

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, 2018

	Schedules	As at Sept. 30, 2018	As at Sept. 30, 2017
Liabilities			
Unit Capital	1	50,208,496	34,484,303
Reserves and Surplus	2	24,553,928	16,898,546
Current Liabilities and Provisions	3	250,106	177,410
Total		<u>75,012,530</u>	<u>51,560,259</u>
Assets			
Investments	4	72,865,613	50,166,666
Deposits	5	-	-
Other Current Assets	6	2,146,917	1,393,593
Total		<u>75,012,530</u>	<u>51,560,259</u>
(a) Net assets as per Balance Sheet		74,762,424	51,382,849
(b) Number of Units outstanding		5,020,850	3,448,430
(c) NAV Per Units		14.8904	14.9004
Significant Accounting Policies and Notes to Accounts	7		

For LIC Pension Fund Ltd

MD & CEO

Date: 25-Oct-2018

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, 2018

Particulars	Year ended Sept 30, 2018	Year ended Sept 30, 2017
Income		
Dividend	-	-
Interest	2,767,631	1,565,637
Profit on sale/redemption of investments	75,128	49,173
Profit on inter-scheme transfer/sale of investments	-	18,244
Unrealized gain on appreciation in investments	(3,412,961)	245,096
Other income		
- Miscellaneous Income	58	-
Total	(570,144)	1,878,150
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)	4,197	2,477
NPS Trust fees	1,779	2,123
Custodian fees	1,307	517
Trustee Bank's fees	-	-
Depository and settlement charges	-	117
Provision for Non-performing assets	-	-
Other Expenses, if any	-	-
Total	7,283	5,234
Surplus/(Deficit) for the year	(577,427)	1,872,916
Less: Amount transferred to Unrealised appreciation account	(3,412,961)	245,096
Less: Amount transferred to General Reserve	2,835,534	1,627,820
Amount carried forward to Balance Sheet	-	-

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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT SEPTEMBER 30, 2018

Schedule 1	As at Sept 30, 2018	As at Sept 30, 2017
Unit Capital		
Initial Capital*		
Outstanding at the beginning of the year	43,333,053	22,871,346
Add :Units issued during the year	15,496,588	15,384,699
Less: Units redeemed during the year	8,621,145	3,771,742
Outstanding at the end of the year	50,208,496	34,484,303
(Face Value of Rs.10/- each unit, fully paid up)		
Outstanding units at the beginning of the year	4,333,305	2,287,135
Add :Units issued during the year	1,549,659	1,538,470
Less: Units redeemed during the year	862,115	377,174
Outstanding Units at the end of the year	5,020,850	3,448,430
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Schedule 2	As at Sept 30, 2018	As at Sept 30, 2017
Reserves and Surplus		
Unit Premium Reserve		
Opening Balance	16,969,178	7,338,560
Add: Premium on Units issued	7,570,867	7,021,379
Less: Premium on Units redeemed	4,198,083	1,693,181
Closing Balance	<u>20,341,962</u>	<u>12,666,758</u>
General Reserve		
Opening Balance	5,712,989	1,910,606
Add: Transfer from Revenue Account	2,835,534	1,627,820
Closing Balance	<u>8,548,523</u>	<u>3,538,426</u>
Unrealised Appreciation Account		
Opening Balance	(923,596)	448,266
Add: Transfer from Revenue Account	(3,412,961)	245,096
Closing Balance	<u>(4,336,557)</u>	<u>693,362</u>
Total	<u><u>24,553,928</u></u>	<u><u>16,898,546</u></u>
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Schedule 3	As at Sept 30, 2018	As at Sept 30, 2017
Current Liabilities and Provisions		
Current Liabilities		
Provision for interest overdue	-	-
Redemption Payable	245,981	173,578
TDS Payble	(123)	(77)
Sundry Creditors for expenses	4,248	3,909
	<u>250,106</u>	<u>177,410</u>

Schedule 4	As at Sept 30, 2018	As at Sept 30, 2017
Investments (Long Term and Short Term)		
Equity Shares	-	-
Debentures and Bonds Listed/Awaiting Listing	69,034,887	48,996,732
Central and State Government Securities (including treasury bills)	-	-
Commercial Paper	-	-
Others - Mutual Fund Units	3,830,726	1,169,934
- Certificates of Deposit	-	-
Non Convertible Debentures classified as Non performing investment	-	-
Less: Provision on Non performing investment	-	-
Total	72,865,613	50,166,666

Schedule 5	As at Sept 30, 2018	As at Sept 30, 2017
Deposits		
Deposits with Scheduled Banks	-	-
	-	-

Schedule 6	As at Sept 30, 2018	As at Sept 30, 2017
Other Current Assets		
Outstanding and accrued Income	2,064,948	1,393,593
Balance with Trustee Bank	81,969	-
Contract for sale of investments	-	-
Tax Receivable	-	-
Redemption receivable on investments	-	-
Sundry Debtors	0	-
Less: Provision for Non performing investment	0	-
	2,146,917	1,393,593