

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L32202K1949PLC032923
2.	Name of the Listed Entity	ABB India Limited
3.	Year of incorporation	1949
4.	Registered office address	“Disha”, Corporate Office, 3rd Floor. Plot No. 5 & 6, 2nd Stage, Peenya Industrial Area IV, Peenya, Bengaluru - 560 058, Karnataka.
5.	Corporate address	“Disha”, Corporate Office, 3rd Floor. Plot No. 5 & 6, 2nd 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	2023
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 Dhenuka Srinivasan Email: dhenuka.srinivasan@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	Not Applicable in the current year
15.	Type of assurance obtained	Not Applicable in the current year

II. Products / 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	39
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	37
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.	20

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

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

S.No	Products/Service	NIC code	% of the total Turnover contributed
1	Large Motors & Generators	27101	5.9
2	Low Voltage Motors & Services	27103	15.3
3	Drive Products, System Drives and Traction Convertors	26109	15.8
4	Electricity Distribution Equipment, Protection & Control Equipment, Motor Starting & Safety, Switches & Fuse gear & associated service	27104	37.8
5	Manufacture of other wiring devices and fittings	27339	0.3
6	Industrial process control equipment	26517	21.6

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 entity:**a. Number of locations**

Location	Number
National (No. of States)	35 (28 States + 7 Union Territories)
International (No of countries)	4*

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

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

10%

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 the 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)	3061	2738	89.45	323	10.55
2	Other than Permanent (E)	81	57	70.37	24	29.63
3	Total employees (D+E)	3142	2795	88.95	347	11.04
Workers						
4	Permanent (F)	323	321	99.38	2	0.62
5	Other than Permanent (G)*	1111	1010	90.91	101	9.09
6	Total workers (F+G)	1434	1331	92.82	103	7.18

*Note: Includes trainees apprentices and fixed term contractors and retainers

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)	2	1	50	1	50
2	Other than Permanent (E)	0	0	0	0	0
3	Total differently-abled employees (D+E)	1	1	100	0	0
Differently-abled Workers						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	2	2	100	0	0
6	Total differently-abled workers (F+G)	2	2	100	0	0

21. Participation/Inclusion/Representation of women:

	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)

	FY 2023 (Turnover rate - % in current FY)			FY 2022 (Turnover rate - % in previous FY)			FY 2021 (Turnover rate - % in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10.43	12.90	10.66	10.72	21.13	11.62	7.05	12.50	19.50
Permanent workers	0	0	0	0	0	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 Details:**24. (i) Whether CSR is applicable as per section 135 of Companies Act 2013: Yes**

(ii) Turnover (in ₹): 10,446,5249,857.41

(iii) Net Worth (in ₹): 59,446,021,721.41

VII. Transparency and Disclosures 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)	FY 2023			FY 2022		
		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	Yes	-	-	-	-	-	-
Investors (other than shareholders)	Yes	-	-	-	-	-	-
Shareholders	Yes	-	-	-	-	-	-
Employees and workers	Yes	55	34	-	23	6	-
Customers	Yes	-	-	-	1	0	-
Value chain partners	Yes	4	1	-	7	2	-
Other (Anonymous reporters or others who do not fall under above categories)	Yes	39	10	-	19	3	-
Total		98	45		50	11	-

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.

The Company also has a dedicated email: investor.helpdesk@in.abb.com for addressing investor related queries.

Any complaints pertaining to sexual harassment can be raised by sending an email to: in-internal-committee-posh@abb.com

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

Please indicate material responsible business conduct and sustainability issues pertaining to environment and social matters that present 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	To have efforts to mitigate and adapt to climate change through resource efficiency, cost savings, and adoption of low-emission energy sources	Several initiatives are underway internally to focus on carbon reduction and address efficiency and overall reduce emissions and address climate change	Positive
2	Products solutions and services	Opportunity	Opportunity towards improving and implementing sustainability aspects in both products and services	Internalized with R&D and all aspects of product and service management aspects	Positive
3	Circularity	Opportunity	Opportunity to bring in positive impacts across industry. Make better use of finite resources, reduce emissions, protect human health and biodiversity and boost economy	Exploring circularity cases that can aid the Company and have resource conservation and multi stakeholder coordination to achieve sustainable impacts	Positive
4	Responsible sourcing	Risk	To positively manage responsible sourcing, across the supply chain. and to seek voluntary commitment on account social and environmental considerations when managing relationships with suppliers. The lack of this can have non-compliance and reputational risk for the Company	Have programs and practices to review and assist suppliers to adhere to sustainable practices and bring supply chain sustainability into mainstream	Negative
5	Human rights & labour standards	Risk	Responsibility to identify and manage human rights risks in its operation and supply chain and mitigate adverse risks and consequential damages	Have human rights policy and detailed process set along with due diligence procedures to evaluate Human rights risks at all levels of operations	Negative
6	Health and Safety	Risk	Managing health and safety is an integral part of managing business. Businesses need to do a risk assessment to find out about the hazards and risks in their workplace(s) and put measures in place to effectively control and ensure hazards and risks do not cause harm to employees and workers	Several initiatives and programs have been initiated to address all aspects of managing health and safety and closely monitored for continual improvements	Negative
7	Employee development and well-being	Opportunity	Employee development and well-being is critical to the business operations and productivity and overall responsibility of the Company is to manage well-being aspects as it is critical to its stakeholders	Several employee development and well-being initiatives such as resilience trainings and specific preventive health awareness sessions have been undertaken for employees and workers	Positive
8	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 that may result in significant consequences	Negative
9	Data privacy & cyber security	Risk	Risk as non-compliance aspects. Global and local laws require strict adherence with respect to data privacy and cyber security	At ABB respecting personal data protection rights is a priority. The Company has adopted global data protection standards to ensure a standardized and high level of protection of personal data which is processed by ABB Group companies worldwide	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 behaviour	Corporate sustainability governance in Company has been implemented and sustainability strategy across its business. It manages goal-setting and reporting processes, that strengthens relations with external stakeholders, and ensures overall accountability	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 Principle and core Elements.

P1	Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive to all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management Processes:									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs (Yes/No)	Yes								
b. Has the policy been approved by the Board (Yes/No)	Yes								
c. Web Link of the Policies if available	Yes (refer page No.95)								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle	<ul style="list-style-type: none"> • ISO 14001, 9001, 45001, 5001 • IGB Green Factory Building Rating Systems for all of its factories and own buildings • LEED certification • TERI GRIHA certification for water positivity • 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 in line with the ABB Group has the following 2030 ambitions /targets to be achieved</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> <p>Enable customers to avoid 600 Mt of GHG emissions through ABB products sold from 2022-2030</p> <ul style="list-style-type: none"> • 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	<p>The Sustainability commitments, goals and targets are set globally. The Company has developed 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 and ABB Group level</p>								

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: Business should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable

The Company is committed to fostering a culture of working with integrity and transparency to provide value to businesses, communities, customers, and stakeholders.

Essential Indicators**1. Percentage coverage by training and awareness programs on any of the principles during the Financial Year:**

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	% age of the persons in the respective category covered by the awareness programs
Board of Directors	4	Code of Conduct, Prevention of Sexual Harassment at Workplace	100
Key Managerial Personnel	6	Code of Conduct, Anti-Bribery and Anti-Corruption, Prevention of Sexual Harassment at Workplace, Integrity Circles*	100
Employees other than BoD and KMPs	1130	Code of Conduct, Anti-Bribery and Anti-Corruption, Prevention of Sexual Harassment at Workplace, Integrity Circles*	100
Workers	145	Code of Conduct, Anti-Bribery and Anti-Corruption, Prevention of Sexual Harassment at Workplace, Integrity Circles*	100

Note : The training modules were delivered in a virtual, e-learning format as well as face-to-face.

*The Code of Conduct Integrity Circle is an important extension of our integrity commitment. All line managers are responsible to conduct these sessions with their direct reports.

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):

NGRBC Principle	Name of regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/no)
Monetary				
Penalty/fine				Nil
Settlement				Nil
Compounding fee				Nil
Non-Monetary				
NGRBC Principle	Name of regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/no)
Imprisonment				Nil
Punishment				Nil

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

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

4. Does the entity have an anti-corruption or anti bribery policy if yes, provide details n brief and if available please provide a weblink to the policy:

The Company is committed to operating with the highest standards of ethics, business conduct, and professional behavior. The Company has a Code of Conduct where anti-corruption and anti-bribery aspects are comprehensively covered. In line with the Code, the Company does not tolerate any form of bribery or corruption. The policy can be accessed by clicking on [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:

	FY 2023 (Current Financial Year)	FY 2022 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2023 (Current Financial Year)		FY 2022 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of conflict of Interest of the KMPs	Nil	-	Nil	-

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:

Not applicable

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

	FY 2023 (Current Financial Year)	FY 2022 (Previous Financial Year)
Number of days of accounts payable	172	174

9. Openness of business

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

Parameter	Metrics	FY 2023 (Current Financial Year)	FY 2022 (Previous Financial Year)
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	31%	32%
	b. Number of dealers /distributors to whom sales are made	750+	700+
	c. Sales to top 10 dealers /distributors as % of total sales to dealers/distributors	18%	22%
Share of RPTs in	a. Purchases (Purchases with related parties /total Purchases)	Refer Page 211	-
	b. Sales (Sales to related parties /Total Sales)	7.9%	9.9%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties /total investments made)	Nil	Nil

Note:

* This being not material in terms of value, hence not reported

**We have considered distributors only

Leadership Indicators

1. Awareness programs conducted for value chain partners on any principles during the financial year:

Total number of awareness programs held	Topics /principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programs
9	Health, Safety, Environment, Sustainability, Integrity and Human Rights	29

2. Does the entity have processes in place to avoid/manage conflict of interests involving members of the Board?:

Yes. The Company's Code of Conduct also applies to the Directors on the Board. It specifically covers the principle of Conflict of Interest. The Code of Conduct and Conflict of Interest procedure require all the Directors to disclose promptly all potential, actual or perceived conflicts of interest, including personal, social, financial, political, professional 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. Annual affirmation that the Directors have complied with the Code of Conduct forms part of disclosures obtained from Directors.

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 the environmental and social impacts of products and processes total R&D and Capex investments made by the entity, respectively:**

	Current Financial Year- 2023	Previous Financial Year- 2022	Details of improvements in environmental and social impacts
R&D	-	-	
Capex	<1%	-	

ABB is committed towards cutting edge research & development and driving innovation which is essential in achieving sustainability for advancing society. ABB's research and development focuses on developing and commercializing the technologies, products and solutions of its businesses that are of strategic importance to future growth. More than 60 percent out of approximately 7,000 employees of ABB group in India are in research and development and are focused on software and digitalization. The corporate research centers of ABB bring together an international team of highly skilled scientists. In addition to continuous product development, and order related engineering work, it develops platforms for technology applications in its businesses in its research and development laboratories, which operate on a global basis. The Company seeks to maintain a balance between short term and long-term research and development programs and optimize its return on investment. ABB protects the results by holding patents, copyrights and other appropriate intellectual property protection.

Universities are incubators of future technology, and one task of ABB's research and development teams is to transform university research into industry ready technology platforms. ABB Group partners with more than 100 leading universities and research institutions around the world to build research networks and foster new technologies. It believes that these collaborations shorten the amount of time required to turn basic ideas into viable products, and they additionally help it to recruit and train new personnel. ABB Group has built numerous university collaborations in several continents, including long-term, strategic relationships with a number of leading institutions in the U.S., the United Kingdom, Sweden, Germany, Switzerland, Poland, India and China.

To complement its business focused product development, its businesses invest together in collaborative research activities covering topics such as artificial intelligence, software, sensors, control and optimization, mechatronics and robotics, power electronics, communication technologies, material and manufacturing, electrodynamics or electrical switching technologies.

This results in advancing the state-of-the-art technologies used in its products and in common technology platforms that can be applied in multiple product lines. ABB also leverages its ecosystem to enhance its innovation efforts and gain speed with strategic partners with complementary competencies. In addition, ABB invests and collaborates with start-ups worldwide via its corporate venture arm namely ABB Technology Ventures and its start-up collaboration arm SynerLeap.

The result of its investment in research and development is that ABB is widely recognized for its world-class technology. Technology has been deeply embedded in its DNA since its founding and has carried it through its century-long history. It is one of the main reasons why customers and partners turn to ABB for help on their biggest challenges. Together with them, ABB continuously pushes technology frontiers to make things possible that were not possible before. ABB Group, recently announced the ABB Research Award in Honor of Hubertus von Gruenberg, the former chairman of the board of directors at ABB. The award encourages world-class research in its main fields of operation: power and automation, as applied in utilities, industries, and transport and infrastructure globally.

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

Yes.

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

100% of the Company's suppliers (Tier-1) have signed ABB's Supplier Code of Conduct.

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:**

The processes for safely reusing recycling and disposing at the end of life, for (a) Plastics (including packaging (b) E-waste (c) Hazardous waste and (d) other waste used in its products has been mentioned in the Product operation & maintenance manual.

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 Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same:

Yes. EPR is applicable to the Company's activities for packaging plastic, few listed EEE (electronic & electrical equipment) as well as battery used in its products. The Company has obtained the relevant licenses under the EPR 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.
26109	Low voltage Variable frequency drive	4.8	Cradle to grave	Yes (External)	Yes, through Manual https://global.abb/group/en/sustainability/ecosolutions/environmental-product-declarations
26109	Low & medium voltage Drive products	3.2	Cradle to grave	Internal	Yes, through product Manuals
28160	Industrial Robots	2.6	Cradle to grave	Internal	Yes, through product Manuals
27104	Protection relays & Circuit Breaker	2.4	Cradle to grave	Yes (External)	Yes, through Manual https://global.abb/group/en/sustainability/ecosolutions/environmental-product-declarations
26109	Propulsion Equipment & Composite converter and Traction & Auxiliary converters	2.1	Cradle to grave	Internal	Yes, through product Manuals

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 the Product/Service	Description of the risk /concern	Action taken
No	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	Recycled or reused inputs material to total material	
	FY 2023 Current Financial Year	FY 2022 Previous Financial Year
	-	-

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:

	FY 2023 Current Financial Year			FY 2022 Previous Financial Year		
	Re-used	Recycled	Safely disposed	Re-used	Recycled	Safely disposed
Plastics (including packaging)		176.78*			119.02*	
E-waste			0.5			0.4
Hazardous waste						
Other waste (metal waste)		2		0	1.15	0.01

* 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 material (as percentage of products sold) for each product category:

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

PRINCIPLE 3: Business 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	FY 2023 % of workers covered by:										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (D/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	2738	2738	100	2738	100	-	-	89	3.25	14	0.5
Female	323	323	100	323	100	14	4.3	-	-	6	1.85
Total	3061	3061	100	3061	100	14	4.3	89	3.25	20	2.35
Other than Permanent employee											
Male	57	57	100	57	100	-	-	-	-	-	-
Female	24	24	100	24	100	-	-	-	-	-	-
Total	81	81	100	81	100	-	-	-	-	-	-

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

Category	FY 2023 % of workers covered by:										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	321	321	100	323	100	-	-	-	-	2	0.6
Female	2	2	100	2	100	-	-	-	-	1	50
Total	323	100	323	100	-	-	-	-	-	3	50.6
Other than Permanent workers											
Male	1010	-	1010	100	-	-	-	-	-	-	-
Female	101	-	101	100	-	-	-	-	-	-	-
Total	1111	-	1111	100	-	-	-	-	-	-	-

Apprentice & professional contractor employees are not covered under PF. Trainees and fix term contract employees are not covered under Gratuity

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

	FY 2023 Current Financial Year	FY 2022 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the Company	0.01	0.02

2. Details of retirement benefits for Current Financial Year and Previous Financial Year:

Benefits	FY 2023 Current Financial Year			FY 2022 Previous Financial Year		
	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	99.81	92.05	Yes	99.83	91.59	Yes
Gratuity	98.91	22.52	Company Contribution	93.78	23.95	Company contribution
ESI	0	69.52	Yes	0.00	68.97	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. The Company's premises/offices are accessible to differently-abled employees and workers as per the requirements of the Rights of Persons with Disabilities Act, 2016. The Company is committed to having an inclusive and diverse workforce. Aspects of accessibility and equity are equally important and are considered. All of the Company's existing and new infrastructure has a comprehensive plan to address the accessibility of workplaces, especially for physically differently-abled people. The work areas, restrooms, common areas and areas for movement in and around facilities have been designed with all accessibility aspects in mind.

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:

ABB's Equal Employment Opportunity (EEO) and Affirmative Action Employer encourages diversity in the workplace. All qualified applicants receive consideration for employment without regard to their sex, gender identity, sexual orientation, race, colour, religious, creed, national origin, physical or mental disability, protected veteran status, or any other characteristic protected by law. In line with Rights of Persons with Disabilities Act, 2016, differently-abled persons too receive equal treatment.

The Company rolled out an Equal Employment Opportunity Policy during the year. The policy set out "no discrimination" on the grounds of any ground including sex, mental status, race, caste, religion, color, ancestry, marital status, gender, sexual orientation, age, nationality ethnic origin, disability or any category. 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 resources 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	N.A*	N.A*

*Note: no maternity cases during the year under this category and hence not applicable

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

Employees can report their 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 that have a business relationship with ABB have multiple communication channels: Telephoning the ABB stakeholder helpline at + 41 43 317 33 67 (international call rates apply)/India 000 800 9191 234. This service is provided by an independent third party and is available at all times. Reports can only be made in English which can be tracked. Communication can be made also through a web portal-<https://abbgroup.ethicspoint.com>

Category	Yes/No (If Yes, then give details of the mechanisms in brief)
Permanent Workers	Yes. At the location level, Industrial Relations Managers, Welfare officers and representatives of recognized Union are the first level point contact to get their queries addressed
Other than Permanent Workers	Yes. The Company has a dedicated online helpdesk named as "AskHR" to raise query and this gets resolved
Permanent Employees	Yes. The Company has a dedicated online helpdesk named as "AskHR" to raise query and this gets resolved
Other than Permanent Employees	

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

The Company has unions at its factory locations representing workmen. All permanent workmen are members of the unions and are covered and governed by Collective Bargaining Agreements signed with respective locations. The list of unions as below:

1. Bangalore location – ABB Employees Union
2. Faridabad location – Hindustan Electric Union
3. Nashik location – Association Engineering Workers
4. Vadodara location – HBB Staff Association and ABSA Employees Union

All permanent workmen both male and female are member of the recognized union at the respective locations.

Category	FY 2023 (Current Financial Year)			FY 2022 (Previous Financial Year)		
	Total employees /workers in respective category (A)	No of employees /workers in respective category, who are part of association(s) or Union (B)	% B/A	Total employees /workers in respective category (C)	No of employees /workers in respective category, who are part of association(s) or Union (D)	% D/C
Total Permanent employees	3061			2894		
-Male	2738	Nil	0	2568	Nil	0
-Female	323			246		
Total Permanent workers	323	323	100	325	325	100
-Male	321	321	100	323	323	100
-Female	2	2	100	2	2	100

8. Details of training given to employees and workers:

Category	FY 2023 (Current Financial Year)					FY 2022 (Previous Financial Year)				
	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)
Male	2738	2409	88	1507	40	2568	2568	100%	-	-
Female	323	320	99	182	42	246	246	100%	-	-
Total	3061	2729	94	1709	41	2894	2894	100%	-	-
Male	1331	1331	100	1059	25	1264		100%	-	-
Female	103	103	100	64	16	93		100%	-	-
Total	1434	1434	100	1123	24	1357		100%	-	-

*Note: HSE training is given to all employees on a regular basis including for new joiners and workers. Detailed safety review and training are provided to contractors and workers based on job risks. Skills upgradation on HSE is for a select few for specific requirement as approved for select programs/courses by ABB Business.

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

The Company realizes the need to be more than ever to be aware of its values and to be true to them. It encourages all to think about its values and how employees and teams can live them. The Company takes ownership for the roles and its contributions, and how it adds value and productivity to drive its business forward.

The People Performance Management process of the Company has been set to foster a performance culture through its people with four values at ABB: Courage, Care, Curiosity and Collaboration. They were developed in much the same way as its Purpose – through listening to its leaders and people and using their ideas and input to capture the essence of its culture. Its values reflect the attitudes and behavior that is needed to drive its decentralized approach with its empowerment to its Divisions. The components of the People Performance Management process includes performance goals, feedback, performance reviews and check-ins and Performance and Development Appraisal (PDA). It has components of:

1. Goal setting - establishing clear, achievable, and measurable objectives for the employee to work towards.
2. Regular feedback - providing ongoing feedback throughout the review period to guide improvement and acknowledge achievements.
3. Evaluation of achievements - assessing how well the employee met their goals and performed their duties.
4. Skill assessment - evaluating the employees skill set, strengths, and areas that needs improvement.
5. Recognition and rewards - acknowledging outstanding performance and discussing potential rewards and incentives.

Throughout the year line managers and employees regularly review and discuss performance, development and career path for all employees. The Company seeks to align its employee interests and business needs through this dialogue. Outcomes from performance reviews are agreed upon as a development plan and key development actions are set for the employee to build and develop on each year. All employees undergo career development reviews. With regards to the worker category, they are covered under the long-term settlement/ collective agreements with the unions.

10. Health and Safety management system:

The ABB Way Health Safety Environment & Security (HSE&S) management system is consistent with ISO standards ISO 14001/ ISO 45001/ISO 50001. It 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.

The management system is comprised of and detailed within 'Management Standards' and issue based 'Control Standards' together with supporting documentation as published in ABB's Management Information System (MIS) document control module. The ABB Way defines how we manage HSE&S and sets clear expectations and the required minimum standards, which shall be implemented and embedded into all ABB operations and activities.

11. Details of safety-related incidents:

Safety Incident/Number	Category	FY 2023 Current Financial Year	FY 2022* Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.05	0.06
	Workers	0.42	0.10
Total recordable work-related injuries	Employees	1	1
	Workers	5	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*calculation based on one million-person hours worked and values consider for calculation are only recordable work related injuries

12. Measures taken to ensure a safe and healthy workplace:

The Company is committed to providing a work environment that is as safe as reasonably practicable. The goal is to achieve and sustain zero injuries throughout its operations. The Company intends to achieve this, through the ABB Way, by using a systemic, proactive approach when identifying hazards and risks and to ensure that there are processes and procedures in place to eliminate or significantly reduce these risks before people are exposed.

The implementation of the ABB Way for HSE&S is part of ABB's suite of responsible business practices that contribute towards meeting its 2030 sustainability commitments. It is a requirement of the corporate functions health and safety policy and mandates the ABB HSE & Security Management System and Management Information System.

The HSE/SA governance defines its policy, organization, and standards to meet its objectives. It updates these regularly to ensure that its governance consistently embodies its values and strategic direction.

- ABB & You initiative defines its 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: It aims to provide training, information, and support to ensure good participation and consultation of colleagues for ideas and effectiveness of its 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 that it shares good practices and support continuous improvement of its HSE performance

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

	FY 2023 (Current Financial Year)		FY 2022 (Previous Financial Year)			
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions		0			0	
Health and Safety		0			0	

14. Assessment 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

Note: The Company's factories are assessed in line with ISO 45001 & ISO 14001 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:

To mitigate the risks associated with the flexible, decentralized approach to safety, the Company's Business Areas and their Divisions are required to take full ownership of their respective safety programs. They are thus fully accountable for delivering results commensurate with ABB Group's strong commitment to safety. Furthermore, to increase corporate monitoring of corrective actions and lessons learned, the Company is strengthening the governance of ABB's safety activities via regular council meetings and steering committees. In this way, ABB's corporate leadership and its Business Areas thus identify, align and collaborate on Company-wide improvement programs.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) employees (Y/N) (B) Workers (Y/N):

Yes. Life insurance and compensatory packages are extended to the Company's employees and workers in the event of death.

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 ensure all statutory clearance 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, a Duty of Customs, a duty of excise, Value Added Tax, CESS and other statutory dues to the appropriate authorities and compliance of these are rigorously followed including for all of its vendors. These aspects are also checked as a part of vendor compliance due diligence while onboarding new 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	
	FY 2023 (Current Financial Year)	FY 2022 (Previous Financial Year)	FY 2023 (Current Financial Year)	FY 2022 (Previous Financial Year)
Employees	-	-	-	-
Workers	-	-	-	-

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 partners:

	% of value chain partners (by value of business done with such partners that were assessed)
Health and Safety practices	100
Working Conditions	100

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 mandates its value chain partner to abide by the ABB Supplier Code of Conduct which is the core document on which the Company builds its efforts to source responsibly. The Supplier Code of Conduct defines requirements for ABB suppliers and is integrated with the General Terms & Conditions. The Company considers its suppliers to be part of the 'Extended Enterprise' and demand that they conduct their business consistent with the standards and principles of the Company. Complying with the applicable environmental, health and safety regulations, internationally proclaimed human rights standards and ensuring equality of opportunity are expected as the minimum level of commitment.

During the year, 27 suppliers of the Company were assessed under the Supplier Sustainability Base Management (SSBM) and observations made during assessments are made to be corrected by suppliers and then they are re-evaluated.

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

Essential Indicators

1. Describe the process for identifying key stakeholder groups of the entity:

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 it interacts 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 frequency of engagement with each stakeholder group:

The key stakeholder groups identified are:

- Customers
- Investors
- Suppliers
- Employees
- Public policy
- Community
- External partnerships

Stakeholder Group	Details	Whether identified as vulnerable & marginalized Group (Yes/No)	Channels of communications (email, SMS, newspaper, Pamphlets, Advertisements, 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 engagements
Customers	The Company's approach to business is customer centric. It meets frequently with customers to discuss its offerings and how it can address their needs, including the need to become more sustainable, achieve greater efficiency and reduce greenhouse gas emissions. The Company's experts aim to share advice and build relationships of trust	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 - Sustainability partnerships 	Others-continuous	<ul style="list-style-type: none"> - Information on business offerings - ABB Code of Conduct - Sustainability and performance discussions
Investors	Investors and the broader financial community provide the capital and liquidity that enable us to run its business. The Company uses a variety of communication channels and discussion platforms to describe its strategy and keep the investment community up to date on its financial and sustainability performance and outlook	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	The Company depends on trusting and having stable relationships with its suppliers to support its business. As partners, The Company works together to create shared value, drive continuous innovation and improve sustainability across the value chain	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

Employees	<p>People make the Company successful. They bring new ideas to life, develop innovative solutions and deliver them with excellence to its customers. To ensure that it is an attractive employer, it listens to its people and engage in an open dialogue to identify and resolve potential issues.</p> <p>The Company wants to continue to create a purpose driven culture in which everyone can realize their potential</p>	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	<p>We engage with Governments and civil society organizations around the world on a wide variety of policies and regulations. We share information with policymakers on how its products and technologies contribute to a low-carbon society, and we seek to advance the global dialogue on climate change and sustainability. For example, we advocate for greater investment in electrical distribution grids as a necessary step to decarbonizing the energy system, transport, industrial operations and the built environment</p>	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	<p>The Company cares about the local communities in which it operates and want to have a positive impact on its surroundings. Community engagement includes consultations and discussions with representatives of local community organizations. This engagement is culminated to having impactful community programs and intensifies during the course of certain business activities, such as planning the construction of a new site, and also involve contributing to community projects under the Company's Corporate Social Responsibility (CSR)</p>	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	<p>With the technological expertise and capabilities in electrification and automation, the Company collaborates with many different institutions, companies and NGOs. Through these partnerships, the Company seeks to drive the transformation of society and industry and to enable a more sustainable and resource efficient future</p>	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:**

The Company constantly engages with its identified stakeholders. It engages through a set process in getting input and feedback from various groups, and towards empowering key community stakeholders in the final decision making process. Such key aspects are updated to the management and board on a regular basis.

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 policies and activities of the entity:**

Yes. Stakeholder engagement is a key tool adopted by ABB to interact and engage with its stakeholders. There have been several instances where in inputs received from such engagement has translated into activities initiated.

Diversity and Inclusion is an important aspect for the Company, and it understands that women empowerment is critical in today's world. It 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 taken to address the concerns of vulnerable / marginalized stakeholder groups:**

The Company's CSR initiatives are focused on vulnerable groups (such as the differently-abled persons, women, girls, children, elderly and the poor). Programs are specifically designed to address to provide support to these groups of people through various well thought off CSR programs.

PRINCIPLE 5: Businesses should respect and promote Human Rights

Essential Indicators

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

Category	FY 2023 Current Financial Year		FY 2022 Previous Financial Year			
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent		443	-	-	-	-
Other than Permanent		0	-	-	-	-
Total Employees		443	-	-	-	-
Workers						
Permanent		-	-	-	-	-
Other than Permanent		-	-	-	-	-
Total Workers		-	-	-	-	-

2. Details of minimum wages paid to employees and workers in the following format:

Category	FY 2023 (Current Financial Year)					FY 2022 (Previous Financial Year)				
	Total (A)	Equal to Minimum wage (B)		More than Minimum wage		Total (A)	Equal to Minimum wage (B)		More than Minimum wage	
		No.(B)	% (B/A)	No.(C)	% (C/A)		No.(B)	% (B/A)	No.(C)	% (C/A)
Employees										
Permanent	3061	-	-	3061	100	2814	-	-	2814	100
Male	2738	-	-	2738	100	2568	-	-	2568	100
Female	323	-	-	323	100	246	-	-	246	100
Other than permanent	81	-	-	81	100	80	-	-	80	100
Male	57	-	-	57	100	53	-	-	53	100
Female	24	-	-	24	100	27	-	-	27	100
Workers										
Permanent	323	-	-	323	100	323	-	-	323	100
Male	321	-	-	321	100	2	-	-	2	100
Female	2	-	-	2	100	325	-	-	325	100
Other than permanent	1111	217	19.53	894	80.46	918	-	-	-	-
Male	1010	210	20.79	800	79.20	941	-	-	-	-
Female	101	7	6.90	94	93.06	91	-	-	-	-

3. Details of remuneration / salary / wages

a. Median remuneration/wages:

	Number	Male	Female
		Median remuneration / salary/wages of respective category	Number Median remuneration / salary/wages of respective category
Board of Directors (BoD)	3	*	3
Key Managerial Personnel	3	23671025	0
Employees other than BoD and KMP	2735	1526800	323
Workers	321	1212018	2

*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:

	FY 2023 Current Financial Year	FY 2022 Previous Financial Year
Gross wages paid to females as % of total wages	6.21	5.47

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

Yes, governance aspects are also described in the new ABB Human Rights Policy and Human Rights Due Diligence (HRDD) framework. There is a clear governance system in place as detailed at the ABB group level. The Human Rights Working Group at the ABB Group level comprises of Business Area Human Rights coordinators and corporate sustainability representative, and responsible for defining the human rights roadmap, objectives and targets, including development programs, in collaboration with the Legal & Integrity function. - Group function leaders are responsible for implementing the relevant elements of the HRDD framework and roadmap within their functional area in coordination with the Business Area functional leaders at the Group and Company levels.

5. Describe the internal mechanism 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. Remedy 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:

	FY 2023 Current Financial Year			FY 2022 Previous Financial Year		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	2	1	Nil	3	0	
Discrimination at workplace	Nil	Nil	Nil	8	1	
Child labour	Nil	Nil	Nil	Nil	Nil	
Forced labour/ Involuntary Labour	Nil	Nil	Nil	Nil	Nil	
Wages	Nil	Nil	Nil	Nil	Nil	
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	

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

	FY 2023 Current Financial Year	FY 2022 Previous Financial Year
Total Complaints reported under Sexual Harassment of Women at Workplace (prevention Prohibition and Redressal) Act, 2013 (POSH)	2	3
Complaints on POSH as a % of female employees/workers	0.05	0.01
Complaints on POSH upheld	2	3

8. Mechanisms to prevent adverse consequences to the complaints 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 a part of your business agreements and contracts? (Yes/No):

Yes, Human rights are part of the integrity clauses both sales and buy side.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
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.

2. Details of the scope and coverage of human rights due diligence conducted:

The Company is committed to having an inclusive and diverse workforce. Aspects of accessibility and equity are equally important and are considered. All of the Company's existing and new infrastructure has a comprehensive plan to address the accessibility of workplaces, especially for differently-abled people. The work areas, restrooms, common areas and areas for movement in and around facilities have been designed with all accessibility aspects in mind and ensure employees with physical disability specifically have the comfort of accessing and working at ABB premises.

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
Sexual harassment	
Discrimination at workplace	
Child labour	7% (of the suppliers from the Company were selected and assessed during the year under the SSBM program of ABB Group).
Forced/involuntary labour	
Wages	
Others - Please specify	

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

The ABB Group carried out in 2023 a double materiality assessment that identified responsible sourcing as one of ABB's 10 material topics. This topic addresses the sustainable and responsible sourcing of materials, products and services. It covers the social and environmental performance of suppliers, as well as their adherence to ABB's requirements involving material compliance and conflict minerals.

To ensure sustainable sourcing, ABB has implemented a Supplier Code of Conduct (SCoC), which complements the comprehensive and binding ABB Code of Conduct. The SCoC sets forth the requirements for suppliers in clear terms. In November 2023, the ABB Group published an updated edition of the SCoC. The update is in line with the latest relevant international frameworks, standards and legislation governing ethical and sustainable business practices. It was drafted following rigorous consultation with both internal and external subject matter experts and was informed by previous experiences with supplier audits, as well as by many discussions with suppliers. The Company has also issued an updated implementation guide, with hands-on advice on how its suppliers can meet the requirements of the SCoC. Also, as a part of SSBM program suppliers are assessed on key sustainability parameters and performance. During the year, 27 suppliers of the Company were part of the SSBM program.

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, in the following format:

	FY 2023 Current Financial Year	FY 2022 Previous Financial Year*
From renewable sources		
Total electricity consumption (A) GJ*	88191	79330.6
Total fuel consumption (B) GJ	0	0
Energy consumption through other sources (C)	0	0
Energy consumed from renewable sources (A+B+C) GJ	88191	79330
From non-renewable sources		
Total electricity consumption (D) GJ	0	0
Total Fuel consumption (E) GJ**	8587.4	9881.6
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F) GJ	8587.4	9881.6
Total energy consumed (A+B+C+D+E+F) GJ	96778.4	89212.2
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees) (GJ/Cr-INR)	9.3	10.4
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/ Revenue from operations adjusted for PPP)	0.4	0.45
Energy intensity in terms of physical output		
Energy intensity (optional)- the relevant metric may be selected by the entity		

The energy consumption & intensity data for the year 2022 was represented in MWh & MWh/Crore-INR unit respectively in previous reporting which has been now reported in GJ (consumption) & GJ/Crore-INR unit (intensity).

* The Total energy consumed with renewable source consists of renewable energy from solar power, third party PPA & purchasing of International Renewable Energy Certification(I-REC)

** The fuel consumption is excluding the fleet related fuel consumption

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. As a part of ISO 14001 audit, all of its sites are audited on annual basis by independent party.

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	FY 2023 Current Financial Year	FY 2022 Previous Financial Year
Water withdrawal by source (in kiloliters)		
i. Surface water	68123.8	59846
ii. Groundwater	117605.9	120234
iii. Third party water	2218.2	2258
iv. Seawater/desalinated water		0
v. Others	811.8	1727
Total volume of water withdrawal (in kiloliters) (I + ii + iii+ iv + v)	188759.7	184064
Total volume of water consumption (in kiloliters)	188759.7	182937
Water intensity per rupee of turnover (Total water consumption/Revenue from operations) (KL/Cr-INR)	18.1	21.4
Water intensity per rupee of turnover adjusted for Purchasing Power parity (PPP). (Total water consumption/ Revenue from operations adjusted for PPP)	0.79	0.93
Water intensity in terms of physical output		
Water intensity (optional) – the relevant metric may be selected by the entity		

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. As a part of ISO 14001 audit, all of its sites are audited on annual basis by independent party.

4. Provide the following related to water discharged:

Parameter	FY 2023 Current Financial Year	FY 2022 Previous Financial Year
Water discharge by destination and level of treatment (in kiloliters)		
i. To Surface water	0	0
• No treatment		
• With treatment - please specify level of treatment		
ii. To ground water	0	0
• No treatment		
• With treatment – please specify level of treatment		
iii. To Seawater	0	0
No treatment		
With treatment – please specify level of treatment		
iv. Sent to third parties		
• No treatment		
• With treatment – please specify level of treatment	0	9149
v. Others	0	0
• No treatment		
• With treatment – please specify level of treatment		
Total water discharged (in kiloliters)	0	9149

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. As a part of ISO 14001 audit, all of its sites are audited on annual basis by independent party.

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 operations where the wastewater generated from domestic usage and process is being treated through inhouse efficient Sewage Treatment Plant and Effluent Treatment Plant respectively. The treated sewage water is being recycled for gardening and flushing purposes, whereas the treated process water is being reused for the processes to realize ZLD.

6. Please provide details of air emissions (other than GHG emission) by the entity, in the following format:

Parameter	Please specify unit	FY 2023 Current Financial Year	FY 2022 Previous Financial Year
NOx	Kg/hr (avg. emission per factory)	0.09	0.22
SOx	Kg/hr (avg. emission per factory)	0.05	0.1
Particulate Matter (PM)	Kg/hr (avg. emission per factory)	0.19	0.4
Persistent organic pollutants (POP)		0	0
Volatile organic compounds (VOC)	Kg	30.55	35.68
Hazardous air pollutants (HAP)		0	0
Others-please specify		0	0

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. As a part of ISO 14001 audit, all of its sites are audited on annual basis by independent party.

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

Parameter	Unit	FY 2023 Current Financial Year	FY 2022 Previous Financial Year
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)	Metric tonnes of CO ₂ equivalent	CO ₂ : 923.1 SF ₆ : 316.1 HFCs: 648.8 Total: 1888	CO ₂ : 1031 SF ₆ : 714 HFCs: 641 Total: 2386
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)	Metric tonnes of CO ₂ equivalent	0	0
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) (optional) – the relevant metric may be selected by the entity	(Metric tonnes/Cr-INR)	0.18	0.28
Total Scope 1 and Scope 2 emissions 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)		0.008	0.012
Total Scope 1 and Scope 2 emissions intensity in terms of physical output			
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

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. As a part of ISO 14001 audit, all of its sites are audited on annual basis by independent party.

8. Does the entity have any project related to reducing greenhouse gas emission? If yes the provide details:

Yes. In the journey of reducing GHG emission and in line with ABB Group's 2030 sustainability targets, ABB has been contributing towards the energy saving technologies to help its society to reduce their GHG emission whereas more than half of its products and services are used in applications that have a positive impact on the environment. ABB is committed towards enabling a low-carbon society by achieving carbon neutrality in its own operations and supporting its customers and suppliers to reduce their emissions in line with its 2030 sustainability targets. ABB has been driving the decarbonization strategy with the help of Renewable energy (RE) RE100, Energy Efficiency (EP) EP100 & Electric Vehicles (EV) EV100 goal realization in its own operations. As per RE100, ABB commits to sourcing 100 percent renewable electricity until 2030 whereas, EP100 commitment will be helping ABB to establish energy efficiency targets and continue deploying energy management systems at the Company's sites. The EV100 goal realization will help ABB to electrify its own fleet to remove the GHG emission through its operation. At the Company, several renewable energy projects including inhouse solar panel installations, procurement of renewable energy through third party Power Purchase Agreements (PPAs) & renewable energy certificates have contributed towards achieving its RE100 commitment in the year 2022 and eliminated its scope-2 GHG emission from its operations.

Whereas, various energy efficiency improvement activities are also being carried out in-line with EP100 commitment such as replacement of conventional lighting with LEDs, light sensors installation, compressor efficiency improvement, replacing old motors with IE3/IE4 motors, implementing the Building Management System (BMS) to further reduce GHG footprint. The Company is also shifting towards greener fuels by partially replacing diesel usage in its diesel generators with more environmentally friendly natural gas to further reduce its carbon footprint at its unit. In-line with the sustainability framework, the Company is encouraging the green factory building certification across its operating facilities to further reduce its environmental footprint.

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

Parameter	FY 2023 Current Financial Year	FY 2022 Previous Financial Year
Total Waste generated (in metric tonnes)		
Plastic waste (A)	173.5	142
E-waste (B)	81.7	90
Bio-medical waste (C)	0.08	0.02
Construction and demolition waste (D)	0	42
Battery waste (E)	15.8	2
Radioactive waste (F)	0	0
Other hazardous waste. Please specify, if any (G)	171.7	232
Other non-hazardous waste. Please specify, if any (H). (Break-up by composition i.e. by materials relevant to the sector)	4089.8	3959
Total (A+B+C+D+E+G+H)	4532.6	4467
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations) Ton/Crore-INR	0.43	0.52
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/ Revenue from operations adjusted for PPP)	0.019	0.023
For each category of waste generated total waste recovered through recycling, reusing or other recovery operations (in metric tonnes)		
Category of waste		
i. Recycled	4328.2	4213
ii. Re-used	0	0
iii. Other recovery operations	48.8	0
Total	4377	4213
For each category of waste generated total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
i. Incineration	138.1	212
ii. Landfilling	17.4	42
iii. Other disposal operations	0	
Total	155.6	254

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. As a part of ISO 14001 audit, all of its sites are audited on annual basis by independent party.

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

In line with ABB Group's 2030 sustainability targets, the Company aims to embed circularity across its operation and its value chain. The Company has established a strong waste management system with major focus on waste segregation, storage & disposal with systematic 5R approach namely, Refuse, Reduction, Recyclability, Reuse and Recovery of energy from waste. Some of the major initiatives carried out at the factories are related to refusal of single use plastics usage, reduction of non-recyclable stickers (release paper) by converting to preprinted labeling, reduction in paper usage to aim towards paperless factory etc. In the endeavor towards achieving zero waste to landfill at its operations, the waste recyclability has been also enhanced by improving the waste segregation system across units, whereas waste to energy recovery initiative has been taken for non-recyclable waste, which are sent to cement plant for energy recovery as alternate fuel. With its 5R approach, its Nelamangala factory has been certified as "zero waste to landfill" campus with more than 99% of diversion rate in the current year. Thus, the Company has focused on hazardous and non-hazardous waste management through various process improvement initiatives, periodic engagement with internal and external stakeholders (i.e. waste disposal vendor) and adopting the systematic 5R approach on waste management.

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

S.No	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			

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws in the current financial year:

Not applicable

Name and brief details of projects	EIA Notifications No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Weblink
-	-	-	-	-	-

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 at and rules thereunder (Y/N). If not, provide details of all such non-compliances in the following format:

Not applicable

S.No	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
-	-	-	-	-

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	FY 2023 Current Financial Year	FY 2022 Previous Financial Year
Water withdrawal by source (in kiloliters)		
i Surface water	68123.8	59846
ii Groundwater	117605.9	120234
iii Third party water	2218.2	2258
iv Seawater / desalinated water		0
v Others	811.8	1727
Total volume of water withdrawal (in kiloliters)	188759.7	184064
Total volume of water consumption (in kiloliters)	188759.7	182937
Water intensity per rupee of turnover (Water consumed/turnover)	18.07	21.35
Water intensity (optional)-the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kiloliters)		
i Into Surface water	0	0
- No treatment		
- With treatment – please specify level of treatment		
ii Into Groundwater	0	0
- No treatment		
- With treatment – please specify level of treatment		
iii Into Seawater	0	0
- No treatment		
- With treatment – please specify level of treatment		
iv Sent to third parties		
- No treatment		
- With treatment – please specify level of treatment	0	9419
v Others	0	0
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kiloliters)	0	9419

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. As a part of ISO 14001 audit, all of its sites are audited on annual basis by independent party.

2. Please provide details of total Scope 3 emissions & its intensity in the following format:

Parameter	Unit	FY 2023 Current Financial Year	FY 2022 Previous Financial Year ^{##}
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFC's PFC's, SF ₆ , NF ₃ if available)	KTon of CO ₂ equivalent	17519.8	15367.2
Total Scope 3 emissions per rupee of turnover	KTon/crore-INR	1.68	1.79
Total Scope 3 emission intensity (optional)- the relevant metric may be selected by the entity			

^{##} In 2023, ABB updated its methodology for determining scope 3 GHG emission where the strict scenario has been adopted to quantify the emission based the full energy input to products and accordingly the Company has recast prior year information to conform with the current year's presentation.

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. As a part of ISO 14001 audit, all of its sites are audited on annual basis by independent party.

3. With respect to the ecologically sensitive areas reported at Question 10 of essential Indicators above, provide details of significant direct and 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 emission/ effluent discharge/ waste generated please provide details of the same as well as outcome of such initiatives as per the following format:

S.No	Initiative undertaken	Details of the initiatives (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Water positivity for the Company's Nashik & Peenya factories. Enhanced water recyclability across factories and achieving ZLD. Rainwater harvesting adopting various new technology such as "Cross wave" technology to enhance rainwater harvesting across factories to achieve water positivity	https://new.abb.com/news/detail/107203/water-positivity-pushes-abbs-nashik-factory-to-the-next-level-of-sustainable-manufacturing	Water footprint reduction
2	Driving EP100 (100% energy productivity) based activity across the Company's factories by replacement of conventional lighting with LEDs, compressor efficiency improvement, replacing old motors with IE3/IE4 motors, implementing the building management system (BMS) etc.	-	Energy productivity enhancement inline with EP100 target
3	RE100 (100% renewable energy) goal realization with additional solar panel installation at the Company's factories of Peenya & Faridabad	https://new.abb.com/news/detail/99844/abb-india-achieves-82-reduction-in-own-ghg-emissions-across-all-manufacturing-locations	Greenhouse gas emission reduction
4	Achieving zero waste to landfill at the Company's factory in Nelamangala, with 5R approach (along with 3rd party assurance) by diverting >99% the waste away from landfill	-	Enhanced circularity in operation in line with its 2030 sustainability target by diverting >99% the waste away from landfill
5	Single Use Plastic (SUP) elimination & CII certification at its offices	-	Elimination of SUP & usage of plastic at offices (beyond compliance requirements)

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/weblink:

Yes. The Company has embedded resilience by design philosophy in the workspace across different dimensions of the "new normal" including resilience in work, workforce, workplace, technology, supply chain, and leadership. Being a manufacturing Company, there is a potential that its operations may be affected due to core technical risks materializing in its environment like technology failures, supply chain gaps, natural calamities, civil disturbances, cyber attacks etc. The Company has also started integrating climate change risks into each of these dimensions and its business continuity /contingency plans. To meet the organizational continuity objective, ABB has made significant efforts towards Crisis Management and resilience planning to ensure effective response, prioritized recovery of its time-sensitive operations and mitigation of potential business continuity risks. 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 includes for disaster management.

6. Disclosure of 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:

Not applicable.

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

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

ABB is committed to responsible sourcing and helping its partners meet the challenges of responsible manufacturing. Together, ABB and its suppliers have the responsibility to run businesses in a sustainable way, obeying international and local laws, taking action to limit environmental impacts, respecting the legal and human rights of workers, and implementing effective health and safety policies, within both its own operations and the extended supply chain. It partners with its suppliers to ensure that its sustainability expectations, aspirations and targets are understood and met. The ABB Supplier Code of Conduct, which is available in multiple languages, sets forth its expectations in clear terms. The Supplier Code of Conduct reflects the 10 principles of the UN Global Compact, as well as the core tenets of the broader ABB Code of Conduct. Through Sustainable Supply Base Management (SSBM) approach, the Company addresses issues that fall within six main categories: general management, labor rights, social benefits, health, safety and the environment. The approach is backed by risk-based monitoring that covers a broad range of suppliers and incorporates group-wide standards and targets. The management and implementation of the SSBM system is handled by ABB's four business areas, allowing for business specific programs and processes. The approach is governed by a steering committee and a working group comprised of representatives from its business areas and the sustainability team.

Under SSBM, new suppliers registering with ABB must review and acknowledge ABB's Supplier Code of Conduct. In addition, to qualify for consideration, suppliers must complete a self assessment that incorporates questions on how suppliers manage issues such as labor, human rights, the environment, health and safety, and integrity, as well as management of their own supply chains. Depending on the results from the self assessment and other parameters, further due diligence is carried out. Once the supplier has become part of ABB's supply chain, a risk based approach is used to monitor their sustainability performance, much like the procedure under the previous SSDP system. The Company engages with the supplier for training, onsite assessments and follow-up audits until closure of all deficiencies is achieved.

ABB Group's 2030 sustainability strategy includes an ambitious target to cover at least 80 percent of its supply spending in focus countries with SSBM by 2030. Its calculation of the coverage of the SSBM program considers supplier self assessments (such as those received during supplier onboarding and qualification) and on-site assessment processes.

To assess the effectiveness of its approach, ABB Group has set a goal of closing 75 percent or more identified risks from supplier assessments by 2025. Closure timelines for identified risks vary from a month to a year, depending on the severity of the case. Some complex issues may require a joint effort to resolve, under a longer timeline.

PRINCIPLE 7: Business, when engaging in influencing public a 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 body) the entity is a member of /affiliated to.

S.No.	Name of the trade and Industry chambers/associations	Reach of trade and industry chambers /associations (State/ National)
1	Confederation of Indian Industries (CII)	National
2	Indian Electrical & Electronics Manufacturers' Association (IEEMA)	National
3	Swedish Chamber of Commerce in India (SCCI)	National
4	Swiss India Chamber of Commerce (SICC)	National
5	Federation of Karnataka Chambers of Commerce & Industry	State
6	Alliance for an Energy Efficiency Economy	National
7	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
No such cases during the reported period		

Leadership Indicators

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

S.No	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
1	BIS certification policy for Indian made low voltage switchgear products, including those in industrial applications	This is ongoing post the Company's representation as one of the 12 members of IEEMA for interaction with Ministry of Heavy Industries	No	Nil	https://ieema.org
2	Energy efficiency in buildings and industry	A not-for-profit organization representing various industry members. Creating awareness in Industry as well as working closely with regulatory authorities.	Yes	Nil	https://aeem.in/industrial-energy-efficiency/
3	Clarification of GIS and Hybrid GIS Switchgears	The Company gave its reply through a letter on the clarification sought by the Central Electricity Authority about GIS and Hybrid GIS Switch-gears	Yes, on CEA Website	Nil	https://cea.nic.in/whats-new/?lang=en
4	Standardization for chargers for Electric vehicle (EV) buses	Nomination to the standardization sub-committee being formed for EV buses by Principal Scientific Advisor, Department of Science & technology (DST)	No	Quarterly till last 2023 March	DST

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 projects	SIA notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Not applicable during the year					

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

S. No	Name of Project for which R&R is ongoing	State	District	No.
Not applicable during the year				

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 inputs material (inputs to total inputs by value) sourced from suppliers:

	FY 2023 Current Financial Year	Previous Financial Year
Directly sourced from MSMEs/small producers	21	30
Directly from within India	81	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 location, as % of total wage cost:

Location	FY 2023 Current Financial Year	FY 2022 Previous Financial Year
Rural		
Semi-urban	16.68	100
Urban	16.54	15.72
Metropolitan	66.68	67.79

(Place to be categorized as per RBI classification System – rural/semi-urban/urban/metropolitan)

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not applicable during the year	

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

S. No	State	Aspirational District	Amount spent (In INR)
The Company puts sustainability and social development at the center of its CSR efforts. It is committed to the development of a sustainable future and to put in actionable solutions to basic needs of the community predominantly in and around its plants (and current locations do not fall under State/Aspirational districts)			

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

No.

The Company does not have a preferential procurement policy. A common sourcing policy that is based on attributes of quality, costs and capability is followed. This policy does not differentiate between sourcing groups and categories.

(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:

S. No	Intellectual Property based on traditional knowledge	Owned Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
Not applicable				

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 this Case	Corrective action taken
Not applicable		

6. Details of beneficiaries of key CSR Projects:

S. No	CSR project	No of persons benefited from CSR projects annually	% Of beneficiaries from vulnerable and marginalized groups
1	Rural road upgradation project phase 2, Nelamangala*	109,500	80
2	Women engineering scholarship program for meritorious and deserving 200 selected women	200	100
3	Operation of mobile health care units for communities in Peenya, Nelamangala, Nashik and Faridabad communities	280,000	100
4	Supporting cancer patients for cancer treatment.	10,000	100
5	Improving the learning levels of Govt. school children and a special module on environment and sustainability in 98 Government schools identified in Nelamangala Taluk	150	100
6	Construction of a water check dam, management structure in drought prone villages of Nashik	2,000	100
7	Supporting People with Disabilities (PwDs) by providing customized disability aids	10	100
8	Supporting a Govt ITI for upgradation of facilities and infrastructure	200	100
9	Operation of a paediatric cardiac centre at a Municipal hospital, Delhi	7,000	100
10	Providing mid-day meals to Govt school children	10,000	100
11	Operation of a community Information and Technology (IT) skill centre, Faridabad	200	100
12	Supporting a residential and skilling program for women with special needs	100	100
13	Infrastructure upgradation of Govt ITI for people with special needs, Maneja	100	100
14	Infrastructure upgradation of Govt ITI, Maneja	250	100

Note: * The project is underway and numbers are estimated on average usage calculated based on an estimated average of 300 number of users on a daily basis who would be using the road.

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:

The Company provides multiple channels for receiving customer complaints and feedback. These include the following:

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

Customer complaints / feedback received by the Company are addressed systematically through the Company’s online tools, primarily the Customer Care Response Process (CCRP), and a few other applications. The tools and applications capture, document, perform root cause analysis, and ensure resolution of any type of customer dissatisfaction in a timely, efficient, qualitative, and sustainable way.

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

The Company's products and / services carry information about the environmental and social parameters, safety information, recycling and safe disposal.

Environmental and social parameters relevant to the product	As a percentage to total turnover
Safe and responsible usage	100% of products. The manuals associated with the products contain the relevant instructions pertaining to the parameters cited alongside
Recycling and/or safe disposal	

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

	FY 2023 (Current Financial Year)		Remarks	FY 2022 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Data privacy	2	0		0	0	
Advertising	0	0		0	0	
Cybersecurity	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	1	0		0	0	
Unfair Trade practices	0	0		0	0	
Other	6191	0.75%*	Complaints related to the Company's products, systems and services	2832	0.48%*	Complaints related to the Company's products, systems and services

* Percentage of customer complaints related to the Company's products, systems and services, which were open in CCRP system and awaiting completion at the end of the year (as on 31st December).

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

	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

5. Does the entity have a framework /policy on cyber security and risks related to data privacy? (Yes/No) If available provide a web-link of the policy:

Yes.

Please refer the link here with regard to cyber security: <https://global.abb/group/en/technology/cyber-security> and please refer the link here with regard to 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 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:

- Number of instances of data breaches: 0
- Percentage of data breaches involving personally identifiable information of customers: None
- Impact if any of the data breaches: None

Leadership Indicators

1. Channels/platforms where information on products and services of the entity can be accessed (provide web link, if available):

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 safe and responsible usage of the Company's products, systems and services are outlined in the relevant product manuals, literature and videos. The Company regularly engages in dialogue with the customers to discuss the Company's offering portfolio and as to how it can address the customer's requirements, including the customers' need to become more sustainable, achieve greater efficiency, preserve resources and reduce GHG emissions. The Company's domain experts guide and share advice with customers through varied channels and also 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. Mechanism in place to inform consumers of any risk of disruption/ discontinuation of essential services:

The Company is not directly engaged in providing essential services as defined in the Essential Services Maintenance Act. 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. This, together with the Company's relentless focus on quality and customer service, positions the Company as a trusted partner.

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:

Yes. To support the customers' circularity journeys and highlight the circularity performance of ABB products, ABB Group has launched the EcoSolutions™ label globally. The label provides full transparency into environmental impacts across the entire product lifecycle, through a third-party verified environmental product declaration (EPD) and circularity KPIs. This framework will soon be deployed at the Company.

5. 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. 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. The relational NPS surveys measure customer loyalty, based on long-term engagement between senior managers at the customers' end and the Company. Complementary to this, the Company also intensively uses transactional NPS surveys to get real time, touch-point specific feedback from operational level customer staff for identification of improvement measures on a continuous basis. The relational NPS surveys are held biennially; the last survey was conducted in the previous year (2022) and the next survey is planned for the subsequent year (May-June 2024).

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)

<http://new.abb.com/sustainability/social-policy>

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)

<http://new.abb.com/docs/librariesprovider19/default-document-library/policy-on-sexual-harassment-of-women-at-workplace.pdf?sfvrsn=2>

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 (ABB Group)

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

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>