

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – G TIER - II
BALANCE SHEET AS AT MARCH 31, 2021

	Schedules	As at March 31, 2021	As at March 31, 2020
Liabilities			
Unit Capital	2	8269,15,914	5328,45,230
Reserves and Surplus	3	15721,32,364	9024,84,185
Current Liabilities and Provisions	4	90,20,919	87,87,701
Total		24080,69,197	14441,17,116
Assets			
Investments	5	23736,13,279	14179,15,270
Deposits		-	-
Other Current Assets	6	344,55,918	262,01,846
Total		24080,69,197	14441,17,116
		-	-

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – G TIER - II
REVENUE ACCOUNT FOR THE HALF YEAR ENDED March 31, 2021

Particulars	Half Year ended March 31, 2021	Half Year ended March 31, 2020
Income		
Dividend	-	-
Interest	7 687,70,139	444,80,136
Profit on sale/redemption of investments	8 58,97,619	15,32,788
Profit on inter-scheme transfer/sale of investments	9 1,97,410	
Unrealized gain on appreciation in investments		271,47,284
Other income		
- Miscellaneous Income	-	-
Total	748,65,168	731,60,208
Expenses and Losses		
Unrealized losses in value of investments	345,43,459	
Loss on sale/redemption of investments	10 10,23,887	-
Loss on inter-scheme transfer/sale of investments	11 -	-
Management fees	1,25,159	71,206
NPS Trust fees	53,033	32,386
Custodian fees	37,401	23,172
Depository and settlement charges	5,388	7,895
Stamp Duty on Bond/Mutual Fund	5,85,413	
CRA Fees	2,96,985	2,08,822
Less: Amount recoverable on sale of units on account of CRA Charges	(2,96,985)	(2,08,822)
GST		
Provision for Non-Performing Assets	-	-
Total	363,73,740	1,34,659
Surplus/(Deficit) for the year		
Net Surplus brought forward from previous year	384,91,428	730,25,549
Less: Adjustment for Previous years unrealised appreciation reserve	3194,90,182	2189,19,040
Add: Net Change in Unrealised Depreciation Reserve during the year	(345,43,459)	271,47,284
Amount carried forward to Balance Sheet	3925,25,069	2647,97,305

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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*	5,654	5,654
Outstanding at the beginning of the year	6388,52,162	4615,53,742
Add :Units issued during the year	3096,90,838	2008,64,718
Less: Units redeemed during the year	1216,27,087	1295,73,230
Outstanding at the end of the year	8269,15,914	5328,45,230
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	638,85,216	461,55,374.20
Add :Units issued during the year	309,69,084	200,86,471.80
Less: Units redeemed during the year	121,62,709	129,57,323.00
Outstanding Units at the end of the year	826,91,591	532,84,523.00
Schedule 3	As at March 31, 2021	As at March 31, 2020
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	7691,81,551	4613,65,376
Add: Premium on Units issued	5897,68,944	3249,49,781
Less: Premium on Units redeemed	2310,69,481	2101,00,484
Closing Balance	11278,81,014	5762,14,673
Appropriation Account		
Surplus/(Deficit) carried forward	3925,25,069	2647,97,305
Closing Balance	3925,25,069	2647,97,305
Unrealised Appreciation Account		
Opening Balance	862,69,740	343,24,924
Add : Adjustment for Previous years unrealised appreciation reserve	-	-
Less: Transferred to Revenue Account	(345,43,459)	271,47,284
Closing Balance	517,26,281	614,72,208
Total	15721,32,364	9024,84,185
Schedule 4	As at March 31, 2021	As at March 31, 2020
Current Liabilities and Provisions		
Current Liabilities		
NPS Charges Payable	9,962	6,031
Management Fee Payable	60,749	36,308
Custodial Charges Payable	18,568	20,609
Depository and settlement charges payable	8,402	5,452
Redemption Payable	89,20,640	87,17,226
TDS Payable	2,598	2,075
Contract for Purchase of Investments	-	-
Amount Payable to Other Schemes	-	-
Provision for Interest overdue	-	-
Provision on upgraded Assets	-	-
Interest received in advance	-	-
	90,20,919	87,87,701

Schedule 5	As at March 31, 2021	As at March 31, 2020
Investments (Long Term and Short Term)		
Equity Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	164,37,805	-
Central and State Government Securities (including treasury bills)	22165,82,500	13227,15,268
Commercial Paper	-	-
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	1405,92,974	952,00,002
- Certificates of Deposit	-	-
Total	23736,13,279	14179,15,270

Schedule 6	As at March 31, 2021	As at March 31, 2020
Other Current Assets		
Balances with bank in a current account	32,05,278	46,12,615
Contracts for sale of investments	-	-
Outstanding and accrued income	312,50,640	215,89,231
Application money pending allotment	-	-
	344,55,918	262,01,846

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 March 31, 2021	Half Year ended March 31, 2020
INTEREST INCOME		
Interest Income - Government Securities	687,70,139	444,80,136
	<u>687,70,139</u>	<u>444,80,136</u>

Schedule 8	Half Year ended March 31, 2021	Half Year ended March 31, 2020
REALISED GAINS ON SALE/REDEMPTION OF INVESTMENTS		
Profit on Sale of Government Securities	44,25,140	2,10,000
Profit on Sale of Mutual Fund Scheme Units	14,72,478	13,22,788
	<u>58,97,619</u>	<u>15,32,788</u>

Schedule 9	Half Year ended March 31, 2021	Half Year ended March 31, 2020
REALISED GAINS ON SALE OF INVESTMENTS - INTER SCHEME		
Profit on Sale of Government Securities	-	-
	<u>-</u>	<u>-</u>

Schedule 10	Half Year ended March 31, 2021	Half Year ended March 31, 2020
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Mutual Fund	-	-
Loss on Sale of Government Securities	10,23,887	-
	<u>10,23,887</u>	<u>-</u>

Schedule 11	Half Year ended March 31, 2021	Half Year ended March 31, 2020
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS - Inter Scheme		
	-	-
	<u>-</u>	<u>-</u>

NATIONAL PENSION SYSTEM TRUST

SM001008-NPS TRUST- A/C SBI PENSION FUND SCHEME G - 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	8.95% FCI 01.03.2029	100,00,000.00	111,71,860.00	67.96	0.00	0.00	0.00
2	9.95% FCI 2022 07/03/2022	50,00,000.00	52,65,945.00	32.04	0.00	0.00	0.00
	Total:	150,00,000.00	164,37,805.00	100.00	0.00	0.00	0.00
Central and State Government Securities		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	7.80% GOI 2020 03.05.2020	0.00	0.00	0.00	18,00,000.00	18,04,102.20	0.14
2	7.80% JHARKHAND SDL 2027 01.03.2027	10,00,000.00	10,57,799.00	0.05	10,00,000.00	10,31,027.00	0.08
3	7.87 % UTTAR PRADESH SDL 2027 15.03.2027	180,00,000.00	191,26,152.00	0.86	180,00,000.00	186,69,240.00	1.41
4	7.88 % GOVT SEC 2030 19.03.2030	569,00,000.00	619,35,536.20	2.79	569,00,000.00	619,07,143.10	4.68
5	7.95 % MAHARASTRA SDL SDL 2023 03/07/2023	2,20,000.00	2,33,351.80	0.01	2,20,000.00	2,30,682.76	0.02
6	7.95% OIL BOND 2025 18.01.2025	7,40,000.00	7,90,444.32	0.04	7,40,000.00	7,82,439.74	0.06
7	8.28% GOI 2032 15-02-2032	56,80,000.00	63,61,838.56	0.29	56,80,000.00	63,94,396.32	0.48
8	8.30% GOI 02/07/2040	68,40,000.00	78,99,372.36	0.36	68,40,000.00	79,24,160.52	0.60
9	8.33% GOI 2036	79,90,000.00	91,57,754.48	0.41	79,90,000.00	91,34,303.83	0.69
10	8.05% GUJARAT SDL 25.02.2025	5,00,000.00	5,38,080.50	0.02	5,00,000.00	5,27,083.50	0.04
11	8.05% TAMILNADU 18.04.2028	14,60,000.00	15,66,553.72	0.07	14,60,000.00	15,34,682.14	0.12
12	8.09% WEST BENGAL SDL 2028 27.03.2028	50,00,000.00	53,73,605.00	0.24	50,00,000.00	52,66,555.00	0.40
13	6.89% BIHAR SDL 23.11.2026	70,00,000.00	71,726.34	0.00	70,00,000.00	69,771.38	0.01
14	6.90% OIL BOND 2026	3,30,000.00	3,35,903.37	0.02	3,30,000.00	3,31,973.40	0.03
15	6.92% BIHAR SDL 11.03.2032	333,30,000.00	335,05,282.47	1.51	333,30,000.00	324,58,987.11	2.45
16	7.95% GOI 2032	800,00,000.00	880,29,520.00	3.97	999,70,000.00	1099,40,707.89	8.31
17	7.05% MTNL GOI 12.10.30	1500,00,000.00	1516,38,300.00	6.84	0.00	0.00	0.00
18	7.05% WESTBENGAL SDL 17.02.2031	251,20,000.00	255,27,144.96	1.15	0.00	0.00	0.00
19	7.06% GOVT. SECURITY 2046 10.10.2046	500,00,000.00	516,65,050.00	2.33	500,00,000.00	517,20,850.00	3.91
20	7.16% GSEC 20.09.2050	500,00,000.00	523,77,400.00	2.36	0.00	0.00	0.00
21	7.17% GOVT. SECURITY 2028 08.01.2028	350,00,000.00	366,22,845.00	1.65	350,00,000.00	363,35,705.00	2.75
22	7.17% GUJARAT SDL 2027 26.07.2027	50,00,000.00	51,42,920.00	0.23	50,00,000.00	50,04,885.00	0.38
23	7.18% UTTARPRADESH SDL 2030	500,00,000.00	509,39,300.00	2.30	500,00,000.00	497,15,200.00	3.76
24	7.19% GSEC 15.09.2060	350,00,000.00	370,32,310.00	1.67	0.00	0.00	0.00
25	7.23% TAMIL NADU SDL 14.06.2027	89,10,000.00	91,99,441.35	0.42	89,10,000.00	89,48,214.99	0.68
26	7.25% GUJARAT SDL 2027 12.07.2027	40,00,000.00	41,29,092.00	0.19	40,00,000.00	40,21,756.00	0.30
27	7.27% GSEC 08.04.2026	850,00,000.00	897,09,085.00	4.05	850,00,000.00	890,73,030.00	6.73
28	7.40 % GOI 2035 09/09/2035	230,00,000.00	244,81,269.00	1.10	230,00,000.00	243,88,142.00	1.84
29	7.50 % GOVT SECURITY 2034 10.08.2034	500,00,000.00	534,74,900.00	2.41	500,00,000.00	534,03,750.00	4.04
30	7.51% MAHARASHTRA SDL 24.05.2027	100,00,000.00	104,57,030.00	0.47	100,00,000.00	101,91,710.00	0.77
31	7.54% KARNATAKA SDL 22.11.2027	30,00,000.00	31,42,578.00	0.14	30,00,000.00	30,62,247.00	0.23
32	7.57% GSEC 17.06.2033	1000,00,000.00	1072,91,000.00	4.84	500,00,000.00	537,90,250.00	4.07
33	7.59% GOI 2029 20.03.2029	320,00,000.00	341,48,320.00	1.54	320,00,000.00	341,37,664.00	2.58
34	7.59%UTTAR PRADESH SDL 2027 25.10.2027	80,00,000.00	83,76,608.00	0.38	80,00,000.00	81,88,264.00	0.62
35	10.18% GOI 2026 11.09.2026	30,00,000.00	35,235.21	0.00	30,00,000.00	35,578.95	0.00
36	5.79% GSEC 11.05.2030	110,70,000.00	106,00,222.41	0.48	0.00	0.00	0.00
37	5.85% GSEC 01.12.2030	700,00,000.00	684,38,510.00	3.09	0.00	0.00	0.00
38	6.19% GSEC 16.09.2034	1000,00,000.00	956,83,000.00	4.32	0.00	0.00	0.00
39	6.22% GSEC 16/03/2035	4075,00,000.00	3895,96,895.00	17.58	0.00	0.00	0.00
40	6.57% GOVT. STOCK 2033 05.12.2033	230,00,000.00	227,73,404.00	1.03	230,00,000.00	229,02,158.00	1.73
41	6.58% GOA SDL 23.12.2030	144,60,000.00	142,04,361.66	0.64	0.00	0.00	0.00
42	6.68% GS 2031 17.09.31	264,00,000.00	266,64,052.80	1.20	264,00,000.00	265,58,320.80	2.01
43	6.79 % GOVT SECURITY 2027 15.05.2027	450,00,000.00	464,11,335.00	2.09	450,00,000.00	457,66,665.00	3.46
44	6.80% GSEC 15/12/2060	500,00,000.00	504,00,100.00	2.27	0.00	0.00	0.00
45	9.84% BIHAR SDL 2024 26/02/2024	10,20,000.00	11,37,910.98	0.05	10,20,000.00	11,33,296.50	0.09
46	8.82% BIHAR SDL 2026 24.02.2026	12,00,000.00	13,28,006.40	0.06	12,00,000.00	13,06,234.80	0.10
47	8.83% GOI 2041 12.12.2041	75,00,000.00	91,90,665.00	0.41	75,00,000.00	92,99,362.50	0.70
48	8.83% GSC 2023 25/11/2023	18,00,000.00	19,71,178.20	0.09	18,00,000.00	19,88,998.20	0.15
49	8.83% MAHARASHTRA SDL 2024 11/06/2024	6,00,000.00	6,58,458.00	0.03	6,00,000.00	6,50,454.60	0.05
50	8.92% TAMIL NADU SDL 2022 05.09.2022	1,50,000.00	1,58,673.45	0.01	1,50,000.00	1,59,137.40	0.01
51	8.97% GOI 2030 05.12.2030	0.00	0.00	0.00	92,90,000.00	108,39,376.91	0.82
52	9.01% KARNATAK SDL 2024 25/06/2024	4,00,000.00	4,40,637.20	0.02	4,00,000.00	4,35,452.40	0.03
53	9.19% TAMIL NADU 2021 09.11.2021	2,00,000.00	2,06,420.60	0.01	2,00,000.00	2,11,137.20	0.02
54	9.37% KERALA SDL 2024 23/04/2024	10,00,000.00	11,093.30	0.00	10,00,000.00	10,989.54	0.00
55	9.38% ANDHRA PRADESH SDL 2023 23/10/2023	1,00,000.00	1,09,782.60	0.01	1,00,000.00	1,09,469.40	0.01
56	9.39 % BIHAR SDL 2023 09/10/2023	2,40,000.00	2,63,208.48	0.01	2,40,000.00	2,62,590.48	0.02
57	9.39% KARNATAKA 2023 04.12.2023	50,00,000.00	55,025.20	0.00	50,00,000.00	54,881.25	0.00
58	9.55 % ANDHRA PRADESH SDL 2023 11/09/2023	3,80,000.00	4,17,302.32	0.02	3,80,000.00	4,16,766.90	0.03
59	9.63% MAHARASTRA SDL 2024 12/02/2024	5,00,000.00	5,54,607.50	0.03	5,00,000.00	5,51,863.50	0.04
60	9.67% JHARKHAN SDL 2024 12/02/2024	2,00,000.00	2,21,717.40	0.01	2,00,000.00	2,20,585.40	0.02
61	9.70% RAJASTAN SDL 2023 28/08/2023	2,00,000.00	2,19,784.00	0.01	2,00,000.00	2,20,001.80	0.02
62	9.70% UTTARAKHAND 2024 12/03/2024	12,40,000.00	13,81,131.84	0.06	12,40,000.00	13,73,230.56	0.10
63	8.31% TELEGANA SDL 13.01.2026	10,00,000.00	10,83,724.00	0.05	10,00,000.00	10,63,158.00	0.08
64	8.33 % GSEC 2026 09-07-2026	202,20,000.00	222,09,182.94	1.00	202,20,000.00	221,30,810.22	1.67
65	8.34% UTTAR PRADESH SDL 2020 22.12.2020	0.00	0.00	0.00	10,00,000.00	10,224.76	0.00
66	8.35% GOI 2022 14/05/2022	30,00,000.00	31,381.83	0.00	30,00,000.00	31,890.00	0.00
67	8.35% RAJASTHAN SDL 2020 06.10.2020	0.00	0.00	0.00	1,80,000.00	1,82,915.82	0.01
68	8.36 % PUNJAB SDL 2021 08-04-2021	6,00,000.00	6,20,250.20	0.03	6,00,000.00	6,17,526.60	0.05
69	8.38% KERALA SDL 05.12.2028	40,00,000.00	43,77,160.00	0.20	40,00,000.00	42,94,572.00	0.32
70	8.39% BIHAR SDL 13.03.2029	100,00,000.00	109,17,570.00	0.49	100,00,000.00	106,99,340.00	0.81
71	8.39% MEGHALAYA SDL 2020 22.09.2020	0.00	0.00	0.00	17,50,000.00	17,77,034.00	0.13
72	8.39 % UTTAR PRADESH SDL 27.01.2026	25,00,000.00	27,13,605.00	0.12	25,00,000.00	26,68,220.00	0.20
73	8.39% WEST BENGAL SDL 2020 13.10.2010	0.00	0.00	0.00	2,70,000.00	2,74,631.58	0.02

74	8.40% GOI 2024 28.07.2024	10,00,000.00	10,93,141.00	0.05	10,00,000.00	10,96,752.00	0.08
75	8.41% KERALA SDL 2028. 06.06.2028	75,00,000.00	81,97,327.50	0.37	75,00,000.00	80,42,640.00	0.61
76	8.41% PUDUCHERRY 2020 10.11.2020	0.00	0.00	0.00	3,80,000.00	3,87,295.62	0.03
77	8.43% ASSAM SDL 27.01.2026	20,00,000.00	21,77,612.00	0.10	20,00,000.00	21,38,348.00	0.16
78	8.43% MEGHALAYA SDL 2020 12.11.2020	0.00	0.00	0.00	40,000.00	40,789.24	0.00
79	8.60% GOI 2028 02.06.2028	350,50,000.00	393,97,461.80	1.78	350,50,000.00	392,12,573.05	2.96
80	8.10 % TAMIL NADU SDL 2023 08/05/2023	70,000.00	74,211.27	0.00	70,000.00	73,548.93	0.01
81	8.13% GOI 2022 21.09.2022	17,00,000.00	17,95,200.00	0.08	17,00,000.00	18,13,514.10	0.14
82	8.13% GOVT SEC 2045 22.06.2045	150,00,000.00	173,88,705.00	0.78	150,00,000.00	175,27,425.00	1.33
83	8.13% KERALA SDL 2028. 21.03.2028	100,00,000.00	107,56,070.00	0.49	100,00,000.00	105,43,630.00	0.80
84	8.14% MAHARASHTRA SDL 2025 27.05.2025	4,00,000.00	4,33,235.20	0.02	4,00,000.00	4,23,084.40	0.03
85	8.15% GUJARAT SDL 26.11.2025	27,00,000.00	29,40,950.70	0.13	27,00,000.00	28,69,503.30	0.22
86	8.15% GOI 2026 24.11.2026	60,00,000.00	65,75,994.00	0.30	60,00,000.00	65,28,972.00	0.49
87	8.16% GUJARAT SDL 2028 09.05.2028	102,00,000.00	109,99,231.20	0.50	102,00,000.00	107,79,166.20	0.81
88	8.16 % MADHYA PRADESH SDL 23.09.2025	4,00,000.00	4,33,240.80	0.02	4,00,000.00	4,24,688.40	0.03
89	8.17 % GOVT SECURITIES 2044 01.12.2044	370,00,000.00	428,94,100.00	1.94	370,00,000.00	430,90,126.00	3.26
90	8.20% GOI 2025	81,50,000.00	88,90,631.25	0.40	81,50,000.00	88,42,399.55	0.67
91	8.23% GUJARAT SDL 09.09.2025	27,00,000.00	29,39,641.20	0.13	27,00,000.00	28,74,015.00	0.22
92	8.24% GOVT OF INDIA 2027 15.02.2027	280,70,000.00	308,69,224.61	1.39	280,70,000.00	307,36,621.93	2.32
93	8.24 % GOI 2033 10.11.2033	500,00,000.00	563,25,950.00	2.54	500,00,000.00	567,14,150.00	4.29
94	8.25% MAHARASHTRA SDL 2025 10.06.2025	6,00,000.00	6,52,644.00	0.03	6,00,000.00	6,37,664.40	0.05
95	8.26% GOI 2027 02.08.2027	96,00,000.00	105,92,112.00	0.48	96,00,000.00	105,65,520.00	0.80
96	8.28% GOI 2027 21.09.2027	20,00,000.00	22,11,442.00	0.10	20,00,000.00	21,97,154.00	0.17
97	8.28% TAMILNADU SDL 2028. 14.03.2028	175,00,000.00	189,63,420.00	0.86	175,00,000.00	186,05,842.50	1.41
98	8.29% KERALA SDL 2025 29.07.2025	3,10,000.00	3,37,585.97	0.02	3,10,000.00	3,30,433.65	0.03
99	8.29% RAJASTHAN SDL 2024 SPL 23.06.2024	75,00,000.00	80,39,812.50	0.36	75,00,000.00	78,86,160.00	0.60
100	8.30% GOI 2042 31.12.2042	111,00,000.00	129,88,332.00	0.59	111,00,000.00	130,08,878.10	0.98
101	8.31 % MEGHALAYA SDL 29.07.2025	20,00,000.00	21,77,892.00	0.10	20,00,000.00	21,32,674.00	0.16
102	7.62% GSEC 15.09.2039	500,00,000.00	542,13,000.00	2.45	500,00,000.00	549,10,050.00	4.15
103	7.63% GSEC 17.06.2059	500,00,000.00	557,49,000.00	2.52	500,00,000.00	563,29,950.00	4.26
104	7.65% KARNATAKA SDL 2027 29.11.2027	40,60,000.00	42,77,055.72	0.19	40,60,000.00	41,70,306.14	0.32
105	7.70% KARNATAKA SDL 2027 15.11.2027	100,00,000.00	105,58,750.00	0.48	100,00,000.00	102,99,820.00	0.78
106	7.72 % GOI 2025 25.05.2025	0.00	0.00	0.00	228,00,000.00	243,40,527.60	1.84
107	7.76% KARNATAKA SDL 2027. 13.12.2027	28,70,000.00	30,40,934.33	0.14	28,70,000.00	29,66,641.51	0.22
108	7.76% UTTAR PRADESH SDL 2027. 13.12.2027	115,40,000.00	121,95,472.00	0.55	115,40,000.00	119,28,586.42	0.90
	Total:	21407,10,000.00	22165,82,486.00	100.00	12340,50,000.00	13227,15,259.99	100.00