

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

	Schedules	As at Sept 30, 2018	As at Sept 30, 2017
<b>Liabilities</b>			
Unit Capital	2	7,60,64,29,356	5,70,51,07,002
Reserves and Surplus	3	10,84,04,51,985	6,76,13,31,669
Current Liabilities and Provisions	4	10,50,14,973	1,37,27,683
<b>Total</b>		<b>18,55,18,96,314</b>	<b>12,48,01,66,354</b>
<b>Assets</b>			
Investments	5	13,82,98,46,133	9,55,12,83,973
Appreciation of Investment ( Net)		3,73,88,46,439	2,46,35,01,642
Deposits		-	
Other Current Assets	6	98,32,03,741	46,53,80,739
<b>Total</b>		<b>18,55,18,96,314</b>	<b>12,48,01,66,354</b>
		-	-

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**REVENUE ACCOUNT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2018**

	Schedules	Half Year ended Sept 30, 2018	Half Year ended Sept 30, 2017
<b>Income</b>			
Dividend		14,18,76,350	3,81,35,367
Interest	7	-	2
Profit on sale/redemption of investments	8	3,04,96,613	1,99,52,276
Profit on inter-scheme transfer/sale of investments		-	-
Unrealized gain on appreciation in investments		93,92,44,831	33,30,401
<b>Other income</b>			
- Miscellaneous Income		-	-
<b>Total</b>		<b>1,11,16,17,794</b>	<b>6,14,18,047</b>
<b>Expenses and Losses</b>			
Unrealized losses in value of investments		-	27,20,14,446
Loss on sale/redemption of investments	9	1,51,31,250	-
Loss on inter-scheme transfer/sale of investments		-	-
Management fees		8,98,862	2,38,871
NPS Trust fees		4,49,431	-
Custodian fees		2,17,423	1,59,228
GST		2,07,523	-
Provision for Non-Performing Assets		-	-
<b>Total</b>		<b>1,69,04,488</b>	<b>27,24,12,545</b>
<b>Surplus/(Deficit) for the year</b>		1,09,47,13,306	(21,09,94,498)
Net Surplus brought forward from previous year		3,34,83,14,528	1,08,99,13,369
Less: Adjustment for Previous years unrealised appreciation reserve			
Add: Net Change in Unrealised depreciation Reserve during the year			
<b>Amount carried forward to Balance Sheet</b>		<b>4,44,30,27,834</b>	<b>87,89,18,871</b>

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**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT SEPTEMBER 30, 2018**

Schedule 2	As at Sept 30, 2018	As at Sept 30, 2017
<b>Unit Capital</b>		
Initial Capital*	2,500	2,500
Outstanding at the beginning of the year	6,95,65,72,971	4,99,01,73,987
Add :Units issued during the year	1,06,18,92,325	1,01,23,22,560
Less: Units redeemed during the year	41,20,35,941	29,73,89,545
Outstanding at the end of the year	<u>7,60,64,29,356</u>	<u>5,70,51,07,002</u>
<b>(Face Value of Rs.10/- each unit, fully paid up)</b>		
Outstanding units at the beginning of the year	69,56,57,297	49,90,17,398.04
Add :Units issued during the year	10,61,89,233	10,12,32,256.04
Less: Units redeemed during the year	4,12,03,594	2,97,38,954.50
Outstanding Units at the end of the year	<u>76,06,42,936</u>	<u>57,05,10,700.23</u>
<b>* Initial Capital represent capital on the date of commencement of scheme</b>		
Schedule 3	As at Sept 30, 2018	As at Sept 30, 2017
<b>Reserves and Surplus</b>		
<b>Unit Premium Reserve</b>		
Opening Balance	5,48,00,46,349	2,99,36,01,812
Add: Premium on Units issued	1,50,82,11,105	1,17,52,51,672
Less: Premium on Units redeemed	59,08,33,303	34,50,50,577
Closing Balance	<u>6,39,74,24,150</u>	<u>3,82,38,02,907</u>
<b>Appropriation Account</b>		
Surplus/(Deficit) carried forward	4,44,30,27,834	2,93,75,28,762
Closing Balance	<u>4,44,30,27,834</u>	<u>2,93,75,28,762</u>
<b>Unrealised Appreciation Account</b>		
Opening Balance	-	-
Add : Adjustment for Previous years unrealised appreciation reserve	-	-
Less: Transferred to Revenue Account	-	-
Closing Balance	<u>-</u>	<u>-</u>
<b>Total</b>	<u><b>10,84,04,51,985</b></u>	<u><b>6,76,13,31,669</b></u>

Schedule 4	As at Sept 30, 2018	As at Sept 30, 2017
<b>Current Liabilities and Provisions</b>		
<b>Current Liabilities</b>		
<b>Sundry Creditors for expenses</b>		
NPS Charges Payable	2,36,050	3,07,664
Management Fee Payable	5,09,635	3,32,350
Custodial Charges Payable	2,06,617	7,32,761
Redemption Payable	1,43,73,882	88,64,974
TDS Payable	20,021	13,260
Contract for Purchase of Investments	8,96,68,769	34,76,672.95
Amount Payable to Other Schemes	-	-
Provision for Interest overdue	-	-
Provision on upgraded Assets	-	-
Interest received in advance	-	-
	<b><u>10,50,14,973</u></b>	<b><u>1,37,27,683</u></b>

Schedule 5	As at Sept 30, 2018	As at Sept 30, 2017
<b>Investments (Long Term and Short Term)</b>		
Equity Shares	13,82,98,46,133	9,55,12,83,973
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	-	-
- Certificates of Deposit	-	-
<b>Total</b>	<b><u>13,82,98,46,133</u></b>	<b><u>9,55,12,83,973</u></b>

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

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Schedule 6	As at Sept 30, 2018	As at Sept 30, 2017
<b>Other Current Assets</b>		
Balances with bank in a current account	3,34,081	31,11,275
Contracts for sale of investments	97,66,68,769	45,62,76,673
Dividend Receivable	62,00,891	59,92,791
Brokerage receivable from PFM	-	-
	<u>98,32,03,741</u>	<u>46,53,80,739</u>

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**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT SEPTEMBER 30, 2018**

Schedule 7	Half Year ended Sept 30, 2018	Half Year ended Sept 30, 2017
<b>INTEREST INCOME</b>		
Other Interest	-	2
Bank Interest	-	2
	<u>-</u>	<u>2</u>

Schedule 8	Half Year ended Sept 30, 2018	Half Year ended Sept 30, 2017
<b>REALISED GAINS ON SALE OF INVESTMENTS</b>		
Profit on Sale of Equity Shares	-	35,12,668
Profit on Sale of Corp Bonds	-	-
Profit on Sale of Mutual Fund Scheme Units	3,04,96,613	1,64,39,609
	<u>3,04,96,613</u>	<u>1,99,52,276</u>

Schedule 9	Half Year ended Sept 30, 2018	Half Year ended Sept 30, 2017
<b>REALISED LOSSES ON SALE OF INVESTMENTS</b>		
Loss on Sale of Equity Shares	1,51,31,250	-
	<u>1,51,31,250</u>	<u>-</u>