

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – A TIER I
BALANCE SHEET AS AT SEPTEMBER 30, 2019

	Schedules	As at September 2019	As at September 2018
Liabilities			
Unit Capital	2	46,072,896	19,731,340
Reserves and Surplus	3	12,041,888	2,594,146
Current Liabilities and Provisions	4	75,925	14,416
Total		58,190,709	22,339,902
Assets			
Investments	5	57,181,046	21,392,029
Deposits	6	-	-
Other Current Assets	7	1,009,663	947,873
Total		58,190,709	22,339,902
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REVENUE ACCOUNT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

Particulars	Schedules	For the half year ended 30.09.2019	For the half year ended 30.09.2018
Income			
Dividend			-
Interest		1,274,391	687,032
Profit on sale/redemption of investments	8	720,714	147,136
Profit on inter-scheme transfer/ sale of investments			-
Unrealized gain on appreciation in investments		57,753	-
Other income			-
Total Income (A)		2,052,857	834,168
Expenses and Losses			
Unrealized losses in value of investments			765,645
Loss on sale/redemption of investments			-
Loss on inter-scheme transfer/ sale of investments			-
Management fees		2,576	992
NPS Trust fees		467	496
Custodian Fees		545	365
CRA Fees			
Less: Amount recoverable on sale of units on account of CRA Charges			
GST		561	245
Provision for Non-Performing Assets			
Total Expenditure (B)		4,150	767,744
Surplus/(Deficit) for the year (A-B)		2,048,708	66,424
Less: Amount transferred to Unrealised appreciation account		57,753	
Less: Amount transferred to General Reserve			-
Amount carried forward to Balance Sheet		1,990,955	66,424

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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT SEPTEMBER 30, 2019

Schedule 2 - Unit Capital	As at September 2019	As at September 2018
Outstanding at the beginning of the year	36,882,961	14,407,045
Add :Units issued during the year	9,189,936	6,487,285
Less: Units redeemed during the year		1,162,991
Outstanding at the end of the year	46,072,896	19,731,340
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	3,688,296.07	1,440,704.48
Add :Units issued during the year	3,515,886.56	648,728.55
Less: Units redeemed during the year	2,596,893.00	116,299.05
Outstanding Units at the end of the year	4,607,289.63	1,973,133.97
Schedule 3	As at September 2019	As at September 2018
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	4,642,211	1,024,332
Add: Premium on Units issued	2,123,483	798,528
Less: Premium on Units redeemed		143,337
Add: Transfer from General Reserve		-
Closing Balance	6,765,693	1,679,522
General Reserve		
Opening Balance	2,614,287	848,200
Add: Transfer from Revenue Account	1,990,955	66,424
Less: Transfer to Unit Premium Reserve		
Closing Balance	4,605,242	914,624
Unrealised Appreciation Account		
Opening Balance	613,200	-
Add : Adjustment for Previous years unrealised appreciation reserve	57,753	
Add/Less: Transferred from/(to) Revenue Account		-
Closing Balance	670,953	-
Total	12,041,888	2,594,146

Schedule 4 - Current Liabilities and Provisions	As at September 2019	As at September 2018
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	467	265
Management Fee Payable	1,444	575
Custodial Charges Payable	288	278
Book Overdraft		
Redemption Payable	73,614	13,270
TDS Payable	112	29
Contract for Purchase of Investments		
Amount Payable to Other Schemes		-
Provision for Interest Overdue		-
Provision on upgraded Assets		-
Interest received in Advance		-
	75,925	14,416

Schedule 5 - Investments	As at September 2019	As at September 2018
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	26,511,046	21,392,029
Others - Mutual Fund Units	30,670,000	
Total	57,181,046	21,392,029

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

Schedule 6 - Deposits	As at September 2019	As at September 2018
Deposits		
Deposits with Scheduled Banks	-	-
	-	-

Schedule 7 - Other Current Assets	As at September 2019	As at September 2018
Balances with bank in a current account	15,867	86
Contract for Sale of Investments	-	253,000
Outstanding Income	993,797	694,787
	1,009,663	947,873

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NOTES ANNEXED TO AND FORMING PART OF PROFIT AND LOSS ACCOUNT FOR THE HALF YEAR ENDED 30.09.2019

Schedule 8 - Realised Gains on sale / redemption of investments	For the half year ended 30.09.2019	For the half year ended 30.09.2018
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REALISED GAINS ON SALE / REDEMPTION OF INVESTMENTS		
Profit on Sale of Equity Shares		-
Profit on Sale of Corporate Bonds	28,990	-
Profit on Sale of Government Securities		-
Profit on Sale of Comm. Paper / Comm. Deposits		-
Profit on Sale of Mutual Fund Scheme units	691,724	147,136
	<u>720,714</u>	<u>147,136</u>
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