

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 SEPTEMBER 30, 2019

	Schedules	As at Sept. 30, 2019	As at Sept. 30, 2018
Liabilities			
Unit Capital	1	145,195,657	69,726,109
Reserves and Surplus	2	84,216,963	37,433,535
Current Liabilities and Provisions	3	753,065	378,241
Total		<u>230,165,685</u>	<u>107,537,885</u>
Assets			
Investments	4	229,749,930	107,496,834
Deposits	5	-	-
Other Current Assets	6	415,755	41,051
Total		<u>230,165,685</u>	<u>107,537,885</u>
(a) Net assets as per Balance Sheet		229,412,620	107,159,644
(b) Number of Units outstanding		14,519,566	6,972,611
(c) NAV Per Units		15.8002	15.3687

For LIC Pension Fund Ltd

MD & CEO

Date: 30-Oct-2019

Place: Mumbai

NATIONAL PENSION SYSTEM TRUST

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

HALF YEARLY (UN AUDITED) REVENUE ACCOUNT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

Particulars	Year ended Sept 30, 2019	Year ended Sept 30, 2018
Income		
Dividend	1,406,671	821,446
Interest	266	-
Profit on sale/redemption of investments	692,471	2,152,813
Profit on inter-scheme transfer/sale of investments	-	-
Unrealized gain on appreciation in investments	-	3,534,208
Other income		
- Miscellaneous Income	10	41
Total	2,099,418	6,508,508
Expenses and Losses		
Unrealized losses in value of investments	990,791	-
Loss on sale/redemption of investments	2,327,449	1,793,449
Loss on inter-scheme transfer/sale of investments	-	-
Management fees (including service Tax)	10,231	6,081
NPS Trust fees	1,762	2,594
Custodian fees	4,054	2,169
Trustee Bank's fees	-	-
Depository and settlement charges	1	-
Provision for Non-performing assets	-	-
Other Expenses, if any	-	-
Total	3,334,288	1,804,293
Surplus/(Deficit) for the year	(1,234,870)	4,704,215
Less: Amount transferred to Unrealised appreciation account	(990,791)	3,534,208
Less: Amount transferred to General Reserve	(244,079)	1,170,007
Amount carried forward to Balance Sheet	-	-

For LIC Pension Fund Ltd

MD & CEO

Date: 30-Oct-2019

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 SEPTEMBER 30, 2019

Schedule 1	As at Sept 30, 2019	As at Sept 30, 2018
Unit Capital		
Initial Capital*		
Outstanding at the beginning of the year	88,350,670	61,406,438
Add :Units issued during the year	77,968,035	24,492,924
Less: Units redeemed during the year	21,123,048	16,173,253
Outstanding at the end of the year	145,195,657	69,726,109
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	8,835,067	2,739,876
Add :Units issued during the year	7,796,804	2,194,091
Less: Units redeemed during the year	2,112,305	552,655
Outstanding Units at the end of the year	14,519,566	6,972,611
<hr/>		
Schedule 2	As at Sept 30, 2019	As at Sept 30, 2018
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	35,504,496	21,383,287
Add: Premium on Units issued	43,203,243	13,073,634
Less: Premium on Units redeemed	11,967,969	8,715,126
Closing Balance	66,739,770	25,741,795
General Reserve		
Opening Balance	4,504,944	2,466,666
Add: Transfer from Revenue Account	(244,079)	1,170,007
Closing Balance	4,260,865	3,636,673
Unrealised Appreciation Account		
Opening Balance	14,207,119	4,520,859
Add: Transfer from Revenue Account	(990,791)	3,534,208
Closing Balance	13,216,328	8,055,067
Total	84,216,963	37,433,535
<hr/>		
Schedule 3	As at Sept 30, 2019	As at Sept 30, 2018
Current Liabilities and Provisions		
Current Liabilities		
Provision for interest overdue	-	-
Redemption Payable	570,605	159,697
TDS Payble	-	(180)
Contract for Purchase of Investments	173,185	212,729
Sundry Creditors for expenses	9,275	5,995
	753,065	378,241

Schedule 4	As at Sept 30, 2019	As at Sept 30, 2018
Investments (Long Term and Short Term)		
Equity Shares	225,936,092	103,083,158
Debentures and Bonds Listed/Awaiting Listing	36,645	-
Central and State Government Securities (including treasury bills)	-	-
Commercial Paper	-	-
Others - Mutual Fund Units	3,777,193	4,413,676
- Certificates of Deposit	-	-
Total	229,749,930	107,496,834

Schedule 5	As at Sept 30, 2019	As at Sept 30, 2018
Deposits		
Deposits with Scheduled Banks	-	-
	-	-

Schedule 6	As at Sept 30, 2019	As at Sept 30, 2018
Other Current Assets		
Outstanding and accrued Income	402	34,247
Balance with Trustee Bank	1	4,866
Application Pending Allotment	-	-
Contract for sale of investments	412,943	-
Tax Receivable	-	-
Brokerage receivable from LIC Pension Fund Ltd.	2,409	1,938
	415,755	41,051