

NATIONAL PENSION SYSTEM TRUST

NPS TRUST - A/C LIC PENSION FUND LIMITED'S PENSION FUND SCHEME - CENTRAL GOVERNMENT

HALF YEARLY (UN AUDITED) BALANCE SHEET AS AT SEPTEMBER 30, 2020

	As at Sept. 30, 2020	As at Sept. 30, 2019
Liabilities		
Unit Capital	158,021,331,748	134,253,849,505
Reserves and Surplus	345,831,349,284	255,889,079,374
Current Liabilities and Provisions	542,699,077	303,596,990
Total	504,395,380,109	390,446,525,869
Assets		
Investments	494,102,135,655	381,951,546,813
Deposits	-	-
Other Current Assets	10,293,244,454	8,494,979,056
Total	504,395,380,109	390,446,525,869
(a) Net assets as per Balance Sheet	503,852,681,032	390,142,928,879
(b) Number of Units outstanding	15,802,133,175	13,425,384,951
(c) NAV per Unit	31.8851	29.0601

For LIC Pension Fund Ltd

MD & CEO

Date: 22-Oct-2020
Place: Mumbai

NATIONAL PENSION SYSTEM TRUST

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HALF YEARLY (UN AUDITED) REVENUE ACCOUNT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2020

Particulars	Half Year ended September 30, 2020	Half Year ended September 30, 2019
Income		
Dividend	465,391,316	403,622,773
Interest	14,671,306,924	11,988,028,123
Profit on sale/redemption of investments	1,210,753,397	442,044,508
Profit on inter-scheme transfer/sale of investments	-	-
Unrealized gain on appreciation in investments	22,933,328,515	7,144,578,845
Provision for NPA Written Back	-	-
Other income		
- Miscellaneous Income	18	(2)
Total	39,280,780,170	19,978,274,247
Expenses and Losses		
Unrealized losses in value of investments	-	-
Loss on sale/redemption of investments	713,501,221	120,449,781
Loss on inter-scheme transfer/sale of investments	-	-
Management fees (including service Tax)	28,736,905	22,156,557
NPS Trust fees	11,937,896	3,211,221
Custodian fees	9,134,581	8,832,474
Stamp Duty	6,679,628	-
Depository and settlement charges	236,234	242,379
Provision for Non-performing assets	701,737,226	1,183,067,680
Other Expenses, if any	-	-
Total	1,471,963,691	1,337,960,092
Surplus/(Deficit) for the year	37,808,816,479	18,640,314,155
Less: Amount transferred to Unrealised appreciation account	22,933,328,515	7,144,578,845
Less: Amount transferred to General Reserve	14,875,487,964	11,495,735,310
Amount carried forward to Balance Sheet	-	-

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MD & CEO

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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT SEPTEMBER 30, 2020

Schedule 1	As at September 30, 2020	As at September 30, 2019
Unit Capital		
Initial Capital*		
Outstanding at the beginning of the year	146,622,348,400	123,187,485,144
Add :Units issued during the year	11,789,478,552	11,486,937,864
Less: Units redeemed during the year	390,495,204	420,573,503
Outstanding at the end of the year	158,021,331,748	134,253,849,505
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	14,662,234,840	8,640,965,294
Add :Units issued during the year	1,178,947,855	874,087,075
Less: Units redeemed during the year	39,049,520	20,502,743
Outstanding Units at the end of the year	15,802,133,175	13,425,384,951
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Schedule 2	As at September 30, 2020	As at September 30, 2019
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	167,964,305,309	123,108,621,137
Add: Premium on Units issued	24,675,517,220	21,258,807,074
Less: Premium on Units redeemed	836,219,874	780,167,216
Closing Balance	191,803,602,655	143,587,260,995
General Reserve		
Opening Balance	105,831,382,652	80,736,736,423
Add: Transfer from Revenue Account	14,875,487,964	11,495,735,310
Closing Balance	120,706,870,616	92,232,471,733
Unrealised Appreciation Account		
Opening Balance	10,387,547,498	12,924,767,801
Add: Transfer from Revenue Account	22,933,328,515	7,144,578,845
Closing Balance	33,320,876,013	20,069,346,646
Total	345,831,349,284	255,889,079,374
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Schedule 3	As at September 30, 2020	As at September 30, 2019
Current Liabilities and Provisions		
Current Liabilities		
Provision for interest overdue	401,765,714	239,414,774
Suspance Account	77,208,493	-
Redemption Payable	42,164,472	34,134,255
Contract for Purchase of Investments	-	11,927,097
Interest received in advance	-	-
TDS Payble	-	-
Sundry Creditors for expenses	21,560,398	18,120,864
	542,699,077	303,596,990

Schedule 4	As at September 30, 2020	As at September 30, 2019
Investments (Long Term and Short Term)		
Equity Shares	62,967,905,494	47,898,788,525
Debentures and Bonds Listed/Awaiting Listing	154,280,076,781	122,532,925,374
Central and State Government Securities (including treasury bills)	271,187,083,530	206,749,811,999
Commercial Paper	-	-
Others - Mutual Fund Units	4,905,569,850	3,665,820,915
- Certificates of Deposit	-	-
Non Convertible Debentures classified as Non performing investment	3,360,232,280	2,029,200,000
Less: Provision on Non performing investment	(2,598,732,280)	(925,000,000)
Total	494,102,135,655	381,951,546,813

Schedule 5	As at September 30, 2020	As at September 30, 2019
Deposits		
Deposits with Scheduled Banks	-	-
	-	-

Schedule 6	As at September 30, 2020	As at September 30, 2019
Other Current Assets		
Outstanding and accrued Income	9,701,193,375	7,807,874,325
Interest due on NPA A/c	401,765,714	239,414,774
Application Pending Allotment	-	-
Balance with Trustee Bank	39,963,010	99,512,392
Contract for sale of investments	150,000,000	347,670,118
TDS Receivable	167,401	167,401
Brokerage receivable from LIC Pension Fund Ltd.	154,954	319,046
Redemption receivable on investments	-	-
Sundry Debtors	672,575,883	740,433,334
Less: Provision for Non performing investment	(672,575,883)	(740,412,334)
	10,293,244,454	8,494,979,056