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Human Rights Policy

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Objective

ABB believes that the human rights and dignity of all individuals should be respected and is committed to upholding the highest standards of ethical behavior in all of its business dealings. It seeks to ensure that all of its stakeholders, including employees, customers, business partners (including suppliers and value chain partners), shareholders and the communities and societies we serve, are treated with respect and fairness at all times. ABB values the varied experiences and perspectives of individuals from all cultures

The objective of this Human Rights Policy is to:

- Formalize and specify the commitment of ABB to support and respect the human rights of every individual and community as outlined in the ABB Code of Conduct;
- Provide a common framework that acknowledges the company's responsibility to respect human rights and applies to all of ABB's employees, business activities and relationships throughout its upstream and downstream value chain;
- Describe an effective and proactive management approach on human rights due diligence (HRDD) for the Group.

Scope of application

ABB's Human Rights Policy applies globally to all of ABB's employees, managers, officers, directors, consultants, self-employed contractors, casual workers, agency workers and volunteers. It also applies to ABB's wholly owned affiliates and subsidiaries as well as all employees of any joint venture or other entity in which ABB has majority ownership interest or exercises effective control.

The company's commitment to respect human rights extends to all individuals throughout its upstream and downstream value chain.

ABB expects its customers, suppliers, business partners and other parties directly linked to its operations, products and services to respect human rights as specified in this document. When ABB engages these third parties, its third-party management program sets the requirements for when and how ABB assesses and monitors any human rights risks that they present.

Policy content

Description

As stated in its Code of Conduct, ABB is committed to respect the dignity and human rights of all individuals. ABB promotes an organizational culture that supports human rights and seeks to avoid complicity in human rights abuses.

Details on the implementation of this Policy can be found in ABB's Human Rights Due Diligence Framework.

International reference framework

ABB is committed to the highest standards of business ethics and integrity. It supports and respects human rights and labor standards as outlined in the following international human rights frameworks:

- International Bill of Human Rights
- ILO Core Labour Conventions, including ILO Convention No. 138 on minimum age for admission to employment and ILO Convention No. 182 on the worst forms of child labor
- OECD Guidelines for Multinational Enterprises
- OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas
- UN Convention on the Rights of the Child
- United Nations Guiding Principles on Business and Human Rights (UNGPs)
- The Ten Principles of the UN Global Compact (UNGC)
- UNICEF's Children's Rights and Business Principles (CRBP)
- The Voluntary Principles on Security and Human Rights

ABB complies with the laws and regulations of the markets in which it operates. Where local laws are less stringent than company policies and the above-named internationally recognized human rights and employment standards, ABB is guided by the more stringent policies and standards and expects its suppliers and business partners to follow these standards and principles.

ABB salient human rights issues

ABB is committed to respecting internationally recognized human rights and does not attach more importance to one human right over another. However, for the implementation of its human rights commitment, ABB prioritizes those human rights issues that are most salient to its business based on their scale, scope, irremediability and likelihood. We will reassess these salient issues, listed below in alphabetical order, regularly via systematic human rights risk and impact assessments conducted in accordance with the UNGPs:

- Child labor
- Corruption and bribery
- Environmental issues impacting human rights
- Fair employment
- Health and safety
- Human trafficking and modern slavery
- Impact on communities and land rights
- Information security and data privacy

ABB's human rights due diligence (HRDD) framework

ABB aligns its HRDD framework with the UNGPs and commits to implement the following steps:

- **Assess actual and potential impacts:** To assess actual and potential human rights impacts, ABB will regularly conduct systematic human rights risk assessments and identify its salient human rights issues.
- **Cease, prevent or mitigate adverse human rights impacts:** ABB defines and implements appropriate measures to cease, prevent or mitigate adverse human rights impacts along its full value chain.
- **Embed and integrate respect for human rights:**
 - A cross-business human rights working group in coordination with the Corporate Sustainability Function will develop a human rights roadmap outlining key measures, targets and responsibilities to be approved by the Executive Committee and notified to ABB's Board of Directors.
 - Each business area is responsible for implementing the approved human rights roadmap within its business area and divisions.

- The Executive Committee will review progress on the roadmap and approve any changes annually to address potential new human rights risks and to continuously improve ABB's HRDD Framework. Updates or revisions to the roadmap will be notified to the Board of Directors.
- ABB considers and addresses any inconsistencies between this Policy and other operational policies, procedures and guidance. Where reasonably possible, ABB will make the necessary adjustments to resolve inconsistencies in line with its Human Rights Policy.

Track and communicate performance:

- Corporate Sustainability will track the effectiveness of measures taken as part of the human rights roadmap to verify whether adverse human rights impacts are being addressed.
- ABB publishes the results and progress of the roadmap at least annually to account for how human rights issues are addressed by the company.

Access to grievance and remedy:

- ABB employees, contractors, suppliers and other stakeholders must speak up and report any suspected or observed violations of the law or the ABB Code of Conduct, including issues related to human rights. ABB encourages all external stakeholders to feel empowered to raise such concerns so that they can be appropriately addressed and remediated if necessary. There are multiple ways for stakeholders to report potential violations of the Code of Conduct or of the law to ABB (see ["Reporting channels"](#) for more information).
- ABB strives to maintain a culture where its stakeholders feel free to raise concerns in good faith about potential violations of the Code of Conduct, ABB policies or the law without fear of retaliation or other adverse consequences.
- When adverse human rights impacts are found to be caused or contributed to by ABB, the company is committed to taking timely and transparent action to remediate those impacts in a fair and equitable manner in line with the UNGPs.
- If ABB finds impacts directly linked to its business relationships, it will use its influence to encourage suppliers and business partners to respect human rights, whether through collaboration and support, corrective action plans or termination of the business relationship on a case-by-case basis.

Monitoring

Corporate Sustainability bears the responsibility for keeping this Policy updated. This Policy will be reviewed periodically and updated as required to align with changes to business processes, regulatory requirements as well as political and societal expectations.

Exceptions

No exceptions to this policy.

This policy has been approved by



Björn Rosengren
ABB CEO

Annex

Human Rights Due Diligence Framework

Objective

ABB believes that the human rights and dignity of all individuals should be respected and is committed to upholding the highest standards of ethical behavior in all of its business dealings. It seeks to ensure that all of its stakeholders, including employees, customers, business partners (including suppliers and value chain partners), shareholders and the communities and societies we serve, are treated with respect and fairness at all times. ABB values the varied experiences and perspectives of individuals from all cultures.

The objective of this Human Rights Due Diligence Framework is to:

- Define how to implement ABB's commitment to respect human rights,
- Define the company's human rights due diligence (HRDD) framework and governance.

Scope of application

This Framework applies globally to all of ABB's employees, managers, officers, directors, consultants, self-employed contractors, casual workers, agency workers and volunteers. It also applies to ABB's wholly owned affiliates and subsidiaries as well as all employees of any joint venture or other entity in which ABB has majority ownership interest or exercises effective control. The company's commitment to respect human rights extends to all individuals throughout its upstream and downstream value chain.

ABB expects its customers, suppliers, business partners and other parties directly linked to its operations, products and services to respect human rights as specified in this document. When ABB engages these third parties, its third-party management program sets the requirements for when and how ABB assesses and monitors any human rights risks that they present.

Framework content

As stated in its Code of Conduct and Human Rights Policy, ABB is committed to respect the dignity and human rights of all people. This includes the right of children to be free from child labor.

The company recognizes that its business may potentially have an impact on human rights through its own operations or business relationships along the value chain. Through its Human Rights Policy and Human Rights Due Diligence Framework, ABB as-

pires to lead by example in adopting responsible business practices in line with internationally proclaimed human rights and labor standards. This means continuously taking steps to identify, mitigate and address human rights risks and impacts, embedding responsible business conduct in business processes, tracking and communicating performance and allowing access to grievance and remedy for potentially affected people (rightsholders).

Other human rights-related governance documents at ABB include, but are not limited to:

- ABB Code of Conduct
- ABB Human Rights Policy
- ABB Supplier Code of Conduct
- ABB Policy on Conflict Minerals
- ABB Policy on Health, Safety and Environment, Security

International reference framework

ABB is committed to the highest standards of business ethics and integrity. It supports and respects human rights and labor standards as outlined in the international human rights frameworks listed in its Human Rights Policy.

To respect children's rights to be free from child labor, ABB implements the ILO-IOE Child Labour Guidance Tool for Business of December 15, 2015. ABB permits safe work for children above the minimum age (young workers) if such work exists.

Furthermore, ABB supports human rights through its memberships of organizations such as the United Nations Global Compact and the Global Business Initiative on Human Rights.

ABB salient human rights issues

ABB's salient human rights issues are listed in its Human Rights Policy. When prioritizing salient human rights issues, ABB pays special attention to human rights impacts on people that may be at heightened risk of vulnerability or marginalization. ABB recognizes that the evaluation of the severity of potential impacts may change and that other issues may grow in importance over time.

When implementing the HRDD framework at Business Area and Division level, additional, context-specific salient human rights risks might be identified and must be addressed.

ABB human rights due diligence (HRDD) framework

In line with the United Nations Guiding Principles on Business and Human Rights (UNGPs), ABB's aim is to conduct HRDD 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.

Stakeholder engagement is an essential part of implementing ABB's HRDD framework. ABB commits to inform its HRDD through ongoing stakeholder engagement and meaningful consultations with potentially affected groups of people and other rele-

vant stakeholders, such as human rights experts and representatives of civil society or international organizations.

• Assess actual and potential impacts

The following key elements are considered while assessing and prioritizing ABB's human rights issues:

- **Human rights focus:** considering all internationally recognized human rights and labor rights, as listed in ABB's Human Rights Policy,
- **Sources of information:** using relevant internal and external sources and consulting human rights experts,
- **Scope:** considering the company's own operations and its entire upstream and downstream value chain,
- **Risk to people:** assessing risks and impacts from the point of view of potentially affected groups (rightsholders),
- **Prioritization:** identifying salient human rights issues based on their potential severity, namely how grave the impact would be (scale), how widespread (scope), how difficult it would be to put right the resulting harm (remediability) and, as a second step, based on their likelihood.

ABB acknowledges the need to conduct heightened due diligence in high-risk areas. This includes consultation and meaningful engagement with potentially affected groups.

Human rights risk assessments are conducted at Group and Business Area level. The Business Area assessments are informed by the high-level ABB Group risk assessment, which considers the human rights risks that are relevant for the company as a whole. The risk assessments will be reviewed annually and updated at least every three years, as well as when conditions change or when new products or markets are introduced, as both value chain and specific risks and contexts can change over time. To assess potentially severe human rights risks in more depth, meaningful engagement with potentially affected stakeholders is required.

• Cease, prevent or mitigate adverse human rights impacts

Human rights roadmap: ABB defines and continues to implement appropriate measures to cease, prevent or mitigate adverse human rights impacts based on the human rights risks and impacts identified, in a continued dialogue with internal and external stakeholders. Human rights roadmaps are our internal tool to track the identified implementation of measures to address human rights impacts.

They are adopted at a business area level and are complemented by a Group level roadmap. The roadmaps will be updated annually.

ABB differentiates between impacts that the company “causes” through its own operations, those that it “contributes to” together with others or those that it may be “directly linked to” by its business relationships, as those terms are described by the UNGPs.

To address the identified impacts along the value chain, ABB adopts a shared responsibility approach with suppliers and business partners, which is based on collaborative and long-term business relationships. ABB seeks to engage in an open and constructive dialogue about human-rights related challenges in the upstream and downstream value chain and to work together with ABB’s value chain partners to achieve continuous improvement. Ending business relationships is only used as a last resort.

While all identified risks and impacts are considered when implementing measures, ABB concentrates its efforts on the most salient human rights issues.

- **Embed and integrate respect for human rights**
Human rights governance: ABB continues to enhance its internal governance structure for human rights due diligence with responsibilities at different hierarchical levels. Responsibility for human rights-related aspects is embedded into the business and integrated into existing functions, such as sustainability, procurement, integrity, human resources, health, safety and environment, and security.

Responsibilities for implementing ABB’s HRDD framework

- The **Executive Committee** is responsible for reviewing the progress of activities described in the Group human rights roadmap and for approving revisions. To the extent that the Group roadmap is updated or revised, such will be notified to the Board of Directors.
- Each **Business Area President** is responsible for implementing ABB’s HRDD Framework described in ABB’s Human Rights Policy and this Annex at Business Area level. The Business Area President designates a Business Area Human Rights Coordinator in charge of driving and coordinating the related steps. These steps include ensuring that ABB employees and subcontractors have access to the ABB Human Rights Policy and HRDD Framework.
- The **Group Sustainability Council** is responsible for overseeing the human rights working group and associated work programs, including regular

reviews of progress of the Group human rights roadmap.

- The **Human Rights Working Group**, comprising Business Area Human Rights Coordinators and Corporate Sustainability representative, is responsible for defining the human rights roadmap, objectives and targets, including development programs, in collaboration with the Legal & Integrity function.
- **Group function leaders** are responsible for implementing the relevant elements of the HRDD framework and roadmap within their functional area in coordination with the Business Area functional leaders.

With respect to supply chain due diligence:

- The **Group Sustainability Council** is responsible for overseeing alignment of responsible sourcing work programs with ABB’s sustainability approach and ambitions, including regular reviews of performance against targets. Responsible sourcing programs include ABB’s Sustainable Supply Base Management (SSBM) program.
- The **SSBM Steering Committee** is responsible for the strategic direction of the SSBM program and for overseeing the cross-business SSBM working group and associated work programs, including monitoring progress on targets and objectives.

ABB seeks coherence between its commitment to respect human rights and the policies and procedures that govern its business operations. To the extent possible, human rights-related prevention and mitigation measures are integrated into company operations, incentive schemes, training programs, policies, management systems and decision-making mechanisms.

ABB encourages business partners (including suppliers and value chain partners) to inform ABB when ABB’s business or purchasing practices (such as order specifications, delivery times, prices, etc.) make it difficult to respect the international human rights and labor standards listed the “International reference framework” section of ABB’s Human Rights Policy.

• **Track and communicate performance**

The implementation of the human rights roadmap is tracked at least annually at Group and Business Area level based on appropriate qualitative and quantitative indicators and feedback from relevant internal and external stakeholders. ABB gathers the necessary information to inform and support continuous improvement and enhance the effectiveness of ABB’s HRDD framework.

The impact of measures continues to be evaluated with a focus on the people potentially or actually affected, especially those in conditions of vulnerability or marginalization.

Communication about the results, progress and further actions governed by ABB's HRDD framework takes place at least annually through ABB's Sustainability Report as well as on ABB's website. The information is made accessible to the target group(s) and, if necessary, additional communication channels can be set up for this purpose.

Information about salient risks and impacts, and the measures taken to address them, is published at least annually on ABB's website and other relevant internal or external channels.

- **Access to grievance and remedy**

Reporting channels

ABB employees, contractors, suppliers and other stakeholders must speak up and report any suspected or observed violations of the law or the ABB Code of Conduct, including issues related to human rights. ABB encourages all its external stakeholders to feel empowered to raise such concerns so that they can be appropriately addressed and remediated if necessary. There are multiple channels for stakeholders to report potential violations of the Code of Conduct or of the law to ABB (see ["Reporting channels"](#) for more information).

ABB maintains a Business Ethics Helpline, which enables employees and other potentially affected external stakeholders around the world to report concerns related to potential violations of the Code of Conduct, including human rights.

The helpline is operated by an independent, qualified, third-party service partner and allows employees and external stakeholders to raise concerns anonymously. The helpline covers all main languages and is available 24/7 to internal and external stakeholders. Independent specialists confidentially answer the calls and forward reports to the appropriate person in the ABB Group for further investigation. Employees and other stakeholders can later ask for follow-up information (click on ["Reporting channels"](#) to access the helpline).

The effectiveness of ABB's reporting channels will be regularly evaluated based on the UNGPs' effectiveness criteria.

Remedy

If adverse human rights impacts are found to be caused or contributed to by ABB, the company is committed to taking timely and transparent action to remediate in a fair and equitable manner in line with the UNGPs.

If ABB finds impacts directly linked to its business relationships, it will use its influence to encourage suppliers and business partners to respect human rights, whether through collaboration and support, corrective action plans or termination of the business relationship on a case-by-case basis.

Monitoring

The Human Rights Policy and Due Diligence Framework are publicly available on ABB's corporate website for the company's external stakeholders, suppliers and business partners in all relevant languages. They are also available on the company's internal communications channels.

Each Business Area President together with the Business Area leadership team will review the implementation status of the Business Area's HRDD framework and human rights action plan (roadmap) at least annually.

Corporate Sustainability, in conjunction with the cross-business Human Rights Working Group, bears the responsibility for keeping this Framework updated. In line with ABB's Human Rights Policy, this Framework will be reviewed periodically and updated as required to ensure that it is consistent with changes in business processes and regulatory requirements, as well as political and societal expectations.

References

External sources

[International Bill of Human Rights | OHCHR](#)

[ILO Declaration on Fundamental Principles and Rights at Work \(DECLARATION\)](#)

[ILO Core Labour Conventions: Conventions and Recommendations \(ilo.org\), including ILO Convention No. 138 on minimum age for admission to employment and ILO Convention No. 182 on the worst forms of child labor](#)

[OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas – OECD](#)

[MNE Guidelines – Organisation for Economic Cooperation and Development \(oecd.org\)](#)

[Convention on the Rights of the Child | OHCHR](#)

[Homepage | UN Global Compact](#)

[United Nations Guiding Principles on Business and Human Rights \(UNGPs\): guidingprinciplesbusinesshr_en.pdf \(ohchr.org\)](#)

[Childrens-Rights-Business-Principles-2012.pdf \(unicef.org\)](#)

[The Voluntary Principles: Voluntary Principles on Security and Human Rights](#)

ABB-specific sources

[ABB Code of Conduct – ABB Group \(global.abb\)](#)

Conflict/Responsible Minerals:
[ABB Policy on Conflict Minerals 2023.pdf \(global.abb\)](#)
[Responsible Minerals Sourcing: Responsible Minerals – ABB Group \(global.abb\)](#)
[Conflict Minerals – Supplier Training \(abb.com\)](#)

[Health, Safety, Environment, Security and Sustainability policy](#)

Supplier Code of Conduct:
[ABB Supplier Code of Conduct – ABB Group \(global.abb\)](#)
[Implementation guide for the ABB Supplier Code of Conduct: ABB Supplier Code of Conduct – ABB Group \(global.abb\)](#)