



December 20, 2019

BSE Limited  
P.J. Towers,  
Dalal Street,  
Mumbai - 400 001

National Stock Exchange of India Ltd  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex,  
Bandra (E), Mumbai - 400 051

**Scrip Code: 500002**

**Scrip Symbol: ABB**

Dear Sir / Madam,

**Subject: Apportionment of the cost of acquisition of equity shares**

Following the Company's intimation on December 9, 2019 regarding the fixing of the record date for determining the names of the equity shareholders of the Company to whom equity shares of ABB Power Products and Systems India Limited ("APPSIL") will be allotted, the Company has received shareholder inquiries on the apportionment of the cost of acquisition of the shares held by the shareholders in the Company between the original shares held in the Company and new shares issued by APPSIL to the shareholders on the record date post demerger under the Income-tax Act, 1961. The Company will share its calculations in this regard with shareholders for their general guidance in due course.

Thanking you

Yours truly  
For ABB India Limited

B. Gururaj  
General Counsel and Company Secretary