

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

	Schedules	As at Sept 30, 2019	As at Sept 30, 2018
Liabilities			
Unit Capital	2	20,456,356,598	13,490,997,914
Reserves and Surplus	3	9,435,208,912	3,610,706,770
Current Liabilities and Provisions	4	9,641,755	292,939,979
Total		29,901,207,265	17,394,644,663
Assets			
Investments	5	29,243,004,068	16,299,574,984
Appreciation in Investments			
Deposits	6	2,500,000	2,500,000
Other Current Assets	7	655,703,197	1,092,569,679
Total		29,901,207,265	17,394,644,663
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NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – ATAL PENSION YOJNA
REVENUE ACCOUNT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

	Schedules	Half Year Ended Sept 30, 2019	Half Year Ended Sept 30, 2018
Income			
Dividend		22,031,664.66	12,870,940
Interest	8	878,178,025	517,528,392
Profit on sale/redemption of investments	9	24,874,406	15,824,829
Profit on inter-scheme transfer/sale of investments		-	-
Unrealized gain on appreciation in investments		696,353,201	
Other income			
- Miscellaneous Income		-	-
Total		1,621,437,298	546,224,160
Expenses and Losses			
Unrealized losses in value of investments			416,551,870
Loss on sale/redemption of investments	10	9,083,630	15,137,300
Loss on inter-scheme transfer/sale of investments		-	-
Management fees		1,364,030.16	770,777
NPS Trust fees		241,429.37	377,832
Custodian fees		465,616.36	277,679
CRA Fees			
Less: Amount recoverable on sale of units on account of CRA Charges			
GST		329,355	188,901
Provision for Non-Performing Assets		-	-
Total		11,484,061	433,304,359
Surplus/(Deficit) for the year		1,609,953,237	112,919,801
Net Surplus brought forward from previous year		2,224,738,054	979,119,326
Less: Adjustment for Previous years unrealised appreciation reserve		-	
Less: Net Change in Unrealised Appreciation Reserve during the year		696,353,201	
Amount carried forward to Balance Sheet		3,138,338,089	1,092,039,127

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

Schedule 2	As at Sept 30, 2019	As at Sept 30, 2018
Unit Capital		
Initial Capital*	3,073	3,073
Outstanding at the beginning of the year	17,034,624,771	10,344,570,572
Add :Units issued during the year	3,967,774,223	3,365,646,576
Less: Units redeemed during the year	546,042,396	219,219,234
Outstanding at the end of the year	<u>20,456,356,598</u>	<u>13,490,997,914</u>
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	1,703,462,477.06	1,034,457,057.25
Add :Units issued during the year	396,777,422.30	336,564,657.57
Less: Units redeemed during the year	54,604,239.60	21,921,923.38
Outstanding Units at the end of the year	<u>2,045,635,659.76</u>	<u>1,349,099,791.44</u>
* Initial Capital represent capital on the date of commencement of scheme		
Schedule 3	As at Sept 30, 2019	As at Sept 30, 2018
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	3,644,492,727	1,697,268,135
Add: Premium on Units issued	1,446,828,817	878,841,286
Less: Premium on Units redeemed		57,441,777
Closing Balance	<u>5,091,321,544</u>	<u>2,518,667,643</u>
Appropriation Account		
Surplus/(Deficit) carried forward	3,138,338,089	1,092,039,127
Closing Balance	<u>3,138,338,089</u>	<u>1,092,039,127</u>
Unrealised Appreciation Account		
Opening Balance	509,196,078	
Add : Adjustment for Previous years unrealised appreciation reserve	-	
Add: Transferred from Revenue Account	696,353,201	-
Closing Balance	<u>1,205,549,279</u>	<u>-</u>
Total	<u>9,435,208,912</u>	<u>3,610,706,770</u>

Schedule 4	As at Sept 30, 2019	As at Sept 30, 2018
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	241,429	203,473
Management Fee Payable	763,925	448,252
Custodial Charges Payable	267,103	160,468
Book Overdraft		90,812,723
Redemption Payable	8,301,750	5,896,802
TDS Payable	67,548	19,243
Contract for Purchase of Investments		195,399,017.36
Amount Payable to Other Schemes	-	-
Provision for Interest overdue	-	-
Provision on upgraded Assets	-	-
Interest received in advance	-	-
	9,641,755	292,939,979

Schedule 5	As at Sept 30, 2019	As at Sept 30, 2018
Investments (Long Term and Short Term)		
Equity Shares	3,164,409,229	1,412,073,753
Debentures and Bonds Listed/Awaiting Listing	11,080,641,391	6,310,677,726
Central and State Government Securities (including treasury bills)	14,138,153,311	8,733,078,381
Commercial Paper		
Alternative Investment Funds *		
Basel III Tier I bonds		264,347,673
Others - Mutual Fund Units	859,800,138	
- Certificates of Deposit		
Total	29,243,004,068	16,720,177,533

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

Schedule 6	As at Sept 30, 2019	As at Sept 30, 2018
Deposits		
Deposits with Scheduled Banks	2,500,000	2,500,000
	2,500,000	2,500,000

Schedule 7	As at Sept 30, 2019	As at Sept 30, 2018
Other Current Assets		
Balances with bank in a current account	16,546,884	
Contracts for sale of investments		699,340,917
Outstanding and accrued income	639,052,698	392,686,480
Dividend Receivable	103,615	542,281
Brokerage receivable from PFM	0	0
Sundry Debtors	-	-
	655,703,197	1,092,569,679

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – ATAL PENSION YOJNA
NOTES ANNEXED TO AND FORMING PART OF PROFIT AND LOSS ACCOUNT FOR THE HALF YEAR ENDED
SEPTEMBER 30, 2019

Schedule 8	Half Year Ended Sept 30, 2019	Half Year Ended Sept 30, 2018
INTEREST INCOME		
Interest Income - Bonds / Government Securities / Debentures	878,178,025	517,528,392
	878,178,025	517,528,392

Schedule 9	Half Year Ended Sept 30, 2019	Half Year Ended Sept 30, 2018
REALISED GAINS ON SALE / REDEMPTION OF INVESTMENTS		
Profit on Sale of Equity Shares	1,778,694	-
Profit on Sale of Corporate Bonds	371,453	61,450
Profit on Sale of Government Securities	100,000	-
Profit on Sale of Comm. Paper / Comm. Deposits		
Profit on Sale of Mutual Fund Scheme units	22,624,260	15,763,379
	24,874,406	15,824,829

Schedule 10	Half Year Ended Sept 30, 2019	Half Year Ended Sept 30, 2018
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Equity Shares	1,706,360	1,433,250
Loss on Sale of Corporate Bonds		13,704,050
Loss on Sale of Mutual Fund		-
Loss on Sale of Government Securities	7,377,270	-
	9,083,630	15,137,300