

**NATIONAL PENSION SYSTEM TRUST**

**NPS TRUST - A/C SBI PENSION FUND SCHEME –E TIER II**

**BALANCE SHEET AS AT MARCH 31, 2021**

	Schedules	As at March 31, 2021	As at March 31, 2020
<b>Liabilities</b>			
Unit Capital	2	7774,39,585	5802,88,958
Reserves and Surplus	3	15237,28,857	4457,94,746
Current Liabilities and Provisions	4	133,51,296	108,24,907
<b>Total</b>		<b>23145,19,738</b>	<b>10369,08,611</b>
<b>Assets</b>			
Investments	5	23105,09,649	10352,79,347
Deposits	6	-	-
Other Current Assets	7	40,10,089	16,29,264
<b>Total</b>		<b>23145,19,738</b>	<b>10369,08,611</b>

**NATIONAL PENSION SYSTEM TRUST**  
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**REVENUE ACCOUNT FOR THE HALF YEAR ENDED March 31, 2021**

Particulars	Half Year ended March 31, 2021	Half Year ended March 31, 2020
<b>Income</b>		
Dividend	122,81,460	84,17,892
Interest	8 (980)	5,037
Profit on sale/redemption of investments	9 12,01,287	12,95,563
Profit on inter-scheme transfer/sale of investments	-	-
Unrealized gain on appreciation in investments	4702,33,600	3,66,934
Other income		
- Miscellaneous Income	-	-
<b>Total</b>	<b>4837,15,367</b>	<b>100,85,426</b>
<b>Expenses and Losses</b>		
Unrealized losses in value of investments	-	3175,34,813
Loss on sale/redemption of investments	10 8,66,520	8,66,520
Loss on inter-scheme transfer/sale of investments		-
Management fees	1,17,291	69,466
NPS Trust fees	49,700	30,636
Custodian fees	26,684	18,921
Depository and settlement charges	4,941	5,345
Stamp Duty on Bond/Mutual Fund	3,68,427	
CRA Fees	3,45,650	2,50,991
Less: Amount recoverable on sale of units on account of CRA Charges	(3,45,650)	(2,50,991)
GST		
Provision for Non-Performing Assets	-	-
<b>Total</b>	<b>14,33,563</b>	<b>3185,25,700</b>
<b>Surplus/(Deficit) for the year</b>	4822,81,804	(3084,40,274)
Net Surplus brought forward from previous year	562,47,514	436,78,528
Less: Amount transferred to Unrealised appreciation account	4702,33,600	(3171,67,879)
Add: Amount transferred from General Reserve		-
<b>Amount carried forward to Balance Sheet</b>	<b>682,95,718</b>	<b>524,06,133</b>

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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
<b>Unit Capital</b>		
Initial Capital*	10,907	10,907
Outstanding at the beginning of the year	6720,27,158	4960,99,566
Add :Units issued during the year	2356,60,895	1651,92,096
Less: Units redeemed during the year	1302,48,467	810,02,704
Outstanding at the end of the year	7774,39,585	5802,88,958
<b>(Face Value of Rs.10/- each unit, fully paid up)</b>		
Outstanding units at the beginning of the year	672,02,715.80	496,09,956.58
Add :Units issued during the year	235,66,089.45	165,19,209.61
Less: Units redeemed during the year	130,24,846.73	81,00,270.42
Outstanding Units at the end of the year	777,43,958.52	580,28,895.77
<b>* Initial Capital represent capital on the date of commencement of scheme</b>		
Schedule 3	As at March 31, 2021	As at March 31, 2020
<b>Reserves and Surplus</b>		
<b>Unit Premium Reserve</b>		
Opening Balance	6139,48,560	4105,79,183
Add: Premium on Units issued	4228,91,697	2091,63,808
Less: Premium on Units redeemed	2345,62,606	1042,96,464
Closing Balance	<b>8022,77,651</b>	<b>5154,46,527</b>
<b>Appropriation Account</b>		
Surplus/(Deficit) carried forward	682,95,718	457,90,524
Closing Balance	<b>682,95,718</b>	<b>457,90,524</b>
<b>Unrealised Appreciation Account</b>		
Opening Balance	1829,21,888	2017,25,574
Add : Adjustment for Previous years unrealised appreciation reserve		
Less: Transferred to Revenue Account	4702,33,600	(3171,67,879)
Closing Balance	<b>6531,55,488</b>	<b>(1154,42,305)</b>
<b>Total</b>	<b>15237,28,857</b>	<b>4457,94,746</b>

Schedule 4	As at March 31, 2021	As at March 31, 2020
<b>Current Liabilities and Provisions</b>		
<b>Current Liabilities</b>		
<b>Sundry Creditors for expenses</b>		
NPS Charges Payable	9,754	4,646
Management Fee Payable	59,139	32,758
Custodial Charges Payable	14,840	18,892
Depository and settlement charges payable	8,694	5,655
Book Overdraft	-	-
Redemption Payable	132,56,264	29,66,193
TDS Payable	2,604	1,859
Contract for Purchase of Investments		77,94,904
Amount Payable to Other Schemes	-	-
Provision for Interest overdue	-	-
Provision on upgraded Assets	-	-
Interest received in advance	-	-
	<b>133,51,296</b>	<b>108,24,907</b>

Schedule 5	As at March 31, 2021	As at March 31, 2020
<b>Investments (Long Term and Short Term)</b>		
Equity Shares	22390,15,481	9745,57,148
Debentures and Bonds Listed/Awaiting Listing		3,66,934
Central and State Government Securities (including treasury bills)	-	-
Commercial Paper	-	-
Alternative Investment Funds *		
Basel III Tier I bonds		
Others - Mutual Fund Units	714,94,168	603,55,265
- Certificates of Deposit	-	-
<b>Total</b>	<b>23105,09,649</b>	<b>10352,79,347</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 March 31, 2021	As at March 31, 2020
<b>Deposits</b>		
Deposits with Scheduled Banks	-	-
	<b>-</b>	<b>-</b>

Schedule 7	As at March 31, 2021	As at March 31, 2020
<b>Other Current Assets</b>		
Balances with bank in a current account	32,46,746	15,32,429
Contracts for sale of investments		
Outstanding and accrued income		4,419
Dividend Receivable	7,63,343	90,468
Brokerage receivable from PFM		1,948
Application money pending allotment		



**NATIONAL PENSION SYSTEM TRUST**  
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Schedule 8	Half Year ended March 31, 2021	Half Year ended March 31, 2020
<b>Interest Income</b>		
Bank Interest	-	
Interest accrued	(980)	5,037
Interest on Long Term Investments	-	
Daily Accrued Premium Income (Cp/Cd)	-	
Interest on Long Term Investments	-	
	<u>(980)</u>	<u>5,037</u>

Schedule 9	Half Year ended March 31, 2021	Half Year ended March 31, 2020
<b>REALISED GAINS ON SALE / REDEMPTION OF INVESTMENTS</b>		
Profit on Sale of Corp Bonds		
Profit on Sale of Equity Shares	3,11,274	106
Profit on Sale of Mutual Fund Scheme Units	8,90,013	12,95,457
	<u>12,01,287</u>	<u>12,95,563</u>

Schedule 10	Half Year ended March 31, 2021	Half Year ended March 31, 2020
<b>REALISED LOSSES ON SALE / REDEMPTION OF INVESTMENTS</b>		
Loss on sale of Mutual Funds Units	-	-
Loss on Sale of Equity Shares	8,66,520	74,82,129
Loss on Sale of Corp Bonds	-	-
Loss on Sale of Gsc	-	-
Loss on Sale of Isit	-	-
	<u>8,66,520</u>	<u>74,82,129</u>

NATIONAL PENSION SYSTEM TRUST  
SM001006-NPS TRUST- A/C SBI PENSION FUND SCHEME E - TIER II  
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	3,54,000.00	3,66,933.74	100.00
	<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,54,000.00</b>	<b>3,66,933.74</b>	<b>100.00</b>
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	BRITANNIA INDUSTRIES LIMITED	7,490.00	271,51,624.50	1.20	3,540.00	95,18,883.00	0.97
2	CIPLA	37,647.00	306,86,069.70	1.36	18,697.00	79,06,026.45	0.80
3	COAL INDIA LTD.	67,727.00	88,28,214.45	0.39	42,727.00	59,83,916.35	0.61
4	RELIANCE INDUSTRY LIMITED RIGHTS	4,727.00	51,54,793.50	0.23	0.00	0.00	0.00
5	SBI CARDS EQUITY	0.00	0.00	0.00	944.00	5,84,005.60	0.06
6	STATE BANK OF INDIA EQUITY	1,87,505.00	683,08,071.50	3.03	1,39,505.00	274,61,559.25	2.79
7	SBI LIFE INSURANCE CO LTD	16,750.00	147,54,237.50	0.65	0.00	0.00	0.00
8	SUN PHARMACEUTICALS EQUITY	27,969.00	167,19,868.20	0.74	26,969.00	95,01,178.70	0.96
9	TATA MOTORS LIMITED	53,916.00	162,71,848.80	0.72	53,916.00	38,30,731.80	0.39
10	TATA STEEL	5,323.00	43,21,477.55	0.19	5,323.00	14,35,080.80	0.15
11	TATA CONSULTANCY LIMITED	33,136.00	1053,01,237.60	4.67	24,136.00	440,74,749.60	4.48
12	TECH MAHINDRA LIMITED	20,806.00	206,28,108.70	0.92	20,806.00	117,65,793.00	1.19
13	TITAN EQUITY	9,500.00	148,01,475.00	0.66	2,750.00	25,67,675.00	0.26
14	TORRENT PHARMACEUTICALS LTD.	1,750.00	44,53,837.50	0.20	0.00	0.00	0.00
15	ULTRATECH CEMENT LIMITED	6,808.00	458,71,963.60	2.03	4,758.00	154,38,996.30	1.57
16	UNITED PHOSPHORUS LIMITED	0.00	0.00	0.00	16,350.00	53,38,275.00	0.54
17	WIPRO LTD	34,059.00	141,05,534.85	0.63	34,059.00	66,99,405.30	0.68
18	ZEE ENTERTAINMENT ENTERPRISES LIMITED	15,015.00	30,51,048.00	0.14	15,015.00	18,61,109.25	0.19
19	COLGATE PALMOLIVE	7,350.00	114,61,222.50	0.51	7,350.00	92,07,345.00	0.93
20	CPSE ETF	3,92,403.00	88,91,851.98	0.39	3,92,403.00	63,01,992.18	0.64
21	DABUR	26,250.00	141,88,125.00	0.63	24,250.00	109,13,712.50	1.11
22	DR. REDDY'S LABORATORIES LIMITED	5,678.00	256,41,848.00	1.14	2,278.00	71,09,068.50	0.72
23	EICHER MOTORS LIMITED	5,630.00	146,60,238.50	0.65	383.00	50,15,729.70	0.51
24	GAS AUTHORITY OF INDIA LIMITED	84,656.67	114,70,978.79	0.51	80,156.67	61,35,993.09	0.62
25	GODREJ CONSUMER PRODUCTS	7,675.00	56,00,063.75	0.25	6,175.00	32,16,248.75	0.33
26	GRASIM INDUSTRIES LTD	9,670.00	140,26,818.50	0.62	9,670.00	46,03,887.00	0.47
27	HAVELLS INDIA PVT	5,350.00	56,19,640.00	0.25	4,100.00	19,69,845.00	0.20
28	HCL TECHNOLOGIES LIMITED	38,668.00	379,97,110.20	1.69	34,668.00	151,29,115.20	1.54
29	HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED	33,366.00	833,51,604.60	3.70	28,716.00	468,96,099.60	4.76
30	HDFC BANK LTD.	1,17,026.00	1747,95,884.90	7.75	92,626.00	798,34,349.40	8.11

31	HDFC LIFE INSURANCE CO LTD	17,500.00	121,83,500.00	0.54	0.00	0.00	0.00
32	HERO MOTOCORP LIMITED	3,836.00	111,76,569.60	0.50	3,836.00	61,23,982.20	0.62
33	HINDUSTAN UNILEVER LIMITED	33,680.00	818,92,920.00	3.63	20,580.00	473,03,130.00	4.80
34	ICICI EQUITY	2,87,433.00	1673,14,749.30	7.42	2,19,333.00	710,09,058.75	7.21
35	INDUSIND BANK LIMITED	12,704.00	121,25,332.80	0.54	12,704.00	44,62,915.20	0.45
36	INFOSYS TECHNOLOGIES LIMITED	1,29,998.00	1778,43,763.90	7.89	99,648.00	639,24,192.00	6.49
37	INDIAN OIL CORPORATION LIMITED	90,200.00	82,84,870.00	0.37	76,700.00	62,62,555.00	0.64
38	INDIAN RAILWAY FINANCE CORPORATION	7,64,632.00	175,10,072.80	0.78	0.00	0.00	0.00
39	ITC	3,38,645.00	739,93,932.50	3.28	2,65,145.00	455,25,396.50	4.62
40	KOTAK BANK EQUITY	65,586.00	1149,72,258.00	5.10	46,986.00	608,96,205.30	6.18
41	LIC HOUSING FINANCE LIMITED	27,850.00	119,25,370.00	0.53	15,600.00	36,70,680.00	0.37
42	LARSEN AND TOURBO	59,275.00	841,05,297.50	3.73	42,775.00	345,83,587.50	3.51
43	LUPIN LIMITED	2,719.00	27,74,603.55	0.12	5,969.00	35,19,620.85	0.36
44	MARUTI EQUITY	5,561.00	381,44,011.20	1.69	5,061.00	217,03,086.30	2.20
45	MAHINDRA & MAHINDRA EQUITY	52,048.00	413,91,172.00	1.84	31,548.00	89,89,602.60	0.91
46	MOTHERSON SUMI SYSTEMS LTD	48,692.00	98,09,003.40	0.44	38,692.00	23,62,146.60	0.24
47	NESTLE (I) LTD	900.00	154,48,680.00	0.69	0.00	0.00	0.00
48	NATIONAL MINERAL DEVELOPMENT CORPORATION LTD	0.00	0.00	0.00	2,943.00	2,35,440.00	0.02
49	NTPC LIMITED	1,80,938.00	192,78,943.90	0.86	1,60,938.00	135,50,979.60	1.38
50	OIL & NATURAL GAS CORPORATION	80,750.00	82,48,612.50	0.37	72,250.00	49,34,675.00	0.50
51	POWER GRID CORPORATION	1,05,079.00	226,60,286.35	1.01	82,079.00	130,58,768.90	1.33
52	RELIANCE INDUSTRY LIMITED	84,916.00	1700,95,239.60	7.55	70,916.00	789,82,695.00	8.02
53	ACC LTD.	6,462.00	122,98,801.50	0.55	6,462.00	62,58,447.00	0.64
54	AMBUJA CEMENTS LTD	35,550.00	109,79,617.50	0.49	35,550.00	55,35,135.00	0.56
55	ASIAN PAINTS LIMITED	19,976.00	506,87,102.40	2.25	11,426.00	190,41,429.00	1.93
56	ASHOK LEYLAND LIMITED	85,850.00	97,43,975.00	0.43	50,850.00	21,89,092.50	0.22
57	AUROBINDO PHARMA LTD	7,050.00	62,13,165.00	0.28	7,050.00	29,12,707.50	0.30
58	AXIS BANK EQUITY	1,06,443.00	742,38,670.35	3.29	89,961.00	340,95,219.00	3.46
59	BAJAJ FINANCE LIMITED	9,000.00	463,48,650.00	2.06	1,800.00	39,88,440.00	0.41
60	BAJAJ FINSERV LIMITED	1,475.00	142,61,185.00	0.63	100.00	4,59,120.00	0.05
61	BHARAT ELECTRONICS LIMITED	17,750.00	22,20,525.00	0.10	17,750.00	13,21,487.50	0.13
62	BHARAT FORGE LIMITED	14,850.00	88,49,857.50	0.39	9,850.00	23,14,257.50	0.24
63	BHARTAT 22 ETF	1,77,231.00	64,05,128.34	0.28	1,77,231.00	40,53,272.97	0.41
64	BHARTIARTL EQUITY	1,22,749.00	634,98,057.70	2.82	84,299.00	371,67,429.10	3.77
65	BAJAJ AUTO	2,957.00	108,53,964.20	0.48	2,957.00	59,80,088.95	0.61
66	BANK OF BARODA	1,29,750.00	96,14,475.00	0.43	79,750.00	42,70,612.50	0.43
67	BHARAT PETROLEUM CORPORATION LTD.	43,945.00	188,06,262.75	0.83	43,945.00	139,26,170.50	1.41
	<b>Total:</b>	<b>44,37,830.67</b>	<b>22543,13,423.81</b>	<b>100.00</b>	<b>29,84,954.67</b>	<b>9849,12,397.64</b>	<b>100.00</b>