

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – TAX SAVER TIER 2
BALANCE SHEET AS AT 30.09.2021

	Schedules	As at 30.09.2021	As at 30.09.2020
Liabilities			
Unit Capital	2	11,169,135	120,811
Reserves and Surplus	3	500,595	388
Current Liabilities and Provisions	4	1,466	1
Total		11,671,196	121,199
Assets			
Investments	5	11,603,249	121,199
Deposits	6	-	-
Other Current Assets	7	67,947	0
Total		11,671,196	121,199
		-	

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – TAX SAVER TIER 2
REVENUE ACCOUNT FOR THE HALF YEAR ENDED Sept 30,2021

Particulars	Schedules	For the half year ended 30.09.2021	For the half year ended 30.09.2020
Income			
Dividend			
Interest		67,892	
Profit on sale/redemption of investments	8	133,727	85
Profit on inter-scheme transfer/ sale of investments			
Unrealized gain on appreciation in investments		66,612	184
Other income			
Total Income (A)		268,230	269
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		2,765	1
NPS Trust fees		255	0
Custodian Fees		37	
Depository and settlement charges		5	15
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 Expenditure (B)		3,062	16
Surplus/(Deficit) for the year (A-B)		265,168	253
Less: Amount transferred to Unrealised appreciation account		66,612	184
Less: Amount transferred to General Reserve		198,556	69
Amount carried forward to Balance Sheet		-	-

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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT Sept 30, 2021

Schedule 2 - Unit Capital	As at 30.09.2021	As at 30.09.2020
Outstanding at the beginning of the year	7,715,573	
Add :Units issued during the year	3,453,563	322,811
Less: Units redeemed during the year	-	202,000
Outstanding at the end of the year	11,169,135	120,811
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	771,557.28	
Add :Units issued during the year	345,356.25	32,281.09
Less: Units redeemed during the year	-	20,200.00
Outstanding Units at the end of the year	1,116,913.53	12,081.09
Schedule 3	As at 30.09.2021	As at 30.09.2020
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	101,166	
Add: Premium on Units issued	89,895	189
Less: Premium on Units redeemed	-	55
Add: Transfer from General Reserve	-	-
Closing Balance	191,061	135
General Reserve		
Opening Balance	(545)	69
Add: Transfer from Revenue Account	198,556	
Less: Transfer to Unit Premium Reserve	-	
Closing Balance	198,011	69
Unrealised Appreciation Account		
Opening Balance	44,912	
Add : Adjustment for Previous years unrealised appreciation reserve	-	
Add/Less: Transferred from/(to) Revenue Account	66,612	184
Closing Balance	111,523	184
Total	500,595	388

Schedule 4 - Current Liabilities and Provisions	As at 30.09.2021	As at 30.09.2020
Current Liabilities		
Sundry Creditors for expenses		
NPS Charges Payable	46	0
Management Fee Payable	1,337	1
Custodial Charges Payable	39	
Book Overdraft		
Redemption Payable		
TDS Payable	44	
Contract for Purchase of Investments		0
Amount Payable to Other Schemes		
Provision for Interest Overdue		
Provision on upgraded Assets		
Interest received in Advance		-
	1,466	1

Schedule 5 - Investments	As at 30.09.2021	As at 30.09.2020
Investments (Long Term and Short Term)		
Equity Shares		-
Debentures and Bonds Listed/Awaiting Listing		-
Central and State Government Securities (including treasury bills)	8,406,337	-
Commercial Paper		-
Alternative Investment Funds *		
Basel III Tier I bonds		
Others - Mutual Fund Units	3,196,912	121,199
Total	11,603,249	121,199

*(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 30.09.2021	As at 30.09.2020
Deposits		
Deposits with Scheduled Banks	-	-
	-	-

Schedule 7 - Other Current Assets	As at 30.09.2021	As at 30.09.2020
Balances with bank in a current account	0	0
Contract for Sale of Investments	-	
Outstanding Income	67,892	
SHCIL	55	
	67,947	0

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NOTES ANNEXED TO AND FORMING PART OF PROFIT AND LOSS ACCOUNT FOR THE HALF YEAR ENDED 30.09.2021

Schedule 8 - Realised Gains on sale / redemption of investments	For the half year ended 30.09.2021	For the half year ended 30.09.2020
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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	133,727	85
	<u>133,727</u>	<u>85</u>

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SM001014-NPS TRUST A/C SBI PENSION FUND SCHEME TAX SAVER TIER 2

Notes annexed to and forming part of the financial statement(Refer Schedule 5)

Central and State Government Securities		As On 30-09-2021			As On 30-09-2020		
Sr.No.	Security Description	Face Value (Rs.)	Market Value(Rs.)	% to Assets Class	Face Value (Rs.)	Market Values(Rs.)	% to Assets Class
1	6.53% CHHATTISGARH SDL 15-09-2028	3,000,000.00	3,003,186.00	35.73	0.00	0.00	0.00
2	7.00% WESTBENGAL SDL 04.08.2031	5,340,000.00	5,403,150.84	64.27	0.00	0.00	0.00
	Total:	8,340,000.00	8,406,336.84	100.00	0.00	0.00	0.00