



REF:INABB:STATUT:LODR:REGU 33:2025

November 06, 2025

BSE Limited
P.J. Towers
Dalal Street
Mumbai 400 001
(Attn: DCS CRD)

National Stock Exchange of India Limited
Exchange Plaza, 5th floor
Plot No. C/1, G Block
Bandra-Kurla Complex, Bandra (E)
Mumbai 400 051

Attn: Listing Dept.

Dear Sirs

Sub: Un-audited Financial Results for the third quarter and nine months ended September 30, 2025

Ref: Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)

Scrip Code – BSE 500002 / NSE ABB
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Pursuant to Regulation 30 and 33 of Listing Regulations, we are enclosing herewith the Unaudited Financial Results of the Company (Standalone and Consolidated) for the third quarter and nine months ended **September 30, 2025**, which have been approved and taken on record by the Board of Directors of the Company at its meeting held today i.e., November 06, 2025 which commenced at 1.15 p.m. and concluded at 3.50 p.m. along with the Limited Review Report thereon issued by M/s B S R & Co. LLP, Statutory Auditors.

Compliance as required under Regulation 47 of the Listing Regulations will be complied with separately.

Kindly take the same on record.

Thanking you.

Yours faithfully,

For ABB India Limited

Trivikram Guda
Company Secretary and Compliance Officer
ACS 17685
Encl: as above

Limited Review Report on unaudited standalone financial results of ABB India Limited for the quarter ended 30 September 2025 and year to date results for the period from 1 January 2025 to 30 September 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**To the Board of Directors of ABB India Limited**

1. We have reviewed the accompanying Statement of unaudited standalone financial results of ABB India Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2025 and year to date results for the period from 1 January 2025 to 30 September 2025 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B S R & Co. LLP*Chartered Accountants*

Firm's Registration No.:101248W/W-100022

PAWAN**KUMAR****KEJRIWAL**Digitally signed by
PAWAN KUMAR
KEJRIWAL
Date: 2025.11.06
16:12:55 +05'30'**Pawan Kumar Kejriwal***Partner*

Bengaluru

06 November 2025

Membership No.: 064368

UDIN:25064368BMOSMJ3330

ABB India Limited
CIN: L32202KA1949PLC032923
Registered Office: Disha - 3rd Floor, Plot No. 5 & 6, 2nd Stage, Peenya Industrial Area IV, Peenya, Bengaluru – 560 058
Phone: +91 (80) 22949150 - 22949153, 22949451; Fax: +91 (80) 22949148 Website: www.abb.co.in, E-mail: investor.helpdesk@in.abb.com
Statement of standalone financial results for the quarter and year to date ended September 30, 2025

Part I

₹ In Crores

	Particulars	Quarter ended September 30, 2025	Preceding quarter ended June 30, 2025	Corresponding quarter ended September 30, 2024 in previous year	Year to date figures for the current period ended September 30, 2025	Year to date figures for the previous period ended September 30, 2024	Previous year ended December 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Continuing operations						
	Revenue from operations						
	(a) Sales of products and services	3,285.33	3,144.52	2,888.59	9,569.53	8,760.79	12,087.67
	(b) Other operating revenues	25.39	30.92	23.57	76.19	62.59	100.64
	Total revenue from operations	3,310.72	3,175.44	2,912.16	9,645.72	8,823.38	12,188.31
2	Other income	83.95	99.75	92.89	276.03	266.78	353.40
3	Total Income (1 + 2)	3,394.67	3,275.19	3,005.05	9,921.75	9,090.16	12,541.71
4	Expenses						
	(a) Cost of raw materials, components consumed and project bought outs	1,755.97	1,659.83	1,413.47	5,002.24	4,274.46	5,929.24
	(b) Purchases of stock-in-trade	240.26	334.48	237.87	835.31	739.23	985.36
	(c) (Increase) / decrease in inventories of finished goods, stock-in-trade and work-in-progress	(34.29)	(147.91)	(69.67)	(282.54)	(145.75)	(165.98)
	(d) Subcontracting charges	100.35	114.96	66.86	310.64	239.22	341.68
	(e) Employee benefits expense	222.25	216.00	203.08	683.44	627.22	821.93
	(f) Finance costs	5.64	4.19	3.00	14.54	11.32	16.45
	(g) Depreciation and amortisation expense	36.59	35.54	32.83	105.89	95.22	128.92
	(h) Other expenses	525.79	583.99	520.33	1,599.88	1,441.11	1,970.85
	Total expenses	2,852.56	2,801.08	2,407.77	8,269.40	7,282.03	10,028.45
5	Profit from continuing operations before tax (3 - 4)	542.11	474.11	597.28	1,652.35	1,808.13	2,513.26
6	Tax expense:						
	Current tax	123.24	108.80	147.64	385.34	460.74	630.88
	Deferred tax	9.99	13.23	9.17	31.93	4.69	7.77
	Total tax expenses	133.23	122.03	156.81	417.27	465.43	638.65
7	Profit from continuing operations (after tax) (5 - 6)	408.88	352.08	440.47	1,235.08	1,342.70	1,874.61
8	Discontinued operation						
	Profit/(loss) from discontinued operation(refer note 2)	0.21	(0.45)	(0.03)	0.44	0.70	(3.97)
	Tax expense/(credit) of discontinued operation	0.05	(0.11)	(0.01)	0.11	0.17	(1.00)
9	Profit / (loss) from discontinued operation (after tax)	0.16	(0.34)	(0.02)	0.33	0.53	(2.97)
10	Profit for the period/year (7 + 9)	409.04	351.74	440.45	1,235.41	1,343.23	1,871.64
11	Other comprehensive income / (loss) (OCI)						
	Items that will not be reclassified to profit or loss:						
	Remeasurements of defined benefit liability/(asset)	1.85	(21.26)	(2.08)	5.12	(4.02)	(14.16)
	Income tax relating to items that will not be reclassified to profit or loss	(0.47)	5.35	0.52	(1.29)	1.01	3.56
	Total other comprehensive income / (loss) (net of tax)	1.38	(15.91)	(1.56)	3.83	(3.01)	(10.60)
12	Total comprehensive income for the period/year (10 + 11)	410.42	335.83	438.89	1,239.24	1,340.22	1,861.04
13	Paid-up equity share capital (Face value per share - ₹ 2/- each)	42.38	42.38	42.38	42.38	42.38	42.38
14	Reserves excluding revaluation reserves	-	-	-	-	-	7,033.02
15	Earnings / (loss) per share ('EPS') (of ₹ 2/- each) (not annualised except year end EPS)						
	Continuing operations						
	a) Basic (in ₹)	19.30	16.62	20.79	58.29	63.36	88.46
	b) Diluted (in ₹)	19.30	16.62	20.79	58.29	63.36	88.46
	Discontinued operation						
	a) Basic (in ₹)	0.01	(0.02)	-	0.02	0.03	(0.14)
	b) Diluted (in ₹)	0.01	(0.02)	-	0.02	0.03	(0.14)
	Continuing and Discontinued operations						
	a) Basic (in ₹)	19.31	16.60	20.79	58.31	63.39	88.32
	b) Diluted (in ₹)	19.31	16.60	20.79	58.31	63.39	88.32
	See accompanying notes to the financial results						

Part II
Segmentwise revenues, results, assets and liabilities.

	Particulars	Quarter ended September 30, 2025	Preceding quarter ended June 30, 2025	Corresponding quarter ended September 30, 2024 in previous year	Year to date figures for the current period ended September 30, 2025	Year to date figures for the previous period ended September 30, 2024	Previous year ended December 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
a)	Segment Revenues						
	Robotics & Discrete Automation	181.11	236.08	111.30	566.77	304.71	444.42
	Motion	1,174.58	1,088.11	1,079.46	3,358.55	3,168.09	4,287.36
	Electrification	1,378.25	1,378.55	1,153.98	4,114.46	3,571.60	5,074.42
	Process Automation	601.31	492.08	596.29	1,679.87	1,955.29	2,583.02
	Others	1.25	3.81	4.65	10.17	11.59	17.56
	Total	3,336.50	3,198.63	2,945.68	9,729.82	9,011.28	12,406.78
	Less : Inter segment revenues	25.78	23.19	33.52	84.10	187.90	218.47
	Total Revenue from operations (Continuing operations)	3,310.72	3,175.44	2,912.16	9,645.72	8,823.38	12,188.31
b)	Segment Results (Profit / (Loss) Before Tax and Interest)						
	Robotics & Discrete Automation	14.56	15.43	16.32	49.78	45.44	59.97
	Motion	181.63	178.79	249.60	600.24	714.92	948.90
	Electrification	270.79	221.38	239.72	827.72	806.92	1,161.76
	Process Automation	105.41	84.66	114.52	286.30	334.92	457.01
	Power Grids (Discontinued operation) (refer note 2)	0.21	(0.45)	(0.02)	0.44	0.71	(3.97)
	Total	572.60	499.81	620.14	1,764.48	1,902.91	2,623.67
	(Add) / Less - Interest expenses	5.64	4.19	3.00	14.54	11.32	16.45
	- Other unallocated expenditure and	24.64	21.96	19.88	97.15	82.75	97.93
	Total Profit Before Tax (Including Discontinued operation)	542.32	473.66	597.26	1,652.79	1,808.84	2,509.29
	Power Grids (Discontinued operation) (refer note 2)	0.21	(0.45)	(0.02)	0.44	0.71	(3.97)
	Total Profit Before Tax (Continuing operations)	542.11	474.11	597.28	1,652.35	1,808.13	2,513.26
c)	Segment Assets						
	Robotics & Discrete Automation	228.33	301.16	195.58	228.33	195.58	182.17
	Motion	2,154.59	2,103.31	2,068.82	2,154.59	2,068.82	1,952.01
	Electrification	3,081.49	2,928.61	2,235.72	3,081.49	2,235.72	2,506.85
	Process Automation	1,330.51	1,369.56	1,389.14	1,330.51	1,389.14	1,419.01
	Unallocated	5,998.73	6,097.04	5,911.33	5,998.73	5,911.33	6,331.29
	Total Segment Assets	12,793.65	12,799.68	11,800.59	12,793.65	11,800.59	12,391.33
d)	Segment Liabilities						
	Robotics & Discrete Automation	344.53	438.66	209.57	344.53	209.57	211.44
	Motion	1,634.92	1,646.02	1,797.82	1,634.92	1,797.82	1,719.88
	Electrification	1,815.40	1,927.82	1,542.62	1,815.40	1,542.62	1,564.59
	Process Automation	1,209.11	1,227.29	1,215.57	1,209.11	1,215.57	1,315.55
	Unallocated	391.97	365.56	480.43	391.97	480.43	504.47
	Total Segment Liabilities	5,395.93	5,605.35	5,246.01	5,395.93	5,246.01	5,315.93

Notes

- This statement has been reviewed by the Audit Committee and recommended for approval to the Board and the Board approved at its meeting held on November 06, 2025.
- On March 5, 2019, the Board of Directors of Company approved the Scheme of Arrangement amongst the Company and Hitachi Energy India Limited (HEIL) (formerly ABB Power Products and Systems India Limited) for Demerger of Company's Power Grids business to HEIL ("Demerger") and the Appointed date for the Demerger was April 1, 2019. The Demerger was approved by National Company Law Tribunal ('NCLT') and the NCLT approval was filed with the Registrar of Companies on December 1, 2019 (Effective date). Further, the income earned / expenses incurred relating to the above mentioned discontinued business is disclosed as part of discontinued operation.
- The Board of Directors at its meeting held on May 9, 2025, noted the announcement made by ABB Limited, Zurich, Switzerland ('Ultimate Holding Company') decision to spin off its Robotics division as a separate listed company. On August 2, 2025, the Board of Directors of the Company approved the appointment of advisors to conduct valuation of the Company's Robotics & Discrete Automation segment and incorporation of a wholly owned subsidiary which can eventually house the Robotics & Discrete Automation segment of the Company as a separate legal entity. Pursuant to the above, the Company has incorporated a wholly owned subsidiary "ABB Robotics India Private Limited" on September 22, 2025.

Sanjeev Sharma

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o=Personal,
email=sanjeev.sharma@in.abb.com
Date: 2025.11.06 15:57:06 +05'30'

Sanjeev Sharma
Managing Director
DIN: 07362344

Place : Bengaluru
Date : November 06, 2025

Limited Review Report on unaudited consolidated financial results of ABB India Limited for the quarter ended 30 September 2025 and year to date results for the period from 1 January 2025 to 30 September 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of ABB India Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of ABB India Limited (hereinafter referred to as "the Parent"), and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended 30 September 2025 and year to date results for the period from 1 January 2025 to 30 September 2025 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entity:
 - ABB Robotics India Private Limited

Limited Review Report (Continued)

ABB India Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022

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Pawan Kumar Kejriwal

Partner

Bengaluru

06 November 2025

Membership No.: 064368

UDIN:25064368BMOSMK7295

ABB India Limited
CIN: L32202KA1949PLC032923
Registered Office: Disha - 3rd Floor, Plot No. 5 & 6, 2nd Stage, Peenya Industrial Area IV, Peenya, Bengaluru – 560 058
Phone: +91 (80) 22949150 - 22949153, 22949451; Fax: +91 (80) 22949148 Website: www.abb.co.in, E-mail: investor.helpdesk@in.abb.com
Statement of consolidated financial results for the quarter and year to date ended September 30, 2025

Part I		₹ In Crores					
	Particulars	Quarter ended September 30, 2025	Preceding quarter ended June 30, 2025	Corresponding quarter ended September 30, 2024 in previous year	Year to date figures for the current period ended September 30, 2025	Year to date figures for the previous period ended September 30, 2024	Previous year ended December 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Continuing operations						
	Revenue from operations						
	(a) Sales of products and services	3,285.33	3,144.52	2,888.59	9,569.53	8,760.79	12,087.67
	(b) Other operating revenues	25.39	30.92	23.57	76.19	62.59	100.64
	Total revenue from operations	3,310.72	3,175.44	2,912.16	9,645.72	8,823.38	12,188.31
2	Other income	83.95	99.75	92.89	276.03	266.78	353.40
3	Total Income (1 + 2)	3,394.67	3,275.19	3,005.05	9,921.75	9,090.16	12,541.71
4	Expenses						
	(a) Cost of raw materials, components consumed and project bought outs	1,755.97	1,659.83	1,413.47	5,002.24	4,274.46	5,929.24
	(b) Purchases of stock-in-trade	240.26	334.48	237.87	835.31	739.23	985.36
	(c) (Increase) / decrease in inventories of finished goods, stock-in-trade and work-in-progress	(34.29)	(147.91)	(69.67)	(282.54)	(145.75)	(165.98)
	(d) Subcontracting charges	100.35	114.96	66.86	310.64	239.22	341.68
	(e) Employee benefits expense	222.25	216.00	203.08	683.44	627.22	821.93
	(f) Finance costs	5.64	4.19	3.00	14.54	11.32	16.45
	(g) Depreciation and amortisation expense	36.59	35.54	32.83	105.89	95.22	128.92
	(h) Other expenses	525.79	583.99	520.33	1,599.88	1,441.11	1,970.85
	Total expenses	2,852.56	2,801.08	2,407.77	8,269.40	7,282.03	10,028.45
5	Profit from continuing operations before tax (3 - 4)	542.11	474.11	597.28	1,652.35	1,808.13	2,513.26
6	Tax expense:						
	Current tax	123.24	108.80	147.64	385.34	460.74	630.88
	Deferred tax	9.99	13.23	9.17	31.93	4.69	7.77
	Total tax expenses	133.23	122.03	156.81	417.27	465.43	638.65
7	Profit from continuing operations (after tax) (5 - 6)	408.88	352.08	440.47	1,235.08	1,342.70	1,874.61
8	Discontinued operation						
	Profit / (loss) from discontinued operation (refer note 2)	0.21	(0.45)	(0.03)	0.44	0.70	(3.97)
	Tax expense / (credit) of discontinued operation	0.05	(0.11)	(0.01)	0.11	0.17	(1.00)
9	Profit / (loss) from discontinued operation (after tax)	0.16	(0.34)	(0.02)	0.33	0.53	(2.97)
10	Profit for the period/year (7 + 9)	409.04	351.74	440.45	1,235.41	1,343.23	1,871.64
11	Other comprehensive income / (loss) (OCI)						
	Items that will not be reclassified to profit or loss:						
	Remeasurements of defined benefit liability / (asset)	1.85	(21.26)	(2.08)	5.12	(4.02)	(14.16)
	Income tax relating to items that will not be reclassified to profit or loss	(0.47)	5.35	0.52	(1.29)	1.01	3.56
	Total other comprehensive income / (loss) (net of tax)	1.38	(15.91)	(1.56)	3.83	(3.01)	(10.60)
12	Total comprehensive income for the period/year (10 + 11)	410.42	335.83	438.89	1,239.24	1,340.22	1,861.04
	Profit attributable to:						
	Shareholders of the Company	409.04	351.74	440.45	1,235.41	1,343.23	1,871.64
	Non-controlling interest	-	-	-	-	-	-
	Profit for the period/year	409.04	351.74	440.45	1,235.41	1,343.23	1,871.64
	Other comprehensive income / (loss) attributable to:						
	Shareholders of the Company	1.38	(15.91)	(1.56)	3.83	(3.01)	(10.60)
	Non-controlling interest	-	-	-	-	-	-
	Other comprehensive income / (loss) for the period/year	1.38	(15.91)	(1.56)	3.83	(3.01)	(10.60)
	Total comprehensive income / (loss) attributable to:						
	Shareholders of the Company	410.42	335.83	438.89	1,239.24	1,340.22	1,861.04
	Non-controlling interest	-	-	-	-	-	-
	Total comprehensive income / (loss) for the period/year	410.42	335.83	438.89	1,239.24	1,340.22	1,861.04
13	Paid-up equity share capital (Face value per share - ₹ 2/- each)	42.38	42.38	42.38	42.38	42.38	42.38
14	Reserves excluding revaluation reserves	-	-	-	-	-	7,033.02
15	Earnings / (loss) per share ("EPS") (of ₹ 2/- each) (not annualised except year end EPS)						
	Continuing operations						
	a) Basic (in ₹)	19.30	16.62	20.79	58.29	63.36	88.46
	b) Diluted (in ₹)	19.30	16.62	20.79	58.29	63.36	88.46
	Discontinued operation						
	a) Basic (in ₹)	0.01	(0.02)	-	0.02	0.03	(0.14)
	b) Diluted (in ₹)	0.01	(0.02)	-	0.02	0.03	(0.14)
	Continuing and Discontinued operations						
	a) Basic (in ₹)	19.31	16.60	20.79	58.31	63.39	88.32
	b) Diluted (in ₹)	19.31	16.60	20.79	58.31	63.39	88.32
	See accompanying notes to the financial results						

Part II

Segmentwise revenues, results, assets and liabilities.

	Particulars	Quarter ended September 30, 2025	Preceding quarter ended June 30, 2025	Corresponding quarter ended September 30, 2024 in previous year	Year to date figures for the current period ended September 30, 2025	Year to date figures for the previous period ended September 30, 2024	Previous year ended December 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
a)	Segment Revenues						
	Robotics & Discrete Automation	181.11	236.08	111.30	566.77	304.71	444.42
	Motion	1,174.58	1,088.11	1,079.46	3,358.55	3,168.09	4,287.36
	Electrification	1,378.25	1,378.55	1,153.98	4,114.46	3,571.60	5,074.42
	Process Automation	601.31	492.08	596.29	1,679.87	1,955.29	2,583.02
	Others	1.25	3.81	4.65	10.17	11.59	17.56
	Total	3,336.50	3,198.63	2,945.68	9,729.82	9,011.28	12,406.78
	Less : Inter segment revenues	25.78	23.19	33.52	84.10	187.90	218.47
	Total Revenue from operations (Continuing operations)	3,310.72	3,175.44	2,912.16	9,645.72	8,823.38	12,188.31
b)	Segment Results (Profit / (Loss) Before Tax and Interest)						
	Robotics & Discrete Automation	14.56	15.43	16.32	49.78	45.44	59.97
	Motion	181.63	178.79	249.60	600.24	714.92	948.90
	Electrification	270.79	221.38	239.72	827.72	806.92	1,161.76
	Process Automation	105.41	84.66	114.52	286.30	334.92	457.01
	Power Grids (Discontinued operation) (refer note 2)	0.21	(0.45)	(0.02)	0.44	0.71	(3.97)
	Total	572.60	499.81	620.14	1,764.48	1,902.91	2,623.67
	(Add) / Less - Interest expenses	5.64	4.19	3.00	14.54	11.32	16.45
	- Other unallocated expenditure and	24.64	21.96	19.88	97.15	82.75	97.93
	Total Profit Before Tax (Including Discontinued operation)	542.32	473.66	597.26	1,652.79	1,808.84	2,509.29
	Power Grids (Discontinued operation) (refer note 2)	0.21	(0.45)	(0.02)	0.44	0.71	(3.97)
	Total Profit Before Tax (Continuing operations)	542.11	474.11	597.28	1,652.35	1,808.13	2,513.26
c)	Segment Assets						
	Robotics & Discrete Automation	228.33	301.16	195.58	228.33	195.58	182.17
	Motion	2,154.59	2,103.31	2,068.82	2,154.59	2,068.82	1,952.01
	Electrification	3,081.49	2,928.61	2,235.72	3,081.49	2,235.72	2,506.85
	Process Automation	1,330.51	1,369.56	1,389.14	1,330.51	1,389.14	1,419.01
	Unallocated	5,998.73	6,097.04	5,911.33	5,998.73	5,911.33	6,331.29
	Total Segment Assets	12,793.65	12,799.68	11,800.59	12,793.65	11,800.59	12,391.33
d)	Segment Liabilities						
	Robotics & Discrete Automation	344.53	438.66	209.57	344.53	209.57	211.44
	Motion	1,634.92	1,646.02	1,797.82	1,634.92	1,797.82	1,719.88
	Electrification	1,815.40	1,927.82	1,542.62	1,815.40	1,542.62	1,564.59
	Process Automation	1,209.11	1,227.29	1,215.57	1,209.11	1,215.57	1,315.55
	Unallocated	391.97	365.56	480.43	391.97	480.43	504.47
	Total Segment Liabilities	5,395.93	5,605.35	5,246.01	5,395.93	5,246.01	5,315.93

Notes

- This statement has been reviewed by the Audit Committee and recommended for approval to the Board and the Board approved at its meeting held on November 06, 2025.
- On March 5, 2019, the Board of Directors of Company approved the Scheme of Arrangement amongst the Company and Hitachi Energy India Limited (HEIL) (formerly ABB Power Products and Systems India Limited) for Demerger of Company's Power Grids business to HEIL ("Demerger") and the Appointed date for the Demerger was April 1, 2019. The Demerger was approved by National Company Law Tribunal ('NCLT') and the NCLT approval was filed with the Registrar of Companies on December 1, 2019 (Effective date). Further, the income earned / expenses incurred relating to the above mentioned discontinued business is disclosed as part of discontinued operation.
- The Board of Directors at its meeting held on May 9, 2025, noted the announcement made by ABB Limited, Zurich, Switzerland ('Ultimate Holding Company') decision to spin off its Robotics division as a separate listed company. On August 2, 2025, the Board of Directors of the Company approved the appointment of advisors to conduct valuation of the Company's Robotics & Discrete Automation segment and incorporation of a wholly owned subsidiary which can eventually house the Robotics & Discrete Automation segment of the Company as a separate legal entity. Pursuant to the above, the Company has incorporated a wholly owned subsidiary "ABB Robotics India Private Limited" on September 22, 2025.
- The subsidiary consolidated in this result was incorporated on September 22, 2025 and hence, the amounts included in results prior to that date (including comparative information) pertains to Parent Entity's numbers.

**Sanjeev
Sharma**

Digitally signed by Sanjeev Sharma
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Sanjeev Sharma
Managing Director
DIN: 07362344

Place : Bengaluru
Date : November 06, 2025