

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – TAX SAVER TIER 2
BALANCE SHEET AS AT 30.09.2020

	Schedules	As at 30.09.2020	As at 30.09.2019
Liabilities			
Unit Capital	2	1,20,810.86	-
Reserves and Surplus	3	387.57	-
Current Liabilities and Provisions	4	0.98	-
Total		1,21,199.00	-
Assets			
Investments	5	1,21,199.16	-
Deposits	6	-	-
Other Current Assets	7	0.25	-
Total		1,21,199.00	-
		-	

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – TAX SAVER TIER 2
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			
Profit on sale/redemption of investments	8	85.11	
Profit on inter-scheme transfer/ sale of investments			
Unrealized gain on appreciation in investments		183.63	
Other income			
Total Income (A)		268.74	-
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		0.73	
NPS Trust fees		0.25	
Custodian Fees			
Depository and settlement charges		14.79	
CRA Fees			
Less: Amount recoverable on sale of units on account of CRA Charges			
GST			
Provision for Non-Performing Assets			
Total Expenditure (B)		15.77	-
Surplus/(Deficit) for the year (A-B)		252.97	-
Less: Amount transferred to Unrealised appreciation account		183.63	-
Less: Amount transferred to General Reserve		69.34	-
Amount carried forward to Balance Sheet		-	-

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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		
Add :Units issued during the year	3,22,810.86	
Less: Units redeemed during the year	2,02,000.00	
Outstanding at the end of the year	1,20,810.86	
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	-	-
Add :Units issued during the year	32,281.09	-
Less: Units redeemed during the year	20,200.00	-
Outstanding Units at the end of the year	12,081.09	-
	As at 30.09.2020	As at 30.09.2019
Schedule 3		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance		
Add: Premium on Units issued	189.14	
Less: Premium on Units redeemed	54.54	
Add: Transfer from General Reserve		-
Closing Balance	134.60	-
General Reserve		
Opening Balance		
Add: Transfer from Revenue Account	69.34	
Less: Transfer to Unit Premium Reserve		
Closing Balance	69.34	-
Unrealised Appreciation Account		
Opening Balance		
Add : Adjustment for Previous years unrealised appreciation reserve		
Add/Less: Transferred from/(to) Revenue Account	183.63	
Closing Balance	183.63	-
Total	387.57	-

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	0.25	-
Management Fee Payable	0.68	-
Custodial Charges Payable		
Book Overdraft		
Redemption Payable		
TDS Payable	0.05	-
Contract for Purchase of Investments		
Amount Payable to Other Schemes		
Provision for Interest Overdue		
Provision on upgraded Assets		
Interest received in Advance		-
	<u>0.98</u>	<u>-</u>

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		
Others - Mutual Fund Units	1,21,199.16	-
Total	<u>1,21,199.16</u>	<u>-</u>

*(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	-	-
	<u>-</u>	<u>-</u>

Schedule 7 - Other Current Assets	As at 30.09.2020	As at 30.09.2019
Balances with bank in a current account	0.25	
Contract for Sale of Investments	-	
Outstanding Income		
Application money pending allotment		
	0.25	-

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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		
Profit on Sale of Government Securities		
Profit on Sale of Comm. Paper / Comm. Deposits		
Profit on Sale of Mutual Fund Scheme units	85.11	
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	85.11	<hr/> - <hr/>
