

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – C TIER II
BALANCE SHEET AS AT SEPTEMBER 30,2016

	Schedules	As at Sept 30, 2016 ₹	As at Sept 30, 2015 ₹
Liabilities			
Unit Capital	2	138,515,311	100,581,176
Reserves and Surplus	3	147,065,421	84,478,159
Current Liabilities and Provisions	4	685,537	109,792
	Total	286,266,269	185,169,127
Assets			
Investments	5	265,663,948	176,566,986
Deposits	6	900,000	900,000
Other Current Assets	7	19,702,321	7,702,141
	Total	286,266,269	185,169,127

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REVENUE ACCOUNT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2016

	Schedules	Half Year ended Sept 30, 2016 ₹	Half Year ended Sept 30, 2015 ₹
Income			
Dividend		-	-
Interest	8	9,840,841	7,131,494
Profit on sale/redemption of investments	9	158,922	71,793
Profit on inter-scheme transfer/sale of investments	10	-	-
Unrealized gain on appreciation in investments		9,174,952	898,750
Other income			
- Miscellaneous Income	11	-	-
Total		19,174,715	8,102,037
Expenses and Losses			
Unrealized losses in value of investments		-	-
Loss on sale/redemption of investments	12	25,522	-
Loss on inter-scheme transfer/sale of investments	13	-	-
Management fees (including service Tax)		12,262	8,503
NPS Trust fees		12,260	-
Custodian fees (including service Tax)		10,353	8,460
CRA Fees			
Less: Amount recoverable on sale of units on account of CRA Charges			
Other Expenses, if any		-	-
Total		60,397	16,963
Surplus/(Deficit) for the year		19,114,318	8,085,074
Net Surplus brought forward from previous year		47,425,353	31,923,733
Less: Adjustment for Previous years unrealised appreciation reserve			-
Less: Net Change in Unrealised Appreciation Reserve during the year			-
Amount carried forward to Balance Sheet		66,539,671	40,008,807

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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT SEPTEMBER 30, 2016

Schedule 2	As at Sept 30, 2016 ₹	As at Sept 30, 2015 ₹
Unit Capital		
Initial Capital*	5,506	5,506
Outstanding at the beginning of the year	114,478,297	89,122,570
Add :Units issued during the year	30,529,889	14,958,568
Less: Units redeemed during the year	6,492,875	3,499,962
Outstanding at the end of the year	<u>138,515,311</u>	<u>100,581,176</u>
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	11,447,829.69	8,912,257.04
Add :Units issued during the year	3,052,988.89	1,495,856.82
Less: Units redeemed during the year	649,287.47	349,996.25
Outstanding Units at the end of the year	<u>13,851,531.12</u>	<u>10,058,117.61</u>
* Initial Capital represent capital on the date of commencement of scheme		
Schedule 3	As at Sept 30, 2016 ₹	As at Sept 30, 2015 ₹
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	56,541,802	35,538,845
Add: Premium on Units issued	30,313,196	11,676,507
Less: Premium on Units redeemed	6,329,248	2,746,000
Closing Balance	<u>80,525,750</u>	<u>44,469,352</u>
Appropriation Account		
Surplus/(Deficit) carried forward	66,539,671	40,008,807
Closing Balance	<u>66,539,671</u>	<u>40,008,807</u>
Unrealised Appreciation Account		
Opening Balance	-	-
Add : Adjustment for Previous years unrealised appreciation reserve	-	-
Add: Transferred from Revenue Account	-	-
Closing Balance	<u>-</u>	<u>-</u>
Total	<u>147,065,421</u>	<u>84,478,159</u>

Schedule 4	As at Sept 30, 2016 ₹	As at Sept 30, 2015 ₹
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses	-	
Book Overdraft		
Redemption Payable	651,540	98,042
TDS Payable	-	-
Contract for Purchase of Investments	-	-
NPS Charges Payable	6,567	-
Management Fee Payable	7,557	5,069
Custodial Charges Payable	19,873	6,680
Amount Payable to Other Schemes	-	-
	685,537	109,792

Schedule 5	As at Sept 30, 2016 ₹	As at Sept 30, 2015 ₹
Investments (Long Term and Short Term)		
Equity Shares	-	
Debentures and Bonds Listed/Awaiting Listing	265,663,948	176,566,986
Central and State Government Securities (including treasury bills)		-
Commercial Paper	-	-
Others - Mutual Fund Units	-	-
- Certificates of Deposit	-	-
Non Convertible Debentures Classified as Non Performing Investment	-	
Less: Provision for Non Performing Investment	-	
Total	265,663,948	176,566,986

*Amount represented is the market value of the security, face value of the security is Rs 4,00,000/-

Schedule 6	As at Sept 30, 2016 ₹	As at Sept 30, 2015 ₹
Deposits		
Deposits with Scheduled Banks	900,000	900,000
	900,000	900,000

Schedule 7	As at Sept 30, 2016 ₹	As at Sept 30, 2015 ₹
Other Current Assets		
Balances with bank in a current account	237,488	98,337
Contracts for sale of investments	9,500,000	900,000
Outstanding and accrued income	9,964,833	7,229,475
Less: Provision for Accrued Interest		
Coupon Receivable	119,669	
Interest Receivable on Non-Performing Investments	(119,669)	
Less: Provision for Interest on Non performing Investments		
Brokerage receivable from PFM		
Application money pending allotment		
Receivable from other scheme		
Others (Mutual Fund - Pending for Unit Allocation)		
Sundry Debtors:	1,000,000	600,000
Redemption receivable on investment		
Less: Provision for Non performing Investment	(1,000,000)	(1,125,671)
	19,702,321.00	7,702,141

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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2016

Schedule 8	For the half year ended September 30, 2016	For the half year ended September 30, 2015
	₹	₹
INTEREST INCOME		
Bank Interest	5,193	443
Interest on Debentures / Bonds	9,835,648	7,131,051
	<u>9,840,841</u>	<u>7,131,494</u>

Schedule 9	For the half year ended September 30, 2016	For the half year ended September 30, 2015
	₹	₹
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Corp Bonds	-	2,090
Profit on Sale of Mutual Fund Scheme Units	158,922	69,703
	<u>158,922</u>	<u>71,793</u>

Schedule 10	For the half year ended September 30, 2016	For the half year ended September 30, 2015
	₹	₹
REALISED GAINS ON SALE OF INVESTMENTS - INTER SCHEME		
Profit on Sale of Corporate Bond	-	-
	<u>-</u>	<u>-</u>

Schedule 11	For the half year ended September 30, 2016	For the half year ended September 30, 2015
	₹	₹
OTHER INCOME		
Excess Provision written Back-Accrued Interest/Interest Receivable	-	-
	<u>-</u>	<u>-</u>

Schedule 12	For the half year ended September 30, 2016	For the half year ended September 30, 2015
	₹	₹
REALISED LOSSES ON SALE OF INVESTMENTS		
Loss on Sale of Mutual Fund Scheme Units	-	-
Loss on Sale of Corp Bonds	25,522	-
	<u>25,522</u>	<u>-</u>

Schedule 13	For the half year ended September 30, 2016	For the half year ended September 30, 2015
	₹	₹
REALISED LOSSES ON SALE OF INVESTMENTS - INTER SCHEME		
Loss on Sale of Corp Bonds	-	-
	<u>-</u>	<u>-</u>

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NNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT SEPTEMBER 30, 2016 (Refer Sc

Bonds				
Sr. No.	Security Description	As on 30.09.2016		
		Face Value (Rs.)	Mkt. Value (Rs.)	% to Asset Class
1	8.37 % Lic Housing Finance 2023 21/05/2023	2000000	2088078	1.24%
2	8.48% Lic Housing Finance Ltd 29.06.2026	2000000	2133100	1.27%
3	8.50 % Tata Sons Limited 2025 22.01.2025	2000000	2119974	1.26%
4	8.71% Idfc 2024 29.05.2024 Infra Bond	3000000	3204618	1.90%
5	8.75 % Idfc Limited 2023 28.07.2023	2000000	2129628	1.26%
6	8.85 % Axis Bank 2024 05.12.2024 Infra Bond	2000000	2160408	1.28%
7	9.10% I Sec Pd 2025 29.04.2025	2000000	2086118	1.24%
8	10.10% Sbi 2022(12/09/2022)	2000000	2051118	1.22%
9	7.55% Power Grid Corp Ltd 2031 21.09.2031	4000000	4022832	2.39%
10	8.11 % Rural Electrification Corp 2025 07.10.2025	3000000	3118584	1.85%
11	8.13 % Npcil 2029 28.03.2029	1000000	1062185	0.63%
12	8.14 % Npcil 2028 25.03.2028	2000000	2121090	1.26%
13	8.14 % Npcil 2030 25.03.2030	2000000	2124346	1.26%
14	8.15 % Exim Bank 2025 05.03.2025	1000000	1039145	0.62%
15	8.18 % Nabard 2020 10.02.2020	2000000	2047730	1.21%
16	8.19 % Ntpc Limited 2025 15.12.2025	3000000	3135117	1.86%
17	8.20% Power Grid Corp Ltd 2030 23.01.2030	1000000	1058342	0.63%
18	8.23 % Rec Ltd 2025 23.01.2025	3000000	3131838	1.86%
19	8.25 % Exim 2025 28.09.2025	3000000	3146277	1.87%
20	8.30 % Rec 2025 10.04.2025	6000000	6291534	3.73%
21	8.32 % Power Grid Corp 23.12.2025	3000000	3160554	1.88%
22	8.37% Nabard 2020 22.06.2020	3000000	3091569	1.83%
23	8.39% Power Finance Corp Ltd 2025 19.04.2025	3000000	3158418	1.87%
24	8.40 % Npcil 2027 28.11.2027	2000000	2157706	1.28%
25	8.40 % Npcil 2029 28.11.2029	2000000	2174898	1.29%
26	8.40% State Bank Of Hyderabad 2025 30.12.2025	2000000	2118126	1.26%

27	8.47% Lic Housing Finance Ltd 15.06.2026	2000000	2131288	1.26%
28	8.49% Ntpc Ltd 2025 25.03.2025	7467025	7882669.48	4.68%
29	8.50 % Nhpc 2019 14.07.2019	100000	102800.4	0.06%
30	8.50 % Nhpc 2020 14.07.2020	100000	103483.8	0.06%
31	8.50 % Nhpc 2021 14.07.2021	100000	104269.3	0.06%
32	8.50 % Nhpc 2022 14.07.2022	1100000	1150079.7	0.68%
33	8.50 % Nhpc 2023 14.07.2023	100000	105410	0.06%
34	8.50 % Nhpc 2024 14.07.2024	100000	105716.3	0.06%
35	8.50 % Nhpc 2025 14.07.2025	100000	106303.9	0.06%
36	8.50 % Nhpc 2026 14.07.2026	100000	106816.3	0.06%
37	8.50 % Nhpc 2027 14.07.2027	100000	107282.4	0.06%
38	8.50 % Nhpc 2028 14.07.2028	100000	107715.9	0.06%
39	8.50 % Nhpc 2029 14.07.2029	100000	108119.3	0.06%
40	8.50 % Nhpc 2030 14.07.2030	4800000	5184225.6	3.08%
41	8.52 % Lic Housing Finance Ltd. 2025 03.03.2025	2000000	2123172	1.26%
42	8.54 % Nhpc Limited 2025 26.11.2025	500000	533608	0.32%
43	8.54 % Nhpc Limited 2027 26.11.2027	1000000	1077531	0.64%
44	8.55 % Irfc 2019 15.01.2019	3000000	3085572	1.83%
45	8.56 % Nuclear Power Corporation	2000000	2122428	1.26%
46	8.57% Pnb Housing Finance Ltd. 2023 26.07.2023	5000000	5320455	3.16%
47	8.57 Rec 2024 21.12.2024	2000000	2127900	1.26%
48	8.64% Irfc 2021 17.05.2021	3000000	3160194	1.87%
49	8.65 % Power Finance Corporation 2024 28.12.2024	2000000	2137158	1.27%
50	8.70 % Power Grid Corporation 2023 15/07/2023	1000000	1063600	0.63%
51	8.70 % Power Grid Corporation 2028 15/07/2028	4000000	4369892	2.59%
52	8.70 % Sail 2024 25/08/2024	1000000	1025981	0.61%
53	8.73% Ntpc 2023 07.03.2023	2000000	2121462	1.26%
54	8.75 % Lic Housing Finance Ltd 2021 08.03.2021	1000000	1048911	0.62%
55	8.79% Indian Railway Finance Corp Ltd 2030 04.05.2030	2000000	2242904	1.33%
56	8.80 % Irfc 2030 03.02.2030	1000000	1122024	0.67%
57	8.80 % Power Grid Corporation 2023 13/03/2023	1000000	1064321	0.63%
58	8.83 % Export Import Bank Of India 2029 03.11.2029	1000000	1109564	0.66%
59	8.84 % Ntpc 2022 04.10.2022	1000000	1063429	0.63%
60	8.85% Nhpcb 2026 11-02-2026	800000	871074.4	0.52%
61	8.85% Power Grid Corporation 2022 19.10.2022	1250000	1330152.5	0.79%

62	8.87% Exim Bank 2025 13.03.2025	1000000	1083028	0.64%
63	8.88 % Exim Bank 18/10/2022	3000000	3196572	1.90%
64	8.93% Power Grid Corp Ltd 2026 20.10.2026	2000000	2198888	1.30%
65	8.93% Power Grid Corp Ltd 2024 20.10.2024	4000000	4337172	2.57%
66	8.97 % Airport Authority Of India 2016 11/10/2016	2000000	2001052	1.19%
67	9.34% Rural Electrification Corp Ltd 2024 25.08.2024	3000000	3320235	1.97%
68	9.09 % Irfc 2026 29.03.2026	4000000	4469628	2.65%
69	9.18% Nucler Power Corporation 2025 23/01/2025	2000000	2222656	1.32%
70	9.25% Export Import 2024 29/05/2024	1000000	1098774	0.65%
71	9.29% Lic Housing Finance 2024 05/07/2024	2000000	2204414	1.31%
72	9.30% Powergrid Corp 2029 04.09.2029	2000000	2293744	1.36%
73	9.57% Export Import 2024 10/01/2024	1000000	1112703	0.66%
74	9.57% Irfc 2021 31.05.2021	6000000	6540276	3.88%
75	9.95% Fci 2022 07/03/2022	5000000	5538980	3.29%
76	9.00 % Ntpc 2025 25.01.2025	3000000	3270040	1.94%
			168,549,008	100.00%

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ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2016 (Refer Sche

Debentures				
Sr. No.	Security Description	As on 31.09.2016		
		Units	Mkt. Value (Rs.)	% to Asset Class
1	0% Icici Bank 2020 22-08-2020	400	30305.36	0.03%
2	0% Icici Bank Ddb 22-Dec-2017	1200	110084.4	0.11%
3	0% Icici Bank Ddb 27-Oct-2018	250	21603.8	0.02%
4	0% Icici Bank Ddb 25-07-2018	5000	440019	0.45%
5	10.08% Iotl-Utkal Energy Services 2022 20/02/2023	5000	567399.5	0.58%
6	10.10% Uti Bank 2017 30.03.2017	10000	1013332	1.04%
7	10.30% Il & Fs 2021 28.12.2021	16000	1740593.6	1.79%
8	10.40% Diwan Housing Finance 2020 24.11.2020	4000	441517.2	0.45%
9	10.42% United Phosphorous Ltd 2021 05.10.2021	10000	1108541	1.14%
10	10.45% Shri Ram Transport 2016 22.12.2016	10000	1007515	1.04%
11	10.40% Reliance Ports & Terminals Ltd. 2021 18.07.2021	10000	1117180	1.15%
12	10.70% United Phosphorus Ltd. 2026 06.07.2026	20000	2228362	2.29%
13	10.00 % Shriram Transport Finance 2024 13.11.2024	10000	1084334	1.12%
14	11.00% Diwan Housing Finance 2021	17000	1925734.5	1.98%
15	11.15% Reliance Infrastructure Limited 2017 30.03.2017	10000	1011443	1.04%
16	11.45% Shri Ram Transport Ltd. 2018 29.06.2018	20000	2103234	2.17%
17	2% Tata Steel Ltd. 2022 23.04.2022	20000	2610482	2.69%
18	6.70% Bses Limited 2018 19.08.2018	20000	1918842	1.98%
19	8.00% Icici Bank Limited 2018 24.02.2018	2000	201671.4	0.21%
20	8.34% L&T Housing Finance Limited 2021 09.09.2021	100000	10236480	10.54%
21	8.79% Hdfc 2020 21.07.2020	10000	1044331	1.08%

22	8.89 % Lic Housing Finance Ltd 2023 25/04/2023	20000	2139572	2.20%
23	8.92% Tata Capital Housing Finance Ltd 2026 04.08.2026	70000	7066500	7.28%
24	8.95% Infotel Broadband 15.09.2010	10000	1051577	1.08%
25	8.95% Infotel Broadband (Reliance Jio) 04.10.2020	10000	1052812	1.08%
26	8.95% Reliance Utilities & Power 2023 26/04/2023	10000	1045546	1.08%
27	8.99% Tata Sons Limited 2020 07-06-2020	10000	1050128	1.08%
28	9.15% Axis Bank 2022 31.12.2022	30000	3239634	3.34%
29	9.15% Icici Bank 2022 31.12.2022	40000	4319512	4.45%
30	9.24% Hdfc Limited 2024 24/06/2024	10000	1081600	1.11%
31	9.25% Icici Bank Ltd 2024 04.09.2024 Infra Bond	40000	4447944	4.58%
32	9.25% Lic Housing Finance 2022 12.11.2022	10000	1083552	1.12%
33	9.30% Lic Housing Finance 2022 14.09.2022	10000	1084309	1.12%
34	9.34 % Hdfc 2024 28.08.2024	40000	4427556	4.56%
35	9.35% Icici Securities Pd Ltd 2023 30.04.2023	10000	1050937	1.08%
36	9.35% Icici Securities Pd Ltd 2023 14.06.2023	10000	1051580	1.08%
37	9.43 % Lic Housing Finance 2022 10/02/2022	10000	1085123	1.12%
38	9.45% Hdfc 2027 13.08.2027	20000	2180294	2.25%
39	9.60% Hdfc 2017 05.07.2017	50000	5080380	5.23%
40	9.60% Idfc Partly Redemebale 2024 29/04/2024	10000	1050748	1.08%
41	9.67 % Tata Sons 2022 13/09/2022	60000	6609132	6.81%
42	9.68% Idfc 2023 18/12/2023	10000	1046496	1.08%
43	9.70% Ge Shipping Company Ltd. 2023 07.01.2023	20000	2213478	2.28%
44	9.75% L & T Limited 2022 11.04.2022	20000	2196858	2.26%
45	8.82 % Rural Electrification Corporation Ltd 2023 12/04/20	30000	3197904	3.29%
46	8.94% Exim Bank 2022 31.12.2022	20000	2139418	2.20%
47	9.05% Petronet Lng Ltd. 2019 28.10.2019	20000	2074018	2.14%
48	9.61% Power Finance Corporation 2021 29.06.2021	10000	1085327	1.12%
	Less: Provision towards Investments			
	TOTAL		97,114,940	100%

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ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2016 (Refer Sche

Bank Deposits(with Scheduled Banks)		As on 31.09.2016		
Sr. No.		Units	Mkt. Value (Rs.)	% to Asset Class
1	9.50% 10 Year Term Deposit With Idbi Bank	900,000	900,000	100.00
			900,000	100.00