

SIEMENS LIMITED

Statement of standalone assets and liabilities

(Rs. in million)

No.	Particulars	As at	As at
		31 March	30 September
		2025 (Unaudited)	2024 (Audited)
A	ASSETS		
1	Non-current assets		
a)	Property, plant and equipment	5,208	8,252
b)	Capital work-in-progress	523	988
c)	Right-of-Use assets	1,124	2,417
d)	Investment properties	629	639
e)	Goodwill	222	222
f)	Other intangible assets	95	105
g)	Financial assets		
(i)	Investments	22,201	22,201
(ii)	Trade receivables	244	360
(iii)	Loans	4,350	-
(iv)	Other financial assets	179	711
h)	Contract assets	3,978	5,171
i)	Deferred tax assets (net)	2,479	3,812
j)	Non-current tax assets (net)	8,593	6,677
k)	Other non-current assets	2,924	3,263
	Total non-current assets	52,749	54,818
2	Current assets		
a)	Inventories	17,840	23,695
b)	Financial assets		
(i)	Trade receivables	30,892	39,970
(ii)	Cash and cash equivalents	13,097	14,954
(iii)	Bank balances other than cash and cash equivalents	42,686	75,374
(iv)	Loans	4,061	4,616
(v)	Other financial assets	2,449	2,024
c)	Contract assets	18,556	25,408
d)	Other current assets	2,480	2,946
		132,061	188,987
e)	Assets pending transfer pursuant to the Scheme (refer note 1)	24,203	-
	Total current assets	156,264	188,987
	TOTAL ASSETS	209,013	243,805
B	EQUITY AND LIABILITIES		
1	Equity		
a)	Equity share capital	712	712
b)	Other equity	121,859	151,758
	Total equity	122,571	152,470
2	Liabilities		
	Non-current liabilities		
a)	Financial liabilities		
(i)	Lease liabilities	614	1,452
(ii)	Trade payables		
	Total outstanding dues of creditors other than micro and small enterprises	5	41
(iii)	Other financial liabilities	480	624
b)	Non-current provisions	4,306	7,603
	Total non-current liabilities	5,405	9,720
	Current liabilities		
a)	Financial liabilities		
(i)	Lease liabilities	528	1,117
(ii)	Trade payables		
	Total outstanding dues of micro and small enterprises	2,374	4,110
	Total outstanding dues of creditors other than micro and small enterprises	32,375	40,315
(iii)	Other financial liabilities	5,354	7,641
b)	Liabilities relating to assets pending transfer pursuant to the Scheme (refer note 1)	24,203	-
c)	Contract liabilities	7,128	14,026
d)	Other current liabilities	1,857	2,822
e)	Current provisions	4,641	9,775
f)	Current tax liabilities (net)	2,577	1,809
	Total current liabilities	81,037	81,615
	Total liabilities	86,442	91,335
	TOTAL EQUITY AND LIABILITIES	209,013	243,805

