

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

**CENTRAL GOVT
31-03-2024**

Particulars	Notes	As at 31-03-2024	As at 31-03-2023
Liabilities			
Unit Capital	2	2,40,41,46,97,231	2,24,37,51,94,121
Reserve and Surplus	3	8,13,09,14,52,671	6,50,00,96,19,796
Current Liabilities and Provisions	4	1,02,03,24,757	1,39,15,04,887
Total (A)		10,54,52,64,74,660	8,75,77,63,18,804
Assets			
Investment	5	10,35,43,27,90,162	8,59,75,06,48,314
Deposits	6	-	-
Other Current Assets	7	19,09,36,84,498	16,02,56,70,490
Total (B)		10,54,52,64,74,660	8,75,77,63,18,804
(a) Net Assets as per Balance Sheets		10,53,50,61,49,903	8,74,38,48,13,917
(b) Number of Units Outstanding		24,04,14,69,723	22,43,75,19,412

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

**CENTRAL GOVT
31-03-2024**

Particulars	Notes	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Income			
Dividend		77,09,34,934	65,52,74,769
Interest	8	30,91,88,75,014	26,12,58,19,126
Profit on sale/redemption of investments	9	6,74,49,75,412	2,41,77,00,382
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		27,27,66,41,761	2,51,19,11,222
Other Income	11	-	2,38,184
Total Income (A)		65,71,14,27,121	31,71,09,43,684
Expense and Losses			
Unrealized losses in value of investments		10,04,44,300	
Provision for Redemption Receivable on Investment classified as "Default"			
Loss on sale/redemption of investments	12	83,08,09,853	66,56,62,676
Loss on inter-scheme transfer/sale	13		
Investment Management fees		23,46,12,772	20,79,10,287
NPS Trust fees		1,74,43,273	2,11,16,347
Depository and settlement charges		35,49,962	28,23,177
Brokerage on Equity transactions		-	-
Stamp Duty		-	-
Custodian fees		6	5
		-	-
Central Recordkeeping Agency Fees		8,40,132	6,81,293
Less: Amount recoverable by sale of units on account of Central Recordkeeping Agency charges		-8,40,132	-6,81,293
Other Expenses			
Total Expenditure (B)		1,18,68,60,166	89,75,12,491
Surplus/(Deficit) for the year (A-B)		64,52,45,66,954	30,81,34,31,193
Less :Amount transferred to/(From) unrealised appreciation account		27,17,61,97,460	2,51,19,11,222
Less: Amount Transferred to General Reserve		37,34,83,69,494	28,30,15,19,971
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
31-03-2024

Schedule 2	As at 31-03-2024	As at 31-03-2023
Unit Capital		
Initial Capital*	4,07,15,91,514	4,07,15,91,514
Outstanding at the beginning of the year	2,34,51,91,21,748	2,14,83,74,73,104
Add :Units issued during the year	15,03,49,52,736	13,74,53,95,501
Less: Units redeemed during the year	9,13,93,77,255	4,20,76,74,481
Outstanding at the end of the year	2,40,41,46,97,231	2,24,37,51,94,121
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	23,45,19,12,175	21,48,37,47,310
Add :Units issued during the year	1,50,34,95,274	1,37,45,39,550
Less: Units redeemed during the year	91,39,37,725	42,07,67,448
Outstanding Units at the end of the year	24,04,14,69,723	22,43,75,19,412

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

Schedule 3	As at 31-03-2024	As at 31-03-2023
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	3,78,26,67,94,224	3,20,63,90,35,069
Add: Premium on Units issued	48,32,39,40,306	38,96,76,79,173
Less: Premium on Units redeemed	29,84,62,04,863	11,98,60,67,373
Add: Transferred from General Reserve		
Closing Balance	3,96,74,45,29,667	3,47,62,06,46,869
General Reserve		
Opening Balance	2,96,65,02,35,919	2,35,21,50,45,049
Add/Less: Transferred from Revenue Account	37,34,83,69,494	28,30,15,19,971
Less: Transfer to Unit premium Reserve		
Closing Balance	3,33,99,86,05,413	2,63,51,65,65,019
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	55,17,21,20,131	36,36,04,96,685
Add/Less: Transferred to Revenue Account	27,17,61,97,460	2,51,19,11,222
Closing Balance	82,34,83,17,591	38,87,24,07,908
TOTAL	8,13,09,14,52,671	6,50,00,96,19,796

Schedule 4	As at 31-03-2024	As at 31-03-2023
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	26,71,566	36,91,115
Management Fee Payable	3,73,32,092	3,29,32,861
Custodial Charges Payable	-	-
Brokerage Payable		
Depository and settlement charges Payable	48,02,390	37,66,664
Book Overdraft	-	-
Contract for Purchase of Investments	-	75,25,09,182
Redemption Payable	97,20,65,704	59,55,59,381
TDS Payable	34,53,005	30,45,683
TOTAL	1,02,03,24,757	1,39,15,04,887

Schedule 5	As at 31-03-2024	As at 31-03-2023
Investments (Long Term and Short Term)		
Equity Shares	1,53,68,88,58,269	1,19,36,12,35,904
Preference Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	2,44,05,78,14,303	2,22,42,74,08,449
Central and State Government Securities (including treasury bills)	6,08,99,78,63,955	4,79,41,43,43,467
Commercial Paper		
Treasury Bills		
Alternative Investment Funds *	3,45,40,93,981	3,07,10,88,672
Basel III Tier I bonds	13,13,22,84,650	13,37,34,94,150
Others - Mutual Fund Units	12,10,18,75,004	22,10,30,77,672
- TREPS		
Total	10,35,43,27,90,162	8,59,75,06,48,314

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

Schedule 6	As at 31-03-2024	As at 31-03-2023
Deposits		
Deposits with Scheduled Banks		
Other Deposits		
	-	-

Schedule 7	As at 31-03-2024	As at 31-03-2023
Other Current Assets		
Balances with bank in a current account	33,84,82,956	30,84,47,766
Cash in Hand	-	-
Sundry Debtors*	5,00,00,000	-
Contracts for sale of investments	11,54,16,805	0
Outstanding and accrued income	18,54,87,63,449	15,36,72,22,723
Interest Receivable on Non Performing Investments #	-	25,95,31,852
Less: Provision for Non Performing Investments	-	-25,95,31,852
Advance, Deposits,etc		
Shares/Debentures/Others -Application money pending allotment		
Dividend Receivable	60,21,288	-
Redemption receivable on Investment classified as "Default" #	59,93,75,321	1,08,57,56,149
Less: Provision for Redemption receivable on Investment classified as "Default"	-59,93,75,321	-1,08,57,56,149
Margin With CCIL	3,50,00,000	35,00,00,000
Others	-	-
TOTAL	19,09,36,84,498	16,02,56,70,490

* Represents Redemption receivable on SDL security, received on 02.04.2024

Investments classified as default category are valued as per Addendum to valuation guidelines as per circular no.

PFRDA/2023/31/REG-PF/02 dated 16th November 2023

Schedule 8	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	30,91,88,75,014	26,12,58,19,126
	30,91,88,75,014	26,12,58,19,126

Schedule 9	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	5,83,95,70,453	1,34,31,86,886
Profit on Sale of Corp Bonds	1,75,61,751	4,22,60,165
Profit on Sale of Government Securities	56,63,89,148	49,42,71,649
Profit on Sale of Mutual Fund Scheme Units	32,14,54,061	53,79,81,682
	6,74,49,75,412	2,41,77,00,382

Schedule 10	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-

Schedule 11	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Other Income		
Provision written back on recovery against Investment classified as "Default"	-	2,38,184
	-	2,38,184

Schedule 12	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	13,98,99,975	54,62,97,262
Loss on Sale of Corp Bonds	2,58,16,616	9,79,36,716
Loss on Sale of Government Securities	66,50,93,262	2,14,28,698
Loss on Sale of AIFs	-	-
	83,08,09,853	66,56,62,676

Schedule 13	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
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 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	10.08% IOTL-UTKAL ENERGY SERVICES 2024 20/01/2024	0.00	0.00	0.00	76,00,000.00	76,59,515.60	0.00
2	10.08% IOTL-UTKAL ENERGY SERVICES 2024 20/02/2024	0.00	0.00	0.00	76,00,000.00	76,69,570.40	0.00
3	10.08% IOTL-UTKAL ENERGY SERVICES 2024 20/03/2024	0.00	0.00	0.00	76,00,000.00	76,81,016.00	0.00
4	10.08% IOTL-UTKAL ENERGY SERVICES 2025 20/01/2025	76,00,000.00	76,58,732.80	0.00	76,00,000.00	77,89,901.20	0.00
5	10.08% IOTL-UTKAL ENERGY SERVICES 2025 20/02/2025	76,00,000.00	76,70,049.20	0.00	76,00,000.00	78,00,252.40	0.00
6	10.08% IOTL-UTKAL ENERGY SERVICES 2025 20/03/2025	76,00,000.00	76,77,200.80	0.00	76,00,000.00	78,10,953.20	0.00
7	10.08% IOTL-UTKAL ENERGY SERVICES 2026 20/01/2026	81,00,000.00	82,96,271.10	0.00	81,00,000.00	84,31,006.50	0.00
8	10.08% IOTL-UTKAL ENERGY SERVICES 2026 20/02/2026	81,00,000.00	83,07,100.80	0.00	81,00,000.00	84,41,155.80	0.00
9	10.08% IOTL-UTKAL ENERGY SERVICES 2026 20/03/2026	81,00,000.00	83,17,574.10	0.00	81,00,000.00	84,51,426.60	0.00
10	10.08% IOTL-UTKAL ENERGY SERVICES 2027 20/01/2027	72,00,000.00	75,04,344.00	0.00	72,00,000.00	75,99,124.80	0.00
11	10.08% IOTL-UTKAL ENERGY SERVICES 2027 20/02/2027	72,00,000.00	75,13,833.60	0.00	72,00,000.00	76,07,433.60	0.00
12	10.08% IOTL-UTKAL ENERGY SERVICES 2027 20/03/2027	72,00,000.00	75,23,020.80	0.00	72,00,000.00	76,15,864.80	0.00
13	10.08% IOTL-UTKAL ENERGY SERVICES 2028 20/01/2028	54,00,000.00	57,09,879.00	0.00	54,00,000.00	57,71,876.40	0.00
14	10.08% IOTL-UTKAL ENERGY SERVICES 2028 20/02/2028	54,00,000.00	57,16,450.80	0.00	54,00,000.00	57,77,611.20	0.00
15	10.08% IOTL-UTKAL ENERGY SERVICES 2028 20/03/2028	54,00,000.00	57,22,903.80	0.00	54,00,000.00	57,83,545.80	0.00
16	10.08% IOTL-UTKAL ENERGY SERVICES 2028 20/10/2028	19,00,000.00	20,32,568.70	0.00	19,00,000.00	20,51,753.00	0.00
17	10.08% IOTL-UTKAL ENERGY SERVICES 2028 20/08/2028	12,00,000.00	12,83,036.40	0.00	12,00,000.00	12,95,206.80	0.00
18	10.08% IOTL-UTKAL ENERGY SERVICES 2028 20/09/2028	12,00,000.00	12,84,454.80	0.00	12,00,000.00	12,96,513.60	0.00
19	10.25 % SHRIRAM FINANCE LTD 2024 10.10.2024 (SHRIRAM TRANSPORT FINANCE LTD)	9,00,00,000.00	9,03,99,060.00	0.04	9,00,00,000.00	9,17,82,720.00	0.04
20	10.70% IRFC-2023 11-09-2023	0.00	0.00	0.00	20,00,00,000.00	20,31,33,800.00	0.09
21	5.40 % EXIM BOND 2025	0.00	0.00	0.00	2,50,00,00,000.00	2,44,46,85,000.00	1.04
22	5.45% NTPC LTD 15.10.2025	1,75,00,00,000.00	1,69,68,57,750.00	0.66	1,75,00,00,000.00	1,67,15,44,000.00	0.71
23	5.50% IOCL 201025 SERIES XIX 20.10.2025	1,00,00,00,000.00	97,05,73,000.00	0.38	1,00,00,00,000.00	95,28,01,000.00	0.40
24	5.83% STATE BANK OF INDIA TIER II 26.10.2030	1,10,00,00,000.00	1,07,07,82,900.00	0.42	1,10,00,00,000.00	1,04,15,31,700.00	0.44
25	6.00% HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED 06.06.2026	50,00,00,000.00	48,02,49,000.00	0.19	50,00,00,000.00	47,40,40,000.00	0.20
26	6.09 % PFC BS 212 OPTION A 2026	25,00,00,000.00	24,15,55,750.00	0.09	25,00,00,000.00	23,87,58,000.00	0.10
27	6.11% BHARAT PETROLEUM CORPORATION LIMITED 06.07.2025	1,00,00,00,000.00	98,24,47,000.00	0.38	1,00,00,00,000.00	97,12,54,000.00	0.41
28	6.18% INDIAN BANK T-2 CALL 13.01.2026	1,25,00,00,000.00	1,19,70,57,500.00	0.47	1,25,00,00,000.00	1,18,75,95,000.00	0.50
29	6.24% SBI 21/09/2030	85,00,00,000.00	82,78,03,100.00	0.32	1,10,00,00,000.00	1,05,29,16,700.00	0.45
30	6.39% INDIAN OIL CORPORATION LIMITED 06.03.2025	23,00,00,000.00	22,75,66,140.00	0.09	25,00,00,000.00	24,48,02,500.00	0.10
31	6.40% JUPL 29.09.2026	1,00,00,00,000.00	96,66,41,000.00	0.38	1,00,00,00,000.00	94,87,81,000.00	0.40
32	6.40% LIC HOUSING FINANCE LTD 24.1.2025	1,00,00,00,000.00	98,89,55,000.00	0.38	1,00,00,00,000.00	97,43,42,000.00	0.41
33	6.40% NABARD 31.07.2023	0.00	0.00	0.00	20,00,00,000.00	19,91,42,000.00	0.08
34	6.43% HDFC 29.09.2025	25,00,00,000.00	24,41,49,250.00	0.09	50,00,00,000.00	48,30,77,000.00	0.20
35	6.44% HDFC BANK 27/9/2028	1,00,00,00,000.00	94,77,17,000.00	0.37	1,00,00,00,000.00	94,21,47,000.00	0.40
36	6.63% HPCL 11.04.2031	75,00,00,000.00	71,87,38,500.00	0.28	75,00,00,000.00	70,69,26,000.00	0.30
37	6.67% HDFC LIFE INSURANCE CO. 29-07-2030	25,00,00,000.00	24,52,68,000.00	0.10	25,00,00,000.00	24,05,47,000.00	0.10
38	6.67% ICICI BANK LIMITED 26.11.2028	50,00,00,000.00	48,16,47,500.00	0.19	50,00,00,000.00	47,80,74,500.00	0.20
39	6.68% LIC HOUSING FINANCE LTD 04-06-2028	1,75,00,00,000.00	1,67,87,83,750.00	0.65	1,75,00,00,000.00	1,65,51,72,750.00	0.70
40	6.69% NTPC 13.09.2031	1,50,00,00,000.00	1,44,69,90,000.00	0.56	1,50,00,00,000.00	1,41,95,11,500.00	0.60
41	6.75% HOUSING AND URBAN DEVELOPMENT CORPORATION LIMITED 06.06.2026	1,50,00,00,000.00	1,44,84,09,000.00	0.56	1,50,00,00,000.00	1,42,79,14,500.00	0.61
42	6.83% HDFC LTD. 08.01.2031	1,00,00,00,000.00	95,29,55,000.00	0.37	1,00,00,00,000.00	93,85,67,000.00	0.40
43	6.85% IRFC LTD. 29.10.2040	50,00,00,000.00	47,43,80,500.00	0.18	50,00,00,000.00	45,99,32,000.00	0.20
44	6.87% IRFC BONDS SERIES 14.04.2032	1,10,00,00,000.00	1,06,21,42,400.00	0.41	1,10,00,00,000.00	1,04,85,14,500.00	0.44
45	6.87% NHAI 14-04-2032	53,00,00,000.00	51,43,24,720.00	0.20	53,00,00,000.00	50,32,67,330.00	0.21
46	6.88% HDFC LTD SERIES Z-002 16.06.2031	25,00,00,000.00	23,83,46,500.00	0.09	25,00,00,000.00	23,47,64,500.00	0.10
47	HDFC SERIES Z-004 24.09.2031	1,00,00,00,000.00	95,18,62,000.00	0.37	1,00,00,00,000.00	93,74,00,000.00	0.40
48	6.89% IRFC SERIES 159 19.07.2031	1,50,00,00,000.00	1,45,02,60,000.00	0.56	1,50,00,00,000.00	1,43,20,77,000.00	0.61
49	6.92% IRFC BONDS SERIES 31.08.2031	1,25,00,00,000.00	1,21,02,03,750.00	0.47	1,25,00,00,000.00	1,19,51,65,000.00	0.51
50	6.92% REC LIMITED 20-03-2032	35,00,00,000.00	33,78,18,600.00	0.13	0.00	0.00	0.00
51	6.95 % PFC 01-10-2031	50,00,00,000.00	48,37,88,000.00	0.19	50,00,00,000.00	47,71,93,500.00	0.20
52	6.99% AXIS BANK 22/12/2031	1,00,00,00,000.00	96,09,27,000.00	0.37	1,00,00,00,000.00	94,59,79,000.00	0.40
53	7.00% HPCL 14.08.2024	1,00,00,00,000.00	99,69,04,000.00	0.39	1,00,00,00,000.00	98,96,08,000.00	0.42
54	7.02% BAJAJ FINANCE LTD 18.04.2031	1,50,00,00,000.00	1,43,43,37,500.00	0.56	1,50,00,00,000.00	1,41,91,59,000.00	0.60
55	7.03% IRFC 30.07.2036	25,00,00,000.00	24,29,08,000.00	0.09	25,00,00,000.00	23,65,61,750.00	0.10
56	NHAI TAXABLE BONDS 20-21 SERIES-VIII 15.12.2040	50,00,00,000.00	48,38,63,500.00	0.19	50,00,00,000.00	46,97,31,000.00	0.20
57	7.05% HDFC LIMITED 01.12.2031	75,00,00,000.00	72,04,56,000.00	0.28	75,00,00,000.00	71,01,63,000.00	0.30
58	7.10% HDFC SERIES Z-007 12-11-2031	75,00,00,000.00	72,26,68,500.00	0.28	75,00,00,000.00	71,25,77,250.00	0.30
59	7.10% ICICI TIER 2 2030	40,00,00,000.00	39,32,78,400.00	0.15	40,00,00,000.00	38,99,30,400.00	0.17
60	7.10% NABARD GOI 08.02.2030	1,50,00,00,000.00	1,48,32,43,500.00	0.58	1,50,00,00,000.00	1,46,43,79,500.00	0.62
61	7.11 SIDBI SERIES IV 27-02-2026	25,00,00,000.00	24,73,52,250.00	0.10	25,00,00,000.00	24,68,21,000.00	0.10
62	7.13% LIC HOUSING FINANCE LTD. 28-11-2031	75,00,00,000.00	72,26,14,500.00	0.28	75,00,00,000.00	71,47,38,750.00	0.30
63	7.13 % PFC BS 15-07-2026	35,00,00,000.00	34,57,42,250.00	0.13	35,00,00,000.00	34,52,68,000.00	0.15
64	7.14% BOI A TIER II 30.09.2026	75,00,00,000.00	72,48,76,500.00	0.28	75,00,00,000.00	72,99,72,000.00	0.31
65	7.14% - INDIANOIL 06-09-2027	1,75,00,00,000.00	1,73,32,38,500.00	0.67	1,75,00,00,000.00	1,72,01,39,750.00	0.73
66	7.15% PFC 08-09-2027	50,00,00,000.00	49,37,84,000.00	0.19	50,00,00,000.00	49,10,98,500.00	0.21
67	7.15% SIDBI 02.06.2025	1,00,00,00,000.00	99,27,16,000.00	0.39	1,00,00,00,000.00	99,02,85,000.00	0.42

68	7.18% CANARA BANK 11.03.2030	25,00,00,000.00	24,72,46,250.00	0.10	25,00,00,000.00	24,76,51,750.00	0.11
69	7.18% LIC HOUSING FINANCE LTD 23.03.2032	2,91,00,00,000.00	2,82,37,12,680.00	1.10	2,91,00,00,000.00	2,76,98,10,750.00	1.17
70	7.20 % NABARD 2031 21.10.2031	60,00,00,000.00	59,53,11,600.00	0.23	60,00,00,000.00	58,69,87,200.00	0.25
71	7.20% NABARD 23-09-2025	80,00,00,000.00	79,31,68,000.00	0.31	80,00,00,000.00	79,12,23,200.00	0.34
72	7.20% POWER GRID CORP LTD 09.08.2027	75,00,00,000.00	74,41,62,750.00	0.29	75,00,00,000.00	73,92,96,750.00	0.31
73	7.20% RELIANCE INDUSTRIES LIMITED 17.04.2023	0.00	0.00	0.00	25,00,00,000.00	24,98,88,750.00	0.11
74	7.22% INDIAN RENEWABLE ENERGY DEVELOPMENT 06.02.2027	50,00,00,000.00	49,77,40,500.00	0.19	50,00,00,000.00	49,36,11,500.00	0.21
75	7.23% SIDBI 09-03-2026	1,25,00,00,000.00	1,23,91,53,750.00	0.48	1,25,00,00,000.00	1,23,76,53,750.00	0.52
76	7.25% HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED 17.06.2030	1,00,00,00,000.00	97,60,86,000.00	0.38	1,00,00,00,000.00	96,42,89,000.00	0.41
77	7.25% NPCIL 2027 15.12.2027	32,50,00,000.00	32,43,11,650.00	0.13	32,50,00,000.00	32,11,74,425.00	0.14
78	7.25% NPCIL 2028 15.12.2028	42,50,00,000.00	42,38,29,975.00	0.16	42,50,00,000.00	41,98,96,600.00	0.18
79	7.25% NPCIL 2029 15.12.2029	46,50,00,000.00	46,35,12,000.00	0.18	46,50,00,000.00	46,02,88,155.00	0.20
80	7.25% NPCIL 2030 15.12.2030	42,50,00,000.00	42,66,87,675.00	0.17	42,50,00,000.00	41,76,41,125.00	0.18
81	7.25% NPCIL 2031 15.12.2031	31,50,00,000.00	31,63,97,025.00	0.12	31,50,00,000.00	30,90,44,610.00	0.13
82	7.25% PUNJAB NATIONAL BANK BASEL III TIER II BOND SERIES XXII 17.10.2030	75,00,00,000.00	73,67,44,500.00	0.29	75,00,00,000.00	73,04,85,000.00	0.31
83	7.26% NHAI 10.08.2038	50,00,00,000.00	49,50,75,000.00	0.19	50,00,00,000.00	48,19,76,500.00	0.20
84	7.30% POWER GRID CORP LTD 19.06.2027	75,00,00,000.00	74,65,49,250.00	0.29	75,00,00,000.00	74,30,97,000.00	0.32
85	7.32% NTPC LTD 17.07.2029	3,00,00,00,000.00	2,98,60,38,000.00	1.16	3,00,00,00,000.00	2,97,89,49,000.00	1.26
86	7.33% INDIAN RAILWAY FINANCE CORPORATION LTD 28.08.2027	75,00,00,000.00	74,68,42,500.00	0.29	75,00,00,000.00	74,39,95,500.00	0.32
87	7.34 % NABARD 2032 13.01.2032	35,00,00,000.00	34,72,30,100.00	0.14	35,00,00,000.00	34,17,90,400.00	0.14
88	7.35% HDFC 10.02.2025	25,00,00,000.00	24,86,48,000.00	0.10	25,00,00,000.00	24,75,41,250.00	0.11
89	7.35% NHAI 28.04.2030	1,00,00,00,000.00	1,00,10,21,000.00	0.39	1,00,00,00,000.00	98,33,60,000.00	0.42
90	7.37% NTPC LTD 2031 14.12.2031	69,00,00,000.00	69,19,35,450.00	0.27	69,00,00,000.00	68,13,68,100.00	0.29
91	7.38 % NABARD 2031 20.10.2031	25,00,00,000.00	24,85,71,500.00	0.10	25,00,00,000.00	24,47,99,000.00	0.10
92	7.40% EXPORT-IMPORT BANK OF INDIA 14-03-2029	2,50,00,00,000.00	2,50,06,12,500.00	0.97	0.00	0.00	0.00
93	7.40% HDFC 02.06.2025	75,00,00,000.00	74,38,89,750.00	0.29	1,00,00,00,000.00	98,80,60,000.00	0.42
94	7.40% HDFC 28.02.2030	50,00,00,000.00	49,20,61,500.00	0.19	50,00,00,000.00	48,66,98,000.00	0.21
95	7.40% POWER GRID CORPORATION OF INDIA LIMITED 17-02-2033	1,75,00,00,000.00	1,58,65,06,250.00	0.62	1,50,00,00,000.00	1,49,75,86,500.00	0.64
96	7.42% ICICI BANK LTD 2024 27.06.2024	25,00,00,000.00	24,94,53,250.00	0.10	25,00,00,000.00	24,81,65,250.00	0.11
97	7.42% ICICI BANK LIMITED 15-09-2029	1,50,00,00,000.00	1,48,53,40,500.00	0.58	1,50,00,00,000.00	1,49,01,93,000.00	0.63
98	7.42 % PFC BS 217A 08-09-2032	75,00,00,000.00	74,49,39,000.00	0.29	75,00,00,000.00	73,77,52,500.00	0.31
99	7.43% NABARD 31.01.2030	4,40,00,00,000.00	4,41,88,01,200.00	1.72	4,40,00,00,000.00	4,37,20,99,600.00	1.85
100	7.43% NABFID 16-06-2033	1,65,00,00,000.00	1,65,14,22,300.00	0.64	0.00	0.00	0.00
101	7.44% - INDIANOIL 25-11-2027	1,75,00,00,000.00	1,74,86,70,000.00	0.68	1,50,00,00,000.00	1,48,99,57,500.00	0.63
102	7.44% IRFC LIMITED 28-02-2034	50,00,00,000.00	50,13,71,500.00	0.19	0.00	0.00	0.00
103	7.44% NTPC LIMITED 25-08-2032	10,00,00,000.00	10,07,21,600.00	0.04	0.00	0.00	0.00
104	7.44% NTPC LIMITED 15-04-2033	10,00,00,000.00	10,10,63,800.00	0.04	0.00	0.00	0.00
105	7.44% PFC LIMITED 10-05-2028	75,00,00,000.00	74,78,91,750.00	0.29	0.00	0.00	0.00
106	7.45% IRFC 13-10-2028	1,00,00,00,000.00	1,00,01,37,000.00	0.39	0.00	0.00	0.00
107	7.45%-THDCIL CORPORATE BONDS SERIES IV	50,00,00,000.00	48,80,23,500.00	0.19	50,00,00,000.00	48,56,40,500.00	0.21
108	7.46% REC LIMITED 30-06-2028	25,00,00,000.00	24,89,77,750.00	0.10	0.00	0.00	0.00
109	7.47% ICICI BANK LTD 2027 25.06.2027 INFRA BOND	1,33,00,00,000.00	1,32,23,45,850.00	0.51	1,33,00,00,000.00	1,32,10,50,430.00	0.56
110	7.47% INLAND WATERWAYS AUTHORITY OF INDIA 2027 13.10.2027	25,00,00,000.00	24,72,83,750.00	0.10	25,00,00,000.00	24,62,82,750.00	0.10
111	7.47% SIDBI 25-11-2025	1,00,00,00,000.00	99,50,75,000.00	0.39	1,00,00,00,000.00	99,56,28,000.00	0.42
112	7.48% CANARA BANK TIER II BONDS 26-08-2032	50,00,00,000.00	49,23,05,500.00	0.19	50,00,00,000.00	49,81,94,500.00	0.21
113	7.48% IRFC LTD 13.08.2029	2,50,00,00,000.00	2,50,39,75,000.00	0.97	2,25,00,00,000.00	2,25,28,32,750.00	0.96
114	7.48% IRFC LIMITED 16-02-2034	1,00,00,00,000.00	1,00,53,72,000.00	0.39	0.00	0.00	0.00
115	7.48% PFC LIMITED 19-06-2038	1,00,00,00,000.00	1,00,90,41,000.00	0.39	0.00	0.00	0.00
116	7.49% INDIAN RAILWAY FINANCE CORP LTD 2027 28.05.2027	30,00,00,000.00	30,00,55,200.00	0.12	30,00,00,000.00	29,96,16,600.00	0.13
117	7.49% NATIONAL HIGHWAY AUTHORITY OF INDIA 01.08.2029	2,85,00,00,000.00	2,85,01,08,300.00	1.11	2,85,00,00,000.00	2,83,98,99,600.00	1.20
118	7.50% GRASIM INDUSTRY LTD 10-06-2027	90,00,00,000.00	89,83,81,800.00	0.35	90,00,00,000.00	89,11,85,400.00	0.38
119	7.50% HDFC 08.01.2025	20,00,00,000.00	19,89,42,200.00	0.08	20,00,00,000.00	19,84,64,400.00	0.08
120	7.50% IRFC LTD 09.09.2029	2,30,00,00,000.00	2,30,57,61,500.00	0.90	2,55,00,00,000.00	2,55,58,44,600.00	1.08
121	7.50% MAX LIFE INSURANCE COMPANY LIMITED 02.08.2031	25,00,00,000.00	24,49,94,500.00	0.10	25,00,00,000.00	24,52,37,250.00	0.10
122	7.50% NABARD 31-08-2026	1,00,00,00,000.00	99,39,97,000.00	0.39	0.00	0.00	0.00
123	7.50% NHPC LTD 07.10.2025	10,00,00,000.00	9,98,76,600.00	0.04	10,00,00,000.00	9,99,25,900.00	0.04
124	7.50% NHPC LTD 07.10.2026	30,00,00,000.00	29,97,30,000.00	0.12	30,00,00,000.00	29,99,51,100.00	0.13
125	7.50% NHPC LTD 07.10.2027	30,00,00,000.00	29,99,77,200.00	0.12	30,00,00,000.00	29,95,27,800.00	0.13
126	7.50% NHPC LTD 07.10.2028	30,00,00,000.00	30,03,56,100.00	0.12	30,00,00,000.00	30,00,06,600.00	0.13
127	7.50% NHPC LTD 07.10.2029	30,00,00,000.00	30,00,29,100.00	0.12	30,00,00,000.00	30,11,28,600.00	0.13
128	7.50% POWER GRID CORPORATION OF INDIA LIMITED 24-08-2033	1,00,00,00,000.00	1,00,33,33,000.00	0.39	0.00	0.00	0.00
129	7.50% REC LIMITED 2033	1,30,00,00,000.00	1,30,17,74,500.00	0.51	1,30,00,00,000.00	1,28,21,34,100.00	0.54
130	7.50% TATA STEEL LIMITED 20-09-2027	50,00,00,000.00	49,59,71,000.00	0.19	50,00,00,000.00	49,01,80,000.00	0.21
131	7.51% SBI INFRA BOND 06-12-2032	25,00,00,000.00	25,25,94,250.00	0.10	25,00,00,000.00	25,05,07,750.00	0.11
132	7.52% POWER GRID CORPORATION OF INDIA LIMITED 23-03-2033	1,25,00,00,000.00	1,17,00,45,000.00	0.45	1,00,00,00,000.00	1,00,21,48,000.00	0.43
133	7.52 % REC LTD 2026 07.11.2026	10,00,00,000.00	9,97,24,000.00	0.04	10,00,00,000.00	9,98,60,100.00	0.04
134	7.54% IRFC 2027 31.10.2027	48,00,00,000.00	48,04,75,680.00	0.19	70,00,00,000.00	69,87,84,800.00	0.30
135	7.54% SBI INFRA BOND 01-08-2038	25,00,00,000.00	25,34,45,500.00	0.10	0.00	0.00	0.00
136	7.54% SIDBI 12-01-2026	60,00,00,000.00	59,79,90,600.00	0.23	60,00,00,000.00	59,87,49,600.00	0.25
137	7.55% IRFC LTD 12.04.2030	75,00,00,000.00	75,15,89,250.00	0.29	75,00,00,000.00	74,58,27,750.00	0.32
138	7.55% KOTAK BANK INFRA BOND 24-06-2030	1,15,00,00,000.00	1,15,33,37,300.00	0.45	0.00	0.00	0.00
139	7.55% POWER GRID CORP LTD 2031 21.09.2031	1,10,00,00,000.00	1,11,43,53,900.00	0.43	1,10,00,00,000.00	1,09,58,99,200.00	0.46
140	7.57% IRFC LTD 18-04-2029	50,00,00,000.00	50,25,63,000.00	0.20	0.00	0.00	0.00
141	7.58% NABARD 31-07-2026	1,00,00,00,000.00	99,58,69,000.00	0.39	1,00,00,00,000.00	99,83,23,000.00	0.42
142	7.58% PFC LTD 15-04-2033	25,00,00,000.00	25,29,90,750.00	0.10	25,00,00,000.00	24,85,79,500.00	0.11

143	7.59% NHPC 20-02-2028	1,17,00,000.00	1,17,52,322.40	0.00	1,17,00,000.00	1,17,47,888.10	0.01
144	7.59% NHPC 20-02-2027	1,17,00,000.00	1,17,26,254.80	0.00	1,17,00,000.00	1,17,37,896.30	0.01
145	7.59% NHPC 20-02-2029	1,17,00,000.00	1,17,46,800.00	0.00	1,17,00,000.00	1,17,93,564.90	0.01
146	7.59% NHPC 20-02-2030	1,17,00,000.00	1,18,36,901.70	0.00	1,17,00,000.00	1,17,13,490.10	0.01
147	7.59% NHPC 20-02-2031	1,17,00,000.00	1,18,55,411.10	0.00	1,17,00,000.00	1,17,14,800.50	0.01
148	7.59% NHPC 20-02-2032	1,17,00,000.00	1,18,24,511.40	0.00	1,17,00,000.00	1,17,15,982.20	0.01
149	7.59% NHPC 20-02-2033	1,17,00,000.00	1,18,46,799.90	0.00	1,17,00,000.00	1,17,11,594.70	0.01
150	7.59% NHPC 20-02-2034	11,17,00,000.00	11,31,99,460.80	0.04	1,17,00,000.00	1,16,93,986.20	0.01
151	7.59% NHPC 20-02-2035	11,17,00,000.00	11,34,67,317.40	0.04	1,17,00,000.00	1,16,93,541.60	0.01
152	7.59% NHPC 20-02-2036	11,17,00,000.00	11,35,72,873.90	0.04	1,17,00,000.00	1,16,93,097.00	0.01
153	7.59% NHPC 20-02-2037	11,17,00,000.00	11,36,71,169.90	0.04	1,17,00,000.00	1,16,93,518.20	0.01
154	7.59% NHPC 20-02-2038	11,17,00,000.00	11,37,62,652.20	0.04	1,17,00,000.00	1,16,93,178.90	0.01
155	BAJAJ FINANCE LIMITED 7.60% SECURED REDEEMABLE (NCD) 25-08-2027	50,00,00,000.00	49,31,79,500.00	0.19	50,00,00,000.00	49,06,88,500.00	0.21
156	7.60% ICICI BANK LTD 2023 07.10.2023 INFRA BOND	0.00	0.00	0.00	2,25,00,00,000.00	2,24,46,74,250.00	0.95
157	7.60% POWER FINANCE CORPORATION LIMITED 25-08-2033	25,00,00,000.00	25,33,06,500.00	0.10	0.00	0.00	0.00
158	7.60 % PFC 2027 20.02.2027	20,00,00,000.00	20,08,74,200.00	0.08	20,00,00,000.00	20,14,16,600.00	0.09
159	7.60%-THDCIL 14-09-2032	50,00,00,000.00	49,03,41,500.00	0.19	50,00,00,000.00	48,83,06,500.00	0.21
160	7.62 % EXIM BANK 2026 01.09.2026	10,00,00,000.00	10,01,68,000.00	0.04	10,00,00,000.00	10,03,12,700.00	0.04
161	7.62% NABARD BONDS SERIES 231 31-01-2028	85,00,00,000.00	84,95,33,350.00	0.33	50,00,00,000.00	49,91,42,000.00	0.21
162	7.62% PFC LTD 15-07-2033	1,50,00,00,000.00	1,52,27,82,000.00	0.59	0.00	0.00	0.00
163	7.63% GRASIM INDUSTRIES LIMITED 01-12-2027	75,00,00,000.00	75,14,00,250.00	0.29	75,00,00,000.00	74,63,96,250.00	0.32
164	7.63% ICICI BANK INFRA 12-12-2029	1,00,00,00,000.00	99,94,10,000.00	0.39	75,00,00,000.00	75,30,88,500.00	0.32
165	7.63 % KOTAK MAHINDRA BANK LIMITED 01-12-2029	1,10,00,00,000.00	1,09,93,16,900.00	0.43	1,00,00,00,000.00	99,68,41,000.00	0.42
166	7.63 % POWER FINANCE CORP 2026 14.08.2026	10,00,00,000.00	9,98,81,800.00	0.04	10,00,00,000.00	10,00,36,300.00	0.04
167	7.64% AXIS BANK INFRA 07-03-2034	1,00,00,00,000.00	1,00,02,91,000.00	0.39	0.00	0.00	0.00
168	7.64% FCI 12.12.2029	1,90,00,00,000.00	1,89,72,46,900.00	0.74	1,40,00,00,000.00	1,39,13,45,200.00	0.59
169	7.64 % IRFC BONDS SERIES 28-11-2037	1,00,00,00,000.00	1,02,04,82,000.00	0.40	75,00,00,000.00	74,65,87,500.00	0.32
170	7.64% LIC HOUSING FINANCE LIMITED 26-07-2033	50,00,00,000.00	49,80,71,500.00	0.19	0.00	0.00	0.00
171	7.65% AXIS BANK 30.01.2027	2,05,00,00,000.00	2,04,62,89,500.00	0.80	1,55,00,00,000.00	1,54,76,50,200.00	0.66
172	7.65% IRFC LIMITED 30-12-2032	25,00,00,000.00	25,30,21,000.00	0.10	25,00,00,000.00	25,08,76,000.00	0.11
173	7.65% IRFC 18-04-2033	1,00,00,00,000.00	1,01,51,01,000.00	0.39	1,00,00,00,000.00	1,00,38,39,000.00	0.43
174	7.65% NABARD INFRA 28-04-2034	50,00,00,000.00	50,76,49,000.00	0.20	0.00	0.00	0.00
175	7.65% NABFID 22-12-2038	1,50,00,00,000.00	1,53,34,89,000.00	0.60	0.00	0.00	0.00
176	7.65% PFC LTD. 2027 22.11.2027	0.00	0.00	0.00	12,00,00,000.00	12,00,13,920.00	0.05
177	7.65% PFC LTD 13-11-2037	35,00,00,000.00	35,80,25,500.00	0.14	35,00,00,000.00	34,80,95,650.00	0.15
178	7.65% POWER GRID CORPORATION OF INDIA LIMITED 11-01-2034	30,00,00,000.00	30,29,56,200.00	0.12	0.00	0.00	0.00
179	7.67% INDIAN RAILWAY FINANCE CORP LTD 15-12-2033	75,00,00,000.00	76,31,59,500.00	0.30	0.00	0.00	0.00
180	7.67%REC LIMITED 30-11-2037	25,00,00,000.00	25,51,95,000.00	0.10	25,00,00,000.00	24,92,01,500.00	0.11
181	7.67% REC LIMITED 30-11-2038	25,00,00,000.00	25,54,46,750.00	0.10	0.00	0.00	0.00
182	7.68% CANARA BANK INFRA 29-11-2033	1,75,00,00,000.00	1,78,50,08,750.00	0.69	0.00	0.00	0.00
183	7.68% INDIAN RENEWABLE ENERGY DEVELOPMENT 22-12-2033	75,00,00,000.00	75,41,23,500.00	0.29	0.00	0.00	0.00
184	7.68% NABARD 30-04-2029	2,00,00,00,000.00	2,00,47,86,000.00	0.78	0.00	0.00	0.00
185	7.68% NEEPCO PSU BONDS 2025 15.11.2025	10,00,00,000.00	9,97,38,200.00	0.04	10,00,00,000.00	9,98,30,900.00	0.04
186	7.69% IRFC BOND SERIES164 11-10-2032	50,00,00,000.00	50,70,44,500.00	0.20	50,00,00,000.00	50,26,16,500.00	0.21
187	7.69% LIC HOUSING FINANCE LTD 06-02-2034	50,00,00,000.00	49,95,87,500.00	0.19	0.00	0.00	0.00
188	7.69% NABARD 29.05.2024	25,00,00,000.00	24,97,59,500.00	0.10	25,00,00,000.00	24,94,48,000.00	0.11
189	7.69% REC LTD 31-03-2033	50,00,00,000.00	50,68,59,500.00	0.20	50,00,00,000.00	50,16,96,000.00	0.21
190	7.70% BAJAJ FINANCE LTD 07-06-2027	2,00,00,00,000.00	1,98,01,08,000.00	0.77	2,00,00,00,000.00	1,97,16,30,000.00	0.84
191	7.70% LIC HOUSING FINANCE LIMITED 16-05-2028	25,00,00,000.00	24,86,42,000.00	0.10	0.00	0.00	0.00
192	7.70% LARSEN & TOUBRO LIMITED 28.04.2025	65,00,00,000.00	64,94,18,900.00	0.25	65,00,00,000.00	64,96,23,000.00	0.28
193	7.70% NATIONAL HIGHWAY AUTHORITY OF INDIA 13.09.2029	1,00,00,00,000.00	1,00,90,93,000.00	0.39	1,00,00,00,000.00	1,00,67,51,000.00	0.43
194	7.70% POWER GRID CORPORATION OF INDIA LIMITED 12-10-2033	80,00,00,000.00	80,89,15,200.00	0.31	0.00	0.00	0.00
195	7.70% SBI LTB 19-01-2038	50,00,00,000.00	51,35,64,000.00	0.20	50,00,00,000.00	50,35,76,500.00	0.21
196	7.71% LIC HOUSING FINANCE LIMITED 09-05-2033	50,00,00,000.00	50,08,23,500.00	0.19	0.00	0.00	0.00
197	7.71% REC LIMITED 31-10-2033	25,00,00,000.00	25,37,71,000.00	0.10	0.00	0.00	0.00
198	7.7250% LARSEN & TOUBRO LIMITED 28-04-2028	75,00,00,000.00	75,38,03,250.00	0.29	50,00,00,000.00	50,01,84,000.00	0.21
199	7.72% BAJAJ FINANCE LIMITED 23-05-2033	75,00,00,000.00	74,54,35,500.00	0.29	0.00	0.00	0.00
200	7.72% SBI BASEL III AT1 BONDS 03.09.2026	25,00,00,000.00	24,64,85,500.00	0.10	25,00,00,000.00	24,91,73,500.00	0.11
201	7.72% SBI BASEL III AT1 BONDS 18.10.26	70,00,00,000.00	69,11,61,100.00	0.27	70,00,00,000.00	68,91,16,400.00	0.29
202	7.74% HPCL 02-03-2028	50,00,00,000.00	50,28,51,500.00	0.20	0.00	0.00	0.00
203	7.74% IRFC LTD 15-04-2038	1,40,00,00,000.00	1,44,13,28,000.00	0.56	1,40,00,00,000.00	1,40,72,28,200.00	0.60
204	7.74% SBI PERPETUAL	75,00,00,000.00	75,21,79,500.00	0.29	75,00,00,000.00	74,10,19,500.00	0.31
205	7.75% BANK OF BARODA TIER II (CALL 2028) 21-12-2033	1,50,00,00,000.00	1,49,45,13,000.00	0.58	0.00	0.00	0.00
206	7.75% HDFC LIMITED 13-06-2033	1,50,00,00,000.00	1,50,02,65,500.00	0.58	0.00	0.00	0.00
207	7.75% IRFC LTD 15-04-2033	85,00,00,000.00	86,82,82,650.00	0.34	85,00,00,000.00	85,93,76,350.00	0.36
208	7.75% SBI BASEL III AT1 BONDS 09-09-2099	75,00,00,000.00	74,46,66,000.00	0.29	75,00,00,000.00	74,38,11,750.00	0.32
209	7.75% SIDBI 27-10-2025	40,00,00,000.00	39,96,90,000.00	0.16	40,00,00,000.00	40,08,04,000.00	0.17
210	7.76% TATA STEEL 20.09.2032	75,00,00,000.00	75,12,76,500.00	0.29	75,00,00,000.00	73,49,13,750.00	0.31
211	7.77% INDIA INFRADEBT LIMITED SECURED TRANCHE V SERIES I	50,00,00,000.00	49,81,53,000.00	0.19	50,00,00,000.00	49,44,09,000.00	0.21
212	7.78% HOUSING DEVELOPMENT FINANCE CORPORATION LTD.	25,00,00,000.00	24,88,34,250.00	0.10	25,00,00,000.00	24,86,67,250.00	0.11
213	7.78% LIC HOUSING FINANCE LTD 29.08.2024	65,00,00,000.00	64,91,58,900.00	0.25	65,00,00,000.00	64,75,20,900.00	0.27
214	7.78% NABARD 29-03-2038	50,00,00,000.00	51,57,72,000.00	0.20	50,00,00,000.00	50,39,13,000.00	0.21
215	7.79% BAJAJ FINANCE LIMITED 20-09-2033	50,00,00,000.00	49,89,82,500.00	0.19	0.00	0.00	0.00
216	7.79% HDFC 24-11-2032	50,00,00,000.00	50,12,04,500.00	0.19	50,00,00,000.00	49,37,57,000.00	0.21
217	7.79% LIC HOUSING FINANCE LTD 18.10.2024	50,00,00,000.00	49,93,87,000.00	0.19	50,00,00,000.00	49,80,49,500.00	0.21

218	7.79 % RELIANCE INDUSTRIES LIMITED 2033	3,75,00,00,000.00	3,81,71,06,250.00	1.48	0.00	0.00	0.00
219	7.80% HDFC 06-09-2032	85,00,00,000.00	85,24,67,550.00	0.33	60,00,00,000.00	59,29,69,200.00	0.25
220	7.80% HDFC LIMITED 03-05-2033	1,05,00,00,000.00	1,05,37,59,000.00	0.41	0.00	0.00	0.00
221	7.81% SBI TIER II 02-11-2038 (CALL 2033)	75,00,00,000.00	75,64,74,000.00	0.29	0.00	0.00	0.00
222	7.82% LIC HOUSING FINANCE LTD 18-11-2032	1,80,00,00,000.00	1,81,31,65,200.00	0.71	1,80,00,00,000.00	1,78,34,05,800.00	0.76
223	7.82% PFC LTD 06-03-2038	1,25,00,00,000.00	1,29,77,48,750.00	0.50	1,25,00,00,000.00	1,26,21,93,750.00	0.54
224	7.83% INDIAN RAILWAY FINANCE CORP LTD 2027 21.03.2027	1,25,00,00,000.00	1,26,05,00,000.00	0.49	1,25,00,00,000.00	1,26,22,22,500.00	0.54
225	7.84% HDFC BANK BASEL III PERPETUAL BONDS 08-09-2027	25,00,00,000.00	24,60,66,750.00	0.10	25,00,00,000.00	24,36,85,250.00	0.10
226	7.85% BAJAJ FINANCE LIMITED 11-09-2028	25,00,00,000.00	24,89,98,500.00	0.10	0.00	0.00	0.00
227	7.85% INDIAN RENEWABLE ENERGY DEVELOPMENT 06.03.2027	25,00,00,000.00	25,29,35,250.00	0.10	25,00,00,000.00	25,20,27,500.00	0.11
228	7.85% IRFC LTD 01.07.2034	25,00,00,000.00	25,77,37,500.00	0.10	25,00,00,000.00	25,46,10,500.00	0.11
229	7.85% LIC HOUSING FINANCE LTD 18-08-2032	30,00,00,000.00	30,26,80,800.00	0.12	30,00,00,000.00	29,78,54,700.00	0.13
230	7.85 % POWER FINANCE CORPORATION LTD 2028. 03.04.2028	95,00,00,000.00	96,47,64,900.00	0.38	95,00,00,000.00	96,32,24,000.00	0.41
231	7.86% HDFC 25-05-2032	1,00,00,00,000.00	1,00,66,86,000.00	0.39	1,00,00,00,000.00	99,26,58,000.00	0.42
232	7.86% HDFC BANK TIER II 02-12-2032	0.00	0.00	0.00	25,00,00,000.00	24,91,19,250.00	0.11
233	7.87% INDIA INFRADEBT LIMITED 22-12-2027	25,00,00,000.00	24,97,34,500.00	0.10	25,00,00,000.00	24,79,46,750.00	0.11
234	7.88% AXIS BANK LTD TIER II 13-12-2032	2,50,00,00,000.00	2,51,53,92,500.00	0.98	2,50,00,00,000.00	2,48,27,10,000.00	1.05
235	7.88% BANK OF BARODA BASEL III AT 1 BONDS	75,00,00,000.00	73,98,01,500.00	0.29	75,00,00,000.00	73,60,71,750.00	0.31
236	7.89% BAJAJ HOUSING FINANCE LIMITED 08-09-2032	25,00,00,000.00	25,02,28,750.00	0.10	25,00,00,000.00	24,77,16,500.00	0.11
237	7.89% POWER GRID CORPORATION 2027 09.03.2027	15,00,00,000.00	15,16,21,950.00	0.06	15,00,00,000.00	15,16,57,950.00	0.06
238	7.90% BAJAJ FINANCE LIMITED 13-04-2028	1,00,00,00,000.00	99,85,67,000.00	0.39	0.00	0.00	0.00
239	7.90% INLAND WATERWAYS AUTHORITY OF INDIA 03.03.2027	25,00,00,000.00	25,04,06,250.00	0.10	25,00,00,000.00	25,06,06,000.00	0.11
240	7.90% JAMNAGAR UTILITIES & POWER PRIVATE LIMITED 10-08-2028	50,00,00,000.00	50,20,32,000.00	0.20	0.00	0.00	0.00
241	7.90% LIC HOUSING FINANCE LTD 08.05.2024	75,00,00,000.00	74,95,77,750.00	0.29	75,00,00,000.00	74,96,39,250.00	0.32
242	7.90% RELIANCE PORTS & TERMINALS LTD. 2026 18.11.2026	35,00,00,000.00	34,98,43,900.00	0.14	35,00,00,000.00	34,91,13,450.00	0.15
243	7.94% EXPORT IMPORT 2023 22/05/2023	0.00	0.00	0.00	9,00,00,000.00	8,99,91,000.00	0.04
244	7.95% BAJAJ FINANCE LIMITED 25.10.2027	25,00,00,000.00	24,90,62,250.00	0.10	25,00,00,000.00	24,84,24,500.00	0.11
245	7.95% BANK OF BARODA BASEL III ADDITIONAL TIER 1 BOND SERIES	75,00,00,000.00	74,37,36,750.00	0.29	75,00,00,000.00	74,07,27,750.00	0.31
246	7.95% HDFC BANK 2026 21.09.2026 INFRA BOND	87,00,00,000.00	87,16,15,590.00	0.34	87,00,00,000.00	87,57,75,060.00	0.37
247	7.95% IRFC LTD 12.06.2029	50,00,00,000.00	51,03,71,500.00	0.20	50,00,00,000.00	51,18,82,500.00	0.22
248	7.97% HDFC LTD 17-02-2033	1,60,00,00,000.00	1,62,25,21,600.00	0.63	1,50,00,00,000.00	1,50,42,10,500.00	0.64
249	7.97% LIC HOUSING FINANCE LTD 28.01.2030	50,00,00,000.00	50,43,34,000.00	0.20	50,00,00,000.00	49,72,32,500.00	0.21
250	7.97% TATA CAPITAL FIN SERVICES LTD 19-07-2028	35,00,00,000.00	34,79,89,600.00	0.14	0.00	0.00	0.00
251	7.98% BAJAJ HOUSING FINANCE LTD SECURED REDEEMABLE NON-CONVERTIBLE DEBT 10.11.2027	25,00,00,000.00	25,03,58,250.00	0.10	25,00,00,000.00	24,85,11,500.00	0.11
252	7.98% NIIF IFL 24-02-2028	25,00,00,000.00	24,99,28,750.00	0.10	25,00,00,000.00	24,83,26,000.00	0.11
253	7.99% NIIF IFL 24 AUGUST 2027	1,00,00,00,000.00	1,00,01,24,000.00	0.39	1,00,00,00,000.00	99,43,54,000.00	0.42
254	7.99% CANARA BANK BASEL III ADDITIONAL TIER I BOND 15-09-2099	75,00,00,000.00	74,01,91,500.00	0.29	75,00,00,000.00	74,56,61,250.00	0.32
255	7.99% HDFC LTD 11.07.2024	0.00	0.00	0.00	50,00,00,000.00	50,06,93,500.00	0.21
256	7.99% SBI 28.06.2029	0.00	0.00	0.00	50,00,00,000.00	50,49,95,000.00	0.21
257	8.00% BAJAJ FINANCE LIMITED 17-10-2028	25,00,00,000.00	25,03,64,750.00	0.10	0.00	0.00	0.00
258	8.00% HDFC 27-07-2032	50,00,00,000.00	50,74,37,000.00	0.20	50,00,00,000.00	50,06,25,500.00	0.21
259	8.00% RELIANCE INDUSTRIES LIMITED LTD 2023. 09.04.2023	0.00	0.00	0.00	80,00,00,000.00	79,99,32,000.00	0.34
260	8.00% RELIANCE INDUSTRIES LTD 2023. 16.04.2023	0.00	0.00	0.00	85,00,00,000.00	84,99,44,750.00	0.36
261	8% TCFSL 19-OCT-2027	25,00,00,000.00	24,81,31,750.00	0.10	25,00,00,000.00	24,75,09,750.00	0.11
262	8.00% TATA CAPITAL HOUSING FINANCE LIMITED 03-11-2027	25,00,00,000.00	24,96,82,000.00	0.10	25,00,00,000.00	24,78,66,250.00	0.11
263	8.00% YES BANK 2026 30.09.2026 INFRA BOND	90,00,00,000.00	86,83,22,700.00	0.34	90,00,00,000.00	80,87,94,900.00	0.34
264	8.01% REC LTD 2028. 24.03.2028	65,00,00,000.00	66,29,42,150.00	0.26	65,00,00,000.00	66,27,90,700.00	0.28
265	8.02 % EXIM 2025 29.10.2025	10,00,00,000.00	10,04,73,100.00	0.04	10,00,00,000.00	10,12,23,700.00	0.04
266	8.03% TATA STEEL LIMITED 25-02-2028	75,00,00,000.00	75,69,14,250.00	0.29	50,00,00,000.00	50,02,25,000.00	0.21
267	8.0409% TATA CAPITAL HOUSING FINANCE LIMITED 19-03-2027	25,00,00,000.00	25,01,30,250.00	0.10	0.00	0.00	0.00
268	8.04% NIIF INFRASTRUCTURE FINANCE LIMITED 27-05-2032	25,00,00,000.00	25,12,03,500.00	0.10	25,00,00,000.00	24,76,33,750.00	0.11
269	8.05% THE GREAT EASTERN SHIPPING COMPANY LTD 31.08.2024	50,00,00,000.00	49,78,69,500.00	0.19	50,00,00,000.00	49,23,87,500.00	0.21
270	8.05% HDFC LTD 22.10.2029	1,25,00,00,000.00	1,25,77,86,250.00	0.49	1,25,00,00,000.00	1,25,77,52,500.00	0.53
271	8.05 % NTPC LTD 2026 05.05.2026	50,00,00,000.00	50,57,02,500.00	0.20	50,00,00,000.00	50,69,21,000.00	0.22
272	8.06 % REC 2023 31/05/2023	0.00	0.00	0.00	15,30,00,000.00	15,30,66,708.00	0.06
273	8.06% REC LTD 2028. 27.03.2028	25,00,00,000.00	25,54,10,750.00	0.10	25,00,00,000.00	25,54,37,750.00	0.11
274	8.098% TATA CAPITAL FINANCIAL SERVICES 22-01-2027	25,00,00,000.00	24,91,33,500.00	0.10	0.00	0.00	0.00
275	8.09% NLC INDIA LIMITED 29.05.2029	1,20,00,00,000.00	1,22,78,78,400.00	0.48	1,20,00,00,000.00	1,23,34,58,400.00	0.52
276	8.09% REC 2028. 21.03.2028	75,00,00,000.00	76,69,19,250.00	0.30	75,00,00,000.00	76,71,70,500.00	0.33
277	8.10% NTPC LIMITED 27-05-2031	25,00,00,000.00	26,05,90,750.00	0.10	0.00	0.00	0.00
278	8.10% SBI PERPETUAL CALL 14-07-2033	30,00,00,000.00	30,78,81,600.00	0.12	0.00	0.00	0.00
279	8.11 % EXIM BANK 2031 11.07.2031	10,00,00,000.00	10,42,23,500.00	0.04	10,00,00,000.00	10,25,64,500.00	0.04
280	8.11 % RURAL ELECTRIFICATION CORP 2025 07.10.2025	55,00,00,000.00	55,30,36,000.00	0.22	96,50,00,000.00	97,60,08,720.00	0.41
281	8.12% NABARD GOI 07.12.2033	40,00,00,000.00	42,25,12,000.00	0.16	40,00,00,000.00	41,65,20,400.00	0.18
282	8.12% NHPC LTD GOI 22.03.2029	45,00,00,000.00	46,42,43,850.00	0.18	20,00,00,000.00	20,80,19,200.00	0.09
283	8.13 % NPCIL 2027 28.03.2027	17,00,00,000.00	17,36,42,080.00	0.07	17,00,00,000.00	17,35,74,420.00	0.07
284	8.13 % NPCIL 2028 28.03.2028	19,00,00,000.00	19,52,67,370.00	0.08	19,00,00,000.00	19,48,16,120.00	0.08
285	8.13 % NPCIL 2029 28.03.2029	17,00,00,000.00	17,57,09,960.00	0.07	17,00,00,000.00	17,55,68,860.00	0.07
286	8.13 % NPCIL 2030 28.03.2030	17,00,00,000.00	17,78,35,300.00	0.07	17,00,00,000.00	17,52,96,860.00	0.07
287	8.13 % NPCIL 2031 28.03.2031	17,00,00,000.00	17,88,49,010.00	0.07	17,00,00,000.00	17,58,54,970.00	0.07
288	8.13% POWER GRID CORPORATION LTD. 2026 25.04.2026	5,00,00,000.00	5,05,26,700.00	0.02	5,00,00,000.00	5,07,72,150.00	0.02
289	8.14 % NPCIL 2026 25.03.2026	41,00,00,000.00	41,54,66,530.00	0.16	41,00,00,000.00	41,67,89,190.00	0.18
290	8.14 % NPCIL 2027 25.03.2027	35,00,00,000.00	35,75,77,850.00	0.14	35,00,00,000.00	35,74,67,950.00	0.15
291	8.14 % NPCIL 2028 25.03.2028	67,00,00,000.00	68,87,61,340.00	0.27	67,00,00,000.00	68,72,27,710.00	0.29
292	8.14 % NPCIL 2029 25.03.2029	5,00,00,000.00	5,17,04,350.00	0.02	5,00,00,000.00	5,16,66,350.00	0.02

293	8.14 % NPCIL 2030 25.03.2030	5,00,00,000.00	5,23,25,900.00	0.02	5,00,00,000.00	5,15,83,350.00	0.02
294	8.15 % EXIM BANK 2025 05.03.2025	49,10,00,000.00	49,28,41,250.00	0.19	49,10,00,000.00	49,68,72,851.00	0.21
295	8.15 % EXIM 2030 21.01.2030	1,20,00,00,000.00	1,24,46,78,400.00	0.48	1,20,00,00,000.00	1,22,91,34,800.00	0.52
296	8.15% NABARD GOI 28.03.2029	50,00,00,000.00	51,36,32,500.00	0.20	50,00,00,000.00	51,68,61,000.00	0.22
297	8.15 % POWER GRID CORPORATION 2025 09.03.2025	20,00,00,000.00	20,09,44,400.00	0.08	20,00,00,000.00	20,20,19,200.00	0.09
298	8.15% TATA AIG 27-09-2033	25,00,00,000.00	24,84,04,000.00	0.10	0.00	0.00	0.00
299	8.18 % EXIM 2025 07.12.2025	80,00,00,000.00	80,60,70,400.00	0.31	80,00,00,000.00	81,32,48,800.00	0.34
300	8.18% NABARD 26.12.2028	1,50,00,00,000.00	1,54,09,39,500.00	0.60	1,50,00,00,000.00	1,54,59,40,500.00	0.66
301	8.19 % NTPC LIMITED 2025 15.12.2025	45,00,00,000.00	45,39,62,700.00	0.18	45,00,00,000.00	45,78,44,400.00	0.19
302	8.19 % PFC 2323 14.06.2023	0.00	0.00	0.00	25,00,00,000.00	25,00,62,750.00	0.11
303	8.20 % IRFC 2023 27/04/2023	0.00	0.00	0.00	9,30,00,000.00	9,30,63,984.00	0.04
304	8.20% NABARD GOI 2028. 09.03.2028	1,20,00,00,000.00	1,22,88,97,200.00	0.48	1,20,00,00,000.00	1,23,35,90,400.00	0.52
305	8.20% NABARD GOI 2028. 16.03.2028	1,80,00,00,000.00	1,84,35,69,000.00	0.72	1,80,00,00,000.00	1,85,05,89,000.00	0.78
306	8.20 % POWER FINANCE CORP 2025 10.03.2025	0.00	0.00	0.00	25,00,00,000.00	25,26,16,250.00	0.11
307	8.20% POWER GRID CORP LTD 2030 23.01.2030	28,60,00,000.00	29,73,16,162.00	0.12	28,60,00,000.00	29,45,53,974.00	0.12
308	8.20% POWER GRID CORP LTD 2025 23.01.2025	46,00,00,000.00	46,13,38,600.00	0.18	46,00,00,000.00	46,46,14,720.00	0.20
309	8.20% SBI BASEL III AT1 BONDS 21-02-2099	80,00,00,000.00	82,41,66,400.00	0.32	80,00,00,000.00	79,91,51,200.00	0.34
310	8.22% NABARD GOI 2028. 25.02.2028	25,00,00,000.00	25,61,33,750.00	0.10	25,00,00,000.00	25,71,54,500.00	0.11
311	8.23 % REC LTD 2025 23.01.2025	65,00,00,000.00	65,23,12,700.00	0.25	65,00,00,000.00	65,71,83,150.00	0.28
312	8.24% CANARA BANK BASEL III	75,00,00,000.00	75,28,60,500.00	0.29	75,00,00,000.00	75,19,60,500.00	0.32
313	8.24% NABARD GOI 22.03.2029	1,45,00,00,000.00	1,49,47,29,600.00	0.58	1,45,00,00,000.00	1,50,49,59,350.00	0.64
314	NHPC 8.24% 27.06.31	20,00,00,000.00	20,98,14,200.00	0.08	20,00,00,000.00	20,79,67,600.00	0.09
315	8.24% POWER GRID CORPORATION LTD 14.02.2029	75,00,00,000.00	77,69,69,250.00	0.30	75,00,00,000.00	78,04,09,500.00	0.33
316	8.25 % EXIM 2025 28.09.2025	27,20,00,000.00	27,40,14,976.00	0.11	27,20,00,000.00	27,65,89,184.00	0.12
317	8.25% IRFC LTD 28.02.2024	0.00	0.00	0.00	22,00,00,000.00	22,12,52,900.00	0.09
318	8.27% NATIONAL HIGHWAY AUTHORITY OF INDIA 28.03.2029	1,75,00,00,000.00	1,80,61,68,000.00	0.70	1,75,00,00,000.00	1,80,88,92,750.00	0.77
319	8.27 % RURAL ELECTRIFICATION CORPORATION LIMITED 06.02.2025	91,50,00,000.00	91,97,32,380.00	0.36	1,41,50,00,000.00	1,43,18,22,935.00	0.61
320	8.30% NTPC LTD 15.01.2029	15,00,00,000.00	15,51,09,600.00	0.06	15,00,00,000.00	15,57,35,400.00	0.07
321	8.30 % REC 2025 10.04.2025	76,50,00,000.00	76,93,30,665.00	0.30	76,50,00,000.00	77,50,78,110.00	0.33
322	8.32 % HDFC LTD 2026 04.05.2026	10,00,00,000.00	10,04,74,400.00	0.04	10,00,00,000.00	10,10,60,200.00	0.04
323	8.32 % LIC HOUSING FINANCE LTD 2026 27.04.2026	25,00,00,000.00	25,18,83,250.00	0.10	25,00,00,000.00	25,15,22,000.00	0.11
324	8.32 % POWER GRID CORP 23.12.2025	20,00,00,000.00	20,24,16,600.00	0.08	20,00,00,000.00	20,35,06,400.00	0.09
325	8.34% SBI PERPETUAL CALL 19-01-2034	75,00,00,000.00	76,23,25,500.00	0.30	0.00	0.00	0.00
326	8.35 % HDFC BANK 2025 15.12.2025 INFRA BOND	75,00,00,000.00	75,58,69,500.00	0.29	75,00,00,000.00	76,21,17,750.00	0.32
327	8.35% IRFC LTD 13.03.2029	1,00,00,00,000.00	1,03,55,81,000.00	0.40	1,00,00,00,000.00	1,04,12,62,000.00	0.44
328	8.36% NATIONAL HIGHWAY AUTHORITY OF INDIA 20.05.2029	1,00,00,00,000.00	1,03,62,70,000.00	0.40	1,00,00,00,000.00	1,03,82,70,000.00	0.44
329	8.36% POWER GRID CORPORATION LTD 07.01.2029	1,00,00,00,000.00	1,02,02,54,000.00	0.40	1,00,00,00,000.00	1,02,60,52,000.00	0.44
330	8.3750 % EXIM 2025 24.07.2025	54,40,00,000.00	54,83,88,992.00	0.21	54,40,00,000.00	55,39,86,752.00	0.23
331	8.37% HOUSING & URBAN DEVELOPMENT CORPORATION LTD	1,00,00,00,000.00	1,04,22,49,000.00	0.41	1,00,00,00,000.00	1,04,64,70,000.00	0.44
332	8.37 % LIC HOUSING FINANCE 2023 21/05/2023	0.00	0.00	0.00	41,00,00,000.00	41,02,18,120.00	0.17
333	8.37% NATIONAL HIGHWAY AUTHORITY OF INDIA 21.01.2029	75,00,00,000.00	77,59,35,000.00	0.30	75,00,00,000.00	77,77,18,500.00	0.33
334	8.38% HOUSING & URBAN DEVELOPMENT CORPORATION LTD	1,50,00,00,000.00	1,56,22,24,500.00	0.61	1,50,00,00,000.00	1,56,88,54,500.00	0.67
335	8.39% POWER FINANCE CORP LTD 2025 19.04.2025	10,50,00,000.00	10,57,27,020.00	0.04	10,50,00,000.00	10,65,52,950.00	0.05
336	8.40 % HDFC 2025 23.01.2025	21,50,00,000.00	21,52,97,775.00	0.08	21,50,00,000.00	21,65,83,045.00	0.09
337	8.40 % ICICI BANK 2026 13.05.2026 INFRA BOND	90,00,00,000.00	91,14,22,800.00	0.35	90,00,00,000.00	91,65,91,500.00	0.39
338	8.40% IDFC FIRST BANK LIMITED BASEL III TIER 2 BONDS 27/06/2033	38,00,00,000.00	38,38,55,480.00	0.15	0.00	0.00	0.00
339	8.40 % NPCIL 2025 28.11.2025	9,00,00,000.00	9,13,55,040.00	0.04	9,00,00,000.00	9,18,44,730.00	0.04
340	8.40 % NPCIL 2026 28.11.2026	9,00,00,000.00	9,21,67,380.00	0.04	9,00,00,000.00	9,25,10,100.00	0.04
341	8.40 % NPCIL 2027 28.11.2027	24,00,00,000.00	24,82,55,520.00	0.10	24,00,00,000.00	24,79,09,920.00	0.11
342	8.40 % NPCIL 2028 28.11.2028	51,00,00,000.00	53,14,15,920.00	0.21	51,00,00,000.00	53,05,63,710.00	0.23
343	8.40 % NPCIL 2029 28.11.2029	32,90,00,000.00	34,52,33,189.00	0.13	32,90,00,000.00	34,52,75,959.00	0.15
344	8.40 % POWER GRID CORP LTD 2025 27.05.2025	15,00,00,000.00	15,13,15,650.00	0.06	15,00,00,000.00	15,23,60,550.00	0.06
345	8.40 % POWER GRID LTD 2027 27.05.2027	15,00,00,000.00	15,38,18,550.00	0.06	15,00,00,000.00	15,43,45,650.00	0.07
346	8.40 % POWER GRID CORPORATION 2028 27.05.2028	20,00,00,000.00	20,62,88,600.00	0.08	20,00,00,000.00	20,64,54,200.00	0.09
347	8.40 % POWER GRID LTD 2026 27.05.2026	10,00,00,000.00	10,15,93,000.00	0.04	10,00,00,000.00	10,22,96,600.00	0.04
348	8.40 % POWER GRID CORPORATION 2023 27.05.2023	0.00	0.00	0.00	5,00,00,000.00	5,00,35,950.00	0.02
349	8.41% HOUSING & URBAN DEVELOPMENT CORPORATION LTD	1,25,00,00,000.00	1,30,46,10,000.00	0.51	1,25,00,00,000.00	1,31,02,38,750.00	0.56
350	8.42% BANK OF BARODA 07.12.2028	0.00	0.00	0.00	2,00,00,00,000.00	2,01,06,34,000.00	0.85
351	8.42% HDB FINANCIAL SERVICES LIMITED 2028. 01.02.2028	10,00,00,000.00	10,01,44,300.00	0.04	10,00,00,000.00	10,02,79,200.00	0.04
352	8.43 % HDFC LTD 2025 04.03.2025	24,70,00,000.00	24,75,46,364.00	0.10	48,70,00,000.00	49,11,77,486.00	0.21
353	8.43% LIC HOUSING FINANCE LTD 10.07.2026	15,00,00,000.00	15,16,24,200.00	0.06	15,00,00,000.00	15,13,61,850.00	0.06
354	8.44% HDFC LTD 2026 01.06.2026	20,00,00,000.00	20,14,04,800.00	0.08	20,00,00,000.00	20,27,80,600.00	0.09
355	8.44% INDIAN BANK AT 1 PERPETUAL BONDS SERIES II 08.12.2025	1,00,00,00,000.00	99,33,99,000.00	0.39	1,00,00,00,000.00	1,01,56,15,000.00	0.43
356	8.45 % HDFC LTD 2026 18.05.2026	33,00,00,000.00	33,23,69,070.00	0.13	33,00,00,000.00	33,46,54,320.00	0.14
357	8.45 % HDFC LTD 2025 25.02.2025	45,00,00,000.00	45,16,87,950.00	0.18	45,00,00,000.00	45,40,98,600.00	0.19
358	8.45% ICICI BANK 2025 31.03.2025 INFRA BOND	5,00,00,000.00	5,03,56,950.00	0.02	5,00,00,000.00	5,06,63,000.00	0.02
359	8.45% INDIA INFRADEBT LIMITED 2028. 18.05.2028	15,00,00,000.00	15,12,39,000.00	0.06	15,00,00,000.00	15,16,99,200.00	0.06
360	8.45% RELIANCE PORTS AND TERMINALS LTD 2023. 12.06.2023	0.00	0.00	0.00	15,00,00,000.00	15,02,40,900.00	0.06
361	8.48 % PFC 2024 09.12.2024	2,00,00,000.00	2,00,83,500.00	0.01	37,00,00,000.00	37,42,84,600.00	0.16
362	8.49 % IDFC 2024 11.12.2024	10,00,00,000.00	10,00,16,800.00	0.04	10,00,00,000.00	10,01,12,100.00	0.04
363	8.49% NATIONAL HIGHWAYS AUTHORITY OF INDIA 05.02.2029	80,00,00,000.00	83,17,20,000.00	0.32	80,00,00,000.00	83,42,12,800.00	0.35
364	8.49 % NHPC 2023 26.11.2023	0.00	0.00	0.00	5,00,00,000.00	5,02,23,350.00	0.02
365	8.49% NTPC LTD 2025 25.03.2025	97,32,49,987.00	39,23,63,785.76	0.15	97,32,49,987.00	78,84,69,717.72	0.33
366	8.50% BANK OF BARODA 28.07.2025	40,00,00,000.00	40,30,13,200.00	0.16	40,00,00,000.00	39,93,04,800.00	0.17
367	8.50% BANK OF BARODA BASEL III AT 1 BONDS SERIES XIV	50,00,00,000.00	50,03,39,000.00	0.19	50,00,00,000.00	51,85,59,500.00	0.22

368	8.50% CANARA BANK BASEL III ADDITIONAL TIER I BOND 2020-21	50,00,00,000.00	49,88,89,000.00	0.19	50,00,00,000.00	50,30,64,000.00	0.21
369	8.50 % EXPORT IMPORT BANK 2023 26/04/2023	0.00	0.00	0.00	15,00,00,000.00	15,00,29,400.00	0.06
370	8.50 % EXPORT IMPORT 2023 08/07/2023	0.00	0.00	0.00	20,00,00,000.00	20,04,93,800.00	0.09
371	8.50% LIC HOUSING FINANCE 2025 29.08.2025	15,00,00,000.00	15,09,64,200.00	0.06	15,00,00,000.00	15,12,41,550.00	0.06
372	8.50 % NHPC 2023 14.07.2023	0.00	0.00	0.00	8,30,00,000.00	8,31,94,884.00	0.04
373	8.50 % NHPC 2024 14.07.2024	8,30,00,000.00	8,31,29,231.00	0.03	8,30,00,000.00	8,37,36,542.00	0.04
374	8.50 % NHPC 2025 14.07.2025	18,30,00,000.00	18,49,38,885.00	0.07	18,30,00,000.00	18,65,90,277.00	0.08
375	8.50 % NHPC 2026 14.07.2026	13,30,00,000.00	13,55,06,518.00	0.05	13,30,00,000.00	13,67,31,581.00	0.06
376	8.50 % NHPC 2027 14.07.2027	0.00	0.00	0.00	8,30,00,000.00	8,58,54,038.00	0.04
377	8.50 % NHPC 2028 14.07.2028	18,30,00,000.00	18,97,19,577.00	0.07	18,30,00,000.00	19,07,62,311.00	0.08
378	8.50 % NHPC 2029 14.07.2029	13,30,00,000.00	13,86,50,106.00	0.05	13,30,00,000.00	13,99,84,761.00	0.06
379	8.50 % NHPC 2030 14.07.2030	25,60,00,000.00	27,04,70,656.00	0.11	25,60,00,000.00	26,89,06,752.00	0.11
380	8.50% SBI PERPETUAL BOND	25,00,00,000.00	24,77,50,250.00	0.10	25,00,00,000.00	25,09,50,250.00	0.11
381	8.50 % TATA SONS LIMITED 2025 22.01.2025	0.00	0.00	0.00	11,00,00,000.00	10,93,96,430.00	0.05
382	8.52 % LIC HOUSING FINANCE LTD. 2025 03.03.2025	34,90,00,000.00	35,05,80,970.00	0.14	34,90,00,000.00	35,23,37,138.00	0.15
383	8.54 % NHPC 2026 26.11.2026	15,00,00,000.00	15,34,92,750.00	0.06	15,00,00,000.00	15,48,08,250.00	0.07
384	8.54% NHPC LIMITED 2028 26.11.2028	5,00,00,000.00	5,20,44,150.00	0.02	5,00,00,000.00	5,23,28,550.00	0.02
385	8.54 % NHPC LIMITED 2027 26.11.2027	10,00,00,000.00	10,32,14,300.00	0.04	10,00,00,000.00	10,37,99,500.00	0.04
386	8.54 % NHPC LIMITED 2029 26.11.2029	10,00,00,000.00	10,46,65,500.00	0.04	10,00,00,000.00	10,56,93,900.00	0.04
387	8.54 % NHPC LIMITED 2023 26.11.2023	0.00	0.00	0.00	10,00,00,000.00	10,04,76,900.00	0.04
388	8.54% REC LIMITED 15.11.2028	65,00,00,000.00	67,79,03,850.00	0.26	65,00,00,000.00	67,87,39,750.00	0.29
389	8.55% IRFC LTD 2029 21.02.2029	30,00,00,000.00	31,29,51,600.00	0.12	0.00	0.00	0.00
390	8.55 % LIC HOUSING FINANCE LTD 2025 14.08.2025	25,00,00,000.00	25,17,21,000.00	0.10	25,00,00,000.00	25,23,01,250.00	0.11
391	8.57% PNB HOUSING FINANCE LTD. 2023 26.07.2023	0.00	0.00	0.00	6,00,00,000.00	5,95,86,600.00	0.03
392	8.57% REC 2024 21.12.2024	1,33,40,00,000.00	1,34,26,56,326.00	0.52	1,33,40,00,000.00	1,35,53,06,648.00	0.57
393	8.58% HOUSING & URBAN DEVELOPMENT CORPORATION LTD	25,00,00,000.00	26,24,67,250.00	0.10	25,00,00,000.00	26,38,94,250.00	0.11
394	8.60% AXIS BANK 28.12.2028	1,00,00,00,000.00	1,03,24,66,000.00	0.40	1,00,00,00,000.00	1,03,43,93,000.00	0.44
395	8.60% PUNJAB NATIONAL BANK PERPETUAL AT1 22.01.2026	45,00,00,000.00	44,86,32,900.00	0.17	45,00,00,000.00	46,47,56,850.00	0.20
396	8.62% NABARD 14.03.2034	30,00,00,000.00	32,44,57,200.00	0.13	30,00,00,000.00	31,96,65,000.00	0.14
397	8.63% REC LTD. 2028 25.08.2028	40,00,00,000.00	41,52,29,200.00	0.16	40,00,00,000.00	41,56,41,200.00	0.18
398	8.65 % IRFC 2024 15/01/2024	0.00	0.00	0.00	15,00,00,000.00	15,14,55,000.00	0.06
399	8.65% NABARD GOI 2028. 08.06.2028	75,00,00,000.00	78,09,18,750.00	0.30	75,00,00,000.00	78,60,05,250.00	0.33
400	8.65% NHPC LIMITED 08.02.2029	50,00,00,000.00	37,07,20,500.00	0.14	50,00,00,000.00	44,32,66,000.00	0.19
401	8.65 % POWER FINANCE CORPORATION 2024 28.12.2024	0.00	0.00	0.00	56,90,00,000.00	57,73,54,058.00	0.24
402	8.65% RELIANCE INDUSTRIES LTD 11.12.2028	50,00,00,000.00	52,03,55,500.00	0.20	25,00,00,000.00	26,04,60,250.00	0.11
403	8.67% IDFC 2025 03.01.2025	10,00,00,000.00	10,00,68,900.00	0.04	10,00,00,000.00	10,04,11,900.00	0.04
404	8.67% POWER FINANCE CORPORATION LTD 18.11.2028	1,50,00,00,000.00	1,57,36,33,500.00	0.61	1,50,00,00,000.00	1,57,85,74,500.00	0.67
405	8.70% BANK OF BARODA PERPETUAL BOND	35,00,00,000.00	34,45,33,000.00	0.13	35,00,00,000.00	34,98,83,800.00	0.15
406	8.70% IDFC FIRST BANK LTD BASEL III TIER 2 BOND 01-12-2032	1,00,00,00,000.00	1,01,36,75,000.00	0.39	1,00,00,00,000.00	1,00,09,09,000.00	0.42
407	8.70% LIC HOUSING FINANCE LTD 24.12.2025	30,00,00,000.00	30,34,06,500.00	0.12	30,00,00,000.00	30,39,07,200.00	0.13
408	8.70% LIC HOUSING FINANCE LTD 23.03.2029	25,00,00,000.00	25,92,89,500.00	0.10	0.00	0.00	0.00
409	8.70% NHPC LTD 2024 11.02.2024	0.00	0.00	0.00	1,00,00,000.00	1,00,83,560.00	0.00
410	8.70% NHPC LTD 2025 11.02.2025	1,00,00,000.00	1,00,99,190.00	0.00	1,00,00,000.00	1,01,97,840.00	0.00
411	8.70% NHPC LTD 2026 11.02.2026	1,00,00,000.00	1,01,91,200.00	0.00	1,00,00,000.00	1,03,00,240.00	0.00
412	8.70 % POWER GRID CORPORATION 2023 15/07/2023	0.00	0.00	0.00	38,70,00,000.00	38,76,56,352.00	0.16
413	8.70 % POWER GRID CORPORATION 2028 15/07/2028	49,60,00,000.00	51,71,98,048.00	0.20	49,60,00,000.00	51,85,11,952.00	0.22
414	8.71% IDFC 2024 29.05.2024 INFRA BOND	14,70,00,000.00	14,69,17,386.00	0.06	14,70,00,000.00	14,71,63,464.00	0.06
415	8.75 % IDFC LIMITED 2023 28.07.2023	0.00	0.00	0.00	20,00,00,000.00	20,06,29,400.00	0.09
416	8.75% ICICI SECURITIES PD LTD 2028 11.05.2028	20,00,00,000.00	20,38,14,400.00	0.08	20,00,00,000.00	20,51,19,600.00	0.09
417	8.75% LIC HOUSING FINANCE LTD 08.12.2028	30,00,00,000.00	31,00,49,700.00	0.12	30,00,00,000.00	30,85,38,600.00	0.13
418	8.75% SBI PERPETUAL BOND 30.08.2024	50,00,00,000.00	49,30,03,000.00	0.19	50,00,00,000.00	50,56,41,000.00	0.21
419	8.78 % NHPC 2024 11/02/2024	0.00	0.00	0.00	5,00,00,000.00	5,04,49,950.00	0.02
420	8.79 % HDB FINANCIAL SERVICES LTD 2026 22.07.2026	25,00,00,000.00	25,17,09,250.00	0.10	25,00,00,000.00	25,19,24,250.00	0.11
421	8.80% FCI 2028 22/03/2028	5,00,00,000.00	5,19,03,800.00	0.02	5,00,00,000.00	5,19,52,550.00	0.02
422	8.80% INDIABULLS HOUSING FINANCE LIMITED 28.07.2023	0.00	0.00	0.00	40,00,00,000.00	39,70,16,000.00	0.17
423	8.80 % IRFC 2030 03.02.2030	3,10,00,000.00	3,30,85,029.00	0.01	3,10,00,000.00	3,31,13,828.00	0.01
424	8.80% LIC HOUSING FINANCE LTD 25.01.2029	20,00,00,000.00	20,79,33,000.00	0.08	20,00,00,000.00	20,64,81,400.00	0.09
425	8.80% REC LTD 22.01.2029	25,00,00,000.00	26,36,98,750.00	0.10	25,00,00,000.00	26,46,34,500.00	0.11
426	8.82 % RURAL ELECTRIFICATION CORPORATION LTD 2023 12/04/2023	0.00	0.00	0.00	55,80,00,000.00	55,81,13,832.00	0.24
427	8.83 % EXPORT IMPORT BANK OF INDIA 2029 03.11.2029	28,90,00,000.00	30,72,91,677.00	0.12	28,90,00,000.00	30,72,95,434.00	0.13
428	8.83% IDFC LTD. 2025 15.01.2025	10,00,00,000.00	10,02,02,900.00	0.04	10,00,00,000.00	10,06,79,100.00	0.04
429	8.85 % AXIS BANK 2024 05.12.2024 INFRA BOND	98,50,00,000.00	98,99,83,115.00	0.38	98,50,00,000.00	1,00,00,03,520.00	0.42
430	8.85% INDIABULLS HOUSING FINANCE LTD. 2023. 30.05.2023	0.00	0.00	0.00	25,00,00,000.00	24,89,75,250.00	0.11
431	8.85% POWER GRID CORPORATION 2023 19.10.2023	0.00	0.00	0.00	15,00,00,000.00	15,08,42,550.00	0.06
432	8.85% POWER GRID CORPORATION 2024 19.10.2024	9,50,00,000.00	9,55,16,040.00	0.04	9,50,00,000.00	9,66,42,835.00	0.04
433	8.85% POWER GRID CORPORATION 2025 19.10.2025	6,25,00,000.00	6,36,33,875.00	0.02	6,25,00,000.00	6,42,59,312.50	0.03
434	8.85% POWER GRID CORPORATION 2026 19.10.2026	6,25,00,000.00	6,43,15,812.50	0.03	6,25,00,000.00	6,49,01,125.00	0.03
435	8.85% POWER GRID CORPORATION 2027 19.10.2027	1,25,00,000.00	1,30,18,937.50	0.01	1,25,00,000.00	1,30,77,612.50	0.01
436	8.85% REC LTD 16.04.2029	25,00,00,000.00	26,30,83,500.00	0.10	25,00,00,000.00	26,37,56,500.00	0.11
437	8.85 % TATA SONS 2023 02/05/2023	0.00	0.00	0.00	21,00,00,000.00	21,00,22,470.00	0.09
438	8.85% TATA AIG 19.12.2029	25,00,00,000.00	25,03,27,250.00	0.10	25,00,00,000.00	25,00,03,750.00	0.11
439	8.87% EXIM BANK 2025 13.03.2025	4,50,00,000.00	4,54,63,095.00	0.02	4,50,00,000.00	4,61,13,390.00	0.02
440	8.87% EXIM BANK 2029 30.10.2029	74,20,00,000.00	79,01,98,836.00	0.31	74,20,00,000.00	79,03,99,918.00	0.34
441	8.89 % LIC HOUSING FINANCE LTD 2023 25/04/2023	0.00	0.00	0.00	18,00,00,000.00	18,00,76,320.00	0.08
442	8.90% POWER FINANCE CORPORATION 2028 18.03.2028	10,00,00,000.00	10,45,29,900.00	0.04	10,00,00,000.00	10,49,93,400.00	0.04

443	8.90% SBI 02.11.2028	0.00	0.00	0.00	2,65,00,00,000.00	2,66,10,10,750.00	1.13
444	8.90% TATA CAPITAL FINANCIAL SERVICES LTD 27.09.2023	0.00	0.00	0.00	65,00,00,000.00	65,21,62,550.00	0.28
445	8.92% TATA CAPITAL HOUSING FINANCE LTD 2026 04.08.2026	5,00,00,000.00	5,06,79,250.00	0.02	5,00,00,000.00	5,07,33,550.00	0.02
446	8.93% POWER GRID CORP LTD 2026 20.10.2026	5,00,00,000.00	5,15,43,600.00	0.02	5,00,00,000.00	5,20,42,650.00	0.02
447	8.93% POWER GRID CORP LTD 2027 20.10.2027	5,00,00,000.00	5,21,97,800.00	0.02	5,00,00,000.00	5,24,60,600.00	0.02
448	8.93% POWER GRID CORP LTD 2028 20.10.2028	10,00,00,000.00	10,53,48,800.00	0.04	10,00,00,000.00	10,57,25,500.00	0.04
449	8.93% POWER GRID CORP LTD 2029 20.10.2029	15,00,00,000.00	15,94,76,250.00	0.06	15,00,00,000.00	16,05,96,600.00	0.07
450	8.93% POWER GRID CORP LTD 2025 20.10.2025	15,00,00,000.00	15,28,94,850.00	0.06	15,00,00,000.00	15,44,95,050.00	0.07
451	8.94 % POWER FINANCE CORPORATION 2028 25/03/2028	15,00,00,000.00	15,70,32,000.00	0.06	15,00,00,000.00	15,77,63,850.00	0.07
452	8.95% FCI 01.03.2029	40,00,00,000.00	42,05,58,400.00	0.16	40,00,00,000.00	42,20,05,600.00	0.18
453	8.95% RELIANCE INDUSTRIES LTD 09.11.2028	65,00,00,000.00	68,33,22,900.00	0.27	65,00,00,000.00	68,53,98,350.00	0.29
454	8.99% BANK OF BARODA PERPETUAL BOND	30,00,00,000.00	30,07,75,800.00	0.12	30,00,00,000.00	30,07,05,300.00	0.13
455	8.00% INDIA INFRADEBT LIMITED 28-06-2027	75,00,00,000.00	75,19,66,500.00	0.29	75,00,00,000.00	74,77,46,250.00	0.32
456	9.00 % GRASIM INDUSTRIES LIMITED 2023 10-05-23	0.00	0.00	0.00	19,10,00,000.00	19,12,34,166.00	0.08
457	9.00 % LIC HOUSING FINANCE 2023 09/04/2023	0.00	0.00	0.00	6,50,00,000.00	6,50,12,025.00	0.03
458	9.00 % PFC 2028 11.03.2028	10,00,00,000.00	10,48,35,800.00	0.04	10,00,00,000.00	10,53,70,800.00	0.04
459	9.00% STEEL AUTHORITY OF INDIA 2024 13.10.2024	29,00,00,000.00	29,10,68,940.00	0.11	29,00,00,000.00	29,39,18,190.00	0.12
460	9.05% HDFC LIMITED 2028 16.10.2028	75,00,00,000.00	78,15,22,500.00	0.30	75,00,00,000.00	78,31,98,750.00	0.33
461	9.05% RELIANCE INDUSTRIES LIMITED 17.10.2028	1,75,00,00,000.00	1,84,51,19,500.00	0.72	1,75,00,00,000.00	1,85,20,16,250.00	0.79
462	9.08% LIC HOUSING FINANCE LIMITED 2028 10.10.2028	90,00,00,000.00	94,00,69,800.00	0.37	90,00,00,000.00	93,76,92,000.00	0.40
463	9.09 % IRFC 2026 31.03.2026	20,00,00,000.00	20,66,58,600.00	0.08	20,00,00,000.00	20,89,75,200.00	0.09
464	9.10% I SEC PD 2025 29.04.2025	19,00,00,000.00	19,14,85,610.00	0.07	19,00,00,000.00	19,28,86,860.00	0.08
465	9.15% ICICI BANK 2024 06.08.2024 INFRA BOND	12,00,00,000.00	12,05,74,080.00	0.05	12,00,00,000.00	12,19,16,160.00	0.05
466	9.15% ICICI BANK PERPETUAL BOND 2023. 20.06.2023	0.00	0.00	0.00	75,00,00,000.00	75,45,02,250.00	0.32
467	9.17% NTPC LIMITED 2024 22.09.2024	45,00,00,000.00	45,28,40,850.00	0.18	45,00,00,000.00	45,83,18,250.00	0.19
468	9.18% NUCLER POWER CORPORATION 2025 23/01/2025	16,00,00,000.00	16,21,62,720.00	0.06	16,00,00,000.00	16,43,71,680.00	0.07
469	9.18% NUCLER POWER CORPORATION 2026 23/01/2026	26,00,00,000.00	26,76,27,880.00	0.10	26,00,00,000.00	27,07,86,360.00	0.11
470	9.18% NUCLER POWER CORPORATION 2027 23/01/2027	6,00,00,000.00	6,27,76,920.00	0.02	6,00,00,000.00	6,32,60,220.00	0.03
471	9.18% NUCLER POWER CORPORATION 2028 23/01/2028	6,00,00,000.00	6,36,52,920.00	0.02	6,00,00,000.00	6,39,79,800.00	0.03
472	9.18% NUCLER POWER CORPORATION 2029 23/01/2029	6,00,00,000.00	6,44,59,200.00	0.03	6,00,00,000.00	6,48,39,240.00	0.03
473	9.22% LIC HOUSING FINANCE LTD 2024 16.10.2024	3,00,00,000.00	3,01,77,870.00	0.01	3,00,00,000.00	3,04,79,580.00	0.01
474	9.24% HDFC LIMITED 2024 24/06/2024	0.00	0.00	0.00	10,00,00,000.00	10,15,09,600.00	0.04
475	9.25% EXPORT IMPORT 2024 29/05/2024	25,00,00,000.00	25,03,63,500.00	0.10	25,00,00,000.00	25,37,30,750.00	0.11
476	9.25% ICICI BANK LTD 2024 04.09.2024 INFRA BOND	54,00,00,000.00	54,34,91,100.00	0.21	54,00,00,000.00	54,98,46,360.00	0.23
477	9.25% POWER GRID CORPORATION 2023 26.12.2023	0.00	0.00	0.00	5,00,00,000.00	5,05,51,000.00	0.02
478	9.29% LIC HOUSING FINANCE 2024 05/07/2024	2,60,00,000.00	2,60,66,872.00	0.01	2,60,00,000.00	2,63,63,636.00	0.01
479	9.30% INDIA INFRADEBT LIMITED 2024 19.06.2024	25,00,00,000.00	25,04,77,000.00	0.10	25,00,00,000.00	25,32,78,500.00	0.11
480	9.30% L&T INFRA DEBT FUND 2023 25.08.2023	0.00	0.00	0.00	40,00,00,000.00	40,15,00,800.00	0.17
481	9.30% POWERGRID CORP 2024 04.09.2024	30,00,00,000.00	30,17,08,200.00	0.12	30,00,00,000.00	30,57,68,700.00	0.13
482	9.30 % PGC 2023 28/06/2023	0.00	0.00	0.00	1,75,00,000.00	1,75,66,010.00	0.01
483	9.30 % PGC 2026 28/06/2026	12,50,000.00	12,92,818.75	0.00	12,50,000.00	13,10,467.50	0.00
484	9.30% POWERGRID CORP 2029 04.09.2029	1,00,00,00,000.00	1,07,79,89,000.00	0.42	1,00,00,00,000.00	1,08,78,81,000.00	0.46
485	9.30% TATA SONS 2024 19.06.2024	0.00	0.00	0.00	5,00,00,000.00	5,03,16,400.00	0.02
486	9.34 % HDFC 2024 28.08.2024	40,00,00,000.00	40,15,81,600.00	0.16	43,50,00,000.00	44,31,39,285.00	0.19
487	9.35% ICICI SECURITIES PD LTD 2023 30.04.2023	0.00	0.00	0.00	16,00,00,000.00	16,01,46,720.00	0.07
488	9.35% ICICI SECURITIES PD LTD 2023 14.06.2023	0.00	0.00	0.00	18,00,00,000.00	18,05,16,420.00	0.08
489	9.35% TATA MOTORS LTD. 2023 10.11.2023	0.00	0.00	0.00	28,00,00,000.00	28,15,06,400.00	0.12
490	9.36% IDFC LTD. 2024 21.08.2024	40,00,00,000.00	40,09,58,400.00	0.16	40,00,00,000.00	40,36,67,200.00	0.17
491	9.39 % LIC HOUSING FINANCE 2024 23.08.2024	18,00,00,000.00	18,08,26,380.00	0.07	18,00,00,000.00	18,29,82,600.00	0.08
492	9.44% TATA SONS 2024 02/06/2024	0.00	0.00	0.00	10,00,00,000.00	10,07,17,900.00	0.04
493	9.45% SBI PERPETUAL BOND 22.03.2024	0.00	0.00	0.00	50,00,00,000.00	50,55,43,000.00	0.21
494	9.47% LIC HOUSING FINANCE LTD. 2024 23.08.2024	30,00,00,000.00	30,14,64,900.00	0.12	30,00,00,000.00	30,52,74,300.00	0.13
495	9.50 % HDFC 2024 13.08.2024	10,00,00,000.00	10,04,00,800.00	0.04	10,00,00,000.00	10,20,17,900.00	0.04
496	9.55 % CANARA BANK PERPETUAL 05.03.2025	10,00,00,000.00	10,16,47,400.00	0.04	10,00,00,000.00	10,25,79,300.00	0.04
497	9.55 % HDB FINANCIAL SERVICES LTD 2024 13.11.2024	5,00,00,000.00	5,02,16,950.00	0.02	5,00,00,000.00	5,07,71,150.00	0.02
498	9.58 % EXIM BOND 2023 04/10/2023	0.00	0.00	0.00	15,00,00,000.00	15,13,16,550.00	0.06
499	9.60% EXPORT IMPORT 2024 07/02/2024	0.00	0.00	0.00	15,00,00,000.00	15,21,56,550.00	0.06
500	9.65 % EXIM BANK 2024 04.04.2024	10,00,00,000.00	10,00,13,000.00	0.04	10,00,00,000.00	10,17,17,100.00	0.04
501	9.70% HDB FINANCIAL SERVICES LTD 2024 20.06.2024	10,00,00,000.00	10,01,58,600.00	0.04	10,00,00,000.00	10,13,59,200.00	0.04
502	9.90% ICICI BANK LIMITED PERPETUAL BOND 28.12.2023	0.00	0.00	0.00	75,00,00,000.00	76,38,15,750.00	0.32
503	BRITANNIA INDUSTRIES BONUS DEBENTURES 03.06.2024	2,42,92,000.00	70,09,432.31	0.00	2,42,92,000.00	68,74,927.50	0.00
Total:		2,57,21,98,91,987.00	2,57,19,00,98,953.02	100.00	2,36,37,21,91,987.00	2,35,80,09,02,599.12	100.00

Equity Shares		As On 31-03-2024			As On 31-03-2023		
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.	1,97,249.00	49,14,85,333.30	0.32	2,82,663.00	47,12,55,753.60	0.39
2	ADANI PORTS AND SPECIAL ECONOMIC ZONE LTD	0.00	0.00	0.00	8,86,916.00	56,04,42,220.40	0.47
3	AMBUJA CEMENTS LTD	16,52,656.00	1,01,20,03,901.60	0.66	8,78,283.00	32,10,56,350.65	0.27
4	APOLLO HOSPITALS ENTERPRISE LTD	1,33,906.00	85,12,13,660.80	0.55	1,92,543.00	83,00,33,618.70	0.70
5	ASIAN PAINTS LIMITED	6,03,749.00	1,71,87,22,465.75	1.12	5,65,569.00	1,56,19,03,628.85	1.31
6	ASHOK LEYLAND LIMITED	35,52,375.00	60,83,44,218.75	0.40	57,11,859.00	79,50,90,772.80	0.67
7	ASTRAL LTD	1,94,971.00	38,82,36,003.75	0.25	2,56,081.00	34,23,80,297.00	0.29
8	AXIS BANK EQUITY	46,47,958.00	4,86,73,41,617.60	3.17	51,75,944.00	4,44,35,47,924.00	3.72
9	BAJAJ FINANCE LIMITED	4,24,643.00	3,07,66,44,695.75	2.00	3,80,934.00	2,13,96,11,044.50	1.79
10	BAJAJ FINSERV LIMITED	9,98,139.00	1,64,07,90,795.15	1.07	9,33,992.00	1,18,29,00,868.00	0.99

11	BHARAT ELECTRONICS LIMITED	87,58,821.00	1,76,49,02,431.50	1.15	93,76,514.00	91,46,78,940.70	0.77
12	BHARAT FORGE LIMITED	11,88,833.00	1,34,29,05,756.80	0.87	11,25,928.00	86,74,71,227.60	0.73
13	BHARTIARTL EQUITY	38,17,698.00	4,69,04,23,762.80	3.05	48,12,637.00	3,60,46,65,113.00	3.02
14	BHARTI AIRTEL PARTLY PAID FOR RIGHTS RENUNCIATION	0.00	0.00	0.00	2,84,630.00	10,43,73,821.00	0.09
15	BAJAJ AUTO	1,92,241.00	1,75,86,49,504.15	1.14	2,60,131.00	1,01,05,43,902.25	0.85
16	BANK OF BARODA	46,04,235.00	1,21,57,48,251.75	0.79	65,65,753.00	1,10,86,27,394.05	0.93
17	BHARAT PETROLEUM CORPORATION LTD.	21,79,007.00	1,31,26,33,816.80	0.85	28,05,542.00	96,59,48,110.60	0.81
18	BRITANNIA INDUSTRIES LIMITED	1,34,582.00	66,09,65,847.50	0.43	1,16,939.00	50,54,27,898.85	0.42
19	CHOLAMANDALAM INVESTMENT AND FINANCE COMPANY LIMITED	6,59,155.00	76,23,78,673.00	0.50	7,36,720.00	56,08,64,936.00	0.47
20	CIPLA	8,80,030.00	1,31,73,60,908.50	0.86	10,86,552.00	97,84,40,076.00	0.82
21	CONTAINER CORPORATION OF INDIA LTD	1,03,656.00	9,14,34,957.60	0.06	10,80,008.00	62,66,74,642.00	0.53
22	CUMMINS INDIA LIMITED	2,10,751.00	63,35,70,193.75	0.41	1,19,683.00	19,50,35,416.80	0.16
23	DABUR	22,19,076.00	1,16,09,09,609.40	0.76	16,65,100.00	90,73,12,990.00	0.76
24	DIVIS LABORATORIES LTD.	0.00	0.00	0.00	79,979.00	22,58,08,709.65	0.19
25	DR. REDDY'S LABORATORIES LIMITED	2,69,861.00	1,66,17,77,051.90	1.08	2,73,341.00	1,26,35,87,107.75	1.06
26	EICHER MOTORS LIMITED	2,28,375.00	91,79,07,637.50	0.60	2,66,983.00	78,72,92,819.55	0.66
27	GAS AUTHORITY OF INDIA LIMITED	53,46,713.00	96,80,22,388.65	0.63	53,46,713.00	56,22,06,871.95	0.47
28	GODREJ CONSUMER PRODUCTS	5,91,180.00	74,00,39,124.00	0.48	4,03,118.00	39,02,78,691.70	0.33
29	HAVELLS INDIA PVT	9,10,230.00	1,37,89,98,450.00	0.90	7,09,673.00	84,34,46,360.50	0.71
30	HCL TECHNOLOGIES LIMITED	13,09,254.00	2,02,08,99,011.70	1.31	13,46,424.00	1,46,12,06,646.00	1.22
31	HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED	0.00	0.00	0.00	15,34,797.00	4,02,96,09,523.50	3.38
32	HDFC BANK LTD.	71,98,454.00	10,42,26,41,546.60	6.78	43,47,154.00	6,99,69,61,720.70	5.86
33	HDFC LIFE INSURANCE CO LTD	15,85,711.00	1,00,43,10,061.85	0.65	5,68,465.00	28,37,77,728.00	0.24
34	HINDALCO EQUITY	14,45,449.00	80,98,12,802.25	0.53	12,60,449.00	51,09,23,002.15	0.43
35	HINDUSTAN UNILEVER LIMITED	15,23,663.00	3,45,01,06,314.05	2.24	13,12,543.00	3,36,05,69,470.05	2.82
36	ICICI EQUITY	1,21,91,383.00	13,32,88,39,033.90	8.67	1,14,70,997.00	10,06,29,32,118.25	8.43
37	INDUSIND BANK LIMITED	12,49,164.00	1,93,99,51,692.00	1.26	12,68,550.00	1,35,47,47,972.50	1.14
38	INFOSYS TECHNOLOGIES LIMITED	51,64,739.00	7,73,70,37,258.95	5.03	50,93,571.00	7,27,33,64,709.45	6.09
39	ITC	1,12,64,145.00	4,82,49,96,510.75	3.14	98,61,264.00	3,78,17,94,744.00	3.17
40	JINDAL STEEL & POWER LIMITED	3,42,065.00	29,04,64,494.75	0.19	3,19,065.00	17,42,73,303.00	0.15
41	KOTAK BANK EQUITY	26,34,599.00	4,70,40,76,514.50	3.06	23,84,255.00	4,13,15,56,276.75	3.46
42	LIFE INSURANCE CORPORATION	0.00	0.00	0.00	4,03,440.00	21,55,78,164.00	0.18
43	LARSEN AND TOURBO	20,23,353.00	7,61,56,98,356.70	4.96	20,25,644.00	4,38,38,98,744.80	3.67
44	LTI MINDTREE	88,090.00	43,50,23,656.00	0.28	1,12,600.00	53,59,36,590.00	0.45
45	MARICO LTD.	13,90,137.00	69,11,76,116.40	0.45	18,75,824.00	90,00,20,355.20	0.75
46	MARUTI EQUITY	1,95,831.00	2,46,75,39,140.85	1.61	2,61,489.00	2,16,83,06,011.35	1.82
47	MAHINDRA & MAHINDRA EQUITY	16,27,133.00	3,12,62,91,989.55	2.03	14,00,605.00	1,62,28,81,013.50	1.36
48	MUTHOOT FINANCE LTD.	3,08,205.00	45,62,82,092.25	0.30	4,21,304.00	41,28,56,854.80	0.35
49	NESTLE (I) LTD	2,82,270.00	74,02,10,734.50	0.48	65,722.00	1,29,50,19,149.00	1.09
50	NHPC LTD	76,83,300.00	68,91,92,010.00	0.45	1,32,60,448.00	53,30,70,009.60	0.45
51	NTPC LIMITED	87,00,801.00	2,92,17,28,975.80	1.90	86,14,676.00	1,50,84,29,767.60	1.26
52	OIL & NATURAL GAS CORPORATION	46,51,665.00	1,24,68,78,803.25	0.81	31,57,011.00	47,68,66,511.55	0.40
53	PAGE INDUSTRIES LTD	9,934.00	34,22,35,737.30	0.22	4,256.00	16,13,16,444.80	0.14
54	POWER GRID CORPORATION	53,53,030.00	1,48,22,54,007.00	0.96	38,80,087.00	87,57,35,635.90	0.73
55	PI INDUSTRIES LTD.	49,095.00	18,98,77,367.25	0.12	0.00	0.00	0.00
56	POLYCYB INDIA LTD	54,963.00	27,83,87,595.00	0.18	61,113.00	17,60,08,495.65	0.15
57	RURAL ELECTRIFICATION CORPORATION LIMITED	13,38,064.00	60,34,66,864.00	0.39	0.00	0.00	0.00
58	RELIANCE INDUSTRY LIMITED	44,91,259.00	13,34,66,74,370.30	8.68	42,25,757.00	9,85,04,50,854.85	8.25
59	JIO FINANCIAL SERVICES	81,194.00	2,87,22,377.50	0.02	0.00	0.00	0.00
60	STATE BANK OF INDIA EQUITY	83,86,153.00	6,30,93,22,209.55	4.11	87,60,301.00	4,58,82,07,648.75	3.84
61	SBI LIFE INSURANCE CO LTD	2,89,858.00	43,48,59,464.50	0.28	5,31,970.00	58,57,52,167.00	0.49
62	SIEMENS LIMITED	1,80,182.00	96,83,07,077.10	0.63	1,23,888.00	41,21,93,959.20	0.35
63	SRF LTD	4,07,685.00	1,04,37,75,521.25	0.68	4,19,040.00	1,01,06,61,624.00	0.85
64	SUN PHARMACEUTICALS EQUITY	22,35,470.00	3,62,26,90,908.50	2.36	16,58,359.00	1,63,03,32,732.90	1.37
65	TATA CONSUMER PRODUCTS	1,38,044.00	15,13,23,832.80	0.10	11,71,212.00	83,02,13,626.20	0.70
66	TATA MOTORS LIMITED	18,37,509.00	1,82,42,78,935.20	1.19	23,76,800.00	1,00,01,57,440.00	0.84
67	TATA STEEL	1,22,22,512.00	1,90,48,78,495.20	1.24	1,05,39,660.00	1,10,13,94,470.00	0.92
68	TATA CONSULTANCY LIMITED	12,82,060.00	4,96,96,49,178.00	3.23	12,73,502.00	4,08,27,20,061.80	3.42
69	TECH MAHINDRA LIMITED	10,51,093.00	1,31,18,69,173.30	0.85	7,79,387.00	85,87,67,565.95	0.72
70	TITAN EQUITY	5,04,026.00	1,91,62,06,046.80	1.25	5,09,000.00	1,28,00,84,100.00	1.07
71	TORRENT PHARMACEUTICALS LTD.	4,45,869.00	1,15,95,26,921.40	0.75	4,56,880.00	70,22,93,092.00	0.59
72	ULTRATECH CEMENT LIMITED	3,07,069.00	2,99,36,61,741.35	1.95	2,94,469.00	2,24,44,86,888.35	1.88
73	UNITED PHOSPHORUS LIMITED	0.00	0.00	0.00	4,12,194.00	29,58,11,024.10	0.25
74	UNITED SPIRITS LIMITED	7,49,678.00	85,03,22,271.50	0.55	9,22,507.00	69,76,92,044.10	0.58
75	VOLTAS LTD.	0.00	0.00	0.00	5,27,306.00	43,14,68,134.50	0.36
	Total:	15,89,74,248.00	1,53,68,88,58,269.45	100.00	16,36,74,713.00	1,19,36,12,35,904.25	100.00

Central and State Government Securities		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	10.18% GOI 2026 11.09.2026	17,51,70,000.00	18,70,42,321.92	0.03	17,51,70,000.00	19,04,15,745.78	0.04
2	5.74% GSEC 15-11-2026	0.00	0.00	0.00	1,00,00,00,000.00	95,49,10,000.00	0.20
3	5.79% GSEC 11.05.2030	0.00	0.00	0.00	1,00,00,00,000.00	92,09,48,000.00	0.19
4	6.10% GSEC 12.07.2031	5,25,00,00,000.00	4,95,70,29,000.00	0.81	6,25,00,00,000.00	5,79,37,43,750.00	1.21
5	6.19% GSEC 16.09.2034	25,70,00,00,000.00	24,02,45,91,300.00	3.94	27,20,00,00,000.00	24,81,99,18,400.00	5.18
6	6.22% GSEC 16/03/2035	19,30,00,00,000.00	18,05,51,30,700.00	2.96	22,30,00,00,000.00	20,36,37,35,600.00	4.25

7	6.35% GSC OIL BOND 2024 23.06.2024	10,00,00,000.00	9,93,19,800.00	0.02	10,00,00,000.00	9,82,14,300.00	0.02
8	6.40% GUJARAT SDL 05/08/2030	58,39,90,000.00	55,64,08,736.29	0.09	58,39,90,000.00	54,53,22,270.13	0.11
9	6.42% NABARD GOI 25.11.2030	1,50,00,00,000.00	1,42,85,58,000.00	0.23	1,50,00,00,000.00	1,40,28,39,000.00	0.29
10	6.46% GUJARAT SDL 04.11.2030	50,00,00,000.00	47,72,32,500.00	0.08	50,00,00,000.00	46,77,93,000.00	0.10
11	6.53% CHHATTISGARH SDL 15-09-2028	0.00	0.00	0.00	50,00,00,000.00	47,88,41,500.00	0.10
12	6.54% GSEC 17.01.2032	15,10,00,00,000.00	14,61,45,50,100.00	2.40	20,25,00,00,000.00	19,22,24,74,500.00	4.01
13	6.57% GOVT. STOCK 2033 05.12.2033	2,65,00,00,000.00	2,56,26,93,100.00	0.42	4,11,42,90,000.00	3,88,33,26,102.27	0.81
14	6.58% UTTARPRADESH SDL 25.11.2030	2,00,00,00,000.00	1,92,01,26,000.00	0.32	2,00,00,00,000.00	1,88,74,20,000.00	0.39
15	6.62% GOVT SECURITY 2051. 28.11.2051	50,00,00,000.00	46,96,57,000.00	0.08	25,00,00,000.00	22,61,18,750.00	0.05
16	6.62% RAJASTHAN SDL 02.12.2030	35,00,00,000.00	33,61,53,650.00	0.06	35,00,00,000.00	33,10,51,350.00	0.07
17	6.63% MAHARASHTRA SDL 14.10.2030	50,00,00,000.00	48,13,15,500.00	0.08	50,00,00,000.00	47,31,00,000.00	0.10
18	6.63% TAMIL NADU SDL 23-12-2035	25,00,00,000.00	23,56,72,250.00	0.04	0.00	0.00	0.00
19	6.64% GS 16.06.2035	10,25,00,00,000.00	9,89,12,60,250.00	1.62	9,75,00,00,000.00	9,21,17,61,000.00	1.92
20	6.65% FOOD CORPORATION OF INDIA 23.10.2030	90,00,00,000.00	85,78,53,900.00	0.14	90,00,00,000.00	84,87,01,800.00	0.18
21	6.67% GS 15-12-2035	15,20,00,00,000.00	14,69,84,45,600.00	2.41	13,00,00,00,000.00	12,25,90,26,000.00	2.56
22	6.67% GSEC 17/12/2050	4,43,70,10,000.00	4,20,13,55,961.89	0.69	5,18,70,10,000.00	4,75,99,21,970.62	0.99
23	6.67% MAHARASHTRA SDL 09/09/2031	25,00,00,000.00	24,01,25,500.00	0.04	25,00,00,000.00	23,57,86,000.00	0.05
24	6.68% GS 2031 17.09.31	1,26,11,00,000.00	1,23,38,79,156.50	0.20	1,26,11,00,000.00	1,21,31,66,850.10	0.25
25	6.6% RAJASTHAN SDL 09.12.2030	1,00,00,00,000.00	95,93,03,000.00	0.16	1,00,00,00,000.00	94,46,03,000.00	0.20
26	6.73% TAMIL NADU SDL 25-11-2040	50,00,00,000.00	46,80,07,000.00	0.08	0.00	0.00	0.00
27	6.76% GS 22.02.2061	75,00,00,000.00	71,29,98,750.00	0.12	50,00,00,000.00	45,88,72,000.00	0.10
28	6.78% MAHARASHTRA SDL 25.05.2031	1,00,00,00,000.00	96,76,38,000.00	0.16	1,00,00,00,000.00	95,22,98,000.00	0.20
29	6.78% SIKKIM SDL 25.05.2031	90,00,00,000.00	86,92,32,600.00	0.14	90,00,00,000.00	85,55,51,700.00	0.18
30	6.79% BHARAT SANCHAR NIGAM LIMITED 23.09.2030	1,00,00,00,000.00	96,69,53,000.00	0.16	1,00,00,00,000.00	94,31,28,000.00	0.20
31	6.79 % GOVT SECURITY 2027 15.05.2027	85,00,00,000.00	84,36,98,950.00	0.14	85,00,00,000.00	83,78,61,150.00	0.17
32	6.79% PUNJAB SDL 04.11.2035	1,00,00,00,000.00	95,25,72,000.00	0.16	1,00,00,00,000.00	92,95,31,000.00	0.19
33	6.80% GSEC 15/12/2060	2,45,00,00,000.00	2,34,40,03,200.00	0.38	70,00,00,000.00	64,57,99,000.00	0.13
34	6.81% MAHARASHTRA SDL 02.06.2031	50,00,00,000.00	48,46,04,500.00	0.08	50,00,00,000.00	47,63,97,500.00	0.10
35	6.83% GSEC 19.01.2039	1,25,00,00,000.00	1,22,25,21,250.00	0.20	0.00	0.00	0.00
36	6.83% MAHARASHTRA SDL 23.06.2031	0.00	0.00	0.00	1,50,00,00,000.00	1,43,14,47,000.00	0.30
37	6.83% WESTBENGAL SDL 07.07.2028	23,00,00,000.00	22,51,49,530.00	0.04	1,23,00,00,000.00	1,19,61,14,730.00	0.25
38	6.83% WESTBENGAL SDL 12.05.2031	1,00,00,00,000.00	96,87,14,000.00	0.16	1,00,00,00,000.00	95,38,25,000.00	0.20
39	6.84% KERALA SDL 25.05.2033	1,10,00,00,000.00	1,05,99,60,000.00	0.17	1,10,00,00,000.00	1,03,38,69,100.00	0.22
40	6.84% RAJASTHAN SDL 02.06. 2031	1,00,00,00,000.00	97,00,15,000.00	0.16	2,00,00,00,000.00	1,90,78,02,000.00	0.40
41	6.84% UTTARPRADESH SDL 29.09.2031	1,50,00,00,000.00	1,45,37,17,500.00	0.24	1,50,00,00,000.00	1,43,19,78,000.00	0.30
42	6.85% ASSAM SDL 16-02-2029	0.00	0.00	0.00	1,00,00,00,000.00	96,43,04,000.00	0.20
43	6.85% MADHYAPRADESH SDL 15-09-2031	50,00,00,000.00	48,44,37,000.00	0.08	50,00,00,000.00	47,79,47,500.00	0.10
44	6.85% MTNL GOI 20.12.2030	50,00,00,000.00	47,86,80,000.00	0.08	50,00,00,000.00	47,44,79,000.00	0.10
45	6.86% MAHARASHTRA SDL 02.06.2032	50,00,00,000.00	48,50,88,000.00	0.08	50,00,00,000.00	47,53,86,500.00	0.10
46	6.87% BIHAR SDL 06-10-2030	63,26,50,000.00	61,59,60,693.00	0.10	63,26,50,000.00	60,43,81,300.05	0.13
47	6.87% UTTARPRADESH SDL 15-09-2031	38,24,50,000.00	37,13,27,971.55	0.06	38,24,50,000.00	36,58,53,582.25	0.08
48	6.88% UTTARPRADESH SDL 23.06.2031	1,50,00,00,000.00	1,45,80,67,500.00	0.24	1,50,00,00,000.00	1,43,69,32,500.00	0.30
49	6.89% MAHARASHTRA SDL 30.06.2031	2,50,00,00,000.00	2,43,34,17,500.00	0.40	2,50,00,00,000.00	2,39,32,12,500.00	0.50
50	6.90% UTTAR PRADESH SDL 11.03.2030	1,25,00,00,000.00	1,22,33,57,500.00	0.20	1,25,00,00,000.00	1,20,59,45,000.00	0.25
51	6.94% MAHARASHTRA SDL 07.07.2031	2,00,00,00,000.00	1,95,21,74,000.00	0.32	2,00,00,00,000.00	1,92,04,76,000.00	0.40
52	6.95% GSEC 16-12-2061	2,58,15,00,000.00	2,52,62,71,389.00	0.41	1,78,86,40,000.00	1,68,58,52,225.12	0.35
53	6.95% MAHARASHTRA SDL 30.06.2032	2,50,00,00,000.00	2,43,86,05,000.00	0.40	2,50,00,00,000.00	2,39,08,95,000.00	0.50
54	6.96% KARNATAKA SDL 22-12-2031	1,00,00,00,000.00	97,82,04,000.00	0.16	1,00,00,00,000.00	95,90,04,000.00	0.20
55	6.97% PUNJAB SDL 18.08.31	50,00,00,000.00	48,74,98,500.00	0.08	50,00,00,000.00	48,08,89,500.00	0.10
56	6.98% ASSAM SDL 10.02.2031	1,25,00,00,000.00	1,22,25,38,750.00	0.20	1,25,00,00,000.00	1,20,39,55,000.00	0.25
57	6.98% GUJARAT SDL 11-08-2031	1,00,00,00,000.00	97,93,17,000.00	0.16	1,00,00,00,000.00	96,35,33,000.00	0.20
58	6.99% GSEC 15-12-2051	5,25,00,00,000.00	5,17,70,35,500.00	0.85	4,75,00,00,000.00	4,51,48,60,750.00	0.94
59	6.99% UTTARPRADESH SDL 14.07.2031	1,50,00,00,000.00	1,46,69,77,500.00	0.24	1,50,00,00,000.00	1,44,66,21,000.00	0.30
60	6.99% UTTARPRADESH SDL 27-10-2031	1,00,00,00,000.00	97,74,20,000.00	0.16	1,00,00,00,000.00	96,36,22,000.00	0.20
61	6.99% WESTBENGAL SDL 28.07.2030	50,00,00,000.00	48,99,96,500.00	0.08	50,00,00,000.00	48,39,17,500.00	0.10
62	7.95% GOI 2032	3,30,00,00,000.00	3,47,51,14,500.00	0.57	3,30,00,00,000.00	3,43,63,62,600.00	0.72
63	7.00% MADHYAPRADESH SDL 14.7.2031	5,00,00,00,000.00	4,88,81,80,000.00	0.80	5,00,00,00,000.00	4,82,76,90,000.00	1.01
64	7.00% TAMILNADU SDL 11-08-2031	1,50,00,00,000.00	1,46,81,58,000.00	0.24	1,50,00,00,000.00	1,44,68,80,500.00	0.30
65	7.00% WESTBENGAL SDL 04.08.2031	1,00,00,00,000.00	97,74,21,000.00	0.16	1,00,00,00,000.00	96,32,13,000.00	0.20
66	7.00% WESTBENGAL SDL 02-11-2031	1,00,00,00,000.00	97,69,10,000.00	0.16	1,00,00,00,000.00	96,25,00,000.00	0.20
67	7.01% MAHARASHTRA SDL 07.07.2032	60,00,00,000.00	58,74,39,600.00	0.10	60,00,00,000.00	57,61,37,400.00	0.12
68	7.01% UTTARPRADESH SDL 20.07.2031	1,50,00,00,000.00	1,46,85,96,000.00	0.24	1,50,00,00,000.00	1,44,83,71,500.00	0.30
69	7.02% KARNATAKA SDL 22-12-2033	1,00,00,00,000.00	97,47,84,000.00	0.16	1,00,00,00,000.00	95,17,09,000.00	0.20
70	7.02% TAMILNADU SDL 23-02-2030	1,00,00,00,000.00	98,46,06,000.00	0.16	1,00,00,00,000.00	97,08,95,000.00	0.20
71	7.03% BIHAR SDL 24.07.2029	50,00,00,000.00	49,26,82,000.00	0.08	50,00,00,000.00	48,65,27,500.00	0.10
72	7.03% TAMILNADU SDL 02-03-2030	1,00,00,00,000.00	98,50,46,000.00	0.16	1,00,00,00,000.00	97,13,65,000.00	0.20
73	7.03% U.P. SDL 26.02.2030	50,00,00,000.00	49,24,51,500.00	0.08	50,00,00,000.00	48,58,84,000.00	0.10
74	7.05% MTNL GOI 12.10.30	50,00,00,000.00	48,42,69,500.00	0.08	50,00,00,000.00	48,06,34,000.00	0.10
75	7.05% WESTBENGAL SDL 17.02.2031	1,50,00,00,000.00	1,47,17,82,000.00	0.24	1,50,00,00,000.00	1,45,14,73,500.00	0.30
76	7.06% GOI 10-04-2028	1,00,00,00,000.00	1,00,00,67,000.00	0.16	0.00	0.00	0.00
77	7.06% GOVT. SECURITY 2046 10.10.2046	35,00,00,000.00	34,85,10,400.00	0.06	35,00,00,000.00	33,69,38,350.00	0.07
78	7.08% UTTARPRADESH SDL 17.02.2031	2,00,00,00,000.00	1,96,75,00,000.00	0.32	2,00,00,00,000.00	1,94,19,94,000.00	0.41
79	7.09% FOOD CORPORATION OF INDIA 13.08.2031	55,00,00,000.00	53,51,67,600.00	0.09	55,00,00,000.00	53,08,07,750.00	0.11
80	7.09% KARNATAKA SDL 18.03.2030	1,00,00,00,000.00	98,79,49,000.00	0.16	1,00,00,00,000.00	97,36,33,000.00	0.20
81	7.09% UTTARPRADESH SDL 12.02.2030	65,00,00,000.00	64,20,51,800.00	0.11	65,00,00,000.00	63,37,68,200.00	0.13

82	7.10% GS 18-04-2029	2,05,00,00,000.00	2,05,37,90,450.00	0.34	3,00,00,00,000.00	2,98,13,67,000.00	0.62
83	7.10% GUJARAT SDL 05.02.2030	50,00,00,000.00	49,42,56,500.00	0.08	50,00,00,000.00	48,70,16,500.00	0.10
84	7.13% BIHAR SDL 23-02-2032	50,00,00,000.00	49,23,37,000.00	0.08	50,00,00,000.00	48,22,33,000.00	0.10
85	7.14% UTTARPRADESH SDL 05.02.2030	50,00,00,000.00	49,50,66,500.00	0.08	50,00,00,000.00	48,88,51,500.00	0.10
86	7.14% WEST BENGAL SDL 04.09.2029	55,00,00,000.00	54,34,80,300.00	0.09	75,00,00,000.00	73,36,98,000.00	0.15
87	7.15% UTTARPRADESH SDL 12-01-2032	50,00,00,000.00	49,34,75,000.00	0.08	50,00,00,000.00	48,34,29,000.00	0.10
88	7.16% GOVT SECURITIES 2023 20/05/2023	0.00	0.00	0.00	81,20,00,000.00	81,22,45,224.00	0.17
89	7.16% GSEC 20.09.2050	7,65,00,00,000.00	7,69,13,94,150.00	1.26	7,65,00,00,000.00	7,46,15,57,550.00	1.56
90	7.16% UTTARPRADESH SDL 17.03.2031	3,00,00,00,000.00	2,96,38,89,000.00	0.49	3,00,00,00,000.00	2,92,66,80,000.00	0.61
91	7.17% BIHAR SDL 28.01.2030	70,00,00,000.00	69,27,97,000.00	0.11	70,00,00,000.00	68,18,00,700.00	0.14
92	7.17% GOVT. SECURITY 2028. 08.01.2028	1,80,00,00,000.00	1,80,57,60,000.00	0.30	1,80,00,00,000.00	1,79,80,20,000.00	0.38
93	7.18 CHHATTISGARH SDL 28.01.2030	35,32,20,000.00	34,98,76,419.48	0.06	35,32,20,000.00	34,52,12,502.60	0.07
94	7.18% GOI 14-08-2033	3,94,98,60,000.00	3,98,35,87,854.54	0.65	0.00	0.00	0.00
95	7.18% GOI 2037	10,90,00,00,000.00	10,98,26,87,400.00	1.80	0.00	0.00	0.00
96	7.18% TAMILNADU SDL 26.07.2027	1,00,00,00,000.00	99,49,37,000.00	0.16	1,00,00,00,000.00	99,48,22,000.00	0.21
97	7.18% UTTARPRADESH SDL 2030	1,50,00,00,000.00	1,48,80,24,000.00	0.24	1,50,00,00,000.00	1,46,97,58,500.00	0.31
98	7.19% GSEC 15.09.2060	1,00,00,00,000.00	1,00,93,89,000.00	0.17	1,00,00,00,000.00	97,55,06,000.00	0.20
99	7.20% MAHARASHTRA SDL 2027 09.08.2027	25,00,00,000.00	24,86,50,250.00	0.04	25,00,00,000.00	24,91,81,500.00	0.05
100	7.23% ASSAM SDL 30.10.2029	50,00,00,000.00	49,76,99,000.00	0.08	50,00,00,000.00	49,01,98,000.00	0.10
101	7.23% RAJASTHAN SDL 14.06.2027	20,00,00,000.00	19,90,71,800.00	0.03	20,00,00,000.00	19,94,79,800.00	0.04
102	7.23% TRIPURA SDL 23.10.2029	1,00,00,00,000.00	99,11,91,000.00	0.16	1,00,00,00,000.00	97,99,58,000.00	0.20
103	7.24% RAJASTHAN SDL 23.03.2032	2,50,00,00,000.00	2,48,01,85,000.00	0.41	2,50,00,00,000.00	2,44,10,42,500.00	0.51
104	7.24% UTTARPRADESH SDL 19.01.2032	90,47,50,000.00	89,76,88,426.25	0.15	90,47,50,000.00	87,98,58,518.00	0.18
105	7.25% GSEC 12-06-2063	40,23,37,30,000.00	40,81,16,07,063.99	6.70	0.00	0.00	0.00
106	7.25% GUJARAT SDL 2027 12.07.2027	15,00,00,000.00	14,94,68,550.00	0.02	15,00,00,000.00	14,91,99,900.00	0.03
107	7.26% GSEC 22-08-2032	10,25,00,00,000.00	10,35,99,82,500.00	1.70	13,00,00,00,000.00	12,95,09,12,000.00	2.70
108	7.26% G-SEC 06-02-2033	14,40,00,00,000.00	14,56,20,57,600.00	2.39	3,25,00,00,000.00	3,23,82,57,750.00	0.68
109	7.26% HARYANA SDL 23-03-2032	1,00,00,00,000.00	99,28,61,000.00	0.16	1,00,00,00,000.00	97,74,98,000.00	0.20
110	7.27% GSEC 08.04.2026	81,50,00,000.00	81,80,73,365.00	0.13	1,81,50,00,000.00	1,82,08,09,815.00	0.38
111	7.27% MAHARASHTRA SDL 14.01.2030	50,00,00,000.00	49,78,30,000.00	0.08	50,00,00,000.00	49,18,11,000.00	0.10
112	7.28% TELANGANA SDL 2035	1,00,67,70,000.00	1,00,46,93,033.49	0.17	1,00,67,70,000.00	97,64,56,155.30	0.20
113	7.28% UTTARPRADESH SDL 25-01-2032	1,00,00,00,000.00	99,45,31,000.00	0.16	3,00,00,00,000.00	2,92,49,52,000.00	0.61
114	7.29% MIZORAM SDL 25-01-2033	1,46,96,10,000.00	1,46,05,48,384.74	0.24	1,46,96,10,000.00	1,42,64,76,946.50	0.30
115	7.29 % UTTAR PRADESH SDL 2027 12.07.2027	10,00,00,000.00	9,97,33,900.00	0.02	10,00,00,000.00	9,97,48,200.00	0.02
116	7.30% GSEC 19-06-2053	35,45,33,60,000.00	36,22,44,70,580.00	5.95	0.00	0.00	0.00
117	7.34% TELANGANA SDL 19.01.2034	1,00,00,00,000.00	99,76,97,000.00	0.16	1,00,00,00,000.00	97,56,94,000.00	0.20
118	7.35 % GOI 2024 22.06.2024	0.00	0.00	0.00	10,00,00,000.00	10,01,58,300.00	0.02
119	7.35% TAMIL NADU SDL 14-06-2043	2,00,00,00,000.00	1,98,54,08,000.00	0.33	0.00	0.00	0.00
120	7.36% GSEC 12-09-2052	15,95,00,00,000.00	16,45,24,09,050.00	2.70	6,50,00,00,000.00	6,47,24,92,000.00	1.35
121	7.36% TAMIL NADU SDL 2043	54,44,10,000.00	54,09,84,027.87	0.09	0.00	0.00	0.00
122	7.37% RAJASTHAN SDL 23.03.2034	2,50,00,00,000.00	2,49,43,30,000.00	0.41	2,50,00,00,000.00	2,44,45,27,500.00	0.51
123	7.37% TELANGANA SDL 13-03-2041	2,00,00,00,000.00	1,99,70,20,000.00	0.33	0.00	0.00	0.00
124	7.38% GSEC 20-06-2027	13,60,000.00	13,72,369.20	0.00	60,13,60,000.00	60,55,49,675.12	0.13
125	7.39% TAMIL NADU SDL 10-05-2033	25,00,00,000.00	25,01,35,750.00	0.04	0.00	0.00	0.00
126	7.40 % GOI 2035 09/09/2035	10,09,50,00,000.00	10,35,74,59,905.00	1.70	9,29,50,00,000.00	9,29,37,54,470.00	1.94
127	7.40% GSEC 19-09-2062	10,00,00,00,000.00	10,35,60,40,000.00	1.70	5,25,00,00,000.00	5,25,26,25,000.00	1.10
128	7.40% MAHARASHTRA SDL 06-03-2036	2,88,34,50,000.00	2,89,44,67,662.45	0.48	0.00	0.00	0.00
129	7.40% TAMIL NADU SDL 06-03-2034	50,00,00,000.00	50,14,79,500.00	0.08	0.00	0.00	0.00
130	7.41% GSEC 19-12-2036	6,91,60,30,000.00	7,09,08,94,902.52	1.16	5,91,60,30,000.00	5,93,55,23,318.85	1.24
131	7.42% KERALA SDL 23-03-2034	1,00,00,00,000.00	1,00,08,88,000.00	0.16	1,00,00,00,000.00	98,16,85,000.00	0.20
132	7.44% KARNATAKA SDL 2035	1,50,00,00,000.00	1,50,66,09,000.00	0.25	1,50,00,00,000.00	1,47,55,77,000.00	0.31
133	7.45% MAHARASHTRA SDL 20-03-2038	1,75,00,00,000.00	1,76,35,29,250.00	0.29	0.00	0.00	0.00
134	7.45% MAHARASHTRA SDL 22-03-2038	1,50,00,00,000.00	1,51,16,08,500.00	0.25	0.00	0.00	0.00
135	7.45% MAHARASHTRA SDL 22-03-2039	2,00,00,00,000.00	2,01,44,02,000.00	0.33	0.00	0.00	0.00
136	7.46% MAHARASHTRA SDL 21-02-2035	1,50,00,00,000.00	1,50,82,50,000.00	0.25	0.00	0.00	0.00
137	7.46% MADHYA PRADESH SDL 2038	50,00,00,000.00	50,39,83,500.00	0.08	0.00	0.00	0.00
138	7.46% UTTARAKHAND SDL 28-02-2034	47,25,70,000.00	47,29,01,271.57	0.08	0.00	0.00	0.00
139	7.48% UTTAR PRADESH SDL 22-03-2040	1,50,00,00,000.00	1,51,18,53,000.00	0.25	0.00	0.00	0.00
140	7.49% CHHATTISGARH SDL 27-03-2035	1,00,00,00,000.00	1,00,60,21,000.00	0.17	0.00	0.00	0.00
141	7.49% HARYANA SDL 27-03-2035	1,00,00,00,000.00	1,00,56,11,000.00	0.17	0.00	0.00	0.00
142	7.49% MAHARASHTRA SDL 07-02-2036	1,26,38,80,000.00	1,27,61,43,427.64	0.21	0.00	0.00	0.00
143	7.50 % GOVT SECURITY 2034 10.08.2034	2,00,00,00,000.00	2,06,00,04,000.00	0.34	1,00,00,00,000.00	1,01,22,49,000.00	0.21
144	7.50% HIMACHAL PRADESH SDL 14-09-2037	25,00,00,000.00	25,17,59,250.00	0.04	0.00	0.00	0.00
145	7.51% KARNATAKA SDL 2027 11.10.2027	50,00,00,000.00	50,13,92,500.00	0.08	50,00,00,000.00	50,22,09,500.00	0.10
146	7.52% TAMIL NADU SDL 24.05.2027	5,00,00,000.00	5,02,34,100.00	0.01	5,00,00,000.00	5,03,44,900.00	0.01
147	7.54% GSEC 23.05.2036	16,00,00,00,000.00	16,55,88,48,000.00	2.72	14,50,00,00,000.00	14,68,89,93,000.00	3.06
148	7.57% GSEC 17.06.2033	8,35,00,00,000.00	8,63,47,60,050.00	1.42	9,05,00,00,000.00	9,20,91,89,500.00	1.92
149	7.59% CHHATTISGARH SDL 24.03.2030	25,00,00,000.00	25,24,97,500.00	0.04	25,00,00,000.00	24,97,35,500.00	0.05
150	7.59% GOI 2029 20.03.2029	4,61,81,10,000.00	4,71,54,27,432.03	0.77	4,61,81,10,000.00	4,69,37,40,787.47	0.98
151	7.59%UTTAR PRADESH SDL 2027 25.10.2027	50,00,00,000.00	50,23,38,500.00	0.08	50,00,00,000.00	50,43,20,500.00	0.11
152	7.60% FOOD CORPORATION OF INDIA 09.01.2030	1,25,00,00,000.00	1,25,11,00,000.00	0.21	1,25,00,00,000.00	1,24,55,40,000.00	0.26
153	7.61% GOI 2030 09.05.2030	2,56,14,00,000.00	2,63,02,99,098.60	0.43	2,56,14,00,000.00	2,61,44,41,471.20	0.55
154	7.62% GSEC 15.09.2039	6,75,00,00,000.00	7,09,40,27,250.00	1.16	6,75,00,00,000.00	6,87,36,80,250.00	1.43
155	7.62% GUJARAT SDL 2027 01.11.2027	15,00,00,000.00	15,11,20,950.00	0.02	15,00,00,000.00	15,13,44,600.00	0.03
156	7.62% KARNATAKA SDL 2027 01.11.2027	10,00,00,000.00	10,06,16,600.00	0.02	10,00,00,000.00	10,08,61,000.00	0.02

157	7.63% GSEC 17.06.2059	2,00,00,00,000.00	2,12,31,88,000.00	0.35	2,00,00,00,000.00	2,05,39,60,000.00	0.43
158	7.63% MAHARASHTRA SDL 2030	2,50,00,00,000.00	2,53,24,40,000.00	0.42	2,50,00,00,000.00	2,50,64,60,000.00	0.52
159	7.64% KARNATAKA SDL 20-12-2039	1,25,00,00,000.00	1,28,05,58,750.00	0.21	0.00	0.00	0.00
160	7.64% MADHYA PRADESH SDL 08-02-2033	1,20,00,00,000.00	1,22,32,54,800.00	0.20	1,00,00,00,000.00	99,78,01,000.00	0.21
161	7.64% UTTAR PRADESH SDL 08-02-2036	20,94,40,000.00	21,38,85,992.32	0.04	12,75,60,000.00	12,70,77,057.84	0.03
162	7.65% TAMILNADU SDL 2027. 06.12.2027	45,00,00,000.00	45,40,63,050.00	0.07	45,00,00,000.00	45,50,90,850.00	0.09
163	7.65% TAMILNADU SDL 2033	1,00,00,00,000.00	1,01,81,96,000.00	0.17	0.00	0.00	0.00
164	7.66% MP SDL 15-03-2048	75,00,00,000.00	77,42,10,750.00	0.13	0.00	0.00	0.00
165	7.67% MADHYA PRADESH SDL 01-02-2033	15,00,00,000.00	15,31,89,450.00	0.03	0.00	0.00	0.00
166	7.68% UTTAR PRADESH SDL 22-11-2034	47,10,00,000.00	48,10,39,836.00	0.08	0.00	0.00	0.00
167	07.69 GS 17.06.2043	9,33,82,20,000.00	9,92,68,92,050.58	1.63	9,33,82,20,000.00	9,63,81,91,641.06	2.01
168	7.69% KARNATAKA SDL 2027 20.12.2027	36,70,70,000.00	37,02,02,575.38	0.06	36,70,70,000.00	37,12,88,001.37	0.08
169	7.69% UTTAR PRADESH SDL 25-01-2035	90,00,00,000.00	91,64,55,600.00	0.15	90,00,00,000.00	89,91,01,800.00	0.19
170	7.70% MAHARASHTRA SDL 08-03-2033	30,00,00,000.00	30,65,09,400.00	0.05	0.00	0.00	0.00
171	7.7% MAHARASHTRA SDL 08-11-2034	75,00,00,000.00	76,77,00,000.00	0.13	0.00	0.00	0.00
172	7.71% MAHARASHTRA SDL 08-11-2033	40,00,00,000.00	40,93,90,000.00	0.07	0.00	0.00	0.00
173	7.72% GSEC 15.06.2049	1,24,93,50,000.00	1,33,71,86,801.10	0.22	74,93,50,000.00	77,61,52,750.80	0.16
174	7.72% GOI 2055 26.10.2055	75,00,00,000.00	80,52,74,250.00	0.13	75,00,00,000.00	78,32,64,750.00	0.16
175	7.72% GUJARAT SDL 15-03-2035	50,00,00,000.00	51,28,24,500.00	0.08	50,00,00,000.00	50,22,61,500.00	0.10
176	7.72% KARNATAKA SDL 06-12-2035	1,55,33,50,000.00	1,59,41,59,611.20	0.26	0.00	0.00	0.00
177	7.72% KARNATAKA SDL 13-12-2035	30,00,00,000.00	30,78,87,900.00	0.05	0.00	0.00	0.00
178	7.72% UTTAR PRADESH SDL 01-02-2036	1,08,19,10,000.00	1,11,15,97,610.40	0.18	78,19,10,000.00	78,39,89,098.69	0.16
179	7.72% UTTAR PRADESH SDL 08-11-2034	77,03,60,000.00	78,90,00,400.92	0.13	0.00	0.00	0.00
180	7.73 % GOVT SEC 2034 19.12.2034	4,31,44,50,000.00	4,51,27,07,606.40	0.74	4,31,44,50,000.00	4,44,61,18,385.10	0.93
181	7.73% KARNATAKA SDL 03-01-2035	25,00,00,000.00	25,64,03,500.00	0.04	0.00	0.00	0.00
182	7.73% MAHARASHTRA SDL 23-03-2034	1,00,00,00,000.00	1,02,48,21,000.00	0.17	50,00,00,000.00	50,30,00,000.00	0.10
183	7.74% HIMACHAL PRADESH SDL 15-11-2038	50,00,00,000.00	51,56,09,500.00	0.08	0.00	0.00	0.00
184	7.74% MAHARASHTRA SDL 01-03-2033	1,00,00,00,000.00	1,02,42,26,000.00	0.17	1,00,00,00,000.00	1,00,84,01,000.00	0.21
185	7.74% MADHYA PRADESH SDL 23-03-2043	50,00,00,000.00	51,58,61,500.00	0.08	50,00,00,000.00	50,40,29,000.00	0.11
186	7.75% GUJARAT SDL 2028. 10.01.2028	18,55,00,000.00	18,78,74,214.50	0.03	18,55,00,000.00	18,77,34,533.00	0.04
187	7.75% UTTAR PRADESH SDL 08-03-2038	40,00,00,000.00	41,15,52,800.00	0.07	0.00	0.00	0.00
188	7.76% KARNATAKA SDL 2027. 13.12.2027	0.00	0.00	0.00	10,00,00,000.00	10,14,88,300.00	0.02
189	7.76% MADHYA PRADESH SDL 29-11-2037	1,50,00,00,000.00	1,54,89,43,500.00	0.25	0.00	0.00	0.00
190	7.78% MAHARASHTRA SDL 24.03.2029	0.00	0.00	0.00	1,00,00,00,000.00	1,01,02,07,000.00	0.21
191	7.78% MAHARASHTRA SDL 27-10-2030	70,00,00,000.00	71,50,40,900.00	0.12	70,00,00,000.00	70,78,87,600.00	0.15
192	7.80% CHHATISGARH SDL 01.03.2027	20,00,00,000.00	20,23,90,600.00	0.03	20,00,00,000.00	20,29,91,200.00	0.04
193	7.80% JHARKHAND SDL 2027 01.03.2027	25,00,00,000.00	25,27,55,500.00	0.04	25,00,00,000.00	25,41,89,750.00	0.05
194	7.80% TAMIL NADU SDL 01-06-2032	81,25,00,000.00	83,40,23,125.00	0.14	0.00	0.00	0.00
195	7.83% KERALA SDL 29-03-2039	1,50,00,00,000.00	1,56,24,84,000.00	0.26	1,00,00,00,000.00	1,00,75,01,000.00	0.21
196	7.83 MAHARASHTRA SDL 08.04.2030	50,00,00,000.00	51,12,48,500.00	0.08	2,00,00,00,000.00	2,02,67,68,000.00	0.42
197	7.85% KERALA SDL 03-08-2035	33,30,10,000.00	34,49,92,365.82	0.06	33,30,10,000.00	33,67,29,055.68	0.07
198	7.85% UTTAR PRADESH SDL 2027. 27.12.2027	75,00,00,000.00	75,98,42,250.00	0.12	75,00,00,000.00	76,42,86,750.00	0.16
199	7.86% KARNATAKA SDL 15.03.2027	15,00,00,000.00	15,17,91,450.00	0.02	15,00,00,000.00	15,29,67,600.00	0.03
200	7.86 % UTTAR PRADESH SDL 2026 13.07.2026	13,86,70,000.00	14,00,27,440.63	0.02	13,86,70,000.00	14,07,36,460.34	0.03
201	7.86 % WEST BENGAL SDL 2026 13.07.2026	11,57,60,000.00	11,69,38,899.84	0.02	11,57,60,000.00	11,74,81,698.48	0.02
202	7.87% MTNL 01-12-2032	1,00,00,00,000.00	1,01,22,67,000.00	0.17	1,00,00,00,000.00	1,00,46,59,000.00	0.21
203	7.87 % UTTAR PRADESH SDL 2027 15.03.2027	5,00,00,000.00	5,06,10,200.00	0.01	5,00,00,000.00	5,08,89,550.00	0.01
204	7.88 % GOVT SEC 2030 19.03.2030	6,50,46,80,000.00	6,75,90,19,492.68	1.11	6,50,46,80,000.00	6,71,15,28,824.00	1.40
205	7.90% GUJARAT SDL 2028. 17.01.2028	42,89,40,000.00	43,65,51,111.36	0.07	42,89,40,000.00	43,66,77,648.66	0.09
206	7.92% UTTAR PRADESH SDL 2028. 24.01.2028	25,00,00,000.00	25,43,16,250.00	0.04	25,00,00,000.00	25,45,33,250.00	0.05
207	7.92% WEST BENGAL SDL 15.03.2027	10,00,00,000.00	10,13,79,500.00	0.02	10,00,00,000.00	10,20,63,800.00	0.02
208	7.93% KARNATAKA SDL 08.04.2031	10,00,00,000.00	10,32,32,800.00	0.02	10,00,00,000.00	10,18,96,100.00	0.02
209	7.93% UTTAR PRADESH SDL 24.03.2030	1,00,00,00,000.00	1,02,77,32,000.00	0.17	1,00,00,00,000.00	1,01,96,97,000.00	0.21
210	7.95% OIL BOND 2025 18.01.2025	22,00,00,000.00	22,09,93,080.00	0.04	22,00,00,000.00	22,17,40,420.00	0.05
211	7.99% MAHARASHTRA SDL 28.10.2025	41,50,000.00	41,89,408.40	0.00	41,50,000.00	42,14,677.75	0.00
212	8.01% OIL SB 2023	0.00	0.00	0.00	50,00,00,000.00	50,24,46,000.00	0.10
213	8.03% GOI FCI BOND 2024	50,00,00,000.00	50,22,79,000.00	0.08	50,00,00,000.00	50,50,21,000.00	0.11
214	8.28% GOI 2032 15-02-2032	4,41,64,30,000.00	4,73,22,17,994.29	0.78	4,41,64,30,000.00	4,68,20,69,431.64	0.98
215	8.20% GOI OIL BOND 2024	0.00	0.00	0.00	5,00,00,000.00	5,03,61,700.00	0.01
216	8.30% GOI 02/07/2040	1,66,42,80,000.00	1,85,64,57,740.16	0.30	1,66,42,80,000.00	1,80,47,58,546.24	0.38
217	8.33% GOI 2036	6,10,67,70,000.00	6,71,74,04,252.61	1.10	5,85,67,70,000.00	6,30,65,17,225.07	1.32
218	8.30% FERT BONDS 2023	0.00	0.00	0.00	1,25,00,00,000.00	1,25,76,17,500.00	0.26
219	8.00% MTNL 15-11-2032	1,40,00,00,000.00	1,42,84,76,000.00	0.23	1,40,00,00,000.00	1,41,86,99,800.00	0.30
220	8.05% TAMILNADU 18.04.2028	1,00,00,00,000.00	1,02,43,44,000.00	0.17	1,00,00,00,000.00	1,02,68,49,000.00	0.21
221	8.09% WEST BENGAL SDL 2028. 27.03.2028	30,00,00,000.00	30,73,56,600.00	0.05	30,00,00,000.00	30,84,60,900.00	0.06
222	8.10% KERALA SDL 08.04.2032	50,00,00,000.00	52,19,25,000.00	0.09	50,00,00,000.00	51,57,63,000.00	0.11
223	8.10% WEST BENGAL SDL 2026 23.03.2026	55,00,000.00	55,76,884.50	0.00	55,00,000.00	56,11,826.00	0.00
224	8.12% ARUNACHAL PRADESH SDL 2028. 21.03.2028	60,00,00,000.00	61,49,40,600.00	0.10	60,00,00,000.00	61,78,73,400.00	0.13
225	8.12% MAHARASHTRA SDL 13.11.2025	2,05,00,000.00	2,07,38,640.50	0.00	2,05,00,000.00	2,08,85,707.50	0.00
226	8.13% GOVT SEC 2045 22.06.2045	5,87,09,70,000.00	6,51,50,38,892.88	1.07	4,87,09,70,000.00	5,25,49,87,532.86	1.10
227	8.14% RAJASTHAN SDL 13.11.2025	5,00,00,000.00	5,06,18,700.00	0.01	5,00,00,000.00	5,09,52,400.00	0.01
228	8.15% GUJARAT SDL 26.11.2025	21,17,00,000.00	21,43,08,355.70	0.04	21,17,00,000.00	21,59,53,053.00	0.05
229	8.15% GOI 2026 24.11.2026	0.00	0.00	0.00	1,27,30,00,000.00	1,31,26,51,404.00	0.27
230	8.15% TAMILNADU SDL 2028 09.05.2028	0.00	0.00	0.00	1,35,81,20,000.00	1,39,53,69,157.24	0.29
231	8.17 % GOVT SECURITIES 2044 01.12.2044	13,84,88,70,000.00	15,42,41,37,415.89	2.53	12,94,88,70,000.00	14,04,94,98,052.26	2.93

232	8.18% TAMILNADU SDL19.12.2028	0.00	0.00	0.00	50,00,00,000.00	51,52,83,500.00	0.11
233	8.19% RAJASTHAN SDL 2026 SPL 23.06.2026	15,00,00,000.00	15,22,83,750.00	0.03	15,00,00,000.00	15,30,03,450.00	0.03
234	8.20% GOI 2025	50,00,00,000.00	50,78,55,000.00	0.08	5,02,42,00,000.00	5,14,37,75,960.00	1.07
235	8.20% GSC OIL BOND 2024 15.09.2024	37,50,00,000.00	37,62,66,000.00	0.06	37,50,00,000.00	37,91,56,875.00	0.08
236	8.22 % ANDHRA PRADESH SDL 24.06.2025	32,65,00,000.00	33,00,03,998.00	0.05	32,65,00,000.00	33,25,99,673.00	0.07
237	8.22% J K SPL SDL 2026 30.03.2026	5,00,00,000.00	5,07,86,750.00	0.01	5,00,00,000.00	5,10,76,950.00	0.01
238	8.23% GUJARAT SDL 09.09.2025	4,19,00,000.00	4,23,99,867.00	0.01	4,19,00,000.00	4,27,55,388.50	0.01
239	8.23% GUJARAT SDL 2028. 21.02.2028	0.00	0.00	0.00	1,05,85,50,000.00	1,09,20,93,332.40	0.23
240	8.24% GOVT OF INDIA 2027 15.02.2027	65,05,60,000.00	67,01,41,856.00	0.11	2,65,15,50,000.00	2,74,59,47,831.55	0.57
241	8.24 % GOI 2033 10.11.2033	7,43,70,00,000.00	8,01,99,26,934.00	1.32	7,43,70,00,000.00	7,91,59,13,052.00	1.65
242	8.25% MAHARASHTRA SDL 2025 10.06.2025	30,00,00,000.00	30,32,23,800.00	0.05	30,00,00,000.00	30,57,01,500.00	0.06
243	8.25% TAMIL NADU SDL 02.01.2029	40,00,00,000.00	41,39,78,000.00	0.07	40,00,00,000.00	41,23,04,800.00	0.09
244	8.26% GOI 2027 02.08.2027	15,70,000.00	16,24,207.39	0.00	15,70,000.00	16,29,945.74	0.00
245	8.26% MAHARASHTRA SDL 02.01.2029	1,50,00,00,000.00	1,55,16,60,000.00	0.25	1,50,00,00,000.00	1,54,76,67,000.00	0.32
246	8.27% RAJASTHAN SDL 2023 SPL 23.06.2023	0.00	0.00	0.00	10,00,00,000.00	10,02,58,800.00	0.02
247	8.27% TAMIL NADU SDL 23.12.2025	10,00,00,000.00	10,15,52,200.00	0.02	10,00,00,000.00	10,23,54,300.00	0.02
248	8.28% GOI 2027 21.09.2027	1,58,94,70,000.00	1,64,78,75,075.15	0.27	1,58,94,70,000.00	1,65,46,36,680.53	0.35
249	8.28% TAMILNADU SDL 2028. 14.03.2028	50,00,00,000.00	51,56,61,000.00	0.08	50,00,00,000.00	51,74,69,000.00	0.11
250	8.28% TAMILNADU SDL 2028. 21.02.2028	0.00	0.00	0.00	1,40,00,00,000.00	1,44,82,97,200.00	0.30
251	8.29% KERALA SDL 2025 29.07.2025	7,77,40,000.00	7,86,71,325.20	0.01	7,77,40,000.00	7,92,94,333.56	0.02
252	8.29% RAJASTHAN SDL 2024 SPL 23.06.2024	10,00,00,000.00	10,02,16,200.00	0.02	10,00,00,000.00	10,10,39,700.00	0.02
253	8.30% GOI 2042 31.12.2042	7,57,44,10,000.00	8,51,91,66,159.30	1.40	7,32,44,10,000.00	8,00,92,71,632.64	1.67
254	8.31% WEST BENGAL SDL 13.01.2026	20,00,00,000.00	20,31,96,600.00	0.03	20,00,00,000.00	20,48,35,000.00	0.04
255	8.32% GOI 2032 02.08.2032	4,82,15,00,000.00	5,18,87,53,655.00	0.85	4,82,15,00,000.00	5,13,42,70,705.00	1.07
256	8.32% KERALA SDL 2030. 25.04.2030	25,00,00,000.00	26,13,36,000.00	0.04	25,00,00,000.00	25,96,31,000.00	0.05
257	8.32% UTTAR PRADESH SDL 13.02.2029	50,00,00,000.00	51,82,18,500.00	0.09	50,00,00,000.00	51,71,43,000.00	0.11
258	8.32 % UTTAR PRADESH SDL 2025 SPL 02.06.2025	35,00,00,000.00	35,38,47,900.00	0.06	35,00,00,000.00	35,50,87,600.00	0.07
259	8.33 % GSEC 2026 09-07-2026	0.00	0.00	0.00	3,50,28,50,000.00	3,61,81,49,810.60	0.75
260	8.33% KERALA SDL 2028. 30.05.2028	75,00,00,000.00	77,56,59,000.00	0.13	75,00,00,000.00	77,64,19,500.00	0.16
261	8.34% ASSAM SDL 06.02.2029	55,00,00,000.00	57,22,22,750.00	0.09	1,00,00,00,000.00	1,03,36,16,000.00	0.22
262	8.34 % UTTAR PRADESH SDL 13.01.2026	5,23,00,000.00	5,31,47,416.90	0.01	5,23,00,000.00	5,36,03,159.10	0.01
263	8.37% TAMILNADU SDL 06.03.2029	50,00,00,000.00	52,05,09,500.00	0.09	50,00,00,000.00	51,86,31,000.00	0.11
264	8.38% MANIPUR SDL 06.02.2029	50,00,00,000.00	51,93,86,500.00	0.09	50,00,00,000.00	51,82,86,000.00	0.11
265	8.39% BIHAR SDL 13.03.2029	83,94,00,000.00	87,44,96,992.80	0.14	83,94,00,000.00	87,17,19,418.20	0.18
266	8.39% RAJASTHAN SDL 2024 SPL 15.03.2024	0.00	0.00	0.00	25,00,00,000.00	25,22,80,500.00	0.05
267	8.39% UTTARAKHAND SDL 2028. 06.06.2028	2,41,53,80,000.00	2,50,24,56,864.38	0.41	2,41,53,80,000.00	2,50,80,14,653.76	0.52
268	8.40% GOI 2024 28.07.2024	0.00	0.00	0.00	64,60,00,000.00	65,58,15,970.00	0.14
269	8.42% ANDHRA PRADESH SDL 18.07.2028	61,70,00,000.00	64,01,67,733.00	0.11	61,70,00,000.00	64,26,62,881.00	0.13
270	8.43% HIMACHAL PRADESH SDL 27.02.2029	1,00,00,00,000.00	1,04,15,59,000.00	0.17	1,00,00,00,000.00	1,03,69,35,000.00	0.22
271	8.43% UTTAR PRADESH SDL 06.03.2029	40,00,00,000.00	41,65,46,000.00	0.07	40,00,00,000.00	41,59,25,200.00	0.09
272	8.45% BIHAR SPL SDL 2027 30.03.2027	2,50,00,000.00	2,55,72,300.00	0.00	2,50,00,000.00	2,57,52,200.00	0.01
273	8.45% UTTARPRADESH SDL 2028	50,00,00,000.00	51,91,10,000.00	0.09	50,00,00,000.00	52,04,22,000.00	0.11
274	8.45% WESTBENGAL SDL 2028 25.07.2028	1,40,40,000.00	1,45,67,496.84	0.00	86,40,40,000.00	90,04,83,479.12	0.19
275	8.47% GUJARAT SDL 21.08.2028	0.00	0.00	0.00	47,49,60,000.00	49,52,48,866.32	0.10
276	8.48% KERALA SDL 08.08.2030	1,00,00,00,000.00	1,05,41,90,000.00	0.17	1,00,00,00,000.00	1,04,84,98,000.00	0.22
277	8.50% BIHAR SPL SDL 2025 30.03.2025	22,50,00,000.00	22,75,17,975.00	0.04	22,50,00,000.00	22,94,57,025.00	0.05
278	8.50% J K SPL SDL 2025 30.03.2025	5,00,00,000.00	5,05,59,550.00	0.01	5,00,00,000.00	5,09,83,550.00	0.01
279	8.50% PUNJAB SPL SDL 2024 30.03.2024	0.00	0.00	0.00	5,00,00,000.00	5,05,06,950.00	0.01
280	8.50% PUNJAB SPL SDL 2025 30.03.2025	20,00,00,000.00	20,19,01,400.00	0.03	20,00,00,000.00	20,40,35,200.00	0.04
281	8.51% HARYANA SDL 2026 10.02.2026	70,00,000.00	71,40,609.00	0.00	70,00,000.00	72,08,096.00	0.00
282	8.53% UTTARAKHAND SDL 04.07.2028	26,00,00,000.00	27,08,27,440.00	0.04	26,00,00,000.00	27,16,47,220.00	0.06
283	8.56% UTTARAKHAND SDL 14.11.2028	45,00,00,000.00	47,06,30,700.00	0.08	45,00,00,000.00	47,19,19,950.00	0.10
284	8.57% HARYANA SDL 04.07.2028	30,00,00,000.00	31,27,06,200.00	0.05	30,00,00,000.00	31,36,68,600.00	0.07
285	8.59% SIKKIM SDL 11.07.2028	75,00,00,000.00	78,21,29,250.00	0.13	75,00,00,000.00	78,59,30,250.00	0.16
286	8.60% BIHAR SDL 2026 09.03.2026	10,70,00,000.00	10,94,06,216.00	0.02	10,70,00,000.00	11,05,33,996.00	0.02
287	8.60% GOI 2028 02.06.2028	2,23,20,00,000.00	2,35,33,02,504.00	0.39	2,23,20,00,000.00	2,36,60,47,224.00	0.49
288	8.62% HARYANA SDL 03.09.2028	9,68,00,000.00	10,12,22,792.00	0.02	9,68,00,000.00	10,15,43,587.20	0.02
289	8.63% RAJASTHAN SDL 03.09.2028	7,97,80,000.00	8,34,86,499.02	0.01	7,97,80,000.00	8,38,01,390.68	0.02
290	8.65% ANDRA PRADESH SDL 03.09.2031	50,00,00,000.00	53,52,74,500.00	0.09	50,00,00,000.00	53,41,00,500.00	0.11
291	8.65% JHARKHAND SPL SDL 2028 30.03.2028	5,00,00,000.00	5,18,53,150.00	0.01	5,00,00,000.00	5,21,47,900.00	0.01
292	8.65% J K SPL SDL 2028 30.03.2028	10,00,00,000.00	10,37,06,300.00	0.02	10,00,00,000.00	10,42,95,800.00	0.02
293	8.72% J K SPL SDL 2031 30.03.2031	5,00,00,000.00	5,31,49,900.00	0.01	5,00,00,000.00	5,27,78,250.00	0.01
294	8.73% UTTARPRADESH SDL 10.10.2028	1,00,00,00,000.00	1,05,11,74,000.00	0.17	1,00,00,00,000.00	1,05,52,99,000.00	0.22
295	8.82% TRIPURA SDL 12.09.2028	5,00,00,000.00	5,26,48,700.00	0.01	5,00,00,000.00	5,29,70,250.00	0.01
296	8.83% GOI 2041 12.12.2041	7,77,98,30,000.00	9,12,53,43,818.67	1.50	7,27,98,30,000.00	8,28,82,75,730.58	1.73
297	8.83% GSC 2023 25/11/2023	0.00	0.00	0.00	72,61,90,000.00	73,35,86,245.15	0.15
298	8.84% RAJASTHAN SDL 12.09.2028	1,00,00,00,000.00	1,05,45,45,000.00	0.17	1,00,00,00,000.00	1,05,98,70,000.00	0.22
299	8.97% GOI 2030 05.12.2030	2,88,61,90,000.00	3,16,99,11,135.57	0.52	2,88,61,90,000.00	3,17,62,46,322.62	0.66
300	8.97% KARNATAKA SDL 2024 23/07/2024	7,41,80,000.00	7,45,67,293.78	0.01	7,41,80,000.00	7,57,18,196.48	0.02
301	8% HARYANA SDL 08.04.2030	1,65,00,00,000.00	1,69,95,28,050.00	0.28	1,65,00,00,000.00	1,67,76,12,750.00	0.35
302	9.11% TAMIL NADU SDL 2024 28.05.2024	5,00,00,000.00	5,01,46,650.00	0.01	5,00,00,000.00	5,09,75,600.00	0.01
303	9.20% GOI 2030 30/09/2030	5,34,57,00,000.00	5,92,60,39,883.40	0.97	5,34,57,00,000.00	5,92,38,53,492.10	1.24
304	9.23% GSC 2043 23/12/2043	8,29,96,70,000.00	10,16,92,86,862.88	1.67	6,29,96,70,000.00	7,51,05,61,069.05	1.57
305	9.49 % KERELA SDL 2023 01/08/2023	0.00	0.00	0.00	5,00,00,000.00	5,03,40,800.00	0.01
306	9.63% MAHARASTRA SDL 2024 12/02/2024	0.00	0.00	0.00	5,00,00,000.00	5,09,64,150.00	0.01

307	9.64% BIHAR SDL 2024 12/02/2024	0.00	0.00	0.00	5,00,00,000.00	5,09,66,600.00	0.01
308	9.67% JHARKHAN SDL 2024 12/02/2024	0.00	0.00	0.00	5,00,00,000.00	5,09,80,550.00	0.01
309	9.75% KERALA 2024 26/02/2024	0.00	0.00	0.00	4,81,90,000.00	4,91,90,038.88	0.01
310	9.80 % TAMIL NADU 2023 25/09/2023	0.00	0.00	0.00	5,00,00,000.00	5,05,69,450.00	0.01
311	9.84% BIHAR SDL 2024 26/02/2024	0.00	0.00	0.00	2,89,90,000.00	2,96,25,663.73	0.01
312	9.84% UTTARAKHAND SDL 2024 26/02/2024	0.00	0.00	0.00	5,00,00,000.00	5,11,13,700.00	0.01
313	GSEC COUPON STRIP 12/06/2030	30,45,00,000.00	19,80,14,523.00	0.03	0.00	0.00	0.00
314	GSEC COUPON STRIP 12/12/2030	30,45,00,000.00	19,13,23,744.50	0.03	0.00	0.00	0.00
315	GSEC COUPON STRIP 17/06/2029	25,34,60,000.00	17,66,35,767.08	0.03	25,34,60,000.00	16,28,65,538.74	0.03
316	GSEC COUPON STRIP 17/06/2030	25,34,60,000.00	16,46,65,611.66	0.03	25,34,60,000.00	15,10,49,233.54	0.03
317	GSEC STRIP 19-03-2029	25,16,00,000.00	17,83,70,813.60	0.03	0.00	0.00	0.00
318	GSEC STRIP 19-03-2030	25,00,00,000.00	16,51,85,000.00	0.03	0.00	0.00	0.00
319	GSEC STRIP 19-03-2031	25,00,00,000.00	15,42,00,750.00	0.03	0.00	0.00	0.00
320	GSEC STRIP 19-09-2030	25,00,00,000.00	15,95,88,750.00	0.03	0.00	0.00	0.00
321	GSEC STRIP 19-09-2031	25,00,00,000.00	14,88,04,250.00	0.02	0.00	0.00	0.00
322	G-SEC STRIP 12-06-2031	30,45,00,000.00	18,47,69,077.50	0.03	0.00	0.00	0.00
323	G-SEC STRIP 12-06-2033	50,75,00,000.00	26,84,28,422.50	0.04	0.00	0.00	0.00
324	G-SEC STRIP 12-06-2034	15,22,50,000.00	7,50,20,730.75	0.01	0.00	0.00	0.00
325	G-SEC STRIP 12-06-2035	15,22,50,000.00	6,95,52,367.50	0.01	0.00	0.00	0.00
326	G-SEC STRIP 12-12-2033	50,75,00,000.00	25,92,85,810.00	0.04	0.00	0.00	0.00
327	G-SEC STRIP 12-12-2034	15,22,50,000.00	7,21,59,496.50	0.01	0.00	0.00	0.00
328	G-SEC STRIP 12-12-2035	15,22,50,000.00	6,73,01,046.75	0.01	0.00	0.00	0.00
	Total:	6,00,56,77,00,000.00	6,08,99,78,63,955.20	100.00	4,81,21,37,20,000.00	4,79,41,43,43,466.71	100.00

Mutual Funds		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	SBI OVERNIGHT FUND - DIRECT PLAN	13,27,779.10	5,17,17,34,511.20	42.73	14,32,488.29	5,22,64,38,679.37	23.65
2	SBI LIQUID FUND	7,94,858.71	3,00,33,90,944.76	24.82	26,28,834.84	9,25,60,00,775.88	41.88
3	Nippon India Liquid Fund- Direct Pan - Growth	-	-	-	3,64,617.48	2,00,65,65,213.03	9.08
4	ICICI PRUDENTIAL LIQUID PLAN-GROWTH	-	-	-	60,26,295	2,00,65,55,444.84	9.08
5	BHARAT Bond ETF 18 April 2033	5,99,970.00	66,62,30,689.02	5.51	5,99,970.00	60,96,95,515.73	2.76
6	BHARAT Bond ETF 15 April 2032	9,99,950.00	1,13,71,93,137.50	9.40	9,99,950.00	1,04,49,37,750.50	4.73
7	BHARAT Bond ETF April 2031	17,49,912.00	2,12,33,25,721.68	17.55	17,49,912.00	1,95,28,84,292.88	8.84
	Total:	54,72,469.81	12,10,18,75,004.16	100.00	1,38,02,067.27	22,10,30,77,672.23	100.00
INVIT SHARES		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	NATIONAL HIGHWAY AUTHORITY OF INDIA INVIT	1,04,27,380.00	1,31,64,56,725.00	41.82	64,00,000.00	70,23,36,000.00	22.87
2	POWER GRID CORPORATION INVIT	1,93,33,600.00	1,83,10,85,256.00	58.18	1,93,33,600.00	2,36,87,52,672.00	77.13
	Total:	2,97,60,980.00	3,14,75,41,981.00	100.00	2,57,33,600.00	3,07,10,88,672.00	100.00
REIT SHARES		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	NEXUS SELECT TRUST	24,00,000.00	30,65,52,000.00	100.00			
	Total:	24,00,000.00	30,65,52,000.00	100.00	0.00	0.00	0.00

Note 1 Summary of significant accounting policies and other explanatory information for the year ended March 31, 2024**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 for resolving 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 NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

1.4 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.

1.5 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.

1.6.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and as amended time to time , PFRDA (Pension Fund)(Amendment) Regulations, 2023 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.

1.6.2 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 the 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.

1.6.3 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.

1.6.4 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.

1.6.5 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 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 under Investment and Below Investment grade:

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 from time to time, 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 the 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 year ended 31st March 2024

	<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.

<p>Investments under above categories classified as 'Below Investment Grade'.</p>	<p>In the cases of securities below BBB - the same will be valued as below:</p> <p>All non-investment grade debt securities except with default rating (other than Government securities) and securities where credit rating agencies have suspended the ratings but are performing assets as per PFRDA guidelines shall be valued at a discount of 25% of the face value.</p> <p>All non-investment grade debt securities (other than Government securities) not covered above shall be valued at the indicative haircut matrix or price provided by the valuation agency. In case the security is traded where the haircut has been applied, lower of the haircut matrix-based price and trade price shall be considered.</p>
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1.6.6 **Valuation of Investments under 'Default' grade:**

Investments are classified as Default based on 'Addendum to Valuation guidelines for securities held under NPS issued on 16th November 2023.' An investment is classified as Default if interest and /or principal has not been received on the day such amount is due or when investment is downgraded to "Default" by credit rating agencies.

On the date of classification of default, haircut is applied to principal amount as per valuation guidelines i.e. as per prices received from valuation agency.

Allocation of any recovery in default accounts after due date of security is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books.

Default assets which are considered as unrecoverable by management are written off after obtaining approval from the Board of directors or its investment committee subject to report to Board of Directors. Any amount recovered in loss asset is adjusted against written off amount of such asset.

1.6.7 **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 default grade investment is recognised on receipt basis.

1.6.8 **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.

1.6.9 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 provided for NPS Trust Fees and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA/communication received from NPS Trust from time to time.

1.6.10 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 specifies that the custodian charges should be accrued on a day-to-day basis.

1.6.11 Computation of Net Asset Value:

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

1.6.12 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
31-03-2024**

Particulars	Notes	As At 31-03-2024	As At 31-03-2023
Liabilities			
Unit Capital	2	5,22,27,57,68,108	4,58,83,86,20,070
Reserve and Surplus	3	14,40,15,66,08,718	10,75,57,52,06,495
Current Liabilities and Provisions	4	82,76,46,193	2,99,13,93,423
Total (A)		19,63,26,00,23,019	15,37,40,52,19,987
Assets			
Investment	5	19,20,33,99,86,160	15,09,38,51,48,709
Deposits	6	-	-
Other Current Assets	7	42,92,00,36,856	28,02,00,71,278
Total (B)		19,63,26,00,23,019	15,37,40,52,19,987
(a) Net Assets as per Balance Sheets		19,62,43,23,76,825	15,34,41,38,26,564
(b) Number of Units Outstanding		52,22,75,76,811	45,88,38,62,007

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

**STATE GOVT
31-03-2024**

Particulars	Notes	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Income			
Dividend		1,38,30,59,699	1,09,05,03,472
Interest	8	55,68,53,00,719	44,26,24,26,656
Profit on sale/redemption of investments	9	9,24,99,79,584	3,03,72,69,723
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		52,55,27,90,471	5,79,08,94,583
Other Income	11	98,74,473	3,92,98,567
Total Income (A)		1,18,88,10,04,946	54,22,03,93,000
Expense and Losses			
Unrealized losses in value of investments		77,61,63,053	
Provision for Redemption Receivable on Investment classified as "Default"			
Loss on sale/redemption of investments	12	73,43,86,128	1,15,06,28,205
Loss on inter-scheme transfer/sale	13		
Investment Management fees		42,50,56,725	35,81,30,322
NPS Trust fees		3,15,56,419	3,63,75,491
Depository and settlement charges		59,85,489	45,63,588
Brokerage on Equity transactions			
Stamp Duty			
Custodian fees		13	9
Central Recordkeeping Agency Fees		16,42,163	19,53,822
Less: Amount recoverable by sale of units on account of Central Recordkeeping Agency		-16,42,163	-19,53,822
Other Expenses			
Total Expenditure (B)		1,97,31,47,827	1,54,96,97,614
Surplus/(Deficit) for the year (A-B)		1,16,90,78,57,119	52,67,06,95,385
Less :Amount transferred to/(From) unrealised appreciation account		51,77,66,27,418	5,79,08,94,583
Less: Amount Transferred to General Reserve		65,13,12,29,701	46,87,98,00,801
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

STATE GOVT
31-03-2024

Schedule 2	As At 31-03-2024	As At 31-03-2023
Unit Capital		
Initial Capital*	2,30,555	2,30,555
Outstanding at the beginning of the year	4,89,97,42,38,102	4,27,39,66,19,879
Add :Units issued during the year	38,31,64,42,342	35,38,55,29,596
Less: Units redeemed during the year	6,01,49,12,337	3,94,35,29,406
Outstanding at the end of the year	5,22,27,57,68,108	4,58,83,86,20,070
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	48,99,74,23,810	42,73,96,61,988
Add :Units issued during the year	3,83,16,44,234	3,53,85,52,960
Less: Units redeemed during the year	60,14,91,234	39,43,52,941
Outstanding Units at the end of the year	52,22,75,76,811	45,88,38,62,007

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

Schedule 3	As At 31-03-2024	As At 31-03-2023
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	7,42,79,72,71,560	5,93,81,96,16,334
Add: Premium on Units issued	1,00,89,41,49,586	81,28,56,40,312
Less: Premium on Units redeemed	15,92,18,04,882	9,07,09,27,590
Add: Transferred from General Reserve		
Closing Balance	8,27,76,96,16,265	6,66,03,43,29,055
General Reserve		
Opening Balance	4,19,61,73,66,807	3,15,50,34,36,638
Add/Less: Transferred from Revenue Account	65,13,12,29,701	46,87,98,00,800
Less: Transfer to Unit premium Reserve		
Closing Balance	4,84,74,85,96,508	3,62,38,32,37,439
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	75,86,17,68,526	41,36,67,45,418
Add/Less: Transferred to Revenue Account	51,77,66,27,418	5,79,08,94,583
Closing Balance	1,27,63,83,95,944	47,15,76,40,001
TOTAL	14,40,15,66,08,718	10,75,57,52,06,495

Schedule 4	As At 31-03-2024	As At 31-03-2023
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	49,21,244	64,18,291
Management Fee Payable	6,87,68,146	5,72,64,785
Custodial Charges Payable	-	3,59,807
Brokerage Payable		
Depository and settlement charges Payable	90,08,111	63,83,426
Book Overdraft	-	-
Contract for Purchase of Investments	-	2,01,02,40,864
Redemption Payable	73,85,89,875	90,54,32,554
TDS Payable	63,58,817	52,93,696
TOTAL	82,76,46,193	2,99,13,93,423

Schedule 5	As At 31-03-2024	As At 31-03-2023
Investments (Long Term and Short Term)		
Equity Shares	2,81,70,88,35,102	2,02,80,07,48,465
Preference Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	4,30,92,31,98,634	3,99,64,48,78,245
Central and State Government Securities (including treasury bills)	11,45,78,64,19,333	8,36,19,10,01,033
Commercial Paper		
Treasury Bills	-	-
Alternative Investment Funds *	5,95,55,34,688	5,36,99,93,292
Basel III Tier I bonds	26,75,10,11,088	8,48,81,36,680
Others - Mutual Fund Units	29,21,49,87,316	56,89,03,90,994
- TREPS		
Non Convertible Debentures classified as NPA #	-	11,07,16,350.00
Less: Provision on Non performing investment	-	-11,07,16,350.00
Total	19,20,33,99,86,160	15,09,38,51,48,709

*(Category I and Category II Only)/REITs/INVITs/Asset

Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities)

Investments classified as default category are valued as per Addendum to valuation guidelines as per circular no. PFRDA/2023/31/REG-PF/02 dated 16th November 2023

Schedule 6	As At 31-03-2024	As At 31-03-2023
Deposits		
Deposits with Scheduled Banks		
Other Deposits		
	-	-

Schedule 7	As At 31-03-2024	As At 31-03-2023
Other Current Assets		
Balances with bank in a current account	8,49,47,29,801	52,94,30,009
Cash in Hand	-	-
Sundry Debtors	25,23,60,766	-
Contracts for sale of investments	19,70,15,480	0
Outstanding and accrued income	33,86,53,88,267	26,49,06,41,269
Interest Receivable on Non Performing Investments #	-	18,99,17,346
Less: Provison for Non Performing Investments	-	-18,99,17,346
Advance, Deposits,etc	-	-
Shares/Debentures/Others -Application money pending allotment		
Dividend Receivable	1,05,42,542	-
Redemption receivable on Investment classified as "Default" #	33,63,72,289	63,02,20,544
Less: Provision for Redemption receivable on Investment classified as "Default"	-33,63,72,289	-63,02,20,544
Margin With CCIL	10,00,00,000	1,00,00,00,000
Others	-	-
TOTAL	42,92,00,36,856	28,02,00,71,278

Investments classified as default category are valued as per Addendum to valuation guidelines as per circular no. PFRDA/2023/31/REG-PF/02 dated 16th November 2023

Schedule 8	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	55,68,53,00,719	44,26,24,26,656
	55,68,53,00,719	44,26,24,26,656

Schedule 9	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	7,13,18,42,582	1,66,70,58,439
Profit on Sale of Corp Bonds	6,94,15,440	3,18,40,073
Profit on Sale of Government Securities	20,41,41,245	11,26,01,429
Profit on Sale of Mutual Fund Scheme Units	1,84,45,80,317	1,22,57,69,781
	9,24,99,79,584	3,03,72,69,723

Schedule 10	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-

Schedule 11	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Other Income		
Provision written back on recovery against Investment classified as "Default"	11,07,16,406	3,92,98,567
	11,07,16,406	3,92,98,567

Schedule 12	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	25,10,07,242	90,86,51,554
Loss on Sale of Corp Bonds	7,93,13,081	7,98,04,574
Loss on Sale of Government Securities	40,40,65,804	16,21,72,077
Loss on Sale of AIFs	-	-
	73,43,86,128	1,15,06,28,205

Schedule 13	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
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 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	10.08% IOTL-UTKAL	0.00	0.00	0.00	76,00,000.00	76,59,515.60	0.00
2	10.08% IOTL-UTKAL	0.00	0.00	0.00	76,00,000.00	76,69,570.40	0.00
3	10.08% IOTL-UTKAL	0.00	0.00	0.00	76,00,000.00	76,81,016.00	0.00
4	10.08% IOTL-UTKAL	76,00,000.00	76,58,732.80	0.00	76,00,000.00	77,89,901.20	0.00
5	10.08% IOTL-UTKAL	76,00,000.00	76,70,049.20	0.00	76,00,000.00	78,00,252.40	0.00
6	10.08% IOTL-UTKAL	76,00,000.00	76,77,200.80	0.00	76,00,000.00	78,10,953.20	0.00
7	10.08% IOTL-UTKAL	81,00,000.00	82,96,271.10	0.00	81,00,000.00	84,31,006.50	0.00
8	10.08% IOTL-UTKAL	81,00,000.00	83,07,100.80	0.00	81,00,000.00	84,41,155.80	0.00
9	10.08% IOTL-UTKAL	81,00,000.00	83,17,574.10	0.00	81,00,000.00	84,51,426.60	0.00
10	10.08% IOTL-UTKAL	72,00,000.00	75,04,344.00	0.00	72,00,000.00	75,99,124.80	0.00
11	10.08% IOTL-UTKAL	72,00,000.00	75,13,833.60	0.00	72,00,000.00	76,07,433.60	0.00
12	10.08% IOTL-UTKAL	72,00,000.00	75,23,020.80	0.00	72,00,000.00	76,15,864.80	0.00
13	10.08% IOTL-UTKAL	54,00,000.00	57,09,879.00	0.00	54,00,000.00	57,71,876.40	0.00
14	10.08% IOTL-UTKAL	54,00,000.00	57,16,450.80	0.00	54,00,000.00	57,77,611.20	0.00
15	10.08% IOTL-UTKAL	54,00,000.00	57,22,903.80	0.00	54,00,000.00	57,83,545.80	0.00
16	10.08% IOTL-UTKAL	19,00,000.00	20,32,568.70	0.00	19,00,000.00	20,51,753.00	0.00
17	10.08% IOTL-UTKAL	12,00,000.00	12,83,036.40	0.00	12,00,000.00	12,95,206.80	0.00
18	10.08% IOTL-UTKAL	12,00,000.00	12,84,454.80	0.00	12,00,000.00	12,96,513.60	0.00
19	10.25 % SHRIRAM	10,00,00,000.00	10,04,43,400.00	0.02	10,00,00,000.00	10,19,80,800.00	0.03
20	10.00 % SHRIRAM	7,00,00,000.00	7,02,98,410.00	0.02	7,00,00,000.00	7,12,21,780.00	0.02
21	5.20% EXIM 04.03.2025	0.00	0.00	0.00	1,50,00,00,000.00	1,46,60,02,500.00	0.36
22	5.23% NABARD BONDS	1,50,00,00,000.00	1,46,96,17,500.00	0.32	1,50,00,00,000.00	1,43,90,71,500.00	0.35
23	5.27% NABARD 23-07-	50,00,00,000.00	49,60,68,000.00	0.11	50,00,00,000.00	48,51,82,500.00	0.12
24	5.40 % EXIM BOND 2025	0.00	0.00	0.00	2,50,00,00,000.00	2,44,46,85,000.00	0.60
25	5.44% NABARD 05-02-	0.00	0.00	0.00	1,25,00,00,000.00	1,22,63,57,500.00	0.30
26	5.45% NTPC LTD	2,00,00,00,000.00	1,93,92,66,000.00	0.42	2,00,00,00,000.00	1,91,03,36,000.00	0.47
27	5.50% IOCL 201025	1,00,00,00,000.00	97,05,73,000.00	0.21	1,00,00,00,000.00	95,28,01,000.00	0.23
28	5.63% NABARD	90,00,00,000.00	88,46,67,600.00	0.19	90,00,00,000.00	86,83,63,200.00	0.21
29	5.70% NABARD	25,00,00,000.00	24,36,23,500.00	0.05	25,00,00,000.00	23,97,20,000.00	0.06
30	5.75% BORL	0.00	0.00	0.00	50,00,00,000.00	49,33,69,500.00	0.12
31	5.83% STATE BANK OF	1,50,00,00,000.00	1,46,01,58,500.00	0.32	1,50,00,00,000.00	1,42,02,70,500.00	0.35
32	6.09 % PFC BS 212	75,00,00,000.00	72,46,67,250.00	0.16	1,00,00,00,000.00	95,50,32,000.00	0.23
33	6.11% BHARAT	1,00,00,00,000.00	98,24,47,000.00	0.21	1,00,00,00,000.00	97,12,54,000.00	0.24
34	6.14% - INDIANOIL 18-02-	2,00,00,00,000.00	1,93,35,08,000.00	0.42	2,00,00,00,000.00	1,90,69,20,000.00	0.47
35	6.18% INDIAN BANK T-2	5,15,00,00,000.00	4,93,18,76,900.00	1.08	5,15,00,00,000.00	4,89,28,91,400.00	1.20
36	6.24% SBI 21/09/2030	1,70,00,00,000.00	1,65,56,06,200.00	0.36	2,20,00,00,000.00	2,10,58,33,400.00	0.52
37	6.35% PFC 30.06.2025	30,00,00,000.00	29,52,59,100.00	0.06	30,00,00,000.00	29,24,41,500.00	0.07
38	6.35% PFC 30.06.2026	40,00,00,000.00	38,94,10,800.00	0.09	40,00,00,000.00	38,62,28,800.00	0.09
39	6.35% PFC 30.06.2027	30,00,00,000.00	28,98,19,200.00	0.06	30,00,00,000.00	28,67,81,400.00	0.07
40	6.39% INDIAN OIL	2,90,00,00,000.00	2,86,93,12,200.00	0.63	2,90,00,00,000.00	2,83,97,09,000.00	0.70
41	6.40% JUPL 29.09.2026	3,05,00,00,000.00	2,94,82,55,050.00	0.64	3,05,00,00,000.00	2,89,37,82,050.00	0.71
42	6.40% NABARD	0.00	0.00	0.00	70,00,00,000.00	69,69,97,000.00	0.17
43	6.41% INDIAN RAILWAY	50,00,00,000.00	47,10,11,500.00	0.10	50,00,00,000.00	46,37,65,000.00	0.11
44	6.43% HDFC BANK	1,30,00,00,000.00	1,26,95,76,100.00	0.28	1,30,00,00,000.00	1,25,60,00,200.00	0.31
45	6.43% NTPC LTD	50,00,00,000.00	47,67,97,000.00	0.10	50,00,00,000.00	46,72,82,000.00	0.11
46	6.44% HDFC BANK	4,05,00,00,000.00	3,83,82,53,850.00	0.84	4,05,00,00,000.00	3,81,56,95,350.00	0.93
47	6.45% ICICI SENIOR	2,10,00,00,000.00	2,01,28,08,000.00	0.44	1,80,50,00,000.00	1,71,42,10,305.00	0.42
48	6.45% NATIONAL BANK	50,00,00,000.00	47,28,47,000.00	0.10	50,00,00,000.00	46,32,70,500.00	0.11
49	6.57% NABARD	25,00,00,000.00	24,25,67,500.00	0.05	25,00,00,000.00	24,05,80,500.00	0.06
50	6.63% HPCL 11.04.2031	2,75,00,00,000.00	2,63,53,74,500.00	0.58	2,75,00,00,000.00	2,59,20,62,000.00	0.63
51	6.67% ICICI BANK	1,50,00,00,000.00	1,44,49,42,500.00	0.32	1,50,00,00,000.00	1,43,42,23,500.00	0.35
52	6.68% LIC HOUSING	1,50,00,00,000.00	1,43,89,57,500.00	0.31	1,50,00,00,000.00	1,41,87,19,500.00	0.35

53	6.69% NTPC 13.09.2031	2,95,00,00,000.00	2,84,57,47,000.00	0.62	2,95,00,00,000.00	2,79,17,05,950.00	0.68
54	6.75% HOUSING AND URBAN DEVELOPMENT	50,00,00,000.00	48,28,03,000.00	0.11	50,00,00,000.00	47,59,71,500.00	0.12
55	6.75% STPL 22.04.2026	1,75,00,00,000.00	1,71,31,80,000.00	0.37	1,75,00,00,000.00	1,69,42,13,500.00	0.42
56	6.80% REC LIMITED 20-12-2027	25,00,00,000.00	24,07,08,500.00	0.05	25,00,00,000.00	23,71,33,500.00	0.06
57	6.80% STATE BANK OF INDIA TIER II 04.09.2025	30,00,00,000.00	28,92,14,100.00	0.06	30,00,00,000.00	28,36,44,300.00	0.07
58	6.83% HDFC LTD.	1,00,00,00,000.00	95,29,55,000.00	0.21	1,00,00,00,000.00	93,85,67,000.00	0.23
59	6.85% IRFC LTD.	1,00,00,00,000.00	94,87,61,000.00	0.21	1,00,00,00,000.00	91,98,64,000.00	0.23
60	6.85% NLCIL BONDS 2021	25,00,00,000.00	24,22,66,750.00	0.05	25,00,00,000.00	23,78,46,750.00	0.06
61	6.87% NABARD	25,00,00,000.00	24,44,66,000.00	0.05	25,00,00,000.00	24,09,66,000.00	0.06
62	6.87% NHAI 14-04-2032	1,00,00,00,000.00	97,04,24,000.00	0.21	1,00,00,00,000.00	94,95,61,000.00	0.23
63	6.88% HDFC LTD SERIES	2,31,00,00,000.00	2,20,23,21,660.00	0.48	2,31,00,00,000.00	2,16,92,23,980.00	0.53
64	HDFC SERIES Z-004	1,50,00,00,000.00	1,42,77,93,000.00	0.31	1,50,00,00,000.00	1,40,61,00,000.00	0.34
65	6.89% IRFC SERIES 159	2,00,00,00,000.00	1,93,36,80,000.00	0.42	2,00,00,00,000.00	1,90,94,36,000.00	0.47
66	6.90% INDIAN RAILWAY FINANCE CORPORATION	25,00,00,000.00	24,09,04,750.00	0.05	0.00	0.00	0.00
67	6.92% REC LIMITED 20-03-2022	80,00,00,000.00	77,21,56,800.00	0.17	0.00	0.00	0.00
68	6.94% NHAI 27.11.2037	50,00,00,000.00	48,17,37,000.00	0.11	50,00,00,000.00	46,86,38,000.00	0.11
69	6.95 % PFC 01-10-2031	50,00,00,000.00	48,37,88,000.00	0.11	50,00,00,000.00	47,71,93,500.00	0.12
70	6.99% AXIS BANK	2,00,00,00,000.00	1,92,18,54,000.00	0.42	2,00,00,00,000.00	1,89,19,58,000.00	0.46
71	7.00% HPCL 14.08.2024	1,50,00,00,000.00	1,49,53,56,000.00	0.33	1,50,00,00,000.00	1,48,44,12,000.00	0.36
72	7.02% BAJAJ FINANCE LTD 18.04.2034	1,50,00,00,000.00	1,43,43,37,500.00	0.31	1,50,00,00,000.00	1,41,91,59,000.00	0.35
73	7.03% IRFC 30.07.2036	25,00,00,000.00	24,29,08,000.00	0.05	25,00,00,000.00	23,65,61,750.00	0.06
74	NHAI TAXABLE BONDS 20-04-2027	1,00,00,00,000.00	96,77,27,000.00	0.21	1,00,00,00,000.00	93,94,62,000.00	0.23
75	7.05% HDFC LIMITED	1,00,00,00,000.00	96,06,08,000.00	0.21	1,00,00,00,000.00	94,68,84,000.00	0.23
76	7.08% IRFC LTD	50,00,00,000.00	49,01,37,000.00	0.11	50,00,00,000.00	48,49,85,500.00	0.12
77	7.10% HDFC SERIES Z-	1,50,00,00,000.00	1,44,53,37,000.00	0.32	1,50,00,00,000.00	1,42,51,54,500.00	0.35
78	7.10% ICICI TIER 2 2030	50,00,00,000.00	49,15,98,000.00	0.11	50,00,00,000.00	48,74,13,000.00	0.12
79	7.10% NABARD GOI	1,96,00,00,000.00	1,93,81,04,840.00	0.42	1,85,00,00,000.00	1,80,60,68,050.00	0.44
80	7.11% NIIF IFL 28-05-2027	50,00,00,000.00	48,84,03,000.00	0.11	50,00,00,000.00	48,25,00,500.00	0.12
81	7.11 SIDBI SERIES IV 27-02-2026	50,00,00,000.00	49,47,04,500.00	0.11	50,00,00,000.00	49,36,42,000.00	0.12
82	7.13 % PFC BS 15-07-2026	50,00,00,000.00	49,39,17,500.00	0.11	50,00,00,000.00	49,32,40,000.00	0.12
83	7.14% BOI A TIER II	1,25,00,00,000.00	1,20,81,27,500.00	0.26	1,25,00,00,000.00	1,21,66,20,000.00	0.30
84	7.14% - INDIANOIL 06-09-2027	2,75,00,00,000.00	2,72,36,60,500.00	0.60	2,75,00,00,000.00	2,70,30,76,750.00	0.66
85	7.15% BAJAJ FINANCE	1,00,00,00,000.00	96,01,81,000.00	0.21	1,00,00,00,000.00	95,06,07,000.00	0.23
86	7.15% PFC 08-09-2026	50,00,00,000.00	49,42,42,500.00	0.11	50,00,00,000.00	49,31,58,500.00	0.12
87	7.15% PFC 08-09-2027	25,00,00,000.00	24,68,92,000.00	0.05	25,00,00,000.00	24,55,49,250.00	0.06
88	7.15% SIDBI 02.06.2025	2,00,00,00,000.00	1,98,54,32,000.00	0.43	2,00,00,00,000.00	1,98,05,70,000.00	0.49
89	7.18% CANARA BANK	50,00,00,000.00	49,44,92,500.00	0.11	50,00,00,000.00	49,53,03,500.00	0.12
90	7.18% LIC HOUSING FINANCE LTD 09.09.2029	96,00,00,000.00	93,15,34,080.00	0.20	96,00,00,000.00	91,37,52,000.00	0.22
91	7.20% EXIM 05.06.2025	1,25,00,00,000.00	1,24,31,18,750.00	0.27	1,25,00,00,000.00	1,24,34,40,000.00	0.30
92	7.20 % NABARD 2031	45,00,00,000.00	44,64,83,700.00	0.10	45,00,00,000.00	44,02,40,400.00	0.11
93	7.20% NABARD 23-09-2027	80,00,00,000.00	79,31,68,000.00	0.17	80,00,00,000.00	79,12,23,200.00	0.19
94	7.20% POWER GRID CORP LTD 09.09.2027	2,05,00,00,000.00	2,03,40,44,850.00	0.44	2,05,00,00,000.00	2,02,07,44,450.00	0.50
95	7.20% RELIANCE INDUSTRIES LIMITED	0.00	0.00	0.00	50,00,00,000.00	49,97,77,500.00	0.12
96	7.23% IRFC LIMITED 15-10-2026	75,00,00,000.00	74,63,22,000.00	0.16	0.00	0.00	0.00
97	7.23 % PFC 2027	15,00,00,000.00	14,87,32,050.00	0.03	15,00,00,000.00	14,85,46,050.00	0.04
98	7.23% SIDBI 09-03-2026	1,25,00,00,000.00	1,23,91,53,750.00	0.27	1,25,00,00,000.00	1,23,76,53,750.00	0.30
99	7.25% HOUSING DEVELOPMENT FINANCE	2,00,00,00,000.00	1,95,21,72,000.00	0.43	2,00,00,00,000.00	1,92,85,78,000.00	0.47
100	7.25% NPCIL 2027	17,50,00,000.00	17,46,29,350.00	0.04	17,50,00,000.00	17,29,40,075.00	0.04
101	7.25% NPCIL 2028	22,50,00,000.00	22,43,80,575.00	0.05	22,50,00,000.00	22,22,98,200.00	0.05
102	7.25% NPCIL 2029	18,50,00,000.00	18,44,08,000.00	0.04	18,50,00,000.00	18,31,25,395.00	0.04
103	7.25% NPCIL 2030	17,50,00,000.00	17,56,94,925.00	0.04	17,50,00,000.00	17,19,69,875.00	0.04
104	7.25% NPCIL 2031	27,50,00,000.00	27,62,19,625.00	0.06	27,50,00,000.00	26,98,00,850.00	0.07
105	7.25% PUNJAB NATIONAL BANK 09.07.2029	25,00,00,000.00	24,63,48,250.00	0.05	25,00,00,000.00	24,53,87,250.00	0.06
106	7.25% PUNJAB NATIONAL BANK BASEL III TIER II	1,00,00,00,000.00	98,23,26,000.00	0.21	1,00,00,00,000.00	97,39,80,000.00	0.24
107	7.26% NHAI 10.08.2038	2,00,00,00,000.00	1,98,03,00,000.00	0.43	2,00,00,00,000.00	1,92,79,06,000.00	0.47
108	7.30% POWER GRID CORP LTD 10.06.2027	2,70,00,00,000.00	2,68,75,77,300.00	0.59	2,70,00,00,000.00	2,67,51,49,200.00	0.66
109	7.32% NTPC LTD	4,10,00,00,000.00	4,08,09,18,600.00	0.89	4,10,00,00,000.00	4,07,12,30,300.00	1.00
110	7.33% INDIAN RAILWAY FINANCE CORPORATION	1,65,00,00,000.00	1,64,30,53,500.00	0.36	1,65,00,00,000.00	1,63,67,90,100.00	0.40
111	7.33% LIC HOUSING FINANCE LTD 12.09.2025	20,00,00,000.00	19,91,94,800.00	0.04	20,00,00,000.00	19,78,59,200.00	0.05

112	7.34 % NABARD 2032	35,00,00,000.00	34,72,30,100.00	0.08	35,00,00,000.00	34,17,90,400.00	0.08
113	7.34% POWER GRID CORPORATION OF INDIA	25,70,00,000.00	25,65,85,973.00	0.06	25,70,00,000.00	25,55,78,533.00	0.06
114	7.35% NHAI 28.04.2030	1,25,00,00,000.00	1,25,12,76,250.00	0.27	1,25,00,00,000.00	1,22,92,00,000.00	0.30
115	7.37% NTPC LTD 2031	51,00,00,000.00	51,14,30,550.00	0.11	51,00,00,000.00	50,36,19,900.00	0.12
116	7.38 % NABARD 2031	25,00,00,000.00	24,85,71,500.00	0.05	25,00,00,000.00	24,47,99,000.00	0.06
117	7.39% BANK OF BARODA	1,00,00,00,000.00	99,28,24,000.00	0.22	1,00,00,00,000.00	99,24,76,000.00	0.24
118	7.40% EXPORT-IMPORT BANK OF INDIA	2,25,00,00,000.00	2,25,05,51,250.00	0.49	0.00	0.00	0.00
119	7.40% HDFC 02.06.2025	1,00,00,00,000.00	99,18,53,000.00	0.22	1,00,00,00,000.00	98,80,60,000.00	0.24
120	7.40% HDFC 28.02.2030	60,00,00,000.00	59,04,73,800.00	0.13	60,00,00,000.00	58,40,37,600.00	0.14
121	7.40% NABARD 30-01-2026	1,00,00,00,000.00	99,38,47,000.00	0.22	1,00,00,00,000.00	99,34,65,000.00	0.24
122	7.40% POWER GRID CORPORATION OF INDIA	2,75,00,00,000.00	2,49,30,81,250.00	0.54	2,00,00,00,000.00	1,99,67,82,000.00	0.49
123	7.40% RELIANCE INDUSTRIES LIMITED	15,00,00,000.00	14,94,56,550.00	0.03	15,00,00,000.00	14,91,44,100.00	0.04
124	7.41% PFC 25-02-2030	50,00,00,000.00	49,73,36,000.00	0.11	50,00,00,000.00	49,33,93,500.00	0.12
125	7.42% ICICI BANK LTD	25,00,00,000.00	24,94,53,250.00	0.05	25,00,00,000.00	24,81,65,250.00	0.06
126	7.42% ICICI BANK LIMITED	3,15,00,00,000.00	3,11,92,15,050.00	0.68	3,15,00,00,000.00	3,12,94,05,300.00	0.77
127	7.42 % PFC BS 217A 08-09-2022	1,50,00,00,000.00	1,48,98,78,000.00	0.33	1,50,00,00,000.00	1,47,55,05,000.00	0.36
128	7.43% NABARD	9,03,00,00,000.00	9,06,85,85,190.00	1.98	8,68,00,00,000.00	8,62,49,60,120.00	2.11
129	7.43% NABFID 16-06-2033	4,15,00,00,000.00	4,15,35,77,300.00	0.91	0.00	0.00	0.00
130	7.44% - INDIANOIL 25-11-2027	2,00,00,00,000.00	1,99,84,80,000.00	0.44	1,75,00,00,000.00	1,73,82,83,750.00	0.43
131	7.44% IRFC LIMITED 28-02-2024	1,50,00,00,000.00	1,50,41,14,500.00	0.33	0.00	0.00	0.00
132	7.44 % PFC 2027	25,00,00,000.00	24,91,23,000.00	0.05	25,00,00,000.00	24,85,87,250.00	0.06
133	7.44% PFC LIMITED 10-05-2026	1,00,00,00,000.00	99,71,89,000.00	0.22	0.00	0.00	0.00
134	7.45% EXPORT-IMPORT BANK OF INDIA	2,00,00,00,000.00	1,99,85,80,000.00	0.44	0.00	0.00	0.00
135	7.45% IRFC 13-10-2028	1,00,00,00,000.00	1,00,01,37,000.00	0.22	0.00	0.00	0.00
136	7.45%-THDCIL CORPORATE BONDS	1,00,00,00,000.00	97,60,47,000.00	0.21	1,00,00,00,000.00	97,12,81,000.00	0.24
137	7.46% REC LIMITED 30-06-2026	25,00,00,000.00	24,89,77,750.00	0.05	0.00	0.00	0.00
138	7.47% ICICI BANK LTD	2,30,00,00,000.00	2,28,67,63,500.00	0.50	2,30,00,00,000.00	2,28,45,23,300.00	0.56
139	7.47% INLAND WATERWAYS	25,00,00,000.00	24,72,83,750.00	0.05	25,00,00,000.00	24,62,82,750.00	0.06
140	7.47% SIDBI 25-11-2025	1,25,00,00,000.00	1,24,38,43,750.00	0.27	1,25,00,00,000.00	1,24,45,35,000.00	0.30
141	7.48% CANARA BANK TIER II BONDS	1,00,00,00,000.00	98,46,11,000.00	0.22	1,00,00,00,000.00	99,63,89,000.00	0.24
142	7.48% IRFC LTD	2,45,00,00,000.00	2,45,38,95,500.00	0.54	2,45,00,00,000.00	2,45,30,84,550.00	0.60
143	7.48% IRFC LIMITED 16-02-2024	1,00,00,00,000.00	1,00,53,72,000.00	0.22	0.00	0.00	0.00
144	7.48% PFC LIMITED 19-06-2026	1,40,00,00,000.00	1,41,26,57,400.00	0.31	0.00	0.00	0.00
145	7.49% HDB 24-01-2025	50,00,00,000.00	49,68,36,000.00	0.11	50,00,00,000.00	49,36,02,500.00	0.12
146	7.49% NATIONAL HIGHWAY AUTHORITY	6,25,00,00,000.00	6,25,02,37,500.00	1.37	6,25,00,00,000.00	6,22,78,50,000.00	1.53
147	7.49% NTPC LTD 2031	50,00,00,000.00	50,47,45,500.00	0.11	50,00,00,000.00	49,74,40,500.00	0.12
148	7.50% GRASIM INDUSTRY LTD	1,25,00,00,000.00	1,24,77,52,500.00	0.27	1,25,00,00,000.00	1,23,77,57,500.00	0.30
149	7.50% HDFC 08.01.2025	20,00,00,000.00	19,89,42,200.00	0.04	20,00,00,000.00	19,84,64,400.00	0.05
150	7.50% IRFC LTD	1,50,00,00,000.00	1,50,37,57,500.00	0.33	1,50,00,00,000.00	1,50,34,38,000.00	0.37
151	7.50% MAX LIFE INSURANCE COMPANY	1,00,00,00,000.00	97,99,78,000.00	0.21	1,00,00,00,000.00	98,09,49,000.00	0.24
152	7.50% NABARD 31-08-2026	1,25,00,00,000.00	1,24,24,96,250.00	0.27	0.00	0.00	0.00
153	7.50% NHPC LTD	20,00,00,000.00	19,98,20,000.00	0.04	20,00,00,000.00	19,99,67,400.00	0.05
154	7.50% NHPC LTD	5,00,00,000.00	4,99,96,200.00	0.01	20,00,00,000.00	19,96,85,200.00	0.05
155	7.50% NHPC LTD	20,00,00,000.00	20,02,37,400.00	0.04	20,00,00,000.00	20,00,04,400.00	0.05
156	7.50% NHPC LTD	20,00,00,000.00	20,00,19,400.00	0.04	20,00,00,000.00	20,07,52,400.00	0.05
157	7.50% POWER GRID CORPORATION OF INDIA	4,00,00,00,000.00	4,01,33,32,000.00	0.88	0.00	0.00	0.00
158	7.50% REC LIMITED 2033	1,15,00,00,000.00	1,15,15,69,750.00	0.25	1,15,00,00,000.00	1,13,41,95,550.00	0.28
159	7.50% TATA STEEL LIMITED	75,00,00,000.00	74,39,56,500.00	0.16	75,00,00,000.00	73,52,70,000.00	0.18
160	7.51% SBI INFRA BOND	50,00,00,000.00	50,51,88,500.00	0.11	50,00,00,000.00	50,10,15,500.00	0.12
161	7.52% POWER GRID CORPORATION OF INDIA	1,50,00,00,000.00	1,40,40,54,000.00	0.31	1,25,00,00,000.00	1,25,26,85,000.00	0.31
162	7.52 % REC LTD 2026	25,00,00,000.00	24,93,10,000.00	0.05	25,00,00,000.00	24,96,50,250.00	0.06
163	7.53% ULTRATECH CEMENT LTD	1,00,00,00,000.00	99,66,01,000.00	0.22	1,00,00,00,000.00	99,44,31,000.00	0.24
164	7.54% IRFC 2027	70,00,00,000.00	70,06,93,700.00	0.15	70,00,00,000.00	69,87,84,800.00	0.17
165	7.54% NABARD 15-04-2022	85,00,00,000.00	85,59,14,300.00	0.19	85,00,00,000.00	84,01,83,350.00	0.21
166	7.54% REC 2026	40,00,00,000.00	39,90,32,800.00	0.09	40,00,00,000.00	39,96,71,600.00	0.10
167	7.54% SBI INFRA BOND	85,00,00,000.00	86,17,14,700.00	0.19	0.00	0.00	0.00
168	7.54% SIDBI 12-01-2026	1,50,00,00,000.00	1,49,49,76,500.00	0.33	1,50,00,00,000.00	1,49,68,74,000.00	0.37
169	7.55% INDIAN RAILWAY FINANCE CORPORATION	75,00,00,000.00	75,29,05,500.00	0.16	75,00,00,000.00	75,29,85,750.00	0.18
170	7.55% KOTAK BANK INFRA BOND	2,00,00,00,000.00	2,00,58,04,000.00	0.44	0.00	0.00	0.00

171	7.55% POWER GRID CORP LTD 2024	1,10,00,00,000.00	1,11,43,53,900.00	0.24	1,10,00,00,000.00	1,09,58,99,200.00	0.27
172	7.56% EXIM BANK 2027.	20,00,00,000.00	20,02,62,200.00	0.04	20,00,00,000.00	20,04,20,200.00	0.05
173	7.57% BANK OF BARODA INFRA 01-01-2024	50,00,00,000.00	50,72,21,000.00	0.11	0.00	0.00	0.00
174	7.57% IRFC LTD 18-04- 2023	2,00,00,00,000.00	2,01,02,52,000.00	0.44	0.00	0.00	0.00
175	7.57% POWER FINANCE CORPORATION LTD 10-07- 2026	25,00,00,000.00	25,28,10,500.00	0.06	0.00	0.00	0.00
176	7.58% NABARD 31-07- 2026	1,00,00,00,000.00	99,58,69,000.00	0.22	1,00,00,00,000.00	99,83,23,000.00	0.24
177	7.58% NTPC LTD 2026	25,00,00,000.00	25,06,41,750.00	0.05	25,00,00,000.00	25,02,54,500.00	0.06
178	7.59% NHPC 20-02-2028	5,00,00,000.00	5,02,23,600.00	0.01	5,00,00,000.00	5,02,04,650.00	0.01
179	7.59% NHPC 20-02-2027	5,00,00,000.00	5,01,12,200.00	0.01	5,00,00,000.00	5,01,61,950.00	0.01
180	7.59% NHPC 20-02-2029	5,00,00,000.00	5,02,00,000.00	0.01	5,00,00,000.00	5,03,99,850.00	0.01
181	7.59% NHPC 20-02-2030	5,00,00,000.00	5,05,85,050.00	0.01	5,00,00,000.00	5,00,57,650.00	0.01
182	7.59% NHPC 20-02-2031	5,00,00,000.00	5,06,64,150.00	0.01	5,00,00,000.00	5,00,63,250.00	0.01
183	7.59% NHPC 20-02-2032	5,00,00,000.00	5,05,32,100.00	0.01	5,00,00,000.00	5,00,68,300.00	0.01
184	7.59% NHPC 20-02-2033	5,00,00,000.00	5,06,27,350.00	0.01	5,00,00,000.00	5,00,49,550.00	0.01
185	7.59% NHPC 20-02-2034	5,00,00,000.00	5,06,71,200.00	0.01	5,00,00,000.00	4,99,74,300.00	0.01
186	7.59% NHPC 20-02-2035	5,00,00,000.00	5,07,91,100.00	0.01	5,00,00,000.00	4,99,72,400.00	0.01
187	7.59% NHPC 20-02-2036	5,00,00,000.00	5,08,38,350.00	0.01	5,00,00,000.00	4,99,70,500.00	0.01
188	7.59% NHPC 20-02-2037	5,00,00,000.00	5,08,82,350.00	0.01	5,00,00,000.00	4,99,72,300.00	0.01
189	7.59% NHPC 20-02-2038	5,00,00,000.00	5,09,23,300.00	0.01	5,00,00,000.00	4,99,70,850.00	0.01
190	7.60% AXIS BANK 2023 20-10-2023	0.00	0.00	0.00	95,00,00,000.00	94,76,57,300.00	0.23
191	7.60% BAJAJ FINANCE LIMITED 7.60% SECURED	25,00,00,000.00	24,65,89,750.00	0.05	25,00,00,000.00	24,53,44,250.00	0.06
192	7.60% ICICI BANK LTD 2022 27-10-2022 INFRA	0.00	0.00	0.00	3,30,00,00,000.00	3,29,21,88,900.00	0.81
193	7.60% POWER FINANCE CORPORATION LIMITED	75,00,00,000.00	75,99,19,500.00	0.17	0.00	0.00	0.00
194	7.60 % PFC 2027	25,00,00,000.00	25,10,92,750.00	0.05	25,00,00,000.00	25,17,70,750.00	0.06
195	7.60%-THDCIL 14-09-2032	50,00,00,000.00	49,03,41,500.00	0.11	50,00,00,000.00	48,83,06,500.00	0.12
196	7.62 % EXIM BANK 2026	45,00,00,000.00	45,07,56,000.00	0.10	45,00,00,000.00	45,14,07,150.00	0.11
197	7.62% NABARD BONDS SERIES 201 21-01-2022	2,40,00,00,000.00	2,39,86,82,400.00	0.52	1,00,00,00,000.00	99,82,84,000.00	0.24
198	7.62% PFC LTD 15-07- 2022	2,50,00,00,000.00	2,53,79,70,000.00	0.55	0.00	0.00	0.00
199	7.63% GRASIM INDUSTRIES LIMITED 01- 10-10-2022	1,50,00,00,000.00	1,50,28,00,500.00	0.33	1,50,00,00,000.00	1,49,27,92,500.00	0.37
200	7.63% ICICI BANK INFRA 10-10-2022	1,50,00,00,000.00	1,49,91,15,000.00	0.33	1,50,00,00,000.00	1,50,61,77,000.00	0.37
201	7.63 % KOTAK MAHINDRA BANK LIMITED 01-10-2022	1,35,00,00,000.00	1,34,91,61,650.00	0.29	1,25,00,00,000.00	1,24,60,51,250.00	0.31
202	7.63 % POWER FINANCE CORP 2026 11-08-2026	1,45,00,00,000.00	1,44,82,86,100.00	0.32	1,70,00,00,000.00	1,70,06,17,100.00	0.42
203	7.64% AXIS BANK INFRA 07-02-2024	2,00,00,00,000.00	2,00,05,82,000.00	0.44	0.00	0.00	0.00
204	7.64% FCI 12.12.2029	2,95,00,00,000.00	2,94,57,25,450.00	0.64	2,55,00,00,000.00	2,53,42,35,900.00	0.62
205	7.64 % IRFC BONDS SERIES 20 14-09-2027	2,00,00,00,000.00	2,04,09,64,000.00	0.45	2,00,00,00,000.00	1,99,09,00,000.00	0.49
206	7.64% LIC HOUSING FINANCE LIMITED 20-07- 2027	1,25,00,00,000.00	1,24,51,78,750.00	0.27	0.00	0.00	0.00
207	7.65% AXIS BANK 20 01-2027	2,00,00,00,000.00	1,99,63,80,000.00	0.44	2,00,00,00,000.00	1,99,69,68,000.00	0.49
208	7.65% HDFC BANK INFRA 20 02-2024	1,25,00,00,000.00	1,25,41,51,250.00	0.27	0.00	0.00	0.00
209	7.65% IRFC LIMITED 30- 10-2022	1,25,00,00,000.00	1,26,51,05,000.00	0.28	1,25,00,00,000.00	1,25,43,80,000.00	0.31
210	7.65% IRFC 18-04-2033	1,75,00,00,000.00	1,77,64,26,750.00	0.39	1,50,00,00,000.00	1,50,57,58,500.00	0.37
211	7.65% NABARD INFRA 28- 01-2024	25,00,00,000.00	25,38,24,500.00	0.06	0.00	0.00	0.00
212	7.65% NABFID 22-12-2038	4,05,00,00,000.00	4,14,04,20,300.00	0.90	0.00	0.00	0.00
213	7.65% PFC LTD. 2027	0.00	0.00	0.00	25,00,00,000.00	25,00,29,000.00	0.06
214	7.65% REC LIMITED 30-11- 2027	1,00,00,00,000.00	1,01,72,00,000.00	0.22	1,00,00,00,000.00	99,53,80,000.00	0.24
215	7.67% INDIAN RAILWAY FINANCE CORP LTD 15- 2027	2,25,00,00,000.00	2,28,94,78,500.00	0.50	0.00	0.00	0.00
216	7.67% REC LIMITED 30-11- 2027	50,00,00,000.00	51,03,90,000.00	0.11	50,00,00,000.00	49,84,03,000.00	0.12
217	7.68% BANK OF BARODA INFRA 01-10-2022	1,50,00,00,000.00	1,53,22,57,500.00	0.33	0.00	0.00	0.00
218	7.68% CANARA BANK INFRA 20-11-2022	3,25,00,00,000.00	3,31,50,16,250.00	0.72	0.00	0.00	0.00
219	7.68% INDIAN RENEWABLE ENERGY	75,00,00,000.00	75,41,23,500.00	0.16	0.00	0.00	0.00
220	7.68% NABARD 30-04- 2022	3,00,00,00,000.00	3,00,71,79,000.00	0.66	0.00	0.00	0.00
221	7.68% NEEPCO PSU BONDS 2025 15-11-2025	15,00,00,000.00	14,96,07,300.00	0.03	15,00,00,000.00	14,97,46,350.00	0.04
222	7.68% NIIF INFRASTRUCTURE	30,00,00,000.00	29,71,29,900.00	0.06	30,00,00,000.00	29,46,64,800.00	0.07
223	7.68% TATA CAPITAL FINANCIAL SERVICES	25,00,00,000.00	24,58,75,000.00	0.05	25,00,00,000.00	24,46,92,000.00	0.06
224	7.69% IRFC BOND SERIES 161 11-10-2022	3,00,00,00,000.00	3,04,22,67,000.00	0.66	3,00,00,00,000.00	3,01,56,99,000.00	0.74
225	7.69% LIC HOUSING FINANCE LTD 26-02-2024	50,00,00,000.00	49,95,87,500.00	0.11	0.00	0.00	0.00
226	7.69% NABARD 20 05-2024	25,00,00,000.00	24,97,59,500.00	0.05	25,00,00,000.00	24,94,48,000.00	0.06
227	7.69% REC LTD 31-03- 2022	1,25,00,00,000.00	1,26,71,48,750.00	0.28	1,25,00,00,000.00	1,25,42,40,000.00	0.31
228	7.70% BAJAJ FINANCE LTD 07-08-2027	1,00,00,00,000.00	99,00,54,000.00	0.22	1,00,00,00,000.00	98,58,15,000.00	0.24
229	7.70% BAJAJ HOUSING FINANCE LTD 21-05-2027	75,00,00,000.00	74,55,09,750.00	0.16	75,00,00,000.00	73,90,23,750.00	0.18

230	7.70% LIC HOUSING FINANCE LIMITED 16-05-2022	35,00,00,000.00	34,80,98,800.00	0.08	0.00	0.00	0.00
231	7.70% LARSEN & TOUBRO LIMITED 08-04-2022	1,25,00,00,000.00	1,24,88,82,500.00	0.27	1,25,00,00,000.00	1,24,92,75,000.00	0.31
232	7.70% NATIONAL HIGHWAY AUTHORITY	3,05,00,00,000.00	3,07,77,33,650.00	0.67	3,05,00,00,000.00	3,07,05,90,550.00	0.75
233	7.70% POWER GRID CORPORATION OF INDIA	1,25,00,00,000.00	1,26,39,30,000.00	0.28	0.00	0.00	0.00
234	7.70% RURAL ELECTRIFICATION	25,00,00,000.00	25,07,92,750.00	0.05	25,00,00,000.00	25,19,47,500.00	0.06
235	7.70% SBI LTB 19-01-2038	1,00,00,00,000.00	1,02,71,28,000.00	0.22	1,00,00,00,000.00	1,00,71,53,000.00	0.25
236	7.71% LIC HOUSING FINANCE LIMITED 06-05-2022	50,00,00,000.00	50,08,23,500.00	0.11	0.00	0.00	0.00
237	7.71% REC LIMITED 31-10-2022	1,00,00,00,000.00	1,01,50,84,000.00	0.22	0.00	0.00	0.00
238	7.7250% LARSEN & TOUBRO LIMITED 08-04-2022	1,75,00,00,000.00	1,75,88,74,250.00	0.38	1,00,00,00,000.00	1,00,03,68,000.00	0.25
239	7.72% BAJAJ FINANCE LIMITED 02-05-2022	90,00,00,000.00	89,45,22,600.00	0.20	0.00	0.00	0.00
240	7.72% SBI BASEL III AT1 BONDS 02-08-2026	80,00,00,000.00	78,87,53,600.00	0.17	80,00,00,000.00	79,73,55,200.00	0.20
241	7.72% SBI BASEL III AT1 BONDS 18-10-26	50,00,00,000.00	49,36,86,500.00	0.11	50,00,00,000.00	49,22,26,000.00	0.12
242	7.74% HPCL 02-03-2028	75,00,00,000.00	75,42,77,250.00	0.16	0.00	0.00	0.00
243	7.74% IRFC LTD 15-04-2022	5,00,00,00,000.00	5,14,76,00,000.00	1.12	5,00,00,00,000.00	5,02,58,15,000.00	1.23
244	7.74% SBI PERPETUAL	1,00,00,00,000.00	1,00,29,06,000.00	0.22	1,00,00,00,000.00	98,80,26,000.00	0.24
245	7.75% BANK OF BARODA TIER II CALL 02-11-2022	3,30,00,00,000.00	3,28,79,28,600.00	0.72	0.00	0.00	0.00
246	7.75% HDFC LIMITED 13-06-2022	2,25,00,00,000.00	2,25,03,98,250.00	0.49	0.00	0.00	0.00
247	7.75% IRFC LTD 15-04-2022	2,00,00,00,000.00	2,04,30,18,000.00	0.45	1,75,00,00,000.00	1,76,93,04,250.00	0.43
248	7.75% LIC HOUSING FINANCE LTD 03-11-2027	50,00,00,000.00	49,76,72,500.00	0.11	50,00,00,000.00	49,51,50,000.00	0.12
249	7.75% LIC HOUSING FINANCE LTD 03-03-2024	25,00,00,000.00	24,96,87,000.00	0.05	25,00,00,000.00	24,90,30,750.00	0.06
250	7.75 % PFC GOI 2027 02-02-2027	15,00,00,000.00	15,12,90,450.00	0.03	15,00,00,000.00	15,18,56,700.00	0.04
251	7.75% SBI BASEL III AT1 BONDS 02-08-2026	3,00,00,00,000.00	2,97,86,64,000.00	0.65	3,00,00,00,000.00	2,97,52,47,000.00	0.73
252	7.75% SIDBI 27-10-2025	30,00,00,000.00	29,97,67,500.00	0.07	30,00,00,000.00	30,06,03,000.00	0.07
253	7.76% TATA STEEL 06-08-2022	1,25,00,00,000.00	1,25,21,27,500.00	0.27	1,25,00,00,000.00	1,22,48,56,250.00	0.30
254	7.77% HDFC 28-06-2027	25,00,00,000.00	24,86,32,250.00	0.05	25,00,00,000.00	24,86,52,250.00	0.06
255	7.78% HOUSING DEVELOPMENT FINANCE	25,00,00,000.00	24,88,34,250.00	0.05	25,00,00,000.00	24,86,67,250.00	0.06
256	7.78% NABARD 29-03-2022	1,00,00,00,000.00	1,03,15,44,000.00	0.23	75,00,00,000.00	75,58,69,500.00	0.19
257	7.79% HDFC 24-11-2032	1,25,00,00,000.00	1,25,30,11,250.00	0.27	1,25,00,00,000.00	1,23,43,92,500.00	0.30
258	7.79 % RELIANCE INDUSTRIES LIMITED	6,90,00,00,000.00	7,02,34,75,500.00	1.53	0.00	0.00	0.00
259	7.80% HDFC 06-09-2032	1,15,00,00,000.00	1,15,33,38,450.00	0.25	90,00,00,000.00	88,94,53,800.00	0.22
260	7.80% HDFC LIMITED 03-05-2022	75,00,00,000.00	75,26,85,000.00	0.16	0.00	0.00	0.00
261	7.80% LIC HOUSING FINANCE LIMITED 03-10-2022	50,00,00,000.00	49,84,57,000.00	0.11	50,00,00,000.00	49,60,82,000.00	0.12
262	7.80% NABARD 15-03-2027	50,00,00,000.00	50,17,26,500.00	0.11	0.00	0.00	0.00
263	7.80% NATIONAL HIGHWAY AUTHORITY	50,00,00,000.00	50,65,79,500.00	0.11	50,00,00,000.00	50,57,78,000.00	0.12
264	7.80% NIIF IFL 27.08.2027	1,00,00,00,000.00	99,48,51,000.00	0.22	1,00,00,00,000.00	98,77,04,000.00	0.24
265	7.81% SBI TIER II 02-11-2022 (CALL 2022)	1,25,00,00,000.00	1,26,07,90,000.00	0.28	0.00	0.00	0.00
266	7.82% BAJAJ FINANCE 02-05-2022	50,00,00,000.00	49,87,35,000.00	0.11	50,00,00,000.00	49,57,49,000.00	0.12
267	7.82% LIC HOUSING FINANCE LTD 18-11-2022	1,40,00,00,000.00	1,41,02,39,600.00	0.31	1,25,00,00,000.00	1,23,84,76,250.00	0.30
268	7.82% PFC LTD 06-03-2022	1,50,00,00,000.00	1,55,72,98,500.00	0.34	1,50,00,00,000.00	1,51,46,32,500.00	0.37
269	7.83% INDIAN RAILWAY FINANCE LTD 03-05-2022	1,50,00,00,000.00	1,51,26,00,000.00	0.33	1,50,00,00,000.00	1,51,46,67,000.00	0.37
270	7.84% BAJAJ HOUSING FINANCE 02-06-2022	75,00,00,000.00	74,84,28,000.00	0.16	75,00,00,000.00	74,07,02,250.00	0.18
271	7.84% HDFC BANK BASEL III PERPETUAL BONDS 09-03-2022	50,00,00,000.00	49,21,33,500.00	0.11	50,00,00,000.00	48,73,70,500.00	0.12
272	7.84% HDFC BANK BASEL III TIER 2 02-05-2022	25,00,00,000.00	25,08,17,750.00	0.05	25,00,00,000.00	24,95,17,000.00	0.06
273	7.85% BAJAJ FINANCE LIMITED 11-09-2022	25,00,00,000.00	24,89,98,500.00	0.05	0.00	0.00	0.00
274	7.85% INDIAN RENEWABLE ENERGY	5,00,00,000.00	5,05,87,050.00	0.01	5,00,00,000.00	5,04,05,500.00	0.01
275	7.85% IRFC LTD 01-07-2024	1,00,00,00,000.00	1,03,09,50,000.00	0.23	1,00,00,00,000.00	1,01,84,42,000.00	0.25
276	7.85% LIC HOUSING FINANCE LTD 18-09-2022	40,00,00,000.00	40,35,74,400.00	0.09	40,00,00,000.00	39,71,39,600.00	0.10
277	7.85 % POWER FINANCE CORPORATION LTD 2022	2,65,00,00,000.00	2,69,11,86,300.00	0.59	2,85,00,00,000.00	2,88,96,72,000.00	0.71
278	7.86% HDFC 25-05-2032	1,50,00,00,000.00	1,51,00,29,000.00	0.33	1,50,00,00,000.00	1,48,89,87,000.00	0.36
279	7.86% HDFC BANK TIER II 02-12-2022	1,00,00,00,000.00	1,00,44,48,000.00	0.22	25,00,00,000.00	24,91,19,250.00	0.06
280	7.87% BAJAJ FINANCE 08-02-2024	75,00,00,000.00	75,27,43,500.00	0.16	0.00	0.00	0.00
281	7.88% AXIS BANK LTD TIER II 12-12-2022	5,00,00,00,000.00	5,03,07,85,000.00	1.10	5,00,00,00,000.00	4,96,54,20,000.00	1.22
282	7.88% BANK OF BARODA BASEL III AT 1 BONDS	1,25,00,00,000.00	1,23,30,02,500.00	0.27	1,25,00,00,000.00	1,22,67,86,250.00	0.30
283	7.89% BAJAJ HOUSING FINANCE LIMITED 08-09-2022	50,00,00,000.00	50,04,57,500.00	0.11	50,00,00,000.00	49,54,33,000.00	0.12
284	7.89% POWER GRID CORPORATION 2027	75,00,00,000.00	75,81,09,750.00	0.17	75,00,00,000.00	75,82,89,750.00	0.19
285	7.89% TCFSL NCD E SERIES 26-07-2027	25,00,00,000.00	24,74,82,000.00	0.05	25,00,00,000.00	24,66,67,750.00	0.06
286	7.90% BAJAJ FINANCE LIMITED 12-01-2022	1,25,00,00,000.00	1,24,82,08,750.00	0.27	0.00	0.00	0.00
287	7.90% INLAND WATERWAYS	25,00,00,000.00	25,04,06,250.00	0.05	25,00,00,000.00	25,06,06,000.00	0.06
288	7.90% JAMNAGAR UTILITIES & POWER	1,00,00,00,000.00	1,00,40,64,000.00	0.22	0.00	0.00	0.00

289	7.90% LIC HOUSING FINANCE LTD 28-06-2027	1,50,00,00,000.00	1,50,41,85,000.00	0.33	1,50,00,00,000.00	1,49,45,07,000.00	0.37
290	7.90% LIC HOUSING FINANCE LTD 28-06-2024	50,00,00,000.00	49,97,18,500.00	0.11	50,00,00,000.00	49,97,59,500.00	0.12
291	7.90% RELIANCE PORTS & TERMINALS LTD 2026	64,50,00,000.00	64,47,12,330.00	0.14	64,50,00,000.00	64,33,66,215.00	0.16
292	7.93 % POWER GRID	0.00	0.00	0.00	5,00,00,000.00	5,00,01,450.00	0.01
293	7.94% EXPORT IMPORT	0.00	0.00	0.00	10,00,00,000.00	9,99,90,000.00	0.02
294	7.95% BAJAJ FINANCE LIMITED 16-10-2027	50,00,00,000.00	49,81,24,500.00	0.11	50,00,00,000.00	49,68,49,000.00	0.12
295	7.95% BANK OF BARODA BASEL III ADDITIONAL	1,00,00,00,000.00	99,16,49,000.00	0.22	1,00,00,00,000.00	98,76,37,000.00	0.24
296	7.95% HDFC BANK 2026	1,10,00,00,000.00	1,10,20,42,700.00	0.24	1,10,00,00,000.00	1,10,73,01,800.00	0.27
297	7.95% LIC HOUSING FINANCE LTD 26-02-2027	60,00,00,000.00	60,10,59,000.00	0.13	60,00,00,000.00	59,85,93,600.00	0.15
298	7.95 % REC LTD 2027	25,00,00,000.00	25,22,58,000.00	0.06	25,00,00,000.00	25,41,63,250.00	0.06
299	7.95% RELIANCE PORTS & TERMINALS LTD 2026	55,00,00,000.00	55,03,47,600.00	0.12	55,00,00,000.00	54,94,25,250.00	0.13
300	7.97% HDFC LTD 17-02-2022	2,25,00,00,000.00	2,28,16,71,000.00	0.50	2,25,00,00,000.00	2,25,63,15,750.00	0.55
301	7.97% LIC HOUSING FINANCE LTD 28-04-2020	75,00,00,000.00	75,65,01,000.00	0.17	75,00,00,000.00	74,58,48,750.00	0.18
302	7.98% BAJAJ HOUSING FINANCE LTD SECURED	75,00,00,000.00	75,10,74,750.00	0.16	75,00,00,000.00	74,55,34,500.00	0.18
303	7.98% NIIF IFL 24-02-2028	25,00,00,000.00	24,99,28,750.00	0.05	25,00,00,000.00	24,83,26,000.00	0.06
304	7.99% CANARA BANK BASEL III ADDITIONAL	1,08,00,00,000.00	1,06,58,75,760.00	0.23	1,08,00,00,000.00	1,07,37,52,200.00	0.26
305	7.99% HDFC LTD	0.00	0.00	0.00	85,00,00,000.00	85,11,78,950.00	0.21
306	7.99% SBI 28.06.2029	0.00	0.00	0.00	50,00,00,000.00	50,49,95,000.00	0.12
307	8.00% BAJAJ FINANCE LIMITED 17-10-2020	25,00,00,000.00	25,03,64,750.00	0.05	0.00	0.00	0.00
308	8.00% HDFC 27-07-2032	1,75,00,00,000.00	1,77,60,29,500.00	0.39	1,50,00,00,000.00	1,50,18,76,500.00	0.37
309	8.00% RELIANCE INDUSTRIES LIMITED LTD	0.00	0.00	0.00	1,20,00,00,000.00	1,19,98,98,000.00	0.29
310	8.00% RELIANCE INDUSTRIES LTD 2022	0.00	0.00	0.00	1,25,00,00,000.00	1,24,99,18,750.00	0.31
311	8% TCFSL 19-OCT-2027	25,00,00,000.00	24,81,31,750.00	0.05	25,00,00,000.00	24,75,09,750.00	0.06
312	8.00% TATA CAPITAL HOUSING FINANCE	25,00,00,000.00	24,96,82,000.00	0.05	25,00,00,000.00	24,78,66,250.00	0.06
313	8.00% YES BANK 2026	55,00,00,000.00	53,06,41,650.00	0.12	55,00,00,000.00	49,42,63,550.00	0.12
314	8.01% REC LTD 2028.	85,00,00,000.00	86,69,24,350.00	0.19	85,00,00,000.00	86,67,26,300.00	0.21
315	8.02 % EXIM 2025	31,00,00,000.00	31,14,66,610.00	0.07	31,00,00,000.00	31,37,93,470.00	0.08
316	8.02% EXIM BOND 2016-17	25,00,00,000.00	25,23,08,000.00	0.06	25,00,00,000.00	25,34,63,750.00	0.06
317	8.03% TATA STEEL LIMITED 25-02-2020	1,00,00,00,000.00	1,00,92,19,000.00	0.22	50,00,00,000.00	50,02,25,000.00	0.12
318	8.0409% TATA CAPITAL HOUSING FINANCE	25,00,00,000.00	25,01,30,250.00	0.05	0.00	0.00	0.00
319	8.04% NIIF INFRASTRUCTURE	25,00,00,000.00	25,12,03,500.00	0.05	25,00,00,000.00	24,76,33,750.00	0.06
320	8.05 % CANARA BANK BASEL III ADDITIONAL	1,24,00,00,000.00	1,22,83,66,320.00	0.27	1,24,00,00,000.00	1,23,65,68,920.00	0.30
321	8.05% THE GREAT EASTERN SUBBING	35,00,00,000.00	34,85,08,650.00	0.08	35,00,00,000.00	34,46,71,250.00	0.08
322	8.05% HDFC LTD	50,00,00,000.00	50,31,14,500.00	0.11	50,00,00,000.00	50,31,01,000.00	0.12
323	8.05 % NTPC LTD 2026	1,05,00,00,000.00	1,06,19,75,250.00	0.23	1,05,00,00,000.00	1,06,45,34,100.00	0.26
324	8.06 % REC 2023	0.00	0.00	0.00	20,00,00,000.00	20,00,87,200.00	0.05
325	8.06% REC LTD 2028.	50,00,00,000.00	51,08,21,500.00	0.11	50,00,00,000.00	51,08,75,500.00	0.13
326	8.07 % CANARA BANK BASEL III ADDITIONAL	1,25,00,00,000.00	1,24,03,35,000.00	0.27	1,25,00,00,000.00	1,24,90,67,500.00	0.31
327	8.09% NLC INDIA LIMITED	1,85,00,00,000.00	1,89,29,79,200.00	0.41	1,85,00,00,000.00	1,90,15,81,700.00	0.47
328	8.09% REC 2028.	1,25,00,00,000.00	1,27,81,98,750.00	0.28	1,25,00,00,000.00	1,27,86,17,500.00	0.31
329	8.10% BAJAJ FINANCE 23-04-2020	25,00,00,000.00	25,14,32,250.00	0.05	0.00	0.00	0.00
330	8.10% SBI PERPETUAL	80,00,00,000.00	82,10,17,600.00	0.18	0.00	0.00	0.00
331	8.11 % EXIM BANK 2031	50,00,00,000.00	52,11,17,500.00	0.11	50,00,00,000.00	51,28,22,500.00	0.13
332	8.11 % RURAL ELECTRIFICATION CORP	1,20,00,00,000.00	1,20,66,24,000.00	0.26	1,20,00,00,000.00	1,21,36,89,600.00	0.30
333	8.12% NHPC LTD GOI	55,00,00,000.00	56,74,09,150.00	0.12	55,00,00,000.00	57,20,52,800.00	0.14
334	8.12% PNB METLIFE	50,00,00,000.00	49,49,22,000.00	0.11	50,00,00,000.00	49,26,76,500.00	0.12
335	8.13 % NPCIL 2027	14,60,00,000.00	14,91,27,904.00	0.03	14,60,00,000.00	14,90,69,796.00	0.04
336	8.13 % NPCIL 2028	14,60,00,000.00	15,00,47,558.00	0.03	14,60,00,000.00	14,97,00,808.00	0.04
337	8.13 % NPCIL 2029	19,60,00,000.00	20,25,83,248.00	0.04	19,60,00,000.00	20,24,20,568.00	0.05
338	8.13 % NPCIL 2030	19,60,00,000.00	20,50,33,640.00	0.04	19,60,00,000.00	20,21,06,968.00	0.05
339	8.13 % NPCIL 2031	19,60,00,000.00	20,62,02,388.00	0.05	19,60,00,000.00	20,27,50,436.00	0.05
340	8.14 % NPCIL 2026	30,00,00,000.00	30,39,99,900.00	0.07	30,00,00,000.00	30,49,67,700.00	0.07
341	8.14 % NPCIL 2027	45,00,00,000.00	45,97,42,950.00	0.10	45,00,00,000.00	45,96,01,650.00	0.11
342	8.14 % NPCIL 2028	60,00,00,000.00	61,68,01,200.00	0.13	60,00,00,000.00	61,54,27,800.00	0.15
343	8.14 % NPCIL 2029	65,00,00,000.00	67,21,56,550.00	0.15	65,00,00,000.00	67,16,62,550.00	0.16
344	8.14 % NPCIL 2030	26,70,00,000.00	27,94,20,306.00	0.06	26,70,00,000.00	27,54,55,089.00	0.07
345	8.15 % EXIM BANK 2025	63,00,00,000.00	63,23,62,500.00	0.14	63,00,00,000.00	63,75,35,430.00	0.16
346	8.15 % EXIM 2030	1,13,50,00,000.00	1,17,72,58,320.00	0.26	1,13,50,00,000.00	1,16,25,56,665.00	0.28
347	8.15% NABARD GOI	1,70,00,00,000.00	1,74,63,50,500.00	0.38	1,70,00,00,000.00	1,75,73,27,400.00	0.43

348	8.15 % POWER GRID CORPORATION 2025	25,00,00,000.00	25,11,80,500.00	0.05	25,00,00,000.00	25,25,24,000.00	0.06
349	8.15 % POWER GRID CORPORATION 2026	25,00,00,000.00	25,95,48,750.00	0.06	25,00,00,000.00	25,69,97,250.00	0.06
350	8.15% TATA AIG 27-09-2022	25,00,00,000.00	24,84,04,000.00	0.05	0.00	0.00	0.00
351	8.17 % NHPC LTD 2031	95,00,00,000.00	99,29,86,550.00	0.22	95,00,00,000.00	98,38,80,800.00	0.24
352	8.18 % EXIM 2025	70,00,00,000.00	70,53,11,600.00	0.15	70,00,00,000.00	71,15,92,700.00	0.17
353	8.18% NABARD	1,10,00,00,000.00	1,13,00,22,300.00	0.25	1,10,00,00,000.00	1,13,36,89,700.00	0.28
354	8.19 % NTPC LIMITED	55,00,00,000.00	55,48,43,300.00	0.12	55,00,00,000.00	55,95,87,600.00	0.14
355	8.20 % IRFC 2024	2,50,00,000.00	2,50,21,100.00	0.01	2,50,00,000.00	2,51,67,300.00	0.01
356	8.20 % IRFC 2023	0.00	0.00	0.00	10,00,00,000.00	10,00,68,800.00	0.02
357	8.20% KOTAK MAHINDRA BDMF LTD 11-01-2027	25,00,00,000.00	25,04,03,750.00	0.05	0.00	0.00	0.00
358	8.20% NABARD GOI	50,00,00,000.00	53,16,27,000.00	0.12	50,00,00,000.00	52,40,63,500.00	0.13
359	8.20% NABARD GOI 2028.	1,50,00,00,000.00	1,53,61,21,500.00	0.34	1,53,00,00,000.00	1,57,28,27,760.00	0.39
360	8.20% NABARD GOI 2028.	2,75,00,00,000.00	2,81,65,63,750.00	0.62	2,75,00,00,000.00	2,82,72,88,750.00	0.69
361	8.20 % POWER FINANCE	0.00	0.00	0.00	25,00,00,000.00	25,26,16,250.00	0.06
362	8.20% POWER GRID CORP LTD 2026	25,00,00,000.00	25,98,91,750.00	0.06	25,00,00,000.00	25,74,77,250.00	0.06
363	8.20% POWER GRID CORP LTD 2025	60,00,00,000.00	60,17,46,000.00	0.13	60,00,00,000.00	60,60,19,200.00	0.15
364	8.20% SBI BASEL III AT1 BOND 21-03-2026	1,35,00,00,000.00	1,39,07,80,800.00	0.30	1,35,00,00,000.00	1,34,85,67,650.00	0.33
365	8.22% NABARD GOI 2028.	2,70,00,00,000.00	2,76,62,44,500.00	0.60	2,70,00,00,000.00	2,77,72,68,600.00	0.68
366	8.23% IRFC LTD	1,10,00,00,000.00	1,13,41,08,800.00	0.25	1,10,00,00,000.00	1,13,94,76,800.00	0.28
367	8.23 % REC LTD 2025	54,90,00,000.00	55,09,53,342.00	0.12	54,90,00,000.00	55,50,66,999.00	0.14
368	8.24% CANARA BANK BASEL III	1,00,00,00,000.00	1,00,38,14,000.00	0.22	1,00,00,00,000.00	1,00,26,14,000.00	0.25
369	8.24% NABARD GOI	65,00,00,000.00	67,00,51,200.00	0.15	15,00,00,000.00	15,56,85,450.00	0.04
370	NHPC 8.24% 27.06.31	50,00,00,000.00	52,45,35,500.00	0.11	50,00,00,000.00	51,99,19,000.00	0.13
371	8.24% POWER GRID CORPORATION LTD	1,85,00,00,000.00	1,91,65,24,150.00	0.42	1,85,00,00,000.00	1,92,50,10,100.00	0.47
372	8.25 % EXIM 2025	10,00,00,000.00	10,07,40,800.00	0.02	10,00,00,000.00	10,16,87,200.00	0.02
373	8.25% IRFC LTD	0.00	0.00	0.00	10,00,00,000.00	10,05,69,500.00	0.02
374	8.27% NATIONAL HIGHWAY AUTHORITY ELECTRICIFICATION	5,00,00,00,000.00	5,16,04,80,000.00	1.13	5,00,00,00,000.00	5,16,82,65,000.00	1.27
375	8.27 % RURAL ELECTRICIFICATION	1,59,50,00,000.00	1,60,32,49,340.00	0.35	1,59,50,00,000.00	1,61,39,62,955.00	0.40
376	8.30% INDIAN RAILWAY FINANCE CORPORATION	35,00,00,000.00	36,18,09,000.00	0.08	35,00,00,000.00	36,36,79,050.00	0.09
377	8.30% NTPC LTD	50,00,00,000.00	51,70,32,000.00	0.11	50,00,00,000.00	51,91,18,000.00	0.13
378	8.30 % REC 2025	99,30,00,000.00	99,86,21,373.00	0.22	99,30,00,000.00	1,00,60,81,782.00	0.25
379	8.30% REC LTD GOI	1,15,00,00,000.00	1,19,14,41,400.00	0.26	1,15,00,00,000.00	1,19,17,73,750.00	0.29
380	8.32 % HDFC LTD 2026	30,00,00,000.00	30,14,23,200.00	0.07	30,00,00,000.00	30,31,80,600.00	0.07
381	8.32 % LIC HOUSING FINANCE LTD 2026	20,00,00,000.00	20,15,06,600.00	0.04	20,00,00,000.00	20,12,17,600.00	0.05
382	8.32 % POWER GRID CORP 22-12-2025	19,00,00,000.00	19,22,95,770.00	0.04	19,00,00,000.00	19,33,31,080.00	0.05
383	8.32 % TATA SONS 2023	0.00	0.00	0.00	5,00,00,000.00	4,99,77,700.00	0.01
384	8.34% SBI PERPETUAL CALL 10-01-2024	1,50,00,00,000.00	1,52,46,51,000.00	0.33	0.00	0.00	0.00
385	8.35 % HDFC BANK 2025	75,00,00,000.00	75,58,69,500.00	0.17	75,00,00,000.00	76,21,17,750.00	0.19
386	8.35% IRFC LTD	1,55,00,00,000.00	1,60,51,50,550.00	0.35	1,55,00,00,000.00	1,61,39,56,100.00	0.40
387	8.36% NATIONAL HIGHWAY AUTHORITY	1,55,00,00,000.00	1,60,62,18,500.00	0.35	1,30,00,00,000.00	1,34,97,51,000.00	0.33
388	8.36% POWER GRID CORPORATION LTD	1,25,00,00,000.00	1,27,53,17,500.00	0.28	1,25,00,00,000.00	1,28,25,65,000.00	0.31
389	8.3750 % EXIM 2025	75,00,00,000.00	75,60,51,000.00	0.17	75,00,00,000.00	76,37,68,500.00	0.19
390	8.37% HOUSING & URBAN DEVELOPMENT	75,00,00,000.00	78,16,86,750.00	0.17	50,00,00,000.00	52,32,35,000.00	0.13
391	8.37 % LIC HOUSING FINANCE 2022-24/05/2022	0.00	0.00	0.00	64,20,00,000.00	64,23,41,544.00	0.16
392	8.38% HOUSING & URBAN DEVELOPMENT	1,65,00,00,000.00	1,71,84,46,950.00	0.38	1,65,00,00,000.00	1,72,57,39,950.00	0.42
393	8.39% POWER FINANCE CORP LTD 2025	25,00,00,000.00	25,17,31,000.00	0.06	25,00,00,000.00	25,36,97,500.00	0.06
394	8.40% BANK OF BARODA	0.00	0.00	0.00	20,00,00,000.00	19,96,37,200.00	0.05
395	8.40 % HDFC 2025	27,10,00,000.00	27,13,75,335.00	0.06	27,10,00,000.00	27,29,95,373.00	0.07
396	8.40 % ICICI BANK 2026	1,45,00,00,000.00	1,46,84,03,400.00	0.32	1,45,00,00,000.00	1,47,67,30,750.00	0.36
397	8.40% IDFC FIRST BANK LIMITED BASEL III TIER 2	1,00,00,00,000.00	1,01,01,46,000.00	0.22	0.00	0.00	0.00
398	8.40% IRFC LTD	40,00,00,000.00	41,44,96,800.00	0.09	40,00,00,000.00	41,69,72,400.00	0.10
399	8.40 % NPCIL 2025	24,00,00,000.00	24,36,13,440.00	0.05	24,00,00,000.00	24,49,19,280.00	0.06
400	8.40 % NPCIL 2026	63,60,00,000.00	65,13,16,152.00	0.14	63,60,00,000.00	65,37,38,040.00	0.16
401	8.40 % NPCIL 2027	39,00,00,000.00	40,34,15,220.00	0.09	39,00,00,000.00	40,28,53,620.00	0.10
402	8.40 % NPCIL 2028	89,00,00,000.00	92,73,72,880.00	0.20	89,00,00,000.00	92,58,85,690.00	0.23
403	8.40 % NPCIL 2029	49,00,00,000.00	51,41,77,090.00	0.11	49,00,00,000.00	51,42,40,790.00	0.13
404	8.40 % POWER GRID CORP LTD 2025	15,00,00,000.00	15,13,15,650.00	0.03	15,00,00,000.00	15,23,60,550.00	0.04
405	8.40 % POWER GRID LTD	20,00,00,000.00	20,50,91,400.00	0.04	20,00,00,000.00	20,57,94,200.00	0.05
406	8.40 % POWER GRID CORPORATION 2026	15,00,00,000.00	15,47,16,450.00	0.03	15,00,00,000.00	15,48,40,650.00	0.04

407	8.40 % POWER GRID CORPORATION 2022	0.00	0.00	0.00	5,00,00,000.00	5,00,35,950.00	0.01
408	8.40 % POWER GRID LTD 2022	5,00,00,000.00	5,25,56,300.00	0.01	5,00,00,000.00	5,20,91,900.00	0.01
409	8.40 % POWER GRID CORPORATION 2022	5,00,00,000.00	5,18,88,800.00	0.01	5,00,00,000.00	5,21,10,100.00	0.01
410	8.40% STATE BANK OF INDIA 2022	35,00,00,000.00	35,16,70,200.00	0.08	35,00,00,000.00	35,36,72,900.00	0.09
411	8.41% HOUSING & URBAN DEVELOPMENT FINANCE LTD 2022	2,05,00,00,000.00	2,13,95,60,400.00	0.47	1,40,00,00,000.00	1,46,74,67,400.00	0.36
412	8.42% BANK OF BARODA 2022	0.00	0.00	0.00	3,45,00,00,000.00	3,46,83,43,650.00	0.85
413	8.42% HDB FINANCIAL SERVICES LIMITED 2022	19,00,00,000.00	19,02,74,170.00	0.04	19,00,00,000.00	19,05,30,480.00	0.05
414	8.42% NABARD GOI 2022	10,00,00,000.00	10,37,54,400.00	0.02	10,00,00,000.00	10,45,70,600.00	0.03
415	8.43 % HDFC LTD 2025	48,60,00,000.00	48,70,75,032.00	0.11	48,60,00,000.00	49,01,68,908.00	0.12
416	8.44% HDFC LTD 2026	25,00,00,000.00	25,17,56,000.00	0.06	25,00,00,000.00	25,34,75,750.00	0.06
417	8.44% HDFC BANK 2022	0.00	0.00	0.00	25,00,00,000.00	25,74,94,750.00	0.06
418	8.44% INDIAN BANK AT 1 PERPETUAL BONDS	1,50,00,00,000.00	1,49,00,98,500.00	0.33	1,50,00,00,000.00	1,52,34,22,500.00	0.37
419	8.45% CANFIN HOMES LIMITED 2022	25,00,00,000.00	25,15,34,000.00	0.06	25,00,00,000.00	25,01,96,750.00	0.06
420	8.45% HDB FINANCIAL SERVICES LIMITED 2022	15,00,00,000.00	15,03,84,300.00	0.03	15,00,00,000.00	15,06,18,150.00	0.04
421	8.45 % HDFC LTD 2026	35,00,00,000.00	35,25,12,650.00	0.08	35,00,00,000.00	35,49,36,400.00	0.09
422	8.45 % HDFC LTD 2025	1,80,00,00,000.00	1,80,67,51,800.00	0.39	1,80,00,00,000.00	1,81,63,94,400.00	0.44
423	8.45% ICICI BANK 2025	25,00,00,000.00	25,17,84,750.00	0.06	25,00,00,000.00	25,33,15,000.00	0.06
424	8.45% INDIA INFRADEBT LIMITED 2022	5,00,00,000.00	5,04,13,000.00	0.01	5,00,00,000.00	5,05,66,400.00	0.01
425	8.45% RELIANCE PORTS AND TERMINALS LTD 2022	0.00	0.00	0.00	1,79,70,00,000.00	1,79,98,85,982.00	0.44
426	8.46 % HDFC LTD 2026	25,00,00,000.00	25,18,63,750.00	0.06	25,00,00,000.00	25,36,31,500.00	0.06
427	8.47% LIC HOUSING FINANCE LTD 2022	15,00,00,000.00	15,15,91,200.00	0.03	15,00,00,000.00	15,15,15,000.00	0.04
428	8.48% LIC HOUSING FINANCE LTD 2022	17,00,00,000.00	17,18,55,550.00	0.04	17,00,00,000.00	17,17,70,890.00	0.04
429	8.48 % PFC 2024	0.00	0.00	0.00	15,00,00,000.00	15,17,37,000.00	0.04
430	8.49 % IDFC 2024	14,20,00,000.00	14,20,23,856.00	0.03	14,20,00,000.00	14,21,59,182.00	0.03
431	8.49% NATIONAL HIGHWAYS AUTHORITY 2022	1,20,00,00,000.00	1,24,75,80,000.00	0.27	1,10,00,00,000.00	1,14,70,42,600.00	0.28
432	8.49 % NHPC 2023	0.00	0.00	0.00	15,00,00,000.00	15,06,70,050.00	0.04
433	8.49% NTPC LTD 2025	1,86,77,91,862.00	75,29,96,553.58	0.16	1,86,77,91,862.00	1,51,31,74,766.87	0.37
434	8.50% BANK OF BARODA 2022	1,49,00,00,000.00	1,50,12,24,170.00	0.33	1,49,00,00,000.00	1,48,74,10,380.00	0.36
435	8.50% BANK OF BARODA 2022	1,00,00,00,000.00	1,00,06,78,000.00	0.22	1,00,00,00,000.00	1,03,71,19,000.00	0.25
436	8.50% CANARA BANK 2022	1,00,00,00,000.00	99,77,78,000.00	0.22	1,00,00,00,000.00	1,00,61,28,000.00	0.25
437	8.50 % EXPORT IMPORT BANK 2022	0.00	0.00	0.00	8,00,00,000.00	8,00,15,680.00	0.02
438	8.50% EXIM 14-03-2033	25,00,00,000.00	26,85,16,000.00	0.06	0.00	0.00	0.00
439	8.50 % EXPORT IMPORT BANK 2022	0.00	0.00	0.00	20,00,00,000.00	20,04,93,800.00	0.05
440	8.50% LIC HOUSING FINANCE 2022	35,00,00,000.00	35,22,49,800.00	0.08	35,00,00,000.00	35,28,96,950.00	0.09
441	8.50% LIC HOUSING FINANCE LTD 2022	50,00,00,000.00	50,32,85,500.00	0.11	50,00,00,000.00	50,40,92,000.00	0.12
442	8.50% MUTHOOT FINANCE LIMITED 2022	25,00,00,000.00	25,00,56,000.00	0.05	0.00	0.00	0.00
443	8.50 % NHPC 2023	0.00	0.00	0.00	11,34,00,000.00	11,36,66,263.20	0.03
444	8.50 % NHPC 2024	31,34,00,000.00	31,38,87,963.80	0.07	31,34,00,000.00	31,61,81,111.60	0.08
445	8.50 % NHPC 2025	13,67,00,000.00	13,81,48,336.50	0.03	13,67,00,000.00	13,93,81,917.30	0.03
446	8.50 % NHPC 2026	13,52,00,000.00	13,77,47,979.20	0.03	13,52,00,000.00	13,89,93,306.40	0.03
447	8.50 % NHPC 2027	0.00	0.00	0.00	18,67,00,000.00	19,31,19,866.20	0.05
448	8.50 % NHPC 2028	13,67,00,000.00	14,17,19,487.30	0.03	13,67,00,000.00	14,24,98,403.90	0.03
449	8.50 % NHPC 2029	36,34,00,000.00	37,88,37,958.80	0.08	36,34,00,000.00	38,24,84,677.80	0.09
450	8.50 % NHPC 2030	26,17,00,000.00	27,64,92,854.20	0.06	26,17,00,000.00	27,48,94,128.90	0.07
451	8.50% SBI PERPETUAL BOND	50,00,00,000.00	49,55,00,500.00	0.11	50,00,00,000.00	50,19,00,500.00	0.12
452	8.50 % TATA SONS LIMITED 2022	0.00	0.00	0.00	20,90,00,000.00	20,78,53,217.00	0.05
453	8.52% HOUSING & URBAN DEVELOPMENT FINANCE LTD 2022	4,25,00,00,000.00	4,42,20,86,750.00	0.97	4,25,00,00,000.00	4,45,40,55,250.00	1.09
454	8.52 % LIC HOUSING FINANCE LTD 2022	35,60,00,000.00	35,76,12,680.00	0.08	35,60,00,000.00	35,94,04,072.00	0.09
455	8.54% NABARD 2022	25,00,00,000.00	26,87,79,250.00	0.06	25,00,00,000.00	26,47,66,000.00	0.06
456	8.54 % NHPC 2026	10,00,00,000.00	10,23,28,500.00	0.02	10,00,00,000.00	10,32,05,500.00	0.03
457	8.54% NHPC LIMITED 2022	15,00,00,000.00	15,61,32,450.00	0.03	15,00,00,000.00	15,69,85,650.00	0.04
458	8.54 % NHPC LIMITED 2022	14,25,00,000.00	14,45,41,455.00	0.03	14,25,00,000.00	14,58,42,907.50	0.04
459	8.54 % NHPC LIMITED 2022	18,40,00,000.00	18,99,14,312.00	0.04	18,40,00,000.00	19,09,91,080.00	0.05
460	8.54 % NHPC LIMITED 2022	10,00,00,000.00	10,46,65,500.00	0.02	10,00,00,000.00	10,56,93,900.00	0.03
461	8.54 % NHPC LIMITED 2022	0.00	0.00	0.00	10,00,00,000.00	10,04,76,900.00	0.02
462	8.54 % NHPC LIMITED 2022	10,00,00,000.00	10,05,23,000.00	0.02	10,00,00,000.00	10,14,90,000.00	0.02
463	8.54% REC LIMITED 2022	1,80,00,00,000.00	1,87,72,72,200.00	0.41	1,80,00,00,000.00	1,87,95,87,000.00	0.46
464	8.55% HDFC LIMITED 2022	30,00,00,000.00	30,78,97,800.00	0.07	30,00,00,000.00	30,88,71,300.00	0.08
465	8.55% IRFC LTD 2029	1,45,00,00,000.00	1,51,25,99,400.00	0.33	1,45,00,00,000.00	1,52,27,72,600.00	0.37

466	8.55 % LIC HOUSING FINANCE LTD 2025	23,80,00,000.00	23,96,38,392.00	0.05	23,80,00,000.00	24,01,90,790.00	0.06
467	8.57% REC 2024	19,90,00,000.00	20,02,91,311.00	0.04	94,90,00,000.00	96,41,57,428.00	0.24
468	8.58% HOUSING & URBAN DEVELOPMENT	80,00,00,000.00	83,98,95,200.00	0.18	55,00,00,000.00	58,05,67,350.00	0.14
469	8.60% AXIS BANK	2,80,00,00,000.00	2,89,09,04,800.00	0.63	2,45,00,00,000.00	2,53,42,62,850.00	0.62
470	8.60% HOUSING & URBAN DEVELOPMENT	19,30,00,000.00	20,13,52,075.00	0.04	4,30,00,000.00	4,52,08,394.00	0.01
471	8.60% PUNJAB NATIONAL BANK PERPETUAL AT1	50,00,00,000.00	49,84,81,000.00	0.11	50,00,00,000.00	51,63,96,500.00	0.13
472	8.60% PNB HOUSING FINANCE LIMITED 20 06 2025	25,00,00,000.00	25,14,20,000.00	0.05	0.00	0.00	0.00
473	8.60% REC LTD GOI	78,60,00,000.00	82,36,66,692.00	0.18	78,60,00,000.00	82,54,68,204.00	0.20
474	8.63% REC LTD. 2028	60,00,00,000.00	62,28,43,800.00	0.14	60,00,00,000.00	62,34,61,800.00	0.15
475	8.65 % IRFC 2024	0.00	0.00	0.00	5,00,00,000.00	5,04,85,000.00	0.01
476	8.65% NABARD GOI 2028.	74,50,00,000.00	77,57,12,625.00	0.17	74,50,00,000.00	78,07,65,215.00	0.19
477	8.65% NHPC LIMITED	1,50,00,00,000.00	1,11,21,61,500.00	0.24	1,50,00,00,000.00	1,32,97,98,000.00	0.33
478	8.65 % POWER FINANCE CORPORATION 2024	1,00,00,00,000.00	1,00,58,89,000.00	0.22	1,10,50,00,000.00	1,12,12,23,610.00	0.27
479	8.65% RELIANCE INDUSTRIES LTD	65,00,00,000.00	67,64,62,150.00	0.15	0.00	0.00	0.00
480	8.67% IDFC 2025	3,50,00,000.00	3,50,24,115.00	0.01	3,50,00,000.00	3,51,44,165.00	0.01
481	8.67% POWER FINANCE CORPORATION LTD	50,00,00,000.00	52,45,44,500.00	0.11	50,00,00,000.00	52,61,91,500.00	0.13
482	8.70% BANK OF BARODA PERPETUAL BOND	45,00,00,000.00	44,29,71,000.00	0.10	45,00,00,000.00	44,98,50,600.00	0.11
483	8.70% IDFC FIRST BANK LTD BASEL III TIER 2	1,38,00,00,000.00	1,39,88,71,500.00	0.31	1,00,00,00,000.00	1,00,09,09,000.00	0.25
484	8.70% LIC HOUSING FINANCE LTD 24 12 2025	20,00,00,000.00	20,22,71,000.00	0.04	20,00,00,000.00	20,26,04,800.00	0.05
485	8.70 % POWER GRID CORPORATION 2023	0.00	0.00	0.00	5,00,00,000.00	5,00,84,800.00	0.01
486	8.70 % POWER GRID CORPORATION 2028	65,00,00,000.00	67,77,79,700.00	0.15	65,00,00,000.00	67,95,01,550.00	0.17
487	8.71% IDFC 2024	67,00,00,000.00	66,96,23,460.00	0.15	67,00,00,000.00	67,07,45,040.00	0.16
488	8.75 % IDFC LIMITED 2023	0.00	0.00	0.00	49,70,00,000.00	49,85,64,059.00	0.12
489	8.75% IRFC 2026	15,00,00,000.00	15,50,57,700.00	0.03	15,00,00,000.00	15,64,37,100.00	0.04
490	8.75% ICICI SECURITIES	20,00,00,000.00	20,38,14,400.00	0.04	20,00,00,000.00	20,51,19,600.00	0.05
491	8.75% LIC HOUSING FINANCE LTD 08 12 2028	60,00,00,000.00	62,00,99,400.00	0.14	60,00,00,000.00	61,70,77,200.00	0.15
492	8.75% SBI PERPETUAL BOND 20 06 2024	1,00,00,00,000.00	98,60,06,000.00	0.22	1,00,00,00,000.00	1,01,12,82,000.00	0.25
493	8.75% SHRIRAM FINANCE LIMITED 15 06 2026	25,00,00,000.00	24,87,32,000.00	0.05	0.00	0.00	0.00
494	8.78 % NHPC 2024	0.00	0.00	0.00	5,00,00,000.00	5,04,49,950.00	0.01
495	8.79 % HDB FINANCIAL SERVICES LTD 2026	25,00,00,000.00	25,17,09,250.00	0.06	25,00,00,000.00	25,19,24,250.00	0.06
496	8.79% INDIAN RAILWAY FINANCE CORP LTD	12,30,00,000.00	13,14,91,428.00	0.03	12,30,00,000.00	13,15,50,591.00	0.03
497	8.80% FCI 2028	23,90,00,000.00	24,81,00,164.00	0.05	23,90,00,000.00	24,83,33,189.00	0.06
498	8.80% INDIABULLS HOUSING FINANCE	0.00	0.00	0.00	83,00,00,000.00	82,38,08,200.00	0.20
499	8.80% LIC HOUSING FINANCE LTD 25 04 2028	1,00,00,00,000.00	1,03,96,65,000.00	0.23	1,00,00,00,000.00	1,03,24,07,000.00	0.25
500	8.80 % NTPC 2023	0.00	0.00	0.00	5,00,00,000.00	5,00,01,550.00	0.01
501	8.80% REC LTD	57,00,00,000.00	60,12,33,150.00	0.13	57,00,00,000.00	60,33,66,660.00	0.15
502	8.82 % RURAL ELECTRIFICATION	0.00	0.00	0.00	1,14,80,00,000.00	1,14,82,34,192.00	0.28
503	8.83 % EXPORT IMPORT BANK OF INDIA 2026	44,00,00,000.00	46,78,48,920.00	0.10	44,00,00,000.00	46,78,54,640.00	0.11
504	8.85 % AXIS BANK 2024	1,40,00,00,000.00	1,40,70,82,600.00	0.31	1,49,90,00,000.00	1,52,18,32,768.00	0.37
505	8.85% INDIABULLS HOUSING FINANCE LTD	0.00	0.00	0.00	40,00,00,000.00	39,83,60,400.00	0.10
506	8.85% NHPCB 2026 11-02-2026	1,00,000.00	1,02,163.40	0.00	1,00,000.00	1,03,376.30	0.00
507	8.85% POWER GRID CORPORATION 2023	0.00	0.00	0.00	29,00,00,000.00	29,16,28,930.00	0.07
508	8.85% POWER GRID CORPORATION 2024	9,25,00,000.00	9,30,02,460.00	0.02	9,25,00,000.00	9,40,99,602.50	0.02
509	8.85% POWER GRID CORPORATION 2026	5,00,00,000.00	5,14,52,650.00	0.01	5,00,00,000.00	5,19,20,900.00	0.01
510	8.85% POWER GRID CORPORATION 2027	5,00,00,000.00	5,20,75,750.00	0.01	5,00,00,000.00	5,23,10,450.00	0.01
511	8.85% REC LTD	25,00,00,000.00	26,30,83,500.00	0.06	25,00,00,000.00	26,37,56,500.00	0.06
512	8.85 % TATA SONS 2023	0.00	0.00	0.00	16,00,00,000.00	16,00,17,120.00	0.04
513	8.85% TATA AIG	40,00,00,000.00	40,05,23,600.00	0.09	40,00,00,000.00	40,00,06,000.00	0.10
514	8.87% EXIM BANK 2025	5,00,00,000.00	5,05,14,550.00	0.01	5,00,00,000.00	5,12,37,100.00	0.01
515	8.87% EXIM BANK 2029	64,60,00,000.00	68,79,62,868.00	0.15	54,60,00,000.00	58,16,15,034.00	0.14
516	8.89 % LIC HOUSING FINANCE LTD 2023	0.00	0.00	0.00	15,70,00,000.00	15,70,66,568.00	0.04
517	8.90% IL & FS FINANCIAL SERVICES LTD 2026	15,00,00,000.00	0.00	0.00	15,00,00,000.00	11,07,16,350.00	0.03
518	8.90% POWER FINANCE CORPORATION 2028	10,00,00,000.00	10,45,29,900.00	0.02	10,00,00,000.00	10,49,93,400.00	0.03
519	8.90% SBI 02.11.2028	0.00	0.00	0.00	4,00,00,00,000.00	4,01,66,20,000.00	0.98
520	8.90% TATA CAPITAL FINANCIAL SERVICES	0.00	0.00	0.00	1,00,00,00,000.00	1,00,33,27,000.00	0.25
521	8.93% POWER GRID CORP LTD 2026	10,00,00,000.00	10,30,87,200.00	0.02	10,00,00,000.00	10,40,85,300.00	0.03
522	8.93% POWER GRID CORP LTD 2027	9,90,00,000.00	10,33,51,644.00	0.02	9,90,00,000.00	10,38,71,988.00	0.03
523	8.93% POWER GRID CORP LTD 2028	20,00,00,000.00	21,06,97,600.00	0.05	20,00,00,000.00	21,14,51,000.00	0.05
524	8.93% POWER GRID CORP LTD 2029	15,00,00,000.00	15,94,76,250.00	0.03	15,00,00,000.00	16,05,96,600.00	0.04

525	8.93% POWER GRID CORP LTD 2025	30,00,00,000.00	30,57,89,700.00	0.07	30,00,00,000.00	30,89,90,100.00	0.08
526	8.93% POWER GRID CORP LTD 2025	0.00	0.00	0.00	20,00,00,000.00	20,12,13,000.00	0.05
527	8.94 % POWER FINANCE CORPORATION 2025	44,00,00,000.00	46,06,27,200.00	0.10	44,00,00,000.00	46,27,73,960.00	0.11
528	8.95 % IRFC 2025	5,80,00,000.00	5,88,58,226.00	0.01	5,80,00,000.00	5,95,87,228.00	0.01
529	8.95% RELIANCE INDUSTRIES LTD	2,00,00,00,000.00	2,10,25,32,000.00	0.46	2,00,00,00,000.00	2,10,89,18,000.00	0.52
530	8.95% RELIANCE INDUSTRIES & POWER 2025	0.00	0.00	0.00	20,00,00,000.00	20,00,77,000.00	0.05
531	8.99% BANK OF BARODA PERPETUAL BOND	68,30,00,000.00	68,47,66,238.00	0.15	68,30,00,000.00	68,46,05,733.00	0.17
532	8.00% INDIA INFRADEBT LIMITED 20 20 2027	1,45,00,00,000.00	1,45,38,01,900.00	0.32	1,45,00,00,000.00	1,44,56,42,750.00	0.35
533	9.00 % GRASIM INDUSTRIES LIMITED	0.00	0.00	0.00	17,90,00,000.00	17,92,19,454.00	0.04
534	9.00 % LIC HOUSING FINANCE 2023 20/04/2023	0.00	0.00	0.00	13,50,00,000.00	13,50,24,975.00	0.03
535	9.00 % NTPC 2025	10,00,00,000.00	10,09,96,300.00	0.02	10,00,00,000.00	10,23,46,300.00	0.03
536	9.00 % NTPC LTD 2024	0.00	0.00	0.00	15,00,00,000.00	15,13,93,350.00	0.04
537	9.00 % NTPC LTD 2027	5,00,00,000.00	5,18,73,750.00	0.01	5,00,00,000.00	5,23,52,100.00	0.01
538	9.00 % PFC 2028	21,70,00,000.00	22,74,93,686.00	0.05	21,70,00,000.00	22,86,54,636.00	0.06
539	9.00% STEEL AUTHORITY OF INDIA 2024 12 10 2024	43,50,00,000.00	43,66,03,410.00	0.10	43,50,00,000.00	44,08,77,285.00	0.11
540	9.05% HOUSING DEVELOPMENT FINANCE	0.00	0.00	0.00	1,75,00,00,000.00	1,76,14,69,500.00	0.43
541	9.05% HDFC LIMITED	1,20,00,00,000.00	1,25,04,36,000.00	0.27	1,20,00,00,000.00	1,25,31,18,000.00	0.31
542	9.05% RELIANCE INDUSTRIES LIMITED	1,85,00,00,000.00	1,95,05,54,900.00	0.43	1,80,00,00,000.00	1,90,49,31,000.00	0.47
543	9.08% LIC HOUSING FINANCE LIMITED 2028	25,00,00,000.00	26,11,30,500.00	0.06	25,00,00,000.00	26,04,70,000.00	0.06
544	9.09 % IRFC 2026	30,00,00,000.00	30,99,87,900.00	0.07	30,00,00,000.00	31,34,62,800.00	0.08
545	9.09 % IRFC 2026	3,50,00,000.00	3,61,62,490.00	0.01	3,50,00,000.00	3,65,68,280.00	0.01
546	9.10% I SEC PD 2025	10,80,00,000.00	10,88,44,452.00	0.02	10,80,00,000.00	10,96,40,952.00	0.03
547	9.15% ICICI BANK 2024	29,40,00,000.00	29,54,06,496.00	0.06	29,40,00,000.00	29,86,94,592.00	0.07
548	9.15% ICICI BANK PERPETUAL BOND 2023	0.00	0.00	0.00	99,90,00,000.00	1,00,49,96,997.00	0.25
549	9.17% NTPC LIMITED	77,00,00,000.00	77,48,61,010.00	0.17	77,00,00,000.00	78,42,33,450.00	0.19
550	9.18% NUCLER POWER CORPORATION 2025	30,80,00,000.00	31,21,63,236.00	0.07	30,80,00,000.00	31,64,15,484.00	0.08
551	9.18% NUCLER POWER CORPORATION 2026	28,40,00,000.00	29,23,31,992.00	0.06	28,40,00,000.00	29,57,82,024.00	0.07
552	9.18% NUCLER POWER CORPORATION 2027	18,40,00,000.00	19,25,15,888.00	0.04	18,40,00,000.00	19,39,98,008.00	0.05
553	9.18% NUCLER POWER CORPORATION 2028	28,40,00,000.00	30,12,90,488.00	0.07	18,40,00,000.00	19,62,04,720.00	0.05
554	9.18% NUCLER POWER CORPORATION 2029	18,40,00,000.00	19,76,74,880.00	0.04	18,40,00,000.00	19,88,40,336.00	0.05
555	9.22% LIC HOUSING FINANCE LTD 2024	30,00,00,000.00	30,17,78,700.00	0.07	30,00,00,000.00	30,47,95,800.00	0.07
556	9.24% HDFC LIMITED	0.00	0.00	0.00	18,30,00,000.00	18,57,62,568.00	0.05
557	9.25% ICICI BANK LTD	79,50,00,000.00	80,01,39,675.00	0.17	79,50,00,000.00	80,94,96,030.00	0.20
558	9.25% POWER GRID CORPORATION 2027	15,00,00,000.00	15,68,26,500.00	0.03	15,00,00,000.00	15,83,86,050.00	0.04
559	9.25% POWER GRID CORPORATION 2025	5,00,00,000.00	5,13,35,300.00	0.01	5,00,00,000.00	5,19,88,750.00	0.01
560	9.25% RELIANCE INDUSTRIES LIMITED	20,00,00,000.00	20,04,30,400.00	0.04	20,00,00,000.00	20,33,43,000.00	0.05
561	9.29% LIC HOUSING FINANCE 2024 05/07/2024	35,00,00,000.00	35,09,00,200.00	0.08	35,00,00,000.00	35,48,95,100.00	0.09
562	9.30% L&T INFRA DEBT FUND 2023 25 08 2023	0.00	0.00	0.00	15,00,00,000.00	15,05,62,800.00	0.04
563	9.30% POWERGRID CORP 2024 04 20 2024	20,00,00,000.00	20,11,38,800.00	0.04	20,00,00,000.00	20,38,45,800.00	0.05
564	9.30% POWER GRID CORPORATION 2027	5,00,00,000.00	5,25,48,400.00	0.01	5,00,00,000.00	5,30,46,900.00	0.01
565	9.30% POWERGRID CORP 2020 04 08 2020	82,50,00,000.00	88,93,40,925.00	0.19	82,50,00,000.00	89,75,01,825.00	0.22
566	9.30% TATA SONS 2024	0.00	0.00	0.00	10,80,00,000.00	10,86,83,424.00	0.03
567	9.33 % PGC 2023	0.00	0.00	0.00	5,00,00,000.00	5,05,48,850.00	0.01
568	9.34 % HDFC 2024	50,00,00,000.00	50,19,77,000.00	0.11	51,00,00,000.00	51,95,42,610.00	0.13
569	9.35% ICICI SECURITIES PR LTD 2023 20 04 2023	0.00	0.00	0.00	15,00,00,000.00	15,01,37,550.00	0.04
570	9.35% ICICI SECURITIES PR LTD 2023 14 06 2023	0.00	0.00	0.00	25,80,00,000.00	25,87,40,202.00	0.06
571	9.35% POWER GRID CORP 2027 20 08 2027	5,00,00,000.00	5,27,30,350.00	0.01	5,00,00,000.00	5,31,75,250.00	0.01
572	9.35% TATA MOTORS LTD 2023 10 11 2023	0.00	0.00	0.00	34,00,00,000.00	34,18,29,200.00	0.08
573	9.36% IDFC LTD. 2024	20,00,00,000.00	20,04,79,200.00	0.04	20,00,00,000.00	20,18,33,600.00	0.05
574	9.38 % IDFC 2024	5,00,00,000.00	5,01,51,850.00	0.01	5,00,00,000.00	5,04,89,800.00	0.01
575	9.39 % LIC HOUSING FINANCE 2024 22 08 2024	41,80,00,000.00	41,99,19,038.00	0.09	41,80,00,000.00	42,49,26,260.00	0.10
576	9.39 % PFC 2029	10,00,00,000.00	10,79,27,100.00	0.02	10,00,00,000.00	10,90,04,000.00	0.03
577	9.44% TATA SONS 2024	0.00	0.00	0.00	29,70,00,000.00	29,91,32,163.00	0.07
578	9.45% SBI PERPETUAL BOND 22 02 2024	0.00	0.00	0.00	65,00,00,000.00	65,72,05,900.00	0.16
579	9.47% LIC HOUSING FINANCE LTD 2024	39,00,00,000.00	39,19,04,370.00	0.09	39,00,00,000.00	39,68,56,590.00	0.10
580	9.50 % HDFC 2024	10,00,00,000.00	10,04,00,800.00	0.02	10,00,00,000.00	10,20,17,900.00	0.03
581	9.55 % CANARA BANK PERPETUAL 05 02 2025	15,00,00,000.00	15,24,71,100.00	0.03	15,00,00,000.00	15,38,68,950.00	0.04
582	9.55 % HDB FINANCIAL SERVICES LTD 2024	7,00,00,000.00	7,03,03,730.00	0.02	7,00,00,000.00	7,10,79,610.00	0.02
583	9.57% EXPORT IMPORT CORP LTD 2024	0.00	0.00	0.00	35,50,00,000.00	35,95,81,985.00	0.09

584	9.58 % EXIM BOND 2023	0.00	0.00	0.00	16,90,00,000.00	17,04,83,313.00	0.04
585	9.60% EXPORT IMPORT	0.00	0.00	0.00	10,00,00,000.00	10,14,37,700.00	0.02
586	9.64% POWER GRID	0.00	0.00	0.00	1,25,00,000.00	1,25,33,375.00	0.00
587	9.64% POWER GRID	1,25,00,000.00	1,25,26,262.50	0.00	1,25,00,000.00	1,27,46,150.00	0.00
588	9.64% POWER GRID	1,25,00,000.00	1,27,76,387.50	0.00	1,25,00,000.00	1,29,95,787.50	0.00
589	9.64% POWER GRID	1,25,00,000.00	1,29,98,187.50	0.00	1,25,00,000.00	1,32,09,325.00	0.00
590	9.70% HDB FINANCIAL	10,00,00,000.00	10,01,58,600.00	0.02	10,00,00,000.00	10,13,59,200.00	0.02
591	9.81 % TATA MOTORS	10,00,00,000.00	10,05,55,100.00	0.02	10,00,00,000.00	10,18,49,700.00	0.02
592	9.90% ICICI BANK	0.00	0.00	0.00	50,00,00,000.00	50,92,10,500.00	0.12
593	BRITANNIA INDUSTRIES	3,94,91,400.00	1,13,95,203.98	0.00	3,94,91,400.00	1,11,76,540.10	0.00
	Total:	4,58,21,71,83,262.00	4,57,67,42,09,721.96	100.00	4,09,79,45,83,262.00	4,08,24,37,31,274.77	100.00
Equity Shares		As On 31-03-2024			As On 31-03-2023		
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.	3,56,694.00	88,87,74,439.80	0.32	4,63,100.00	77,20,80,320.00	0.38
2	ADANI PORTS AND	0.00	0.00	0.00	15,03,993.00	95,03,73,176.70	0.47
3	AMBUJA CEMENTS LTD	31,48,146.00	1,92,77,67,203.10	0.68	14,43,446.00	52,76,51,685.30	0.26
4	APOLLO HOSPITALS	2,74,071.00	1,74,22,14,532.80	0.62	3,29,465.00	1,42,02,90,668.50	0.70
5	ASIAN PAINTS LIMITED	11,51,479.00	3,27,79,72,843.25	1.16	10,57,368.00	2,92,00,80,337.20	1.44
6	ASHOK LEYLAND	71,77,152.00	1,22,90,87,280.00	0.44	96,98,943.00	1,35,00,92,865.60	0.67
7	ASTRAL LTD	5,86,918.00	1,16,87,00,467.50	0.41	5,84,898.00	78,20,08,626.00	0.39
8	AXIS BANK EQUITY	84,89,017.00	8,88,96,98,602.40	3.16	86,63,895.00	7,43,79,53,857.50	3.67
9	BAJAJ FINANCE LIMITED	7,91,883.00	5,73,73,90,305.75	2.04	6,46,615.00	3,63,18,74,801.25	1.79
10	BAJAJ FINSERV LIMITED	18,91,690.00	3,10,96,54,606.50	1.10	15,84,938.00	2,00,73,23,977.00	0.99
11	BHARAT ELECTRONICS	1,51,62,973.00	3,05,53,39,059.50	1.08	1,59,29,304.00	1,55,39,03,605.20	0.77
12	BHARAT FORGE LIMITED	21,09,728.00	2,38,31,48,748.80	0.85	19,11,224.00	1,47,25,02,530.80	0.73
13	BHARTIARTL EQUITY	70,00,228.00	8,60,04,80,120.80	3.05	82,85,719.00	6,20,60,03,531.00	3.06
14	BHARTI AIRTEL PARTLY	0.00	0.00	0.00	4,65,445.00	17,06,78,681.50	0.08
15	BAJAJ AUTO	3,52,144.00	3,22,14,66,133.60	1.14	4,44,110.00	1,72,52,56,322.50	0.85
16	BANK OF BARODA	83,52,552.00	2,20,54,91,355.60	0.78	1,11,42,922.00	1,88,14,82,379.70	0.93
17	BHARAT PETROLEUM	39,21,559.00	2,36,23,47,141.60	0.84	47,64,216.00	1,64,03,19,568.80	0.81
18	BRITANNIA INDUSTRIES	2,62,188.00	1,28,76,70,815.00	0.46	1,95,659.00	84,56,67,546.85	0.42
19	CHOLAMANDALAM	12,00,435.00	1,38,84,23,121.00	0.49	12,11,076.00	92,19,92,158.80	0.45
20	CIPLA	15,83,670.00	2,37,06,74,806.50	0.84	18,42,263.00	1,65,89,57,831.50	0.82
21	CONTAINER	2,39,381.00	21,11,57,980.10	0.08	18,31,889.00	1,06,29,53,592.25	0.52
22	CUMMINS INDIA LIMITED	4,70,867.00	1,41,55,43,918.75	0.50	2,03,122.00	33,10,07,611.20	0.16
23	DABUR	42,88,755.00	2,24,36,62,178.25	0.80	28,24,188.00	1,53,89,00,041.20	0.76
24	DIVIS LABORATORIES	0.00	0.00	0.00	1,26,768.00	35,79,10,432.80	0.18
25	DR. REDDY'S	5,33,411.00	3,28,46,91,596.90	1.17	4,64,051.00	2,14,51,91,760.25	1.06
26	EICHER MOTORS	4,48,345.00	1,80,20,33,058.50	0.64	4,52,795.00	1,33,52,24,535.75	0.66
27	GAS AUTHORITY OF	96,78,842.00	1,75,23,54,344.10	0.62	90,73,842.00	95,41,14,486.30	0.47
28	GODREJ CONSUMER	11,80,318.00	1,47,75,22,072.40	0.52	6,84,541.00	66,27,38,369.15	0.33
29	HAVELLS INDIA PVT	16,39,544.00	2,48,39,09,160.00	0.88	12,06,069.00	1,43,34,13,006.50	0.71
30	HCL TECHNOLOGIES	25,66,636.00	3,96,17,30,997.80	1.41	22,40,844.00	2,43,18,75,951.00	1.20
31	HOUSING	0.00	0.00	0.00	26,06,070.00	6,84,22,36,785.00	3.37
32	HDFC BANK LTD.	1,26,94,234.00	18,37,99,81,408.60	6.52	73,71,521.00	11,86,48,31,625.55	5.85
33	HDFC LIFE INSURANCE	31,28,414.00	1,98,13,81,006.90	0.70	9,65,720.00	48,20,87,424.00	0.24
34	HINDALCO EQUITY	27,42,379.00	1,53,64,17,834.75	0.55	21,86,379.00	88,62,48,727.65	0.44
35	HINDUSTAN UNILEVER	27,53,530.00	6,23,49,55,655.50	2.21	22,25,966.00	5,69,92,52,048.10	2.81
36	ICICI EQUITY	2,22,26,712.00	24,30,04,64,229.60	8.63	1,94,76,577.00	17,08,58,27,173.25	8.42
37	INDUSIND BANK LIMITED	22,87,046.00	3,55,17,82,438.00	1.26	21,53,715.00	2,30,00,59,934.25	1.13
38	INFOSYS	89,26,778.00	13,37,27,59,782.90	4.75	86,10,081.00	12,29,47,65,163.95	6.06
39	ITC	2,03,44,249.00	8,71,44,59,059.15	3.09	1,61,84,526.00	6,20,67,65,721.00	3.06
40	JINDAL STEEL & POWER	5,81,557.00	49,38,29,126.55	0.18	5,34,557.00	29,19,75,033.40	0.14
41	KOTAK BANK EQUITY	46,48,120.00	8,29,92,18,260.00	2.95	40,19,607.00	6,96,53,75,989.95	3.43
42	LIFE INSURANCE	0.00	0.00	0.00	7,24,320.00	38,70,40,392.00	0.19
43	LARSEN AND TOURBO	35,99,472.00	13,54,80,52,660.80	4.81	33,58,189.00	7,26,77,92,633.80	3.58
44	LTI MINDTREE	2,18,272.00	1,07,79,14,444.80	0.38	1,91,219.00	91,01,35,513.35	0.45
45	MARICO LTD.	25,23,284.00	1,25,45,76,804.80	0.45	31,82,371.00	1,52,69,01,605.80	0.75

46	MARUTI EQUITY	3,49,512.00	4,40,39,73,529.20	1.56	4,43,761.00	3,67,97,32,776.15	1.81
47	MAHINDRA & MAHINDRA EQUITY	29,13,754.00	5,59,83,41,247.90	1.99	24,25,813.00	2,81,07,89,523.10	1.39
48	MUTHOOT FINANCE LTD.	5,26,282.00	77,91,34,186.90	0.28	6,90,632.00	67,67,84,828.40	0.33
49	NESTLE (I) LTD	5,47,810.00	1,43,65,49,553.50	0.51	1,11,046.00	2,18,81,05,907.00	1.08
50	NHPC LTD	1,41,84,746.00	1,27,23,71,716.20	0.45	2,25,18,052.00	90,52,25,690.40	0.45
51	NTPC LIMITED	1,54,70,554.00	5,19,50,12,033.20	1.84	1,44,77,238.00	2,53,49,64,373.80	1.25
52	OIL & NATURAL GAS CORPORATION	89,40,157.00	2,39,64,09,083.85	0.85	46,92,436.00	70,87,92,457.80	0.35
53	PAGE INDUSTRIES LTD	18,462.00	63,60,33,438.90	0.23	9,851.00	37,33,85,408.30	0.18
54	POWER GRID CORPORATION	1,03,17,977.00	2,85,70,47,831.30	1.01	64,91,230.00	1,46,50,70,611.00	0.72
55	PI INDUSTRIES LTD.	1,11,601.00	43,16,22,447.55	0.15	0.00	0.00	0.00
56	POLYCAB INDIA LTD	91,115.00	46,14,97,475.00	0.16	1,03,641.00	29,84,91,262.05	0.15
57	RURAL ELECTRIFICATION CORPORATION	23,42,787.00	1,05,65,96,937.00	0.38	0.00	0.00	0.00
58	RELIANCE INDUSTRY LIMITED	79,69,991.00	23,68,44,22,254.70	8.41	72,33,295.00	16,86,11,72,309.75	8.31
59	JIO FINANCIAL SERVICES	23,43,933.00	82,91,66,298.75	0.29	0.00	0.00	0.00
60	STATE BANK OF INDIA EQUITY	1,53,06,508.00	11,51,58,51,293.80	4.09	1,48,76,586.00	7,79,16,11,917.50	3.84
61	SBI LIFE INSURANCE CO LTD	5,30,793.00	79,63,22,198.25	0.28	9,01,128.00	99,22,32,040.80	0.49
62	SIEMENS LIMITED	3,65,608.00	1,96,47,95,672.40	0.70	2,10,257.00	69,95,56,577.55	0.34
63	SRF LTD	7,69,670.00	1,97,05,47,617.50	0.70	7,74,095.00	1,86,70,01,025.75	0.92
64	SUN PHARMACEUTICALS EQUITY	41,15,837.00	6,66,99,19,650.35	2.37	28,13,520.00	2,76,59,71,512.00	1.36
65	TATA CONSUMER PRODUCTS	4,87,713.00	53,46,30,990.60	0.19	19,88,661.00	1,40,96,62,349.85	0.70
66	TATA MOTORS LIMITED	33,94,192.00	3,36,97,53,817.60	1.20	40,25,210.00	1,69,38,08,368.00	0.84
67	TATA STEEL	2,18,49,016.00	3,40,51,69,143.60	1.21	1,78,57,000.00	1,86,60,56,500.00	0.92
68	TATA CONSULTANCY LIMITED	23,15,557.00	8,97,57,93,599.10	3.19	21,59,507.00	6,92,31,63,491.30	3.41
69	TECH MAHINDRA LIMITED	22,64,417.00	2,82,62,18,857.70	1.00	13,22,632.00	1,45,73,42,069.20	0.72
70	TITAN EQUITY	9,13,926.00	3,47,45,63,866.80	1.23	8,58,427.00	2,15,88,58,062.30	1.06
71	TORRENT PHARMACEUTICALS LTD	8,05,385.00	2,09,44,84,231.00	0.74	7,78,569.00	1,19,67,77,338.35	0.59
72	ULTRATECH CEMENT LIMITED	5,42,742.00	5,29,12,73,169.30	1.88	4,98,042.00	3,79,61,50,830.30	1.87
73	UNITED PHOSPHORUS LIMITED	0.00	0.00	0.00	8,95,167.00	64,24,16,597.55	0.32
74	UNITED SPIRITS LIMITED	13,72,390.00	1,55,66,33,357.50	0.55	15,66,986.00	1,18,51,11,511.80	0.58
75	VOLTAS LTD.	0.00	0.00	0.00	8,69,408.00	71,13,93,096.00	0.35
	Total:	29,26,95,108.00	2,81,70,88,35,102.10	100.00	27,66,59,716.00	2,02,80,07,48,465.15	100.00

Central and State Government Securities		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	10.18% GOI 2026	8,05,10,000.00	8,59,66,645.76	0.01	8,05,10,000.00	8,75,17,107.34	0.01
2	5.74% GSEC 15-11-2026	0.00	0.00	0.00	3,50,00,00,000.00	3,34,21,85,000.00	0.40
3	5.77% GSEC 03.08.2030	2,50,00,00,000.00	2,33,82,15,000.00	0.20	2,50,00,00,000.00	2,29,56,40,000.00	0.27
4	5.79% GSEC 11.05.2030	2,00,00,00,000.00	1,87,34,92,000.00	0.16	2,00,00,00,000.00	1,84,18,96,000.00	0.22
5	5.85% GSEC 01.12.2030	3,09,00,00,000.00	2,89,24,31,580.00	0.25	3,09,00,00,000.00	2,83,94,50,440.00	0.34
6	6.10% GSEC 12.07.2031	15,22,26,00,000.00	14,37,31,18,029.60	1.25	15,22,26,00,000.00	14,11,13,34,977.40	1.69
7	6.19% GSEC 16.09.2034	35,05,00,00,000.00	32,76,50,55,450.00	2.86	35,05,00,00,000.00	31,98,30,19,850.00	3.82
8	6.22% GSEC 16/03/2035	49,97,00,60,000.00	46,74,69,41,159.94	4.08	50,97,00,60,000.00	46,54,44,31,630.32	5.57
9	6.24% MAHARASHTRA GOI 09/07/2026	83,49,20,000.00	80,02,70,820.00	0.07	83,49,20,000.00	78,94,66,120.28	0.09
10	6.46% WEST BENGAL GOI 07/09/2026	32,19,50,000.00	30,70,11,198.05	0.03	32,19,50,000.00	30,21,36,231.15	0.04
11	6.53% CHHATTISGARH GOI 15/09/2026	50,00,00,000.00	48,36,44,500.00	0.04	50,00,00,000.00	47,88,41,500.00	0.06
12	6.53% KARNATAKA SDL GOI 12/09/2026	0.00	0.00	0.00	1,00,00,00,000.00	93,94,63,000.00	0.11
13	6.54% GSEC 17.01.2032	37,75,00,00,000.00	36,53,63,75,250.00	3.19	38,25,00,00,000.00	36,30,91,18,500.00	4.34
14	6.54% KARNATAKA SDL GOI 10/09/2026	1,00,00,00,000.00	95,80,63,000.00	0.08	1,00,00,00,000.00	93,99,16,000.00	0.11
15	6.56% MAHARASHTRA GOI 04/11/2026	1,00,00,00,000.00	95,02,58,000.00	0.08	1,00,00,00,000.00	92,91,24,000.00	0.11
16	6.57% GOVT. STOCK 2033 GOI 02/09/2026	6,38,00,00,000.00	6,16,98,04,520.00	0.54	6,38,57,10,000.00	6,02,72,35,397.73	0.72
17	6.60% UTTAR PRADESH GOI 23/10/2026	1,00,00,00,000.00	96,07,24,000.00	0.08	1,00,00,00,000.00	94,44,15,000.00	0.11
18	6.62% RAJASTHAN SDL GOI 12/09/2026	50,00,00,000.00	48,02,19,500.00	0.04	50,00,00,000.00	47,29,30,500.00	0.06
19	6.62% UTTAR PRADESH GOI 20/10/2026	2,00,00,00,000.00	1,92,33,66,000.00	0.17	2,00,00,00,000.00	1,89,09,32,000.00	0.23
20	6.63% MAHARASHTRA GOI 14/10/2026	50,00,00,000.00	48,13,15,500.00	0.04	50,00,00,000.00	47,31,00,000.00	0.06
21	6.63% TAMIL NADU SDL GOI 10/09/2026	2,05,00,00,000.00	1,93,25,12,450.00	0.17	0.00	0.00	0.00
22	6.64% GS 16.06.2035	19,25,00,00,000.00	18,57,62,69,250.00	1.62	16,25,00,00,000.00	15,35,29,35,000.00	1.84
23	6.65% FOOD CORPORATION OF INDIA	2,70,00,00,000.00	2,57,35,61,700.00	0.22	2,70,00,00,000.00	2,54,61,05,400.00	0.30
24	6.66% KARNATAKA SDL GOI 11/09/2026	50,00,00,000.00	47,76,89,500.00	0.04	50,00,00,000.00	46,86,71,000.00	0.06
25	6.67% GS 15-12-2035	26,80,00,00,000.00	25,91,56,80,400.00	2.26	23,50,00,00,000.00	22,16,05,47,000.00	2.65

26	6.67% GSEC 17/12/2050	13,29,88,30,000.00	12,59,25,15,839.87	1.10	13,79,88,30,000.00	12,66,26,61,935.46	1.51
27	6.67% MAHARASHTRA SDL 06.06.2024	25,00,00,000.00	24,01,25,500.00	0.02	25,00,00,000.00	23,57,86,000.00	0.03
28	6.67% MAHARASHTRA SDL 05.11.2022	50,00,00,000.00	47,84,63,000.00	0.04	50,00,00,000.00	46,81,04,500.00	0.06
29	6.68% GS 2031 17.09.31	1,40,00,00,000.00	1,36,97,81,000.00	0.12	2,40,00,00,000.00	2,30,87,78,400.00	0.28
30	6.73% TAMIL NADU SDL 07.12.2022	1,00,00,00,000.00	93,60,14,000.00	0.08	0.00	0.00	0.00
31	6.75% KARNATAKA SDL 04.11.2025	50,00,00,000.00	47,57,61,000.00	0.04	50,00,00,000.00	46,40,16,500.00	0.06
32	6.75% RAJASTHAN SDL 06.04.2024	5,00,00,00,000.00	4,82,86,90,000.00	0.42	5,00,00,00,000.00	4,74,64,90,000.00	0.57
33	6.76% GS 22.02.2061	3,99,40,20,000.00	3,79,69,75,023.30	0.33	2,99,40,20,000.00	2,74,77,43,890.88	0.33
34	6.78% MAHARASHTRA SDL 05.05.2024	50,00,00,000.00	48,38,19,000.00	0.04	50,00,00,000.00	47,61,49,000.00	0.06
35	6.78% RAJASTHAN SDL 05.05.2024	24,33,30,000.00	23,53,08,139.89	0.02	24,33,30,000.00	23,13,29,207.73	0.03
36	6.78% SIKKIM SDL 05.05.2024	2,50,00,00,000.00	2,41,45,35,000.00	0.21	2,50,00,00,000.00	2,37,65,32,500.00	0.28
37	6.79% BHARAT SANCHAR NICAM LIMITED	4,70,00,00,000.00	4,54,46,79,100.00	0.40	4,70,00,00,000.00	4,43,27,01,600.00	0.53
38	6.79 % GOVT SECURITY 2027.15.05.2027	2,40,00,00,000.00	2,38,22,08,800.00	0.21	2,40,00,00,000.00	2,36,57,25,600.00	0.28
39	6.79% GSEC 26.12.2029	2,10,00,00,000.00	2,07,41,67,900.00	0.18	2,10,00,00,000.00	2,05,01,75,400.00	0.25
40	6.79% PUNJAB SDL 04.11.2025	1,50,00,00,000.00	1,42,88,58,000.00	0.12	1,50,00,00,000.00	1,39,42,96,500.00	0.17
41	6.80% GSEC 15/12/2060	5,47,90,60,000.00	5,24,20,13,948.16	0.46	75,00,00,000.00	69,19,27,500.00	0.08
42	6.81% KERALA SDL 16.06.2024	1,00,00,00,000.00	96,63,00,000.00	0.08	1,00,00,00,000.00	95,23,56,000.00	0.11
43	6.82% RAJASTHAN SDL 20.04.2024	2,00,00,00,000.00	1,93,87,70,000.00	0.17	2,00,00,00,000.00	1,90,65,58,000.00	0.23
44	6.83% BIHAR SDL 08-12- 2022	1,50,00,00,000.00	1,45,63,00,500.00	0.13	1,50,00,00,000.00	1,42,81,96,500.00	0.17
45	6.83% MAHARASHTRA SDL 05.05.2022	3,00,00,00,000.00	2,90,52,66,000.00	0.25	3,00,00,00,000.00	2,84,67,15,000.00	0.34
46	6.83% TAMILNADU SDL 02.06.2024	30,00,00,000.00	29,08,94,400.00	0.03	30,00,00,000.00	28,64,12,400.00	0.03
47	6.83% WESTBENGAL SDL 14.05.2024	1,50,00,00,000.00	1,45,30,71,000.00	0.13	1,50,00,00,000.00	1,43,07,37,500.00	0.17
48	6.84% ARUNACHAL PRADESH SDL 20.04.2024	1,65,26,00,000.00	1,60,22,50,235.80	0.14	1,65,26,00,000.00	1,57,77,80,187.60	0.19
49	6.84% RAJASTHAN SDL 02.06.2024	1,50,00,00,000.00	1,45,50,22,500.00	0.13	1,50,00,00,000.00	1,43,08,51,500.00	0.17
50	6.84% UTTAR PRADESH SDL 20.02.2024	1,00,00,00,000.00	96,91,45,000.00	0.08	1,00,00,00,000.00	95,46,52,000.00	0.11
51	6.85% MADHYAPRADESH SDL 15.06.2024	1,80,00,00,000.00	1,74,39,73,200.00	0.15	1,80,00,00,000.00	1,72,06,11,000.00	0.21
52	6.85% MTNL GOI 20.12.2022	1,00,00,00,000.00	95,73,60,000.00	0.08	1,00,00,00,000.00	94,89,58,000.00	0.11
53	6.85% NAGALAND SDL 02.06.2024	1,50,00,00,000.00	1,45,44,24,000.00	0.13	1,50,00,00,000.00	1,43,21,44,500.00	0.17
54	6.86% MAHARASHTRA SDL 02.06.2022	1,19,78,00,000.00	1,16,20,76,812.80	0.10	1,19,78,00,000.00	1,13,88,35,899.40	0.14
55	6.87% BIHAR SDL 06-10- 2022	1,50,00,00,000.00	1,46,04,30,000.00	0.13	1,50,00,00,000.00	1,43,29,75,500.00	0.17
56	6.87% JHARKHAND SDL 15.02.2024	33,68,40,000.00	32,66,50,253.16	0.03	33,68,40,000.00	32,26,77,562.20	0.04
57	6.88% GUJARAT SDL 20.6.2024	2,50,00,00,000.00	2,43,49,77,500.00	0.21	2,50,00,00,000.00	2,39,81,97,500.00	0.29
58	6.88% UTTAR PRADESH SDL 22.06.2024	3,61,00,00,000.00	3,50,90,82,450.00	0.31	3,61,00,00,000.00	3,45,82,17,550.00	0.41
59	6.89% MAHARASHTRA SDL 22.06.2022	49,00,00,000.00	47,61,97,680.00	0.04	49,00,00,000.00	46,67,25,000.00	0.06
60	6.90% OIL BOND 2026	50,00,00,000.00	49,62,96,500.00	0.04	50,00,00,000.00	49,20,37,000.00	0.06
61	6.90% GUJARAT SDL 24.2.2022	2,00,00,00,000.00	1,95,76,94,000.00	0.17	2,00,00,00,000.00	1,92,60,60,000.00	0.23
62	6.90% UTTAR PRADESH SDL 14.02.2022	1,50,00,00,000.00	1,46,80,29,000.00	0.13	1,50,00,00,000.00	1,44,71,34,000.00	0.17
63	6.91% MAHARASHTRA SDL 15.05.2022	2,75,00,00,000.00	2,66,60,78,250.00	0.23	2,50,00,00,000.00	2,37,31,75,000.00	0.28
64	6.93% UTTAR PRADESH SDL 17.11.2024	1,50,00,00,000.00	1,46,07,04,500.00	0.13	1,50,00,00,000.00	1,43,94,93,000.00	0.17
65	6.94% RAJASTHAN SDL 20.06.2024	1,50,00,00,000.00	1,45,54,96,500.00	0.13	1,50,00,00,000.00	1,42,09,71,000.00	0.17
66	6.94% UTTAR PRADESH SDL 10.02.2024	2,00,00,00,000.00	1,95,26,98,000.00	0.17	2,00,00,00,000.00	1,92,57,34,000.00	0.23
67	6.94% UTTAR PRADESH SDL 20.02.2024	3,50,00,00,000.00	3,41,35,67,500.00	0.30	3,50,00,00,000.00	3,36,52,81,500.00	0.40
68	6.95% GSEC 16-12-2061	6,20,00,00,000.00	6,06,73,57,200.00	0.53	5,00,00,00,000.00	4,71,26,65,000.00	0.56
69	6.95% HARYANA SDL 02.06.2022	5,00,00,00,000.00	4,85,40,85,000.00	0.42	5,00,00,00,000.00	4,74,10,15,000.00	0.57
70	6.96% KARNATAKA SDL 20.12.2024	1,50,00,00,000.00	1,46,73,06,000.00	0.13	1,50,00,00,000.00	1,43,85,06,000.00	0.17
71	6.96% KERALA SDL 02.06.2024	79,75,50,000.00	77,22,94,781.70	0.07	79,75,50,000.00	75,55,04,759.10	0.09
72	6.96% UTTAR PRADESH SDL 22.12.2024	50,00,00,000.00	48,76,29,500.00	0.04	50,00,00,000.00	48,05,94,500.00	0.06
73	6.97% PUNJAB SDL 10.02.24	1,00,00,00,000.00	97,49,97,000.00	0.09	1,00,00,00,000.00	96,17,79,000.00	0.12
74	6.98% GOA SDL 22-12- 2024	60,00,00,000.00	58,48,29,600.00	0.05	60,00,00,000.00	57,67,82,400.00	0.07
75	6.98% GUJARAT SDL 11- 02.2024	1,50,00,00,000.00	1,46,89,75,500.00	0.13	1,50,00,00,000.00	1,44,52,99,500.00	0.17
76	6.98% PUNJAB SDL 29-09- 2022	1,50,00,00,000.00	1,46,03,64,000.00	0.13	1,50,00,00,000.00	1,41,48,39,000.00	0.17
77	6.98% TAMILNADU SDL 04.08.2024	1,50,00,00,000.00	1,46,65,30,500.00	0.13	1,50,00,00,000.00	1,44,51,27,000.00	0.17
78	6.98% WEST BENGAL SDL 11.02.2025	70,00,00,000.00	68,01,86,500.00	0.06	70,00,00,000.00	66,08,66,500.00	0.08
79	6.99% GSEC 15-12-2051	13,02,50,60,000.00	12,84,40,37,716.12	1.12	11,27,50,60,000.00	10,71,69,10,704.82	1.28
80	6.99% UTTAR PRADESH SDL 27.10.2024	1,50,00,00,000.00	1,46,61,30,000.00	0.13	1,50,00,00,000.00	1,44,54,33,000.00	0.17
81	7.95% GOI 2032	8,11,00,00,000.00	8,54,03,57,150.00	0.75	8,11,00,00,000.00	8,44,51,21,420.00	1.01
82	7.00% TAMILNADU SDL 14.08.2024	3,50,00,00,000.00	3,42,57,02,000.00	0.30	3,50,00,00,000.00	3,37,60,54,500.00	0.40
83	7.00% WESTBENGAL SDL 04.08.2024	50,00,00,000.00	48,87,10,500.00	0.04	50,00,00,000.00	48,16,06,500.00	0.06
84	7.00% WESTBENGAL SDL 02.11.2024	1,00,00,00,000.00	97,69,10,000.00	0.09	1,00,00,00,000.00	96,25,00,000.00	0.12

85	7.01% MAHARASHTRA GSL 07-07-2022	3,50,00,00,000.00	3,42,67,31,000.00	0.30	3,50,00,00,000.00	3,36,08,01,500.00	0.40
86	7.02% KARNATAKA SDL GSL 10-10-2022	1,50,00,00,000.00	1,46,21,76,000.00	0.13	1,50,00,00,000.00	1,42,75,63,500.00	0.17
87	7.02% TAMILNADU SDL GSL 02-02-2022	1,50,00,00,000.00	1,47,69,09,000.00	0.13	1,50,00,00,000.00	1,45,63,42,500.00	0.17
88	7.02% UTTARPRADESH GSL 11-11-2022	1,15,88,10,000.00	1,13,50,78,730.01	0.10	2,00,00,00,000.00	1,93,20,84,000.00	0.23
89	7.02% WESTBENGAL SDL GSL 07-10-2022	1,00,00,00,000.00	97,86,42,000.00	0.09	1,00,00,00,000.00	96,45,84,000.00	0.12
90	7.03% TAMILNADU SDL GSL 02-02-2022	50,00,00,000.00	49,25,23,000.00	0.04	50,00,00,000.00	48,56,82,500.00	0.06
91	7.03% U.P. SDL GSL 02-02-2022	1,50,00,00,000.00	1,47,73,54,500.00	0.13	1,50,00,00,000.00	1,45,76,52,000.00	0.17
92	7.05% MAHARASHTRA GSL 07-10-2022	64,32,70,000.00	63,12,08,687.50	0.06	64,32,70,000.00	61,90,29,013.32	0.07
93	7.05% MTNL GOI 12.10.30	1,15,00,00,000.00	1,11,38,19,850.00	0.10	1,15,00,00,000.00	1,10,54,58,200.00	0.13
94	7.06% GOVT. SECURITY GSL 10-10-2022	2,75,00,00,000.00	2,73,82,96,000.00	0.24	2,75,00,00,000.00	2,64,73,72,750.00	0.32
95	7.08% KARNATAKA SDL GSL 10-10-2022	29,74,40,000.00	29,06,54,798.72	0.03	29,74,40,000.00	28,32,90,779.20	0.03
96	7.08% UTTARPRADESH GSL 17-02-2022	2,50,00,00,000.00	2,45,93,75,000.00	0.21	2,50,00,00,000.00	2,42,74,92,500.00	0.29
97	7.09% FOOD CORPORATION OF INDIA	1,89,70,00,000.00	1,84,58,41,704.00	0.16	1,89,70,00,000.00	1,83,08,04,185.00	0.22
98	7.09% HARYANA SDL 23- 02-2022	2,50,00,00,000.00	2,46,78,77,500.00	0.22	2,50,00,00,000.00	2,44,37,47,500.00	0.29
99	7.09% KARNATAKA SDL GSL 10-10-2022	50,00,00,000.00	49,39,74,500.00	0.04	50,00,00,000.00	48,68,16,500.00	0.06
100	7.09% KERALA SDL GSL 02-02-2022	80,00,00,000.00	77,92,37,600.00	0.07	80,00,00,000.00	76,41,20,000.00	0.09
101	7.09% UTTARPRADESH GSL 12-02-2022	0.00	0.00	0.00	90,00,00,000.00	87,75,25,200.00	0.10
102	7.10% GS 18-04-2029	8,15,00,00,000.00	8,16,50,69,350.00	0.71	12,00,00,00,000.00	11,92,54,68,000.00	1.43
103	7.10% JAMMUKASHMIR GSL 20-02-2022	2,50,00,00,000.00	2,45,29,42,500.00	0.21	2,50,00,00,000.00	2,39,16,02,500.00	0.29
104	7.10% UTTARPRADESH GSL 10-02-2022	75,00,00,000.00	74,11,23,750.00	0.06	75,00,00,000.00	73,15,26,000.00	0.09
105	7.12 % UTTAR PRADESH GSL 24-07-2022	38,75,00,000.00	38,25,63,250.00	0.03	38,75,00,000.00	37,85,90,212.50	0.05
106	7.13% TAMILNADU SDL GSL 02-02-2022	2,50,00,00,000.00	2,47,43,85,000.00	0.22	2,50,00,00,000.00	2,44,14,50,000.00	0.29
107	7.14% UTTARPRADESH GSL 05-02-2022	2,00,00,00,000.00	1,98,02,66,000.00	0.17	2,00,00,00,000.00	1,95,54,06,000.00	0.23
108	7.14% WEST BENGAL GSL 04-02-2022	1,32,22,60,000.00	1,30,65,85,929.96	0.11	1,32,22,60,000.00	1,29,35,19,356.64	0.15
109	7.14% WESTBENGAL SDL GSL 04-02-2022	1,93,56,40,000.00	1,90,75,84,833.84	0.17	1,93,56,40,000.00	1,87,31,84,639.76	0.22
110	7.16% GOVT SECURITIES GSL 20-07-2022	0.00	0.00	0.00	54,50,00,000.00	54,51,64,590.00	0.07
111	7.16% GSEC 20.09.2050	12,05,00,00,000.00	12,11,52,02,550.00	1.06	11,30,00,00,000.00	11,02,16,47,100.00	1.32
112	7.16% UTTARPRADESH GSL 17-02-2022	6,50,00,00,000.00	6,42,17,59,500.00	0.56	6,50,00,00,000.00	6,34,11,40,000.00	0.76
113	7.17% BIHAR SDL 02-03- 2022	2,00,00,00,000.00	1,97,40,46,000.00	0.17	2,00,00,00,000.00	1,93,39,26,000.00	0.23
114	7.17% GOVT. SECURITY GSL 02-04-2022	5,75,00,00,000.00	5,76,84,00,000.00	0.50	5,75,00,00,000.00	5,74,36,75,000.00	0.69
115	7.17% GSEC 17-04-2030	1,00,00,00,000.00	1,00,48,98,000.00	0.09	0.00	0.00	0.00
116	7.17% KARNATAKA SDL GSL 04-02-2022	2,50,00,00,000.00	2,47,95,12,500.00	0.22	2,50,00,00,000.00	2,44,53,15,000.00	0.29
117	7.17% TAMILNADU SDL GSL 02-02-2022	2,50,00,00,000.00	2,47,91,55,000.00	0.22	2,50,00,00,000.00	2,44,67,40,000.00	0.29
118	7.17% UTTAR PRADESH GSL 11-02-2022	83,35,60,000.00	82,47,11,760.60	0.07	83,35,60,000.00	81,63,91,998.24	0.10
119	7.17% UTTARPRADESH GSL 10-02-2022	1,68,02,30,000.00	1,66,09,14,075.92	0.15	1,68,02,30,000.00	1,64,01,93,479.56	0.20
120	7.18% GOI 14-08-2033	5,50,00,00,000.00	5,54,69,64,500.00	0.48	0.00	0.00	0.00
121	7.18% GOI 2037	18,75,00,00,000.00	18,89,22,37,500.00	1.65	0.00	0.00	0.00
122	7.18% MAHARASHTRA GSL 08-04-2022	2,50,00,00,000.00	2,47,83,85,000.00	0.22	2,50,00,00,000.00	2,44,63,05,000.00	0.29
123	7.18% TAMILNADU SDL GSL 02-02-2022	40,00,00,000.00	39,79,74,800.00	0.03	40,00,00,000.00	39,79,28,800.00	0.05
124	7.18% UTTARPRADESH GSL 20-02-2022	50,00,00,000.00	49,60,08,000.00	0.04	50,00,00,000.00	48,99,19,500.00	0.06
125	7.19% GSEC 15.09.2060	2,00,00,00,000.00	2,01,87,78,000.00	0.18	2,00,00,00,000.00	1,95,10,12,000.00	0.23
126	7.19% TAMIL NADU SDL GSL 02-02-2022	14,50,00,000.00	14,25,74,875.00	0.01	0.00	0.00	0.00
127	7.19% UTTARPRADESH GSL 02-02-2022	1,57,59,00,000.00	1,55,94,77,546.10	0.14	1,57,59,00,000.00	1,54,02,38,958.90	0.18
128	7.20% MAHARASHTRA GSL 08-04-2022	3,30,00,00,000.00	3,28,21,83,300.00	0.29	3,30,00,00,000.00	3,28,91,95,800.00	0.39
129	7.23% ASSAM SDL GSL 10-10-2022	1,00,00,00,000.00	99,53,98,000.00	0.09	1,00,00,00,000.00	98,03,96,000.00	0.12
130	7.23% KARNATAKA SDL GSL 11-11-2022	25,00,00,000.00	24,87,22,250.00	0.02	2,00,00,00,000.00	1,97,67,18,000.00	0.24
131	7.23% KERALA SDL GSL 10-10-2022	2,00,00,00,000.00	1,98,38,62,000.00	0.17	2,00,00,00,000.00	1,95,93,12,000.00	0.23
132	7.23% TAMILNADU SDL GSL 02-02-2022	1,50,00,00,000.00	1,48,83,46,500.00	0.13	1,50,00,00,000.00	1,46,23,17,000.00	0.17
133	7.23% TRIPURA SDL GSL 10-10-2022	1,00,00,00,000.00	99,11,91,000.00	0.09	1,00,00,00,000.00	97,99,58,000.00	0.12
134	7.23% UTTAR PRADESH GSL 02-10-2022	75,00,00,000.00	74,38,75,500.00	0.06	75,00,00,000.00	73,65,34,500.00	0.09
135	7.24% BIHAR SDL GSL 10-10-2022	3,00,00,00,000.00	2,98,30,08,000.00	0.26	3,00,00,00,000.00	2,94,90,69,000.00	0.35
136	7.25% GSEC 12-06-2063	79,58,57,80,000.00	80,72,88,70,558.14	7.05	0.00	0.00	0.00
137	7.26% GSEC 14.01.2029	0.00	0.00	0.00	1,40,00,00,000.00	1,40,44,33,800.00	0.17
138	7.26% GSEC 22-08-2032	21,25,00,00,000.00	21,47,80,12,500.00	1.87	20,25,00,00,000.00	20,17,35,36,000.00	2.41
139	7.26% G-SEC 06-02-2033	32,10,00,00,000.00	32,46,12,53,400.00	2.83	5,00,00,00,000.00	4,98,19,35,000.00	0.60
140	7.26% HARYANA SDL 23- 02-2022	1,50,00,00,000.00	1,48,92,91,500.00	0.13	1,50,00,00,000.00	1,46,62,47,000.00	0.18
141	7.27% GSEC 08.04.2026	2,35,00,00,000.00	2,35,88,61,850.00	0.21	3,85,00,00,000.00	3,86,23,23,850.00	0.46
142	7.27% MAHARASHTRA GSL 11-11-2022	33,12,90,000.00	32,98,52,201.40	0.03	33,12,90,000.00	32,58,64,132.38	0.04
143	7.27% TAMIL NADU SDL GSL 07-07-2022	35,00,00,000.00	34,91,44,600.00	0.03	35,00,00,000.00	34,93,36,050.00	0.04

144	7.28% TELANGANA SDL 2025	1,29,00,00,000.00	1,28,73,38,730.00	0.11	1,29,00,00,000.00	1,25,11,58,100.00	0.15
145	7.29% KARNATAKA SDL 2024	2,00,00,00,000.00	1,98,53,20,000.00	0.17	2,00,00,00,000.00	1,93,90,98,000.00	0.23
146	7.30% GSEC 19-06-2053	75,40,00,00,000.00	77,03,99,50,000.00	6.72	0.00	0.00	0.00
147	7.31% PUDUCHERRY SDL 2024	1,00,00,00,000.00	99,37,22,000.00	0.09	1,00,00,00,000.00	97,60,51,000.00	0.12
148	7.32% KARNATAKA SDL 2022	2,50,00,00,000.00	2,48,67,95,000.00	0.22	2,50,00,00,000.00	2,42,91,00,000.00	0.29
149	7.33% MAHARASHTRA SDL 13-03-2024	1,00,00,00,000.00	99,84,37,000.00	0.09	1,00,00,00,000.00	1,00,16,00,000.00	0.12
150	7.34% TELANGANA SDL 2024	1,50,00,00,000.00	1,49,65,45,500.00	0.13	1,50,00,00,000.00	1,46,35,41,000.00	0.18
151	7.35 % GOI 2024 2026	0.00	0.00	0.00	70,00,00,000.00	70,11,08,100.00	0.08
152	7.35% TAMIL NADU SDL 11-06-2022	2,50,00,00,000.00	2,49,46,22,500.00	0.22	0.00	0.00	0.00
153	7.36% GSEC 12-09-2052	24,30,00,00,000.00	25,06,54,25,700.00	2.19	12,00,00,00,000.00	11,94,92,16,000.00	1.43
154	7.37% TELANGANA SDL 12-03-2024	3,00,00,00,000.00	2,99,55,30,000.00	0.26	0.00	0.00	0.00
155	7.37 % UTTAR PRADESH SDL 2027-12-09-2027	50,00,00,000.00	49,98,61,000.00	0.04	50,00,00,000.00	50,02,43,500.00	0.06
156	7.38% GSEC 20-06-2027	1,70,00,00,000.00	1,71,54,61,500.00	0.15	2,10,00,00,000.00	2,11,46,30,700.00	0.25
157	7.38% KERALA SDL 13-03- 2024	5,00,00,00,000.00	5,00,06,20,000.00	0.44	0.00	0.00	0.00
158	7.39% TAMIL NADU SDL 10-05-2022	50,00,00,000.00	50,02,71,500.00	0.04	0.00	0.00	0.00
159	7.39% TAMIL NADU SDL 2022	5,00,00,000.00	5,01,54,850.00	0.00	0.00	0.00	0.00
160	7.40 % GOI 2035 2020/2025	17,25,95,10,000.00	17,70,82,40,000.49	1.55	12,79,20,00,000.00	12,79,02,85,872.00	1.53
161	7.40% GSEC 19-09-2062	11,95,00,00,000.00	12,37,54,67,800.00	1.08	4,15,00,00,000.00	4,15,20,75,000.00	0.50
162	7.40% MADHYA PRADESH SDL 14-06-2024	2,00,00,00,000.00	2,00,07,52,000.00	0.17	0.00	0.00	0.00
163	7.40% TAMIL NADU SDL 08-02-2024	4,00,00,00,000.00	4,01,18,36,000.00	0.35	0.00	0.00	0.00
164	7.40% TAMIL NADU SDL 2022	5,00,00,000.00	5,02,03,000.00	0.00	0.00	0.00	0.00
165	7.41% GSEC 19-12-2036	22,65,00,00,000.00	23,22,26,82,600.00	2.03	17,25,00,00,000.00	17,30,68,38,750.00	2.07
166	7.42% KERALA SDL 23-03- 2024	1,50,00,00,000.00	1,50,13,32,000.00	0.13	1,50,00,00,000.00	1,47,25,27,500.00	0.18
167	7.43% MAHARASHTRA SDL 28-09-2022	4,75,00,00,000.00	4,76,90,09,500.00	0.42	0.00	0.00	0.00
168	7.44% KARNATAKA SDL 2025	3,50,00,00,000.00	3,51,54,21,000.00	0.31	3,50,00,00,000.00	3,44,30,13,000.00	0.41
169	7.45% KARNATAKA SDL 20-02-2025	3,72,02,70,000.00	3,73,99,05,585.06	0.33	0.00	0.00	0.00
170	7.45% MAHARASHTRA SDL 20-09-2027	1,00,00,00,000.00	1,00,68,98,000.00	0.09	0.00	0.00	0.00
171	7.46% MAHARASHTRA SDL 24-09-2025	1,50,00,00,000.00	1,50,82,50,000.00	0.13	0.00	0.00	0.00
172	7.46% MAHARASHTRA SDL 27-09-2024	2,25,00,00,000.00	2,26,62,29,250.00	0.20	0.00	0.00	0.00
173	7.46% MADHYA PRADESH SDL 2022	1,00,00,00,000.00	1,00,79,67,000.00	0.09	0.00	0.00	0.00
174	7.48% KARNATAKA SDL 24-02-2022	25,00,00,000.00	25,14,85,000.00	0.02	0.00	0.00	0.00
175	7.48% MAHARASHTRA SDL 27-09-2022	2,50,00,00,000.00	2,53,06,30,000.00	0.22	0.00	0.00	0.00
176	7.48% UTTAR PRADESH SDL 22-09-2024	2,00,00,00,000.00	2,02,76,92,000.00	0.18	0.00	0.00	0.00
177	7.49% UTTAR PRADESH SDL 27-09-2022	13,31,50,000.00	13,44,41,954.45	0.01	0.00	0.00	0.00
178	7.50 % GOVT SECURITY 2024-10-09-2024	2,45,00,00,000.00	2,52,35,04,900.00	0.22	2,45,00,00,000.00	2,48,00,10,050.00	0.30
179	7.50% HIMACHAL PRADESH SDL 14-09-2027	25,00,00,000.00	25,17,59,250.00	0.02	0.00	0.00	0.00
180	7.51% KARNATAKA SDL 2027-11-10-2027	45,93,40,000.00	46,06,19,261.90	0.04	45,93,40,000.00	46,13,69,823.46	0.06
181	7.51% UTTAR PRADESH SDL 27-09-2022	2,25,00,00,000.00	2,26,87,42,500.00	0.20	0.00	0.00	0.00
182	7.52% TAMIL NADU SDL 24-05-2022	25,00,00,000.00	25,11,70,500.00	0.02	25,00,00,000.00	25,17,24,500.00	0.03
183	7.52% UTTAR PRADESH SDL 27-09-2022	50,00,00,000.00	50,59,98,500.00	0.04	0.00	0.00	0.00
184	7.54% GSEC 23.05.2036	23,82,12,60,000.00	24,65,32,88,969.28	2.15	21,07,12,60,000.00	21,34,59,02,802.84	2.55
185	7.54% KARNATAKA SDL 20-11-2022	3,48,90,000.00	3,50,19,127.89	0.00	3,48,90,000.00	3,50,84,197.74	0.00
186	7.55% KARNATAKA SDL 2027-05-10-2027	75,00,00,000.00	75,30,00,750.00	0.07	75,00,00,000.00	75,44,48,250.00	0.09
187	7.57% GSEC 17.06.2033	8,20,61,40,000.00	8,48,59,93,992.42	0.74	8,20,61,40,000.00	8,35,04,86,002.60	1.00
188	7.59% GOI 2026 14-04-2022	2,98,65,00,000.00	3,01,41,25,125.00	0.26	5,98,65,00,000.00	6,04,93,58,250.00	0.72
189	7.59% GOI 2029 20-02-2022	8,33,67,20,000.00	8,51,23,99,700.56	0.74	9,08,67,20,000.00	9,23,55,33,213.44	1.10
190	7.59% UTTAR PRADESH SDL 2027-05-10-2027	25,00,00,000.00	25,11,69,250.00	0.02	25,00,00,000.00	25,21,60,250.00	0.03
191	7.60% FOOD CORPORATION OF INDIA	1,80,00,00,000.00	1,80,15,84,000.00	0.16	1,80,00,00,000.00	1,79,35,77,600.00	0.21
192	7.60% KARNATAKA SDL 20-12-2022	92,89,20,000.00	94,89,93,032.28	0.08	0.00	0.00	0.00
193	7.61% GOI 2030 20-05-2022	4,29,11,00,000.00	4,40,65,26,298.90	0.38	4,29,11,00,000.00	4,37,99,60,098.80	0.52
194	7.61% MAHARASHTRA SDL 2022	2,50,00,00,000.00	2,52,35,50,000.00	0.22	2,50,00,00,000.00	2,50,52,70,000.00	0.30
195	7.62% GSEC 15.09.2039	15,85,00,00,000.00	16,65,78,26,950.00	1.45	15,85,00,00,000.00	16,14,04,19,550.00	1.93
196	7.62% GUJARAT SDL 2027-04-11-2027	15,00,00,000.00	15,11,20,950.00	0.01	15,00,00,000.00	15,13,44,600.00	0.02
197	7.62% KARNATAKA SDL 2027-04-11-2027	30,00,00,000.00	30,18,49,800.00	0.03	30,00,00,000.00	30,25,83,000.00	0.04
198	7.63% GSEC 17.06.2059	2,35,00,00,000.00	2,49,47,45,900.00	0.22	2,35,00,00,000.00	2,41,34,03,000.00	0.29
199	7.64% GUJARAT SDL 08-11-2027	50,00,00,000.00	50,40,57,000.00	0.04	50,00,00,000.00	50,48,73,000.00	0.06
200	7.64% KARNATAKA SDL 20-10-2022	1,00,00,00,000.00	1,02,44,47,000.00	0.09	0.00	0.00	0.00
201	7.65% KARNATAKA SDL 2027-06-12-2027	32,05,00,000.00	32,28,07,279.50	0.03	32,05,00,000.00	32,36,62,053.00	0.04
202	7.65% TAMILNADU SDL 2027-06-12-2027	1,90,00,00,000.00	1,91,71,55,100.00	0.17	1,90,00,00,000.00	1,92,14,94,700.00	0.23

203	7.66% MP SDL 15-03-2048	75,00,00,000.00	77,42,10,750.00	0.07	0.00	0.00	0.00
204	7.67% UTTAR PRADESH SDL 07-10-2022	1,00,00,00,000.00	1,01,83,98,000.00	0.09	0.00	0.00	0.00
205	7.68% UTTAR PRADESH SDL 08-04	2,00,00,00,000.00	2,04,25,46,000.00	0.18	0.00	0.00	0.00
206	07.69 GS 17.06.2043	22,51,89,90,000.00	23,93,85,64,610.61	2.09	22,51,89,90,000.00	23,24,23,67,515.77	2.78
207	7.69% KERALA SDL 28-09- 2044	33,79,90,000.00	34,57,26,591.10	0.03	33,79,90,000.00	33,84,44,258.56	0.04
208	7.69% MADHYA PRADESH SDL 04-09-2022	1,00,00,00,000.00	1,02,65,71,000.00	0.09	1,00,00,00,000.00	1,00,29,14,000.00	0.12
209	7.69% TAMILNADU SDL 2027-20-10-2027	12,69,60,000.00	12,82,78,098.72	0.01	12,69,60,000.00	12,86,04,132.00	0.02
210	7.69% UTTAR PRADESH SDL 05-04-2025	1,25,00,00,000.00	1,27,28,55,000.00	0.11	1,50,00,00,000.00	1,49,85,03,000.00	0.18
211	7.70% KARNATAKA SDL 2027-15-11-2027	0.00	0.00	0.00	1,25,00,00,000.00	1,26,46,48,750.00	0.15
212	7.70% MAHARASHTRA SDL 15-11-2024	87,89,80,000.00	89,97,36,233.72	0.08	0.00	0.00	0.00
213	7.7% MAHARASHTRA SDL 06-11-2024	2,40,00,00,000.00	2,45,66,40,000.00	0.21	0.00	0.00	0.00
214	7.72% BHARAT SANCHAR NICAM LIMITED 22-10-	1,55,30,00,000.00	1,58,01,18,486.00	0.14	1,55,30,00,000.00	1,54,35,63,972.00	0.18
215	7.72% GSEC 15.06.2049	3,87,19,20,000.00	4,14,41,39,207.52	0.36	2,00,00,00,000.00	2,07,15,36,000.00	0.25
216	7.72% GOI 2055 26-10-2055	65,00,00,000.00	69,79,04,350.00	0.06	65,00,00,000.00	67,88,29,450.00	0.08
217	7.72% KARNATAKA SDL 06-10-2025	1,25,00,00,000.00	1,28,28,40,000.00	0.11	0.00	0.00	0.00
218	7.72% MAHARASHTRA SDL 22-03-2022	1,50,00,00,000.00	1,53,30,07,500.00	0.13	0.00	0.00	0.00
219	7.72% MADHYA PRADESH SDL 04-03-2022	2,42,07,00,000.00	2,49,31,58,813.10	0.22	2,00,00,00,000.00	2,00,77,72,000.00	0.24
220	7.73 % GOVT SEC 2034 10-12-2024	8,59,70,80,000.00	8,99,21,33,020.16	0.78	7,48,20,80,000.00	7,71,04,18,117.44	0.92
221	7.73% MAHARASHTRA SDL 22-03-2024	1,00,00,00,000.00	1,02,48,21,000.00	0.09	50,00,00,000.00	50,30,00,000.00	0.06
222	7.73% UTTAR PRADESH SDL 08-11-2022	1,00,00,00,000.00	1,02,23,52,000.00	0.09	0.00	0.00	0.00
223	7.74% MAHARASHTRA SDL 04-03-2022	1,00,00,00,000.00	1,02,42,26,000.00	0.09	1,00,00,00,000.00	1,00,84,01,000.00	0.12
224	7.74% MADHYA PRADESH SDL 20-06-2042	1,00,00,00,000.00	1,03,17,23,000.00	0.09	1,00,00,00,000.00	1,00,80,58,000.00	0.12
225	7.75% GUJARAT SDL 2022-10-04-2022	0.00	0.00	0.00	70,00,00,000.00	70,84,32,200.00	0.08
226	7.75% GUJARAT SDL 2027-12-10-2027	75,00,00,000.00	75,88,15,500.00	0.07	75,00,00,000.00	76,06,20,750.00	0.09
227	7.75% KERALA SDL 2028. 10-04-2022	0.00	0.00	0.00	1,00,00,00,000.00	1,01,31,63,000.00	0.12
228	7.75% TAMIL NADU SDL 10-08-2022	25,00,00,000.00	25,59,69,500.00	0.02	0.00	0.00	0.00
229	7.75% UTTAR PRADESH SDL 20-11-2022	80,00,00,000.00	81,90,15,200.00	0.07	0.00	0.00	0.00
230	7.75% UTTAR PRADESH SDL 20-11-2024	25,00,00,000.00	25,66,08,250.00	0.02	0.00	0.00	0.00
231	7.75% UTTAR PRADESH SDL 08-03-2022	1,00,00,00,000.00	1,02,88,82,000.00	0.09	1,00,00,00,000.00	1,00,57,87,000.00	0.12
232	7.76% KARNATAKA SDL 2027-12-10-2027	0.00	0.00	0.00	15,00,00,000.00	15,22,32,450.00	0.02
233	7.76% MADHYA PRADESH SDL 20-11-2027	1,32,00,00,000.00	1,36,30,70,280.00	0.12	0.00	0.00	0.00
234	7.76% UTTAR PRADESH SDL 2027-12-10-2027	25,00,00,000.00	25,25,37,000.00	0.02	25,00,00,000.00	25,38,52,000.00	0.03
235	7.77% MADHYA PRADESH SDL 2012	75,00,00,000.00	77,60,00,250.00	0.07	0.00	0.00	0.00
236	7.78% MAHARASHTRA SDL 24-03-2022	1,50,00,00,000.00	1,52,44,21,500.00	0.13	1,50,00,00,000.00	1,51,53,10,500.00	0.18
237	7.78% UTTAR PRADESH SDL 22-03-2025	75,00,00,000.00	76,89,48,750.00	0.07	0.00	0.00	0.00
238	7.79% HIMACHAL PRADESH SDL 20-03-	1,00,00,00,000.00	1,03,48,78,000.00	0.09	0.00	0.00	0.00
239	7.79% UTTAR PRADESH SDL 20-03-2022	1,00,00,00,000.00	1,02,53,36,000.00	0.09	0.00	0.00	0.00
240	7.80% GUJARAT SDL 2027-07-10-2027	30,00,00,000.00	30,40,38,600.00	0.03	30,00,00,000.00	30,48,65,700.00	0.04
241	7.80% JHARKHAND SDL 2027-04-10-2027	6,00,00,000.00	6,06,61,320.00	0.01	6,00,00,000.00	6,10,05,540.00	0.01
242	7.81% UTTAR PRADESH SDL 20-03-2024	25,00,00,000.00	25,74,08,000.00	0.02	0.00	0.00	0.00
243	7.82% KARNATAKA SDL 2027-07-10-2027	73,52,50,000.00	74,46,19,290.75	0.07	73,52,50,000.00	74,72,79,425.25	0.09
244	7.83% KERALA SDL 29-03- 2022	3,80,00,00,000.00	3,95,82,92,800.00	0.35	0.00	0.00	0.00
245	7.83 MAHARASHTRA SDL 06-04-2022	2,50,00,00,000.00	2,55,62,42,500.00	0.22	2,50,00,00,000.00	2,53,34,60,000.00	0.30
246	7.85% MADHYA PRADESH SDL 20-06-2022	35,00,00,000.00	36,01,50,700.00	0.03	0.00	0.00	0.00
247	7.86 % UTTAR PRADESH SDL 2022-12-07-2022	13,86,70,000.00	14,00,27,440.63	0.01	13,86,70,000.00	14,07,36,460.34	0.02
248	7.86 % WEST BENGAL SDL 2022-12-07-2022	11,57,60,000.00	11,69,38,899.84	0.01	11,57,60,000.00	11,74,81,698.48	0.01
249	7.87% MTNL 01-12-2032	95,00,00,000.00	96,16,53,650.00	0.08	95,00,00,000.00	95,44,26,050.00	0.11
250	7.87 % UTTAR PRADESH SDL 2027-15-03-2027	5,00,00,000.00	5,06,10,200.00	0.00	5,00,00,000.00	5,08,89,550.00	0.01
251	7.88 % GOVT SEC 2030 10-02-2022	10,36,33,00,000.00	10,76,85,15,393.30	0.94	10,36,33,00,000.00	10,69,28,52,940.00	1.28
252	7.91% UTTAR PRADESH SDL 27-10-2027	55,00,00,000.00	57,33,76,650.00	0.05	55,00,00,000.00	55,94,36,350.00	0.07
253	7.92% UTTAR PRADESH SDL 2022-24-04-2022	20,00,00,000.00	20,34,53,000.00	0.02	20,00,00,000.00	20,36,26,600.00	0.02
254	7.93% KARNATAKA SDL 09-04-2024	60,00,00,000.00	61,93,96,800.00	0.05	60,00,00,000.00	61,13,76,600.00	0.07
255	7.93% UTTAR PRADESH SDL 24-03-2022	3,00,00,00,000.00	3,08,31,96,000.00	0.27	3,00,00,00,000.00	3,05,90,91,000.00	0.37
256	7.95% OIL BOND 2025 10-01-2025	1,32,60,000.00	1,33,19,855.64	0.00	1,32,60,000.00	1,33,64,899.86	0.00
257	8.28% GOI 2032 15-02- 2022	2,93,03,00,000.00	3,13,98,25,240.90	0.27	2,93,03,00,000.00	3,10,65,51,684.40	0.37
258	8.30% GOI 02/07/2040	4,37,18,70,000.00	4,87,66,98,572.64	0.43	2,86,69,30,000.00	3,10,89,21,827.44	0.37
259	8.33% GOI 2036	4,77,89,90,000.00	5,25,68,55,547.07	0.46	4,77,89,90,000.00	5,14,59,73,421.09	0.62
260	8.00% KARNATAKA SDL 2022-12-14-2022	0.00	0.00	0.00	1,00,00,00,000.00	1,02,39,94,000.00	0.12
261	8.00% KERALA SDL 2028. 11-04-2022	95,00,00,000.00	97,09,51,300.00	0.08	95,00,00,000.00	96,99,35,750.00	0.12

262	8.00% MTNL 15-11-2032	2,50,00,00,000.00	2,55,08,50,000.00	0.22	2,50,00,00,000.00	2,53,33,92,500.00	0.30
263	8.00% OIL 2026	15,00,00,000.00	15,18,19,350.00	0.01	15,00,00,000.00	15,17,12,250.00	0.02
264	8.00% TAMIL NADU SDL	25,00,000.00	25,26,132.50	0.00	25,00,000.00	25,40,510.00	0.00
265	8.05% GUJARAT SDL	20,00,00,000.00	20,45,65,600.00	0.02	20,00,00,000.00	20,48,30,200.00	0.02
266	8.05% TAMILNADU	37,89,40,000.00	38,81,64,915.36	0.03	76,49,40,000.00	78,54,77,874.06	0.09
267	8.07% RAJASTHAN SDL	10,00,00,000.00	10,14,63,100.00	0.01	10,00,00,000.00	10,21,21,500.00	0.01
268	8.08% GUJARAT SDL	50,00,00,000.00	51,42,09,000.00	0.04	50,00,00,000.00	51,34,95,000.00	0.06
269	8.10 % TAMIL NADU SDL	0.00	0.00	0.00	95,10,000.00	95,18,397.33	0.00
270	8.12% ARUNACHAL	77,46,00,000.00	79,38,88,314.60	0.07	77,46,00,000.00	79,76,74,559.40	0.10
271	8.13% GOVT SEC 2045	7,95,69,10,000.00	8,82,98,14,854.64	0.77	6,95,69,10,000.00	7,50,53,78,870.58	0.90
272	8.14% MAHARASHTRA	21,50,00,000.00	21,69,88,965.00	0.02	21,50,00,000.00	21,85,64,270.00	0.03
273	8.14% UTTAR PRADESH	0.00	0.00	0.00	1,13,83,60,000.00	1,16,99,50,628.36	0.14
274	8.15% BIHAR SDL 2028.	95,00,00,000.00	97,38,20,300.00	0.09	95,00,00,000.00	97,77,78,950.00	0.12
275	8.15% GUJARAT SDL	17,39,00,000.00	17,60,42,621.90	0.02	17,39,00,000.00	17,73,93,651.00	0.02
276	8.15% GOI 2026	1,40,00,00,000.00	1,43,55,62,800.00	0.13	3,41,00,00,000.00	3,51,62,14,680.00	0.42
277	8.15% GUJARAT SDL	2,74,50,000.00	2,77,57,083.15	0.00	2,74,50,000.00	2,79,71,028.45	0.00
278	8.16% GUJARAT SDL	1,25,00,00,000.00	1,28,49,98,750.00	0.11	1,25,00,00,000.00	1,28,49,17,500.00	0.15
279	8.17 % GOVT	16,93,89,70,000.00	18,86,57,27,020.59	1.65	14,18,89,70,000.00	15,39,50,04,072.06	1.84
280	8.19% GUJARAT SDL	20,00,00,000.00	20,55,11,000.00	0.02	20,00,00,000.00	20,59,69,600.00	0.02
281	8.19% RAJASTHAN SDL	51,92,00,000.00	52,71,04,820.00	0.05	51,92,00,000.00	52,95,95,941.60	0.06
282	8.20% BIHAR SDL	1,00,00,00,000.00	1,03,31,48,000.00	0.09	1,00,00,00,000.00	1,02,88,85,000.00	0.12
283	8.20% GOI 2025	9,27,50,000.00	9,42,07,102.50	0.01	4,88,43,50,000.00	5,00,05,97,530.00	0.60
284	8.20% KERALA SDL 2028.	17,51,80,000.00	18,00,64,894.30	0.02	17,51,80,000.00	18,06,79,250.56	0.02
285	8.20% GSC OIL BOND	13,00,00,000.00	13,04,38,880.00	0.01	13,00,00,000.00	13,14,41,050.00	0.02
286	8.21% BIHAR SDL	50,00,00,000.00	51,67,13,000.00	0.05	50,00,00,000.00	51,46,31,500.00	0.06
287	8.22 % ANDHRA	10,30,00,000.00	10,41,05,396.00	0.01	10,30,00,000.00	10,49,24,246.00	0.01
288	8.22% J K SPL SDL 2026	5,00,00,000.00	5,07,86,750.00	0.00	5,00,00,000.00	5,10,76,950.00	0.01
289	8.24% GOVT OF INDIA	2,29,80,00,000.00	2,36,71,69,800.00	0.21	5,29,80,00,000.00	5,48,66,14,098.00	0.66
290	8.24 % GOI 2033	11,71,60,00,000.00	12,63,43,23,512.00	1.10	11,71,60,00,000.00	12,47,04,63,536.00	1.49
291	8.24% TAMILNADU SDL	15,03,00,000.00	15,49,25,031.60	0.01	15,03,00,000.00	15,49,63,207.80	0.02
292	8.25% GUJARAT SDL	40,00,00,000.00	41,23,68,000.00	0.04	40,00,00,000.00	41,26,12,000.00	0.05
293	8.25% MAHARASHTRA	20,00,00,000.00	20,21,49,200.00	0.02	20,00,00,000.00	20,38,01,000.00	0.02
294	8.26% GOI 2027	1,50,70,000.00	1,55,90,321.89	0.00	1,50,70,000.00	1,56,45,402.74	0.00
295	8.26% GUJARAT SDL	70,00,00,000.00	72,14,52,900.00	0.06	70,00,00,000.00	72,33,23,300.00	0.09
296	8.26% MAHARASHTRA	5,00,00,000.00	5,07,28,900.00	0.00	5,00,00,000.00	5,11,44,450.00	0.01
297	8.27% KERALA SDL 2025	15,00,00,000.00	15,18,09,150.00	0.01	15,00,00,000.00	15,29,81,250.00	0.02
298	8.27% KERALA SDL 2028.	0.00	0.00	0.00	1,15,00,00,000.00	1,18,96,20,950.00	0.14
299	8.27% UTTAR PRADESH	0.00	0.00	0.00	5,00,00,000.00	5,16,46,600.00	0.01
300	8.28% GOI 2027	1,73,18,30,000.00	1,79,54,66,093.35	0.16	2,73,18,30,000.00	2,84,38,32,298.17	0.34
301	8.28% MAHARASHTRA	9,01,00,000.00	9,11,43,267.90	0.01	9,01,00,000.00	9,19,20,740.80	0.01
302	8.29% KERALA SDL 2025	19,43,60,000.00	19,66,88,432.80	0.02	19,43,60,000.00	19,82,46,033.84	0.02
303	8.29% UTTARAKHAND	1,65,00,00,000.00	1,70,34,73,200.00	0.15	2,65,00,00,000.00	2,74,02,19,250.00	0.33
304	8.30% GOI 2042	8,53,18,00,000.00	9,59,59,71,414.00	0.84	7,28,18,00,000.00	7,96,26,77,427.20	0.95
305	8.30 % UTTAR PRADESH	40,00,00,000.00	40,64,46,800.00	0.04	40,00,00,000.00	40,89,54,000.00	0.05
306	8.31 % MEGHALAYA SDL	7,60,00,000.00	7,69,30,468.00	0.01	7,60,00,000.00	7,75,99,040.00	0.01
307	8.32% GOI 2032	7,72,77,30,000.00	8,31,63,51,194.10	0.73	7,22,77,30,000.00	7,69,65,92,845.10	0.92
308	8.32% KERALA SDL 2030.	50,00,00,000.00	52,26,72,000.00	0.05	50,00,00,000.00	51,92,62,000.00	0.06
309	8.32% PUNJAB SDL 2025	10,00,00,000.00	10,10,84,000.00	0.01	10,00,00,000.00	10,20,06,700.00	0.01
310	8.32% UTTAR PRADESH	50,00,00,000.00	51,82,18,500.00	0.05	50,00,00,000.00	51,71,43,000.00	0.06
311	8.32 % UTTAR PRADESH	28,00,00,000.00	28,30,78,320.00	0.02	28,00,00,000.00	28,40,70,080.00	0.03
312	8.33 % GSEC 2026 09-07-	0.00	0.00	0.00	5,50,69,30,000.00	5,68,81,96,107.88	0.68
313	8.33 % GOI 2032	23,00,00,000.00	24,74,09,390.00	0.02	23,00,00,000.00	24,51,13,070.00	0.03
314	8.33% KERALA SDL 2028.	50,00,00,000.00	51,71,06,000.00	0.05	50,00,00,000.00	51,76,13,000.00	0.06
315	8.34% UTTAR PRADESH	1,00,00,00,000.00	1,03,71,04,000.00	0.09	1,00,00,00,000.00	1,03,51,12,000.00	0.12
316	8.34 % UTTAR PRADESH	17,68,00,000.00	17,96,64,690.40	0.02	17,68,00,000.00	18,12,05,325.60	0.02
317	8.36% BIHAR SDL	60,00,00,000.00	62,38,74,600.00	0.05	75,00,00,000.00	77,73,63,000.00	0.09
318	8.38% KERALA SDL	1,40,00,00,000.00	1,45,56,15,000.00	0.13	1,40,00,00,000.00	1,45,64,76,000.00	0.17
319	8.38% MANIPUR SDL	50,00,00,000.00	51,93,86,500.00	0.05	50,00,00,000.00	51,82,86,000.00	0.06
320	8.39% RAJASTHAN SDL	0.00	0.00	0.00	25,00,00,000.00	25,22,80,500.00	0.03

321	8.40% GOI 2024 06-07-2024	0.00	0.00	0.00	5,24,00,000.00	5,31,96,218.00	0.01
322	8.40% WEST BENGAL 06-07-2024	15,00,00,000.00	15,26,74,650.00	0.01	15,00,00,000.00	15,39,25,200.00	0.02
323	8.41% KERALA SDL 2028. 06-07-2024	1,00,00,00,000.00	1,03,71,53,000.00	0.09	1,00,00,00,000.00	1,03,86,91,000.00	0.12
324	8.41% NAGALAND SDL 06-07-2024	30,00,00,000.00	30,54,48,600.00	0.03	30,00,00,000.00	30,87,78,000.00	0.04
325	8.42% MAHARASHTRA 06-07-2024	50,00,00,000.00	51,89,15,000.00	0.05	50,00,00,000.00	51,98,14,000.00	0.06
326	8.43% ASSAM SDL 06-07-2024	7,96,00,000.00	8,10,56,998.40	0.01	7,96,00,000.00	8,19,45,971.20	0.01
327	8.44% WEST BENGAL 06-07-2024	1,00,00,00,000.00	1,04,16,90,000.00	0.09	1,00,00,00,000.00	1,04,05,69,000.00	0.12
328	8.44% KERALA SDL 06-07-2024	49,24,00,000.00	51,17,40,979.60	0.04	49,24,00,000.00	51,24,97,798.40	0.06
329	8.45% BIHAR SPL SDL 2027-20-02-2027	10,00,00,000.00	10,22,89,200.00	0.01	10,00,00,000.00	10,30,08,800.00	0.01
330	8.45% PUNJAB SPL SDL 2027-20-02-2027	25,00,00,000.00	25,57,23,000.00	0.02	25,00,00,000.00	25,75,22,000.00	0.03
331	8.45% UTTAR PRADESH 06-07-2024	1,40,00,00,000.00	1,45,35,08,000.00	0.13	1,50,00,00,000.00	1,56,12,66,000.00	0.19
332	8.48% KERALA SDL 06-08-2024	50,00,00,000.00	52,70,95,000.00	0.05	50,00,00,000.00	52,42,49,000.00	0.06
333	8.48 % UTTAR PRADESH 06-08-2024	15,00,00,000.00	15,15,37,800.00	0.01	15,00,00,000.00	15,29,20,200.00	0.02
334	8.50% BIHAR SPL SDL 2025-20-02-2025	15,00,00,000.00	15,16,78,650.00	0.01	15,00,00,000.00	15,29,71,350.00	0.02
335	8.50% PUNJAB SPL SDL 2025-20-02-2025	1,00,00,00,000.00	1,00,95,07,000.00	0.09	1,00,00,00,000.00	1,02,01,76,000.00	0.12
336	8.51% HARYANA SDL 2026-10-02-2026	9,30,00,000.00	9,48,68,091.00	0.01	9,30,00,000.00	9,57,64,704.00	0.01
337	8.52% TAMILNADU SDL 10-02-2026	20,00,00,000.00	20,39,59,000.00	0.02	20,00,00,000.00	20,60,99,600.00	0.02
338	8.53% UTTARAKHAND 06-07-2024	1,30,00,00,000.00	1,35,41,37,200.00	0.12	1,30,00,00,000.00	1,35,82,36,100.00	0.16
339	8.55% ASSAM SDL 10-02-2026	30,00,00,000.00	30,62,13,300.00	0.03	30,00,00,000.00	30,98,62,500.00	0.04
340	8.57% ANDHRA PRADESH 06-08-08-02-2026	3,56,00,000.00	3,63,89,252.00	0.00	3,56,00,000.00	3,67,48,064.40	0.00
341	8.58% UTTARAKHAND 06-11-02-2026	1,25,00,00,000.00	1,30,45,16,250.00	0.11	1,25,00,00,000.00	1,30,88,50,000.00	0.16
342	8.59% SIKKIM SDL 11-07-2026	50,00,00,000.00	52,14,19,500.00	0.05	50,00,00,000.00	52,39,53,500.00	0.06
343	8.5% KERALA SDL 04-08-2026	1,50,00,00,000.00	1,56,31,47,000.00	0.14	1,50,00,00,000.00	1,56,58,98,000.00	0.19
344	8.60% BIHAR SDL 2026 06-02-2026	44,00,00,000.00	44,98,94,720.00	0.04	44,00,00,000.00	45,45,32,320.00	0.05
345	8.60% GOI 2028 06-06-2026	3,02,64,00,000.00	3,19,08,75,760.80	0.28	6,02,64,00,000.00	6,38,83,27,504.80	0.76
346	8.62% HARYANA SDL 06-08-2026	50,00,00,000.00	52,28,45,000.00	0.05	50,00,00,000.00	52,45,02,000.00	0.06
347	8.63% RAJASTHAN SDL 06-08-2026	1,00,00,00,000.00	1,04,64,59,000.00	0.09	1,00,00,00,000.00	1,05,04,06,000.00	0.13
348	8.65% GOA SDL 04-10-2026	98,50,00,000.00	1,03,16,03,305.00	0.09	98,50,00,000.00	1,03,66,22,865.00	0.12
349	8.65% JHARKHAND SPL 06-08-20-02-2026	20,00,00,000.00	20,74,12,600.00	0.02	20,00,00,000.00	20,85,91,600.00	0.02
350	8.65% J K SPL SDL 2028 20-02-2028	10,00,00,000.00	10,37,06,300.00	0.01	10,00,00,000.00	10,42,95,800.00	0.01
351	8.65% PUNJAB SPL SDL 2028-20-02-2028	75,00,00,000.00	77,77,24,500.00	0.07	75,00,00,000.00	78,22,18,500.00	0.09
352	8.71% UTTAR PRADESH 06-08-17-10-2026	25,00,00,000.00	26,26,43,250.00	0.02	25,00,00,000.00	26,36,34,000.00	0.03
353	8.72% J K SPL SDL 2031 20-02-2031	5,00,00,000.00	5,31,49,900.00	0.00	5,00,00,000.00	5,27,78,250.00	0.01
354	8.82% BIHAR SDL 2026 04-02-2026	10,00,00,000.00	10,25,81,500.00	0.01	10,00,00,000.00	10,38,20,100.00	0.01
355	8.82% TRIPURA SDL 10-08-2026	5,00,00,000.00	5,26,48,700.00	0.00	5,00,00,000.00	5,29,70,250.00	0.01
356	8.83% GOI 2041 10-10-2041	7,29,13,70,000.00	8,55,24,05,150.13	0.75	5,79,13,70,000.00	6,59,36,25,320.62	0.79
357	8.83% GSC 2023 05-11-2023	0.00	0.00	0.00	1,42,72,00,000.00	1,44,17,36,032.00	0.17
358	8.84% RAJASTHAN SDL 10-08-2026	1,00,00,00,000.00	1,05,45,45,000.00	0.09	1,00,00,00,000.00	1,05,98,70,000.00	0.13
359	8.97% GOI 2030 05-10-2030	5,54,12,00,000.00	6,08,59,16,583.60	0.53	5,54,12,00,000.00	6,09,80,79,517.60	0.73
360	8.97% KARNATAKA SDL 2024-20-02-2024	7,41,80,000.00	7,45,67,293.78	0.01	7,41,80,000.00	7,57,18,196.48	0.01
361	8% HARYANA SDL 06-04-2026	1,50,00,00,000.00	1,54,50,25,500.00	0.13	1,50,00,00,000.00	1,52,51,02,500.00	0.18
362	9.11% TAMIL NADU SDL 2024-20-02-2024	5,00,00,000.00	5,01,46,650.00	0.00	5,00,00,000.00	5,09,75,600.00	0.01
363	9.15% GOI 2024 11-11-2024	71,80,00,000.00	72,64,05,626.00	0.06	71,80,00,000.00	73,87,54,508.00	0.09
364	9.19% KERALA 2024 20-05-2024	9,00,00,000.00	9,02,74,950.00	0.01	9,00,00,000.00	9,18,50,400.00	0.01
365	9.20% GOI 2030 20-09-2030	6,04,35,70,000.00	6,69,96,72,046.34	0.58	6,04,35,70,000.00	6,69,72,00,226.21	0.80
366	9.23% GSC 2043 20-10-2043	9,12,03,00,000.00	11,17,47,75,259.20	0.98	7,87,03,00,000.00	9,38,30,89,714.50	1.12
367	9.36% MAHARASHTRA SDL 2022-06-11-2022	0.00	0.00	0.00	5,00,00,000.00	5,05,84,300.00	0.01
368	9.37% MAHARASHTRA SDL 2022-04-12-2022	0.00	0.00	0.00	3,38,40,000.00	3,42,86,823.36	0.00
369	9.38% TAMIL NADU 04-12-2022	0.00	0.00	0.00	5,00,00,000.00	5,06,61,000.00	0.01
370	9.39 % BIHAR SDL 2023 06-10-2023	0.00	0.00	0.00	10,00,00,000.00	10,10,58,600.00	0.01
371	9.39% KARNATAKA SDL 2022-22-10-2022	0.00	0.00	0.00	10,00,00,000.00	10,11,09,800.00	0.01
372	9.39% KARNATAKA 2023 04-12-2023	0.00	0.00	0.00	5,00,00,000.00	5,06,61,550.00	0.01
373	9.41% KARNATAKA SDL 2024-20-01-2024	0.00	0.00	0.00	15,00,00,000.00	15,25,22,400.00	0.02
374	9.49 % KERALA SDL 2023 04-08-2023	0.00	0.00	0.00	15,00,00,000.00	15,10,22,400.00	0.02
375	9.51% MAHARASHTRA 06-08-11-08-2022	0.00	0.00	0.00	5,00,00,000.00	5,04,59,500.00	0.01
376	9.55 % ANDHRA 06-08-08-02-2022	0.00	0.00	0.00	10,00,00,000.00	10,09,62,000.00	0.01
377	9.60% CHHATTISGARH 2024-20-01-2024	0.00	0.00	0.00	10,00,00,000.00	10,18,68,200.00	0.01
378	9.63% MAHARASHTRA SDL 2024-10-02-2024	0.00	0.00	0.00	5,00,00,000.00	5,09,64,150.00	0.01
379	9.64% BIHAR SDL 2024 10-02-2024	0.00	0.00	0.00	5,00,00,000.00	5,09,66,600.00	0.01

380	9.67% JHARKHAN SDL		0.00	0.00	0.00	12,90,00,000.00	13,15,29,819.00	0.02
381	9.70% UTTARAKHAND		0.00	0.00	0.00	7,25,00,000.00	7,41,05,802.50	0.01
382	9.71 % ANDHRA		0.00	0.00	0.00	5,00,00,000.00	5,04,24,600.00	0.01
383	9.71% ANDHRA PRADESH		0.00	0.00	0.00	8,10,00,000.00	8,26,64,955.00	0.01
384	9.75% KERALA 2024		0.00	0.00	0.00	4,81,80,000.00	4,91,79,831.36	0.01
385	9.77% GOA SDL 2024		0.00	0.00	0.00	5,00,00,000.00	5,10,81,050.00	0.01
386	9.80 % TAMIL NADU 2023		0.00	0.00	0.00	5,00,00,000.00	5,05,69,450.00	0.01
387	9.84% BIHAR SDL 2024		0.00	0.00	0.00	2,89,90,000.00	2,96,25,663.73	0.00
388	9.84% UTTARAKHAND		0.00	0.00	0.00	5,00,00,000.00	5,11,13,700.00	0.01
389	9.89% HARYANA 2023		0.00	0.00	0.00	5,00,00,000.00	5,04,54,300.00	0.01
390	GSEC COUPON STRIP	20,75,00,000.00	14,92,91,892.50	0.01	20,75,00,000.00	13,79,53,885.00	0.02	
391	GSEC COUPON STRIP	47,31,00,000.00	32,87,38,266.00	0.03	47,31,00,000.00	30,30,41,366.40	0.04	
392	GSEC STRIP 12-03-2031	25,00,00,000.00	15,44,05,750.00	0.01	0.00	0.00	0.00	
393	GSEC STRIP 12-03-2030	25,00,00,000.00	16,54,12,250.00	0.01	0.00	0.00	0.00	
394	GSEC STRIP 12-03-2032	25,00,00,000.00	14,37,65,500.00	0.01	0.00	0.00	0.00	
395	GSEC STRIP 12-03-2033	25,00,00,000.00	13,45,15,250.00	0.01	0.00	0.00	0.00	
396	GSEC COUPON STRIP	25,60,70,000.00	17,86,29,310.60	0.02	25,60,70,000.00	16,47,15,491.08	0.02	
397	GSEC COUPON STRIP	54,60,70,000.00	35,51,06,044.58	0.03	25,60,70,000.00	15,27,57,022.08	0.02	
398	GSEC STRIP 12-09-2030	25,00,00,000.00	15,98,02,250.00	0.01	0.00	0.00	0.00	
399	GSEC STRIP 12-09-2031	25,00,00,000.00	14,90,12,000.00	0.01	0.00	0.00	0.00	
400	GSEC STRIP 12-09-2033	25,00,00,000.00	12,99,59,500.00	0.01	0.00	0.00	0.00	
401	GSEC COUPON STRIP	54,60,70,000.00	34,31,07,248.47	0.03	25,60,70,000.00	14,73,88,770.60	0.02	
402	GSEC STRIP 15-12-2027	25,00,00,000.00	19,33,79,250.00	0.02	25,00,00,000.00	17,93,17,000.00	0.02	
403	GSEC COUPON STRIP 16-	50,00,00,000.00	36,08,43,000.00	0.03	50,00,00,000.00	33,35,01,000.00	0.04	
404	GSEC COUPON STRIP	5,00,00,000.00	3,48,44,900.00	0.00	5,00,00,000.00	3,21,28,450.00	0.00	
405	GSEC COUPON STRIP	5,00,00,000.00	3,24,83,550.00	0.00	5,00,00,000.00	2,97,97,450.00	0.00	
406	GSEC COUPON STRIP	30,34,60,000.00	20,41,59,087.66	0.02	30,34,60,000.00	18,77,16,411.02	0.02	
407	GSEC COUPON STRIP	30,34,60,000.00	19,04,87,911.20	0.02	30,34,60,000.00	17,44,91,320.76	0.02	
408	GSEC STRIP 19-03-2029	60,34,00,000.00	42,77,78,016.40	0.04	0.00	0.00	0.00	
409	GSEC STRIP 19-03-2030	23,47,00,000.00	15,50,75,678.00	0.01	0.00	0.00	0.00	
410	GSEC STRIP 19-03-2032	75,00,00,000.00	43,06,93,500.00	0.04	0.00	0.00	0.00	
411	GSEC STRIP 19-03-2033	75,00,00,000.00	40,30,29,750.00	0.04	0.00	0.00	0.00	
412	GSEC STRIP 19-06-2031	15,33,00,000.00	9,28,92,901.50	0.01	0.00	0.00	0.00	
413	GSEC STRIP 19-09-2029	50,34,00,000.00	34,45,62,701.40	0.03	0.00	0.00	0.00	
414	GSEC STRIP 19-09-2030	69,09,00,000.00	44,10,39,469.50	0.04	0.00	0.00	0.00	
415	GSEC STRIP 19-09-2032	75,00,00,000.00	41,65,51,500.00	0.04	0.00	0.00	0.00	
416	GSEC STRIP 19-09-2033	75,00,00,000.00	38,93,53,500.00	0.03	0.00	0.00	0.00	
417	GSEC STRIP 19-12-2031	15,33,00,000.00	8,96,27,304.90	0.01	0.00	0.00	0.00	
418	GSEC COUPON STRIP	15,21,00,000.00	10,83,89,502.00	0.01	15,21,00,000.00	10,00,97,922.60	0.01	
419	GSEC COUPON STRIP	15,00,00,000.00	9,96,37,350.00	0.01	15,00,00,000.00	9,15,14,250.00	0.01	
420	GSEC COUPON STRIP	15,21,00,000.00	10,46,59,401.60	0.01	15,21,00,000.00	9,64,05,390.90	0.01	
421	GSEC COUPON STRIP	15,00,00,000.00	9,62,48,400.00	0.01	15,00,00,000.00	8,82,44,850.00	0.01	
422	G-SEC STRIP 12-06-2031	29,00,00,000.00	17,59,70,550.00	0.02	0.00	0.00	0.00	
423	G-SEC STRIP 12-06-2032	49,30,00,000.00	27,87,49,102.00	0.02	0.00	0.00	0.00	
424	G-SEC STRIP 12-06-2034	96,72,50,000.00	47,66,09,535.75	0.04	0.00	0.00	0.00	
425	G-SEC STRIP 12-06-2035	51,05,00,000.00	23,32,11,715.00	0.02	0.00	0.00	0.00	
426	G-SEC STRIP 12-06-2036	45,67,50,000.00	19,52,07,642.00	0.02	0.00	0.00	0.00	
427	G-SEC STRIP 12-12-2031	29,00,00,000.00	16,97,86,590.00	0.01	0.00	0.00	0.00	
428	G-SEC STRIP 12-12-2032	49,30,00,000.00	26,96,72,479.00	0.02	0.00	0.00	0.00	
429	G-SEC STRIP 12-12-2034	96,72,50,000.00	45,84,32,006.50	0.04	0.00	0.00	0.00	
430	G-SEC STRIP 12-12-2035	51,05,00,000.00	22,56,62,951.50	0.02	0.00	0.00	0.00	
431	G-SEC STRIP 12-12-2036	45,67,50,000.00	18,84,39,977.25	0.02	0.00	0.00	0.00	
	Total:	11,42,45,10,70,000.00	11,45,78,64,19,332.51	100.00	8,47,18,32,50,000.00	8,36,19,10,01,032.55	100.00	
Mutual Funds		As On 31-03-2024			As On 31-03-2023			
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class	
1	AXIS LIQUID FUND-DIRECT GROWTH	7,46,234.63	2,00,26,83,162.19	6.85	-	-	-	
2	BHARAT Bond ETF April 2024	24,99,875.00	3,03,33,23,326.25	10.38	24,99,875.00	2,78,98,35,501.25	4.90	
3	BHARAT Bond ETF 15 April 2023	19,99,900.00	2,27,43,86,275.00	7.78	19,99,900.00	2,08,98,75,501.00	3.67	

4	BHARAT Bond ETF 18	9,99,950.00	1,11,03,84,481.33	3.80	9,99,950.00	1,01,61,59,192.55	1.79
5	Bandhan Liquid Fund -	10,30,294.41	3,00,51,40,054.03	10.29			
6	DSP BLACK BLOCK	8,70,877.47	3,00,57,11,738.14	10.29	9,86,656.50	3,17,25,56,587.90	5.58
7	HDFC LIQUID FUND	-	-	-	5,89,228.55	2,60,45,26,298.37	4.58
8	HSBC Liquid Fund -	12,49,274.57	3,00,57,24,128.31	10.29	-	-	-
9	SBI LIQUID FUND	18,54,670.31	7,00,79,12,201.93	23.99	77,24,854.07	27,19,88,38,842.50	47.81
10	SBI OVERNIGHT FUND -	12,24,567.33	4,76,97,21,948.68	16.33	49,38,627.19	18,01,85,99,070.83	31.67
	Total:	1,24,75,643.71	29,21,49,87,315.86	100.00	1,97,39,091.31	56,89,03,90,994.40	100.00
INVIT SHARES		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	INDIA GRID TRUST	36,46,007.00	48,41,16,809.46	8.57	-	-	-
2	NATIONAL HIGHWAY AUTI	1,62,27,390.00	2,04,87,07,987.50	36.27	1,22,00,000.00	1,33,88,28,000.00	24.93
3	POWER GRID CORPORAT	3,29,02,100.00	3,11,61,57,891.00	55.16	3,29,02,100.00	4,03,11,65,292.00	75.07
	Total:	5,27,75,497.00	5,64,89,82,687.96	100.00	4,51,02,100.00	5,36,99,93,292.00	100.00
REIT SHARES		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	NEXUS SELECT TRUST	24,00,000.00	30,65,52,000.00	100.00			#DIV/0!
	Total:	24,00,000.00	30,65,52,000.00	100.00	0.00	0.00	#DIV/0!

1 Summary of significant accounting policies and other explanatory information for the year ended March 31, 2024

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 NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

1.4 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.

1.5 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.

1.6.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and as amended time to time , PFRDA (Pension Fund)(Amendment) Regulations, 2023 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.

1.6.2 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.

1.6.3 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

1.6.4 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.

1.6.5 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 under Investment and Below Investment grade:**

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 from time to time, 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.
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.
Investments under above categories classified as 'Below Investment Grade'.	<p>In the cases of securities below BBB - the same will be valued as below:</p> <p>All non-investment grade debt securities except with default rating (other than Government securities) and securities where credit rating agencies have suspended the ratings but are performing assets as per PFRDA guidelines shall be valued at a discount of 25% of the face value.</p> <p>All non-investment grade debt securities (other than Government securities) not covered above shall be valued at the indicative haircut matrix or price provided by the valuation agency. In case the security is traded where the haircut has been applied, lower of the haircut matrix-based price and trade price shall be considered.</p>

1.6.6

Default Investments:

Investments are classified as Default based on 'Addendum to Valuation guidelines for securities held under NPS issued on 16th November 2023.' An investment is classified as Default if interest and /or principal has not been received on the day such amount is due or when investment is downgraded to "Default" by credit rating agencies.

On the date of classification of default, haircut is applied to principal amount as per valuation guidelines i.e. as per prices received from valuation agency.

Allocation of any recovery in default accounts after due date of security is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books.

Default assets which are considered as unrecoverable by management are written off after obtaining approval from Board of directors or its investment committee subject to report to Board of Directors. Any amount recovered in loss asset is adjusted against written off amount of such asset.

1.6.7

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 default grade investment is recognised on receipt basis.

1.6.8

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.

1.6.9

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 provided for NPS Trust Fees and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA/communication received from NPS Trust from time to time.

1.6.10

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.

1.6.11

Computation of Net Asset Value:

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

1.6.12

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
31-03-2024**

	Notes	As At 31-03-2024	As At 31-03-2023
Liabilities			
Unit Capital	2	32,80,65,46,988	28,22,50,66,439
Reserve and Surplus	3	1,36,15,74,06,413	80,26,68,50,454
Current Liabilities and Provisions	4	30,33,23,596	8,44,96,994
Total (A)		1,69,26,72,76,997	1,08,57,64,13,888
Assets			
Investment	5	1,68,01,99,97,854	1,08,31,20,99,505
Deposits	6	-	-
Other Current Assets	7	1,24,72,79,143	26,43,14,383
Total (B)		1,69,26,72,76,997	1,08,57,64,13,888
(a) Net Assets as per Balance Sheets		1,68,96,39,53,402	1,08,49,19,16,894
(b) Number of Units Outstanding		3,28,06,54,699	2,82,25,06,644

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

E TIER-I
31-03-2024

Particulars	Notes	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Income			
Dividend		60,47,08,134	41,84,79,184
Interest	8	-	-
Profit on sale/redemption of investments	9	2,73,65,24,245	69,77,00,845
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		18,69,13,25,354	88,63,90,489
Other Income	11	-	-
Total Income (A)		22,03,25,57,733	2,00,25,70,517
Expense and Losses			
Unrealized losses in value of investments		-	-
Provision for Redemption Receivable on Investment classified as "Default"		-	-
Loss on sale/redemption of investments	12	39,41,666	62,73,17,222
Loss on inter-scheme transfer/sale	13		
Investment Management fees		3,49,82,582	2,52,96,078
NPS Trust fees		25,79,041	25,69,458
Depository and settlement charges		4,35,796	2,93,743
Brokerage on Equity transactions		-	-
Stamp Duty		-	-
Custodian fees		1	0
		-	-
Central Recordkeeping Agency Fees		5,24,49,415	4,29,32,660
Less: Amount recoverable by sale of units on account of Central Recordkeeping Agency charges		-5,24,49,415	-4,29,32,660
Other Expenses			
Total Expenditure (B)		4,19,39,086	65,54,76,501
Surplus/(Deficit) for the year (A-B)		21,99,06,18,646	1,34,70,94,016
Less :Amount transferred to/(From) unrealised appreciation account		18,69,13,25,354	88,63,90,489
Less: Amount Transferred to General Reserve		3,29,92,93,293	46,07,03,527
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

E TIER-I
31-03-2024

Schedule 2	As At 31-03-2024	As At 31-03-2023
Unit Capital		
Initial Capital*	2,500	2,500
Outstanding at the beginning of the year	30,24,18,03,562	24,73,42,79,246
Add :Units issued during the year	4,83,34,71,733	4,81,71,18,446
Less: Units redeemed during the year	2,26,87,28,307	1,32,63,31,253
Outstanding at the end of the year	32,80,65,46,988	28,22,50,66,439
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	3,02,41,80,356	2,47,34,27,925
Add :Units issued during the year	48,33,47,173	48,17,11,845
Less: Units redeemed during the year	22,68,72,831	13,26,33,125
Outstanding Units at the end of the year	3,28,06,54,699	2,82,25,06,644

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

Schedule 3	As At 31-03-2024	As At 31-03-2023
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	57,11,05,96,599	40,51,02,15,587
Add: Premium on Units issued	18,49,60,81,391	14,11,17,22,399
Less: Premium on Units redeemed	8,75,19,16,450	3,88,91,65,119
Add: Transferred from General Reserve		
Closing Balance	66,85,47,61,540	50,73,27,72,866
General Reserve		
Opening Balance	6,99,31,72,413	3,97,91,22,647
Add/Less: Transferred from Revenue Account	3,29,92,93,293	46,07,03,527
Less: Transfer to Unit premium Reserve		
Closing Balance	10,29,24,65,705	4,43,98,26,175
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	40,31,88,53,813	24,20,78,60,923
Add/Less: Transferred to Revenue Account	18,69,13,25,354	88,63,90,489
Closing Balance	59,01,01,79,167	25,09,42,51,413
TOTAL	1,36,15,74,06,413	80,26,68,50,454

Schedule 4	As At 31-03-2024	As At 31-03-2023
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	4,20,946	4,51,011
Management Fee Payable	58,82,195	40,23,978
Custodial Charges Payable	-	2,02,288
Brokerage Payable		
Depository and settlement charges Payable	9,92,204	5,26,618
Book Overdraft	-	-
Contract for Purchase of Investments	-	-
Redemption Payable	29,54,82,511	7,89,19,416
TDS Payable	5,45,740	3,73,682
TOTAL	30,33,23,596	8,44,96,994

Schedule 5	As At 31-03-2024	As At 31-03-2023
Investments (Long Term and Short Term)		
Equity Shares	1,65,15,76,84,431	1,04,92,52,68,845
Preference Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	0	0
Central and State Government Securities (including treasury bills)	-	-
Commercial Paper		
Treasury Bills	-	-
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	2,86,23,13,423	3,38,68,30,660
- TREPS	-	-
Total	1,68,01,99,97,854	1,08,31,20,99,505

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

Schedule 6	As At 31-03-2024	As At 31-03-2023
Deposits		
Deposits with Scheduled Banks		
Other Deposits		
	-	-

Schedule 7	As At 31-03-2024	As At 31-03-2023
Other Current Assets		
Balances with bank in a current account	1,15,09,97,794	26,43,14,383
Cash in Hand	-	-
Sundry Debtors	-	-
Contracts for sale of investments	8,96,69,256	-
Outstanding and accrued income	-	-
Advance, Deposits, etc	-	-
Shares/Debentures/Others -Application money pending allotment	-	-
Dividend Receivable	66,12,093	-
Redemption receivable on Investment classified as "Default"	-	-
Less: Provision for Redemption receivable on Investment classified as "Default"	-	-
Margin With CCIL	-	-
Others	-	-
	-	-
TOTAL	1,24,72,79,143	26,43,14,383

Schedule 8	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	-	-
	-	-

Schedule 9	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	2,65,86,77,172	61,29,72,939
Profit on Sale of Corp Bonds	-	-
Profit on Sale of Government Securities	-	-
Profit on Sale of Mutual Fund Scheme Units	7,78,47,074	8,47,27,906
	2,73,65,24,245	69,77,00,845

Schedule 10	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities		
	-	-

Schedule 11	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Other Income		
Provision written back on recovery against Investment classified as "Default"	-	-
	-	-

Schedule 12	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	39,41,666	62,73,17,221
Loss on Sale of Corp Bonds	-	-
Loss on Sale of Government Securities	-	-
Loss on Sale of AIFs	-	-
	39,41,666	62,73,17,221

Schedule 13	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
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 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	RELIANCE INDUSTRY LIMITED	43,36,212.00	12,88,59,21,200.40	7.80	36,75,671.00	8,56,81,72,884.55	8.17
2	STATE BANK OF INDIA EQUITY	79,01,140.00	5,94,44,22,679.00	3.60	73,85,146.00	3,86,79,70,217.50	3.69
3	SBI LIFE INSURANCE CO LTD.	3,81,492.00	57,23,33,373.00	0.35	4,78,270.00	52,66,23,097.00	0.50
4	SHREE CEMENTS LIMITED	9,476.00	24,33,70,686.60	0.15	0.00	0.00	0.00
5	SIEMENS LIMITED	2,21,105.00	1,18,82,29,325.25	0.72	1,12,155.00	37,31,56,508.25	0.36
6	SONA BLW	0.00	0.00	0.00	8,32,785.00	34,43,56,597.50	0.33
7	SRF LTD	4,39,382.00	1,12,49,27,765.50	0.68	4,07,363.00	98,24,98,451.55	0.94
8	SUNDARAM FINANCE LTD	1,30,756.00	54,11,59,857.20	0.33	0.00	0.00	0.00
9	SUN PHARMACEUTICALS	23,10,922.00	3,74,49,64,647.10	2.27	14,89,820.00	1,46,46,42,042.00	1.40
10	TATA CONSUMER PRODUCTS	3,87,243.00	42,44,95,776.60	0.26	10,57,673.00	74,97,31,506.05	0.71
11	TATA MOTORS LIMITED	19,77,533.00	1,96,32,94,762.40	1.19	21,27,283.00	89,51,60,686.40	0.85
12	TATA STEEL	1,26,88,782.00	1,97,75,46,674.70	1.20	89,50,070.00	93,52,82,315.00	0.89
13	TATA CONSULTANCY LIMITED	12,69,595.00	4,92,13,31,098.50	2.98	10,75,846.00	3,44,90,54,691.40	3.29
14	TECH MAHINDRA LIMITED	14,39,367.00	1,79,64,73,952.70	1.09	6,87,384.00	75,73,94,060.40	0.72
15	THERMAX INDIA LTD	1,21,374.00	50,88,42,288.90	0.31	0.00	0.00	0.00
16	TITAN EQUITY	4,79,748.00	1,82,39,05,946.40	1.10	4,20,269.00	1,05,69,34,508.10	1.01
17	TORRENT PHARMACEUTICALS LTD	4,91,200.00	1,27,74,14,720.00	0.77	4,08,794.00	62,83,77,697.10	0.60
18	ULTRATECH CEMENT LIMITED	2,85,757.00	2,78,58,87,856.55	1.69	2,61,557.00	1,99,36,26,687.55	1.90
19	UNITED PHOSPHORUS LIMITED	0.00	0.00	0.00	5,30,002.00	38,03,55,935.30	0.36
20	UNITED SPIRITS LIMITED	7,55,535.00	85,69,65,573.75	0.52	8,33,130.00	63,00,96,219.00	0.60
21	UNO MINDA	24,604.00	1,68,47,589.00	0.01	0.00	0.00	0.00
22	VOLTAS LTD.	0.00	0.00	0.00	4,46,507.00	36,53,54,352.75	0.35
23	ACC LTD.	1,92,318.00	47,91,98,760.60	0.29	2,27,940.00	38,00,21,568.00	0.36
24	ADANI PORTS AND SPECIAL ECONOMIC ZONE	0.00	0.00	0.00	7,93,480.00	50,14,00,012.00	0.48
25	AMBUJA CEMENTS LTD	19,00,233.00	1,16,36,07,677.55	0.70	7,42,770.00	27,15,19,573.50	0.26
26	APL APOLLO TUBES LIMITED	3,86,000.00	57,74,36,700.00	0.35	0.00	0.00	0.00
27	APOLLO HOSPITALS ENTERPRISES LTD.	1,79,502.00	1,14,10,58,313.60	0.69	1,70,391.00	73,45,38,561.90	0.70
28	ASIAN PAINTS LIMITED	6,52,144.00	1,85,64,90,932.00	1.12	5,54,115.00	1,53,02,71,689.75	1.46
29	ASHOK LEYLAND LIMITED	42,11,736.00	72,12,59,790.00	0.44	51,63,413.00	71,87,47,089.60	0.69
30	ASTRAL LTD	4,08,538.00	81,35,01,292.50	0.49	3,58,805.00	47,97,22,285.00	0.46
31	AXIS BANK EQUITY	47,23,878.00	4,94,68,45,041.60	3.00	44,38,007.00	3,81,00,29,009.50	3.63
32	BAJAJ FINANCE LIMITED	4,45,006.00	3,22,41,79,721.50	1.95	3,41,665.00	1,91,90,46,888.75	1.83
33	BAJAJ FINSERV LIMITED	10,98,866.00	1,80,63,70,874.10	1.09	8,33,721.00	1,05,59,07,646.50	1.01
34	BHARAT ELECTRONICS LIMITED	86,56,550.00	1,74,42,94,825.00	1.06	84,79,693.00	82,71,94,052.15	0.79
35	BHARAT FORGE LIMITED	12,35,686.00	1,39,58,30,905.60	0.85	10,15,162.00	78,21,31,562.90	0.75
36	BHARTIARTL EQUITY	42,86,530.00	5,26,64,30,758.00	3.19	40,23,932.00	3,01,39,25,068.00	2.87
37	BHARTI AIRTEL PARTLY PAID FOR RIGHTS	0.00	0.00	0.00	2,15,536.00	7,90,37,051.20	0.08
38	BAJAJ AUTO	2,13,693.00	1,95,48,95,617.95	1.18	2,30,923.00	89,70,78,124.25	0.86
39	BANK OF BARODA	36,74,697.00	97,03,03,742.85	0.59	43,91,296.00	74,14,70,329.60	0.71
40	BANK OF INDIA	69,64,023.00	95,44,19,352.15	0.58	0.00	0.00	0.00
41	BHARAT PETROLEUM CORPORATION LTD	23,39,035.00	1,40,90,34,684.00	0.85	25,36,102.00	87,31,79,918.60	0.83

42	BRITANNIA INDUSTRIES LIMITED	1,56,749.00	76,98,33,526.25	0.47	1,02,386.00	44,25,27,649.90	0.42
43	CANARA BANK EQUITY	15,43,967.00	89,71,22,025.35	0.54	0.00	0.00	0.00
44	CHOLAMANDLAM INVESTMENT AND	7,61,202.00	88,04,06,233.20	0.53	6,20,468.00	47,23,62,288.40	0.45
45	CIPLA	9,18,931.00	1,37,55,93,760.45	0.83	9,71,779.00	87,50,86,989.50	0.83
46	CONTAINER CORPORATION OF INDIA LIMITED	2,59,272.00	22,87,03,831.20	0.14	9,66,469.00	56,07,93,637.25	0.53
47	CUMMINS INDIA LIMITED	3,72,049.00	1,11,84,72,306.25	0.68	1,84,961.00	30,14,12,445.60	0.29
48	DABUR	28,01,141.00	1,46,54,16,914.15	0.89	14,92,591.00	81,33,12,835.90	0.78
49	DALMIA BHARAT LTD1	3,85,053.00	74,78,30,683.95	0.45	0.00	0.00	0.00
50	DIVIS LABORATORIES LTD	0.00	0.00	0.00	73,720.00	20,81,37,362.00	0.20
51	DR. REDDY'S LABORATORIES LIMITED	3,05,093.00	1,87,87,32,184.70	1.14	2,29,327.00	1,06,01,21,389.25	1.01
52	EICHER MOTORS LIMITED	2,36,027.00	94,86,63,321.10	0.57	2,41,868.00	71,32,32,451.80	0.68
53	GAS AUTHORITY OF INDIA LIMITED	31,43,596.00	56,91,48,055.80	0.34	27,88,596.00	29,32,20,869.40	0.28
54	GODREJ CONSUMER PRODUCTS	6,87,016.00	86,00,06,628.80	0.52	3,65,863.00	35,42,10,263.45	0.34
55	HAVELLS INDIA PVT	9,87,716.00	1,49,63,89,740.00	0.91	6,40,509.00	76,12,44,946.50	0.73
56	HCL TECHNOLOGIES LIMITED	13,71,646.00	2,11,72,04,183.30	1.28	10,85,642.00	1,17,81,92,980.50	1.12
57	HOUSING DEVELOPMENT FINANCE CORPORATION	0.00	0.00	0.00	15,31,626.00	4,02,12,84,063.00	3.83
58	HDFC BANK LTD.	80,85,001.00	11,70,62,72,947.90	7.09	45,82,905.00	7,37,64,14,742.75	7.03
59	HDFC LIFE INSURANCE CO LTD	19,60,631.00	1,24,17,65,643.85	0.75	6,18,444.00	30,87,27,244.80	0.29
60	HINDALCO EQUITY	15,45,885.00	86,60,82,071.25	0.52	11,77,885.00	47,74,55,684.75	0.46
61	HINDUSTAN UNILEVER LIMITED	14,79,792.00	3,35,07,67,015.20	2.03	11,62,489.00	2,97,63,78,711.15	2.84
62	ICICI EQUITY	1,07,03,238.00	11,70,18,50,105.40	7.09	88,61,654.00	7,77,38,85,971.50	7.41
63	INDIAN BANK	8,73,310.00	45,47,32,517.00	0.28	0.00	0.00	0.00
64	INDUSIND BANK LIMITED	13,12,756.00	2,03,87,10,068.00	1.23	11,41,994.00	1,21,95,92,492.30	1.16
65	INFOSYS TECHNOLOGIES LIMITED	48,14,986.00	7,21,30,89,777.30	4.37	43,41,119.00	6,19,89,00,876.05	5.91
66	ITC	1,08,30,567.00	4,63,92,73,374.45	2.81	77,70,389.00	2,97,99,44,181.50	2.84
67	JINDAL STEEL & POWER LIMITED	2,96,879.00	25,20,94,802.85	0.15	2,81,879.00	15,39,62,309.80	0.15
68	JUBILANT FOODWORKS LTD	20,94,839.00	94,02,68,485.15	0.57	0.00	0.00	0.00
69	KOTAK BANK EQUITY	23,50,109.00	4,19,61,19,619.50	2.54	19,04,930.00	3,30,09,57,950.50	3.15
70	LIFE INSURANCE CORPORATION	0.00	0.00	0.00	3,11,582.00	16,64,93,841.70	0.16
71	LARSEN AND TOURBO	19,13,373.00	7,20,17,44,634.70	4.36	16,11,174.00	3,48,69,02,770.80	3.32
72	LTI MINDTREE	1,48,945.00	73,55,49,988.00	0.45	1,02,024.00	48,55,98,531.60	0.46
73	VEDANT FASHIONS LTD	6,75,941.00	62,62,59,336.50	0.38	0.00	0.00	0.00
74	MARICO LTD.	16,50,114.00	82,04,36,680.80	0.50	16,91,547.00	81,16,04,250.60	0.77
75	MARUTI EQUITY	2,06,141.00	2,59,74,48,749.35	1.57	2,37,053.00	1,96,56,79,033.95	1.87
76	MAHINDRA & MAHINDRA EQUITY	17,01,408.00	3,26,90,00,260.80	1.98	12,80,639.00	1,48,38,76,409.30	1.41
77	MUTHOOT FINANCE LTD.	3,01,130.00	44,58,07,908.50	0.27	4,08,426.00	40,02,37,058.70	0.38
78	NESTLE (I) LTD	3,45,970.00	90,72,54,429.50	0.55	58,349.00	1,14,97,37,870.50	1.10
79	NHPC LTD	92,33,792.00	82,82,71,142.40	0.50	1,19,62,331.00	48,08,85,706.20	0.46
80	NTPC LIMITED	92,71,795.00	3,11,34,68,761.00	1.89	73,91,678.00	1,29,42,82,817.80	1.23
81	OIL & NATURAL GAS CORPORATION	53,08,993.00	1,42,30,75,573.65	0.86	28,53,172.00	43,09,71,630.60	0.41
82	PAGE INDUSTRIES LTD	18,238.00	62,83,16,426.10	0.38	11,923.00	45,19,21,045.90	0.43
83	POWER GRID CORPORATION	63,82,285.00	1,76,72,54,716.50	1.07	33,38,306.00	75,34,55,664.20	0.72
84	PI INDUSTRIES LTD.	2,32,784.00	90,03,03,759.20	0.55	0.00	0.00	0.00
85	POLYCAB INDIA LTD	49,905.00	25,27,68,825.00	0.15	54,948.00	15,82,52,987.40	0.15
86	RURAL ELECTRIFICATION CORPORATION LIMITED	14,69,354.00	66,26,78,654.00	0.40	0.00	0.00	0.00
	Total:	17,64,07,277.00	1,65,15,76,84,430.90	100.00	14,01,49,321.00	1,04,92,52,68,845.40	100.00

Mutual Funds		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	SBI OVERNIGHT FUND - DIRECT PLAN	7,34,863.70	2,86,23,13,422.84	100.00	9,28,279.38	3,38,68,30,659.74	100.00
	Total:	7,34,863.70	2,86,23,13,422.84	100.00	9,28,279.38	3,38,68,30,659.74	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the year ended March 31, 2024**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 NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

1.4 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.

1.5 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.

1.6.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and as amended time to time , PFRDA (Pension Fund)(Amendment) Regulations, 2023 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.

1.6.2 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.

1.6.3 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.

1.6.4 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.

1.6.5 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 under Investment and Below Investment grade:

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 from time to time, 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.
	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	<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.
Investments under above categories classified as 'Below Investment Grade'.	<p>In the cases of securities below BBB - the same will be valued as below:</p> <p>All non-investment grade debt securities except with default rating (other than Government securities) and securities where credit rating agencies have suspended the ratings but are performing assets as per PFRDA guidelines shall be valued at a discount of 25% of the face value.</p> <p>All non-investment grade debt securities (other than Government securities) not covered above shall be valued at the indicative haircut matrix or price provided by the valuation agency. In case the security is traded where the haircut has been applied, lower of the haircut matrix-based price and trade price shall be considered.</p>

1.6.6

Valuation of Investments under 'Default' grade:

Investments are classified as Default based on 'Addendum to Valuation guidelines for securities held under NPS issued on 16th November 2023.' An investment is classified as Default if interest and /or principal has not been received on the day such amount is due or when investment is downgraded to "Default" by credit rating agencies.

On the date of classification of default, haircut is applied to principal amount as per valuation guidelines i.e. as per prices received from valuation agency.

Allocation of any recovery in default accounts after due date of security is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books.

Default assets which are considered as unrecoverable by management are written off after obtaining approval from Board of directors or its investment committee subject to report to Board of Directors. Any amount recovered in loss asset is adjusted against written off amount of such asset.

1.6.7

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 default investment is recognised on receipt basis.

1.6.8 **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.

1.6.9 **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 provided for NPS Trust Fees and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA/communication received from NPS Trust from time to time.

1.6.10 **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.

1.6.11 **Computation of Net Asset Value:**

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

1.6.12 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
31-03-2024**

Particulars	Notes	As At 31-03-2024	As At 31-03-2023
Liabilities			
Unit Capital	2	21,35,05,52,489	17,24,96,47,211
Reserve and Surplus	3	62,07,23,46,519	44,95,67,63,399
Current Liabilities and Provisions	4	9,48,11,859	30,73,16,613
Total (A)		83,51,77,10,867	62,51,37,27,222
Assets			
Investment	5	80,10,89,94,883	60,67,78,71,547
Deposits	6	-	-
Other Current Assets	7	3,40,87,15,983	1,83,58,55,675
Total (B)		83,51,77,10,867	62,51,37,27,222
(a) Net Assets as per Balance Sheets		83,42,28,99,008	62,20,64,10,609
(b) Number of Units Outstanding		2,13,50,55,249	1,72,49,64,721

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

C-TIER-I
31-03-2024

Particulars	Notes	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Income			
Dividend		-	-
Interest	8	2,73,15,27,166	1,99,36,70,146
Profit on sale/redemption of investments	9	6,98,36,820	5,11,17,622
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		49,85,49,710	3,39,68,133
Other Income	11	-	656
Total Income (A)		3,29,99,13,696	2,07,87,56,557
Expense and Losses			
Unrealized losses in value of investments		-	-
Provision for Redumption Receivable on Investment classified as "Default"		-	-
Loss on sale/redemption of investments	12	17,54,95,179	13,26,76,829
Loss on inter-scheme transfer/sale	13		
Investment Management fees		1,76,74,282	1,40,27,755
NPS Trust fees		13,11,593	14,25,017
Depository and settlement charges		2,24,382	1,67,832
Brokerage on Equity transactions		-	-
Stamp Duty		-	-
Custodian fees		-	-
Central Recordkeeping Agency Fees		2,43,64,854	2,14,82,327
Less: Amount recoverable by sale of units on account of Central Recordkeeping Agency		-2,43,64,854	-2,14,82,327
Other Expenses			
Total Expenditure (B)		19,47,05,436	14,82,97,433
Surplus/(Deficit) for the year (A-B)		3,10,52,08,260	1,93,04,59,124
Less :Amount transferred to/(From) unrealised appreciation account		49,85,49,710	3,39,68,133
Less: Amount Transferred to General Reserve		2,60,66,58,549	1,89,64,90,991
Amount carried forward to Balance Sheet		-	-

This is revenue account referred to in our report for given

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
31-03-2024

Schedule 2	As At 31-03-2024	As At 31-03-2023
Unit Capital		
Initial Capital*	1,000	1,000
Outstanding at the beginning of the year	18,88,75,33,201	15,20,11,87,876
Add :Units issued during the year	3,47,48,36,058	2,87,36,24,586
Less: Units redeemed during the year	1,01,18,16,770	82,51,65,252
Outstanding at the end of the year	21,35,05,52,489	17,24,96,47,211
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	1,88,87,53,320	1,52,01,18,788
Add :Units issued during the year	34,74,83,606	28,73,62,459
Less: Units redeemed during the year	10,11,81,677	8,25,16,525
Outstanding Units at the end of the year	2,13,50,55,249	1,72,49,64,721

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

Schedule 3	As At 31-03-2024	As At 31-03-2023
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	37,81,56,61,476	28,18,35,06,792
Add: Premium on Units issued	9,82,01,48,963	7,32,88,38,982
Less: Premium on Units redeemed	2,85,64,42,161	2,10,16,92,439
Add: Transferred from General Reserve		
Closing Balance	44,77,93,68,279	33,41,06,53,336
General Reserve		
Opening Balance	14,80,12,49,912	10,73,46,20,211
Add/Less: Transferred from Revenue Account	2,60,66,58,549	1,89,64,90,990
Less: Transfer to Unit premium Reserve		
Closing Balance	17,40,79,08,462	12,63,11,11,201
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	-61,34,79,932	-1,11,89,69,274
Add/Less: Transferred to Revenue Account	49,85,49,710	3,39,68,133
Closing Balance	-11,49,30,221	-1,08,50,01,140
TOTAL	62,07,23,46,519	44,95,67,63,399

Schedule 4	As At 31-03-2024	As At 31-03-2023
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	2,07,353	2,59,613
Management Fee Payable	28,97,546	23,16,306
Custodial Charges Payable	-	84,419
Brokerage Payable		
Depository and settlement charges Payable	3,86,593	1,95,176
Book Overdraft	-	-
Contract for Purchase of Investments	-	25,03,17,716
Redemption Payable	9,10,51,798	5,39,28,632
TDS Payable	2,68,568	2,14,751
TOTAL	9,48,11,859	30,73,16,613

Schedule 5	As At 31-03-2024	As At 31-03-2023
Investments (Long Term and Short Term)		
Equity Shares	-	-
Preference Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	75,85,45,17,447	58,03,38,86,138
Central and State Government Securities (including treasury bills)	-	-
Commercial Paper		
Treasury Bills	-	-
Alternative Investment Funds *	-	-
Basel III Tier I bonds	25,21,58,000	-
Others - Mutual Fund Units	4,00,23,19,436	2,64,39,85,409
- TREPS	-	-
Total	80,10,89,94,883	60,67,78,71,547

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

Schedule 6	As At 31-03-2024	As At 31-03-2023
Deposits		
Deposits with Scheduled Banks		
Other Deposits		
	-	-

Schedule 7	As At 31-03-2024	As At 31-03-2023
Other Current Assets		

Balances with bank in a current account	76,77,03,468	14,52,019
Cash in Hand	-	-
Sundry Debtors	-	-
Contracts for sale of investments	-	-
Outstanding and accrued income	2,64,10,12,515	1,83,44,03,656
Interest Receivable on Non Performing Investments #	-	75,66,042
Less: Provison for Non Performing Investments	-	-75,66,042
Advance, Deposits,etc	-	-
Shares/Debentures/Others -Application money pending allotment	-	-
Dividend Receivable	-	-
Redemption receivable on Investment classified as "Default" #	58,22,586	1,86,95,267
Less: Provision for Redemption receivable on Investment classified as "Default"	-58,22,586	-1,86,95,267
Margin With CCIL	-	-
Others	-	-
TOTAL	3,40,87,15,983	1,83,58,55,675

Investments classified as default category are valued as per Addendum to valuation guidelines as per circular no. PFRDA/2023/31/REG-PF/02 dated 16th November 2023

Schedule 8	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	2,73,15,27,166	1,99,36,70,146
	2,73,15,27,166	1,99,36,70,146

Schedule 9	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	-	-
Profit on Sale of Corp Bonds	88,72,088	2,16,89,094
Profit on Sale of Government Securities	-	-
Profit on Sale of Mutual Fund Scheme Units	6,09,64,732	2,94,28,528
	6,98,36,820	5,11,17,622

Schedule 10	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-
	-	-

Schedule 11	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Other Income		
Provision written back on recovery against Investment classified as "Default"	-	656
	-	656

Schedule 12	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	-	-
Loss on Sale of Corp Bonds	17,54,95,179	13,26,76,829
Loss on Sale of Government Securities	-	-
Loss on Sale of AIFs	-	-
	17,54,95,179	13,26,76,829

Schedule 13	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
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 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	9.00% HDFC BANK LIMITED 20.11.2022	15,00,00,000.00	15,61,76,550.00	0.21	0.00	0.00	0.00
2	10.23% GREATER HYDERABAD MUNICIPAL	20,00,00,000.00	20,80,25,000.00	0.27	20,00,00,000.00	20,54,20,200.00	0.35
3	10.63% IOTL UTKAL 2028	99,04,413.58	1,05,34,651.22	0.01	1,02,14,013.58	1,09,98,970.74	0.02
4	10.00 % SHRIRAM FINANCE LIMITED 2024	1,90,00,000.00	1,90,80,997.00	0.03	1,90,00,000.00	1,93,31,626.00	0.03
5	5.23% NABARD BONDS SERIES 22C 21.01.25	0.00	0.00	0.00	25,00,00,000.00	23,98,45,250.00	0.41
6	5.40 % EXIM BOND 2025	0.00	0.00	0.00	1,00,00,00,000.00	97,78,74,000.00	1.69
7	5.70% NABARD 21.07.2025	0.00	0.00	0.00	45,00,00,000.00	43,14,96,000.00	0.74
8	5.7760% LIC HOUSING FINANCE LTD 11.09.2025	25,00,00,000.00	24,27,39,750.00	0.32	45,00,00,000.00	42,76,16,100.00	0.74
9	5.83% STATE BANK OF INDIA TIER II 26.10.2020	0.00	0.00	0.00	15,00,00,000.00	14,20,27,050.00	0.24
10	6.00% HOUSING DEVELOPMENT FINANCE	20,00,00,000.00	19,20,99,600.00	0.25	20,00,00,000.00	18,96,16,000.00	0.33
11	6.09 % PFC BS 212	0.00	0.00	0.00	25,00,00,000.00	23,87,58,000.00	0.41
12	6.14% - INDIANOIL 18-02-2027	25,00,00,000.00	24,16,88,500.00	0.32	50,00,00,000.00	47,67,30,000.00	0.82
13	6.18% INDIAN BANK T-2 CALL 12.01.2026	25,00,00,000.00	23,94,11,500.00	0.31	25,00,00,000.00	23,75,19,000.00	0.41
14	6.24% SBI 21/09/2030	30,00,00,000.00	29,21,65,800.00	0.38	81,00,00,000.00	77,53,29,570.00	1.34
15	6.25% LIC HOUSING FINANCE LTD 20.06.2025	3,00,00,000.00	2,94,49,860.00	0.04	1,24,00,00,000.00	1,19,57,10,920.00	2.06
16	6.39% INDIAN OIL CORPORATION LIMITED	0.00	0.00	0.00	90,00,00,000.00	88,12,89,000.00	1.52
17	6.40% JUPL 29.09.2026	0.00	0.00	0.00	50,00,00,000.00	47,43,90,500.00	0.82
18	6.43% HDFC 29.09.2025	0.00	0.00	0.00	35,00,00,000.00	33,81,53,900.00	0.58
19	6.43% NTPC LTD 27.01.2024	50,00,00,000.00	47,67,97,000.00	0.63	50,00,00,000.00	46,72,82,000.00	0.81
20	6.44% HDFC BANK 27/09/2028	0.00	0.00	0.00	1,71,00,00,000.00	1,61,10,71,370.00	2.78
21	6.45% ICICI SENIOR UNSECURED BOND	1,45,00,00,000.00	1,38,97,96,000.00	1.83	1,75,00,00,000.00	1,66,19,76,750.00	2.86
22	6.50% POWER FINANCE CORPORATION LTD	0.00	0.00	0.00	25,00,00,000.00	24,39,32,250.00	0.42
23	6.63% HPCL 11.04.2031	0.00	0.00	0.00	50,00,00,000.00	47,12,84,000.00	0.81
24	06.67% HDFC LIFE INSURANCE CO 20.07	25,00,00,000.00	24,52,68,000.00	0.32	25,00,00,000.00	24,05,47,000.00	0.41
25	6.69% NTPC 13.09.2031	75,00,00,000.00	72,34,95,000.00	0.95	75,00,00,000.00	70,97,55,750.00	1.22
26	6.75% STPL 22.04.2026	0.00	0.00	0.00	32,00,00,000.00	30,97,99,040.00	0.53
27	6.80% STATE BANK OF INDIA TIER II 24.09.2025	20,00,00,000.00	19,28,09,400.00	0.25	20,00,00,000.00	18,90,96,200.00	0.33
28	6.85% IRFC SERIES-154 20.11.2040	25,00,00,000.00	23,71,68,750.00	0.31	25,00,00,000.00	22,99,30,250.00	0.40
29	6.89% IRFC SERIES 159 10.07.2024	75,00,00,000.00	72,51,30,000.00	0.95	75,00,00,000.00	71,60,38,500.00	1.23
30	6.92% IRFC BONDS SERIES 24.08.2024	15,00,00,000.00	14,52,24,450.00	0.19	21,00,00,000.00	20,07,87,720.00	0.35
31	6.95 % PFC 01-10-2031	25,00,00,000.00	24,18,94,000.00	0.32	25,00,00,000.00	23,85,96,750.00	0.41
32	7.00% HPCL 14.08.2024	0.00	0.00	0.00	40,00,00,000.00	39,58,43,200.00	0.68
33	NHAI TAXABLE BONDS 2024 SERIES VIII 15.10.2040	10,00,00,000.00	9,67,72,700.00	0.13	0.00	0.00	0.00
34	7.10% HDFC SERIES Z- 2027 12.11.2024	25,00,00,000.00	24,08,89,500.00	0.32	25,00,00,000.00	23,75,25,750.00	0.41
35	7.10% NABARD GOI 08.09.2020	50,00,00,000.00	49,44,14,500.00	0.65	50,00,00,000.00	48,81,26,500.00	0.84
36	7.11% NIIF IFL 28-05-2027	50,00,00,000.00	48,84,03,000.00	0.64	50,00,00,000.00	48,25,00,500.00	0.83
37	7.11 SIDBI SERIES IV 27-09.2026	45,00,00,000.00	44,52,34,050.00	0.59	45,00,00,000.00	44,42,77,800.00	0.77
38	7.13% LIC HOUSING FINANCE LTD 28.11.2024	25,00,00,000.00	24,08,71,500.00	0.32	25,00,00,000.00	23,82,46,250.00	0.41
39	7.13% NHPC LTD 00.02.2020	10,00,00,000.00	9,85,77,900.00	0.13	10,00,00,000.00	9,86,69,600.00	0.17
40	7.14% - INDIANOIL 06-09-2027	25,00,00,000.00	24,76,05,500.00	0.33	25,00,00,000.00	24,57,34,250.00	0.42
41	7.15% PFC 08-09-2025	0.00	0.00	0.00	25,00,00,000.00	24,74,71,000.00	0.43
42	7.15% SIDBI 02.06.2025	0.00	0.00	0.00	25,00,00,000.00	24,75,71,250.00	0.43
43	7.23% SIDBI 09-03-2026	50,00,00,000.00	49,56,61,500.00	0.65	50,00,00,000.00	49,50,61,500.00	0.85
44	7.25% NPCIL 2027 15.12.2027	2,00,00,000.00	1,99,57,640.00	0.03	2,00,00,000.00	1,97,64,580.00	0.03
45	7.25% NPCIL 2029 15.12.2029	2,00,00,000.00	1,99,36,000.00	0.03	2,00,00,000.00	1,97,97,340.00	0.03
46	7.25% NPCIL 2031 15.12.2024	7,00,00,000.00	7,03,10,450.00	0.09	7,00,00,000.00	6,86,76,580.00	0.12
47	7.25% PUNJAB NATIONAL BANK 20.07.2020	30,00,00,000.00	29,56,17,900.00	0.39	30,00,00,000.00	29,44,64,700.00	0.51
48	7.25% PUNJAB NATIONAL BANK BASEL III TIER II	45,00,00,000.00	44,20,46,700.00	0.58	45,00,00,000.00	43,82,91,000.00	0.76
49	7.26% NHAI 10.08.2038	20,00,00,000.00	19,80,30,000.00	0.26	0.00	0.00	0.00

50	7.30% POWER GRID CORP LTD 10-06-2027	50,00,00,000.00	49,76,99,500.00	0.65	50,00,00,000.00	49,53,98,000.00	0.85
51	7.32% NTPC LTD 12-07-2026	10,00,00,000.00	9,95,34,600.00	0.13	10,00,00,000.00	9,92,98,300.00	0.17
52	7.33% LIC HOUSING FINANCE LTD 13-03-2025	0.00	0.00	0.00	5,00,00,000.00	4,94,64,800.00	0.09
53	7.34 % NABARD 2032 12-04-2022	25,00,00,000.00	24,80,21,500.00	0.33	0.00	0.00	0.00
54	7.34% POWER GRID CORPORATION OF INDIA	40,00,00,000.00	39,93,556.00	0.01	40,00,000.00	39,77,876.00	0.01
55	7.39%-THDCIL CORPORATE BONDS	50,00,00,000.00	48,55,06,500.00	0.64	50,00,00,000.00	48,29,63,500.00	0.83
56	7.40% EXPORT-IMPORT BANK OF INDIA 14-02	25,00,00,000.00	25,00,61,250.00	0.33	0.00	0.00	0.00
57	7.40% LIC HOUSING FINANCE LTD 06-09-2024	20,00,00,000.00	19,94,36,600.00	0.26	45,00,00,000.00	44,57,52,900.00	0.77
58	7.40% NABARD 30-01- 2026	0.00	0.00	0.00	25,00,00,000.00	24,83,66,250.00	0.43
59	7.40% RELIANCE INDUSTRIES LIMITED	20,00,00,000.00	19,92,75,400.00	0.26	45,00,00,000.00	44,74,32,300.00	0.77
60	7.40% SBI CARDS AND PAYMENT SERVICES LTD	25,00,00,000.00	24,82,04,250.00	0.33	25,00,00,000.00	24,67,52,750.00	0.43
61	7.42% ICICI BANK LIMITED 15-09-2026	25,00,00,000.00	24,75,56,750.00	0.33	25,00,00,000.00	24,83,65,500.00	0.43
62	7.43% NABARD 21-04-2022	52,00,00,000.00	52,22,21,960.00	0.69	1,00,00,00,000.00	99,36,59,000.00	1.71
63	7.43% NABFID 16-06-2033	2,75,00,00,000.00	2,75,23,70,500.00	3.62	0.00	0.00	0.00
64	7.44% - INDIANOIL 25-11- 2027	71,00,00,000.00	70,94,60,400.00	0.93	76,00,00,000.00	75,49,11,800.00	1.30
65	7.45%-THDCIL CORPORATE BONDS	50,00,00,000.00	48,80,23,500.00	0.64	50,00,00,000.00	48,56,40,500.00	0.84
66	7.47% ICICI BANK LTD 2027-25-06-2027 INFRA	5,00,00,000.00	4,97,12,250.00	0.07	5,00,00,000.00	4,96,63,550.00	0.09
67	7.47% SIDBI 25-11-2025	25,00,00,000.00	24,87,68,750.00	0.33	25,00,00,000.00	24,89,07,000.00	0.43
68	7.48% PFC LIMITED 19-06- 2028	1,25,00,00,000.00	1,26,13,01,250.00	1.66	0.00	0.00	0.00
69	7.49% NATIONAL LIQUIDITY AUTHORITY OF	80,00,00,000.00	80,00,30,400.00	1.05	80,00,00,000.00	79,71,64,800.00	1.37
70	7.49% SBI INFRA 2038	23,50,00,000.00	23,72,01,480.00	0.31	0.00	0.00	0.00
71	7.50% GRASIM INDUSTRY LTD 10-06-2027	50,00,00,000.00	49,91,01,000.00	0.66	75,00,00,000.00	74,26,54,500.00	1.28
72	7.50% IRFC LTD 09-09-2026	29,00,00,000.00	29,07,26,450.00	0.38	24,00,00,000.00	24,05,50,080.00	0.41
73	7.50% MAX LIFE INSURANCE COMPANY	45,00,00,000.00	44,09,90,100.00	0.58	45,00,00,000.00	44,14,27,050.00	0.76
74	7.50% NHPC LTD 07-10-2025	0.00	0.00	0.00	40,00,00,000.00	39,97,03,600.00	0.69
75	7.50% NHPC LTD 07-10-2027	0.00	0.00	0.00	10,00,00,000.00	9,98,42,600.00	0.17
76	7.50% TATA STEEL LIMITED 28-09-2027	25,00,00,000.00	24,79,85,500.00	0.33	25,00,00,000.00	24,50,90,000.00	0.42
77	7.52 % REC LTD 2026 07-11-2026	0.00	0.00	0.00	14,00,00,000.00	13,98,04,140.00	0.24
78	7.53% INDIGRID 05-08- 2025	25,00,00,000.00	24,85,71,750.00	0.33	25,00,00,000.00	24,79,60,500.00	0.43
79	7.54% CANARA BANK INFRA 27-09-2022	45,00,00,000.00	45,53,97,300.00	0.60	0.00	0.00	0.00
80	7.54% HPCL 15-04-2033	0.00	0.00	0.00	25,00,00,000.00	24,87,32,250.00	0.43
81	7.54% IRFC 2027 21-10-2027	0.00	0.00	0.00	3,00,00,000.00	2,99,47,920.00	0.05
82	7.54% SBI INFRA BOND 04-09-2028	95,00,00,000.00	96,30,92,900.00	1.27	0.00	0.00	0.00
83	7.54% SIDBI 12-01-2026	25,00,00,000.00	24,91,62,750.00	0.33	25,00,00,000.00	24,94,79,000.00	0.43
84	7.55% POWER GRID CORP LTD 2024	4,60,00,000.00	4,66,00,254.00	0.06	4,60,00,000.00	4,58,28,512.00	0.08
85	7.60% AXIS BANK 2022-20-10-2022	0.00	0.00	0.00	4,60,00,000.00	4,58,86,564.00	0.08
86	7.60% ICICI BANK LTD 2022-07-10-2022 INFRA	0.00	0.00	0.00	3,40,00,000.00	3,39,19,522.00	0.06
87	7.60% MUTHOOT FINANCE LIMITED 20-04	25,00,00,000.00	24,60,38,250.00	0.32	25,00,00,000.00	24,32,41,500.00	0.42
88	7.62 % EXIM BANK 2026 04-09-2026	37,30,00,000.00	37,36,26,640.00	0.49	37,30,00,000.00	37,41,66,371.00	0.64
89	7.62% NABARD BONDS SERIES 20104-04-2028	1,25,00,00,000.00	1,24,93,13,750.00	1.64	75,00,00,000.00	74,87,13,000.00	1.29
90	7.62% PFC LTD 15-07- 2022	45,00,00,000.00	45,68,34,600.00	0.60	0.00	0.00	0.00
91	7.63% GRASIM INDUSTRIES LIMITED 04	75,00,00,000.00	75,14,00,250.00	0.99	75,00,00,000.00	74,63,96,250.00	1.29
92	7.63 % KOTAK MAHINDRA BANK LIMITED 01-12-2020	10,00,00,000.00	9,99,37,900.00	0.13	15,00,00,000.00	14,95,26,150.00	0.26
93	7.65% AXIS BANK 20-04-2027	35,00,00,000.00	34,93,66,500.00	0.46	1,25,00,00,000.00	1,24,81,05,000.00	2.15
94	7.65% IRFC LIMITED 30- 12-2022	0.00	0.00	0.00	20,00,00,000.00	20,07,00,800.00	0.35
95	7.65% IRFC 18-04-2033	1,65,00,00,000.00	1,67,49,16,650.00	2.20	1,15,00,00,000.00	1,15,44,14,850.00	1.99
96	7.65% NABFID 22-12-2038	50,00,00,000.00	51,11,63,000.00	0.67	0.00	0.00	0.00
97	7.65% PFC LTD. 2027 22-11-2027	0.00	0.00	0.00	3,00,00,000.00	3,00,03,480.00	0.05
98	7.66% PFC LIMITED 15-04- 2022	25,00,00,000.00	25,43,47,250.00	0.33	0.00	0.00	0.00
99	7.67%REC LIMITED 30-11- 2027	25,00,00,000.00	25,51,95,000.00	0.34	25,00,00,000.00	24,92,01,500.00	0.43
100	7.68% BANK OF BARODA INFRA 04-12-2022	25,00,00,000.00	25,53,76,250.00	0.34	0.00	0.00	0.00
101	7.68% NABARD 30-04- 2026	1,50,00,00,000.00	1,50,35,89,500.00	1.98	0.00	0.00	0.00
102	7.68% NIIF INFRASTRUCTURE	25,00,00,000.00	24,76,08,250.00	0.33	25,00,00,000.00	24,55,54,000.00	0.42
103	7.69% IRFC BOND SERIES 0461-11-10-2022	10,00,00,000.00	10,14,08,900.00	0.13	10,00,00,000.00	10,05,23,300.00	0.17
104	7.69% LIC HOUSING FINANCE LTD 06-09-2024	25,00,00,000.00	24,97,93,750.00	0.33	0.00	0.00	0.00
105	7.69% NABARD 20-05-2024	0.00	0.00	0.00	25,00,00,000.00	24,94,48,000.00	0.43

106	7.69% REC 31-01-2033	20,00,00,000.00	20,26,33,000.00	0.27	25,00,00,000.00	24,96,74,500.00	0.43
107	7.70% LARSEN & TOUPRO LIMITED	49,00,00,000.00	48,95,61,940.00	0.64	49,00,00,000.00	48,97,15,800.00	0.84
108	7.70% NATIONAL HIGHWAY AUTHORITY OF INDIA	80,00,00,000.00	80,72,74,400.00	1.06	80,00,00,000.00	80,54,00,800.00	1.39
109	7.70% POWER GRID CORPORATION OF INDIA	30,00,00,000.00	30,33,43,200.00	0.40	0.00	0.00	0.00
110	7.70% RELIANCE UTILITIES AND POWER	0.00	0.00	0.00	5,00,00,000.00	5,00,02,000.00	0.09
111	7.70% SBI LTB 19-01-2038	25,00,00,000.00	25,67,82,000.00	0.34	25,00,00,000.00	25,17,88,250.00	0.43
112	7.71% LIC HOUSING FINANCE LIMITED 09-05-2022	60,00,00,000.00	60,09,88,200.00	0.79	0.00	0.00	0.00
113	7.7250% LARSEN & TOUPRO LIMITED 28-04-2022	25,00,00,000.00	25,12,67,750.00	0.33	25,00,00,000.00	25,00,92,000.00	0.43
114	7.72% BAJAJ FINANCE LIMITED 22-05-2022	1,00,00,00,000.00	99,39,14,000.00	1.31	0.00	0.00	0.00
115	7.72% PFC LTD 19-12-2027	70,00,00,000.00	72,03,19,600.00	0.95	0.00	0.00	0.00
116	7.74% HPCL 02-03-2028	25,00,00,000.00	25,14,25,750.00	0.33	0.00	0.00	0.00
117	7.74% IRFC LTD 15-04-2022	75,00,00,000.00	77,21,40,000.00	1.01	1,00,00,00,000.00	1,00,51,63,000.00	1.73
118	7.75% BAJAJ FINANCE 16-05-2022	25,00,00,000.00	24,89,67,250.00	0.33	0.00	0.00	0.00
119	7.75% HDFC LIMITED 13-06-2022	90,00,00,000.00	90,01,59,300.00	1.18	0.00	0.00	0.00
120	7.75% IRFC LTD 15-04-2022	45,00,00,000.00	45,96,79,050.00	0.60	50,00,00,000.00	50,55,15,500.00	0.87
121	7.75% MUTHOOT FINANCE LTD 20-09-2025	50,00,00,000.00	49,48,21,000.00	0.65	50,00,00,000.00	49,00,25,000.00	0.84
122	7.78% NABARD 29-03-2028	50,00,00,000.00	51,57,72,000.00	0.68	50,00,00,000.00	50,39,13,000.00	0.87
123	7.79% BAJAJ FINANCE LIMITED 20-09-2022	75,00,00,000.00	74,84,73,750.00	0.98	0.00	0.00	0.00
124	7.79% RELIANCE INDUSTRIES LIMITED	2,95,00,00,000.00	3,00,27,90,250.00	3.95	0.00	0.00	0.00
125	7.80% CAN FIN HOMES 24-11-2025	25,00,00,000.00	24,85,67,750.00	0.33	25,00,00,000.00	24,58,23,750.00	0.42
126	7.80% HDFC 06-09-2032	25,00,00,000.00	25,07,25,750.00	0.33	0.00	0.00	0.00
127	7.80% HDFC LIMITED 03-05-2022	90,00,00,000.00	90,32,22,000.00	1.19	0.00	0.00	0.00
128	7.81% SBI TIER II 02-11-2028 (CALL 2022)	25,00,00,000.00	25,21,58,000.00	0.33	0.00	0.00	0.00
129	7.82% LIC HOUSING FINANCE LTD 18-11-2022	55,00,00,000.00	55,40,22,700.00	0.73	50,00,00,000.00	49,53,90,500.00	0.85
130	7.82% PFC LTD 06-03-2028	85,00,00,000.00	88,24,69,150.00	1.16	35,00,00,000.00	35,34,14,250.00	0.61
131	7.84% BAJAJ HOUSING FINANCE 22-09-2022	75,00,00,000.00	74,84,28,000.00	0.98	25,00,00,000.00	24,69,00,750.00	0.43
132	7.85% INDIGRID 28-02-2028	25,00,00,000.00	25,03,09,250.00	0.33	25,00,00,000.00	24,93,73,250.00	0.43
133	7.85% IRFC LTD 04-07-2024	35,00,00,000.00	36,08,32,500.00	0.47	25,00,00,000.00	25,46,10,500.00	0.44
134	7.85% POWER FINANCE CORPORATION LTD 2022	0.00	0.00	0.00	5,00,00,000.00	5,06,96,000.00	0.09
135	7.85% SBI CARDS AND PAYMENT SERVICES LTD	25,00,00,000.00	24,81,54,000.00	0.33	0.00	0.00	0.00
136	7.86% HDFC BANK TIER II 02-12-2022	80,00,00,000.00	80,35,58,400.00	1.06	15,00,00,000.00	14,94,71,550.00	0.26
137	7.87% BAJAJ FINANCE 08-02-2024	25,00,00,000.00	25,09,14,500.00	0.33	0.00	0.00	0.00
138	7.88% AXIS BANK LTD TIER II 12-12-2022	15,00,00,000.00	15,09,23,550.00	0.20	15,00,00,000.00	14,89,62,600.00	0.26
139	7.89% POWER GRID CORPORATION 2027	10,00,00,000.00	10,10,81,300.00	0.13	10,00,00,000.00	10,11,05,300.00	0.17
140	7.89% TCFSL NCD E SERIES 26-07-2027	10,00,00,000.00	9,89,92,800.00	0.13	10,00,00,000.00	9,86,67,100.00	0.17
141	7.90% BAJAJ FINANCE LIMITED 12-04-2028	25,00,00,000.00	24,96,41,750.00	0.33	0.00	0.00	0.00
142	7.90% JAMNAGAR UTILITIES & POWER	50,00,00,000.00	50,20,32,000.00	0.66	0.00	0.00	0.00
143	7.90% LIC HOUSING FINANCE LTD 23-06-2027	25,00,00,000.00	25,06,97,500.00	0.33	25,00,00,000.00	24,90,84,500.00	0.43
144	7.90% LIC HOUSING FINANCE LTD 08-05-2024	5,00,00,000.00	4,99,71,850.00	0.07	5,00,00,000.00	4,99,75,950.00	0.09
145	7.90% RELIANCE PORTS & TERMINALS LTD 2026	10,00,00,000.00	9,99,55,400.00	0.13	10,00,00,000.00	9,97,46,700.00	0.17
146	7.94% EXPORT IMPORT 2022 22/05/2022	0.00	0.00	0.00	1,00,00,000.00	99,99,000.00	0.02
147	7.94% INDIAN RENEWABLE ENERGY	25,00,00,000.00	25,53,82,000.00	0.34	0.00	0.00	0.00
148	7.95% HDFC BANK 2026 24-09-2026 INFRA BOND	18,80,00,000.00	18,83,49,116.00	0.25	18,80,00,000.00	18,92,47,944.00	0.33
149	7.95% LIC HOUSING FINANCE LIMITED 20-04-2022	25,00,00,000.00	25,06,93,750.00	0.33	0.00	0.00	0.00
150	7.95% MINDSPACE BUSINESS PARKS REIT	25,00,00,000.00	25,00,11,500.00	0.33	25,00,00,000.00	24,92,65,250.00	0.43
151	7.95% REC LTD 2027 12-02-2027	0.00	0.00	0.00	3,90,00,000.00	3,96,49,467.00	0.07
152	7.95% RELIANCE PORTS & TERMINALS LTD 2026	35,00,00,000.00	35,02,21,200.00	0.46	10,00,00,000.00	9,98,95,500.00	0.17
153	7.95% TATA CAPITAL FINANCIAL SERVICES LTD	25,00,00,000.00	24,87,10,500.00	0.33	0.00	0.00	0.00
154	7.97% HDFC LTD 17-02-2022	1,40,00,00,000.00	1,41,97,06,400.00	1.87	75,00,00,000.00	75,21,05,250.00	1.30
155	7.97% LIC HOUSING FINANCE LTD 28-04-2020	20,00,00,000.00	20,17,33,600.00	0.27	20,00,00,000.00	19,88,93,000.00	0.34
156	7.97% TATA CAPITAL FIN SERVICES LTD 10-07-2022	50,00,00,000.00	49,71,28,000.00	0.65	0.00	0.00	0.00
157	7.9873% TCFSL 17-04-2026	25,00,00,000.00	24,95,00,750.00	0.33	25,00,00,000.00	24,88,29,750.00	0.43
158	7.98% BAJAJ HOUSING FINANCE LTD SECURED	25,00,00,000.00	25,03,58,250.00	0.33	25,00,00,000.00	24,85,11,500.00	0.43
159	7.98% NIIF IFL 24-02-2028	25,00,00,000.00	24,99,28,750.00	0.33	25,00,00,000.00	24,83,26,000.00	0.43
160	7.995% NIIF IFL 24 AUGUST 2027	25,00,00,000.00	25,00,31,000.00	0.33	25,00,00,000.00	24,85,88,500.00	0.43
161	7.99% HDFC LTD 14-07-2024	0.00	0.00	0.00	40,00,00,000.00	40,05,54,800.00	0.69

162	7.99% SBI 28.06.2029	0.00	0.00	0.00	10,00,00,000.00	10,09,99,000.00	0.17
163	8.00% BAJAJ FINANCE LIMITED 17-10-2028	50,00,00,000.00	50,07,29,500.00	0.66	0.00	0.00	0.00
164	8.00% HDFC 27-07-2032	50,00,00,000.00	50,74,37,000.00	0.67	50,00,00,000.00	50,06,25,500.00	0.86
165	8.00% TATA CAPITAL HOUSING FINANCE	25,00,00,000.00	24,96,82,000.00	0.33	25,00,00,000.00	24,78,66,250.00	0.43
166	8.00% YES BANK 2026 20-09-2026 INFRA BOND	1,70,00,000.00	1,64,01,651.00	0.02	1,70,00,000.00	1,52,77,237.00	0.03
167	8.0250% LIC HOUSING FINANCE LIMITED 22-02-2029	10,00,00,000.00	10,21,29,900.00	0.13	0.00	0.00	0.00
168	8.02 % EXIM 2025 20-10-2025	14,80,00,000.00	14,87,00,188.00	0.20	14,80,00,000.00	14,98,11,076.00	0.26
169	8.03% TATA STEEL LIMITED 25-03-2028	25,00,00,000.00	25,23,04,750.00	0.33	0.00	0.00	0.00
170	8.05% THE GREAT EASTERN SHIPPING	15,00,00,000.00	14,93,60,850.00	0.20	15,00,00,000.00	14,77,16,250.00	0.25
171	8.05% KOTAK MAHINDRA PRIME LTD 15-02-2029	50,00,00,000.00	50,09,22,500.00	0.66	0.00	0.00	0.00
172	8.06 % REC 2023 21-05-2023	0.00	0.00	0.00	30,00,000.00	30,01,308.00	0.01
173	8.08% CANFIN HOMES LIMITED 23-02-2026	25,00,00,000.00	24,97,05,250.00	0.33	25,00,00,000.00	24,77,47,500.00	0.43
174	8.098% TATA CAPITAL FINANCIAL SERVICES 22-02-2029	25,00,00,000.00	24,91,33,500.00	0.33	0.00	0.00	0.00
175	8.09% KOTAK MAHINDRA PRIME LTD 00-11-2026	60,00,00,000.00	59,92,77,600.00	0.79	0.00	0.00	0.00
176	8.09% NLC INDIA LIMITED 20-05-2029	20,00,00,000.00	20,46,46,400.00	0.27	20,00,00,000.00	20,55,76,400.00	0.35
177	8.10% EXIM BANK 2025 10-11-2025	1,50,00,000.00	1,50,92,010.00	0.02	1,50,00,000.00	1,52,15,715.00	0.03
178	8.10 % NTPC LIMITED 2026 27-05-2026	1,50,00,000.00	1,51,88,205.00	0.02	1,50,00,000.00	1,52,29,635.00	0.03
179	8.1165% TATA CAPITAL FINANCIAL SERVICES 02-02-2025	25,00,00,000.00	25,00,31,750.00	0.33	25,00,00,000.00	24,97,14,500.00	0.43
180	8.11 % EXIM 2025 02-02-2025	1,70,00,000.00	1,70,50,439.00	0.02	1,70,00,000.00	1,71,80,404.00	0.03
181	8.11 % RURAL ELECTRIFICATION CORP	0.00	0.00	0.00	8,00,00,000.00	8,09,12,640.00	0.14
182	8.12% PNB METLIFE 27-01-2025	1,00,00,00,000.00	98,98,44,000.00	1.30	1,00,00,00,000.00	98,53,53,000.00	1.70
183	8.13 % NPCIL 2027 28-02-2027	11,90,00,000.00	12,15,49,456.00	0.16	11,90,00,000.00	12,15,02,094.00	0.21
184	8.13 % NPCIL 2028 28-02-2028	3,60,00,000.00	3,69,98,028.00	0.05	3,60,00,000.00	3,69,12,528.00	0.06
185	8.13 % NPCIL 2029 28-02-2029	50,00,000.00	51,67,940.00	0.01	50,00,000.00	51,63,790.00	0.01
186	8.13 % NPCIL 2030 28-02-2030	60,00,000.00	62,76,540.00	0.01	60,00,000.00	61,86,948.00	0.01
187	8.13 % NPCIL 2031 28-02-2031	60,00,000.00	63,12,318.00	0.01	60,00,000.00	62,06,646.00	0.01
188	8.14 % NPCIL 2026 25-02-2026	1,00,00,000.00	1,01,33,330.00	0.01	1,00,00,000.00	1,01,65,590.00	0.02
189	8.14 % NPCIL 2029 25-02-2029	5,00,00,000.00	5,17,04,350.00	0.07	5,00,00,000.00	5,16,66,350.00	0.09
190	8.15 % EXIM BANK 2025 05-02-2025	3,80,00,000.00	3,81,42,500.00	0.05	3,80,00,000.00	3,84,54,518.00	0.07
191	8.15 % EXIM 2030 21-01-2030	50,00,000.00	51,86,160.00	0.01	50,00,000.00	51,21,395.00	0.01
192	8.15% NABARD GOI 28-02-2029	15,00,00,000.00	15,40,89,750.00	0.20	15,00,00,000.00	15,50,58,300.00	0.27
193	8.15% TATA AIG 27-09-2022	75,00,00,000.00	74,52,12,000.00	0.98	0.00	0.00	0.00
194	8.19 % NTPC LIMITED 2025 15-10-2025	0.00	0.00	0.00	5,00,00,000.00	5,08,71,600.00	0.09
195	8.20% KOTAK MAHINDRA PRIME LTD 11-01-2027	25,00,00,000.00	25,04,03,750.00	0.33	0.00	0.00	0.00
196	8.20% KOTAK MAHINDRA PRIME LTD 15-10-2028	85,00,00,000.00	85,59,00,700.00	1.12	0.00	0.00	0.00
197	8.20% POWER GRID CORP LTD 2029	30,00,000.00	31,18,701.00	0.00	30,00,000.00	30,89,727.00	0.01
198	8.20% POWER GRID CORP LTD 2025	2,80,00,000.00	2,80,81,480.00	0.04	2,80,00,000.00	2,82,80,896.00	0.05
199	8.2250% KOTAK MAHINDRA PRIME LTD 21-02-2029	30,00,00,000.00	30,09,39,000.00	0.40	0.00	0.00	0.00
200	8.22% NABARD GOI 2028. 25-02-2028	25,00,00,000.00	25,61,33,750.00	0.34	25,00,00,000.00	25,71,54,500.00	0.44
201	8.23% IRFC LTD 20-02-2029	35,00,00,000.00	36,08,52,800.00	0.47	15,00,00,000.00	15,53,83,200.00	0.27
202	8.23 % REC LTD 2025 22-01-2025	0.00	0.00	0.00	13,30,00,000.00	13,44,69,783.00	0.23
203	8.25% CANFIN HOMES LTD 21-05-2027	25,00,00,000.00	25,09,39,750.00	0.33	0.00	0.00	0.00
204	8.25 % EXIM 2025 28-09-2025	50,00,000.00	50,37,040.00	0.01	50,00,000.00	50,84,360.00	0.01
205	8.27% NATIONAL HIGHWAY AUTHORITY OF INDIA	10,00,00,000.00	10,32,09,600.00	0.14	35,00,00,000.00	36,17,78,550.00	0.62
206	8.30% MUTHOOT FINANCE LIMITED 06-01-2029	25,00,00,000.00	24,91,98,500.00	0.33	25,00,00,000.00	24,78,37,000.00	0.43
207	8.30% NTPC LTD 15-01-2029	75,00,00,000.00	77,55,48,000.00	1.02	75,00,00,000.00	77,86,77,000.00	1.34
208	8.30 % REC 2025 10-01-2025	4,50,00,000.00	4,52,54,745.00	0.06	4,50,00,000.00	4,55,92,830.00	0.08
209	8.30% REC LTD GOI 22-02-2029	10,00,00,000.00	10,36,03,600.00	0.14	10,00,00,000.00	10,36,32,500.00	0.18
210	8.32 % HDFC LTD 2026 01-05-2026	10,00,00,000.00	10,04,74,400.00	0.13	10,00,00,000.00	10,10,60,200.00	0.17
211	8.32 % POWER GRID CORP 22-12-2025	70,00,000.00	70,84,581.00	0.01	70,00,000.00	71,22,724.00	0.01
212	8.3324% HDB FINANCIAL SERVICES LIMITED 10-05-2029	25,00,00,000.00	25,11,72,000.00	0.33	0.00	0.00	0.00
213	8.36% NATIONAL HIGHWAY AUTHORITY OF INDIA	0.00	0.00	0.00	39,00,00,000.00	40,49,25,300.00	0.70
214	8.3750 % EXIM 2025 21-02-2025	1,00,00,000.00	1,00,80,680.00	0.01	1,00,00,000.00	1,01,83,580.00	0.02
215	8.37% HOUSING & URBAN DEVELOPMENT FINANCE LTD 21-05-2022	5,00,00,000.00	5,21,12,450.00	0.07	5,00,00,000.00	5,23,23,500.00	0.09
216	8.37 % LIC HOUSING FINANCE 2022 21-05-2022	0.00	0.00	0.00	2,60,00,000.00	2,60,13,832.00	0.04
217	8.37% NATIONAL HIGHWAY AUTHORITY OF INDIA	25,00,00,000.00	25,86,45,000.00	0.34	0.00	0.00	0.00

218	8.39% POWER FINANCE CORPORATION 2025	5,80,00,000.00	5,84,01,592.00	0.08	5,80,00,000.00	5,88,57,820.00	0.10
219	8.40 % HDFC 2025	1,40,00,000.00	1,40,19,390.00	0.02	1,40,00,000.00	1,41,03,082.00	0.02
220	8.40 % ICICI BANK 2026	5,00,00,000.00	5,06,34,600.00	0.07	5,00,00,000.00	5,09,21,750.00	0.09
221	8.40% IDFC FIRST BANK LIMITED RAJELI LIMITED 2	25,00,00,000.00	25,25,36,500.00	0.33	0.00	0.00	0.00
222	8.40 % NPCIL 2027	4,80,00,000.00	4,96,51,104.00	0.07	4,80,00,000.00	4,95,81,984.00	0.09
223	8.40 % NPCIL 2029	2,30,00,000.00	2,41,34,843.00	0.03	2,30,00,000.00	2,41,37,833.00	0.04
224	8.40 % POWER GRID LTD 2027	15,60,00,000.00	15,99,71,292.00	0.21	15,60,00,000.00	16,05,19,476.00	0.28
225	8.40 % POWER GRID CORPORATION 2026	1,80,00,000.00	1,85,65,974.00	0.02	1,80,00,000.00	1,85,80,878.00	0.03
226	8.40% STATE BANK OF HYDERABAD 2025	1,60,00,000.00	1,60,76,352.00	0.02	1,60,00,000.00	1,61,67,904.00	0.03
227	8.41% HOUSING & URBAN DEVELOPMENT SERVICES LIMITED 2022	10,00,00,000.00	10,43,68,800.00	0.14	10,00,00,000.00	10,48,19,100.00	0.18
228	8.42% HDB FINANCIAL SERVICES LIMITED 2022	5,00,00,000.00	5,00,72,150.00	0.07	5,00,00,000.00	5,01,39,600.00	0.09
229	8.44% HDFC LTD 2026	5,00,00,000.00	5,03,51,200.00	0.07	5,00,00,000.00	5,06,95,150.00	0.09
230	8.45% CANFIN HOMES LIMITED 27.05.2026	75,00,00,000.00	75,46,02,000.00	0.99	50,00,00,000.00	50,03,93,500.00	0.86
231	8.45 % HDFC LTD 2026	1,00,00,000.00	1,00,71,790.00	0.01	1,00,00,000.00	1,01,41,040.00	0.02
232	8.45 % HDFC LTD 2025	0.00	0.00	0.00	24,50,00,000.00	24,72,31,460.00	0.43
233	8.45% INDIA INFRADEBT LIMITED 2026 18.05.2026	5,00,00,000.00	5,04,13,000.00	0.07	5,00,00,000.00	5,05,66,400.00	0.09
234	8.47% LIC HOUSING FINANCE LTD 15.06.2026	2,00,00,000.00	2,02,12,160.00	0.03	2,00,00,000.00	2,02,02,000.00	0.03
235	8.48% LIC HOUSING FINANCE LTD 20.06.2026	4,80,00,000.00	4,85,23,920.00	0.06	4,80,00,000.00	4,85,00,016.00	0.08
236	8.48 % LIC HOUSING FINANCE LTD 2025	8,00,00,000.00	8,04,93,840.00	0.11	8,00,00,000.00	8,06,28,480.00	0.14
237	8.48 % PFC 2024	90,00,000.00	90,37,575.00	0.01	90,00,000.00	91,04,220.00	0.02
238	8.49 % IDFC 2024	80,00,000.00	80,01,344.00	0.01	80,00,000.00	80,08,968.00	0.01
239	8.49% NTPC LTD 2025	11,78,67,388.00	4,75,18,001.74	0.06	11,78,67,388.00	9,54,89,203.58	0.16
240	8.50% MUTHOOT FINANCE LIMITED 24.04.2023	25,00,00,000.00	25,00,56,000.00	0.33	0.00	0.00	0.00
241	8.50 % NHPC 2023	0.00	0.00	0.00	20,00,000.00	20,04,696.00	0.00
242	8.50 % NHPC 2024	20,00,000.00	20,03,114.00	0.00	20,00,000.00	20,17,748.00	0.00
243	8.50 % NHPC 2025	2,70,00,000.00	2,72,86,065.00	0.04	2,70,00,000.00	2,75,29,713.00	0.05
244	8.50 % NHPC 2026	20,00,000.00	20,37,692.00	0.00	20,00,000.00	20,56,114.00	0.00
245	8.50 % NHPC 2027	0.00	0.00	0.00	3,20,00,000.00	3,31,00,352.00	0.06
246	8.50 % NHPC 2028	20,00,000.00	20,73,438.00	0.00	20,00,000.00	20,84,834.00	0.00
247	8.50 % NHPC 2029	20,00,000.00	20,84,964.00	0.00	20,00,000.00	21,05,034.00	0.00
248	8.50 % NHPC 2030	1,20,00,000.00	1,26,78,312.00	0.02	1,20,00,000.00	1,26,05,004.00	0.02
249	8.50 % TATA SONS LIMITED 2025 23.01.2025	0.00	0.00	0.00	2,90,00,000.00	2,88,40,877.00	0.05
250	8.52 % LIC HOUSING FINANCE LTD 2025	3,00,00,000.00	3,01,35,900.00	0.04	3,00,00,000.00	3,02,86,860.00	0.05
251	8.54 % NHPC LIMITED 2025 26.11.2025	1,20,00,000.00	1,21,71,912.00	0.02	1,20,00,000.00	1,22,81,508.00	0.02
252	8.54 % NHPC LIMITED 2027 26.11.2027	1,50,00,000.00	1,54,82,145.00	0.02	1,50,00,000.00	1,55,69,925.00	0.03
253	8.54 % NHPC LIMITED 2029 26.11.2029	3,00,00,000.00	3,13,99,650.00	0.04	3,00,00,000.00	3,17,08,170.00	0.05
254	8.55 % LIC HOUSING FINANCE LTD 2025	20,00,000.00	20,13,768.00	0.00	20,00,000.00	20,18,410.00	0.00
255	8.57% REC 2024	6,50,00,000.00	6,54,21,785.00	0.09	6,50,00,000.00	6,60,38,180.00	0.11
256	8.60% AXIS BANK 28.12.2028	40,00,00,000.00	41,29,86,400.00	0.54	40,00,00,000.00	41,37,57,200.00	0.71
257	8.60% CHOLAMANDALAM INVESTMENT AND	25,00,00,000.00	25,00,57,750.00	0.33	0.00	0.00	0.00
258	8.60% CHOLAMANDALAM INVESTMENT AND	40,00,00,000.00	39,99,56,400.00	0.53	0.00	0.00	0.00
259	8.65 % IRFC 2024	0.00	0.00	0.00	1,60,00,000.00	1,61,55,200.00	0.03
260	8.65% NHPC LIMITED 08.02.2026	24,00,00,000.00	17,79,45,840.00	0.23	24,00,00,000.00	21,27,67,680.00	0.37
261	8.65 % POWER FINANCE CORPORATION 2024	0.00	0.00	0.00	90,00,000.00	91,32,138.00	0.02
262	8.65% RELIANCE INDUSTRIES LTD	28,50,00,000.00	29,66,02,635.00	0.39	28,50,00,000.00	29,69,24,685.00	0.51
263	8.67% IDFC 2025	1,50,00,000.00	1,50,10,335.00	0.02	1,50,00,000.00	1,50,61,785.00	0.03
264	8.70% IDFC FIRST BANK LTD RAJELI LIMITED 2	40,00,00,000.00	40,54,70,000.00	0.53	0.00	0.00	0.00
265	8.70% LIC HOUSING FINANCE LTD 24.12.2025	14,00,00,000.00	14,15,89,700.00	0.19	14,00,00,000.00	14,18,23,360.00	0.24
266	8.70% LIC HOUSING FINANCE LTD 23.02.2026	50,00,00,000.00	51,85,79,000.00	0.68	50,00,00,000.00	51,44,59,000.00	0.89
267	8.70% PFC 2025	40,00,000.00	40,40,392.00	0.01	40,00,000.00	40,82,624.00	0.01
268	8.70 % POWER GRID CORPORATION 2022	0.00	0.00	0.00	1,20,00,000.00	1,20,20,352.00	0.02
269	8.70 % POWER GRID CORPORATION 2026	4,10,00,000.00	4,27,52,258.00	0.06	4,10,00,000.00	4,28,60,867.00	0.07
270	8.71% IDFC 2024	2,00,00,000.00	1,99,88,760.00	0.03	2,00,00,000.00	2,00,22,240.00	0.03
271	8.75 % IDFC LIMITED 2023	0.00	0.00	0.00	4,70,00,000.00	4,71,47,909.00	0.08
272	8.75% IRFC 2026	1,50,00,000.00	1,55,05,770.00	0.02	1,50,00,000.00	1,56,43,710.00	0.03
273	8.75% LIC HOUSING FINANCE LTD 08.12.2028	25,00,00,000.00	25,83,74,750.00	0.34	0.00	0.00	0.00

274	8.75% SHRIRAM FINANCE LIMITED 05.10.2026	50,00,00,000.00	49,75,96,500.00	0.65	0.00	0.00	0.00
275	8.78 % NHPC 2024 13.02.2024	0.00	0.00	0.00	1,00,00,000.00	1,00,89,990.00	0.02
276	8.80% INDIABULLS HOUSING FINANCE	0.00	0.00	0.00	8,20,00,000.00	8,13,88,280.00	0.14
277	8.80 % IRFC 2030 03.02.2026	80,00,000.00	85,38,072.00	0.01	80,00,000.00	85,45,504.00	0.01
278	8.80% LIC HOUSING FINANCE LTD 25.04.2026	50,00,00,000.00	51,98,32,500.00	0.68	0.00	0.00	0.00
279	8.80 % NTPC 2023 04.04.2023	0.00	0.00	0.00	10,00,00,000.00	10,00,03,100.00	0.17
280	8.80% REC LTD 09.04.2026	20,00,00,000.00	21,09,59,000.00	0.28	20,00,00,000.00	21,17,07,600.00	0.36
281	8.82 % RURAL ELECTRIFICATION	0.00	0.00	0.00	6,90,00,000.00	6,90,14,076.00	0.12
282	8.83 % EXPORT IMPORT BANK OF INDIA 2026	2,80,00,000.00	2,97,72,204.00	0.04	2,80,00,000.00	2,97,72,568.00	0.05
283	8.85 % AXIS BANK 2024 05.12.2024 INFRA BOND	0.00	0.00	0.00	12,50,00,000.00	12,69,04,000.00	0.22
284	8.85% INDIABULLS HOUSING FINANCE LTD	0.00	0.00	0.00	10,00,00,000.00	9,95,90,100.00	0.17
285	8.85% NHPCB 2026 11-02-2026	26,00,000.00	26,56,248.40	0.00	26,00,000.00	26,87,783.80	0.00
286	8.85% POWER GRID CORPORATION 2022	0.00	0.00	0.00	1,25,00,000.00	1,25,70,212.50	0.02
287	8.85% POWER GRID CORPORATION 2024	87,50,000.00	87,97,530.00	0.01	87,50,000.00	89,01,313.75	0.02
288	8.85% TATA AIG 10.12.2026	30,00,00,000.00	30,03,92,700.00	0.39	30,00,00,000.00	30,00,04,500.00	0.52
289	8.87% EXIM BANK 2025 12.02.2025	40,00,000.00	40,41,164.00	0.01	40,00,000.00	40,98,968.00	0.01
290	8.87% EXIM BANK 2029 20.10.2029	80,00,000.00	85,19,664.00	0.01	80,00,000.00	85,21,832.00	0.01
291	8.89 % LIC HOUSING FINANCE LTD 2022	0.00	0.00	0.00	1,10,00,000.00	1,10,04,664.00	0.02
292	8.90% GREATER HYDERABAD MUNICIPAL	25,00,00,000.00	24,70,46,750.00	0.32	25,00,00,000.00	24,22,05,500.00	0.42
293	8.92% TATA CAPITAL HOUSING FINANCE LTD 06.02.2026	6,00,00,000.00	6,08,15,100.00	0.08	6,00,00,000.00	6,08,80,260.00	0.10
294	8.93% POWER GRID CORP LTD 2027	4,80,00,000.00	4,94,81,856.00	0.07	4,80,00,000.00	4,99,60,944.00	0.09
295	8.93% POWER GRID CORP LTD 2027	10,00,000.00	10,43,956.00	0.00	10,00,000.00	10,49,212.00	0.00
296	8.95 % IRFC 2025 10.02.2025	90,00,000.00	91,33,173.00	0.01	90,00,000.00	92,46,294.00	0.02
297	8.95% RELIANCE UTILITIES & POWER 2022	0.00	0.00	0.00	1,60,00,000.00	1,60,06,160.00	0.03
298	8.00% INDIA INFRADEBT LIMITED 28.06.2027	25,00,00,000.00	25,06,55,500.00	0.33	25,00,00,000.00	24,92,48,750.00	0.43
299	9.00 % LIC HOUSING FINANCE 2023 09/04/2023	0.00	0.00	0.00	1,70,00,000.00	1,70,03,145.00	0.03
300	9.00 % NTPC 2025 25.04.2025	20,00,000.00	20,19,926.00	0.00	20,00,000.00	20,46,926.00	0.00
301	9.00 % NTPC 2026 25.04.2026	6,00,000.00	6,15,207.00	0.00	6,00,000.00	6,21,505.20	0.00
302	9.00 % PFC 2028 14.02.2028	3,00,00,000.00	3,14,50,740.00	0.04	3,00,00,000.00	3,16,11,240.00	0.05
303	9.00% STEEL AUTHORITY OF INDIA 2024 12.10.2024	1,00,00,000.00	1,00,36,860.00	0.01	1,00,00,000.00	1,01,35,110.00	0.02
304	9% TATA POWER COMPANY LTD	48,00,00,000.00	48,30,78,720.00	0.63	48,00,00,000.00	48,67,41,120.00	0.84
305	9.05% RELIANCE INDUSTRIES LIMITED	25,00,00,000.00	26,35,88,500.00	0.35	25,00,00,000.00	26,45,73,750.00	0.46
306	9.09 % IRFC 2026 09.02.2026	2,20,00,000.00	2,27,30,708.00	0.03	2,20,00,000.00	2,29,85,776.00	0.04
307	9.10% I SEC PD 2025 20.04.2025	1,90,00,000.00	1,91,48,561.00	0.03	1,90,00,000.00	1,92,88,686.00	0.03
308	9.15% ICICI BANK 2024 06.08.2024 INFRA BOND	20,00,000.00	20,09,568.00	0.00	20,00,000.00	20,31,936.00	0.00
309	9.15% SHRIRAM FINANCE LIMITED 10.04.2026	50,00,00,000.00	50,33,64,000.00	0.66	0.00	0.00	0.00
310	9.17% NTPC LIMITED 2024 22.09.2024	1,40,00,000.00	1,40,88,382.00	0.02	1,40,00,000.00	1,42,58,790.00	0.02
311	9.18% NUCLER POWER CORPORATION 2025	3,00,00,000.00	3,04,05,510.00	0.04	3,00,00,000.00	3,08,19,690.00	0.05
312	9.18% NUCLER POWER CORPORATION 2026	60,00,000.00	61,76,028.00	0.01	60,00,000.00	62,48,916.00	0.01
313	9.18% NUCLER POWER CORPORATION 2027	60,00,000.00	62,77,692.00	0.01	60,00,000.00	63,26,022.00	0.01
314	9.18% NUCLER POWER CORPORATION 2028	60,00,000.00	63,65,292.00	0.01	60,00,000.00	63,97,980.00	0.01
315	9.18% NUCLER POWER CORPORATION 2029	60,00,000.00	64,45,920.00	0.01	60,00,000.00	64,83,924.00	0.01
316	9.2330% SHRIRAM FINANCE LIMITED 18.05.2024	50,00,00,000.00	50,25,51,500.00	0.66	0.00	0.00	0.00
317	9.24% HDFC LIMITED 2024 24/06/2024	0.00	0.00	0.00	1,60,00,000.00	1,62,41,536.00	0.03
318	9.25% ICICI BANK LTD 2024 04.09.2024 INFRA	8,80,00,000.00	8,85,68,920.00	0.12	8,80,00,000.00	8,96,04,592.00	0.15
319	9.25% RELIANCE INDUSTRIES LIMITED	4,70,00,000.00	4,71,01,144.00	0.06	4,70,00,000.00	4,77,85,605.00	0.08
320	9.30% INDIA INFRADEBT LIMITED 2024 10.06.2024	20,00,00,000.00	20,03,81,600.00	0.26	20,00,00,000.00	20,26,22,800.00	0.35
321	9.30% L&T INFRA DEBT FUND 2022 25.08.2022	0.00	0.00	0.00	15,00,00,000.00	15,05,62,800.00	0.26
322	9.30 % PGC 2023 28/06/2023	0.00	0.00	0.00	25,00,000.00	25,09,430.00	0.00
323	9.30 % PGC 2026 28/06/2026	12,50,000.00	12,92,818.75	0.00	12,50,000.00	13,10,467.50	0.00
324	9.30% POWERGRID CORP 2020 04.09.2020	7,30,00,000.00	7,86,93,197.00	0.10	7,30,00,000.00	7,94,15,313.00	0.14
325	9.30% TATA SONS 2024 10.06.2024	0.00	0.00	0.00	1,00,00,000.00	1,00,63,280.00	0.02
326	9.34 % HDFC 2024 28.08.2024	0.00	0.00	0.00	6,90,00,000.00	7,02,91,059.00	0.12
327	9.35% ICICI SECURITIES DD LTD 2022 20.04.2022	0.00	0.00	0.00	70,00,000.00	70,06,419.00	0.01
328	9.35% ICICI SECURITIES DD LTD 2022 14.06.2022	0.00	0.00	0.00	80,00,000.00	80,22,952.00	0.01
329	9.35% TATA MOTORS LTD 2022 10.11.2022	0.00	0.00	0.00	1,50,00,000.00	1,50,80,700.00	0.03

330	9.36% IDFC LTD. 2024 31/03/2024	5,00,00,000.00	5,01,19,800.00	0.07	5,00,00,000.00	5,04,58,400.00	0.09
331	9.38% GREATER HYDRABAD MUNICIPAL	30,00,00,000.00	30,12,21,300.00	0.40	30,00,00,000.00	29,58,86,400.00	0.51
332	9.44% TATA SONS 2024 02/06/2024	0.00	0.00	0.00	30,00,000.00	30,21,537.00	0.01
333	9.47% LIC HOUSING FINANCE LTD. 2024	10,00,000.00	10,04,883.00	0.00	10,00,000.00	10,17,581.00	0.00
334	9.55 % HDB FINANCIAL SERVICIS LTD 2024	3,00,00,000.00	3,01,30,170.00	0.04	3,00,00,000.00	3,04,62,690.00	0.05
335	9.57% EXPORT IMPORT 2024 10/04/2024	0.00	0.00	0.00	80,00,000.00	81,03,256.00	0.01
336	9.70% HDB FINANCIAL SERVICIS LTD 2024	1,90,00,000.00	1,90,30,134.00	0.03	1,90,00,000.00	1,92,58,248.00	0.03
	Total:	76,01,69,71,801.58	76,10,66,75,447.11	100.00	58,75,62,81,401.58	58,03,38,86,132.07	100.00

Mutual Funds		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	AXIS OVERNIGHT FUND- DIRECT PLAN GROWTH	22,85,689.40	2,89,49,68,713.06	72.33	-	-	-
2	BHARAT Bond ETF April 2025	9,26,413	1,10,73,50,723.03	27.67	9,26,413.00	1,03,08,66,065.75	38.99
3	SBI OVERNIGHT FUND - DIRECT PLAN	-	-	-	4,42,131.77	1,61,31,19,343.57	61.01
	Total:	32,12,102.40	4,00,23,19,436.09	100.00	13,68,544.77	2,64,39,85,409.32	100.00

1 Summary of significant accounting policies and other explanatory information for the year ended March 31, 2024

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:

- 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 NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

1.4 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.

1.5 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.

1.6.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and as amended time to time , PFRDA (Pension Fund)(Amendment) Regulations, 2023 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.

1.6.2 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.

1.6.3 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.

1.6.4 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.

1.6.5 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 under Investment and Below Investment grade:

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 from time to time, 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

	<p>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.
Investments under above categories classified as 'Below Investment Grade'.	<p>In the cases of securities below BBB - the same will be valued as below:</p> <p>All non-investment grade debt securities except with default rating (other than Government securities) and securities where credit rating agencies have suspended the ratings but are performing assets as per PFRDA guidelines shall be valued at a discount of 25% of the face value.</p> <p>All non-investment grade debt securities (other than Government securities) not covered above shall be valued at the indicative haircut matrix or price provided by the valuation agency. In case the security</p>

	is traded where the haircut has been applied, lower of the haircut matrix-based price and trade price shall be considered.
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1.6.6 Valuation of Investments under 'Default' grade:

Investments are classified as Default based on 'Addendum to Valuation guidelines for securities held under NPS issued on 16th November 2023.' An investment is classified as Default if interest and /or principal has not been received on the day such amount is due or when investment is downgraded to "Default" by credit rating agencies.

On the date of classification of default, haircut is applied to principal amount as per valuation guidelines i.e. as per prices received from valuation agency.

Allocation of any recovery in default accounts after due date of security is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books.

Default assets which are considered as unrecoverable by management are written off after obtaining approval from Board of directors or its investment committee subject to report to Board of Directors. Any amount recovered in loss asset is adjusted against written off amount of such asset.

1.6.7 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 default grade investment is recognised on receipt basis.

1.6.8 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.

1.6.9 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 provided for NPS Trust Fees and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA/communication received from NPS Trust from time to time.

1.6.10 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.

1.6.11 Computation of Net Asset Value:

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

1.6.12 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
31-03-2024**

Particulars	Notes	As At 31-03-2024	As At 31-03-2023
Liabilities			
Unit Capital	2	47,25,85,86,348	38,94,74,73,242
Reserve and Surplus	3	1,25,51,65,96,496	90,55,10,14,799
Current Liabilities and Provisions	4	23,32,87,535	64,83,85,364
Total (A)		1,73,00,84,70,379	1,30,14,68,73,406
Assets			
Investment	5	1,68,10,38,25,551	1,28,12,02,43,147
Deposits	6	-	-
Other Current Assets	7	4,90,46,44,830	2,02,66,30,259
Total (B)		1,73,00,84,70,379	1,30,14,68,73,406
(a) Net Assets as per Balance Sheets		1,72,77,51,82,844	1,29,49,84,88,042
(b) Number of Units Outstanding		4,72,58,58,635	3,89,47,47,324

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

G-TIER-I
31-03-2024

Particulars	Notes	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Income			
Dividend		-	-
Interest	8	5,67,15,34,658	4,27,01,28,765
Profit on sale/redemption of investments	9	79,16,40,084	32,37,71,650
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		2,58,32,70,243	1,44,27,70,351
Other Income	11	-	-
Total Income (A)		9,04,64,44,985	6,03,66,70,766
Expense and Losses			
Unrealized losses in value of investments		38,96,310	-
Provision for Redumtion Receivable on Investment classified as "Default"		-	-
Loss on sale/redemption of investments	12	32,71,94,613	88,53,26,275
Loss on inter-scheme transfer/sale	13		
Investment Management fees		3,62,38,440	2,90,08,492
NPS Trust fees		26,86,724	29,46,887
Depository and settlement charges		17,15,647	12,90,924
Brokerage on Equity transactions		-	-
Stamp Duty		-	-
Custodian fees		1	1
Central Recordkeeping Agency Fees		4,46,11,591	3,86,70,313
Less: Amount recoverable by sale of units on account of Central Recordkeeping Agency		-4,46,11,591	-3,86,70,313
Other Expenses			
Total Expenditure (B)		37,17,31,734	91,85,72,580
Surplus/(Deficit) for the year (A-B)		8,67,47,13,252	5,11,80,98,187
Less :Amount transferred to/(From) unrealised appreciaition account		2,57,93,73,933	1,44,27,70,351
Less: Amount Transferred to General Reserve		6,09,53,39,318	3,67,53,27,835
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

G-TIER-I
31-03-2024

Schedule 2	As At 31-03-2024	As At 31-03-2023
Unit Capital		
Initial Capital*	1,500	1,500
Outstanding at the beginning of the year	41,90,89,40,743	34,30,18,41,180
Add :Units issued during the year	7,95,94,06,419	6,72,90,59,196
Less: Units redeemed during the year	2,60,97,60,815	2,08,34,27,134
Outstanding at the end of the year	47,25,85,86,348	38,94,74,73,242
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	4,19,08,94,074	3,43,01,84,118
Add :Units issued during the year	79,59,40,642	67,29,05,920
Less: Units redeemed during the year	26,09,76,081	20,83,42,713
Outstanding Units at the end of the year	4,72,58,58,635	3,89,47,47,324

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

Schedule 3	As At 31-03-2024	As At 31-03-2023
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	75,86,70,00,220	58,21,68,66,727
Add: Premium on Units issued	20,32,49,03,495	15,20,07,97,187
Less: Premium on Units redeemed	6,64,95,47,999	4,70,09,12,961
Add: Transferred from General Reserve	-	-
Closing Balance	89,54,23,55,716	68,71,67,50,954
General Reserve		
Opening Balance	28,47,74,89,074	19,42,61,30,289
Add/Less: Transferred from Revenue Account	6,09,53,39,318	3,67,53,27,835
Less: Transfer to Unit premium Reserve	-	-
Closing Balance	34,57,28,28,392	23,10,14,58,124
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	-1,17,79,61,545	-2,70,99,64,630
Add/Less: Transferred to Revenue Account	2,57,93,73,933	1,44,27,70,351
Closing Balance	1,40,14,12,388	-1,26,71,94,279
TOTAL	1,25,51,65,96,496	90,55,10,14,799

Schedule 4	As At 31-03-2024	As At 31-03-2023
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	4,27,421	5,39,013
Management Fee Payable	59,72,511	48,09,005
Custodial Charges Payable	-	5,79,305
Brokerage Payable		
Depository and settlement charges Payable	15,42,628	6,28,015
Book Overdraft	-	-
Contract for Purchase of Investments	-	50,44,35,000
Redemption Payable	22,47,92,956	13,69,50,736
TDS Payable	5,52,019	4,44,287
TOTAL	23,32,87,535	64,83,85,364

Schedule 5	As At 31-03-2024	As At 31-03-2023
Investments (Long Term and Short Term)		
Equity Shares	-	-
Preference Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	1,24,29,59,290	1,23,78,41,960
Central and State Government Securities (including treasury bills)	1,65,78,15,95,605	1,20,93,08,98,762
Commercial Paper		
Treasury Bills	-	-
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	1,07,92,70,656	5,95,15,02,425
- TREPS		
Total	1,68,10,38,25,551	1,28,12,02,43,147

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

Schedule 6	As At 31-03-2024	As At 31-03-2023
Deposits		
Deposits with Scheduled Banks		
Other Deposits		
	-	-

Schedule 7	As At 31-03-2024	As At 31-03-2023
Other Current Assets		
Balances with bank in a current account	2,39,84,05,582	20,74,556
Cash in Hand	-	-
Sundry Debtors	-	-
Contracts for sale of investments	-	-
Outstanding and accrued income	2,49,87,39,248	1,94,95,55,703
Advance, Deposits, etc	-	-
Shares/Debentures/Others -Application money pending allotment	-	-
Dividend Receivable	-	-
Redemption receivable on Investment classified as "Default"	-	-
Less: Provision for Redemption receivable on Investment classified as "Default"	-	-
Margin With CCIL	75,00,000	7,50,00,000
Others	-	-
	-	-
TOTAL	4,90,46,44,830	2,02,66,30,259

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
31-03-2024

Schedule 8	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	5,67,15,34,658	4,27,01,28,765
	5,67,15,34,658	4,27,01,28,765

Schedule 9	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	-	-
Profit on Sale of Corp Bonds	-	-
Profit on Sale of Government Securities	74,58,56,355	27,04,90,087
Profit on Sale of Mutual Fund Scheme Units	4,57,83,729	5,32,81,564
	79,16,40,084	32,37,71,650

Schedule 10	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-

Schedule 11	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Other Income		
Provision written back on recovery against Investment classified as "Default"	-	-
	-	-

Schedule 12	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	-	-
Loss on Sale of Corp Bonds	-	-
Loss on Sale of Government Securities	32,71,94,613	88,53,26,275
Loss on Sale of AIFs	-	-
	32,71,94,613	88,53,26,275

Schedule 13	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
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 31-03-2024			As On 31-03-2023		
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	1,14,83,33,650.00	92.39	1,15,00,00,000.00	1,14,28,90,700.00	92.33
2	8.95% FCI 01.03.2029	9,00,00,000.00	9,46,25,640.00	7.61	9,00,00,000.00	9,49,51,260.00	7.67
	Total:	1,24,00,00,000.00	1,24,29,59,290.00	100.00	1,24,00,00,000.00	1,23,78,41,960.00	100.00
Central and State Government Securities		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	6.62% GOVT SECURITY 2054-28-11-2054	3,50,00,00,000.00	3,28,75,99,000.00	1.98	0.00	0.00	0.00
2	6.62% RAJASTHAN SDL 09-10-2029	15,00,00,000.00	14,40,65,850.00	0.09	15,00,00,000.00	14,18,79,150.00	0.12
3	6.64% GS 16.06.2035	9,70,00,00,000.00	9,36,05,09,700.00	5.65	5,65,00,00,000.00	5,33,80,97,400.00	4.41
4	6.65% FOOD CORPORATION OF INDIA	80,00,00,000.00	76,25,36,800.00	0.46	60,00,00,000.00	56,58,01,200.00	0.47
5	6.67% GS 15-12-2035	2,95,50,00,000.00	2,85,74,93,865.00	1.72	55,50,00,000.00	52,33,66,110.00	0.43
6	6.67% GSEC 17/12/2050	1,75,00,00,000.00	1,65,70,55,750.00	1.00	1,50,00,00,000.00	1,37,64,93,000.00	1.14
7	6.75% KARNATAKA SDL 04-11-2025	25,00,00,000.00	23,78,80,500.00	0.14	25,00,00,000.00	23,20,08,250.00	0.19
8	6.76% GS 22.02.2061	1,23,45,80,000.00	1,17,36,71,995.70	0.71	38,45,80,000.00	35,29,45,987.52	0.29
9	6.78% SIKKIM SDL 05-05-2024	1,00,00,00,000.00	96,58,14,000.00	0.58	1,00,00,00,000.00	95,06,13,000.00	0.79
10	6.79% BHARAT SANCHAR NICAM LIMITED	2,00,00,00,000.00	1,93,39,06,000.00	1.17	2,00,00,00,000.00	1,88,62,56,000.00	1.56
11	6.79% GSEC 26.12.2029	5,00,00,000.00	4,93,84,950.00	0.03	5,00,00,000.00	4,88,13,700.00	0.04
12	6.79% HARYANA SDL 10-05-2024	60,00,00,000.00	58,10,78,400.00	0.35	60,00,00,000.00	57,14,98,800.00	0.47
13	6.79% WESTBENGAL SDL 11-08-2028	0.00	0.00	0.00	48,00,00,000.00	46,57,62,240.00	0.39
14	6.80% GSEC 15/12/2060	4,30,00,00,000.00	4,11,39,64,800.00	2.48	0.00	0.00	0.00
15	6.83% GSEC 19.01.2039	50,00,00,000.00	48,90,08,500.00	0.30	25,00,00,000.00	23,79,49,750.00	0.20
16	6.83% WESTBENGAL SDL 07-07-2028	0.00	0.00	0.00	25,00,00,000.00	24,31,12,750.00	0.20
17	6.84% BIHAR SDL 15-12- 2028	0.00	0.00	0.00	50,00,00,000.00	47,63,05,000.00	0.39
18	6.85% ASSAM SDL 16-02- 2028	0.00	0.00	0.00	50,00,00,000.00	48,21,52,000.00	0.40
19	6.85% MTNL GOI 09-10-2029	1,20,00,00,000.00	1,14,88,32,000.00	0.69	1,20,00,00,000.00	1,13,87,49,600.00	0.94
20	6.86% MAHARASHTRA SDL 09-06-2022	50,00,00,000.00	48,50,88,000.00	0.29	50,00,00,000.00	47,53,86,500.00	0.39
21	6.87% JHARKHAND SDL 15-08-2024	16,84,20,000.00	16,33,25,126.58	0.10	16,84,20,000.00	16,13,38,781.10	0.13
22	10.18% GOI 2026 11-08-2026	2,90,000.00	3,09,655.04	0.00	2,90,000.00	3,15,239.86	0.00
23	7.30% GSEC 19-06-2053	7,20,00,00,000.00	7,35,66,00,000.00	4.44	0.00	0.00	0.00
24	7.36% GSEC 12-09-2052	40,00,00,000.00	41,25,99,600.00	0.25	3,35,00,00,000.00	3,33,58,22,800.00	2.76
25	7.37% KARNATAKA SDL 12-02-2027	1,40,00,00,000.00	1,40,14,04,200.00	0.85	0.00	0.00	0.00
26	7.37% KARNATAKA SDL 12-02-2028	84,09,20,000.00	84,19,34,149.52	0.51	0.00	0.00	0.00
27	7.40 % GOI 2035 09-09-2025	1,87,38,30,000.00	1,92,25,47,706.17	1.16	1,52,38,30,000.00	1,52,36,25,806.78	1.26
28	7.40% GSEC 19-09-2062	1,05,00,00,000.00	1,08,73,84,200.00	0.66	0.00	0.00	0.00
29	7.41% GSEC 19-12-2036	1,10,01,20,000.00	1,12,79,35,434.08	0.68	6,10,01,20,000.00	6,12,02,19,895.40	5.06
30	7.42% KARNATAKA SDL 06-02-2025	2,00,00,00,000.00	2,00,60,02,000.00	1.21	0.00	0.00	0.00
31	7.42% MADHYA PRADESH SDL 28-02-2045	1,74,12,10,000.00	1,74,64,98,054.77	1.05	0.00	0.00	0.00
32	7.43% MAHARASHTRA SDL 28-02-2026	25,00,00,000.00	25,10,00,500.00	0.15	0.00	0.00	0.00
33	7.44% KARNATAKA SDL 28-02-2024	1,45,00,00,000.00	1,45,63,78,550.00	0.88	0.00	0.00	0.00
34	7.45% MAHARASHTRA SDL 28-02-2027	4,00,00,00,000.00	4,02,75,92,000.00	2.43	0.00	0.00	0.00
35	7.45% MAHARASHTRA SDL 28-02-2028	50,00,00,000.00	50,36,00,500.00	0.30	0.00	0.00	0.00
36	7.47% MAHARASHTRA SDL 24-02-2026	40,00,00,000.00	40,32,72,800.00	0.24	0.00	0.00	0.00
37	7.48% KARNATAKA SDL 24-02-2022	3,50,00,00,000.00	3,52,07,90,000.00	2.12	0.00	0.00	0.00
38	7.48% MAHARASHTRA SDL 27-02-2042	2,50,00,00,000.00	2,53,06,30,000.00	1.53	0.00	0.00	0.00
39	7.48% UTTAR PRADESH SDL 22-02-2040	2,00,00,00,000.00	2,01,58,04,000.00	1.22	0.00	0.00	0.00
40	7.49% MAHARASHTRA SDL 27-02-2026	25,00,00,000.00	25,24,25,750.00	0.15	0.00	0.00	0.00
41	7.50 % GOVT SECURITY 2024-10-08-2024	3,75,00,00,000.00	3,86,25,07,500.00	2.33	1,50,00,00,000.00	1,51,83,73,500.00	1.26
42	7.51% UTTAR PRADESH SDL 27-02-2040	1,55,00,00,000.00	1,56,65,98,950.00	0.95	0.00	0.00	0.00

43	7.54% GSEC 23.05.2036	3,57,60,00,000.00	3,70,09,02,528.00	2.23	11,35,00,00,000.00	11,49,79,35,900.00	9.51
44	7.54% KARNATAKA SDL 23-11-2027	3,00,00,000.00	3,01,11,030.00	0.02	3,00,00,000.00	3,01,66,980.00	0.02
45	7.57% GSEC 17.06.2033	0.00	0.00	0.00	1,45,00,00,000.00	1,47,55,05,500.00	1.22
46	7.59% GOI 2026 11-04-2026	5,00,00,000.00	5,04,62,500.00	0.03	5,00,00,000.00	5,05,25,000.00	0.04
47	7.59% GOI 2029 20-03-2029	1,00,00,000.00	1,02,10,730.00	0.01	1,00,00,000.00	1,01,63,770.00	0.01
48	7.59%UTTAR PRADESH GDI 2027-25-10-2027	15,00,00,000.00	15,07,01,550.00	0.09	15,00,00,000.00	15,12,96,150.00	0.13
49	7.60% FOOD CORPORATION OF INDIA	35,00,00,000.00	35,03,08,000.00	0.21	35,00,00,000.00	34,87,51,200.00	0.29
50	7.60% TAMIL NADU SDL 24-04-2024	1,50,00,00,000.00	1,51,74,84,000.00	0.92	0.00	0.00	0.00
51	6.89% GSEC 16-01-2025	3,40,90,000.00	3,40,29,081.17	0.02	3,40,90,000.00	3,39,96,082.05	0.03
52	6.90% OIL BOND 2026	5,08,70,000.00	5,04,93,205.91	0.03	1,00,08,70,000.00	98,49,30,144.38	0.81
53	6.92% BIHAR SDL 14-03-2023	0.00	0.00	0.00	40,00,00,000.00	38,03,89,600.00	0.31
54	6.94% UTTARPRADESH GDI 20-06-2024	10,00,00,000.00	9,75,30,500.00	0.06	10,00,00,000.00	9,61,50,900.00	0.08
55	6.95% GSEC 16-12-2061	1,00,00,00,000.00	97,86,06,000.00	0.59	0.00	0.00	0.00
56	6.99% GOI 17-04-2026	9,80,00,000.00	9,79,36,202.00	0.06	0.00	0.00	0.00
57	6.99% GSEC 15-12-2051	1,35,00,00,000.00	1,33,12,37,700.00	0.80	85,00,00,000.00	80,79,22,450.00	0.67
58	6.99% MAHARASHTRA GDI 2023	98,00,00,000.00	96,44,18,980.00	0.58	2,98,00,00,000.00	2,89,99,54,220.00	2.40
59	6.99% PUDUCHERRY SDL 23-08-2023	25,00,00,000.00	24,52,14,750.00	0.15	25,00,00,000.00	24,20,86,500.00	0.20
60	6.99% UTTARPRADESH GDI 14-07-2024	50,00,00,000.00	48,89,92,500.00	0.30	50,00,00,000.00	48,22,07,000.00	0.40
61	7.95% GOI 2032	2,10,00,00,000.00	2,21,14,36,500.00	1.33	2,60,00,00,000.00	2,70,74,37,200.00	2.24
62	7.05% MTNL GOI 12.10.30	75,00,00,000.00	72,64,04,250.00	0.44	75,00,00,000.00	72,09,51,000.00	0.60
63	7.05% WESTBENGAL SDL 17-03-2024	50,00,00,000.00	49,05,94,000.00	0.30	50,00,00,000.00	48,38,24,500.00	0.40
64	7.06% GOVT. SECURITY 2016-10-10-2016	30,00,00,000.00	29,87,23,200.00	0.18	0.00	0.00	0.00
65	7.09% FOOD CORPORATION OF INDIA	1,50,00,00,000.00	1,45,95,48,000.00	0.88	1,50,00,00,000.00	1,44,76,57,500.00	1.20
66	7.09% HARYANA SDL 23- 03-2023	1,00,00,00,000.00	98,71,51,000.00	0.60	1,25,00,00,000.00	1,22,18,73,750.00	1.01
67	7.09% UTTARPRADESH GDI 13-03-2023	10,00,00,000.00	9,87,77,200.00	0.06	10,00,00,000.00	9,75,02,800.00	0.08
68	7.10% GS 18-04-2029	0.00	0.00	0.00	10,30,00,000.00	10,23,60,267.00	0.08
69	7.16% GOVT SECURITIES 2023-2010-2023	0.00	0.00	0.00	1,05,00,000.00	1,05,03,171.00	0.01
70	7.16% GSEC 20.09.2050	1,15,00,00,000.00	1,15,62,22,650.00	0.70	1,15,00,00,000.00	1,12,16,72,050.00	0.93
71	7.17% GOVT. SECURITY 2023-08-04-2023	11,50,00,000.00	11,53,68,000.00	0.07	11,50,00,000.00	11,48,73,500.00	0.10
72	7.17% TAMILNADU SDL 30- 03-2023	0.00	0.00	0.00	41,17,80,000.00	40,30,07,438.88	0.33
73	7.18% GOI 2037	1,25,00,00,000.00	1,25,94,82,500.00	0.76	0.00	0.00	0.00
74	7.18% MAHARASHTRA GDI 20-04-2023	0.00	0.00	0.00	1,00,00,00,000.00	97,85,22,000.00	0.81
75	7.18% UTTARPRADESH GDI 2023	25,00,00,000.00	24,80,04,000.00	0.15	45,00,00,000.00	44,09,27,550.00	0.36
76	7.19% GSEC 15.09.2060	30,67,10,000.00	30,95,89,700.19	0.19	20,67,10,000.00	20,16,46,845.26	0.17
77	7.23% ASSAM SDL 20-10-2023	20,00,00,000.00	19,90,79,600.00	0.12	20,00,00,000.00	19,60,79,200.00	0.16
78	7.23% RAJASTHAN SDL 14-06-2027	7,53,20,000.00	7,49,70,439.88	0.05	7,53,20,000.00	7,51,24,092.68	0.06
79	5.77% GSEC 03.08.2030	0.00	0.00	0.00	5,00,00,000.00	4,59,12,800.00	0.04
80	5.85% GSEC 01.12.2030	1,45,00,00,000.00	1,35,72,89,900.00	0.82	1,55,00,00,000.00	1,42,43,19,800.00	1.18
81	6.10% GSEC 12.07.2031	0.00	0.00	0.00	2,49,50,00,000.00	2,31,28,62,505.00	1.91
82	6.19% GSEC 16.09.2034	1,17,00,00,000.00	1,09,37,26,530.00	0.66	47,00,00,000.00	42,88,73,590.00	0.35
83	6.22% GSEC 16/03/2035	8,30,51,20,000.00	7,76,94,31,454.88	4.69	4,35,51,20,000.00	3,97,69,73,640.64	3.29
84	6.53% CHHATTISGARH GDI 15-08-2023	0.00	0.00	0.00	56,00,00,000.00	53,63,02,480.00	0.44
85	6.54% GSEC 17.01.2032	0.00	0.00	0.00	7,70,00,00,000.00	7,30,92,86,600.00	6.04
86	6.57% GOVT. STOCK 2033 05-10-2023	40,70,00,000.00	39,35,90,978.00	0.24	40,70,00,000.00	38,41,52,241.00	0.32
87	8.10% KERALA SDL 08-04-2023	20,00,00,000.00	20,87,70,000.00	0.13	20,00,00,000.00	20,63,05,200.00	0.17
88	8.10 % TAMIL NADU SDL 2023-09/05/2023	0.00	0.00	0.00	35,50,000.00	35,53,134.65	0.00
89	8.13% GOVT SEC 2045 20-08-2045	56,07,70,000.00	62,22,88,712.08	0.38	46,07,70,000.00	49,70,96,185.26	0.41
90	8.13% KERALA SDL 2028. 24-03-2028	10,00,00,000.00	10,26,39,600.00	0.06	10,00,00,000.00	10,29,30,200.00	0.09
91	8.15% GUJARAT SDL 26-11-2025	1,86,00,000.00	1,88,29,170.60	0.01	1,86,00,000.00	1,89,73,674.00	0.02
92	8.15% GOI 2026 24-11-2026	0.00	0.00	0.00	6,30,00,000.00	6,49,62,324.00	0.05
93	8.15% TAMILNADU SDL 2023-09-05-2023	99,50,000.00	1,02,27,097.55	0.01	99,50,000.00	1,02,22,898.65	0.01
94	8.17 % GOVT SECURITIES 2014-04-10-2014	2,47,54,30,000.00	2,75,70,02,736.21	1.66	1,77,54,30,000.00	1,92,63,37,999.14	1.59
95	8.19% KARNATAKA SDL 23-04-2023	8,77,60,000.00	9,06,84,777.52	0.05	8,77,60,000.00	9,03,04,776.72	0.07
96	8.20% GSC OIL BOND 2024-15-08-2024	14,50,00,000.00	14,54,89,520.00	0.09	14,50,00,000.00	14,66,07,325.00	0.12
97	8.21% WEST BENGAL GDI 23-04-2019	7,30,70,000.00	7,53,93,406.79	0.05	7,30,70,000.00	7,52,14,385.29	0.06

98	8.22% J K SPL SDL 2026 00-00-2026	7,00,00,000.00	7,11,01,450.00	0.04	7,00,00,000.00	7,15,07,730.00	0.06
99	8.23% GUJARAT SDL 00-00-2025	2,54,00,000.00	2,57,03,022.00	0.02	2,54,00,000.00	2,59,18,541.00	0.02
100	8.24% GOVT OF INDIA 00-00-2027	77,40,000.00	79,72,974.00	0.00	77,40,000.00	80,15,551.74	0.01
101	7.61% GOI 2030 00-00-2030	60,00,00,000.00	61,61,39,400.00	0.37	60,00,00,000.00	61,24,24,800.00	0.51
102	7.62% KARNATAKA SDL 00-00-2027	2,21,20,000.00	2,22,56,391.92	0.01	2,21,20,000.00	2,23,10,453.20	0.02
103	7.62% UTTAR PRADESH 00-00-2025	0.00	0.00	0.00	2,04,89,30,000.00	2,03,83,65,716.92	1.69
104	7.63% GSEC 17.06.2059	70,00,00,000.00	74,31,15,800.00	0.45	70,00,00,000.00	71,88,86,000.00	0.59
105	7.63% TELANGANA SDL 00-00-2026	65,40,00,000.00	66,66,92,832.00	0.40	1,10,00,00,000.00	1,09,66,68,100.00	0.91
106	7.64% GUJARAT SDL 00-00-2027	6,09,10,000.00	6,14,04,223.74	0.04	6,09,10,000.00	6,15,03,628.86	0.05
107	7.64% KARNATAKA SDL 00-00-2027	4,58,10,000.00	4,61,21,553.81	0.03	4,58,10,000.00	4,62,40,201.71	0.04
108	7.64% KARNATAKA SDL 00-00-2027	45,00,00,000.00	45,77,26,050.00	0.28	0.00	0.00	0.00
109	7.64% MADHYA PRADESH 00-00-2023	4,68,40,000.00	4,77,47,712.36	0.03	19,68,40,000.00	19,64,07,148.84	0.16
110	7.64% UTTAR PRADESH 00-00-2026	0.00	0.00	0.00	1,71,14,90,000.00	1,70,50,10,298.86	1.41
111	7.65% KARNATAKA SDL 00-00-2027	3,00,00,000.00	3,02,15,220.00	0.02	3,00,00,000.00	3,02,95,200.00	0.03
112	7.66% TAMIL NADU SDL 00-00-2023	25,00,00,000.00	25,47,40,500.00	0.15	0.00	0.00	0.00
113	7.68% GUJARAT SDL 15- 00-00-2020	85,01,80,000.00	86,35,55,881.94	0.52	1,90,01,80,000.00	1,90,88,37,220.08	1.58
114	7.68% KARNATAKA SDL 00-00-2027	1,00,00,00,000.00	1,02,73,70,000.00	0.62	0.00	0.00	0.00
115	07.69 GS 17.06.2043	2,88,60,20,000.00	3,06,79,51,814.78	1.85	1,83,60,20,000.00	1,89,49,98,470.46	1.57
116	7.69% TAMILNADU SDL 28- 00-00-2027	0.00	0.00	0.00	1,50,00,00,000.00	1,50,74,82,000.00	1.25
117	7.69% UTTAR PRADESH 00-00-2025	0.00	0.00	0.00	1,00,21,60,000.00	1,00,11,59,844.32	0.83
118	7.70% KARNATAKA SDL 00-00-2027	10,00,00,000.00	10,08,69,100.00	0.06	15,00,00,000.00	15,17,57,850.00	0.13
119	7.70% MAHARASHTRA 00-00-2023	25,00,00,000.00	25,44,21,000.00	0.15	25,00,00,000.00	25,08,74,750.00	0.21
120	7.70% MAHARASHTRA 00-00-2023	0.00	0.00	0.00	25,00,00,000.00	25,13,75,000.00	0.21
121	7.70% MAHARASHTRA 00-00-2024	93,31,10,000.00	95,51,44,459.54	0.58	0.00	0.00	0.00
122	7.70% MAHARASHTRA 00-00-2020	25,00,00,000.00	25,43,39,000.00	0.15	0.00	0.00	0.00
123	7.71% GUJARAT SDL 08- 00-00-2024	20,00,00,000.00	20,43,77,400.00	0.12	20,00,00,000.00	20,10,21,000.00	0.17
124	7.71% MADHYA PRADESH 00-00-2040	71,86,60,000.00	74,05,34,573.08	0.45	0.00	0.00	0.00
125	7.72% GOI 2055 00-00-2055	1,00,00,00,000.00	1,07,36,99,000.00	0.65	10,00,00,000.00	10,44,35,300.00	0.09
126	7.72% GUJARAT SDL 15- 00-00-2025	0.00	0.00	0.00	73,38,00,000.00	73,71,18,977.40	0.61
127	7.72% TELANGANA SDL 00-00-2025	50,00,00,000.00	51,59,45,000.00	0.31	0.00	0.00	0.00
128	7.72% UTTAR PRADESH 00-00-2026	18,74,90,000.00	19,26,34,725.60	0.12	2,13,74,90,000.00	2,14,31,73,585.91	1.77
129	7.73 % GOVT SEC 2034 00-00-2034	0.00	0.00	0.00	1,33,40,00,000.00	1,37,47,11,012.00	1.14
130	7.73% KARNATAKA SDL 00-00-2025	33,82,90,000.00	34,69,54,960.06	0.21	0.00	0.00	0.00
131	7.73% UTTAR PRADESH 00-00-2025	35,00,00,000.00	35,77,94,850.00	0.22	0.00	0.00	0.00
132	7.74% HIMACHAL PRADESH SDL 00-00-2020	20,00,00,000.00	20,62,43,800.00	0.12	0.00	0.00	0.00
133	7.74% KARNATAKA SDL 00-00-2024	95,00,00,000.00	97,23,63,950.00	0.59	0.00	0.00	0.00
134	7.75% TAMIL NADU SDL 00-00-2023	0.00	0.00	0.00	40,00,00,000.00	40,33,44,400.00	0.33
135	7.76% MADHYA PRADESH 00-00-2027	50,00,00,000.00	51,63,14,500.00	0.31	0.00	0.00	0.00
136	7.76% MADHYA PRADESH 00-00-2027	1,00,00,00,000.00	1,03,25,76,000.00	0.62	0.00	0.00	0.00
137	7.76% UTTAR PRADESH 00-00-2027	10,00,00,000.00	10,10,14,800.00	0.06	10,00,00,000.00	10,15,40,800.00	0.08
138	7.78% UTTAR PRADESH 00-00-2026	10,00,00,000.00	10,32,49,500.00	0.06	0.00	0.00	0.00
139	7.78% WEST BENGAL 00-00-2027	2,00,00,000.00	2,01,99,640.00	0.01	2,00,00,000.00	2,03,14,680.00	0.02
140	7.79% HIMACHAL PRADESH SDL 00-00-2020	1,21,24,80,000.00	1,25,47,68,877.44	0.76	0.00	0.00	0.00
141	7.80% JHARKHAND SDL 00-00-2027	3,90,00,000.00	3,94,29,858.00	0.02	3,90,00,000.00	3,96,53,601.00	0.03
142	7.81% UTTAR PRADESH 00-00-2024	0.00	0.00	0.00	2,00,00,00,000.00	2,00,68,04,000.00	1.66
143	7.82% TAMIL NADU SDL 00-00-2023	1,49,80,00,000.00	1,54,11,01,954.00	0.93	0.00	0.00	0.00
144	7.83% KERALA SDL 29-03- 00-00-2020	60,65,80,000.00	63,18,47,696.48	0.38	50,00,00,000.00	50,37,50,500.00	0.42
145	7.86% MAHARASHTRA 00-00-2020	59,67,60,000.00	61,12,72,606.44	0.37	84,67,60,000.00	85,95,57,930.64	0.71
146	7.87% MTNL 01-12-2032	1,75,00,00,000.00	1,77,14,67,250.00	1.07	1,75,00,00,000.00	1,75,81,53,250.00	1.45
147	7.25% GSEC 12-06-2063	12,75,93,10,000.00	12,94,25,71,969.53	7.81	0.00	0.00	0.00
148	7.26% GSEC 22-08-2032	0.00	0.00	0.00	6,95,00,00,000.00	6,92,37,56,800.00	5.73
149	7.26% G-SEC 06-02-2033	21,55,00,000.00	21,79,25,237.00	0.13	0.00	0.00	0.00
150	7.27% GSEC 08.04.2026	0.00	0.00	0.00	14,51,00,000.00	14,55,64,465.10	0.12
151	9.63% MAHARASHTRA SDL 00-00-2024	0.00	0.00	0.00	1,51,00,000.00	1,53,91,173.30	0.01
152	9.67% JHARKHAND SDL 00-00-2024	0.00	0.00	0.00	20,60,000.00	21,00,398.66	0.00

153	9.69% JHARKHAND SDL 09/01/2023	0.00	0.00	0.00	2,00,00,000.00	2,04,34,660.00	0.02
154	9.70% UTTARAKHAND 09/01/2023	0.00	0.00	0.00	1,37,80,000.00	1,40,85,213.22	0.01
155	9.71% ANDHRA PRADESH GDL 09/01/2023	0.00	0.00	0.00	2,60,00,000.00	2,65,34,430.00	0.02
156	9.71% HARYANA SDL 09/01/2023	0.00	0.00	0.00	4,10,000.00	4,19,090.93	0.00
157	9.75% KERALA 2024 06/02/2024	0.00	0.00	0.00	38,50,000.00	39,29,895.20	0.00
158	9.84% BIHAR SDL 2024 06/02/2024	0.00	0.00	0.00	26,00,000.00	26,57,010.20	0.00
159	9.84% UTTARAKHAND GDL 09/01/2023	0.00	0.00	0.00	8,00,000.00	8,17,819.20	0.00
160	GSEC STRIP 12-03-2031	25,00,00,000.00	15,44,05,750.00	0.09	0.00	0.00	0.00
161	GSEC STRIP 12-03-2030	36,04,00,000.00	23,84,58,299.60	0.14	0.00	0.00	0.00
162	GSEC STRIP 12-03-2032	25,00,00,000.00	14,37,65,500.00	0.09	0.00	0.00	0.00
163	GSEC STRIP 12-03-2033	25,00,00,000.00	13,45,15,250.00	0.08	0.00	0.00	0.00
164	GSEC COUPON STRIP 12/03/2030	1,68,20,00,000.00	1,17,33,29,560.00	0.71	0.00	0.00	0.00
165	GSEC COUPON STRIP 12/03/2030	41,32,50,000.00	26,87,33,995.50	0.16	0.00	0.00	0.00
166	GSEC STRIP 12-09-2032	25,00,00,000.00	13,90,29,250.00	0.08	0.00	0.00	0.00
167	GSEC STRIP 12-09-2030	56,28,00,000.00	35,97,46,825.20	0.22	0.00	0.00	0.00
168	GSEC STRIP 12-09-2031	25,00,00,000.00	14,90,12,000.00	0.09	0.00	0.00	0.00
169	GSEC STRIP 12-09-2033	25,00,00,000.00	12,99,59,500.00	0.08	0.00	0.00	0.00
170	GSEC COUPON STRIP 12/09/2030	46,37,00,000.00	29,13,52,447.70	0.18	0.00	0.00	0.00
171	GSEC STRIP 15-06-2027	25,00,00,000.00	20,02,15,250.00	0.12	25,00,00,000.00	18,58,20,000.00	0.15
172	GSEC STRIP 15-06-2030	25,00,00,000.00	16,24,80,500.00	0.10	25,00,00,000.00	14,90,46,750.00	0.12
173	GSEC STRIP 15-12-2030	15,00,00,000.00	9,41,94,300.00	0.06	15,00,00,000.00	8,62,85,250.00	0.07
174	GSEC STRIP 16-06-2030	50,00,00,000.00	32,48,98,000.00	0.20	50,00,00,000.00	29,80,34,000.00	0.25
175	8.24 % GOI 2033 10/11/2022	2,08,85,00,000.00	2,25,22,00,807.00	1.36	2,08,85,00,000.00	2,22,29,91,046.00	1.84
176	8.25% MAHARASHTRA GDL 09/01/2023	1,00,00,000.00	1,01,07,460.00	0.01	1,00,00,000.00	1,01,90,050.00	0.01
177	8.26% GOI 2027 02/08/2027	1,11,10,000.00	1,14,93,594.97	0.01	1,11,10,000.00	1,15,34,202.02	0.01
178	8.28% GOI 2027 04/08/2027	23,20,000.00	24,05,248.40	0.00	30,23,20,000.00	31,47,14,817.68	0.26
179	8.28% MAHARASHTRA GDL 09/01/2023	99,00,000.00	1,00,14,632.10	0.01	99,00,000.00	1,01,00,059.20	0.01
180	8.28% TAMILNADU SDL 09/08/2028	3,98,30,000.00	4,10,77,555.26	0.02	3,98,30,000.00	4,12,21,580.54	0.03
181	8.29% KERALA SDL 2025 09/07/2025	24,80,000.00	25,09,710.40	0.00	24,80,000.00	25,29,585.12	0.00
182	8.29% WEST BENGAL GDL 09/01/2023	0.00	0.00	0.00	20,00,00,000.00	20,71,38,600.00	0.17
183	8.30% GOI 2042 04/10/2042	1,68,61,80,000.00	1,89,64,97,231.40	1.14	69,26,80,000.00	75,74,48,350.72	0.63
184	8.30% HIMACHAL 09/01/2023	13,23,60,000.00	13,70,45,279.28	0.08	13,23,60,000.00	13,63,60,581.00	0.11
185	8.31 % MEGHALAYA SDL 09/07/2025	2,20,00,000.00	2,22,69,346.00	0.01	2,20,00,000.00	2,24,62,880.00	0.02
186	8.32% CHHATISGARH GDL 09/01/2023	2,35,00,000.00	2,37,86,747.00	0.01	2,35,00,000.00	2,40,10,044.00	0.02
187	8.32% GOI 2032 02/08/2032	27,95,00,000.00	30,07,89,515.00	0.18	39,00,00,000.00	41,52,99,300.00	0.34
188	8.32% UTTAR PRADESH GDL 12/03/2030	25,00,00,000.00	25,91,09,250.00	0.16	25,00,00,000.00	25,85,71,500.00	0.21
189	8.32 % UTTAR PRADESH GDL 09/01/2023	5,00,00,000.00	5,05,49,700.00	0.03	5,00,00,000.00	5,07,26,800.00	0.04
190	8.33 % GSEC 2026 09-07- 2026	0.00	0.00	0.00	24,68,70,000.00	25,49,95,972.92	0.21
191	8.33 % GOI 2032 04/08/2032	5,20,00,000.00	5,59,36,036.00	0.03	5,20,00,000.00	5,54,16,868.00	0.05
192	8.39% BIHAR SDL 12/03/2030	0.00	0.00	0.00	29,00,00,000.00	30,11,65,870.00	0.25
193	8.40% GOI 2024 09/07/2024	0.00	0.00	0.00	16,16,00,000.00	16,40,55,512.00	0.14
194	8.41% KERALA SDL 2028. 06/06/2028	5,00,00,000.00	5,18,57,650.00	0.03	5,00,00,000.00	5,19,34,550.00	0.04
195	8.41% NAGALAND SDL 07/04/2026	2,78,00,000.00	2,83,04,903.60	0.02	2,78,00,000.00	2,86,13,428.00	0.02
196	8.43% ASSAM SDL 07/04/2026	6,30,00,000.00	6,41,53,152.00	0.04	6,30,00,000.00	6,48,56,736.00	0.05
197	8.43% UTTAR PRADESH GDL 09/01/2023	25,00,00,000.00	26,03,41,250.00	0.16	25,00,00,000.00	25,99,53,250.00	0.22
198	8.43% TAMILNADU SDL 09/08/2028	4,60,00,000.00	4,76,65,476.00	0.03	4,60,00,000.00	4,78,81,308.00	0.04
199	8.57% HARYANA SDL 04/07/2028	15,00,00,000.00	15,63,53,100.00	0.09	15,00,00,000.00	15,68,34,300.00	0.13
200	8.5% KERALA SDL 04/08/2028	6,56,20,000.00	6,83,82,470.76	0.04	6,56,20,000.00	6,85,02,817.84	0.06
201	8.83% GOI 2041 12/10/2041	24,63,60,000.00	28,89,67,715.64	0.17	19,63,60,000.00	22,35,60,965.36	0.18
202	8.83% MAHARASHTRA SDL 09/01/2023	55,00,000.00	55,16,291.00	0.00	55,00,000.00	55,93,258.00	0.00
203	7.87 % UTTAR PRADESH GDL 09/01/2023	2,00,00,000.00	2,02,44,080.00	0.01	2,00,00,000.00	2,03,55,820.00	0.02
204	7.88 % GOVT SEC 2030 10/03/2030	0.00	0.00	0.00	80,32,00,000.00	82,87,41,760.00	0.69
205	7.88% MADHYA PRADESH GDL 07/10/2023	0.00	0.00	0.00	25,00,00,000.00	25,37,33,250.00	0.21
206	7.91% UTTAR PRADESH GDL 07/10/2023	0.00	0.00	0.00	25,00,00,000.00	25,42,89,250.00	0.21
207	7.95 % FERT BOND2026 18/07/2026	6,00,000.00	6,06,155.40	0.00	6,00,000.00	6,06,301.80	0.00

208	8.03% GOI FCI BOND 2024	20,00,000.00	20,09,116.00	0.00	20,00,000.00	20,20,084.00	0.00
209	8.28% GOI 2032 15-02- 2024	1,40,56,80,000.00	1,50,61,90,337.04	0.91	50,56,80,000.00	53,60,95,640.64	0.44
210	8.30% GOI 02/07/2040	75,00,00,000.00	83,66,04,000.00	0.50	25,00,00,000.00	27,11,02,000.00	0.22
211	8.33% GOI 2036	1,93,28,90,000.00	2,12,61,65,469.77	1.28	51,68,30,000.00	55,65,17,892.53	0.46
212	8.00% MTNL 15-11-2032	45,00,00,000.00	45,91,53,000.00	0.28	45,00,00,000.00	45,60,10,650.00	0.38
213	8.08% GUJARAT SDL 06-10-2026	10,00,00,000.00	10,28,41,800.00	0.06	10,00,00,000.00	10,26,99,000.00	0.08
214	8.09% WEST BENGAL GPI 2026 07-02-2026	0.00	0.00	0.00	10,00,00,000.00	10,28,20,300.00	0.09
215	GSEC COUPON STRIP 16- 06-2026	30,00,00,000.00	22,41,06,300.00	0.14	30,00,00,000.00	20,75,40,300.00	0.17
216	GSEC COUPON STRIP 16- 12-2027	55,00,00,000.00	42,53,52,400.00	0.26	55,00,00,000.00	39,44,19,850.00	0.33
217	GSEC COUPON STRIP 16- 10-2028	15,00,00,000.00	10,82,52,900.00	0.07	15,00,00,000.00	10,00,50,300.00	0.08
218	GSEC COUPON STRIP 16- 10-2029	80,00,00,000.00	50,22,72,800.00	0.30	80,00,00,000.00	46,00,96,800.00	0.38
219	GSEC STRIP 19-03-2029	41,07,00,000.00	29,11,64,122.20	0.18	0.00	0.00	0.00
220	GSEC STRIP 19-03-2030	50,00,00,000.00	33,03,70,000.00	0.20	0.00	0.00	0.00
221	GSEC STRIP 19-03-2031	50,00,00,000.00	30,84,01,500.00	0.19	0.00	0.00	0.00
222	GSEC STRIP 19-03-2032	50,00,00,000.00	28,71,29,000.00	0.17	0.00	0.00	0.00
223	GSEC STRIP 19-03-2033	50,00,00,000.00	26,86,86,500.00	0.16	0.00	0.00	0.00
224	GSEC STRIP 19-06-2030	76,65,00,000.00	49,77,83,496.00	0.30	0.00	0.00	0.00
225	GSEC STRIP 19-06-2031	40,88,00,000.00	24,77,14,404.00	0.15	0.00	0.00	0.00
226	GSEC STRIP 19-06-2032	56,21,00,000.00	31,74,09,438.50	0.19	0.00	0.00	0.00
227	GSEC STRIP 19-09-2029	1,09,27,00,000.00	74,79,21,461.70	0.45	0.00	0.00	0.00
228	GSEC STRIP 19-09-2030	50,00,00,000.00	31,91,77,500.00	0.19	0.00	0.00	0.00
229	GSEC STRIP 19-09-2031	50,00,00,000.00	29,76,08,500.00	0.18	0.00	0.00	0.00
230	GSEC STRIP 19-09-2032	50,00,00,000.00	27,77,01,000.00	0.17	0.00	0.00	0.00
231	GSEC STRIP 19-09-2033	50,00,00,000.00	25,95,69,000.00	0.16	0.00	0.00	0.00
232	GSEC STRIP 19-12-2030	76,65,00,000.00	48,09,64,953.00	0.29	0.00	0.00	0.00

233	GSEC STRIP 19-12-2031	40,88,00,000.00	23,90,06,146.40	0.14	0.00	0.00	0.00
234	GSEC STRIP 19-12-2032	56,21,00,000.00	30,70,74,105.80	0.19	0.00	0.00	0.00
235	GSEC COUPON STRIP 22/02/2032	1,67,31,00,000.00	1,19,22,84,522.00	0.72	0.00	0.00	0.00
236	GSEC COUPON STRIP 22/02/2032	30,42,00,000.00	19,51,91,755.20	0.12	0.00	0.00	0.00
237	G-SEC STRIP 12-06-2031	46,40,00,000.00	28,15,52,880.00	0.17	0.00	0.00	0.00
238	G-SEC STRIP 12-06-2032	51,47,50,000.00	29,10,46,856.50	0.18	0.00	0.00	0.00
239	G-SEC STRIP 12-06-2033	1,43,78,50,000.00	76,05,11,935.55	0.46	0.00	0.00	0.00
240	G-SEC STRIP 12-06-2034	30,45,00,000.00	15,00,41,461.50	0.09	0.00	0.00	0.00
241	G-SEC STRIP 12-06-2035	45,67,50,000.00	20,86,57,102.50	0.13	0.00	0.00	0.00
242	G-SEC STRIP 12-12-2029	41,32,50,000.00	27,82,95,360.75	0.17	0.00	0.00	0.00
243	G-SEC STRIP 12-12-2031	46,40,00,000.00	27,16,58,544.00	0.16	0.00	0.00	0.00
244	G-SEC STRIP 12-12-2032	51,43,00,000.00	28,13,23,642.90	0.17	0.00	0.00	0.00
245	G-SEC STRIP 12-12-2033	50,75,00,000.00	25,92,85,810.00	0.16	0.00	0.00	0.00
246	G-SEC STRIP 12-12-2034	30,45,00,000.00	14,43,18,993.00	0.09	0.00	0.00	0.00
247	G-SEC STRIP 15-12-2033	5,10,00,000.00	2,60,41,263.00	0.02	0.00	0.00	0.00
248	G-SEC STRIP 17-06-2032	19,07,50,000.00	10,77,52,767.50	0.07	0.00	0.00	0.00
249	G-SEC STRIP 17-12-2032	19,07,50,000.00	10,42,44,684.25	0.06	0.00	0.00	0.00
250	G-SEC STRIP 17-12-2033	19,07,50,000.00	9,73,61,852.00	0.06	0.00	0.00	0.00
251	G-SEC STRIP 19-06-2029	15,33,00,000.00	10,67,92,919.10	0.06	0.00	0.00	0.00
252	G-SEC STRIP 19-06-2034	30,66,00,000.00	15,08,48,733.00	0.09	0.00	0.00	0.00
253	GSEC STRIP 19-06-2035	15,33,00,000.00	6,99,42,051.90	0.04	0.00	0.00	0.00
254	G-SEC STRIP 19-06-2036	30,66,00,000.00	13,08,55,347.00	0.08	0.00	0.00	0.00
255	G-SEC STRIP 19-06-2037	15,33,00,000.00	6,09,80,593.80	0.04	0.00	0.00	0.00
256	G-SEC STRIP 19-12-2029	15,33,00,000.00	10,30,95,476.40	0.06	0.00	0.00	0.00
257	G-SEC STRIP 19-12-2034	30,66,00,000.00	14,50,93,237.80	0.09	0.00	0.00	0.00
258	GSEC STRIP 19-12-2035	15,33,00,000.00	6,76,78,577.40	0.04	0.00	0.00	0.00
259	G-SEC STRIP 19-12-2036	30,66,00,000.00	12,63,18,280.20	0.08	0.00	0.00	0.00
260	G-SEC STRIP 19-12-2037	15,33,00,000.00	5,88,92,494.50	0.04	0.00	0.00	0.00
261	G-SEC STRIP 22-02-2032	16,90,00,000.00	9,75,73,333.00	0.06	0.00	0.00	0.00
262	G-SEC STRIP 22-02-2033	16,90,00,000.00	9,12,65,746.00	0.06	0.00	0.00	0.00
263	G-SEC STRIP 22-08-2033	16,90,00,000.00	8,81,91,298.00	0.05	0.00	0.00	0.00
264	G-SEC STRIP 26-04-2031	15,16,00,000.00	9,28,33,321.20	0.06	0.00	0.00	0.00
265	8.97% KARNATAKA SDL 2024-23/07/2024	3,70,90,000.00	3,72,83,646.89	0.02	3,70,90,000.00	3,78,59,098.24	0.03
266	9.01% KARNATAK SDL 2024-25/06/2024	6,00,000.00	6,02,451.00	0.00	6,00,000.00	6,12,135.60	0.00
267	9.07% KERALA SDL 2024 27-08-2024	5,00,00,000.00	5,03,56,700.00	0.03	5,00,00,000.00	5,11,77,850.00	0.04
268	9.19% KERELA 2024 28/05/2024	1,00,00,000.00	1,00,30,550.00	0.01	1,00,00,000.00	1,02,05,600.00	0.01
269	9.20% GOI 2030 28/04/2022	6,28,60,000.00	6,96,84,207.32	0.04	6,28,60,000.00	6,96,58,497.58	0.06
270	9.23% GSC 2043 29/12/2022	58,55,60,000.00	71,74,65,587.84	0.43	58,55,60,000.00	69,81,13,415.40	0.58
271	9.36% MAHARASTRA SDL 2022-06/11/2022	0.00	0.00	0.00	10,00,000.00	10,11,686.00	0.00
272	9.37% TAMIL NADU SDL 2024-23/04/2024	70,000.00	70,085.47	0.00	70,000.00	71,442.07	0.00
273	9.38% ANDHRA PRADESH SDL 2022-23/10/2022	0.00	0.00	0.00	3,50,00,000.00	3,54,03,585.00	0.03
274	9.39 % BIHAR SDL 2023 09/11/2022	0.00	0.00	0.00	1,00,00,000.00	1,01,05,860.00	0.01
275	9.39% KARNATAKA 2023 04/12/2022	0.00	0.00	0.00	95,00,000.00	96,25,694.50	0.01
276	9.47% TAMIL NADU SDL 26-02-2024	0.00	0.00	0.00	5,00,000.00	5,10,066.50	0.00
277	9.55 % ANDHRA PRADESH SDL 2022	0.00	0.00	0.00	80,00,000.00	80,76,960.00	0.01
278	9.55% KARNATAKA SDL 2024-12/02/2024	0.00	0.00	0.00	1,00,00,000.00	1,01,86,460.00	0.01
	Total:	1,75,78,56,70,000.00	1,65,78,15,95,605.45	100.00	1,23,21,00,30,000.00	1,20,93,08,98,762.27	100.00
Mutual Funds		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	SBI OVERNIGHT FUND - DIRECT PLAN	2,77,089.44	1,07,92,70,656.25	100.00	16,31,217.36	5,95,15,02,424.94	100.00
	Total:	2,77,089.44	1,07,92,70,656.25	100.00	16,31,217.36	5,95,15,02,424.94	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the year ended March 31, 2024**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 NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

1.4 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.

1.5 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.

1.6.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and as amended time to time , PFRDA (Pension Fund)(Amendment) Regulations, 2023 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.

1.6.2 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.

1.6.3 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.

1.6.4 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.

1.6.5 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 under Investment and Below Investment grade:**

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 from time to time, 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.

	<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 – 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 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- 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- 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.
Investments under above categories classified as	In the cases of securities below BBB - the same will be valued as below: All non-investment grade debt securities except with default rating (other than Government securities) and securities where

'Below Investment Grade'.	<p>credit rating agencies have suspended the ratings but are performing assets as per PFRDA guidelines shall be valued at a discount of 25% of the face value.</p> <p>All non-investment grade debt securities (other than Government securities) not covered above shall be valued at the indicative haircut matrix or price provided by the valuation agency. In case the security is traded where the haircut has been applied, lower of the haircut matrix-based price and trade price shall be considered.</p>
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1.6.6

Valuation of Investments under 'Default' grade:

Investments are classified as Default based on 'Addendum to Valuation guidelines for securities held under NPS issued on 16th November 2023.' An investment is classified as Default if interest and /or principal has not been received on the day such amount is due or when investment is downgraded to "Default" by credit rating agencies.

On the date of classification of default, haircut is applied to principal amount as per valuation guidelines i.e. as per prices received from valuation agency.

Allocation of any recovery in default accounts after due date of security is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books.

Default assets which are considered as unrecoverable by management are written off after obtaining approval from Board of directors or its investment committee subject to report to Board of Directors. Any amount recovered in loss asset is adjusted against written off amount of such asset.

1.6.7

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 default grade investment is recognised on receipt basis.

1.6.8

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.

1.6.9

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 provided for NPS Trust Fees and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA/communication received from NPS Trust from time to time.

1.6.10 **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.

1.6.11 **Computation of Net Asset Value:**

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

1.6.12 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
31-03-2024**

Particulars	Notes	As At 31-03-2024	As At 31-03-2023
Liabilities			
Unit Capital	2	1,10,30,88,240	1,05,22,09,851
Reserve and Surplus	3	4,13,40,88,110	2,69,45,31,467
Current Liabilities and Provisions	4	1,40,72,539	89,29,692
Total (A)		5,25,12,48,889	3,75,56,71,010
Assets			
Investment	5	5,22,68,17,905	3,75,41,93,010
Deposits	6	-	-
Other Current Assets	7	2,44,30,985	14,78,000
Total (B)		5,25,12,48,889	3,75,56,71,010
(a) Net Assets as per Balance Sheets		5,23,71,76,350	3,74,67,41,318
(b) Number of Units Outstanding		11,03,08,824	10,52,20,985

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

E TIER-II
31-03-2024

Particulars	Notes	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Income			
Dividend		1,97,06,896	1,59,98,799
Interest	8	-	-
Profit on sale/redemption of investments	9	11,10,01,127	4,09,13,846
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		55,72,65,978	2,73,30,259
Other Income	11	-	448
Total Income (A)		68,79,74,000	8,42,43,354
Expense and Losses			
Unrealized losses in value of investments		-	-
Provision for Redumption Receivable on Investment classified as "Default"		-	-
Loss on sale/redemption of investments	12	23,80,207	1,85,96,386
Loss on inter-scheme transfer/sale	13		
Investment Management fees		11,11,540	9,15,153
NPS Trust fees		82,177	92,938
Depository and settlement charges		13,868	12,695
Brokerage on Equity transactions		-	-
Stamp Duty		-	-
Custodian fees		-	-
Central Recordkeeping Agency Fees		5,90,471	5,91,037
Less: Amount recoverable by sale of units on account of Central Recordkeeping Age		-5,90,471	-5,91,037
Other Expenses			
Total Expenditure (B)		35,87,792	1,96,17,172
Surplus/(Deficit) for the year (A-B)		68,43,86,208	6,46,26,182
Less :Amount transferred to/(From) unrealised appreciaition account		55,72,65,978	2,73,30,259
Less: Amount Transferred to General Reserve		12,71,20,230	3,72,95,923
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

E TIER-II
31-03-2024

Schedule 2	As At 31-03-2024	As At 31-03-2023
Unit Capital		
Initial Capital*	10,907	10,907
Outstanding at the beginning of the year	1,07,19,81,153	1,00,54,43,049
Add :Units issued during the year	16,89,96,588	16,27,68,247
Less: Units redeemed during the year	13,78,89,501	11,60,01,445
Outstanding at the end of the year	1,10,30,88,240	1,05,22,09,851
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	10,71,98,115	10,05,44,305
Add :Units issued during the year	1,68,99,659	1,62,76,825
Less: Units redeemed during the year	1,37,88,950	1,16,00,144
Outstanding Units at the end of the year	11,03,08,824	10,52,20,985

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

Schedule 3	As At 31-03-2024	As At 31-03-2023
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	1,52,18,00,194	1,34,28,22,161
Add: Premium on Units issued	58,20,54,444	42,92,41,598
Less: Premium on Units redeemed	47,44,77,813	30,70,43,244
Add: Transferred from General Reserve		
Closing Balance	1,62,93,76,825	1,46,50,20,515
General Reserve		
Opening Balance	32,29,75,176	17,89,33,061
Add/Less: Transferred from Revenue Account	12,71,20,230	3,72,95,474
Less: Transfer to Unit premium Reserve		
Closing Balance	45,00,95,406	21,62,28,535
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	1,49,73,49,901	98,59,52,159
Add/Less: Transferred to Revenue Account	55,72,65,978	2,73,30,259
Closing Balance	2,05,46,15,879	1,01,32,82,418
TOTAL	4,13,40,88,110	2,69,45,31,467

Schedule 4	As At 31-03-2024	As At 31-03-2023
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	13,100	15,725
Management Fee Payable	1,83,095	1,40,310
Custodial Charges Payable		974
Brokerage Payable		
Depository and settlement charges Payable	33,674	28,613
Book Overdraft	-	-
Contract for Purchase of Investments	-	
Redemption Payable	1,38,25,588	87,30,950
TDS Payable	17,082	13,120
TOTAL	1,40,72,539	89,29,692

Schedule 5	As At 31-03-2024	As At 31-03-2023
Investments (Long Term and Short Term)		
Equity Shares	5,10,77,54,951	3,65,62,97,905
Preference Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	-	-
Central and State Government Securities (including treasury bills)	-	-
Commercial Paper		
Treasury Bills	-	-
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	11,90,62,953	9,78,95,105
- TREPS	-	-
Total	5,22,68,17,905	3,75,41,93,010

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

Schedule 6	As At 31-03-2024	As At 31-03-2023
Deposits		
Deposits with Scheduled Banks		
Other Deposits		
	-	-

Schedule 7	As At 31-03-2024	As At 31-03-2023
Other Current Assets		
Balances with bank in a current account	2,16,74,862	14,78,000
Cash in Hand	-	-
Sundry Debtors	-	-
Contracts for sale of investments	24,86,123	0
Outstanding and accrued income		
Advance, Deposits,etc	-	-
Shares/Debentures/Others -Application money pending allotment	-	-
Dividend Receivable	2,70,000	-
Redemption receivable on Investment classified as "Default"	-	-
Less: Provision for Redemption receivable on Investment classified as "Default"	-	-
Margin With CCIL	-	-
Others	-	-
	-	-
TOTAL	2,44,30,985	14,78,000

Schedule 8	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	-	-
	-	-

Schedule 9	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	10,85,82,728	3,89,40,480
Profit on Sale of Corp Bonds	-	-
Profit on Sale of Government Securities	-	-
Profit on Sale of Mutual Fund Scheme Units	24,18,398	19,73,368
	11,10,01,127	4,09,13,846

Schedule 10	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities		
	-	-

Schedule 11	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Other Income		
Provision written back on recovery against Investment classified as "Default"	-	-
	-	-

Schedule 12	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	23,80,207	1,85,96,386
Loss on Sale of Corp Bonds	-	-
Loss on Sale of Government Securities	-	-
Loss on Sale of AIFs	-	-
	23,80,207	1,85,96,386

Schedule 13	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
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 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	ITC	3,45,539.00	14,80,11,630.65	2.90	3,03,939.00	11,65,60,606.50	3.19
2	JINDAL STEEL & POWER LIMITED	13,190.00	1,12,00,288.50	0.22	10,190.00	55,65,778.00	0.15
3	JUBILANT FOODWORKS LTD	49,500.00	2,22,18,075.00	0.44	0.00	0.00	0.00
4	KOTAK BANK EQUITY	72,094.00	12,87,23,837.00	2.52	67,289.00	11,66,01,743.65	3.19
5	LIFE INSURANCE CORPORATION	0.00	0.00	0.00	4,500.00	24,04,575.00	0.07
6	LARSEN AND TOURBO	60,193.00	22,65,60,432.70	4.44	56,121.00	12,14,57,068.20	3.32
7	ACC LTD.	3,462.00	86,26,265.40	0.17	8,462.00	1,41,07,846.40	0.39
8	ADANI PORTS AND SPECIAL ECONOMIC ZONE LTD	0.00	0.00	0.00	27,751.00	1,75,35,856.90	0.48
9	AMBUJA CEMENTS LTD	60,518.00	3,70,58,197.30	0.73	28,089.00	1,02,67,933.95	0.28
10	APL APOLLO TUBES LIMITED	11,210.00	1,67,69,599.50	0.33	0.00	0.00	0.00
11	APOLLO HOSPITALS ENTERPRISE LTD.	5,641.00	3,58,58,708.80	0.70	5,612.00	2,41,92,770.80	0.66
12	ASIAN PAINTS LIMITED	19,313.00	5,49,79,282.75	1.08	19,631.00	5,42,13,951.15	1.48
13	ASHOK LEYLAND LIMITED	1,28,069.00	2,19,31,816.25	0.43	1,78,877.00	2,48,99,678.40	0.68
14	ASTRAL LTD	9,393.00	1,87,03,811.25	0.37	7,912.00	1,05,78,344.00	0.29
15	AXIS BANK EQUITY	1,47,616.00	15,45,83,475.20	3.03	1,57,787.00	13,54,60,139.50	3.70
16	BAJAJ FINANCE LIMITED	13,160.00	9,53,47,490.00	1.87	11,800.00	6,62,77,650.00	1.81
17	BAJAJ FINSERV LIMITED	28,681.00	4,71,47,261.85	0.92	27,470.00	3,47,90,755.00	0.95
18	BHARAT ELECTRONICS LIMITED	2,75,188.00	5,54,50,382.00	1.09	2,70,188.00	2,63,56,839.40	0.72
19	BHARAT FORGE LIMITED	31,556.00	3,56,45,657.60	0.70	33,199.00	2,55,78,169.55	0.70
20	BHARTIARTL EQUITY	1,36,544.00	16,77,57,958.40	3.28	1,35,749.00	10,16,76,001.00	2.78
21	LTI MINDTREE	4,401.00	2,17,33,898.40	0.43	2,904.00	1,38,22,023.60	0.38
22	VEDANT FASHIONS LTD	13,466.00	1,24,76,249.00	0.24	0.00	0.00	0.00
23	MARICO LTD.	30,629.00	1,52,28,738.80	0.30	57,328.00	2,75,05,974.40	0.75
24	MARUTI EQUITY	7,304.00	9,20,32,956.40	1.80	7,505.00	6,22,32,585.75	1.70
25	MAHINDRA & MAHINDRA EQUITY	50,902.00	9,78,00,557.70	1.91	43,952.00	5,09,27,182.40	1.39
26	MUTHOOT FINANCE LTD.	8,658.00	1,28,17,736.10	0.25	17,258.00	1,69,11,977.10	0.46
27	NESTLE (I) LTD	13,260.00	3,47,72,361.00	0.68	1,385.00	2,72,90,732.50	0.75
28	NHPC LTD	2,80,670.00	2,51,76,099.00	0.49	3,62,262.00	1,45,62,932.40	0.40
29	NTPC LIMITED	2,78,573.00	9,35,44,813.40	1.83	2,73,473.00	4,78,85,122.30	1.31
30	OIL & NATURAL GAS CORPORATION	1,40,750.00	3,77,28,037.50	0.74	1,04,750.00	1,58,22,487.50	0.43
31	PAGE INDUSTRIES LTD	1,027.00	3,53,81,125.65	0.69	1,027.00	3,89,26,689.10	1.06
32	POWER GRID CORPORATION	2,04,370.00	5,65,90,053.00	1.11	1,19,841.00	2,70,48,113.70	0.74
33	PI INDUSTRIES LTD.	5,041.00	1,94,96,319.55	0.38	0.00	0.00	0.00
34	POLYCAB INDIA LTD	2,378.00	1,20,44,570.00	0.24	2,082.00	59,96,264.10	0.16
35	RURAL ELECTRIFICATION CORPORATION	60,000.00	2,70,60,000.00	0.53	0.00	0.00	0.00
36	RELIANCE INDUSTRY LIMITED	1,34,961.00	40,10,63,603.70	7.85	1,31,961.00	30,76,07,689.05	8.41
37	STATE BANK OF INDIA EQUITY	2,40,342.00	18,08,21,303.70	3.54	2,51,005.00	13,14,63,868.75	3.60
38	SBI LIFE INSURANCE CO LTD	17,531.00	2,63,00,882.75	0.51	16,731.00	1,84,22,504.10	0.50
39	SHREE CEMENTS LIMITED	323.00	82,95,560.55	0.16	0.00	0.00	0.00
40	SIEMENS LIMITED	6,837.00	3,67,42,379.85	0.72	3,889.00	1,29,39,286.35	0.35

41	SONA BLW	0.00	0.00	0.00	30,116.00	1,24,52,966.00	0.34
42	SRF LTD	13,001.00	3,32,85,810.25	0.65	14,351.00	3,46,12,459.35	0.95
43	SUN PHARMACEUTICALS EQUITY	68,473.00	11,09,63,920.15	2.17	52,467.00	5,15,80,307.70	1.41
44	TATA CONSUMER PRODUCTS	19,505.00	2,13,81,381.00	0.42	29,218.00	2,07,11,179.30	0.57
45	TATA MOTORS LIMITED	65,665.00	6,51,92,212.00	1.28	75,357.00	3,17,10,225.60	0.87
46	TATA STEEL	4,20,220.00	6,54,91,287.00	1.28	3,09,230.00	3,23,14,535.00	0.88
47	TATA CONSULTANCY LIMITED	39,686.00	15,38,34,841.80	3.01	37,905.00	12,15,19,639.50	3.32
48	TECH MAHINDRA LIMITED	30,862.00	3,85,18,862.20	0.75	24,462.00	2,69,53,454.70	0.74
49	THERMAX INDIA LTD	7,010.00	2,93,88,373.50	0.58	0.00	0.00	0.00
50	TITAN EQUITY	16,950.00	6,44,40,510.00	1.26	15,300.00	3,84,77,970.00	1.05
51	TORRENT PHARMACEUTICALS LTD	12,490.00	3,24,81,494.00	0.64	14,011.00	2,15,37,008.65	0.59
52	ULTRATECH CEMENT LIMITED	9,148.00	8,91,85,224.20	1.75	9,213.00	7,02,22,867.95	1.92
53	UNITED PHOSPHORUS LIMITED	0.00	0.00	0.00	7,765.00	55,72,552.25	0.15
54	UNITED SPIRITS LIMITED	21,428.00	2,43,04,709.00	0.48	29,296.00	2,21,56,564.80	0.61
55	VOLTAS LTD.	0.00	0.00	0.00	16,421.00	1,34,36,483.25	0.37
56	BHARTI AIRTEL PARTLY PAID FOR RIGHTS	0.00	0.00	0.00	8,210.00	30,10,607.00	0.08
57	BAJAJ AUTO	4,799.00	4,39,01,971.85	0.86	8,021.00	3,11,59,579.75	0.85
58	BANK OF BARODA	1,10,508.00	2,91,79,637.40	0.57	1,40,417.00	2,37,09,410.45	0.65
59	BANK OF INDIA	2,39,168.00	3,27,77,974.40	0.64	0.00	0.00	0.00
60	BHARAT PETROLEUM CORPORATION LTD	72,780.00	4,38,42,672.00	0.86	87,721.00	3,02,02,340.30	0.83
61	BRITANNIA INDUSTRIES LIMITED	4,994.00	2,45,26,782.50	0.48	3,758.00	1,62,42,639.70	0.44
62	CANARA BANK EQUITY	32,000.00	1,85,93,600.00	0.36	0.00	0.00	0.00
63	CHOLAMANDALAM INVESTMENT AND	22,694.00	2,62,47,880.40	0.51	23,168.00	1,76,37,798.40	0.48
64	CIPLA	29,408.00	4,40,22,305.60	0.86	33,483.00	3,01,51,441.50	0.82
65	CONTAINER CORPORATION OF INDIA	6,320.00	55,74,872.00	0.11	32,770.00	1,90,14,792.50	0.52
66	CUMMINS INDIA LIMITED	11,682.00	3,51,19,012.50	0.69	6,445.00	1,05,02,772.00	0.29
67	DABUR	1,43,322.00	7,49,78,904.30	1.47	51,815.00	2,82,33,993.50	0.77
68	DALMIA BHARAT LTD1	8,100.00	1,57,31,415.00	0.31	0.00	0.00	0.00
69	DIVIS LABORATORIES LTD	0.00	0.00	0.00	3,509.00	99,07,135.15	0.27
70	DR. REDDY'S LABORATORIES LIMITED	10,169.00	6,26,19,685.10	1.23	7,488.00	3,46,15,152.00	0.95
71	EICHER MOTORS LIMITED	3,477.00	1,39,75,106.10	0.27	6,255.00	1,84,45,056.75	0.50
72	GAS AUTHORITY OF INDIA LIMITED	1,44,345.00	2,61,33,662.25	0.51	98,345.00	1,03,40,976.75	0.28
73	GODREJ CONSUMER PRODUCTS	22,477.00	2,81,36,708.60	0.55	12,683.00	1,22,79,046.45	0.34
74	HAVELLS INDIA PVT	19,585.00	2,96,71,275.00	0.58	22,085.00	2,62,48,022.50	0.72
75	HCL TECHNOLOGIES LIMITED	42,593.00	6,57,44,425.15	1.29	40,893.00	4,43,79,128.25	1.21
76	HOUSING DEVELOPMENT FINANCE	0.00	0.00	0.00	50,392.00	13,23,04,196.00	3.62
77	HDFC BANK LTD.	2,61,548.00	37,86,95,349.20	7.41	1,68,497.00	27,12,04,346.35	7.42
78	HDFC LIFE INSURANCE CO LTD	54,373.00	3,44,37,139.55	0.67	22,873.00	1,14,18,201.60	0.31
79	HINDALCO EQUITY	49,576.00	2,77,74,954.00	0.54	41,576.00	1,68,52,831.60	0.46
80	HINDUSTAN UNILEVER LIMITED	47,969.00	10,86,18,605.15	2.13	38,680.00	9,90,34,338.00	2.71
81	ICICI EQUITY	3,37,705.00	36,92,12,876.50	7.23	3,08,805.00	27,08,99,186.25	7.41
82	INDIAN BANK	25,381.00	1,32,15,886.70	0.26	0.00	0.00	0.00
83	INDUSIND BANK LIMITED	36,839.00	5,72,10,967.00	1.12	37,665.00	4,02,24,336.75	1.10
84	INFOSYS TECHNOLOGIES LIMITED	1,57,312.00	23,56,61,241.60	4.61	1,52,058.00	21,71,31,221.10	5.94
	Total:	55,35,852.00	5,10,77,54,951.15	100.00	48,24,643.00	3,65,62,97,905.15	100.00
Mutual Funds		As On 31-03-2024			As On 31-03-2023		

Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	SBI OVERNIGHT FUND - DIRECT PLAN	30,567.95	11,90,62,953.61	100.00	26,831.58	9,78,95,105.28	100.00
	Total:	30,567.95	11,90,62,953.61	100.00	26,831.58	9,78,95,105.28	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the year ended March 31, 2024**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 NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

1.4 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.

1.5 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.

1.6.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and as amended time to time , PFRDA (Pension Fund)(Amendment) Regulations, 2023 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.

1.6.2 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.

1.6.3 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.

1.6.4 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.

1.6.5 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 under Investment and Below Investment grade:**

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 from time to time, 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.
Investments under above categories classified as ‘Below Investment	<p>In the cases of securities below BBB - the same will be valued as below:</p> <p>All non-investment grade debt securities except with default rating (other than Government securities) and securities where credit rating agencies have suspended the ratings but are performing assets as per PFRDA guidelines shall be valued at a</p>

Grade’.	discount of 25% of the face value. All non-investment grade debt securities (other than Government securities) not covered above shall be valued at the indicative haircut matrix or price provided by the valuation agency. In case the security is traded where the haircut has been applied, lower of the haircut matrix-based price and trade price shall be considered.
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1.6.6 **Valuation of Investments under ‘Default’ grade:**

Investments are classified as Default based on ‘Addendum to Valuation guidelines for securities held under NPS issued on 16th November 2023.’ An investment is classified as Default if interest and /or principal has not been received on the day such amount is due or when investment is downgraded to “Default” by credit rating agencies.

On the date of classification of default, haircut is applied to principal amount as per valuation guidelines i.e. as per prices received from valuation agency.

Allocation of any recovery in default accounts after due date of security is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books.

Default assets which are considered as unrecoverable by management are written off after obtaining approval from Board of directors or its investment committee subject to report to Board of Directors. Any amount recovered in loss asset is adjusted against written off amount of such asset.

1.6.7 **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 default grade investment is recognised on receipt basis.

1.6.8 **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.

1.6.9 **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 provided for NPS Trust Fees and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA/communication received from NPS Trust from time to time.

1.6.10 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.

1.6.11 Computation of Net Asset Value:

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

1.6.12 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
31-03-2024**

Particulars	Notes	As At 31-03-2024	As At 31-03-2023
Liabilities			
Unit Capital	2	68,86,00,515	63,41,74,701
Reserve and Surplus	3	1,71,78,07,026	1,41,55,36,595
Current Liabilities and Provisions	4	38,70,314	51,67,982
Total (A)		2,41,02,77,856	2,05,48,79,279
Assets			
Investment	5	2,31,13,89,315	1,98,89,75,171
Deposits	6	-	-
Other Current Assets	7	9,88,88,541	6,59,04,108
Total (B)		2,41,02,77,856	2,05,48,79,279
(a) Net Assets as per Balance Sheets		2,40,64,07,541	2,04,97,11,297
(b) Number of Units Outstanding		6,88,60,052	6,34,17,470

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

C-TIER-II
31-03-2024

Particulars	Notes	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Income			
Dividend		-	-
Interest	8	8,40,38,701	7,09,48,410
Profit on sale/redemption of investments	9	30,49,418	22,71,663
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		1,52,64,594	-
Other Income	11	-	101
Total Income (A)		10,23,52,713	7,32,20,174
Expense and Losses			
Unrealized losses in value of investments		-	35,93,243
Provision for Redumption Receivable on Investment classified as "Default"			
Loss on sale/redemption of investments	12	90,68,677	14,51,798
Loss on inter-scheme transfer/sale	13		
Investment Management fees		5,33,146	4,97,263
NPS Trust fees		39,724	50,501
Depository and settlement charges		7,283	5,766
Brokerage on Equity transactions		-	-
Stamp Duty		-	-
Custodian fees		-	-
		-	-
Central Recordkeeping Agency Fees		2,54,952	2,70,709
Less: Amount recoverable by sale of units on account of Central Recordkeeping Age		-2,54,952	-2,70,709
Other Expenses			
Total Expenditure (B)		96,48,830	55,98,570
Surplus/(Deficit) for the year (A-B)		9,27,03,883	6,76,21,604
Less :Amount transferred to/(From) unrealised apprecaition account		1,52,64,594	-35,93,243
Less: Amount Transferred to General Reserve		7,74,39,289	7,12,14,846
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

C-TIER-II
31-03-2024

Schedule 2	As At 31-03-2024	As At 31-03-2023
Unit Capital		
Initial Capital*	5,506	5,506
Outstanding at the beginning of the year	66,44,56,931	63,01,79,742
Add :Units issued during the year	9,75,41,940	8,55,92,468
Less: Units redeemed during the year	7,33,98,356	8,15,97,509
Outstanding at the end of the year	68,86,00,515	63,41,74,701
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	6,64,45,693	6,30,17,974
Add :Units issued during the year	97,54,194	85,59,247
Less: Units redeemed during the year	73,39,836	81,59,751
Outstanding Units at the end of the year	6,88,60,052	6,34,17,470

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

Schedule 3	As At 31-03-2024	As At 31-03-2023
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	1,00,87,17,645	93,06,16,484
Add: Premium on Units issued	23,61,63,745	18,64,26,877
Less: Premium on Units redeemed	17,73,53,070	17,82,70,575
Add: Transferred from General Reserve		
Closing Balance	1,06,75,28,319	93,87,72,785
General Reserve		
Opening Balance	59,66,47,367	46,77,66,293
Add/Less: Transferred from Revenue Account	7,74,39,289	7,12,14,845
Less: Transfer to Unit premium Reserve		
Closing Balance	67,40,86,656	53,89,81,139
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	-3,90,72,545	-5,86,24,086
Add/Less: Transferred to Revenue Account	1,52,64,594	-35,93,243
Closing Balance	-2,38,07,951	-6,22,17,329
TOTAL	1,71,78,07,026	1,41,55,36,595

Schedule 4	As At 31-03-2024	As At 31-03-2023
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	6,032	8,725
Management Fee Payable	84,336	77,855
Custodial Charges Payable	-	301
Brokerage Payable		
Depository and settlement charges Payable	12,339	10,155
Book Overdraft	-	-
Contract for Purchase of Investments	-	-
Redemption Payable	37,59,721	50,63,659
TDS Payable	7,886	7,286
TOTAL	38,70,314	51,67,982

Schedule 5	As At 31-03-2024	As At 31-03-2023
Investments (Long Term and Short Term)		
Equity Shares	-	-
Preference Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	2,18,16,20,703	1,88,40,80,415
Central and State Government Securities (including treasury bills)	-	-
Commercial Paper		
Treasury Bills	-	-
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	12,97,68,612	10,48,94,756
- TREPS	-	-
Total	2,31,13,89,315	1,98,89,75,171

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

Schedule 6	As At 31-03-2024	As At 31-03-2023
Deposits		
Deposits with Scheduled Banks		
Other Deposits		
	-	-

Schedule 7	As At 31-03-2024	As At 31-03-2023
Other Current Assets		
Balances with bank in a current account	1,15,27,231	3,14,982
Cash in Hand	-	-
Sundry Debtors	-	-
Contracts for sale of investments	-	-
Outstanding and accrued income	8,73,61,310	6,55,89,126
Interest Receivable on Non Performing Investments #	-	11,51,891
Less: Provison for Non Performing Investments	-	-11,51,891
Advance, Deposits,etc	-	-
Shares/Debentures/Others -Application money pending allotment	-	-
Dividend Receivable	-	-
Redemption receivable on Investment classified as "Default" #	25,11,294	44,98,344
Less: Provision for Redemption receivable on Investment classified as "Default"	-25,11,294	-44,98,344
Margin With CCIL	-	-
Others	-	-
	-	-
TOTAL	9,88,88,541	6,59,04,108

Investments classified as default category are valued as per Addendum to valuation guidelines as per circular no. PFRDA/2023/31/REG-PF/02 dated 16th November 2023

Schedule 8	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	8,40,38,701	7,09,48,410
	8,40,38,701	7,09,48,410

Schedule 9	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	-	-
Profit on Sale of Corp Bonds	8,46,830	5,96,420
Profit on Sale of Government Securities	-	-
Profit on Sale of Mutual Fund Scheme Units	22,02,587	16,75,243
	30,49,418	22,71,663

Schedule 10	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities		
	-	-

Schedule 11	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Other Income		
Provision written back on recovery against Investment classified as "Default"	-	101
	-	101

Schedule 12	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	-	-
Loss on Sale of Corp Bonds	90,68,677	14,51,798
Loss on Sale of Government Securities	-	-
Loss on Sale of AIFs	-	-
	90,68,677	14,51,798

Schedule 13	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
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 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	9.09 % IRFC 2026	40,00,000.00	41,32,856.00	0.19	40,00,000.00	41,79,232.00	0.22
2	9.10% I SEC PD 2025	20,00,000.00	20,15,638.00	0.09	20,00,000.00	20,30,388.00	0.11
3	9.18% NUCLER POWER CORPORATION 2025	20,00,000.00	20,27,034.00	0.09	20,00,000.00	20,54,646.00	0.11
4	9.24% HDFC LIMITED	0.00	0.00	0.00	10,00,000.00	10,15,096.00	0.05
5	9.25% EXPORT IMPORT	10,00,000.00	10,01,454.00	0.05	10,00,000.00	10,14,923.00	0.05
6	9.25% ICICI BANK LTD	40,00,000.00	40,25,860.00	0.18	40,00,000.00	40,72,936.00	0.22
7	9.25% RELIANCE INDUSTRIES LIMITED	30,00,000.00	30,06,456.00	0.14	30,00,000.00	30,50,145.00	0.16
8	9.30% INDIA INFRADEBT LIMITED 2024	1,00,00,000.00	1,00,19,080.00	0.46	1,00,00,000.00	1,01,31,140.00	0.54
9	9.30% POWERGRID CORP	20,00,000.00	21,55,978.00	0.10	20,00,000.00	21,75,762.00	0.12
10	9.34 % HDFC 2024	0.00	0.00	0.00	40,00,000.00	40,74,844.00	0.22
11	9.35% ICICI SECURITIES	0.00	0.00	0.00	10,00,000.00	10,00,917.00	0.05
12	9.35% ICICI SECURITIES	0.00	0.00	0.00	10,00,000.00	10,02,869.00	0.05
13	9.57% EXPORT IMPORT	0.00	0.00	0.00	10,00,000.00	10,12,907.00	0.05
14	BRITANNIA INDUSTRIES BOND DEBITURES	1,96,13,000.00	56,59,311.54	0.26	1,96,13,000.00	55,50,714.36	0.29
15	8.50 % NHPC 2028	1,00,000.00	1,03,671.90	0.00	1,00,000.00	1,04,241.70	0.01
16	8.50 % NHPC 2029	1,00,000.00	1,04,248.20	0.00	1,00,000.00	1,05,251.70	0.01
17	8.50 % NHPC 2030	48,00,000.00	50,71,324.80	0.23	48,00,000.00	50,42,001.60	0.27
18	8.50 % TATA SONS LIMITED	0.00	0.00	0.00	20,00,000.00	19,89,026.00	0.11
19	8.52 % LIC HOUSING FINANCE LTD	20,00,000.00	20,09,060.00	0.09	20,00,000.00	20,19,124.00	0.11
20	8.54 % NHPC LIMITED	5,00,000.00	5,07,163.00	0.02	5,00,000.00	5,11,729.50	0.03
21	8.54 % NHPC LIMITED	10,00,000.00	10,32,143.00	0.05	10,00,000.00	10,37,995.00	0.06
22	8.57% REC 2024	20,00,000.00	20,12,978.00	0.09	20,00,000.00	20,31,944.00	0.11
23	8.60% CHOLAMANDALAM INVESTMENT AND	5,00,00,000.00	4,99,94,550.00	2.29	0.00	0.00	0.00
24	8.65% NABARD GOI 2028.	50,00,000.00	52,06,125.00	0.24	50,00,000.00	52,40,035.00	0.28
25	8.65% NHPC LIMITED	1,00,00,000.00	74,14,410.00	0.34	1,00,00,000.00	88,65,320.00	0.47
26	8.65 % POWER FINANCE CORPORATION 2024	0.00	0.00	0.00	20,00,000.00	20,29,364.00	0.11
27	8.65% RELIANCE INDUSTRIES LTD	6,50,00,000.00	6,76,46,215.00	3.10	6,50,00,000.00	6,77,19,665.00	3.59
28	8.70% LIC HOUSING FINANCE LTD	1,00,00,000.00	1,01,13,550.00	0.46	1,00,00,000.00	1,01,30,240.00	0.54
29	8.70 % POWER GRID CORPORATION	0.00	0.00	0.00	10,00,000.00	10,01,696.00	0.05
30	8.70 % POWER GRID CORPORATION	40,00,000.00	41,70,952.00	0.19	40,00,000.00	41,81,548.00	0.22
31	8.71% IDFC 2024	30,00,000.00	29,98,314.00	0.14	30,00,000.00	30,03,336.00	0.16
32	8.75 % IDFC LIMITED 2023	0.00	0.00	0.00	20,00,000.00	20,06,294.00	0.11
33	8.75% SHRIRAM FINANCE LIMITED	10,00,00,000.00	9,95,19,300.00	4.56	0.00	0.00	0.00
34	8.79% INDIAN RAILWAY FINANCE CORP. LTD	20,00,000.00	21,38,072.00	0.10	20,00,000.00	21,39,034.00	0.11
35	8.80% INDIABULLS HOUSING FINANCE	0.00	0.00	0.00	80,00,000.00	79,40,320.00	0.42
36	8.80 % IRFC 2030	10,00,000.00	10,67,259.00	0.05	10,00,000.00	10,68,188.00	0.06
37	8.80% REC LTD	60,00,000.00	63,28,770.00	0.29	60,00,000.00	63,51,228.00	0.34
38	8.82 % RURAL ELECTRIFICATION	0.00	0.00	0.00	30,00,000.00	30,00,612.00	0.16
39	8.83 % EXPORT IMPORT BANK OF INDIA	10,00,000.00	10,63,293.00	0.05	10,00,000.00	10,63,306.00	0.06
40	8.85 % AXIS BANK 2024	0.00	0.00	0.00	20,00,000.00	20,30,464.00	0.11
41	8.85% NHPCB 2026 11-02-	8,00,000.00	8,17,307.20	0.04	8,00,000.00	8,27,010.40	0.04
42	8.87% EXIM BANK 2025	10,00,000.00	10,10,291.00	0.05	10,00,000.00	10,24,742.00	0.05
43	8.89 % LIC HOUSING FINANCE LTD	0.00	0.00	0.00	20,00,000.00	20,00,848.00	0.11

44	8.92% TATA CAPITAL HOUSING FINANCE LTD	70,00,000.00	70,95,095.00	0.33	70,00,000.00	71,02,697.00	0.38
45	8.93% POWER GRID CORP LTD 2026	20,00,000.00	20,61,744.00	0.09	20,00,000.00	20,81,706.00	0.11
46	8.95% RELIANCE UTILITIES & POWER 2022	0.00	0.00	0.00	10,00,000.00	10,00,385.00	0.05
47	9.00 % NTPC 2025	30,00,000.00	30,29,889.00	0.14	30,00,000.00	30,70,389.00	0.16
48	9% TATA POWER COMPANY LTD 21-03-2025	2,00,00,000.00	2,01,28,280.00	0.92	2,00,00,000.00	2,02,80,880.00	1.08
49	9.05% RELIANCE INDUSTRIES LIMITED	5,00,00,000.00	5,27,17,700.00	2.42	0.00	0.00	0.00
50	8.18 % EXIM 2025	50,00,000.00	50,37,940.00	0.23	50,00,000.00	50,82,805.00	0.27
51	8.19 % NTPC LIMITED	0.00	0.00	0.00	30,00,000.00	30,52,296.00	0.16
52	8.20% KOTAK MAHINDRA PRIME LTD 15-12-2028	5,00,00,000.00	5,03,47,100.00	2.31	0.00	0.00	0.00
53	8.20% NABARD GOI 2028.	0.00	0.00	0.00	2,00,00,000.00	2,05,59,840.00	1.09
54	8.20% POWER GRID CORP LTD 2026	10,00,000.00	10,39,567.00	0.05	10,00,000.00	10,29,909.00	0.05
55	8.20% POWER GRID CORP LTD 2025	20,00,000.00	20,05,820.00	0.09	20,00,000.00	20,20,064.00	0.11
56	8.22% NABARD GOI 2028.	20,00,000.00	20,49,070.00	0.09	20,00,000.00	20,57,236.00	0.11
57	8.23 % REC LTD 2025	70,00,000.00	70,24,906.00	0.32	70,00,000.00	70,77,357.00	0.38
58	8.25 % EXIM 2025	30,00,000.00	30,22,224.00	0.14	30,00,000.00	30,50,616.00	0.16
59	8.25% IRFC LTD	0.00	0.00	0.00	1,00,00,000.00	1,00,56,950.00	0.53
60	8.30% NTPC LTD	5,00,00,000.00	5,17,03,200.00	2.37	5,00,00,000.00	5,19,11,800.00	2.76
61	8.30 % REC 2025	60,00,000.00	60,33,966.00	0.28	60,00,000.00	60,79,044.00	0.32
62	8.32 % POWER GRID CORP 23-12-2025	30,00,000.00	30,36,249.00	0.14	30,00,000.00	30,52,596.00	0.16
63	8.36% NATIONAL HIGHWAY AUTHORITY OF INDIA	0.00	0.00	0.00	1,00,00,000.00	1,03,82,700.00	0.55
64	8.37 % LIC HOUSING FINANCE 2022 21/05/2022	0.00	0.00	0.00	20,00,000.00	20,01,064.00	0.11
65	8.39% POWER FINANCE CORP LTD 2025	30,00,000.00	30,20,772.00	0.14	30,00,000.00	30,44,370.00	0.16
66	8.40% IDFC FIRST BANK LIMITED RAJULI UTTERI	2,00,00,000.00	2,02,02,920.00	0.93	0.00	0.00	0.00
67	8.40 % NPCIL 2027	20,00,000.00	20,68,796.00	0.09	20,00,000.00	20,65,916.00	0.11
68	8.40 % NPCIL 2029	20,00,000.00	20,98,682.00	0.10	20,00,000.00	20,98,942.00	0.11
69	8.40 % POWER GRID LTD 2027 27-05-2027	40,00,000.00	41,01,828.00	0.19	40,00,000.00	41,15,884.00	0.22
70	8.40% STATE BANK OF HYDERABAD 2025	20,00,000.00	20,09,544.00	0.09	20,00,000.00	20,20,988.00	0.11
71	8.42% HDB FINANCIAL SERVICES LIMITED 2028	1,00,00,000.00	1,00,14,430.00	0.46	1,00,00,000.00	1,00,27,920.00	0.53
72	8.45 % HDFC LTD 2025	0.00	0.00	0.00	50,00,000.00	50,45,540.00	0.27
73	8.45% IRFC LTD	0.00	0.00	0.00	5,00,00,000.00	5,20,37,200.00	2.76
74	8.45% RELIANCE PORTS AND TERMINALS LTD	0.00	0.00	0.00	30,00,000.00	30,04,818.00	0.16
75	8.47% LIC HOUSING FINANCE LTD 15-06-2026	20,00,000.00	20,21,216.00	0.09	20,00,000.00	20,20,200.00	0.11
76	8.48% LIC HOUSING FINANCE LTD 20-06-2026	20,00,000.00	20,21,830.00	0.09	20,00,000.00	20,20,834.00	0.11
77	8.49% NTPC LTD 2025	74,67,025.00	30,10,316.19	0.14	74,67,025.00	60,49,343.10	0.32
78	8.50 % NHPC 2023	0.00	0.00	0.00	1,00,000.00	1,00,234.80	0.01
79	8.50 % NHPC 2024	1,00,000.00	1,00,155.70	0.00	1,00,000.00	1,00,887.40	0.01
80	8.50 % NHPC 2025	1,00,000.00	1,01,059.50	0.00	1,00,000.00	1,01,961.90	0.01
81	8.50 % NHPC 2026	1,00,000.00	1,01,884.60	0.00	1,00,000.00	1,02,805.70	0.01
82	8.50 % NHPC 2027	0.00	0.00	0.00	1,00,000.00	1,03,438.60	0.01
83	7.65% NABFID 22-12-2038	5,00,00,000.00	5,11,16,300.00	2.34	0.00	0.00	0.00
84	7.68% NIIF INFRASTRUCTURE	5,00,00,000.00	4,95,21,650.00	2.27	5,00,00,000.00	4,91,10,800.00	2.61
85	7.69% REC 31-01-2033	0.00	0.00	0.00	5,00,00,000.00	4,99,34,900.00	2.65
86	7.70% LARSEN & TOUBRO LIMITED 28-01-2025	1,00,00,000.00	99,91,060.00	0.46	1,00,00,000.00	99,94,200.00	0.53
87	7.70% NATIONAL HIGHWAY AUTHORITY OF INDIA	5,00,00,000.00	5,04,54,650.00	2.31	10,00,00,000.00	10,06,75,100.00	5.34
88	7.72% BAJAJ FINANCE LIMITED 22-05-2022	10,00,00,000.00	9,93,91,400.00	4.56	0.00	0.00	0.00
89	7.72% PFC LTD 19-12-2027	5,00,00,000.00	5,14,51,400.00	2.36	0.00	0.00	0.00
90	7.74% IRFC LTD 15-04-2028	5,00,00,000.00	5,14,76,000.00	2.36	5,00,00,000.00	5,02,58,150.00	2.67
91	7.75% HDFC LIMITED 13-06-2022	10,00,00,000.00	10,00,17,700.00	4.58	0.00	0.00	0.00
92	7.79 % RELIANCE INDUSTRIES LIMITED	5,00,00,000.00	5,08,94,750.00	2.33	0.00	0.00	0.00
93	7.90% RELIANCE PORTS & TERMINALS LTD 2026	50,00,000.00	49,97,770.00	0.23	50,00,000.00	49,87,335.00	0.26

94	7.95% HDFC BANK 2026 24.09.2026 INFRA BOND	1,00,00,000.00	1,00,18,570.00	0.46	1,00,00,000.00	1,00,66,380.00	0.53
95	7.95% LIC HOUSING FINANCE LTD 02.02.2022	5,00,00,000.00	5,08,11,900.00	2.33	0.00	0.00	0.00
96	7.95% MINDSPACE BUSINESS PARKS BELT	5,00,00,000.00	5,00,02,300.00	2.29	5,00,00,000.00	4,98,53,050.00	2.65
97	7.95 % REC LTD 2027 12.02.2027	0.00	0.00	0.00	10,00,000.00	10,16,653.00	0.05
98	7.9873% TCFSL 17-04- 2026	5,00,00,000.00	4,99,00,150.00	2.29	0.00	0.00	0.00
99	8.00% BAJAJ FINANCE LIMITED 17.10.2022	5,00,00,000.00	5,00,72,950.00	2.30	0.00	0.00	0.00
100	8.02 % EXIM 2025 09.10.2025	1,20,00,000.00	1,20,56,772.00	0.55	1,20,00,000.00	1,21,46,844.00	0.64
101	8.05% THE GREAT FACTORY SUPPLY	1,80,00,000.00	1,79,23,302.00	0.82	1,80,00,000.00	1,77,25,950.00	0.94
102	8.09% KOTAK MAHINDRA PRIME LTD 09.11.2026	2,70,00,000.00	2,69,67,492.00	1.24	0.00	0.00	0.00
103	8.13 % NPCIL 2027 08.02.2027	1,20,00,000.00	1,22,57,088.00	0.56	1,20,00,000.00	1,22,52,312.00	0.65
104	8.13 % NPCIL 2029 20.02.2029	10,00,000.00	10,33,588.00	0.05	10,00,000.00	10,32,758.00	0.05
105	8.14 % NPCIL 2028 25.02.2028	20,00,000.00	20,56,004.00	0.09	20,00,000.00	20,51,426.00	0.11
106	8.14 % NPCIL 2030 25.02.2030	20,00,000.00	20,93,036.00	0.10	20,00,000.00	20,63,334.00	0.11
107	8.15 % EXIM BANK 2025 05.02.2025	10,00,000.00	10,03,750.00	0.05	10,00,000.00	10,11,961.00	0.05
108	8.15% TATA AIG 27-09- 2022	5,00,00,000.00	4,96,80,800.00	2.28	0.00	0.00	0.00
109	10.00 % SHRIRAM FINANCE LIMITED 2024	10,00,000.00	10,04,263.00	0.05	10,00,000.00	10,17,454.00	0.05
110	5.70% NABARD 31.07.2025	0.00	0.00	0.00	5,00,00,000.00	4,79,44,000.00	2.54
111	5.7760% LIC HOUSING FINANCE LTD 11.09.2025	0.00	0.00	0.00	5,00,00,000.00	4,75,12,900.00	2.52
112	6.00% HOUSING DEVELOPMENT FINANCE	0.00	0.00	0.00	5,00,00,000.00	4,74,04,000.00	2.52
113	6.24% SBI 21/09/2030	0.00	0.00	0.00	4,00,00,000.00	3,82,87,880.00	2.03
114	6.25% LIC HOUSING FINANCE LTD 20.06.2025	0.00	0.00	0.00	9,00,00,000.00	8,67,85,470.00	4.61
115	6.39% INDIAN OIL CORPORATION LIMITED	0.00	0.00	0.00	8,00,00,000.00	7,83,36,800.00	4.16
116	6.44% HDFC BANK 27/02/2022	0.00	0.00	0.00	4,00,00,000.00	3,76,85,880.00	2.00
117	6.45% ICICI SENIOR UNSECURED BOND	10,00,00,000.00	9,58,48,000.00	4.39	5,00,00,000.00	4,74,85,050.00	2.52
118	6.69% NTPC 13.09.2031	0.00	0.00	0.00	5,00,00,000.00	4,73,17,050.00	2.51
119	6.75% STPL 22.04.2026	0.00	0.00	0.00	3,00,00,000.00	2,90,43,660.00	1.54
120	6.87% NTPC LIMITED 21- 04.2026	5,00,00,000.00	4,84,93,800.00	2.22	0.00	0.00	0.00
121	6.92% IRFC BONDS SERIES 24.08.2024	0.00	0.00	0.00	4,00,00,000.00	3,82,45,280.00	2.03
122	6.94% NHAI 30-12-2036 (SECURED)	5,00,00,000.00	4,82,51,500.00	2.21	0.00	0.00	0.00
123	7.00% HPCL 14.08.2024	0.00	0.00	0.00	5,00,00,000.00	4,94,80,400.00	2.63
124	7.13% NHPC LTD 09.02.2022	1,00,00,000.00	98,57,790.00	0.45	1,00,00,000.00	98,66,960.00	0.52
125	7.25% HOUSING DEVELOPMENT FINANCE	1,00,00,000.00	97,60,860.00	0.45	1,00,00,000.00	96,42,890.00	0.51
126	7.25% NPCIL 2027 15.12.2027	20,00,000.00	19,95,764.00	0.09	20,00,000.00	19,76,458.00	0.10
127	7.25% NPCIL 2031 15.12.2031	30,00,000.00	30,13,305.00	0.14	30,00,000.00	29,43,282.00	0.16
128	7.25% PUNJAB NATIONAL BANK (ASEI LIMITED II	5,00,00,000.00	4,91,16,300.00	2.25	5,00,00,000.00	4,86,99,000.00	2.58
129	7.30% POWER GRID CORP LTD 10.06.2027	50,00,000.00	49,76,995.00	0.23	5,50,00,000.00	5,44,93,780.00	2.89
130	7.34 % NABARD 2032 12.04.2032	50,00,000.00	49,60,430.00	0.23	50,00,000.00	48,82,720.00	0.26
131	7.34% POWER GRID CORPORATION OF INDIA	60,00,000.00	59,90,334.00	0.27	60,00,000.00	59,66,814.00	0.32
132	7.43% NABARD 31.01.2030	5,00,00,000.00	5,02,13,650.00	2.30	7,00,00,000.00	6,95,56,130.00	3.69
133	7.43% NABFID 16-06-2033	10,00,00,000.00	10,00,86,200.00	4.59	0.00	0.00	0.00
134	7.44% - INDIANOIL 25-11- 2027	0.00	0.00	0.00	5,00,00,000.00	4,96,65,250.00	2.64
135	7.47% ICICI BANK LTD 2027 25.06.2027 INFRA	50,00,000.00	49,71,225.00	0.23	50,00,000.00	49,66,355.00	0.26
136	7.48% PFC LIMITED 19-06- 2028	5,00,00,000.00	5,04,52,050.00	2.31	0.00	0.00	0.00
137	7.50% IRFC LTD 09.02.2022	6,00,00,000.00	6,01,50,300.00	2.76	1,00,00,000.00	1,00,22,920.00	0.53
138	7.50% MAX LIFE INSURANCE COMPANY	5,00,00,000.00	4,89,98,900.00	2.25	5,00,00,000.00	4,90,47,450.00	2.60
139	7.50% NHPC LTD 07.10.2025	0.00	0.00	0.00	5,00,00,000.00	4,99,62,950.00	2.65
140	7.50% NHPC LTD 07.10.2027	5,00,00,000.00	4,99,96,200.00	2.29	5,00,00,000.00	4,99,21,300.00	2.65
141	7.52 % REC LTD 2026 07.11.2026	0.00	0.00	0.00	1,00,00,000.00	99,86,010.00	0.53
142	7.54% SBI INFRA BOND 01- 09.2026	5,00,00,000.00	5,06,89,100.00	2.32	0.00	0.00	0.00
143	7.55% POWER GRID CORP LTD 2024	40,00,000.00	40,52,196.00	0.19	40,00,000.00	39,85,088.00	0.21

144	7.60% AXIS BANK 2022-20-10-2022	0.00	0.00	0.00	40,00,000.00	39,90,136.00	0.21
145	7.60% ICICI BANK LTD 2022-07-10-2022 INEPA	0.00	0.00	0.00	3,00,00,000.00	2,99,28,990.00	1.59
146	7.62 % EXIM BANK 2026 04-00-2026	20,00,000.00	20,03,360.00	0.09	20,00,000.00	20,06,254.00	0.11
147	7.63 % KOTAK MAHINDRA BANK LIMITED 04-10-2026	5,00,00,000.00	4,99,68,950.00	2.29	0.00	0.00	0.00
	Total:	2,19,56,80,025.00	2,18,16,20,702.63	100.00	1,91,78,80,025.00	1,88,40,80,414.76	100.00
Mutual Funds		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	SBI OVERNIGHT FUND - DIRECT PLAN	33,316.49	12,97,68,612.56	100.00	28,750.08	10,48,94,755.79	100.00
	Total:	33,316.49	12,97,68,612.56	100.00	28,750.08	10,48,94,755.79	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the year ended March 31, 2024**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 NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

1.4 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.

1.5 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.

1.6.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and as amended time to time , PFRDA (Pension Fund)(Amendment) Regulations, 2023 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.

1.6.2 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.

1.6.3 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.

1.6.4 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.

1.6.5 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.
Investments under above categories classified as ‘Below Investment	<p>In the cases of securities below BBB - the same will be valued as below:</p> <p>All non-investment grade debt securities except with default rating (other than Government securities) and securities where credit rating agencies have suspended the ratings but are performing assets as per PFRDA guidelines shall be valued at a</p>

Grade’.	discount of 25% of the face value. All non-investment grade debt securities (other than Government securities) not covered above shall be valued at the indicative haircut matrix or price provided by the valuation agency. In case the security is traded where the haircut has been applied, lower of the haircut matrix-based price and trade price shall be considered.
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1.6.6 **Valuation of Investments under ‘Default’ grade:**

Investments are classified as Default based on ‘Addendum to Valuation guidelines for securities held under NPS issued on 16th November 2023.’ An investment is classified as Default if interest and /or principal has not been received on the day such amount is due or when investment is downgraded to “Default” by credit rating agencies.

On the date of classification of default, haircut is applied to principal amount as per valuation guidelines i.e. as per prices received from valuation agency.

Allocation of any recovery in default accounts after due date of security is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books.

Default assets which are considered as unrecoverable by management are written off after obtaining approval from Board of directors or its investment committee subject to report to Board of Directors. Any amount recovered in loss asset is adjusted against written off amount of such asset.

1.6.7 **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 default grade investment is recognised on receipt basis.

1.6.8 **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.

1.6.9 **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 provided for NPS Trust Fees and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA/communication received from NPS Trust from time to time.

1.6.10 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
31-03-2024**

Particulars	Notes	As At 31-03-2024	As At 31-03-2023
Liabilities			
Unit Capital	2	1,39,31,66,276	1,23,87,59,066
Reserve and Surplus	3	3,43,45,09,765	2,66,91,62,036
Current Liabilities and Provisions	4	36,19,12,313	88,28,547
Total (A)		5,18,95,88,354	3,91,67,49,649
Assets			
Investment	5	4,73,05,05,731	3,85,87,66,687
Deposits	6	-	-
Other Current Assets	7	45,90,82,623	5,79,82,962
Total (B)		5,18,95,88,354	3,91,67,49,649
(a) Net Assets as per Balance Sheets		4,82,76,76,041	3,90,79,21,102
(b) Number of Units Outstanding		13,93,16,628	12,38,75,907

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

**G-TIER-II
31-03-2024**

Particulars	Notes	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Income			
Dividend		-	-
Interest	8	16,18,84,592	13,22,98,803
Profit on sale/redemption of investments	9	2,25,92,004	28,12,747
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		8,09,42,167	3,40,25,232
Other Income	11	-	-
Total Income (A)		26,54,18,762	16,91,36,783
Expense and Losses			
Unrealized losses in value of investments		3,77,040	-
Provision for Redumption Receivable on Investment classified as "Default"		-	-
Loss on sale/redemption of investments	12	1,35,21,328	73,91,054
Loss on inter-scheme transfer/sale	13	-	-
Investment Management fees		10,46,066	9,15,755
NPS Trust fees		77,725	93,013
Depository and settlement charges		86,326	25,231
Brokerage on Equity transactions		-	-
Stamp Duty		-	-
Custodian fees		-	-
Central Recordkeeping Agency Fees		4,38,421	4,36,988
Less: Amount recoverable by sale of units on account of Central Recordkeeping Age		-4,38,421	-4,36,988
Other Expenses		-	-
Total Expenditure (B)		1,51,08,486	84,25,053
Surplus/(Deficit) for the year (A-B)		25,03,10,277	16,07,11,729
Less :Amount transferred to/(From) unrealised appreciaition account		8,05,65,127	3,40,25,232
Less: Amount Transferred to General Reserve		16,97,45,150	12,66,86,495
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

G-TIER-II
31-03-2024

Schedule 2	As At 31-03-2024	As At 31-03-2023
Unit Capital		
Initial Capital*	5,654	5,654
Outstanding at the beginning of the year	1,30,93,18,045	1,18,15,52,254
Add :Units issued during the year	21,92,72,541	18,84,19,230
Less: Units redeemed during the year	13,54,24,310	13,12,12,417
Outstanding at the end of the year	1,39,31,66,276	1,23,87,59,066
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	13,09,31,804	11,81,55,225
Add :Units issued during the year	2,19,27,254	1,88,41,923
Less: Units redeemed during the year	1,35,42,431	1,31,21,242
Outstanding Units at the end of the year	13,93,16,628	12,38,75,907

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

Schedule 3	As At 31-03-2024	As At 31-03-2023
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	2,10,50,58,662	1,82,76,41,489
Add: Premium on Units issued	51,84,62,100	39,34,75,189
Less: Premium on Units redeemed	31,95,95,210	27,42,10,350
Add: Transferred from General Reserve		
Closing Balance	2,30,39,25,552	1,94,69,06,327
General Reserve		
Opening Balance	94,56,22,223	70,52,90,724
Add/Less: Transferred from Revenue Account	16,97,45,150	12,66,86,495
Less: Transfer to Unit premium Reserve		
Closing Balance	1,11,53,67,373	83,19,77,219
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	-6,53,48,287	-14,37,46,742
Add/Less: Transferred to Revenue Account	8,05,65,127	3,40,25,232
Closing Balance	1,52,16,840	-10,97,21,510
TOTAL	3,43,45,09,765	2,66,91,62,036

Schedule 4	As At 31-03-2024	As At 31-03-2023
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	12,083	16,418
Management Fee Payable	1,68,879	1,46,480
Custodial Charges Payable	-	14,630
Brokerage Payable		
Depository and settlement charges Payable	56,385	16,177
Book Overdraft	-	-
Contract for Purchase of Investments	35,32,65,069	-
Redemption Payable	83,94,398	86,21,415
TDS Payable	15,499	13,427
TOTAL	36,19,12,313	88,28,547

Schedule 5	As At 31-03-2024	As At 31-03-2023
Investments (Long Term and Short Term)		
Equity Shares	-	-
Preference Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	1,05,13,960	1,05,50,140
Central and State Government Securities (including treasury bills)	4,64,32,51,196	3,82,25,17,830
Commercial Paper		
Treasury Bills	-	-
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	7,67,40,575	2,56,98,717
- TREPS	-	-
Total	4,73,05,05,731	3,85,87,66,687

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

Schedule 6	As At 31-03-2024	As At 31-03-2023
Deposits		
Deposits with Scheduled Banks		
Other Deposits		
	-	-

Schedule 7	As At 31-03-2024	As At 31-03-2023
Other Current Assets		
Balances with bank in a current account	1,98,88,442	21,486
Cash in Hand	-	-
Sundry Debtors	35,88,65,840	-
Contracts for sale of investments	-	-
Outstanding and accrued income	8,03,28,342	5,79,61,476
Advance, Deposits, etc	-	-
Shares/Debentures/Others -Application money pending allotment		
Dividend Receivable	-	-
Redemption receivable on Investment classified as "Default"		
Less: Provision for Redemption receivable on Investment classified as "Default"	-	-
Margin With CCIL	-	-
Others	-	-
	-	-
TOTAL	45,90,82,623	5,79,82,962

Schedule 8	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	16,18,84,592	13,22,98,803
	16,18,84,592	13,22,98,803

Schedule 9	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	-	-
Profit on Sale of Corp Bonds	-	-
Profit on Sale of Government Securities	2,06,57,163	7,76,265
Profit on Sale of Mutual Fund Scheme Units	19,34,840	20,36,482
	2,25,92,004	28,12,747

Schedule 10	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities		
	-	-

Schedule 11	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Other Income		
Provision written back on recovery against Investment classified as "Default"	-	-
	-	-

Schedule 12	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	-	-
Loss on Sale of Corp Bonds	-	-
Loss on Sale of Government Securities	1,35,21,328	73,91,054
Loss on Sale of AIFs	-	-
	1,35,21,328	73,91,054

Schedule 13	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
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 31-03-2024			As On 31-03-2023		
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	1,05,13,960.00	100.00	1,00,00,000.00	1,05,50,140.00	100.00
	Total:	1,00,00,000.00	1,05,13,960.00	100.00	1,00,00,000.00	1,05,50,140.00	100.00
Central and State Government Securities		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	7.25% GSEC 12-06-2063	45,00,00,000.00	45,64,63,350.00	9.83	0.00	0.00	0.00
2	7.25% GUJARAT SDL	40,00,000.00	39,85,828.00	0.09	40,00,000.00	39,78,664.00	0.10
3	7.26% GSEC 22-08-2032	0.00	0.00	0.00	15,00,00,000.00	14,94,33,600.00	3.91
4	7.27% GSEC 08.04.2026	0.00	0.00	0.00	8,50,00,000.00	8,52,72,085.00	2.23
5	7.30% GSEC 19-06-2053	5,00,00,000.00	5,10,87,500.00	1.10	0.00	0.00	0.00
6	7.36% GSEC 12-09-2052	5,00,00,000.00	5,15,74,950.00	1.11	5,00,00,000.00	4,97,88,400.00	1.30
7	7.40 % GOI 2035	2,30,00,000.00	2,35,97,977.00	0.51	2,30,00,000.00	2,29,96,918.00	0.60
8	7.41% GSEC 19-12-2036	0.00	0.00	0.00	15,00,00,000.00	15,04,94,250.00	3.94
9	7.50 % GOVT SECURITY	5,00,00,000.00	5,15,00,100.00	1.11	5,00,00,000.00	5,06,12,450.00	1.32
10	7.51% UTTAR PRADESH	35,00,00,000.00	35,29,15,500.00	7.60	0.00	0.00	0.00
11	7.54% GSEC 23.05.2036	45,00,00,000.00	46,57,17,600.00	10.03	15,00,00,000.00	15,19,55,100.00	3.98
12	7.54% KARNATAKA SDL	30,00,000.00	30,11,103.00	0.06	30,00,000.00	30,16,698.00	0.08
13	7.57% GSEC 17.06.2033	0.00	0.00	0.00	11,73,30,000.00	11,93,93,834.70	3.12
14	7.59% GOI 2029	3,20,00,000.00	3,26,74,336.00	0.70	3,20,00,000.00	3,25,24,064.00	0.85
15	7.59%UTTAR PRADESH	80,00,000.00	80,37,416.00	0.17	80,00,000.00	80,69,128.00	0.21
16	6.89% BIHAR SDL	70,000.00	69,208.93	0.00	70,000.00	68,979.26	0.00
17	6.89% UTTARPRADESH	6,19,90,000.00	6,02,59,611.14	1.30	6,19,90,000.00	5,93,79,477.12	1.55
18	6.90% OIL BOND 2026	5,03,30,000.00	4,99,57,205.69	1.08	5,03,30,000.00	4,95,28,444.42	1.30
19	6.92% BIHAR SDL	0.00	0.00	0.00	3,33,30,000.00	3,16,95,963.42	0.83
20	6.94% UTTARPRADESH	1,25,00,000.00	1,21,91,312.50	0.26	1,25,00,000.00	1,20,18,862.50	0.31
21	6.95% GSEC 16-12-2061	5,00,00,000.00	4,89,30,300.00	1.05	0.00	0.00	0.00
22	6.99% MAHARASHTRA	14,00,00,000.00	13,77,74,140.00	2.97	14,00,00,000.00	13,62,39,460.00	3.56
23	6.99% UTTARPRADESH	7,85,00,000.00	7,67,71,822.50	1.65	7,85,00,000.00	7,57,06,499.00	1.98
24	7.95% GOI 2032	0.00	0.00	0.00	8,00,00,000.00	8,33,05,760.00	2.18
25	7.00% WESTBENGAL SDL	0.00	0.00	0.00	3,00,00,000.00	2,88,96,390.00	0.76
26	7.05% MTNL GOI 12.10.30	15,00,00,000.00	14,52,80,850.00	3.13	15,00,00,000.00	14,41,90,200.00	3.77
27	7.05% WESTBENGAL SDL	2,51,20,000.00	2,46,47,442.56	0.53	2,51,20,000.00	2,43,07,342.88	0.64
28	7.06% GOVT. SECURITY	20,00,00,000.00	19,91,48,800.00	4.29	5,00,00,000.00	4,81,34,050.00	1.26
29	7.10% GS 18-04-2029	0.00	0.00	0.00	3,92,40,000.00	3,89,96,280.36	1.02
30	7.16% GSEC 20.09.2050	5,00,00,000.00	5,02,70,550.00	1.08	5,00,00,000.00	4,87,68,350.00	1.28
31	7.17% GOVT. SECURITY	1,50,00,000.00	1,50,48,000.00	0.32	1,50,00,000.00	1,49,83,500.00	0.39
32	7.17% GUJARAT SDL	50,00,000.00	49,70,580.00	0.11	50,00,000.00	49,58,635.00	0.13
33	7.18% UTTARPRADESH	5,00,00,000.00	4,96,00,800.00	1.07	5,00,00,000.00	4,89,91,950.00	1.28
34	7.19% GSEC 15.09.2060	3,50,00,000.00	3,53,28,615.00	0.76	3,50,00,000.00	3,41,42,710.00	0.89
35	7.23% TAMIL NADU SDL	89,10,000.00	88,79,723.82	0.19	89,10,000.00	88,80,080.22	0.23
36	10.18% GOI 2026	30,000.00	32,033.28	0.00	30,000.00	32,611.02	0.00
37	5.79% GSEC 11.05.2030	1,10,70,000.00	1,03,69,778.22	0.22	1,10,70,000.00	1,01,94,894.36	0.27
38	5.85% GSEC 01.12.2030	7,00,00,000.00	6,55,24,340.00	1.41	7,00,00,000.00	6,43,24,120.00	1.68

39	6.10% GSEC 12.07.2031	5,00,00,000.00	4,72,09,800.00	1.02	25,00,00,000.00	23,17,49,750.00	6.06
40	6.19% GSEC 16.09.2034	15,00,00,000.00	14,02,21,350.00	3.02	10,00,00,000.00	9,12,49,700.00	2.39
41	6.22% GSEC 16/03/2035	5,75,00,000.00	5,37,91,192.50	1.16	55,75,00,000.00	50,90,93,390.00	13.32
42	6.53% CHHATTISGARH SDL 15.09.2029	0.00	0.00	0.00	3,70,00,000.00	3,54,34,271.00	0.93
43	6.54% GSEC 17.01.2032	0.00	0.00	0.00	10,00,00,000.00	9,49,25,800.00	2.48
44	6.57% GOVT. STOCK 2022.05.12.2022	2,30,00,000.00	2,22,42,242.00	0.48	2,30,00,000.00	2,17,08,849.00	0.57
45	6.58% GOA SDL 02.12.2029	1,44,60,000.00	1,38,47,228.58	0.30	1,44,60,000.00	1,35,85,603.80	0.36
46	6.64% GS 16.06.2035	30,00,00,000.00	28,95,00,300.00	6.23	10,00,00,000.00	9,44,79,600.00	2.47
47	6.67% GS 15-12-2035	10,00,00,000.00	9,67,00,300.00	2.08	0.00	0.00	0.00
48	6.68% GS 2031 17.09.31	2,64,00,000.00	2,58,30,156.00	0.56	2,64,00,000.00	2,53,96,562.40	0.66
49	6.79% HARYANA SDL 12.05.2024	3,38,00,000.00	3,27,34,083.20	0.71	3,38,00,000.00	3,21,94,432.40	0.84
50	6.79% WESTBENGAL SDL 11.09.2029	0.00	0.00	0.00	2,55,10,000.00	2,47,53,322.38	0.65
51	6.80% GSEC 15/12/2060	15,00,00,000.00	14,35,10,400.00	3.09	5,00,00,000.00	4,61,28,500.00	1.21
52	6.83% MAHARASHTRA SDL 25.05.2022	8,74,60,000.00	8,46,98,188.12	1.82	8,74,60,000.00	8,29,91,231.30	2.17
53	6.84% BIHAR SDL 15-12- 2029	3,43,60,000.00	3,33,74,452.12	0.72	3,43,60,000.00	3,27,31,679.60	0.86
54	G-SEC STRIP 12-12-2029	50,75,00,000.00	34,17,66,232.50	7.36	0.00	0.00	0.00
55	8.83% MAHARSTRRA SDL 2024.11.06/2024	6,00,000.00	6,01,777.20	0.01	6,00,000.00	6,10,173.60	0.02
56	9.01% KARNATAK SDL 2024.05.06/2024	4,00,000.00	4,01,634.00	0.01	4,00,000.00	4,08,090.40	0.01
57	9.20% GOI 2030 02/09/2029	21,88,00,000.00	24,25,53,365.60	5.22	0.00	0.00	0.00
58	9.37% KERALA SDL 2024 22/04/2024	10,000.00	10,012.18	0.00	10,000.00	10,207.66	0.00
59	9.38% ANDHRA PRADESH SDL 2022	0.00	0.00	0.00	1,00,000.00	1,01,153.10	0.00
60	9.39 % BIHAR SDL 2023 08/10/2022	0.00	0.00	0.00	2,40,000.00	2,42,540.64	0.01
61	9.39% KARNATAKA 2023 04.12.2022	0.00	0.00	0.00	50,000.00	50,661.55	0.00
62	9.55 % ANDHRA PRADESH SDL 2022	0.00	0.00	0.00	3,80,000.00	3,83,655.60	0.01
63	9.63% MAHARASTRA SDL 2024.12/02/2024	0.00	0.00	0.00	5,00,000.00	5,09,641.50	0.01
64	9.67% JHARKHAN SDL 2024.12/02/2024	0.00	0.00	0.00	2,00,000.00	2,03,922.20	0.01
65	9.70% RAJASTAN SDL 2022.08/08/2022	0.00	0.00	0.00	2,00,000.00	2,01,848.60	0.01
66	9.70% UTTARAKHAND 2024.12/02/2024	0.00	0.00	0.00	12,40,000.00	12,67,464.76	0.03
67	9.84% BIHAR SDL 2024 26/02/2024	0.00	0.00	0.00	10,20,000.00	10,42,365.54	0.03
68	8.24 % GOI 2033 10.11.2022	0.00	0.00	0.00	5,00,00,000.00	5,32,19,800.00	1.39
69	8.25% MAHARASHTRA SDL 2025.10.06.2025	6,00,000.00	6,06,447.60	0.01	6,00,000.00	6,11,403.00	0.02
70	8.26% GOI 2027 02.08.2027	96,00,000.00	99,31,459.20	0.21	96,00,000.00	99,66,547.20	0.26
71	8.28% GOI 2027 24.09.2027	20,00,000.00	20,73,490.00	0.04	20,00,000.00	20,81,998.00	0.05
72	8.28% TAMILNADU SDL 2022.11.02.2022	1,75,00,000.00	1,80,48,135.00	0.39	1,75,00,000.00	1,81,11,415.00	0.47
73	8.29% KERALA SDL 2025 20.07.2025	3,10,000.00	3,13,713.80	0.01	3,10,000.00	3,16,198.14	0.01
74	8.29% RAJASTHAN SDL 2024.02.06.2024	75,00,000.00	75,16,215.00	0.16	75,00,000.00	75,77,977.50	0.20
75	8.30% GOI 2042 24.12.2042	1,11,00,000.00	1,24,84,503.00	0.27	1,11,00,000.00	1,21,37,894.40	0.32
76	8.31 % MEGHALAYA SDL 20.07.2025	20,00,000.00	20,24,486.00	0.04	20,00,000.00	20,42,080.00	0.05
77	8.31% TELEGANA SDL 12.01.2022	10,00,000.00	10,15,567.00	0.02	10,00,000.00	10,24,550.00	0.03
78	8.33 % GSEC 2026 09-07- 2026	0.00	0.00	0.00	2,02,20,000.00	2,08,85,561.52	0.55
79	8.38% KERALA SDL 05.12.2029	40,00,000.00	41,58,900.00	0.09	40,00,000.00	41,61,360.00	0.11
80	8.39% BIHAR SDL 12.02.2029	0.00	0.00	0.00	1,00,00,000.00	1,03,85,030.00	0.27
81	8.39 % UTTAR PRADESH SDL 27.01.2026	25,00,000.00	25,43,465.00	0.05	25,00,000.00	25,66,240.00	0.07
82	8.40% GOI 2024 02.07.2024	0.00	0.00	0.00	10,00,000.00	10,15,195.00	0.03
83	8.41% KERALA SDL 2028. 26.06.2028	75,00,000.00	77,78,647.50	0.17	75,00,000.00	77,90,182.50	0.20
84	8.43% ASSAM SDL 07.01.2022	20,00,000.00	20,36,608.00	0.04	20,00,000.00	20,58,944.00	0.05
85	8.82% BIHAR SDL 2026 24.02.2026	12,00,000.00	12,30,978.00	0.03	12,00,000.00	12,45,841.20	0.03
86	8.83% GOI 2041 12.12.2041	6,75,00,000.00	7,91,74,057.50	1.71	6,75,00,000.00	7,68,50,505.00	2.01
87	8.83% GSC 2023 25/11/2022	0.00	0.00	0.00	18,00,000.00	18,18,333.00	0.05
88	7.87 % UTTAR PRADESH SDL 2027.15.02.2027	1,80,00,000.00	1,82,19,672.00	0.39	1,80,00,000.00	1,83,20,238.00	0.48

89	7.88 % GOVT SEC 2030 10-02-2030	0.00	0.00	0.00	5,69,00,000.00	5,87,09,420.00	1.54
90	7.91% UTTAR PRADESH SDL 27-10-2027	0.00	0.00	0.00	2,55,40,000.00	2,59,78,189.78	0.68
91	7.95 % MAHARASHTRA SDL 0000-09-07/2022	0.00	0.00	0.00	2,20,000.00	2,20,362.56	0.01
92	7.95% OIL BOND 2025 10-04-2025	7,40,000.00	7,43,340.36	0.02	7,40,000.00	7,45,854.14	0.02
93	8.28% GOI 2032 15-02- 2032	56,80,000.00	60,86,137.04	0.13	56,80,000.00	60,21,640.64	0.16
94	8.30% GOI 02/07/2040	0.00	0.00	0.00	10,68,40,000.00	11,58,58,150.72	3.03
95	8.33% GOI 2036	79,90,000.00	87,88,944.07	0.19	79,90,000.00	86,03,560.09	0.23
96	8.05% GUJARAT SDL 25-03-2025	5,00,000.00	5,03,674.50	0.01	5,00,000.00	5,06,810.00	0.01
97	8.05% TAMILNADU 10-04-2028	14,60,000.00	14,95,542.24	0.03	14,60,000.00	14,99,199.54	0.04
98	8.09% WEST BENGAL SDL 2022-27-03-2022	0.00	0.00	0.00	50,00,000.00	51,41,015.00	0.13
99	8.10 % TAMIL NADU SDL 2022-09-05/2022	0.00	0.00	0.00	70,000.00	70,061.81	0.00
100	8.13% GOVT SEC 2045 20-06-2045	1,50,00,000.00	1,66,45,560.00	0.36	1,50,00,000.00	1,61,82,570.00	0.42
101	8.13% KERALA SDL 2028. 24-02-2028	1,00,00,000.00	1,02,63,960.00	0.22	1,00,00,000.00	1,02,93,020.00	0.27
102	8.14% MAHARASHTRA SDL 2025-27-05-2025	4,00,000.00	4,03,700.40	0.01	4,00,000.00	4,06,631.20	0.01
103	8.15% GUJARAT SDL 26-11-2025	27,00,000.00	27,33,266.70	0.06	27,00,000.00	27,54,243.00	0.07
104	8.15% GOI 2026 24-11-2026	0.00	0.00	0.00	60,00,000.00	61,86,888.00	0.16
105	8.16% GUJARAT SDL 2022-09-05-2022	1,02,00,000.00	1,04,85,589.80	0.23	1,02,00,000.00	1,04,84,926.80	0.27
106	8.16 % MADHYA PRADESH SDL 22-09-2025	4,00,000.00	4,04,682.40	0.01	4,00,000.00	4,07,066.80	0.01
107	8.17 % GOVT SECURITIES 2044	12,96,00,000.00	14,43,41,611.20	3.11	3,70,00,000.00	4,01,44,926.00	1.05
108	8.20% GOI 2025	0.00	0.00	0.00	81,50,000.00	83,43,970.00	0.22
109	8.23% GUJARAT SDL 20-09-2025	27,00,000.00	27,32,211.00	0.06	27,00,000.00	27,55,120.50	0.07
110	8.24% GOVT OF INDIA 2027-15-09-2027	2,80,70,000.00	2,89,14,907.00	0.62	2,80,70,000.00	2,90,69,320.07	0.76
111	7.63% GSEC 17.06.2059	5,00,00,000.00	5,30,79,700.00	1.14	5,00,00,000.00	5,13,49,000.00	1.34
112	7.65% KARNATAKA SDL 2027-20-11-2027	40,60,000.00	40,89,126.44	0.09	40,60,000.00	40,99,950.40	0.11
113	7.70% KARNATAKA SDL 2027-15-11-2027	0.00	0.00	0.00	1,00,00,000.00	1,01,17,190.00	0.26
114	7.72% MAHARASHTRA SDL 22-02-2022	10,00,00,000.00	10,22,00,500.00	2.20	0.00	0.00	0.00
115	7.76% KARNATAKA SDL 2027-10-10-2027	28,70,000.00	29,00,780.75	0.06	28,70,000.00	29,12,714.21	0.08
116	7.76% UTTAR PRADESH SDL 2027-12-12-2027	1,15,40,000.00	1,16,57,107.92	0.25	1,15,40,000.00	1,17,17,808.32	0.31
117	7.80% JHARKHAND SDL 2027-04-02-2027	10,00,000.00	10,11,022.00	0.02	10,00,000.00	10,16,759.00	0.03
	Total:	4,77,70,30,000.00	4,64,32,51,196.06	100.00	3,91,12,10,000.00	3,82,25,17,830.33	100.00
Mutual Funds		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	SBI OVERNIGHT FUND - DIRECT PLAN	19,702.20	7,67,40,575.48	100.00	7,043.63	2,56,98,716.71	100.00
	Total:	19,702.20	7,67,40,575.48	100.00	7,043.63	2,56,98,716.71	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the year ended March 31, 2024.**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:

- 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 NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

1.4 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.

1.5 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.

1.6.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and as amended time to time , PFRDA (Pension Fund)(Amendment) Regulations, 2023 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.

1.6.2 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.

1.6.3 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.

1.6.4 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.

1.6.5 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 under Investment and Below Investment grade:

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 from time to time, 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.
Investments under above categories classified as ‘Below Investment Grade’.	<p>In the cases of securities below BBB - the same will be valued as below:</p> <p>All non-investment grade debt securities except with default rating (other than Government securities) and securities where credit rating agencies have suspended the ratings but are performing assets as per PFRDA guidelines shall be valued at a discount of 25% of the face value.</p>

	All non-investment grade debt securities (other than Government securities) not covered above shall be valued at the indicative haircut matrix or price provided by the valuation agency. In case the security is traded where the haircut has been applied, lower of the haircut matrix-based price and trade price shall be considered.
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1.6.6 Valuation of Investments under ‘Default’ grade:

Investments are classified as Default based on ‘Addendum to Valuation guidelines for securities held under NPS issued on 16th November 2023.’ An investment is classified as Default if interest and /or principal has not been received on the day such amount is due or when investment is downgraded to “Default” by credit rating agencies.

On the date of classification of default, haircut is applied to principal amount as per valuation guidelines i.e. as per prices received from valuation agency.

Allocation of any recovery in default accounts after due date of security is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books.

Default assets which are considered as unrecoverable by management are written off after obtaining approval from Board of directors or its investment committee subject to report to Board of Directors. Any amount recovered in loss asset is adjusted against written off amount of such asset.

1.6.7 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 default grade investment is recognised on receipt basis.

1.6.8 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.

1.6.9 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 provided for NPS Trust Fees and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA/communication received from NPS Trust from time to time.

1.6.10 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.

1.6.11 Computation of Net Asset Value:

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

1.6.12 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
31-03-2024**

Particulars	Notes	As At 31-03-2024	As At 31-03-2023
Liabilities			
Unit Capital	2	6,35,27,55,566	6,32,15,08,412
Reserve and Surplus	3	16,16,36,84,860	13,60,88,19,039
Current Liabilities and Provisions	4	5,55,53,798	60,91,083
Total (A)		22,57,19,94,224	19,93,64,18,533
Assets			
Investment	5	21,57,28,82,666	19,57,18,63,170
Deposits	6	-	-
Other Current Assets	7	99,91,11,558	36,45,55,363
Total (B)		22,57,19,94,224	19,93,64,18,534
(a) Net Assets as per Balance Sheets		22,51,64,40,426	19,93,03,27,451
(b) Number of Units Outstanding		63,52,75,557	63,21,50,841

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

NPS LITE
31-03-2024

Particulars	Notes	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Income			
Dividend		1,29,92,653	1,24,19,322
Interest	8	67,49,31,027	61,75,87,938
Profit on sale/redemption of investments	9	25,80,14,731	7,06,51,746
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		49,00,68,085	6,23,60,177
Other Income	11	-	661
Total Income (A)		1,43,60,06,496	76,30,19,845
Expense and Losses			
Unrealized losses in value of investments		31,10,690	-
Provision for Redumption Receivable on Investment classified as "Default"		-	-
Loss on sale/redemption of investments	12	6,09,49,277	1,85,78,451
Loss on inter-scheme transfer/sale	13	-	-
Investment Management fees		50,28,314	48,15,821
NPS Trust fees		3,74,392	4,89,070
Depository and settlement charges		2,19,875	68,242
Brokerage on Equity transactions		-	-
Stamp Duty		-	-
Custodian fees		-	-
Central Recordkeeping Agency Fees		3,53,13,352	3,55,25,279
Less: Amount recoverable by sale of units on account of Central Recordkeeping Agency		-3,53,13,352	-3,55,25,279
Other Expenses		-0	-0
Total Expenditure (B)		6,96,82,549	2,39,51,584
Surplus/(Deficit) for the year (A-B)		1,36,63,23,948	73,90,68,261
Less :Amount transferred to/(From) unrealised appreciation account		48,69,57,395	6,23,60,177
Less: Amount Transferred to General Reserve		87,93,66,552	67,67,08,084
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

NPS LITE
31-03-2024

Schedule 2	As At 31-03-2024	As At 31-03-2023
Unit Capital		
Initial Capital*	3,300	3,300
Outstanding at the beginning of the year	6,33,23,46,250	6,30,21,50,543
Add :Units issued during the year	8,85,14,362	10,07,41,544
Less: Units redeemed during the year	6,81,05,046	8,13,83,675
Outstanding at the end of the year	6,35,27,55,566	6,32,15,08,412
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	63,32,34,625	63,02,15,054
Add :Units issued during the year	88,51,436	1,00,74,154
Less: Units redeemed during the year	68,10,505	81,38,367
Outstanding Units at the end of the year	63,52,75,557	63,21,50,841

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

Schedule 3	As At 31-03-2024	As At 31-03-2023
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	3,63,14,95,707	3,56,61,14,264
Add: Premium on Units issued	21,48,67,580	21,17,83,518
Less: Premium on Units redeemed	16,36,82,025	17,15,65,442
Add: Transferred from General Reserve	-	-
Closing Balance	3,68,26,81,262	3,60,63,32,339
General Reserve		
Opening Balance	9,44,75,55,587	7,91,35,65,342
Add/Less: Transferred from Revenue Account	87,93,66,673	67,67,08,084
Less: Transfer to Unit premium Reserve	-	-
Closing Balance	10,32,69,22,261	8,59,02,73,426
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	1,66,71,23,942	1,34,98,53,097
Add/Less: Transferred to Revenue Account	48,69,57,395	6,23,60,177
Closing Balance	2,15,40,81,337	1,41,22,13,274
TOTAL	16,16,36,84,860	13,60,88,19,039

Schedule 4	As At 31-03-2024	As At 31-03-2023
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	56,936	84,073
Management Fee Payable	7,95,638	7,50,120
Custodial Charges Payable	-	12,711
Brokerage Payable		
Depository and settlement charges Payable	1,41,752	51,100
Book Overdraft	-	-
Contract for Purchase of Investments	5,04,58,472	-
Redemption Payable	40,27,189	51,23,550
TDS Payable	73,811	69,529
TOTAL	5,55,53,798	60,91,083

Schedule 5	As At 31-03-2024	As At 31-03-2023
Investments (Long Term and Short Term)		
Equity Shares	3,24,89,43,249	2,75,66,10,486
Preference Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	6,36,17,71,904	5,60,04,86,666
Central and State Government Securities (including treasury bills)	11,22,44,97,923	10,52,69,61,236
Commercial Paper	-	-
Treasury Bills	-	-
Alternative Investment Funds *	-	-
Basel III Tier I bonds	10,11,61,700	5,16,39,650
Others - Mutual Fund Units	63,65,07,890	63,61,65,132
- TREPS	-	-
Total	21,57,28,82,666	19,57,18,63,170

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

Schedule 6	As At 31-03-2024	As At 31-03-2023
Deposits		
Deposits with Scheduled Banks		
Other Deposits		
	-	-

Schedule 7	As At 31-03-2024	As At 31-03-2023
Other Current Assets		
Balances with bank in a current account	2,70,66,440	28,10,106
Cash in Hand	-	-
Sundry Debtors	57,06,05,139	-
Contracts for sale of investments	25,94,726	-
Outstanding and accrued income	39,88,45,253	36,17,45,258
Interest Receivable on Non Performing Investments #	-	87,30,210
Less: Provison for Non Performing Investments	-	-87,30,210
Advance, Deposits,etc	-	-
Shares/Debentures/Others -Application money pending allotment	-	-
Dividend Receivable	-	-
Redemption receivable on Investment classified as "Default" #	2,00,00,000	3,29,68,298
Less: Provision for Redemption receivable on Investment classified as "Default"	-2,00,00,000	-3,29,68,298
Margin With CCIL	-	-
Others	-	-
	-	-
TOTAL	99,91,11,558	36,45,55,363

Investments classified as default category are valued as per Addendum to valuation guidelines as per circular no. PFRDA/2023/31/REG-PF/02 dated 16th November 2023

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

NPS LITE
31-03-2024

Schedule 8	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	67,49,31,027	61,75,87,938
	67,49,31,027	61,75,87,938

Schedule 9	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	12,47,91,537	5,78,74,365
Profit on Sale of Corp Bonds	20,90,888	8,70,327
Profit on Sale of Government Securities	11,95,85,032	25,35,000
Profit on Sale of Mutual Fund Scheme Units	1,15,47,274	93,72,054
	25,80,14,731	7,06,51,746

Schedule 10	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities		
	-	-

Schedule 11	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Other Income		
Provision written back on recovery against Investment classified as "Default"	-	661
	-	661

Schedule 12	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	4,34,254	1,32,43,665
Loss on Sale of Corp Bonds	1,68,67,339	32,41,362
Loss on Sale of Government Securities	4,36,47,684	20,93,424
Loss on Sale of AIFs	-	-
	6,09,49,277	1,85,78,451

Schedule 13	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
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 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	9.25% EXPORT IMPORT 2024 20/05/2024	70,00,000.00	70,10,178.00	0.11	70,00,000.00	71,04,461.00	0.13
2	9.25% ICICI BANK LTD 2024 04 00 2024 INFRA	6,30,00,000.00	6,34,07,295.00	0.98	6,30,00,000.00	6,41,48,742.00	1.13
3	9.29% LIC HOUSING FINANCE 2024 05/07/2024	1,40,00,000.00	1,40,36,008.00	0.22	1,40,00,000.00	1,41,95,804.00	0.25
4	9.30 % PGC 2024 08/06/2024	37,50,000.00	37,61,058.75	0.06	37,50,000.00	38,13,525.00	0.07
5	9.30% POWERGRID CORP 2020 04 00 2020	10,00,00,000.00	10,77,98,900.00	1.67	10,00,00,000.00	10,87,88,100.00	1.92
6	9.30% TATA SONS 2024 10 06 2024	0.00	0.00	0.00	2,20,00,000.00	2,21,39,216.00	0.39
7	9.34 % HDFC 2024 08 06 2024	0.00	0.00	0.00	3,00,00,000.00	3,05,61,330.00	0.54
8	9.35% ICICI SECURITIES DD LTD 2022 20 04 2022	0.00	0.00	0.00	30,00,000.00	30,02,751.00	0.05
9	9.35% ICICI SECURITIES DD LTD 2022 14 06 2022	0.00	0.00	0.00	1,10,00,000.00	1,10,31,559.00	0.20
10	9.45% POWER FINANCE CORP 2022 04 00 2022	30,00,000.00	31,12,335.00	0.05	30,00,000.00	31,59,714.00	0.06
11	9.47% LIC HOUSING FINANCE LTD 2024	90,00,000.00	90,43,947.00	0.14	90,00,000.00	91,58,229.00	0.16
12	9.57% EXPORT IMPORT 2024 10/04/2024	0.00	0.00	0.00	1,60,00,000.00	1,62,06,512.00	0.29
13	9.58 % EXIM BOND 2023 04/10/2023	0.00	0.00	0.00	3,00,00,000.00	3,02,63,310.00	0.54
14	9.70% HDB FINANCIAL SERVICES LTD 2024	5,00,00,000.00	5,00,79,300.00	0.77	5,00,00,000.00	5,06,79,600.00	0.90
15	BRITANNIA INDUSTRIES BONUS DEBITURES	8,64,000.00	2,49,306.34	0.00	8,64,000.00	2,44,522.37	0.00
16	7.50% TATA STEEL LIMITED 08 00 2022	20,00,00,000.00	19,83,88,400.00	3.07	20,00,00,000.00	19,60,72,000.00	3.47
17	7.52% HUDCO LIMITED 15- 04 2022	5,00,00,000.00	5,03,09,000.00	0.78	0.00	0.00	0.00
18	7.52% POWER GRID CORPORATION OF INDIA	10,00,00,000.00	9,36,03,600.00	1.45	10,00,00,000.00	10,02,14,800.00	1.77
19	7.52 % REC LTD 2026 07 14 2026	0.00	0.00	0.00	2,00,00,000.00	1,99,72,020.00	0.35
20	8.50 % NHPC 2027 14 07 2027	0.00	0.00	0.00	10,00,000.00	10,34,386.00	0.02
21	8.50 % NHPC 2028 14 07 2028	10,00,000.00	10,36,719.00	0.02	10,00,000.00	10,42,417.00	0.02
22	8.50 % NHPC 2029 14 07 2029	10,00,000.00	10,42,482.00	0.02	10,00,000.00	10,52,517.00	0.02
23	8.50 % NHPC 2030 14 07 2030	1,10,00,000.00	1,16,21,786.00	0.18	1,10,00,000.00	1,15,54,587.00	0.20
24	8.52 % LIC HOUSING FINANCE LTD 2025	1,00,00,000.00	1,00,45,300.00	0.16	1,00,00,000.00	1,00,95,620.00	0.18
25	8.54 % NHPC LIMITED 2025 26 14 2025	1,50,00,000.00	1,52,14,890.00	0.24	1,50,00,000.00	1,53,51,885.00	0.27
26	8.54 % NHPC LIMITED 2020 26 14 2020	2,00,00,000.00	2,09,33,100.00	0.32	2,00,00,000.00	2,11,38,780.00	0.37
27	8.54 % NHPC LIMITED 2024 26 14 2024	5,00,00,000.00	5,02,61,500.00	0.78	5,00,00,000.00	5,07,45,000.00	0.90
28	8.55 % LIC HOUSING FINANCE LTD 2025	70,00,000.00	70,48,188.00	0.11	70,00,000.00	70,64,435.00	0.13
29	8.60% AXIS BANK 28 12 2028	10,00,00,000.00	10,32,46,600.00	1.60	10,00,00,000.00	10,34,39,300.00	1.83
30	8.60% PUNJAB NATIONAL BANK DEBITUAL AT1	5,00,00,000.00	4,98,48,100.00	0.77	5,00,00,000.00	5,16,39,650.00	0.91
31	8.65 % POWER FINANCE CORPORATION 2024	0.00	0.00	0.00	50,00,000.00	50,73,410.00	0.09
32	8.70 % POWER GRID CORPORATION 2028	5,00,00,000.00	5,21,36,900.00	0.81	5,00,00,000.00	5,22,69,350.00	0.92
33	8.71% IDFC 2024 20 05 2024 INFRA BOND	1,00,00,000.00	99,94,380.00	0.15	1,00,00,000.00	1,00,11,120.00	0.18
34	8.75 % IDFC LIMITED 2023 28 07 2023	0.00	0.00	0.00	3,00,00,000.00	3,00,94,410.00	0.53
35	8.75% IRFC 2026 20/11/2026	10,00,000.00	10,33,718.00	0.02	10,00,000.00	10,42,914.00	0.02
36	8.79% INDIAN RAILWAY FINANCE CORP LTD 2020	50,00,000.00	53,45,180.00	0.08	50,00,000.00	53,47,585.00	0.09
37	8.80% REC LTD 22 04 2020	10,00,00,000.00	10,54,79,500.00	1.63	10,00,00,000.00	10,58,53,800.00	1.87
38	8.82 % RURAL ELECTRIFICATION	0.00	0.00	0.00	4,50,00,000.00	4,50,09,180.00	0.80
39	8.83 % EXPORT IMPORT BANK OF INDIA 2020	20,00,000.00	21,26,586.00	0.03	20,00,000.00	21,26,612.00	0.04
40	8.85 % AXIS BANK 2024 05 12 2024 INFRA BOND	0.00	0.00	0.00	2,40,00,000.00	2,43,65,568.00	0.43
41	8.90% SBI 02.11.2028	0.00	0.00	0.00	15,00,00,000.00	15,06,23,250.00	2.66
42	8.92% TATA CAPITAL HOUSING FINANCE LTD	1,00,00,000.00	1,01,35,850.00	0.16	1,00,00,000.00	1,01,46,710.00	0.18
43	8.95% FCI 01.03.2029	5,00,00,000.00	5,25,69,800.00	0.81	5,00,00,000.00	5,27,50,700.00	0.93
44	8.95% RELIANCE UTILITIES & POWER 2022	0.00	0.00	0.00	3,70,00,000.00	3,70,14,245.00	0.65

45	9.00 % GRASIM INDUSTRIES LIMITED	0.00	0.00	0.00	3,50,00,000.00	3,50,42,910.00	0.62
46	9.00% STEEL AUTHORITY OF INDIA 2024 12-10-2024	1,30,00,000.00	1,30,47,918.00	0.20	1,30,00,000.00	1,31,75,643.00	0.23
47	8.18% NABARD 26.12.2028	15,00,00,000.00	15,40,93,950.00	2.38	15,00,00,000.00	15,45,94,050.00	2.74
48	8.19 % NTPC LIMITED 2025 15-12-2025	0.00	0.00	0.00	2,30,00,000.00	2,34,00,936.00	0.41
49	8.20% KOTAK MAHINDRA PRIME LTD 15-12-2028	10,00,00,000.00	10,06,94,200.00	1.56	0.00	0.00	0.00
50	8.20% NABARD GOI 2028. 16-02-2028	20,00,00,000.00	20,48,41,000.00	3.17	20,00,00,000.00	20,56,21,000.00	3.64
51	8.20% POWER GRID CORP LTD 2025	1,00,00,000.00	1,00,29,100.00	0.16	1,00,00,000.00	1,01,00,320.00	0.18
52	8.23% IRFC LTD 2025 20-02-2025	10,00,00,000.00	10,31,00,800.00	1.60	0.00	0.00	0.00
53	8.25 % EXIM 2025 28-09-2025	5,50,00,000.00	5,54,07,440.00	0.86	5,50,00,000.00	5,59,27,960.00	0.99
54	8.27 % RURAL ELECTRIFICATION 2025 20-02-2025	2,00,00,000.00	2,01,03,440.00	0.31	2,00,00,000.00	2,02,37,780.00	0.36
55	8.30 % REC 2025 10-04-2025	2,60,00,000.00	2,61,47,186.00	0.40	2,60,00,000.00	2,63,42,524.00	0.47
56	8.32 % HDFC LTD 2026 04-05-2026	4,00,00,000.00	4,01,89,760.00	0.62	4,00,00,000.00	4,04,24,080.00	0.72
57	8.32 % LIC HOUSING FINANCE LTD 2026 24-07-2026	5,00,00,000.00	5,03,76,650.00	0.78	5,00,00,000.00	5,03,04,400.00	0.89
58	8.3750 % EXIM 2025 24-07-2025	50,00,000.00	50,40,340.00	0.08	50,00,000.00	50,91,790.00	0.09
59	8.37 % LIC HOUSING FINANCE 2023 21/05/2023	0.00	0.00	0.00	7,00,00,000.00	7,00,37,240.00	1.24
60	8.40 % ICICI BANK 2026 12-05-2026 INFRA BOND	2,00,00,000.00	2,02,53,840.00	0.31	2,00,00,000.00	2,03,68,700.00	0.36
61	8.40% IDFC FIRST BANK LIMITED BASEL III TIER 2	10,00,00,000.00	10,10,14,600.00	1.56	0.00	0.00	0.00
62	8.40 % NPCIL 2029 28-11-2029	5,00,00,000.00	5,24,67,050.00	0.81	5,00,00,000.00	5,24,73,550.00	0.93
63	8.40 % POWER GRID CORP LTD 2024	50,00,000.00	50,00,990.00	0.08	50,00,000.00	50,32,000.00	0.09
64	8.40 % POWER GRID CORPORATION 2028	3,20,00,000.00	3,30,06,176.00	0.51	3,20,00,000.00	3,30,32,672.00	0.58
65	8.40% STATE BANK OF HYDERABAD 2025	1,70,00,000.00	1,70,81,124.00	0.26	1,70,00,000.00	1,71,78,398.00	0.30
66	8.41% HOUSING & URBAN DEVELOPMENT	5,00,00,000.00	5,21,84,400.00	0.81	0.00	0.00	0.00
67	8.43 % HDFC LTD 2025 04-02-2025	0.00	0.00	0.00	1,00,00,000.00	1,00,85,780.00	0.18
68	8.43% LIC HOUSING FINANCE LTD 10-07-2026	50,00,000.00	50,54,140.00	0.08	50,00,000.00	50,45,395.00	0.09
69	8.48 % LIC HOUSING FINANCE LTD 2025	1,00,00,000.00	1,00,61,730.00	0.16	1,00,00,000.00	1,00,78,560.00	0.18
70	8.48 % PFC 2024 00-12-2024	2,00,00,000.00	2,00,83,500.00	0.31	2,00,00,000.00	2,02,31,600.00	0.36
71	8.49% NTPC LTD 2025 25-02-2025	21,05,69,725.00	8,48,90,763.49	1.31	21,05,69,725.00	17,05,91,167.58	3.02
72	9.05% RELIANCE INDUSTRIES LIMITED	10,00,00,000.00	10,54,35,400.00	1.63	0.00	0.00	0.00
73	9.10% I SEC PD 2025 20-04-2025	4,00,00,000.00	4,03,12,760.00	0.62	4,00,00,000.00	4,06,07,760.00	0.72
74	9.15% ICICI BANK 2024 06-08-2024 INFRA BOND	40,00,000.00	40,19,136.00	0.06	40,00,000.00	40,63,872.00	0.07
75	9.18% NUCLER POWER CORPORATION 2025	20,00,000.00	20,27,034.00	0.03	20,00,000.00	20,54,646.00	0.04
76	9.18% NUCLER POWER CORPORATION 2026	20,00,000.00	20,58,676.00	0.03	20,00,000.00	20,82,972.00	0.04
77	9.18% NUCLER POWER CORPORATION 2027	20,00,000.00	20,92,564.00	0.03	20,00,000.00	21,08,674.00	0.04
78	9.18% NUCLER POWER CORPORATION 2028	20,00,000.00	21,21,764.00	0.03	20,00,000.00	21,32,660.00	0.04
79	9.18% NUCLER POWER CORPORATION 2029	20,00,000.00	21,48,640.00	0.03	20,00,000.00	21,61,308.00	0.04
80	7.55% KOTAK BANK INFRA BOND 24-06-2029	10,00,00,000.00	10,02,90,200.00	1.55	0.00	0.00	0.00
81	7.57% BANK OF BARODA INFRA 25-04-2024	15,00,00,000.00	15,21,66,300.00	2.35	0.00	0.00	0.00
82	7.60% ICICI BANK LTD 2022 07-10-2022 INFRA	0.00	0.00	0.00	13,30,00,000.00	13,26,85,189.00	2.35
83	7.62% NABARD BONDS SERIES 221 21-04-2028	10,00,00,000.00	9,99,45,100.00	1.55	0.00	0.00	0.00
84	8.50 % EXPORT IMPORT 2022 28/07/2022	0.00	0.00	0.00	1,00,00,000.00	1,00,24,690.00	0.18
85	8.50 % IRFC 2023 26-12-2023	0.00	0.00	0.00	20,00,000.00	20,18,712.00	0.04
86	8.50 % NHPC 2023 14-07-2023	0.00	0.00	0.00	10,00,000.00	10,02,348.00	0.02
87	8.50 % NHPC 2024 14-07-2024	10,00,000.00	10,01,557.00	0.02	10,00,000.00	10,08,874.00	0.02
88	8.50 % NHPC 2025 14-07-2025	10,00,000.00	10,10,595.00	0.02	10,00,000.00	10,19,619.00	0.02
89	8.50 % NHPC 2026 14-07-2026	1,60,00,000.00	1,63,01,536.00	0.25	1,60,00,000.00	1,64,48,912.00	0.29
90	7.64% FCI 12.12.2029	10,00,00,000.00	9,98,55,100.00	1.55	10,00,00,000.00	9,93,81,800.00	1.76
91	7.65% AXIS BANK 20 04 2027	10,00,00,000.00	9,98,19,000.00	1.54	10,00,00,000.00	9,98,48,400.00	1.77
92	7.65% NABFID 22-12-2038	5,00,00,000.00	5,11,16,300.00	0.79	0.00	0.00	0.00
93	7.67%REC LIMITED 30-11-2027	5,00,00,000.00	5,10,39,000.00	0.79	5,00,00,000.00	4,98,40,300.00	0.88
94	7.71% HDFC BANK INFRA 20-12-2022	10,00,00,000.00	10,06,80,300.00	1.56	0.00	0.00	0.00
95	7.72% PFC LTD 19-12-2027	5,00,00,000.00	5,14,51,400.00	0.80	0.00	0.00	0.00
96	7.74% IRFC LTD 15-04-2028	10,00,00,000.00	10,29,52,000.00	1.59	10,00,00,000.00	10,05,16,300.00	1.78

97	7.75% BANK OF BARODA FIED II CALL 2020-21-22	20,00,00,000.00	19,92,68,400.00	3.08	0.00	0.00	0.00
98	7.75 % PFC GOI 2027 22-02-2027	5,00,00,000.00	5,04,30,150.00	0.78	5,00,00,000.00	5,06,18,900.00	0.90
99	7.79 % RELIANCE INDUSTRIES LIMITED	20,00,00,000.00	20,35,79,000.00	3.15	0.00	0.00	0.00
100	7.88% AXIS BANK LTD FIED II 12-12-2022	10,00,00,000.00	10,06,15,700.00	1.56	10,00,00,000.00	9,93,08,400.00	1.76
101	7.90% BAJAJ FINANCE LIMITED 12-04-2022	10,00,00,000.00	9,98,56,700.00	1.55	0.00	0.00	0.00
102	7.95% HDFC BANK 2026 21-09-2026 INFRA BOND	3,00,00,000.00	3,00,55,710.00	0.47	3,00,00,000.00	3,01,99,140.00	0.53
103	7.95% LIC HOUSING FINANCE LTD 26-02-2027	10,00,00,000.00	10,01,76,500.00	1.55	10,00,00,000.00	9,97,65,600.00	1.77
104	7.97% HDFC LTD 17-02- 2022	25,00,00,000.00	25,35,19,000.00	3.92	0.00	0.00	0.00
105	7.97% LIC HOUSING FINANCE LTD 28-04-2020	5,00,00,000.00	5,04,33,400.00	0.78	5,00,00,000.00	4,97,23,250.00	0.88
106	7.97% TATA CAPITAL FIN SERVICES LTD 16-07- 2022	15,00,00,000.00	14,91,38,400.00	2.31	0.00	0.00	0.00
107	7.9873% TCFSL 17-04- 2026	10,00,00,000.00	9,98,00,300.00	1.54	0.00	0.00	0.00
108	7.995% NIIF IFL 24 AUGUST 2027	25,00,00,000.00	25,00,31,000.00	3.87	25,00,00,000.00	24,85,88,500.00	4.40
109	7.99% HDFC LTD 11-07-2024	0.00	0.00	0.00	5,00,00,000.00	5,00,69,350.00	0.89
110	8.00% RELIANCE INDUSTRIES LTD 2022	0.00	0.00	0.00	15,00,00,000.00	14,99,90,250.00	2.65
111	8.00% YES BANK 2026 20-09-2026 INFRA BOND	3,30,00,000.00	3,18,38,499.00	0.49	3,30,00,000.00	2,96,55,813.00	0.52
112	8.02 % EXIM 2025 20-10-2025	1,00,00,000.00	1,00,47,310.00	0.16	1,00,00,000.00	1,01,22,370.00	0.18
113	8.06 % REC 2023 24/05/2023	0.00	0.00	0.00	40,00,000.00	40,01,744.00	0.07
114	8.10% SBI PERPETUAL CALL 14-07-2022	5,00,00,000.00	5,13,13,600.00	0.79	0.00	0.00	0.00
115	8.11 % EXIM 2025 02-02-2025	40,00,000.00	40,11,868.00	0.06	40,00,000.00	40,42,448.00	0.07
116	8.11 % EXIM BANK 2031 11-07-2024	3,50,00,000.00	3,64,78,225.00	0.56	3,50,00,000.00	3,58,97,575.00	0.64
117	8.11 % RURAL ELECTRIFICATION CORP.	0.00	0.00	0.00	4,50,00,000.00	4,55,13,360.00	0.81
118	8.13 % NPCIL 2027 28-02-2027	40,00,000.00	40,85,696.00	0.06	40,00,000.00	40,84,104.00	0.07
119	8.13 % NPCIL 2028 28-02-2028	40,00,000.00	41,10,892.00	0.06	40,00,000.00	41,01,392.00	0.07
120	8.13 % NPCIL 2029 28-02-2029	40,00,000.00	41,34,352.00	0.06	40,00,000.00	41,31,032.00	0.07
121	8.13 % NPCIL 2030 28-02-2030	40,00,000.00	41,84,360.00	0.06	40,00,000.00	41,24,632.00	0.07
122	8.13 % NPCIL 2031 28-02-2031	40,00,000.00	42,08,212.00	0.07	40,00,000.00	41,37,764.00	0.07
123	8.14 % NPCIL 2028 25-02-2028	6,80,00,000.00	6,99,04,136.00	1.08	6,80,00,000.00	6,97,48,484.00	1.23
124	8.14 % NPCIL 2029 25-02-2029	5,00,00,000.00	5,17,04,350.00	0.80	5,00,00,000.00	5,16,66,350.00	0.91
125	8.14 % NPCIL 2030 25-02-2030	2,80,00,000.00	2,93,02,504.00	0.45	2,80,00,000.00	2,88,86,676.00	0.51
126	8.15 % EXIM BANK 2025 05-02-2025	2,20,00,000.00	2,20,82,500.00	0.34	2,20,00,000.00	2,22,63,142.00	0.39
127	10.63% IOTL UTKAL 2028 20/08/2028	3,58,75,850.61	3,81,38,504.63	0.59	3,72,88,250.61	4,01,22,903.42	0.71
128	10.63% IOTL UTKAL 2028 20/09/2028	3,22,88,165.62	3,43,75,692.39	0.53	3,35,59,365.62	3,61,61,491.71	0.64
129	5.45% NTPC LTD 15-10-2025	0.00	0.00	0.00	25,00,00,000.00	23,87,92,000.00	4.22
130	6.00% HOUSING DEVELOPMENT FINANCE	0.00	0.00	0.00	25,00,00,000.00	23,70,20,000.00	4.19
131	6.45% ICICI SENIOR UNSECURED BOND	0.00	0.00	0.00	10,00,00,000.00	9,49,70,100.00	1.68
132	6.92% IRFC BONDS SERIES 21-09-2024	15,00,00,000.00	14,52,24,450.00	2.25	15,00,00,000.00	14,34,19,800.00	2.54
133	7.18% LIC HOUSING FINANCE LTD 22-02-2022	14,00,00,000.00	13,58,48,720.00	2.10	14,00,00,000.00	13,32,55,500.00	2.36
134	7.20% POWER GRID CORP LTD 09-08-2027	10,00,00,000.00	9,92,21,700.00	1.54	10,00,00,000.00	9,85,72,900.00	1.74
135	7.25% NPCIL 2029 15-12-2029	1,00,00,000.00	99,68,000.00	0.15	1,00,00,000.00	98,98,670.00	0.18
136	7.34 % NABARD 2032 12-04-2032	2,00,00,000.00	1,98,41,720.00	0.31	2,00,00,000.00	1,95,30,880.00	0.35
137	7.34% POWER GRID CORPORATION OF INDIA	3,30,00,000.00	3,29,46,837.00	0.51	3,30,00,000.00	3,28,17,477.00	0.58
138	7.35% NHAI 28.04.2030	10,00,00,000.00	10,01,02,100.00	1.55	10,00,00,000.00	9,83,36,000.00	1.74
139	7.43% NABARD 31.01.2030	10,00,00,000.00	10,04,27,300.00	1.55	10,00,00,000.00	9,93,65,900.00	1.76
140	7.43% NABFID 16-06-2033	25,00,00,000.00	25,02,15,500.00	3.87	0.00	0.00	0.00
141	7.44% - INDIAN OIL 25-11- 2027	10,00,00,000.00	9,99,24,000.00	1.55	10,00,00,000.00	9,93,30,500.00	1.76
142	7.48% PFC LIMITED 19-06- 2026	5,00,00,000.00	5,04,52,050.00	0.78	0.00	0.00	0.00
143	7.49% NATIONAL HIGHWAY AUTHORITY OF	5,00,00,000.00	5,00,01,900.00	0.77	5,00,00,000.00	4,98,22,800.00	0.88
	Total:	6,52,53,47,741.23	6,46,29,33,604.60	100.00	5,68,50,31,341.23	5,65,21,26,316.08	100.00

Equity Shares		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class

1	ADANI PORTS AND SPECIAL ECONOMIC ZONE LTD	0.00	0.00	0.00	20,641.00	1,30,43,047.90	0.47
2	AMBUJA CEMENTS LTD	31,945.00	1,95,61,520.75	0.60	14,000.00	51,17,700.00	0.19
3	APOLLO HOSPITALS ENTERPRISES LTD	3,632.00	2,30,87,897.60	0.71	4,293.00	1,85,06,693.70	0.67
4	ASIAN PAINTS LIMITED	11,920.00	3,39,33,260.00	1.04	14,587.00	4,02,84,188.55	1.46
5	ASHOK LEYLAND LIMITED	82,516.00	1,41,30,865.00	0.43	1,31,488.00	1,83,03,129.60	0.66
6	ASTRAL LTD	4,121.00	82,05,941.25	0.25	8,782.00	1,17,41,534.00	0.43
7	AXIS BANK EQUITY	98,468.00	10,31,15,689.60	3.17	1,20,238.00	10,32,24,323.00	3.74
8	BAJAJ FINANCE LIMITED	8,787.00	6,36,64,011.75	1.96	9,199.00	5,16,68,483.25	1.87
9	BAJAJ FINSERV LIMITED	20,069.00	3,29,90,425.65	1.02	21,203.00	2,68,53,599.50	0.97
10	BHARAT ELECTRONICS LIMITED	1,86,862.00	3,76,52,693.00	1.16	2,16,282.00	2,10,98,309.10	0.77
11	BHARAT FORGE LIMITED	23,859.00	2,69,51,126.40	0.83	24,910.00	1,91,91,909.50	0.70
12	BHARTIARTL EQUITY	81,177.00	9,97,34,062.20	3.07	1,00,633.00	7,53,74,117.00	2.73
13	TATA CONSUMER PRODUCTS	5,458.00	59,83,059.60	0.18	26,897.00	1,90,65,938.45	0.69
14	TATA MOTORS LIMITED	38,936.00	3,86,55,660.80	1.19	55,326.00	2,32,81,180.80	0.84
15	TATA STEEL	2,51,575.00	3,92,07,963.75	1.21	2,45,740.00	2,56,79,830.00	0.93
16	TATA CONSULTANCY LIMITED	27,713.00	10,74,23,901.90	3.31	30,617.00	9,81,55,040.30	3.56
17	TECH MAHINDRA LIMITED	23,547.00	2,93,89,010.70	0.90	18,070.00	1,99,10,429.50	0.72
18	TITAN EQUITY	10,930.00	4,15,53,674.00	1.28	12,150.00	3,05,56,035.00	1.11
19	TORRENT PHARMACEUTICALS LTD	9,751.00	2,53,58,450.60	0.78	10,338.00	1,58,91,056.70	0.58
20	ULTRATECH CEMENT LIMITED	6,394.00	6,23,36,065.10	1.92	6,539.00	4,98,41,238.85	1.81
21	UNITED PHOSPHORUS LIMITED	0.00	0.00	0.00	12,217.00	87,67,530.05	0.32
22	UNITED SPIRITS LIMITED	14,311.00	1,62,32,251.75	0.50	21,700.00	1,64,11,710.00	0.60
23	VOLTAS LTD.	0.00	0.00	0.00	12,041.00	98,52,548.25	0.36
24	BHARTI AIRTEL PARTLY PAID FOR RIGHTS	0.00	0.00	0.00	4,129.00	15,14,104.30	0.05
25	BAJAJ AUTO	3,695.00	3,38,02,414.25	1.04	5,912.00	2,29,66,642.00	0.83
26	BANK OF BARODA	1,02,115.00	2,69,63,465.75	0.83	1,70,066.00	2,87,15,644.10	1.04
27	BHARAT PETROLEUM CORPORATION LTD	46,651.00	2,81,02,562.40	0.87	64,793.00	2,23,08,229.90	0.81
28	BRITANNIA INDUSTRIES LIMITED	2,769.00	1,35,99,251.25	0.42	2,696.00	1,16,52,516.40	0.42
29	CHOLAMANDALAM INVESTMENT AND FINANCE CORPORATION LTD	12,983.00	1,50,16,137.80	0.46	17,480.00	1,33,07,524.00	0.48
30	CIPLA	18,380.00	2,75,13,941.00	0.85	25,231.00	2,27,20,515.50	0.82
31	CONTAINER CORPORATION OF INDIA LIMITED	3,200.00	28,22,720.00	0.09	24,620.00	1,42,85,755.00	0.52
32	CUMMINS INDIA LIMITED	0.00	0.00	0.00	1,444.00	23,53,142.40	0.09
33	DABUR	91,758.00	4,80,03,197.70	1.48	38,557.00	2,10,09,709.30	0.76
34	DIVIS LABORATORIES LTD	0.00	0.00	0.00	3,142.00	88,70,965.70	0.32
35	DR. REDDY'S LABORATORIES LIMITED	5,852.00	3,60,36,030.80	1.11	6,265.00	2,89,61,528.75	1.05
36	EICHER MOTORS LIMITED	2,194.00	88,18,344.20	0.27	5,788.00	1,70,67,943.80	0.62
37	GAS AUTHORITY OF INDIA LIMITED	96,781.00	1,75,22,200.05	0.54	96,781.00	1,01,76,522.15	0.37
38	GODREJ CONSUMER PRODUCTS	12,568.00	1,57,32,622.40	0.48	9,311.00	90,14,444.65	0.33
39	HAVELLS INDIA PVT LTD	19,620.00	2,97,24,300.00	0.91	16,074.00	1,91,03,949.00	0.69
40	HCL TECHNOLOGIES LIMITED	28,699.00	4,42,98,341.45	1.36	31,499.00	3,41,84,289.75	1.24
41	HOUSING DEVELOPMENT FINANCE CORPORATION LTD	0.00	0.00	0.00	37,336.00	9,80,25,668.00	3.56
42	HDFC BANK LTD.	1,55,096.00	22,45,63,498.40	6.91	93,764.00	15,09,17,846.20	5.47
43	HDFC LIFE INSURANCE CO LTD	33,084.00	2,09,53,751.40	0.64	16,421.00	81,97,363.20	0.30
44	HINDALCO EQUITY	31,662.00	1,77,38,635.50	0.55	28,662.00	1,16,18,141.70	0.42
45	HINDUSTAN UNILEVER LIMITED	30,800.00	6,97,41,980.00	2.15	30,800.00	7,88,58,780.00	2.86
46	ICICI EQUITY	2,57,158.00	28,11,50,841.40	8.65	2,43,383.00	21,35,07,736.75	7.75
47	INDUSIND BANK LIMITED	26,274.00	4,08,03,522.00	1.26	29,287.00	3,12,77,051.65	1.13
48	INFOSYS TECHNOLOGIES LIMITED	1,16,064.00	17,38,69,675.20	5.35	1,19,464.00	17,05,88,618.80	6.19
49	ITC	2,35,201.00	10,07,48,348.35	3.10	2,38,978.00	9,16,48,063.00	3.32
50	JINDAL STEEL & POWER LIMITED	7,368.00	62,56,537.20	0.19	7,368.00	40,24,401.60	0.15
51	KOTAK BANK EQUITY	58,266.00	10,40,33,943.00	3.20	57,766.00	10,00,99,813.10	3.63
52	LARSEN AND TOURBO	42,752.00	16,09,14,252.80	4.95	50,047.00	10,83,11,717.40	3.93

53	ACC LTD.	5,343.00	1,33,13,153.10	0.41	7,150.00	1,19,20,480.00	0.43
54	LTI MINDTREE	1,404.00	69,33,513.60	0.21	2,185.00	1,03,99,835.25	0.38
55	MARICO LTD.	29,466.00	1,46,50,495.20	0.45	42,947.00	2,06,05,970.60	0.75
56	MARUTI EQUITY	4,343.00	5,47,23,320.05	1.68	6,202.00	5,14,27,914.30	1.87
57	MAHINDRA & MAHINDRA EQUITY	34,048.00	6,54,18,124.80	2.01	32,905.00	3,81,27,023.50	1.38
58	MUTHOOT FINANCE LTD.	4,994.00	73,93,367.30	0.23	10,903.00	1,06,84,394.85	0.39
59	NESTLE (I) LTD	5,910.00	1,54,98,088.50	0.48	1,157.00	2,27,98,106.50	0.83
60	NHPC LTD	1,83,491.00	1,64,59,142.70	0.51	3,06,731.00	1,23,30,586.20	0.45
61	NTPC LIMITED	1,92,776.00	6,47,34,180.80	1.99	2,11,756.00	3,70,78,475.60	1.35
62	OIL & NATURAL GAS CORPORATION	1,03,371.00	2,77,08,596.55	0.85	73,000.00	1,10,26,650.00	0.40
63	POWER GRID CORPORATION	1,24,233.00	3,44,00,117.70	1.06	90,218.00	2,03,62,202.60	0.74
64	POLYCAB INDIA LTD	1,083.00	54,85,395.00	0.17	1,421.00	40,92,551.05	0.15
65	RELIANCE INDUSTRY LIMITED	96,165.00	28,57,73,530.50	8.80	1,01,165.00	23,58,20,673.25	8.55
66	STATE BANK OF INDIA EQUITY	1,78,121.00	13,40,09,334.35	4.12	2,01,900.00	10,57,45,125.00	3.84
67	SBI LIFE INSURANCE CO LTD	6,367.00	95,52,091.75	0.29	12,295.00	1,35,38,024.50	0.49
68	SIEMENS LIMITED	2,928.00	1,57,35,218.40	0.48	3,272.00	1,08,86,434.80	0.39
69	SRF LTD	8,492.00	2,17,41,643.00	0.67	10,240.00	2,46,97,344.00	0.90
70	SUN PHARMACEUTICALS EQUITY	47,833.00	7,75,15,768.15	2.39	38,613.00	3,79,60,440.30	1.38
	Total:	34,13,329.00	3,24,89,43,127.15	100.00	37,69,015.00	2,75,66,10,433.40	100.00

Central and State Government Securities		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	9.67% JHARKHAN SDL 09-07-2024	0.00	0.00	0.00	28,00,000.00	28,54,910.80	0.03
2	9.71 % ANDHRA PRADESH 2022 10-11-2022	0.00	0.00	0.00	25,00,000.00	25,21,230.00	0.02
3	8.24 % GOI 2033 10-11-2022	8,45,00,000.00	9,11,23,279.00	0.81	8,45,00,000.00	8,99,41,462.00	0.85
4	8.25% HARYANA SDL 04-02-2028	2,00,00,000.00	2,05,56,380.00	0.18	2,00,00,000.00	2,06,75,980.00	0.20
5	8.26% GOI 2027 02-08-2027	97,90,000.00	1,01,28,019.33	0.09	97,90,000.00	1,01,63,801.78	0.10
6	8.27% KERALA SDL 2028. 04-02-2028	0.00	0.00	0.00	20,00,00,000.00	20,68,90,600.00	1.97
7	8.28% GOI 2027 04-02-2027	3,87,80,000.00	4,02,04,971.10	0.36	28,87,80,000.00	30,06,19,691.22	2.86
8	8.30% GOI 2042 04-12-2042	24,02,00,000.00	27,01,60,146.00	2.41	24,02,00,000.00	26,26,59,660.80	2.50
9	8.32% GOI 2032 02-08-2022	21,00,00,000.00	22,59,95,700.00	2.01	41,00,00,000.00	43,65,96,700.00	4.15
10	8.32 % UTTAR PRADESH SDL 2025 02-02-2025	5,00,00,000.00	5,05,49,700.00	0.45	5,00,00,000.00	5,07,26,800.00	0.48
11	8.33 % GSEC 2026 09-07-2026	86,80,000.00	89,05,810.20	0.08	14,89,00,000.00	15,38,01,192.40	1.46
12	8.40% GOI 2024 08-07-2024	0.00	0.00	0.00	50,00,000.00	50,75,975.00	0.05
13	8.41% KERALA SDL 2028. 06-06-2028	2,15,20,000.00	2,23,19,532.56	0.20	2,15,20,000.00	2,23,52,630.32	0.21
14	8.50% BIHAR SPL SDL 2025 20-02-2025	50,00,000.00	50,55,955.00	0.05	50,00,000.00	50,99,045.00	0.05
15	8.57% HARYANA SDL 04-07-2028	2,40,60,000.00	2,50,79,037.24	0.22	2,40,60,000.00	2,51,56,221.72	0.24
16	8.60% GOI 2028 02-06-2028	5,81,50,000.00	6,13,10,278.05	0.55	15,81,50,000.00	16,76,48,014.55	1.59
17	8.83% GOI 2041 12-12-2041	18,28,50,000.00	21,44,73,724.65	1.91	18,28,50,000.00	20,81,79,479.10	1.98
18	8.83% GSC 2023 05-11-2023	0.00	0.00	0.00	4,64,00,000.00	4,68,72,584.00	0.45
19	7.88 % GOVT SEC 2030 10-02-2030	6,76,10,000.00	7,02,53,618.61	0.63	6,76,10,000.00	6,97,59,998.00	0.66
20	7.92% UTTAR PRADESH SDL 2028 24-01-2028	6,50,30,000.00	6,61,52,742.95	0.59	6,50,30,000.00	6,62,09,188.99	0.63
21	8.28% GOI 2032 15-02-2032	19,44,40,000.00	20,83,43,043.32	1.86	19,44,40,000.00	20,61,35,177.12	1.96
22	8.30% GOI 02/07/2040	26,94,30,000.00	30,05,41,620.96	2.68	2,94,30,000.00	3,19,14,127.44	0.30
23	8.33% GOI 2036	21,66,40,000.00	23,83,02,483.52	2.12	21,66,40,000.00	23,32,76,002.24	2.22
24	8.00% MTNL 15-11-2032	10,00,00,000.00	10,20,34,000.00	0.91	10,00,00,000.00	10,13,35,700.00	0.96
25	8.05% TAMILNADU 10-04-2028	0.00	0.00	0.00	11,40,00,000.00	11,70,60,786.00	1.11
26	8.08% GUJARAT SDL 26-12-2028	2,98,30,000.00	3,06,77,708.94	0.27	2,98,30,000.00	3,06,35,111.70	0.29
27	8.08% MAHARASHTRA SDL 26-12-2028	2,91,10,000.00	2,99,07,759.55	0.27	2,91,10,000.00	2,98,79,522.85	0.28
28	8.13% GOVT SEC 2045 02-06-2045	14,30,00,000.00	15,86,87,672.00	1.41	14,30,00,000.00	15,42,73,834.00	1.47
29	8.15% GOI 2026 04-11-2026	0.00	0.00	0.00	4,20,00,000.00	4,33,08,216.00	0.41

30	8.17 % GOVT SECURITIES 2011-01-13-2011	31,09,00,000.00	34,62,63,942.30	3.08	91,09,00,000.00	98,83,24,678.20	9.39
31	8.20% GOI 2025	0.00	0.00	0.00	17,75,90,000.00	18,18,16,642.00	1.73
32	8.22% PUNJAB SPL SDL 2026-20-03-2026	20,00,00,000.00	20,31,84,000.00	1.81	20,00,00,000.00	20,43,18,600.00	1.94
33	8.24% GOVT OF INDIA 2027-15-03-2027	0.00	0.00	0.00	24,90,10,000.00	25,78,75,005.01	2.45
34	7.61% GOI 2030 20-05-2020	5,00,00,000.00	5,13,44,950.00	0.46	5,00,00,000.00	5,10,35,400.00	0.48
35	07.69 GS 17.06.2043	25,00,00,000.00	26,57,59,750.00	2.37	25,00,00,000.00	25,80,30,750.00	2.45
36	7.69% UTTARPRADESH SDL-25-01-2025	0.00	0.00	0.00	10,00,00,000.00	9,99,00,200.00	0.95
37	7.71% UTTARAKHAND SDL-11-10-2022	10,03,00,000.00	10,25,74,603.40	0.91	0.00	0.00	0.00
38	7.72% KARNATAKA SDL 06-12-2025	25,00,00,000.00	25,65,68,000.00	2.29	0.00	0.00	0.00
39	7.72% KARNATAKA SDL 12-12-2025	15,00,00,000.00	15,39,43,950.00	1.37	0.00	0.00	0.00
40	7.73 % GOVT SEC 2034 10-12-2024	0.00	0.00	0.00	21,50,00,000.00	22,15,61,370.00	2.10
41	7.76% KARNATAKA SDL 2027-12-12-2027	0.00	0.00	0.00	10,00,00,000.00	10,14,88,300.00	0.96
42	7.76% MADHYA PRADESH SDL-01-11-2027	25,00,00,000.00	25,81,44,000.00	2.30	0.00	0.00	0.00
43	7.78% WEST BENGAL SDL-01-02-2027	2,00,00,000.00	2,01,99,640.00	0.18	2,00,00,000.00	2,03,14,680.00	0.19
44	7.83% KERALA SDL 29-03- 2020	14,37,10,000.00	14,96,96,383.76	1.33	0.00	0.00	0.00
45	7.25% GSEC 12-06-2063	45,00,00,000.00	45,64,63,350.00	4.07	0.00	0.00	0.00
46	7.26% GSEC 22-08-2032	0.00	0.00	0.00	10,00,00,000.00	9,96,22,400.00	0.95
47	7.26% G-SEC 06-02-2033	0.00	0.00	0.00	10,00,00,000.00	9,96,38,700.00	0.95
48	7.30% GSEC 19-06-2053	60,00,00,000.00	61,30,50,000.00	5.46	0.00	0.00	0.00
49	7.36% TAMIL NADU SDL 2012	15,00,00,000.00	14,90,56,050.00	1.33	0.00	0.00	0.00
50	7.39% TAMIL NADU SDL 10-05-2022	10,00,00,000.00	10,00,54,300.00	0.89	0.00	0.00	0.00
51	7.40% GSEC 19-09-2062	10,00,00,000.00	10,35,60,400.00	0.92	0.00	0.00	0.00
52	7.40% MAHARASHTRA SDL-06-02-2026	55,00,00,000.00	55,21,01,550.00	4.92	0.00	0.00	0.00
53	7.41% GSEC 19-12-2036	0.00	0.00	0.00	20,00,00,000.00	20,06,59,000.00	1.91
54	7.43% MAHARASHTRA SDL-28-02-2026	25,00,00,000.00	25,10,00,500.00	2.24	0.00	0.00	0.00
55	7.45% MAHARASHTRA SDL-20-02-2028	25,00,00,000.00	25,19,32,750.00	2.24	0.00	0.00	0.00
56	7.46% MAHARASHTRA SDL-27-02-2014	25,00,00,000.00	25,18,03,250.00	2.24	0.00	0.00	0.00
57	7.48% KERALA SDL 22-08-2022	1,00,00,000.00	1,00,69,530.00	0.09	1,00,00,000.00	99,12,700.00	0.09
58	7.49% MAHARASHTRA SDL-07-02-2026	25,00,00,000.00	25,24,25,750.00	2.25	0.00	0.00	0.00
59	7.57% GSEC 17.06.2033	15,00,00,000.00	15,51,15,450.00	1.38	15,00,00,000.00	15,26,38,500.00	1.45
60	7.59% GOI 2029 20-02-2020	5,00,000.00	5,10,536.50	0.00	25,05,00,000.00	25,46,02,438.50	2.42
61	7.60% FOOD CORPORATION OF INDIA	10,00,00,000.00	10,00,88,000.00	0.89	10,00,00,000.00	9,96,43,200.00	0.95
62	6.89% MAHARASHTRA SDL-22-06-2022	46,80,000.00	45,48,173.76	0.04	46,80,000.00	44,57,700.00	0.04
63	6.96% UTTARPRADESH SDL-22-12-2024	17,93,60,000.00	17,49,22,454.24	1.56	17,93,60,000.00	17,23,98,859.04	1.64
64	6.98% ASSAM SDL 10-02-2024	0.00	0.00	0.00	45,00,00,000.00	43,34,23,800.00	4.12
65	6.98% GOA SDL 22-12- 2024	2,30,50,000.00	2,24,67,203.80	0.20	2,30,50,000.00	2,21,58,057.20	0.21
66	6.98% RAJASTHAN SDL 02-11-2024	41,20,000.00	40,24,337.72	0.04	41,20,000.00	39,59,249.96	0.04
67	7.95% GOI 2032	10,00,00,000.00	10,53,06,500.00	0.94	10,00,00,000.00	10,41,32,200.00	0.99
68	7.01% MAHARASHTRA SDL-07-07-2022	1,79,10,000.00	1,75,35,072.06	0.16	1,79,10,000.00	1,71,97,701.39	0.16
69	7.02% UTTARPRADESH SDL-11-08-2024	0.00	0.00	0.00	15,88,10,000.00	15,34,17,130.02	1.46
70	7.09% KERALA SDL 22-06-2026	2,58,20,000.00	2,51,49,893.54	0.22	2,58,20,000.00	2,46,61,973.00	0.23
71	7.09% RAJASTHAN SDL 16-02-2022	0.00	0.00	0.00	29,28,00,000.00	28,30,78,161.60	2.69
72	7.09% UTTARPRADESH SDL-12-02-2020	0.00	0.00	0.00	10,00,00,000.00	9,75,02,800.00	0.93
73	7.14% WEST BENGAL SDL-04-09-2020	0.00	0.00	0.00	30,00,00,000.00	29,34,79,200.00	2.79
74	7.16% GOVT SECURITIES 2022-20/05/2022	0.00	0.00	0.00	5,25,00,000.00	5,25,15,855.00	0.50
75	7.17% BIHAR SDL 28-01-2020	0.00	0.00	0.00	10,00,00,000.00	9,74,00,100.00	0.93
76	7.18% GOI 2037	65,00,00,000.00	65,49,30,900.00	5.83	0.00	0.00	0.00
77	7.18% MAHARASHTRA SDL-28-06-2020	3,07,00,000.00	3,04,28,919.00	0.27	3,07,00,000.00	3,01,17,590.30	0.29
78	6.19% GSEC 16.09.2034	0.00	0.00	0.00	10,00,00,000.00	9,12,49,700.00	0.87
79	6.22% GSEC 16/03/2035	10,00,00,000.00	9,35,49,900.00	0.83	10,00,00,000.00	9,13,17,200.00	0.87
80	6.40% KARNATAKA SDL 28-10-2020	4,85,40,000.00	4,61,85,276.06	0.41	4,85,40,000.00	4,52,73,063.84	0.43
81	6.53% KARNATAKA SDL 02-12-2020	5,38,50,000.00	5,15,69,183.25	0.46	5,38,50,000.00	5,05,90,082.55	0.48

82	6.54% GSEC 17.01.2032	0.00	0.00	0.00	35,00,00,000.00	33,22,40,300.00	3.16
83	6.57% GOVT. STOCK 2033	0.00	0.00	0.00	15,00,00,000.00	14,15,79,450.00	1.34
84	6.67% GS 15-12-2035	40,00,00,000.00	38,68,01,200.00	3.45	30,00,00,000.00	28,29,00,600.00	2.69
85	6.68% GS 2031 17.09.31	2,00,00,000.00	1,95,68,300.00	0.17	2,00,00,000.00	1,92,39,820.00	0.18
86	6.79 % GOVT SECURITY	1,00,00,000.00	99,25,870.00	0.09	1,00,00,000.00	98,57,190.00	0.09
87	6.83% GSEC 19.01.2039	25,00,00,000.00	24,45,04,250.00	2.18	0.00	0.00	0.00
88	6.83% MAHARASHTRA	9,47,50,000.00	9,17,27,475.00	0.82	9,47,50,000.00	8,99,15,760.25	0.85
89	6.83% TAMILNADU SDL	2,78,10,000.00	2,69,65,910.88	0.24	2,78,10,000.00	2,65,50,429.48	0.25
90	6.83% WESTBENGAL SDL	1,99,30,000.00	1,95,09,696.23	0.17	1,99,30,000.00	1,93,80,948.43	0.18
91	6.84% MAHARASHTRA	4,64,80,000.00	4,50,46,045.52	0.40	4,64,80,000.00	4,41,42,799.68	0.42
92	6.85% KARNATAKA SDL	8,50,70,000.00	8,29,36,529.47	0.74	8,50,70,000.00	8,15,51,164.52	0.77
93	6.85% MADHYAPRADESH	7,49,90,000.00	7,26,55,861.26	0.65	7,49,90,000.00	7,16,82,566.05	0.68
94	6.88% UTTARPRADESH	77,40,000.00	75,23,628.30	0.07	77,40,000.00	74,14,571.70	0.07
95	G-SEC STRIP 12-06-2032	30,45,00,000.00	17,21,68,563.00	1.53	0.00	0.00	0.00
96	G-SEC STRIP 12-12-2032	30,45,00,000.00	16,65,62,413.50	1.48	0.00	0.00	0.00
97	GSEC STRIP 19-06-2033	40,88,00,000.00	21,59,32,656.80	1.92	0.00	0.00	0.00
98	GSEC STRIP 19-06-2035	40,88,00,000.00	18,65,12,138.40	1.66	0.00	0.00	0.00
99	GSEC STRIP 19-12-2033	40,88,00,000.00	20,85,77,936.00	1.86	0.00	0.00	0.00
100	GSEC STRIP 19-12-2035	40,88,00,000.00	18,04,76,206.40	1.61	0.00	0.00	0.00
101	8.97% GOI 2030	15,97,80,000.00	17,54,86,853.34	1.56	15,97,80,000.00	17,58,37,570.44	1.67
102	9.15% GOI 2024	2,14,00,000.00	2,16,50,529.80	0.19	2,14,00,000.00	2,20,18,588.40	0.21
103	9.20% GOI 2030	0.00	0.00	0.00	25,44,50,000.00	28,19,69,530.85	2.68
104	9.23% GSC 2043	28,04,80,000.00	34,36,62,046.72	3.06	28,04,80,000.00	33,43,92,463.20	3.18
105	9.30% CHHATISHGAR	0.00	0.00	0.00	4,80,000.00	4,84,824.48	0.00
106	9.36% MAHARASHTRA SDL	0.00	0.00	0.00	50,00,000.00	50,58,430.00	0.05
107	9.37% KERALA SDL 2024	1,00,00,000.00	1,00,12,180.00	0.09	1,00,00,000.00	1,02,07,660.00	0.10
108	9.39% KARNATAKA 2023	0.00	0.00	0.00	80,00,000.00	81,05,848.00	0.08
109	9.49 % KERELA SDL 2023	0.00	0.00	0.00	5,00,00,000.00	5,03,40,800.00	0.48
110	9.60% CHATTRISHGAR	0.00	0.00	0.00	3,00,00,000.00	3,05,60,460.00	0.29
111	9.63% MAHARASHTRA SDL	0.00	0.00	0.00	1,00,00,000.00	1,01,92,830.00	0.10
	Total:	11,99,46,90,000.00	11,22,44,97,922.99	100.00	10,27,30,40,000.00	10,52,69,61,236.12	100.00
Mutual Funds		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	SBI OVERNIGHT FUND - DIRECT PLAN	85,538.87	33,31,76,163.90	52.34	97,898.26	35,71,82,139.45	56.15
2	BHARAT Bond ETF April 2024	2,49,987.00	30,33,31,725.93	47.66	2,49,987.00	27,89,82,992.13	43.85
	Total:	3,35,525.87	63,65,07,889.83	100.00	3,47,885.26	63,61,65,131.58	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the year ended March 31, 2024**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 NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

1.4 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.

1.5 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.

1.6.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and as amended time to time , PFRDA (Pension Fund)(Amendment) Regulations, 2023 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.

1.6.2 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.

1.6.3 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.

1.6.4 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.

1.6.5 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 under Investment and Below Investment grade:**

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 from time to time, 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:</p>

	<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.
Investments under above categories classified as ‘Below	<p>In the cases of securities below BBB - the same will be valued as below:</p> <p>All non-investment grade debt securities except with default rating (other than Government securities) and securities where credit rating agencies have suspended the ratings but are</p>

Investment Grade’.	<p>performing assets as per PFRDA guidelines shall be valued at a discount of 25% of the face value.</p> <p>All non-investment grade debt securities (other than Government securities) not covered above shall be valued at the indicative haircut matrix or price provided by the valuation agency. In case the security is traded where the haircut has been applied, lower of the haircut matrix-based price and trade price shall be considered.</p>
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1.6.6 **Valuation of Investments under ‘Default’ grade:**

Investments are classified as Default based on ‘Addendum to Valuation guidelines for securities held under NPS issued on 16th November 2023.’ An investment is classified as Default if interest and /or principal has not been received on the day such amount is due or when investment is downgraded to “Default” by credit rating agencies.

On the date of classification of default, haircut is applied to principal amount as per valuation guidelines i.e. as per prices received from valuation agency.

Allocation of any recovery in default accounts after due date of security is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books.

Default assets which are considered as unrecoverable by management are written off after obtaining approval from Board of directors or its investment committee subject to report to Board of Directors. Any amount recovered in loss asset is adjusted against written off amount of such asset.

1.6.7 **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 default grade investment is recognised on receipt basis.

1.6.8 **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.

1.6.9 **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 provided for NPS Trust Fees and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA/communication received from NPS Trust from time to time.

1.6.10 **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.

1.6.11 **Computation of Net Asset Value:**

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

1.6.12 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
31-03-2024**

Particulars	Notes	As At 31-03-2024	As At 31-03-2023
Liabilities			
Unit Capital	2	2,62,51,67,71,882	2,24,71,26,81,337
Reserve and Surplus	3	4,70,42,33,28,434	3,33,59,35,08,915
Current Liabilities and Provisions	4	2,40,09,53,194	91,70,60,120
Total (A)		7,35,34,10,53,510	5,59,22,32,50,372
Assets			
Investment	5	7,16,61,90,10,904	5,49,20,68,60,288
Deposits	6	-	-
Other Current Assets	7	18,72,20,42,606	10,01,63,90,084
Total (B)		7,35,34,10,53,510	5,59,22,32,50,372
(a) Net Assets as per Balance Sheets		7,32,94,01,00,316	5,58,30,61,90,253
(b) Number of Units Outstanding		26,25,16,77,188	22,47,12,68,134

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

CORP CG
31-03-2024

Particulars	Notes	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Income			
Dividend		45,09,90,984	34,74,15,061
Interest	8	20,86,22,79,561	16,27,78,26,532
Profit on sale/redemption of investments	9	3,07,81,09,198	1,15,34,84,943
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		20,09,22,66,644	2,07,93,52,967
Other Income	11	-	-
Total Income (A)		44,48,36,46,387	19,85,80,79,505
Expense and Losses			
Unrealized losses in value of investments		16,08,31,333	-
Provision for Redumption Receivable on Investment classified as "Default"		-	-
Loss on sale/redemption of investments	12	53,28,98,556	43,22,36,563
Loss on inter-scheme transfer/sale	13	-	-
Investment Management fees		15,76,27,276	12,98,50,448
NPS Trust fees		1,16,95,935	1,31,89,428
Depository and settlement charges		29,07,921	18,11,306
Brokerage on Equity transactions		-	-
Stamp Duty		-	-
Custodian fees		4	2
Central Recordkeeping Agency Fees		1,73,68,036	2,73,56,667
Less: Amount recoverable by sale of units on account of Central Recordkeeping Age		-1,73,68,036	-2,73,56,667
Other Expenses			
Total Expenditure (B)		86,59,61,025	57,70,87,749
Surplus/(Deficit) for the year (A-B)		43,61,76,85,364	19,28,09,91,756
Less :Amount transferred to/(From) unrealised appreciaition account		19,93,14,35,311	2,07,93,52,967
Less: Amount Transferred to General Reserve		23,68,62,50,053	17,20,16,38,789
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

CORP CG
31-03-2024

Schedule 2	As At 31-03-2024	As At 31-03-2023
Unit Capital		
Initial Capital*	67,95,10,950	67,95,10,950
Outstanding at the beginning of the year	2,41,79,86,76,380	2,06,45,38,88,480
Add :Units issued during the year	21,79,52,23,081	19,30,59,36,435
Less: Units redeemed during the year	1,07,71,27,580	1,04,71,43,578
Outstanding at the end of the year	2,62,51,67,71,882	2,24,71,26,81,337
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	24,17,98,67,638	20,64,53,88,848
Add :Units issued during the year	2,17,95,22,308	1,93,05,93,643
Less: Units redeemed during the year	10,77,12,758	10,47,14,358
Outstanding Units at the end of the year	26,25,16,77,188	22,47,12,68,134

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

Schedule 3	As At 31-03-2024	As At 31-03-2023
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	2,23,18,48,90,873	1,70,02,39,90,050
Add: Premium on Units issued	36,89,93,04,142	27,91,22,89,425
Less: Premium on Units redeemed	1,82,87,14,968	1,51,87,72,671
Add: Transferred from General Reserve		
Closing Balance	2,58,25,54,80,047	1,96,41,75,06,804
General Reserve		
Opening Balance	1,42,29,14,01,933	1,04,59,27,26,284
Add/Less: Transferred from Revenue Account	23,68,62,50,053	17,20,16,38,787
Less: Transfer to Unit premium Reserve		-
Closing Balance	1,65,97,76,51,986	1,21,79,43,65,070
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	26,25,87,61,091	13,30,22,84,075
Add/Less: Transferred to Revenue Account	19,93,14,35,311	2,07,93,52,967
Closing Balance	46,19,01,96,402	15,38,16,37,042
TOTAL	4,70,42,33,28,434	3,33,59,35,08,915

Schedule 4	As At 31-03-2024	As At 31-03-2023
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	18,35,157	23,43,878
Management Fee Payable	2,56,43,799	2,09,12,214
Custodial Charges Payable	-	2,62,920
Brokerage Payable		
Depository and settlement charges Payable	36,49,486	23,44,454
Book Overdraft	-	-
Contract for Purchase of Investments	2,32,06,47,220	85,71,23,336
Redemption Payable	4,68,03,228	3,21,37,119
TDS Payable	23,74,304	19,36,199
TOTAL	2,40,09,53,194	91,70,60,120

Schedule 5	As At 31-03-2024	As At 31-03-2023
Investments (Long Term and Short Term)		
Equity Shares	1,04,76,97,67,358	73,13,80,40,269
Preference Shares	-	
Debentures and Bonds Listed/Awaiting Listing	1,65,35,29,51,473	1,52,68,38,35,996
Central and State Government Securities (including treasury bills)	4,27,31,17,67,557	3,04,52,57,66,236
Commercial Paper	-	-
Treasury Bills	-	-
Alternative Investment Funds *	69,99,92,139	90,55,33,068
Basel III Tier I bonds	9,44,68,47,038	3,56,81,72,483
Others - Mutual Fund Units	9,03,76,85,339	14,38,55,12,236
- TREPS	-	-
Total	7,16,61,90,10,904	5,49,20,68,60,288

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

Schedule 6	As At 31-03-2024	As At 31-03-2023
Deposits		
Deposits with Scheduled Banks		
Other Deposits		
	-	-

Schedule 7	As At 31-03-2024	As At 31-03-2023
Other Current Assets		
Balances with bank in a current account	5,89,13,82,657	22,49,33,537
Cash in Hand	-	-
Sundry Debtors*	25,00,00,000	-
Contracts for sale of investments	7,85,13,721	-
Outstanding and accrued income	12,48,28,14,083	9,64,14,56,548
Interest Receivable on Non Performing Investments #	-	5,62,79,589
Less: Provison for Non Performing Investments	-	-5,62,79,589
Advance, Deposits,etc	-	-
Shares/Debentures/Others -Application money pending allotment		
Dividend Receivable	43,32,146	-
Redemption receivable on Investment classified as "Default" #	15,00,00,000	15,00,00,000
Less: Provision for Redemption receivable on Investment classified as "Default"	-15,00,00,000	-15,00,00,000
Margin With CCIL	1,50,00,000	15,00,00,000
Others	-	-
	-	-
TOTAL	18,72,20,42,606	10,01,63,90,084

* Represents Redemption receivable on SDL security, received on 02.04.2024

Investments classified as default category are valued as per Addendum to valuation guidelines as per circular no. PFRDA/2023/31/REG-PF/02 dated 16th November 2023

Schedule 8	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	20,86,22,79,561	16,27,78,26,532
	20,86,22,79,561	16,27,78,26,532

Schedule 9	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	2,40,83,30,515	59,05,55,616
Profit on Sale of Corp Bonds	1,06,83,467	3,40,39,182
Profit on Sale of Government Securities	34,29,96,240	3,97,17,503
Profit on Sale of Mutual Fund Scheme Units	31,60,98,976	48,91,72,641
	3,07,81,09,198	1,15,34,84,943

Schedule 10	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-

Schedule 11	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Other Income		
Provision written back on recovery against Investment classified as "Default"	-	-

Schedule 12	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	7,68,30,853	32,13,99,333
Loss on Sale of Corp Bonds	9,22,91,038	6,56,43,318
Loss on Sale of Government Securities	36,37,76,665	4,51,93,912
Loss on Sale of AIFs	-	-
	53,28,98,556	43,22,36,563

Schedule 13	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
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 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	7.34% POWER GRID CORPORATION OF INDIA	10,00,00,000.00	9,98,38,900.00	0.06	10,00,00,000.00	9,94,46,900.00	0.06
2	7.35% HDFC 10.02.2025	0.00	0.00	0.00	25,00,00,000.00	24,75,41,250.00	0.16
3	7.35% NHAI 28.04.2030	60,00,00,000.00	60,06,12,600.00	0.34	60,00,00,000.00	59,00,16,000.00	0.38
4	7.40% EXPORT-IMPORT BANK OF INDIA 14.02.2025	1,00,00,00,000.00	1,00,02,45,000.00	0.57	0.00	0.00	0.00
5	7.40% HDFC 02.06.2025	50,00,00,000.00	49,59,26,500.00	0.28	1,00,00,00,000.00	98,80,60,000.00	0.63
6	7.40% HDFC 28.02.2030	40,00,00,000.00	39,36,49,200.00	0.23	40,00,00,000.00	38,93,58,400.00	0.25
7	7.40% POWER GRID CORPORATION OF INDIA	1,25,00,00,000.00	1,13,32,18,750.00	0.65	1,00,00,00,000.00	99,83,91,000.00	0.64
8	7.40% RELIANCE INDUSTRIES LIMITED	1,05,00,00,000.00	1,04,61,95,850.00	0.60	1,05,00,00,000.00	1,04,40,08,700.00	0.67
9	7.40% SBI CARDS AND PAYMENT SERVICES LTD	35,00,00,000.00	34,74,85,950.00	0.20	35,00,00,000.00	34,54,53,850.00	0.22
10	7.42% ICICI BANK LTD	25,00,00,000.00	24,94,53,250.00	0.14	25,00,00,000.00	24,81,65,250.00	0.16
11	7.42% ICICI BANK LIMITED	1,45,00,00,000.00	1,43,58,29,150.00	0.82	1,45,00,00,000.00	1,44,05,19,900.00	0.92
12	7.42% PFC BS 217A 08-09-2023	75,00,00,000.00	74,49,39,000.00	0.43	75,00,00,000.00	73,77,52,500.00	0.47
13	7.43% NABARD	1,55,00,00,000.00	1,55,66,23,150.00	0.89	1,55,00,00,000.00	1,54,01,71,450.00	0.99
14	7.43% NABFID 16-06-2033	80,00,00,000.00	80,06,89,600.00	0.46	0.00	0.00	0.00
15	7.44% - INDIANOIL 25-11-2027	1,85,00,00,000.00	1,84,85,94,000.00	1.06	1,85,00,00,000.00	1,83,76,14,250.00	1.18
16	7.44% PFC LIMITED 10-05-2028	25,00,00,000.00	24,92,97,250.00	0.14	0.00	0.00	0.00
17	7.45% IRFC 13-10-2028	1,00,00,00,000.00	1,00,01,37,000.00	0.57	0.00	0.00	0.00
18	10.25 % SHRIRAM FINANCE LTD 2024	5,00,00,000.00	5,02,21,700.00	0.03	5,00,00,000.00	5,09,90,400.00	0.03
19	10.63% IOTL UTKAL 2028	9,54,66,314.95	10,15,41,027.50	0.06	9,84,49,714.95	10,60,15,673.99	0.07
20	10.00 % SHRIRAM FINANCE LIMITED 2024	5,00,00,000.00	5,02,13,150.00	0.03	5,00,00,000.00	5,08,72,700.00	0.03
21	4.79% HPCL 23.10.2023	0.00	0.00	0.00	25,00,00,000.00	24,62,45,000.00	0.16
22	5.20% EXIM 04.03.2025	0.00	0.00	0.00	50,00,00,000.00	48,86,67,500.00	0.31
23	5.23% NABARD BONDS SERIES 200 24.04.25	1,50,00,00,000.00	1,46,96,17,500.00	0.84	1,50,00,00,000.00	1,43,90,71,500.00	0.92
24	5.36% HPCL 11.04.2025	25,00,00,000.00	24,43,71,000.00	0.14	25,00,00,000.00	23,98,56,000.00	0.15
25	5.40 % EXIM BOND 2025	0.00	0.00	0.00	1,05,00,00,000.00	1,02,67,67,700.00	0.66
26	5.45% NTPC LTD 15.10.2025	75,00,00,000.00	72,72,24,750.00	0.42	75,00,00,000.00	71,63,76,000.00	0.46
27	5.50% IOCL 201025 SERIES XIX 20.10.2025	74,80,00,000.00	72,59,88,604.00	0.42	74,80,00,000.00	71,26,95,148.00	0.46
28	5.70% NABARD 24.07.2025	50,00,00,000.00	48,72,47,000.00	0.28	75,00,00,000.00	71,91,60,000.00	0.46
29	5.75% BORL DEBENTURES SERIES II	0.00	0.00	0.00	50,00,00,000.00	49,33,69,500.00	0.32
30	5.83% STATE BANK OF INDIA TIER II 26.10.2020	25,00,00,000.00	24,33,59,750.00	0.14	25,00,00,000.00	23,67,11,750.00	0.15
31	5.84% - INDIANOIL 19-04-2024	1,25,00,00,000.00	1,24,87,48,750.00	0.71	1,25,00,00,000.00	1,22,84,57,500.00	0.79
32	6.00% HOUSING DEVELOPMENT FINANCE CORPORATION LTD	35,00,00,000.00	33,61,74,300.00	0.19	35,00,00,000.00	33,18,28,000.00	0.21
33	6.11% BHARAT PETROLEUM	50,00,00,000.00	49,12,23,500.00	0.28	50,00,00,000.00	48,56,27,000.00	0.31
34	6.14% - INDIANOIL 18-02-2027	1,00,00,00,000.00	96,67,54,000.00	0.55	1,00,00,00,000.00	95,34,60,000.00	0.61
35	6.18% INDIAN BANK T-2 CALL 12.01.2026	1,25,00,00,000.00	1,19,70,57,500.00	0.68	1,25,00,00,000.00	1,18,75,95,000.00	0.76
36	6.24% SBI 21/09/2030	50,00,00,000.00	48,69,43,000.00	0.28	50,00,00,000.00	47,85,98,500.00	0.31
37	6.39% INDIAN OIL CORPORATION LIMITED	1,80,00,00,000.00	1,78,09,52,400.00	1.02	1,80,00,00,000.00	1,76,25,78,000.00	1.13
38	6.40% JUPL 29.09.2026	50,00,00,000.00	48,33,20,500.00	0.28	50,00,00,000.00	47,43,90,500.00	0.30
39	6.40% LIC HOUSING FINANCE LTD 24.1.2025	50,00,00,000.00	49,44,77,500.00	0.28	50,00,00,000.00	48,71,71,000.00	0.31
40	6.43% HDFC 29.09.2025	0.00	0.00	0.00	90,00,00,000.00	86,95,38,600.00	0.56
41	6.44% HDFC BANK 07.09.2028	1,15,00,00,000.00	1,08,98,74,550.00	0.62	1,15,00,00,000.00	1,08,34,69,050.00	0.69
42	6.50% POWER FINANCE CORPORATION LTD	0.00	0.00	0.00	50,00,00,000.00	48,78,64,500.00	0.31
43	6.68% LIC HOUSING FINANCE LTD 04.06.2020	25,00,00,000.00	23,98,26,250.00	0.14	25,00,00,000.00	23,64,53,250.00	0.15
44	6.69% NTPC 13.09.2031	50,00,00,000.00	48,23,30,000.00	0.28	50,00,00,000.00	47,31,70,500.00	0.30
45	6.75% HOUSING AND URBAN DEVELOPMENT FINANCE CORPORATION LTD	50,00,00,000.00	48,28,03,000.00	0.28	50,00,00,000.00	47,59,71,500.00	0.30
46	6.80% STATE BANK OF INDIA TIER II 04.09.2025	25,00,00,000.00	24,10,11,750.00	0.14	25,00,00,000.00	23,63,70,250.00	0.15
47	6.88% HDFC LTD SERIES Z-000 16.06.2024	25,00,00,000.00	23,83,46,500.00	0.14	25,00,00,000.00	23,47,64,500.00	0.15
48	HDFC SERIES Z-004 24.09.2024	50,00,00,000.00	47,59,31,000.00	0.27	50,00,00,000.00	46,87,00,000.00	0.30

49	6.89% IRFC SERIES 159 10.03.2024	75,00,00,000.00	72,51,30,000.00	0.41	75,00,00,000.00	71,60,38,500.00	0.46
50	6.90% REC LIMITED 04.04.2024	25,00,00,000.00	24,19,24,250.00	0.14	25,00,00,000.00	23,84,63,500.00	0.15
51	6.92% IRFC BONDS SERIES 24.08.2024	50,00,00,000.00	48,40,81,500.00	0.28	50,00,00,000.00	47,80,66,000.00	0.31
52	6.92% PFC LIMITED 14-04- 2022	15,00,00,000.00	14,46,85,050.00	0.08	0.00	0.00	0.00
53	6.92% REC LIMITED 20-03- 2022	25,00,00,000.00	24,12,99,000.00	0.14	0.00	0.00	0.00
54	6.99% AXIS BANK 09.10.2024	1,00,00,00,000.00	96,09,27,000.00	0.55	1,00,00,00,000.00	94,59,79,000.00	0.61
55	7.00% HPCL 14.08.2024	15,00,00,000.00	14,95,35,600.00	0.09	35,00,00,000.00	34,63,62,800.00	0.22
56	7.02% BAJAJ FINANCE LTD 10.04.2024	50,00,00,000.00	47,81,12,500.00	0.27	50,00,00,000.00	47,30,53,000.00	0.30
57	7.05% HDFC LIMITED 04.10.2024	25,00,00,000.00	24,01,52,000.00	0.14	25,00,00,000.00	23,67,21,000.00	0.15
58	7.10% HDFC SERIES Z- 007.10.11.2024	75,00,00,000.00	72,26,68,500.00	0.41	0.00	0.00	0.00
59	7.10% NABARD GOI 09.09.2022	1,00,00,00,000.00	98,88,29,000.00	0.57	1,00,00,00,000.00	97,62,53,000.00	0.62
60	7.11 SIDBI SERIES IV 27- 02.2022	60,00,00,000.00	59,36,45,400.00	0.34	60,00,00,000.00	59,23,70,400.00	0.38
61	7.69% IRFC BOND SERIES164_11.10.2022	50,00,00,000.00	50,70,44,500.00	0.29	50,00,00,000.00	50,26,16,500.00	0.32
62	7.69% NABARD 09.05.2024	50,00,00,000.00	49,95,19,000.00	0.29	50,00,00,000.00	49,88,96,000.00	0.32
63	7.69% POWER FINANCE CORPORATION LTD 15.10- 2022	50,00,00,000.00	51,37,96,500.00	0.29	0.00	0.00	0.00
64	7.69% REC LTD 31-03- 2022	25,00,00,000.00	25,34,29,750.00	0.15	25,00,00,000.00	25,08,48,000.00	0.16
65	7.70% BAJAJ HOUSING FINANCE LTD 04.06.2022	75,00,00,000.00	74,55,09,750.00	0.43	75,00,00,000.00	73,90,23,750.00	0.47
66	7.70% LIC HOUSING FINANCE LIMITED 16.05- 2022	25,00,00,000.00	24,86,42,000.00	0.14	0.00	0.00	0.00
67	7.70% LARSEN & TOURBO LIMITED	40,00,00,000.00	39,96,42,400.00	0.23	40,00,00,000.00	39,97,68,000.00	0.26
68	7.70% NATIONAL HIGHWAY AUTHORITY OF INDIA	70,00,00,000.00	70,63,65,100.00	0.40	70,00,00,000.00	70,47,25,700.00	0.45
69	7.70% SBI LTB 19-01-2038	50,00,00,000.00	51,35,64,000.00	0.29	50,00,00,000.00	50,35,76,500.00	0.32
70	7.71% HDFC BANK INFRA 09.10.2022	1,40,00,00,000.00	1,40,95,24,200.00	0.81	0.00	0.00	0.00
71	7.71% LIC HOUSING FINANCE LIMITED 09.05- 2022	50,00,00,000.00	50,08,23,500.00	0.29	0.00	0.00	0.00
72	7.47% ICICI BANK LTD 0007.05.06.2022 INFRA	45,00,00,000.00	44,74,10,250.00	0.26	45,00,00,000.00	44,69,71,950.00	0.29
73	7.47% SIDBI 25-11-2025	50,00,00,000.00	49,75,37,500.00	0.28	50,00,00,000.00	49,78,14,000.00	0.32
74	7.48% CANARA BANK TIER II BONDS 06.08.2022	25,00,00,000.00	24,61,52,750.00	0.14	25,00,00,000.00	24,90,97,250.00	0.16
75	7.48% IRFC LTD 12.06.2022	25,00,00,000.00	25,03,97,500.00	0.14	25,00,00,000.00	25,03,14,750.00	0.16
76	7.48% IRFC LIMITED 16-02- 2024	75,00,00,000.00	75,40,29,000.00	0.43	0.00	0.00	0.00
77	7.48% PFC LIMITED 19-06- 2022	1,00,00,00,000.00	1,00,90,41,000.00	0.58	0.00	0.00	0.00
78	7.49% INDIAN RAILWAY FINANCE CORP LTD 2022	30,00,00,000.00	30,00,55,200.00	0.17	30,00,00,000.00	29,96,16,600.00	0.19
79	7.49% NATIONAL HIGHWAY AUTHORITY OF INDIA	1,65,00,00,000.00	1,65,00,62,700.00	0.94	1,65,00,00,000.00	1,64,41,52,400.00	1.05
80	7.50% GRASIM INDUSTRY LTD 10.06.2022	25,00,00,000.00	24,95,50,500.00	0.14	25,00,00,000.00	24,75,51,500.00	0.16
81	7.50% HDFC 08.01.2025	0.00	0.00	0.00	20,00,00,000.00	19,84,64,400.00	0.13
82	7.50% IRFC LTD 09.09.2022	35,00,00,000.00	35,08,76,750.00	0.20	35,00,00,000.00	35,08,02,200.00	0.22
83	7.50% NABARD 31-08- 2022	25,00,00,000.00	24,84,99,250.00	0.14	0.00	0.00	0.00
84	7.50% POWER GRID CORPORATION OF INDIA	1,00,00,00,000.00	1,00,33,33,000.00	0.57	0.00	0.00	0.00
85	7.50% REC LIMITED 2033	1,00,00,00,000.00	1,00,13,65,000.00	0.57	90,00,00,000.00	88,76,31,300.00	0.57
86	7.51% SBI INFRA BOND 06- 10.2022	25,00,00,000.00	25,25,94,250.00	0.14	25,00,00,000.00	25,05,07,750.00	0.16
87	7.52% POWER GRID CORPORATION OF INDIA	65,00,00,000.00	60,84,23,400.00	0.35	65,00,00,000.00	65,13,96,200.00	0.42
88	7.52 % REC LTD 2026 07.11.2022	0.00	0.00	0.00	13,00,00,000.00	12,98,18,130.00	0.08
89	7.54% HPCL 15-04-2033	25,00,00,000.00	25,26,72,750.00	0.14	25,00,00,000.00	24,87,32,250.00	0.16
90	7.54% IRFC 2027 04.10.2022	24,00,00,000.00	24,02,37,840.00	0.14	24,00,00,000.00	23,95,83,360.00	0.15
91	7.54% NABARD 15-04- 2022	50,00,00,000.00	50,34,79,000.00	0.29	50,00,00,000.00	49,42,25,500.00	0.32
92	7.54% SBI INFRA BOND 01- 09.2022	70,00,00,000.00	70,96,47,400.00	0.41	0.00	0.00	0.00
93	7.54% SIDBI 12-01-2026	1,00,00,00,000.00	99,66,51,000.00	0.57	1,00,00,00,000.00	99,79,16,000.00	0.64
94	7.55% INDIAN RAILWAY FINANCE CORPORATION	50,00,00,000.00	50,19,37,000.00	0.29	50,00,00,000.00	50,19,90,500.00	0.32
95	7.55% IRFC LTD 10.04.2022	50,00,00,000.00	50,10,59,500.00	0.29	50,00,00,000.00	49,72,18,500.00	0.32
96	7.55% KOTAK BANK INFRA BOND 04.06.2022	75,00,00,000.00	75,21,76,500.00	0.43	0.00	0.00	0.00
97	7.55% PFC 2038	50,00,00,000.00	50,75,05,500.00	0.29	0.00	0.00	0.00
98	7.55% POWER GRID CORP LTD 2024	25,00,00,000.00	25,32,62,250.00	0.14	25,00,00,000.00	24,90,68,000.00	0.16
99	7.58% PFC LTD 15-04- 2022	25,00,00,000.00	25,29,90,750.00	0.14	25,00,00,000.00	24,85,79,500.00	0.16
100	7.59% PFC LTD 17-01- 2022	50,00,00,000.00	50,07,23,000.00	0.29	50,00,00,000.00	49,86,15,500.00	0.32
101	7.13% NHPC LTD 09.09.2022	20,00,00,000.00	19,71,55,800.00	0.11	20,00,00,000.00	19,73,39,200.00	0.13
102	7.14% BOI A TIER II 09.09.2022	50,00,00,000.00	48,32,51,000.00	0.28	50,00,00,000.00	48,66,48,000.00	0.31
103	7.14% - INDIANOIL 06-09- 2022	1,00,00,00,000.00	99,04,22,000.00	0.57	1,00,00,00,000.00	98,29,37,000.00	0.63

104	7.15% BAJAJ FINANCE 02-10-2024	35,00,00,000.00	33,60,63,350.00	0.19	35,00,00,000.00	33,27,12,450.00	0.21
105	7.15% PFC 08-09-2025	0.00	0.00	0.00	25,00,00,000.00	24,74,71,000.00	0.16
106	7.15% SIDBI 02.06.2025	1,25,00,00,000.00	1,24,08,95,000.00	0.71	1,25,00,00,000.00	1,23,78,56,250.00	0.79
107	7.18% CANARA BANK 11-02-2020	40,00,00,000.00	39,55,94,000.00	0.23	40,00,00,000.00	39,62,42,800.00	0.25
108	7.18% LIC HOUSING FINANCE LTD 22-03-2022	5,90,00,00,000.00	5,72,50,53,200.00	3.28	5,90,00,00,000.00	5,61,57,67,500.00	3.59
109	7.20% EXIM 05.06.2025	1,00,00,00,000.00	99,44,95,000.00	0.57	1,00,00,00,000.00	99,47,52,000.00	0.64
110	7.20 % NABARD 2031 21-10-2024	10,00,00,000.00	9,92,18,600.00	0.06	10,00,00,000.00	9,78,31,200.00	0.06
111	7.20% NABARD 23-09- 2025	40,00,00,000.00	39,65,84,000.00	0.23	40,00,00,000.00	39,56,11,600.00	0.25
112	7.20% RELIANCE INDUSTRIES LIMITED	0.00	0.00	0.00	25,00,00,000.00	24,98,88,750.00	0.16
113	7.23% IRFC LIMITED 15-10- 2026	25,00,00,000.00	24,87,74,000.00	0.14	0.00	0.00	0.00
114	7.23% SIDBI 09-03-2026	1,10,00,00,000.00	1,09,04,55,300.00	0.62	1,10,00,00,000.00	1,08,91,35,300.00	0.70
115	7.25% HOUSING DEVELOPMENT FINANCE	1,00,00,00,000.00	97,60,86,000.00	0.56	1,00,00,00,000.00	96,42,89,000.00	0.62
116	7.25% NPCIL 2027 15-10-2027	21,50,00,000.00	21,45,44,630.00	0.12	21,50,00,000.00	21,24,69,235.00	0.14
117	7.25% NPCIL 2029 15-10-2029	10,00,00,000.00	9,96,80,000.00	0.06	10,00,00,000.00	9,89,86,700.00	0.06
118	7.25% NPCIL 2030 15-10-2030	10,00,00,000.00	10,03,97,100.00	0.06	10,00,00,000.00	9,82,68,500.00	0.06
119	7.25% PUNJAB NATIONAL BANK 20-07-2020	45,00,00,000.00	44,34,26,850.00	0.25	45,00,00,000.00	44,16,97,050.00	0.28
120	7.25% PUNJAB NATIONAL BANK BASEL TIER II CORP LTD 10-06-2027	1,00,00,00,000.00	98,23,26,000.00	0.56	1,00,00,00,000.00	97,39,80,000.00	0.62
121	7.30% POWER GRID CORP LTD 10-06-2027	65,00,00,000.00	64,70,09,350.00	0.37	65,00,00,000.00	64,40,17,400.00	0.41
122	7.32% NTPC LTD 17-07-2020	1,70,00,00,000.00	1,69,20,88,200.00	0.97	1,65,00,00,000.00	1,63,84,21,950.00	1.05
123	7.33% INDIAN RAILWAY FINANCE CORPORATION	10,00,00,000.00	9,95,79,000.00	0.06	10,00,00,000.00	9,91,99,400.00	0.06
124	7.34 % NABARD 2032 10-01-2032	7,50,00,000.00	7,44,06,450.00	0.04	7,50,00,000.00	7,32,40,800.00	0.05
125	7.72% BAJAJ FINANCE LIMITED 23-05-2022	75,00,00,000.00	74,54,35,500.00	0.43	0.00	0.00	0.00
126	7.72% PFC LTD 19-12- 2027	25,00,00,000.00	25,72,57,000.00	0.15	25,00,00,000.00	25,01,66,250.00	0.16
127	7.72% SBI BASEL III AT1 BONDS 20-09-2026	35,00,00,000.00	34,50,79,700.00	0.20	35,00,00,000.00	34,88,42,900.00	0.22
128	7.72% SBI BASEL III AT1 BONDS 10-10-26	30,00,00,000.00	29,62,11,900.00	0.17	30,00,00,000.00	29,53,35,600.00	0.19
129	7.73% SBI AT1 24.11.2025	24,30,00,000.00	23,89,77,135.00	0.14	24,30,00,000.00	23,93,53,056.00	0.15
130	7.74% IRFC LTD 15-04- 2028	1,00,00,00,000.00	1,02,95,20,000.00	0.59	1,00,00,00,000.00	1,00,51,63,000.00	0.64
131	7.74% POWER FINANCE CORPORATION 20-01- 2022	50,00,00,000.00	50,31,62,500.00	0.29	50,00,00,000.00	50,15,68,000.00	0.32
132	7.74% SBI PERPETUAL	49,40,00,000.00	49,54,35,564.00	0.28	49,40,00,000.00	48,80,84,844.00	0.31
133	7.75% BANK OF BARODA TIER II (CALL 2020) 21-10- 2020	75,00,00,000.00	74,72,56,500.00	0.43	0.00	0.00	0.00
134	7.75% HDFC LIMITED 13- 06-2022	1,15,00,00,000.00	1,15,02,03,550.00	0.66	0.00	0.00	0.00
135	7.75% IRFC LTD 15-04- 2022	90,00,00,000.00	91,93,58,100.00	0.53	90,00,00,000.00	90,99,27,900.00	0.58
136	7.75% LIC HOUSING FINANCE LTD 22-11-2027	25,00,00,000.00	24,88,36,250.00	0.14	25,00,00,000.00	24,75,75,000.00	0.16
137	7.75% LIC HOUSING FINANCE LTD 22-07-2024	25,00,00,000.00	24,96,87,000.00	0.14	25,00,00,000.00	24,90,30,750.00	0.16
138	7.75 % PFC GOI 2027 22-02-2027	20,00,00,000.00	20,17,20,600.00	0.12	20,00,00,000.00	20,24,75,600.00	0.13
139	7.75% SBI BASEL III AT1 BONDS 20-09-2026	75,00,00,000.00	74,46,66,000.00	0.43	75,00,00,000.00	74,38,11,750.00	0.48
140	7.75% SIDBI 27-10-2025	30,00,00,000.00	29,97,67,500.00	0.17	30,00,00,000.00	30,06,03,000.00	0.19
141	7.75% TATA CAPITAL FINANCIAL SERVICES	50,00,00,000.00	49,77,62,000.00	0.28	50,00,00,000.00	49,45,10,500.00	0.32
142	7.76% TATA STEEL 20-09-2022	50,00,00,000.00	50,08,51,000.00	0.29	50,00,00,000.00	48,99,42,500.00	0.31
143	7.77% HDFC 28-06-2027	25,00,00,000.00	24,86,32,250.00	0.14	25,00,00,000.00	24,86,52,250.00	0.16
144	7.77% INDIA INFRADEBT LIMITED SECURED	50,00,00,000.00	49,81,53,000.00	0.29	50,00,00,000.00	49,44,09,000.00	0.32
145	7.78% NABARD 29-03- 2028	40,00,00,000.00	41,26,17,600.00	0.24	25,00,00,000.00	25,19,56,500.00	0.16
146	7.79% BAJAJ FINANCE LIMITED 20-09-2022	50,00,00,000.00	49,89,82,500.00	0.29	0.00	0.00	0.00
147	7.79% HDFC 24-11-2032	50,00,00,000.00	50,12,04,500.00	0.29	50,00,00,000.00	49,37,57,000.00	0.32
148	7.79% POWER FINANCE CORPORATION	50,00,00,000.00	50,65,41,000.00	0.29	50,00,00,000.00	50,35,06,000.00	0.32
149	7.79 % RELIANCE INDUSTRIES LIMITED	3,40,00,00,000.00	3,46,08,43,000.00	1.98	0.00	0.00	0.00
150	7.80% HDFC 06-09-2032	75,00,00,000.00	75,21,77,250.00	0.43	50,00,00,000.00	49,41,41,000.00	0.32
151	7.80% HDFC LIMITED 03- 05-2022	1,25,00,00,000.00	1,25,44,75,000.00	0.72	0.00	0.00	0.00
152	7.80% NATIONAL HIGHWAY AUTHORITY OF	80,00,00,000.00	81,05,27,200.00	0.46	80,00,00,000.00	80,92,44,800.00	0.52
153	7.81% SBI TIER II 02-11- 2028 (CALL 2022)	75,00,00,000.00	75,64,74,000.00	0.43	0.00	0.00	0.00
154	7.82% LIC HOUSING FINANCE LTD 10-11-2022	75,00,00,000.00	75,54,85,500.00	0.43	75,00,00,000.00	74,30,85,750.00	0.48
155	7.82% PFC LTD 06-03- 2028	1,50,00,00,000.00	1,55,72,98,500.00	0.89	1,50,00,00,000.00	1,51,46,32,500.00	0.97
156	7.83% INDIAN RAILWAY FINANCE CORP LTD 2027	40,00,00,000.00	40,33,60,000.00	0.23	40,00,00,000.00	40,39,11,200.00	0.26
157	7.84% HDFC BANK BASEL III PERPETUAL BONDS 20	29,00,00,000.00	28,54,37,430.00	0.16	25,00,00,000.00	24,36,85,250.00	0.16
158	7.85% BAJAJ FINANCE LIMITED 11-09-2028	25,00,00,000.00	24,89,98,500.00	0.14	0.00	0.00	0.00

159	7.85% IRFC LTD 04-07-2024	50,00,00,000.00	51,54,75,000.00	0.29	50,00,00,000.00	50,92,21,000.00	0.33
160	7.85% LIC HOUSING FINANCE LTD 10-08-2020	30,00,00,000.00	30,26,80,800.00	0.17	30,00,00,000.00	29,78,54,700.00	0.19
161	7.60% ICICI BANK LTD 2022-07-10-2022 INFRA	0.00	0.00	0.00	1,08,80,00,000.00	1,08,54,24,704.00	0.69
162	7.60% POWER FINANCE CORPORATION LIMITED	25,00,00,000.00	25,33,06,500.00	0.14	0.00	0.00	0.00
163	7.60 % PFC 2027 20-02-2027	5,00,00,000.00	5,02,18,550.00	0.03	5,00,00,000.00	5,03,54,150.00	0.03
164	7.60%-THDCIL 14-09-2032	25,00,00,000.00	24,51,70,750.00	0.14	25,00,00,000.00	24,41,53,250.00	0.16
165	7.62 % EXIM BANK 2026 04-06-2026	10,00,00,000.00	10,01,68,000.00	0.06	10,00,00,000.00	10,03,12,700.00	0.06
166	7.62% NABARD BONDS SERIES 20124-04-2020	1,50,00,00,000.00	1,49,91,76,500.00	0.86	0.00	0.00	0.00
167	7.62% PFC LTD 15-07- 2022	60,00,00,000.00	60,91,12,800.00	0.35	0.00	0.00	0.00
168	7.63% GRASIM INDUSTRIES LIMITED 04- 10-10-2020	75,00,00,000.00	75,14,00,250.00	0.43	75,00,00,000.00	74,63,96,250.00	0.48
169	7.63% ICICI BANK INFRA 10-10-2020	75,00,00,000.00	74,95,57,500.00	0.43	50,00,00,000.00	50,20,59,000.00	0.32
170	7.63 % KOTAK MAHINDRA BANK LIMITED 04-10-2020	75,00,00,000.00	74,95,34,250.00	0.43	75,00,00,000.00	74,76,30,750.00	0.48
171	7.63 % POWER FINANCE CORP 2026 14-08-2026	0.00	0.00	0.00	25,00,00,000.00	25,00,90,750.00	0.16
172	7.64% AXIS BANK INFRA 07-02-2024	75,00,00,000.00	75,02,18,250.00	0.43	0.00	0.00	0.00
173	7.64% FCI 12.12.2029	1,10,00,00,000.00	1,09,84,06,100.00	0.63	1,10,00,00,000.00	1,09,31,99,800.00	0.70
174	7.64 % IRFC BONDS SERIES 20124-04-2020	75,00,00,000.00	76,53,61,500.00	0.44	50,00,00,000.00	49,77,25,000.00	0.32
175	7.64% LIC HOUSING FINANCE LIMITED 26-07- 2022	25,00,00,000.00	24,90,35,750.00	0.14	0.00	0.00	0.00
176	7.64% PFC LTD 22-02- 2022	50,00,00,000.00	50,78,14,500.00	0.29	50,00,00,000.00	50,07,54,500.00	0.32
177	7.65% AXIS BANK 20-04-2027	40,00,00,000.00	39,92,76,000.00	0.23	50,00,00,000.00	49,92,42,000.00	0.32
178	7.65% IRFC LIMITED 30-12- 2022	60,00,00,000.00	60,72,50,400.00	0.35	60,00,00,000.00	60,21,02,400.00	0.39
179	7.65% IRFC 18-04-2033	10,00,00,000.00	10,15,10,100.00	0.06	10,00,00,000.00	10,03,83,900.00	0.06
180	7.65% NABFID 22-12-2038	75,00,00,000.00	76,67,44,500.00	0.44	0.00	0.00	0.00
181	7.67% INDIAN RAILWAY FINANCE CORP LTD 15- 02-2027	1,25,00,00,000.00	1,27,19,32,500.00	0.73	0.00	0.00	0.00
182	7.67% REC LIMITED 30-11- 2027	30,00,00,000.00	30,62,34,000.00	0.18	30,00,00,000.00	29,90,41,800.00	0.19
183	7.68% CANARA BANK INFRA 20-11-2022	1,00,00,00,000.00	1,02,00,05,000.00	0.58	0.00	0.00	0.00
184	7.68% INDIAN RENEWABLE ENERGY	25,00,00,000.00	25,13,74,500.00	0.14	0.00	0.00	0.00
185	7.68% NABARD 30-04- 2026	25,00,00,000.00	25,05,98,250.00	0.14	0.00	0.00	0.00
186	7.68% NEEPCO PSU BONDS 2025 15-11-2025	5,00,00,000.00	4,98,69,100.00	0.03	5,00,00,000.00	4,99,15,450.00	0.03
187	7.68% PFC LTD 15/07/2030	25,00,00,000.00	25,19,34,000.00	0.14	25,00,00,000.00	25,02,66,500.00	0.16
188	7.68% TATA CAPITAL FINANCIAL SERVICES	25,00,00,000.00	24,58,75,000.00	0.14	25,00,00,000.00	24,46,92,000.00	0.16
189	8.06% REC LTD 2028. 27-02-2028	20,00,00,000.00	20,43,28,600.00	0.12	20,00,00,000.00	20,43,50,200.00	0.13
190	8.07 % CANARA BANK BASED ON ADDITIONAL	75,00,00,000.00	74,42,01,000.00	0.43	75,00,00,000.00	74,94,40,500.00	0.48
191	8.09% NLC INDIA LIMITED 20-05-2020	85,00,00,000.00	86,97,47,200.00	0.50	85,00,00,000.00	87,36,99,700.00	0.56
192	8.09% REC 2028. 04-02-2028	90,00,00,000.00	92,03,03,100.00	0.53	90,00,00,000.00	92,06,04,600.00	0.59
193	8.10 % NTPC LIMITED 2026-07-05-2026	6,00,00,000.00	6,07,52,820.00	0.03	6,00,00,000.00	6,09,18,540.00	0.04
194	8.10% SBI PERPETUAL CALL 14-07-2022	35,00,00,000.00	35,91,95,200.00	0.21	0.00	0.00	0.00
195	8.11 % EXIM 2025 02-02-2025	12,70,00,000.00	12,73,76,809.00	0.07	12,70,00,000.00	12,83,47,724.00	0.08
196	8.11 % EXIM BANK 2031 14-07-2031	11,50,00,000.00	11,98,57,025.00	0.07	11,50,00,000.00	11,79,49,175.00	0.08
197	8.11 % RURAL ELECTRIFICATION CORP	30,00,00,000.00	30,16,56,000.00	0.17	30,00,00,000.00	30,34,22,400.00	0.19
198	8.12% NHPC LTD GOI 22-02-2020	15,00,00,000.00	15,47,47,950.00	0.09	15,00,00,000.00	15,60,14,400.00	0.10
199	8.13 % NPCIL 2027 20-02-2027	9,50,00,000.00	9,70,35,280.00	0.06	9,50,00,000.00	9,69,97,470.00	0.06
200	8.13 % NPCIL 2028 20-02-2028	7,00,00,000.00	7,19,40,610.00	0.04	7,00,00,000.00	7,17,74,360.00	0.05
201	8.13 % NPCIL 2029 20-02-2029	7,00,00,000.00	7,23,51,160.00	0.04	7,00,00,000.00	7,22,93,060.00	0.05
202	8.13 % NPCIL 2030 20-02-2030	7,00,00,000.00	7,32,26,300.00	0.04	7,00,00,000.00	7,21,81,060.00	0.05
203	8.13 % NPCIL 2031 20-02-2031	7,00,00,000.00	7,36,43,710.00	0.04	7,00,00,000.00	7,24,10,870.00	0.05
204	8.14 % NPCIL 2026 25-02-2026	10,00,00,000.00	10,13,33,300.00	0.06	10,00,00,000.00	10,16,55,900.00	0.07
205	8.14 % NPCIL 2027 25-02-2027	21,50,00,000.00	21,96,54,965.00	0.13	21,50,00,000.00	21,95,87,455.00	0.14
206	8.14 % NPCIL 2028 25-02-2028	15,00,00,000.00	15,42,00,300.00	0.09	15,00,00,000.00	15,38,56,950.00	0.10
207	8.14 % NPCIL 2029 25-02-2029	10,00,00,000.00	10,34,08,700.00	0.06	10,00,00,000.00	10,33,32,700.00	0.07
208	8.14 % NPCIL 2030 25-02-2030	19,00,00,000.00	19,88,38,420.00	0.11	19,00,00,000.00	19,60,16,730.00	0.13
209	8.15 % EXIM BANK 2025 05-02-2025	20,00,00,000.00	20,07,50,000.00	0.11	20,00,00,000.00	20,23,92,200.00	0.13
210	8.15 % EXIM 2030 04-04-2030	35,00,00,000.00	36,30,31,200.00	0.21	35,00,00,000.00	35,84,97,650.00	0.23
211	8.15% NABARD GOI 20-02-2020	1,10,00,00,000.00	1,12,99,91,500.00	0.65	1,10,00,00,000.00	1,13,70,94,200.00	0.73
212	8.15% TATA AIG 27-09- 2022	75,00,00,000.00	74,52,12,000.00	0.43	0.00	0.00	0.00
213	8.18 % EXIM 2025 07-12-2025	5,00,00,000.00	5,03,79,400.00	0.03	5,00,00,000.00	5,08,28,050.00	0.03

214	8.18% NABARD 06-10-2022	35,00,00,000.00	35,95,52,550.00	0.21	35,00,00,000.00	36,07,19,450.00	0.23
215	8.19 % NTPC LIMITED 09.05.15.10.2025	0.00	0.00	0.00	7,40,00,000.00	7,52,89,968.00	0.05
216	8.20% NABARD GOI 2028. 00-03-2023	25,00,00,000.00	25,60,20,250.00	0.15	25,00,00,000.00	25,69,98,000.00	0.16
217	7.85 % POWER FINANCE CORPORATION LTD 2022	70,00,00,000.00	71,08,79,400.00	0.41	95,00,00,000.00	96,32,24,000.00	0.62
218	7.86% HDFC 25-05-2032	50,00,00,000.00	50,33,43,000.00	0.29	50,00,00,000.00	49,63,29,000.00	0.32
219	7.86% HDFC BANK TIER II 09-10-2022	75,00,00,000.00	75,33,36,000.00	0.43	0.00	0.00	0.00
220	7.86% PFC LTD 12-04- 2022	50,00,00,000.00	50,79,34,500.00	0.29	0.00	0.00	0.00
221	7.87% BAJAJ FINANCE 08- 03-2024	50,00,00,000.00	50,18,29,000.00	0.29	0.00	0.00	0.00
222	7.88% AXIS BANK LTD TIER II 12-10-2022	2,20,00,00,000.00	2,21,35,45,400.00	1.27	2,20,00,00,000.00	2,18,47,84,800.00	1.40
223	7.88% BANK OF BARODA BASEL III AT 4 BONDS	38,00,00,000.00	37,48,32,760.00	0.21	30,00,00,000.00	29,44,28,700.00	0.19
224	7.89% BAJAJ HOUSING FINANCE LIMITED 08-08- 2022	25,00,00,000.00	25,02,28,750.00	0.14	25,00,00,000.00	24,77,16,500.00	0.16
225	7.89% POWER GRID CORPORATION 2027	50,00,00,000.00	50,54,06,500.00	0.29	50,00,00,000.00	50,55,26,500.00	0.32
226	7.89% REC LIMITED 30-03- 2022	85,00,00,000.00	86,49,41,300.00	0.49	0.00	0.00	0.00
227	7.89% TCFSL NCD E SERIES 26-07-2027	40,00,00,000.00	39,59,71,200.00	0.23	40,00,00,000.00	39,46,68,400.00	0.25
228	7.90% BAJAJ FINANCE LIMITED 12-04-2022	15,00,00,000.00	14,97,85,050.00	0.09	0.00	0.00	0.00
229	7.90% JAMNAGAR UTILITIES & POWER	25,00,00,000.00	25,10,16,000.00	0.14	0.00	0.00	0.00
230	7.90% LIC HOUSING FINANCE LTD 22-06-2027	75,00,00,000.00	75,20,92,500.00	0.43	75,00,00,000.00	74,72,53,500.00	0.48
231	7.90% LIC HOUSING FINANCE LTD 08-05-2024	20,00,00,000.00	19,98,87,400.00	0.11	20,00,00,000.00	19,99,03,800.00	0.13
232	7.90% RELIANCE PORTS & TERMINALS LTD 2026	5,00,00,000.00	4,99,77,700.00	0.03	5,00,00,000.00	4,98,73,350.00	0.03
233	7.94% EXPORT IMPORT 2022-22/05/2022	0.00	0.00	0.00	20,00,00,000.00	19,99,80,000.00	0.13
234	7.95% BAJAJ FINANCE LIMITED 25-10-2027	25,00,00,000.00	24,90,62,250.00	0.14	25,00,00,000.00	24,84,24,500.00	0.16
235	7.95% BANK OF BARODA BASEL III ADDITIONAL	25,00,00,000.00	24,79,12,250.00	0.14	25,00,00,000.00	24,69,09,250.00	0.16
236	7.95% HDFC BANK 2026 24-06-2022 INFRA BOND	52,00,00,000.00	52,09,65,640.00	0.30	52,00,00,000.00	52,34,51,760.00	0.34
237	7.95% LIC HOUSING FINANCE 24-02-2022	5,00,00,000.00	5,08,11,900.00	0.03	0.00	0.00	0.00
238	7.95 % REC LTD 2027 12-03-2027	0.00	0.00	0.00	4,00,00,000.00	4,06,66,120.00	0.03
239	7.95% RELIANCE PORTS & TERMINALS LTD 2026	5,00,00,000.00	5,00,31,600.00	0.03	5,00,00,000.00	4,99,47,750.00	0.03
240	7.97% HDFC LTD 17-02- 2022	1,00,00,00,000.00	1,01,40,76,000.00	0.58	1,00,00,00,000.00	1,00,28,07,000.00	0.64
241	7.97% LIC HOUSING FINANCE LTD 28-04-2022	40,00,00,000.00	40,34,67,200.00	0.23	40,00,00,000.00	39,77,86,000.00	0.25
242	7.98% BAJAJ HOUSING FINANCE LTD SECURED	25,00,00,000.00	25,03,58,250.00	0.14	25,00,00,000.00	24,85,11,500.00	0.16
243	7.98% NIIF IFL 24-02-2028	25,00,00,000.00	24,99,28,750.00	0.14	25,00,00,000.00	24,83,26,000.00	0.16
244	7.995% NIIF IFL 24 AUGUST 2027	25,00,00,000.00	25,00,31,000.00	0.14	25,00,00,000.00	24,85,88,500.00	0.16
245	7.99% CANARA BANK BASEL III ADDITIONAL	50,00,00,000.00	49,34,61,000.00	0.28	50,00,00,000.00	49,71,07,500.00	0.32
246	7.99% SBI 28.06.2029	0.00	0.00	0.00	1,30,00,00,000.00	1,31,29,87,000.00	0.84
247	8.00% BAJAJ FINANCE LIMITED 17-10-2022	75,00,00,000.00	75,10,94,250.00	0.43	0.00	0.00	0.00
248	8.00% HDFC 27-07-2032	1,00,00,00,000.00	1,01,48,74,000.00	0.58	75,00,00,000.00	75,09,38,250.00	0.48
249	8.00% RELIANCE INDUSTRIES LIMITED LTD	0.00	0.00	0.00	30,00,00,000.00	29,99,74,500.00	0.19
250	8.00% RELIANCE INDUSTRIES LTD 2022	0.00	0.00	0.00	50,00,00,000.00	49,99,67,500.00	0.32
251	8.00% TATA CAPITAL HOUSING FINANCE	25,00,00,000.00	24,96,82,000.00	0.14	25,00,00,000.00	24,78,66,250.00	0.16
252	7.7250% LARSEN & TOURBO LIMITED 28-04- 2022	35,00,00,000.00	35,17,74,850.00	0.20	10,00,00,000.00	10,00,36,800.00	0.06
253	8.48 % LIC HOUSING FINANCE LTD 2025	13,00,00,000.00	13,08,02,490.00	0.07	13,00,00,000.00	13,10,21,280.00	0.08
254	8.48 % PFC 2024 00-10-2024	5,00,00,000.00	5,02,08,750.00	0.03	5,00,00,000.00	5,05,79,000.00	0.03
255	8.49% NATIONAL HIGHWAYS AUTHORITY	35,00,00,000.00	36,38,77,500.00	0.21	35,00,00,000.00	36,49,68,100.00	0.23
256	8.49% NTPC LTD 2025 25-03-2025	75,56,02,500.00	30,46,19,636.67	0.17	75,56,02,500.00	61,21,44,564.95	0.39
257	8.50% BANK OF BARODA BASEL III AT 4 BONDS	24,60,00,000.00	24,61,66,788.00	0.14	24,60,00,000.00	25,51,31,274.00	0.16
258	8.50% CANARA BANK BASEL III ADDITIONAL	39,40,00,000.00	39,31,24,532.00	0.22	39,40,00,000.00	39,64,14,432.00	0.25
259	8.50 % EXPORT IMPORT BANK 2022-26/04/2022	0.00	0.00	0.00	2,00,00,000.00	2,00,03,920.00	0.01
260	8.50 % EXPORT IMPORT 2022-08/07/2022	0.00	0.00	0.00	9,00,00,000.00	9,02,22,210.00	0.06
261	8.50 % IRFC 2023 06-10-2022	0.00	0.00	0.00	80,00,000.00	80,74,848.00	0.01
262	8.50% LIC HOUSING FINANCE 2025-20-08-2025	5,00,00,000.00	5,03,21,400.00	0.03	5,00,00,000.00	5,04,13,850.00	0.03
263	8.50% LIC HOUSING FINANCE LTD 2025	15,00,00,000.00	15,09,85,650.00	0.09	15,00,00,000.00	15,12,27,600.00	0.10
264	8.50 % NHPC 2023 14-07-2022	0.00	0.00	0.00	2,70,00,000.00	2,70,63,396.00	0.02
265	8.50 % NHPC 2024 14-07-2024	17,70,00,000.00	17,72,75,589.00	0.10	17,70,00,000.00	17,85,70,698.00	0.11
266	8.50 % NHPC 2025 14-07-2025	7,70,00,000.00	7,78,15,815.00	0.04	7,70,00,000.00	7,85,10,663.00	0.05
267	8.50 % NHPC 2026 14-07-2026	3,70,00,000.00	3,76,97,302.00	0.02	3,70,00,000.00	3,80,38,109.00	0.02
268	8.50 % NHPC 2027 14-07-2027	0.00	0.00	0.00	14,70,00,000.00	15,20,54,742.00	0.10

269	8.50 % NHPC 2028 14.07.2028	12,70,00,000.00	13,16,63,313.00	0.08	12,70,00,000.00	13,23,86,959.00	0.08
270	8.50 % NHPC 2029 14.07.2029	7,70,00,000.00	8,02,71,114.00	0.05	7,70,00,000.00	8,10,43,809.00	0.05
271	8.50 % NHPC 2030 14.07.2030	12,70,00,000.00	13,41,78,802.00	0.08	12,70,00,000.00	13,34,02,959.00	0.09
272	8.20% NABARD GOI 2028. 16.03.2028	50,00,00,000.00	51,21,02,500.00	0.29	50,00,00,000.00	51,40,52,500.00	0.33
273	8.20 % POWER FINANCE CORP LTD 2025 10.03.2025	0.00	0.00	0.00	25,00,00,000.00	25,26,16,250.00	0.16
274	8.20% POWER GRID CORP LTD 2026	1,00,00,000.00	1,03,95,670.00	0.01	1,00,00,000.00	1,02,99,090.00	0.01
275	8.20% POWER GRID CORP LTD 2027	5,00,00,000.00	5,01,45,500.00	0.03	5,00,00,000.00	5,05,01,600.00	0.03
276	8.20% SBI BASEL III AT1 BONDS 04.03.2026	59,00,00,000.00	60,78,22,720.00	0.35	59,00,00,000.00	58,93,74,010.00	0.38
277	8.22% NABARD GOI 2028. 05.03.2028	25,00,00,000.00	25,61,33,750.00	0.15	25,00,00,000.00	25,71,54,500.00	0.16
278	8.23% IRFC LTD 09.03.2026	85,00,00,000.00	87,63,56,800.00	0.50	85,00,00,000.00	88,05,04,800.00	0.56
279	8.23 % REC LTD 2025 03.04.2025	2,80,00,000.00	2,80,99,624.00	0.02	29,50,00,000.00	29,82,60,045.00	0.19
280	8.24% CANARA BANK BASEL III	24,00,00,000.00	24,09,15,360.00	0.14	24,00,00,000.00	24,06,27,360.00	0.15
281	8.24% NABARD GOI 03.03.2026	1,50,00,00,000.00	1,54,62,72,000.00	0.88	1,50,00,00,000.00	1,55,68,54,500.00	1.00
282	8.24% POWER GRID CORPORATION LTD 08.09.2025	1,10,00,00,000.00	1,13,95,54,900.00	0.65	1,10,00,00,000.00	1,14,46,00,600.00	0.73
283	8.25 % EXIM 2025 08.09.2025	15,00,00,000.00	15,11,11,200.00	0.09	15,00,00,000.00	15,25,30,800.00	0.10
284	8.27% NATIONAL HIGHWAY AUTHORITY OF INDIA	1,10,00,00,000.00	1,13,53,05,600.00	0.65	1,10,00,00,000.00	1,13,70,18,300.00	0.73
285	8.27 % RURAL ELECTRIFICATION CORPORATION LTD 08.09.2025	0.00	0.00	0.00	25,00,00,000.00	25,29,72,250.00	0.16
286	8.30% INDIAN RAILWAY FINANCE CORPORATION LTD 15.04.2026	25,00,00,000.00	25,84,35,000.00	0.15	25,00,00,000.00	25,97,70,750.00	0.17
287	8.30% NTPC LTD 15.04.2026	55,00,00,000.00	56,87,35,200.00	0.33	50,00,00,000.00	51,91,18,000.00	0.33
288	8.30 % REC 2025 10.04.2025	2,00,00,000.00	2,01,13,220.00	0.01	2,00,00,000.00	2,02,63,480.00	0.01
289	8.32 % HDFC LTD 2026 04.05.2026	5,00,00,000.00	5,02,37,200.00	0.03	5,00,00,000.00	5,05,30,100.00	0.03
290	8.32 % POWER GRID CORP LTD 2025 04.05.2025	10,00,00,000.00	10,12,08,300.00	0.06	10,00,00,000.00	10,17,53,200.00	0.07
291	8.32 % TATA SONS 2023 04.05.2023	0.00	0.00	0.00	5,00,00,000.00	4,99,77,700.00	0.03
292	8.34% SBI PERPETUAL CALL 10.04.2024	25,00,00,000.00	25,41,08,500.00	0.15	0.00	0.00	0.00
293	8.35% IRFC LTD 13.03.2026	75,00,00,000.00	77,66,85,750.00	0.44	75,00,00,000.00	78,09,46,500.00	0.50
294	8.36% NATIONAL HIGHWAY AUTHORITY OF INDIA	20,00,00,000.00	20,72,54,000.00	0.12	20,00,00,000.00	20,76,54,000.00	0.13
295	8.36% POWER GRID CORPORATION LTD 04.07.2025	1,50,00,00,000.00	1,53,03,81,000.00	0.88	1,50,00,00,000.00	1,53,90,78,000.00	0.99
296	8.3750 % EXIM 2025 04.07.2025	27,00,00,000.00	27,21,78,360.00	0.16	27,00,00,000.00	27,49,56,660.00	0.18
297	8.37% HOUSING & URBAN DEVELOPMENT FINANCE LTD 04/05/2023	75,00,00,000.00	78,16,86,750.00	0.45	75,00,00,000.00	78,48,52,500.00	0.50
298	8.37 % LIC HOUSING FINANCE 2023 04/05/2023	0.00	0.00	0.00	5,00,00,000.00	5,00,26,600.00	0.03
299	8.37% NATIONAL HIGHWAY AUTHORITY OF INDIA	10,00,00,000.00	10,34,58,000.00	0.06	10,00,00,000.00	10,36,95,800.00	0.07
300	8.38% HOUSING & URBAN DEVELOPMENT FINANCE LTD 04/05/2023	50,00,00,000.00	52,07,41,500.00	0.30	50,00,00,000.00	52,29,51,500.00	0.33
301	8.39% POWER FINANCE CORP LTD 2025	13,40,00,000.00	13,49,27,816.00	0.08	13,40,00,000.00	13,59,81,860.00	0.09
302	8.40 % ICICI BANK 2026 13.05.2026 INERA BOND	30,00,00,000.00	30,38,07,600.00	0.17	30,00,00,000.00	30,55,30,500.00	0.20
303	8.40% IRFC LTD 08.04.2026	1,25,00,00,000.00	1,29,53,02,500.00	0.74	1,25,00,00,000.00	1,30,30,38,750.00	0.83
304	8.40 % NPCIL 2025 08.11.2025	7,00,00,000.00	7,10,53,920.00	0.04	7,00,00,000.00	7,14,34,790.00	0.05
305	8.40 % NPCIL 2026 08.11.2026	7,00,00,000.00	7,16,85,740.00	0.04	7,00,00,000.00	7,19,52,300.00	0.05
306	8.40 % NPCIL 2027 08.11.2027	7,00,00,000.00	7,24,07,860.00	0.04	7,00,00,000.00	7,23,07,060.00	0.05
307	8.40 % NPCIL 2028 08.11.2028	7,00,00,000.00	7,29,39,440.00	0.04	7,00,00,000.00	7,28,22,470.00	0.05
308	8.40 % NPCIL 2029 08.11.2029	27,60,00,000.00	28,96,18,116.00	0.17	27,60,00,000.00	28,96,53,996.00	0.19
309	8.40 % POWER GRID CORP LTD 2024	4,40,00,000.00	4,40,08,712.00	0.03	4,40,00,000.00	4,42,81,600.00	0.03
310	8.01% REC LTD 2028. 04.03.2028	35,00,00,000.00	35,69,68,850.00	0.20	35,00,00,000.00	35,68,87,300.00	0.23
311	8.02 % EXIM 2025 08.10.2025	7,00,00,000.00	7,03,31,170.00	0.04	7,00,00,000.00	7,08,56,590.00	0.05
312	8.03% TATA STEEL LIMITED 05.03.2026	25,00,00,000.00	25,23,04,750.00	0.14	0.00	0.00	0.00
313	8.04% NIIF INFRASTRUCTURE CORPORATION LTD 09.10.2026	25,00,00,000.00	25,12,03,500.00	0.14	25,00,00,000.00	24,76,33,750.00	0.16
314	8.05% THE GREAT EASTERN SHIPPING CORPORATION LTD 09.10.2026	45,00,00,000.00	44,80,82,550.00	0.26	45,00,00,000.00	44,31,48,750.00	0.28
315	8.05% HDFC LTD 09.10.2026	50,00,00,000.00	50,31,14,500.00	0.29	50,00,00,000.00	50,31,01,000.00	0.32
316	8.06 % REC 2023 04.05.2023	0.00	0.00	0.00	9,00,00,000.00	9,00,39,240.00	0.06
317	9.05% HOUSING DEVELOPMENT FINANCE CORP LTD 2025 08.10.2025	0.00	0.00	0.00	1,15,00,00,000.00	1,15,75,37,100.00	0.74
318	9.05% HDFC LIMITED 08.10.2025	35,00,00,000.00	36,47,10,500.00	0.21	35,00,00,000.00	36,54,92,750.00	0.23
319	9.05% RELIANCE INDUSTRIES LIMITED 08.10.2025	55,00,00,000.00	57,98,94,700.00	0.33	55,00,00,000.00	58,20,62,250.00	0.37
320	9.08% LIC HOUSING FINANCE LIMITED 2025 04.03.2025	45,00,00,000.00	47,00,34,900.00	0.27	45,00,00,000.00	46,88,46,000.00	0.30
321	9.09 % IRFC 2026 04.03.2026	10,00,00,000.00	10,33,29,300.00	0.06	10,00,00,000.00	10,44,87,600.00	0.07
322	9.09 % IRFC 2026 08.03.2026	3,40,00,000.00	3,51,29,276.00	0.02	3,40,00,000.00	3,55,23,472.00	0.02
323	9.10% I SEC PD 2025 08.04.2025	10,00,00,000.00	10,07,81,900.00	0.06	10,00,00,000.00	10,15,19,400.00	0.07

324	9.15% ICICI BANK 2024 06.08.2024 INFRA BOND	18,00,00,000.00	18,08,61,120.00	0.10	18,00,00,000.00	18,28,74,240.00	0.12
325	9.15% ICICI BANK PERPETUAL BOND 2022	0.00	0.00	0.00	20,00,00,000.00	20,12,00,600.00	0.13
326	9.17% NTPC LIMITED 2024.02.20.2024	9,00,00,000.00	9,05,68,170.00	0.05	9,00,00,000.00	9,16,63,650.00	0.06
327	9.18% NUCLER POWER CORPORATION 2025	4,80,00,000.00	4,86,48,816.00	0.03	4,80,00,000.00	4,93,11,504.00	0.03
328	9.18% NUCLER POWER CORPORATION 2026	9,80,00,000.00	10,08,75,124.00	0.06	9,80,00,000.00	10,20,65,628.00	0.07
329	8.50% SBI PERPETUAL BOND	20,00,00,000.00	19,82,00,200.00	0.11	25,00,00,000.00	25,09,50,250.00	0.16
330	8.50 % TATA SONS LIMITED 2025.02.04.2025	0.00	0.00	0.00	15,00,00,000.00	14,91,76,950.00	0.10
331	8.52% HOUSING & URBAN DEVELOPMENT	30,00,00,000.00	31,21,47,300.00	0.18	30,00,00,000.00	31,44,03,900.00	0.20
332	8.52 % LIC HOUSING FINANCE LTD. 2025	15,00,00,000.00	15,06,79,500.00	0.09	15,00,00,000.00	15,14,34,300.00	0.10
333	8.54 % NHPC 2026 06.11.2026	4,60,00,000.00	4,70,71,110.00	0.03	4,60,00,000.00	4,74,74,530.00	0.03
334	8.54% NHPC LIMITED 0000.06.11.2000	15,00,00,000.00	15,61,32,450.00	0.09	15,00,00,000.00	15,69,85,650.00	0.10
335	8.54 % NHPC LIMITED 2025.06.11.2025	12,90,00,000.00	13,08,48,054.00	0.07	12,90,00,000.00	13,20,26,211.00	0.08
336	8.54 % NHPC LIMITED 2020.06.11.2020	5,00,00,000.00	5,23,32,750.00	0.03	5,00,00,000.00	5,28,46,950.00	0.03
337	8.54% REC LIMITED 15.11.2020	50,00,00,000.00	52,14,64,500.00	0.30	50,00,00,000.00	52,21,07,500.00	0.33
338	8.55% IRFC LTD 2029 04.09.2029	25,00,00,000.00	26,07,93,000.00	0.15	25,00,00,000.00	26,25,47,000.00	0.17
339	8.55 % LIC HOUSING FINANCE LTD 2025	20,00,00,000.00	20,13,76,800.00	0.12	20,00,00,000.00	20,18,41,000.00	0.13
340	8.57% PNB HOUSING FINANCE LTD. 2022	0.00	0.00	0.00	30,00,00,000.00	29,79,33,000.00	0.19
341	8.57% REC 2024 04.10.2024	35,00,00,000.00	35,22,71,150.00	0.20	35,00,00,000.00	35,55,90,200.00	0.23
342	8.58% HOUSING & URBAN DEVELOPMENT	25,00,00,000.00	26,24,67,250.00	0.15	25,00,00,000.00	26,38,94,250.00	0.17
343	8.59% PNB CALL 27 SEP 2020 PERPETUAL	4,00,00,000.00	3,95,60,560.00	0.02	0.00	0.00	0.00
344	8.60% AXIS BANK 00.10.2020	30,00,00,000.00	30,97,39,800.00	0.18	20,00,00,000.00	20,68,78,600.00	0.13
345	8.60% PUNJAB NATIONAL BANK PERPETUAL AT 1	23,80,00,000.00	23,72,76,956.00	0.14	23,80,00,000.00	24,58,04,734.00	0.16
346	8.62% NABARD 11.02.2024	10,00,00,000.00	10,81,52,400.00	0.06	10,00,00,000.00	10,65,55,000.00	0.07
347	8.65 % IRFC 2024 15.04.2024	0.00	0.00	0.00	5,00,00,000.00	5,04,85,000.00	0.03
348	8.65% NABARD GOI 2028. 08.06.2028	60,00,00,000.00	62,47,35,000.00	0.36	60,00,00,000.00	62,88,04,200.00	0.40
349	8.65% NHPC LIMITED 00.03.2020	65,00,00,000.00	48,19,36,650.00	0.28	65,00,00,000.00	57,62,45,800.00	0.37
350	8.65 % POWER FINANCE CORPORATION 2024	0.00	0.00	0.00	19,00,00,000.00	19,27,89,580.00	0.12
351	8.65% RELIANCE INDUSTRIES LTD	25,00,00,000.00	26,01,77,750.00	0.15	25,00,00,000.00	26,04,60,250.00	0.17
352	8.70% BANK OF BARODA PERPETUAL BOND	55,00,00,000.00	54,14,09,000.00	0.31	55,00,00,000.00	54,98,17,400.00	0.35
353	8.70% LIC HOUSING FINANCE LTD.04.10.2025	25,00,00,000.00	25,28,38,750.00	0.14	25,00,00,000.00	25,32,56,000.00	0.16
354	8.70% PFC 2025 11.05.2025	4,60,00,000.00	4,64,64,508.00	0.03	4,60,00,000.00	4,69,50,176.00	0.03
355	8.70 % POWER GRID CORPORATION 2022	0.00	0.00	0.00	20,00,00,000.00	20,03,39,200.00	0.13
356	8.70 % POWER GRID CORPORATION 2020	15,00,00,000.00	15,64,10,700.00	0.09	15,00,00,000.00	15,68,08,050.00	0.10
357	8.71% IDFC 2024 00.05.2024 INFRA BOND	15,00,00,000.00	14,99,15,700.00	0.09	15,00,00,000.00	15,01,66,800.00	0.10
358	8.75 % IDFC LIMITED 2023 00.07.2023	0.00	0.00	0.00	22,00,00,000.00	22,06,92,340.00	0.14
359	8.75% IRFC 2026 00.11.2026	10,00,00,000.00	10,33,71,800.00	0.06	10,00,00,000.00	10,42,91,400.00	0.07
360	8.75% ICICI SECURITIES RD LTD 2020.11.05.2020	10,00,00,000.00	10,19,07,200.00	0.06	10,00,00,000.00	10,25,59,800.00	0.07
361	8.75% LIC HOUSING FINANCE LTD.00.10.2020	5,00,00,000.00	5,16,74,950.00	0.03	5,00,00,000.00	5,14,23,100.00	0.03
362	8.75% REC 2025 10.07.2025	4,90,00,000.00	4,95,84,227.00	0.03	4,90,00,000.00	5,01,38,760.00	0.03
363	8.75% SBI PERPETUAL BOND.20.00.2024	40,00,00,000.00	39,44,02,400.00	0.23	40,00,00,000.00	40,45,12,800.00	0.26
364	8.78 % NHPC 2024 11.09.2024	0.00	0.00	0.00	4,00,00,000.00	4,03,59,960.00	0.03
365	8.40 % POWER GRID LTD 0007.07.05.2007	5,00,00,000.00	5,12,72,850.00	0.03	5,00,00,000.00	5,14,48,550.00	0.03
366	8.40 % POWER GRID CORPORATION 2020	5,00,00,000.00	5,15,72,150.00	0.03	5,00,00,000.00	5,16,13,550.00	0.03
367	8.40% STATE BANK OF HYDERABAD 2025	25,00,00,000.00	25,11,93,000.00	0.14	25,00,00,000.00	25,26,23,500.00	0.16
368	8.41% HOUSING & URBAN DEVELOPMENT	3,00,00,00,000.00	3,13,10,64,000.00	1.79	3,00,00,00,000.00	3,14,45,73,000.00	2.01
369	8.42% BANK OF BARODA 07.10.2020	0.00	0.00	0.00	75,00,00,000.00	75,39,87,750.00	0.48
370	8.42% HDB FINANCIAL SERVICES LIMITED 2020	10,00,00,000.00	10,01,44,300.00	0.06	10,00,00,000.00	10,02,79,200.00	0.06
371	8.43 % HDFC LTD 2025 04.00.2025	11,70,00,000.00	11,72,58,804.00	0.07	11,70,00,000.00	11,80,03,626.00	0.08
372	8.43% LIC HOUSING FINANCE LTD.10.07.2020	9,50,00,000.00	9,60,28,660.00	0.05	9,50,00,000.00	9,58,62,505.00	0.06
373	8.44% INDIAN BANK AT 1 PERPETUAL BONDS	46,70,00,000.00	46,39,17,333.00	0.27	46,70,00,000.00	47,42,92,205.00	0.30
374	8.45 % HDFC LTD 2026 10.05.2026	6,00,00,000.00	6,04,30,740.00	0.03	6,00,00,000.00	6,08,46,240.00	0.04
375	8.45 % HDFC LTD 2025 05.03.2025	5,00,00,000.00	5,01,87,550.00	0.03	5,00,00,000.00	5,04,55,400.00	0.03
376	8.45% ICICI BANK 2025 04.00.2025 INFRA BOND	10,00,00,000.00	10,07,13,900.00	0.06	10,00,00,000.00	10,13,26,000.00	0.06
377	8.45% INDIA INFRADEBT LIMITED 2020.10.05.2020	20,00,00,000.00	20,16,52,000.00	0.12	20,00,00,000.00	20,22,65,600.00	0.13
378	8.45% IRFC LTD 04.10.2020	1,15,00,00,000.00	1,19,31,22,700.00	0.68	1,20,00,00,000.00	1,24,88,92,800.00	0.80

379	8.45% RELIANCE PORTS AND TERMINAL LTD	0.00	0.00	0.00	40,00,00,000.00	40,06,42,400.00	0.26
380	8.47% LIC HOUSING FINANCE LTD 15/06/2026	5,00,00,000.00	5,05,30,400.00	0.03	5,00,00,000.00	5,05,05,000.00	0.03
381	9.18% NUCLER POWER CORPORATION 2027	4,80,00,000.00	5,02,21,536.00	0.03	4,80,00,000.00	5,06,08,176.00	0.03
382	9.18% NUCLER POWER CORPORATION 2028	4,80,00,000.00	5,09,22,336.00	0.03	4,80,00,000.00	5,11,83,840.00	0.03
383	9.18% NUCLER POWER CORPORATION 2029	4,80,00,000.00	5,15,67,360.00	0.03	4,80,00,000.00	5,18,71,392.00	0.03
384	9.24% HDFC LIMITED 09/12/2024/2024	0.00	0.00	0.00	10,00,00,000.00	10,15,09,600.00	0.07
385	9.25% ICICI BANK LTD 2024 01/06/2024 INFRA	35,00,00,000.00	35,22,62,750.00	0.20	35,00,00,000.00	35,63,81,900.00	0.23
386	9.25% POWER GRID CORPORATION 2027	15,00,00,000.00	15,68,26,500.00	0.09	15,00,00,000.00	15,83,86,050.00	0.10
387	9.25% POWER GRID CORPORATION 2022	0.00	0.00	0.00	2,00,00,000.00	2,02,20,400.00	0.01
388	9.25% POWER GRID CORPORATION 2025	2,50,00,000.00	2,56,67,650.00	0.01	2,50,00,000.00	2,59,94,375.00	0.02
389	9.25% POWER GRID CORPORATION 2026	1,00,00,000.00	1,04,07,320.00	0.01	1,00,00,000.00	1,05,29,730.00	0.01
390	9.25% RELIANCE INDUSTRIES LIMITED	25,00,00,000.00	25,05,38,000.00	0.14	25,00,00,000.00	25,41,78,750.00	0.16
391	9.29% LIC HOUSING FINANCE 2024 05/07/2024	6,00,00,000.00	6,01,54,320.00	0.03	6,00,00,000.00	6,08,39,160.00	0.04
392	9.30% INDIA INFRADEBT LIMITED 2024 10/06/2024	30,00,00,000.00	30,05,72,400.00	0.17	30,00,00,000.00	30,39,34,200.00	0.19
393	9.30% L&T INFRA DEBT FUND 2022 05/08/2022	0.00	0.00	0.00	20,00,00,000.00	20,07,50,400.00	0.13
394	9.30% POWERGRID CORP 2024 01/06/2024	10,00,00,000.00	10,05,69,400.00	0.06	10,00,00,000.00	10,19,22,900.00	0.07
395	9.30% POWERGRID CORP 2022 01/06/2022	30,00,00,000.00	32,33,96,700.00	0.19	30,00,00,000.00	32,63,64,300.00	0.21
396	9.30% TATA SONS 2024 10/06/2024	0.00	0.00	0.00	10,00,00,000.00	10,06,32,800.00	0.06
397	9.34 % HDFC 2024 08/08/2024	35,00,00,000.00	35,13,83,900.00	0.20	35,00,00,000.00	35,65,48,850.00	0.23
398	9.35% ICICI SECURITIES DD LTD 2022 20/01/2022	0.00	0.00	0.00	2,90,00,000.00	2,90,26,593.00	0.02
399	9.35% ICICI SECURITIES DD LTD 2022 11/06/2022	0.00	0.00	0.00	4,20,00,000.00	4,21,20,498.00	0.03
400	9.35% TATA MOTORS LTD 2022 10/11/2022	0.00	0.00	0.00	9,50,00,000.00	9,55,11,100.00	0.06
401	9.36% IDFC LTD. 2024 01/06/2024	5,00,00,000.00	5,01,19,800.00	0.03	5,00,00,000.00	5,04,58,400.00	0.03
402	9.39 % LIC HOUSING FINANCE 2024 03/08/2024	15,00,00,000.00	15,06,88,650.00	0.09	15,00,00,000.00	15,24,85,500.00	0.10
403	9.44% TATA SONS 2024 02/06/2024	0.00	0.00	0.00	10,00,00,000.00	10,07,17,900.00	0.06
404	9.45% SBI PERPETUAL BOND 20 03/2024	0.00	0.00	0.00	30,00,00,000.00	30,33,25,800.00	0.19
405	9.47% LIC HOUSING FINANCE LTD 2024	10,00,00,000.00	10,04,88,300.00	0.06	10,00,00,000.00	10,17,58,100.00	0.07
406	9.50 % HDFC 2024 12/08/2024	4,60,00,000.00	4,61,84,368.00	0.03	4,60,00,000.00	4,69,28,234.00	0.03
407	9.55 % CANARA BANK PERPETUAL 05/03/2025	10,00,00,000.00	10,16,47,400.00	0.06	10,00,00,000.00	10,25,79,300.00	0.07
408	9.55 % HDB FINANCIAL SERVICES LTD 2024	10,00,00,000.00	10,04,33,900.00	0.06	10,00,00,000.00	10,15,42,300.00	0.07
409	9.57% EXPORT IMPORT 2024 10/04/2024	0.00	0.00	0.00	7,00,00,000.00	7,09,03,490.00	0.05
410	9.70% HDB FINANCIAL SERVICES LTD 2024	3,10,00,000.00	3,10,49,166.00	0.02	3,10,00,000.00	3,14,21,352.00	0.02
411	9.71% TATA SONS LIMITED 2022 10/10/2022	0.00	0.00	0.00	10,00,00,000.00	10,09,19,500.00	0.06
412	9.90% ICICI BANK LIMITED PERPETUAL BOND	0.00	0.00	0.00	20,00,00,000.00	20,36,84,200.00	0.13
413	BRITANNIA INDUSTRIES BONUS DEBITURES	1,37,41,000.00	39,64,951.81	0.00	1,37,41,000.00	38,88,867.89	0.00
414	8.80% FCI 2028 22/03/2028	10,00,00,000.00	10,38,07,600.00	0.06	10,00,00,000.00	10,39,05,100.00	0.07
415	8.80% INDIABULLS HOUSING FINANCE	0.00	0.00	0.00	16,00,00,000.00	15,88,06,400.00	0.10
416	8.80% LIC HOUSING FINANCE LTD 05/01/2022	70,00,00,000.00	72,77,65,500.00	0.42	20,00,00,000.00	20,64,81,400.00	0.13
417	8.80 % NTPC 2023 01/01/2023	0.00	0.00	0.00	20,00,00,000.00	20,00,06,200.00	0.13
418	8.80% PFC 2025 15/01/2025	20,00,000.00	20,13,186.00	0.00	20,00,000.00	20,38,118.00	0.00
419	8.80% REC LTD 2024 02/01/2022	75,00,00,000.00	79,10,96,250.00	0.45	75,00,00,000.00	79,39,03,500.00	0.51
420	8.82 % RURAL ELECTRIFICATION	0.00	0.00	0.00	17,70,00,000.00	17,70,36,108.00	0.11
421	8.83 % EXPORT IMPORT BANK OF INDIA 2026	59,00,00,000.00	62,73,42,870.00	0.36	59,00,00,000.00	62,73,50,540.00	0.40
422	8.85 % AXIS BANK 2024 05/12/2024 INFRA BOND	55,00,00,000.00	55,27,82,450.00	0.32	55,00,00,000.00	55,83,77,600.00	0.36
423	8.85% INDIABULLS HOUSING FINANCE LTD	0.00	0.00	0.00	20,00,00,000.00	19,91,80,200.00	0.13
424	8.85% POWER GRID CORPORATION 2022	0.00	0.00	0.00	2,62,50,000.00	2,63,97,446.25	0.02
425	8.85% POWER GRID CORPORATION 2024	6,62,50,000.00	6,66,09,870.00	0.04	6,62,50,000.00	6,73,95,661.25	0.04
426	8.85% POWER GRID CORPORATION 2025	5,00,00,000.00	5,09,07,100.00	0.03	5,00,00,000.00	5,14,07,450.00	0.03
427	8.85% POWER GRID CORPORATION 2027	5,00,00,000.00	5,20,75,750.00	0.03	5,00,00,000.00	5,23,10,450.00	0.03
428	8.85 % TATA SONS 2023 02/05/2023	0.00	0.00	0.00	3,00,00,000.00	3,00,03,210.00	0.02
429	8.85% TATA AIG 10/12/2022	25,00,00,000.00	25,03,27,250.00	0.14	25,00,00,000.00	25,00,03,750.00	0.16
430	8.87% EXIM BANK 2025 12/03/2025	5,00,00,000.00	5,05,14,550.00	0.03	5,00,00,000.00	5,12,37,100.00	0.03
431	8.87% EXIM BANK 2029 20/10/2022	10,00,00,000.00	10,64,95,800.00	0.06	10,00,00,000.00	10,65,22,900.00	0.07
432	8.90% TATA CAPITAL FINANCIAL SERVICES	0.00	0.00	0.00	10,00,00,000.00	10,03,32,700.00	0.06
433	8.92% TATA CAPITAL HOUSING FINANCE LTD	75,00,00,000.00	76,01,88,750.00	0.43	75,00,00,000.00	76,10,03,250.00	0.49

434	8.93% POWER GRID CORP. LTD. 2022	10,00,00,000.00	10,30,87,200.00	0.06	10,00,00,000.00	10,40,85,300.00	0.07
435	8.93% POWER GRID CORP. LTD. 2024	5,00,00,000.00	5,02,92,450.00	0.03	5,00,00,000.00	5,09,21,250.00	0.03
436	8.94 % POWER FINANCE CORPORATION 2022	11,10,00,000.00	11,62,03,680.00	0.07	11,10,00,000.00	11,67,45,249.00	0.07
437	8.95% FCI 01.03.2029	50,00,00,000.00	52,56,98,000.00	0.30	50,00,00,000.00	52,75,07,000.00	0.34
438	8.95% RELIANCE INDUSTRIES LTD	75,00,00,000.00	78,84,49,500.00	0.45	75,00,00,000.00	79,08,44,250.00	0.51
439	8.95% RELIANCE UTILITIES & POWER 2022	0.00	0.00	0.00	24,70,00,000.00	24,70,95,095.00	0.16
440	8.99% BANK OF BARODA DEBT FUND	10,00,00,000.00	10,02,58,600.00	0.06	10,00,00,000.00	10,02,35,100.00	0.06
441	9.00 % GRASIM INDUSTRIES LIMITED	0.00	0.00	0.00	14,50,00,000.00	14,51,77,770.00	0.09
442	9.00 % LIC HOUSING FINANCE 2022 09/04/2022	0.00	0.00	0.00	3,30,00,000.00	3,30,06,105.00	0.02
443	9.00 % PFC 2028 11.03.2028	10,00,00,000.00	10,48,35,800.00	0.06	10,00,00,000.00	10,53,70,800.00	0.07
444	9% TATA POWER COMPANY LTD 21.03.2025	20,00,00,000.00	20,12,82,800.00	0.12	20,00,00,000.00	20,28,08,800.00	0.13
	Total:	1,74,77,80,59,814.95	1,74,79,97,98,510.98	100.00	1,56,57,62,93,214.95	1,56,25,20,08,479.33	100.00
Equity Shares		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	RELIANCE INDUSTRY LIMITED	29,27,204.00	8,69,87,72,126.80	8.30	26,19,606.00	6,10,64,32,566.30	8.35
2	STATE BANK OF INDIA EQUITY	56,03,990.00	4,21,61,61,876.50	4.02	53,47,640.00	2,80,08,26,450.00	3.83
3	SBI LIFE INSURANCE CO LTD	1,96,560.00	29,48,89,140.00	0.28	3,23,995.00	35,67,50,894.50	0.49
4	SIEMENS LIMITED	1,30,108.00	69,92,06,897.40	0.67	82,282.00	27,37,64,556.30	0.37
5	SRF LTD	2,97,789.00	76,24,14,287.25	0.73	2,78,521.00	67,17,50,873.85	0.92
6	SUNDARAM FINANCE LTD	21,791.00	9,01,86,411.70	0.09	0.00	0.00	0.00
7	SUN PHARMACEUTICALS EQUITY	14,96,804.00	2,42,56,45,722.20	2.32	10,13,100.00	99,59,78,610.00	1.36
8	TATA CONSUMER PRODUCTS	1,82,705.00	20,02,81,221.00	0.19	7,17,240.00	50,84,15,574.00	0.70
9	TATA MOTORS LIMITED	12,75,107.00	1,26,59,26,229.60	1.21	14,47,358.00	60,90,48,246.40	0.83
10	TATA STEEL	81,85,862.00	1,27,57,66,592.70	1.22	64,70,280.00	67,61,44,260.00	0.92
11	TATA CONSULTANCY LIMITED	8,45,753.00	3,27,83,92,353.90	3.13	7,65,997.00	2,45,57,09,782.30	3.36
12	TECH MAHINDRA LIMITED	8,03,455.00	1,00,27,92,185.50	0.96	4,76,105.00	52,45,96,294.25	0.72
13	TITAN EQUITY	3,40,157.00	1,29,32,08,882.60	1.23	3,12,261.00	78,53,05,188.90	1.07
14	TORRENT PHARMACEUTICALS LTD	2,95,037.00	76,72,73,222.20	0.73	2,80,698.00	43,14,74,930.70	0.59
15	ULTRATECH CEMENT LIMITED	1,97,263.00	1,92,31,46,576.45	1.84	1,78,063.00	1,35,72,22,895.45	1.86
16	UNITED PHOSPHORUS LIMITED	0.00	0.00	0.00	3,68,167.00	26,42,15,047.55	0.36
17	UNITED SPIRITS LIMITED	5,01,829.00	56,91,99,543.25	0.54	5,64,887.00	42,72,24,038.10	0.58
18	VOLTAS LTD.	0.00	0.00	0.00	3,08,493.00	25,24,24,397.25	0.35
19	JUBILANT FOODWORKS LTD	11,68,710.00	52,45,75,483.50	0.50	0.00	0.00	0.00
20	KOTAK BANK EQUITY	16,80,513.00	3,00,05,55,961.50	2.86	14,32,476.00	2,48,22,66,036.60	3.39
21	LIFE INSURANCE CORPORATION	0.00	0.00	0.00	2,20,725.00	11,79,44,403.75	0.16
22	LARSEN AND TOURBO	13,20,331.00	4,96,95,93,850.90	4.74	12,18,715.00	2,63,75,43,003.00	3.61
23	LTI MINDTREE	88,910.00	43,90,73,144.00	0.42	72,908.00	34,70,16,562.20	0.47
24	MARICO LTD.	9,54,291.00	47,44,73,485.20	0.45	11,46,338.00	55,00,12,972.40	0.75
25	MARUTI EQUITY	1,29,945.00	1,63,73,52,480.75	1.56	1,59,984.00	1,32,66,11,325.60	1.81
26	MAHINDRA & MAHINDRA EQUITY	10,93,557.00	2,10,11,05,741.95	2.01	8,68,993.00	1,00,69,02,189.10	1.38
27	MUTHOOT FINANCE LTD.	2,03,590.00	30,14,04,815.50	0.29	2,56,021.00	25,08,87,778.95	0.34
28	NESTLE (I) LTD	2,23,230.00	58,53,87,190.50	0.56	40,200.00	79,21,20,900.00	1.08
29	NHPC LTD	56,65,754.00	50,82,18,133.80	0.49	81,15,751.00	32,62,53,190.20	0.45
30	NTPC LIMITED	55,41,502.00	1,86,08,36,371.60	1.78	51,80,085.00	90,70,32,883.50	1.24
31	OIL & NATURAL GAS CORPORATION	32,19,109.00	86,28,82,167.45	0.82	19,33,164.00	29,20,04,422.20	0.40
32	PAGE INDUSTRIES LTD	13,755.00	47,38,72,817.25	0.45	7,194.00	27,26,76,340.20	0.37
33	POWER GRID CORPORATION	39,82,985.00	1,10,28,88,546.50	1.05	23,19,974.00	52,36,18,131.80	0.72
34	PI INDUSTRIES LTD.	41,625.00	16,09,86,768.75	0.15	0.00	0.00	0.00
35	POLYCAB INDIA LTD	32,329.00	16,37,46,385.00	0.16	37,285.00	10,73,82,664.25	0.15
36	RURAL ELECTRIFICATION	9,62,699.00	43,41,77,249.00	0.41	0.00	0.00	0.00
37	DIVIS LABORATORIES LTD	0.00	0.00	0.00	55,761.00	15,74,32,819.35	0.22
38	DR. REDDY'S LABORATORIES LIMITED	1,98,102.00	1,21,98,92,305.80	1.16	1,67,004.00	77,20,17,741.00	1.06
39	EICHER MOTORS LIMITED	1,60,262.00	64,41,41,056.60	0.61	1,60,743.00	47,40,06,995.55	0.65
40	GAS AUTHORITY OF INDIA LIMITED	28,74,091.00	52,03,54,175.55	0.50	28,74,091.00	30,22,10,668.65	0.41

41	GODREJ CONSUMER PRODUCTS	4,48,251.00	56,11,20,601.80	0.54	2,46,726.00	23,88,67,776.90	0.33
42	HAVELLS INDIA PVT	6,24,540.00	94,61,78,100.00	0.90	4,34,143.00	51,59,78,955.50	0.71
43	HCL TECHNOLOGIES LIMITED	9,24,720.00	1,42,73,51,556.00	1.36	7,96,788.00	86,47,14,177.00	1.18
44	HOUSING DEVELOPMENT FINANCE CORPORATION	0.00	0.00	0.00	9,39,029.00	2,46,54,20,639.50	3.37
45	HDFC BANK LTD.	46,89,246.00	6,78,95,59,283.40	6.48	26,43,689.00	4,25,51,49,629.95	5.82
46	HDFC LIFE INSURANCE CO.LTD.	11,63,136.00	73,66,72,185.60	0.70	3,48,153.00	17,37,97,977.60	0.24
47	HINDALCO EQUITY	9,17,668.00	51,41,23,497.00	0.49	7,46,668.00	30,26,61,873.80	0.41
48	HINDUSTAN UNILEVER LIMITED	10,19,264.00	2,30,79,70,438.40	2.20	8,01,045.00	2,05,09,55,565.75	2.80
49	ICICI EQUITY	80,59,601.00	8,81,15,61,773.30	8.41	70,07,792.00	6,14,75,85,532.00	8.41
50	INDUSIND BANK LIMITED	8,43,555.00	1,31,00,40,915.00	1.25	7,75,764.00	82,84,77,163.80	1.13
51	INFOSYS TECHNOLOGIES LIMITED	32,43,409.00	4,85,87,88,852.45	4.64	31,04,146.00	4,43,25,65,280.70	6.06
52	ITC	70,95,357.00	3,03,92,96,170.95	2.90	54,75,542.00	2,09,98,70,357.00	2.87
53	JINDAL STEEL & POWER LIMITED	2,02,623.00	17,20,57,320.45	0.16	1,90,623.00	10,41,18,282.60	0.14
54	ASTRAL LTD	1,85,810.00	36,99,94,162.50	0.35	2,42,693.00	32,44,80,541.00	0.44
55	AXIS BANK EQUITY	30,57,551.00	3,20,18,67,407.20	3.06	30,78,392.00	2,64,27,99,532.00	3.61
56	BAJAJ FINANCE LIMITED	2,95,984.00	2,14,44,78,076.00	2.05	2,43,766.00	1,36,91,72,680.50	1.87
57	BAJAJ FINSERV LIMITED	6,99,245.00	1,14,94,53,893.25	1.10	5,70,715.00	72,28,10,547.50	0.99
58	BHARAT ELECTRONICS LIMITED	55,85,295.00	1,12,54,36,942.50	1.07	57,42,205.00	56,01,52,097.75	0.77
59	BHARAT FORGE LIMITED	7,86,064.00	88,79,37,894.40	0.85	6,88,678.00	53,05,91,965.10	0.73
60	BHARTIARTL EQUITY	25,97,411.00	3,19,11,79,154.60	3.05	29,89,421.00	2,23,90,76,329.00	3.06
61	BHARTI AIRTEL PARTLY PAID FOR RIGHTS	0.00	0.00	0.00	1,63,691.00	6,00,25,489.70	0.08
62	BAJAJ AUTO	1,36,595.00	1,24,95,91,549.25	1.19	1,56,314.00	60,72,40,811.50	0.83
63	BANK OF BARODA	31,06,130.00	82,01,73,626.50	0.78	40,12,967.00	67,75,89,477.95	0.93
64	BHARAT PETROLEUM CORPORATION LTD.	14,44,701.00	87,02,87,882.40	0.83	17,17,170.00	59,12,21,631.00	0.81
65	BRITANNIA INDUSTRIES LIMITED	98,478.00	48,36,50,077.50	0.46	69,763.00	30,15,26,150.45	0.41
66	CANARA BANK EQUITY	9,10,395.00	52,89,85,014.75	0.50	0.00	0.00	0.00
67	CHOLAMANDALAM INVESTMENT AND FINANCE LTD.	4,85,893.00	56,19,83,843.80	0.54	4,30,916.00	32,80,56,350.80	0.45
68	CIPLA	5,90,049.00	88,32,73,850.55	0.84	6,63,219.00	59,72,28,709.50	0.82
69	CONTAINER CORPORATION OF INDIA LIMITED	1,39,841.00	12,33,53,746.10	0.12	6,58,608.00	38,21,57,292.00	0.52
70	CUMMINS INDIA LIMITED	2,29,299.00	68,93,30,118.75	0.66	1,24,017.00	20,20,98,103.20	0.28
71	DABUR	16,16,324.00	84,55,79,900.60	0.81	10,15,770.00	55,34,93,073.00	0.76
72	ACC LTD.	1,22,990.00	30,64,54,183.00	0.29	1,63,578.00	27,27,17,241.60	0.37
73	ADANI PORTS AND SPECIAL ECONOMIC ZONE DEVELOPMENT LTD.	0.00	0.00	0.00	5,41,027.00	34,18,74,961.30	0.47
74	AMBUJA CEMENTS LTD	12,56,538.00	76,94,41,044.30	0.73	5,12,412.00	18,73,12,206.60	0.26
75	APOLLO HOSPITALS ENTERPRISE LTD.	1,05,880.00	67,30,57,984.00	0.64	1,14,204.00	49,23,22,023.60	0.67
76	ASIAN PAINTS LIMITED	4,29,763.00	1,22,34,27,820.25	1.17	3,78,068.00	1,04,40,91,492.20	1.43
77	ASHOK LEYLAND LIMITED	26,12,129.00	44,73,27,091.25	0.43	34,95,781.00	48,66,12,715.20	0.67
	Total:	10,85,80,439.00	1,04,76,97,67,357.95	100.00	9,91,05,588.00	73,13,80,40,268.70	100.00

Central and State Government Securities		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	7.10% UTTARPRADESH SDL 10.03.2020	65,00,00,000.00	64,23,07,250.00	0.15	65,00,00,000.00	63,39,89,200.00	0.21
2	7.13% TAMILNADU SDL 09.09.2020	1,00,00,00,000.00	98,97,54,000.00	0.23	2,50,00,00,000.00	2,44,14,50,000.00	0.80
3	7.15% UTTARPRADESH SDL 10.04.2020	46,72,50,000.00	46,11,52,387.50	0.11	46,72,50,000.00	45,17,64,400.50	0.15
4	5.74% GSEC 15-11-2026	0.00	0.00	0.00	3,40,00,00,000.00	3,24,66,94,000.00	1.07
5	5.77% GSEC 03.08.2030	2,20,00,00,000.00	2,05,76,29,200.00	0.48	2,20,00,00,000.00	2,02,01,63,200.00	0.66
6	5.79% GSEC 11.05.2030	0.00	0.00	0.00	50,00,00,000.00	46,04,74,000.00	0.15
7	6.10% GSEC 12.07.2031	6,72,25,90,000.00	6,34,74,42,587.64	1.49	6,72,25,90,000.00	6,23,18,34,207.41	2.05
8	6.19% GSEC 16.09.2034	15,37,00,00,000.00	14,36,80,14,330.00	3.36	14,70,00,00,000.00	13,41,37,05,900.00	4.40
9	6.22% GSEC 16/03/2035	13,63,00,00,000.00	12,75,08,51,370.00	2.98	13,58,00,00,000.00	12,40,08,75,760.00	4.07
10	6.50% GUJARAT SDL 05.11.2020	1,25,93,20,000.00	1,20,41,47,931.48	0.28	1,25,93,20,000.00	1,18,05,72,201.76	0.39
11	6.53% CHHATTISGARH SDL 15.09.2020	50,00,00,000.00	48,36,44,500.00	0.11	50,00,00,000.00	47,88,41,500.00	0.16
12	6.54% GSEC 17.01.2032	15,45,00,00,000.00	14,95,32,97,950.00	3.50	16,75,00,00,000.00	15,90,00,71,500.00	5.22
13	6.57% GOVT. STOCK 2033 05.10.2020	1,23,00,00,000.00	1,18,94,76,420.00	0.28	1,43,00,00,000.00	1,34,97,24,090.00	0.44
14	6.64% GS 16.06.2035	8,35,00,00,000.00	8,05,77,58,350.00	1.89	6,95,00,00,000.00	6,56,63,32,200.00	2.16

15	6.65% FOOD CORPORATION OF INDIA	75,00,00,000.00	71,48,78,250.00	0.17	75,00,00,000.00	70,72,51,500.00	0.23
16	6.67% GS 15-12-2035	8,50,00,00,000.00	8,21,95,25,500.00	1.92	9,10,00,00,000.00	8,58,13,18,200.00	2.82
17	6.67% GSEC 17/12/2050	5,40,19,00,000.00	5,11,49,99,689.10	1.20	4,95,19,00,000.00	4,54,41,70,457.80	1.49
18	6.67% MAHARASHTRA SDI 06/09/2034	50,00,00,000.00	48,02,51,000.00	0.11	50,00,00,000.00	47,15,72,000.00	0.15
19	6.68% GS 2031 17.09.31	1,55,00,00,000.00	1,51,65,43,250.00	0.35	1,55,00,00,000.00	1,49,10,86,050.00	0.49
20	6.6% RAJASTHAN SDL 09.10.2020	50,00,00,000.00	47,96,51,500.00	0.11	50,00,00,000.00	47,23,01,500.00	0.16
21	6.73% TAMIL NADU SDL 05.11.2040	50,00,00,000.00	46,80,07,000.00	0.11	0.00	0.00	0.00
22	6.76% GS 22.02.2061	3,15,00,00,000.00	2,99,45,94,750.00	0.70	1,00,00,00,000.00	91,77,44,000.00	0.30
23	6.78% MAHARASHTRA SDI 05.05.2034	50,00,00,000.00	48,38,19,000.00	0.11	50,00,00,000.00	47,61,49,000.00	0.16
24	6.79% BHARAT SANCHAR NIGAM LIMITED	75,00,00,000.00	72,52,14,750.00	0.17	75,00,00,000.00	70,73,46,000.00	0.23
25	6.79 % GOVT SECURITY 0007.15.05.2007	0.00	0.00	0.00	1,62,50,00,000.00	1,60,17,93,375.00	0.53
26	6.79% PUNJAB SDL 04.11.2032	50,00,00,000.00	47,62,86,000.00	0.11	50,00,00,000.00	46,47,65,500.00	0.15
27	6.80% GSEC 15/12/2060	3,65,73,00,000.00	3,49,90,70,572.80	0.82	1,90,73,00,000.00	1,75,96,17,761.00	0.58
28	6.83% GSEC 19.01.2039	50,00,00,000.00	48,90,08,500.00	0.11	0.00	0.00	0.00
29	6.83% MAHARASHTRA SDI 03.06.2034	1,00,00,00,000.00	97,01,09,000.00	0.23	1,00,00,00,000.00	95,42,98,000.00	0.31
30	6.83% WESTBENGAL SDL 07.07.2020	25,00,00,000.00	24,47,27,750.00	0.06	1,00,00,00,000.00	97,24,51,000.00	0.32
31	6.83% WESTBENGAL SDL 12.05.2034	50,00,00,000.00	48,43,57,000.00	0.11	50,00,00,000.00	47,69,12,500.00	0.16
32	6.84% BIHAR SDL 15-12-2020	0.00	0.00	0.00	50,00,00,000.00	47,63,05,000.00	0.16
33	6.84% KERALA SDL 05.05.2022	1,50,00,00,000.00	1,44,54,00,000.00	0.34	1,50,00,00,000.00	1,40,98,21,500.00	0.46
34	6.84% UTTAR PRADESH SDI 02.08.2034	50,00,00,000.00	48,45,72,500.00	0.11	50,00,00,000.00	47,73,26,000.00	0.16
35	6.85% ASSAM SDL 16-02-2020	1,50,00,00,000.00	1,47,07,59,000.00	0.34	1,50,00,00,000.00	1,44,64,56,000.00	0.48
36	6.85% MTNL GOI 09.10.2020	75,00,00,000.00	71,80,20,000.00	0.17	75,00,00,000.00	71,17,18,500.00	0.23
37	7.18% GOI 2037	15,05,00,00,000.00	15,16,41,69,300.00	3.55	0.00	0.00	0.00
38	7.18% TAMILNADU SDL 06.07.2007	88,23,80,000.00	87,79,12,510.06	0.21	88,23,80,000.00	87,78,11,036.36	0.29
39	7.19% GSEC 15.09.2060	1,60,00,00,000.00	1,61,50,22,400.00	0.38	1,60,00,00,000.00	1,56,08,09,600.00	0.51
40	7.23% ASSAM SDL 09.10.2020	30,00,00,000.00	29,86,19,400.00	0.07	30,00,00,000.00	29,41,18,800.00	0.10
41	7.23% TAMIL NADU SDL 11.06.2037	8,40,00,000.00	8,37,14,568.00	0.02	8,40,00,000.00	8,37,17,928.00	0.03
42	7.23% TRIPURA SDL 03.10.2020	1,00,00,00,000.00	99,11,91,000.00	0.23	1,00,00,00,000.00	97,99,58,000.00	0.32
43	7.23% UTTAR PRADESH SDI 03.10.2020	25,00,00,000.00	24,79,58,500.00	0.06	25,00,00,000.00	24,55,11,500.00	0.08
44	7.24% RAJASTHAN SDL 05.04.2022	1,21,79,80,000.00	1,20,83,22,636.58	0.28	1,21,79,80,000.00	1,18,94,69,524.16	0.39
45	7.24% UTTAR PRADESH SDI 10.04.2022	1,00,00,00,000.00	99,21,95,000.00	0.23	1,00,00,00,000.00	97,24,88,000.00	0.32
46	7.25% GSEC 12-06-2063	32,05,00,00,000.00	32,51,03,34,150.00	7.61	0.00	0.00	0.00
47	7.26% GSEC 22-08-2032	11,58,52,30,000.00	11,70,95,39,517.90	2.74	11,58,52,30,000.00	11,54,14,84,171.52	3.79
48	7.26% G-SEC 06-02-2033	14,20,00,00,000.00	14,35,98,06,800.00	3.36	2,25,00,00,000.00	2,24,18,70,750.00	0.74
49	7.27% GSEC 08.04.2026	0.00	0.00	0.00	2,06,46,20,000.00	2,07,12,28,848.62	0.68
50	7.27% MAHARASHTRA SDI 11.01.2030	50,00,00,000.00	49,78,30,000.00	0.12	50,00,00,000.00	49,18,11,000.00	0.16
51	7.29 % UTTAR PRADESH SDI 0007.10.07.2007	20,00,00,000.00	19,94,67,800.00	0.05	20,00,00,000.00	19,94,96,400.00	0.07
52	7.30% GSEC 19-06-2053	30,94,99,70,000.00	31,62,31,31,847.50	7.40	0.00	0.00	0.00
53	7.35% TAMIL NADU SDL 11.06.2022	50,00,00,000.00	49,89,24,500.00	0.12	0.00	0.00	0.00
54	7.36% GSEC 12-09-2052	5,25,00,00,000.00	5,41,53,69,750.00	1.27	3,25,00,00,000.00	3,23,62,46,000.00	1.06
55	7.38% GSEC 20-06-2027	0.00	0.00	0.00	5,00,00,000.00	5,03,48,350.00	0.02
56	7.39% TAMIL NADU SDL 10.05.2022	15,00,00,000.00	15,00,81,450.00	0.04	0.00	0.00	0.00
57	7.40 % GOI 2035 00/06/2035	5,75,00,00,000.00	5,89,94,94,250.00	1.38	4,70,00,00,000.00	4,69,93,70,200.00	1.54
58	7.40% GSEC 19-09-2062	3,30,00,00,000.00	3,41,74,93,200.00	0.80	65,00,00,000.00	65,03,25,000.00	0.21
59	7.40% MADHYA PRADESH SDI 11.06.2034	1,00,00,00,000.00	1,00,03,76,000.00	0.23	0.00	0.00	0.00
60	7.41% GSEC 19-12-2036	6,81,90,70,000.00	6,99,14,83,365.88	1.64	8,75,00,00,000.00	8,77,88,31,250.00	2.88
61	7.42% HARYANA SDL 06-03-2025	5,00,00,00,000.00	5,00,18,05,000.00	1.17	0.00	0.00	0.00
62	7.42% KARNATAKA SDL 06.03.2025	3,00,00,00,000.00	3,00,90,03,000.00	0.70	0.00	0.00	0.00
63	7.45% MAHARASHTRA SDI 06.02.2037	20,00,00,000.00	20,13,79,600.00	0.05	0.00	0.00	0.00
64	7.45% MAHARASHTRA SDI 06.02.2038	20,61,60,000.00	20,77,53,822.96	0.05	0.00	0.00	0.00
65	7.45% MAHARASHTRA SDI 03.02.2030	25,00,00,000.00	25,18,00,250.00	0.06	0.00	0.00	0.00
66	6.85% NABARD GOI 21-03-2034	25,00,00,000.00	24,34,63,500.00	0.06	0.00	0.00	0.00
67	6.86% MAHARASHTRA SDI 09.06.2022	1,50,00,00,000.00	1,45,52,64,000.00	0.34	1,50,00,00,000.00	1,42,61,59,500.00	0.47
68	6.88% GUJARAT SDL 09.06.2024	2,50,00,00,000.00	2,43,49,77,500.00	0.57	2,50,00,00,000.00	2,39,81,97,500.00	0.79
69	6.88% UTTAR PRADESH SDI 03.06.2034	2,50,00,00,000.00	2,43,01,12,500.00	0.57	2,50,00,00,000.00	2,39,48,87,500.00	0.79

70	6.89% MAHARASHTRA GDI 28.06.2024	1,10,00,00,000.00	1,07,07,03,700.00	0.25	1,10,00,00,000.00	1,05,30,13,500.00	0.35
71	6.90% UTTAR PRADESH GDI 14.03.2022	1,00,00,00,000.00	97,86,86,000.00	0.23	1,00,00,00,000.00	96,47,56,000.00	0.32
72	6.93% UTTAR PRADESH GDI 17.11.2024	36,81,20,000.00	35,84,76,360.36	0.08	36,81,20,000.00	35,32,70,775.44	0.12
73	6.94% UTTAR PRADESH GDI 10.02.2024	1,00,00,00,000.00	97,63,49,000.00	0.23	1,00,00,00,000.00	96,28,67,000.00	0.32
74	6.95% GSEC 16-12-2061	1,85,00,00,000.00	1,81,04,21,100.00	0.42	1,50,00,00,000.00	1,41,37,99,500.00	0.46
75	6.95% MAHARASHTRA GDI 28.06.2022	30,00,00,000.00	29,26,32,600.00	0.07	30,00,00,000.00	28,69,07,400.00	0.09
76	6.96% UTTAR PRADESH GDI 20.12.2024	1,00,00,00,000.00	97,52,59,000.00	0.23	1,00,00,00,000.00	96,11,89,000.00	0.32
77	6.98% GUJARAT SDL 11-08-2024	1,00,00,00,000.00	97,93,17,000.00	0.23	1,00,00,00,000.00	96,35,33,000.00	0.32
78	6.98% RAJASTHAN SDL 02.11.2024	45,00,00,000.00	43,95,51,450.00	0.10	45,00,00,000.00	43,24,42,350.00	0.14
79	6.98% TAMILNADU SDL 04.08.2024	90,00,00,000.00	87,99,18,300.00	0.21	90,00,00,000.00	86,70,76,200.00	0.28
80	6.98% TAMILNADU SDL 14.7.2024	2,00,00,00,000.00	1,95,55,94,000.00	0.46	2,00,00,00,000.00	1,92,71,52,000.00	0.63
81	6.98% WEST BENGAL GDI 14.03.2025	30,00,00,000.00	29,15,08,500.00	0.07	30,00,00,000.00	28,32,28,500.00	0.09
82	6.99% GSEC 15-12-2051	7,70,00,00,000.00	7,59,29,85,400.00	1.78	5,50,00,00,000.00	5,22,77,33,500.00	1.72
83	6.99% PUDUCHERRY SDL 22.08.2022	50,00,00,000.00	49,04,29,500.00	0.11	50,00,00,000.00	48,41,73,000.00	0.16
84	6.99% UTTAR PRADESH GDI 14.07.2024	1,85,00,00,000.00	1,80,92,72,250.00	0.42	1,85,00,00,000.00	1,78,41,65,900.00	0.59
85	6.99% WEST BENGAL SDL 08.07.2022	50,00,00,000.00	48,99,96,500.00	0.11	50,00,00,000.00	48,39,17,500.00	0.16
86	7.95% GOI 2032	2,85,00,00,000.00	3,00,12,35,250.00	0.70	2,85,00,00,000.00	2,96,77,67,700.00	0.97
87	7.00% WEST BENGAL SDL 04.08.2024	0.00	0.00	0.00	20,00,00,000.00	19,26,42,600.00	0.06
88	7.01% UTTAR PRADESH GDI 20.07.2024	75,00,00,000.00	73,42,98,000.00	0.17	75,00,00,000.00	72,41,85,750.00	0.24
89	7.02% TAMILNADU SDL 23-02-2022	2,50,00,00,000.00	2,46,15,15,000.00	0.58	2,50,00,00,000.00	2,42,72,37,500.00	0.80
90	7.03% BIHAR SDL 24.07.2022	41,90,90,000.00	41,29,56,198.76	0.10	41,90,90,000.00	40,77,97,619.95	0.13
91	7.03% U.P. SDL 26.02.2030	50,00,00,000.00	49,24,51,500.00	0.12	50,00,00,000.00	48,58,84,000.00	0.16
92	7.05% MTNL GOI 12.10.30	90,00,00,000.00	87,16,85,100.00	0.20	90,00,00,000.00	86,51,41,200.00	0.28
93	7.06% GOVT. SECURITY 2016.10.10.2016	1,15,62,80,000.00	1,15,13,58,872.32	0.27	1,15,62,80,000.00	1,11,31,28,786.68	0.37
94	7.08% UTTAR PRADESH GDI 17.02.2024	1,50,00,00,000.00	1,47,56,25,000.00	0.35	1,50,00,00,000.00	1,45,64,95,500.00	0.48
95	7.09% FOOD CORPORATION OF INDIA	25,00,00,000.00	24,32,58,000.00	0.06	25,00,00,000.00	24,12,76,250.00	0.08
96	7.09% HARYANA SDL 23-02-2022	1,00,00,00,000.00	98,71,51,000.00	0.23	1,00,00,00,000.00	97,74,99,000.00	0.32
97	7.09% RAJASTHAN SDL 16.02.2022	1,54,28,00,000.00	1,51,69,11,816.00	0.36	2,25,00,00,000.00	2,17,52,93,250.00	0.71
98	7.09% UTTAR PRADESH GDI 10.02.2022	25,00,00,000.00	24,69,43,000.00	0.06	25,00,00,000.00	24,37,57,000.00	0.08
99	7.10% GS 18-04-2029	2,00,84,60,000.00	2,01,21,73,642.54	0.47	6,30,84,60,000.00	6,26,92,78,154.94	2.06
100	7.10% GUJARAT SDL 05.02.2022	1,50,00,00,000.00	1,48,27,69,500.00	0.35	1,50,00,00,000.00	1,46,10,49,500.00	0.48
101	7.98% UTTAR PRADESH GDI 2022-11.04.2022	0.00	0.00	0.00	60,00,00,000.00	61,21,56,600.00	0.20
102	7.99% UTTAR PRADESH GDI 2022.02.06.2022	2,00,00,000.00	2,02,48,400.00	0.00	2,00,00,000.00	2,03,62,380.00	0.01
103	8.28% GOI 2032 15-02-2022	1,42,86,00,000.00	1,53,07,49,185.80	0.36	42,86,00,000.00	45,43,79,432.80	0.15
104	8.30% GOI 02/07/2040	1,14,11,40,000.00	1,27,29,09,718.08	0.30	1,28,43,00,000.00	1,39,27,05,194.40	0.46
105	8.33% GOI 2036	1,76,54,60,000.00	1,94,19,93,641.78	0.45	1,41,54,60,000.00	1,52,41,54,588.86	0.50
106	8.00% KARNATAKA SDL 2022.12.04.2022	50,00,00,000.00	51,04,48,500.00	0.12	50,00,00,000.00	51,19,97,000.00	0.17
107	8.00% KERALA SDL 2028. 14.04.2022	30,00,00,000.00	30,66,16,200.00	0.07	30,00,00,000.00	30,62,95,500.00	0.10
108	8.00% MTNL 15-11-2032	1,00,00,00,000.00	1,02,03,40,000.00	0.24	1,00,00,00,000.00	1,01,33,57,000.00	0.33
109	8.05% TAMILNADU 10.04.2022	80,00,00,000.00	81,94,75,200.00	0.19	80,00,00,000.00	82,14,79,200.00	0.27
110	8.08% KARNATAKA SDL 26.12.2022	47,23,50,000.00	48,56,42,873.70	0.11	47,23,50,000.00	48,51,36,514.50	0.16
111	8.09% WEST BENGAL GDI 2022.07.02.2022	20,00,00,000.00	20,49,04,400.00	0.05	20,00,00,000.00	20,56,40,600.00	0.07
112	8.10% KERALA SDL 08.04.2022	95,00,00,000.00	99,16,57,500.00	0.23	95,00,00,000.00	97,99,49,700.00	0.32
113	8.13% GOVT SEC 2045 22.06.2015	2,96,97,70,000.00	3,29,55,65,648.08	0.77	1,96,97,70,000.00	2,12,50,62,727.26	0.70
114	8.13% KERALA SDL 2028. 24.02.2022	52,90,10,000.00	54,29,73,747.96	0.13	52,90,10,000.00	54,45,11,051.02	0.18
115	8.14% MAHARASHTRA GDI 2025.07.05.2025	10,20,40,000.00	10,29,83,972.04	0.02	10,20,40,000.00	10,37,31,619.12	0.03
116	8.15% GUJARAT SDL 26.11.2025	6,52,00,000.00	6,60,03,329.20	0.02	6,52,00,000.00	6,65,09,868.00	0.02
117	8.15% GOI 2026 24.11.2022	0.00	0.00	0.00	1,11,50,00,000.00	1,14,97,30,020.00	0.38
118	8.16% GUJARAT SDL 20.04.2022	25,00,00,000.00	25,79,63,000.00	0.06	25,00,00,000.00	25,67,31,500.00	0.08
119	8.17 % GOVT SECURITIES 2014.04.12.2014	7,29,57,30,000.00	8,12,55,97,400.31	1.90	4,89,57,30,000.00	5,31,18,57,258.54	1.74
120	7.46% UTTAR PRADESH GDI 28.02.2024	1,29,60,000.00	1,30,25,875.68	0.00	0.00	0.00	0.00
121	7.48% KARNATAKA SDL 24.02.2022	1,50,00,00,000.00	1,50,89,10,000.00	0.35	0.00	0.00	0.00
122	7.48% MAHARASHTRA GDI 27.02.2014	1,15,00,00,000.00	1,16,40,89,800.00	0.27	0.00	0.00	0.00
123	7.48% UTTAR PRADESH GDI 20.02.2014	1,50,00,00,000.00	1,51,08,48,000.00	0.35	0.00	0.00	0.00
124	7.50 % GOVT SECURITY 2024.10.08.2024	1,67,17,60,000.00	1,72,19,16,143.52	0.40	17,17,60,000.00	17,38,63,888.24	0.06

125	7.51% UTTAR PRADESH SDI 07.03.2026	2,25,00,00,000.00	2,27,40,95,250.00	0.53	0.00	0.00	0.00
126	7.52% TAMIL NADU SDL 04.06.2027	15,00,00,000.00	15,07,02,300.00	0.04	15,00,00,000.00	15,10,34,700.00	0.05
127	7.54% GSEC 23.05.2036	13,75,00,00,000.00	14,23,02,60,000.00	3.33	11,50,00,00,000.00	11,64,98,91,000.00	3.83
128	7.57% GSEC 17.06.2033	3,75,61,30,000.00	3,88,42,25,301.39	0.91	4,70,61,30,000.00	4,78,89,10,826.70	1.57
129	7.59% CHHATTISGARH SDI 24.03.2026	75,00,00,000.00	75,74,92,500.00	0.18	75,00,00,000.00	74,92,06,500.00	0.25
130	7.59% GOI 2026 14.04.2026	0.00	0.00	0.00	1,04,25,00,000.00	1,05,34,46,250.00	0.35
131	7.59% GOI 2029 09.03.2029	1,75,50,00,000.00	1,79,19,83,115.00	0.42	2,75,50,00,000.00	2,80,01,18,635.00	0.92
132	7.59% UTTAR PRADESH SDI 2027.05.10.2027	31,42,80,000.00	31,57,49,887.56	0.07	31,42,80,000.00	31,69,95,693.48	0.10
133	7.60% FOOD CORPORATION OF INDIA 09.05.2029	1,10,00,00,000.00	1,10,09,68,000.00	0.26	1,10,00,00,000.00	1,09,60,75,200.00	0.36
134	7.61% GOI 2030 09.05.2030	1,61,55,00,000.00	1,65,89,55,334.50	0.39	1,61,55,00,000.00	1,64,89,53,774.00	0.54
135	7.62% GSEC 15.09.2039	4,15,00,00,000.00	4,36,15,13,050.00	1.02	4,15,00,00,000.00	4,22,60,40,450.00	1.39
136	7.62% GUJARAT SDL 2027 04.14.2027	15,00,00,000.00	15,11,20,950.00	0.04	15,00,00,000.00	15,13,44,600.00	0.05
137	7.62% KARNATAKA SDL 2027.04.14.2027	10,00,00,000.00	10,06,16,600.00	0.02	10,00,00,000.00	10,08,61,000.00	0.03
138	7.62% UTTAR PRADESH SDI 18.04.2025	1,00,00,00,000.00	1,01,31,25,000.00	0.24	1,00,00,00,000.00	99,48,44,000.00	0.33
139	7.63% GSEC 17.06.2059	1,70,00,00,000.00	1,80,47,09,800.00	0.42	1,70,00,00,000.00	1,74,58,66,000.00	0.57
140	7.64% KARNATAKA SDL 09.10.2029	12,65,50,000.00	12,96,43,767.85	0.03	0.00	0.00	0.00
141	7.65% TAMILNADU SDL 2027.06.10.2027	55,00,00,000.00	55,49,65,950.00	0.13	55,00,00,000.00	55,62,22,150.00	0.18
142	7.65% TAMIL NADU SDL 05.04.2029	30,00,00,000.00	30,51,28,500.00	0.07	0.00	0.00	0.00
143	7.66% MP SDL 15-03-2048	45,00,00,000.00	46,45,26,450.00	0.11	0.00	0.00	0.00
144	07.69 GS 17.06.2043	7,51,80,90,000.00	7,99,20,22,875.51	1.87	7,51,80,90,000.00	7,75,95,93,605.07	2.55
145	7.69% GUJARAT SDL 2027 09.10.2027	37,73,70,000.00	38,11,00,679.82	0.09	37,73,70,000.00	38,18,43,721.35	0.13
146	7.69% TAMIL NADU SDL 04.03.2042	0.00	0.00	0.00	1,00,00,00,000.00	1,00,64,68,000.00	0.33
147	7.69% UTTAR PRADESH SDI 25.04.2025	50,00,00,000.00	50,91,42,000.00	0.12	50,00,00,000.00	49,95,01,000.00	0.16
148	7.7% KARNATAKA SDL 08- 14.2029	2,45,97,50,000.00	2,51,19,58,193.75	0.59	0.00	0.00	0.00
149	7.7% MAHARASHTRA SDL 09.11.2024	1,26,79,30,000.00	1,29,78,53,148.00	0.30	0.00	0.00	0.00
150	7.71% GUJARAT SDL 08- 03.2024	25,00,00,000.00	25,54,71,750.00	0.06	25,00,00,000.00	25,12,76,250.00	0.08
151	7.71% MAHARASHTRA SDI 09.11.2023	50,00,00,000.00	51,17,37,500.00	0.12	0.00	0.00	0.00
152	7.72% BHARAT SANCHAR NICAM LIMITED 22.10. 2029	29,80,00,000.00	30,32,03,676.00	0.07	29,80,00,000.00	29,61,89,352.00	0.10
153	7.72% GSEC 15.06.2049	2,35,00,00,000.00	2,51,52,19,100.00	0.59	1,50,00,00,000.00	1,55,36,52,000.00	0.51
154	7.72% GOI 2055 06.10.2055	25,00,00,000.00	26,84,24,750.00	0.06	25,00,00,000.00	26,10,88,250.00	0.09
155	7.72% GUJARAT SDL 15- 03.2025	50,00,00,000.00	51,28,24,500.00	0.12	50,00,00,000.00	50,22,61,500.00	0.16
156	7.73 % GOVT SEC 2034 10.10.2034	2,46,25,00,000.00	2,57,56,56,800.00	0.60	2,46,25,00,000.00	2,53,76,50,575.00	0.83
157	7.16% GOVT SECURITIES 2023.09.05.2023	0.00	0.00	0.00	21,20,00,000.00	21,20,64,024.00	0.07
158	7.16% GSEC 20.09.2050	3,35,00,00,000.00	3,36,81,26,850.00	0.79	3,35,00,00,000.00	3,26,74,79,450.00	1.07
159	7.16% UTTAR PRADESH SDI 17.03.2024	1,50,00,00,000.00	1,48,19,44,500.00	0.35	1,50,00,00,000.00	1,46,33,40,000.00	0.48
160	7.17% BIHAR SDL 09.04.2029	1,50,00,00,000.00	1,48,45,65,000.00	0.35	1,50,00,00,000.00	1,46,10,01,500.00	0.48
161	7.17% GOVT. SECURITY 2029.08.04.2029	1,00,00,00,000.00	1,00,32,00,000.00	0.23	2,80,00,00,000.00	2,79,69,20,000.00	0.92
162	7.17% GSEC 17-04-2030	1,00,00,00,000.00	1,00,48,98,000.00	0.24	0.00	0.00	0.00
163	7.17% GUJARAT SDL 2027 06.07.2027	20,00,00,000.00	19,88,23,200.00	0.05	20,00,00,000.00	19,83,45,400.00	0.07
164	7.18% GOI 14-08-2033	60,00,00,000.00	60,51,23,400.00	0.14	0.00	0.00	0.00
165	8.22 % ANDHRA PRADESH SDL 24.06.2025	2,05,00,000.00	2,07,20,006.00	0.00	2,05,00,000.00	2,08,82,981.00	0.01
166	8.23% GUJARAT SDL 09.09.2025	1,00,00,000.00	1,01,19,300.00	0.00	1,00,00,000.00	1,02,04,150.00	0.00
167	8.24% GOVT OF INDIA 2027.15.03.2027	2,50,00,000.00	2,57,52,500.00	0.01	2,17,50,00,000.00	2,25,24,32,175.00	0.74
168	8.24 % GOI 2033 10.14.2033	3,06,32,00,000.00	3,30,32,99,742.40	0.77	3,06,32,00,000.00	3,26,04,57,827.20	1.07
169	8.25 % KERALA SDL 2023 05.04.2023	0.00	0.00	0.00	2,59,80,000.00	2,60,00,758.02	0.01
170	8.25% MAHARASHTRA SDI 2025.10.06.2025	5,00,00,000.00	5,05,37,300.00	0.01	5,00,00,000.00	5,09,50,250.00	0.02
171	8.25% MADHYA PRADESH SDI 10.06.2025	1,75,70,000.00	1,77,56,312.28	0.00	1,75,70,000.00	1,79,10,717.44	0.01
172	8.25 % TAMIL NADU SDL 2023.05.04.2023	0.00	0.00	0.00	3,06,60,000.00	3,06,80,143.62	0.01
173	8.26% GOI 2027 02.09.2027	66,80,000.00	69,10,640.36	0.00	66,80,000.00	69,35,055.76	0.00
174	8.26% GUJARAT SDL 2029.14.03.2029	60,00,00,000.00	61,83,88,200.00	0.14	60,00,00,000.00	61,99,91,400.00	0.20
175	8.26% MAHARASHTRA SDI 02.04.2029	1,50,00,00,000.00	1,55,16,60,000.00	0.36	1,50,00,00,000.00	1,54,76,67,000.00	0.51
176	8.27% RAJASTHAN SDL 2029.SDI.03.06.2029	0.00	0.00	0.00	21,92,00,000.00	21,97,67,289.60	0.07
177	8.28% GOI 2027 04.06.2027	18,70,000.00	19,38,713.15	0.00	1,15,18,70,000.00	1,19,90,95,518.13	0.39
178	8.28% TAMILNADU SDL 2029.14.03.2029	30,00,00,000.00	30,93,96,600.00	0.07	30,00,00,000.00	31,04,81,400.00	0.10
179	8.29% RAJASTHAN SDL 2024.SDI.03.06.2024	29,92,00,000.00	29,98,46,870.40	0.07	29,92,00,000.00	30,23,10,782.40	0.10

180	8.29% WEST BENGAL GDI 2022 01 02 2022	20,00,00,000.00	20,61,06,000.00	0.05	20,00,00,000.00	20,71,38,600.00	0.07
181	8.30% GOI 2042 01 12 2042	3,73,34,60,000.00	4,19,91,34,465.80	0.98	2,38,34,60,000.00	2,60,63,23,043.84	0.86
182	8.31 % MEGHALAYA SDL 00 07 2025	10,00,00,000.00	10,12,24,300.00	0.02	10,00,00,000.00	10,21,04,000.00	0.03
183	8.32% CHHATISGARH GDI 20 07 2025	7,65,00,000.00	7,74,33,453.00	0.02	7,65,00,000.00	7,81,60,356.00	0.03
184	8.32% GOI 2032 02 08 2032	2,67,35,70,000.00	2,87,72,15,826.90	0.67	2,67,35,70,000.00	2,84,70,04,485.90	0.93
185	8.32% UTTAR PRADESH GDI 13 08 2022	25,00,00,000.00	25,91,09,250.00	0.06	25,00,00,000.00	25,85,71,500.00	0.08
186	8.32 % UTTAR PRADESH GDI 2025 GDI 02 06 2025	25,00,00,000.00	25,27,48,500.00	0.06	25,00,00,000.00	25,36,34,000.00	0.08
187	8.33 % GSEC 2026 09-07- 2026	0.00	0.00	0.00	1,97,00,00,000.00	2,03,48,44,520.00	0.67
188	8.33 % GOI 2032 01 09 2032	39,20,00,000.00	42,16,71,656.00	0.10	19,20,00,000.00	20,46,16,128.00	0.07
189	8.33% KERALA SDL 2028. 00 05 2028	25,00,00,000.00	25,85,53,000.00	0.06	25,00,00,000.00	25,88,06,500.00	0.09
190	8.33% RAJASTHAN SDL 00 05 GDI 02 06 2025	11,92,00,000.00	12,04,19,296.80	0.03	11,92,00,000.00	12,10,99,571.20	0.04
191	8.34% ANDHRA PRADESH GDI 2020 20 05 2027	15,98,30,000.00	16,41,51,483.54	0.04	15,98,30,000.00	16,55,69,974.79	0.05
192	8.34% PUNJAB SDL 20 05 2028	50,00,00,000.00	51,63,54,500.00	0.12	50,00,00,000.00	51,80,76,000.00	0.17
193	8.34% UTTAR PRADESH GDI 06 02 2020	75,00,00,000.00	77,78,28,000.00	0.18	75,00,00,000.00	77,63,34,000.00	0.25
194	8.34 % UTTAR PRADESH GDI 13 01 2026	2,09,00,000.00	2,12,38,642.70	0.01	2,09,00,000.00	2,14,20,765.30	0.01
195	8.36% BIHAR SDL 06 03 2028	25,00,00,000.00	25,99,47,750.00	0.06	25,00,00,000.00	25,91,21,000.00	0.09
196	8.38% KERALA SDL 05 12 2026	40,00,00,000.00	41,58,90,000.00	0.10	40,00,00,000.00	41,61,36,000.00	0.14
197	8.39 % UTTAR PRADESH GDI 27 01 2026	12,00,00,000.00	12,20,86,320.00	0.03	12,00,00,000.00	12,31,79,520.00	0.04
198	8.40% GOI 2024 08 07 2024	0.00	0.00	0.00	3,40,00,000.00	3,45,16,630.00	0.01
199	8.40% WEST BENGAL GDI 27 01 2026	15,00,00,000.00	15,26,74,650.00	0.04	15,00,00,000.00	15,39,25,200.00	0.05
200	8.41% KERALA SDL 2028. 06 06 2028	85,00,00,000.00	88,15,80,050.00	0.21	85,00,00,000.00	88,28,87,350.00	0.29
201	8.41% NAGALAND SDL 07 01 2026	5,83,00,000.00	5,93,58,844.60	0.01	5,83,00,000.00	6,00,05,858.00	0.02
202	8.42% MAHARASHTRA GDI 01 08 2028	48,01,00,000.00	49,82,62,183.00	0.12	48,01,00,000.00	49,91,25,402.80	0.16
203	8.42% TAMIL NADU SDL 05 07 2028	0.00	0.00	0.00	8,00,00,000.00	8,02,89,760.00	0.03
204	8.43% ASSAM SDL 07 01 2026	2,04,00,000.00	2,07,73,401.60	0.00	2,04,00,000.00	2,10,01,228.80	0.01
205	8.43 % UTTAR PRADESH GDI 2026 GDI 01 10 2026	5,00,00,000.00	5,11,20,600.00	0.01	5,00,00,000.00	5,14,40,700.00	0.02
206	7.73% KARNATAKA SDL 01 11 2025	56,23,90,000.00	57,75,55,408.74	0.14	0.00	0.00	0.00
207	7.74% MADHYA PRADESH GDI 20 02 2042	0.00	0.00	0.00	50,00,00,000.00	50,40,29,000.00	0.17
208	7.75% TELANGANA SDL 01 11 2027	20,00,00,000.00	20,69,59,000.00	0.05	0.00	0.00	0.00
209	7.75% UTTAR PRADESH GDI 08 02 2028	1,00,00,00,000.00	1,02,88,82,000.00	0.24	1,00,00,00,000.00	1,00,57,87,000.00	0.33
210	7.76% KARNATAKA SDL 2027 12 12 2027	0.00	0.00	0.00	35,00,00,000.00	35,52,09,050.00	0.12
211	7.76% MAHARASHTRA GDI 01 10 2028	1,05,00,00,000.00	1,07,13,99,000.00	0.25	0.00	0.00	0.00
212	7.76% MADHYA PRADESH GDI 20 11 2027	1,10,00,00,000.00	1,13,58,91,900.00	0.27	0.00	0.00	0.00
213	7.76% MADHYA PRADESH GDI 01 11 2027	10,00,00,000.00	10,32,57,600.00	0.02	0.00	0.00	0.00
214	7.76% UTTAR PRADESH GDI 2027 12 12 2027	15,00,00,000.00	15,15,22,200.00	0.04	15,00,00,000.00	15,23,11,200.00	0.05
215	7.77% MADHYA PRADESH GDI 20 02 2047	50,00,00,000.00	51,99,80,500.00	0.12	0.00	0.00	0.00
216	7.78% MAHARASHTRA GDI 07 10 2028	30,00,00,000.00	30,64,46,100.00	0.07	30,00,00,000.00	30,33,80,400.00	0.10
217	7.78% UTTAR PRADESH GDI 20 02 2026	51,57,60,000.00	53,25,19,621.20	0.12	0.00	0.00	0.00
218	7.78% WEST BENGAL GDI 01 02 2027	3,00,00,000.00	3,02,99,460.00	0.01	3,00,00,000.00	3,04,72,020.00	0.01
219	7.80% JHARKHAND SDL 2027 01 02 2027	10,00,00,000.00	10,11,02,200.00	0.02	10,00,00,000.00	10,16,75,900.00	0.03
220	7.80% TAMIL NADU SDL 01 06 2028	50,00,00,000.00	51,32,45,000.00	0.12	0.00	0.00	0.00
221	7.83% KERALA SDL 29-03- 2028	1,40,00,00,000.00	1,45,83,18,400.00	0.34	0.00	0.00	0.00
222	7.84% TELANGANA 03-08- 2026	1,55,00,00,000.00	1,60,70,71,000.00	0.38	0.00	0.00	0.00
223	7.86 % UTTAR PRADESH GDI 2026 12 07 2026	4,62,30,000.00	4,66,82,545.47	0.01	4,62,30,000.00	4,69,18,919.46	0.02
224	7.86 % WEST BENGAL GDI 2026 12 07 2026	3,85,80,000.00	3,89,72,898.72	0.01	3,85,80,000.00	3,91,53,800.34	0.01
225	7.87 % UTTAR PRADESH GDI 2027 15 02 2027	1,20,00,000.00	1,21,46,448.00	0.00	1,20,00,000.00	1,22,13,492.00	0.00
226	7.88 % GOVT SEC 2030 10 02 2030	3,72,77,00,000.00	3,87,34,56,797.70	0.91	4,72,77,00,000.00	4,87,80,40,860.00	1.60
227	7.92% UTTAR PRADESH GDI 2028 01 01 2028	25,00,00,000.00	25,43,16,250.00	0.06	25,00,00,000.00	25,45,33,250.00	0.08
228	7.92% WEST BENGAL GDI 15 02 2027	5,00,00,000.00	5,06,89,750.00	0.01	5,00,00,000.00	5,10,31,900.00	0.02
229	G-SEC STRIP 12-12-2035	65,97,50,000.00	29,16,37,869.25	0.07	0.00	0.00	0.00
230	G-SEC STRIP 12-12-2037	20,30,00,000.00	7,80,91,461.00	0.02	0.00	0.00	0.00
231	G-SEC STRIP 15-06-2031	25,00,00,000.00	15,16,08,750.00	0.04	0.00	0.00	0.00
232	G-SEC STRIP 15-06-2032	25,00,00,000.00	14,12,75,000.00	0.03	0.00	0.00	0.00
233	G-SEC STRIP 15-06-2033	25,00,00,000.00	13,21,54,500.00	0.03	0.00	0.00	0.00
234	G-SEC STRIP 15-12-2031	25,00,00,000.00	14,62,79,750.00	0.03	0.00	0.00	0.00

235	G-SEC STRIP 15-12-2032	25,00,00,000.00	13,66,75,250.00	0.03	0.00	0.00	0.00
236	G-SEC STRIP 15-12-2033	25,00,00,000.00	12,76,53,250.00	0.03	0.00	0.00	0.00
237	8.48% KERALA SDL	50,00,00,000.00	52,70,95,000.00	0.12	50,00,00,000.00	52,42,49,000.00	0.17
238	8.50% BIHAR SPL SDL	5,50,00,000.00	5,56,15,505.00	0.01	5,50,00,000.00	5,60,89,495.00	0.02
239	8.50% J K SPL SDL 2024	0.00	0.00	0.00	15,00,00,000.00	15,15,06,300.00	0.05
240	8.50% PUNJAB SPL SDL	0.00	0.00	0.00	10,00,00,000.00	10,10,13,900.00	0.03
241	8.50% PUNJAB SPL SDL	10,00,00,000.00	10,09,50,700.00	0.02	10,00,00,000.00	10,20,17,600.00	0.03
242	8.52% TELEGANA SDL	5,00,00,000.00	5,09,89,750.00	0.01	5,00,00,000.00	5,15,24,900.00	0.02
243	8.57% HARYANA SDL	45,00,00,000.00	46,90,59,300.00	0.11	45,00,00,000.00	47,05,02,900.00	0.15
244	8.58% UTTARAKHAND	75,00,00,000.00	78,27,09,750.00	0.18	75,00,00,000.00	78,53,10,000.00	0.26
245	8.60% BIHAR SDL 2026	7,65,00,000.00	7,82,20,332.00	0.02	7,65,00,000.00	7,90,26,642.00	0.03
246	8.60% GOI 2028	1,24,62,00,000.00	1,31,39,27,231.40	0.31	2,24,62,00,000.00	2,38,11,00,033.40	0.78
247	8.62% J K SPL SDL 2030	10,00,00,000.00	10,58,18,200.00	0.02	10,00,00,000.00	10,44,87,600.00	0.03
248	8.65% ANDRA PRADESH	49,07,40,000.00	52,53,61,216.26	0.12	49,07,40,000.00	52,42,08,958.74	0.17
249	8.65% JHARKHAND SPL	5,00,00,000.00	5,18,53,150.00	0.01	5,00,00,000.00	5,21,47,900.00	0.02
250	8.71% UTTAR PRADESH	25,00,00,000.00	26,26,43,250.00	0.06	25,00,00,000.00	26,36,34,000.00	0.09
251	8.73% UTTAR PRADESH	50,00,00,000.00	52,55,87,000.00	0.12	50,00,00,000.00	52,76,49,500.00	0.17
252	8.83% GOI 2041	1,12,15,90,000.00	1,31,55,67,868.91	0.31	1,12,15,90,000.00	1,27,69,59,376.34	0.42
253	8.83% GSC 2023	0.00	0.00	0.00	12,80,00,000.00	12,93,03,680.00	0.04
254	8.83% MAHARSTRA SDL	4,39,00,000.00	4,40,30,031.80	0.01	4,39,00,000.00	4,46,44,368.40	0.01
255	8.97% GOI 2030	60,00,50,000.00	65,90,36,715.15	0.15	80,00,50,000.00	88,04,53,424.90	0.29
256	8.97% KARNATAKA SDL	3,70,90,000.00	3,72,83,646.89	0.01	3,70,90,000.00	3,78,59,098.24	0.01
257	8.99% KERALA SDL 2024	5,00,00,000.00	5,01,98,600.00	0.01	5,00,00,000.00	5,09,75,850.00	0.02
258	8% HARYANA SDL	85,00,00,000.00	87,55,14,450.00	0.20	85,00,00,000.00	86,42,24,750.00	0.28
259	9.20% GOI 2030	2,28,54,00,000.00	2,53,35,07,594.80	0.59	2,23,54,00,000.00	2,47,71,65,216.20	0.81
260	9.23% GSC 2043	3,76,51,50,000.00	4,61,33,02,749.60	1.08	2,06,51,50,000.00	2,46,21,02,807.25	0.81
261	9.36% MAHARASTRA SDL	0.00	0.00	0.00	5,00,00,000.00	5,05,84,300.00	0.02
262	9.39 % BIHAR SDL 2023	0.00	0.00	0.00	4,50,00,000.00	4,54,76,370.00	0.01
263	9.39% KARNATAKA SDL	0.00	0.00	0.00	5,00,00,000.00	5,05,54,900.00	0.02
264	9.39% KARNATAKA 2023	0.00	0.00	0.00	5,00,00,000.00	5,06,61,550.00	0.02
265	9.41% KARNATAKA SDL	0.00	0.00	0.00	5,00,00,000.00	5,08,40,800.00	0.02
266	9.49 % KEREALA SDL 2023	0.00	0.00	0.00	2,00,00,000.00	2,01,36,320.00	0.01
267	9.55 % ANDHRA	0.00	0.00	0.00	2,50,00,000.00	2,52,40,500.00	0.01
268	9.60% CHATTRISHGAR	0.00	0.00	0.00	2,00,00,000.00	2,03,73,640.00	0.01
269	9.69% JHARKHAND SDL	0.00	0.00	0.00	3,00,00,000.00	3,06,51,990.00	0.01
270	9.70% UTTARAKHAND	0.00	0.00	0.00	3,62,40,000.00	3,70,42,679.76	0.01
271	9.71 % ANDHRA	0.00	0.00	0.00	3,00,00,000.00	3,02,54,760.00	0.01
272	9.71% ANDHRA PRADESH	0.00	0.00	0.00	4,30,00,000.00	4,38,83,865.00	0.01
273	9.75% KERALA 2024	0.00	0.00	0.00	4,81,80,000.00	4,91,79,831.36	0.02
274	9.77% GOA SDL 2024	0.00	0.00	0.00	5,00,00,000.00	5,10,81,050.00	0.02
275	9.80% HARIYANA SDL	0.00	0.00	0.00	5,20,00,000.00	5,31,37,240.00	0.02
276	9.80 % TAMIL NADU 2023	0.00	0.00	0.00	5,00,00,000.00	5,05,69,450.00	0.02
277	9.84% BIHAR SDL 2024	0.00	0.00	0.00	4,24,90,000.00	4,34,21,678.23	0.01
278	9.84% UTTARAKHAND	0.00	0.00	0.00	5,00,00,000.00	5,11,13,700.00	0.02
279	9.89% HARYANA 2023	0.00	0.00	0.00	5,00,00,000.00	5,04,54,300.00	0.02
280	GSEC STRIP 15-06-2030	25,00,00,000.00	16,24,80,500.00	0.04	0.00	0.00	0.00
281	GSEC STRIP 15-12-2030	25,00,00,000.00	15,69,90,500.00	0.04	0.00	0.00	0.00
282	GSEC STRIP 19-03-2030	90,62,00,000.00	59,87,62,588.00	0.14	0.00	0.00	0.00
283	GSEC STRIP 19-03-2031	50,00,00,000.00	30,84,01,500.00	0.07	0.00	0.00	0.00
284	GSEC STRIP 19-09-2030	50,00,00,000.00	31,91,77,500.00	0.07	0.00	0.00	0.00
285	GSEC STRIP 19-09-2031	50,00,00,000.00	29,76,08,500.00	0.07	0.00	0.00	0.00
286	G-SEC STRIP 12-06-2032	93,03,50,000.00	52,60,32,914.90	0.12	0.00	0.00	0.00
287	G-SEC STRIP 12-06-2033	20,30,00,000.00	10,73,71,369.00	0.03	0.00	0.00	0.00
288	G-SEC STRIP 12-06-2035	20,30,00,000.00	9,27,36,490.00	0.02	0.00	0.00	0.00
289	G-SEC STRIP 12-06-2037	20,30,00,000.00	8,08,60,178.00	0.02	0.00	0.00	0.00

290	G-SEC STRIP 12-12-2033	20,30,00,000.00	10,37,14,324.00	0.02	0.00	0.00	0.00
291	8.17% WEST BENGAL FDI 2025 22.08.2025	12,00,00,000.00	12,14,19,720.00	0.03	12,00,00,000.00	12,21,27,480.00	0.04
292	8.20% GOI 2025	0.00	0.00	0.00	1,24,84,60,000.00	1,27,81,73,348.00	0.42
	Total:	4,26,48,68,80,000.00	4,27,31,17,67,557.23	100.00	3,08,57,27,30,000.00	3,04,52,57,66,235.90	100.00

Mutual Funds		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	SBI OVERNIGHT FUND - DIRECT PLAN	18,94,775.97	7,38,02,02,216.28	81.66	11,56,580.75	4,21,97,89,011.82	29.33
2	BHARAT Bond ETF 18 April 2033	3,99,980.00	44,41,53,792.31	4.91	3,99,980.00	40,64,63,676.82	2.83
3	BHARAT Bond ETF April 2031	9,99,950.00	1,21,33,29,330.50	13.43	9,99,950.00	1,11,59,34,200.50	7.76
4	SBI LIQUID FUND	-	-	-	24,54,826.38	8,64,33,25,347.26	60.08
	Total:	32,94,705.97	9,03,76,85,339.09	100.00	50,11,337.12	14,38,55,12,236.40	100.00
INVIT SHARES		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	POWER GRID CORPORAT	73,90,900.00	69,99,92,139.00	100.00	73,90,900.00	90,55,33,068.00	100.00
	Total:	73,90,900.00	69,99,92,139.00	100.00	73,90,900.00	90,55,33,068.00	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the year ended March 31, 2024**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 NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

1.4 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.

1.5 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.

1.6.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and as amended time to time , PFRDA (Pension Fund)(Amendment) Regulations, 2023 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.

1.6.2 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.

1.6.3 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.

1.6.4 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.

1.6.5 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 under Investment and Below Investment grade:**

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 from time to time, 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:

	<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.
Investments under above categories classified as ‘Below	<p>In the cases of securities below BBB - the same will be valued as below:</p> <p>All non-investment grade debt securities except with default rating (other than Government securities) and securities where credit rating agencies have suspended the ratings but are</p>

Investment Grade’.	<p>performing assets as per PFRDA guidelines shall be valued at a discount of 25% of the face value.</p> <p>All non-investment grade debt securities (other than Government securities) not covered above shall be valued at the indicative haircut matrix or price provided by the valuation agency. In case the security is traded where the haircut has been applied, lower of the haircut matrix-based price and trade price shall be considered.</p>
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1.6.6 Valuation of Investments under ‘Default’ grade:

Investments are classified as Default based on ‘Addendum to Valuation guidelines for securities held under NPS issued on 16th November 2023.’ An investment is classified as Default if interest and /or principal has not been received on the day such amount is due or when investment is downgraded to “Default” by credit rating agencies.

On the date of classification of default, haircut is applied to principal amount as per valuation guidelines i.e. as per prices received from valuation agency.

Allocation of any recovery in default accounts after due date of security is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books.

Default assets which are considered as unrecoverable by management are written off after obtaining approval from Board of directors or its investment committee subject to report to Board of Directors. Any amount recovered in loss asset is adjusted against written off amount of such asset.

1.6.7 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 default grade investment is recognised on receipt basis.

1.6.8 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.

1.6.9 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 provided for NPS Trust Fees and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA/communication received from NPS Trust from time to time.

1.6.10 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.

1.6.11 Computation of Net Asset Value:

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

1.6.12 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
31-03-2024**

Particulars	Notes	As At 31-03-2024	As At 31-03-2023
Liabilities			
Unit Capital	2	56,87,33,41,907	47,90,80,10,158
Reserve and Surplus	3	64,14,27,46,463	42,85,77,69,552
Current Liabilities and Provisions	4	6,98,44,639	93,09,97,939
Total (A)		1,21,08,59,33,009	91,69,67,77,650
Assets			
Investment	5	1,18,62,42,50,982	89,62,25,22,486
Deposits	6	-	-
Other Current Assets	7	2,46,16,82,028	2,07,42,55,163
Total (B)		1,21,08,59,33,009	91,69,67,77,650
(a) Net Assets as per Balance Sheets		1,21,01,60,88,371	90,76,57,79,711
(b) Number of Units Outstanding		5,68,73,34,191	4,79,08,01,016

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

ATAL PENSION YOJNA
31-03-2024

Particulars	Notes	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Income			
Dividend		8,34,27,653	6,43,59,018
Interest	8	3,41,71,02,443	2,60,26,08,833
Profit on sale/redemption of investments	9	35,39,13,081	22,03,94,555
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		3,32,71,15,232	36,87,47,100
Other Income	11	-	-
Total Income (A)		7,18,15,58,409	3,25,61,09,506
Expense and Losses			
Unrealized losses in value of investments		2,19,91,431	-
Provision for Redumtion Receivable on Investment classified as "Default"		-	-
Loss on sale/redemption of investments	12	6,69,95,284	19,96,00,108
Loss on inter-scheme transfer/sale	13	-	-
Investment Management fees		2,60,15,947	2,09,51,667
NPS Trust fees		19,29,507	21,28,217
Depository and settlement charges		4,26,492	5,24,517
Brokerage on Equity transactions		-	-
Stamp Duty		-	-
Custodian fees		0	-
Central Recordkeeping Agency Fees		42,47,60,788	35,16,96,195
Less: Amount recoverable by sale of units on account of Central Recordkeeping Agency		-42,47,60,788	-35,16,96,195
Other Expenses			
Total Expenditure (B)		11,73,58,661	22,32,04,509
Surplus/(Deficit) for the year (A-B)		7,06,41,99,747	3,03,29,04,997
Less :Amount transferred to/(From) unrealised appreciation account		3,30,51,23,801	36,87,47,100
Less: Amount Transferred to General Reserve		3,75,90,75,946	2,66,41,57,897
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
31-03-2024

Schedule 2	As At 31-03-2024	As At 31-03-2023
Unit Capital		
Initial Capital*	3,073	3,073
Outstanding at the beginning of the year	52,24,43,65,259	43,39,71,14,912
Add :Units issued during the year	5,76,37,27,866	5,54,12,81,348
Less: Units redeemed during the year	1,13,47,51,218	1,03,03,86,101
Outstanding at the end of the year	56,87,33,41,907	47,90,80,10,158
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	5,22,44,36,526	4,33,97,11,491
Add :Units issued during the year	57,63,72,787	55,41,28,135
Less: Units redeemed during the year	11,34,75,122	10,30,38,610
Outstanding Units at the end of the year	5,68,73,34,191	4,79,08,01,016

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

Schedule 3	As At 31-03-2024	As At 31-03-2023
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	29,13,01,21,727	21,04,96,41,820
Add: Premium on Units issued	6,05,70,78,934	4,80,05,77,138
Less: Premium on Units redeemed	1,18,89,71,014	89,41,85,451
Add: Transferred from General Reserve		
Closing Balance	33,99,82,29,647	24,95,60,33,507
General Reserve		
Opening Balance	19,35,98,78,053	13,33,50,75,734
Add/Less: Transferred from Revenue Account	3,75,90,75,946	2,66,41,57,897
Less: Transfer to Unit premium Reserve		
Closing Balance	23,11,89,53,999	15,99,92,33,631
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	3,72,04,39,015	1,53,37,55,311
Add/Less: Transferred to Revenue Account	3,30,51,23,801	36,87,47,100
Closing Balance	7,02,55,62,816	1,90,25,02,411
TOTAL	64,14,27,46,463	42,85,77,69,552

Schedule 4	As At 31-03-2024	As At 31-03-2023
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	3,04,122	3,79,851
Management Fee Payable	42,50,033	33,89,389
Custodial Charges Payable	-	2,59,956
Brokerage Payable		
Depository and settlement charges Payable	5,70,775	3,65,855
Book Overdraft	-	-
Contract for Purchase of Investments	-	89,46,56,041
Redemption Payable	6,43,26,708	3,16,33,535
TDS Payable	3,93,001	3,13,312
TOTAL	6,98,44,639	93,09,97,939

Schedule 5	As At 31-03-2024	As At 31-03-2023
Investments (Long Term and Short Term)		
Equity Shares	17,37,89,98,886	11,83,35,36,044
Preference Shares	-	
Debentures and Bonds Listed/Awaiting Listing	38,51,93,14,626	27,84,41,01,134
Central and State Government Securities (including treasury bills)	59,14,36,62,350	46,51,92,24,458
Commercial Paper	-	-
Treasury Bills	-	-
Alternative Investment Funds *	26,80,57,713	34,67,68,356
Basel III Tier I bonds	1,92,84,40,792	49,34,26,769
Others - Mutual Fund Units	1,38,57,76,614	2,58,54,65,725
- TREPS		
Total	1,18,62,42,50,982	89,62,25,22,486

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

Schedule 6	As At 31-03-2024	As At 31-03-2023
Deposits		
Deposits with Scheduled Banks		
Other Deposits		
	-	-

Schedule 7	As At 31-03-2024	As At 31-03-2023
Other Current Assets		
Balances with bank in a current account	13,58,72,253	50,76,63,545
Cash in Hand	-	-
Sundry Debtors	-	-
Contracts for sale of investments	1,19,69,035	-
Outstanding and accrued income	2,31,31,11,834	1,56,65,91,618
Advance, Deposits,etc	-	-
Shares/Debentures/Others -Application money pending allotment	-	-
Dividend Receivable	7,28,906	-
Redemption receivable on Investment classified as "Default"		
Less: Provision for Redemption receivable on Investment classified as "Default"	-	-
Margin With CCIL	-	-
Others	-	-
	-	-
TOTAL	2,46,16,82,028	2,07,42,55,163

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

ATAL PENSION YOJNA
31-03-2024

Schedule 8	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	3,41,71,02,443	2,60,26,08,833
	3,41,71,02,443	2,60,26,08,833

Schedule 9	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	31,67,20,829	7,32,39,659
Profit on Sale of Corp Bonds	7,26,038	91,37,797
Profit on Sale of Government Securities	25,50,000	9,33,96,472
Profit on Sale of Mutual Fund Scheme Units	3,39,16,214	4,46,20,629
	35,39,13,081	22,03,94,555

Schedule 10	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-

Schedule 11	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Other Income		
Provision written back on recovery against Investment classified as "Default"	-	-

Schedule 12	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	6,82,599	5,90,57,096
Loss on Sale of Corp Bonds	44,34,664	7,40,40,456
Loss on Sale of Government Securities	6,18,78,021	6,65,02,556
Loss on Sale of AIFs	-	-
	6,69,95,284	19,96,00,108

Schedule 13	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
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 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	9.05% RELIANCE INDUSTRIES LIMITED	5,00,00,000.00	5,27,17,700.00	0.13	5,00,00,000.00	5,29,14,750.00	0.19
2	9.08% LIC HOUSING FINANCE LIMITED 2022	10,00,00,000.00	10,44,52,200.00	0.26	10,00,00,000.00	10,41,88,000.00	0.37
3	9.15% ICICI BANK DEBT CALL 2022	0.00	0.00	0.00	9,70,00,000.00	9,75,82,291.00	0.34
4	9.17% NTPC LIMITED 2024	2,00,00,000.00	2,01,26,260.00	0.05	2,00,00,000.00	2,03,69,700.00	0.07
5	8.52% HOUSING & URBAN DEVELOPMENT	10,00,00,000.00	10,40,49,100.00	0.26	10,00,00,000.00	10,48,01,300.00	0.37
6	8.52 % LIC HOUSING FINANCE LTD 2025	30,00,000.00	30,13,590.00	0.01	30,00,000.00	30,28,686.00	0.01
7	8.54 % NHPC 2026	40,00,000.00	40,93,140.00	0.01	40,00,000.00	41,28,220.00	0.01
8	8.54 % NHPC LIMITED 2025	10,00,000.00	10,14,326.00	0.00	10,00,000.00	10,23,459.00	0.00
9	8.55 % LIC HOUSING FINANCE LTD 2025	30,00,000.00	30,20,652.00	0.01	30,00,000.00	30,27,615.00	0.01
10	8.60% AXIS BANK 2023	25,00,00,000.00	25,81,16,500.00	0.64	25,00,00,000.00	25,85,98,250.00	0.91
11	8.48% LIC HOUSING FINANCE LTD 2026	3,00,00,000.00	3,03,27,450.00	0.08	3,00,00,000.00	3,03,12,510.00	0.11
12	8.48 % LIC HOUSING FINANCE LTD 2025	3,00,00,000.00	3,01,85,190.00	0.07	3,00,00,000.00	3,02,35,680.00	0.11
13	8.48 % PFC 2024	10,00,000.00	10,04,175.00	0.00	10,00,000.00	10,11,580.00	0.00
14	8.49% NTPC LTD 2025	4,38,73,413.00	1,76,87,478.70	0.04	4,38,73,413.00	3,55,43,650.68	0.13
15	8.50% BANK OF BARODA 2025	10,00,00,000.00	10,07,53,300.00	0.25	10,00,00,000.00	9,98,26,200.00	0.35
16	8.50% CANARA BANK BASEL III ADDITIONAL	12,00,00,000.00	11,97,33,360.00	0.30	9,00,00,000.00	9,05,51,520.00	0.32
17	8.50 % NHPC 2023	0.00	0.00	0.00	2,00,000.00	2,00,469.60	0.00
18	8.50 % NHPC 2024	2,00,000.00	2,00,311.40	0.00	2,00,000.00	2,01,774.80	0.00
19	8.50 % NHPC 2025	19,00,000.00	19,20,130.50	0.00	19,00,000.00	19,37,276.10	0.01
20	8.50 % NHPC 2026	34,00,000.00	34,64,076.40	0.01	34,00,000.00	34,95,393.80	0.01
21	8.50 % NHPC 2027	0.00	0.00	0.00	2,00,000.00	2,06,877.20	0.00
22	8.50 % NHPC 2028	2,00,000.00	2,07,343.80	0.00	2,00,000.00	2,08,483.40	0.00
23	8.50 % NHPC 2029	2,00,000.00	2,08,496.40	0.00	2,00,000.00	2,10,503.40	0.00
24	8.50 % NHPC 2030	42,00,000.00	44,37,409.20	0.01	42,00,000.00	44,11,751.40	0.02
25	8.20% NABARD GOI 2028.	5,00,00,000.00	5,12,10,250.00	0.13	5,00,00,000.00	5,14,05,250.00	0.18
26	8.20% SBI BASEL III AT1 BONDS 21.03.2020	25,00,00,000.00	25,75,52,000.00	0.64	25,00,00,000.00	24,97,34,750.00	0.88
27	8.22% NABARD GOI 2028.	9,80,00,000.00	10,04,04,430.00	0.25	9,80,00,000.00	10,08,04,564.00	0.36
28	8.23% IRFC LTD 2020	20,00,00,000.00	20,62,01,600.00	0.51	20,00,00,000.00	20,71,77,600.00	0.73
29	8.23 % REC LTD 2025	1,60,00,000.00	1,60,56,928.00	0.04	1,60,00,000.00	1,61,76,816.00	0.06
30	8.24% POWER GRID CORPORATION LTD	10,00,00,000.00	10,35,95,900.00	0.26	10,00,00,000.00	10,40,54,600.00	0.37
31	8.25 % EXIM 2025	1,50,00,000.00	1,51,11,120.00	0.04	1,50,00,000.00	1,52,53,080.00	0.05
32	8.27% NATIONAL HIGHWAY AUTHORITY	25,00,00,000.00	25,80,24,000.00	0.64	25,00,00,000.00	25,84,13,250.00	0.91
33	8.27 % RURAL ELECTRIFICATION	2,00,00,000.00	2,01,03,440.00	0.05	2,00,00,000.00	2,02,37,780.00	0.07
34	8.30 % REC 2025	9,50,00,000.00	9,55,37,795.00	0.24	9,50,00,000.00	9,62,51,530.00	0.34
35	8.32 % HDFC LTD 2026	11,00,00,000.00	11,05,21,840.00	0.27	11,00,00,000.00	11,11,66,220.00	0.39
36	8.32 % POWER GRID CORP 22.12.2025	5,00,00,000.00	5,06,04,150.00	0.13	5,00,00,000.00	5,08,76,600.00	0.18
37	8.3750 % EXIM 2025	2,10,00,000.00	2,11,69,428.00	0.05	2,10,00,000.00	2,13,85,518.00	0.08
38	8.37% HOUSING & URBAN DEVELOPMENT	10,00,00,000.00	10,42,24,900.00	0.26	10,00,00,000.00	10,46,47,000.00	0.37
39	8.38% HOUSING & URBAN DEVELOPMENT	10,00,00,000.00	10,41,48,300.00	0.26	10,00,00,000.00	10,45,90,300.00	0.37
40	8.40% CANARA BANK DEBT CALL 14.09.2020	4,00,00,000.00	4,00,61,800.00	0.10	0.00	0.00	0.00
41	8.40 % ICICI BANK 2026	3,00,00,000.00	3,03,80,760.00	0.08	3,00,00,000.00	3,05,53,050.00	0.11
42	8.40% IDFC FIRST BANK LIMITED BASEL III TIER 2	25,00,00,000.00	25,25,36,500.00	0.62	0.00	0.00	0.00
43	8.40% IRFC LTD 2020	25,00,00,000.00	25,90,60,500.00	0.64	25,00,00,000.00	26,06,07,750.00	0.92
44	8.40 % NPCIL 2026	40,00,000.00	40,96,328.00	0.01	40,00,000.00	41,11,560.00	0.01

45	8.00% TATA CAPITAL HOUSING FINANCE LTD 24-02-2028	25,00,00,000.00	24,96,82,000.00	0.62	25,00,00,000.00	24,78,66,250.00	0.87
46	8.01% REC LTD 2028.	10,00,00,000.00	10,19,91,100.00	0.25	10,00,00,000.00	10,19,67,800.00	0.36
47	8.05% THE GREAT EASTERN SHIPPING	3,20,00,000.00	3,18,63,648.00	0.08	3,20,00,000.00	3,15,12,800.00	0.11
48	8.05% HDFC LTD 22-10-2028	25,00,00,000.00	25,15,57,250.00	0.62	25,00,00,000.00	25,15,50,500.00	0.89
49	8.06% REC LTD 2028.	5,00,00,000.00	5,10,82,150.00	0.13	5,00,00,000.00	5,10,87,550.00	0.18
50	8.09% NLC INDIA LIMITED 20-05-2028	15,00,00,000.00	15,34,84,800.00	0.38	15,00,00,000.00	15,41,82,300.00	0.54
51	9.25% ICICI BANK LTD 2024-04-09-2024-12-04	1,00,00,000.00	1,00,64,650.00	0.02	1,00,00,000.00	1,01,82,340.00	0.04
52	9.30% INDIA INFRADEBT LIMITED 2024-10-06-2024-10-06	15,00,00,000.00	15,02,86,200.00	0.37	15,00,00,000.00	15,19,67,100.00	0.54
53	9.30% L&T INFRA DEBT FUND 2022-25-08-2022	0.00	0.00	0.00	10,00,00,000.00	10,03,75,200.00	0.35
54	9.34 % HDFC 2024 28-08-2024	0.00	0.00	0.00	20,00,000.00	20,37,422.00	0.01
55	9.35% TATA MOTORS LTD 2022-10-11-2022	0.00	0.00	0.00	2,00,00,000.00	2,01,07,600.00	0.07
56	9.39 % LIC HOUSING FINANCE LTD 23-08-2024	40,00,000.00	40,18,364.00	0.01	40,00,000.00	40,66,280.00	0.01
57	9.50 % HDFC 2024 12-08-2024	40,00,000.00	40,16,032.00	0.01	40,00,000.00	40,80,716.00	0.01
58	9.58 % EXIM BOND 2023 04-10-2023	0.00	0.00	0.00	10,00,000.00	10,08,777.00	0.00
59	9.90% ICICI BANK LIMITED DEBT	0.00	0.00	0.00	3,00,00,000.00	3,05,52,630.00	0.11
60	BRITANNIA INDUSTRIES BONDS DEBT	19,60,000.00	5,65,556.04	0.00	19,60,000.00	5,54,703.52	0.00
61	8.80% INDIABULLS HOUSING FINANCE LTD 25-04-2028	0.00	0.00	0.00	2,00,00,000.00	1,98,50,800.00	0.07
62	8.80% LIC HOUSING FINANCE LTD 25-04-2028	30,00,00,000.00	31,18,99,500.00	0.77	5,00,00,000.00	5,16,20,350.00	0.18
63	8.80% REC LTD 22-04-2028	17,40,00,000.00	18,35,34,330.00	0.45	17,40,00,000.00	18,41,85,612.00	0.65
64	8.85% INDIABULLS HOUSING FINANCE LTD 2024-08-08-2024-08-08	0.00	0.00	0.00	5,00,00,000.00	4,97,95,050.00	0.18
65	8.85% POWER GRID CORPORATION 2022 10-12-2022	0.00	0.00	0.00	37,50,000.00	37,71,063.75	0.01
66	8.85% TATA AIG 10-12-2022	10,00,00,000.00	10,01,30,900.00	0.25	10,00,00,000.00	10,00,01,500.00	0.35
67	8.87% EXIM BANK 2029 20-10-2029	40,00,000.00	42,59,832.00	0.01	40,00,000.00	42,60,916.00	0.02
68	8.90% SBI 02.11.2028	0.00	0.00	0.00	20,00,00,000.00	20,08,31,000.00	0.71
69	8.92% TATA CAPITAL HOUSING FINANCE LTD 2024-08-08-2024-08-08	12,30,00,000.00	12,46,70,955.00	0.31	12,30,00,000.00	12,48,04,533.00	0.44
70	8.95% FCI 01.03.2029	20,00,00,000.00	21,02,79,200.00	0.52	20,00,00,000.00	21,10,02,800.00	0.74
71	8.99% BANK OF BARODA DEBT BOND 2024-02-28-2024-02-28	5,80,00,000.00	5,81,49,988.00	0.14	5,80,00,000.00	5,81,36,358.00	0.21
72	9.00 % PFC 2028 11-02-2028	30,00,000.00	31,45,074.00	0.01	30,00,000.00	31,61,124.00	0.01
73	9.00% STEEL AUTHORITY OF INDIA 2024-02-28-2024-02-28	20,00,000.00	20,07,372.00	0.01	20,00,000.00	20,27,022.00	0.01
74	9% TATA POWER COMPANY LTD 24-02-2025 02-2024	30,00,00,000.00	30,19,24,200.00	0.75	30,00,00,000.00	30,42,13,200.00	1.07
75	7.87% BAJAJ FINANCE 08-02-2024	50,00,00,000.00	50,18,29,000.00	1.24	0.00	0.00	0.00
76	7.87% INDIA INFRADEBT LIMITED 20-12-2027	25,00,00,000.00	24,97,34,500.00	0.62	25,00,00,000.00	24,79,46,750.00	0.88
77	7.88% AXIS BANK LTD TIER II 12-12-2022	25,00,00,000.00	25,15,39,250.00	0.62	25,00,00,000.00	24,82,71,000.00	0.88
78	7.88% BANK OF BARODA BASEL III AT 1 BONDS 2024-02-28-2024-02-28	20,00,00,000.00	19,72,80,400.00	0.49	20,00,00,000.00	19,62,85,800.00	0.69
79	7.89% POWER GRID CORPORATION 2027 2024-02-28-2024-02-28	5,00,00,000.00	5,05,40,650.00	0.13	5,00,00,000.00	5,05,52,650.00	0.18
80	7.89% REC LIMITED 30-02-2028	50,00,00,000.00	50,87,89,000.00	1.26	0.00	0.00	0.00
81	7.90% BAJAJ FINANCE LIMITED 12-04-2028	50,00,00,000.00	49,92,83,500.00	1.23	0.00	0.00	0.00
82	7.90% JAMNAGAR UTILITIES & POWER 2024-02-28-2024-02-28	25,00,00,000.00	25,10,16,000.00	0.62	0.00	0.00	0.00
83	7.90% LIC HOUSING FINANCE LTD 08-05-2024	5,00,00,000.00	4,99,71,850.00	0.12	5,00,00,000.00	4,99,75,950.00	0.18
84	7.90% RELIANCE PORTS & TERMINALS LTD 2026 2022-02-05-2022	10,00,00,000.00	9,99,55,400.00	0.25	10,00,00,000.00	9,97,46,700.00	0.35
85	7.94% EXPORT IMPORT 2022-02-05-2022	0.00	0.00	0.00	5,00,00,000.00	4,99,95,000.00	0.18
86	7.95% HDFC BANK 2026 24-08-2026-2026-08-24	13,20,00,000.00	13,22,45,124.00	0.33	13,20,00,000.00	13,28,76,216.00	0.47
87	7.95% LIC HOUSING FINANCE LTD 26-02-2027	5,00,00,000.00	5,00,88,250.00	0.12	5,00,00,000.00	4,98,82,800.00	0.18
88	7.95 % REC LTD 2027 12-02-2027	0.00	0.00	0.00	2,00,00,000.00	2,03,33,060.00	0.07
89	7.95% RELIANCE PORTS & TERMINALS LTD 2026 2024-02-28-2024-02-28	30,00,00,000.00	30,01,89,600.00	0.74	30,00,00,000.00	29,96,86,500.00	1.06
90	7.95% TATA CAPITAL FINANCIAL SERVICES 2024-02-28-2024-02-28	20,00,00,000.00	19,89,68,400.00	0.49	0.00	0.00	0.00
91	7.97% HDFC LTD 17-02-2022	25,00,00,000.00	25,35,19,000.00	0.63	25,00,00,000.00	25,07,01,750.00	0.88
92	7.97% LIC HOUSING FINANCE LTD 28-04-2028	10,00,00,000.00	10,08,66,800.00	0.25	10,00,00,000.00	9,94,46,500.00	0.35
93	7.9873% TCFSL 17-04-2026	25,00,00,000.00	24,95,00,750.00	0.62	25,00,00,000.00	24,88,29,750.00	0.88
94	7.98% NIIF IFL 24-02-2028	25,00,00,000.00	24,99,28,750.00	0.62	25,00,00,000.00	24,83,26,000.00	0.88
95	7.99% HDFC LTD 11-07-2024	0.00	0.00	0.00	10,00,00,000.00	10,01,38,700.00	0.35
96	7.99% SBI 28.06.2029	0.00	0.00	0.00	10,00,00,000.00	10,09,99,000.00	0.36

97	8.00% BAJAJ FINANCE LIMITED 17-10-2022	50,00,00,000.00	50,07,29,500.00	1.24	0.00	0.00	0.00
98	7.7250% LARSEN & TOURBO LIMITED 28-04-2022	15,00,00,000.00	15,07,60,650.00	0.37	15,00,00,000.00	15,00,55,200.00	0.53
99	7.72% BAJAJ FINANCE LIMITED 23-05-2022	50,00,00,000.00	49,69,57,000.00	1.23	0.00	0.00	0.00
100	7.72% SBI BASEL III AT1 BONDS 02-09-2022	10,00,00,000.00	9,85,94,200.00	0.24	10,00,00,000.00	9,96,69,400.00	0.35
101	7.74% HPCL 02-03-2028	50,00,00,000.00	50,28,51,500.00	1.24	50,00,00,000.00	50,32,80,500.00	1.78
102	7.74% IRFC LTD 15-04-2022	35,00,00,000.00	36,03,32,000.00	0.89	35,00,00,000.00	35,18,07,050.00	1.24
103	7.75% BANK OF BARODA TIER II CALL 2020/21-12-2022	25,00,00,000.00	24,90,85,500.00	0.62	0.00	0.00	0.00
104	7.75 % PFC GOI 2027 22-02-2027	10,00,00,000.00	10,08,60,300.00	0.25	10,00,00,000.00	10,12,37,800.00	0.36
105	7.75% SIDBI 27-10-2025	25,00,00,000.00	24,98,06,250.00	0.62	25,00,00,000.00	25,05,02,500.00	0.88
106	7.78% NABARD 29-03-2022	25,00,00,000.00	25,78,86,000.00	0.64	25,00,00,000.00	25,19,56,500.00	0.89
107	7.79% BAJAJ FINANCE LIMITED 20-09-2022	1,00,00,00,000.00	99,79,65,000.00	2.47	0.00	0.00	0.00
108	7.79% HDFC 24-11-2032	75,00,00,000.00	75,18,06,750.00	1.86	25,00,00,000.00	24,68,78,500.00	0.87
109	7.79 % RELIANCE INDUSTRIES LIMITED	90,00,00,000.00	91,61,05,500.00	2.26	0.00	0.00	0.00
110	7.80% HDFC 06-09-2032	25,00,00,000.00	25,07,25,750.00	0.62	0.00	0.00	0.00
111	7.80% HDFC LIMITED 03-05-2022	75,00,00,000.00	75,26,85,000.00	1.86	0.00	0.00	0.00
112	7.80% NATIONAL HIGHWAY AUTHORITY	10,00,00,000.00	10,13,15,900.00	0.25	10,00,00,000.00	10,11,55,600.00	0.36
113	7.81% SBI TIER II 02-11-2022 (CALL 2022)	25,00,00,000.00	25,21,58,000.00	0.62	0.00	0.00	0.00
114	7.82% LIC HOUSING FINANCE LTD 18-11-2022	25,00,00,000.00	25,18,28,500.00	0.62	25,00,00,000.00	24,76,95,250.00	0.87
115	8.65 % IRFC 2024 15-04-2024	0.00	0.00	0.00	4,00,00,000.00	4,03,88,000.00	0.14
116	8.65% NABARD GOI 2028. 08-06-2028	10,00,00,000.00	10,41,22,500.00	0.26	10,00,00,000.00	10,48,00,700.00	0.37
117	8.65% NHPC LIMITED 08-02-2022	10,00,00,000.00	7,41,44,100.00	0.18	10,00,00,000.00	8,86,53,200.00	0.31
118	8.65 % POWER FINANCE CORPORATION 2024	0.00	0.00	0.00	2,00,00,000.00	2,02,93,640.00	0.07
119	8.65% RELIANCE INDUSTRIES LTD	15,00,00,000.00	15,61,06,650.00	0.39	15,00,00,000.00	15,62,76,150.00	0.55
120	8.70% BANK OF BARODA PERPETUAL BOND	20,00,00,000.00	19,68,76,000.00	0.49	20,00,00,000.00	19,99,33,600.00	0.71
121	8.70% LIC HOUSING FINANCE LTD 24-12-2022	10,00,00,000.00	10,11,35,500.00	0.25	10,00,00,000.00	10,13,02,400.00	0.36
122	8.70 % POWER GRID CORPORATION 2022	0.00	0.00	0.00	5,00,00,000.00	5,00,84,800.00	0.18
123	8.70 % POWER GRID CORPORATION 2022	90,00,000.00	93,84,642.00	0.02	90,00,000.00	94,08,483.00	0.03
124	8.75 % IDFC LIMITED 2022 28-07-2022	0.00	0.00	0.00	40,00,000.00	40,12,588.00	0.01
125	8.75% LIC HOUSING FINANCE LTD 08-12-2022	5,00,00,000.00	5,16,74,950.00	0.13	5,00,00,000.00	5,14,23,100.00	0.18
126	8.75% REC 2025 12-07-2025	10,00,000.00	10,11,923.00	0.00	10,00,000.00	10,23,240.00	0.00
127	8.75% SBI PERPETUAL BOND 20-08-2024	10,00,00,000.00	9,86,00,600.00	0.24	10,00,00,000.00	10,11,28,200.00	0.36
128	8.75% SHRIRAM FINANCE LIMITED 05-10-2022	20,00,00,000.00	19,90,38,600.00	0.49	0.00	0.00	0.00
129	8.79% INDIAN RAILWAY FINANCE CORP LTD	80,00,000.00	85,52,288.00	0.02	80,00,000.00	85,56,136.00	0.03
130	8.40 % POWER GRID CORP LTD 2024	10,00,000.00	10,00,198.00	0.00	10,00,000.00	10,06,400.00	0.00
131	8.40 % POWER GRID LTD 2027 27-05-2027	4,00,00,000.00	4,10,18,280.00	0.10	4,00,00,000.00	4,11,58,840.00	0.15
132	8.40% STATE BANK OF HYDERABAD 2025	1,50,00,000.00	1,50,71,580.00	0.04	1,50,00,000.00	1,51,57,410.00	0.05
133	8.41% HOUSING & URBAN DEVELOPMENT	25,00,00,000.00	26,09,22,000.00	0.65	25,00,00,000.00	26,20,47,750.00	0.92
134	8.42% HDB FINANCIAL SERVICES LIMITED 2022	5,00,00,000.00	5,00,72,150.00	0.12	5,00,00,000.00	5,01,39,600.00	0.18
135	8.44% INDIAN BANK AT 1 PERPETUAL BONDS	60,00,000.00	59,60,394.00	0.01	60,00,000.00	60,93,690.00	0.02
136	8.45% INDIA INFRADEBT LIMITED 2022 18-05-2022	5,00,00,000.00	5,04,13,000.00	0.12	5,00,00,000.00	5,05,66,400.00	0.18
137	8.46 % HDFC LTD 2026 15-06-2026	5,00,00,000.00	5,03,72,750.00	0.12	5,00,00,000.00	5,07,26,300.00	0.18
138	8.47% LIC HOUSING FINANCE LTD 15-06-2026	2,80,00,000.00	2,82,97,024.00	0.07	2,80,00,000.00	2,82,82,800.00	0.10
139	7.69% NABARD 29.05.2024	5,00,00,000.00	4,99,51,900.00	0.12	5,00,00,000.00	4,98,89,600.00	0.18
140	7.70% LARSEN & TOURBO LIMITED	20,00,00,000.00	19,98,21,200.00	0.49	20,00,00,000.00	19,98,84,000.00	0.71
141	7.71% LIC HOUSING FINANCE LIMITED 08-05-2022	50,00,00,000.00	50,08,23,500.00	1.24	0.00	0.00	0.00
142	7.47% ICICI BANK LTD 2027 25-06-2027 INFRA	11,50,00,000.00	11,43,38,175.00	0.28	11,50,00,000.00	11,42,26,165.00	0.40
143	7.47% SIDBI 25-11-2025	25,00,00,000.00	24,87,68,750.00	0.62	25,00,00,000.00	24,89,07,000.00	0.88
144	7.48% CANARA BANK TIER II BONDS 26-08-2022	25,00,00,000.00	24,61,52,750.00	0.61	25,00,00,000.00	24,90,97,250.00	0.88
145	7.48% IRFC LTD 12-08-2022	10,00,00,000.00	10,01,59,000.00	0.25	10,00,00,000.00	10,01,25,900.00	0.35
146	7.48% IRFC LIMITED 16-02-2024	25,00,00,000.00	25,13,43,000.00	0.62	0.00	0.00	0.00
147	7.48% PFC LIMITED 19-06-2022	50,00,00,000.00	50,45,20,500.00	1.25	0.00	0.00	0.00
148	7.49% INDIAN RAILWAY FINANCE CORP LTD	10,00,00,000.00	10,00,18,400.00	0.25	10,00,00,000.00	9,98,72,200.00	0.35

149	7.49% NATIONAL HIGHWAY AUTHORITY	15,00,00,000.00	15,00,05,700.00	0.37	15,00,00,000.00	14,94,68,400.00	0.53
150	7.50% GRASIM INDUSTRY LTD 10-06-2026	25,00,00,000.00	24,95,50,500.00	0.62	25,00,00,000.00	24,75,51,500.00	0.87
151	7.50% NABARD 31-08-2026	25,00,00,000.00	24,84,99,250.00	0.61	0.00	0.00	0.00
152	7.50% NHPC LTD 07-10-2025	20,00,00,000.00	19,97,53,200.00	0.49	20,00,00,000.00	19,98,51,800.00	0.71
153	7.50% NHPC LTD 07-10-2026	10,00,00,000.00	9,99,10,000.00	0.25	10,00,00,000.00	9,99,83,700.00	0.35
154	7.50% NHPC LTD 07-10-2027	10,00,00,000.00	9,99,92,400.00	0.25	10,00,00,000.00	9,98,42,600.00	0.35
155	7.50% NHPC LTD 07-10-2028	10,00,00,000.00	10,01,18,700.00	0.25	10,00,00,000.00	10,00,02,200.00	0.35
156	7.50% NHPC LTD 07-10-2029	10,00,00,000.00	10,00,09,700.00	0.25	10,00,00,000.00	10,03,76,200.00	0.35
157	7.50% REC LIMITED 2033	15,00,00,000.00	15,02,04,750.00	0.37	15,00,00,000.00	14,79,38,550.00	0.52
158	7.50% TATA STEEL LIMITED 26-08-2027	30,00,00,000.00	29,75,82,600.00	0.74	30,00,00,000.00	29,41,08,000.00	1.04
159	7.54% IRFC 2027 21-10-2027	3,00,00,000.00	3,00,29,730.00	0.07	3,00,00,000.00	2,99,47,920.00	0.11
160	7.54% SBI INFRA BOND 01-08-2028	25,00,00,000.00	25,34,45,500.00	0.63	0.00	0.00	0.00
161	7.54% SIDBI 12-01-2026	15,00,00,000.00	14,94,97,650.00	0.37	15,00,00,000.00	14,96,87,400.00	0.53
162	7.55% IRFC LTD 12-04-2029	25,00,00,000.00	25,05,29,750.00	0.62	25,00,00,000.00	24,86,09,250.00	0.88
163	7.55% PFC 2038	25,00,00,000.00	25,37,52,750.00	0.63	0.00	0.00	0.00
164	7.59% NHPC 20-02-2028	1,00,00,000.00	1,00,44,720.00	0.02	1,00,00,000.00	1,00,40,930.00	0.04
165	7.59% NHPC 20-02-2027	1,00,00,000.00	1,00,22,440.00	0.02	1,00,00,000.00	1,00,32,390.00	0.04
166	7.59% NHPC 20-02-2029	1,00,00,000.00	1,00,40,000.00	0.02	1,00,00,000.00	1,00,79,970.00	0.04
167	7.59% NHPC 20-02-2030	1,00,00,000.00	1,01,17,010.00	0.03	1,00,00,000.00	1,00,11,530.00	0.04
168	7.59% NHPC 20-02-2031	1,00,00,000.00	1,01,32,830.00	0.03	1,00,00,000.00	1,00,12,650.00	0.04
169	7.59% NHPC 20-02-2032	1,00,00,000.00	1,01,06,420.00	0.03	1,00,00,000.00	1,00,13,660.00	0.04
170	7.59% NHPC 20-02-2033	1,00,00,000.00	1,01,25,470.00	0.03	1,00,00,000.00	1,00,09,910.00	0.04
171	7.59% NHPC 20-02-2034	1,00,00,000.00	1,01,34,240.00	0.03	1,00,00,000.00	99,94,860.00	0.04
172	7.59% NHPC 20-02-2035	1,00,00,000.00	1,01,58,220.00	0.03	1,00,00,000.00	99,94,480.00	0.04
173	7.59% NHPC 20-02-2036	1,00,00,000.00	1,01,67,670.00	0.03	1,00,00,000.00	99,94,100.00	0.04
174	7.59% NHPC 20-02-2037	1,00,00,000.00	1,01,76,470.00	0.03	1,00,00,000.00	99,94,460.00	0.04
175	7.59% NHPC 20-02-2038	1,00,00,000.00	1,01,84,660.00	0.03	1,00,00,000.00	99,94,170.00	0.04
176	7.14% - INDIANOIL 06-09-2027	25,00,00,000.00	24,76,05,500.00	0.61	25,00,00,000.00	24,57,34,250.00	0.87
177	7.18% CANARA BANK 11-02-2029	10,00,00,000.00	9,88,98,500.00	0.24	10,00,00,000.00	9,90,60,700.00	0.35
178	7.18% LIC HOUSING FINANCE LTD 22-02-2022	9,00,00,000.00	8,73,31,320.00	0.22	9,00,00,000.00	8,56,64,250.00	0.30
179	8.10 % NTPC LIMITED 2026 27-05-2026	2,50,00,000.00	2,53,13,675.00	0.06	2,50,00,000.00	2,53,82,725.00	0.09
180	8.10% SBI PERPETUAL CALL 11-07-2022	25,00,00,000.00	25,65,68,000.00	0.63	0.00	0.00	0.00
181	8.11 % EXIM 2025 02-02-2025	20,00,000.00	20,05,934.00	0.01	20,00,000.00	20,21,224.00	0.01
182	8.11 % RURAL ELECTRIFICATION CORP 02-02-2025	0.00	0.00	0.00	6,00,00,000.00	6,06,84,480.00	0.21
183	8.13 % NPCIL 2027 28-02-2027	40,00,000.00	40,85,696.00	0.01	40,00,000.00	40,84,104.00	0.01
184	8.13 % NPCIL 2028 28-02-2028	40,00,000.00	41,10,892.00	0.01	40,00,000.00	41,01,392.00	0.01
185	8.13 % NPCIL 2029 28-02-2029	40,00,000.00	41,34,352.00	0.01	40,00,000.00	41,31,032.00	0.01
186	8.13 % NPCIL 2030 28-02-2030	40,00,000.00	41,84,360.00	0.01	40,00,000.00	41,24,632.00	0.01
187	8.13 % NPCIL 2031 28-02-2031	40,00,000.00	42,08,212.00	0.01	40,00,000.00	41,37,764.00	0.01
188	8.14 % NPCIL 2026 25-02-2026	3,00,00,000.00	3,03,99,990.00	0.08	3,00,00,000.00	3,04,96,770.00	0.11
189	8.14 % NPCIL 2027 25-02-2027	3,50,00,000.00	3,57,57,785.00	0.09	3,50,00,000.00	3,57,46,795.00	0.13
190	8.14 % NPCIL 2028 25-02-2028	1,00,00,000.00	1,02,80,020.00	0.03	1,00,00,000.00	1,02,57,130.00	0.04
191	8.14 % NPCIL 2030 25-02-2030	1,30,00,000.00	1,36,04,734.00	0.03	1,30,00,000.00	1,34,11,671.00	0.05
192	8.15 % EXIM BANK 2025 05-02-2025	80,00,000.00	80,30,000.00	0.02	80,00,000.00	80,95,688.00	0.03
193	8.15 % EXIM 2030 21-04-2030	1,00,00,000.00	1,03,72,320.00	0.03	1,00,00,000.00	1,02,42,790.00	0.04
194	8.15% NABARD GOI 28-02-2029	5,00,00,000.00	5,13,63,250.00	0.13	5,00,00,000.00	5,16,86,100.00	0.18
195	8.15% TATA AIG 27-09-2022	25,00,00,000.00	24,84,04,000.00	0.61	0.00	0.00	0.00
196	8.17 % NHPC LTD 2031 27-06-2031	5,00,00,000.00	5,22,62,450.00	0.13	5,00,00,000.00	5,17,83,200.00	0.18
197	8.18 % EXIM 2025 07-12-2025	4,50,00,000.00	4,53,41,460.00	0.11	4,50,00,000.00	4,57,45,245.00	0.16
198	8.18% NABARD 26.12.2028	10,00,00,000.00	10,27,29,300.00	0.25	10,00,00,000.00	10,30,62,700.00	0.36
199	8.20 % IRFC 2023 27/04/2023	0.00	0.00	0.00	70,00,000.00	70,04,816.00	0.02
200	8.20% NABARD GOI 2028. 08-02-2028	15,00,00,000.00	15,36,12,150.00	0.38	15,00,00,000.00	15,41,98,800.00	0.54

201	7.86% HDFC BANK TIER II	1,00,00,00,000.00	1,00,44,48,000.00	2.48	75,00,00,000.00	74,73,57,750.00	2.64
202	7.86% PFC LTD 12-04-2020	25,00,00,000.00	25,39,67,250.00	0.63	0.00	0.00	0.00
203	7.20% POWER GRID CORP LTD 09.08.2027	10,00,00,000.00	9,92,21,700.00	0.25	10,00,00,000.00	9,85,72,900.00	0.35
204	7.25% NPCIL 2027	1,30,00,000.00	1,29,72,466.00	0.03	1,30,00,000.00	1,28,46,977.00	0.05
205	7.25% NPCIL 2029	2,00,00,000.00	1,99,36,000.00	0.05	2,00,00,000.00	1,97,97,340.00	0.07
206	7.25% NPCIL 2031	3,70,00,000.00	3,71,64,095.00	0.09	3,70,00,000.00	3,63,00,478.00	0.13
207	7.25% PUNJAB NATIONAL BANK	25,00,00,000.00	24,63,48,250.00	0.61	25,00,00,000.00	24,53,87,250.00	0.87
208	7.25% PUNJAB NATIONAL BANK BASEL	25,00,00,000.00	24,55,81,500.00	0.61	25,00,00,000.00	24,34,95,000.00	0.86
209	7.27% IRFC LTD	5,00,00,000.00	4,97,09,150.00	0.12	5,00,00,000.00	4,95,54,250.00	0.17
210	7.30% POWER GRID CORP LTD 10.06.2027	19,50,00,000.00	19,41,02,805.00	0.48	19,50,00,000.00	19,32,05,220.00	0.68
211	7.32% NTPC LTD	10,00,00,000.00	9,95,34,600.00	0.25	10,00,00,000.00	9,92,98,300.00	0.35
212	7.35% NHAI 28.04.2030	5,00,00,000.00	5,00,51,050.00	0.12	5,00,00,000.00	4,91,68,000.00	0.17
213	7.37% NTPC LTD 2031	5,00,00,000.00	5,01,40,250.00	0.12	5,00,00,000.00	4,93,74,500.00	0.17
214	7.40% LIC HOUSING FINANCE LTD 2024	5,00,00,000.00	4,98,59,150.00	0.12	55,00,00,000.00	54,48,09,100.00	1.92
215	7.40% POWER GRID CORPORATION OF INDIA	50,00,00,000.00	45,32,87,500.00	1.12	50,00,00,000.00	49,91,95,500.00	1.76
216	7.40% SBI CARDS AND PAYMENT SERVICES	15,00,00,000.00	14,89,22,550.00	0.37	15,00,00,000.00	14,80,51,650.00	0.52
217	7.42% ICICI BANK LIMITED 15.09.2020	30,00,00,000.00	29,70,68,100.00	0.73	30,00,00,000.00	29,80,38,600.00	1.05
218	7.42 % PFC BS 217A 08-09.2023	25,00,00,000.00	24,83,13,000.00	0.61	25,00,00,000.00	24,59,17,500.00	0.87
219	7.43% NABARD 31.01.2030	20,00,00,000.00	20,08,54,600.00	0.50	20,00,00,000.00	19,87,31,800.00	0.70
220	7.43% NABFID 16-06-2033	1,25,00,00,000.00	1,25,10,77,500.00	3.09	0.00	0.00	0.00
221	7.44% - INDIANOIL 25-11-2027	75,00,00,000.00	74,94,30,000.00	1.85	75,00,00,000.00	74,49,78,750.00	2.63
222	10.25 % SHRIRAM FINANCE LTD 2024	1,00,00,000.00	1,00,44,340.00	0.02	1,00,00,000.00	1,01,98,080.00	0.04
223	10.00 % SHRIRAM FINANCE LIMITED 2024	1,00,00,000.00	1,00,42,630.00	0.02	1,00,00,000.00	1,01,74,540.00	0.04
224	4.79% HPCL 23.10.2023	0.00	0.00	0.00	10,00,00,000.00	9,84,98,000.00	0.35
225	5.23% NABARD BONDS SERIES 2023 24.04.25	25,00,00,000.00	24,49,36,250.00	0.61	25,00,00,000.00	23,98,45,250.00	0.85
226	5.40 % EXIM BOND 2025	0.00	0.00	0.00	45,00,00,000.00	44,00,43,300.00	1.55
227	5.45% NTPC LTD 15.10.2025	25,00,00,000.00	24,24,08,250.00	0.60	25,00,00,000.00	23,87,92,000.00	0.84
228	5.75% BORL DEBENTURES SERIES II	0.00	0.00	0.00	25,00,00,000.00	24,66,84,750.00	0.87
229	6.07% NABARD 19-11-2027	25,00,00,000.00	23,77,37,000.00	0.59	25,00,00,000.00	23,45,61,750.00	0.83
230	6.11% BHARAT PETROLEUM	5,00,00,000.00	4,91,22,350.00	0.12	5,00,00,000.00	4,85,62,700.00	0.17
231	6.14% - INDIANOIL 18-02-2027	1,25,00,00,000.00	1,20,84,42,500.00	2.99	1,25,00,00,000.00	1,19,18,25,000.00	4.21
232	6.24% SBI 21/09/2030	0.00	0.00	0.00	20,00,00,000.00	19,14,39,400.00	0.68
233	6.25% LIC HOUSING FINANCE LTD 20.06.2025	17,00,00,000.00	16,68,82,540.00	0.41	67,00,00,000.00	64,60,69,610.00	2.28
234	6.35% PFC 30.06.2025	7,50,00,000.00	7,38,14,775.00	0.18	7,50,00,000.00	7,31,10,375.00	0.26
235	6.35% PFC 30.06.2026	10,00,00,000.00	9,73,52,700.00	0.24	10,00,00,000.00	9,65,57,200.00	0.34
236	6.35% PFC 30.06.2027	7,50,00,000.00	7,24,54,800.00	0.18	7,50,00,000.00	7,16,95,350.00	0.25
237	6.69% NTPC 13.09.2031	25,00,00,000.00	24,11,65,000.00	0.60	25,00,00,000.00	23,65,85,250.00	0.83
238	6.75% STPL 22.04.2026	40,00,00,000.00	39,15,84,000.00	0.97	40,00,00,000.00	38,72,48,800.00	1.37
239	6.80% CANFIN HOMES LTD 25.06.2025	25,00,00,000.00	24,62,04,750.00	0.61	25,00,00,000.00	24,16,81,500.00	0.85
240	6.92% IRFC BONDS SERIES 24.09.2024	25,00,00,000.00	24,20,40,750.00	0.60	25,00,00,000.00	23,90,33,000.00	0.84
241	7.10% ICICI TIER 2 2030	10,00,00,000.00	9,83,19,600.00	0.24	10,00,00,000.00	9,74,82,600.00	0.34
242	7.10% NABARD GOI 08.03.2020	25,00,00,000.00	24,72,07,250.00	0.61	25,00,00,000.00	24,40,63,250.00	0.86
243	7.82% PFC LTD 06-03-2020	25,00,00,000.00	25,95,49,750.00	0.64	25,00,00,000.00	25,24,38,750.00	0.89
244	7.84% BAJAJ HOUSING FINANCE 23.09.2022	25,00,00,000.00	24,94,76,000.00	0.62	25,00,00,000.00	24,69,00,750.00	0.87
245	7.85% BAJAJ FINANCE LIMITED 14.09.2020	25,00,00,000.00	24,89,98,500.00	0.62	0.00	0.00	0.00
246	7.85% IRFC LTD 04.07.2024	10,00,00,000.00	10,30,95,000.00	0.25	10,00,00,000.00	10,18,44,200.00	0.36
247	7.60% ICICI BANK LTD 2022 07.10.2022 INFRA	0.00	0.00	0.00	11,50,00,000.00	11,47,27,795.00	0.40
248	7.62 % EXIM BANK 2026 04.09.2026	17,50,00,000.00	17,52,94,000.00	0.43	17,50,00,000.00	17,55,47,225.00	0.62
249	7.62% NABARD BONDS SERIES 2023 24.04.2020	1,00,00,00,000.00	99,94,51,000.00	2.47	0.00	0.00	0.00
250	7.63% GRASIM INDUSTRIES LIMITED 04	25,00,00,000.00	25,04,66,750.00	0.62	25,00,00,000.00	24,87,98,750.00	0.88
251	7.63% ICICI BANK INFRA 10.12.2020	25,00,00,000.00	24,98,52,500.00	0.62	25,00,00,000.00	25,10,29,500.00	0.89
252	7.63 % KOTAK MAHINDRA BANK	10,00,00,000.00	9,99,37,900.00	0.25	10,00,00,000.00	9,96,84,100.00	0.35

253	7.64% AXIS BANK INFRA 07.02.2024	25,00,00,000.00	25,00,72,750.00	0.62	0.00	0.00	0.00
254	7.64% FCI 12.12.2029	10,00,00,000.00	9,98,55,100.00	0.25	10,00,00,000.00	9,93,81,800.00	0.35
255	7.65% AXIS BANK 20.04.2027	30,00,00,000.00	29,94,57,000.00	0.74	30,00,00,000.00	29,95,45,200.00	1.06
256	7.65% HDFC BANK INFRA 20.02.2024	25,00,00,000.00	25,08,30,250.00	0.62	0.00	0.00	0.00
257	7.65% IRFC LIMITED 30- 12.2022	25,00,00,000.00	25,30,21,000.00	0.63	75,00,00,000.00	75,26,28,000.00	2.66
258	7.65% NABFID 22-12-2038	25,00,00,000.00	25,55,81,500.00	0.63	0.00	0.00	0.00
259	7.65% PFC LTD. 2027 20.11.2027	0.00	0.00	0.00	10,00,00,000.00	10,00,11,600.00	0.35
260	7.65% PFC LTD 13-11- 2027	25,00,00,000.00	25,57,32,500.00	0.63	0.00	0.00	0.00
261	7.67% INDIAN RAILWAY FINANCE CORP.LTD.15	75,00,00,000.00	76,31,59,500.00	1.89	0.00	0.00	0.00
262	7.67%REC LIMITED 30-11- 2027	15,00,00,000.00	15,31,17,000.00	0.38	15,00,00,000.00	14,95,20,900.00	0.53
263	7.68% CANARA BANK INFRA 20.11.2022	25,00,00,000.00	25,50,01,250.00	0.63	0.00	0.00	0.00
264	7.68% INDIAN RENEWABLE ENERGY	25,00,00,000.00	25,13,74,500.00	0.62	0.00	0.00	0.00
265	7.68% NABARD 30-04- 2022	25,00,00,000.00	25,05,98,250.00	0.62	0.00	0.00	0.00
266	7.68% NEEPCO PSU BONDS 2025.15.11.2025	5,00,00,000.00	4,98,69,100.00	0.12	5,00,00,000.00	4,99,15,450.00	0.18
	Total:	40,40,39,33,413.00	40,44,77,55,418.44	100.00	28,47,40,83,413.00	28,33,75,27,902.65	100.00

Equity Shares		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	HINDALCO EQUITY	1,51,216.00	8,47,18,764.00	0.49	1,20,216.00	4,87,29,555.60	0.41
2	HINDUSTAN UNILEVER LIMITED	1,66,039.00	37,59,70,409.65	2.16	1,29,575.00	33,17,57,351.25	2.80
3	ICICI EQUITY	13,20,328.00	1,44,35,14,602.40	8.31	11,30,694.00	99,19,01,311.50	8.38
4	INDUSIND BANK LIMITED	1,46,839.00	22,80,40,967.00	1.31	1,24,988.00	13,34,80,934.60	1.13
5	INFOSYS TECHNOLOGIES LIMITED	5,33,398.00	79,90,56,873.90	4.60	5,01,398.00	71,59,71,274.10	6.05
6	ITC	11,77,785.00	50,45,04,204.75	2.90	8,66,902.00	33,24,56,917.00	2.81
7	JINDAL STEEL & POWER LIMITED	33,608.00	2,85,38,233.20	0.16	30,608.00	1,67,18,089.60	0.14
8	ASTRAL LTD	42,381.00	8,43,91,166.25	0.49	39,684.00	5,30,57,508.00	0.45
9	AXIS BANK EQUITY	5,09,489.00	53,35,36,880.80	3.07	4,97,998.00	42,75,31,283.00	3.61
10	BAJAJ FINANCE LIMITED	49,873.00	36,13,42,353.25	2.08	39,312.00	22,08,05,676.00	1.87
11	BAJAJ FINSERV LIMITED	1,16,071.00	19,08,03,313.35	1.10	89,021.00	11,27,45,096.50	0.95
12	BHARAT ELECTRONICS LIMITED	9,08,277.00	18,30,17,815.50	1.05	9,29,257.00	9,06,49,020.35	0.77
13	BHARAT FORGE LIMITED	1,29,556.00	14,63,46,457.60	0.84	1,07,102.00	8,25,16,735.90	0.70
14	BHARTIARTL EQUITY	4,44,905.00	54,66,10,283.00	3.15	4,83,707.00	36,22,96,543.00	3.06
15	BHARTI AIRTEL PARTLY PAID FOR RIGHTS	0.00	0.00	0.00	27,920.00	1,02,38,264.00	0.09
16	BAJAJ AUTO	21,964.00	20,09,29,966.60	1.16	25,272.00	9,81,75,402.00	0.83
17	BANK OF BARODA	5,10,583.00	13,48,19,441.15	0.78	6,48,739.00	10,95,39,580.15	0.93
18	BHARAT PETROLEUM CORPORATION LTD	2,38,404.00	14,36,14,569.60	0.83	2,77,147.00	9,54,21,712.10	0.81
19	BRITANNIA INDUSTRIES LIMITED	17,329.00	8,51,07,051.25	0.49	11,219.00	4,84,90,200.85	0.41
20	CHOLAMANDALAM INVESTMENT AND	77,267.00	8,93,67,012.20	0.51	69,257.00	5,27,25,354.10	0.45
21	CIPLA	97,807.00	14,64,12,188.65	0.84	1,07,300.00	9,66,23,650.00	0.82
22	CONTAINER CORPORATION OF INDIA	37,511.00	3,30,88,453.10	0.19	1,02,954.00	5,97,39,058.50	0.50
23	CUMMINS INDIA LIMITED	40,917.00	12,30,06,731.25	0.71	20,057.00	3,26,84,887.20	0.28
24	DABUR	4,86,006.00	25,42,54,038.90	1.46	1,63,702.00	8,92,01,219.80	0.75
25	ACC LTD.	21,382.00	5,32,77,529.40	0.31	26,237.00	4,37,42,326.40	0.37
26	ADANI PORTS AND SPECIAL ECONOMIC	0.00	0.00	0.00	87,654.00	5,53,88,562.60	0.47
27	AMBUJA CEMENTS LTD	2,05,725.00	12,59,75,703.75	0.72	81,549.00	2,98,10,236.95	0.25
28	APOLLO HOSPITALS ENTERPRISE LTD	18,949.00	12,04,55,003.20	0.69	18,863.00	8,13,16,506.70	0.69
29	ASIAN PAINTS LIMITED	68,855.00	19,60,12,971.25	1.13	61,060.00	16,86,26,349.00	1.43
30	ASHOK LEYLAND LIMITED	4,31,080.00	7,38,22,450.00	0.42	5,64,876.00	7,86,30,739.20	0.66
31	RELIANCE INDUSTRY LIMITED	4,74,459.00	1,40,99,49,810.30	8.11	4,23,313.00	98,67,63,768.65	8.34
32	STATE BANK OF INDIA EQUITY	9,24,349.00	69,54,33,970.15	4.00	8,64,375.00	45,27,16,406.25	3.83
33	SBI LIFE INSURANCE CO LTD	31,924.00	4,78,93,981.00	0.28	52,329.00	5,76,19,461.90	0.49

34	SIEMENS LIMITED	24,044.00	12,92,13,658.20	0.74	13,302.00	4,42,57,749.30	0.37
35	SRF LTD	48,842.00	12,50,47,730.50	0.72	44,742.00	10,79,10,992.70	0.91
36	SUN PHARMACEUTICALS EQUITY	2,43,522.00	39,46,39,577.10	2.27	1,63,402.00	16,06,40,506.20	1.36
37	TATA CONSUMER PRODUCTS	45,971.00	5,03,93,410.20	0.29	1,15,617.00	8,19,55,110.45	0.69
38	TATA MOTORS LIMITED	2,07,853.00	20,63,56,458.40	1.19	2,33,508.00	9,82,60,166.40	0.83
39	TATA STEEL	18,34,000.00	28,58,28,900.00	1.64	19,80,000.00	20,69,10,000.00	1.75
40	TATA CONSULTANCY LIMITED	1,37,589.00	53,33,36,240.70	3.07	1,18,284.00	37,92,06,675.60	3.20
41	TECH MAHINDRA LIMITED	1,38,779.00	17,32,10,069.90	1.00	77,017.00	8,48,61,181.45	0.72
42	TITAN EQUITY	55,565.00	21,12,47,017.00	1.22	47,808.00	12,02,32,339.20	1.02
43	TORRENT PHARMACEUTICALS LTD	49,379.00	12,84,15,027.40	0.74	44,733.00	6,87,61,330.95	0.58
44	ULTRATECH CEMENT LIMITED	32,206.00	31,39,81,124.90	1.81	28,856.00	21,99,44,760.40	1.86
45	UNITED PHOSPHORUS LIMITED	0.00	0.00	0.00	59,573.00	4,27,52,563.45	0.36
46	UNITED SPIRITS LIMITED	82,462.00	9,35,32,523.50	0.54	91,660.00	6,93,22,458.00	0.59
47	VOLTAS LTD.	0.00	0.00	0.00	49,049.00	4,01,34,344.25	0.34
48	JUBILANT FOODWORKS LTD	1,87,307.00	8,40,72,746.95	0.48	0.00	0.00	0.00
49	KOTAK BANK EQUITY	2,73,492.00	48,83,19,966.00	2.81	2,30,645.00	39,96,73,188.25	3.38
50	LARSEN AND TOURBO	2,18,066.00	82,07,78,617.40	4.72	1,91,353.00	41,41,26,162.60	3.50
51	LTI MINDTREE	13,841.00	6,83,52,394.40	0.39	11,578.00	5,51,07,227.70	0.47
52	MARICO LTD.	1,83,250.00	9,11,11,900.00	0.52	1,85,094.00	8,88,08,101.20	0.75
53	MARUTI EQUITY	21,683.00	27,32,13,389.05	1.57	25,844.00	21,43,02,324.60	1.81
54	MAHINDRA & MAHINDRA EQUITY	1,81,035.00	34,78,31,597.25	2.00	1,39,986.00	16,22,01,778.20	1.37
55	MUTHOOT FINANCE LTD.	35,259.00	5,21,99,186.55	0.30	40,389.00	3,95,79,200.55	0.33
56	NESTLE (I) LTD	40,590.00	10,64,41,186.50	0.61	6,059.00	11,93,89,565.50	1.01
57	NHPC LTD	9,14,668.00	8,20,45,719.60	0.47	13,12,018.00	5,27,43,123.60	0.45
58	NTPC LIMITED	9,15,621.00	30,74,65,531.80	1.77	8,15,914.00	14,28,66,541.40	1.21
59	OIL & NATURAL GAS CORPORATION	5,33,475.00	14,29,97,973.75	0.82	3,12,955.00	4,72,71,852.75	0.40
60	PAGE INDUSTRIES LTD	2,777.00	9,56,70,288.15	0.55	2,114.00	8,01,27,576.20	0.68
61	POWER GRID CORPORATION	6,55,872.00	18,16,10,956.80	1.05	3,58,123.00	8,08,28,361.10	0.68
62	PI INDUSTRIES LTD.	2,334.00	90,26,861.70	0.05	0.00	0.00	0.00
63	POLYCAB INDIA LTD	5,398.00	2,73,40,870.00	0.16	6,033.00	1,73,75,341.65	0.15
64	RURAL ELECTRIFICATION	1,61,979.00	7,30,52,529.00	0.42	0.00	0.00	0.00
65	DIVIS LABORATORIES LTD	0.00	0.00	0.00	9,239.00	2,60,84,930.65	0.22
66	DR. REDDY'S LABORATORIES LIMITED	33,927.00	20,89,19,073.30	1.20	26,313.00	12,16,38,420.75	1.03
67	EICHER MOTORS LIMITED	11,567.00	4,64,91,243.10	0.27	26,433.00	7,79,46,952.05	0.66
68	GAS AUTHORITY OF INDIA LIMITED	4,73,335.00	8,56,97,301.75	0.49	4,33,335.00	4,55,65,175.25	0.39
69	GODREJ CONSUMER PRODUCTS	74,249.00	9,29,44,898.20	0.53	39,895.00	3,86,24,344.25	0.33
70	HAVELLS INDIA PVT	1,02,968.00	15,59,96,520.00	0.90	70,198.00	8,34,30,323.00	0.71
71	HCL TECHNOLOGIES LIMITED	1,47,695.00	22,79,74,617.25	1.31	1,09,344.00	11,86,65,576.00	1.00
72	HOUSING DEVELOPMENT FINANCE	0.00	0.00	0.00	1,51,847.00	39,86,74,298.50	3.37
73	HDFC BANK LTD.	7,58,359.00	1,09,80,27,996.10	6.32	4,25,471.00	68,48,16,848.05	5.79
74	HDFC LIFE INSURANCE CO LTD	1,93,259.00	12,24,00,587.65	0.70	61,033.00	3,04,67,673.60	0.26
	Total:	1,84,76,494.00	17,37,89,98,886.45	100.00	1,67,83,049.00	11,83,35,36,048.50	100.00

Central and State Government Securities		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	8.33% GOI 2036	46,00,00,000.00	50,59,96,780.00	0.86	46,00,00,000.00	49,53,23,860.00	1.06
2	8.00% MTNL 15-11-2032	25,00,00,000.00	25,50,85,000.00	0.43	25,00,00,000.00	25,33,39,250.00	0.54
3	8.09% WEST BENGAL SDI 2028 27-02-2028	0.00	0.00	0.00	4,50,00,000.00	4,62,69,135.00	0.10
4	8.10% KERALA SDI 08-04-2022	0.00	0.00	0.00	35,00,00,000.00	36,10,34,100.00	0.78
5	8.12% ARUNACHAL PRADESH SDI 2028	20,00,00,000.00	20,49,80,200.00	0.35	20,00,00,000.00	20,59,57,800.00	0.44
6	8.13% GOVT SEC 2045 02-06-2045	29,61,90,000.00	32,86,83,227.76	0.56	29,61,90,000.00	31,95,41,027.22	0.69

7	8.15% GUJARAT SDL 26.11.2025	2,79,00,000.00	2,82,43,755.90	0.05	2,79,00,000.00	2,84,60,511.00	0.06
8	8.15% GOI 2026 24.11.2026	0.00	0.00	0.00	14,10,00,000.00	14,53,91,868.00	0.31
9	8.16% GUJARAT SDL 2029.09.05.2029	3,00,00,000.00	3,08,39,970.00	0.05	3,00,00,000.00	3,08,38,020.00	0.07
10	7.50 % GOVT SECURITY 2024.10.09.2024	1,05,00,00,000.00	1,08,15,02,100.00	1.83	25,00,00,000.00	25,30,62,250.00	0.54
11	7.51% MAHARASHTRA SDL 24.05.2027	58,90,000.00	59,13,889.84	0.01	58,90,000.00	59,36,896.18	0.01
12	7.51% UTTAR PRADESH SDL 27.02.2040	50,00,00,000.00	50,53,54,500.00	0.85	0.00	0.00	0.00
13	7.54% GSEC 23.05.2036	0.00	0.00	0.00	4,00,00,00,000.00	4,05,21,36,000.00	8.71
14	7.57% GSEC 17.06.2033	0.00	0.00	0.00	1,20,00,00,000.00	1,22,11,08,000.00	2.63
15	7.59% GOI 2026 11.01.2026	2,10,00,000.00	2,11,94,250.00	0.04	2,10,00,000.00	2,12,20,500.00	0.05
16	7.60% FOOD CORPORATION OF INDIA	40,00,00,000.00	40,03,52,000.00	0.68	40,00,00,000.00	39,85,72,800.00	0.86
17	7.61% GOI 2030 09.05.2030	17,20,00,000.00	17,66,26,628.00	0.30	17,20,00,000.00	17,55,61,776.00	0.38
18	7.62% GSEC 15.09.2039	60,00,00,000.00	63,05,80,200.00	1.07	60,00,00,000.00	61,09,93,800.00	1.31
19	7.62% KARNATAKA SDL 2027.04.11.2027	0.00	0.00	0.00	10,00,00,000.00	10,08,61,000.00	0.22
20	7.63% GSEC 17.06.2059	49,42,60,000.00	52,47,03,450.44	0.89	49,42,60,000.00	50,75,95,134.80	1.09
21	6.99% MAHARASHTRA SDL 2029	38,44,20,000.00	37,83,08,106.42	0.64	38,44,20,000.00	37,40,94,094.38	0.80
22	6.99% PUDUCHERRY SDL 22.09.2029	15,83,00,000.00	15,52,69,979.70	0.26	15,83,00,000.00	15,32,89,171.80	0.33
23	6.99% UTTAR PRADESH SDL 14.07.2024	25,00,00,000.00	24,44,96,250.00	0.41	25,00,00,000.00	24,11,03,500.00	0.52
24	7.95% GOI 2032	8,00,00,000.00	8,42,45,200.00	0.14	85,00,00,000.00	88,51,23,700.00	1.90
25	7.01% UTTAR PRADESH SDL 29.07.2024	25,00,00,000.00	24,47,66,000.00	0.41	25,00,00,000.00	24,13,95,250.00	0.52
26	7.05% MTNL GOI 12.10.30	25,00,00,000.00	24,21,34,750.00	0.41	25,00,00,000.00	24,03,17,000.00	0.52
27	7.06% GOI 10-04-2028	1,50,00,00,000.00	1,50,01,00,500.00	2.54	0.00	0.00	0.00
28	7.09% HARYANA SDL 23- 02.2029	0.00	0.00	0.00	25,00,00,000.00	24,43,74,750.00	0.53
29	7.10% GS 18-04-2029	5,00,00,000.00	5,00,92,450.00	0.08	5,00,00,000.00	4,96,89,450.00	0.11
30	7.10% GUJARAT SDL 05.02.2029	25,00,00,000.00	24,71,28,250.00	0.42	25,00,00,000.00	24,35,08,250.00	0.52
31	7.10% UTTAR PRADESH SDL 19.02.2029	10,00,00,000.00	9,88,16,500.00	0.17	10,00,00,000.00	9,75,36,800.00	0.21
32	5.77% GSEC 03.08.2030	10,00,00,000.00	9,35,28,600.00	0.16	25,00,00,000.00	22,95,64,000.00	0.49
33	5.85% GSEC 01.12.2030	44,00,00,000.00	41,18,67,280.00	0.70	44,00,00,000.00	40,43,23,040.00	0.87
34	6.10% GSEC 12.07.2031	50,00,00,000.00	47,20,98,000.00	0.80	1,25,00,00,000.00	1,15,87,48,750.00	2.49
35	6.19% GSEC 16.09.2034	2,31,01,50,000.00	2,15,95,49,011.35	3.65	2,31,01,50,000.00	2,10,80,04,944.55	4.53
36	6.22% GSEC 16/03/2035	3,60,00,00,000.00	3,36,77,96,400.00	5.69	2,90,00,00,000.00	2,64,81,98,800.00	5.69
37	6.50% GUJARAT SDL 25.11.2029	30,00,00,000.00	28,68,56,700.00	0.49	30,00,00,000.00	28,12,40,400.00	0.60
38	6.53% CHHATTISGARH SDL 15.09.2029	40,00,00,000.00	38,69,15,600.00	0.65	40,00,00,000.00	38,30,73,200.00	0.82
39	6.53% TAMIL NADU SDL 06.01.2024	25,80,60,000.00	24,65,52,072.36	0.42	25,80,60,000.00	24,23,78,984.10	0.52
40	6.54% GSEC 17.01.2032	45,00,00,000.00	43,55,32,950.00	0.74	95,00,00,000.00	90,17,95,100.00	1.94
41	G-SEC STRIP 12-12-2033	93,03,50,000.00	47,53,23,257.80	0.80	0.00	0.00	0.00
42	8.50% BIHAR SPL SDL 2025.20.02.2025	90,00,000.00	91,00,719.00	0.02	90,00,000.00	91,78,281.00	0.02
43	8.60% GOI 2028 02.06.2028	0.00	0.00	0.00	27,03,00,000.00	28,65,33,407.10	0.62
44	8.82% BIHAR SDL 2026 24.02.2026	1,00,00,000.00	1,02,58,150.00	0.02	1,00,00,000.00	1,03,82,010.00	0.02
45	8.83% GOI 2041 12.12.2041	37,75,00,000.00	44,27,88,247.50	0.75	2,00,00,000.00	2,27,70,520.00	0.05
46	8.83% GSC 2023 25.11.2023	0.00	0.00	0.00	8,48,00,000.00	8,56,63,688.00	0.18
47	8.97% GOI 2030 05.12.2030	8,10,00,000.00	8,89,62,543.00	0.15	8,10,00,000.00	8,91,40,338.00	0.19
48	GSEC COUPON STRIP 17/06/2029	10,00,50,000.00	6,97,24,644.90	0.12	0.00	0.00	0.00
49	GSEC STRIP 19-03-2029	71,12,00,000.00	50,42,02,395.20	0.85	0.00	0.00	0.00
50	GSEC COUPON STRIP 22/08/2029	40,00,00,000.00	27,52,38,400.00	0.47	0.00	0.00	0.00
51	G-SEC STRIP 12-06-2036	45,67,50,000.00	19,52,07,642.00	0.33	0.00	0.00	0.00
52	8.17 % GOVT SECURITIES 2044	16,52,00,000.00	18,39,91,004.40	0.31	16,52,00,000.00	17,92,41,669.60	0.39
53	8.22% J K SPL SDL 2026 20.02.2026	3,00,00,000.00	3,04,72,050.00	0.05	3,00,00,000.00	3,06,46,170.00	0.07
54	8.23% GUJARAT SDL 09.09.2025	2,00,00,000.00	2,02,38,600.00	0.03	2,00,00,000.00	2,04,08,300.00	0.04
55	8.24% GOVT OF INDIA 2027.15.09.2027	0.00	0.00	0.00	5,00,00,000.00	5,17,80,050.00	0.11
56	8.24 % GOI 2033 10.11.2033	15,20,00,000.00	16,39,14,064.00	0.28	65,20,00,000.00	69,39,86,192.00	1.49
57	8.28% TAMILNADU SDL 2029.11.02.2029	20,00,00,000.00	20,62,64,400.00	0.35	20,00,00,000.00	20,69,87,600.00	0.45
58	8.29% KERALA SDL 2025 20.07.2025	11,60,000.00	11,73,896.80	0.00	11,60,000.00	11,83,193.04	0.00

59	8.29% RAJASTHAN SDL 2024 CFI 22.06.2024	1,25,00,000.00	1,25,27,025.00	0.02	1,25,00,000.00	1,26,29,962.50	0.03
60	8.30% GOI 2042 21.12.2042	50,00,000.00	56,23,650.00	0.01	50,00,000.00	54,67,520.00	0.01
61	8.32% GOI 2032 02.08.2032	0.00	0.00	0.00	18,95,00,000.00	20,17,92,865.00	0.43
62	8.32 % UTTAR PRADESH CFI 2025 CFI 02.06.2025	2,00,00,000.00	2,02,19,880.00	0.03	2,00,00,000.00	2,02,90,720.00	0.04
63	8.33 % GSEC 2026 09-07- 2026	0.00	0.00	0.00	12,25,00,000.00	12,65,32,210.00	0.27
64	8.33% GOI 2032 21.08.2032	2,60,00,000.00	2,79,68,018.00	0.05	2,60,00,000.00	2,77,08,434.00	0.06
65	8.33% MADHYA PRADESH SDL 2026	0.00	0.00	0.00	14,91,80,000.00	15,44,86,481.78	0.33
66	8.34% PUNJAB SDL 20.05.2028	25,00,00,000.00	25,81,77,250.00	0.44	25,00,00,000.00	25,90,38,000.00	0.56
67	8.38% KERALA SDL 05.12.2028	22,14,60,000.00	23,02,57,498.50	0.39	22,14,60,000.00	23,03,93,696.40	0.50
68	8.39 % UTTAR PRADESH CFI 27.01.2026	2,15,00,000.00	2,18,73,799.00	0.04	2,15,00,000.00	2,20,69,664.00	0.05
69	8.40% GOI 2024 28.07.2024	0.00	0.00	0.00	5,00,00,000.00	5,07,59,750.00	0.11
70	8.41% KERALA SDL 2028. 06.06.2028	9,25,00,000.00	9,59,36,652.50	0.16	9,25,00,000.00	9,60,78,917.50	0.21
71	8.41% NAGALAND SDL 27.01.2026	1,39,00,000.00	1,41,52,451.80	0.02	1,39,00,000.00	1,43,06,714.00	0.03
72	8.43% ASSAM SDL 27.01.2026	3,50,00,000.00	3,56,40,640.00	0.06	3,50,00,000.00	3,60,31,520.00	0.08
73	7.74% MADHYA PRADESH SDL 23.03.2042	8,05,80,000.00	8,31,36,239.34	0.14	0.00	0.00	0.00
74	7.76% KARNATAKA SDL 2027 12.12.2027	0.00	0.00	0.00	15,00,00,000.00	15,22,32,450.00	0.33
75	7.76% MADHYA PRADESH SDL 20.11.2027	25,00,00,000.00	25,81,57,250.00	0.44	0.00	0.00	0.00
76	7.77% MADHYA PRADESH SDL 2042	67,19,40,000.00	69,52,34,143.98	1.18	0.00	0.00	0.00
77	7.82% TAMIL NADU SDL 27.10.2022	0.00	0.00	0.00	50,00,00,000.00	50,66,26,500.00	1.09
78	7.83% KERALA SDL 29-03- 2020	1,25,00,00,000.00	1,30,20,70,000.00	2.20	50,00,00,000.00	50,37,50,500.00	1.08
79	7.88 % GOVT SEC 2030 10.02.2030	0.00	0.00	0.00	10,94,90,000.00	11,29,71,782.00	0.24
80	7.91% UTTAR PRADESH CFI 27.10.2027	22,55,40,000.00	23,51,26,126.62	0.40	1,60,00,00,000.00	1,62,74,51,200.00	3.50
81	7.92% UTTAR PRADESH CFI 2028 24.01.2028	10,00,00,000.00	10,17,26,500.00	0.17	10,00,00,000.00	10,18,13,300.00	0.22
82	8.03% GOI FCI BOND 2024	20,00,000.00	20,09,116.00	0.00	20,00,000.00	20,20,084.00	0.00
83	8.28% GOI 2032 15-02- 2022	2,00,00,000.00	2,14,30,060.00	0.04	2,00,00,000.00	2,12,02,960.00	0.05
84	8.30% GOI 02/07/2040	25,00,00,000.00	27,88,68,000.00	0.47	0.00	0.00	0.00
85	6.57% GOVT. STOCK 2022 05.12.2022	79,00,00,000.00	76,39,72,660.00	1.29	79,00,00,000.00	74,56,51,770.00	1.60
86	6.64% GS 16.06.2035	2,60,00,00,000.00	2,50,90,02,600.00	4.24	1,60,00,00,000.00	1,51,16,73,600.00	3.25
87	6.67% GS 15-12-2035	2,99,50,00,000.00	2,89,61,73,985.00	4.90	2,49,50,00,000.00	2,35,27,89,990.00	5.06
88	6.67% GSEC 17/12/2050	1,35,19,90,000.00	1,28,01,84,459.11	2.16	1,35,19,90,000.00	1,24,06,69,847.38	2.67
89	6.68% GS 2031 17.09.31	13,34,70,000.00	13,05,89,050.05	0.22	84,70,000.00	81,48,063.77	0.02
90	6.6% RAJASTHAN SDL 00.12.2020	21,36,70,000.00	20,49,74,272.01	0.35	21,36,70,000.00	20,18,33,323.01	0.43
91	6.71% TAMILNADU SDL 17.11.2020	13,80,50,000.00	13,39,60,130.70	0.23	13,80,50,000.00	13,18,99,734.45	0.28
92	6.75% KARNATAKA SDL 04.11.2025	25,00,00,000.00	23,78,80,500.00	0.40	25,00,00,000.00	23,20,08,250.00	0.50
93	6.76% GS 22.02.2061	1,37,59,20,000.00	1,30,80,38,986.80	2.21	27,59,20,000.00	25,32,23,924.48	0.54
94	6.78% KERALA SDL 25.05.2024	14,93,20,000.00	14,40,76,926.84	0.24	14,93,20,000.00	14,19,77,487.64	0.31
95	6.78% MAHARASHTRA CFI 25.05.2024	2,31,20,000.00	2,23,71,790.56	0.04	2,31,20,000.00	2,20,17,129.76	0.05
96	6.79% BHARAT SANCHAY NIGAM	25,00,00,000.00	24,17,38,250.00	0.41	25,00,00,000.00	23,57,82,000.00	0.51
97	6.79% WESTBENGAL CFI 11.08.2028	0.00	0.00	0.00	45,00,00,000.00	43,66,52,100.00	0.94
98	6.80% GSEC 15/12/2060	1,50,00,00,000.00	1,43,51,04,000.00	2.43	0.00	0.00	0.00
99	6.81% MAHARASHTRA CFI 02.06.2024	29,58,10,000.00	28,67,01,714.29	0.48	29,58,10,000.00	28,18,46,288.95	0.61
100	6.83% GSEC 19.01.2039	1,00,00,00,000.00	97,80,17,000.00	1.65	0.00	0.00	0.00
101	6.84% BIHAR SDL 15-12- 2020	0.00	0.00	0.00	15,00,00,000.00	14,28,91,500.00	0.31
102	6.84% KERALA SDL 25.05.2022	40,33,70,000.00	38,86,87,332.00	0.66	40,33,70,000.00	37,91,19,798.97	0.82
103	6.85% ASSAM SDL 16-02- 2020	0.00	0.00	0.00	1,03,05,00,000.00	99,37,15,272.00	2.14
104	6.85% MTNL GOI 20.12.2020	25,00,00,000.00	23,93,40,000.00	0.40	25,00,00,000.00	23,72,39,500.00	0.51
105	7.64% UTTAR PRADESH CFI 08.02.2026	0.00	0.00	0.00	50,00,00,000.00	49,81,07,000.00	1.07
106	7.65% KARNATAKA SDL 2027 20.11.2027	0.00	0.00	0.00	5,00,00,000.00	5,04,92,000.00	0.11
107	7.65% TAMILNADU SDL 2027 06.12.2027	0.00	0.00	0.00	20,00,00,000.00	20,22,62,600.00	0.43
108	7.68% KARNATAKA SDL 2024	65,00,00,000.00	66,34,66,050.00	1.12	0.00	0.00	0.00
109	07.69 GS 17.06.2043	70,00,00,000.00	74,41,27,300.00	1.26	70,00,00,000.00	72,24,86,100.00	1.55
110	7.70% KARNATAKA SDL 2027 15.11.2027	0.00	0.00	0.00	9,00,00,000.00	9,10,54,710.00	0.20

111	7.70% MAHARASHTRA SDL 08-02-2022	50,00,00,000.00	51,08,49,000.00	0.86	50,00,00,000.00	50,27,50,000.00	1.08
112	7.72% BHARAT SANCHAR NIGAM	14,90,00,000.00	15,16,01,838.00	0.26	14,90,00,000.00	14,80,94,676.00	0.32
113	7.72% GSEC 15.06.2049	55,00,00,000.00	58,86,68,300.00	1.00	0.00	0.00	0.00
114	7.72% GOI 2055 26-10-2055	50,00,00,000.00	53,68,49,500.00	0.91	0.00	0.00	0.00
115	7.72% MADHYA PRADESH SDL 04-02-2020	0.00	0.00	0.00	50,00,00,000.00	50,19,43,000.00	1.08
116	7.73 % GOVT SEC 2034 10-12-2034	1,39,85,00,000.00	1,46,27,63,872.00	2.47	56,45,00,000.00	58,17,27,411.00	1.25
117	7.16% GOVT SECURITIES 2022-20/05/2022	0.00	0.00	0.00	80,00,000.00	80,02,416.00	0.02
118	7.16% GSEC 20.09.2050	50,00,00,000.00	50,27,05,500.00	0.85	50,00,00,000.00	48,76,83,500.00	1.05
119	7.16% UTTAR PRADESH SDL 17-02-2024	26,45,80,000.00	26,13,95,250.54	0.44	26,45,80,000.00	25,81,13,664.80	0.55
120	7.17% BIHAR SDL 28-04-2020	15,00,00,000.00	14,84,56,500.00	0.25	20,00,00,000.00	19,48,00,200.00	0.42
121	7.17% BIHAR SDL 02-03- 2022	0.00	0.00	0.00	50,00,00,000.00	48,34,81,500.00	1.04
122	7.17% GOVT. SECURITY 2022-08-04-2022	5,00,00,000.00	5,01,60,000.00	0.08	5,00,00,000.00	4,99,45,000.00	0.11
123	7.18% GOI 2037	1,75,00,00,000.00	1,76,32,75,500.00	2.98	0.00	0.00	0.00
124	7.19% GSEC 15.09.2060	75,00,00,000.00	75,70,41,750.00	1.28	15,00,00,000.00	14,63,25,900.00	0.31
125	7.25% GSEC 12-06-2063	5,19,90,00,000.00	5,27,36,73,237.00	8.92	0.00	0.00	0.00
126	7.25% GUJARAT SDL 2027-10-07-2027	19,70,000.00	19,63,020.29	0.00	19,70,000.00	19,59,492.02	0.00
127	7.26% GSEC 22-08-2032	40,00,00,000.00	40,42,92,000.00	0.68	1,90,00,00,000.00	1,89,28,25,600.00	4.07
128	7.26% G-SEC 06-02-2033	35,45,00,000.00	35,84,89,543.00	0.61	0.00	0.00	0.00
129	7.27% MAHARASHTRA SDL 14-04-2020	20,00,00,000.00	19,91,32,000.00	0.34	20,00,00,000.00	19,67,24,400.00	0.42
130	7.30% GSEC 19-06-2053	4,15,41,20,000.00	4,24,44,72,110.00	7.18	0.00	0.00	0.00
131	7.36% GSEC 12-09-2052	30,00,00,000.00	30,94,49,700.00	0.52	30,00,00,000.00	29,87,30,400.00	0.64
132	7.37% KARNATAKA SDL 12-02-2027	67,23,30,000.00	67,30,04,346.99	1.14	0.00	0.00	0.00
133	7.40 % GOI 2035 00/00/2035	1,14,80,00,000.00	1,17,78,46,852.00	1.99	1,14,80,00,000.00	1,14,78,46,168.00	2.47
134	7.40% GSEC 19-09-2062	25,00,00,000.00	25,89,01,000.00	0.44	0.00	0.00	0.00
135	7.42% KARNATAKA SDL 06-02-2025	65,00,00,000.00	65,19,50,650.00	1.10	0.00	0.00	0.00
136	6.89% MAHARASHTRA SDL 20-06-2024	7,52,80,000.00	7,32,75,067.76	0.12	7,52,80,000.00	7,20,64,414.80	0.15
137	6.89% MAHARASHTRA SDL 22-06-2022	25,00,00,000.00	24,29,58,000.00	0.41	25,00,00,000.00	23,81,25,000.00	0.51
138	6.90% OIL BOND 2026	25,00,00,000.00	24,81,48,250.00	0.42	25,00,00,000.00	24,60,18,500.00	0.53
139	6.90% UTTAR PRADESH SDL 14-02-2020	25,00,00,000.00	24,46,71,500.00	0.41	25,00,00,000.00	24,11,89,000.00	0.52
140	6.94% MAHARASHTRA SDL 07-07-2024	11,83,50,000.00	11,55,19,896.45	0.20	11,83,50,000.00	11,36,44,167.30	0.24
141	6.95% GSEC 16-12-2061	12,88,00,000.00	12,60,44,452.80	0.21	12,88,00,000.00	12,13,98,250.40	0.26
142	6.95% MAHARASHTRA SDL 20-06-2022	4,82,90,000.00	4,71,04,094.18	0.08	4,82,90,000.00	4,61,82,527.82	0.10
143	6.96% TAMIL NADU SDL 10-05-2056	15,00,00,000.00	14,20,52,400.00	0.24	0.00	0.00	0.00
144	6.96% UTTAR PRADESH SDL 22-12-2024	20,00,00,000.00	19,50,51,800.00	0.33	20,00,00,000.00	19,22,37,800.00	0.41
145	6.98% ASSAM SDL 10-02-2024	0.00	0.00	0.00	30,00,00,000.00	28,89,49,200.00	0.62
146	6.98% GUJARAT SDL 11- 08-2024	11,80,30,000.00	11,55,88,785.51	0.20	11,80,30,000.00	11,37,25,799.99	0.24
147	6.98% TAMILNADU SDL 04-08-2024	2,22,40,000.00	2,17,43,758.88	0.04	2,22,40,000.00	2,14,26,416.32	0.05
148	6.99% GSEC 15-12-2051	50,00,00,000.00	49,30,51,000.00	0.83	50,00,00,000.00	47,52,48,500.00	1.02
	Total:	60,40,30,10,000.00	59,14,36,62,349.87	100.00	47,54,04,20,000.00	46,51,92,24,457.81	100.00

Mutual Funds		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	SBI OVERNIGHT FUND - DIRECT PLAN	2,00,027.39	77,91,11,948.67	56.22	5,55,706.90	2,02,74,98,625.19	78.42
2	BHARAT Bond ETF April 2024	4,99,975.00	60,66,64,665.25	43.78	4,99,975.00	55,79,67,100.25	21.58
	Total:	7,00,002.39	1,38,57,76,613.92	100.00	10,55,681.90	2,58,54,65,725.44	100.00
INVIT SHARES		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	POWER GRID CORPORATI	28,30,300.00	26,80,57,713.00	100.00	28,30,300.00	34,67,68,356.00	100.00
	Total:	28,30,300.00	26,80,57,713.00	100.00	28,30,300.00	34,67,68,356.00	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the year ended March 31, 2024

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 NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

1.4 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.

1.5 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.

1.6.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and as amended time to time , PFRDA (Pension Fund)(Amendment) Regulations, 2023 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.

1.6.2 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.

1.6.3 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

1.6.4 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.

1.6.5 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 under Investment and Below Investment grade:**

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 from time to time, 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.
Investments under above categories classified as ‘Below Investment Grade’.	<p>In the cases of securities below BBB - the same will be valued as below:</p> <p>All non-investment grade debt securities except with default rating (other than Government securities) and securities where credit rating agencies have suspended the ratings but are performing assets as per PFRDA guidelines shall be valued at a discount of 25% of the face value.</p>

	All non-investment grade debt securities (other than Government securities) not covered above shall be valued at the indicative haircut matrix or price provided by the valuation agency. In case the security is traded where the haircut has been applied, lower of the haircut matrix-based price and trade price shall be considered.
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1.6.6 Valuation of Investments under ‘Default’ grade:

Investments are classified as Default based on ‘Addendum to Valuation guidelines for securities held under NPS issued on 16th November 2023.’ An investment is classified as Default if interest and /or principal has not been received on the day such amount is due or when investment is downgraded to “Default” by credit rating agencies.

On the date of classification of default, haircut is applied to principal amount as per valuation guidelines i.e. as per prices received from valuation agency.

Allocation of any recovery in default accounts after due date of security is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books.

Default assets which are considered as unrecoverable by management/scheme auditors are written off after obtaining approval from Board of directors or its investment committee subject to report to Board of Directors. Any amount recovered in loss asset is adjusted against written off amount of such asset.

1.6.7 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 default grade investment is recognised on receipt basis.

1.6.8 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.

1.6.9 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 provided for NPS Trust Fees and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA/communication received from NPS Trust from time to time.

1.6.10 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.

1.6.11 Computation of Net Asset Value:

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

1.6.12 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
31-03-2024**

Particulars	Notes	As At 31-03-2024	As At 31-03-2023
Liabilities			
Unit Capital	2	41,46,62,398	32,06,78,999
Reserve and Surplus	3	35,91,06,787	22,03,11,305
Current Liabilities and Provisions	4	7,75,741	7,35,778
Total (A)		77,45,44,926	54,17,26,082
Assets			
Investment	5	75,79,81,671	49,33,50,384
Deposits	6	-	-
Other Current Assets	7	1,65,63,255	4,83,75,699
Total (B)		77,45,44,926	54,17,26,082
(a) Net Assets as per Balance Sheets		77,37,69,185	54,09,90,304
(b) Number of Units Outstanding		4,14,66,240	3,20,67,900

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

A TIER- I
31-03-2024

Particulars	Notes	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Income			
Dividend		1,12,27,501	93,29,857
Interest	8	1,35,40,341	71,29,010
Profit on sale/redemption of investments	9	9,52,590	7,27,801
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		2,49,70,487	
Other Income	11	-	-
Total Income (A)		5,06,90,918	1,71,86,669
Expense and Losses			
Unrealized losses in value of investments		1,29,201	2,82,15,769
Provision for Redumtion Receivable on Investment classified as "Default"		-	-
Loss on sale/redemption of investments	12	11,16,881	-
Loss on inter-scheme transfer/sale	13	-	-
Investment Management fees		1,57,990	1,18,794
NPS Trust fees		11,677	12,069
Depository and settlement charges		2,097	1,391
Brokerage on Equity transactions		-	-
Stamp Duty		-	-
Custodian fees		-	-
Central Recordkeeping Agency Fees		3,31,078	3,00,414
Less: Amount recoverable by sale of units on account of Central Recordkeeping Agency		-3,31,078	-3,00,414
Other Expenses			
Total Expenditure (B)		14,17,846	2,83,48,023
Surplus/(Deficit) for the year (A-B)		4,92,73,072	-1,11,61,355
Less :Amount transferred to/(From) unrealised appreciation account		2,48,41,286	-2,82,15,769
Less: Amount Transferred to General Reserve		2,44,31,787	1,70,54,415
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
31-03-2024

Schedule 2	As At 31-03-2024	As At 31-03-2023
Unit Capital		
Initial Capital*	2,750	2,750
Outstanding at the beginning of the year	35,22,61,140	26,07,52,905
Add :Units issued during the year	8,34,62,982	7,64,75,926
Less: Units redeemed during the year	2,10,61,724	1,65,49,833
Outstanding at the end of the year	41,46,62,398	32,06,78,999
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	3,52,26,114	2,60,75,291
Add :Units issued during the year	83,46,298	76,47,593
Less: Units redeemed during the year	21,06,172	16,54,983
Outstanding Units at the end of the year	4,14,66,240	3,20,67,900

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

Schedule 3	As At 31-03-2024	As At 31-03-2023
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	19,07,99,431	12,70,83,935
Add: Premium on Units issued	6,79,13,136	5,27,77,636
Less: Premium on Units redeemed	1,70,34,307	1,13,94,330
Add: Transferred from General Reserve		
Closing Balance	24,16,78,260	16,84,67,241
General Reserve		
Opening Balance	8,62,73,746	5,17,72,179
Add/Less: Transferred from Revenue Account	2,44,31,787	1,70,54,415
Less: Transfer to Unit premium Reserve		-
Closing Balance	11,07,05,532	6,88,26,594
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	-1,81,18,291	1,12,33,240
Add/Less: Transferred to Revenue Account	2,48,41,286	-2,82,15,769
Closing Balance	67,22,995	-1,69,82,530
TOTAL	35,91,06,787	22,03,11,305

Schedule 4	As At 31-03-2024	As At 31-03-2023
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	1,910	2,206
Management Fee Payable	26,733	19,690
Custodial Charges Payable	-	97
Brokerage Payable		538
Depository and settlement charges Payable	2,333	
Book Overdraft	-	7,11,423
		1,824
Contract for Purchase of Investments	-	-
Redemption Payable	7,42,288	
TDS Payable	2,477	-
		-
TOTAL	7,75,741	7,35,778

Schedule 5	As At 31-03-2024	As At 31-03-2023
Investments (Long Term and Short Term)		
Equity Shares	-	-
Preference Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	-	-
Central and State Government Securities (including treasury bills)	-	-
Commercial Paper		-
Treasury Bills	-	28,81,85,318
Alternative Investment Funds *	34,83,09,647	20,51,65,066
Basel III Tier I bonds	36,70,49,488	-
Others - Mutual Fund Units	4,26,22,536	-
- TREPS		-
Total	75,79,81,671	49,33,50,384

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

Schedule 6	As At 31-03-2024	As At 31-03-2023
Deposits		
Deposits with Scheduled Banks		
Other Deposits		
	-	-

Schedule 7	As At 31-03-2024	As At 31-03-2023
Other Current Assets		
Balances with bank in a current account	61,69,248	4,15,26,684
Cash in Hand	-	-
Sundry Debtors	-	-
Contracts for sale of investments	-	-
Outstanding and accrued income	1,03,94,007	68,49,014
Advance, Deposits, etc	-	-
Shares/Debentures/Others -Application money pending allotment	-	-
Dividend Receivable	-	-
Redemption receivable on Investment classified as "Default"	-	-
Less: Provision for Redemption receivable on Investment classified as "Default"	-	-
Margin With CCIL	-	-
Others	-	-
	-	-
TOTAL	1,65,63,255	4,83,75,699

Schedule 8	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	1,35,40,341	71,29,010
	1,35,40,341	71,29,010

Schedule 9	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	-	-
Profit on Sale of Corp Bonds	1	-
Profit on Sale of Government Securities	-	-
Profit on Sale of Mutual Fund Scheme Units	9,52,589	7,27,801
	9,52,590	7,27,801

Schedule 10	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities		
	-	-

Schedule 11	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Other Income		
Provision written back on recovery against Investment classified as "Default"	-	-
	-	-

Schedule 12	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	-	-
Loss on Sale of Corp Bonds	11,16,881	-
Loss on Sale of Government Securities	-	-
Loss on Sale of AIFs	-	-
	11,16,881	-

Schedule 13	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
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 31-03-2024			As On 31-03-2023		
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	0.00	0.00	0.00	2,00,00,000.00	2,03,68,420.00	9.93
2	7.84% HDFC BANK BASEL III PERPETUAL BONDS 08-09-2027	7,00,00,000.00	6,88,98,690.00	18.77	4,00,00,000.00	3,89,89,640.00	19.00
3	9.15% ICICI BANK PERPETUAL BOND 2023. 20.06.2023	0.00	0.00	0.00	40,00,000.00	40,24,012.00	1.96
4	8.59% PNB CALL 27 SEP 2028 PERPETUAL	1,00,00,000.00	98,90,140.00	2.69	0.00	0.00	0.00
5	8.60% PUNJAB NATIONAL BANK PERPETUAL AT1 22.01.2026	1,20,00,000.00	1,19,63,544.00	3.26	1,20,00,000.00	1,23,93,516.00	6.04
6	8.75% PUNJAB NATIONAL BANK BASEL III AT1 BOND CALL 27-03-2025	4,00,00,000.00	4,00,13,600.00	10.90	0.00	0.00	0.00
7	8.44% INDIAN BANK PERPETUAL CALL 14-12-2025	80,00,000.00	79,48,496.00	2.17	0.00	0.00	0.00
8	8.44% INDIAN BANK AT 1 PERPETUAL BONDS SERIES II 08-12-2025	3,70,00,000.00	3,67,55,763.00	10.01	3,70,00,000.00	3,75,77,755.00	18.32
9	8.47% PUNJAB NATIONAL BANK PERP CALL 22-03-2029	1,00,00,000.00	1,00,00,160.00	2.72	0.00	0.00	0.00
10	8.50% BANK OF BARODA 28.07.2025	1,00,00,000.00	1,00,75,330.00	2.75	1,00,00,000.00	99,82,620.00	4.87
11	8.50% BANK OF BARODA BASEL III AT 1 BONDS SERIES XIV 27-11-2025	40,00,000.00	40,02,712.00	1.09	40,00,000.00	41,48,476.00	2.02
12	8.50% CANARA BANK BASEL III ADDITIONAL TIER I BOND 2020-21 02-03-2025	3,60,00,000.00	3,59,20,008.00	9.79	1,60,00,000.00	1,60,98,048.00	7.85
13	8.20% SBI BASEL III AT1 BONDS 21-02-2099	1,00,00,000.00	1,03,02,080.00	2.81	1,00,00,000.00	99,89,390.00	4.87
14	8.24% CANARA BANK BASEL III	1,00,00,000.00	1,00,38,140.00	2.73	1,00,00,000.00	1,00,26,140.00	4.89
15	8.34% SBI PERPETUAL CALL 19-01-2034	1,00,00,000.00	1,01,64,340.00	2.77	0.00	0.00	0.00
16	8.40% CANARA BANK PERP CALL 11-12-2028	1,00,00,000.00	99,92,840.00	2.72	0.00	0.00	0.00
17	8.40% CANARA BANK PERP CALL 14-02-2029	1,00,00,000.00	1,00,15,450.00	2.73	0.00	0.00	0.00
18	8.05 % CANARA BANK BASEL III ADDITIONAL TIER I BOND 2021-22 02-03-2025	1,00,00,000.00	99,06,180.00	2.70	1,00,00,000.00	99,72,330.00	4.86
19	7.88% BANK OF BARODA BASEL III AT 1 BONDS 27-11-2025	2,00,00,000.00	1,97,28,040.00	5.37	0.00	0.00	0.00
20	7.95% BANK OF BARODA BASEL III ADDITIONAL TIER 1 BOND 02-03-2025	1,00,00,000.00	99,16,490.00	2.70	0.00	0.00	0.00
21	8% BANK OF BARODA PERPETUAL CALL 2027	2,00,00,000.00	1,95,92,660.00	5.34	1,00,00,000.00	97,50,460.00	4.75
22	7.73% SBI AT1 24.11.2025	70,00,000.00	68,84,115.00	1.88	70,00,000.00	68,94,944.00	3.36
23	7.74% SBI PERPETUAL	60,00,000.00	60,17,436.00	1.64	60,00,000.00	59,28,156.00	2.89
24	8.99% BANK OF BARODA PERPETUAL BOND	90,00,000.00	90,23,274.00	2.46	90,00,000.00	90,21,159.00	4.40
	Total:	36,90,00,000.00	36,70,49,488.00	100.00	20,50,00,000.00	20,51,65,066.00	100.00
Mutual Funds		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	SBI OVERNIGHT FUND - DIRECT PLAN	10,942.81	4,26,22,536.64	100.00	-	-	-
	Total:	10,942.81	4,26,22,536.64	100.00	0.00	0.00	0.00
INVIT SHARES		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	INDIA GRID TRUST	7,94,000.00	10,54,27,320.00	63.58			
2	NATIONAL HIGHWAY AUTHORITY OF INDIA INVIT	4,00,000.00	5,05,00,000.00	30.45	4,00,000.00	4,38,96,000.00	31.26
3	POWER GRID CORPORATION INVIT	1,04,500.00	98,97,195.00	5.97	7,88,000.00	9,65,45,760.00	68.74
	Total:	12,98,500.00	16,58,24,515.00	100.00	11,88,000.00	14,04,41,760.00	100.00
REIT SHARES		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	EMBASSY OFFICE PARKS REIT	1,83,092.00	6,76,72,634.12	37.08	1,83,092.00	5,71,55,829.64	38.69
2	MINDSPACE BUSINESS PARKS REIT	2,76,942.00	9,56,52,997.38	52.42	2,76,942.00	9,05,87,728.20	61.31
3	NEXUS SELECT TRUST	1,50,000.00	1,91,59,500.00	10.50			
	Total:	6,10,034.00	18,24,85,131.50	100.00	4,60,034.00	14,77,43,557.84	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the year ended March 31, 2024

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 NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

1.4 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.

- 1.5 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.

1.6.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and as amended time to time , PFRDA (Pension Fund)(Amendment) Regulations, 2023 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.

1.6.2 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.

1.6.3 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.

1.6.4 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.

1.6.5 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 under Investment and Below Investment grade:

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 from time to time, 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.
Investments under above categories classified as ‘Below Investment	<p>In the cases of securities below BBB - the same will be valued as below:</p> <p>All non-investment grade debt securities except with default rating (other than Government securities) and securities where credit rating agencies have suspended the ratings but are performing assets as per PFRDA guidelines shall be valued at a</p>

Grade'.	discount of 25% of the face value. All non-investment grade debt securities (other than Government securities) not covered above shall be valued at the indicative haircut matrix or price provided by the valuation agency. In case the security is traded where the haircut has been applied, lower of the haircut matrix-based price and trade price shall be considered.
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1.6.6 Valuation of Investments under 'Default' grade:

Investments are classified as Default based on 'Addendum to Valuation guidelines for securities held under NPS issued on 16th November 2023.' An investment is classified as Default if interest and /or principal has not been received on the day such amount is due or when investment is downgraded to "Default" by credit rating agencies.

On the date of classification of default, haircut is applied to principal amount as per valuation guidelines i.e. as per prices received from valuation agency.

Allocation of any recovery in default accounts after due date of security is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books.

Default assets which are considered as unrecoverable by management are written off after obtaining approval from Board of directors or its investment committee subject to report to Board of Directors. Any amount recovered in loss asset is adjusted against written off amount of such asset.

1.6.7 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 default grade investment is recognised on receipt basis.

1.6.8 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.

1.6.9 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 provided for NPS Trust Fees and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA/communication received from NPS Trust from time to time.

1.6.10 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.

1.6.11 Computation of Net Asset Value:

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

1.6.12 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
31-03-2024**

Particulars	Notes	As At 31-03-2024	As At 31-03-2023
Liabilities			
Unit Capital	2	3,98,59,500	3,40,90,551
Reserve and Surplus	3	88,24,230	31,72,473
Current Liabilities and Provisions	4	3,73,562	1,644
Total (A)		4,90,57,292	3,72,64,668
Assets			
Investment	5	4,78,85,722	3,71,29,621
Deposits	6	-	-
Other Current Assets	7	11,71,570	1,35,048
Total (B)		4,90,57,292	3,72,64,668
(a) Net Assets as per Balance Sheets		4,86,83,730	3,72,63,024
(b) Number of Units Outstanding		39,85,950	34,09,055

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

TAX SAVER TIER-II
31-03-2024

Particulars	Notes	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Income			
Dividend		27,759	19,888
Interest	8	12,98,306	4,37,350
Profit on sale/redemption of investments	9	4,18,724	3,29,006
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		16,61,242	2,19,192
Other Income	11	-	-
Total Income (A)		34,06,030	10,05,437
Expense and Losses			
Unrealized losses in value of investments		10,855	-
Provision for Redumtion Receivable on Investment classified as "Default"		-	-
Loss on sale/redemption of investments	12	2,21,404	1,19,057
Loss on inter-scheme transfer/sale	13	-	-
Investment Management fees		10,470	7,471
NPS Trust fees		776	760
Depository and settlement charges		1,354	746
Brokerage on Equity transactions		-	-
Stamp Duty		-	-
Custodian fees		-	-
Central Recordkeeping Agency Fees		-	-
Less: Amount recoverable by sale of units on account of Central Recordkeeping Age		-	-
Other Expenses			0
Total Expenditure (B)		2,44,860	1,28,035
Surplus/(Deficit) for the year (A-B)		31,61,172	8,77,402
Less :Amount transferred to/(From) unrealised apprecaition account		16,50,387	2,19,192
Less: Amount Transferred to General Reserve		15,10,785	6,58,210
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
31-03-2024

Schedule 2	As At 31-03-2024	As At 31-03-2023
Unit Capital		
Initial Capital*	2,02,000	2,02,000
Outstanding at the beginning of the year	3,70,51,491	2,47,88,704
Add :Units issued during the year	59,94,749	93,01,846
Less: Units redeemed during the year	31,86,741	
Outstanding at the end of the year	3,98,59,500	3,40,90,551
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	37,05,149	24,78,870
Add :Units issued during the year	5,99,475	9,30,185
Less: Units redeemed during the year	3,18,674	-
Outstanding Units at the end of the year	39,85,950	34,09,055

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

Schedule 3	As At 31-03-2024	As At 31-03-2023
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	19,56,919	8,28,577
Add: Premium on Units issued	11,15,984	7,93,476
Less: Premium on Units redeemed	6,05,429	
Add: Transferred from General Reserve		-
Closing Balance	24,67,474	16,22,053
General Reserve		
Opening Balance	28,03,164	13,18,120
Add/Less: Transferred from Revenue Account	15,10,785	6,58,209
Less: Transfer to Unit premium Reserve		
Closing Balance	43,13,949	19,76,330
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	3,92,420	-6,45,102
Add/Less: Transferred to Revenue Account	16,50,387	2,19,192
Closing Balance	20,42,807	-4,25,909
TOTAL	88,24,230	31,72,473

Schedule 4	As At 31-03-2024	As At 31-03-2023
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	119	149
Management Fee Payable	1,076	1,137
Custodial Charges Payable		-
Brokerage Payable		
Depository and settlement charges Payable		236
Book Overdraft	-	-
Contract for Purchase of Investments	-	0
Redemption Payable	3,72,212	
TDS Payable	155	122
TOTAL	3,73,562	1,644

Schedule 5	As At 31-03-2024	As At 31-03-2023
Investments (Long Term and Short Term)		
Equity Shares	69,95,564	41,55,555
Preference Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	-	-
Central and State Government Securities (including treasury bills)	3,80,86,293	1,26,51,601
Commercial Paper	-	-
Treasury Bills	-	-
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	2,03,22,464
Others - Mutual Fund Units	28,03,866	-
- TREPS	-	-
Total	4,78,85,722	3,71,29,621

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

Schedule 6	As At 31-03-2024	As At 31-03-2023
Deposits		
Deposits with Scheduled Banks		
Other Deposits		
	-	-

Schedule 7	As At 31-03-2024	As At 31-03-2023
Other Current Assets		
Balances with bank in a current account	2,00,787	226
Cash in Hand	-	-
Sundry Debtors	-	-
Contracts for sale of investments	-	-
Outstanding and accrued income	9,70,297	1,34,822
Advance, Deposits,etc	-	-
Shares/Debentures/Others -Application money pending allotment	-	-
Dividend Receivable	486	-
Redemption receivable on Investment classified as "Default"	-	-
Less: Provision for Redemption receivable on Investment classified as "Default"	-	-
Margin With CCIL	-	-
Others	-	-
TOTAL	11,71,570	1,35,048

Schedule 8	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	12,98,306	4,37,350
	12,98,306	4,37,350

Schedule 9	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	1,37,384	12,496
Profit on Sale of Corp Bonds	-	-
Profit on Sale of Government Securities	2,37,600	-
Profit on Sale of Mutual Fund Scheme Units	43,740	3,16,510
	4,18,724	3,29,006

Schedule 10	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities		
	-	-

Schedule 11	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Other Income		
Provision written back on recovery against Investment classified as "Default"	-	-
	-	-

Schedule 12	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	6,466	1,19,057
Loss on Sale of Corp Bonds	-	-
Loss on Sale of Government Securities	2,14,938	-
Loss on Sale of AIFs	-	-
	2,21,404	1,19,057

Schedule 13	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
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 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	BAJAJ FINANCE LIMITED	20.00	1,44,905.00	2.07	19.00	1,06,718.25	2.57
2	BAJAJ FINSERV LIMITED	40.00	65,754.00	0.94	32.00	40,528.00	0.98
3	BHARAT ELECTRONICS LIMITED	350.00	70,525.00	1.01	350.00	34,142.50	0.82
4	BHARAT FORGE LIMITED	42.00	47,443.20	0.68	39.00	30,047.55	0.72
5	BHARTIARTL EQUITY	181.00	2,22,376.60	3.18	177.00	1,32,573.00	3.19
6	BAJAJ AUTO	6.00	54,888.90	0.78	9.00	34,962.75	0.84
7	BANK OF BARODA	149.00	39,343.45	0.56	236.00	39,848.60	0.96
8	BHARAT PETROLEUM CORPORATION LTD	103.00	62,047.20	0.89	103.00	35,462.90	0.85
9	BRITANNIA INDUSTRIES LIMITED	9.00	44,201.25	0.63	4.00	17,288.60	0.42
10	CANARA BANK EQUITY	22.00	12,783.10	0.18	0.00	0.00	0.00
11	CHOLAMANDALAM INVESTMENT AND	32.00	37,011.20	0.53	24.00	18,271.20	0.44
12	CIPLA	39.00	58,381.05	0.83	40.00	36,020.00	0.87
13	CONTAINER CORPORATION OF INDIA	8.00	7,056.80	0.10	40.00	23,210.00	0.56
14	CUMMINS INDIA LIMITED	16.00	48,100.00	0.69	7.00	11,407.20	0.27
15	DABUR	194.00	1,01,491.10	1.45	58.00	31,604.20	0.76
16	ADANI PORTS AND SPECIAL ECONOMIC	0.00	0.00	0.00	32.00	20,220.80	0.49
17	AMBUJA CEMENTS LTD	82.00	50,212.70	0.72	28.00	10,235.40	0.25
18	APL APOLLO TUBES LIMITED	15.00	22,439.25	0.32	0.00	0.00	0.00
19	APOLLO HOSPITALS ENTERPRISE LTD	7.00	44,497.60	0.64	7.00	30,176.30	0.73
20	ASIAN PAINTS LIMITED	27.00	76,862.25	1.10	21.00	57,994.65	1.40
21	RELIANCE INDUSTRY LIMITED	184.00	5,46,792.80	7.82	150.00	3,49,657.50	8.41
22	STATE BANK OF INDIA EQUITY	326.00	2,45,266.10	3.51	315.00	1,64,981.25	3.97
23	SBI LIFE INSURANCE CO LTD	27.00	40,506.75	0.58	18.00	19,819.80	0.48
24	SIEMENS LIMITED	9.00	48,366.45	0.69	5.00	16,635.75	0.40
25	SRF LTD	18.00	46,084.50	0.66	16.00	38,589.60	0.93
26	SUN PHARMACEUTICALS EQUITY	103.00	1,66,916.65	2.39	61.00	59,969.10	1.44
27	TATA CONSUMER PRODUCTS	20.00	21,924.00	0.31	42.00	29,771.70	0.72
28	TATA MOTORS LIMITED	88.00	87,366.40	1.25	70.00	29,456.00	0.71
29	TATA STEEL	547.00	85,249.95	1.22	430.00	44,935.00	1.08
30	TATA CONSULTANCY LIMITED	49.00	1,89,938.70	2.72	46.00	1,47,471.40	3.55
31	TECH MAHINDRA LIMITED	45.00	56,164.50	0.80	28.00	30,851.80	0.74
32	THERMAX INDIA LTD	5.00	20,961.75	0.30	0.00	0.00	0.00
33	TITAN EQUITY	19.00	72,234.20	1.03	17.00	42,753.30	1.03
34	TORRENT PHARMACEUTICALS LTD	15.00	39,009.00	0.56	17.00	26,131.55	0.63
35	ULTRATECH CEMENT LIMITED	19.00	1,85,233.85	2.65	10.00	76,221.50	1.83
36	UNITED PHOSPHORUS LIMITED	0.00	0.00	0.00	22.00	15,788.30	0.38
37	UNITED SPIRITS LIMITED	31.00	35,161.75	0.50	33.00	24,957.90	0.60

38	VOLTAS LTD.	0.00	0.00	0.00	17.00	13,910.25	0.33
39	JUBILANT FOODWORKS LTD.	75.00	33,663.75	0.48	0.00	0.00	0.00
40	KOTAK BANK EQUITY	97.00	1,73,193.50	2.48	77.00	1,33,429.45	3.21
41	LARSEN AND TOURBO	82.00	3,08,639.80	4.41	56.00	1,21,195.20	2.92
42	LTI MINDTREE	5.00	24,692.00	0.35	5.00	23,798.25	0.57
43	VEDANT FASHIONS LTD	36.00	33,354.00	0.48	0.00	0.00	0.00
44	MARICO LTD.	42.00	20,882.40	0.30	68.00	32,626.40	0.79
45	MARUTI EQUITY	9.00	1,13,403.15	1.62	9.00	74,629.35	1.80
46	MAHINDRA & MAHINDRA EQUITY	74.00	1,42,179.90	2.03	51.00	59,093.70	1.42
47	MUTHOOT FINANCE LTD.	11.00	16,284.95	0.23	14.00	13,719.30	0.33
48	NESTLE (I) LTD	21.00	55,069.35	0.79	2.00	39,409.00	0.95
49	NHPC LTD	375.00	33,637.50	0.48	487.00	19,577.40	0.47
50	NTPC LIMITED	375.00	1,25,925.00	1.80	312.00	54,631.20	1.31
51	OIL & NATURAL GAS CORPORATION	186.00	49,857.30	0.71	156.00	23,563.80	0.57
52	PAGE INDUSTRIES LTD	1.00	34,450.95	0.49	0.00	0.00	0.00
53	POWER GRID CORPORATION	300.00	83,070.00	1.19	125.00	28,212.50	0.68
54	PI INDUSTRIES LTD.	7.00	27,072.85	0.39	0.00	0.00	0.00
55	POLYCAB INDIA LTD	0.00	0.00	0.00	2.00	5,760.10	0.14
56	RURAL ELECTRIFICATION	108.00	48,708.00	0.70	0.00	0.00	0.00
57	DALMIA BHARAT LTD1	12.00	23,305.80	0.33	0.00	0.00	0.00
58	DIVIS LABORATORIES LTD.	0.00	0.00	0.00	5.00	14,116.75	0.34
59	DR. REDDY'S LABORATORIES LIMITED	13.00	80,052.70	1.14	10.00	46,227.50	1.11
60	EICHER MOTORS LIMITED	5.00	20,096.50	0.29	9.00	26,539.65	0.64
61	GAS AUTHORITY OF INDIA LIMITED	197.00	35,666.85	0.51	77.00	8,096.55	0.19
62	GODREJ CONSUMER PRODUCTS	31.00	38,805.80	0.55	15.00	14,522.25	0.35
63	HAVELLS INDIA PVT	35.00	53,025.00	0.76	26.00	30,901.00	0.74
64	HCL TECHNOLOGIES LIMITED	61.00	94,156.55	1.35	42.00	45,580.50	1.10
65	HOUSING DEVELOPMENT FINANCE	0.00	0.00	0.00	55.00	1,44,402.50	3.47
66	HDFC BANK LTD.	340.00	4,92,286.00	7.04	160.00	2,57,528.00	6.20
67	HDFC LIFE INSURANCE CO LTD.	76.00	48,134.60	0.69	0.00	0.00	0.00
68	HINDALCO EQUITY	86.00	48,181.50	0.69	41.00	16,619.35	0.40
69	HINDUSTAN UNILEVER LIMITED	62.00	1,40,389.70	2.01	47.00	1,20,336.45	2.90
70	ICICI EQUITY	502.00	5,48,836.60	7.85	412.00	3,61,427.00	8.70
71	INDUSIND BANK LIMITED	48.00	74,544.00	1.07	47.00	50,193.65	1.21
72	INFOSYS TECHNOLOGIES LIMITED	221.00	3,31,069.05	4.73	167.00	2,38,467.65	5.74
73	ITC	559.00	2,39,447.65	3.42	261.00	1,00,093.50	2.41
74	JINDAL STEEL & POWER LIMITED	22.00	18,681.30	0.27	10.00	5,462.00	0.13
75	ASHOK LEYLAND LIMITED	257.00	44,011.25	0.63	206.00	28,675.20	0.69
76	ASTRAL LTD	17.00	33,851.25	0.48	14.00	18,718.00	0.45
77	AXIS BANK EQUITY	200.00	2,09,440.00	2.99	181.00	1,55,388.50	3.74
	Total:	7,395.00	69,95,563.50	100.00	5,672.00	41,55,555.25	100.00

Central and State Government Securities		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	7.76% MADHYA PRADESH SDL 20-11-2027	50,00,000.00	51,63,145.00	13.56	0.00	0.00	0.00
2	7.54% GSEC 23.05.2036	2,40,00,000.00	2,48,38,272.00	65.22	0.00	0.00	0.00
3	7.25% GSEC 12-06-2063	60,00,000.00	60,86,178.00	15.98	0.00	0.00	0.00
4	6.53% CHHATTISGARH SDL 15-06-2028	0.00	0.00	0.00	30,00,000.00	28,73,049.00	22.71
5	7.00% WESTBENGAL SDL 04-08-2024	0.00	0.00	0.00	53,40,000.00	51,43,557.42	40.66
6	6.10% GSEC 12.07.2031	0.00	0.00	0.00	50,00,000.00	46,34,995.00	36.64
7	6.99% GOI 17-04-2026	20,00,000.00	19,98,698.00	5.25	0.00	0.00	0.00
	Total:	3,70,00,000.00	3,80,86,293.00	100.00	1,33,40,000.00	1,26,51,601.42	100.00
Mutual Funds		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	SBI OVERNIGHT FUND - DIRECT PLAN	719.86	28,03,865.84	100.00	5,570.08	2,03,22,464.23	100.00
	Total:	719.86	28,03,865.84	100.00	5,570.08	2,03,22,464.23	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the year ended March 31, 2024.

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 NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

1.4 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.

1.5 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.

1.6.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and as amended time to time , PFRDA (Pension Fund)(Amendment) Regulations, 2023 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.

1.6.2 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.

1.6.3 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.

1.6.4 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.

1.6.5 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 under Investment and Below Investment grade:

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 from time to time, 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.
Investments under above categories classified as ‘Below Investment Grade’.	<p>In the cases of securities below BBB - the same will be valued as below:</p> <p>All non-investment grade debt securities except with default rating (other than Government securities) and securities where credit rating agencies have suspended the ratings but are performing assets as per PFRDA guidelines shall be valued at a discount of 25% of the face value.</p>

	All non-investment grade debt securities (other than Government securities) not covered above shall be valued at the indicative haircut matrix or price provided by the valuation agency. In case the security is traded where the haircut has been applied, lower of the haircut matrix-based price and trade price shall be considered.
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1.6.6 Valuation of Investments under ‘Default’ grade:

Investments are classified as Default based on ‘Addendum to Valuation guidelines for securities held under NPS issued on 16th November 2023.’ An investment is classified as Default if interest and /or principal has not been received on the day such amount is due or when investment is downgraded to “Default” by credit rating agencies.

On the date of classification of default, haircut is applied to principal amount as per valuation guidelines i.e. as per prices received from valuation agency.

Allocation of any recovery in default accounts after due date of security is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books.

Default assets which are considered as unrecoverable by management are written off after obtaining approval from Board of directors or its investment committee subject to report to Board of Directors. Any amount recovered in loss asset is adjusted against written off amount of such asset.

1.6.7 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 default grade investment is recognised on receipt basis.

1.6.8 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.

1.6.9 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 provided for NPS Trust Fees and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA/communication received from NPS Trust from time to time.

1.6.10 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.

1.6.11 Computation of Net Asset Value:

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

1.6.12 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
31-03-2024**

Particulars	Notes	As At 31-03-2024	As At 31-03-2023
Liabilities			
Unit Capital	2	2,70,22,31,833	1,77,48,00,000
Reserve and Surplus	3	27,69,36,046	22,37,208
Current Liabilities and Provisions	4	1,53,753	18,949
Total (A)		2,97,93,21,632	1,77,70,56,157
Assets			
Investment	5	2,93,39,34,331	1,77,67,91,827
Deposits	6	-	-
Other Current Assets	7	4,53,87,301	2,64,330
Total (B)		2,97,93,21,632	1,77,70,56,157
(a) Net Assets as per Balance Sheets		2,97,91,67,879	1,77,70,37,208
(b) Number of Units Outstanding		27,02,23,183	17,74,80,000

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

APY FUND SCHEME
31-03-2024

Particulars	Notes	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Income			
Dividend		12,04,714	-
Interest	8	7,12,19,366	-
Profit on sale/redemption of investments	9	1,10,95,977	5,64,330
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		6,83,77,319	16,91,827
Other Income	11	-	-
Total Income (A)		15,18,97,376	22,56,157
Expense and Losses			
Unrealized losses in value of investments		6,38,951	-
Provision for Redumption Receivable on Investment classified as "Default"			
Loss on sale/redemption of investments	12	58,84,888	-
Loss on inter-scheme transfer/sale	13		
Investment Management fees		5,40,173	18,949
NPS Trust fees		-	-
Depository and settlement charges		37,941	-
Brokerage on Equity transactions		-	-
Stamp Duty		-	-
Custodian fees		-	-
Central Recordkeeping Agency Fees		-	-
Less: Amount recoverable by sale of units on account of Central Recordkeeping Age		-	-
Other Expenses		-0	-
Total Expenditure (B)		71,01,952	18,949
Surplus/(Deficit) for the year (A-B)		14,47,95,424	22,37,208
Less :Amount transferred to/(From) unrealised apprecaition account		6,77,38,368	16,91,827
Less: Amount Transferred to General Reserve		7,70,57,055	5,45,380
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
31-03-2024

Schedule 2	As At 31-03-2024	As At 31-03-2023
Unit Capital		
Initial Capital*	1,77,48,00,000	1,77,48,00,000
Outstanding at the beginning of the year	1,84,26,52,760	-
Add :Units issued during the year	85,95,79,073	1,77,48,00,000
Less: Units redeemed during the year	-	-
Outstanding at the end of the year	2,70,22,31,833	1,77,48,00,000
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	18,42,65,276	-
Add :Units issued during the year	8,59,57,907	17,74,80,000
Less: Units redeemed during the year	-	-
Outstanding Units at the end of the year	27,02,23,183	17,74,80,000

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

Schedule 3	As At 31-03-2024	As At 31-03-2023
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	1,47,240	-
Add: Premium on Units issued	6,18,20,927	-
Less: Premium on Units redeemed	-	-
Add: Transferred from General Reserve	-	-
Closing Balance	6,19,68,167	-
General Reserve		
Opening Balance	6,78,82,789	-
Add/Less: Transferred from Revenue Account	7,70,57,055	5,45,380
Less: Transfer to Unit premium Reserve	-	-
Closing Balance	14,49,39,844	5,45,380
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	22,89,666	-
Add/Less: Transferred to Revenue Account	6,77,38,368	16,91,827
Closing Balance	7,00,28,035	16,91,827
TOTAL	27,69,36,046	22,37,208

Schedule 4	As At 31-03-2024	As At 31-03-2023
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	-	-
Management Fee Payable	1,05,256	17,344
Custodial Charges Payable	-	-
Brokerage Payable		
Depository and settlement charges Payable	38,751	-
Book Overdraft	-	-
Contract for Purchase of Investments	-	-
Redemption Payable	-	-
TDS Payable	9,746	1,606
TOTAL	1,53,753	18,949

Schedule 5	As At 31-03-2024	As At 31-03-2023
Investments (Long Term and Short Term)		
Equity Shares	38,72,90,458	-
Preference Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	70,46,98,806	-
Central and State Government Securities (including treasury bills)	1,77,76,11,050	-
Commercial Paper	-	-
Treasury Bills	-	-
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	6,43,34,017	1,77,67,91,827
- TREPS	-	-
Total	2,93,39,34,331	1,77,67,91,827

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

Schedule 6	As At 31-03-2024	As At 31-03-2023
Deposits		
Deposits with Scheduled Banks		
Other Deposits		
	-	-

Schedule 7	As At 31-03-2024	As At 31-03-2023
Other Current Assets		
Balances with bank in a current account	2,705	2,64,330
Cash in Hand	-	-
Sundry Debtors	-	-
Contracts for sale of investments	-	-
Outstanding and accrued income	4,53,74,147	-
Advance, Deposits,etc	-	-
Shares/Debentures/Others -Application money pending allotment	-	-
Dividend Receivable	10,449	-
Redemption receivable on Investment classified as "Default"	-	-
Less: Provision for Redemption receivable on Investment classified as "Default"	-	-
Margin With CCIL	-	-
Others	-	-
TOTAL	4,53,87,301	2,64,330

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
31-03-2024

Schedule 8	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	7,12,19,366	-
	7,12,19,366	-

Schedule 9	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	47,04,360	-
Profit on Sale of Corp Bonds	-	-
Profit on Sale of Government Securities	41,73,185	-
Profit on Sale of Mutual Fund Scheme Units	22,18,432	5,64,330
	1,10,95,977	5,64,330

Schedule 10	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities	-	-
	-	-

Schedule 11	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
Other Income		
Provision written back on recovery against Investment classified as "Default"	-	-
	-	-

Schedule 12	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity	82,771	-
Loss on Sale of Corp Bonds	-	-
Loss on Sale of Government Securities	58,02,117	-
Loss on Sale of AIFs	-	-
	58,84,888	-

Schedule 13	HALF YEAR ENDED 31-03-2024	HALF YEAR ENDED 31-03-2023
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 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	7.95% TATA CAPITAL FINANCIAL SERVICES	5,00,00,000.00	4,97,42,100.00	7.06	0.00	0.00	0.00
2	7.80% HDFC LIMITED 03-06-2023	5,00,00,000.00	5,01,79,000.00	7.12	0.00	0.00	0.00
3	7.82% LIC HOUSING FINANCE LTD 10-11-2022	5,00,00,000.00	5,03,65,700.00	7.15	0.00	0.00	0.00
4	7.82% PFC LIMITED 12-03-2023	5,00,00,000.00	5,08,66,800.00	7.22	0.00	0.00	0.00
5	7.63 % KOTAK MAHINDRA BANK LIMITED 01-12-2020	5,00,00,000.00	4,99,68,950.00	7.09	0.00	0.00	0.00
6	7.70% BAJAJ FINANCE LTD 07-06-2022	5,00,00,000.00	4,95,02,700.00	7.02	0.00	0.00	0.00
7	7.52% HUDCO LIMITED 15-04-2023	5,00,00,000.00	5,03,09,000.00	7.14	0.00	0.00	0.00
8	7.44% NTPC LIMITED 15-04-2023	5,00,00,000.00	5,05,31,900.00	7.17	0.00	0.00	0.00
9	9.05% RELIANCE INDUSTRIES LIMITED	5,00,00,000.00	5,27,17,700.00	7.48	0.00	0.00	0.00
10	8.60% AXIS BANK 08-10-2022	5,00,00,000.00	5,16,23,300.00	7.33	0.00	0.00	0.00
11	8.60% CHOLAMANDLAM INVESTMENT AND	5,00,00,000.00	4,99,94,550.00	7.09	0.00	0.00	0.00
12	8.62% NABARD 14.03.2034	4,40,00,000.00	4,75,87,056.00	6.75	0.00	0.00	0.00
13	8.75% SHRIRAM FINANCE LIMITED 05-10-2022	5,00,00,000.00	4,97,59,650.00	7.06	0.00	0.00	0.00
14	8.23% IRFC LTD 20-02-2022	5,00,00,000.00	5,15,50,400.00	7.32	0.00	0.00	0.00
	Total:	69,40,00,000.00	70,46,98,806.00	100.00	0.00	0.00	0.00
Equity Shares		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	PAGE INDUSTRIES LTD	120.00	41,34,114.00	1.07	0.00	0.00	0.00
2	APOLLO HOSPITALS ENTERPRISE LTD	429.00	27,27,067.20	0.70	0.00	0.00	0.00
3	AMBUJA CEMENTS LTD	5,676.00	34,75,698.60	0.90	0.00	0.00	0.00
4	CIPLA	2,494.00	37,33,393.30	0.96	0.00	0.00	0.00
5	CANARA BANK EQUITY	7,338.00	42,63,744.90	1.10	0.00	0.00	0.00
6	BRITANNIA INDUSTRIES LIMITED	417.00	20,47,991.25	0.53	0.00	0.00	0.00
7	BHARAT PETROLEUM CORPORATION LTD	10,801.00	65,06,522.40	1.68	0.00	0.00	0.00
8	BAJAJ AUTO	193.00	17,65,592.95	0.46	0.00	0.00	0.00
9	BHARTIARTL EQUITY	8,302.00	1,01,99,837.20	2.63	0.00	0.00	0.00
10	BHARAT FORGE LIMITED	4,742.00	53,56,563.20	1.38	0.00	0.00	0.00
11	RELIANCE INDUSTRY LIMITED	9,334.00	2,77,37,847.80	7.16	0.00	0.00	0.00
12	STATE BANK OF INDIA EQUITY	16,476.00	1,23,95,718.60	3.20	0.00	0.00	0.00
13	SIEMENS LIMITED	200.00	10,74,810.00	0.28	0.00	0.00	0.00
14	SRF LTD	1,770.00	45,31,642.50	1.17	0.00	0.00	0.00
15	SUN PHARMACEUTICALS EQUITY	9,370.00	1,51,84,553.50	3.92	0.00	0.00	0.00
16	TATA STEEL	52,396.00	81,65,916.60	2.11	0.00	0.00	0.00
17	TATA CONSULTANCY LIMITED	2,695.00	1,04,46,628.50	2.70	0.00	0.00	0.00
18	TECH MAHINDRA LIMITED	4,489.00	56,02,720.90	1.45	0.00	0.00	0.00
19	TORRENT PHARMACEUTICALS LTD	615.00	15,99,369.00	0.41	0.00	0.00	0.00
20	ULTRATECH CEMENT LIMITED	1,400.00	1,36,48,810.00	3.52	0.00	0.00	0.00
21	UNITED SPIRITS LIMITED	3,203.00	36,33,002.75	0.94	0.00	0.00	0.00
22	JUBILANT FOODWORKS LTD	3,371.00	15,13,073.35	0.39	0.00	0.00	0.00
23	KOTAK BANK EQUITY	8,621.00	1,53,92,795.50	3.97	0.00	0.00	0.00
24	LARSEN AND TOURBO	6,129.00	2,30,68,943.10	5.96	0.00	0.00	0.00

25	LTI MINDTREE	499.00	24,64,261.60	0.64	0.00	0.00	0.00
26	VEDANT FASHIONS LTD	590.00	5,46,635.00	0.14	0.00	0.00	0.00
27	MARUTI EQUITY	300.00	37,80,105.00	0.98	0.00	0.00	0.00
28	MAHINDRA & MAHINDRA EQUITY	4,336.00	83,30,973.60	2.15	0.00	0.00	0.00
29	ASIAN PAINTS LIMITED	2,642.00	75,21,113.50	1.94	0.00	0.00	0.00
30	POWER GRID CORPORATION	18,826.00	52,12,919.40	1.35	0.00	0.00	0.00
31	PI INDUSTRIES LTD.	280.00	10,82,914.00	0.28	0.00	0.00	0.00
32	RURAL ELECTRIFICATION CORPORATION LIMITED	2,322.00	10,47,222.00	0.27	0.00	0.00	0.00
33	DABUR	11,221.00	58,70,266.15	1.52	0.00	0.00	0.00
34	DR. REDDY'S LABORATORIES LIMITED	1,176.00	72,41,690.40	1.87	0.00	0.00	0.00
35	EICHER MOTORS LIMITED	739.00	29,70,262.70	0.77	0.00	0.00	0.00
36	HAVELLS INDIA PVT	4,091.00	61,97,865.00	1.60	0.00	0.00	0.00
37	HCL TECHNOLOGIES LIMITED	2,860.00	44,14,553.00	1.14	0.00	0.00	0.00
38	HDFC BANK LTD.	15,772.00	2,28,36,278.80	5.90	0.00	0.00	0.00
39	HDFC LIFE INSURANCE CO. LTD.	4,340.00	27,48,739.00	0.71	0.00	0.00	0.00
40	HINDUSTAN UNILEVER LIMITED	4,546.00	1,02,93,735.10	2.66	0.00	0.00	0.00
41	ICICI EQUITY	27,202.00	2,97,39,946.60	7.68	0.00	0.00	0.00
42	INDUSIND BANK LIMITED	8,000.00	1,24,24,000.00	3.21	0.00	0.00	0.00
43	INFOSYS TECHNOLOGIES LIMITED	8,985.00	1,34,59,979.25	3.48	0.00	0.00	0.00
44	ITC	27,660.00	1,18,48,161.00	3.06	0.00	0.00	0.00
45	AXIS BANK EQUITY	14,042.00	1,47,04,782.40	3.80	0.00	0.00	0.00
46	BAJAJ FINANCE LIMITED	1,000.00	72,45,250.00	1.87	0.00	0.00	0.00
47	BAJAJ FINSERV LIMITED	5,173.00	85,03,636.05	2.20	0.00	0.00	0.00
48	BHARAT ELECTRONICS LIMITED	42,674.00	85,98,811.00	2.22	0.00	0.00	0.00
	Total:	3,69,857.00	38,72,90,457.65	100.00	0.00	0.00	0.00
Central and State Government Securities		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	7.41% GSEC 19-12-2036	15,00,00,000.00	15,37,92,600.00	8.65	0.00	0.00	0.00
2	7.32% GSEC 13-11-2030	5,00,00,000.00	5,06,73,600.00	2.85	0.00	0.00	0.00
3	7.30% GSEC 19-06-2053	20,00,00,000.00	20,43,50,000.00	11.50	0.00	0.00	0.00
4	7.26% G-SEC 06-02-2033	30,00,00,000.00	30,33,76,200.00	17.07	0.00	0.00	0.00
5	7.48% MAHARASHTRA SDI 27-03-2043	25,00,00,000.00	25,30,63,000.00	14.24	0.00	0.00	0.00
6	7.18% GOI 2037	25,00,00,000.00	25,18,96,500.00	14.17	0.00	0.00	0.00
7	7.18% GOI 14-08-2033	20,00,00,000.00	20,17,07,800.00	11.35	0.00	0.00	0.00
8	7.72% KARNATAKA SDL 12-12-2025	5,00,00,000.00	5,13,14,650.00	2.89	0.00	0.00	0.00
9	7.50 % GOVT SECURITY 2024 10-08-2024	20,00,00,000.00	20,60,00,400.00	11.59	0.00	0.00	0.00
10	7.25% GSEC 12-06-2063	10,00,00,000.00	10,14,36,300.00	5.71	0.00	0.00	0.00
	Total:	1,75,00,00,000.00	1,77,76,11,050.00	100.00	0.00	0.00	0.00
Mutual Funds		As On 31-03-2024			As On 31-03-2023		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	SBI OVERNIGHT FUND - DIRECT PLAN	16,516.97	6,43,34,016.97	100.00	1,30,211.26	47,50,76,247.22	26.74
2	SBI LIQUID FUND	-	-	-	3,69,705.60	1,30,17,15,580.19	73.26
	Total:	16,516.97	6,43,34,016.97	100.00	4,99,916.85	1,77,67,91,827.41	100.00

Note 1 Summary of significant accounting policies and other explanatory information for the year ended March 31, 2024.

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 NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

1.4 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.

1.5 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.

1.6.1 Basis of Preparation of Financial statements:

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and as amended time to time , PFRDA (Pension Fund)(Amendment) Regulations, 2023 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.

1.6.2 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.

1.6.3 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.

1.6.4 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.

1.6.5 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 under Investment and Below Investment grade:**

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 from time to time, 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.
Investments under above categories classified as ‘Below Investment	<p>In the cases of securities below BBB - the same will be valued as below:</p> <p>All non-investment grade debt securities except with default rating (other than Government securities) and securities where credit rating agencies have suspended the ratings but are performing assets as per PFRDA guidelines shall be valued at a</p>

Grade’.	discount of 25% of the face value. All non-investment grade debt securities (other than Government securities) not covered above shall be valued at the indicative haircut matrix or price provided by the valuation agency. In case the security is traded where the haircut has been applied, lower of the haircut matrix-based price and trade price shall be considered.
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1.6.6 Valuation of Investments under ‘Default’ grade:

Investments are classified as Default based on ‘Addendum to Valuation guidelines for securities held under NPS issued on 16th November 2023.’ An investment is classified as Default if interest and /or principal has not been received on the day such amount is due or when investment is downgraded to “Default” by credit rating agencies.

On the date of classification of default, haircut is applied to principal amount as per valuation guidelines i.e. as per prices received from valuation agency.

Allocation of any recovery in default accounts after due date of security is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books.

Default assets which are considered as unrecoverable by management are written off after obtaining approval from Board of directors or its investment committee subject to report to Board of Directors. Any amount recovered in loss asset is adjusted against written off amount of such asset.

1.6.7 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 default grade investment is recognised on receipt basis..

1.6.8 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.

1.6.9 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 provided for NPS Trust Fees and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA/communication received from NPS Trust from time to time.

1.6.10 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.

1.6.11 Computation of Net Asset Value:

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

1.6.12 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 Tier II Composite
31-03-2024**

Particulars	Notes	31-03-2024	31-03-2023
Laibilities			
Unit Capital	2	-	-
Reserve and Surplus	3	-	-
Current Liabilities and Provisions	4	-	-
Total (A)		-	-
Assets			
Investment	5	-	-
Deposits	6	-	-
Other Current Assets	7	-	-
Total (B)		-	-
(a) Net Assets as per Balance Sheets		-	-
(b) Number of Units Outstanding		-	-

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

NPS Tier II Composite
31-03-2024

Particulars	Notes	For the period 01st November 23 to 31st March 2024	For the year ended 31st March 2023
Income			
Dividend		-	-
Interest	8	-	-
Profit on sale/redemption of investments	9	-	-
Profit on inter-scheme transfer/sale of Investments	10	-	-
Unrealized gain on appreciation in investments		-	-
Other Income	11	-	-
Total Income (A)		-	-
Expense and Losses			
Unrealized losses in value of investments		-	-
Loss on sale/redemption of investments	12	-	-
Loss on inter-scheme transfer/sale	13		
Management fees (GST)		-	-
NPS Trust fees		-	-
Custodian fees		-	-
Depository and settlement charges		-	-
CRA Fees		-	-
Less: Amount recoverable by sale of units on account of CRA charges		-	-
Provision for Redumption Receivable on Investment classified as "Default"			
Other Expenses		-	-
Total Expenditure (B)		-	-
Surplus/(Deficit) for the year (A-B)		-	-
Less :Amount transferred to/(From) unrealised appreciation account		-	-
Less: Amount Transferred to General Reserve		-	-
Amount carried forward to Balance Sheet		-	-
Significant Accounting Policies and Notes of Accounts	1 & 11		

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

NPS Tier II Composite
31-03-2024

Schedule 2	As at 31-03-2024	As at 31-03-2023
Unit Capital		
Outstanding at the beginning of the year	-	-
Add :Units issued during the year	-	-
Less: Units redeemed during the year	-	-
Outstanding at the end of the year	-	-
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	-	-
Add :Units issued during the year	-	-
Less: Units redeemed during the year	-	-
Outstanding Units at the end of the year	-	-

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

Schedule 3	As at 31-03-2024	As at 31-03-2023
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	-	-
Add: Premium on Units issued	-	-
Less: Premium on Units redeemed	-	-
Add: Transferred from General Reserve	-	-
Closing Balance	-	-
General Reserve		
Opening Balance	-	-
Add/Less: Transferred from Revenue Account	-	-
Less: Transfer to Unit premium Reserve	-	-
Closing Balance	-	-
Unrealised Appreciation /(Depreciation) Account		
Opening Balance	-	-
Add/Less: Transferred to Revenue Account	-	-
Closing Balance	-	-
TOTAL	-	-

Schedule 4	As at 31-03-2024	As at 31-03-2023
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	-	-
Management Fee Payable	-	-
Custodial Charges Payable	-	-
Brokerage Payable		
Depository and settlement charges Payable	-	-
Book Overdraft	-	-
Redemption Payable	-	-
TDS Payable	-	-
Contract for Purchase of Investments	-	-
Interest Received in Advance	-	-
TOTAL	-	-

Schedule 5	AS AT 31-03-2024	As AT 31-03-2023
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 *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	-	-
- Certificates of Deposit		
Total	-	-

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

Schedule 6	31-03-2024	31-03-2023
Deposits		
Deposits with Scheduled Banks		
	-	-

Schedule 7	As at 31-03-2024	As at 31-03-2023
Other Current Assets		
Balances with bank in a current account	-	-
Contracts for sale of investments	-	-
Outstanding and accrued income	-	-
Dividend Receivable	-	-
Brokerage receivable from PFM		
Application money pending allotment		
Sundry Debtors	-	-
Margin With CCIL	-	-
Redemption receivable on Investment classified as "Default"	-	-
Less: Provision for Redemption receivable on Investment classified as		
"Default"	-	-
	-	-
TOTAL	-	-

Schedule 8	For the period 01st November 23 to 31st March 2024	Year Ended 31- 03-2023
INTEREST INCOME		
Interest Income - Government Securities/Bonds/Debenture	-	
	-	

Schedule 9	For the period 01st November 23 to 31st March 2024	Year Ended 31- 03-2023
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity	-	
Profit on Sale of Corp Bonds	-	
Profit on Sale of Government Securities	-	
Profit on Sale of Mutual Fund Scheme Units	-	
	-	

Schedule 10	For the period 01st November 23 to 31st March 2024	Year Ended 31- 03-2023
REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme		
Profit on Sale of Government Securities		
	-	

Schedule 11	For the period 01st November 23 to 31st March 2024	Year Ended 31- 03-2023
Other Income		
Excess Provision wirtten Back-Accrued Interest/Provision written back on recovery against Non Performing Investment	-	
	-	

Schedule 12	For the period 01st November 23 to 31st March 2024	Year Ended 31- 03-2023
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	-	
	-	

Schedule 13	For the period 01st November 23 to 31st March 2024	Year Ended 31- 03-2023
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS (Inter Scheme)		
Loss on Sale of Government Securities	-	
	-	

Note 1 Summary of significant accounting policies and other explanatory information for the year ended March 31, 2024.

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 Tier-II Composite. This scheme was introduced in current year on 01 st November 2023 for employees of central government, state government, central Autonomous Bodies and State Autonomous Bodies under NPS.	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 for resolving 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 NPS Trust has designated Deutsch Bank AG (DB) as the custodian, who is responsible for safe custody of securities and settlement of trades.

1.4 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.

- 1.5 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.

1.6.1 **Basis of Preparation of Financial statements:**

The Financial Statements of the scheme have been prepared in compliance with PFRDA (Pension Fund) Regulation 2015 and as amended time to time , PFRDA (Pension Fund)(Amendment) Regulations, 2023 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.

1.6.2 **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.

1.6.3 **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.

1.6.4 **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.

1.6.5 **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 from time to time, 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.
Investments under above categories classified as	<p>In the cases of securities below BBB - the same will be valued as below:</p> <p>All non-investment grade debt securities except with default rating (other than Government securities) and securities where</p>

‘Below Investment Grade’.	<p>credit rating agencies have suspended the ratings but are performing assets as per PFRDA guidelines shall be valued at a discount of 25% of the face value.</p> <p>All non-investment grade debt securities (other than Government securities) not covered above shall be valued at the indicative haircut matrix or price provided by the valuation agency. In case the security is traded where the haircut has been applied, lower of the haircut matrix-based price and trade price shall be considered.</p>
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1.6.6 Valuation of Investments under ‘Default’ grade:

Investments are classified as Default based on ‘Addendum to Valuation guidelines for securities held under NPS issued on 16th November 2023.’ An investment is classified as Default if interest and /or principal has not been received on the day such amount is due or when investment is downgraded to “Default” by credit rating agencies.

On the date of classification of default, haircut is applied to principal amount as per valuation guidelines i.e. as per prices received from valuation agency.

Allocation of any recovery in default accounts after due date of security is appropriated as under:

- a. Firstly, towards Principal amount
- b. Excess over principal amount to be adjusted towards interest accrued in books.

Default assets which are considered as unrecoverable by management are written off after obtaining approval from Board of directors or its investment committee subject to report to Board of Directors. Any amount recovered in loss asset is adjusted against written off amount of such asset.

1.6.7 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 default grade investment is recognised on receipt basis..

1.6.8 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.

1.6.9 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 provided for NPS Trust Fees and the same are recognized on an accrual basis in accordance with the terms as specified in the IMA/communication received from NPS Trust from time to time.

1.6.10 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.

1.6.11 Computation of Net Asset Value:

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

1.6.12 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.