

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – C TIER I
BALANCE SHEET AS AT SEPTEMBER 30,2017

	Schedules	As at Sept 30, 2017	As at Sept 30, 2016
Liabilities			
Unit Capital	2	3,51,60,94,371	2,33,01,27,220
Reserves and Surplus	3	5,07,06,53,872	2,91,92,81,082
Current Liabilities and Provisions	4	57,26,993	25,23,716
Total		8,59,24,75,236	5,25,19,32,018
Assets			
Investments	5	7,67,35,75,041	5,04,37,86,885
Appreciation in Investment		31,60,02,951	
Deposits	6	43,90,000	1,18,90,000
Other Current Assets	7	59,42,48,437	19,62,55,133
Total		8,59,24,55,767	5,25,19,32,018
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REVENUE ACCOUNT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2017

	Schedules	Half Year ended Sept 30, 2017	Half Year ended Sept 30, 2016
Income			
Interest	8	30,20,49,097	19,24,14,257
Profit on sale/redemption of investments	9	58,02,969	15,74,216
Profit on inter-scheme transfer/sale of investments	10	-	-
Unrealized gain on appreciation in investments		6,35,89,598	18,47,36,440
Other income			
- Miscellaneous Income	11	-	-
Total		37,14,41,665	37,87,24,913
Expenses and Losses			
Unrealized losses in value of investments		-	-
Loss on sale/redemption of investments	12	16,27,928	1,76,410
Loss on inter-scheme transfer/sale of investments	13	-	-
Management fees (including service Tax)		3,94,186	2,35,551
NPS Trust fees		3,94,186	2,35,527
Custodian fees (including service Tax)		2,21,823	2,01,212
CRA Fees			
Less: Amount recoverable on sale of units on account of CRA Charges			
Other Expenses, if any		-	-
Total		26,38,123	8,48,700
Surplus/(Deficit) for the year		36,88,03,542	37,78,76,213
Net Surplus brought forward from previous year		1,33,13,81,184	75,94,62,603
Amount carried forward to Balance Sheet		1,70,01,84,726	1,13,73,38,816

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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, 2017	As at Sept 30, 2016
Unit Capital		
Initial Capital*	1,000	1,000
Outstanding at the beginning of the year	3,02,11,53,672	2,01,88,43,470
Add :Units issued during the year	61,89,84,336	38,92,27,884
Less: Units redeemed during the year	12,40,43,636	7,79,44,135
Outstanding at the end of the year	<u>3,51,60,94,371</u>	<u>2,33,01,27,220</u>
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	30,21,15,367	20,18,84,347.04
Add :Units issued during the year	6,18,98,434	3,89,22,788.44
Less: Units redeemed during the year	1,24,04,364	77,94,413.49
Outstanding Units at the end of the year	<u>35,16,09,437</u>	<u>23,30,12,722.00</u>
* Initial Capital represent capital on the date of commencement of scheme		
Schedule 3	As at Sept 30, 2017	As at Sept 30, 2016
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	2,68,36,20,924	1,42,11,08,361
Add: Premium on Units issued	85,95,14,931	45,01,67,734
Less: Premium on Units redeemed	17,26,66,710	8,93,33,828
Closing Balance	<u>3,37,04,69,146</u>	<u>1,78,19,42,266</u>
Appropriation Account		
Surplus/(Deficit) carried forward	1,70,01,84,726	1,13,73,38,816
Closing Balance	<u>1,70,01,84,726</u>	<u>1,13,73,38,816</u>
Unrealised Appreciation Account		
Opening Balance	-	-
Add : Adjustment for Previous years unrealised appreciation reserve	-	-
Add: Transferred from Revenue Account	-	-
Closing Balance	<u>-</u>	<u>-</u>
Total	<u><u>5,07,06,53,872</u></u>	<u><u>2,91,92,81,082</u></u>

Schedule 4	As at Sept 30, 2017	As at Sept 30, 2016
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses		-
Book Overdraft		-
Redemption Payable	49,35,326	18,89,792
Contract for Purchase of Investments		-
NPS Charges Payable	2,08,236	1,24,785
Management Fee Payable	2,31,960	1,43,569
Custodial Charges Payable	3,51,471	3,65,570
Amount Payable to Other Schemes		-
	<u>57,26,993</u>	<u>25,23,716</u>

Schedule 5	As at Sept 30, 2017	As at Sept 30, 2016
Investments (Long Term and Short Term)		
Equity Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	7,67,47,38,764	5,04,37,86,885
Central and State Government Securities (including treasury bills)	10,75,615	
Commercial Paper	-	-
Others - Mutual Fund Units	-	-
- Certificates of Deposit	-	-
Non Convertible Debentures Classified as Non Performing Investment	-	-
Total	<u>7,67,35,75,041</u>	<u>5,04,37,86,885</u>

*Amount represented is the market value of the security, face value of the security is Rs 8,00,000/-

Schedule 6	As at Sept 30, 2017	As at Sept 30, 2016
Deposits		
Deposits with Scheduled Banks	43,90,000	1,18,90,000
	<u>43,90,000</u>	<u>1,18,90,000</u>

Schedule 7	As at Sept 30, 2017	As at Sept 30, 2016
Other Current Assets		
Balances with bank in a current account	1,08,463	1,43,325
Contracts for sale of investments	29,07,00,000	81,00,000
Outstanding and accrued income	30,14,92,893	18,80,11,808
Less: Provision for Accrued Interest		
Coupon Receivable	41,86,418	2,39,339
Interest Receivable on Non-Performing Investments		
Less: Provision for Interest on Non performing Investments	(22,39,338)	(2,39,339)
Sundry Debtors :		
Redemption receivable on Non Performing Investment	20,00,000	20,00,000
Less: Provision for Non performing Investment	(20,00,000)	(20,00,000)
	59,42,48,437	19,62,55,133

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

Schedule 8	For the half year ended September 30, 2017	For the half year ended September 30, 2016
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INTEREST INCOME		
Interest on Corporate Bonds / Debentures	30,20,49,097	19,24,14,257
	<u>30,20,49,097</u>	<u>19,24,14,257</u>

Schedule 9	For the half year ended September 30, 2017	For the half year ended September 30, 2016
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REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Corp Bonds	11,18,800	-
Profit on Sale of Mutual Fund Scheme Units	46,84,169	15,74,216
	<u>58,02,969</u>	<u>15,74,216</u>

Schedule 10	For the half year ended September 30, 2017	For the half year ended September 30, 2016
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REALISED GAINS ON SALE OF INVESTMENTS - INTER SCHEME		
Profit on Sale of Corporate Bond	-	-
	<u>-</u>	<u>-</u>

Schedule 11	For the half year ended September 30, 2017	For the half year ended September 30, 2016
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OTHER INCOME		
Excess Provision written Back-Accrued Interest/Interest Receivable	-	-
	<u>-</u>	<u>-</u>

Schedule 12	For the half year ended September 30, 2017	For the half year ended September 30, 2016
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REALISED LOSSES ON SALE OF INVESTMENTS		
Loss on Sale of Corp Bonds	16,27,928	1,76,410
	<u>16,27,928</u>	<u>1,76,410</u>

Schedule 13	For the half year ended September 30, 2017	For the half year ended September 30, 2016
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REALISED LOSSES ON SALE OF INVESTMENTS - INTER SCHEME		
Loss on Sale of Corp Bonds	-	-
	<u>-</u>	<u>-</u>