

NATIONAL PENSION SYSTEM TRUST

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

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	4,491,956,853	4,410,485,673
Reserves and Surplus	2	8,184,170,993	6,290,973,997
Current Liabilities and Provisions	3	5,458,793	3,122,504
Total		12,681,586,639	10,704,582,174
Assets			
Investments	4	12,442,221,543	10,486,541,422
Deposits	5	0	-
Other Current Assets	6	239,365,096	218,040,752
Total		12,681,586,639	10,704,582,174
(a) Net assets as per Balance Sheet		12,676,127,846	10,701,459,670
(b) Number of Units outstanding		449,195,685	441,048,567

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 - NPS LITE GOVERNMENT PATTERN

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	13,344,248	11,004,934
Interest	373,418,413	347,060,525
Profit on sale/redemption of investments	76,089,263	31,769,253
Profit on inter-scheme transfer/sale of investments	0	0
Unrealized gain on appreciation in investments	425,827,848	0
Other Income	3	3
Total	888,679,775	389,834,715
Expenses and Losses		
Unrealized losses in value of investments	0	310,003,696
Loss on sale/redemption of investments	43,566,499	26,453,630
Loss on inter-scheme transfer/sale of investments	0	0
Management fees	744,708	648,395
NPS Trust fees	309,367	269,356
Custodian fees	175,784	159,843
Stamp Duty	593,453	-
CRA Fees	23,552,250	24,634,350
Less: Amount recoverable on sale of units on account of CRA Charges	(23,552,250)	(24,634,350)
Depository and settlement charges	62,972	58,577
Provision for Non-performing assets	31,000,000	0
Other Expenses	0	2
Total	76,452,783	337,593,499
Surplus/(Deficit) for the year	812,226,992	52,241,216
Less: Amount transferred to Unrealized appreciation account	425,827,848	(310,003,696)
Less: Amount transferred to General Reserve	386,399,144	362,244,912
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 - NPS LITE GOVERNMENT PATTERN

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	4,460,707,528	4,345,817,818
Add :Units issued during the year	93,670,347	98,772,343
Less: Units redeemed during the year	62,421,022	34,104,488
Outstanding at the end of the year	4,491,956,853	4,410,485,673
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	446,070,753	434,581,782
Add :Units issued during the year	9,367,035	9,877,234
Less: Units redeemed during the year	6,242,102	3,410,449
Outstanding Units at the end of the year	449,195,685	441,048,567

Schedule 2	As at March 31, 2021 ₹	As at March 31, 2020 ₹
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	2,387,949,156	2,214,391,030
Add: Premium on Units issued	166,075,003	144,810,248
Less: Premium on Units redeemed	110,610,402	49,979,007
Closing Balance	2,443,413,757	2,309,222,271
General Reserve		
Opening Balance	4,032,134,842	3,243,319,766
Add: Transfer from Revenue Account	386,399,144	362,244,912
Less: Transfer to Unit Premium Reserve	0	0
Closing Balance	4,418,533,986	3,605,564,678
Unrealized Appreciation Account		
Opening Balance	896,395,402	686,190,744
Add: Adjustment for Previous years unrealized appreciation reserve	0	0
Add/(Less): Transfer from/(to) Revenue Account	425,827,848	(310,003,696)
Closing Balance	1,322,223,250	376,187,048
Total	8,184,170,993	6,290,973,997

Schedule 3	As at March 31, 2021 ₹	As at March 31, 2020 ₹
Current Liabilities and Provisions		
Current Liabilities		
Redemption Payable	4,888,927	175,776
Contract for Purchase of Investments	0	2,451,395
TDS Payable	0	0
Interest received in advance	0	0
Sundry Creditors for expenses	569,866	495,333
Provision for assets upgraded as performing assets	0	0
Interest received in advance	0	0
Total	5,458,793	3,122,504

Schedule 4	As at March 31, 2021 ₹	As at March 31, 2020 ₹
Investments (Long Term and Short Term)		
Equity Shares	1,838,854,339	1,193,897,834
Preference Shares	0	0
Debentures and Bonds Listed/Awaiting Listing	4,031,305,846	3,267,816,279
Central and State Government Securities (including T-Bills)	6,464,214,153	5,789,954,354
AIF's/REITs/INVITs/ABS etc	0	0
Basel III Tier I bonds	0	0
Commercial Paper	0	0
Others - Mutual Fund Units	107,847,205	234,872,955
- Certificates of Deposit	0	0
Non Convertible Debentures classified as NPA	26,000,000	0
Less: Provision on Non performing investment	(26,000,000)	0
Total	12,442,221,543	10,486,541,422

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	238,315,916	217,459,430
Balance with Trustee Bank	75,180	517,601
Application Pending Allotment	0	0
Contract for sale of investments	0	0
Interest Receivable on Non-Performing Investments	0	0
Less: Provision for interest on Non-Performing Investment	0	0
Dividend Receivable	974,000	63,000
Brokerage receivable from LIC Pension Fund Ltd.	0	721
Sundry Debtors	0	0
Redemption receivable on Non performing Investment	10,000,000	0
Less: Provision for Non performing investment	(10,000,000)	0
Total	239,365,096	218,040,752