

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A : GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L32202KA1949PLC032923
2.	Name of the company	ABB India Limited
3.	Year of incorporation	1949
4.	Registered office address	"Disha", Corporate Office, 3 rd Floor. Plot No. 5 & 6, 2 nd Stage, Peenya Industrial Area IV, Peenya, Bengaluru - 560 058, Karnataka.
5.	Corporate address	"Disha", Corporate Office, 3 rd Floor. Plot No. 5 & 6, 2 nd Stage, Peenya Industrial Area IV, Peenya, Bengaluru - 560 058, Karnataka.
6.	E-mail	investor.helpdesk@in.abb.com
7.	Telephone	080 22949113 / 080 22949122
8.	Website	http://new.abb.com/indian-subcontinent
9.	Financial year for which reporting is being done	2024
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited.
11.	Paid-up Capital (₹)	42.38 Crores
12.	Name and contact detail (telephone email address) of the person who may be contacted in case any queries on the BRSR report	Vimal SS Email: vimal.ss@in.abb.com
13.	Reporting Boundary- Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements taken together)	Standalone Basis
14.	Name of assurance provider	TUV India Pvt. Ltd. (TÜV NORD GROUP)
15.	Type of assurance obtained	Reasonable Assurance

II. Products and Services

16. Details of business activities (accounting for 90% of the turnover):

S. No	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Electrification (EL)	Offers a wide-ranging portfolio of products, digital solutions, and services, from substation to socket, enabling safe, smart, and sustainable electrification. Offerings encompass total and connected innovations for low and medium voltage, including modular substations, distribution automation, power protection, wiring accessories, switchgear, enclosures, cabling, sensing and control	40
2	Motion (MO)	Offers a complete range of electrical motors, generators, drives and services, as well as integrated digital powertrain solutions. It serves a wide range of automation applications in transportation, infrastructure, and the discrete and process industries	35
3	Process Automation (PA)	Offers a broad range of solutions for process and hybrid industries, including industry specific integrated automation, electrification and digital solutions, control technologies, software, and advanced services, as well as measurement & analytics, and marine offerings.	21

** The Company's Robotics (RA) Business Area is excluded as it would cross 90% with the above three Business Areas

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

S. No	Product/Service	NIC Code	% of total Turnover contributed
1	Large Motors & Generators	27101	5.4
2	Low Voltage Motors & Services	27103	13.9
3	Drive Products, System Drives and Traction Convertors	26109	15.1
4	Electricity Distribution Equipment, Protection & Control Equipment, Motor Starting & Safety, Switches & Fuse gear & associated service	27104	36.6
5	Manufacture of other wiring devices and fittings	27339	4.1
6	Industrial process control equipment	26517	21.2

III. Operations**18. Number of locations where plants and/or operations/offices of the entity are situated:**

Location	Number of plants	Number of offices	Total
National	7*	28	35
International	0	2	2

Note: * 7 factory licenses as per Factories Act 1948 comprising of multiple production lines (17) across ABB India locations

19. Markets served by the entity:

The entity operates in the following markets mentioned below:

a. Number of locations

Locations	Number
National (No. of States)	35
International (No. of Countries)	4*

* International locations: Bangladesh, Sri Lanka, Bhutan, Nepal.

b. What is the contribution of exports as a percentage of the total turnover of the entity?

11 %

c. A brief on types of customers

The Company serves customers across all segments and to all types/categories viz., End users, Original Equipment Manufacturers, Engineering Procurement and Construction Contractors, Channel Partners, Distributors, Retailers, etc. (covering all types of companies). The Company works closely with industry, utility, transportation, and infrastructure customers, serving a diverse range of end markets, including data centers, electronics, food & beverage, oil, gas & chemicals, cement, mining & metals, pharmaceuticals & healthcare, marine & ports, residential & non-residential buildings, automotive, railways & rolling stock, pulp & paper, renewables, conventional power generation, power transmission & distribution, smart cities, and water utilities.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	3301	2943	89.15	358	10.85
2.	Other than Permanent (E)	106	60	56.6	46	43.4
3.	Total employees	3407	3003	88.14	404	11.86
WORKERS						
4.	Permanent (F)	324	322	99.38	2	0.62
5.	Other than Permanent (G)	1143	1041	91.08	102	8.92
6.	Total workers (F + G)	1467	1363	92.91	104	7.09

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	1	1	100	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees	1	1	100	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	-	0	-
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total workers (F + G)	0	0	-	0	-

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	3	50
Key Management Personnel	3	0	0

22. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

	Current Financial Year FY2024 (Turnover rate in %)			Previous Financial Year FY2023 (Turnover rate in %)			Prior to the previous FY FY2022 (Turnover rate in %)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	5.67	8.40	5.97	10.43	12.90	10.66	10.72	21.13	11.62
Permanent Workers	2.03	0	2.02	0	0	0	-	-	0

V. Holding, subsidiary and associate companies (including joint ventures)

23. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary /associate companies /joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity (Yes/No)
1	ABB Asea Brown Boveri Limited	Holding	NA	No

VI. CSR

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013:

Yes

(ii) Turnover:

₹ 121,883,061,712

(iii) Net worth:

₹ 70,754,000,000

VII. Transparency and Disclosure Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	Current Financial Year			Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities		0	0	-	-	-	-
Investors		0	0	-	-	-	-
(other than Shareholders)	Yes**						
Shareholders	https://global.abb/group/en/about/integrity/reporting-channels/how-do-i-report ,	0	0	-	-	-	-
Employees and workers	investor.helpdesk@inabb.com , contact.center@in.abb.com	80	21	Includes former employees	55	34	-
Customers		3	2		-	-	-
Value Chain Partners		13	7		4	1	-
Other (please specify)		91	36		39	10	-
Total*		187	66		98	45	

*2023 methodology was based on cases reported in year. 2024 is based on incidents reported in year; a single case can have multiple incidents reported.

**ABB strives to maintain a culture in which its stakeholders feel comfortable to raise concerns in good faith about potential violations of the law or the ABB Code of Conduct. As reflected in our Code of Conduct and Vigil Mechanism addendum, ABB creates a safe and confidential environment for employees to report any suspected or potential violations of laws or regulations. A common grievance reporting mechanism is available to all stakeholders at this link <https://global.abb/group/en/about/integrity/reporting-channels/how-do-i-report>. Additionally, shareholders and customers can report grievance through investor.helpdesk@inabb.com and contact.center@in.abb.com, respectively. The details of shareholders' grievance which are in ordinary course of business are provided in corporate governance report which forms part of this Report.

Note: For the current year, we have reported only the complaints / grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct as opposed to all grievances reported in the previous years. The Company's Business Ethics Helpline is a channel for all its employees and stakeholders to report suspected violations of the ABB Code of Conduct, Supplier Code of Conduct, or applicable laws. Apart from this, the Customer Care Response Process (CCRP) is the process for the Company's customers to raise any grievance with the Company's product, system and solution offering and service portfolio.

26. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate	Opportunity	Opportunity for reducing the carbon footprint of our own operations by implementing sustainable practices where we also enable our customers and suppliers to reduce their environmental impact by focusing on energy and carbon footprint reductions. With the help of our products, services and solutions, we work towards addressing climate change and promoting a low-carbon economy.	With the help of our initiatives towards 100% renewable electricity (RE100), 100% Energy productivity (EP100) and 100% Electric vehicle (EV100), we are working towards reducing our greenhouse gas emissions to address the climate risk and create a low carbon society.	Positive
2	Circularity	Opportunity	Our efforts can support economic growth by developing innovative and "retrofitted" products and services that promote the circular economy. Reducing the waste through our products and services will also help in minimizing the environmental impacts such as air and water pollution.	Within our own operations, we are working towards minimizing waste and achieving 'zero waste to landfill' goal across operations by making our products and processes more efficient along with maximizing the use of sustainable materials for packaging.	Positive
3	Products, solutions and services	Opportunity	There is ample opportunity to enhance the customers' efficiency, productivity, and improve safety conditions for their workers through our existing products, solutions, and services, as well as our investments in responsible and innovative technologies and digitalization. Our sustainable products, solutions, and services can also positively impact the environment by increasing energy and resource efficiency, leading to a reduction in greenhouse gas emissions.	Investment on research and development as well as in collaboration with innovative start-ups can offer innovative products and services that help us maintain a competitive advantage.	Positive

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Employee development and wellbeing	Opportunity	With focus on recruiting and developing talent, a positive impact on employee satisfaction, work-life balance and performance can be created which will also contribute to an inclusive culture in the communities in which we operate, and in the society overall.	Various employee development and well-being initiatives have been taken including periodic resilience and health awareness sessions, and periodic health check-up etc.	Positive
5	Data privacy & cyber security	Risk	Cyber incidents such as data breaches can result in negative impacts on individuals' right to privacy which can lead to non-compliance with local/global laws and regulations related to data privacy and cyber security.	Cyber incidents such as data Breaches can result in negative impact on business-critical data and documents along with personal data of company personnel which can lead to non-compliance with local/global regulations. Established systems and processes in alignment with local and global data protection standards to safeguard the Company data including business documents and per. Appropriate cyber security measures in place to reduce business risk.	Negative
6	Health and Safety	Risk	Failure to manage health and safety across operations and locations resulting in workplace accidents, injuries, or occupational illnesses leading to human suffering, compensation costs, legal liabilities, and reputational damage.	Various measures taken to provide a safe and healthy workplace to its employees and contractors such as health and safety policies and company-wide Code of Conduct policy, company-wide health and safety management system, continuous monitoring and reporting of health & safety key indicators along with independent health and safety audits.	Negative
7	Human rights & labour standards	Risk	By establishing and maintaining safe and fair working conditions, a more equitable society and a stable economy can be created. However, not respecting human rights and labor standards can potentially result in negative impacts on people and communities which includes injuries or illnesses in workplaces, inadequate standards of living for workers due to poor wages, etc.	Established human rights policy alongwith detailed process and due diligence procedures to assess the Human rights risks across its operations.	Negative

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	Responsible sourcing	Risk	By actively and responsibly managing the supply chain, there can be a positive impact on local economies, the environment (with pollution minimization, less usage of hazardous substance etc.) and people, including safety and human rights at value chain. The non-adherence to the same can lead to non-compliance, reputational risk for the Company along with the risk of availability of components and raw materials.	Established detailed frameworks (including supplier's Code of Conducts) alongwith processes to evaluate the supplier's adherence to ABB's supplier Code of Conduct and ESG requirements and supporting the suppliers to further enhance their ESG performance to move towards creating a sustainable supply chain base.	Negative
9	Business performance and resilience	Risk	Business performance and resilience is an enterprise wide aspect that encompasses crisis management and business continuity, and the need to respond to all types of risks that an organisation may face, for e.g. cyber threat, natural disasters etc..	Address and manage crises in both tangible and intangible aspects which could result in significant consequences with established crisis management systems and tools to mitigate risk and facilitate business continuity.	Negative
10	Corporate & sustainability governance	Opportunity	Addressing sustainability & governance is an opportunity to move ahead in the sustainability maturity model with cost saving and benefits as it demands responsible corporate behavior	The Corporate Sustainability strategy along with its governance is implemented across the Company business. With specific goals and reporting processes, the governance structure supports in strengthening relations with external stakeholders and ensures overall accountability of sustainability goals at enterprise level.	Negative

SECTION B : MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Disclosures									
1. a) Whether your entity’s policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b) Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c) Web Link of the Policies, if available	Yes (Please refer the list of ABB policies as mentioned page no. 196)								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<ul style="list-style-type: none">• ISO 14001, 9001, 45001, 50001• IGBC Green Factory Building Rating Systems for all of its factories and own buildings• LEED certification• TERI GRIHA certification for water positivity• Intertek certification on Zero waste to Landfill• Bureau Veritas verification in line with PAS 2060:2014 and ISO 14064 standards• CII certification for Single Use Plastic free premises• BIS certificates for product lines								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>The Company has aligned it’s sustainability Targets/ambitions in line with the 2030 & 2050 ambitions /targets set by the ABB group as mentioned below,</p> <p>Target:</p> <ul style="list-style-type: none">• 80% reduction of scope 1 and 2 GHG emissions by 2030 (compared to 2019)• 100% reduction of scope 1 and 2 GHG emissions by 2050 (compared to 2019)• 25% reduction of scope 3 GHG emissions by 2030 (compared to 2022)• 90% reduction of scope 3 GHG emissions by 2050 (compared to 2022)• Zero waste to landfill while reducing waste generation by 2030• Increase proportion of women in senior management roles to 25% by 2030• Achieve a top-tier employee engagement score by 2030 <p>Ambition:</p> <ul style="list-style-type: none">• Enable customers to avoid 600 Mt of GHG emissions through ABB products sold from 2022-2030• Zero harm to our people and contractors and a gradual reduction in lost time from incidents								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Sustainability commitments, goals and targets are set globally at ABB group level. Accordingly, the Company has established a framework to implement monitor and achieve set targets at the entity level and at its business levels. Performance against the set targets are reported and is monitored at the Company as well at ABB Group level.								
Governance Leadership and Oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>At ABB, we recognize that sustainability is integral to delivering value to our stakeholders. In line with our 2030 sustainability targets and 2050 net zero goal, our commitment to achieving sustainability maturity drives us to exceed mere compliance with environmental, social, and governance (ESG) standards. We actively engage in collaborative efforts with our internal teams and external partners to innovate and implement practices that align with our sustainability goals. Together, we strive to create a positive impact on the environment and society, ensuring a sustainable future for all.</p> <p>- Sanjeev Sharma, Managing Director</p>								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Environmental, Social Governance (ESG)/ Sustainability aspects are discussed at the country steering committee chaired by the Country Managing Director and senior management in a periodic manner.								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	<p>Yes. The Sustainability Committee at the country level is chaired by the Country Managing Director and includes the Country Finance Officer, Country Human Resources and Business Heads of Individual Businesses who anchor their respective Business Sustainability Committee. The Sustainability Committee discuss, review, and monitor on key sustainability performance indicators every quarter and decides on action plans, if any to achieve the same.</p> <p>The Company has a CSR Committee of the Board which oversees the CSR performance in the year. It consists of four members including the Managing Director. Further, the Committee is chaired by a Woman Independent Director Country Sustainability Boards have been established to uphold good sustainability governance and assure compliance with local legislations, ABB Group standards and customer expectations.</p>								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half - yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action				Yes									Quarterly					
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances				Yes									Quarterly					

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	No	No	Yes, external agency* (ISO: 45001)	No	No	Yes, external agency* (ISO: 14001)	No	No	No

* DNV Business Assurance and TÜV NORD CERT GmbH

12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

SECTION C : PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1 : Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of directors	4	Code of Conduct, ESG, ethics and governance , legal and regulatory updates	100
Key managerial personnel	4	Code of Conduct, Anti-Bribery and Anti-Corruption, Prevention of Sexual Harassment at Workplace, Integrity Straight Talks, Integrity e-learning, Anti-trust	100
Employees other than BoD and KMPs	58	Code of Conduct, Anti-Bribery and Anti-Corruption, Prevention of Sexual Harassment at Workplace, Integrity Straight Talks, Integrity E-learning, Anti-trust, conflict of interest	46.18
Workers	116	Code of Conduct, Anti-Bribery and Anti-Corruption, Prevention of Sexual Harassment at Workplace, Integrity Straight Talks, Integrity e-learning, Anti-trust	100

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity’s website):

Monetary					
NGRBC Principle	Name of the regulatory/ enforcement agency/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Penalty/ Fine	Principle 1 Additional Chief Judicial Magistrate, Barracpore	800	For discrepancy in maintainance of Form A as per Rule 75 and 80(1) of the Contract Labour (Regulation and Abolition) Central Rules, 1971. This issue was subsequently rectified	No	
	Principle 1 Office of the Labour Enforcment Officer (Central), Indore	13,000	For non-display of notices, abstract and copy of license, and non-maintenance of registers & wage slips etc at one of the Company’s project sites. This issue was subsequently rectified.	No	
	Principle 1 Judicial Magistrate of First Class (JMFC), Solapur	2,000	For non-display of abstract and notices, and nonmaintenance of registers & wage slips at one of the Company’s project sites. This issue was subsequently rectified.	No	

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agency/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Settlement		-	-	-	-
Compounding fee	Principle 1	Office of Chief Inspector of Inspection, Haryana	1,500	Allegation in relation to violations of provisions of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 and Haryana Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2005 during the renovation activities at the Company's factory. In the Lok Adalat, these cases were compounded and paid a total amount of ₹ 1,500/- as penalty.	No

Note: Other disclosures as per Regulation 30 of SEBI (LODR), 2025 regarding penalties and fines imposed on the Company by Customs, GST, and other authorities are available on the Company's website at <https://new.abb.com/indian-subcontinent/investors/corporate-governance-2024>

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agency/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision are preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
None	None

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web link to the policy.

Yes. ABB's Code of Conduct has a comprehensive section on Ethical conduct, anti-bribery and anti-corruption. According to this code, we do not tolerate any form of bribery or corruption, and only enter into business relationships with reputable third parties that share our ethical standards. ABB Code of Conduct is publicly available at the below link: <https://global.abb/group/en/about/integrity/standards/abb-code-of-conduct>

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption.

	Current Financial Year (FY2024)	Previous Financial Year (FY2023)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. Details of complaints with regard to conflict of interest:

	Current Financial Year (FY2024)		Previous Financial Year (FY2023)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

7. Provide details of any corrective action taken or underway on issues related to fines/penalties/action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

None

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

	Current Financial Year (FY2024)	Previous Financial Year(FY2023)
Number of days of accounts payables	165	172

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format

Parameter	Metrics	Current Financial Year (FY2024)	Previous Financial Year(FY2023)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	28	31
	b. Number of dealers/distributors to whom sales are made	809	750
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	18	18
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	-	-
	b. Sales (Sales to related parties / Total Sales)	9.38	7.90
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d. Investments (Investments in related parties / Total Investments made)	0	0

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Total number of awareness programmes held (nos.)	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
14	Environment, Social & Governance (including Safety, Integrity, human rights etc.)	58.38

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/ No) If Yes, provide details of the same.

Yes. The company has established a comprehensive process to avoid/ manage conflict of interests involving members of the Board where the company's Code of Conduct covering principle of Conflict of Interest also applies to the Directors on the Board. In order to maintain transparency and integrity at highest level, the company's Code of Conduct with Conflict of Interest procedures mandates all the Board of Directors to disclose any potential conflicts of interest related to personal, social, professional, financial, political, or other interests, or activities or relationships that might reasonably be perceived to conflict with the best interests of the Company, create an appearance of impropriety, or affect the judgment in carrying out their role as Directors of the Company. The annual affirmation of compliance with the Code of Conduct further reinforces company's commitment towards transparency & integrity.

PRINCIPLE 2 : Businesses should provide goods and services in a manner that is sustainable and safe.

Essential Indicators

1. **Percentage of R&D and capital expenditure (CAPEX) investments in specific technologies to improve product and processes' environmental and social impacts to total R&D and capex investments made by the entity, respectively.**

	Current Financial Year (FY2024)	Previous Financial Year (FY2023)	Details of improvements in environmental and social impacts
R&D*	-	-	-
Capex	5.89%	<1%	CAPEX investment in specific technologies to improve product and processes's environmental impacts (energy efficient improvement, product's sustainability enhancement & circularity)

*Please refer the link for more details on R&D at ABB: <https://global.abb/group/en/technology/corporate-research-centers>

2. **a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) -**

Yes

- b. If yes, what percentage of inputs were sourced sustainably?**

51.5 %

The company has established a comprehensive framework to enhance sustainability across its value chain. During the year, the company defined its internal criteria for sustainable sourcing and accordingly evaluated its suppliers.

3. **Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

Waste type	Waste management procedure in place
Plastic (including packaging)	The processes for disposing its products at the end of life has been mentioned in the Product operation & maintenance manual.
E-waste	
Hazardous waste	Additionally, extended producer responsibility requirement is applicable to the some of the listed EEE (electronic & electrical equipment) and packaging plastic, as well as battery used in its products as per the e-waste, battery waste and plastic waste management rule where, the company fulfils its Extended producer responsibility (EPR) target with respect e-waste, battery waste and plastic waste.
Other waste (wastepaper and paper products)	

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the EPR plan submitted to Pollution Control Boards?**

Yes. As per the e-waste, battery waste and plastic waste management rules, extended producer responsibility requirement is applicable to the some of the listed EEE (electronic & electrical equipment) and packaging plastic, as well as battery used in its products. Accordingly, the company has obtained the licenses under the EPR and fulfilling the relevant compliances such as annual filing, EPR target fulfilling with respect to e-waste, battery waste and plastic waste rules.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No). If yes, provide the web-link.
27103	Low Voltage Motors & Services	0.44	Cradle to grave	Internal	No
26109	Drive Products & System Drives	7.6	Cradle to grave	Yes (External)	https://global.abb/group/en/sustainability/ecosolutions/environmental-product-declarations
27104	Electricity Distribution Equipment, Protection & Control Equipment	5.14	Cradle to grave	Yes (External)	https://global.abb/group/en/sustainability/ecosolutions/environmental-product-declarations
26517	Industrial process control equipment	0.14	Cradle to grave	No (Internal)	No
28160	Industrial Robots	0.01	Cradle to grave	No (Internal)	No

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / concern	Action Taken
No	No	-

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Current Period	Previous Period
-	-	-

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	Current Financial Year (FY2024)			Previous Financial Year (FY2023)		
	REUSED	Recycled	Safely disposed	REUSED	Recycled	Safely disposed
Plastics (including packaging)	-	154.67*	-	-	176.78	-
E-waste	-	0.5	-	-	-	0.50
Hazardous waste	-	-	-	-	-	-
Other waste	-	10.57	5.33	-	2	-

* Includes the plastic packaging quantity which is recycled as a part of extended producer responsibility under Plastic Waste Management Rules.

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
-	-

PRINCIPLE 3 : Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

1. a. Details of measures for the well-being of employees.

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	%	No. (C)	%	No. (D)	%	No. (E)	%	No. (F)	%
Permanent employees											
Male	2943	2943	100	2943	100	NA	NA	2943	100	-	-
Female	358	358	100	358	100	358	100	NA	NA	358	100
Total	3301	3301	100	3301	100	358	11	2943	89	358	11
Other than Permanent employees											
Male	60	60	100	60	100	-	-	-	-	-	-
Female	46	46	100	46	100	-	-	-	-	-	-
Total	106	106	100	106	100	-	-	-	-	-	-

b. Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	%(B / A)	No. (C)	%(C / A)	No. (D)	%(D / A)	No. (E)	%(E / A)	No. (F)	%(F / A)
Permanent workers											
Male	322	322	100	322	100	NA	NA	322	100	-	-
Female	2	2	100	2	100	2	100	NA	NA	2	100
Total	324	324	100	324	100	2	0.6	322	99.4	2	0.6
Other than Permanent workers											
Male	1041	-	-	1041	100	-	-	-	-	-	-
Female	102	-	-	102	100	-	-	-	-	-	-
Total	1143	-	-	1143	100	-	-	-	-	-	-

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –

	Current Financial Year (FY2024)	Previous Financial Year (FY2023)
Cost incurred on well-being measures as a % of total revenue of the company	0.24%	0.01%

2. Details of retirement benefits.

	Current Financial Year (FY2024)			Previous Financial Year (FY2023)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	99.98	93.97	Yes	99.81	92.05	Yes
Gratuity	98.90	23.25	Yes Company contribution.	98.91	22.52	Company Contribution
ESI	0	70.28	Yes	0	69.52	Yes
Others – please specify	-	-	-	-	-	-

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, as per the requirements of the Rights of Persons with Disabilities Act, 2016, the premises / offices of the company are accessible to differently abled employees and workers. The company is fully committed to creating an inclusive and diverse workplace which also ensures improved accessibility and equity in the workforce. The company's infrastructure including wheelchair ramps, and accessible restrooms work areas have been designed incorporating various standards/ requirements including LEED/IGBC to address the accessibility of workplaces, especially for physically differently abled employees and workers..

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web link to the policy.

Yes, the company has a policy promoting equal employment opportunity available at the link below:

<https://careers.abb/us/en/equal-employment-opportunity-and-affirmative-action>

ABB is committed to promoting diversity and inclusion through its Equal Employment Opportunity (EEO) and Affirmative Action policies. ABB is dedicated to creating a supportive work environment that values diversity and inclusion, ensuring that all employees feel respected and valued. ABB actively encourages diversity in the workplace and takes affirmative action to ensure equal employment opportunities for all including qualified differently-abled persons. The Company's employment decisions are solely based on legitimate job-related criteria and are made without discrimination. Any violation of the said policy can be reported through available reporting channels which includes raising it with management chain, or with any of the Company's human re-sources or legal and integrity team and also can raise it in the Company's available Business ethics helpline. Issues thus raised are inquired into in conjunction with relevant stakeholders and appropriate action is taken by the Company.

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100	100	100	100
Female	100	100	-	100
Total	100	100	-	100

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief.

	(Yes/No)	(If Yes, then give details of the mechanism in brief)
Permanent workers	Yes	Industrial Relations Managers, Welfare officers and representatives of recognized Union are the first level point of contact to get their queries addressed. Company has established a comprehensive mechanism to receive and redress grievances for the employees and workers through reporting concerns initially to their direct management, any member of Legal & Integrity function, country human resources manager, or alternatively, through their country-specific Business Ethics Helpline number. All stakeholders having a business relationship with ABB have multiple communication channels such as telephoning the ABB stakeholder helpline at + 41433173367 (international call rates apply) / 0008000503401 (India), communicating through the company's business ethics helpline web portal (https://abbgroup.ethicspoint.com). The ABB Business Ethics Helpline is hosted by an independent third party, Case IQ, and is available 24 hours a day, 7 days a week.

	(Yes/No)	(If Yes, then give details of the mechanism in brief)
Other than permanent workers	Yes	The company has established a comprehensive mechanism to receive and redress grievances for the employees and workers through reporting concerns initially to their direct management, any member of Legal & Integrity function, country human resources manager, or alternatively, through their country specific Business Ethics Helpline number. All stakeholders having a business relationship with ABB have multiple communication channels such as telephoning the ABB stakeholder helpline at + 41433173367 (international call rates apply) / 0008000503401 (India), communicating through company's business ethics helpline web portal (https://abbgroup.ethicspoint.com). The ABB Business Ethics Helpline is hosted by an independent third party, Case IQ, and is available 24 hours a day, 7 days a week.
Permanent employees	Yes	The company has a dedicated online helpdesk named as "AskHR" to raise any queries and seek resolution. . The company has established a comprehensive mechanism to receive and redress grievances for the employees and workers through reporting concerns initially to their direct management, any member of Legal & Integrity function, country human resources manager, or alternatively, through their country-specific Business Ethics Helpline number. All stakeholders having a business relationship with ABB have multiple communication channels such as telephoning the ABB stakeholder helpline at + 41433173367 (international call rates apply) / 0008000503401 (India), communicating through the company's business ethics helpline web portal (https://abbgroup.ethicspoint.com). The ABB Business Ethics Helpline is hosted by an independent third party, Case IQ, and is available 24 hours a day, 7 days a week.
Other than permanent employees	Yes	The company has established a comprehensive mechanism to receive and redress grievances for the employees and workers through reporting concerns initially to their direct management, any member of Legal & Integrity function, country human resources manager, or alternatively, through their country-specific Business Ethics Helpline number. All stakeholders having a business relationship with ABB have multiple communication channels such as telephoning the ABB stakeholder helpline at + 41433173367 (international call rates apply) / 0008000503401 (India), communicating through the company's business ethics helpline web portal (https://abbgroup.ethicspoint.com). The ABB Business Ethics Helpline is hosted by an independent third party, Case IQ, and is available 24 hours a day, 7 days a week.

7. Membership of employees and workers in association(s) or Unions recognized by the listed entity:

Category	Current Financial Year (FY2024)			Previous Financial Year (FY2023)		
	Total employees / workers in respective category (A)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (B)	% (B/A)	Total employees/ workers in the respective category (C)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (D)	% (D/C)
Total permanent employees	3301	0	0	3061	-	-
Male	2943	0	0	2738	-	-
Female	358	0	0	323	-	-
Total permanent workers	324	324	100	323	323	100
Male	322	322	100	321	321	100
Female	2	2	100	2	2	100

8. Details of training given to employees and workers:

Category	Current Financial Year (FY2024)					Previous Financial Year (FY2023)				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No.(F)	% (F / D)
Employees										
Male	3003	3003	100	1563	52	2738	2409	88	1507	55.04
Female	404	404	100	276	68	323	320	99	182	56.35
Total	3407	3407	100	1839	53	3061	2729	94	1689	55.18
Workers										
Male	1363	1363	100	194	14	1331	1331	100	1059	79.56
Female	104	104	100	2	2	103	103	100	64	62.14
Total	1467	1467	100	196	13	1434	1434	100	1123	78.31

9. Details of performance and career development reviews of employees and workers:

Category	Current Financial Year (FY2024)			Previous Financial Year (FY2023)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	3003	2874*	95.7	2738	2638	96.35
Female	404	348*	86.14	323	299	92.57
Total	3407	3249	94.57	3061	2937	95.94
Workers						
Male	1363	-	0	1331	-	0
Female	104	-	0	103	-	0
Total	1467	-	0	1434	-	0

* The male & female employees were eligible for the performance and career development reviews as per the Internal PDA criteria

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, what is the coverage of such a system?

Yes, ABB has implemented a comprehensive occupational health and safety management system. Over the year, the company worked to simplify the standards within this set of documents, referred to internally as “The ABB Way for HSE and Security Management System” so that they could be quickly and easily consulted by our employees and contractors. ABB is committed to achieving excellence in Occupational Health and Safety (OHS) through both strategic, group-led programs and business specific initiatives based on internationally recognized standards, principles and commitments. The ABB Way Health Safety Environment & Security (HSE&S) management system is consistent with ISO standards ISO 14001/ ISO 45001/ISO 50001. ABB's Health, Safety, and Environment (HSE) management system is comprehensive and integrated into all aspects of their business.

Company has a clear HSE policy that outlines their commitment to providing safe and healthy working conditions, preventing incidents and work-related illnesses, and protecting the environment. The governance structure of ABB ensures that these policies are regularly updated and aligned with their strategic direction. Risk assessment is conducted with thorough planning and risk analysis to identify opportunities to eliminate hazards and reduce risks. ABB also emphasizes the importance of competence, communication, and support and provides training and information to ensure good participation and consultation among employees, promoting a culture of safety and awareness. Specific risk controls are implemented at company to manage changes and ensure safe operations which includes monitoring and measuring the status of operations and objectives to drive performance and prioritize safety. ABB is committed to continuous improvement by learning from experience and sharing good practices. They regularly assess their performance and make necessary adjustments to enhance their HSE management system. All manufacturing locations of the company have already implemented and certified on occupational health & safety management system under ISO 45001 standard.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

At ABB, HSE & Security Risks Management is taken very seriously with the aim to reduce risks to the lowest practicable level and, where possible, eliminate those risks. The risk management process which is being implemented in ABB for HSE & Security focusses on the process Improvement, enhanced efficiency, quality & performance improvement and accountability. The company has established robust processes used to identify work-related hazards and assess risks on a routine and non-routine basis.

In case of routine activities, Activity-Based Risk Assessment (ABRA) used for assessing the risks of every activity which is being performed by ABB. The purpose of ABRA is not just to identify risks and eliminate or reduce the risks to tolerable levels but to improve the effectiveness and efficiency of the activity also. The ABRA process involves 3 key parties:

1. Risk Assessor are the trained individuals who are responsible for leading the risk assessment teams through the process and recording the findings on internal portal
2. Risk Assessment Teams are consisting of people who have situational knowledge and task awareness about the activity being assessed, these are typically the workers, managers and other specialists
3. Risk Owners are the individuals who are responsible for the activities which are being as-sessed. They are often the managers and supervisors who are responsible for assigning the workers' tasks. They are required to accept the risk assessment and ensure the controls are suitable and then communicate the risks and controls to the workers whereas, Stop Take 5 is the risk assessment process that is carried out just before any activity is undertaken at ABB. This process is also considered to be a 'Last Minute Risk Assessment', 'Dynamic Risk Assessment', or 'On the Job Risk Assessment'.

Even though every activity undertaken in ABB is controlled by an Activity Based Risk Assessment (ABRA); the ABRA is often undertaken hours, days, months, or maybe years before the actual activity is undertaken. The Stop Take 5 addresses the things that can change or be different just before (or even during) the activity starts.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks.

Yes

d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?

Yes

11. Details of safety-related incidents, in the following format:

Safety incident/number	Category	Current Financial Year (FY2024)	Previous Financial Year(FY2023)
Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hour worked)	Employees	0	0.05
	Workers	0.5	0.42
Total recordable work-related injuries	Employees	0	1
	Workers	5	5
No. of fatalities	Employees	0	-
	Workers	0	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

ABB's approach to HSE management is designed to ensure the safety of their employees and the sustainability of its operations, reflecting the company's commitment to excellence and continuous improvement

ABB has also implemented a comprehensive occupational health and safety management system. Over the year, company worked to simplify the standards within this set of documents, referred to internally as "The ABB Way for HSE and Security Management System" so that they could be quickly and easily consulted by our employees and contractors. ABB is committed to achieving excellence in Occupational Health and Safety (OHS) through both strategic, Group-led programs and business specific initiatives based on internationally recognized standards, principles and commitments. The ABB Way Health Safety Environment & Security (HSE&S) management system is consistent with ISO standards ISO 14001/ ISO 45001/ISO 50001.

- The HSE/SA governance (policy, organization and standards) to meet our objectives.
- "ABB & you" system defines company's individual roles and responsibilities and secures the necessary resources for the implementation and maintenance.
- Planning & risk analysis identifies opportunities to eliminate hazards, and to reduce risks and adverse impacts.
- Competence, communication & support: company provides training, information and support to ensure good participation and consultation of colleagues for ideas and effectiveness of our programs.
- Operations specify adequate risk controls and manage change.
- Monitoring & measurement assesses the status of operations and objectives and drives priorities and performance.
- Learning from experience ensures the sharing of good practices and support continuous improvement of our performance.
- Crisis and Emergency Management: Ensuring systems are in place for crisis and emergency management.
- Accident Analysis and Prevention: Routine review and analysis of health and safety performance to prevent accidents.

Company aims to provide a common structure for the management of all HSE&S risks, setting minimum requirements to be followed unless local regulatory or legislative requirements impose a higher standard, in which case that higher standard shall be followed across its operation.

13. Number of complaints on the following made by employees and workers

Category	Current Financial Year (FY2024)			Previous Financial Year (FY2023)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	0	0	-	-	0	-
Health & safety	6	1	-	-	0	-

14. Assessments for the year

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
Health and safety practices*	100
Working conditions*	100

*The factories are assessed inline with ISO 14001 & ISO 45001 requirements by third party agencies.

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/concerns arising from assessments of health & safety practices and working conditions.

ABB places a high priority on safety and has implemented several corrective actions and measures to address safety-related incidents and significant risks. The company has strengthened corporate monitoring of corrective actions and lessons learned through periodic council meetings and steering committees to align and collaborate on company-wide improvement programs. Within the organisation, the decentralized approach ensures targeted and effective safety measures where the individual business Area and Division has the independence to establish their framework and implement their own safety programs tailored to specific risks.

The company aims for zero harm to its people and contractors and emphasizes safety-related communication, key safety disciplines, and the safety observation tour (SOT) process to foster a robust safety culture. These measures reflect company's commitment towards ensuring a safe and healthy working environment for all employees and contractors.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of :

(A) Employees (Y/N). Yes

(B) Workers (Y/N). Yes

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

The Company follows a detailed compliance procedure to evaluate the necessary statutory clearances and approvals are available and compliances are met by its vendors. The Company is regularly depositing undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Customs Duty, Excise Duty, Value Added Tax, various cess and other statutory dues to the appropriate authorities. During the vendor onboarding, necessary due diligence is conducted to ensure availability of required statutory approvals and thereafter through contractual measures as well as periodic audits, further adherence of the above aspects is reviewed throughout the term of engagement with the vendors.

3. Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	Current Financial Year (FY2024)	Previous Financial Year(FY2023)	Current Financial Year (FY2024)	Previous Financial Year(FY2023)
Employees	0	-	0	-
Workers	0	-	0	-

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

No

5. Details on assessment of value chain partner:

Details on assessment of value chain partners:	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	40.51
Working Conditions	40.51

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

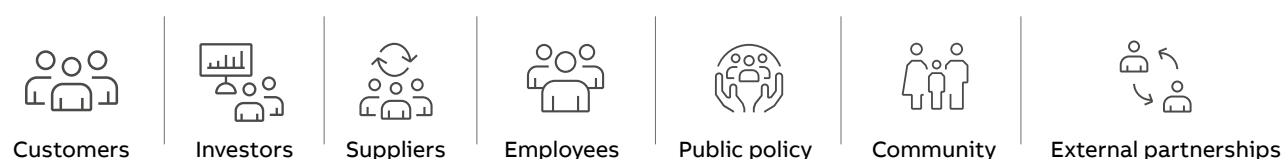
The Company has established a systematic approach to address significant risks / concerns arising from the assessments at value chain. The approach consists of various initiatives including awareness building among value chain, sharing best practices on ESG, handholding the selected value chain partners to further improve their ESG performance and evaluation of ESG performance on defined frequency.

PRINCIPLE 4 : Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

In recent years many of our key stakeholders – customers, investors, suppliers, representatives of civil society and our employees – have been increasingly asking ABB about different aspects of our sustainability performance. This has helped us to understand their priorities as well as which areas of sustainability are material to business success. The Company maintains regular contact with its various stakeholder groups, including customers, employees, and suppliers. It engages in a transparent dialogue with its stakeholders to enable participants to make informed investment decisions on a timely basis. And we interact regularly with governments and civil-society organizations, as well as communities and external partners.



2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	<ul style="list-style-type: none"> - Regular interaction with customer-focused seminars/ events and programs - Customer trade shows - Customer service - Key account manager relationships - Customer requests - Sustainability partnerships 	Others-continuous	<ul style="list-style-type: none"> - Information on business offerings - ABB Code of Conduct - Sustainability and performance discussions
Investors	No	<ul style="list-style-type: none"> - Annual reporting - Press releases - Investor Relations website - Quarterly analyst and investor meet - Annual General Body Meetings 	Quarterly, Annual	<ul style="list-style-type: none"> - To understand the Company's results, major events and future strategy
Suppliers	No	<ul style="list-style-type: none"> - Supplier meets - Providing training and engaging in special projects on sustainability performance - On-site evaluations and audits - Monitoring through its - Sustainable Supply Base Management (SSBM) program and supplier assessment programs - Vendor management and onboarding assessments 	Others-continuous	<ul style="list-style-type: none"> - Educating suppliers, awareness programs on ABB Code of Conduct - Supplier sustainability development programs - Suppliers meets on all of the above topics

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	<ul style="list-style-type: none"> - Annual performance reviews - Annual employee engagement survey - Learning and development opportunities - Network of employee resource groups promoting diversity and inclusion in the workplace - Collective bargaining associations - Dialogue with employees 	Others-continuous	<ul style="list-style-type: none"> - Information about Company's performance, plans - Communication on important organizational changes, new policies, and initiatives
Public policy	No	<ul style="list-style-type: none"> - Meetings with regulators to understand their priorities - Engagement with government agencies and other stakeholders to demonstrate the value of its products - Participation in initiatives to address sustainability issues such as energy climate change, resource conservation 	Others-continuous	<ul style="list-style-type: none"> - To understand that government leadership in developing progressive economic, social, and environmental policy and to achieve a future in which business and society can thrive and for the Company to demonstrate private sector support and lead on a technology and unique capabilities
Community	Yes	<ul style="list-style-type: none"> - Strategic corporate partnerships - CSR initiatives, donations and volunteering - Direct dialogue with community representatives, local municipal and rural bodies for development projects 	Others-continuous	<ul style="list-style-type: none"> - To develop and implement CSR projects for the community according to the needs and priorities - Community engagement of topics of Improving basic needs infrastructure, education, skilling, healthcare and livelihood opportunities that could be created through CSR programs
External partnerships	No	<ul style="list-style-type: none"> - Technology and innovation partnerships with other companies - Technology partnerships with relevant startups - Collaborations with research and educational institutions and research organizations - UN Global Compact at the ABB Group level - World Business Council for Sustainable Development at the ABB Group - Several partnerships with national industry bodies - Partnerships with vendor and community development organizations 	Others-continuous	

Leadership Indicators

1. **Provide the processes for consultation between stakeholders and the board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the board.**

Engaging stakeholders is a crucial step for the company and this includes not just shareholders, but also employees, customers, suppliers, and the broader community. The company listens to their concerns and expectations and understand what matters to them and how your company can make a positive impact. This is a continuous process and in certain stakeholder groups have a direct access/ consultation process with the Board. In other groups, there are operational committees and teams that update the BOD and KMP on a continual process on key ESG topics.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into the policies and activities of the entity.**

Yes. ABB places a strong emphasis on stakeholder engagement as a crucial part of its sustainability strategy and actively engage with a diverse range of stakeholders. ABB uses stakeholder consultation extensively to identify and manage ESG topics which are integral to the sustainability strategy of the company. Diversity and Inclusion is an important aspect for the Company, and it understands that women empowerment is critical in today's world which aims to increase women economic, social, and financial power. It put forth a strategy towards empowerment and identified successful strategies for empowering women, such as education, including in the fields of technical STEM education. It devised a program to address this at the societal level and continued to run women engineering scholarship program to strengthen the pipeline of educated and qualified female talent by providing women with educational skills, professional guidance, and holistic development enabling them to achieve their educational goals and compete in the job markets including technical ones.

3. **Provide details of instances of engagement with, and actions are taken to, address the concerns of vulnerable/ marginalised stakeholder groups.**

The CSR initiatives by the company are mainly focused on vulnerable groups such as the differently-abled persons, women, girls, children, elderly and the poor where various programs are specifically designed to address to provide support to these groups of people under CSR initiatives.

PRINCIPLE 5 : Businesses should respect and promote human rights

Essential Indicators

1. **Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:**

Category	Current Financial Year (FY2024)			Previous Financial Year (FY2023)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	3301	604	18	3061	443	14.47
Other than permanent	106	51	48	81	-	-
Total employees	3407	655	19	3142	-	-
Workers						
Permanent	324	-	0	323	-	0
Other than permanent	1143	-	0	1111	-	0
Total workers	1467	-	0	1434	-	0

2. Details of minimum wages paid to employees and workers

Category	Current Financial Year (FY2024)					Previous Financial Year (FY2023)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No.(F)	% (F / D)
Employees										
Permanent	3301	-	0	3301	100	3061	-	0	-	100
Male	2943	-	0	2943	100	2738	-	0	-	100
Female	358	-	0	358	100	323	-	0	-	100
Other than permanent	106	-	0	106	100	81	-	0	-	100
Male	60	-	0	60	100	57	-	0	-	100
Female	46	-	0	46	100	24	-	0	-	100
Workers										
Permanent	324	-	0	324	100	323	-	0	-	100
Male	322	-	0	322	100	321	-	0	-	100
Female	2	-	0	2	100	2	-	0	-	0
Other than permanent	1143	133	11.64	1010	88.36	1111	217	19.53	894	80.46
Male	1041	126	12.1	915	87.9	1010	210	20.79	800	79.20
Female	102	7	6.86	95	93.14	101	7	6.9	94	93.06

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Gender	Number	Male	Number	Female
		Median remuneration/ salary/ wages of respective category		Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	3	*	3	*
Key managerial personnel	3	23748907	0	0
Employees other than BoD and KMP	2940	1616840	358	1096600
Workers	322	1266654	2	1726562

*Note: Only one director is paid remuneration by the Company. Independent directors are paid by way of sitting fees and profits related commission and is equal to male and female categories. Details of remuneration paid to Directors are available in Corporate Governance Section.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	Current Financial Year (FY2024)	Previous Financial Year(FY2023)
Gross wages paid to females as % of total wages	7.49 %	6.21 %

4. Do you have a focal point (individual/ committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

For access to grievance and remedy ABB employees, contractors, suppliers and other stakeholders are encouraged to speak up and report any suspected or observed violations of the law or the ABB Code of Conduct, including issues related to human rights. The Company encourages all its external stakeholders to feel empowered to raise such concerns so that they can be appropriately addressed and remediated if necessary. There are multiple channels for stakeholders to report potential violations of the Code of Conduct or of the law to ABB.

ABB maintains a Business Ethics Helpline, which enables employees and other potentially affected external stakeholders to report concerns related to potential violations of the Code of Conduct, including human rights.

The helpline is operated by an independent, qualified, third-party service partner and allows employees and external stakeholders to raise concerns anonymously. The helpline covers all main languages and is available at all times to internal and external stakeholders. Independent specialists confidentially answer the calls and forward reports to the appropriate person in the ABB Group for further investigation. Employees and other stakeholders can later ask for follow-up information. The effectiveness of ABB's reporting channels are regularly evaluated.

If adverse human rights impacts are found to be caused or contributed to by ABB, it is committed to taking timely and transparent action to remediate in a fair and equitable manner in line with the UNGPs. If ABB finds impacts directly linked to its business relationships, it will use its influence to encourage suppliers and business partners to respect human rights, whether through collaboration and support, corrective action plans or termination of the business relationship on a case-by-case basis

6. Number of complaints on the following made by employees and workers:

Category	Current Financial Year (FY2024)			Previous Financial Year (FY2023)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed During the year	Pending resolution at the end of year	Remarks
Sexual harassment	3	0	-	2	1	-
Discrimination at workplace	4	2	-	0	0	-
Child labour	0	0	-	0	0	-
Forced labour/Involuntary labour	0	0	-	0	0	-
Wages	3	0	-	0	0	-
Other human rights-related issues	0	0	-	0	0	-

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	Current Financial Year (FY2024)	Previous Financial Year (FY2023)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	3	2
Complaints on POSH as a % of female employees / workers	0.59	0.44*
Complaints on POSH upheld	3	2

*This disclosure is accurately re-calculated without changing the monitored data.

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

ABB has a "No Retaliation Policy - Retaliation against anyone who in good faith reports a concern to ABB about illegal or unethical conduct is not tolerated. Any employee or contractor who is found to have engaged in retaliatory conduct or the abuse of reporting processes will be subject to disciplinary action.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes

10. Assessments of the year

	% of your plants and offices that were assessed (by the entity or statutory authorities or third parties) in FY 2024
Child labour	100
Forced/involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others – please specify	-

11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 9 above.

None.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

To assess actual and potential human rights impacts, ABB regularly conducts systematic human rights risk assessments and identify its salient human rights issues at the entity level. It has also defined and plans to implement appropriate measures to cease, prevent or mitigate adverse human rights impacts along its full value chain. In 2024 we have published the new Human Rights Requirements and ACOP (Approved Code of Practice) to enhance human rights due diligence in ABB operations. This initiative will be followed up by a new wave of site assessments to ensure execution of defined requirements

2. Details of the scope and coverage of any Human rights due diligence conducted.

In line with the United Nations Guiding Principles on Business and Human Rights (UNGPs), ABB's aim is to conduct HRDD throughout its business to proactively assess, cease, prevent and mitigate actual and potential adverse human rights impacts on rightsholders across the upstream and downstream value chain, including in its own operations. ABB Human Rights Policy & Human Rights Due Diligence Framework applies globally to all of ABB employees, managers, officers, directors, consultants, self-employed contractors, casual workers, agency workers and volunteers. It also applies to ABB's wholly owned affiliates and subsidiaries as well as all employees of any joint venture or other entity in which ABB has majority ownership interest or exercises effective control. The company's commitment to respect human rights extends to all individuals throughout its upstream and downstream value chain.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes

4. Details on assessment of value chain partners:

% of value chain partners (by value of business done with such partners) that were assessed in FY 2024	
Sexual Harassment	
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	40.51
Wages	
Others – please specify	

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

The Company has established a systematic approach to address significant risks / concerns arising from the assessments at value chain. The approach consists of various initiatives including awareness building among value chain, sharing best practices on ESG, handholding the selected value chain partners to further improve their ESG performance and evaluation of ESG performance on defined frequency.

PRINCIPLE 6 : Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity

Parameter	Current Financial Year (FY2024)	Previous Financial Year(FY2023)
From renewable sources*		
Total electricity consumption* (A) (GJ)	97819.48	88191
Total fuel consumption (B) (GJ)	0	0
Energy consumption through other sources (C) (GJ)	0	0
Total energy consumed from renewable sources (A+B+C) (GJ)	97819.48	88191
From non-renewable sources		
Total electricity consumption (D) (GJ)	0	0
Total fuel consumption (E) (GJ)	7774.15	8587.4
Energy consumption through other sources (F) (GJ)	0	0
Total energy consumption (D+E+F) (GJ)	7774.15	8587.4
Total energy consumption (A+B+C+D+E+F) (GJ)	105593.63	96778.4
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees) (GJ/Cr-₹)	8.66	9.3
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.42	0.4
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

* Total energy consumed with renewable source consists of renewable energy from solar power, third party PPA & purchasing of International Renewable Energy Certification(I-REC) equivalent to remaining grid electricity. The electricity consumption for the leased office premises is estimated based on the headcount and per person electricity consumption.

* The energy attributable to the leased vehicles to the selected employees is not included in these data as the exact data is not available.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Reasonable assurance was carried out by TUV India Pvt, Ltd. (Member of TÜV NORD Group)

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the performance, achieve, and trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken if any.

No

3. Provide details of the following disclosures related to water, in the following format:

Parameter	Current Financial Year (FY2024)	Previous Financial Year(FY2023)
Water withdrawal by source* (in kilolitres)		
(i) Surface water	71068.65	68123.8
(ii) Groundwater	116975.58	117605.9
(iii) Third-party water (municipal water supplies)	2702.88	2218.2
(iv) Seawater / desalinated water	0	0
(v) Others	1587	811.8
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	192334.11	188759.7
Total volume of water consumption (in kilolitres)	192334.11	188759.7

Parameter	Current Financial Year (FY2024)	Previous Financial Year(FY2023)
Water intensity per rupee of turnover water consumed / turnover) (KL/Cr-₹)	15.78	18.1
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumed / Revenue from operations adjusted for PPP)	0.76	0.79
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

* Water withdrawal for leased office premises has been estimated based on 45 lit/person/day multiplied by the number of working days based on the guideline provided by Central Ground Water Authority.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Reasonable assurance was carried out by TUV India Pvt, Ltd. (Member of TÜV NORD Group)

4. Provide the following details related to water discharged:

Parameter	Current Financial Year (FY2024)	Previous Financial Year(FY2023)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third parties		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	5049*	5049*
Total water discharged (in kilolitres)	5049*	5049*

* Leased office: The discharge after the primary treatment (septic tank) has been estimated for its leased office premises.
Note: The company has been maintaining the Zero Liquid Discharge for all of its manufacturing plants.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Reasonable assurance was carried out by TUV India Pvt, Ltd. (Member of TÜV NORD Group)

5. Has the entity implemented a mechanism for zero liquid discharge? If yes, provide details of its coverage and implementation.

Yes. The Company has achieved Zero Liquid Discharge (ZLD) across its own manufacturing sites. In line with ABB's sustainability commitment towards preserving resources, company has provided inhouse efficient Sewage Treatment Plant and Effluent Treatment Plant to treat wastewater generated from domestic as well as process respectively. The zero liquid discharge approach is realized through recycling of treated sewage water for gardening and flushing purposes and reusing the treated process water for the processes within its manufacturing sites.

6. Please provide details of air emissions (other than GHG emissions) by the entity:

Parameter	Current Financial Year (FY2024)	Previous Financial Year(FY2023)
Nox (Ton)*	0.83	0.82
Sox (Ton)*	0.05	0.05
Particulate matter (PM) (Ton)*	2.89	2.95
Persistent organic pollutants (POP) (Kg)	-	-
Volatile organic compounds (VOC) (Ton)	21.6	30.55
Hazardous air pollutants (HAP)	-	-
Others	-	-

* Previous year data was reported in "Kg/hr (avg. emission per factory)" unit in the BRSR 2023, However, NOx, SOx & PM is now reported in "Ton" unit for the year 2024 & 2023 in the above table.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity:

Parameter	Current Financial Year (FY2024)	Previous Financial Year(FY2023)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) (Tonne CO ₂ e)*	CO ₂ e: 817.58 SF6: 849.60 HCFC: 521.92 Total: 2189.1	CO2: 923.1 SF6: 316.1 HCFCs: 648.8 Total: 1888
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	0	0
Total Scope 1 and Scope 2 emissions per rupee of turnover (Ton/Cr-₹)	0.179	0.18
(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	0.009	0.008
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	-	-
Total Scope 1 and Scope 2 emissions intensity (optional) – the relevant metric may be selected by the entity	-	-

* The Scope-2 Greenhouse gas emission is nullified through procurement of electricity through renewable sources from inhouse solar power, third party PPA & purchasing of International Renewable Energy Certification(I-REC) in line with the company's RE100 commitment.

*The GHG emission from the leased vehicles to the selected employees has been estimated based on assumptions.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Reasonable assurance was carried out by TÜV India Pvt. Ltd. (Member of TÜV NORD Group)

8. Does the entity have any project related to reducing greenhouse gas emission? If Yes, then provide details.

Yes, in order to contribute towards creating a low carbon society, ABB at group level, has established science-based, net-zero-aligned targets for 2030 and 2050 to reduce our absolute scope 1 and 2 emissions by at least 80 percent by 2030 and by 100 percent by 2050, versus our 2019 baseline. In order to make ABB a net-zero company, ABB group is also committed to three initiatives of the Climate Group of global companies. ABB group is aiming towards sourcing 100 percent of its electricity from renewable energy sources (RE100 initiative), improving energy efficiency and productivity across its operations (EP100 initiative) and electrifying its vehicle fleet (EV100 initiative) to reduce our scope 1 and 2 GHG emissions by at least 80 percent by 2030. The Company has also adopted national/international frameworks (such as IGBC/LEED), where 100% of its own factories are certified under green factory building rating system, demonstrating its strong commitment towards resource conservation including GHG emission reduction.

In line with the RE100 commitment, the company has realized various renewable energy projects including inhouse solar panel installations (year on year installed capacity enhancement), procurement of renewable energy through third party Power Purchase Agreements (PPAs) & renewable energy certificates which contributed towards eliminating scope-2 GHG emission from its operations. Under EP100 commitment, several energy efficiency improvement activities have been carried which include replacing old motors with IE3/IE4 motors, reducing usage artificial lighting with provisions of sky lighting, provision of energy-efficient lighting, upgrading our HVAC systems to enhance energy efficiency, implementing the Building Management System (BMS) etc. With electric vehicle chargers strategically deployed across its locations, the company is actively driving fleet electrification (EV100) to reduce its fleet related greenhouse gas emission.

9. Provide details related to waste management by the entity, in the following format:

Parameter	Current Financial Year (FY2024)	Previous Financial Year (FY2023)
Total waste generated (in metric tonnes)*		
Plastic waste (A)	276.07	173.5
E-waste (B)	68.3	81.7
Bio-medical waste (C)	0.089	0.08
Construction and demolition waste (D)	1209.67	0
Battery waste (E)	2.04	15.8
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	198.30	171.7
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	5092.17	4089
Total (A+B + C + D + E + F + G + H)	6846.66	4532.6
Waste Intensity per rupee of turnover (Total waste generated/ Revenue from operations) (Ton/Crores-₹)	0.56	0.43
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/ Revenue from operations adjusted for PPP)	0.027	0.019
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	6570.64	4328.2
(ii) Re-used	0.00	0
(iii) Other recovery operations	201.24	48.8
Total	6771.88	4377
For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	2.60	138.1
(ii) Landfilling	72.18	17.4
(iii) Other disposal operations	0.00	0
Total	74.78	155.6

* Waste generation from leased office premises has been estimated based on headcount derived from one of its Faridabad office data.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Reasonable assurance was carried out by TUV India Pvt, Ltd. (Member of TÜV NORD Group)

- 10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce the usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**

The company has been working towards embedding circularity across its operations, products & solution as well as value chain based on its commitment towards resource preservation as per ABB Group's 2030 sustainability targets. Across its manufacturing operations, the Company has established a comprehensive waste management system with systematic 5R approach namely, Refuse, Reduction, Recyclability, Reuse and Recovery of energy from waste. A clear guideline is also in place to ensure the compliance with the legal requirements in terms of segregation, storage, transportation and disposal of waste. In line with the "Zero Waste to Landfill", the company has taken various measures to enhance waste management system such reduction of Non-hazardous/hazardous waste generation, diverting waste away from landfill and disposing through waste to energy process etc. Till 2024, 50% of company's own manufacturing sites have been certified on "Zero waste to Landfill" by external party by achieving >99% of waste diversion rate at these sites.

In line with ABB's sustainability commitment & regulatory requirements globally, ABB continues to remove hazardous substances including Substance of concern (SOC) from its products, processes and supply chain. The company has a clearly defined list of Prohibited and Restricted Substances which helps to reducing and, where possible, eliminate hazardous materials from all its operations, including procurement, product development, production processes, products, packaging materials, etc. ABB has defined General Terms and Conditions for suppliers along with Supplier Code of Conduct to cover prohibited and restricted substances in the context of regulatory compliance.

- 11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones, etc.) where environmental approvals/clearances are required, please specify details in the following format:**

Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable	Not Applicable	Not Applicable

- 12. Details of Environmental Impact Assessments of projects undertaken by the entity based on applicable laws, in the current financial year:**

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
-	-	-	No	No	-

- 13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (prevention and control of pollution) Act, Air (prevention and control of pollution) Act, Environment Protection Act, and rules there under (Y/N). If not, provide details of all such non-compliances:**

Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable	Not Applicable	-	-

Leadership Indicators

- 1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):**

For each facility / plant located in areas of water stress, provide the following information:

- (i) **Name of the area :** Bangalore (Rural & Urban), Faridabad, Vadodara & Nashik
- (ii) **Nature of operations:** Assembly

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	Current Financial Year (FY2024)	Previous Financial Year(FY2023)
Water withdrawal by source (in kilolitres)		
(i) Surface water	71068.65	68123.8
(ii) Groundwater	116975.58	117605.9
(iii) Third party water	2702.88	2218.2
(iv) Seawater / desalinated water	0	0
(v) Others	1587	811.8
Total volume of water withdrawal (in kilolitres)	192334.11	188759.7
Total volume of water consumption (in kilolitres)	192334.11	188759.7
Water intensity per rupee of turnover (Water consumed / turnover)	15.78	18.1
Water intensity (optional) – the relevant metric may be selected by the entity	0.76	0.79
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) Into Groundwater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) Into Seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third parties		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	5049*	5049*
Total water discharged (in kilolitres)	5049*	5049*

* Leased office: The discharge after the primary treatment (septic tank) has been estimated for its leased office premises.

Note: The company has been maintaining the Zero Liquid Discharge for all of its manufacturing plants.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Reasonable assurance was carried out by TÜV India Pvt, Ltd. (Member of TÜV NORD Group)

2. Please provide details of total Scope 3 emissions & their intensity:

Parameter	Current Financial Year (FY2024)	Previous Financial Year(FY2023)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) (KTon CO ₂ e)	17,626.04	17,964.92*
Total Scope 3 emissions per rupee of turnover (KTon CO ₂ e/Cr-₹)	1.45	1.72
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-

*Scope 3 emissions baseline has been adjusted due to product portfolio and applied technical parameters refinement. In one business, the baseline was revisited as one business activity was deemed not representative for the year.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No.

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not Applicable

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge/waste generated, please provide details of the same as well as the outcome of such initiatives:

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Strengthening RE100 (100% renewable electricity) commitment with additional solar panel installation at company's factory and office	Additional 200 KWp capacity installation at Faridabad factory whereas 100 KWp solar installation in Faridabad office	Greenhouse gas reduction
Driving EP100 (100% energy productivity) based activity across factories	Installation of BMS (Building Management System) for additional buildings across ABB factories, replacement of old HVACs system with energy efficient HVAC systems system etc.	Energy productivity enhancement (energy consumption reduction)
Realizing Zero waste to landfill goal at additional 2 nos. of factories	Implementation of 5R approach (refuse, reduce, reuse, recycle & recovery), helped company to enhance waste diversion rate above >99%	Enhanced circularity in operation Along with resource conservation
Enhancing sustainable packaging for the products	Enhanced sustainable packaging in product packaging through, <ul style="list-style-type: none"> - Usage of recycled content in the plastic packaging for certain products (instead of virgin packaging materials) - Reduction of plastic usage in product packaging 	Enhanced circularity in operation Along with resource conservation
Strengthening "water positivity" approach through 6R initiatives	<ul style="list-style-type: none"> - Enhancing rainwater harvesting (mainly roof top water collection) and usage of the same for domestic purpose - Enhancing water recyclability to reduce freshwater consumption 	Water footprint reduction

5. Does the entity have a business continuity and disaster management plan?

Yes. The Crisis Management plan is in place to ensure uninterrupted operations during and after disruptive events such as natural disasters, technical failures, or political unrest. The plan outlines clear procedures for responding to emergencies, minimizing downtime, and safeguarding resources. To meet the organizational continuity objective, ABB has made significant efforts towards Crisis Management and resilience planning to ensure effective response, prioritized recovery of time-sensitive operations and mitigation of potential business continuity risks.

Being a manufacturing Company, there is a potential that our operations may be affected due to core technical risks materializing in the environment like technology failures, supply chain gaps, natural calamities, civil disturbances, cyber attacks etc. We have also started integrating climate change risks into each of these dimensions and ABB business continuity/ contingency plans. The crisis management plan is guided by the ABB Country Management, led by Country Task Force (CTF), and is based on ABB global best practices and in alignment to the ABB way. The Country Leadership team, business and functional heads have been trained and rehearsed in the nuances of how to deal with a disaster/ crisis. Location teams have similarly been trained and rehearsed to respond to emergencies to ensure minimum disruption/ impact to people and operations.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

The Company has established a systematic approach to address significant risks / concerns arising from the assessments at value chain. The approach consists of various initiatives including awareness building among value chain, sharing best practices on ESG, handholding the selected value chain partners to further improve their ESG performance and evaluation of ESG performance on defined frequency.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

40.51%

PRINCIPLE 7 : Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.

The Company is a member or / affiliated to 7 chambers/associations.

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such a body) the entity is a member of/ affiliated to.

Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
Confederation of Indian Industries (CII)	National
Indian Electrical & Electronics Manufacturers' Association (IEEMA)	National
Swedish Chamber of Commerce in India (SCCI)	National
Swiss India Chamber of Commerce (SICC)	National
Alliance for an Energy Efficiency Economy	National
Federation of Karnataka Chambers of Commerce & Industry	State
Bangalore Chamber of Industry and Commerce	State

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
NIL	NIL	NIL

Leadership Indicators

1. Details of public policy positions advocated by the entity:

Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
QCOs on BIS certification policy for Indian made low voltage and medium voltage electrification equipment like switchgears, vacuum interrupters and products under IEC 60947 including those in industrial applications	This is ongoing post our representation as one of the 12 members of IEEMA or Swedish Chamber for interaction with Ministry of Heavy Industries	-	NIL	https://ieema.org/ ; https://www.swedishchamber.in/

Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
Energy Efficiency in buildings and industry	A not-for-profit organization Alliance for Energy Efficient Economy and ABB and the industry's global Energy Efficiency Movement representing various industry members, customers, partners. Creating awareness in Industry as well as working closely with regulatory authorities.	-	NIL	https://aeee.in/ ; https://www.energyefficiencymovement.com/
Clarification of GIS and Hybrid GIS Switchgears	We gave our reply through a letter on the clarification sought by the Central Electricity Authority about GIS and Hybrid GIS Switchgears	Yes	NIL	https://cea.nic.in/whats-new/?lang=en

PRINCIPLE 8 : Businesses should promote inclusive growth and equitable development

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
-	-	-	-	-	-

2. Provide information on the project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity:

Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
NA	NA	NA	NA	NA	NA

3. Describe the mechanisms to receive and redress grievances of the community.

ABB Business Ethics Helpline, which was introduced in 2006, provides all ABB employees and stakeholders, worldwide, with a means to report suspected violations of the ABB Code of Conduct, Supplier Code of Conduct, and applicable laws including for external stakeholders. This channel provides a reporting platform for internal and external stakeholders including the local communities to report grievances related to 'Ethics and Compliance', fraud, misconduct, corruption,

financial issues, conflicts of interest, insider trading or antitrust regulations, theft, embezzlement, 'Employee relations' and human resources issues, such as harassment, discrimination, improper workplace conduct or immigration issues, loss prevention and asset protection, workplace violence and alcohol/drug abuse, environment, conflict minerals, health and safety, such as occupational health and safety violation etc.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	Current Financial Year (FY2024)	Previous Financial Year(FY2023)
Directly sourced from MSMEs/ small producers	11	21
Directly from within India	79	81

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Location	Current Financial Year (FY2024)	Previous Financial Year(FY2023)
Rural	-	0
Semi-urban	17.67	16.68
Urban	17.61	16.54
Metropolitan	64.72	66.68

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
-	-

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

State	Aspirational District	Amount spent (In ₹)
-	-	-

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

No

(b) From which marginalized /vulnerable groups do you procure?

Not applicable

(c) What percentage of total procurement (by value) does it constitute?

Not applicable

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
-	-	-	-

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the Case	Corrective action taken
-	-	-

6. Details of beneficiaries of CSR projects:

CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Women engineering scholarship program for meritorious and deserving selected women	200	100
Public road upgradation project, Nashik	100000	80
Waste management- Himalayan Region with collection, segregation and processing at a set up Material Recovery centre	10000	100
Mobile healthcare facilities for communities	280000	100

For more details, please refer the CSR detailed report (Annexure-H)

PRINCIPLE 9 : Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

Company has a well-structured system for receiving and addressing customer complaints and feedback. Some of the channels are;

- "Contact us" form available 24/7 on the web pages of the Company's product, system and service offerings.
- Contact Center, available during normal business hours on weekdays and accessible via dedicated toll-free telephone number, email and live agent chat.
- Customer satisfaction surveys communicated periodically.
- Customer and business partner meetings and events.
- The sales and service representatives of the company are in continual touch with customers to receive complaints or feedback in person or through phone and other means.

Additionally, the Customer Care Response Process (CCRP) and other tools provides a systematic approach to resolving issues, focusing on root cause analysis and sustainable solutions. This proactive and organized approach contributes to maintaining customer satisfaction and trust.

2. Turnover of products and/or services as a percentage of turnover from all products/services that carry information about:

	As a % to total turnover
Environmental and social parameters relevant to the product	
Safe and responsible usage	100
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following:

Category	Current Financial Year (FY2024)		Remarks	Previous Financial Year (FY2023)		Remarks
	Receive during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0		2	0	-
Advertising	0	0		0	0	-
Cyber-security	0	0		0	0	-
Delivery of essential services	0	0		0	0	-
Restrictive trade practices	0	0		1	0	-
Unfair trade practices	0	0		0	0	-
Other*	1325	79	Complaints related to the Company's products, systems and services	6191	-	Complaints related to the Company's products, systems and services

* The complaints have been registered through CCRP (Customer Care Response Process) of ABB

4. Details of instances of product recalls on account of safety issues.

Location	Number	Reasons for Recall
Voluntary Recalls	0	-
Forced Recalls	0	-

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? If available, provide a web link to the policy.

Yes. The entity has a comprehensive framework/policy on cyber security and risks related to data privacy.

- Please refer the link on cyber security: <https://global.abb/group/en/technology/cyber-security>

- Please refer the link on Data privacy: <https://new.abb.com/privacy>

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on the safety of products/services.

There were no customer complaints / issues identified in relation to the areas mentioned above. Customer complaints / issues pertaining to the Company's products, systems and services were addressed systematically and in a timely manner

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches	0
b. Percentage of data breaches involving personally identifiable information of customers	0
c. Impact, if any, of the data breaches	Not applicable as there is no data breach

Leadership Indicators

1. Channels/platforms where information on products and services of the entity can be accessed.

Please refer the link here: <https://new.abb.com/indian-subcontinent/products-and-services>

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

The company has provided various product manuals, literature and videos including online relevant description for the safe and responsible usage of the Company's products, systems and services. There is a frequent engagement activity with the customers to deliberate on the various products and service along with solutions to address the customer's requirements, including the customers' need to become more sustainable, achieve greater efficiency, preserve resources and reduce GHG emissions. There are technical domain experts from the company side to guide and share advice with customers through varied channels and in different forums, including trade shows, customer connect programs, service events, technology days, key account manager relationships, webinars, training sessions, blogs and articles published in trade journals.

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

The Company is not directly engaged in providing essential services (based on essential service definition given in The Essential Services Maintenance Act, 1981). At the same time, the Company always maintains continual communication with its customers, to identify problems before they become serious, allowing both parties to work towards mutually beneficial solutions.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes, apart from the mandated declarations, the company provides additional information which are on the products/ labels (e.g. EcoSolutions™ label) which provide full transparency into environmental impacts across the entire product lifecycle, through a third-party verified environmental product declaration (EPD).

The company also carries out survey with regard to consumer satisfaction relating to the major products / services. The Company has implemented the Net Promoter Score (NPS) survey methodology to know how the Company is perceived by its customers. NPS is both a loyalty metric and a discipline for using customer feedback to aid sustainable growth of the Company.

LINKS TO ABB AND COMPANY'S KEY POLICIES AND PROGRAMS

Sustainability (ABB Group)

<http://new.abb.com/sustainability>

ABB Policy on Health, Safety, Environment, Security and Sustainability (ABB Group)

<https://new.abb.com/sustainability/abb-policy-on-health-safety-environment-security-and-sustainability>

HSE Policy (Company)

https://new.abb.com/docs/librariesprovider19/default-document-library/hse-policy.pdf?sfvrsn=3c0d609_2

Social Policy (ABB Group)

<https://global.abb/group/en/sustainability/social-progress>

Human Rights Policy & Statement (ABB Group)

<http://new.abb.com/sustainability/human-rights-policy-and-statement>

Corporate Social Responsibility Policy (Company)

https://new.abb.com/docs/librariesprovider19/default-document-library/csr-policy.pdf?sfvrsn=c5444009_2

Prevention of Sexual Harassment of Women at the Workplace Policy (Company)

<https://new.abb.com/docs/librariesprovider19/default-document-library/policy-on-sexual-harassment-of-women-at-workplace.pdf>

Code of Conduct (ABB Group)

<https://search.abb.com/library/Download.aspx?DocumentID=9AKK107680A7765&LanguageCode=en&DocumentPartId=&Action=Launch>

Supplier Code of Conduct (ABB Group)

<http://new.abb.com/about/supplying/code-of-conduct>

Sustainable Supply Base Management Program (SSBM) (ABB Group)

<http://new.abb.com/about/supplying/sustainability>

Corporate Governance (Company)

<https://new.abb.com/indian-subcontinent/investors/corporate-governance-2025>

Integrity Program (ABB Group)

<http://new.abb.com/about/integrity>

ABB Equal employment Policy (ABB Group)

<https://careers.abb/global/en/equal-employment-opportunity-and-affirmative-action>

Independent Assurance Statement

To the Directors and Management
ABB India Limited (ABB),
"Disha", Corporate Office, 3rd Floor Plot No. 5 & 6,
2nd Stage, Peenya Industrial Area IV, Peenya,
Bengaluru - 560 058, Karnataka, India

ABB India Limited (ABB) (hereafter 'ABB') commissioned TUV India Private Limited (TUVI) to conduct independent external assurance of BRSR Core disclosures ([09 attributes as per Annexure I - Format of BRSR Core](#)) following the ([BRSR Core –Framework for assurance and ESG disclosures for value chain](#)) stipulated in SEBI [circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023](#) and [Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024](#)). ABB developed Business Responsibility and Sustainability Report (hereinafter 'the BRSR') for the period January 01, 2024 to December 31, 2024. The BRSR is based on the National Guidelines on Responsible Business Conduct (NGRBC), [SEBI circular: SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated 10/05/2021](#) followed by the [notification number SEBI/LAD-NRO/GN/2023/131, dated 14/06/2023](#) pertaining to BRSR requirement. This assurance engagement was conducted in reference with BRSR, the terms of our engagement and ISAE 3000 (Revised) requirement.

Management's Responsibility

ABB developed the BRSR's content pertaining to the Core disclosures (09 attributes as per Annexure I - Format of BRSR Core). ABB management is responsible for carrying out the collection, analysis, and disclosure of the information presented in the BRSR (web-based and print), including website maintenance, integrity, and for ensuring its quality and accuracy in reference with the applied criteria stated in the BRSR, such that it's free of intended or unintended material misstatements. ABB will be responsible for archiving and reproducing the disclosed data to the stakeholders and regulators upon request.

Scope and Boundary

The scope of work includes the assurance of the following [09 attributes as per Annexure I - Format of BRSR Core](#) disclosed in the BRSR report. The BRSR core requirements encompass essential disclosures pertaining to organization's Environmental, Social and Governance (ESG). In particular, the assurance engagement included the following:

- Review of [09 attributes as per Annexure I - Format of BRSR Core](#) submitted by ABB,
- Review of the quality of information,
- Review of evidence (on a random samples) for all 9 attributes and its KPI

TUVI has verified the below [09 attributes as per Annexure I - Format of BRSR Core](#) disclosed in the BRSR

Attributes	KPI
Green-house gas (GHG) footprint	Total Scope 1 emissions (with breakup by type) - GHG (CO ₂ e) Emission in MT - Direct emissions from organization's owned- or controlled sources – Monitored
	Total Scope 2 emissions in MT - Indirect emissions from the generation of energy that is purchased from a utility provider – renewable energy and IREC equivalent to grid electricity are purchased
	GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP – Calculated
	GHG Emission Intensity (Scope 1+2), (Total Scope 1 and Scope 2 emissions (MT) /Total output of Product or Services- Not applicable and hence not reported
Water footprint	Total water consumption (in kL) – Monitored and estimated
	Water consumption intensity - kL / Total Revenue from Operations adjusted for PPP – Calculated
	Water consumption intensity - kL / Total output of Product or Services-Not applicable and hence not reported
	Water Discharge by destination and levels of Treatment (kL) – Calculated based on estimated values
Energy footprint	Total energy consumed in GJ – calculated on measured for owned premises and estimates for leased offices
	% of energy consumed from renewable sources - In % terms - Monitored
	Energy intensity -GJ/ Rupee adjusted for PPP – Calculated
	Energy intensity -GJ/ Total output of Product or Services-Not applicable and hence not reported
Embracing circularity - details related to waste management by the entity	Plastic waste (A) – Monitored, E-waste (B) – Monitored, Bio-medical waste (C) – Monitored, Construction and demolition waste (D) – Monitored, Battery waste (E) – Monitored, Radioactive waste (F) – NA
	Other Hazardous waste (G) – see the list below
	Paint Sludge , Chemical Sludge, Paint residue , Discarded Containers/barrel , Used Oil , Acid residue , Alkali residue, Process residues Silicone Waste , Chemical/paint cans, Spent Ion Exchange Resins , Chemical Sludge from ETP , Waste & Residues Containing Oil including oil filters Gypsum waste, Glass wool – Monitored
	Other Non-hazardous waste generated (H) – see the list below
	Food waste , Garden waste, Paper/paper boards/ carton boxes , STP sludge , Wood , Glass , Ferrous , Non-Ferrous metal {Copper, Aluminium} , Release paper, waste tissue paper/garbage
	Total waste generated (A +B + C + D + E + F + G + H) in MT
	Waste intensity

	MT / Rupee adjusted for PPP – Calculated	
	MT / Total output of Product or Services-Not applicable and hence not reported	
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (MT) - Monitored	
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Intensity), kg of Waste Recycled Recovered /Total Waste generated - Calculated	
	For each category of waste generated, total waste disposed by nature of disposal method (MT)	
	For each category of waste generated, total waste disposed by nature of disposal method (Intensity) kg of Waste Recycled Recovered /Total Waste generated - Calculated	
Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the co - In % terms – Monitored and calculated	
	Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	
	Number of Permanent Disabilities – Monitored	
	Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) – Monitored	
Enabling Gender Diversity in Business	No. of fatalities – Monitored	
	Gross wages paid to females as % of wages paid - In % terms – Calculated	
	Complaints on POSH	1) Total Complaints on Sexual Harassment (POSH) reported – Monitored
		2) Complaints on POSH as a % of female employees / workers – Monitored
Enabling Inclusive Development	3) Complaints on POSH upheld – Monitored	
	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India - In % terms – As % of total purchases by value – Monitored	
	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost - In % terms – As % of total wage cost – Monitored	
	Fairness in Engaging with Customers and Suppliers	
Open-ness of business	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events - In % terms – Monitored	
	Number of days of accounts payable - (Accounts payable *365) / Cost of goods/services procured - Calculated	
	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	1) Purchases from trading houses as % of total purchases
		2) Number of trading houses where purchases are made from
		3) Purchases from top 10 trading houses as % of total purchases from trading houses
		1) Sales to dealers / distributors as % of total sales
		2) Number of dealers / distributors to whom sales are made
		3) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors
		Share of RPTs (as respective %age) in -
		Purchases, Sales, Loans & advances, Investments

Notes:

Energy and water for leased offices: There were 26 leased offices during the reporting year. The electricity consumption for 16 leased offices is estimated as 1000 kWh per person per year multiplied by number of head-count in the office. Accordingly, the I-REC are purchased for the entire population. The data attributable to leased vehicle to employee is not part of disclosure as it is not possible to monitor exact fuel consumption. However, the GHG emissions are estimated based of assumed vehicle km usage. **Water consumption-** For all leased offices, the CGWA estimate of 45 lit/person/day multiplied by the number of working days is applied to report water withdrawal. Same withdrawal quantity is taken as water discharge after the primary treatment (septic tank) for all leased offices (except 7 nos. of offices which are zero discharge).

Waste: The data of total waste recovered through recycling, re-using or other recovery operations or total waste disposed by nature of disposal method could be assessed based on interviews and sample records as presented during the onsite visit. The waste quantification for the leased offices is calculated based on specific waste generation based on headcount derived from Faridabad office data.

The reporting boundaries includes 07 manufacturing facilities, 01 Corporate Office and 27 offices. The boundary includes Manufacturing facility at Peenya (Bangalore), Nelamangala (Bangalore), Faridabad, Vadodara, Nashik (Plant 1, 2 and 3). Set of on-site and remote verifications were conducted at

Onsite Verification

1. ABB India Limited, #4A, 5 & 6 2nd Phase, Peenya Industrial Estate, 560058 Bangalore, Karnataka, India for dates 20-21 January 2025,
2. ABB India Limited, 88/3-88/6 Basavanahalli Village, Kasaba Hobli, Nelamangala, Bangalore North, 562123 Bangalore, Karnataka, India on date 22 January 2025.

Remote Verification

1. ABB India Limited, 32 Industrial Area, Plot No - 32, NIT, 121001 Faridabad, Haryana, India for dates 23-24 January 2025,
2. ABB India Limited, Maneja Village, Vadodara, 390013 Vadodara, Gujarat, India for dates 23-24 January 2025,
3. ABB India Limited, Plant 1 - Plot No. 79, Street no. 17, M.I.D.C, Satpur Industrial Area, Nashik, Maharashtra, 422007, India for dates 23-24 January 2025,
4. ABB India Limited, Plant 2 - Plot No. 34, Satpur M.I.D.C Area, Opposite BSNL Office, Satpur Industrial Area, Nashik, Maharashtra, 422007, India for dates 23-24 January 2025,
5. ABB India Limited, Plant 3 - Plot No. B-81, M.I.D.C. Ambad, Nashik, Maharashtra, 422010, India for dates 23-24 January 2025,
6. ABB India Limited, Plot No-14 Mathura Road Faridabad-121003, India for dates 23-24 January 2025.

The assurance activities were carried out together with a desk review of entire plants and offices as per reporting boundary.

Limitations

TUVI did not perform any assurance procedures on the prospective information disclosed in the Report, including targets, expectations, and ambitions. Consequently, TUVI draws no conclusion on the prospective information. During the assurance process, TUVI did not come across any limitation to the agreed scope of the assurance engagement. TUVI did not verify any ESG goals and claim through this assignment. TUVI verified data on a sample basis; the responsibility for the authenticity of data entirely lies with ABB. Any dependence of person or third party may place on the BRSR Report is entirely at its own risk. TUVI has taken reference of the financial figures from the audited financial reports. ABB will be responsible for the appropriate application of the financial data. The application of this assurance statement is limited w.r.t [SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated Jul 12, 2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024](#). This assurance statement does not endorse any environmental and social claims (related to the product, manufacturing process, packaging, disposal of product etc.) as well as advertisements by the reporting organization. TUVI does not permit use of this statement for Greenwashing or misleading claims.

Our Responsibility

TUVI's responsibility in relation to this engagement is to perform a reasonable level of assurance and to express a conclusion based on the work performed. Our engagement did not include an assessment of the adequacy or the effectiveness of ABB's strategy, management of ESG-related issues or the sufficiency of the Report against BRSR reporting principles, other than those mentioned in the scope of the assurance. TUVI's responsibility regarding this verification is in reference to the agreed scope of work, which includes assurance of non-financial quantitative and qualitative information ([09 attributes as per Annexure I - Format of BRSR Core](#)) disclosed by ABB. Reporting Organization is responsible for archiving the related data for a reasonable time period. The intended users of this assurance statement are the management of 'ABB'. The data is verified on a sample basis, the responsibility for the authenticity of data lies with the reporting organization. Reporting Organization is responsible for archiving the related data for a reasonable time period. TUVI expressly disclaims any liability or co-responsibility 1) for any decision a person or entity would make based on this assurance statement and 2) for any damages in case of erroneous data is reported. This assurance engagement is based on the assumption that the data and information provided to TUVI by ABB are complete and true.

Verification Methodology

During the assurance engagement, TUVI adopted a risk-based approach, focusing on verification efforts with respect to disclosures. TUVI has verified the disclosures and assessed the robustness of the underlying data management system, information flows, and controls. In doing so:

- a) TUVI examined and reviewed the documents, data, and other information made available by ABB for non-financial [09 attributes as per Annexure I - Format of BRSR Core](#) (non-financial disclosures)
- b) TUVI conducted interviews with key representatives, including data owners and decision-makers from different functions of ABB
- c) TUVI performed sample-based reviews of the mechanisms for implementing the sustainability-related policies and data management (qualitative and qualitative)
- d) TUVI reviewed the adherence to reporting requirements of "BRSR"

Opportunities for Improvement

The following are the opportunities for improvement reported to ABB. However, they are generally consistent with ABB management's objectives and programs. ABB already identified below topics and Assurance team endorse the same to achieve the Sustainable Goals of organization.

- i. ABB can develop the SOP for reporting the 09 CORE attributes
- ii. ABB may conduct the formal internal audit procedure for verifying BRSR data on periodic basis
- iii. ABB may encourage to monitor the chain of custody for suppliers who are not directly recycling the non-hazardous waste
- iv. ABB may plan to monitor all categories of indirect GHG emissions as per ISO 14064-1
- v. ABB may opt for ISO 27001:2022 - Information security, cybersecurity and privacy protection — Information security management systems — Requirements

Conflict of Interest

In the context of BRSR requirements set by SEBI, addressing conflict of interest is crucial to maintain high integrity and independence of assurance engagements. As per SEBI guidelines, assurance providers need to disclose any potential conflict of interest that could compromise the independence or neutrality of their assessments. TUVI diligently identifies any relationships, affiliations, or financial interests that could potentially cause conflict of interest. We proactively implement measures to mitigate or manage these conflicts, ensuring independence and impartiality in our assurance engagements. We provide clear and transparent disclosures about any identified conflicts of interest in our assurance statement. We recognize that failure to address conflict of interest adequately could undermine the credibility of the assurance process and the reliability of the reported information. Therefore, we strictly adhere to SEBI guidelines and take necessary measures to avoid, disclose, or mitigate conflicts of interest effectively.

Our Conclusion

In our opinion, based on the scope of this assurance engagement, the disclosures on BRSR Core KPI described in the BRSR report along with the referenced information provides a fair representation of the 9 attributes, and meets the general content and quality requirements of the BRSR. TUVI confirms its competency to conduct the assurance engagement for the BRSR as per SEBI guidelines. Our team possesses expertise in ESG verification, assurance methodologies, and regulatory frameworks. We ensure independence, employ robust

methodologies, and maintain continuous improvement to deliver reliable assessments.

Disclosures: TUVI is of the opinion that the reported disclosures generally meet the BRSR requirements. ABB refers to general disclosure to report contextual information about ABB, while the Management & Process disclosures the management approach for each indicator ([09 attributes as per Annexure I - Format of BRSR Core](#)).

Reasonable Assurance: As per SEBI reasonable assurance requirements including scope of Assurance, Assurance methodologies (risk-based approach and data validation techniques), mitigating conflicts of interests, documentation on evidence and communication on findings, TUVI can effectively validate the accuracy and reliability of the information presented in the BRSR, instilling confidence in stakeholders and promoting transparency and credibility in ESG reporting practices.

BRSR complies with the below requirements

- Governance, leadership and oversight: The messages of top management, the business model to promote inclusive growth and equitable development, action and strategies, focus on services, risk management, protection and restoration of environment, and priorities are disclosed appropriately.
- Connectivity of information: ABB discloses [09 attributes as per Annexure I - Format of BRSR Core](#) and their inter-relatedness and dependencies with factors that affect the organization's ability to create value over time.
- Stakeholder responsiveness: The Report covers mechanisms of communication with key stakeholders to identify major concerns to derive and prioritize the short, medium and long-term strategies. The Report provides insights into the organization's relationships (nature and quality) with its key stakeholders. In addition, the Report provides a fair representation of the extent to which the organization understands, takes into account and responds to the legitimate needs and interests of key stakeholders.
- Materiality: The material issues within 9 attributes and corresponding KPI as per BRSR requirement are reported properly.
- Conciseness: The Report reproduces the requisite information and communicates clear information in as few words as possible. The disclosures are expressed briefly and to the point sentences, graphs, pictorial, tabular representation is applied. At the same time, due care is taken to maintain continuity of information flow in the BRSR.
- Reliability and completeness: ABB has established internal data aggregation and evaluation systems to derive the performance. ABB confirms that, all data provided to TUVI, has been passed through QA/QC function. The majority of the data and information was verified by TUVI's assurance team (on sample basis) during the BRSR verification and found to be fairly accurate. All data, is reported transparently, in a neutral tone and without material error.
- Consistency and comparability: The information presented in the BRSR is on yearly basis. and found reliable and complete manner. Thus, the principle of consistency and comparability is established.

Independence and Code of Conduct: TUVI follows IESBA (International Ethics Standards Board for Accountants) Code which, adopts a threats and safeguards approach to independence. We recognize the importance of maintaining independence in our engagements and actively manage threats such as self-interest, self-review, advocacy, and familiarity. The assessment team was safeguarded from any type of intimidation. By adhering to these principles, we uphold the trust and confidence of our clients and stakeholders. In line with the requirements of the SEBI [circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024](#).

TUVI solely focuses on delivering verification and assurance services and does not engage in the sale of service or the provision of any non-audit/non-assurance services, including consulting.

Quality control: The assurance team complies with quality control standards, ensuring that the engagement partner possesses requisite expertise and the assigned team collectively has the necessary competence to perform engagements in reference with standards and regulations. Assurance team follows the fundamental principles of integrity, objectivity, professional competence, due care, confidentiality and professional behaviour. In accordance with International Standard on Quality Control, TUVI maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Assurance Team and Independence

TUVI is an independent, neutral third-party providing ESG Assurance services with qualified environmental and social specialists. TUVI states its independence and impartiality and confirms that there is "no conflict of interest" with regard to this assurance engagement. In the reporting year, TUVI did not work with ABB on any engagement that could compromise the independence or impartiality of our findings, conclusions, and observations. TUVI was not involved in the preparation of any content or data included in the BRSR, with the exception of this assurance statement. TUVI maintains complete impartiality towards any individuals interviewed during the assurance engagement.

For and on behalf of TUV India Private Limited



Manojkumar Borekar
Product Head – Sustainability Assurance Service
TUV India Private Limited



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