

NATIONAL PENSION SYSTEM TRUST

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

BALANCE SHEET (UNAUDITED) AS AT MARCH 31, 2019

	Schedules	As at March 31, 2019	As at March 31, 2018
Liabilities			
Unit Capital	1	88,350,670	61,406,438
Reserves and Surplus	2	54,216,559	28,370,812
Current Liabilities and Provisions	3	1,025,626	1,349,194
Total		143,592,855	91,126,444
Assets			
Investments	4	142,290,652	91,039,661
Deposits	5	0	0
Other Current Assets	6	1,302,203	86,783
Total		143,592,855	91,126,444
(a) Net assets as per Balance Sheet		142,567,229	89,777,250
(b) Number of Units outstanding		8,835,067	6,140,644

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 - E TIER II

REVENUE ACCOUNT (UNAUDITED) FOR THE HALF YEAR ENDED MARCH 31, 2019

Particulars	Year ended March 31, 2019	Year ended March 31, 2018
Income		
Dividend	816,515	373,166
Interest	0	0
Profit on sale/redemption of investments	953,389	730,624
Profit on inter-scheme transfer/sale of investments	0	0
Unrealized gain on appreciation in investments	6,152,052	0
Other Income	2	0
Total	7,921,958	1,103,790
Expenses and Losses		
Unrealized losses in value of investments	0	173,353
Loss on sale/redemption of investments	890,610	31,256
Loss on inter-scheme transfer/sale of investments	0	0
Management fees	6,958	4,553
NPS Trust fees	1,771	3,859
Custodian fees	2,084	1,218
CRA Fees	0	0
Less: Amount recoverable on sale of units on account of CRA Charges	0	0
Depository and settlement charges	212	379
Other Expenses	0	0
Total	901,635	214,618
Surplus/(Deficit) for the year	7,020,323	889,172
Less: Amount transferred to Unrealized appreciation account	6,152,052	(173,353)
Less: Amount transferred to General Reserve	868,271	1,062,525
Amount carried forward to Balance Sheet	0	0

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 - E TIER II

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2019

Schedule 1	As at March 31, 2019	As at March 31, 2018
Unit Capital		
Initial Capital*		
Outstanding at the beginning of the year	69,726,109	43,813,116
Add :Units issued during the year	32,914,216	28,286,193
Less: Units redeemed during the year	14,289,655	10,692,871
Outstanding at the end of the year	88,350,670	61,406,438
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	6,972,611	4,381,312
Add :Units issued during the year	3,291,422	2,828,619
Less: Units redeemed during the year	1,428,966	1,069,287
Outstanding Units at the end of the year	8,835,067	6,140,644
Schedule 2	As at March 31, 2019	As at March 31, 2018
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	25,741,795	12,413,993
Add: Premium on Units issued	17,341,279	14,556,264
Less: Premium on Units redeemed	7,578,578	5,586,970
Closing Balance	35,504,496	21,383,287
General Reserve		
Opening Balance	3,636,673	1,256,457
Add: Transfer from Revenue Account	868,271	1,062,525
Less: Transfer to Unit Premium Reserve	0	0
Closing Balance	4,504,944	2,318,982
Unrealized Appreciation Account		
Opening Balance	8,055,067	4,841,896
Add: Adjustment for Previous years unrealized appreciation reserve	0	0
Add/(Less): Transfer from/(to) Revenue Account	6,152,052	(173,353)
Closing Balance	14,207,119	4,668,543
Total	54,216,559	28,370,812
Schedule 3	As at March 31, 2019	As at March 31, 2018
Current Liabilities and Provisions		
Current Liabilities		
Redemption Payable	712,793	358,433
TDS Payable	0	0
Contract for Purchase of Investments	307,892	984,342
Sundry Creditors for expenses	4,941	6,419
Total	1,025,626	1,349,194

Schedule 4	As at March 31, 2019	As at March 31, 2018
Investments (Long Term and Short Term)		
Equity Shares	137,123,430	87,889,974
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	5,167,222	3,149,687
- Certificates of Deposit	0	0
Total	142,290,652	91,039,661

Schedule 5	As at March 31, 2019	As at March 31, 2018
Deposits		
Deposits with Scheduled Banks	0	0
Total	0	0

Schedule 6	As at March 31, 2019	As at March 31, 2018
Other Current Assets		
Outstanding and accrued Income	0	0
Balance with Trustee Bank	1,278,719	49,257
Application Pending Allotment	0	0
Contract for sale of investments	0	0
Dividend Receivable	23,145	37,100
Brokerage receivable from LIC Pension Fund Ltd.	339	426
Sundry Debtors	0	0
Total	1,302,203	86,783