

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

	Schedules	As at Sept 30, 2018	As at Sept 30, 2017
Liabilities			
Unit Capital	2	4,86,30,29,852	3,51,60,94,371
Reserves and Surplus	3	7,20,53,78,037	5,07,06,44,135
Current Liabilities and Provisions	4	82,96,683	57,26,993
Total		12,07,67,04,571	8,59,24,65,500
Assets			
Investments	5	11,62,48,48,552	7,67,58,14,379
Appreciation in Investment		(31,96,22,798)	31,60,02,951
Deposits	6	43,90,000	43,90,000
Other Current Assets	7	76,70,88,817	59,62,58,170
Total		12,07,67,04,571	8,59,24,65,500
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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
Income			
Interest	8	45,87,42,326	30,20,39,361
Profit on sale/redemption of investments	9	70,24,275	58,02,969
Profit on inter-scheme transfer/sale of investments	10	-	-
Unrealized gain on appreciation in investments		-	6,35,89,598
Other income		-	-
- Miscellaneous Income	11	-	-
Total		46,57,66,601	37,14,31,928
Expenses and Losses			
Unrealized losses in value of investments		41,55,62,740	-
Loss on sale/redemption of investments	12	2,12,39,068	16,27,928
Loss on inter-scheme transfer/sale of investments	13	-	-
Management fees		5,73,281	3,94,186
NPS Trust fees		2,86,640	3,94,186
Custodian fees		2,05,736	2,21,823
CRA Fees			
Less: Amount recoverable on sale of units on account of CRA Charges			
GST		1,40,223	-
Provision for Non-Performing Assets		-	-
Total		43,80,07,688	26,38,123
Surplus/(Deficit) for the year		2,77,58,913	36,87,93,805
Net Surplus brought forward from previous year		1,85,08,26,659	1,33,13,81,184
Amount carried forward to Balance Sheet		1,87,85,85,572	1,70,01,74,990

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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*	1,000	1,000
Outstanding at the beginning of the year	4,35,12,61,817	3,02,11,53,672
Add :Units issued during the year	68,08,17,013	61,89,84,336
Less: Units redeemed during the year	16,90,48,978	12,40,43,636
Outstanding at the end of the year	<u>4,86,30,29,852</u>	<u>3,51,60,94,371</u>
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	43,51,26,182	30,21,15,367.21
Add :Units issued during the year	6,80,81,701	6,18,98,433.57
Less: Units redeemed during the year	1,69,04,898	1,24,04,363.65
Outstanding Units at the end of the year	<u>48,63,02,985</u>	<u>35,16,09,437.14</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	4,57,60,43,334	2,68,36,20,924
Add: Premium on Units issued	99,80,99,507	85,95,14,931
Less: Premium on Units redeemed	24,73,50,377	17,26,66,710
Closing Balance	<u>5,32,67,92,465</u>	<u>3,37,04,69,146</u>
Appropriation Account		
Surplus/(Deficit) carried forward	1,87,85,85,572	1,70,01,74,990
Closing Balance	<u>1,87,85,85,572</u>	<u>1,70,01,74,990</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><u>7,20,53,78,037</u></u>	<u><u>5,07,06,44,135</u></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	1,48,562	2,08,236
Management Fee Payable	3,20,815	2,24,976
Custodial Charges Payable	1,25,332	3,49,159
Book Overdraft	-	-
Redemption Payable	76,88,627	49,35,326
TDS Payable	13,346	9,296
Contract for Purchase of Investments	-	-
Amount Payable to Other Schemes	-	-
Provision for Interest overdue	-	-
Provision on upgraded Assets	-	-
Interest received in advance	-	-
	82,96,683	57,26,993

Schedule 5	As at Sept 30, 2018	As at Sept 30, 2017
Investments (Long Term and Short Term)		
Equity Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	11,62,47,14,302	7,67,47,38,764
Central and State Government Securities (including treasury bills)	1,34,250	10,75,615
Commercial Paper	-	-
Alternative Investment Funds *	-	-
Basel III Tier I bonds	-	-
Others - Mutual Fund Units	-	-
- Certificates of Deposit	-	-
Non Convertible Debentures Classified as Non Performing Investment	-	-
Total	11,62,48,48,552	7,67,58,14,379
*(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	43,90,000	43,90,000
	43,90,000	43,90,000

Schedule 7	As at Sept 30, 2018	As at Sept 30, 2017
Other Current Assets		
Balances with bank in a current account	4,35,835	1,08,463
Contracts for sale of investments	34,27,00,000	29,07,00,000
Outstanding and accrued income	42,00,05,901	30,15,02,627
Less: Provision for Accrued Interest		
Coupon Receivable	39,47,080	39,47,079
Interest Receivable on Non-Performing Investments	2,39,338	2,39,338
Less: Provision for Interest on Non performing Investments	(2,39,338)	(2,39,338)
Sundry Debtors :		
Redemption receivable on Non Performing Investment	20,00,000	20,00,000
Less: Provision for Non performing Investment	(20,00,000)	(20,00,000)
	<u>76,70,88,817</u>	<u>59,62,58,170</u>

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

Schedule 8	Half Year ended Sept 30, 2018	Half Year ended Sept 30, 2017
INTEREST INCOME		
Interest on Corporate Bonds / Debentures	45,87,42,326	30,20,39,361
	<u>45,87,42,326</u>	<u>30,20,39,361</u>
Schedule 9	Half Year ended Sept 30, 2018	Half Year ended Sept 30, 2017
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Corp Bonds	12,21,999	11,18,800
Profit on Sale of Mutual Fund Scheme Units	58,02,275	46,84,169
	<u>70,24,275</u>	<u>58,02,969</u>
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 Corporate Bond	-	-
	<u>-</u>	<u>-</u>
Schedule 11	Half Year ended Sept 30, 2018	Half Year ended Sept 30, 2017
OTHER INCOME		
Excess Provision written Back-Accrued Interest/Interest Receivable	-	-
	<u>-</u>	<u>-</u>
Schedule 12	Half Year ended Sept 30, 2018	Half Year ended Sept 30, 2017
REALISED LOSSES ON SALE OF INVESTMENTS		
Loss on Sale of Corp Bonds	2,12,39,068	16,27,928
	<u>2,12,39,068</u>	<u>16,27,928</u>
Schedule 13	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	-	-
	<u>-</u>	<u>-</u>