

**NATIONAL PENSION SYSTEM TRUST**  
**NPS TRUST - A/C SBI PENSION FUND SCHEME – C TIER II**  
**8BALANCE SHEET AS AT SEPTEMBER 30,2018**

|                                    | Schedules | As at Sept 30, 2018 | As at Sept 30, 2017 |
|------------------------------------|-----------|---------------------|---------------------|
| <b>Liabilities</b>                 |           |                     |                     |
| Unit Capital                       | 2         | 25,77,32,313        | 21,13,00,972        |
| Reserves and Surplus               | 3         | 32,72,87,798        | 26,13,89,463        |
| Current Liabilities and Provisions | 4         | 11,41,599           | 12,21,697           |
| <b>Total</b>                       |           | <b>58,61,61,710</b> | <b>47,39,12,132</b> |
| <b>Assets</b>                      |           |                     |                     |
| Investments                        | 5         | 56,02,60,604        | 42,11,38,728        |
| Apperciation in Investment         |           | (1,75,58,501)       | 1,69,87,013         |
| Deposits                           | 6         | 9,00,000            | 9,00,000            |
| Other Current Assets               | 7         | 4,25,59,606         | 3,48,86,391         |
| <b>Total</b>                       |           | <b>58,61,61,710</b> | <b>47,39,12,132</b> |
|                                    |           | <b>0</b>            | <b>-</b>            |

**NATIONAL PENSION SYSTEM TRUST**  
**NPS TRUST - A/C SBI PENSION FUND SCHEME – C TIER II**  
**REVENUE ACCOUNT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2018**

|  | Schedules    | Half Year ended<br>Sept 30, 2018 | Half Year ended<br>Sept 30, 2017 |
|--|--------------|----------------------------------|----------------------------------|
| <b>Income</b>  |              |                                  |                                  |
| Dividend   |              | -                                |                                  |
| Interest   | 8            | 2,22,66,132                      | 1,57,97,825                      |
| Profit on sale/redemption of investments                               | 9            | 11,24,573                        | 3,80,023                         |
| Profit on inter-scheme transfer/sale of investments                    | 10           | -                                |                                  |
| Unrealized gain on appreciation in investments                         |              |                                  | 37,29,919                        |
| Other income   |              |                                  |                                  |
| - Miscellaneous Income   | 11           | -                                | -                                |
|  | <b>Total</b> | <b>2,33,90,705</b>               | <b>1,99,07,768</b>               |
| <b>Expenses and Losses</b>   |              |                                  |                                  |
| Unrealized losses in value of investments                              |              | 2,12,61,950                      | -                                |
| Loss on sale/redemption of investments                                 | 12           | 6,43,936                         | 60,595                           |
| Loss on inter-scheme transfer/sale of investments                      | 13           | -                                | -                                |
| Management fees  |              | 28,275                           | 20,940                           |
| NPS Trust fees   |              | 14,137                           | 20,940                           |
| Custodian fees   |              | 10,386                           | 12,180                           |
| Less: Amount recoverable on sale of units on<br>account of CRA Charges |              |                                  |                                  |
| GST  |              | 6,959                            | -                                |
| Provision for Non-Performing Assets                                    |              | -                                | -                                |
|  | <b>Total</b> | <b>2,19,65,644</b>               | <b>1,14,655</b>                  |
| <b>Surplus/(Deficit) for the year</b>                                  |              | 14,25,061                        | 1,97,93,113                      |
| Net Surplus brought forward from previous year                         |              | 10,32,95,370                     | 7,70,21,295                      |
| Less: Adjustment for Previous years unrealised appreciation reserve    |              |                                  | -                                |
| Less: Net Change in Unrealised Appreciation Reserve during the year    |              |                                  | -                                |
| <b>Amount carried forward to Balance Sheet</b>                         |              | <b>10,47,20,431</b>              | <b>9,68,14,408</b>               |

**NATIONAL PENSION SYSTEM TRUST**  
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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*   | 5,506                      | 5,506                      |
| Outstanding at the beginning of the year   | 23,87,37,347               | 17,38,73,589               |
| Add :Units issued during the year  | 4,91,76,875                | 5,81,91,021                |
| Less: Units redeemed during the year   | 3,01,81,910                | 2,07,63,638                |
| Outstanding at the end of the year   | <u>25,77,32,313</u>        | <u>21,13,00,972</u>        |
| <b>(Face Value of Rs.10/- each unit, fully paid up)</b>                          |                            |                            |
| Outstanding units at the beginning of the year                                   | 2,38,73,734.73             | 1,73,87,358.91             |
| Add :Units issued during the year  | 49,17,687.53               | 58,19,102.06               |
| Less: Units redeemed during the year   | 30,18,190.97               | 20,76,363.80               |
| Outstanding Units at the end of the year   | <u>2,57,73,231.29</u>      | <u>2,11,30,097.17</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  | 19,86,15,888               | 11,97,84,848               |
| Add: Premium on Units issued   | 6,17,83,753                | 6,94,70,759                |
| Less: Premium on Units redeemed  | 3,78,32,274                | 2,46,80,552                |
| Closing Balance  | <u>22,25,67,367</u>        | <u>16,45,75,055</u>        |
| <b>Appropriation Account</b>   |                            |                            |
| Surplus/(Deficit) carried forward  | 10,47,20,431               | 9,68,14,408                |
| Closing Balance  | <u>10,47,20,431</u>        | <u>9,68,14,408</u>         |
| <b>Unrealised Appreciation Account</b>   |                            |                            |
| Opening Balance  | -                          | -                          |
| Add : Adjustment for Previous years unrealised appreciation reserve              | -                          | -                          |
| Add: Transferred from Revenue Account  | -                          | -                          |
| Closing Balance  | <u>-</u>                   | <u>-</u>                   |
| <b>Total</b>   | <u><b>32,72,87,798</b></u> | <u><b>26,13,89,463</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                       | 7,263               | 11,201              |
| Management Fee Payable                    | 15,668              | 12,105              |
| Custodial Charges Payable                 | 5,912               | 20,051              |
| Book Overdraft                            | -                   | -                   |
| Redemption Payable                        | 11,12,111           | 11,77,827           |
| TDS Payable                               | 646                 | 513                 |
| Contract for Purchase of Investments      | -                   | -                   |
| Amount Payable to Other Schemes           | -                   | -                   |
| Provision for Interest overdue            | -                   | -                   |
| Provision on upgraded Assets              | -                   | -                   |
| Interest received in advance              | -                   | -                   |
|   | <u>11,41,599</u>    | <u>12,21,697</u>    |

| Schedule 5   | As at Sept 30, 2018 | As at Sept 30, 2017 |
|--|---------------------|---------------------|
| <b>Investments (Long Term and Short Term)</b>                      |                     |                     |
| Equity Shares  | -                   | -                   |
| Debentures and Bonds Listed/Awaiting Listing                       | 56,02,32,374        | 42,08,07,126        |
| Central and State Government Securities (including treasury bills) | 28,230.00           | 3,31,602            |
| Commercial Paper   | -                   | -                   |
| Alternative Investment Funds *                                     | -                   | -                   |
| Basel III Tier I bonds   | -                   | -                   |
| Others - Mutual Fund Units   | -                   | -                   |
| - Certificates of Deposit  | -                   | -                   |
|  | -                   | -                   |
| <b>Total</b>   | <u>56,02,60,604</u> | <u>42,11,38,728</u> |

\*(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 |
|-------------------------------|---------------------|---------------------|
| <b>Deposits</b>               |                     |                     |
| Deposits with Scheduled Banks | 9,00,000            | 9,00,000            |
|                               | <u>9,00,000</u>     | <u>9,00,000</u>     |

| Schedule 7   | As at Sept 30, 2018 | As at Sept 30, 2017 |
|--|---------------------|---------------------|
| <b>Other Current Assets</b>                                |                     |                     |
| Balances with bank in a current account                    | 2,84,424            | 4,716               |
| Contracts for sale of investments                          | 2,06,00,000.00      | 1,88,00,000         |
| Outstanding and accrued income                             | 2,14,59,172         | 1,58,65,665         |
| Less: Provision for Accrued Interest                       | -                   | -                   |
| Coupon Receivable  | 3,35,679            | 3,35,679            |
| Interest Receivable on Non-Performing Investments          | (1,19,669)          | (1,19,669)          |
| Less: Provision for Interest on Non performing Investments | -                   | -                   |
| Sundry Debtors:  | 10,00,000           | 10,00,000           |

Redemption receivable on investment  
Less: Provision for Non performing Investment

(10,00,000)

(10,00,000)

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**4,25,59,606.39**

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**3,48,86,391**

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**NPS TRUST - A/C SBI PENSION FUND SCHEME – C TIER II**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT SEPTEMBER 30,2017**

| Schedule 8                     | Half Year ended<br>Sept 30, 2018 | Half Year ended<br>Sept 30, 2017 |
|--------------------------------|----------------------------------|----------------------------------|
| <b>INTEREST INCOME</b>         |                                  |                                  |
| Interest on Debentures / Bonds | 2,22,66,132                      | 1,57,97,825                      |
|                                | <u>2,22,66,132</u>               | <u>1,57,97,825</u>               |

| Schedule 9                                   | Half Year ended<br>Sept 30, 2018 | Half Year ended<br>Sept 30, 2017 |
|--|----------------------------------|----------------------------------|
| <b>REALISED GAINS ON SALE OF INVESTMENTS</b> |                                  |                                  |
| Profit on Sale of Corp Bonds                 | 6,83,048                         | 14,120                           |
| Profit on Sale of Mutual Fund Scheme Units   | 4,41,525                         | 3,65,903                         |
|  | <u>11,24,573</u>                 | <u>3,80,023</u>                  |

| Schedule 10   | Half Year ended<br>Sept 30, 2018 | Half Year ended<br>Sept 30, 2017 |
|---|----------------------------------|----------------------------------|
| <b>REALISED GAINS ON SALE OF INVESTMENTS - INTER SCHEME</b> |                                  |                                  |
| Profit on Sale of Corporate Bond                            | -                                | -                                |
|   | <u>-</u>                         | <u>-</u>                         |

| Schedule 11  | Half Year ended<br>Sept 30, 2018 | Half Year ended<br>Sept 30, 2017 |
|--|----------------------------------|----------------------------------|
| <b>OTHER INCOME</b>  |                                  |                                  |
| Excess Provision wirtten Back-Accrued Interest/Interest Receivable | -                                | -                                |
|  | <u>-</u>                         | <u>-</u>                         |

| Schedule 12                                   | Half Year ended<br>Sept 30, 2018 | Half Year ended<br>Sept 30, 2017 |
|---|----------------------------------|----------------------------------|
| <b>REALISED LOSSES ON SALE OF INVESTMENTS</b> |                                  |                                  |
| Loss on Sale of Mutual Fund Scheme Units      | -                                | -                                |
| Loss on Sale of Corp Bonds                    | 6,43,936                         | 60,595                           |
|   | <u>6,43,936</u>                  | <u>60,595</u>                    |

| Schedule 13  | Half Year ended<br>Sept 30, 2018 | Half Year ended<br>Sept 30, 2017 |
|--|----------------------------------|----------------------------------|
| <b>REALISED LOSSES ON SALE OF INVESTMENTS - INTER SCHEME</b> |                                  |                                  |
| Loss on Sale of Corp Bonds                                   | -                                | -                                |
|  | <u>-</u>                         | <u>-</u>                         |