

**NATIONAL PENSION SYSTEM TRUST**  
**NPS TRUST - A/C SBI PENSION FUND SCHEME – A TIER I**  
**BALANCE SHEET AS AT SEPTEMBER 30, 2018**

	Schedules	As at September 2018	As at September 2017
<b>Liabilities</b>			
Unit Capital	2	1,97,31,340	54,08,860
Reserves and Surplus	3	25,94,146	3,43,645
Current Liabilities and Provisions	4	14,416	1,030
<b>Total</b>		<b>2,23,39,902</b>	<b>57,53,535</b>
<b>Assets</b>			
Investments	5	2,13,92,029	-
Deposits	6	-	-
Other Current Assets	7	9,47,873	57,53,535
<b>Total</b>		<b>2,23,39,902</b>	<b>57,53,535</b>
		-	

**NATIONAL PENSION SYSTEM TRUST**  
**NPS TRUST - A/C SBI PENSION FUND SCHEME – A TIER I**  
**REVENUE ACCOUNT FOR THE YEAR ENDED SEPTEMBER 30, 2017**

Particulars	Schedules	For the half year ended 30.09.2018	For the half year ended 30.09.2017
<b>Income</b>			
Dividend			-
Interest		6,87,032.02	-
Profit on sale/redemption of investments	8	1,47,136	1,56,357
Profit on inter-scheme transfer/ sale of investments			-
Unrealized gain on appreciation in investments			-
Other income			-
<b>Total Income (A)</b>		<b>8,34,168</b>	<b>1,56,357</b>
<b>Expenses and Losses</b>			
Unrealized losses in value of investments		<b>7,65,645.00</b>	-
Loss on sale/redemption of investments			-
Loss on inter-scheme transfer/ sale of investments			-
Management fees		992.41	241
NPS Trust fees		496.25	241
Custodian Fees		365.12	40
CRA Fees			-
Less: Amount recoverable on sale of units on account of CRA Charges			-
GST		244.73	
Provision for Non-Performing Assets			
<b>Total Expenditure (B)</b>		<b>7,67,744</b>	<b>522</b>
<b>Surplus/(Deficit) for the year (A-B)</b>		66,424	1,55,835
Less: Amount transferred to Unrealised appreciation account			
Less: Amount transferred to General Reserve			-
<b>Amount carried forward to Balance Sheet</b>		<b>66,424</b>	<b>1,55,835</b>

**NATIONAL PENSION SYSTEM TRUST**  
**NPS TRUST - A/C SBI PENSION FUND SCHEME – A TIER I**

**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT SEPTEMBER 30, 2017**

<b>Schedule 2 - Unit Capital</b>	<b>As at Sep 30, 2018</b>	<b>As at Sep 30, 2017</b>
Outstanding at the beginning of the year	1,44,07,045	33,83,292
Add :Units issued during the year	64,87,285	23,56,352
Less: Units redeemed during the year	11,62,991	3,30,785
<b>Outstanding at the end of the year</b>	<b>1,97,31,340</b>	<b>54,08,860</b>
<b>(Face Value of Rs.10/- each unit, fully paid up)</b>		
Outstanding units at the beginning of the year	14,40,704.48	3,38,329.19
Add :Units issued during the year	6,48,728.55	2,35,635.25
Less: Units redeemed during the year	1,16,299.05	33,078.47
<b>Outstanding Units at the end of the year</b>	<b>19,73,133.97</b>	<b>5,40,885.97</b>
<b>Schedule 3</b>	<b>As at Sep 30, 2018</b>	<b>As at Sep 30, 2017</b>
<b>Reserves and Surplus</b>		
<b>Unit Premium Reserve</b>		
Opening Balance	10,24,332	69,597
Add: Premium on Units issued	<b>7,98,528</b>	1,04,010
Less: Premium on Units redeemed	<b>1,43,337</b>	15,856
Add: Transfer from General Reserve	-	-
<b>Closing Balance</b>	<b>16,79,522</b>	<b>1,57,751</b>
<b>General Reserve</b>		
Opening Balance	8,48,200	30,059
Add: Transfer from Revenue Account	<b>66,424</b>	1,55,835
Less: Transfer to Unit Premium Reserve	-	-
<b>Closing Balance</b>	<b>9,14,624</b>	<b>1,85,894</b>
<b>Unrealised Appreciation Account</b>		
Opening Balance	-	-
Add : Adjustment for Previous years unrealised appreciation reserve	-	-
Add/Less: Transferred from/(to) Revenue Account	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>25,94,146</b>	<b>3,43,645</b>

Schedule 4 - Current Liabilities and Provisions	As at Sep 30, 2018	As at Sep 30, 2017
<b>Current Liabilities</b>		
<b>Sundry Creditors for expenses</b>		
NPS Charges Payable	264.55	134
Management Fee Payable	574.89	149
Custodial Charges Payable	278.10	-
Book Overdraft		2
Redemption Payable	13,269.74	740
TDS Payable	29	5
Contract for Purchase of Investments		-
Amount Payable to Other Schemes		-
Provision for Interest Overdue		-
Provision on upgraded Assets		-
Interest received in Advance		-
	<b>14,416</b>	<b>1,030</b>

Schedule 5 - Investments	As at Sep 30, 2018	As at Sep 30, 2017
<b>Investments (Long Term and Short Term)</b>		
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	2,13,92,029	
Others - Mutual Fund Units		
<b>Total</b>	<b>2,13,92,029</b>	-

\*(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 Sep 30, 2018	As at Sep 30, 2017
<b>Deposits</b>		
Deposits with Scheduled Banks		-
	-	-

<b>Schedule 7 - Other Current Assets</b>	<b>As at Sep 30, 2018</b>	<b>As at Sep 30, 2017</b>
Balances with bank in a current account	86	1,535
Contract for Sale of Investments	2,53,000	57,52,000
Outstanding Income	6,94,787	
	<b>9,47,873</b>	<b>57,53,535</b>

**NATIONAL PENSION SYSTEM TRUST**  
**NPS TRUST - A/C SBI PENSION FUND SCHEME – A TIER I**

**NOTES ANNEXED TO AND FORMING PART OF PROFIT AND LOSS ACCOUNT FOR THE HALF YEAR ENDED 30.09.2017**

---

<b>Schedule 8 - Realised Gains on sale / redemption of investments</b>	<b>For the half year ended 30.09.2018</b>	<b>For the half year ended 30.09.2017</b>
<hr/>		
<b>REALISED GAINS ON SALE / REDEMPTION OF INVESTMENTS</b>		
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	1,47,136	1,56,357
	<u>1,47,136</u>	<u>1,56,357</u>
	<hr/>	