

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, 2021

	Schedules	As at March 31, 2021 ₹	As at March 31, 2020 ₹
Liabilities			
Unit Capital	1	292,690,397	170,719,477
Reserves and Surplus	2	297,590,039	25,649,765
Current Liabilities and Provisions	3	11,964,069	9,784,809
Total		<u>602,244,505</u>	<u>206,154,051</u>
Assets			
Investments	4	602,031,507	203,179,887
Deposits	5	0	0
Other Current Assets	6	212,998	2,974,164
Total		<u>602,244,505</u>	<u>206,154,051</u>
(a) Net assets as per Balance Sheet		590,280,436	196,369,242
(b) Number of Units outstanding		29,269,040	17,071,948

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

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	3,024,812	1,658,714
Interest	827	126
Profit on sale/redemption of investments	7,159,322	4,609,500
Profit on inter-scheme transfer/sale of investments	0	36,434
Unrealized gain on appreciation in investments	111,710,819	0
Other Income	(2)	(3)
Total	121,895,778	6,304,771
Expenses and Losses		
Unrealized losses in value of investments	0	81,624,530
Loss on sale/redemption of investments	1,106,569	449,867
Loss on inter-scheme transfer/sale of investments	0	0
Management fees	27,931	14,864
NPS Trust fees	11,836	6,298
Custodian fees	6,256	3,932
Stamp Duty	95,003	0
CRA Fees	115,982	69,965
Less: Amount recoverable on sale of units on account of CRA Charges	(115,982)	(69,965)
Depository and settlement charges	2,478	1,994
Other Expenses	0	0
Total	1,250,073	82,101,485
Surplus/(Deficit) for the year	120,645,705	(75,796,714)
Less: Amount transferred to Unrealized appreciation account	111,710,819	(81,624,530)
Less: Amount transferred to General Reserve	8,934,886	5,827,816
Amount carried forward to Balance Sheet	0	0

For LIC Pension Fund Ltd

MD & CEO

Date:
Place: Mumbai

NATIONAL PENSION SYSTEM TRUST

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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	227,636,859	145,195,657
Add :Units issued during the year	128,138,794	63,527,120
Less: Units redeemed during the year	63,085,256	38,003,300
Outstanding at the end of the year	292,690,397	170,719,477
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	22,763,686	14,519,566
Add :Units issued during the year	12,813,879	6,352,712
Less: Units redeemed during the year	6,308,526	3,800,330
Outstanding Units at the end of the year	29,269,040	17,071,948
Schedule 2	As at March 31, 2021 ₹	As at March 31, 2020 ₹
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	105,193,224	66,739,770
Add: Premium on Units issued	115,984,529	34,704,934
Less: Premium on Units redeemed	56,757,560	17,475,418
Closing Balance	164,420,193	83,969,286
General Reserve		
Opening Balance	16,070,573	4,260,865
Add: Transfer from Revenue Account	8,934,886	5,827,816
Less: Transfer to Unit Premium Reserve	0	0
Closing Balance	25,005,459	10,088,681
Unrealized Appreciation Account		
Opening Balance	(3,546,432)	13,216,328
Add: Adjustment for Previous years unrealized appreciation reserve	0	0
Add/(Less): Transfer from/(to) Revenue Account	111,710,819	(81,624,530.0)
Closing Balance	108,164,387	(68,408,202)
Total	297,590,039	25,649,765
Schedule 3	As at March 31, 2021 ₹	As at March 31, 2020 ₹
Current Liabilities and Provisions		
Current Liabilities		
Redemption Payable	6,628,905	9,773,034
TDS Payable	0	0
Contract for Purchase of Investments	5,311,612	-
Sundry Creditors for expenses	23,552	11,775
Total	11,964,069	9,784,809

Schedule 4	As at March 31, 2021 ₹	As at March 31, 2020 ₹
Investments (Long Term and Short Term)		
Equity Shares	554,763,241	193,244,541
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	47,268,266	9,935,346
- Certificates of Deposit	0	0
Total	602,031,507	203,179,887

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	0	0
Balance with Trustee Bank	68,556	2,965,764
Application Pending Allotment	0	0
Contract for sale of investments	0	0
Dividend Receivable	142,853	8,400
Brokerage receivable from LIC Pension Fund Ltd.	1,589	0
Sundry Debtors	0	0
Total	212,998	2,974,164