

**NATIONAL PENSION SYSTEM TRUST**  
**NPS TRUST - A/C SBI PENSION FUND SCHEME – C TIER I**  
**BALANCE SHEET AS AT SEPTEMBER 30,2019**

	Schedules	As at Sept 30, 2019	As at Sept 30, 2018
<b>Liabilities</b>			
Unit Capital	2	6,356,367,260	4,863,029,852
Reserves and Surplus	3	11,688,090,945	7,205,378,037
Current Liabilities and Provisions	4	15,353,009	8,296,683
<b>Total</b>		<b>18,059,811,214</b>	<b>12,076,704,571</b>
<b>Assets</b>			
Investments	5	17,453,194,092	11,305,225,754
Deposits	6	4,390,000	4,390,000
Other Current Assets	7	602,227,123	767,088,817
<b>Total</b>		<b>18,059,811,214</b>	<b>12,076,704,571</b>
		-	-

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**REVENUE ACCOUNT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019**

	Schedules	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
<b>Income</b>			
Interest	8	657,155,002	458,742,326
Profit on sale/redemption of investments	9	77,276,005	7,024,275
Profit on inter-scheme transfer/sale of investments	10	-	-
Unrealized gain on appreciation in investments		260,020,462	
Other income		-	-
- Miscellaneous Income	11	-	-
<b>Total</b>		<b>994,451,469</b>	<b>465,766,601</b>
<b>Expenses and Losses</b>			
Unrealized losses in value of investments			415,562,740
Loss on sale/redemption of investments	12	-	21,239,068
Loss on inter-scheme transfer/sale of investments	13		-
Management fees		841,244	573,281
NPS Trust fees		148,041	286,640
Custodian fees		291,401	205,736
CRA Fees			
Less: Amount recoverable on sale of units on account of CRA Charges			
GST		203,872	140,223
Provision for Non-Performing Assets		4,000,000	-
<b>Total</b>		<b>5,484,558</b>	<b>438,007,688</b>
<b>Surplus/(Deficit) for the year</b>		988,966,911	27,758,913
Net Surplus brought forward from previous year		2,724,892,949	1,850,826,659
Less: Trf to Unrealised Appreciation Account		260,020,462	
<b>Amount carried forward to Balance Sheet</b>		<b>3,453,839,399</b>	<b>1,878,585,572</b>

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**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT SEPTEMBER 30, 2019**

Schedule 2	As at Sept 30, 2019	As at Sept 30, 2018
<b>Unit Capital</b>		
Initial Capital*	1,000	1,000
Outstanding at the beginning of the year	5,817,599,954	4,351,261,817
Add :Units issued during the year	1,264,655,388	680,817,013
Less: Units redeemed during the year	725,888,082	169,048,978
Outstanding at the end of the year	<u>6,356,367,260</u>	<u>4,863,029,852</u>
<b>(Face Value of Rs.10/- each unit, fully paid up)</b>		
Outstanding units at the beginning of the year	581,759,995	435,126,181.68
Add :Units issued during the year	126,465,539	68,081,701.31
Less: Units redeemed during the year	72,588,808	16,904,897.78
Outstanding Units at the end of the year	<u>635,636,726</u>	<u>486,302,985.20</u>
<b>* Initial Capital represent capital on the date of commencement of scheme</b>		
Schedule 3	As at Sept 30, 2019	As at Sept 30, 2018
<b>Reserves and Surplus</b>		
<b>Unit Premium Reserve</b>		
Opening Balance	6,846,996,528	4,576,043,334
Add: Premium on Units issued	944,147,245	998,099,507
Less: Premium on Units redeemed		247,350,377
Closing Balance	<u>7,791,143,773</u>	<u>5,326,792,465</u>
<b>Appropriation Account</b>		
Surplus/(Deficit) carried forward	3,453,839,399	1,878,585,572
Closing Balance	<u>3,453,839,399</u>	<u>1,878,585,572</u>
<b>Unrealised Appreciation Account</b>		
Opening Balance	183,087,311	-
Add: Transferred from Revenue Account	260,020,462	-
Closing Balance	<u>443,107,773</u>	-
<b>Total</b>	<u><b>11,688,090,945</b></u>	<u><b>7,205,378,037</b></u>

Schedule 4	As at Sept 30, 2019	As at Sept 30, 2018
<b>Current Liabilities and Provisions</b>		
<b>Current Liabilities</b>		
<b>Sundry Creditors for expenses</b>		
NPS Charges Payable	148,041	148,562
Management Fee Payable	461,409	320,815
Custodial Charges Payable	175,028	125,332
Book Overdraft	-	-
Redemption Payable	14,527,637	7,688,627
TDS Payable	40,894	13,346
Contract for Purchase of Investments	-	-
Amount Payable to Other Schemes	-	-
Provision for Interest overdue	-	-
Provision on upgraded Assets	-	-
Interest received in advance	-	-
	<b>15,353,009</b>	<b>8,296,683</b>

Schedule 5	As at Sept 30, 2019	As at Sept 30, 2018
<b>Investments (Long Term and Short Term)</b>		
Equity Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	16,874,767,614	11,624,714,302
Central and State Government Securities (including treasury bills)	226,477	134,250
Commercial Paper	-	-
Alternative Investment Funds *	-	-
Basel III Tier I bonds		
Others - Mutual Fund Units	578,200,001	-
- Certificates of Deposit	-	-
Non Convertible Debentures Classified as Non Performing Investment	4,000,000	-
Less: Provision for Non Performing Investment	(4,000,000)	-
<b>Total</b>	<b>17,453,194,092</b>	<b>11,624,848,552</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, 2019	As at Sept 30, 2018
<b>Deposits</b>		
Deposits with Scheduled Banks	4,390,000	4,390,000
	<b>4,390,000</b>	<b>4,390,000</b>

Schedule 7	As at Sept 30, 2019	As at Sept 30, 2018
<b>Other Current Assets</b>		
Balances with bank in a current account	1,938,723	435,835
Contracts for sale of investments	-	342,700,000
Outstanding and accrued income	600,288,400	420,005,901
Less: Provision for Accrued Interest		
Coupon Receivable		3,947,080
Interest Receivable on Non-Performing Investments	239,338	239,338
Less: Provision for Interest on Non performing Investments	(239,338)	(239,338)
Sundry Debtors :		
Redemption receivable on Non Performing Investment	2,000,000	2,000,000
Less: Provision for Non performing Investment	(2,000,000)	(2,000,000)
	<b>602,227,123</b>	<b>767,088,817</b>

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**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT SEPTEMBER 30, 2019**

Schedule 8	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
<b>INTEREST INCOME</b>		
Interest on Corporate Bonds / Debentures	657,155,002	458,742,326
	<u>657,155,002</u>	<u>458,742,326</u>
Schedule 9	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
<b>REALISED GAINS ON SALE OF INVESTMENTS</b>		
Profit on Sale of Corp Bonds	66,418,022	1,221,999
Profit on Sale of Mutual Fund Scheme Units	10,857,983	5,802,275
	<u>77,276,005</u>	<u>7,024,275</u>
Schedule 10	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
<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 Sept 30, 2019	Half Year ended Sept 30, 2018
<b>OTHER INCOME</b>		
Excess Provision written Back-Accrued Interest/Interest Receivable	-	-
	<u>-</u>	<u>-</u>
Schedule 12	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
<b>REALISED LOSSES ON SALE OF INVESTMENTS</b>		
Loss on Sale of Corp Bonds	-	21,239,068
	<u>-</u>	<u>21,239,068</u>
Schedule 13	Half Year ended Sept 30, 2019	Half Year ended Sept 30, 2018
<b>REALISED LOSSES ON SALE OF INVESTMENTS - INTER SCHEME</b>		
Loss on Sale of Corp Bonds	475,127	-
	<u>475,127</u>	<u>-</u>