

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

	Schedules	As at Sept 30, 2017	As at Sept 30, 2016
Liabilities			
Unit Capital	2	5,76,64,21,013	5,43,88,30,333
Reserves and Surplus	3	6,34,24,89,032	5,11,31,88,379
Current Liabilities and Provisions	4	5,71,92,207	68,12,766
Total		<u>12,16,61,02,252</u>	<u>10,55,88,31,478</u>
Assets			
Investments	5	10,70,59,43,626	10,29,12,81,268
Appreciation in Investment		1,04,67,39,416	
Deposits	6	-	99,00,000
Other Current Assets	7	41,34,19,211	25,76,50,210
Total		<u>12,16,61,02,252</u>	<u>10,55,88,31,478</u>
		-	-

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – NPS LITE
REVENUE ACCOUNT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2017

	Schedules	Half Year ended Sept 30, 2017	Half Year ended Sept 30, 2016
Income			
Dividend		1,23,22,722	89,49,285
Interest	8	39,06,07,307	33,61,69,413
Profit on sale/redemption of investments	9	1,09,35,585	27,07,575
Profit on inter-scheme transfer/sale of investments	10	-	-
Unrealized gain on appreciation in investments		19,33,77,267	59,34,91,000
Other income			
- Miscellaneous Income		-	-
Total		60,72,42,881	94,13,17,273
Expenses and Losses			
Unrealized losses in value of investments			
Loss on sale/redemption of investments	11	3,71,561	46,435
Loss on inter-scheme transfer/sale of investments	12	-	-
Management fees (including service Tax)		6,02,504	4,89,430
NPS Trust fees		5,90,690	4,79,817
Custodian fees (including service Tax)		2,98,093	4,15,520
CRA Fees			
Less: Amount recoverable on sale of units on account of CRA Charges			
Other Expenses, if any		-	-
Total		18,62,848	14,31,202
Surplus/(Deficit) for the year		60,53,80,033	93,98,86,071
Net Surplus brought forward from previous year		2,86,40,49,867	1,62,85,25,977
Less: Adjustment for Previous years unrealised appreciation reserve			
Add: Net Change in Unrealised Depreciation Reserve during the year			
Amount carried forward to Balance Sheet		3,46,94,29,900	2,56,84,12,048

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – NPS LITE
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT SEPTEMBER 30, 2017

Schedule 2	As at September 30, 2017	As at September 30, 2016
Unit Capital		
Initial Capital*	3,300	3,300
Outstanding at the beginning of the year	5,48,24,63,358	4,97,12,41,759
Add :Units issued during the year	34,64,16,636	53,94,23,033
Less: Units redeemed during the year	6,24,58,982	7,18,34,459
Outstanding at the end of the year	<u>5,76,64,21,013</u>	<u>5,43,88,30,333</u>
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	54,82,46,335.80	49,71,24,175.90
Add :Units issued during the year	3,46,41,663.62	5,39,42,303.25
Less: Units redeemed during the year	62,45,898.16	71,83,445.90
Outstanding Units at the end of the year	<u>57,66,42,101.25</u>	<u>54,38,83,033.26</u>
* Initial Capital represent capital on the date of commencement of scheme		
Schedule 3	As at September 30, 2017	As at September 30, 2016
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	2,58,60,49,776	2,14,41,42,548
Add: Premium on Units issued	35,25,59,746	46,00,44,941
Less: Premium on Units redeemed	6,55,50,390	5,94,11,158
Closing Balance	<u>2,87,30,59,132</u>	<u>2,54,47,76,331</u>
Appropriation Account		
Surplus/(Deficit) carried forward	3,46,94,29,900	2,56,84,12,048
Closing Balance	<u>3,46,94,29,900</u>	<u>2,56,84,12,048</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><u>6,34,24,89,032</u></u>	<u><u>5,11,31,88,379</u></u>

Schedule 4	As at September 30, 2017	As at September 30, 2016
Current Liabilities and Provisions		
Current Liabilities		
Sundry Creditors for expenses	2,68,45,777.78	32,24,289.00
Book Overdraft	2,64,30,937	-
Redemption Payable	26,40,539	22,20,066
Contract for Purchase of Investments		-
NPS Charges Payable	3,04,246	2,51,598
Management Fee Payable	3,45,311	2,95,090
Custodial Charges Payable	6,25,397	8,21,723
Amount Payable to Other Schemes		-
	5,71,92,207	68,12,766

Schedule 5	As at September 30, 2017	As at September 30, 2016
Investments (Long Term and Short Term)		
Equity Shares	1,15,88,75,817	1,11,78,44,319
Debentures and Bonds Listed/Awaiting Listing	4,06,36,32,593	3,94,63,92,800
Central and State Government Securities (including treasury bills)	5,48,34,35,215	5,22,70,44,149
Commercial Paper		-
Others - Mutual Fund Units		-
- Certificates of Deposit		-
Total	10,70,59,43,626	10,29,12,81,268

Schedule 6	As at September 30, 2017	As at September 30, 2016
Deposits		
Deposits with Scheduled Banks		99,00,000
		99,00,000

Schedule 7	As at September 30, 2017	As at September 30, 2016
Other Current Assets		
Balances with bank in a current account		1,31,363
Contracts for sale of investments	15,11,45,778	4,94,27,010
Outstanding and accrued income	25,97,02,010	20,78,02,624
Dividend Receivable	7,88,614	2,88,964
Brokerage receivable from PFM	446	249
Sundry Debtors	17,82,363	
	41,34,19,211	25,76,50,210

NATIONAL PENSION SYSTEM TRUST
NPS TRUST - A/C SBI PENSION FUND SCHEME – NPS LITE
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
INTEREST INCOME		
Interest Income on Gsec/Corporate Bonds	39,06,07,307	33,61,69,413
	<u>39,06,07,307</u>	<u>33,61,69,413</u>

Schedule 9	For the Half year ended September 30, 2017	For the Half year ended September 30, 2016
REALISED GAINS ON SALE OF INVESTMENTS		
Profit on Sale of Equity Shares	76,52,443	6,43,873
Profit on Sale of Corp Bonds		
Profit on Sale of Gsc	9,43,925	5,80,900
Profit on Sale of Mutual Fund Scheme Units	23,39,217	14,82,802
	<u>1,09,35,585</u>	<u>27,07,575</u>

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

Schedule 11	For the Half year ended September 30, 2017	For the Half year ended September 30, 2016
REALISED LOSSES ON SALE OF INVESTMENTS		
Loss on Sale of Equity Shares		
Loss on Sale of Corp Bonds	3,71,560.60	46,435.00
	<u>3,71,561.00</u>	<u>46,435</u>

Schedule 12	For the Half year ended September 30, 2017	For the Half year ended September 30, 2016
REALISED LOSSES ON SALE OF INVESTMENTS - INTER SCHEME		
Loss on Sale of Corp Bonds	-	
	<u>-</u>	<u>-</u>