

NATIONAL PENSION SYSTEM TRUST

NPS TRUST - A/C LIC PENSION FUND LIMITED'S PENSION FUND SCHEME - A TIER I

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

	Schedules	As at March 31, 2020 ₹	As at March 31, 2019 ₹
<b>Liabilities</b>			
Unit Capital	1	18,039,391	8,730,736
Reserves and Surplus	2	5,107,309	1,854,666
Current Liabilities and Provisions	3	65,803	488
Total		<u>23,212,503</u>	<u>10,585,890</u>
<b>Assets</b>			
Investments	4	22,284,492	9,856,172
Deposits	5	0	0
Other Current Assets	6	928,011	729,718
Total		<u>23,212,503</u>	<u>10,585,890</u>
(a) Net assets as per Balance Sheet		23,146,700	10,585,402
(b) Number of Units outstanding		1,803,939	873,074

For LIC Pension Fund Ltd

MD & CEO

Director

Date:

Place: Mumbai



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

**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
	₹	₹
<b>Income</b>		
Dividend	0	0
Interest	605,321	267,843
Profit on sale/redemption of investments	176,622	40,746
Profit on inter-scheme transfer/sale of investments	0	0
Unrealized gain on appreciation in investments	0	275,300
Other Income	0	0
<b>Total</b>	<b>781,943</b>	<b>583,889</b>
<b>Expenses and Losses</b>		
Unrealized losses in value of investments	331,513	0
Loss on sale/redemption of investments	0	0
Loss on inter-scheme transfer/sale of investments	0	0
Management fees	1,145	434
NPS Trust fees	485	103
Custodian fees	223	112
CRA Fees	0	0
Less: Amount recoverable on sale of units on account of CRA Charges	0	0
Depository and settlement charges	70	0
Other Expenses	1	0
<b>Total</b>	<b>333,437</b>	<b>649</b>
Surplus/(Deficit) for the year	448,506	583,240
Less: Amount transferred to Unrealized appreciation account	(331,513)	275,300
Less: Amount transferred to General Reserve	780,019	307,940
Amount carried forward to Balance Sheet	0	0

For LIC Pension Fund Ltd

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MD & CEO

Date:  
Place: Mumbai



**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 ₹
<b>Unit Capital</b>		
<b>Initial Capital*</b>		
Outstanding at the beginning of the year	12941521	5160813
Add :Units issued during the year	6245640	4128235
Less: Units redeemed during the year	1147770	558312
Outstanding at the end of the year	18039391	8730736
 (Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	1294152	516081
Add :Units issued during the year	624564	412824
Less: Units redeemed during the year	114777	55831
Outstanding Units at the end of the year	1803939	873074

Schedule 2	As at March 31, 2020 ₹	As at March 31, 2019 ₹
<b>Reserves and Surplus</b>		
<b>Unit Premium Reserve</b>		
Opening Balance	1,976,933	394,556
Add: Premium on Units issued	1,764,859	683,976
Less: Premium on Units redeemed	323,925	88,062
Closing Balance	3,417,867	990,470
 <b>General Reserve</b>		
Opening Balance	1,103,487	309,451
Add: Transfer from Revenue Account	780,019	307,940
Less: Transfer to Unit Premium Reserve	0	0
Closing Balance	1,883,506	617,391
 <b>Unrealized Appreciation Account</b>		
Opening Balance	137,449	(28,495)
Add: Adjustment for Previous years unrealized appreciation reserve	0	0
Add/(Less): Transfer from/(to) Revenue Account	(331,513)	275,300
Closing Balance	(194,064)	246,805
<b>Total</b>	<b>5,107,309</b>	<b>1,854,666</b>

Schedule 3	As at March 31, 2020 ₹	As at March 31, 2019 ₹
<b>Current Liabilities and Provisions</b>		
<b>Current Liabilities</b>		
Redemption Payable	64,905	168
TDS Payable	0	0
Sundry Creditors for expenses	898	320
<b>Total</b>	<b>65,803</b>	<b>488</b>

Schedule 4	As at March 31, 2020	As at March 31, 2019
	₹	₹
<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)	0	0
AIF's/REITs/INVITs/ABS etc	0	0
Basel III Tier I bonds	16,702,494	9,155,457
Commercial Paper	0	0
Others - Mutual Fund Units	5,581,998	700,715
- Certificates of Deposit	0	0
<b>Total</b>	<b>22,284,492</b>	<b>9,856,172</b>

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

Schedule 6	As at March 31, 2020	As at March 31, 2019
	₹	₹
<b>Other Current Assets</b>		
Outstanding and accrued Income	791,973	500,277
Balance with Trustee Bank	136,038	229,441
Dividend Receivable	0	0
Interest Receivable on Non-Performing Investments	0	0
Less: Provision for interest on Non-Performing Investment	0	0
Contract for sale of investments	0	0
Brokerage receivable from LIC Pension Fund Ltd.	0	0
Sundry Debtors	0	0
Redemption receivable on Non performing Investment	0	0
Less: Provision for Non performing investment	0	0
<b>Total</b>	<b>928,011</b>	<b>729,718</b>