

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – TAX SAVER TIER 2
BALANCE SHEET AS AT 31.03.2021

	Schedules	As at 31.03.2021	As at 31.03.2020
Liabilities			
Unit Capital	2	77,15,573	-
Reserves and Surplus	3	1,45,533	-
Current Liabilities and Provisions	4	161	-
Total		78,61,267	-
Assets			
Investments	5	78,61,263	-
Deposits	6	-	-
Other Current Assets	7	4	-
Total		78,61,267	-
		-	

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – TAX SAVER TIER 2
REVENUE ACCOUNT FOR THE HALF YEAR ENDED MARCH 31,2021

Particulars	Schedules	For the half year ended 31.03.2021	For the half year ended 31.03.2020
Income			
Dividend			
Interest			
Profit on sale/redemption of investments	8	1	
Profit on inter-scheme transfer/ sale of investments			
Unrealized gain on appreciation in investments		44,728	
Other income			
Total Income (A)		44,729	-
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		162	
NPS Trust fees		69	
Custodian Fees			
Depository and settlement charges			
Stamp Duty on Bond/Mutual Fund		384	
CRA Fees			
Less: Amount recoverable on sale of units on account of CRA Charges			
GST			
Provision for Non-Performing Assets			
Total Expenditure (B)		615	-
Surplus/(Deficit) for the year (A-B)		44,114	-
Less: Amount transferred to Unrealised appreciation account		44,728	-
Less: Amount transferred to General Reserve		(614)	-
Amount carried forward to Balance Sheet		-	-

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

Schedule 2 - Unit Capital	As at 31.03.2021	As at 31.03.2020
Outstanding at the beginning of the year	1,20,811	
Add :Units issued during the year	75,94,762	
Less: Units redeemed during the year		
Outstanding at the end of the year	77,15,573	
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	12,081.09	-
Add :Units issued during the year	7,59,476.19	-
Less: Units redeemed during the year	-	-
Outstanding Units at the end of the year	7,71,557.28	-
Schedule 3	As at 31.03.2021	As at 31.03.2020
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	135	
Add: Premium on Units issued	1,01,032	
Less: Premium on Units redeemed	-	
Add: Transfer from General Reserve		-
Closing Balance	1,01,167	-
General Reserve		
Opening Balance	69	
Add: Transfer from Revenue Account	(614)	
Less: Transfer to Unit Premium Reserve		
Closing Balance	(545)	-
Unrealised Appreciation Account		
Opening Balance	184	
Add : Adjustment for Previous years unrealised appreciation reserve		
Add/Less: Transferred from/(to) Revenue Account	44,728	
Closing Balance	44,912	-
Total	1,45,533	-

Schedule 4 - Current Liabilities and Provisions	As at 31.03.2021	As at 31.03.2020
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	27	-
Management Fee Payable	129	
Custodial Charges Payable		
Book Overdraft		
Redemption Payable		
TDS Payable	5	
Contract for Purchase of Investments		
Amount Payable to Other Schemes		
Provision for Interest Overdue		
Provision on upgraded Assets		
Interest received in Advance		-
	<u>161</u>	<u>-</u>

Schedule 5 - Investments	As at 31.03.2021	As at 31.03.2020
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	78,61,263	
Total	<u>78,61,263</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 31.03.2021	As at 31.03.2020
Deposits		
Deposits with Scheduled Banks	-	-
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Schedule 7 - Other Current Assets	As at 31.03.2021	As at 31.03.2020
Balances with bank in a current account	4	
Contract for Sale of Investments	-	
Outstanding Income		
Application money pending allotment		
	<u>4</u>	<u>-</u>

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NOTES ANNEXED TO AND FORMING PART OF PROFIT AND LOSS ACCOUNT FOR THE HALF YEAR ENDED 31.03.2021

Schedule 8 - Realised Gains on sale / redemption of investments	For the half year ended 31.03.2021	For the half year ended 31.03.2020
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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	1	
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