

**NATIONAL PENSION SYSTEM TRUST**  
**NPS TRUST - A/C SBI PENSION FUND SCHEME – A TIER I**  
**BALANCE SHEET AS AT MARCH 31, 2019**

	Notes	As at March 31, 2019 ₹	As at March 31, 2018 ₹
<b>Liabilities</b>			
Unit Capital	2	3,68,82,961	1,44,07,045
Reserves and Surplus	3	78,69,698	18,72,531
Current Liabilities and Provisions	4	56,574	46,013
<b>Total</b>		<b>4,48,09,233</b>	<b>1,63,25,589</b>
<b>Assets</b>			
Investments	5	3,64,53,290	1,32,93,209
Deposits	6	-	-
Other Current Assets	7	83,55,943	30,32,380
<b>Total</b>		<b>4,48,09,233</b>	<b>1,63,25,589</b>
<b>(a) Net assets as per Balance Sheets</b>		<b>4,47,52,659</b>	<b>1,62,79,576</b>
<b>(b) Number of units outstanding</b>		<b>36,88,296</b>	<b>14,40,704</b>

NATIONAL PENSION SYSTEM TRUST  
**NPS TRUST - A/C SBI PENSION FUND SCHEME – A TIER I**  
REVENUE ACCOUNT FOR THE HALF YEAR ENDING MARCH 31, 2019

Particulars	Notes	For the half year ended March 31, 2019	For the half year ended March 31, 2018
		₹	₹
<b>Income</b>			
Dividend		-	-
Interest		10,99,135	2,17,021
Profit on sale/redemption of investments	8	1,55,154	1,28,918
Profit on inter-scheme transfer/ sale of investments		-	-
Unrealized gain on appreciation in investments		10,61,261	3,17,584
Other income		-	-
<b>Total Income (A)</b>		<b>23,15,551</b>	<b>6,63,522</b>
<b>Expenses and Losses</b>			
Unrealized losses in value of investments		-	-
Loss on sale/redemption of investments		-	-
Loss on inter-scheme transfer/ sale of investments		-	-
Management fees (including service Tax)		1,678	579
NPS Trust fees		408	454
Custodian fees		479	168
Depository and settlement charges		122	17
CRA Fees		54,884	21,791
Less: Amount recoverable by sale of units on account of CRA Charges		(54,884)	(21,791)
Provision on Non performing assets		-	-
Other Expenses		-	-
<b>Total Expenditure (B)</b>		<b>2,686</b>	<b>1,218</b>
<b>Surplus/(Deficit) for the year (A-B)</b>		<b>23,12,864</b>	<b>6,62,304</b>
Less: Amount transferred to/(From) Unrealised appreciation account		10,61,261	3,17,584
Less: Amount transferred to General Reserve		12,51,603	3,44,720
<b>Amount carried forward to Balance Sheet</b>		<b>-</b>	<b>-</b>

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**NOTES ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENTS**

<b>Note 2 - Unit Capital</b>	<b>As at March 31, 2019</b>	<b>As at March 31, 2018</b>
	₹	₹
Outstanding at the beginning of the year	1,97,31,340	54,08,860
Add :Units issued during the year	1,83,23,986	98,54,992
Less: Units redeemed during the year	11,72,365	8,56,807
<b>Outstanding at the end of the year</b>	<b>3,68,82,961</b>	<b>1,44,07,045</b>
<b>(Face Value of Rs.10/- each unit, fully paid up)</b>		
Outstanding units at the beginning of the year	19,73,134	5,40,886
Add :Units issued during the year	18,32,399	9,85,499
Less: Units redeemed during the year	1,17,236	85,681
<b>Outstanding Units at the end of the year</b>	<b>36,88,296</b>	<b>14,40,704</b>
	₹	₹
<b>Note 3-Reserves and Surplus</b>	<b>As at March 31, 2019</b>	<b>As at March 31, 2018</b>
<b>Reserves and Surplus</b>		
<b>Unit Premium Reserve</b>		
Opening Balance	16,79,522	1,57,751
Add: Premium on Units issued	31,59,958	9,46,861
Less: Premium on Units redeemed	1,97,269	80,281
Add: Transfer from General Reserve	-	-
<b>Closing Balance</b>	<b>46,42,211</b>	<b>10,24,332</b>
<b>General Reserve</b>		
Opening Balance	13,62,684	1,85,895
Add: Transfer from Revenue Account	12,51,603	3,44,720
Less: Transfer to Unit Premium Reserve	-	-
<b>Closing Balance</b>	<b>26,14,287</b>	<b>5,30,615</b>
<b>Unrealised Appreciation/(Depreciation) Account</b>		
Opening Balance	(4,48,061)	-
Add: Adjustment for Previous years unrealised appreciation reserve	-	-
Add/Less: Transferred from/(to) Revenue Account	10,61,261	3,17,584
<b>Closing Balance</b>	<b>6,13,200</b>	<b>3,17,584</b>
<b>Total</b>	<b>78,69,698</b>	<b>18,72,531</b>

<b>Note 4 - Current Liabilities and Provisions</b>	<b>As at March 31, 2019</b>	<b>As at March 31, 2018</b>
	₹	₹
<b>Current Liabilities</b>		
<b>Sundry Creditors for expenses</b>	-	-
NPS Charges Payable	98	285
Management Fee Payable	929	313
Custodial Charges Payable	231	192
Depository and settlement charges payable	106	15
Book Overdraft	-	-
Redemption Payable	55,167	45,190
TDS Payable	43	18
Contract for Purchase of Investments	-	-
Amount Payable to Other Schemes	-	-
Provision for Interest Overdue	-	-
Provision for Upgraded Assets	-	-
Interest received in Advance	-	-
	<b>56,574</b>	<b>46,013</b>

<b>Note 5 - Investments</b>	<b>As at March 31, 2019</b>	<b>As at March 31, 2018</b>
	₹	₹
<b>Investments (Long Term and Short Term)</b>		
Equity Shares	-	-
Preference Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	-	-
Central and State Government Securities (including treasury bills)	-	-
Commercial Paper	-	-
Alternative Investment Funds*	-	-
Basel III Tier I bonds	3,64,53,290	1,32,93,209
Others - Mutual Fund Units	-	-
Non Convertible Debentures classified as NPA	-	-
Less: Provision on Non performing investment	-	-
<b>Total</b>	<b>3,64,53,290</b>	<b>1,32,93,209</b>

\*(Category I and Category II Only)/REITs/INVITs/Asset Backed Securities/Commercial mortgage based Securities or Residential mortgage based securities)

<b>Note 6 - Deposits</b>	<b>As at March 31, 2019</b>	<b>As at March 31, 2018</b>
	₹	₹
<b>Deposits</b>		
Deposits with Scheduled Banks	-	-
	-	-

<b>Note 7 - Other Current Assets</b>	<b>As at March 31, 2019</b>	<b>As at March 31, 2018</b>
	₹	₹
Balances with bank in a current account	8,60,021	32,127
Contracts for sale of investments	-	-
Interest Receivable on Non-Performing Investments	-	-
Less: Provision for interest on Non-Performing Investment	-	-
Outstanding and accrued income	16,18,922	6,19,253
Dividend Receivable	-	-
Brokerage receivable from PFM	-	-
Application money pending allotment	58,77,000	23,81,000
Sundry Debtors	-	-
Redemption receivable on Non performing Investment	-	-
Less: Provision for Non Performing Investment	-	-
	<b>83,55,943</b>	<b>30,32,380</b>

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<b>Note 8 - Realised Gains on sale / redemption of investments</b>	<b>For the half year ended March 31, 2019</b>	<b>For the half year ended March 31, 2018</b>
	₹	₹
<b>REALISED GAINS ON SALE / REDEMPTION OF INVESTMENTS</b>		
Profit on Sale of Equity Shares	-	-
Profit on Sale of Corporate Bonds	-	-
Profit on Sale of Government Securities	-	-
Profit on Sale of Comm. Paper / Comm. Deposits	-	-
Profit on Sale of Mutual Fund Scheme units	1,55,154	1,28,918
	<b>1,55,154</b>	<b>1,28,918</b>