

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – A TIER I
BALANCE SHEET AS AT 30.09.2020

	Schedules	As at 30.09.2020	As at 30.09.2019
Liabilities			
Unit Capital	2	827,97,135	460,72,896
Reserves and Surplus	3	373,23,824	120,41,888
Current Liabilities and Provisions	4	71,446	75,925
Total		1201,92,404	581,90,710
Assets			
Investments	5	1141,33,043	571,81,046
Deposits	6	-	-
Other Current Assets	7	60,59,363	10,09,663
Total		1201,92,404	581,90,710
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NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – A TIER I
REVENUE ACCOUNT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2020

Particulars	Schedules	For the half year ended 30.09.2020	For the half year ended 30.09.2019
Income			
Dividend			-
Interest		37,84,619	12,74,391
Profit on sale/redemption of investments	8	3,78,641	7,20,714
Profit on inter-scheme transfer/ sale of investments			-
Unrealized gain on appreciation in investments		75,08,748	57,753
Other income			-
Total Income (A)		116,72,008	20,52,857
Expenses and Losses			
Unrealized losses in value of investments			-
Loss on sale/redemption of investments			-
Loss on inter-scheme transfer/ sale of investments			-
Management fees		6,215	3,137
NPS Trust fees		2,633	467
Custodian Fees		1,710	545
Depository and settlement charges		22,734	
CRA Fees			
Less: Amount recoverable on sale of units on account of CRA Charges			
GST			
Provision for Non-Performing Assets			
Total Expenditure (B)		33,292	4,150
Surplus/(Deficit) for the year (A-B)		116,38,715	20,48,708
Less: Amount transferred to Unrealised appreciation account		75,08,748	57,753
Less: Amount transferred to General Reserve		41,29,968	19,90,955
Amount carried forward to Balance Sheet		-	-

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – A TIER I

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT SEPTEMBER 30, 2020

Schedule 2 - Unit Capital	As at 30.09.2020	As at 30.09.2019
Outstanding at the beginning of the year	670,57,037	368,82,961
Add :Units issued during the year	184,52,919	91,89,936
Less: Units redeemed during the year	27,12,821	
Outstanding at the end of the year	827,97,135	460,72,896
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	67,05,703.66	36,88,296.07
Add :Units issued during the year	18,45,291.88	9,18,993.56
Less: Units redeemed during the year	2,71,282.05	-
Outstanding Units at the end of the year	82,79,713.49	46,07,289.63
Schedule 3	As at 30.09.2020	As at 30.09.2019
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	128,13,520	46,42,211
Add: Premium on Units issued	72,00,124	26,39,041
Less: Premium on Units redeemed	10,57,825	5,15,559
Add: Transfer from General Reserve		-
Closing Balance	189,55,820	67,65,693
General Reserve		
Opening Balance	67,54,324	26,14,287
Add: Transfer from Revenue Account	41,29,968	19,90,955
Less: Transfer to Unit Premium Reserve		
Closing Balance	108,84,292	46,05,242
Unrealised Appreciation Account		
Opening Balance	(25,036)	6,13,200
Add : Adjustment for Previous years unrealised appreciation reserve		57,753
Add/Less: Transferred from/(to) Revenue Account	75,08,748	
Closing Balance	74,83,712	6,70,953
Total	373,23,824	120,41,888

Schedule 4 - Current Liabilities and Provisions	As at 30.09.2020	As at 30.09.2019
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	485	467
Management Fee Payable	3,068	1,444
Custodial Charges Payable	1,110	288
Book Overdraft		
Redemption Payable	66,622	73,614
TDS Payable	161	112
Contract for Purchase of Investments		
Amount Payable to Other Schemes		-
Provision for Interest Overdue		-
Provision on upgraded Assets		-
Interest received in Advance		-
	71,446	75,925

Schedule 5 - Investments	As at 30.09.2020	As at 30.09.2019
Investments (Long Term and Short Term)		
Equity Shares		-
Debentures and Bonds Listed/Awaiting Listing		-
Central and State Government Securities (including treasury bills)		-
Commercial Paper		-
Alternative Investment Funds *		
Basel III Tier I bonds	1046,56,378	265,11,046
Others - Mutual Fund Units	94,76,665	306,70,000
Total	1141,33,043	571,81,046

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

Schedule 6 - Deposits	As at 30.09.2020	As at 30.09.2019
Deposits		
Deposits with Scheduled Banks	-	-
	-	-

Schedule 7 - Other Current Assets	As at 30.09.2020	As at 30.09.2019
Balances with bank in a current account	50,029	15,867
Contract for Sale of Investments	-	
Outstanding Income	60,09,334	9,93,797
Application money pending allotment		
	60,59,363	10,09,663

**NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – A TIER I**

NOTES ANNEXED TO AND FORMING PART OF PROFIT AND LOSS ACCOUNT FOR THE HALF YEAR ENDED 30.09.2020

Schedule 8 - Realised Gains on sale / redemption of investments	For the half year ended 30.09.2020	For the half year ended 30.09.2019
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REALISED GAINS ON SALE / REDEMPTION OF INVESTMENTS		
Profit on Sale of Equity Shares		-
Profit on Sale of Corporate Bonds		28,990
Profit on Sale of Government Securities		-
Profit on Sale of Comm. Paper / Comm. Deposits		-
Profit on Sale of Mutual Fund Scheme units	3,78,641	6,91,724
	<u>3,78,641</u>	<u>7,20,714</u>

NATIONAL PENSION SYSTEM TRUST
SM001012-NPS TRUST-A/C SBI PENSION FUND SCHEME A-TIER I

Bonds							
Sr.No.	Security Description	As On 30-09-2020			As On 30-09-2019		
		Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	9.90% ICICI BANK LIMITED PERPETUAL BOND 28.12.2023	40,00,000.00	42,35,696.00	4.05	40,00,000.00	42,15,460.00	15.90
2	9.15% ICICI BANK PERPETUAL BOND 2023. 20.06.2023	40,00,000.00	41,29,924.00	3.95	40,00,000.00	41,12,484.00	15.51
3	8.99% BANK OF BARODA PERPETUAL BOND	170,00,000.00	173,33,591.00	16.56	0.00	0.00	0.00
4	8.75% AXIS BANK LTD. PERPETUAL BOND 14.12.2021	20,00,000.00	20,24,934.00	1.93	20,00,000.00	20,29,720.00	7.66
5	8.50% BANK OF BARODA 28.07.2025	100,00,000.00	100,14,150.00	9.57	0.00	0.00	0.00
6	8.55% ICICI BANK LTD PERPETUAL BOND	10,00,000.00	10,17,423.00	0.97	10,00,000.00	10,11,377.00	3.81
7	8.65% BANK OF BARODA PERPETUAL BOND 11.08.2022	30,00,000.00	30,37,914.00	2.90	30,00,000.00	30,39,486.00	11.47
8	8.70% BANK OF BARODA PERPETUAL BOND	500,00,000.00	504,85,250.00	48.24	0.00	0.00	0.00
9	8.85% HDFC BANK LTD PERPETUAL BOND	120,00,000.00	123,77,496.00	11.83	120,00,000.00	121,02,516.00	45.65
	Total:	1030,00,000.00	1046,56,378.00	100.00	260,00,000.00	265,11,043.00	100.00