

NATIONAL PENSION SYSTEM TRUST

NPS TRUST - A/C SBI PENSION FUND SCHEME –E TIER II

BALANCE SHEET AS AT SEPTEMBER 30,2018

	Schedules	As at Sept 30, 2018	As at Sept 30, 2017
<b>Liabilities</b>			
Unit Capital	2	37,49,36,407	29,30,76,787
Reserves and Surplus	3	46,37,37,265	29,69,60,995
Current Liabilities and Provisions	4	47,46,098	27,56,497
	<b>Total</b>	<b>84,34,19,770</b>	<b>59,27,94,279</b>
<b>Assets</b>			
Investments	5	62,61,32,823	45,36,27,383
Appreciation in Investments		17,28,83,821	11,31,37,112
Deposits	6	-	-
Other Current Assets	7	4,44,03,126	2,60,29,785
	<b>Total</b>	<b>84,34,19,770</b>	<b>59,27,94,279</b>

**NATIONAL PENSION SYSTEM TRUST**  
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**REVENUE ACCOUNT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2018**

Particulars	Half Year ended Sept 30, 2018	Half Year ended Sept 30, 2017
<b>Income</b>		
Dividend	64,85,440	42,21,410
Interest	8	-
Profit on sale/redemption of investments	9	12,89,996
Profit on inter-scheme transfer/sale of investments	-	9,73,447
Unrealized gain on appreciation in investments	4,28,40,067	-
Other income	-	2,45,93,516
- Miscellaneous Income	-	-
<b>Total</b>	<b>5,06,15,502</b>	<b>2,97,88,373</b>
<b>Expenses and Losses</b>		
Unrealized losses in value of investments	-	-
Loss on sale/redemption of investments	10	6,58,320
Loss on inter-scheme transfer/sale of investments	-	-
Management fees	40,853	26,714
NPS Trust fees	20,427	26,714
Custodian fees	9,922	9,719
CRA Fees	-	-
Less: Amount recoverable on sale of units on account of CRA Charges	-	-
GST	9,446	-
Provision for Non-Performing Assets	-	-
<b>Total</b>	<b>7,38,968</b>	<b>63,147</b>
<b>Surplus/(Deficit) for the year</b>	4,98,76,534	2,97,25,226
Net Surplus brought forward from previous year	15,70,22,314.12	10,67,19,009
Less: Amount transferred to Unrealised appreciation account	-	-
Add: Amount transferred from General Reserve	-	-
<b>Amount carried forward to Balance Sheet</b>	<b>20,68,98,848</b>	<b>13,64,44,235</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*	10,907	10,907
Outstanding at the beginning of the year	34,49,99,987	24,23,71,479
Add :Units issued during the year	7,78,58,156	8,21,08,569
Less: Units redeemed during the year	4,79,21,735	3,14,03,262
Outstanding at the end of the year	37,49,36,407	29,30,76,787
<b>(Face Value of Rs.10/- each unit, fully paid up)</b>		
Outstanding units at the beginning of the year	3,44,99,998.69	2,42,37,147.91
Add :Units issued during the year	77,85,815.58	82,10,856.94
Less: Units redeemed during the year	47,92,173.54	31,40,326.16
Outstanding Units at the end of the year	3,74,93,640.73	2,93,07,678.70
<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	21,98,89,591	11,00,28,143
Add: Premium on Units issued	9,63,06,744	8,18,23,321
Less: Premium on Units redeemed	5,93,57,918	3,13,34,704
Closing Balance	<b>25,68,38,417</b>	<b>16,05,16,760</b>
<b>Appropriation Account</b>		
Surplus/(Deficit) carried forward	20,68,98,848	13,64,44,235
Closing Balance	<b>20,68,98,848</b>	<b>13,64,44,235</b>
<b>Unrealised Appreciation Account</b>		
Opening Balance	-	-
Add : Adjustment for Previous years unrealised appreciation res	-	-
Less: Transferred to Revenue Account	-	-
Closing Balance	-	-
<b>Total</b>	<b>46,37,37,265</b>	<b>29,69,60,995</b>

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	10,709	14,316
Management Fee Payable	23,108	15,470
Custodial Charges Payable	9,652	34,424
Book Overdraft	-	-
Redemption Payable	12,29,838	20,26,495
TDS Payable	907	626
Contract for Purchase of Investments	34,71,883	6,65,166
Amount Payable to Other Schemes	-	-
Provision for Interest overdue	-	-
Provision on upgraded Assets	-	-
Interest received in advance	-	-
	<b>47,46,098</b>	<b>27,56,497</b>

Schedule 5	As at Sept 30, 2018	As at Sept 30, 2017
<b>Investments (Long Term and Short Term)</b>		
Equity Shares	62,61,32,823	45,36,27,383
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>62,61,32,823</b>	<b>45,36,27,383</b>

\*(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	-	-
	-	-

**Other Current Assets**

Balances with bank in a current account	48,428	1,83,424
Contracts for sale of investments	4,40,71,883	2,55,65,166
Dividend Receivable	2,82,814	2,81,194
Brokerage receivable from PFM	0	
	<b>4,44,03,126</b>	<b>2,60,29,785</b>

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<b>Schedule 8</b>	<b>Half Year ended Sept 30, 2018</b>	<b>Half Year ended Sept 30, 2017</b>
<b>Interest Income</b>		
Bank Interest	-	
Interest accrued	-	
Interest on Long Term Investments	-	
Daily Accrued Premium Income (Cp/Cd)	-	
Interest on Long Term Investments	-	
	<u>-</u>	<u>-</u>

<b>Schedule 9</b>	<b>Half Year ended Sept 30, 2018</b>	<b>Half Year ended Sept 30, 2017</b>
<b>REALISED GAINS ON SALE / REDEMPTION OF INVESTMENTS</b>		
Profit on Sale of Equity Shares	-	1,67,560
Profit on Sale of Isit	-	
Profit on Sale of Mutual Fund Scheme Units	12,89,996	8,05,887
	<u>12,89,996</u>	<u>9,73,447</u>

<b>Schedule 10</b>	<b>Half Year ended Sept 30, 2018</b>	<b>Half Year ended Sept 30, 2017</b>
<b>REALISED LOSSES ON SALE / REDEMPTION OF INVESTMENTS</b>		
Loss on sale of Mutual Funds Units	-	-
Loss on Sale of Equity Shares	6,58,320	
Loss on Sale of Corp Bonds	-	-
Loss on Sale of Gsc	-	-
Loss on Sale of Isit	-	
	<u>6,58,320</u>	<u>-</u>