

March 31, 2019

Compliance Report

It is hereby certified that the scheme of arrangement involving ABB India Limited, ABB Power Products and Systems India Limited and their respective shareholders and creditors does not, in any way violate, override or limit the provisions of securities laws or requirements of the Stock Exchange(s) and the same is in compliance with the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circular no. CFD/DIL3/CIR/2017/21 dated March 10, 2017 (as amended) on Schemes of Arrangement by Listed Entities and Relaxation under Sub-rule (7) of rule 19 of the Securities Contracts (Regulation) Rules, 1957 issued by the Securities and Exchange Board of India, including the following:

Sl.	Reference	Particulars
1	Regulations 17 to 27 of LODR Regulations	Corporate governance requirements
2	Regulation 11 of LODR Regulations	Compliance with securities laws
Requirements of this circular		
(a)	Para (I)(A)(2)	Submission of documents to Stock Exchanges
(b)	Para (I)(A)(2)	Conditions for schemes of arrangement involving unlisted entities
(c)	Para (I)(A)(4) (a)	Submission of Valuation Report
(d)	Para (I)(A)(5)	Auditors certificate regarding compliance with Accounting Standards
(e)	Para (I)(A)(9)	Provision of approval of public shareholders through e-voting

Sanjeev Sharma
Sanjeev Sharma
 Managing Director

B Gururaj
B Gururaj
 Company Secretary

Certified that the transactions / accounting treatment provided in the scheme of arrangement involving ABB India Limited, ABB Power Products and Systems India Limited and their respective shareholders and creditors are in compliance with all the Accounting Standards applicable to a listed entity.

Sanjeev Sharma
Sanjeev Sharma
 Managing Director

TK Sridhar
TK Sridhar
 Chief Financial Officer

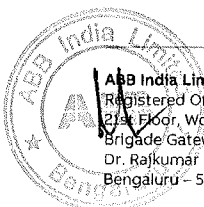


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