

NATIONAL PENSION SYSTEM TRUST

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

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

	Schedules	As at Sept. 30, 2020	As at Sept. 30, 2019
Liabilities			
Unit Capital	1	128,057,917	92,953,164
Reserves and Surplus	2	112,944,274	64,993,438
Current Liabilities and Provisions	3	1,709,629	442,170
Total		<u>242,711,820</u>	<u>158,388,772</u>
Assets			
Investments	4	234,472,403	153,695,244
Deposits	5	-	-
Other Current Assets	6	8,239,417	4,693,528
Total		<u>242,711,820</u>	<u>158,388,772</u>
(a) Net assets as per Balance Sheet		241,002,191	157,946,602
(b) Number of Units outstanding		12,805,792	9,295,316
(c) NAV Per Units		18.8198	16.9921

For LIC Pension Fund Ltd

MD & CEO

Date: 22-Oct-2020

Place: Mumbai

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

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

Particulars	Year ended Sept 30, 2020	Year ended Sept 30, 2019
Income		
Dividend	-	-
Interest	7,527,928	4,526,967
Profit on sale/redemption of investments	319,222	138,232
Profit on inter-scheme transfer/sale of investments	-	-
Unrealized gain on appreciation in investments	4,296,894	2,296,166
Other income		
- Miscellaneous Income	-	20
Total	12,144,044	6,961,385
Expenses and Losses		
Unrealized losses in value of investments	-	-
Loss on sale/redemption of investments	-	-
Loss on inter-scheme transfer/sale of investments	-	-
Management fees (including service Tax)	12,686	7,080
NPS Trust fees	5,375	1,255
Custodian fees	4,111	2,837
Stamp Duty	36,085	-
Depository and settlement charges	-	21
Provision for Non-performing assets	750,000	750,000
Other Expenses, if any	1	-
Total	808,258	761,193
Surplus/(Deficit) for the year	11,335,786	6,200,192
Less: Amount transferred to Unrealised appreciation account	4,296,894	2,296,166
Less: Amount transferred to General Reserve	7,038,892	3,904,026
Amount carried forward to Balance Sheet	-	-

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

Schedule 1	As at Sept 30, 2020	As at Sept 30, 2019
Unit Capital		
Initial Capital*		
Outstanding at the beginning of the year	105,337,979	60,402,057
Add :Units issued during the year	48,934,897	47,794,849
Less: Units redeemed during the year	26,214,959	15,243,742
Outstanding at the end of the year	128,057,917	92,953,164
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	10,533,798	2,287,135
Add :Units issued during the year	4,893,490	1,538,470
Less: Units redeemed during the year	2,621,496	377,174
Outstanding Units at the end of the year	12,805,792	9,295,316
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Schedule 2	As at Sept 30, 2020	As at Sept 30, 2019
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	56,952,712	26,024,532
Add: Premium on Units issued	41,668,311	32,309,493
Less: Premium on Units redeemed	22,260,562	10,097,171
Closing Balance	76,360,461	48,236,854
General Reserve		
Opening Balance	21,999,112	11,849,839
Add: Transfer from Revenue Account	7,038,892	3,904,026
Closing Balance	29,038,004	15,753,865
Unrealised Appreciation Account		
Opening Balance	3,248,915	(1,293,447)
Add: Transfer from Revenue Account	4,296,894	2,296,166
Closing Balance	7,545,809	1,002,719
Total	112,944,274	64,993,438
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Schedule 3	As at Sept 30, 2020	As at Sept 30, 2019
Current Liabilities and Provisions		
Current Liabilities		
Provision for interest overdue	293,852	45,874
Redemption Payable	1,405,951	389,772
TDS Payable	-	-
Sundry Creditors for expenses	9,826	6,524
	1,709,629	442,170

Schedule 4	As at Sept 30, 2020	As at Sept 30, 2019
Investments (Long Term and Short Term)		
Equity Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	220,523,100	148,824,383
Central and State Government Securities (including treasury bills)	-	-
Commercial Paper	-	-
Others - Mutual Fund Units	13,949,303	4,620,861
- Certificates of Deposit	-	-
Non Convertible Debentures classified as Non performing investment	1,750,000	1,000,000
Less: Provision on Non performing investment	(1,750,000)	(750,000)
Total	234,472,403	153,695,244

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

Schedule 6	As at Sept 30, 2020	As at Sept 30, 2019
Other Current Assets		
Outstanding and accrued Income	7,734,519	4,647,653
Balance with Trustee Bank	86,046	1
Interest due on NPA	293,852	45,874
Contract for sale of investments	-	-
Tax Receivable	-	-
Redemption receivable on investments	-	-
Sundry Debtors	1,000,000	-
Less: Provision for Non performing investment	(875,000)	-
	8,239,417	4,693,528