

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, 2021

	Schedules	As at March 31, 2021 ₹	As at March 31, 2020 ₹
Liabilities			
Unit Capital	1	28,628,325	18,039,391
Reserves and Surplus	2	11,379,315	5,107,309
Current Liabilities and Provisions	3	35,799	65,803
Total		<u>40,043,439</u>	<u>23,212,503</u>
Assets			
Investments	4	37,000,312	22,284,492
Deposits	5	0	0
Other Current Assets	6	3,043,127	928,011
Total		<u>40,043,439</u>	<u>23,212,503</u>
(a) Net assets as per Balance Sheet		40,007,640	23,146,700
(b) Number of Units outstanding		2,862,833	1,803,939

For LIC Pension Fund Ltd

MD & CEO

Date:
Place: Mumbai

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

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 ₹
Income		
Dividend	0	0
Interest	1,177,641	605,321
Profit on sale/redemption of investments	33,712	176,622
Profit on inter-scheme transfer/sale of investments	0	0
Unrealized gain on appreciation in investments	11,751	0
Other Income	2	0
Total	1,223,106	781,943
Expenses and Losses		
Unrealized losses in value of investments	0	331,513
Loss on sale/redemption of investments	0	0
Loss on inter-scheme transfer/sale of investments	0	0
Management fees	1,960	1,145
NPS Trust fees	830	485
Custodian fees	477	223
Stamp Duty	709	0
CRA Fees	43,500	33,696
Less: Amount recoverable on sale of units on account of CRA Charges	(43,500)	(33,696)
Depository and settlement charges	138	70
Other Expenses	2	1
Total	4,116	333,437
Surplus/(Deficit) for the year	1,218,990	448,506
Less: Amount transferred to Unrealized appreciation account	11,751	(331,513)
Less: Amount transferred to General Reserve	1,207,239	780,019
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 - A TIER I

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 ₹
Unit Capital		
Initial Capital*		
Outstanding at the beginning of the year	21007335	12941521
Add :Units issued during the year	9494386	6245640
Less: Units redeemed during the year	1873396	1147770
Outstanding at the end of the year	28628325	18039391
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	2100734	1294152
Add :Units issued during the year	949439	624564
Less: Units redeemed during the year	187340	114777
Outstanding Units at the end of the year	2862833	1803939

Schedule 2	As at March 31, 2021 ₹	As at March 31, 2020 ₹
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	4,298,772	1,976,933
Add: Premium on Units issued	3,698,743	1,764,859
Less: Premium on Units redeemed	718,040	323,925
Closing Balance	7,279,475	3,417,867
General Reserve		
Opening Balance	2,815,495	1,103,487
Add: Transfer from Revenue Account	1,207,239	780,019
Less: Transfer to Unit Premium Reserve	0	0
Closing Balance	4,022,734	1,883,506
Unrealized Appreciation Account		
Opening Balance	65,355	137,449
Add: Adjustment for Previous years unrealized appreciation reserve	0	0
Add/(Less): Transfer from/(to) Revenue Account	11,751	(331,513)
Closing Balance	77,106	(194,064.00)
Total	11,379,315	5,107,309

Schedule 3	As at March 31, 2021 ₹	As at March 31, 2020 ₹
Current Liabilities and Provisions		
Current Liabilities		
Redemption Payable	34,218	64,905
TDS Payable	0	0
Sundry Creditors for expenses	1,581	898
Total	35,799	65,803

Schedule 4	As at March 31, 2021	As at March 31, 2020
	₹	₹
Investments (Long Term and Short Term)		
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	30,000,662	16,702,494
Commercial Paper	0	0
Others - Mutual Fund Units	6,999,650	5,581,998
- Certificates of Deposit	0	0
Total	37,000,312	22,284,492

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

Schedule 6	As at March 31, 2021	As at March 31, 2020
	₹	₹
Other Current Assets		
Outstanding and accrued Income	1,241,811	791,973
Balance with Trustee Bank	1,801,316	136,038
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
Total	3,043,127	928,011