

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

	Schedules	As at Sept 30, 2017	As at Sept 30, 2016
<b>Liabilities</b>			
Unit Capital	2	21,13,00,972	13,85,15,311
Reserves and Surplus	3	26,13,89,463	14,70,65,421
Current Liabilities and Provisions	4	12,21,697	6,85,537
<b>Total</b>		<b>47,39,12,132</b>	<b>28,62,66,269</b>
<b>Assets</b>			
Investments	5	42,11,38,728	26,56,63,948
Apperciation in Investment		1,69,87,013	
Deposits	6	9,00,000	9,00,000
Other Current Assets	7	3,48,86,391	1,97,02,321
<b>Total</b>		<b>47,39,12,132</b>	<b>28,62,66,269</b>
		<b>0</b>	<b>-</b>

**NATIONAL PENSION SYSTEM TRUST**  
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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
<b>Income</b>			
Dividend		-	
Interest	8	1,57,97,825	98,40,841
Profit on sale/redemption of investments	9	3,80,023	1,58,922
Profit on inter-scheme transfer/sale of investments	10	-	
Unrealized gain on appreciation in investments		37,29,919	91,74,952
Other income			
- Miscellaneous Income	11	-	-
<b>Total</b>		<b>1,99,07,768</b>	<b>1,91,74,715</b>
<b>Expenses and Losses</b>			
Unrealized losses in value of investments		-	-
Loss on sale/redemption of investments	12	60,595	25,522
Loss on inter-scheme transfer/sale of investments	13	-	-
Management fees (including service Tax)		20,940	12,262
NPS Trust fees		20,940	12,260
Custodian fees (including service Tax)		12,180	10,353
Less: Amount recoverable on sale of units on account of CRA Charges			
Other Expenses, if any		-	-
<b>Total</b>		<b>1,14,655</b>	<b>60,397</b>
<b>Surplus/(Deficit) for the year</b>		<b>1,97,93,113</b>	<b>1,91,14,318</b>
Net Surplus brought forward from previous year		7,70,21,295	4,74,25,353
Less: Adjustment for Previous years unrealised appreciation reserve			-
Less: Net Change in Unrealised Appreciation Reserve during the year			-
<b>Amount carried forward to Balance Sheet</b>		<b>9,68,14,408</b>	<b>6,65,39,671</b>

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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
<b>Unit Capital</b>		
Initial Capital*	5,506	5,506
Outstanding at the beginning of the year	17,38,73,589	11,44,78,297
Add :Units issued during the year	5,81,91,021	3,05,29,889
Less: Units redeemed during the year	2,07,63,638	64,92,875
Outstanding at the end of the year	<u>21,13,00,972</u>	<u>13,85,15,311</u>
<b>(Face Value of Rs.10/- each unit, fully paid up)</b>		
Outstanding units at the beginning of the year	1,73,87,358.91	1,14,47,829.69
Add :Units issued during the year	58,19,102.06	30,52,988.89
Less: Units redeemed during the year	20,76,363.80	6,49,287.47
Outstanding Units at the end of the year	<u>2,11,30,097.17</u>	<u>1,38,51,531.12</u>
<b>* Initial Capital represent capital on the date of commencement of scheme</b>		
Schedule 3	As at Sept 30, 2017	As at Sept 30, 2016
<b>Reserves and Surplus</b>		
<b>Unit Premium Reserve</b>		
Opening Balance	11,97,84,848	5,65,41,802
Add: Premium on Units issued	6,94,70,759	3,03,13,196
Less: Premium on Units redeemed	2,46,80,552	63,29,248
Closing Balance	<u>16,45,75,055</u>	<u>8,05,25,750</u>
<b>Appropriation Account</b>		
Surplus/(Deficit) carried forward	9,68,14,408	6,65,39,671
Closing Balance	<u>9,68,14,408</u>	<u>6,65,39,671</u>
<b>Unrealised Appreciation Account</b>		
Opening Balance	-	-
Add : Adjustment for Previous years unrealised appreciation reserve	-	-
Add: Transferred from Revenue Account	-	-
Closing Balance	<u>-</u>	<u>-</u>
<b>Total</b>	<u><b>26,13,89,463</b></u>	<u><b>14,70,65,421</b></u>

Schedule 4	As at Sept 30, 2017	As at Sept 30, 2016
<b>Current Liabilities and Provisions</b>		
<b>Current Liabilities</b>		
Sundry Creditors for expenses		0
Book Overdraft		
Redemption Payable	11,77,827	6,51,540
Contract for Purchase of Investments		-
NPS Charges Payable	11,201	6,567
Management Fee Payable	12,490	7,557
Custodial Charges Payable	20,179	19,873
Amount Payable to Other Schemes		-
	<b>12,21,697</b>	<b>6,85,537</b>

Schedule 5	As at Sept 30, 2017	As at Sept 30, 2016
<b>Investments (Long Term and Short Term)</b>		
Equity Shares	-	
Debentures and Bonds Listed/Awaiting Listing	42,08,07,126	26,56,63,948
Central and State Government Securities (including treasury bills)	3,31,602.00	-
Commercial Paper	-	-
Others - Mutual Fund Units	-	-
- Certificates of Deposit	-	-
Non Convertible Debentures Classified as Non Performing Investment	-	
Less: Provision for Non Performing Investment		
<b>Total</b>	<b>42,11,38,728</b>	<b>26,56,63,948</b>

\*Amount represented is the market value of the security, face value of the security is Rs 4,00,000/-

Schedule 6	As at Sept 30, 2017	As at Sept 30, 2016
<b>Deposits</b>		
Deposits with Scheduled Banks	9,00,000	9,00,000
	<b>9,00,000</b>	<b>9,00,000</b>

Schedule 7	As at Sept 30, 2017	As at Sept 30, 2016
<b>Other Current Assets</b>		
Balances with bank in a current account	4,716	2,37,488
Contracts for sale of investments	1,88,00,000.00	95,00,000
Outstanding and accrued income	1,58,65,665	99,64,833
Less: Provision for Accrued Interest		
Coupon Receivable	3,35,679	1,19,669
Interest Receivable on Non-Performing Investments	(1,19,669)	(1,19,669)
Less: Provision for Interest on Non performing Investments		
Sundry Debtors:	10,00,000	10,00,000
Redemption receivable on investment		
Less: Provision for Non performing Investment	(10,00,000)	(10,00,000)
	<b>3,48,86,391.37</b>	<b>1,97,02,321</b>

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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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<b>INTEREST INCOME</b>		
Interest on Debentures / Bonds	1,57,97,825	98,40,841
	<u>1,57,97,825</u>	<u>98,40,841</u>

Schedule 9	For the half year ended September 30, 2017	For the half year ended September 30, 2016
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<b>REALISED GAINS ON SALE OF INVESTMENTS</b>		
Profit on Sale of Corp Bonds	14,120	-
Profit on Sale of Mutual Fund Scheme Units	3,65,903	1,58,922
	<u>3,80,023</u>	<u>1,58,922</u>

Schedule 10	For the half year ended September 30, 2017	For the half year ended September 30, 2016
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<b>REALISED GAINS ON SALE OF INVESTMENTS - INTER SCHEME</b>		
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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<b>OTHER INCOME</b>		
Excess Provision wirtten 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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<b>REALISED LOSSES ON SALE OF INVESTMENTS</b>		
Loss on Sale of Mutual Fund Scheme Units	-	-
Loss on Sale of Corp Bonds	60,595	25,522
	<u>60,595</u>	<u>25,522</u>

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