

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

	Schedules	As at Sept 30, 2019	As at Sept 30, 2018
<b>Liabilities</b>			
Unit Capital	2	12,727,334,387	9,485,067,422
Reserves and Surplus	3	21,283,550,277	11,919,065,598
Current Liabilities and Provisions	4	23,574,939	550,702,684
<b>Total</b>		<b><u>34,034,459,604</u></b>	<b><u>21,954,835,705</u></b>
<b>Assets</b>			
Investments	5	33,507,503,604	20,845,481,597
Deposits		-	
Other Current Assets	6	526,956,000	1,109,354,108
<b>Total</b>		<b><u>34,034,459,604</u></b>	<b><u>21,954,835,705</u></b>
		-	-

**NATIONAL PENSION SYSTEM TRUST**  
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**REVENUE ACCOUNT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019**

Particulars	Schedules	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
<b>Income</b>			
Dividend		-	-
Interest	7	1,146,072,418	795,833,129
Profit on sale/redemption of investments	8	166,179,416	18,777,104
Profit on inter-scheme transfer/sale of investments	9	-	-
Unrealized gain on appreciation in investments		1,110,604,975	
Other income			
- Miscellaneous Income		-	-
<b>Total</b>		<b><u>2,422,856,809</u></b>	<b><u>814,610,233</u></b>
<b>Expenses and Losses</b>			
Unrealized losses in value of investments			883,676,765
Loss on sale/redemption of investments	10	1,266,350	5,213,900
Loss on inter-scheme transfer/sale of investments	11	-	-
Management fees		1,585,803	1,019,706
NPS Trust fees		280,914	509,853
Custodian fees		615,517	429,146
GST		396,248	260,794
Provision for Non-Performing Assets		-	-
<b>Total</b>		<b><u>4,144,832</u></b>	<b><u>891,110,165</u></b>
<b>Surplus/(Deficit) for the year</b>		<b>2,418,711,977</b>	<b>(76,499,932)</b>
Net Surplus brought forward from previous year		4,850,507,497	3,274,931,653
Add: Net Change in Unrealised Depreciation Reserve during the year		1,110,604,975	-
<b>Net Surplus / ( Deficit ) carried forward</b>		<b><u>6,158,614,498</u></b>	<b><u>3,198,431,721</u></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*	1,500	1,500
Outstanding at the beginning of the year	11,538,748,948	8,438,005,809
Add :Units issued during the year	2,285,617,416	1,405,810,089
Less: Units redeemed during the year	1,097,031,977	358,748,476
Outstanding at the end of the year	12,727,334,387	9,485,067,422
<b>(Face Value of Rs.10/- each unit, fully paid up)</b>		
Outstanding units at the beginning of the year	1,153,874,894.78	843,800,580.94
Add :Units issued during the year	228,561,741.64	140,581,008.93
Less: Units redeemed during the year	109,703,197.70	35,874,847.64
Outstanding Units at the end of the year	1,272,733,438.73	948,506,742.23
<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	11,613,380,877	7,411,744,133
Add: Premium on Units issued	1,891,642,506	1,755,841,015
Less: Premium on Units redeemed		446,951,271
Closing Balance	<b>13,505,023,383</b>	<b>8,720,633,877</b>
<b>Appropriation Account</b>		
Surplus/(Deficit) carried forward	6,158,614,498	3,198,431,721
Closing Balance	<b>6,158,614,498</b>	<b>3,198,431,721</b>
<b>Unrealised Appreciation Account</b>		
Opening Balance	509,307,421	-
Add : Adjustment for Previous years unrealised appreciation reserve		-
Add: Transferred to Revenue Account	1,110,604,975	-
Closing Balance	<b>1,619,912,396</b>	-
<b>Total</b>	<b>21,283,550,277</b>	<b>11,919,065,598</b>

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	280,914	263,872
Management Fee Payable	878,345	569,814
Custodial Charges Payable	306,526	206,304
Book Overdraft		229,926,254
Redemption Payable	22,031,715	89,581,594
TDS Payable	77,439	24,291
Contract for Purchase of Investments		230,130,556
Amount Payable to Other Schemes	-	-
Provision for Interest overdue	-	-
Provision on upgraded Assets	-	-
Interest received in advance	-	-
	<b>23,574,939</b>	<b>550,702,684</b>

Schedule 5	As at Sept 30, 2019	As at Sept 30, 2018
<b>Investments (Long Term and Short Term)</b>		
Equity Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	-	-
Central and State Government Securities (including treasury bills)	33,081,302,236	21,561,374,798
Commercial Paper	-	-
Alternative Investment Funds *		
Basel III Tier I bonds		
Others - Mutual Fund Units	426,201,368	-
- Certificates of Deposit	-	-
<b>Total</b>	<b>33,507,503,604</b>	<b>21,561,374,798</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>Other Current Assets</b>		
Balances with bank in a current account	16,728,662	
Contracts for sale of investments	-	755,148,889
Outstanding and accrued income	510,227,338	354,205,219
	<b><u>526,956,000</u></b>	<b><u>1,109,354,108</u></b>

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Notes annexed to and forming part of the Financial Statements

Schedule 7	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
<b>INTEREST INCOME</b>		
Interest Income - Government Securities	1,146,072,418	795,833,129
	<u>1,146,072,418</u>	<u>795,833,129</u>

Schedule 8	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
<b>REALISED GAINS ON SALE OF INVESTMENTS</b>		
Profit on Sale of Government Securities	146,956,303	11,346,500
Profit on Sale of Mutual Fund Scheme Units	19,223,113	7,430,604
	<u>166,179,416</u>	<u>18,777,104</u>

Schedule 9	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 Government Securities	-	-
	<u>-</u>	<u>-</u>

Schedule 10	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
	-	-
<b>REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS</b>		
Loss on Sale of Government Securities	1,266,350	5,213,900
	<u>1,266,350</u>	<u>5,213,900</u>

Schedule 11	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
	-	-
<b>REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS (Inter Scheme)</b>		
Loss on Sale of Government Securities	-	-
	<u>-</u>	<u>-</u>