849.65	100.00	0.00	0.00	0.00
Central and State Government Securities							
		As On 30-09-2023			As On 30-09-2022		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	7.26% GSEC 22-08-2032	15,00,00,000.00	14,99,54,850.00	14.25	0.00	0.00	0.00
2	7.25% GSEC 12-06-2063	5,00,00,000.00	4,89,35,800.00	4.65	0.00	0.00	0.00
3	7.41% GSEC 19-12-2036	15,00,00,000.00	15,11,63,250.00	14.37	0.00	0.00	0.00
4	7.38% GSEC 20-06-2027	10,00,00,000.00	10,04,26,700.00	9.54	0.00	0.00	0.00
5	7.30% GSEC 19-06-2053	10,00,00,000.00	9,86,41,800.00	9.37	0.00	0.00	0.00
6	7.73% MAHARASHTRA SDL 23-03-2034	15,00,00,000.00	15,29,03,250.00	14.53	0.00	0.00	0.00
7	7.26% G-SEC 06-02-2033	35,00,00,000.00	35,02,70,200.00	33.29	0.00	0.00	0.00
	Total:	1,05,00,00,000.00	1,05,22,95,850.00	100.00	0.00	0.00	0.00

Note 1 Summary of significant accounting policies and other explanatory information for the half year ended September 30, 2023

1.1 Background:

National Pension System Trust (NPS) has been established by Pension Fund Regulatory and Development Authority (PFRDA) as a Trust in accordance with the Indian Trusts Act, 1882 and is sponsored by Government of India. SBI Pension Fund Private Ltd (SBIPF), a Company incorporated under the Companies Act, 1956 (as amended thereon) has been appointed as the Fund Manager of the NPS vide PFRDA Pension Fund Regulation 2015.

The key features of the Schemes presented in these financial statements are as under: -

Type and Scheme Name	Investment Criteria & Objective
NPS Trust A/c SBI Pension Fund Scheme APY Fund Scheme. This scheme was introduced in current year and investment started w.e.f 23 rd March 2023.	This scheme class will be invested G Sec, Debt Securities issued by bodies Corporate/Public Financial Institutions/PSU Bonds/Infra Bonds/Developments Funds, short term money market instruments, equities and Liquid Funds to the limit of 5% of scheme corpus. Contributions of Fund by investor for retirement are non-withdrawable. The investment objective is to optimize the returns.

1.2 Central Recordkeeping Agency:

Protean e-Gov Technologies Limited (formerly NSDL e-Governance Infrastructure Limited) , Kfin Technologies Private limited and Computer Age Management Services Limited (CAMS) has been appointed as Central Recordkeeping Agency (CRA) for NPS Schemes who maintain the accounts of individual subscribers and CRA collects the necessary charges from these individual subscribers.

CRA's responsibilities includes:

- a. Recordkeeping, Administration and Customer service functions for NPS subscribers,
- b. Providing Unique Permanent Retirement Account Number (PRAN) to each subscriber,
- c. Maintaining database of all PRANs issued and recording transactions relating to each subscriber's PRAN,
- d. PRAN Transaction Statement,
- e. An operational interface between PFRDA and other NPS intermediaries such as Pension Funds, Annuity Service Providers, Trustee Bank etc.

CRA is responsible to resolve all queries pertaining to investors. CRA informs about the subscription and redemption to Pension Fund Managers (PFM) and also instruct Trustee Bank to credit PFM's pool account maintained with them.

1.3 With effect from 01st April 2022, NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust from 01st April 2022.

1.4 Axis Bank Limited i.e trustee bank provides subscription funds on a consolidated basis for all

the schemes managed by PFM and credits the same to a schemes account, wherefrom the funds are transferred by the PFM to the respective schemes. The PFM record receipt of funds in the respective schemes only.

1.5.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and PFRDA (Preparation of financial statement and Auditors Report of schemes under National Pension System) Guidelines 2012, Accounting standard specified in Companies (Accounting Standards) Amendment rules 2016 under section 133 of the Companies Act 2013 (the Act) read with Rule 7 of amended companies Accounts Rules 2014 to the extent made applicable by Authority's guidelines and generally accepted accounting principles. The scheme maintains books of account on an accrual basis under historical cost convention, as modified for investments which are marked to market.

1.5.2 Use of Estimates:

The preparation of Financial Statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities as of the date of financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from those estimates and are given effect to in the year in which those are crystallized.

1.5.3 Accounting of Unit Capital:

Units are created and redeemed based on the intimation provided by Central Record Keeping Agency (CRA) which is net of charges as provided in the National Pension System offer document and the Investment Management Agreement. All the units are recorded at face value.

1.5.4 Unit Premium Reserve:

When units are issued or redeemed the net premium or discount to the face value is transferred to the Unit Premium Reserve.

1.5.5 Investments:

- (i) The investments are undertaken as per the guidelines specified in the Investment Management agreement with respect to the individual schemes.
- (ii) Purchase and sale of investments are recorded as on the trade date at cost and sale price respectively. As per Investment Management Agreement, transfer of securities from one scheme to another scheme are carried out at prevailing market price on spot basis.
- (iii) Rights/bonus entitlements if any are accounted on ex-right/ex-bonus bonus date of the principal stock exchange.
- (iv) The holding cost of investments is determined by the weighted average cost method which includes brokerage on Equity Investment and Stamp duty as

applicable on all investments.

(v) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

(vi) **Valuation of Investments**

The investments under the schemes are marked to market and carry investments in the financial statements at market value. Unrealised Gain / Loss, if any arising out of appreciation / depreciation in value of investments is transferred to Revenue Account.

As per the directives issued by the PFRDA the valuation of investments is carried out by the CRISIL Limited as centralized valuation provider appointed by NPS Trust and provided to SBIPF on a daily basis. Valuation methodology is as follows:

Type of Asset Class	Valuation Methodology
Equity	As per closing price of the Principal Stock Exchange. In case, it was not traded on principal stock exchange then the closing price of the secondary stock exchange. NSE is considered as Principal Stock exchange.
	<p>When a security is not traded on any stock exchange on a particular valuation day, the value at which it was traded on the principal stock exchange or secondary stock exchange, as the case may be, on the earliest previous day is used provided such date is not more than 30 days prior to valuation date.</p> <p>Until the right shares are traded, each right share is valued as ex-rights price minus right offer price. In case the rights price is higher than the ex-rights price, then the rights is valued at 'nil'. The above formula is used till the date of allotment. From the date of allotment, the security is valued at the exchange closing price.</p>
Debt Securities other than Government Securities	<p>All Instruments/ Securities with residual maturity of more than 30 days-</p> <p>Traded Securities: The traded price is taken subject to the fulfillment of the conditions practiced/adopted by the valuation agency after consultation with NPS Trust and PFs.</p>
	<p>Non-Traded Securities: The securities is valued on the basis of scrip level prices released by the valuation agency in consultation with NPS Trust and PFs.</p> <p>Purchase of new securities: In case of new security purchased for which price is not available, such security is valued on the basis of scrip level</p>

	<p>price (for coupon bearing securities) / scrip level yield (for discounted securities) at which the securities are purchased.</p> <p>Investment in “Additional Tier 1 (Basel III Compliant) Perpetual Bonds” [AT1 Bonds], ABS, MBS –</p> <p>The Investment in AT1 Bonds, ABS and MBS is valued at scrip level prices as above.</p> <p>All Instruments/ Securities with residual maturity of upto 30 days</p> <p>The securities is valued by amortization on a straight-line basis to maturity from last valuation price as long as it is within the prescribed range, (presently $\pm 0.025\%$, i.e., ± 2.5 basis points) of the reference price provided by the valuation agency.</p>
Government Securities	<p>Securities with residual maturity of more than 30 days-</p> <p>The security is valued on the basis of scrip level prices released by the valuation agency on the same basis as debt securities maturing greater than 30 days.</p> <p>Securities with residual maturity of upto 30 days-</p> <p>The security is valued through amortization on the same basis as debt securities maturing upto 30 days.</p>
Mutual Fund Units	Valued at latest NAV available on AMFI website. Presently, previous day’s Scheme NAVs are being considered.
Real Estate Investment Trusts (REIT) & Infrastructure Investment Trusts (InvIT)”	The investments in units of REIT/InvIT are valued on the basis of last closing price at the principal stock exchange (last closing price should not be later than 30 days). If not traded on principal stock exchange, the closing price on any other stock exchange where units are traded are used.
Exchange Traded Funds (ETF)	ETFs are valued at closing price of the day of the respective stock exchange
IPO Application	IPO application money pending allotment are valued at cost basis. IPO Post allotment but awaiting listing are valued at allotment price
Fixed Deposits	Fixed Deposits are valued at face value and amortized on straight line basis.

1.5.6

Non-Performing Investments:

Investments are classified as non-performing based on PFRDA (Identification, Income Recognition, and provisioning of NPA) Guidance Note 2013 and as per suggested SOPs. An investment is regarded as non-performing if interest/ principal or both amounts have not been received or remained outstanding for 90 days such income/instruments has fallen due.

Provision is made for Non-performing investments as per the extant guidelines prescribed by PFRDA as shown below:

Period due from the date of classification of assets as NPS	% Provision on Book Value
3 Months	50%
6 Months	75%
9 Months	100%

Allocation of any recovery in NPI accounts is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books
- c. Remaining amount towards interest amount recorded in memorandum account.

1.5.7 **Income Recognition:**

- a) Profit / loss on Sale of equity shares / mutual fund units are the difference between the Sale consideration net of expenses and the weighted average book cost.
- b) Realised gain / loss on debt securities is the difference between the Sale consideration net of expenses and the weighted average amortised cost as on the date of Sale.
- c) Interest income is accounted on accrual basis.
- d) Other income of a miscellaneous nature is accounted for as and when realised.
- e) Dividend is accounted on accrual basis and recognised on the date the share is quoted on ex-dividend basis.
- f) Income on non-performing assets (NPA) is recognized on receipt basis.

1.5.8 **Income Taxes:**

No provision for income tax has been made since the income of the Schemes is exempt under Section 10(44) of the Income Tax Act, 1961.

1.5.9 **Fees**

a) **Investment Management Fees:**

The Schemes have paid/provided for Investment Management Fees to the PFM for managing the Scheme and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA as follows:

Management Fee shall be charged in percentage in accordance with following slab structure of Asset Under Management.

Slabs of AUM	Maximum Investment Management Fee
Up to 10,000 Cr.	0.09%
10,001 – 50,000 Cr.	0.06%
50,001 – 1,50,000 Cr.	0.05%
Above 1,50,000 Cr	0.03%

b) **NPS Trust Fees**

No NPS Trust fee to be paid/payable as per directives issued by PFRDA vide letter number PFRDA/16/3/29/0123/2017-REG-PF dated 15.03.2023.

1.5.10 **Custodian Fees and Depository & Settlement Charges:**

Custodian Fees and Depository & Settlement charges are charged by DB in accordance with the terms specified in the IMA. The PFRDA (Preparation of Financial Statements and Auditors Report of schemes under National Pension System) PFRDA Pension Fund Regulation 2015 specify that the custodian charges should be accrued on a day-to-day basis.

1.5.11 **Computation of Net Asset Value:**

The NAV of the units is computed by dividing Net Assets by number of units outstanding in the Scheme.

1.5.12 The net unrealized gain or loss in the value of investments is determined separately for each category of investment. The net change in unrealized gain or loss between two balance sheet dates is recognized in the revenue account. Later, the change in unrealized gain (net) in the value of investment is transferred from/to unrealized appreciation reserve through appropriation account.