

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, 2019

	Schedules	As at Sept. 30, 2019	As at Sept. 30, 2018
Liabilities			
Unit Capital	1	92,953,164	50,208,496
Reserves and Surplus	2	64,993,438	24,553,928
Current Liabilities and Provisions	3	442,170	250,106
Total		<u>158,388,772</u>	<u>75,012,530</u>
Assets			
Investments	4	153,695,244	72,865,613
Deposits	5	-	-
Other Current Assets	6	4,693,528	2,146,917
Total		<u>158,388,772</u>	<u>75,012,530</u>
(a) Net assets as per Balance Sheet		157,946,602	74,762,424
(b) Number of Units outstanding		9,295,316	5,020,850
(c) NAV Per Units		16.9921	14.8904

For LIC Pension Fund Ltd

MD & CEO

Date: 30-Oct-2019

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, 2019

Particulars	Year ended Sept 30, 2019	Year ended Sept 30, 2018
Income		
Dividend	-	-
Interest	4,526,967	2,767,631
Profit on sale/redemption of investments	138,232	75,128
Profit on inter-scheme transfer/sale of investments	-	-
Unrealized gain on appreciation in investments	2,296,166	-
Other income		
- Miscellaneous Income	20	58
Total	6,961,385	2,842,817
Expenses and Losses		
Unrealized losses in value of investments		3,412,961
Loss on sale/redemption of investments	-	-
Loss on inter-scheme transfer/sale of investments	-	-
Management fees (including service Tax)	7,080	4,197
NPS Trust fees	1,255	1,779
Custodian fees	2,837	1,307
Trustee Bank's fees	-	-
Depository and settlement charges	21	-
Provision for Non-performing assets	750,000	-
Other Expenses, if any	-	-
Total	761,193	3,420,244
Surplus/(Deficit) for the year	6,200,192	(577,427)
Less: Amount transferred to Unrealised appreciation account	2,296,166	(3,412,961)
Less: Amount transferred to General Reserve	3,904,026	2,835,534
Amount carried forward to Balance Sheet	-	-

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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	60,402,057	43,333,053
Add :Units issued during the year	47,794,849	15,496,588
Less: Units redeemed during the year	15,243,742	8,621,145
Outstanding at the end of the year	92,953,164	50,208,496
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	6,040,206	2,287,135
Add :Units issued during the year	4,779,485	1,538,470
Less: Units redeemed during the year	1,524,374	377,174
Outstanding Units at the end of the year	9,295,316	5,020,850
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Schedule 2	As at Sept 30, 2019	As at Sept 30, 2018
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	26,024,532	16,969,178
Add: Premium on Units issued	32,309,493	7,570,867
Less: Premium on Units redeemed	10,097,171	4,198,083
Closing Balance	48,236,854	20,341,962
General Reserve		
Opening Balance	11,849,839	5,712,989
Add: Transfer from Revenue Account	3,904,026	2,835,534
Closing Balance	15,753,865	8,548,523
Unrealised Appreciation Account		
Opening Balance	(1,293,447)	(923,596)
Add: Transfer from Revenue Account	2,296,166	(3,412,961)
Closing Balance	1,002,719	(4,336,557)
Total	64,993,438	24,553,928
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Schedule 3	As at Sept 30, 2019	As at Sept 30, 2018
Current Liabilities and Provisions		
Current Liabilities		
Provision for interest overdue	45,874	-
Redemption Payable	389,772	245,981
TDS Payble	-	(123)
Sundry Creditors for expenses	6,524	4,248
	442,170	250,106

Schedule 4	As at Sept 30, 2019	As at Sept 30, 2018
Investments (Long Term and Short Term)		
Equity Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	148,824,383	69,034,887
Central and State Government Securities (including treasury bills)	-	-
Commercial Paper	-	-
Others - Mutual Fund Units	4,620,861	3,830,726
- Certificates of Deposit	-	-
Non Convertible Debentures classified as Non performing investment	1,000,000	-
Less: Provision on Non performing investment	(750,000)	-
Total	153,695,244	72,865,613

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	4,647,653	2,064,948
Balance with Trustee Bank	1	81,969
Interest due on NPA	45,874	-
Contract for sale of investments	-	-
Tax Receivable	-	-
Redemption receivable on investments	-	-
Sundry Debtors	-	-
Less: Provision for Non performing investment	-	-
	4,693,528	2,146,917