

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

	Schedules	As at Sept 30, 2018	As at Sept 30, 2017
Liabilities			
Unit Capital	2	6,03,07,11,858	5,76,64,21,013
Reserves and Surplus	3	6,82,52,70,645	6,34,24,89,032
Current Liabilities and Provisions	4	17,66,577	5,71,92,207
Total		<u>12,85,77,49,079</u>	<u>12,16,61,02,252</u>
Assets			
Investments	5	11,98,08,68,222	10,70,59,43,626
Appreciation in Investment		35,32,67,092	1,04,67,39,416
Deposits	6	-	-
Other Current Assets	7	52,36,13,766	41,34,19,211
Total		<u>12,85,77,49,079</u>	<u>12,16,61,02,252</u>
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NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – NPS LITE
REVENUE ACCOUNT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2018

	Schedules	Half Year ended Sept 30, 2018	Half Year ended Sept 30, 2017
Income			
Dividend		1,33,90,784	1,23,22,722
Interest	8	44,18,87,310	39,06,07,307
Profit on sale/redemption of investments	9	63,89,147	1,09,35,585
Profit on inter-scheme transfer/sale of investments	10	-	-
Unrealized gain on appreciation in investments		-	19,33,77,267
Other income			
- Miscellaneous Income		-	-
Total		46,16,67,241	60,72,42,881
Expenses and Losses			
Unrealized losses in value of investments		37,13,37,151	
Loss on sale/redemption of investments	11	7,71,759	3,71,561
Loss on inter-scheme transfer/sale of investments	12	-	-
Management fees		6,51,995	6,02,504
NPS Trust fees		3,19,606	5,90,690
Custodian fees		2,13,836	2,98,093
CRA Fees			
Less: Amount recoverable on sale of units on account of CRA Charges			
GST		1,56,651.40	-
Provision for Non-Performing Assets		-	-
Total		37,34,50,998	18,62,848
Surplus/(Deficit) for the year			
Net Surplus brought forward from previous year		8,82,16,244	60,53,80,033
Less: Adjustment for Previous years unrealised appreciation reserve		3,56,91,80,427	2,86,40,49,867
Add: Net Change in Unrealised Depreciation Reserve during the year			
Amount carried forward to Balance Sheet		3,65,73,96,671	3,46,94,29,901

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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
Unit Capital		
Initial Capital*	3,300	3,300
Outstanding at the beginning of the year	5,91,53,40,109	5,48,24,63,358
Add :Units issued during the year	16,52,31,530	34,64,16,636
Less: Units redeemed during the year	4,98,59,782	6,24,58,982
Outstanding at the end of the year	<u>6,03,07,11,858</u>	<u>5,76,64,21,013</u>
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	59,15,34,010.93	54,82,46,335.80
Add :Units issued during the year	1,65,23,153.04	3,46,41,663.62
Less: Units redeemed during the year	49,85,978.17	62,45,898.16
Outstanding Units at the end of the year	<u>60,30,71,185.80</u>	<u>57,66,42,101.25</u>
* Initial Capital represent capital on the date of commencement of scheme		
Schedule 3	As at Sept 30, 2018	As at Sept 30, 2017
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	3,03,70,15,170	2,58,60,49,776
Add: Premium on Units issued	18,68,06,169	35,25,59,746
Less: Premium on Units redeemed	5,59,47,365	6,55,50,390
Closing Balance	<u>3,16,78,73,974</u>	<u>2,87,30,59,132</u>
Appropriation Account		
Surplus/(Deficit) carried forward	3,65,73,96,671	3,46,94,29,900
Closing Balance	<u>3,65,73,96,671</u>	<u>3,46,94,29,900</u>
Unrealised Appreciation Account		
Opening Balance	-	-
Add : Adjusment for Previous years unrealised appreciation reserve	-	-
Less: Transferred to Revenue Account	-	-
Closing Balance	<u>-</u>	<u>-</u>
Total	<u>6,82,52,70,645</u>	<u>6,34,24,89,032</u>

Schedule 4	As at Sept 30, 2018	As at Sept 30, 2017
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses	-	
NPS Charges Payable	1,62,084	3,04,246
Management Fee Payable	3,56,963	3,35,134
Custodial Charges Payable	93,160	6,22,157
Book Overdraft	-	2,64,30,937
Redemption Payable	11,39,949	26,40,539
TDS Payable	14,421	13,417
Contract for Purchase of Investments	-	2,68,45,778
Amount Payable to Other Schemes	-	-
Provision for Interest overdue	-	-
Provision on upgraded Assets	-	-
Interest received in advance	-	-
	17,66,577	5,71,92,207

Schedule 5	As at Sept 30, 2018	As at Sept 30, 2017
Investments (Long Term and Short Term)		
Equity Shares	1,21,10,35,971	1,15,88,75,817
Debentures and Bonds Listed/Awaiting Listing	4,55,36,80,106	4,06,36,32,593
Central and State Government Securities (including treasury bills)	6,21,61,52,144	5,48,34,35,215
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Commercial Paper	-	-
Others - Mutual Fund Units	-	-
- Certificates of Deposit	-	-
Total	11,98,08,68,222	10,70,59,43,626

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

Schedule 6	As at Sept 30, 2018	As at Sept 30, 2017
Deposits		
Deposits with Scheduled Banks	-	-
	-	-

Schedule 7	As at Sept 30, 2018	As at Sept 30, 2017
Other Current Assets		
Balances with bank in a current account	45,85,625	-
Contracts for sale of investments	23,44,00,000	15,11,45,778
Outstanding and accrued income	28,41,81,410	25,97,02,010
Dividend Receivable	4,46,731	7,88,614
Brokerage receivable from PFM	-	446
Sundry Debtors	-	17,82,363
	52,36,13,766	41,34,19,211

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

Schedule 8	Half Year ended Sept 30, 2018	Half Year ended Sept 30, 2017
INTEREST INCOME		
Interest Income on Gsec/Corporate Bonds	44,18,87,310	39,06,07,307
	44,18,87,310	39,06,07,307

Schedule 9	Half Year ended Sept 30, 2018	Half Year ended Sept 30, 2017
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity Shares	-	76,52,443
Profit on Sale of Corp Bonds	2,55,230	
Profit on Sale of Gsc	-	9,43,925
Profit on Sale of Mutual Fund Scheme Units	61,33,917	23,39,217
	63,89,147	1,09,35,585

Schedule 10	Half Year ended Sept 30, 2018	Half Year ended Sept 30, 2017
REALISED GAINS ON SALE OF INVESTMENTS - INTER SCHEME		
Profit on Sale of Corp Bonds	-	
Profit on Sale of Gsc	-	
	-	-

Schedule 11	Half Year ended Sept 30, 2018	Half Year ended Sept 30, 2017
REALISED LOSSES ON SALE OF INVESTMENTS		
Loss on Sale of Equity Shares	6,78,825.00	
Loss on Sale of Corp Bonds	86,207.65	3,71,560.60
Loss on Sale of Gsc	6,726.00	
	7,71,758.65	3,71,561

Schedule 12	Half Year ended Sept 30, 2018	Half Year ended Sept 30, 2017
REALISED LOSSES ON SALE OF INVESTMENTS - INTER SCHEME		
Loss on Sale of Corp Bonds	-	
	-	-