

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

	Schedules	As at Sept 30, 2021	As at Sept 30, 2020
Liabilities			
Unit Capital	2	992,838,316	638,852,162
Reserves and Surplus	3	1,986,038,093	1,174,941,472
Current Liabilities and Provisions	4	16,678,814	11,242,462
Total		2,995,555,223	1,825,036,096
Assets			
Investments	5	2,949,145,728	1,791,638,619
Deposits		-	-
Other Current Assets	6	46,409,495	33,397,477
Total		2,995,555,223	1,825,036,096
		-	-

NATIONAL PENSION SYSTEM TRUST
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REVENUE ACCOUNT FOR THE HALF YEAR ENDED Sept 30, 2021

Particulars	Half Year ended Sept 30, 2021	Half Year ended Sept 30, 2020
Income		
Dividend	-	-
Interest	7 89,023,519	53,844,810
Profit on sale/redemption of investments	8 1,909,792	1,217,051
Profit on inter-scheme transfer/sale of investments	9	
Unrealized gain on appreciation in investments	3,957,360	25,240,620
Other income		
- Miscellaneous Income	-	-
Total	94,890,671	80,302,482
Expenses and Losses		
Unrealized losses in value of investments	3,365,090	443,088
Loss on sale/redemption of investments	10 7,500	1,225
Loss on inter-scheme transfer/sale of investments	11 -	-
Management fees	726,143	96,453
NPS Trust fees	67,112	40,870
Custodian fees	49,235	27,927
Depository and settlement charges	7,393	202,510
Stamp Duty on Bond/Mutual Fund		
CRA Fees		
Less: Amount recoverable on sale of units on account of CRA Charges		
GST		
Provision for Non-Performing Assets	-	-
Total	4,222,473	812,073
Surplus/(Deficit) for the year	90,668,198	79,490,408
Net Surplus brought forward from previous year	392,525,069	264,797,305
Less: Adjustment for Previous years unrealised appreciation reserve		-
Add: Net Change in Unrealised Depreciation Reserve during the year	592,270	24,797,532
Amount carried forward to Balance Sheet	482,600,997	319,490,181

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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*	5,654	5,654
Outstanding at the beginning of the year	826,915,914	532,845,230
Add :Units issued during the year	327,692,777	210,570,833
Less: Units redeemed during the year	161,770,375	104,563,900
Outstanding at the end of the year	992,838,316	638,852,162
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	82,691,591	53,284,523.00
Add :Units issued during the year	32,769,278	21,057,083.00
Less: Units redeemed during the year	16,177,037	10,456,390.00
Outstanding Units at the end of the year	99,283,832	63,885,216.00
Schedule 3		
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	1,127,881,014	576,214,672
Add: Premium on Units issued	638,227,044	382,067,651
Less: Premium on Units redeemed	314,989,513	189,100,773
Closing Balance	1,451,118,545	769,181,550
Appropriation Account		
Surplus/(Deficit) carried forward	482,600,997	319,490,182
Closing Balance	482,600,997	319,490,182
Unrealised Appreciation Account		
Opening Balance	51,726,281	61,472,208
Add : Adjustment for Previous years unrealised appreciation reserve	-	-
Less: Transferred to Revenue Account	592,270	24,797,532
Closing Balance	52,318,551	86,269,740
Total	1,986,038,093	1,174,941,472
Schedule 4		
Current Liabilities and Provisions		
Current Liabilities		
NPS Charges Payable	12,027	7,353
Management Fee Payable	347,225	46,692
Custodial Charges Payable	22,074	13,347
Depository and settlement charges payable	6,097	3,451
Redemption Payable	16,279,891	8,449,151
TDS Payable	11,499	2,410
Contract for Purchase of Investments	-	2,720,058
Amount Payable to Other Schemes	-	-
Provision for Interest overdue	-	-
Provision on upgraded Assets	-	-
Interest received in advance	-	-
	16,678,814	11,242,462

Schedule 5	As at Sept 30, 2021	As at Sept 30, 2020
Investments (Long Term and Short Term)		
Equity Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	16,340,205	41,716,844
Central and State Government Securities (including treasury bills)	2,838,009,101	1,627,127,904
Commercial Paper	-	-
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	94,796,426	122,793,858
- Certificates of Deposit	-	-
Total	<u>2,949,145,728</u>	<u>1,791,638,606</u>

Schedule 6	As at Sept 30, 2021	As at Sept 30, 2020
Other Current Assets		
Balances with bank in a current account	7,010,919	9,328,996
Contracts for sale of investments	-	-
Outstanding and accrued income	39,275,112	24,068,481
SHCIL	123,464	-
	<u>46,409,495</u>	<u>33,397,477</u>

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 Sept 30, 2021	Half Year ended Sept 30, 2020
INTEREST INCOME		
Interest Income - Government Securities	89,023,519	53,844,810
	<u>89,023,519</u>	<u>53,844,810</u>

Schedule 8	Half Year ended Sept 30, 2021	Half Year ended Sept 30, 2020
REALISED GAINS ON SALE/REDEMPTION OF INVESTMENTS		
Profit on Sale of Government Securities	1,191,032	113,940
Profit on Sale of Mutual Fund Scheme Units	718,760	1,103,111
	<u>1,909,792</u>	<u>1,217,051</u>

Schedule 9	Half Year ended Sept 30, 2021	Half Year ended Sept 30, 2020
REALISED GAINS ON SALE OF INVESTMENTS - INTER SCHEME		
Profit on Sale of Government Securities	-	-
	<u>-</u>	<u>-</u>

Schedule 10	Half Year ended Sept 30, 2021	Half Year ended Sept 30, 2020
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS		
Loss on Sale of Mutual Fund	-	-
Loss on Sale of Government Securities	7,500	1,225
	<u>7,500</u>	<u>1,225</u>

Schedule 11	Half Year ended Sept 30, 2021	Half Year ended Sept 30, 2020
REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS - Inter Scheme		
	-	-
	<u>-</u>	<u>-</u>

70	8.97% GOI 2030 05.12.2030	0.00	0.00	0.00	9,290,000.00	11,029,543.21	0.68
71	9.01% KARNATAK SDL 2024 25/06/2024	400,000.00	437,991.20	0.02	400,000.00	442,628.40	0.03
72	9.19% TAMIL NADU 2021 09.11.2021	200,000.00	201,167.40	0.01	200,000.00	210,433.80	0.01
73	9.37% KERALA SDL 2024 23/04/2024	10,000.00	10,984.80	0.00	10,000.00	11,163.77	0.00
74	9.38% ANDHRA PRADESH SDL 2023 23/10/2023	100,000.00	108,676.00	0.00	100,000.00	111,145.30	0.01
75	8.24% GOVT OF INDIA 2027 15.02.2027	28,070,000.00	31,050,416.46	1.09	28,070,000.00	31,326,400.70	1.93
76	8.24 % GOI 2033 10.11.2033	50,000,000.00	56,650,200.00	2.00	50,000,000.00	57,574,950.00	3.54
77	8.25% MAHARASHTRA SDL 2025 10.06.2025	600,000.00	652,497.60	0.02	600,000.00	650,847.00	0.04
78	8.26% GOI 2027 02.08.2027	9,600,000.00	10,642,137.60	0.38	9,600,000.00	10,777,920.00	0.66
79	8.26% GOI 2027 21.09.2027	2,000,000.00	2,226,000.00	0.08	2,000,000.00	2,249,274.00	0.14
80	8.28% TAMILNADU SDL 2028- 14.03.2028	17,500,000.00	19,148,552.50	0.67	17,500,000.00	19,057,762.50	1.17
81	8.29% KERALA SDL 2025 29.07.2025	310,000.00	337,668.74	0.01	310,000.00	336,097.97	0.02
82	8.29% RAJASTHAN SDL 2024 SPL 23.06.2024	7,500,000.00	8,063,602.50	0.28	7,500,000.00	8,062,432.50	0.50
83	8.30% GOI 2042 31.12.2042	11,100,000.00	12,920,966.10	0.46	11,100,000.00	13,053,622.20	0.80
84	8.31 % MEGHALAYA SDL 29.07.2025	2,000,000.00	2,179,866.00	0.08	2,000,000.00	2,169,154.00	0.13
85	8.31% TELEANGANA SDL 13.01.2026	1,000,000.00	1,091,880.00	0.04	1,000,000.00	1,079,692.00	0.07
86	8.33 % GSEC 2026 09-07-2026	20,220,000.00	22,335,234.42	0.79	20,220,000.00	22,583,536.02	1.39
87	8.34% UTTAR PRADESH SDL 2020 22.12.2020	0.00	0.00	0.00	10,000.00	10,102.70	0.00
88	8.35% GOI 2022 14/05/2022	30,000.00	30,851.58	0.00	30,000.00	31,932.00	0.00
89	8.35% RAJASTHAN SDL 2020 06.10.2020	0.00	0.00	0.00	180,000.00	180,114.48	0.01
90	8.36 % PUNJAB SDL 2021 08-04-2021	0.00	0.00	0.00	600,000.00	613,120.20	0.04
91	8.38% KERALA SDL 05.12.2028	4,000,000.00	4,415,688.00	0.16	4,000,000.00	4,393,480.00	0.27
92	8.39% BIHAR SDL 13.03.2029	10,000,000.00	11,027,240.00	0.39	10,000,000.00	10,975,040.00	0.67
93	8.39 % UTTAR PRADESH SDL 27.01.2026	2,500,000.00	2,736,112.50	0.10	2,500,000.00	2,709,365.00	0.17
94	8.39% WEST BENGAL SDL 2020 13.10.2010	0.00	0.00	0.00	270,000.00	270,418.77	0.02
95	8.40% GOI 2024 28.07.2024	1,000,000.00	1,090,499.00	0.04	1,000,000.00	1,104,799.00	0.07
96	8.41% KERALA SDL 2028. 06.06.2028	7,500,000.00	8,252,445.00	0.29	7,500,000.00	8,240,235.00	0.51
97	7.88 % GOVT SEC 2030 19.03.2030	56,900,000.00	62,703,913.80	2.21	56,900,000.00	63,201,845.70	3.88
98	7.95 % MAHARASTRA SDL SDL 2023 03/07/2023	220,000.00	231,737.22	0.01	220,000.00	235,027.98	0.01
99	7.95% OIL BOND 2025 18.01.2025	740,000.00	793,901.60	0.03	740,000.00	787,245.30	0.05
100	8.26% GOI 2032 15-02-2032	5,680,000.00	6,399,383.36	0.23	5,680,000.00	6,499,908.00	0.40
101	8.30% GOI 02/07/2040	6,840,000.00	7,893,537.84	0.28	6,840,000.00	7,986,910.68	0.49
102	8.33% GOI 2036	7,990,000.00	9,154,814.16	0.32	7,990,000.00	9,367,444.04	0.58
103	8.05% GUJARAT SDL 25.02.2025	500,000.00	539,811.50	0.02	500,000.00	537,882.50	0.03
104	8.05% TAMILNADU 18.04.2028	1,460,000.00	1,581,467.62	0.06	1,460,000.00	1,573,409.88	0.10
105	8.09% WEST BENGAL SDL 2028. 27.03.2028	5,000,000.00	5,426,410.00	0.19	5,000,000.00	5,397,900.00	0.33
106	8.10 % TAMIL NADU SDL 2023 08/05/2023	70,000.00	73,738.91	0.00	70,000.00	74,999.82	0.00
107	8.13% GOI 2022 21.09.2022	1,700,000.00	1,768,170.00	0.06	1,700,000.00	1,819,499.80	0.11
108	8.13% GOVT SEC 2045 22.06.2045	15,000,000.00	17,146,200.00	0.60	15,000,000.00	17,429,865.00	1.07
109	8.13% KERALA SDL 2028. 21.03.2028	10,000,000.00	10,855,260.00	0.38	10,000,000.00	10,805,250.00	0.66
110	8.14% MAHARASHTRA SDL 2025 27.05.2025	400,000.00	433,670.00	0.02	400,000.00	431,919.60	0.03
111	8.15% GUJARAT SDL 26.11.2025	2,700,000.00	2,937,095.10	0.10	2,700,000.00	2,922,698.70	0.18
112	8.15% GOI 2026 24.11.2026	6,000,000.00	6,591,858.00	0.23	6,000,000.00	6,667,194.00	0.41
113	8.16% GUJARAT SDL 2028 09.05.2028	10,200,000.00	11,102,281.60	0.39	10,200,000.00	11,049,813.00	0.68
114	8.16 % MADHYA PRADESH SDL 23.09.2025	400,000.00	434,278.80	0.02	400,000.00	432,422.00	0.03
115	8.17 % GOVT SECURITIES 2044 01.12.2044	37,000,000.00	42,294,737.00	1.49	37,000,000.00	43,168,011.00	2.65
116	8.20% GOI 2025	8,150,000.00	8,932,644.50	0.31	8,150,000.00	9,030,200.00	0.56
	Total:	2,771,820,000.00	2,838,009,100.59	100.00	1,507,370,000.00	1,627,127,903.54	100.00