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<b>Owner:</b>	Legal and Integrity Team
<b>Date:</b>	August 11, 2023
<b>Revision:</b>	A
<b>Appended to Policy:</b>	Code of Conduct

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# Corporate Function Legal & Integrity

## ABB India Limited: Vigil Mechanism

### /Whistle Blower addendum

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# 1. Applicability

This addendum is applicable to all stakeholders including directors and employees of ABB India Limited (hereinafter referred to as 'ABB India').

For further guidance on the terms used in this addendum, please refer to [Integrity Glossary Terms](#)

## 2. Background

We have this addendum because the ABB Code of Conduct makes all employees responsible for knowing and following the laws in the countries where they do business.

In India, this includes laws that have specific requirements beyond those in ABB's global integrity program. Therefore, this addendum helps to ensure continuity of compliance by ABB with the relevant local laws and highlight additional obligations of ABB India.

ABB India being a publicly listed entity, is required to formulate a vigil /whistle blower mechanism for directors and employees to report genuine concerns. Such mechanism shall enable stakeholders, including individual employees and their representative bodies, to freely communicate their concerns about illegal or unethical practices, including but not limited to leak of unpublished price sensitive information of ABB India.

The said vigil /whistle blower mechanism as envisaged in the Companies Act, 2013 and the rules framed thereunder, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI (Prohibition of Insider Trading) Regulations, 2015 is being implemented through the ABB Code of Conduct. Through this addendum, ABB India brings more clarity and awareness on the reporting mechanisms available under specific laws as applicable to ABB India.

## 3. Scope

### 3.1. Definitions

1. "Audit Committee" means the committee constituted by the Board of Directors of ABB India in accordance with section 177 of the Companies Act, 2013 and applicable SEBI Regulations.
2. "Director" means a director appointed to the Board of ABB India.
3. "SEBI" means Securities and Exchange Board of India established under section 3 of the Securities and Exchange Board of India Act, 1992
4. "Unpublished Price Sensitive Information" means any information, relating to ABB India or its securities, directly or indirectly, that is not generally available which upon becoming generally available, is likely to materially affect the price of the securities. For more elaborate definition, please go through the [ABB India Code of Conduct for regulating, monitoring and reporting trading in securities and its FAQ's](#)

## 3.2. Country-Specific Integrity Rules

### 3.2.1 Reporting Channels

ABB Code of Conduct provides detailed procedure for raising integrity concerns under the heading “Raising integrity concerns and non-retaliation”. It also provides for multiple ways to promptly report any suspected or potential violation of ABB Code of Conduct.

Stakeholders are encouraged to report any suspected or potential violations of laws or regulations or ABB Code of Conduct, through any of the channels mentioned in therein.

In addition to the above channels, stakeholders may also access the Chairperson of the Audit Committee of ABB India, in appropriate and exceptional cases, by writing to [in.ab-bindiavigil@abb.com](mailto:in.ab-bindiavigil@abb.com)

ABB takes each concern seriously and handles allegations with appropriate confidentiality. Each concern will be assigned to an ABB investigator for further assessment and review in accordance with the ABB Code of Conduct.

### 3.2.2 Non-Retaliation

ABB India has adequate safeguards against victimization of director(s) or employee(s) or any other person who avail the mechanism under this addendum. As a matter of principle, ABB will not condone or tolerate retaliation taken against an employee because they raised a potential integrity concern in good faith or cooperated in an investigation.

### 3.2.3 Oversight by Audit Committee

The details of integrity investigations viz., allegations, status, investigation report etc.. will be discussed in the Audit Committee meeting of ABB India on quarterly basis or at such intervals as may be required.

Further the Audit Committee of ABB India reviews the functioning of this whistle blower mechanism at appropriate intervals.

### 3.2.4 Disclosure

This addendum is made available on the ABB India’s website and in the Board’s Report, as applicable.

### 3.2.5 How to get help

If you need help with	Contact
Interpreting this addendum for your specific situation	Any member of the Legal & Integrity team member of ABB India
Understanding what to do at a specific step	
Letting us know there’s a gap or improvement we can make	
Reporting that you are aware of someone not following this addendum (even if unintentionally)	

## 4. Governance – I&RA Use Only

Governance Item	Responsible Person
Writing and updating addendum text/version control	Company Secretary
Approving addendum and updates for release	Audit Committee
Interpreting circumstances raised by employees	Company Secretary

Ensuring addendum is implemented	Managing Director
Monitoring Compliance with addendum	Company Secretary

## 5. Revision history

Revision	Approved by	Date	Revision notes
A	[INSERT]	[INSERT]	Initial release