

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

	Schedules	As at Sept 30, 2018	As at Sept 30, 2017
Liabilities			
Unit Capital	2	83,42,09,89,891	64,52,77,40,548
Reserves and Surplus	3	56,22,11,13,466	41,96,64,81,930
Current Liabilities and Provisions	4	2,15,92,52,216	44,31,40,507
Total		<u>1,41,80,13,55,573</u>	<u>1,06,93,73,62,984</u>
Assets			
Investments	5	1,35,81,46,42,468	95,99,81,86,460
Appreciation in Investment		(54,02,84,362)	6,40,98,79,752
Deposits	6	-	-
Other Current Assets	7	6,52,69,97,466	4,52,92,96,771
Total		<u>1,41,80,13,55,573</u>	<u>1,06,93,73,62,984</u>
		-	-

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – CORPORATE CG
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		11,81,18,355	8,96,98,187
Interest	8	4,64,92,51,357	3,27,81,93,564
Profit on sale/redemption of investments	9	7,20,49,191	5,39,84,331
Profit on inter-scheme transfer/sale of investments	10	-	-
Unrealized gain on appreciation in investments			1,42,40,19,245
Other income			
- Miscellaneous Income		-	-
Total		4,83,94,18,903	4,84,58,95,328
Expenses and Losses			
Unrealized losses in value of investments		4,01,37,66,710	
Loss on sale/redemption of investments	11	1,98,40,934	22,16,670
Loss on inter-scheme transfer/sale of investments		-	-
Management fees		66,04,091.81	49,24,840
NPS Trust fees		33,02,046.31	49,24,840
Custodian fees		23,33,279.21	25,15,824
CRA Fees		-	-
Less: Amount recoverable on sale of units on account of CRA Charges		-	-
GST		16,12,709	-
Total		4,04,74,59,770	1,45,82,174
Surplus/(Deficit) for the year			
Surplus/(Deficit) for the year		79,19,59,133	4,83,13,13,154
Net Surplus brought forward from previous year		23,10,99,50,820.39	17,25,36,07,985
Less: Adjustment for Previous years unrealised appreciation reserve			-
Add: Net Change in Unrealised Depreciation Reserve during the year			-
Amount carried forward to Balance Sheet		23,90,19,09,954	22,08,49,21,140

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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*	67,95,10,950	67,95,10,950
Outstanding at the beginning of the year	73,67,54,65,629	56,58,81,31,237
Add :Units issued during the year	9,94,08,82,989	8,07,44,52,321
Less: Units redeemed during the year	19,53,58,727	13,48,43,010
Outstanding at the end of the year	<u>83,42,09,89,891</u>	<u>64,52,77,40,548</u>
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	7,36,75,46,562.94	5,65,88,13,123.70
Add :Units issued during the year	99,40,88,298.91	80,74,45,232.10
Less: Units redeemed during the year	1,95,35,872.73	1,34,84,301.03
Outstanding Units at the end of the year	<u>8,34,20,98,989.12</u>	<u>6,45,27,74,054.77</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	25,81,62,17,332	14,96,31,89,234
Add: Premium on Units issued	6,63,32,01,992	5,00,19,54,346
Less: Premium on Units redeemed	13,02,15,812	8,35,82,790
Closing Balance	<u>32,31,92,03,512</u>	<u>19,88,15,60,791</u>
Appropriation Account		
Surplus/(Deficit) carried forward	23,90,19,09,954	22,08,49,21,139
Closing Balance	<u>23,90,19,09,954</u>	<u>22,08,49,21,139</u>
Unrealised Appreciation Account		
Opening Balance	-	-
Add : Adjustment for Previous years unrealised appreciation reserve	-	-
Less: Transferred to Revenue Account	-	-
Closing Balance	<u>-</u>	<u>-</u>
Total	<u>56,22,11,13,466</u>	<u>41,96,64,81,930</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	17,20,140	25,99,012
Management Fee Payable	37,15,085	28,07,573
Custodial Charges Payable	12,16,410	49,89,346
Book Overdraft	81,67,64,985	21,16,52,330
Redemption Payable	92,97,503	26,66,585
TDS Payable	1,55,592	1,16,572
Contract for Purchase of Investments	1,32,63,82,500	21,83,09,088
Amount Payable to Other Schemes	-	-
Provision for Interest overdue	-	-
Provision on upgraded Assets	-	-
Interest received in advance	-	-
	2,15,92,52,216	44,31,40,507

Schedule 5	As at Sept 30, 2018	As at Sept 30, 2017
Investments (Long Term and Short Term)		
Equity Shares	11,05,29,46,632	9,30,10,66,296
Debentures and Bonds Listed/Awaiting Listing	52,00,23,45,542	36,60,78,02,596
Central and State Government Securities (including treasury bills)	70,26,76,13,817	50,08,93,17,569
Commercial Paper	-	-
Alternative Investment Funds *		
Basel III Tier I bonds	2,49,17,36,478	-
Others - Mutual Fund Units - Certificates of Deposit		
Total	1,35,81,46,42,468	95,99,81,86,460

*(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		
Contracts for sale of investments	3,32,79,20,000	2,28,16,09,088
Outstanding and accrued income	3,19,38,99,684	2,24,18,80,961
Dividend Receivable	51,77,783	58,06,722
Brokerage receivable from PFM	0	-
	6,52,69,97,466	4,52,92,96,771

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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 Bonds / Debentures / Govt. Securities	4,64,92,51,357	3,27,81,93,564
	4,64,92,51,357	3,27,81,93,564

Schedule 9	For the Half year ended September 30, 2017	For the Half year ended September 30, 2016
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity Shares	-	1,19,84,386
Profit on Sale of Corp Bonds	40,97,700	30,11,080
Profit on Sale of G. sec	-	6,91,991
Profit on Sale of Mutual Fund Scheme Units	6,79,51,491	3,82,96,874
	7,20,49,191	5,39,84,331

Schedule 10	For the Half year ended September 30, 2017	For the Half year ended September 30, 2016
REALISED GAINS ON SALE OF INVESTMENTS - INTER SCHEME		
Profit on Sale of G sec	-	-
	-	-

Schedule 11	For the Half year ended September 30, 2017	For the Half year ended September 30, 2016
REALISED LOSSES ON SALE OF INVESTMENTS		
Loss on sale of Cert. of Deposits & Comm. Papers		
Loss on Sale of Equity Shares	1,17,65,925	
Loss on Sale of Corp Bonds	80,75,009	21,16,000
Loss on Sale of G sec	-	1,00,670
	1,98,40,934	22,16,670