

SIEMENS LIMITED

Standalone statement of assets and liabilities as at 31 March 2026

(Rs. in million)

No.	Particulars	As at	As at
		31 March	30 September
		2026 (Audited) (refer note 4)	2024 (Audited)
A	ASSETS		
1	Non-current assets		
a)	Property, plant and equipment	5,692	8,252
b)	Capital work-in-progress	2,392	988
c)	Right-of-Use assets	2,210	2,417
d)	Investment properties	615	639
e)	Goodwill	222	222
f)	Other intangible assets	81	105
g)	Financial assets		
	(i) Investments	22,201	22,201
	(ii) Trade receivables	163	360
	(iii) Loans	1,050	-
	(iv) Other financial assets	890	711
h)	Contract assets	2,713	5,171
i)	Deferred tax assets (net)	2,322	3,812
j)	Current tax assets (net)	6,774	6,677
k)	Other non-current assets	2,330	3,263
	Total non-current assets	49,655	54,818
2	Current assets		
a)	Inventories	22,088	23,695
b)	Financial assets		
	(i) Trade receivables	34,346	39,970
	(ii) Cash and cash equivalents	13,030	14,954
	(iii) Bank balances other than cash and cash equivalents	35,231	75,374
	(iv) Loans	7,329	4,616
	(v) Other financial assets	3,848	2,024
c)	Contract assets	25,774	24,120
d)	Other current assets	4,095	2,946
	Total current assets excluding assets classified as held for sale	145,741	187,699
e)	Assets classified as held for sale (refer note 2)	2,500	-
	Total current assets	148,241	187,699
	TOTAL ASSETS	197,896	242,517
B	EQUITY AND LIABILITIES		
1	Equity		
a)	Equity share capital	712	712
b)	Other equity	134,543	151,758
	Total equity	135,255	152,470
2	Liabilities		
	Non-current liabilities		
a)	Financial liabilities		
	(i) Lease liabilities	1,903	1,452
	(ii) Trade payables	36	41
	Total outstanding dues of creditors other than micro and small enterprises	735	624
	(iii) Other financial liabilities	4,744	7,603
b)	Provisions	7,418	9,720
	Total non-current liabilities	7,418	9,720
	Current liabilities		
a)	Financial liabilities		
	(i) Lease liabilities	575	1,117
	(ii) Trade payables	3,020	4,110
	Total outstanding dues of micro and small enterprises	33,583	40,315
	Total outstanding dues of creditors other than micro and small enterprises	4,152	7,641
	(iii) Other financial liabilities	4,918	12,738
b)	Contract liabilities	4,217	9,775
c)	Provisions	177	1,809
d)	Current tax liabilities (net)	1,209	2,822
e)	Other current liabilities	51,851	80,327
	Total current liabilities excluding liabilities relating to assets classified as held for sale	51,851	80,327
f)	Liabilities relating to assets classified as held for sale (refer note 2)	3,372	-
	Total current liabilities	55,223	80,327
	Total liabilities	62,641	90,047
	TOTAL EQUITY AND LIABILITIES	197,896	242,517

