

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A – GENERAL DISCLOSURES

DETAILS

1. Corporate Identity Number (CIN) of the Listed Entity	L32202KA1949PLC032923
2. Name of the company	ABB India Limited
3. Year of incorporation	1949
4. Registered office address	“Disha”, Corporate Office, 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
8. Website	http://new.abb.com/indian-subcontinent
9. Financial year for which reporting is being done	2025
10. Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited.
11. Paid-up Capital (Rs.)	42.38 Crores
12. Name of contact details of the person who may be contacted in case of any queries on the BRSR Report	Vimal SS Email: vimal.ss@in.abb.com
13. Reporting boundary	Consolidated basis
14. Name of assurance provider	TUV India Pvt. Ltd. (TUV NORD GROUP)
15. Type of assurance obtained	Reasonable Assurance

PRODUCTS AND SERVICES

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

S. No	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Electrification (EL)	Offers a wide-ranging portfolio of products, digital solutions, and services, from substation to socket, enabling safe, smart, and sustainable electrification. Offerings encompass total and connected innovations for low and medium voltage, including modular substations, distribution automation, power protection, wiring accessories, switchgear, enclosures, cabling, sensing and control	43
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	34
3	Automation (AU)	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.	18

** The Company's Robotics (RA) Business Area is excluded as it is less than 10% of the total turnover of the Company

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Large Motors & Generators	27101	5
2	Low Voltage Motors & Services	27103	13
3	Drive Products, System Drives and Traction Convertors	26109	15

S. No.	Product/Service	NIC Code	% of total Turnover contributed
4	Electricity Distribution Equipment, Protection & Control Equipment, Motor Starting & Safety, Switches & Fuse gear & associated service	27104	39
5	Manufacture of other wiring devices and fittings	27339	4
6	Industrial process control equipment	26517	18

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

19. Markets served by the entity:

The entity operates in the following markets mentioned below:

a. Number of locations

Locations	Number
National (No. of States) + UT's	36
International (No. of Countries)	4*

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

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

10 %

c. A brief on types of customers

The Company serves a broad and diverse customer base across India, engaging with all major customer categories, including end users, Original Equipment Manufacturers (OEMs), Engineering, Procurement and Construction (EPC) contractors, channel partners, distributors, and retailers. ABB India works closely with customers across industry, utilities, transportation, and infrastructure sectors, supporting their digital transformation and sustainability journeys. The Company enables customers to improve energy efficiency, reduce emissions, enhance asset performance, and optimize resource use through advanced electrification, automation, and digital solutions. ABB India serves a wide range of end markets, including data centres, electronics, food and beverage, oil, gas and chemicals, cement, mining and metals, pharmaceuticals and healthcare, marine and ports, residential and commercial buildings, automotive, railways and rolling stock, pulp and paper, renewables, conventional power generation, power transmission and distribution, smart cities, and water and wastewater utilities—helping them transition towards more resilient, low-carbon, and resource-efficient operations.

EMPLOYEES

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	3,525	3096	87.8	429	12.2
2.	Other than Permanent (E)	62	46	74.2	16	25.8
3.	Total employees (D + E)	3587	3142	87.6	445	12.4
WORKERS						
4.	Permanent (F)	334	332	99.4	2	0.6
5.	Other than Permanent (G)	1106	999	90.3	107	9.7
6.	Total workers (F + G)	1440	1331	92.4	109	7.6

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)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	0	0	0	0	0
WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)	0	0	0	0	0

21. Participation/Inclusion/Representation of women

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

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	Current Financial Year FY2025			Previous Financial Year FY2024			Prior to the previous FY2023		
	(Turnover rate in %)			(Turnover rate in %)			(Turnover rate in %)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10.2	9.77	10.15	5.67	8.4	5.97	10.43	12.90	10.66
Permanent Workers	2.75	0	2.75	2.03	0	2.02	0	0	0

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

CSR

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 (Yes/No) - Yes

(ii) Turnover (in Rs.) -

Rs. 13,202.73 Crores

(iii) Net worth (in Rs.) -

Rs. 7,835.99 Crores

TRANSPARENCY AND DISCLOSURE COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	Current Financial Year		Previous Financial Year	
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Number of complaints filed during the year	Number of complaints pending resolution at close of the year
Communities	Yes**	0	0	0	0
Investors (other than Shareholders)	https://global.abb.com/group/en/about/integrity/reporting/channels/how-do-i-report	0	0	0	0
Shareholders	https://global.abb.com/group/en/about/integrity/reporting/channels/how-do-i-report	0	0	0	0
Employees and workers	investor.helpdesk@in.abb.com	121	29	80	21
Customers	investor.helpdesk@in.abb.com	9	0	3	2
Value Chain Partners	investor.helpdesk@in.abb.com	12	1	13	7
Other (please specify)	in.abb.com	60	6	91	36
Total*	contact.center@in.abb.com	202	36	187	66

ABB India maintains a strong culture of integrity and ethical conduct, encouraging all its stakeholders to raise concerns in good faith regarding potential violations of applicable laws, regulations, or the ABB Code of Conduct. In accordance with the ABB Code of Conduct and the Vigil Mechanism Addendum, the Company provides a secure and confidential mechanism for its employees and stakeholders to report suspected or potential violations without fear of retaliation.

A common grievance reporting mechanism is available to all stakeholders through ABB's global integrity reporting platform. In addition, shareholders and customers may raise grievances through dedicated channels at investor.helpdesk@in.abb.com and contact.center@in.abb.com, respectively. Shareholders' grievances arising in the ordinary course of business are disclosed in the Corporate Governance Report forming part of the Annual Report.

For the current reporting year, the Company has disclosed only complaints and grievances relating to Principles 1 to 9 of the National Guidelines on Responsible Business Conduct, as compared to reporting all grievances in previous years.

The Business Ethics Helpline is available to employees and external stakeholders for reporting suspected violations of the ABB Code of Conduct, Supplier Code of Conduct, or applicable laws. Customer-related grievances pertaining to products, systems, solutions, and services are addressed through the Customer Care Response Process (CCRP).

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

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

S. No.	Double Materiality Area (ABB Group)	ABB India Material Issue	Risk / Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications
1	Climate change	Climate change	Risk & Opportunity	Climate change presents transition and physical risks through evolving climate regulations, carbon pricing, and extreme weather events that may affect operations and supply chains.	Implementation of science-based climate targets, increasing renewable electricity (RE100), improving energy productivity (EP100),	Positive

S. No.	Double Materiality Area (ABB Group)	ABB India Material Issue	Risk / Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications
				At the same time, ABB India's electrification, automation, and digital technologies enable customers to improve energy efficiency and reduce emissions, creating opportunities in the transition to a low-carbon economy.	electrifying mobility (EV100), and strengthening climate-resilient operations and supply chains.	
2	Resource use and circular economy	Resource efficiency & circularity	Risk & Opportunity	Escalating material costs and increasing scarcity of various resources, including energy and water, directly impact operational costs and business continuity, reinforcing the need for improved material efficiency and circular business models.	ABB India addresses this risk through enhanced material and energy efficiency, renewable energy adoption, circular product design, waste reduction, and supplier engagement to improve resource resilience and cost stability.	Positive
3	Own employees	Employee development, wellbeing, working conditions & health and safety	Risk & Opportunity	ABB India's growth and technological innovation depend on attracting, developing, and retaining skilled talent while ensuring safe and healthy workplaces. Strong employee engagement, diversity, wellbeing, and occupational safety practices support productivity, innovation, and operational continuity. Conversely, unsafe working conditions or inadequate workforce management may lead to injuries, talent attrition, operational disruptions, and regulatory non-compliance.	Continuous learning and capability development programs, inclusive workplace policies, employee engagement initiatives, flexible work practices, leadership development, and implementation of robust health and safety management systems including regular risk assessments, safety training, contractor safety management, and proactive monitoring of safety performance.	Positive

S. No.	Double Materiality Area (ABB Group)	ABB India Material Issue	Risk / Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications
4	Workers in the value chain	Human rights, labour standards & responsible sourcing in the supply chain	Risk & Opportunity	ABB India relies on a diverse supplier network across multiple regions. Failure to uphold human rights, labour standards, and responsible environmental and ethical practices within the supply chain can result in legal, reputational, and operational risks while adversely affecting workers and communities. At the same time, responsible sourcing practices strengthen supply chain resilience, transparency, and long-term sustainability.	Implementation of the Supplier Code of Conduct aligned with international human rights frameworks, supplier due diligence, sustainability assessments, risk-based audits, grievance mechanisms, corrective action plans, and supplier engagement through initiatives such as the Supplier Sustainability & Business Management (SSBM) program.	Negative
5	Consumers and end-users	Data privacy & cyber security	Risk & Opportunity	Increasing digitalization of industrial technologies and connected solutions exposes operations and customers to cybersecurity risks while strong cybersecurity capabilities support secure digital offerings.	Implementation of robust cybersecurity governance, strong IT security controls, continuous monitoring, vulnerability assessments, regulatory compliance, and employee awareness programs.	Negative
6	Business conduct	Business conduct & ethics	Risk	Ethical lapses, corruption, or non-compliance with laws and regulations can result in financial penalties, reputational damage, and loss of stakeholder trust.	Implementation of ABB Code of Conduct, anti-corruption policies, compliance monitoring, whistleblower mechanisms, employee training programs, and regular internal audits.	Negative

S. No.	Double Materiality Area (ABB Group)	ABB India Material Issue	Risk / Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications
7	Affected communities	Community impact	Risk & Opportunity	ABB India's operations interact with local communities through employment, infrastructure development, and economic contributions. Responsible engagement strengthens the social license to operate.	Community engagement initiatives, local development and CSR programs, stakeholder dialogue, and monitoring of social impacts around operational sites.	Positive

ABB Group's Double Materiality Assessment (DMA) identifies and prioritizes the sustainability matters that are most significant to our business and stakeholders. It enables us to comprehensively understand our impacts on the environment and society, as well as the risks and opportunities that sustainability topics present to ABB — across both our own operations and the entire value chain. Further details are available at: [Materiality | Sustainability | ABB](#)

SECTION B – MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Disclosures									
1. a) Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b) Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c) Web Link of the Policies, if available	Yes (Please refer the list of ABB policies - Page No. 201)								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<ul style="list-style-type: none"> • ISO 14001, 9001, 45001, 50001 • Alliance for water Stewardship (AWS) • IGBC Green Factory Building Rating Systems for all of its factories and own buildings (100% Platinum rated factories building) • LEED certification • TERI GRIHA certification for water positivity • Intertek certification on zero waste to landfill • CII certification for Single Use Plastic free premises • BIS certificates for product lines 								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>The Company has aligned its sustainability Targets/ambitions in line with the 2030 & 2050 ambitions /targets set by the ABB group as mentioned below,</p> <p>Target:</p> <ul style="list-style-type: none"> • 80% reduction of Scope 1 and 2 GHG emissions by 2030 (compared to 2019) • 100% reduction of Scope 1 and 2 GHG emissions by 2050 (compared to 2019) • 25% reduction of Scope 3 GHG emissions by 2030 (compared to 2022) • 90% reduction of Scope 3 GHG emissions by 2050 (compared to 2022) • Zero waste to landfill while reducing waste generation by 2030 • Increase proportion of women in senior management roles to 25% by 2030 • Achieve a top-tier employee engagement score by 2030 <p>Ambition:</p> <ul style="list-style-type: none"> • Enable customers to avoid 600 Mt of GHG emissions through ABB products sold from 2022-2030 • Zero harm to our people and contractors and a gradual reduction in lost time from incidents 								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p>The Sustainability commitments, goals, and targets are defined globally at the ABB Group level. Accordingly, ABB India has established a framework to implement, monitor, and achieve these targets at both the Company and business-unit levels. Performance against the set targets is regularly monitored and reported at the Company level as well as at the ABB Group level.</p>								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance Leadership and Oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	At ABB India, we recognize that sustainability is central to creating value for our stakeholders. In line with our 2030 sustainability targets and the ABB Group's 2050 net-zero ambition, we aim to go beyond compliance with environmental, social, and governance (ESG) standards. We believe in a multi-dimensional stakeholder driven approach and actively collaborate with internal teams, customers, suppliers, and partners to innovate and implement sustainable practices, such as our Alliance for Water Stewardship (AWS) initiatives, which enhance responsible water management across our operations. Through these efforts, we strive to generate a positive impact on the environment and society, contributing to a resilient and sustainable future for all. - Sanjeev Sharma, Managing Director								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Environmental, Social Governance (ESG)/ Sustainability aspects are discussed at the country steering committee chaired by the Country Managing Director and senior management on a periodic manner.								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. At ABB India, the Managing director of the Company is responsible for decision making on sustainability related issues. He is supported by the management team members such as the Chief Financial Officer, HSE/Sustainability Lead, etc., who lead the sustainability agenda for the Company. These members meet regularly to discuss the agenda & topics of sustainability. The board reviews the sustainability topics in their quarterly meetings wherein the Managing director apprises Board on sustainability initiatives and related key topics, including initiatives on corporate social responsibility.								

Policy and management processes

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half - yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Performance against above policies and follow up action				Yes						Quarterly							
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances				Yes						Quarterly								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	No	No	Yes	No	No	Yes	No	No	No	external agency* (ISO 45001)	external agency* (ISO 14001)							

* DNV Business Assurance and TÜV NORD CERT GmbH

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

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

SECTION C – PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of directors	4	Code of Conduct, ESG, ethics and governance, legal and regulatory updates	100
Key managerial personnel	4	Code of Conduct, Anti-Bribery and Anti-Corruption, Prevention of Sexual Harassment at Workplace, Integrity Straight Talks, Integrity e-learning, Anti-trust, Data privacy, Third party contract management, Risk Management	100
Employees other than BoD and KMPs	96	Code of Conduct, Anti-Bribery and Anti-Corruption, Prevention of Sexual Harassment at Workplace, Integrity Straight Talks, Integrity E-learning, Anti-trust, conflict of interest, Diversity & inclusion, Health & Safety & other relevant ESG topics as per the BRSR principles	100
Workers	111	Code of Conduct, Anti-Bribery and Anti-Corruption, Prevention of Sexual Harassment at Workplace, Integrity Straight Talks, Integrity E-learning, Anti-trust, conflict of interest, Diversity & inclusion, Health & Safety & other relevant ESG topics as per the BRSR principles	90

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 the regulatory/ enforcement agency/ judicial institutions	Amount (In INR)	Monetary		Has an appeal been preferred? (Yes/No)
			Brief of the Case		
Penalty/ Fine	6	Central Ground Water Authority	2,00,000/-	Penalty imposed for deviation from conditions of groundwater abstraction NOC issued by Central Ground Water Authority during FY 2025 for the period pertaining to 2023.	No
Settlement	-	-	-	-	-
Compounding fee	-	-	-	-	-

Note: Other disclosures as per Regulation 30 of SEBI (LODR), 2015 regarding penalties and fines imposed on the Company by Customs, GST, and other authorities are available on the Company's website at <https://new.abb.com/indian-subcontinent/investors/corporate-governance-2025>

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

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

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

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

Yes. ABB's Code of Conduct includes a comprehensive section dedicated to ethical conduct, anti-bribery, and anti-corruption. The Code clearly outlines that ABB has a zero-tolerance policy towards any form of bribery, corruption, or unethical behaviour. It emphasizes that all employees, as well as the Company itself, must conduct business with integrity and transparency at all times. In line with this, ABB India only engages in business relationships with reputable third parties who uphold the same high ethical standards. This ensures that all partnerships and collaborations are consistent with ABB's commitment to ethical business practices and compliance with applicable laws.

ABB Code of Conduct is publicly available at the below link: <https://global.abb/group/en/about/integrity/standards/abb-code-of-conduct>.

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

	Current Financial Year	Previous Financial Year
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

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

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

None

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

	Current Financial Year	Previous Financial Year
Number of days of accounts payables	157	165

9. Open-ness of business

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

Parameter	Metrics	FY 2025	FY 2024
		Current financial year	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*	36	38
	b. Number of dealers/distributors to whom sales are made	981	809
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	19.16%	18.35%

Parameter	Metrics	FY 2025	FY 2024
		Current financial year	Previous financial year
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	39.46%	34.22%
	b. Sales (Sales to related parties / Total Sales)	10.22%	9.38%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d. Investments (Investments in related parties / Total Investments made)	0	0

* Previous year data has been adjusted based on net revenue of the company

Leadership Indicators

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

Focus Area Number	Total number of awareness programmes held (nos.)	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
4	13	Environment, Social & Governance (including Carbon calculator Safety, Integrity, human rights, alliance for water stewardship etc.)	57.77

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

Yes. ABB India has established a robust framework to prevent and manage conflicts of interest at the Board level. The Company's Code of Conduct, which explicitly covers principles related to conflicts of interest, applies to all Directors. To uphold the highest standards of transparency and integrity, the Code requires Directors to disclose any potential conflicts arising from personal, social, professional, financial, political, or other interests or relationships that could reasonably be perceived as conflicting with the best interests of the Company, creating an appearance of impropriety, or influencing their judgement in carrying out Board responsibilities.

Compliance with these provisions is reinforced through an annual affirmation of adherence to the Code of Conduct, underscoring ABB's ongoing commitment to ethical governance and integrity at the highest level.

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

Essential Indicators

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

	Current financial year (FY2025)	Previous financial year (FY2024)	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	6.17%	5.89%	Capital investments in targeted technologies aimed at reducing the environmental impact of products and processes, including energy-efficiency improvements, enhanced product sustainability, and increased circularity.

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

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

Yes

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

60.47 %

The Company has established a comprehensive framework including Sustainable Supply Base Management (SSBM) program and supplier assessment programs aimed at driving sustainability across its entire value chain. Based on the Company's formalized internal criteria for sustainable sourcing, its suppliers were systematically assessed and evaluated to ensure alignment with the company's sustainability objectives and responsible business practices.

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

Waste type	Waste management procedure in place
Plastic (including packaging)	ABB India has guidance in place on end-of-life disposal of its products through the Product Operation and Maintenance Manual. In addition, certain electronic and electrical equipment (EEE), packaging plastics, and batteries used in its products fall under Extended Producer Responsibility (EPR) as per the e-waste, battery waste, and plastic waste management regulations. The Company ensures compliance with these requirements by meeting the prescribed EPR targets for e-waste, battery waste, and plastic waste, thereby supporting responsible product lifecycle management.
E-waste	
Hazardous waste	
Other waste (wastepaper and paper products)	

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

Yes. In accordance with the e-waste, battery waste, and plastic waste management regulations, the Extended Producer Responsibility (EPR) applies to certain listed electronic and electrical equipment (EEE), packaging plastics, and batteries in relation to Company's products. ABB India has obtained the necessary EPR registrations and licenses and ensures compliance with all applicable requirements, including annual filings and achieving the prescribed EPR targets for e-waste, battery waste, and plastic waste.

Leadership Indicators

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No). If yes, provide the web-link.
27103	Low Voltage Motors & Services	0.93	Cradle to grave	No (Internal)	No
26109	Drive Products & System Drives	6.99	Cradle to grave	Yes (External)	https://global.abb/group/en/sustainability/ecosolutions/environmental-product-declarations
27104	Electricity Distribution Equipment, Protection & Control Equipment	6.29	Cradle to grave	Yes (External)	https://global.abb/group/en/sustainability/ecosolutions/environmental-product-declarations
26517	Industrial process control equipment	0.16	Cradle to grave	No (Internal)	No
28160	Industrial Robots	5.35	Cradle to grave	No (Internal)	No

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

Name of Product / Service	Description of the risk / concern	Action Taken
NA	NA	-

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

Indicate input material	Current Period	Previous Period
-	-	-

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

Waste Details	Current financial year			Previous financial year		
	REUSED	Recycled	Safely disposed	REUSED	Recycled	Safely disposed
Plastics (including packaging)	0	156.96*	0	0	154.67*	0
E-waste	0	23.73**	0	0	0	0.5
Hazardous waste		0	0.01	0	0	0
Other waste	0	4.1***	0	0	10.57	5.33

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

**Also includes e-waste recycled under the Extended Producer Responsibility (EPR) framework as per the E-Waste Management Rules

***Also includes battery waste recycled under the Extended Producer Responsibility (EPR) framework as per the Battery Waste Management Rules.

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

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

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

Essential Indicators

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

Category	% of employees covered by										
	Total	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
	(A)	Number (B)	% (C / A)	Number (C)	% (D / A)	Number (D)	% (E / A)	Number (E)	% (F / A)	Number (F)	% (G / A)
Permanent employees											
Male	3096	3096	100	3096	100	NA	NA	3096	100	-	-
Female	429	429	100	429	100	429	100	NA	NA	429	100
Total	3525	3525	100	3525	100	429	12.2	3096	87.8	429	12.2
Other than Permanent employees											
Male	46	46	100	46	100	-	-	-	-	-	-
Female	16	16	100	16	100	-	-	-	-	-	-
Total	62	62	100	62	100	-	-	-	-	-	-

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

Category	% of workers covered by										
	Total	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
	(A)	Number (B)	% (C / A)	Number (C)	% (D / A)	Number (D)	% (E / A)	Number (E)	% (F / A)	Number (F)	% (G / A)
Permanent workers											
Male	332	332	100	332	100	NA	NA	332	100	-	-
Female	2	2	100	2	100	2	100	NA	NA	2	100
Total	334	334	100	334	100	2	0.6	332	99.4	2	0.6
Other than Permanent workers											
Male	999	-	-	999	100	-	-	-	-	-	-
Female	107	-	-	107	100	-	-	-	-	-	-
Total	1106	-	-	1106	100	-	-	-	-	-	-

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

	Current Financial Year (FY 2025)	Previous Financial Year (FY 2024)
Cost incurred on well-being measures as a % of total revenue of the company	0.18%	0.24%

2. Details of retirement benefits.

Benefits	Current Financial Year (FY 2025)			Previous Financial Year (FY 2024)		
	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	99.78	88.5	Yes	99.98	93.97	Yes
Gratuity	99.2	23.2	Yes. Company contribution.	98.90	23.25	Yes. Company contribution.
ESI	0	61.1	Yes	0	70.28	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 premises and offices of ABB India are progressively designed and maintained to be accessible to differently abled employees and workers, in line with the requirements of the Rights of Persons with Disabilities (RPwD) Act, 2016 and applicable local regulations. Accessibility considerations are integrated into workplace design, facility upgrades, and new project developments, and typically include features such as barrier-free access, ramps, handrails, accessible restrooms, designated parking, elevators with visual and auditory indicators, and appropriate signage, wherever applicable. Reasonable workplace accommodations are provided based on individual needs to enable safe and dignified access to work. The Company's infrastructure, including wheelchair ramps, accessible restrooms, and work areas, is designed in accordance with recognized accessibility norms and green building standards such as LEED/IGBC, to enable inclusive, barrier-free workplaces, particularly for persons with physical disabilities.

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

Yes. The Company has an Equal Employment Opportunity (EEO) Policy that supports equal opportunity for all employees and applicants, including differently abled persons, in line with the Rights of Persons with Disabilities Act, 2016.

The policy clearly states that employment decisions are based solely on legitimate job-related criteria and that the organization does not discriminate against any individual on the basis of sex, gender identity, sexual orientation, race, colour, religion, caste, nationality, age, physical or mental disability, or any other characteristic protected by law. Individuals with disabilities are encouraged to disclose their need for reasonable accommodation to perform essential job functions, and accommodations are provided wherever practicable.

This policy reflects ABB's commitment to fostering a diverse, inclusive, and non-discriminatory workplace and supports compliance with both Indian legal requirements and the ABB's global diversity and inclusion objectives. The web-link to the policy: <https://careers.abb/us/en/equal-employment-opportunity-and-affirmative-action>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate (%)	Retention rate (%)	Return to work rate (%)	Retention rate (%)
Male	100	100	100	100
Female	100	100	100	100
Total	100	100	100	100

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

	(Yes/No)	(If Yes, then give details of the mechanism in brief)
Permanent workers	Yes	Industrial Relations Managers, Welfare Officers, and representatives of the recognized Union serve as the first point of contact for employees and workers to address queries and concerns. The Company has established a robust and transparent grievance redressal mechanism, enabling employees and workers to raise concerns through their direct management, any member of the Legal & Integrity function, the Country Human Resources Manager, or, alternatively, via the country-specific Business Ethics Helpline. In addition, all stakeholders having a business relationship with ABB India have access to multiple communication channels, including the ABB Stakeholder Helpline by telephone at +41 433 173 367 (international call rates apply) or 0008000503401 (India), and the Business Ethics Helpline web portal (https://abbgroup.ethicspoint.com). The ABB Business Ethics Helpline is operated by an independent third party, Case IQ, and is available 24 hours a day, seven days a week.

	(Yes/No)	(If Yes, then give details of the mechanism in brief)
Other than permanent workers	Yes	<p>The Company has established a robust and well-defined mechanism for receiving and addressing grievances from employees and workers. Concerns may be raised through direct management, any member of the Legal & Integrity function, the Country Human Resources Manager, or, alternatively, via the country-specific ABB Business Ethics Helpline.</p> <p>All stakeholders engaged in a business relationship with ABB India are provided with multiple, accessible communication channels, including the ABB Stakeholder Helpline at +41 433 173 367 (international call rates apply) or 0008000503401 (India), as well as the Business Ethics Helpline web portal (https://abbgroup.ethicspoint.com). The ABB Business Ethics Helpline is operated by an independent third party, Case IQ, and is available 24 hours a day, seven days a week, reinforcing ABB’s commitment to integrity, transparency, and accountability.</p>
Permanent employees	Yes	<p>The Company provides a dedicated online helpdesk, “AskHR,” to enable employees to raise queries and seek timely resolution. In addition, a comprehensive grievance redressal mechanism is in place for employees and workers, allowing concerns to be reported through direct management, any member of the Legal & Integrity function, the Country Human Resources Manager, or, alternatively, via the country-specific ABB Business Ethics Helpline.</p> <p>All stakeholders engaged in a business relationship with ABB India have access to multiple communication channels, including the ABB Stakeholder Helpline at +41 433 173 367 (international call rates apply) or 0008000503401 (India), as well as the Business Ethics Helpline web portal (https://abbgroup.ethicspoint.com). The ABB Business Ethics Helpline is operated by an independent third party, Case IQ, and is available 24 hours a day, seven days a week, underscoring ABB’s commitment to transparency, accountability, and ethical conduct.</p>
Other than permanent employees	Yes	<p>The Company maintains a robust and well-defined grievance redressal framework for employees and workers, enabling concerns to be raised through line management, the Legal & Integrity function, the Country Human Resources Manager, or, alternatively, through the country-specific ABB Business Ethics Helpline.</p> <p>Further, all stakeholders engaged in a business relationship with ABB India have access to multiple, secure communication channels, including the ABB India Stakeholder Helpline at +41 433 173 367 (international call rates apply) or 0008000503401 (India), and the Business Ethics Helpline web portal (https://abbgroup.ethicspoint.com). The ABB Business Ethics Helpline is operated by an independent third party, Case IQ, and is available 24/7, underscoring ABB’s commitment to integrity, transparency, and responsible business practices.</p>

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

Category	Current Financial Year (FY2025)			Previous Financial Year (FY2024)		
	Total employees / workers in respective category (A)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (B)	% (B/A)	Total employees/ workers in the respective category (C)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (D)	% (D/C)
Total permanent employee	3525	0	0	3301	0	0
Male	3096	0	0	2943	0	0
Female	429	0	0	358	0	0
Total permanent workers	334	334	100	324	324	100
Male	332	332	100	322	322	100
Female	2	2	100	2	2	100

8. Details of training given to employees and workers:

Category	Current Financial Year (FY2025)					Previous Financial Year (FY2024)				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No.(F)	% (F / D)
Employees										
Male	3142	3142	100	1665	52.99	3003	3003	100.00	1563	52
Female	445	445	100	232	52.13	404	404	100.00	276	68
Total	3587	3587	100	1897	52.88	3407	3407	100.00	1839	53
Workers										
Male	1331	1215	91	920	69.12	1363	1363	100.00	194	14
Female	109	81	74	61	55.96	104	104	100.00	2	2
Total	1440	1296	90	981	68.12	1467	1467	100.00	196	13

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

Category	Current Financial Year (FY2025)			Previous Financial Year (FY2024)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	3142	2831*	90.10	3003	2874*	95.7
Female	445	343*	77.07	404	348*	86.14
Total	3587	3174*	88.48	3407	3222*	94.57
Workers						
Male	1331	-	0	1363	-	0
Female	109	-	0	104	-	0
Total	1440	-	0	1467	-	0

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

10. Health and safety management system:

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

Yes.

The Company has implemented a robust Occupational Health and Safety Management System (OHSMS) aligned with ISO 45001 and ABB’s global health, safety, and sustainability framework.

The OHSMS is applicable across all operations, including corporate offices, manufacturing units, warehouses, EPC/project sites, and service locations, and extends to employees as well as contractors and other workers engaged at sites. This system covers key elements such as hazard identification and risk assessment, legal compliance, safe work procedures, permit-to-work systems, contractor safety management, incident reporting and investigation, emergency preparedness and response, training and competency development, and periodic audits and management reviews.

Coverage and effectiveness of the OHSMS are periodically reviewed by senior management, and the system is continually strengthened through audits, performance monitoring, and implementation of corrective and preventive actions, in line with ABB’s commitment to providing a safe and healthy workplace for all.

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

The Company has established systematic and structured processes to identify work-related hazards and assess risks for both routine and non-routine activities, in line with its ISO 45001-aligned Occupational Health and Safety Management System and ABB’s global HSE standards.

For routine activities, hazards and risks are identified through:

- Formal Hazard Identification and Risk Assessment (HIRA) covering operations in manufacturing units, offices, warehouses, and service activities
- Task-based risk assessments and Standard Operating Procedures (SOPs) for regular processes
- Periodic workplace inspections, safety walks, and internal audits
- Review of incident, near-miss, and unsafe condition reports to identify recurring and emerging risks

For non-routine and high-risk activities, the Company adopts enhanced controls through:

- Job Safety Analysis (JSA) / Job Hazard Analysis (JHA) prior to commencement of work
- Permit-to-Work (PTW) systems for activities such as confined space entry, hot work, work at height, lifting operations, and electrical work
- Change Management / Management of Change (MoC) processes for new equipment, processes, layouts, or projects
- Pre-job briefings and toolbox talks to communicate identified risks and control measures to employees and contractors

Risk assessments are conducted with the involvement of cross-functional teams, including operations, engineering, HSE, and contractors, and are reviewed and updated whenever there are changes in scope, incidents, or legal and operational requirements. The effectiveness of control measures is monitored through inspections, audits, and management reviews, supporting continual improvement in workplace safety and health.

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

Yes.

The Company has established clear and accessible processes that enable employees and workers, including contractors, to report work-related hazards and unsafe conditions and to remove themselves from situations that pose an imminent risk to their health or safety, without fear of retaliation.

These processes include multiple reporting channels such as line management, HSE teams, safety committees, digital reporting tools, and near-miss/unsafe condition reporting mechanisms. In addition, the Company follows ABB's "Stop Work Authority" principle, empowering all workers to stop work and withdraw from hazardous situations until the risk is adequately assessed and controlled.

All reported hazards are logged, investigated, and addressed in a time-bound manner, with corrective and preventive actions implemented and communicated. Awareness of these rights and processes is reinforced through safety inductions, toolbox talks, and periodic training, supporting a strong safety culture and shared accountability for health and safety across all operations.

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

Yes.

The employees and workers of the Company have access to non-occupational medical and healthcare services as part of the organization's commitment to overall employee well-being.

Such access is provided through a combination of health insurance coverage, medical reimbursement benefits, and tie-ups with hospitals and healthcare providers, as applicable. In addition, employees have access to medical consultation support, preventive health check-ups, and wellness initiatives that address general health needs beyond occupational exposures.

Where relevant, project sites and manufacturing locations are supported with on-site or on-call medical facilities, first-aid centres, and emergency response arrangements, ensuring timely access to medical assistance. These provisions are periodically reviewed to ensure adequacy and alignment with statutory requirements and ABB's global health and well-being framework.

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

Safety incident/number	Category	Current Financial	Previous Financial
		Year (FY2025)	Year (FY2024)
Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hour worked)	Employees	0	0
	Workers	0.27	0.5
Total recordable work-related injuries	Employees	0	0
	Workers	3	5
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	4	0

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

The Company is committed to providing a safe, healthy, and incident-free workplace and has implemented a comprehensive framework aligned with ABB's global Health, Safety and Environment (HSE) standards, applicable legal requirements, and ISO 45001-aligned Occupational Health and Safety Management System.

Key measures include:

- Leadership commitment and governance: Active oversight by senior management through regular reviews, safety leadership engagements, and integration of health and safety objectives into business operations.
- Systematic risk management: Structured hazard identification and risk assessment (HIRA), job safety analysis (JSA), and permit-to-work systems for routine and high-risk activities, supported by management of change processes.
- Safe work practices: Development and implementation of standard operating procedures (SOPs), use of appropriate personal protective equipment (PPE), and strict adherence to electrical, work-at-height, lifting, and machine safety requirements.
- Training and competence: Mandatory safety induction, role-specific training, and periodic refresher programs for employees and contractors to ensure competence and awareness of workplace risks.
- Contractor and site safety management: Clear safety expectations embedded in contracts, regular safety audits, and close supervision at manufacturing facilities and EPC/construction sites.
- Health and well-being initiatives: Periodic medical examinations, access to medical and emergency response facilities, ergonomic assessments, and wellness programs addressing physical and mental well-being.
- Incident reporting and learning: Robust mechanisms for reporting incidents, near misses, and unsafe conditions, supported by thorough investigations, root-cause analysis, and sharing of learnings across locations.
- Emergency preparedness: Established emergency response plans, regular drills, and coordination with external emergency services to ensure readiness for potential incidents.

Through these measures, the Company fosters a strong safety culture, promotes shared responsibility, and continuously enhances workplace health and safety performance across all operations.

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

	Current Financial Year (FY2025)			Previous Financial Year (FY2024)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	0	0	-	0	0	-
Health & safety	0	0	-	6	1	-

14. Assessments for the year

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

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.

The Company follows a structured and systematic approach to addressing safety-related incidents and significant risks identified through incident investigations, audits, inspections, and health & safety risk assessments, in line with ABB’s global HSE standards and its ISO 45001-aligned Occupational Health and Safety Management System.

All safety-related incidents, including near misses, are reported, investigated, and analyzed using root-cause analysis methodologies. Based on the findings, corrective and preventive actions are identified, assigned, and tracked to closure through defined monitoring mechanisms. Actions typically include engineering and design modifications, strengthening of safe work procedures, enhancement of permit-to-work controls, and reinforcement of supervision and training.

Significant risks and concerns arising from periodic assessments of working conditions are addressed through targeted risk-reduction plans, such as:

- Upgradation or improvement of equipment and safety systems
- Revision of standard operating procedures and risk assessments
- Focused training and competency enhancement for employees and contractors
- Improvement in ergonomics, housekeeping, and worksite layout, particularly at manufacturing and project locations

The status and effectiveness of corrective actions are periodically reviewed by site and senior management, and learnings are shared across locations to prevent recurrence. Through this disciplined approach, the Company ensures continuous improvement in workplace safety and health performance and reinforces a proactive safety culture across all operations.

Leadership Indicators

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

- (A) Employees (Y/N) Yes
- (B) Workers (Y/N). Yes

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

The Company has established a robust compliance framework to ensure that statutory dues are appropriately deducted and deposited by its value chain partners. This includes a structured vendor compliance process under which vendors are required to adhere to all applicable statutory requirements. The Company regularly deposits all undisputed statutory dues—including Goods and Services Tax, Provident Fund, Employees’ State Insurance, Income Tax, Sales Tax, Service Tax, Customs Duty, Excise Duty, Value Added Tax, Cess, and other applicable levies—within the prescribed timelines with the relevant authorities. Compliance with statutory obligations is rigorously monitored, including for vendors, and forms an integral part of the vendor due diligence and onboarding process.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	Current financial year	Previous financial year	Current financial year	Previous financial year
Employees	0	0	0	0
Workers	0	0	0	0

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

No

5. Details on assessment of value chain partner:

Details on assessment of value chain partners:	% of value chain partners (by value of business done with such partners) that were assessed	
Health and safety practices	51.65	
Working Conditions	51.65	

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

The Company has established a structured and systematic approach to address significant risks and concerns identified through value chain assessments. This approach includes multiple initiatives such as awareness building programmes for value chain partners, sharing of ESG best practices, providing handholding support to selected partners to strengthen their ESG performance, and periodic evaluation of ESG performance at defined intervals.

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

Essential Indicators

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

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

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

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	- Regular interaction with customer-focused seminars/ events and programs - Customer trade shows - Customer service - Key account manager relationships - Sustainability partnerships as per customer requests	Others-continuous	- Information on business offerings - ABB code of conduct - Sustainability and performance discussions
	No	- Annual reporting - Press releases - Investor Relations website - Quarterly analyst and investor meet - Annual General Body Meetings	Quarterly, Annual	- To understand Company’s results, major events and future strategy

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
	No	- Supplier engagement - 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	- Educating suppliers, awareness programs on ABB Code of conduct - Supplier sustainability development programs - Supplier engagement on the above topics
Employees	No	- 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	- Information about Company’s performance, plans - Communication on important organizational changes, new policies, and initiatives
Public policy	No	- 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 and climate change, resource conservation	Others-continuous	- To understand 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 technology and unique capabilities
Community	Yes	- Strategic corporate partnerships - CSR initiatives, donations and volunteering - Direct dialogue with community representatives, local municipal and rural bodies for development projects	Others-continuous	- To develop and implement CSR projects for the community according to their needs and priorities - Community engagement of topics of Improving basic needs such as infrastructure, education, skilling, healthcare and livelihood opportunities that could be created through CSR programs

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
External partnerships	No	<ul style="list-style-type: none"> Technology and innovation partnerships with other companies Technology partnerships with relevant startups Collaborations with research and educational institutions and research organizations UN Global Compact at the ABB Group level World Business Council for Sustainable Development at the ABB Group Several partnerships with national industry bodies Partnerships with vendor and community development organizations 	Others-continuous	

Leadership Indicators

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

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

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

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

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

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

PRINCIPLE 5 : Businesses should respect and promote human rights

Essential Indicators

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

Category	Current Financial Year (FY2025)			Previous Financial Year (FY2024)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employee						
Permanent	3525	3525*	100.00%	3301	604	18.30%
Other than permanent	62	62*	100.00%	106	51	48.11%
Total employees	3587	3587*	100.00%	3407	655	19.23%
Workers						
Permanent	334	334*	100.00%	324	0	0.00%
Other than permanent	1106	962*	86.98%	1143	0	0.00%
Total workers	1440	1296*	90.00%	1467	0	0.00%

*Note: * Trainings related to the Code of Conduct, human rights and human rights-related issues, as well as other compliance topics, are made available on the Company's intranet. Employees are encouraged to undertake self-learning through these resources, in addition to completing mandatory and select in-person training programs.

2. Details of minimum wages paid to employees and workers

Category	Current Financial Year (FY2025)					Previous Financial Year (FY2024)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/ A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	3525	-	0.00	3525	100	3301	-	0.00	3301	100
Male	3096	-	0.00	3096	100	2943	-	0.00	2943	100
Female	429	-	0.00	429	100	358	-	0.00	358	100
Other than permanent	62	-	0.00	62	100	106	-	0.00	106	100
Male	46	-	0.00	46	100	60	-	0.00	60	100
Female	16	-	0.00	16	100	46	-	0.00	46	100
Workers										
Permanent	334	-	0.00	334	100	324	-	0.00	324	100
Male	332	-	0.00	332	100	322	-	0.00	322	100
Female	2	-	0.00	2	100	2	-	0.00	2	100
Other than permanent	1106	194	17.54	912	82.46	1143	133	11.64	1010	88.36
Male	999	179	17.92	820	82.08	1041	126	12.1	915	87.9
Female	107	15	14.02	92	85.98	102	7	6.86	95	93.14

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	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	25658738	0	0
Employees other than BoD and KMP**	3092	1747548	429	1050000
Workers**	332	1249621	2	1745871

*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.

** Only permanent Employees & worker's value has been provided.

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

	Current Financial Year (FY2025)	Previous Financial Year (FY2024)
Gross wages paid to females as % of total wages	8.18	7.49

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

Yes.

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

ABB India encourages employees, contractors, suppliers, and other stakeholders to speak up and report any suspected or observed violations of applicable laws or the ABB Code of Conduct, including matters related to human rights. The Company seeks to empower all external stakeholders to raise concerns without fear, ensuring that such issues are appropriately addressed and remediated where required. Multiple reporting channels are available for stakeholders to report potential violations of the law or the Code of Conduct.

ABB India maintains a Business Ethics Helpline that enables employees and relevant external stakeholders to report concerns relating to potential violations of the ABB Code of Conduct, including human rights-related issues.

The helpline is operated by an independent and qualified third-party service provider and allows both employees and external stakeholders to raise concerns anonymously. It is available 24/7 and covers all major languages, and ensures confidentiality. Reports are received by independent specialists and forwarded to the appropriate ABB Group representatives for further review and investigation. Reporters may subsequently seek follow-up information on the status of their concerns. The effectiveness of ABB India's reporting channels is regularly assessed.

Where the Company identifies that it has caused or contributed to adverse human rights impact, it is committed to taking timely, transparent, and appropriate remedial action in a fair and equitable manner, in line with the UN Guiding Principles on Business and Human Rights (UNGPs). Where impacts are linked to the Company's business relationships, it leverages its influence to promote respect for human rights, including through engagement, corrective action plans, or disengagement where required.

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

	Current Financial Year (FY2025)			Previous Financial Year (FY2024)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed During the year	Pending resolution at the end of year	Remarks
Sexual harassment	7	0	-	3	0	-
Discrimination at workplace	4	0	-	4	2	-
Child labour	0	0	-	0	0	-
Forced labour/Involuntary labour	0	0	-	0	0	-
Wages	0	0	-	3	0	-
Other human rights-related issues	0	0	-	0	0	-

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

	Current Financial Year (FY2025)	Previous Financial Year (FY2024)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	4	3
Complaints on POSH as a % of female employees / workers	0.75	0.59
Complaints on POSH upheld	4	3

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

ABB India has a strict No Retaliation Policy, under which retaliation against any individual who, in good faith, raises a concern or reports suspected illegal or unethical conduct is strictly prohibited. The Company is committed to ensuring that employees, contractors, and other stakeholders can speak up without fear of intimidation, discrimination, harassment, or any other form of adverse consequence.

Any employee or contractor found to have engaged in retaliatory behaviour, or in the misuse or abuse of ABB India's reporting mechanisms, will be subject to appropriate disciplinary action in accordance with applicable laws and internal policies. ABB India actively monitors and investigates allegations of retaliation and takes prompt and proportionate action to protect those who raise concerns in good faith, reinforcing a culture of integrity, transparency, and accountability.

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

Yes

10. Assessments of the year

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

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

None.

Leadership Indicators

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

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

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

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

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

Yes

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed in FY 2024
Sexual Harassment	
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	51.65
Wages	
Others – please specify	

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

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

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

Essential Indicators

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

	Current Financial Year (FY2025)	Previous Financial Year (FY2024)
From renewable sources*		
Total electricity consumption* (A) (GJ)	99498.17	97819.48
Total fuel consumption (B) (GJ)	0.00	0.00
Energy consumption through other sources (C) (GJ)	0.00	0.00
Total energy consumed from renewable sources (A+B+C) (GJ)	99498.17	97819.48
From non-renewable sources		
Total electricity consumption (D) (GJ)	0.00	0.00
Total fuel consumption (E) (GJ)	8473.86	8725.13
Energy consumption through other sources (F) (GJ)	0.00	0.00
Total energy consumption (D+E+F) (GJ)	8473.86	8725.13
Total energy consumption (A+B+C+D+E+F) (GJ)	107972.03	106544.61
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees) (GJ/Cr-INR)	8.18	8.7
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.40	0.42
(Total energy consumed / Revenue from operations adjusted for PPP)		
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

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

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

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

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

No

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

Parameter	Current Financial Year (FY2025)	Previous Financial Year (FY2024)
Water withdrawal by source* (in kilolitres)		
(i) Surface water	79176.4	71068.65
(ii) Groundwater	80316.1	116975.58
(iii) Third-party water (municipal water supplies)	2744.8	2702.88
(iv) Seawater / desalinated water	0.0	0.00
(v) Others	2603.1	1587.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	164840.4	192334.11
Total volume of water consumption (in kilolitres)	164840.4	192334.11
Water intensity per rupee of turnover (water consumed / turnover) (KL/Cr-INR)	12.48	15.78

Parameter	Current Financial Year (FY2025)	Previous Financial Year (FY2024)
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumed / Revenue from operations adjusted for PPP)	0.60	0.72
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

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

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

4. Provide the following details related to water discharged:

	Current Financial Year	Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third parties		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	5132*	5049*
Total water discharged (in kilolitres)	5132*	5049*

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

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

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

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

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

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

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

Parameter	Current Financial Year (FY2025)	Previous Financial Year (FY2024)
Nox (Ton)	0.261	0.83
Sox (Ton)	0.1	0.05
Particulate matter (PM) (Ton)	11.4	7.8*
Persistent organic pollutants (POP) (Ton)	-	-
Volatile organic compounds (VOC) (Ton)	34.1	21.6
Hazardous air pollutants (HAP)	-	-
Others	-	-

* Value revised in accordance with the updated methodology

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

No.

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

Parameter	Current Financial Year (FY2025)	Previous Financial Year (FY2024)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) (Tonne CO2e)*	CO2e: 797.69 SF6: 850.14 HCFC: 431.69 Total: 2079.52	CO2e:817.58 SF6: 849.60 HCFC: 521.92 Total: 2189.1
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	0	0
Total Scope 1 and Scope 2 emissions per rupee of turnover (Ton/Cr-INR)	0.158	0.179
(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.0076	0.009
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	-	-
Total Scope 1 and Scope 2 emissions intensity (optional) – the relevant metric may be selected by the entity	-	-

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

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

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

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

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

Yes. ABB India, at the Group level, has established science-based, net-zero-aligned targets for 2030 and 2050, reinforcing its commitment to enabling a low-carbon society. These targets aim to reduce absolute Scope 1 and Scope 2 greenhouse gas (GHG) emissions by at least 80% by 2030 and achieve 100% reduction by 2050, compared to the 2019 baseline. To support its net-zero ambition, ABB India is an active participant in three Climate Group initiatives:

- RE100, committing to sourcing 100% of electricity from renewable energy sources,
- EP100, focused on improving energy efficiency and productivity across operations,
- EV100, aimed at electrifying the company's vehicle fleet

Together, these initiatives are designed to significantly reduce Scope 1 and 2 GHG emissions by 2030. ABB India aligns closely with these Group commitments. The Company has adopted nationally and internationally recognized green building frameworks such as IGBC and LEED, with 100% of its manufacturing facilities certified under "Platinum" level green factory building rating systems, demonstrating a strong commitment to resource conservation and emissions reduction.

In line with its RE100 commitment, ABB India has implemented multiple renewable energy initiatives, including year-on-year expansion of in-house solar power installations, procurement of renewable electricity through the government-notified green tariff mechanism, procurement of renewable energy through third-party Power Purchase Agreements (PPAs), and the use of renewable energy certificates. These efforts have significantly contributed to the elimination of Scope 2 GHG emissions from operations.

Under the EP100 initiative, ABB India has implemented a range of energy efficiency and decarbonization measures, including the replacement of legacy motors with high-efficiency IE4 motors, enhancement of natural daylight utilization through skylighting, deployment of energy-efficient lighting systems, optimization and upgradation of HVAC systems, implementation of Building Management Systems (BMS) to improve monitoring and control. Whereas, through the strategic deployment of electric vehicle charging infrastructure across its locations, ABB India is actively advancing fleet electrification under the EV100 initiative, thereby reducing emissions associated with its vehicle fleet.

Further, to reduce greenhouse gas emissions associated with fossil fuel use, particularly diesel, the Company has undertaken measures to eliminate diesel-based heating systems through the adoption of electrically operated heat pump systems, resulting in a significant reduction in diesel consumption in its processes.

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

Parameter	Current Financial Year (FY2025)	Previous Financial Year (FY2024)
Total waste generated (in metric tonnes) *		
Plastic waste (A)	194.44	276.08
E-waste (B)	126.02	68.31
Bio-medical waste (C)	0.12	0.09
Construction and demolition waste (D)	8197.73	1209.68
Battery waste (E)	2.6	2.04
Radioactive waste (F)	0.0	0.00
Other Hazardous waste. Please specify, if any. (G)	190.21	198.30
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	5188.43	5092.17
Total (A+B + C + D + E + F + G + H)	13899.55	6846.66
Waste Intensity per rupee of turnover (Total waste generated/ Revenue from operations) (Ton/Crore-INR)	1.05	0.56
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/ Revenue from operations adjusted for PPP)	0.051	0.027
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	Current Financial Year (FY2025)	Previous Financial Year (FY2024)
(i) Recycled	13682.7	6570.64
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	146.6	201.24
Total	13829.30	6771.88

For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)

Category of waste	Current Financial Year (FY2025)	Previous Financial Year (FY2024)
(i) Incineration	8.91	2.60
(ii) Landfilling	61.34	72.18
(iii) Other disposal operations	0.00	0.00
Total	70.25	74.78

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

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

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

The Company is embedding circularity across its operations, products, solutions, and value chain in line with ABB Group’s 2030 sustainability targets and commitment to resource conservation. It has established a comprehensive waste management framework across its manufacturing operations based on the 5R hierarchy—Refuse, Reduce, Reuse, Recycle, and Recover energy from waste. Robust systems and guidelines are in place to ensure compliance with applicable legal and regulatory requirements for waste segregation, storage, transportation, and disposal.

In alignment with its “Zero Waste to Landfill” ambition, the Company has implemented targeted measures to minimize hazardous and non-hazardous waste generation, maximize waste diversion from landfills, and utilize authorized waste-to-energy and recycling channels. As of 2025, 70% of the Company’s own manufacturing sites have achieved external “Zero Waste to Landfill” certification, with waste diversion rates exceeding 99%. During the year, the Faridabad unit was certified as a Zero Waste to Landfill facility, achieving a waste diversion rate exceeding 99.99%.

Further, in line with ABB’s global sustainability commitments and regulatory requirements, the Company is systematically eliminating hazardous and toxic substances, including Substances of Concern (SoC), from its products, processes, and supply chain. A defined Prohibited and Restricted Substances List governs material usage across procurement, product development, manufacturing, and packaging. These requirements are reinforced through supplier contractual obligations, including ABB’s General Terms and Conditions and Supplier Code of Conduct, ensuring responsible chemical management and regulatory compliance across the value chain.

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

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

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

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

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

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

Leadership Indicators

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

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

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

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

	Current Financial Year (FY2025)	Previous Financial Year (FY2024)
Water withdrawal by source (in kilolitres)		
(i) Surface water	79176.4	71068.65
(ii) Groundwater	80316.1	116975.58
(iii) Third party water	2744.8	2702.88
(iv) Seawater / desalinated water	0.0	0.00
(v) Others	2603.1	1587.00
Total volume of water withdrawal (in kilolitres)	164840.4	192334.11
Total volume of water consumption (in kilolitres)	164840.4	192334.11
Water intensity per rupee of turnover (Water consumed / turnover)	12.48	15.78
Water intensity (optional) – the relevant metric may be selected by the entity	0.60	0.72
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) Into Groundwater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) Into Seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third parties		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	5132*	5049*
Total water discharged (in kilolitres)**	5132*	5049*

* The Company has been maintaining the Zero Liquid Discharge for all of its manufacturing plants. The discharge quantity shows the estimated discharge after the primary treatment from its shared office premises.

** The discharge after the primary treatment has been estimated for its shared office premises.

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

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

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

Parameter	Current Financial Year (FY2025)	Previous Financial Year (FY2024)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) (KTon CO2e)*	20130.8	17,626.04
Total Scope 3 emissions per rupee of turnover (KTon CO2e/Cr-INR)	1.52	1.45
Total Scope 3 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.

No.

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

Not Applicable

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

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Strengthening RE100 (100% renewable electricity) commitment	In addition to inhouse solar power usage across various factories, the Company's Vadodara factory utilized renewable electricity through 3rd party PPA (open access provision) during the year.	Greenhouse gas reduction
Driving EP100 (100% energy productivity) based activity across factories	Installation of BMS (Building Management System) for additional buildings across ABB factories, replacing pneumatic torque tool with electrically operated torque tool at process area, replacement of old HVACs system with energy efficient HVAC systems system etc.	Energy productivity enhancement (energy consumption reduction)
Establishing Low carbon operation	Replacing diesel-based heating used in production processes with an energy-efficient heat pump system at Nashik Factory which reduced around 70 tons of greenhouse gas emissions annually.	Scope 1 GHG emission reduction within operation
Realizing Zero Waste to Landfill (ZWL) goal at additional 1 no. of factory (Faridabad)	The Company's Faridabad facility got certified during the year where 5R approach (refuse, reduce, reuse, recycle & recovery) was implemented to enhance waste diversion rate above >99.99%	Enhanced circularity in operation Along with resource conservation
Enhancing sustainable packaging for the products	Enhanced sustainable packaging in product packaging through, <ul style="list-style-type: none"> - Usage of recycled content in the plastic packaging for certain products (instead of virgin packaging materials) - Utilizing bio-compostable plastic for packaging purposes - Reduction of plastic usage in product packaging 	Enhanced circularity in operation Along with resource conservation
Strengthening "water positivity" approach through 6R initiatives & Faridabad factory getting certified on water positivity	The Company's Faridabad unit certified as "water positive by GRIHA with water positivity index of 1.29 through enhanced rainwater harvesting, improved water recyclability to reduce freshwater consumption etc.	Water footprint reduction
Towards water stewardship through Alliance for water stewardship certification	The Company's Nelamangala facility certified under the Alliance for Water Stewardship (AWS) framework "Gold Category" recognizing its commitment to sustainable water management. This certification reflects the facility's efforts in responsibly managing water resources, reducing water-related risks, and contributing to the well-being of the local community and ecosystem	Water footprint reduction

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

Yes. The Company has a well-defined crisis management plan in place to ensure uninterrupted operations during and after disruptive events, including natural disasters, technical failures, or political unrest. The plan defines clear procedures for emergency response, minimizing downtime, and protecting critical resources. To achieve organizational continuity objectives, ABB India has prioritized crisis management and resilience planning, focusing on effective response, timely recovery of critical operations, and mitigation of potential business continuity risks. As a manufacturing company, the operations can be impacted by core technical risks, such as technology failures, supply chain disruptions, natural calamities, civil disturbances, or cyber threats. The Company is focussing on integrating climate change-related risks into these areas and into ABB India's business continuity and contingency plans.

The crisis management plan is overseen by the Company's management through the Country Task Force (CTF) and is grounded in ABB global best practices, fully aligned with the ABB Way. Country leadership, business, and functional heads have been trained and regularly rehearsed in disaster and crisis response. The Company's various location teams have also been trained and rehearsed to respond effectively to emergencies, ensuring minimal disruption and impact to people and operations.

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

The Company has implemented a structured and comprehensive approach to manage and mitigate significant risks and concerns identified across its value chain. This approach encompasses a range of targeted initiatives designed to drive sustainable practices and enhance Environmental, Social, and Governance (ESG) performance. Key components of the approach include:

- Awareness Building: Educating value chain partners on ESG principles, standards, and expectations to foster a culture of sustainability.
- Knowledge Sharing: Disseminating best practices and case studies on ESG implementation to guide partners in adopting effective strategies.
- Capacity Support: Providing hands-on guidance and support to selected value chain partners, enabling them to improve their ESG performance in a practical and measurable way.
- Performance Monitoring: Conducting regular evaluations of ESG performance at defined intervals to track progress, identify gaps, and ensure continuous improvement.

Through this structured methodology, the Company seeks not only to mitigate risks but also to promote a collaborative and responsible approach to sustainability across its entire value chain.

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

51.65%

8. How many Green Credits have been generated or procured:

- a. By the listed entity : No such green credits have been generated or procured during this year
- b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners: -

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

Essential Indicators

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

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

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

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

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

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

Leadership Indicators

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

Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
Localisation of certain power equipment, as identified by Ministry of Power and Central Electricity Authority (CEA)	We submitted our input to Central Electricity Authority (CEA) and then also to IEEMA, on certain “very critical” and “critical” power equipment being imported into India, as part of the industry’s localisation efforts and plans	Yes	NIL	-
QCOs covering low voltage and medium voltage electrification equipment like switchgears, vacuum interrupters and other industrial applications products	Part of joint representation with industry peers, led by Swedish Chamber of Commerce India, to request clarity on certain parameters and discuss way forward	-	NIL	https://ieema.org/https://www.swedishchamber.in/
NOC for importing oxygen free copper	Represented our request to DPIIT and also Industry bodies such as IEEMA and Swedish Chamber of Commerce India, to request for extension of the NOC as raw material was not available in India	Yes	NIL	-
Energy gains through movement to higher energy efficiency industrial motors, i.e. IE2 to IE3 or IE4	Creating awareness in Industry as well as working closely with regulatory authorities and through industry associations like CII. Also, worked with not-for-profit organisation, Alliance for an Energy Efficient Economy (AEEE) and ABB and the industry’s global Energy Efficiency Movement representing various industry members, customers, partners.	-	NIL	https://www.energyefficiencymovement.com/

PRINCIPLE 8 : Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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

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

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

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

ABB Business Ethics Helpline provides all ABB India 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. Through the helpline, the Company’s stakeholders access a reporting platform for internal and external stakeholders including the local communities to report grievances related to Ethics and Compliance such as fraud, misconduct, corruption, financial issues, conflicts of interest, insider trading or antitrust regulations, theft, embezzlement, Employee relations and human resources issues, such as harassment, discrimination, improper workplace conduct or immigration issues, loss prevention and asset protection, workplace violence and alcohol/drug abuse, environment, conflict minerals, health and safety, such as occupational health and safety violation etc.

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

Parameter	Current Financial Year (FY2025)	Previous Financial Year (FY2024)
Directly sourced from MSMEs/ small producers*	29.12%	11.00%
Directly from within India	80.16%	79.00%

*Consistent with the MSME development act 2006, industry spend relating to Medium enterprises have also been included under MSMEs for AY 2025 whereas in 2024, only small & micro enterprises were considered for calculating the data.

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

Location	Current FY (FY2025)	Previous FY (FY2024)
Rural	-	-
Semi-urban	17.54%	17.67 %
Urban	18.01%	17.61 %
Metropolitan	64.45%	64.72 %

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
3	-

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

State	Aspirational District	Amount spent (In INR)
The Company places sustainability and social development at the heart of its CSR strategy. It remains committed to building a sustainable future by delivering practical and high-impact solutions that address the fundamental needs of communities.		
While the areas surrounding its manufacturing facilities may not be classified as State Priority or Aspirational Districts, the Company prioritizes these local communities, ensuring inclusive growth and meaningful development in and around its operational footprint.		

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

No

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

Not applicable

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

Not applicable

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

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

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

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

6. Details of beneficiaries of CSR projects:

CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Women engineering scholarship program for meritorious and deserving selected women	200	100
Public road upgradation project, Nashik	100000	80
Waste management- Himalayan region with collection, segregation and processing at a set up Material Recovery Centre	10000	100
Mobile healthcare facilities for communities	280000	100
Watershed management through bore well recharge across 70 villages	8000	100
Project- skill india, building careers, strengthening communities through skilling for youth	1400	100
Advancing cancer care by providing critical equipments, improving diagnostic and treatment capacities, and extending support to underprivileged patients	15000	100

For more details, plz refer the CSR detailed report (Annexure-I of the Boards' Report, Page no. 135)

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 has established a **robust and well-governed framework** for receiving, monitoring, and addressing customer complaints and feedback. Multiple, easily accessible channels are available to ensure timely and effective engagement with customers, including:

- **Digital channels:** A "Contact Us" form available 24/7 across the Company's product, system, and service webpages, enabling customers to submit queries or concerns at any time.
- **Contact Center:** A centralized Contact Center operating during normal business hours on weekdays, accessible through a dedicated toll-free telephone number, email, and live-agent chat.
- **Customer feedback mechanisms:** Periodic customer satisfaction surveys designed to capture structured feedback and identify improvement opportunities.
- **Direct engagement forums:** Regular customer and business partner meetings, events, and interactions that facilitate open dialogue and relationship building.
- **Field-level engagement:** Ongoing interactions by sales and service representatives, who remain in continuous contact with customers to receive feedback and complaints in person, by phone, or through other communication channels.

In addition, the **Customer Care Response Process (CCRP)**, supported by other internal tools, provides a **systematic and disciplined approach** to issue resolution. The process emphasizes timely response, **root-cause analysis**, corrective and preventive actions, and the implementation of **sustainable solutions** to avoid recurrence.

This structured, proactive, and integrated approach enables the Company to consistently address customer concerns, enhance service quality, and **strengthen customer satisfaction and trust**.

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

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

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

	Current Financial Year (FY2025)		Remarks	Previous Financial Year (FY2024)		Remarks
	Receive during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0		0	0	-
Advertising	0	0		0	0	-
Cyber-security	0	0		0	0	-
Delivery of essential services	0	0		0	0	-
Restrictive trade practices	0	0		0	0	-
Unfair trade practices	0	0		0	0	-
Other*	1306	91	Complaints related to the Company's products, systems and services	1325	79	Complaints related to the Company's products, systems and services

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

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

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

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

Yes. The Company has established a comprehensive and well-defined framework to address cybersecurity risks and data privacy protection. Cybersecurity is managed through a structured approach covering governance, risk management, and the protection of digital assets across operations, products, and services.

In parallel, the Company maintains a robust data privacy framework designed to safeguard personal data, ensure compliance with applicable regulations, and uphold transparency and accountability in data processing practices.

Further details are available at: Cybersecurity: <https://global.abb/group/en/technology/cyber-security> & Data Privacy: <https://new.abb.com/privacy>

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

No customer complaints or issues were identified in relation to the areas mentioned above. Any customer complaints or issues relating to the Company's products, systems, and services were addressed through a structured and systematic process, ensuring timely and effective resolution.

7. Provide the following information relating to data breaches:

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

Leadership Indicators

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

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

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

The Company ensures that customers have access to comprehensive product documentation, including manuals, technical literature, instructional videos, and relevant online information, to enable the safe, responsible, and optimal use of its products, systems, and services. Customer engagement is an integral part of the Company's operating model. The Company engages with customers on a regular and structured basis to discuss products, services, and end-to-end solutions aligned with customer needs. These interactions focus on helping customers enhance productivity and efficiency, preserve resources, and advance sustainability outcomes, including the reduction of greenhouse gas (GHG) emissions. The Company's technical and domain experts work closely with customers to provide guidance and share best practices through multiple channels and platforms. These include trade fairs, customer connect programs, service and technology events, technology days, key account management engagements, webinars, training programs, and thought-leadership contributions such as blogs and articles published in industry journals.

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

The Company is not directly engaged in the provision of essential services, as defined under The Essential Services Maintenance Act, 1981. However, the Company maintains continuous and proactive communication with its customers to identify potential issues at an early stage, enabling timely intervention and the development of mutually beneficial and sustainable solutions.

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

Yes. In addition to regulatory declarations, the Company provides enhanced product information, such as the EcoSolutions™ label, offering full transparency on the environmental impacts across the entire product lifecycle, supported by third-party verified Environmental Product Declarations (EPDs). The Company also actively monitors customer satisfaction for its key products and services. As part of this effort, the Net Promoter Score (NPS) methodology has been implemented to gauge how the Company is perceived by its customers. NPS serves not only as a customer loyalty metric but also as a structured approach to leverage customer feedback to support the Company's sustainable growth and continuous improvement.

LINKS TO ABB AND COMPANY'S KEY POLICIES AND PROGRAMS

Sustainability (ABB Group)

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

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

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

HSE Policy (Company)

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

Social Policy (ABB Group)

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

Human Rights Policy & Statement (ABB Group)

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

[Human Rights Policy - English](#)

Corporate Social Responsibility Policy (Company)

https://new.abb.com/docs/librariesprovider19/default-document-library/csr-policy.pdf?sfvrsn=c5444009_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 (Company)

[Investors Portal for ABB India Limited | abb.com/in](#)

Integrity Program (ABB Group)

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

ABB Equal employment Policy (ABB Group)

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

Independent Assurance Statement

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

ABB India Limited (ABB) (hereafter 'ABB') commissioned TUV India Private Limited (TUVI) to conduct independent external assurance of BRSR Core disclosures ([09 attributes as per Annexure I - Format of BRSR Core](#)), KPIs of BRSR Core placed under (Annexure II- BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT) following the ([BRSR Core -Framework for assurance and ESG disclosures for value chain](#) stipulated in SEBI circular [SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, Para 6 & Annexure II, dated 12/07/2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024](#) and the [MASTER CIRCULAR: HO/49/14/14\(7\)2025-CFD-POD2/1/3762/2026, Last updated on: January 30, 2026](#)). ABB developed Business Responsibility and Sustainability Report (hereinafter 'the BRSR') for the period January 01, 2025 to December 31, 2025. The BRSR is based on the National Guidelines on Responsible Business Conduct (NGRBC), [SEBI circular: SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated 10/05/2021](#) followed by the [notification number SEBI/LAD-NRO/GN/2023/131, dated 14/06/2023](#) pertaining to BRSR requirement. This engagement was conducted as a reasonable assurance engagement in accordance with ISAE 3000 (Revised) and is specifically aligned with the SEBI BRSR Core - Framework for Assurance and ESG Disclosures for Value Chain, as stipulated under SEBI Circular [SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122](#) and the [Industry Standards on Reporting of BRSR Core](#).

Applicable Assurance Criteria

The assurance engagement was conducted against the following applicable assurance criteria:

- BRSR Core Key Performance Indicators (KPIs) as prescribed under Annexure I - Format of BRSR Core
- SEBI Circular [SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122](#) dated 12 July 2023
- [Industry Standards on Reporting of BRSR Core](#)
- Measures to facilitate ease of doing business with respect to framework for assurance or assessment, ESG disclosures for value chain, and introduction of voluntary disclosure on green credits, Circular No.: [SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42, dated Mar 28, 2025](#)
- ABB's internal data definitions, measurement protocols, and calculation methodologies applied consistently for the reporting period

These criteria were applied to assess the completeness, accuracy, consistency, and reliability of the BRSR Core disclosures.

Management's Responsibility

ABB developed the BRSR's content pertaining to the Core disclosures (09 attributes as per Annexure I - Format of BRSR Core). ABB's management holds responsibility for the collection, analysis, and disclosure of the information presented in both the BRSR (web-based and print versions). This includes maintaining the integrity of the associated website and ensuring that all disclosed information is accurate, complete, and aligned with the applicable criteria outlined in the BRSR requirements, and is free from intended or unintended material misstatements. Furthermore, ABB is accountable for the archiving, storage, and reproduction of the reported data and information, and for making it available to stakeholders and regulators upon request.

Scope and Boundary

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

- Review of [09 attributes as per Annexure I - Format of BRSR Core](#) submitted by ABB (refer Annexure-1 of this statement),
- Evaluation of the quality, completeness, and consistency of disclosures
- Review of evidence (on a random samples) for all 9 attributes and its KPI
- KPI-level verification of supporting evidence using a risk-based and judgmental sampling approach, including review of data from selected sites, functions, and data owners

Sampling was designed to provide reasonable assurance at the **individual KPI level**, taking into consideration inherent risk, estimation uncertainty, and data materiality.

The reporting boundaries includes 07 manufacturing facilities, 01 Corporate Office and 27 offices (26 leased and 01 owned office at Faridabad). The boundary includes Manufacturing facility at Peenya (Bangalore), Nelamangala (Bangalore),

Faridabad, Vadodara, Nashik (Plant 1, 2 and 3). Set of on-site and remote verifications were conducted at

Onsite Verification

- ABB India Limited, Plant 1 - Plot No. 79, Street no. 17, M.I.D.C, Satpur Industrial Area, Nashik, Maharashtra, 422007, India for dates 06 November 2025,
- ABB India Limited, #4A, 5 & 6 2nd Phase, Peenya Industrial Estate, 560058 Bangalore, Karnataka, India for dates 28th to 29th January 2026,
- ABB India Limited, 88/3-88/6 Basavanahalli Village, Kasaba Hobli, Nelamangala, Bangalore North, 562123 Bangalore, Karnataka, India on 29th to 30th January 2026.

Remote Verification

- ABB India Limited, #4A, 5 & 6 2nd Phase, Peenya Industrial Estate, 560058 Bangalore, Karnataka, India for dates 23-24 October 2025.
- ABB India Limited, 32 Industrial Area, Plot No - 32, NIT, 121001 Faridabad, Haryana, India for dates 30-31 September 2025 and 28th to 29th January 2026,
- ABB India Limited, 88/3-88/6 Basavanahalli Village, Kasaba Hobli, Nelamangala, Bangalore North, 562123 Bangalore, Karnataka, India on dates 10-11 November 2025,
- ABB India Limited, Maneja Village, Vadodara, 390013 Vadodara, Gujarat, India for dates 13-15 September 2025 and 28th to 29th January 2026,
- ABB India Limited, Plant 1 - Plot No. 79, Street no. 17, M.I.D.C, Satpur Industrial Area, Nashik, Maharashtra, 422007, India for dates 05 November 2025 and 28th to 29th January 2026,
- ABB India Limited, Plant 2 - Plot No. 34, Satpur M.I.D.C Area, Opposite BSNL Office, Satpur Industrial Area, Nashik, Maharashtra, 422007, India for dates 03-04 November 2025 and 28th to 29th January 2026,
- ABB India Limited, Plant 3 - Plot No. B-81, M.I.D.C. Ambad, Nashik, Maharashtra, 422010, India for dates 07 November 2025 and 28th to 29th January 2026,
- ABB India Limited, Plot No-14 Mathura Road Faridabad-121003, India for dates 27 October 2025 and 28th to 29th January 2026.

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

Limitations

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

Our Responsibility

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

Verification Methodology

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

- TUVI examined and reviewed the documents, data, and other information made available by ABB for non-financial [09 attributes as per Annexure I - Format of BRSR Core](#) (non-financial disclosures)

- b) TUVI conducted interviews with key representatives, including data owners and decision-makers from different functions of ABB,
- c) Sampling was performed using a risk-based and judgmental approach to obtain sufficient and appropriate evidence to support a reasonable assurance conclusion.
- d) TUVI performed sample-based reviews of the mechanisms for implementing the sustainability-related policies and data management (qualitative and quantitative)
- e) TUVI adopted a risk-based assurance approach, identifying key assurance risks such as estimation risk, boundary definition risk, and data completeness risk, which informed the nature, timing, and extent of assurance procedures, including sampling.
- f) The nature and extent of procedures included inquiries, analytical procedures, and selective testing of supporting documentation for selected ESG disclosures and KPIs.
- g) The sample selection and sample size were determined using professional judgment, taking into account factors such as the nature of the disclosure, data availability, prior-year observations, and perceived risk, within the constraints of a reasonable assurance engagement.
- h) TUVI reviewed the adherence to reporting requirements of "BRSR"

Opportunities for Improvement

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

- i. **Non-hazardous Waste handling Traceability** – ABB may consider monitoring the chain of custody for suppliers involved in the disposal of non-hazardous waste, particularly those who do not directly engage in recycling. This would help improve transparency and reinforce waste management practices across the supply chain.
- ii. **Mentoring:** ABB may benefit from creating dedicated training modules and controlled documented process for personnel responsible for ESG data monitoring to ensure consistent reporting and oversight across all locations.
- iii. **Internal Audit-** ABB may conduct more intensive internal audit procedure for verifying BRSR data on periodic basis.

Conflict of Interest

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

Our Conclusion

In our opinion, based on the scope of this assurance engagement, the disclosures on BRSR Core KPI described in the BRSR report along with the referenced information complies with BRSR Core requirements as per Annexure I for the 9 attributes, and meets the general content and quality requirements of the BRSR. TUVI confirms its competency to conduct the assurance engagement for the BRSR as per SEBI guidelines. Our team possesses expertise in ESG verification, assurance methodologies, and regulatory frameworks. We ensure independence, employ robust methodologies, and maintain continuous improvement to deliver reliable assessments. Based on our procedures, we did not identify any material changes in the methodologies applied for the preparation of the selected BRSR KPIs during the reporting period. ABB has established a policy-led data control framework for BRSR disclosures, with documented processes and defined roles and responsibilities. The Company has established key data controls for BRSR reporting that are designed in accordance with its internal control framework. The operating effectiveness of these controls was not assessed as part of this engagement.

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

Reasonable Assurance: As per SEBI reasonable assurance requirements including scope of Assurance, Assurance methodologies (risk- based approach and data validation techniques), mitigating conflicts of interests, documentation on evidence and communication on findings, TUVI can effectively validate the accuracy and reliability of the information presented in the BRSR, instilling confidence in stakeholders and promoting transparency and credibility in ESG reporting practices. Based on the procedures performed and evidence obtained, TUVI concludes that, for each of the nine BRSR Core attributes, the disclosed information complies with BRSR Core requirements as per Annexure I for BRSR Core criteria.

BRSR complies with the below requirements

- a) Governance, leadership and oversight: The messages of top management, the business model to promote inclusive

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

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

TUVI confirms its independence in accordance with the ethical requirements of the IESBA Code, SEBI BRSR Core assurance expectations and its own Policy regarding Independence and Impartiality TUVI declares that during the reporting period:

- a. No consulting, advisory, system design, data preparation, or implementation services related to ESG or BRSR were provided to ABB,
- b. TUVI was not involved in the preparation of the BRSR or underlying data,
- c. No relationships or circumstances exist that could create a conflict of interest or impair independence,

Appropriate safeguards were applied to ensure objectivity, impartiality, and professional judgment throughout the assurance engagement.

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

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

Our Assurance Team and Independence

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

For and on behalf of TUV India Private Limited


TUV India Private Limited



Date: 20/02/2026
Place: Mumbai, India
Project Reference No: 8124260106

Revision:03

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Annexure 1: TUVI has verified the below *09 attributes as per Annexure I - Format of BRSR Core* disclosed in the BRSR

Attributes	KPI	
Green-house gas (GHG) footprint	Total Scope 1 emissions (with breakup by type) - GHG (CO ₂ e) Emission in MT - Direct emissions from organization's owned- or controlled sources - Monitored	
	Total Scope 2 emissions in MT - Indirect emissions from the generation of energy that is purchased from a utility provider - renewable energy and IREC equivalent to grid electricity are purchased- Monitored and estimated	
	GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP - Calculated	
	GHG Emission Intensity (Scope 1+2), (Total Scope 1 and Scope 2 emissions (MT) /Total output of Product or Services-Not applicable and hence not reported	
Water footprint	Total water consumption (in kL) - Monitored and estimated	
	Water consumption intensity - kL / Total Revenue from Operations adjusted for PPP - Calculated	
	Water consumption intensity - kL / Total output of Product or Services-Not applicable and hence not reported	
	Water Discharge by destination and levels of Treatment (kL) - Calculated based on estimated values	
Energy footprint	Total energy consumed in GJ - calculated on measured for owned premises and estimates for leased offices	
	% of energy consumed from renewable sources - In % terms - Monitored	
	Energy intensity -GJ/ Rupee adjusted for PPP - Calculated	
	Energy intensity -GJ/ Total output of Product or Services-Not applicable and hence not reported	
Embracing circularity - details related to waste management by the entity	Plastic waste (A) - Monitored, E-waste (B) - Monitored, Bio-medical waste (C) - Monitored, Construction and demolition waste (D) - Monitored, Battery waste (E) - Monitored, Radioactive waste (F) - NA and the waste quantities were estimates for leased offices	
	Other Hazardous waste (G) - see the list below	
	Paint Sludge, Chemical Sludge, Paint residue, Discarded Containers/barrel, Used Oil, Acid residue, Alkali residue, Process residues Silicone Waste, Chemical/paint cans, Spent Ion Exchange Resins, Chemical Sludge from ETP, Waste & Residues Containing Oil including oil filters, Glass wool - Monitored	
	Other Non-hazardous waste generated (H) - see the list below	
	Food waste, Garden waste, Paper/paper boards/ carton boxes, STP sludge, Wood, Glass, Ferrous, Non-Ferrous metal {Copper, Aluminium} , Release paper, waste tissue paper/garbage - Monitored	
	Total waste generated (A +B + C + D + E + F + G + H) in MT	
	Waste intensity MT / Rupee adjusted for PPP - Calculated MT / Total output of Product or Services-Not applicable and hence not reported	
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (MT) - Monitored	
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Intensity), kg of Waste Recycled Recovered /Total Waste generated - Calculated	
	For each category of waste generated, total waste disposed by nature of disposal method (MT)	
	For each category of waste generated, total waste disposed by nature of disposal method (Intensity) kg of Waste Recycled Recovered /Total Waste generated - Calculated	
	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers - cost incurred as a % of total revenue of the co - In % terms - Monitored and calculated
		Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)
1. Number of Permanent Disabilities - Monitored 2. Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) - Monitored 3. No. of fatalities - Monitored		
Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid - In % terms - Calculated	
	Complaints on POSH	
	1) Total Complaints on Sexual Harassment (POSH) reported - Monitored 2) Complaints on POSH as a % of female employees / workers - Monitored 3) Complaints on POSH upheld - Monitored	
Enabling Inclusive Development	Input material sourced from following sources as % of total purchases - Directly sourced from MSMEs/ small producers and from within India - In % terms - As % of total purchases by value - Monitored	
	Job creation in smaller towns - Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost - In % terms - As % of total wage cost - Monitored	
Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events - In % terms - Monitored	
	Number of days of accounts payable - (Accounts payable *365) / Cost of goods/services procured - Calculated	
Open-ness of business	Concentration of purchases & sales	
	1) Purchases from trading houses as % of total purchases 2) Number of trading houses where purchases are made from	

	done with trading houses, dealers, and related parties Loans and advances & investments with related parties	3) Purchases from top 10 trading houses as % of total purchases from trading houses
		1) Sales to dealers / distributors as % of total sales
		2) Number of dealers / distributors to whom sales are made
		3) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors
		Share of RPTs (as respective %age) in - Purchases, Sales, Loans & advances, Investments

Notes:

Energy and water for leased offices: There were 26 leased offices during the reporting year. The electricity consumption for 15 leased offices is estimated as 1000 kWh per person per year multiplied by number of head-count in the office. Accordingly, the I-REC are purchased for the entire population. The data attributable to leased vehicle to employee is not part of disclosure as it is not possible to monitor exact fuel consumption. However, the GHG emissions are estimated based of assumed vehicle km usage. **Water consumption-** For all leased offices, the CGWA estimate of 45 lit/person/day multiplied by the number of working days is applied to report water withdrawal. Same withdrawal quantity is taken as water discharge after the primary treatment (septic tank) for all leased offices (except 7 nos. of offices which are zero discharge).

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

Use of Estimates: Certain BRSR Core KPIs, including energy consumption, water withdrawal, waste generation, and energy usage and corresponding GHG emissions for leased offices and employee-related activities, are based on estimates due to limitations in direct measurement. These estimates were derived using reasonable assumptions, headcount-based methodologies, [Industry Standards on Reporting of BRSR Core](#) and industry-accepted factors.

For such KPIs, our assurance procedures focused on evaluating the appropriateness and consistent application of estimation methodologies, the reasonableness of key assumptions, and the reliability of supporting data. The use of estimated data did not affect our reasonable assurance conclusion on the selected KPIs as a whole.