

SIEMENS LIMITED			
Consolidated statement of assets and liabilities as at 31 March 2026			
(Rs. in million)			
No.	Particulars	As at	As at
		31 March 2026 (Audited) (refer note 4)	30 September 2024 (Audited)
A	ASSETS		
1	Non-current assets		
a)	Property, plant and equipment	7,443	9,885
b)	Capital work-in-progress	2,489	1,033
c)	Right-of-Use assets	3,633	3,508
d)	Investment properties	615	639
e)	Goodwill	12,576	12,576
f)	Other intangible assets	3,582	4,517
g)	Intangible assets under development	14	1
h)	Financial assets		
(i)	Investments	14	14
(ii)	Trade receivables	292	386
(iii)	Loans	1,050	-
(iv)	Other financial assets	931	777
i)	Contract assets	2,713	5,171
j)	Deferred tax assets (net)	2,376	3,866
k)	Current tax assets (net)	7,068	6,778
l)	Other non-current assets	2,423	3,361
	Total non-current assets	47,219	52,512
2	Current assets		
a)	Inventories	25,886	26,305
b)	Financial assets		
(i)	Trade receivables	39,024	44,098
(ii)	Cash and cash equivalents	16,935	18,359
(iii)	Bank balances other than cash and cash equivalents	39,183	77,320
(iv)	Loans	7,332	4,618
(v)	Other financial assets	4,450	2,100
c)	Contract assets	26,119	24,376
d)	Other current assets	4,358	3,107
	Total current assets excluding assets classified as held for sale	163,287	200,283
e)	Assets classified as held for sale (refer note 2)	2,500	-
	Total current assets	165,787	200,283
	TOTAL ASSETS	213,006	252,795
B	EQUITY AND LIABILITIES		
1	Equity		
a)	Equity share capital	712	712
b)	Other equity	137,690	152,855
	Equity attributable to the owners of the Company	138,402	153,567
	Non controlling interest	112	94
	Total equity	138,514	153,661
2	Liabilities		
	Non-current liabilities		
a)	Financial liabilities		
(i)	Lease liabilities	2,361	1,566
(ii)	Trade payables		
	Total outstanding dues of creditors other than micro and small enterprises	36	41
(iii)	Other financial liabilities	791	692
b)	Contract liabilities	733	-
c)	Provisions	5,188	7,912
d)	Deferred tax liabilities (net)	875	1,090
	Total non-current liabilities	9,984	11,301
	Current liabilities		
a)	Financial liabilities		
(i)	Lease liabilities	705	1,228
(ii)	Trade payables		
	Total outstanding dues of micro and small enterprises	4,369	5,093
	Total outstanding dues of creditors other than micro and small enterprises	36,360	41,911
(iii)	Other financial liabilities	4,853	8,372
b)	Contract liabilities	8,220	15,416
c)	Provisions	5,044	10,772
d)	Current tax liabilities (net)	203	1,997
e)	Other current liabilities	1,382	3,044
	Total current liabilities excluding liabilities relating to assets classified as held for sale	61,136	87,833
f)	Liabilities relating to assets classified as held for sale (refer note 2)	3,372	-
	Total current liabilities	64,508	87,833
	Total liabilities	74,492	99,134
	TOTAL EQUITY AND LIABILITIES	213,006	252,795

