SIEMENS LIMITED

Statement of unaudited consolidated assets and liabilities as at 30 September 2026

(Rs. in million)

No.	Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
A	**ASSETS**		
1	**Non-current assets**		
a)	Property, plant and equipment	8,624	7,443
b)	Capital work-in-progress	3,145	2,489
c)	Right-of-Use assets	4,761	3,633
d)	Investment properties	606	615
e)	Goodwill	12,576	12,576
f)	Other intangible assets	3,277	3,582
g)	Intangible assets under development	28	14
h)	Financial assets		
	(i) Investments	14	14
	(ii) Trade receivables	154	292
	(iii) Loans	-	1,050
	(iv) Other financial assets	518	931
i)	Contract assets	2,825	2,713
j)	Deferred tax assets (net)	2,199	2,376
k)	Current tax assets (net)	7,820	7,068
l)	Other non-current assets	2,218	2,423
	Total non-current assets	**48,765**	**47,219**
2	**Current assets**		
a)	Inventories	23,756	25,886
b)	Financial assets		
	(i) Trade receivables	34,244	39,024
	(ii) Cash and cash equivalents	10,208	16,935
	(iii) Bank balances other than cash and cash equivalents	74,770	39,183
	(iv) Loans	6,026	7,332
	(v) Other financial assets	3,939	4,450
c)	Contract assets	30,771	26,119
d)	Other current assets	3,314	4,358
	Total current assets excluding assets classified as held for sale	**187,028**	**163,287**
e)	Assets classified as held for sale - Low Voltage Motors	-	2,500
	Total current assets	**187,028**	**165,787**
	TOTAL ASSETS	**235,793**	**213,006**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
a)	Equity share capital	712	712
b)	Other equity	157,292	137,690
	Equity attributable to the owners of the Company	**158,004**	**138,402**
	Non controlling interest (refer note 5)	-	112
	Total equity	**158,004**	**138,514**
2	**Liabilities**		
	Non-current liabilities		
a)	Financial liabilities		
	(i) Lease liabilities	2,817	2,361
	(ii) Trade payables		
	Total outstanding dues of creditors other than micro and small enterprises	-	36
	(iii) Other financial liabilities	851	791
b)	Contract liabilities	546	733
c)	Provisions	5,220	5,188
d)	Deferred tax liabilities (net)	772	875
	Total non-current liabilities	**10,206**	**9,984**
	Current liabilities		
a)	Financial liabilities		
	(i) Lease liabilities	1,032	705
	(ii) Trade payables		
	Total outstanding dues of micro and small enterprises	5,206	4,369
	Total outstanding dues of creditors other than micro and small enterprises	36,550	36,360
	(iii) Other financial liabilities	7,282	4,853
b)	Contract liabilities	8,826	8,220
c)	Provisions	5,344	5,044
d)	Current tax liabilities (net)	1,887	203
e)	Other current liabilities	1,456	1,382
	Total current liabilities excluding liabilities relating to assets classified as held for sale	**67,583**	**61,136**
f)	Liabilities relating to assets classified as held for sale - Low Voltage Motors	-	3,372
	Total current liabilities	**67,583**	**64,508**
	Total liabilities	**77,789**	**74,492**
	TOTAL EQUITY AND LIABILITIES	**235,793**	**213,006**



