

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

	Schedules	As at Sept 30, 2019	As at Sept 30, 2018
Liabilities			
Unit Capital	2	10,694,996,493	7,606,429,356
Reserves and Surplus	3	16,262,802,642	10,840,451,985
Current Liabilities and Provisions	4	17,033,251	105,014,973
Total		26,974,832,386	18,551,896,314
Assets			
Investments	5	26,959,643,728	17,568,692,572
Deposits		-	
Other Current Assets	6	15,188,657	983,203,741
Total		26,974,832,386	18,551,896,314
		-	-

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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		198,546,723	141,876,350
Interest	7	-	-
Profit on sale/redemption of investments	8	62,926,686	30,496,613
Profit on inter-scheme transfer/sale of investments		-	-
Unrealized gain on appreciation in investments			939,244,831
Other income			
- Miscellaneous Income		-	-
Total		261,473,408	1,111,617,794
Expenses and Losses			
Unrealized losses in value of investments		560,433,784	
Loss on sale/redemption of investments	9	113,235,173	15,131,250
Loss on inter-scheme transfer/sale of investments		-	-
Management fees		1,265,090	898,862
NPS Trust fees		212,855	449,431
Custodian fees		371,829	217,423
GST		294,645	207,523
Provision for Non-Performing Assets		-	-
Total		675,813,376	16,904,488
Surplus/(Deficit) for the year			
Net Surplus brought forward from previous year		(414,339,968)	1,094,713,306
Less: Adjustment for Previous years unrealised appreciation reserve		820,232,751	3,348,314,528
Add: Net Change in Unrealised depreciation Reserve during the year		560,433,784	
Amount carried forward to Balance Sheet		966,326,567	4,443,027,834

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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*	2,500	2,500
Outstanding at the beginning of the year	9,436,533,630	6,956,572,971
Add :Units issued during the year	2,060,761,895	1,061,892,325
Less: Units redeemed during the year	802,299,031	412,035,941
Outstanding at the end of the year	<u>10,694,996,493</u>	<u>7,606,429,356</u>
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	943,653,363	695,657,297.13
Add :Units issued during the year	206,076,189	106,189,232.53
Less: Units redeemed during the year	80,229,903	41,203,594.09
Outstanding Units at the end of the year	<u>1,069,499,649</u>	<u>760,642,935.57</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	9,006,142,397	5,480,046,349
Add: Premium on Units issued	1,897,304,179	1,508,211,105
Less: Premium on Units redeemed		590,833,303
Closing Balance	<u>10,903,446,576</u>	<u>6,397,424,150</u>
Appropriation Account		
Surplus/(Deficit) carried forward	966,326,567	4,443,027,834
Closing Balance	<u>966,326,567</u>	<u>4,443,027,834</u>
Unrealised Appreciation Account		
Opening Balance	4,953,463,282	-
Add : Adjustment for Previous years unrealised appreciation reserv	-	-
Less: Transferred to Revenue Account	560,433,784	-
Closing Balance	<u>4,393,029,499</u>	<u>-</u>
Total	<u>16,262,802,642</u>	<u>10,840,451,985</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	212,855	236,050
Management Fee Payable	671,000	509,635
Custodial Charges Payable	295,574	206,617
Redemption Payable	15,795,019	14,373,882
TDS Payable	58,802	20,021
Contract for Purchase of Investments		89,668,769.21
Amount Payable to Other Schemes	-	-
Provision for Interest overdue	-	-
Provision on upgraded Assets	-	-
Interest received in advance	-	-
	17,033,251	105,014,973

Schedule 5	As at Sept 30, 2019	As at Sept 30, 2018
Investments (Long Term and Short Term)		
Equity Shares	21,298,314,231	13,829,846,133
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	5,661,329,498	-
- Certificates of Deposit	-	-
Total	26,959,643,728	13,829,846,133

*(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
Other Current Assets		
Balances with bank in a current account	691,074	334,081
Contracts for sale of investments	13,488,602	976,668,769
Dividend Receivable	1,005,608	6,200,891
Brokerage receivable from PFM	3,373	-
	-	-
	15,188,657	983,203,741

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

Schedule 7	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
INTEREST INCOME		
Other Interest	-	2
Bank Interest	-	2
	<u>-</u>	<u>2</u>

Schedule 8	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity Shares	23,243,274	
Profit on Sale of Corp Bonds	-	-
Profit on Sale of Mutual Fund Scheme Units	39,683,412	30,496,613
	<u>62,926,686</u>	<u>30,496,613</u>

Schedule 9	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
REALISED LOSSES ON SALE OF INVESTMENTS		
Loss on Sale of Equity Shares	113,235,173	15,131,250
	<u>113,235,173</u>	<u>15,131,250</u>