SIEMENS LIMITED

Statement of unaudited standalone 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	6,856	5,692
b)	Capital work-in-progress	2,984	2,392
c)	Right-of-Use assets	3,181	2,210
d)	Investment properties	606	615
e)	Goodwill	222	222
f)	Other intangible assets	75	81
g)	Financial assets		
	(i) Investments	22,201	22,201
	(ii) Trade receivables	89	163
	(iii) Loans	-	1,050
	(iv) Other financial assets	448	890
h)	Contract assets	2,825	2,713
i)	Deferred tax assets (net)	2,146	2,322
j)	Current tax assets (net)	7,513	6,774
k)	Other non-current assets	2,124	2,330
	Total non-current assets	**51,270**	**49,655**
2	**Current assets**		
a)	Inventories	19,077	22,088
b)	Financial assets		
	(i) Trade receivables	29,001	34,346
	(ii) Cash and cash equivalents	5,933	13,030
	(iii) Bank balances other than cash and cash equivalents	71,972	35,231
	(iv) Loans	6,023	7,329
	(v) Other financial assets	3,558	3,848
c)	Contract assets	30,337	25,774
d)	Other current assets	2,927	4,095
	Total current assets excluding assets classified as held for sale	**168,828**	**145,741**
e)	Assets classified as held for sale - Low Voltage Motors	-	2,500
	Total current assets	**168,828**	**148,241**
	TOTAL ASSETS	**220,098**	**197,896**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
a)	Equity share capital	712	712
b)	Other equity	155,517	134,543
	Total equity	**156,229**	**135,255**
2	**Liabilities**		
	Non-current liabilities		
a)	Financial liabilities		
	(i) Lease liabilities	2,208	1,903
	(ii) Trade payables		
	Total outstanding dues of creditors other than micro and small enterprises	-	36
	(iii) Other financial liabilities	769	735
b)	Provisions	4,721	4,744
	Total non-current liabilities	**7,698**	**7,418**
	Current liabilities		
a)	Financial liabilities		
	(i) Lease liabilities	872	575
	(ii) Trade payables		
	Total outstanding dues of micro and small enterprises	3,865	3,020
	Total outstanding dues of creditors other than micro and small enterprises	32,695	33,583
	(iii) Other financial liabilities	6,228	4,152
b)	Contract liabilities	4,960	4,918
c)	Provisions	4,479	4,217
d)	Current tax liabilities (net)	1,848	177
e)	Other current liabilities	1,224	1,209
	Total current liabilities excluding liabilities relating to assets classified as held for sale	**56,171**	**51,851**
f)	Liabilities relating to assets classified as held for sale - Low Voltage Motors	-	3,372
	Total current liabilities	**56,171**	**55,223**
	Total liabilities	**63,869**	**62,641**
	TOTAL EQUITY AND LIABILITIES	**220,098**	**197,896**

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