

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

| | Schedules | As at Sept 30, 2018 | As at Sept 30, 2017 |
|------------------------------------|-----------|-------------------------------|-------------------------------|
| Liabilities | | | |
| Unit Capital | 2 | 9,48,50,67,422 | 6,81,73,89,570 |
| Reserves and Surplus | 3 | 11,91,90,65,598 | 8,64,74,85,658 |
| Current Liabilities and Provisions | 4 | 55,07,02,684 | 12,38,02,088 |
| Total | | <u>21,95,48,35,705</u> | <u>15,58,86,77,315</u> |
| Assets | | | |
| Investments | 5 | 21,56,13,74,798 | 14,37,96,35,030 |
| Appreciation in Investmebts | | (71,58,93,201) | 73,92,58,882 |
| Deposits | | - | |
| Other Current Assets | 6 | 1,10,93,54,108 | 46,97,83,403 |
| Total | | <u>21,95,48,35,705</u> | <u>15,58,86,77,315</u> |
| | | - | - |

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

| Particulars | Schedules | Half Year ended Sept 30, 2018 | Half Year ended Sept 30, 2017 |
|---|-----------|----------------------------------|----------------------------------|
| Income | | | |
| Dividend | | - | - |
| Interest | 7 | 79,58,33,129 | 52,13,82,739 |
| Profit on sale/redemption of investments | 8 | 1,87,77,104 | 1,55,13,780 |
| Profit on inter-scheme transfer/sale of investments | 9 | - | - |
| Unrealized gain on appreciation in investments | | | 18,31,36,139 |
| Other income | | | |
| - Miscellaneous Income | | - | - |
| Total | | 81,46,10,233 | 72,00,32,658 |
| Expenses and Losses | | | |
| Unrealized losses in value of investments | | 88,36,76,765 | - |
| Loss on sale/redemption of investments | 10 | 52,13,900 | 51,83,365 |
| Loss on inter-scheme transfer/sale of investments | 11 | - | - |
| Management fees | | 10,19,706.33 | 7,13,918 |
| NPS Trust fees | | 5,09,853.16 | 7,13,918 |
| Custodian fees | | 4,29,146.31 | 4,37,663 |
| GST | | 2,60,793.75 | |
| Provision for Non-Performing Assets | | - | - |
| Total | | 89,11,10,165 | 70,48,865 |
| Surplus/(Deficit) for the year | | (7,64,99,932) | 71,29,83,793 |
| Net Surplus brought forward from previous year | | 3,27,49,31,653 | 2,51,70,51,760 |
| Less: Adjustment for Previous years unrealised appreciation reserve | | | - |
| Add: Net Change in Unrealised Depreciation Reserve during the year | | | - |
| Net Surplus / (Deficit) carried forward | | 3,19,84,31,721 | 3,23,00,35,554 |

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

| Schedule 2 | As at Sept 30, 2018 | As at Sept 30, 2017 |
|--|-------------------------------|------------------------------|
| Unit Capital | | |
| Initial Capital* | 1,500 | 1,500 |
| Outstanding at the beginning of the year | 8,43,80,05,809.40 | 5,86,31,36,179 |
| Add :Units issued during the year | 1,40,58,10,089.33 | 1,15,27,70,957 |
| Less: Units redeemed during the year | 35,87,48,476.43 | 19,85,17,566 |
| Outstanding at the end of the year | 9,48,50,67,422 | 6,81,73,89,570 |
| (Face Value of Rs.10/- each unit, fully paid up) | | |
| Outstanding units at the beginning of the year | 84,38,00,580.94 | 58,63,13,617.90 |
| Add :Units issued during the year | 14,05,81,008.93 | 11,52,77,095.67 |
| Less: Units redeemed during the year | 3,58,74,847.64 | 1,98,51,756.61 |
| Outstanding Units at the end of the year | 94,85,06,742.23 | 68,17,38,956.96 |
| * 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 | 7,41,17,44,133 | 4,25,33,23,955 |
| Add: Premium on Units issued | 1,75,58,41,015 | 1,40,65,55,721 |
| Less: Premium on Units redeemed | 44,69,51,271 | 24,24,29,572 |
| Closing Balance | <u>8,72,06,33,877</u> | <u>5,41,74,50,104</u> |
| Appropriation Account | | |
| Surplus/(Deficit) carried forward | 3,19,84,31,721 | 3,23,00,35,554 |
| Closing Balance | <u>3,19,84,31,721</u> | <u>3,23,00,35,554</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>11,91,90,65,598</u> | <u>8,64,74,85,658</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 | 2,63,871.97 | 3,78,074 |
| Management Fee Payable | 5,69,814.17 | 4,08,434 |
| Custodial Charges Payable | 2,06,304.00 | 6,89,172 |
| Book Overdraft | 22,99,26,253.70 | 5,36,04,896 |
| Redemption Payable | 8,95,81,594.04 | 1,50,12,738 |
| TDS Payable | 24,291.00 | 17,219 |
| Contract for Purchase of Investments | 23,01,30,555.56 | 5,36,91,556 |
| Amount Payable to Other Schemes | - | - |
| Provision for Interest overdue | - | - |
| Provision on upgraded Assets | - | - |
| Interest received in advance | - | - |
| | 55,07,02,684 | 12,38,02,088 |

| 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 | - | - |
| Central and State Government Securities (including treasury bills) | 21,56,13,74,798 | 14,37,96,35,030 |
| Commercial Paper | - | - |
| Alternative Investment Funds * | | |
| Basel III Tier I bonds | | |
| Others - Mutual Fund Units | - | - |
| - Certificates of Deposit | - | - |
| Total | 21,56,13,74,798 | 14,37,96,35,030 |

*(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 |
|---|------------------------|------------------------|
| Other Current Assets | | |
| Balances with bank in a current account | | |
| Contracts for sale of investments | 75,51,48,889 | 23,10,91,556 |
| Outstanding and accrued income | 35,42,05,219 | 23,86,91,847 |
| | 1,10,93,54,108 | 46,97,83,403 |

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – G TIER I
Notes annexed to and forming part of the Financial Statements

| Schedule 7 | Half Year ended Sept 30, 2018 | Half Year ended Sept 30, 2017 |
|---|-------------------------------------|----------------------------------|
| INTEREST INCOME | | |
| Interest Income - Government Securities | 79,58,33,129 | 52,13,82,739 |
| | <u>79,58,33,129</u> | <u>52,13,82,739</u> |

| Schedule 8 | Half Year ended Sept 30, 2018 | Half Year ended Sept 30, 2017 |
|--|-------------------------------------|----------------------------------|
| REALISED GAINS ON SALE OF INVESTMENTS | | |
| Profit on Sale of Government Securities | 1,13,46,500 | 93,94,901 |
| Profit on Sale of Mutual Fund Scheme Units | 74,30,604 | 61,18,879 |
| | <u>1,87,77,104</u> | <u>1,55,13,780</u> |

| Schedule 9 | Half Year ended Sept 30, 2018 | Half Year ended Sept 30, 2017 |
|---|-------------------------------------|----------------------------------|
| REALISED GAINS ON SALE OF INVESTMENTS - Inter Scheme | | |
| Profit on Sale of Government Securities | - | - |
| | <u>-</u> | <u>-</u> |

| Schedule 10 | Half Year ended Sept 30, 2018 | Half Year ended Sept 30, 2017 |
|--|-------------------------------------|----------------------------------|
| | - | - |
| REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS | | |
| Loss on Sale of Government Securities | 52,13,900 | 51,83,365 |
| | <u>52,13,900</u> | <u>51,83,365</u> |

| Schedule 11 | Half Year ended Sept 30, 2018 | Half Year ended Sept 30, 2017 |
|---|-------------------------------------|----------------------------------|
| | - | - |
| REALISED LOSSES ON SALE/REDEMPTION OF INVESTMENTS (Inter Scheme) | | |
| Loss on Sale of Government Securities | - | - |
| | <u>-</u> | <u>-</u> |