

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

	Schedules	As at Sept 30, 2019	As at Sept 30, 2018
<b>Liabilities</b>			
Unit Capital	2	113,420,101,925	83,420,989,891
Reserves and Surplus	3	104,384,125,469	56,221,113,466
Current Liabilities and Provisions	4	36,358,336	2,159,252,216
<b>Total</b>		<b>217,840,585,731</b>	<b>141,801,355,573</b>
<b>Assets</b>			
Investments	5	213,038,794,120	135,274,358,107
Appreciation in Investment Deposits	6	-	-
Other Current Assets	7	4,801,791,610	6,526,997,466
<b>Total</b>		<b>217,840,585,731</b>	<b>141,801,355,573</b>
		-	-

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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
<b>Income</b>			
Dividend		169,368,663	118,118,355
Interest	8	6,744,808,937	4,649,251,357
Profit on sale/redemption of investments	9	212,141,068	72,049,191
Profit on inter-scheme transfer/sale of investments	10	-	-
Unrealized gain on appreciation in investments		4,563,509,439	
Other income			
- Miscellaneous Income		-	-
<b>Total</b>		<b>11,689,828,107</b>	<b>4,839,418,903</b>
<b>Expenses and Losses</b>			
Unrealized losses in value of investments			4,013,766,710
Loss on sale/redemption of investments	11	50,243,055	19,840,934
Loss on inter-scheme transfer/sale of investments		-	-
Management fees		10,166,608	6,604,092
NPS Trust fees		1,785,971	3,302,046
Custodian fees		3,414,599	2,333,279
CRA Fees		-	-
Less: Amount recoverable on sale of units on account of CRA Charges		-	-
GST		2,444,649	1,612,709
Provision for NPA		150,345,000	
<b>Total</b>		<b>218,399,882</b>	<b>4,047,459,770</b>
<b>Surplus/(Deficit) for the year</b>		11,471,428,225	791,959,133
Net Surplus brought forward from previous year		30,137,073,375	23,109,950,820
Less: Adjustment for Previous years unrealised appreciation reserve			-
Add: Net Change in Unrealised Depreciation Reserve during the year		4,563,509,439	-
<b>Amount carried forward to Balance Sheet</b>		<b>37,044,992,161</b>	<b>23,901,909,954</b>

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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
<b>Unit Capital</b>		
Initial Capital*	679,510,950	679,510,950
Outstanding at the beginning of the year	103,168,274,614	73,675,465,629
Add :Units issued during the year	10,704,663,903	9,940,882,989
Less: Units redeemed during the year	452,836,592	195,358,727
Outstanding at the end of the year	<u>113,420,101,925</u>	<u>83,420,989,891</u>
<b>(Face Value of Rs.10/- each unit, fully paid up)</b>		
Outstanding units at the beginning of the year	10,316,827,461.38	7,367,546,562.94
Add :Units issued during the year	1,070,466,390.25	994,088,298.91
Less: Units redeemed during the year	45,283,659.20	19,535,872.73
Outstanding Units at the end of the year	<u>11,342,010,192.43</u>	<u>8,342,098,989.12</u>
<b>* Initial Capital represent capital on the date of commencement of scheme</b>		
Schedule 3	As at Sept 30, 2019	As at Sept 30, 2018
<b>Reserves and Surplus</b>		
<b>Unit Premium Reserve</b>		
Opening Balance	47,323,804,661	25,816,217,332
Add: Premium on Units issued	8,988,853,348	6,633,201,992
Less: Premium on Units redeemed		130,215,812
Closing Balance	<u>56,312,658,009</u>	<u>32,319,203,512</u>
<b>Appropriation Account</b>		
Surplus/(Deficit) carried forward	37,044,992,161	23,901,909,954
Closing Balance	<u>37,044,992,161</u>	<u>23,901,909,954</u>
<b>Unrealised Appreciation Account</b>		
Opening Balance	6,462,965,860	-
Add : Adjustment for Previous years unrealised appreci	-	-
Less: Transferred to Revenue Account	4,563,509,439	-
Closing Balance	<u>11,026,475,299</u>	-
<b>Total</b>	<u><b>104,384,125,469</b></u>	<u><b>56,221,113,466</b></u>

Schedule 4	As at Sept 30, 2019	As at Sept 30, 2018
<b>Current Liabilities and Provisions</b>		
<b>Current Liabilities</b>		
<b>Sundry Creditors for expenses</b>		
NPS Charges Payable	1,785,971	1,720,140
Management Fee Payable	5,578,051	3,715,085
Custodial Charges Payable	1,814,565	1,216,410
Book Overdraft		816,764,985
Redemption Payable	26,704,648	9,297,503
TDS Payable	475,101	155,592
Contract for Purchase of Investments		1,326,382,500
Amount Payable to Other Schemes	-	-
Provision for Interest overdue	-	-
Provision on upgraded Assets	-	-
Interest received in advance	-	-
	<b>36,358,336</b>	<b>2,159,252,216</b>

Schedule 5	As at Sept 30, 2019	As at Sept 30, 2018
<b>Investments (Long Term and Short Term)</b>		
Equity Shares	21,562,433,391	11,052,946,632
Debentures and Bonds Listed/Awaiting Listing	85,746,225,863	52,002,345,542
Central and State Government Securities (including tr	104,108,034,858	70,267,613,817
Commercial Paper	-	-
Alternative Investment Funds *		
Basel III Tier I bonds		2,491,736,478
Others - Mutual Fund Units	1,622,100,008	
- Certificates of Deposit		
Investment classified as NPA	150,345,000	
Less: Provisions for Non Performing Investments	(150,345,000)	
<b>Total</b>	<b>213,038,794,120</b>	<b>135,814,642,468</b>

\*(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
<b>Deposits</b>		
Deposits with Scheduled Banks	-	-
	-	-

Schedule 7	As at Sept 30, 2019	As at Sept 30, 2018
<b>Other Current Assets</b>		
Balances with bank in a current account	45,292,574	
Contracts for sale of investments	28,818,274	3,327,920,000
Outstanding and accrued income	4,726,781,447	3,193,899,684
Dividend Receivable	895,150	5,177,783
Brokerage receivable from PFM	4,165	0
	<b>4,801,791,610</b>	<b>6,526,997,466</b>

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

Schedule 8	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
<b>INTEREST INCOME</b>		
Interest on Bonds / Debentures / Govt. Securities	6,744,808,937	4,649,251,357
	<u>6,744,808,937</u>	<u>4,649,251,357</u>

Schedule 9	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
<b>REALISED GAINS ON SALE OF INVESTMENTS</b>		
Profit on Sale of Equity Shares	24,968,841	-
Profit on Sale of Corp Bonds	2,544,762	4,097,700
Profit on Sale of G. sec	3,315,978	-
Profit on Sale of Mutual Fund Scheme Units	181,311,487	67,951,491
	<u>212,141,068</u>	<u>72,049,191</u>

Schedule 10	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
<b>REALISED GAINS ON SALE OF INVESTMENTS - INTER SCHEME</b>		
Profit on Sale of G sec	-	-
	<u>-</u>	<u>-</u>

Schedule 11	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
<b>REALISED LOSSES ON SALE OF INVESTMENTS</b>		
Loss on sale of Cert. of Deposits & Comm. Papers		
Loss on Sale of Equity Shares	48,694,241	11,765,925
Loss on Sale of Corp Bonds	167,181	8,075,009
Loss on Sale of G sec	1,381,633	-
	<u>50,243,055</u>	<u>19,840,934</u>