

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – E- TIER I
BALANCE SHEET AS AT March 31, 2021

	Schedules	As at March 31, 2021	As at March 31, 2020
Liabilities			
Unit Capital	2	179287,88,232	130541,74,390
Reserves and Surplus	3	394360,03,470	120648,15,914
Current Liabilities and Provisions	4	1431,12,706	1998,17,546
Total		575079,04,407	253188,07,850
Assets			
Investments	5	574534,84,266	253159,53,964
Deposits		-	
Other Current Assets	6	544,20,141	28,53,886
Total		575079,04,407	253188,07,850
		-	-

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REVENUE ACCOUNT FOR THE HALF YEAR ENDED March 31, 2021

	Schedules	Half Year ended March 31, 2021	Half Year ended March 31, 2020
Income			
Dividend		3118,02,046	1737,08,836
Interest	7	-	1,16,170
Profit on sale/redemption of investments	8	1598,13,849	332,34,767
Profit on inter-scheme transfer/sale of investments		-	-
Unrealized gain on appreciation in investments		114944,46,962	84,62,288
Other income			
- Miscellaneous Income		-	-
Total		119660,62,857	2155,22,061
Expenses and Losses			
Unrealized losses in value of investments			76600,42,634
Loss on sale/redemption of investments	9	175,73,702	1685,60,270
Loss on inter-scheme transfer/sale of investments		-	-
Management fees		29,33,768	16,55,731
NPS Trust fees		12,43,122	7,30,289
Custodian fees		6,77,093	4,42,330
Depository and settlement charges		1,25,214	1,28,596
Stamp Duty on Bond/Mutual Fund		70,77,741	
CRA Fees		273,35,017	218,24,940
Less: Amount recoverable by sale of units on account of CRA Charges		(273,35,017)	(218,24,940)
Provision for Non-Performing Assets		-	-
Total		296,30,640	78315,59,851
Surplus/(Deficit) for the year			
Net Surplus brought forward from previous year		119364,32,217	(76160,37,790)
Less: Adjustment for Previous years unrealised appreciation reserve		12660,14,217	162694,87,259
Add: Net Change in Unrealised depreciation Reserve during the year		114944,46,962	(76515,80,346)
Amount carried forward to Balance Sheet		17079,99,472	10018,69,123

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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT March 31, 2021

Schedule 2	As at March 31, 2021	As at March 31, 2020
Unit Capital		
Initial Capital*	2,500	2,500
Outstanding at the beginning of the year	156475,00,232	106949,13,940
Add :Units issued during the year	32291,10,114	27733,84,602
Less: Units redeemed during the year	9478,22,113	4141,24,153
Outstanding at the end of the year	<u>179287,88,232</u>	<u>130541,74,390</u>
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	15647,50,023	10694,91,394.03
Add :Units issued during the year	3229,11,011	2773,38,460.17
Less: Units redeemed during the year	947,82,211	414,12,415.25
Outstanding Units at the end of the year	<u>17928,78,823</u>	<u>13054,17,439.05</u>
* Initial Capital represent capital on the date of commencement of scheme		
Schedule 3	As at March 31, 2021	As at March 31, 2020
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	174884,53,321	109035,29,129
Add: Premium on Units issued	65685,52,023	40447,68,350
Less: Premium on Units redeemed	19666,91,287	6267,99,839
Closing Balance	<u>220903,14,056</u>	<u>143214,97,640</u>
Appropriation Account		
Surplus/(Deficit) carried forward	17079,99,472	10018,69,123
Closing Balance	<u>17079,99,472</u>	<u>10018,69,123</u>
Unrealised Appreciation Account		
Opening Balance	41432,42,980	43930,29,499
Add : Adjustment for Previous years unrealised appreciation reserv	-	-
Less: Transferred to Revenue Account	114944,46,962	(76515,80,346)
Closing Balance	<u>156376,89,942</u>	<u>(32585,50,848)</u>
Total	<u><u>394360,03,470</u></u>	<u><u>120648,15,914</u></u>

Schedule 4	As at March 31, 2021	As at March 31, 2020
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	2,42,253	1,12,903
Management Fee Payable	14,70,645	7,87,502
Custodial Charges Payable	3,62,859	4,46,704
Depository and settlement charges payable	2,15,585	1,33,828
Redemption Payable	1407,58,679	117,83,483
TDS Payable	62,686	45,083
Contract for Purchase of Investments		1865,08,043.34
Amount Payable to Other Schemes	-	-
Provision for Interest overdue	-	-
Provision on upgraded Assets	-	-
Interest received in advance	-	-
	1431,12,706	1998,17,546

Schedule 5	As at March 31, 2021	As at March 31, 2020
Investments (Long Term and Short Term)		
Equity Shares	559933,87,818	236843,33,793
Debentures and Bonds Listed/Awaiting Listing		84,62,280
Central and State Government Securities (including treasury bills)	-	-
Commercial Paper	-	-
Alternative Investment Funds *		
Basel III Tier I bonds		
Others - Mutual Fund Units	14600,96,448	16231,57,891
- Certificates of Deposit	-	-
Total	574534,84,266	253159,53,964

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

Schedule 6	As at March 31, 2021	As at March 31, 2020
Other Current Assets		
Balances with bank in a current account	351,03,598	4,38,935
Contracts for sale of investments		
Dividend Receivable	193,16,543	22,60,160
Brokerage receivable from PFM		46,615
Outstanding and accrued income		1,08,176
Application money pending allotment		
	544,20,141	28,53,886

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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT March 31, 2021

Schedule 7	Half Year ended March 31, 2021	Half Year ended March 31, 2020
INTEREST INCOME		
Other Interest		
Bank Interest	-	1,16,170
	-	1,16,170

Schedule 8	Half Year ended March 31, 2021	Half Year ended March 31, 2020
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity Shares	1291,11,634	3,004
Profit on Sale of Corp Bonds	-	-
Profit on Sale of Mutual Fund Scheme Units	307,02,216	332,31,763
	1598,13,849	332,34,767

Schedule 9	Half Year ended March 31, 2021	Half Year ended March 31, 2020
REALISED LOSSES ON SALE OF INVESTMENTS		
Loss on Sale of Equity Shares	175,73,702	1685,60,270
	175,73,702	1685,60,270

NATIONAL PENSION SYSTEM TRUST

SM001003-NPS TRUST- A/C SBI PENSION FUND SCHEME E - TIER I

Notes annexed to and forming part of the financial statement(Refer Schedule 5)

Bonds		As On 31-03-2021			As On 31-03-2020		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	8.00% BRITANNIA INDUSTRIES LIMITED 28.08.2022	0.00	0.00	0.00	81,64,000.00	84,62,279.90	100.00
	Total:	0.00	0.00	0.00	81,64,000.00	84,62,279.90	100.00
Equity Shares		As On 31-03-2021			As On 31-03-2020		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Values(Rs.)	% to Assets Class
1	ULTRATECH CEMENT LIMITED	1,67,942.00	11315,84,798.90	2.01	1,15,442.00	3745,91,973.70	1.56
2	UNITED PHOSPHORUS LIMITED	0.00	0.00	0.00	4,05,800.00	1324,93,700.00	0.55
3	WIPRO LTD	7,63,641.00	3162,61,920.15	0.56	7,63,641.00	1502,08,184.70	0.63
4	ZEE ENTERTAINMENT ENTERPRISES LIMITED	3,50,803.00	712,83,169.60	0.13	3,50,803.00	434,82,031.85	0.18
5	ACC LTD.	1,61,440.00	3072,60,680.00	0.54	1,61,440.00	1563,54,640.00	0.65
6	AMBUJA CEMENTS LTD	8,25,700.00	2850,17,445.00	0.45	8,25,700.00	1285,61,490.00	0.54
7	ASIAN PAINTS LIMITED	4,92,134.00	12487,40,811.60	2.21	2,78,634.00	4643,43,561.00	1.94
8	ASHOK LEYLAND LIMITED	21,29,000.00	2416,41,500.00	0.43	12,29,000.00	529,08,450.00	0.22
9	AUROBINDO PHARMA LTD	2,21,300.00	1950,31,690.00	0.35	2,21,300.00	914,30,095.00	0.38
10	AXIS BANK EQUITY	27,72,002.00	19333,32,794.90	3.43	21,93,275.00	8312,51,225.00	3.47
11	BAJAJ FINANCE LIMITED	1,56,539.00	8061,52,369.15	1.43	44,500.00	986,03,100.00	0.41
12	BAJAJ FINSERV LIMITED	48,500.00	4689,27,100.00	0.83	2,500.00	114,78,000.00	0.05
13	BHARAT ELECTRONICS LIMITED	3,85,000.00	481,63,500.00	0.09	3,85,000.00	286,63,250.00	0.12
14	BHARAT FORGE LIMITED	3,24,600.00	1934,45,370.00	0.34	1,79,600.00	421,97,020.00	0.18
15	BHARTAT 22 ETF	49,71,669.00	1796,76,117.66	0.32	49,71,669.00	1137,02,070.03	0.47
16	BHARTIARTL EQUITY	30,29,344.00	15670,79,651.20	2.78	20,58,344.00	9075,23,869.60	3.79
17	BAJAJ AUTO	1,10,451.00	4054,21,440.60	0.72	65,451.00	1323,64,829.85	0.55
18	BANK OF BARODA	32,40,000.00	2400,84,000.00	0.43	18,90,000.00	1012,09,500.00	0.42
19	BHARAT PETROLEUM CORPORATION LTD.	11,51,375.00	4927,30,931.25	0.87	11,51,375.00	3648,70,737.50	1.52
20	BRITANNIA INDUSTRIES LIMITED	1,88,640.00	6838,29,432.00	1.21	99,140.00	2665,82,503.00	1.11
21	CIPLA	9,16,502.00	7470,40,780.20	1.32	4,81,502.00	2036,03,120.70	0.85
22	COAL INDIA LTD.	16,36,676.00	2133,40,716.60	0.38	10,36,676.00	1451,86,473.80	0.61
23	COLGATE PALMOLIVE	1,78,700.00	2786,55,845.00	0.49	1,78,700.00	2238,57,490.00	0.93
24	CPSE ETF	109,87,286.00	2489,71,900.76	0.44	109,87,286.00	1764,55,813.16	0.74
25	DABUR	7,15,000.00	3864,57,500.00	0.68	5,90,000.00	2655,29,500.00	1.11
26	DR. REDDY'S LABORATORIES LIMITED	1,42,215.00	6422,42,940.00	1.14	61,215.00	1910,36,711.25	0.80
27	EICHER MOTORS LIMITED	1,42,100.00	3700,21,295.00	0.66	8,960.00	1173,39,264.00	0.49
28	GAS AUTHORITY OF INDIA LIMITED	20,77,848.00	2815,48,404.00	0.50	19,02,848.00	1456,63,014.40	0.61
29	GODREJ CONSUMER PRODUCTS	1,88,667.00	1376,60,876.55	0.24	1,48,667.00	774,33,206.95	0.32
30	GRASIM INDUSTRIES LTD	2,10,970.00	3060,22,533.50	0.54	2,10,970.00	1004,42,817.00	0.42
31	HAVELLS INDIA PVT	1,35,000.00	1418,04,000.00	0.25	1,00,000.00	480,45,000.00	0.20
32	HCL TECHNOLOGIES LIMITED	11,03,134.00	10839,94,625.10	1.92	8,48,134.00	3701,25,677.60	1.54
33	HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED	8,34,582.00	20848,69,294.20	3.70	6,99,082.00	11416,70,814.20	4.76
34	HDFC BANK LTD.	29,81,990.00	44540,49,363.50	7.89	22,56,490.00	19448,68,731.00	8.11
35	HDFC LIFE INSURANCE CO LTD	5,00,000.00	3481,00,000.00	0.62	0.00	0.00	0.00
36	HERO MOTOCORP LIMITED	1,18,004.00	3438,16,454.40	0.61	99,504.00	1588,53,160.80	0.66
37	HINDUSTAN UNILEVER LIMITED	8,30,655.00	20197,37,632.50	3.58	5,20,155.00	11955,76,267.50	4.99
38	ICICI EQUITY	69,30,738.00	40343,82,589.80	7.15	53,56,538.00	17341,79,177.50	7.23
39	INDUSIND BANK LIMITED	2,82,326.00	2694,66,050.70	0.48	2,82,326.00	991,81,123.80	0.41
40	INFOSYS TECHNOLOGIES LIMITED	31,81,566.00	43525,41,366.30	7.71	24,16,566.00	15502,27,089.00	6.47
41	INDIAN OIL CORPORATION LIMITED	22,99,936.00	2112,49,121.60	0.37	16,99,936.00	1387,99,774.40	0.58
42	INDIAN RAILWAY FINANCE CORPORATION	200,00,225.00	4580,05,152.50	0.81	0.00	0.00	0.00
43	ITC	83,28,428.00	18197,61,518.00	3.23	64,68,428.00	11106,29,087.60	4.63
44	KOTAK BANK EQUITY	16,39,125.00	28733,86,125.00	5.09	11,51,625.00	14925,63,581.25	6.23
45	LIC HOUSING FINANCE LIMITED	6,94,950.00	2975,77,590.00	0.53	3,94,950.00	929,31,735.00	0.39
46	LARSEN AND TOURBO	13,33,960.00	18927,55,844.00	3.35	10,58,960.00	8561,69,160.00	3.57
47	LUPIN LIMITED	62,143.00	634,13,824.35	0.11	1,42,143.00	838,14,619.95	0.35
48	MARUTI EQUITY	1,40,219.00	9617,90,164.80	1.70	1,20,219.00	5155,35,137.70	2.15
49	MAHINDRA & MAHINDRA EQUITY	12,95,035.00	10298,76,583.75	1.83	7,30,035.00	2080,23,473.25	0.87
50	MOTHERSON SUMI SYSTEMS LTD	11,82,148.00	2381,43,714.60	0.42	8,52,148.00	520,23,635.40	0.22
51	NESTLE (I) LTD	22,518.00	3865,25,973.60	0.69	0.00	0.00	0.00
52	NATIONAL MINERAL DEVELOPMENT CORPORATION LTD	0.00	0.00	0.00	60,945.00	48,75,600.00	0.02
53	NTPC LIMITED	46,24,952.00	4927,88,635.60	0.87	38,74,952.00	3262,70,958.40	1.36
54	OIL & NATURAL GAS CORPORATION	19,96,672.00	2039,60,044.80	0.36	17,71,672.00	1210,05,197.60	0.50
55	POWER GRID CORPORATION	26,23,503.00	5657,58,421.95	1.00	18,98,503.00	3020,51,827.30	1.26
56	RELIANCE INDUSTRY LIMITED	21,01,640.00	42097,95,084.00	7.46	15,76,640.00	17559,82,800.00	7.32
57	RELIANCE INDUSTRY LIMITED RIGHTS	1,10,109.00	1200,73,864.50	0.21	0.00	0.00	0.00
58	SBI CARDS EQUITY	0.00	0.00	0.00	22,216.00	137,43,928.40	0.06
59	STATE BANK OF INDIA EQUITY	46,49,868.00	16939,46,912.40	3.00	33,29,868.00	6554,84,515.80	2.73
60	SBI LIFE INSURANCE CO LTD	4,16,649.00	3670,05,271.65	0.65	0.00	0.00	0.00
61	SUN PHARMACEUTICALS EQUITY	7,73,535.00	4624,19,223.00	0.82	6,33,535.00	2231,94,380.50	0.93
62	TATA MOTORS LIMITED	11,64,462.00	3514,34,631.60	0.62	11,64,462.00	827,35,025.10	0.35
63	TATA STEEL	3,21,757.00	2612,18,420.45	0.46	2,39,768.00	646,41,452.80	0.27
64	TATA CONSULTANCY LIMITED	8,52,522.00	27091,87,037.70	4.80	6,17,522.00	11276,56,924.20	4.70
65	TECH MAHINDRA LIMITED	6,75,998.00	6702,18,217.10	1.19	5,35,998.00	3031,06,869.00	1.26
66	TITAN EQUITY	2,85,269.00	4444,63,365.45	0.79	65,500.00	611,57,350.00	0.26
67	TORRENT PHARMACEUTICALS LTD.	42,000.00	1068,92,100.00	0.19	0.00	0.00	0.00
	Total:	1132,21,662.00	564220,35,732.52	100.00	739,88,258.00	239744,91,717.54	100.00