

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – G TIER - II
7BALANCE SHEET AS AT SEPTEMBER 30,2019

	Schedules	As at Sept 30, 2019	As at Sept 30, 2018
Liabilities			
Unit Capital	2	461,553,745	341,225,097
Reserves and Surplus	3	714,609,338	394,888,262
Current Liabilities and Provisions	4	4,581,398	1,616,426
Total		1,180,744,481	737,729,786
Assets			
Investments	5	1,160,194,986	747,350,681
Appreciation in Investment			(33,623,066)
Deposits		-	-
Other Current Assets	6	20,549,495	24,002,171
Total		1,180,744,481	737,729,786
		-	-

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REVENUE ACCOUNT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

Particulars	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
Income		
Dividend	-	-
Interest	7 37,422,352	27,125,112
Profit on sale/redemption of investments	8 14,822,825	428,732
Profit on inter-scheme transfer/sale of investments	9 -	
Unrealized gain on appreciation in investments	30,837,161	
Other income		
- Miscellaneous Income	-	-
Total	83,082,338	27,553,843
Expenses and Losses		
Unrealized losses in value of investments		28,578,106
Loss on sale/redemption of investments	10 2,577,155	35,145
Loss on inter-scheme transfer/sale of investments	11 -	-
Management fees	53,048	35,131
NPS Trust fees	9,657	17,565
Custodian fees	36,964	13,275
CRA Fees	-	-
Less: Amount recoverable on sale of units on account of CRA Charges	-	-
GST	16,196	8,715
Provision for Non-Performing Assets	-	-
Total	2,693,020	28,687,937
Surplus/(Deficit) for the year	80,389,318	(1,134,094)
Net Surplus brought forward from previous year	169,366,884	103,218,249
Less: Adjustment for Previous years unrealised appreciation reserve		-
Add: Net Change in Unrealised Depreciation Reserve during the year	30,837,161	-
Amount carried forward to Balance Sheet	218,919,041	102,084,156

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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*	5,654	5,654
Outstanding at the beginning of the year	393,192,322	310,298,519
Add :Units issued during the year	223,075,968	63,844,201
Less: Units redeemed during the year	154,714,545	32,917,623
Outstanding at the end of the year	461,553,745	341,225,097
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	39,319,232	31,029,851.90
Add :Units issued during the year	22,307,597	6,384,420.14
Less: Units redeemed during the year	15,471,455	3,291,762.30
Outstanding Units at the end of the year	46,155,375	34,122,509.73
Schedule 3		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	359,967,951	257,223,392
Add: Premium on Units issued	101,397,422	73,270,964
Less: Premium on Units redeemed		37,690,250
Closing Balance	461,365,373	292,804,106
Appropriation Account		
Surplus/(Deficit) carried forward	218,919,041	102,084,156
Closing Balance	218,919,041	102,084,156
Unrealised Appreciation Account		
Opening Balance	3,487,763	-
Add : Adjustment for Previous years unrealised appreciation reserve	-	-
Less: Transferred to Revenue Account	30,837,161	-
Closing Balance	34,324,924	-
Total	714,609,338	394,888,262
Schedule 4		
Current Liabilities and Provisions		
Current Liabilities		
NPS Charges Payable	9,657	9,048
Management Fee Payable	30,048	19,516
Custodial Charges Payable	20,447	7,424
Redemption Payable	4,308,244	1,579,593
TDS Payable	3,002	845
Contract for Purchase of Investments	210,000	-
Amount Payable to Other Schemes	-	-
Provision for Interest overdue	-	-
Provision on upgraded Assets	-	-
Interest received in advance	-	-
	4,581,398	1,616,426

Schedule 5	As at Sept 30, 2019	As at Sept 30, 2018
Investments (Long Term and Short Term)		
Equity Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	-	-
Central and State Government Securities (including treasury bills)	1,146,694,987	747,350,681
Commercial Paper	-	-
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	13,499,999	-
- Certificates of Deposit	-	-
Total	1,160,194,986	747,350,681

Schedule 6	As at Sept 30, 2019	As at Sept 30, 2018
Other Current Assets		
Balances with bank in a current account	1,540,760	97,680
Contracts for sale of investments	-	10,800,000
Outstanding and accrued income	19,008,735	13,104,491
	20,549,495	24,002,171

NATIONAL PENSION SYSTEM TRUST
NPS TRUST A/c - SBI PENSION FUND - SCHEME G - Tier II
Notes annexed to and forming part of the Financial Statements

Schedule 7	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
INTEREST INCOME		
Interest Income - Government Securities	37,422,352	27,125,112
	<u>37,422,352</u>	<u>27,125,112</u>

Schedule 8	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
REALISED GAINS ON SALE/REDEMPTION OF INVESTMENTS		
Profit on Sale of Government Securities	13,818,874	-
Profit on Sale of Mutual Fund Scheme Units	1,003,951	428,732
	<u>14,822,825</u>	<u>428,732</u>

Schedule 9	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
REALISED GAINS ON SALE OF INVESTMENTS - INTER SCHEME		
Profit on Sale of Government Securities	-	-
	<u>-</u>	<u>-</u>

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 Mutual Fund	-	-
Loss on Sale of Government Securities	2,577,155	35,145
	<u>2,577,155</u>	<u>35,145</u>

Schedule 11	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS - Inter Scheme		
	-	-
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