

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – E- TIER I
BALANCE SHEET AS AT Sept 30, 2021

	Schedules	As at Sept 30, 2021	As at Sept 30, 2020
Liabilities			
Unit Capital	2	19,029,497,865	15,647,500,232
Reserves and Surplus	3	53,741,458,079	22,897,710,521
Current Liabilities and Provisions	4	368,771,571	21,874,618
Total		<u>73,139,727,516</u>	<u>38,567,085,371</u>
Assets			
Investments	5	72,865,512,084	38,521,140,929
Deposits		-	
Other Current Assets	6	274,215,432	45,944,442
Total		<u>73,139,727,516</u>	<u>38,567,085,371</u>
		-	-

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – E- TIER I
REVENUE ACCOUNT FOR THE HALF YEAR ENDED Sept 30, 2021

	Schedules	Half Year ended Sept 30, 2021	Half Year ended Sept 30, 2020
Income			
Dividend		510,095,729	242,543,093
Interest	7	81,359	72,235
Profit on sale/redemption of investments	8	170,902,639	28,001,086
Profit on inter-scheme transfer/sale of investments		-	-
Unrealized gain on appreciation in investments		11,043,423,149	7,410,256,108
Other income			
- Miscellaneous Income		-	-
	Total	11,724,502,877	7,680,872,522
Expenses and Losses			
Unrealized losses in value of investments		45,655	8,462,280
Loss on sale/redemption of investments	9	225,900,939	-
Loss on inter-scheme transfer/sale of investments		-	-
Management fees		17,148,336	1,973,115
NPS Trust fees		1,585,199	836,066
Custodian fees		803,376	568,100
Depository and settlement charges		184,280	3,094,038
Stamp Duty on Bond/Mutual Fund			
CRA Fees			
Less: Amount recoverable by sale of units on account of CRA Charges			
Provision for Non-Performing Assets		-	-
	Total	245,667,784	14,933,597
Surplus/(Deficit) for the year			
Net Surplus brought forward from previous year		11,478,835,093	7,665,938,925
Less: Adjustment for Previous years unrealised appreciation reserve		1,707,999,472	1,001,869,123
Add: Net Change in Unrealised depreciation Reserve during the year		11,043,377,494	7,401,793,828
Amount carried forward to Balance Sheet		2,143,457,070	1,266,014,220

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – E- TIER I
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT Sept 30, 2021

Schedule 2	As at Sept 30, 2021	As at Sept 30, 2020
Unit Capital		
Initial Capital*	2,500	2,500
Outstanding at the beginning of the year	17,928,788,232	13,054,174,390
Add :Units issued during the year	3,086,344,523	3,013,226,969
Less: Units redeemed during the year	1,985,634,890	419,901,128
Outstanding at the end of the year	<u>19,029,497,865</u>	<u>15,647,500,232</u>
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	1,792,878,823	1,305,417,439.00
Add :Units issued during the year	308,634,452	301,322,697.00
Less: Units redeemed during the year	198,563,489	41,990,113.00
Outstanding Units at the end of the year	<u>1,902,949,786</u>	<u>1,564,750,023</u>
* Initial Capital represent capital on the date of commencement of scheme		
Schedule 3	As at Sept 30, 2021	As at Sept 30, 2020
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	22,090,314,056	14,321,497,640
Add: Premium on Units issued	7,666,958,606	3,721,392,281
Less: Premium on Units redeemed	4,840,339,089	554,436,600
Closing Balance	<u>24,916,933,573</u>	<u>17,488,453,321</u>
Appropriation Account		
Surplus/(Deficit) carried forward	2,143,457,070	1,266,014,220
Closing Balance	<u>2,143,457,070</u>	<u>1,266,014,220</u>
Unrealised Appreciation Account		
Opening Balance	15,637,689,942	(3,258,550,848)
Add : Adjustment for Previous years unrealised appreciation reserv	-	-
Less: Transferred to Revenue Account	11,043,377,494	7,401,793,828
Closing Balance	<u>26,681,067,436</u>	<u>4,143,242,980</u>
Total	<u>53,741,458,079</u>	<u>22,897,710,521</u>

Schedule 4	As at Sept 30, 2021	As at Sept 30, 2020
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	293,168	158,594
Management Fee Payable	8,237,188	1,004,634
Custodial Charges Payable	415,651	311,686
Depository and settlement charges payable	204,842	102,640
Redemption Payable	111,752,371	20,241,047
TDS Payable	278,556	56,017
Contract for Purchase of Investments	247,589,795	
Amount Payable to Other Schemes	-	-
Provision for Interest overdue	-	-
Provision on upgraded Assets	-	-
Interest received in advance	-	-
	368,771,571	21,874,618

Schedule 5	As at Sept 30, 2021	As at Sept 30, 2020
Investments (Long Term and Short Term)		
Equity Shares	71,952,433,667	36,952,987,161
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	913,078,417	1,568,153,817
- Certificates of Deposit	-	-
Total	72,865,512,084	38,521,140,978

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

Schedule 6	As at Sept 30, 2021	As at Sept 30, 2020
Other Current Assets		
Balances with bank in a current account	38,234,266	15,331,138
Contracts for sale of investments	132,600,187	
Dividend Receivable	102,098,639	30,613,304
Brokerage receivable from PFM		
Outstanding and accrued income		
SHCIL	1,282,340	
	<u>274,215,432</u>	<u>45,944,442</u>

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – E- TIER I
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT Sept 30, 2021

Schedule 7	Half Year ended Sept 30, 2021	Half Year ended Sept 30, 2020
INTEREST INCOME		
Other Interest		
Bank Interest	81,359	72,235
	<u>81,359</u>	<u>72,235</u>

Schedule 8	Half Year ended Sept 30, 2021	Half Year ended Sept 30, 2020
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity Shares	143,149,837	
Profit on Sale of Corp Bonds	18,934,551	8,703,273
Profit on Sale of Mutual Fund Scheme Units	8,818,251	19,297,813
	<u>170,902,639</u>	<u>28,001,086</u>

Schedule 9	Half Year ended Sept 30, 2021	Half Year ended Sept 30, 2020
REALISED LOSSES ON SALE OF INVESTMENTS		
Loss on Sale of Equity Shares	225,900,939	
	<u>225,900,939</u>	-

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)

Equity Shares		As On 30-09-2021			As On 30-09-2020		
Sr.No.	Security Description	No.Of Units	Market Value(Rs.)	% to Assets Class	No.Of Units	Market Value(Rs.)	% to Assets Class
1	ACC LTD.	161,440.00	363,966,480.00	0.51	161,440.00	224,958,568.00	0.61
2	ALKEM LABORATORIES LTD.	45,000.00	179,133,750.00	0.25	0.00	0.00	0.00
3	AMBUJA CEMENTS LTD	825,700.00	330,445,140.00	0.46	825,700.00	179,176,900.00	0.48
4	ASIAN PAINTS LIMITED	492,134.00	1,596,802,583.10	2.22	442,134.00	878,254,977.60	2.38
5	ASHOK LEYLAND LIMITED	2,129,000.00	284,860,200.00	0.40	1,229,000.00	91,437,600.00	0.25
6	AUROBINDO PHARMA LTD	0.00	0.00	0.00	221,300.00	176,265,450.00	0.48
7	AXIS BANK EQUITY	2,772,002.00	2,124,878,133.10	2.95	2,362,002.00	1,003,024,149.30	2.71
8	BAJAJ FINANCE LIMITED	156,539.00	1,200,356,705.90	1.67	156,539.00	513,228,765.40	1.39
9	BAJAJ FINSERV LIMITED	48,500.00	862,657,375.00	1.20	42,500.00	248,724,875.00	0.67
10	BHARAT ELECTRONICS LIMITED	385,000.00	78,135,750.00	0.11	385,000.00	36,863,750.00	0.10
11	BHARAT FORGE LIMITED	324,600.00	239,376,270.00	0.33	179,600.00	80,379,980.00	0.22
12	BHARTAT 22 ETF	0.00	0.00	0.00	4,971,669.00	120,085,806.35	0.32
13	BHARTIARTL EQUITY	3,059,344.00	2,105,746,475.20	2.93	2,629,344.00	1,106,822,356.80	3.00
14	BAJAJ AUTO	100,451.00	384,993,525.15	0.54	85,451.00	246,192,876.10	0.67
15	BANK OF BARODA	3,240,000.00	264,870,000.00	0.37	3,240,000.00	133,002,000.00	0.36
16	BHARAT PETROLEUM CORPORATION LTD.	1,151,375.00	497,624,275.00	0.69	1,151,375.00	406,492,943.75	1.10
17	BRITANNIA INDUSTRIES LIMITED	269,395.00	1,063,827,385.25	1.48	128,640.00	488,594,016.00	1.32
18	CIPLA	916,502.00	901,425,542.10	1.25	591,502.00	458,236,599.40	1.24
19	COAL INDIA LTD.	936,676.00	173,378,727.60	0.24	1,036,676.00	120,254,416.00	0.33
20	COLGATE PALMOLIVE	178,700.00	298,339,650.00	0.41	178,700.00	256,166,450.00	0.69
21	CPSE ETF	0.00	0.00	0.00	10,987,286.00	180,521,108.98	0.49
22	DABUR	715,000.00	441,190,750.00	0.61	640,000.00	326,752,000.00	0.88
23	DR. REDDY'S LABORATORIES LIMITED	142,215.00	694,108,750.50	0.96	84,715.00	439,484,477.00	1.19
24	EICHER MOTORS LIMITED	127,100.00	354,634,420.00	0.49	142,100.00	313,017,880.00	0.85
25	GAS AUTHORITY OF INDIA LIMITED	2,077,848.00	330,066,154.80	0.46	2,077,848.00	180,357,206.40	0.49
26	GODREJ CONSUMER PRODUCTS	188,667.00	194,308,143.30	0.27	188,667.00	136,774,141.65	0.37
27	GRASIM INDUSTRIES LTD	210,970.00	352,203,866.50	0.49	210,970.00	157,003,874.00	0.42
28	HAVELLS INDIA PVT	170,000.00	233,427,000.00	0.32	135,000.00	91,509,750.00	0.25
29	HCL TECHNOLOGIES LIMITED	1,103,134.00	1,411,515,109.70	1.96	933,134.00	757,331,554.40	2.05
30	HOUSING DEVELOPMENT FINANCE	934,533.00	2,573,984,241.90	3.58	842,082.00	1,465,264,784.10	3.97
31	HDFC BANK LTD.	3,676,990.00	5,864,615,200.50	8.15	2,786,990.00	3,006,047,414.00	8.13
32	HDFC LIFE INSURANCE CO LTD	680,000.00	491,232,000.00	0.68	0.00	0.00	0.00
33	HERO MOTOCORP LIMITED	224,579.00	636,120,017.50	0.88	118,004.00	371,393,989.20	1.01
34	HINDUSTAN UNILEVER LIMITED	830,655.00	2,244,263,679.00	3.12	753,155.00	1,557,712,828.75	4.22
35	ICICI EQUITY	7,010,738.00	4,913,475,727.30	6.83	6,200,738.00	2,199,711,805.50	5.95
36	ICICI LOMBARD GENERAL INSURANCE	132,000.00	209,814,000.00	0.29	0.00	0.00	0.00
37	INDUSIND BANK LIMITED	282,326.00	313,918,279.40	0.44	282,326.00	148,898,732.40	0.40
38	INFOSYS TECHNOLOGIES LIMITED	3,274,119.00	5,484,804,148.80	7.62	2,751,566.00	2,774,266,419.50	7.51
39	INDIAN OIL CORPORATION LIMITED	2,299,936.00	288,181,980.80	0.40	2,299,936.00	169,965,270.40	0.46
40	ITC	8,328,428.00	1,966,758,272.20	2.73	7,678,428.00	1,318,396,087.60	3.57
41	KOTAK BANK EQUITY	1,639,125.00	3,287,265,187.50	4.57	1,429,125.00	1,812,416,325.00	4.90
42	LIC HOUSING FINANCE LIMITED	1,152,268.00	492,076,049.40	0.68	429,950.00	118,580,210.00	0.32
43	LARSEN AND TOURBO	1,393,960.00	2,373,844,182.00	3.30	1,083,960.00	977,298,336.00	2.64
44	LUPIN LIMITED	0.00	0.00	0.00	142,143.00	143,194,858.20	0.39
45	MARICO LTD	185,000.00	101,287,500.00	0.14	0.00	0.00	0.00
46	MARUTI EQUITY	127,719.00	937,208,407.95	1.30	120,219.00	810,890,815.55	2.19
47	MAHINDRA & MAHINDRA EQUITY	1,188,807.00	954,671,461.35	1.33	995,035.00	604,881,776.50	1.64
48	MOTHERSON SUMI SYSTEMS LTD	0.00	0.00	0.00	852,148.00	97,869,197.80	0.26
49	NESTLE (I) LTD	33,113.00	643,900,497.15	0.89	0.00	0.00	0.00
50	NATIONAL MINERAL DEVELOPMENT	0.00	0.00	0.00	60,945.00	5,012,726.25	0.01
51	NTPC LIMITED	4,624,952.00	656,049,441.20	0.91	4,624,952.00	393,583,415.20	1.07
52	NUVOCO VISTAS CORPORATION LTD	842,764.00	458,042,234.00	0.64	0.00	0.00	0.00
53	OIL & NATURAL GAS CORPORATION	1,996,672.00	288,519,104.00	0.40	1,996,672.00	138,269,536.00	0.37
54	POWER GRID CORPORATION	3,498,004.00	664,270,959.60	0.92	2,373,503.00	385,575,562.35	1.04
55	RELIANCE INDUSTRY LIMITED	2,566,640.00	6,466,007,820.00	8.99	1,836,640.00	4,103,696,584.00	11.11
56	RELIANCE INDUSTRY LIMITED RIGHTS	110,109.00	206,030,455.35	0.29	110,109.00	147,931,441.50	0.40
57	SBI CARDS EQUITY	0.00	0.00	0.00	22,216.00	18,830,281.60	0.05
58	STATE BANK OF INDIA EQUITY	5,159,868.00	2,337,420,204.00	3.25	3,849,868.00	713,765,527.20	1.93
59	SBI LIFE INSURANCE CO LTD	561,649.00	682,459,699.90	0.95	0.00	0.00	0.00
60	SUN PHARMACEUTICALS EQUITY	1,373,535.00	1,123,895,013.75	1.56	773,535.00	387,115,590.75	1.05
61	TATA MOTORS LIMITED	1,164,462.00	388,173,407.70	0.54	1,164,462.00	155,222,784.60	0.42
62	TATA STEEL	321,757.00	414,712,587.30	0.58	239,768.00	86,256,538.00	0.23
63	TATA CONSULTANCY LIMITED	918,318.00	3,467,155,524.90	4.82	721,522.00	1,798,249,280.60	4.87
64	TECH MAHINDRA LIMITED	675,998.00	933,282,838.80	1.30	620,998.00	491,675,166.50	1.33
65	TITAN EQUITY	340,269.00	735,610,537.65	1.02	70,500.00	84,695,175.00	0.23
66	TORRENT PHARMACEUTICALS LTD.	64,500.00	199,014,750.00	0.28	0.00	0.00	0.00
67	ULTRATECH CEMENT LIMITED	167,942.00	1,242,115,826.20	1.73	137,942.00	558,603,026.10	1.51
68	UNITED PHOSPHORUS LIMITED	0.00	0.00	0.00	485,800.00	244,308,820.00	0.66
69	UNITED SPIRITS LIMITED	375,000.00	319,912,500.00	0.44	0.00	0.00	0.00
70	WIPRO LTD	993,641.00	630,067,758.10	0.88	763,641.00	239,439,635.55	0.65
71	ZEE ENTERTAINMENT ENTERPRISES LIMITED	0.00	0.00	0.00	350,803.00	73,282,746.70	0.20
	Total:	81,077,668.00	71,952,433,667.40	100.00	84,387,973.00	36,952,987,160.53	100.00