

NATIONAL PENSION SYSTEM TRUST

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

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	170,719,477	88,350,670
Reserves and Surplus	2	25,649,765	54,216,559
Current Liabilities and Provisions	3	9,784,809	1,025,626
Total		206,154,051	143,592,855
Assets			
Investments	4	203,179,887	142,290,652
Deposits	5	0	0
Other Current Assets	6	2,974,164	1,302,203
Total		206,154,051	143,592,855
(a) Net assets as per Balance Sheet		196,369,242	142,567,229
(b) Number of Units outstanding		17,071,948	8,835,067

For LIC Pension Fund Ltd

MD & CEO

Date:
Place: Mumbai

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

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	1,658,714	816,515
Interest	126	0
Profit on sale/redemption of investments	4,609,500	953,389
Profit on inter-scheme transfer/sale of investments	36,434	0
Unrealized gain on appreciation in investments	0	6,152,052
Other Income	0	2
Total	6,304,774	7,921,958
Expenses and Losses		
Unrealized losses in value of investments	81,624,530	0
Loss on sale/redemption of investments	449,867	890,610
Loss on inter-scheme transfer/sale of investments	0	0
Management fees	14,864	6,958
NPS Trust fees	6,298	1,771
Custodian fees	3,932	2,084
CRA Fees	0	0
Less: Amount recoverable on sale of units on account of CRA Charges	0	0
Depository and settlement charges	1,994	212
Other Expenses	3	0
Total	82,101,488	901,635
Surplus/(Deficit) for the year	(75,796,714)	7,020,323
Less: Amount transferred to Unrealized appreciation account	(81,624,530)	6,152,052
Less: Amount transferred to General Reserve	5,827,816	868,271
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 - E TIER II

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	145,195,657	69,726,109
Add :Units issued during the year	63,527,120	32,914,216
Less: Units redeemed during the year	38,003,300	14,289,655
Outstanding at the end of the year	170,719,477	88,350,670
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	14,519,566	6,972,611
Add :Units issued during the year	6,352,712	3,291,422
Less: Units redeemed during the year	3,800,330	1,428,966
Outstanding Units at the end of the year	17,071,948	8,835,067
<hr/>		
Schedule 2	As at March 31, 2020 ₹	As at March 31, 2019 ₹
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	66,739,770	25,741,795
Add: Premium on Units issued	34,704,934	17,341,279
Less: Premium on Units redeemed	17,475,418	7,578,578
Closing Balance	83,969,286	35,504,496
General Reserve		
Opening Balance	4,260,865	3,636,673
Add: Transfer from Revenue Account	5,827,816	868,271
Less: Transfer to Unit Premium Reserve	0	0
Closing Balance	10,088,681	4,504,944
Unrealized Appreciation Account		
Opening Balance	13,216,328	8,055,067
Add: Adjustment for Previous years unrealized appreciation reserve	0	0
Add/(Less): Transfer from/(to) Revenue Account	(81,624,530)	6,152,052
Closing Balance	(68,408,202)	14,207,119
Total	25,649,765	54,216,559
<hr/>		
Schedule 3	As at March 31, 2020 ₹	As at March 31, 2019 ₹
Current Liabilities and Provisions		
Current Liabilities		
Redemption Payable	9,773,034	712,793
TDS Payable	0	0
Contract for Purchase of Investments	-	307,892
Sundry Creditors for expenses	11,775	4,941
Total	9,784,809	1,025,626

Schedule 4	As at March 31, 2020 ₹	As at March 31, 2019 ₹
Investments (Long Term and Short Term)		
Equity Shares	193,244,541	137,123,430
Preference Shares	0	0
Debentures and Bonds Listed/Awaiting Listing	0	0
Central and State Government Securities (including T-Bills)	0	0
Commercial Paper	0	0
Others - Mutual Fund Units	9,935,346	5,167,222
- Certificates of Deposit	0	0
Total	203,179,887	142,290,652

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	0	0
Balance with Trustee Bank	2,965,764	1,278,719
Application Pending Allotment	0	0
Contract for sale of investments	0	0
Dividend Receivable	8,400	23,145
Brokerage receivable from LIC Pension Fund Ltd.	0	339
Sundry Debtors	0	0
Total	2,974,164	1,302,203