

NATIONAL PENSION SYSTEM TRUST

NPS TRUST - A/C LIC PENSION FUND LIMITED'S PENSION FUND SCHEME - ATAL PENSION YOJANA

HALF YEARLY (UN AUDITED) BALANCE SHEET AS AT MARCH 31, 2020

	Schedules	As at March 31, 2020 ₹	As at March 31, 2019 ₹
Liabilities			
Unit Capital	1	22,945,453,671	16,155,348,281
Reserves and Surplus	2	11,625,742,432	6,390,163,813
Current Liabilities and Provisions	3	12,060,681	8,128,632
Total		34,583,256,784	22,553,640,726
Assets			
Investments	4	33,760,486,443	22,037,435,229
Deposits	5	0	0
Other Current Assets	6	822,770,341	516,205,497
Total		34,583,256,784	22,553,640,726
(a) Net assets as per Balance Sheet		34,571,196,103	22,545,512,094
(b) Number of Units outstanding		2,294,545,367	1,615,534,828

For LIC Pension Fund Ltd

MD & CEO

Date:
Place: Mumbai

NPS TRUST - A/C LIC PENSION FUND LIMITED'S PENSION FUND SCHEME - ATAL PENSION YOJANA

REVENUE ACCOUNT FOR THE HALF YEAR ENDED (UN AUDITED)MARCH 31, 2020

Particulars	Half Year ended March 31, 2020 ₹	Half Year ended March 31, 2019 ₹
Income		
Dividend	27,876,507	20,260,008
Interest	1,013,660,341	636,988,258
Profit on sale/redemption of investments	57,262,714	47,171,467
Profit on inter-scheme transfer/sale of investments	0	0
Unrealized gain on appreciation in investments	0	852,928,338
Other Income	0	0
Total	1,098,799,562	1,557,348,071
Expenses and Losses		
Unrealized losses in value of investments	598,680,255	0
Loss on sale/redemption of investments	27,731,262	1,957,957
Loss on inter-scheme transfer/sale of investments	0	0
Management fees	1,936,780	1,168,257
NPS Trust fees	804,578	293,030
Custodian fees	503,760	360,175
CRA Fees	0	0
Less: Amount recoverable on sale of units on account of CRA Charges	0	0
Depository and settlement charges	186,093	28,037
Provision for Non-Performing assets	7,500,000	0
Other Expenses	0	1
Total	637,342,728	3,807,457
Surplus/(Deficit) for the year	461,456,834	1,553,540,614
Less: Amount transferred to Unrealized appreciation account	(598,680,255)	852,928,338
Less: Amount transferred to General Reserve	1,060,137,089	700,612,276
Amount carried forward to Balance Sheet	0	0

For LIC Pension Fund Ltd

MD & CEO

Date:
Place: Mumbai

NPS TRUST - A/C LIC PENSION FUND LIMITED'S PENSION FUND SCHEME - ATAL PENSION YOJANA

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2020

Schedule 1	As at March 31, 2020 ₹	As at March 31, 2019 ₹
Unit Capital		
Initial Capital*		
Outstanding at the beginning of the year	19,421,824,986	12,769,517,439
Add :Units issued during the year	3,965,095,975	3,662,407,551
Less: Units redeemed during the year	441,467,290	276,576,709
Outstanding at the end of the year	22,945,453,671	16,155,348,281
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	1,942,182,499	1,276,951,744
Add :Units issued during the year	396,509,598	366,240,755
Less: Units redeemed during the year	44,146,729	27,657,671
Outstanding Units at the end of the year	2,294,545,367	1,615,534,828
Schedule 2	As at March 31, 2020 ₹	As at March 31, 2019 ₹
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	5,379,661,709	2,770,675,168
Add: Premium on Units issued	2,042,619,851	1,242,096,161
Less: Premium on Units redeemed	226,379,611	93,685,146
Closing Balance	7,195,901,949	3,919,086,183
General Reserve		
Opening Balance	3,024,915,493	1,473,117,761
Add: Transfer from Revenue Account	1,060,137,089	700,612,276
Less: Transfer to Unit Premium Reserve	0	0
Closing Balance	4,085,052,582	2,173,730,037
Unrealized Appreciation Account		
Opening Balance	943,468,156	(555,580,745)
Add: Adjustment for Previous years unrealized appreciation reserve	0	0
Add/(Less): Transfer from/(to) Revenue Account	(598,680,255)	852,928,338
Closing Balance	344,787,901	297,347,593
Total	11,625,742,432	6,390,163,813
Schedule 3	As at March 31, 2020 ₹	As at March 31, 2019 ₹
Current Liabilities and Provisions		
Current Liabilities		
Redemption Payable	3,693,738	7,286,622
Contract for Purchase of Investments	6,818,009	-
TDS Payable	0	0
Sundry Creditors for expenses	1,548,934	842,010
Provision for assets upgraded as performing assets	0	0
Interest received in advance	0	0
Total	12,060,681	8,128,632

Schedule 4	As at March 31, 2020 ₹	As at March 31, 2019 ₹
Investments (Long Term and Short Term)		
Equity Shares	3,297,713,560	3,034,488,593
Preference Shares	0	0
Debentures and Bonds Listed/Awaiting Listing	11,252,627,626	7,463,683,434
Central and State Government Securities (including T-Bills)	18,679,159,370	11,063,620,889
Commercial Paper	0	0
AIF's/REITs/INVITs/ABS etc	0	0
Basel III Tier I bonds	0	0
Others - Mutual Fund Units	530,985,887	453,142,313
- Certificates of Deposit	0	0
Non Convertible Debentures classified as NPA	30,000,000	22,500,000
Less: Provision on Non performing investment	(30,000,000)	0
Total	33,760,486,443	22,037,435,229

Schedule 5	As at March 31, 2020 ₹	As at March 31, 2019 ₹
Deposits		
Deposits with Scheduled Banks	0	0
Total	0	0

Schedule 6	As at March 31, 2020 ₹	As at March 31, 2019 ₹
Other Current Assets		
Outstanding and accrued Income	653,513,534	419,101,195
Balance with Trustee Bank	168,934,194	95,231,476
Application Pending Allotment	0	0
Contract for sale of investments	0	0
Interest Receivable on Non-Performing Investments	1,376,219	1,376,219
Less: Provision for interest on Non-Performing Investment	(1,376,219)	(1,376,219)
Dividend Receivable	320,600	1,870,175
Brokerage receivable from LIC Pension Fund Ltd.	2,013	2,651
Sundry Debtors	0	0
Redemption receivable on Non performing Investment	0	0
Less: Provision for Non performing investment	0	0
Total	822,770,341	516,205,497