

**NATIONAL PENSION SYSTEM TRUST**

**NPS TRUST - A/C LIC PENSION FUND LIMITED'S PENSION FUND SCHEME - G TIER II**

**HALF YEARLY (UN AUDITED) BALANCE SHEET AS AT MARCH 31, 2021**

	Schedules	As at March 31, 2021 ₹	As at March 31, 2020 ₹
<b>Liabilities</b>			
Unit Capital	1	497,204,637	252,944,887
Reserves and Surplus	2	648,242,679	292,882,938
Current Liabilities and Provisions	3	12,017,165	4,758,919
<b>Total</b>		<b>1,157,464,481</b>	<b>550,586,744</b>
<b>Assets</b>			
Investments	4	1,144,965,609	519,190,553
Deposits	5	0	0
Other Current Assets	6	12,498,872	31,396,191
<b>Total</b>		<b>1,157,464,481</b>	<b>550,586,744</b>
(a) Net assets as per Balance Sheet		1,145,447,316	545,827,825
(b) Number of Units outstanding		49,720,464	25,294,489

For LIC Pension Fund Ltd

\_\_\_\_\_  
MD & CEO

Date:  
Place: Mumbai

**NATIONAL PENSION SYSTEM TRUST**

**NPS TRUST - A/C LIC PENSION FUND LIMITED'S PENSION FUND SCHEME - G TIER II**

**HALF YEARLY (UN AUDITED) REVENUE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021**

Particulars	Half Year ended March 31, 2021 ₹	Half Year ended March 31, 2020 ₹
<b>Income</b>		
Dividend	0	0
Interest	34,704,521	15,938,118
Profit on sale/redemption of investments	3,681,104	3,275,900
Profit on inter-scheme transfer/sale of investments	0	0
Unrealized gain on appreciation in investments	0	12,969,612
Other Income	0	0
<b>Total</b>	<b>38,385,625</b>	<b>32,183,630</b>
<b>Expenses and Losses</b>		
Unrealized losses in value of investments	20,459,050	0
Loss on sale/redemption of investments	0	654,531
Loss on inter-scheme transfer/sale of investments	0	0
Management fees	62,928	28,012
NPS Trust fees	26,665	11,870
Custodian fees	16,712	7,353
Stamp Duty	236,392	0
CRA Fees	132,241	89,467
Less: Amount recoverable on sale of units on account of CRA Charges	(132,241)	(89,467)
Depository and settlement charges	21,027	15,882
Other Expenses	1	0
<b>Total</b>	<b>20,822,775</b>	<b>717,648</b>
Surplus/(Deficit) for the year	17,562,850	31,465,982
Less: Amount transferred to Unrealized appreciation account	(20,459,050)	12,969,612
Less: Amount transferred to General Reserve	38,021,900	18,496,370
Amount carried forward to Balance Sheet	0	0

For LIC Pension Fund Ltd

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MD & CEO

Date:  
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**NATIONAL PENSION SYSTEM TRUST**

**NPS TRUST - A/C LIC PENSION FUND LIMITED'S PENSION FUND SCHEME - G TIER II**

**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2021**

Schedule 1	As at March 31, 2021 ₹	As at March 31, 2020 ₹
<b>Unit Capital</b>		
<b>Initial Capital*</b>		
Outstanding at the beginning of the year	394,628,037	193,927,145
Add :Units issued during the year	340,718,870	135,750,312
Less: Units redeemed during the year	238,142,270	76,732,570
Outstanding at the end of the year	497,204,637	252,944,887
 (Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	39,462,804	19,392,715
Add :Units issued during the year	34,071,887	13,575,031
Less: Units redeemed during the year	23,814,227	7,673,257
Outstanding Units at the end of the year	49,720,464	25,294,489

Schedule 2	As at March 31, 2021 ₹	As at March 31, 2020 ₹
<b>Reserves and Surplus</b>		
<b>Unit Premium Reserve</b>		
Opening Balance	392,559,855	153,975,308
Add: Premium on Units issued	445,780,170	146,499,919
Less: Premium on Units redeemed	309,851,687	83,236,714
Closing Balance	528,488,338	217,238,513
 <b>General Reserve</b>		
Opening Balance	90,175,268	39,091,857
Add: Transfer from Revenue Account	38,021,900	18,496,370
Less: Transfer to Unit Premium Reserve	0	0
Closing Balance	128,197,168	57,588,227
 <b>Unrealized Appreciation Account</b>		
Opening Balance	12,016,223	5,086,586
Add: Adjustment for Previous years unrealized appreciation reserve	0	0
Add/(Less): Transfer from/(to) Revenue Account	(20,459,050)	12,969,612
Closing Balance	(8,442,827.00)	18,056,198
<b>Total</b>	648,242,679	292,882,938

Schedule 3	As at March 31, 2021 ₹	As at March 31, 2020 ₹
<b>Current Liabilities and Provisions</b>		
<b>Current Liabilities</b>		
Redemption Payable	11,963,824	4,731,483
Contract for Purchase of Investments	0	0
TDS Payable	0	0
Sundry Creditors for expenses	53,341	27,436
<b>Total</b>	12,017,165	4,758,919

Schedule 4	As at March 31, 2021 ₹	As at March 31, 2020 ₹
<b>Investments (Long Term and Short Term)</b>		
Equity Shares	0	0
Preference Shares	0	0
Debentures and Bonds Listed/Awaiting Listing	0	0
Central and State Government Securities (including T-Bills)	1,113,922,089	512,598,177
Commercial Paper	0	0
Others - Mutual Fund Units	31,043,520	6,592,376
- Certificates of Deposit	0	0
<b>Total</b>	<b>1,144,965,609</b>	<b>519,190,553</b>

Schedule 5	As at March 31, 2021 ₹	As at March 31, 2020 ₹
<b>Deposits</b>		
Deposits with Scheduled Banks	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

Schedule 6	As at March 31, 2021 ₹	As at March 31, 2020 ₹
<b>Other Current Assets</b>		
Outstanding and accrued Income	12,498,871	9,293,018
Balance with Trustee Bank	1	22,103,173
Contract for sale of investments	0	0
<b>Total</b>	<b>12,498,872</b>	<b>31,396,191</b>