

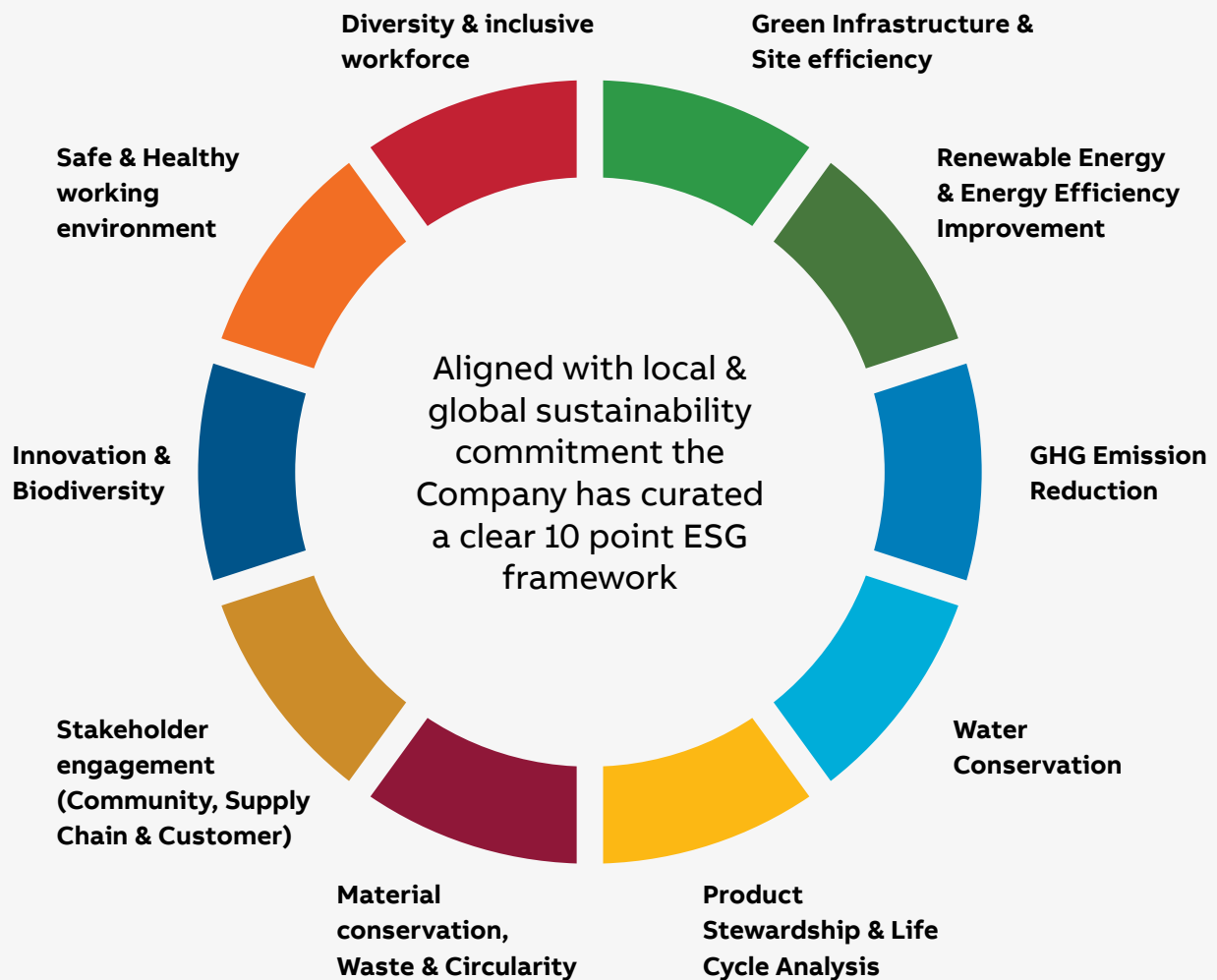
BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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Executive Summary

At ABB India, sustainability holds a special focus following its commitment to achieve the goals and targets set for the year of 2030, those that have been carefully created taking into account the ABB Group's 2023 targets, the Sustainable Development Goals (SDGs) and the National Environment, Social and Governance (ESG) requirements.



From an environmental stewardship perspective the Company’s journey towards its goals and targets can be perceived through the green initiative plans that are spread over three focus areas i.e.



Green Factory Buildings



Green Manufacturing



Green Products



Through the implementation of the stated initiatives, ABB’s ESG risk assessment and its commitment towards sustainability has been rated strong. Continuing its pursuit for sustainability and to have transparent disclosure the Company was an early adopter of the Business Responsibility & Sustainability Report in 2021.

ABB perceives and prioritizes each and every stakeholder as an integral part on its quest to achieve its targets and continues to strive in each and every direction to steer the Company towards becoming the industry leader in the arena of sustainability both at a global and national level.

“In 2022, we made significant progress in our 10 point ESG framework initiatives, aligned with our global sustainability goals. This continuous journey was marked by execution of several projects with focus on green factories across locations. We complemented this externally with our portfolio offerings to customers to optimize energy usage across their operations - be it for cities or industrial plants or transportation systems. We are committed to driving sustainability to the last mile through our association with our stakeholders.”

Sanjeev Sharma
 Managing Director, ABB India

Key Highlights

Principle 1

Embedding integrity and transparency across our value chain

- Integrity aspects received an engagement score >75 percent through the employee engagement survey
- Best in class Corporate Governance with diverse board, management, transparency and first movers in ESG reporting to investors

CASE STUDY:

Online legal portal on standardized modules for awareness programs

ABB launched its Integrity Awareness portal, a one-stop-shop for employees to explore. The portal has interesting and engaging content, including short animations, ethical moments, quizzes, videos, and infographics on our five integrity principles and 16 integrity focus areas of our Code of Conduct.

Training on integrity and ABB Code of Conduct is imparted across locations through face to face and classroom sessions to 100 percent of workers.



Principle 2

World class research and innovation for over 130 years

- Estimated 70-80 percent of the ABB Group R&D budget goes to products, systems and services that help customers reduce their GHG emissions
- Sustainable sourcing - The Company evaluates its select suppliers and vendors to their commitment to Company's Sustainability agenda



Principle 3

Employee and partner ecosystem wellness is at the core of operations

- The Company has an online 24/7 Telemedicine and 3rd party confidential employee assistance program to cater to mental wellbeing and wellness queries of its employees
- Regular health awareness workshops for employees and consistent upgradation of Occupational Health Center (OHCs) are carried out not only all manufacturing locations but also at key offices

CASE STUDY:

1. Safety alert system

In a constant effort to improve safety practices, the Company's Nashik factory team has implemented the Vehicle Alert System for material handling. This system generates audio-visual alerts for employees working in the area. The implementation of the system has reduced the chances of serious injuries through vehicle collisions.



2. Empowering women

The Company continued its effort towards building capabilities of its potential women leaders with the RISE program that endeavors to provide a growth platform for senior women to introspect, share, network and learn to enable all-round growth and career progression. This program has been successfully implemented from 2019.

The Company also focused on extending support to the meritorious young women from the society. Under the program called 'With her beside her', the Company built a pool of employee-mentors, who have the passion for mentoring, from within the organization. These leaders offer mentorship to the young women that ABB is supporting for women engineering scholarship program through its community development activities.

3. Learning and Development

The Company's L&D clocked over 23,896 learning hours and over 2500 unique participants with 5734 unique topics. The Company inducted the internal learning initiative- 'Learn-O-Holic' project with impactful sessions from senior leadership and over 40+ leadership and critical soft skills topics were curated, created and consumed under this project.

The Company stands second in the ABB universe from utilization of 'Harvard Manage Mentor' and 'Harvard Spark' learning platforms. The Company was the finalist in the NHRD showcase for implementing New Ways of Working (3 Ws – Work, Workplace, Workforce). The Company is committed to a culture of diversity, inclusion and equal opportunity for its business success and for a better informed and developed work force.

Principle 4

Multi-stakeholder engagement to address our sustainability goals

- Periodic stakeholder interactions to integrate suggestions and improve processes
- The Company's CSR policy prioritizes the needs of vulnerable groups and gives them quality assistance by large scale direct implementation of public infrastructure projects also by engaging with institutional partners for varied community development projects
- More than 124 customers and channel partners joined the energy efficiency movement of ABB to chart out a clear map to achieve energy efficiency targets

CASE STUDY:

Driving sustainability across the value chain

The Company conducted sustainable supplier summits at its Nelamangala and Peenya factories. The main purpose of the summit was to share ABB's approach towards establishing sustainable supply chain and create awareness and assist supplychain members to learn and adopt various sustainable aspects like Health Safety, Environment, Human Rights and with specific focus on climate change mitigation.



Principle 5

Committed to international guidelines for upholding human rights

- The Board composition of the Company comprises of 50 percent of Women Directors
- Explicit Human Rights clauses are included in frame and other customer agreements
- 100 percent of the Company's plants and offices have been assessed for human rights risks
- The Company during the year introduced a 'gender-neutral' parental leave program



Principle 6

Environmental sustainability is at the core of our sustainability journey

- Pioneer in large scale adoption of green factory buildings in India. Conferred with the 9th Indian Green Building Council (IGBC) Green Champion award
- All of its factories are certified with IGBC green building rating system, and are now Zero Liquid Discharge (ZLD) unit and Single Use Plastics (SUP) free
- Rated in 'strong' category by an independent rating agency for its ESG risk assessment which also demonstrates our strong commitment towards bringing sustainability in its business

CASE STUDY:

Enabling a low-carbon society

The Company's sustainability initiatives have cumulatively led to an 81.6 percent reduction in scope 1 and scope 2 Greenhouse Gas (GHG) emissions versus its 2019 baseline. This has been primarily aided by the investment in renewable energy sources and the realization of RE100 across its 5 manufacturing locations. In the process, all 5 ABB India owned manufacturing locations in the country have been certified as 'Green Factory Buildings' by the Indian Green Building Council (IGBC).

The Company has also enhanced water recyclability by ~12 percent versus the 2019 baseline and aims to become water neutral / positive across all locations by 2025. Currently, the Company recycles ~95 percent of the waste generated across all their facilities to realise the Company-wide long-term sustainability targets of zero waste to landfill.



Principle 7

Cooperation and collaboration to further industrial growth

- Affiliations with trade and industry chambers/ associations
- Global technology and local engineering - sharing best practices and engaging in sustainability journey with industry bodies
- Engagement in emerging areas of energy efficiency of buildings, cyber security, standardization and certifications across different product categories



Principle 8

Caring for our communities

- Fostering development of local economies by ~73 percent of local sourcing from same or neighboring districts where manufacturing campuses are situated
- Inclusive development of communities by enhancing access to best in class public infrastructure, providing access to primary health care to disadvantaged, vulnerable communities, improving education and providing life skills and opportunity focused on children and women

CASE STUDY:

Social development focused on public infrastructure upgradation

Peenya Industrial complex established in early 1970s is one of the biggest and oldest industrial estates in South East Asia. With more than 5000 companies, it is a major hub for industrial activities. ABB has been in Peenya for over decades and the Company saw an opportunity to take ownership and build a model road. The Company undertook the project with partners including Government bodies and created best in class public road with drainage systems, pavement construction, railings, streetlight, security cameras, road laying, road markings, signage installations and landscaping.



Principle 9

Consistently creating sustainable value for our customers

- The Company has implemented the Net Promoter Score (NPS) survey methodology to know how the Company is perceived by its customers
- Sustainability communication to customers on manufacturing and location origins of products including sustainability communication with its channel partners



ABB's 2030 sustainability strategy & goals

Supporting the 17 United Nations' Sustainable Development Goals (SDGs)



Support our customers in reducing their annual emissions by >100 Mt by 2030



Achieve carbon neutrality in our own operations



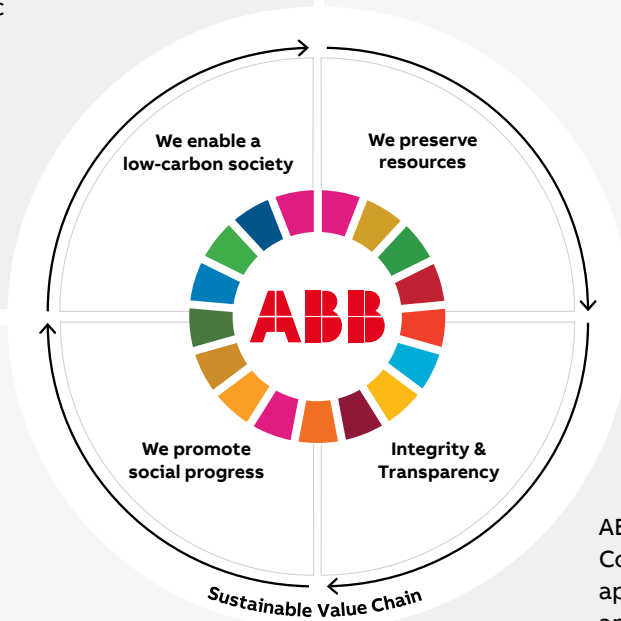
CO₂e emission reduction: systematic approach with impactful suppliers



Cover at least 80% of ABB portfolio with circularity approach



Zero waste to landfill while developing prevention of waste generation



Zero harm through LTIFR

25% female leaders



Employee engagement score in industry top tier



Impactful community engagement programs



Supplier Sustainability Program covered by SSBM program



ABB Code of Conduct-based approach to projects and counterparties



Supplier Code of Conduct compliance in procurement terms & conditions



Senior management sustainability incentive



Realizing sustainability

Achieving sustainability for the Company is through igniting innovation, initiating green programs that result in substantial cost savings.

The Company's sustainability focus is part of its commitment to responsible business practices, which is at the centre of its comprehensive governance framework, based on integrity and transparency. Its framework is underpinned by five of its integrity principles in ABB's Code of Conduct, which guides its employees, suppliers and its varied stakeholders to do the right thing and contains a commitment against retaliation. The key part of the Company's 2030 sustainability strategy in line with the ABB Groups is to support its customers and suppliers to reduce their emissions and achieve carbon neutrality across its operations. To ensure that the Company is focused on achieving its sustainability path, targets have been integrated into decision-making process and it has accountabilities and incentive plans in place to drive further action.

Several policies and standards are in place to underpin its sustainability core values, covering business ethics and governance, the Code of Conduct, and policies such as the Group Social and Human Rights the Supplier Code of Conduct, the Company's Health, Safety Environment, Security, and Sustainability Policy (HSE) and Corporate Social Responsibility (CSR) policies. The various policies are further reinforced by various ABB Group directives, instructions and management systems which are mandated within the Company's operations, manufacturing locations, project sites and with its vendors.

Sustainability goals and targets

The ABB Group sustainability strategy 2030 is focused on balancing the needs of society, the environment and the economy to create success for all its stakeholders. Main sustainability targets have been set and the Company strives to achieve all targets by 2030. Its goal and targets are mainly under three main groupings:

I. To enable a low carbon economy

1. Carbon neutrality in own operations
2. Support customers in reducing annual CO₂e emissions by >100 Mt
3. Supply chain emission reduction

II. To preserve resources

1. 80 percent of ABB products and solutions covered by circularity approach
2. Zero waste to landfill
3. Supplier sustainability framework

III. To promote social progress

1. Zero harm to the Company's people and contractors
2. Comprehensive Diversity & Inclusion framework; 25 percent women among ABB leaders
3. Top-tier employee engagement score in the industry
4. Impactful support for community-building initiatives

The ABB Way operating model developed by the ABB Group aims to conduct the tasks and the interrelated processes of the Company's business in the same way to achieve the objectives and create a culture of continual improvements. As part of this management system's Governance framework for Health, Safety, Environment, Security, Energy efficiency and Sustainability, a new operating model was introduced based on ISO 45001 and ISO 14001 standards and has been implemented at all ABB workplaces of the Company (factories / plant, customer sites, project sites and offices). Progress against the set targets are constantly monitored along with online reporting channels. Performance is being reported externally in the annual ABB Group Sustainability Report which is consolidated as per Global Reporting Initiative (GRI) guidelines. In India, the Company has been publishing its Business Responsibility Report (BRR) as per SEBI's requirement for disclosure on key sustainability indicators and published its first Business Responsibility and Sustainability Reporting (BRSR) last year voluntarily.

The Company's sustainability board upholds good sustainability governance, assures compliance with local legislations, ABB Group standards and customer expectations.

SECTION A: GENERAL DISCLOSURES**I. Details of the listed entity**

1.	Corporate Identity Number (CIN) of the Listed Entity	L32202K1949PLC032923
2.	Name of the Listed Entity	ABB India Limited
3.	Year of incorporation	1949
4.	Registered office address	Disha, Corporate Office, 3rd Floor, Plot No. 5 & 6, 2nd Stage, Peenya Industrial Area IV, Peenya, Bengaluru - 560 058, Karnataka
5.	Corporate address	Same as above
6.	E-mail id	investor.helpdesk@in.abb.com
7.	Telephone	Tel: 080-22949113
8.	Website	http://new.abb.com/indian-subcontinent
9.	Financial year for which reporting is being done	2022
10.	Name of the Stock Exchange (s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11.	Paid-up Capital	42.38 crores
12.	Name and contact detail (telephone email address) of the person who may be contacted in case any queries on the BRSR report	Vimal SS Email: vimal.ss@in.abb.com Dhenuka Srinivasan Email: dhenuka.srinivasan@in.abb.com Tel: 080-22949151
13.	Reporting Boundary- Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements taken together)	Disclosures under this report are made on a standalone basis for ABB India Limited

II. Products / services**14. Details of business activities (accounting for 90 percent of the turnover):**

S.No	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Electrification	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	41
2	Motion	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	39
3	Process Automation	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

** Robotics Business Area excluded as it would cross 90 percent of the turnover with the above three Business Areas

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

S.No	Product / Service	NIC code	% of total Turnover contributed
1	Large Motors & Generators	27101	8
2	Low Voltage Motors & Services	27103	18
3	Drive Products, System Drives and Traction Convertors	26109	13
4	Electricity Distribution Equipment, Protection & Control Equipment, Motor Starting & Safety, Switches & Fuse gear & associated service	27104	40.7
5	Manufacture of other wiring devices and fittings	27339	0.3
6	Industrial process control equipment	26517	18

III. Operations**16. Number of locations where plants and / or operations / office of the entity are situated:**

Location	Number of plants	Number of offices	Total
National	8*	21	29
International*	0	0	0

Note: * 8 factories as per Factories Act 1948 licenses comprising of multiple plants adding up to 25 plants across 5 manufacturing locations.

17. Markets served by the entity:**a) Number of locations**

Location	Number
National (No. of States)	28*
International (No. of Countries)	5**

Note: *We serve pan India across all states

** International Locations: Bangladesh, Sri Lanka, Maldives, Bhutan, Nepal. We do not have office or manufacturing and serve these international markets.

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

12 percent

c) A brief on types of customers

The Company serves customers across all segments and to all types / categories viz., End users, Original Equipment Manufacturers (OEMs), Engineering Procurement and Construction (EPCs), Channel Partners, Distributors, Retailers, etc. (covering all types of companies). The Company works closely with industry, utility, transportation, and infrastructure customers, serving a diverse range of end-markets, including data centers, electronics, food & beverage, oil, gas & chemicals, cement, mining & metals, pharmaceuticals & healthcare, marine & ports, residential & non-residential buildings, automotive, railways & rolling stock, pulp & paper, renewables, conventional power generation, power transmission & distribution, smart cities, and water utilities.

IV. Employees**18. Details as at the end of the Financial year:****a. Employees and workers (including differently-abled)**

S.No	Particulars	Total (A)	Male (B)		Female (C)	
			No.(B)	% (B/A)	No.C	%(C/A)
Employees						
1	Permanent (D)	2,814	2,568	91.25	246	8.74
2	Other than Permanent (E)	80	53	66.25	27	33.75
3	Total employees (D+E)	2,894	2,621	90.57	273	9.43
Workers						
4	Permanent (F)	325	323	99.39	2	0.61
5	Other than Permanent (G)*	1,032	941	91.28	91	8.72
6	Total workers (F+G)	1,357	1,264	93.22	93	6.78

Note: *includes trainees, apprentices and fixed term contractors and retainers

b. Differently abled employees and workers:

S.No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled employees						
1	Permanent (D)	3	2		1	
2	Other than Permanent (E)	0				
3	Total differently abled employees (D+E)	3				
Differently abled workers						
4	Permanent (F)	0				
5	Other than Permanent (G)	3	3		0	
6	Total differently abled workers (F+G)	3				

19. Participation / Inclusion / Representation of women

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

20. Turnover rate for permanent employees and workers

	FY 2022 (Turnover rate in Current FY)			FY 2021 (Turnover rate in Previous FY)			FY 2020 (Turnover rate in the year prior to the Previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	2,568	246	2,814	2,596	232	2,828	2,604	239	2,843
Resignation	272	51	323	183	29	212	146	19	165
%	1,072	21.13	1,1.62	7.05	12.50	19.5	5.61	7.95	13.56

*Note: No resignations for worker category

V. Holding Subsidiary and Associate Companies (including Joint ventures)**21. (a) Names of holding / subsidiary / associate companies / joint ventures**

ABB Asea Brown Boveri Limited – Holding Company. The Company does not have any subsidiary / associate companies / joint ventures as at the end of the year

VI. CSR Details**22. (i) Whether CSR is applicable as per section 135 of Companies Act 2013:**

Yes.

(ii) Turnover (in crore) : ₹ 8567.53

(iii) Net Worth (in crore) : ₹ 4939.00

VII. Transparency and Disclosures Compliance

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No) (If yes, then provide web-link for grievance redress policy)*	FY 2022 Current Financial Year			FY 2021 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities							
Investors (other than shareholders)	Yes						
Shareholders	Yes	325	0		151	0	
Employees and Workers (includes former employees)	Yes	23	6		31	10	
Customers	Yes	2,833	14		4,086	399	
Value Chain Partners (Channel Partners and vendors)	Yes	7	2		4	1	
Other (Anonymous reporters or others who does not fall under above categories)	Yes	19	3		14	6	
Total		50	11		51	18	

* The Company's Business Ethics Helpline is a channel for all its employees and stakeholders to report suspected violations of the ABB Code of Conduct, Supplier Code of Conduct, or applicable laws. Apart from this, the Customer Care Response Process (CCRP) is the process for the Company's customers to raise any grievance with the Company's product, system and solution offering and service portfolio.

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

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

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

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

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Stakeholder engagement	Opportunity	Opportunity to engage and seek stakeholder inputs	A stakeholder engagement process is established and is followed. The Company has a continual stakeholder engagement process	Positive
2	Carbon reduction	Opportunity	Opportunity to move towards energy efficient fuel sources, use of renewable energy all while addressing climate change	Several initiatives are underway internally to focus on carbon reduction and address efficiency and overall reduce emissions and address climate change	Positive
3	Products Solutions and Services	Opportunity	Opportunity towards improving and implementing sustainability aspects in both products and services.	Internalized with R&D and all aspects of product and service management aspects	Positive
4	Operations-environment	Opportunity	Opportunity to bring in resource conservation and reduced costs along with mitigating negative impacts of non-compliances	All environmental compliances are met through a compliance tool and operational improvements undertaken to address key KPI under environment	Positive
5	Circular economy	Opportunity	Opportunity, circular economy can bring opportunities and positive impacts across industry- Make better use of finite resources, reduce emissions, protect human health and biodiversity and Boost economies. Create more and better jobs.	Exploring circular economy cases that can aid the Company and have resource conservation and multi stakeholder coordination to achieve sustainable impacts	Positive
6	Responsible Sourcing	Risk	To positively manage responsible sourcing, across the supply chain responsibility, and to seek voluntary commitment by on account social and environmental considerations when managing their relationships with suppliers. The lack of this can have non-compliance and reputational risk for the Company	Has programs and practices to review and assist suppliers to adhere to sustainable practices and bring supply chain sustainability into mainstream	Negative
7	Human Rights & labour	Risk	Responsibility to identify and manage human rights risks in its operation and supply chain and mitigate from adverse risks and consequential damages	Have Human rights policy and detailed process set along with due diligence procedures to evaluate Human rights risks at all levels of operations	Negative
8	Health and Safety	Risk	Managing safety and health is an integral part of managing a business. Businesses need to do a risk assessment to find out about the hazards and risks in their workplace(s) and put measures in place to effectively control them to ensure these hazards and risks cannot cause harm to employees and workers.	Several initiatives and programs have been initiated to address all aspects of managing health and safety and closely monitored for continual improvements	Negative
9	Ethics	Risk	ABB expects all its employees to abide by the standards for ethical conduct and integrity: Comply strictly with the ABB guiding principles that determine and implement our business ethics and that have zero tolerance for even the tiniest deviations.	ABB has a very stringent policy on ethics and Integrity that applies to all. The ABB Code of Conduct provides a framework for employees and stakeholders to put business principles into practice with utmost integrity.	Negative

10	Employee wellbeing	Opportunity	Employee wellbeing is critical to the Business operations and productivity and overall responsibility of the Company to manage wellbeing aspects of its critical stakeholder	Wellbeing initiatives such as resilience training and specific preventive health awareness sessions have been undertaken for employees and workers	Positive
11	Cyber threats, cyber risks/ attacks	Risk	Business resilience is an enterprise-wide aspect that encompasses crisis management and business continuity, and the need to respond to all types of risk that an organisation may face, from cyber threat to natural disaster, and much else besides.	Address and manage crises in both tangible and intangible aspects that may result in significant consequences. Appropriate firewalls, policies and frequent testing is carried out to mitigate cyber risks.	Negative
12	Diversity and Inclusion	Opportunity	The Company is powered by the diverse perspectives, skill sets and life experiences of their employees. To tap into the full potential of human diversity, the Company looks at diversity and create an inclusive working culture underpinned by a fundamental sense of belonging, fairness and equity, enabling people to bring their 'full self' to work and achieve operational efficiency	The Company has D&I focus with actionable plan to include diversity and inclusion in every way	Positive
13	Data privacy	Risk	Risk as non-compliance aspects. Laws global and local require strict adherence with respect to data privacy	At ABB respecting personal data protection rights is a priority. ABB has adopted global data protection standards to ensure a standardized and high level of protection of Personal Data which is processed by ABB Group Companies worldwide.	Negative

ABB conducted a comprehensive stakeholder engagement process in 2020 and identified the following topics as material.

The list of material topics served as a basis for developing the 2030 sustainability strategy and related targets.

Material topics:

- Business resilience
- Carbon reduction
- Circular economy
- Data privacy
- Diversity and Inclusion
- Employee well-being
- Ethics
- Health and safety
- Human Rights & Labor
- Operations-environment
- Products Solutions and Services
- Responsible Sourcing
- Socio-economic impact
- Stakeholder engagement

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									On a regular basis				
Compliance with Statutory requirements of relevance to the principles and rectification of any non-compliances					Yes									On a need basis				

11. Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes / no). If yes, provide name of the agency
 No

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE



PRINCIPLE 1 Business should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

Fostering a culture of integrity

The Company is committed to fostering a culture where integrity is woven into the fabric of everything that the Company does. Integrity is embedded in its people, businesses and processes.

The Company emphasizes on the importance of fostering an inclusive culture that allows employees to exercise their voice and speak up when they have questions or concerns. The Company understands and provides a culture of transparency to speak up and empowers everyone to work with utmost integrity, stand up to wrongdoings over other unacceptable practices, and be the cause for change. Along with the four values of Courage, Care, Curiosity and Collaboration, ABB’s Code of Conduct (CoC) has five integrity principles that provides guidance to everyday behaviours of all the Company’s employees. The CoC has been adapted to be available on mobile. The ABB CoC is also the foundation of the Company’s commitment to ethical behaviour and human rights.

The Company is committed to a high standard of integrity which is expected of every employee and in every aspect where the Company does business. ABB has seen the positive impact that a robust compliance and integrity program and a strong culture of integrity can have on the long-term success and sustainability of our Company. The Company’s Integrity team is led by the Company’s Regional General Counsel at the country level, supported by Division / Business Legal Counsels for critical legal and integrity-related matters. The integrity program works around the three principles of Prevent, Detect and Resolve. This is supported by appropriate tools, processes and a zero-tolerance policy for any violations.

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 the persons in the respective category covered by the awareness programmes
Board of Directors	4	<p>Independent Directors of the Company are familiarized on the Company's Core Values, Code of Conduct including the purpose and the business it operates in at regular intervals.</p> <p>At each meeting of the Board / Audit Committee, members also deliberate on key integrity matters that help to reflect and focus on key strategies. As a part of the Board, Audit and CSR agenda, members also discuss various sustainable initiatives of the Company, including regulatory and economic trends in the country.</p> <p>Executive and Non-Executive Directors being part of ABB leadership group, also undergoes familiarization on various topics like integrity, sustainability, human rights, diversity and inclusion etc.</p> <p>As a result of all the above awareness, strong brand and governance framework is put in place, which helps us to be a more focused and successful company that creates value through its products and services.</p>	100
Key Managerial Personnel	3	<p>Key Managerial Personnel are part of ABB leadership group, and undergo familiarization on various topics like integrity, sustainability, human rights, diversity and inclusion etc.</p> <p>This helps the KMP's to drive the Company's values and purpose in all key business activities.</p>	100
Employees other than BoD and KMPs	2814*	<p>Integrity awareness covering Code of Conduct, Anti-Trust, GDPR and Respectful workplace.</p> <p>Awareness by way of periodical internal communication on sharing Integrity cases and action taken / lessons learnt are covered through Straight Talks.</p>	100
Workers*	1357	ABB Code of Conduct	100

Note: *A total of 2010 employees (72 percent of the total) underwent in person trainings, while all employees mandatorily undertook online modules.

** Training on integrity and ABB Code of Conduct is imparted to all workers across locations through face to face / classroom sessions

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 based on materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

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

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

– NIL

4. Anti-Corruption or Anti-Bribery policy

The Company has a Code of Conduct where anti-corruption and anti-bribery aspects are comprehensively covered.

Total number of awareness programs held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programs
---	--	---

A number of awareness programs were conducted such as ABB Code of Conduct Supplier Code of Conduct, Conflict of Interest, Data Privacy etc.,

- The Company's Anti-Corruption Policy, stated explicitly in the ABB Group directive on bribery and anti-corruption, emphasizes key components essential for ensuring strict compliance to anti-bribery and anti-corruption laws.
- The ABB Business Ethics Helpline was introduced by ABB Group in 2006 for the purposes of providing all ABB employees and stakeholders with a means to report suspected violations of the ABB Code of Conduct, Supplier Code of Conduct, or applicable laws.
- The Company has an Internal Committee for the prevention of sexual harassment and redressal of complaints. In accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, Internal Committee has been constituted at each location and establishments (all locations where more than 10 women are employed).

Please refer page no. 85 for policy on Prevention of Sexual Harassment of Women at Workplace.

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

	FY 2022 (Current Financial Year)	FY 2021 (Previous Financial Year)
Directors		
KMPs		
Employees		NIL
Workers		

6. Details of complaints about conflict of interest.

	FY 2022 (Current Financial Year)		FY 2021 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors				
Number of complaints received in relation to issues of conflict of Interest of the KMPs			NIL	

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

– Nil

1 Leadership Indicators

Awareness programmes conducted for value chain partners on any principles during the financial year

In the Company's Supplier code of Conduct and general terms and conditions, the Company has emphasized all integrity aspects which are applicable to all suppliers.

Total number of awareness programmes held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
5	ESG Initiatives, Carbon Neutrality, Water Positivity, Zero Plastic	23

2 Processes in place to avoid / manage conflict of interests involving members of the Board

The Company's Code of conduct specifically covers the topic of Conflict of Interest which includes BoD's as well.



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

Innovation and Research

Each year, ABB invests significantly in research and development, focusing on developing and commercializing the technologies, products and solutions of its businesses that are strategically important to its future growth. Globally the organization has approximately 7000 employees in research and development, and more than 60 percent are focused on software and digitalization. The ABB Group has corporate research centres in 7 countries, of which the Indian facility is one of the largest and most well-equipped. With a number of highly skilled scientists and professionals, it serves as a hub for the ABB Group and the Company's R&D needs.

The organization views universities as incubators of future technology. Among the several tasks of the R&D team, transforming university research into industry-ready technology platforms holds great importance. ABB also partners with more than 100 leading universities and research institutions around the world to build research networks and foster new technologies. The Company has also invested and partnered with premium research intuitions and universities for long-term, strategic relationships and R&D work. Its existing partnerships are focused on developing long-term disruptive technologies as well as mid-to short-term evolutionary innovations for its existing products and services.

ABB develops platforms for technology applications in its businesses through a focus on continuous product development and order-related engineering work. By striking a balance between short-term and long-term research, and development programs ABB optimizes its return on investment. The intellectual property is protected by patents, copyrights and other appropriate IP protection mechanisms.

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

Essential Indicators

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

– Not Available

ABB's investments in R&D have contributed to establishing it as one of the world leaders in technology. Technology has been deeply embedded in its DNA since its founding and has carried the organization through its century-long history. It has helped come up with effective solutions for customers' and partners' toughest challenges.

ABB is focusing not only on business development but also on R&D and Capex investments that help improve environmental and social impacts. It is working to increase its portfolio of energy-efficient products, through its own R&D, and through collaborative partnerships and acquisitions. An estimated 70-80 percent of the ABB Group R&D budget goes to products, systems and services that help customers reduce their GHG emissions.

2. Supply chain sustainability

ABB has implemented Sustainable Supply Base Management (SSBM) program, to improve the sustainability performance of our suppliers, especially those exposed to sustainability risks. As part of the program, ABB conducts on-site evaluations, training and special projects to support suppliers, monitoring performance to make sure we are aligned on our commitments and obligations. Through collaboration with business partners, the Company aims to enhance supplier relationships, ensure the highest quality standards and create a sustainable supply chain.

The ABB Supplier Code of Conduct (SCoC), published in multiple languages, clearly explains the requirements with regard to areas such as human rights, fair labour conditions, business ethics, health & safety and environment & material compliance, as part of ABB's general terms and conditions from its existing and potential business partners. The Company transitioned its successful Supplier Sustainability Development Program last year which is now anchored by the Company's Business Supply Chain teams. This program helped the participating suppliers identify and mitigate risks and strengthen their systems. Apart from this the Company made strides in organizing several suppliers meets with focus on Climate change initiatives across its supply chain.

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.

– Not Available

4. Whether Extended Producer responsibility (EPR) is applicable to the entity's activities (yes/No) if yes, whether the waste collection plan is inline with the Extended Producer Responsibility.

(EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Responsible sourcing has been an area of focus for many years for the Company, with a series of policies and programs in place to strengthen performance and partnerships in the supply chain.

Through collaboration with its business partners, the Company aims to enhance supplier relationships, ensure the highest quality standards and create a sustainable supply chain. With a large and complex supply chain, this is a considerable undertaking, but it is central to business success. Efforts are underpinned by governance measures such as the ABB Supplier Code of Conduct and global initiatives like the Supplier Sustainability Development Program. The Company's SSBM program governs its Sustainability assessments with select vendors. At the supplier qualification stage the supplier needs to answer a self-assessment questionnaire which focuses on various sustainability aspects including other business requirements. Depending on the result of this self-assessment and other important parameters, further due diligence are implemented. Once the supplier is part of our supply base then a risk-based approach is followed for monitoring their sustainability performance which includes deep engagement with the selected suppliers for training, onsite assessment & follow up audits till closure of all findings.

The Company also evaluates its select suppliers and vendors to their commitment to the Company's sustainability agenda. All vendors are evaluated on their sustainability commitments and mandatorily sign the ABB Supplier Code of Conduct.

The Company practices responsible sourcing with respect to environment safety, human rights and ethics and integrity and part of all vendors economic considerations. All vendors are also mandated to strictly comply and confirm with respect to labour and compliance related to law and are mandatory requirements for all suppliers to qualify.

Leadership Indicators

1. Life Cycle Perspective / Assessments (LCA) for its products (for manufacturing industry) or for its services (for service industry)

ABB Group uses a process called the ABB Gate Model for product and technology development. Sustainability aspects are built into this model and include a standardized LCA procedure. The ABB Group also develops Environmental Product Declarations (EPD) to communicate the environmental performance of core products over its entire life cycle. EPDs are based on detailed LCA studies conducted using the LCA model and declared according to international standard ISO/TR 14025. LCAs and EPDs are coordinated and reached at the ABB Group level. Thus far the ABB Group has conducted these assessments for over 70 ABB products and these also have EPDs. EPDs provide quantitative information on all concerned aspects in comparable terms, for example energy used, resources, materials used, global warming effects and use of non-renewable resources in each one of the phases.

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.

– NIL

3. Percentage of recycled or reused input material to total material (by value) used in production 9 for manufacturing industry) or providing services (for service industry).

– Not Available

4. Reclaimed products and their packaging materials (as percentage materials as percentage of total products sold in respective category)

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

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

Category	FY 2022 - % of workers covered by:										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities*	
		No (B)	% (B/A)	No (C)	% (C/A)	No D	% (D/A)	No (E)	% (E/A)	No (F)	% (E/A)
Permanent workers											
Male	323	323	100	323	100	0	0	13	4.02	0	
Female	2	Self-funded	100	2	100	0	0	0	0	0	
Total	325		100	325	100					0	
Other than Permanent workers											
Male	941	918		941	100	0		0		0	
Female	91	76		91	100	0		0		0	
Total	1032	994		1032	100	0		0		0	

Note: * 133 employees covered under Insurance & 190 employees cover under self-funding.

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

Benefits	FY 2022 Current Financial Year			FY 2021 Previous Financial Year		
	No of employees covered as a % of total employees	No of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A)	No of employees covered as a % of total employees	No of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A)
PF	99.83	91.59	Yes	99.83	92.42	Yes
Gratuity	93.78	23.95	Company Contribution	97.17	0	Company contribution
ESI	0	68.97	Yes			Yes
Others- please specify						

3. Accessibility of workplaces

The premises/offices of the entity are accessible to differently abled employees and workers as per the requirements of the Rights of Persons with Disabilities Act, 2016. The Company is committed to having an inclusive and diverse workforce. Aspects of accessibility and equity are equally important and are considered. All of the Company's existing and new infrastructure has a comprehensive plan to address the accessibility of workplaces, especially for differently abled people. The work areas, rest rooms, common areas and areas for movement in and around facilities have been designed with all accessibility aspects in mind.

4. Equal opportunity for persons with disabilities

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

Weblink: Equal Employment Opportunity Policy (refer page no. 85)

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

Gender	Permanent employees		Non-Permanent workers	
	Return to work rate %	Retention rate %	Return to work rate %	Retention rate %
Male	100	100	100	100
Female	100	100	N.A*	N.A*

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

6. Mechanism to receive and redress grievances

Employees can report their concerns to their manager, any member of legal and integrity team, member of human resources, or alternatively, through their country specific Business Ethics Helpline number. All stakeholders that have a business relationship with ABB have multiple communication channels: Telephoning the ABB stakeholder helpline at + 41 43 317 33 67 (international call rates apply). This service is provided by an independent third party and is available 24 hours a day, 7 days a week. Reports can only be made in English which can be tracked. Communication can be made also through a web portal- <https://abbgroup.ethicspoint.com> (refer page no. 85). Country hotline is also available at toll-free number: 1800 420 0707.

Mechanism available to receive and redress grievances for the following categories of employees and worker	Yes/No (If yes, then give details of the mechanisms in brief)
Permanent Workers	
Other than Permanent Workers	Yes (as above)
Permanent Employees	
Other than Permanent Employees	

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

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

The list of unions as below:

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

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

8. Details of General Training given to employees and workers:

Category	FY 2022 (Current Financial Year)				
	Total (A)	General Training		On overall skill upgradation	
		No (B)	% (B/A)	No (C)	% (C/A)
Employees					
Male	2621	2920	111.41	807	30.8
Female	273	302	110.62	117	42.8
Total	2894	3222	111.33	924	31.9

Note: The Company focused on several general trainings and skill development training during the year and clocked more than 100 percent coverage of these trainings from employees including repeat sessions for some employees

8.a Details of HSE specific trainings given to employees and workers:

Category	FY 2022 (Current Financial Year)				FY 2021 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On skill upgradation*	Total (D)	On Health and safety measures		On skill upgradation	
		No (B)	% (B/A)			No (C)	% (C/A)		No (E)
Employees									
Male	2568	2568	100		2573	2146	83		
Female	246	246	100		316	216	68		
Total	2894	2894	100		2889	2362	82		
Workers (Contract employees)									
Male	1264		100		156	125	80		
Female	93		100		2627	2497	95		
Total	1357		100		1077	938	87		

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

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

The Company takes ownership for the roles and its contributions, and how it adds value and productivity to drive its business forward. The People performance management process of the Company has been set to foster a performance culture through its people.

The components of the People Performance Management process include Performance goals, Feedback, Performance reviews and check-ins and Performance and Development Appraisal (PDA). It has components of:

- Mutual accountability to deliver results and improve performance
- The courage to communicate openly and honestly about performance and development needs of its employees
- Care about what is done (results and deliverables) and how it is done (behaviours)
- Collaborate to learn from each other and find ways to build on strengths
- Curiosity and actively seeks and gives feedback to perform at its best and learn from successes and failures. The Company recognizes and rewards for its employee's achievements and meaningful contributions and have the opportunity to grow.

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

10. Health and safety management system

The Company is committed to putting Health, Safety, Environment and Sustainability Affairs (HSE / SA) at the centre of all its activities, including materials sourcing, product design, operations and services. In addition to fulfilling its compliance obligations to legal and other requirements, it is committed to:

- Provide safe and healthy working conditions for the prevention of incidents and work-related illness.
- Manage health and safety at Factories, Offices and Customer Sites and prevent undesired events and eradicate unsafe acts and unsafe conditions to achieve zero harm vision
- Ensure the availability of information and invest to achieve its objectives and targets.
- Promote a "don't look the other way" culture to raise awareness, ownership, report unsafe behaviours, engage employees and recognize good practices.

11. Details of safety-related incidents:

Safety Incident / Number	Category	FY 2022 Current Financial Year	FY 2021 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per 200,000 person hours worked)*	Employees	0.01	0.01
	Workers	0.02	0.07
Total recordable work-related injuries	Employees	5	3
	Workers	5	6
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	1

Note: *LTIFR at the Company is calculated per 200 000 worked hours: (i.e number of LTI + number of Serious Injuries * 200 000 /number of hours worked).

12. Measures taken to ensure a safe and healthy workplace

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

The ABB Way defines how we manage Health, Safety, Environment / Sustainability Affairs (HSE/SA) at ABB, and sets clear expectations and the required minimum standards, which shall be implemented and embedded into all ABB operations and activities. The implementation of the ABB Way for HSE/SA is part of ABB's suite of responsible business practices that contribute towards meeting its 2030 Sustainability Commitments.

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

- ABB & you initiative defines its individual roles and responsibilities and secures the necessary resources for the implementation and maintenance.
- Planning & risk analysis identifies opportunities to eliminate hazards, and to reduce risks and adverse impacts
- Competence, communication & support: It aims provide training, information and support to ensure good participation and consultation of colleagues for ideas and effectiveness of its programs
- Operations specify adequate risk controls and manage change.
- Monitoring & measurement assesses the status of operations and objectives and drives priorities and performance.
- Learning from experience ensures that shares good practices and support continuous improvement of its HSE/SA performance.

13. Number of Complaints on the following made by employees and workers on working conditions and Health and Safety

– NIL

14. Assessment for the year:

Safety Incident / Number	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)*
Health and safety practices	100
Working conditions	100

Note: The Company's factories are assessed in line with ISO 45001 & ISO 14001 requirements by third party agencies

15. Corrective actions to address safety-related incidents (if any), and HSE risks / concerns arising from assessments, practices and working conditions

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

Diversity and Inclusion (D&I)

A culture of diversity, inclusion and equal opportunity is critical to the Company's business success and makes it stronger. The Company strives for a culture where individual differences are not only welcomed but celebrated. The Company seeks to create an inclusive environment where everyone feels safe, treated with respect, and can succeed. The four values, Courage, Care, Curiosity, and Collaboration guide and shape the actions of the Company and interactions with each other, its customers, partners and society as a whole.

The Company's D&I journey at ABB began with a focus on gender and has expanded to include LGBTQ+, abilities, generations, and ethnicity. The Company has conducted 16 sessions covering 382 ABB India leaders on interrupting "Unconscious bias" to build an inclusive culture.

Diversity Dimension: Gender

The Company has successfully conducted its flagship Women Leadership program called RISE and so far, 91 percent of the enrolled women employees have completed the program. The Company has also designed a unique program called “With her beside her” collaborating with its CSR team and external partner focused on women education skilling and empowerment. This program is designed to help elevate the impact of women – enabling them to navigate the business landscape, the social challenges, develop and leverage their talents, and step into roles of greater influence. Part of this initiative mentor - mentee program has been rolled out to build a peer network for collegial learning as well as gain exposure to different ABB leaders and speakers. There are 33 mentors in this program from the Company and 41 mentees who are underprivileged yet meritorious engineering students who are connected and this was successfully launched during the year. This initiative also received an external award.

Diversity Metrics	% Current year 2022	% Previous year 2021	% Previous to previous year 2020
Diversity %	19.1*	15.4	14.3

Note: * this at ABB in India (with 8.1 percent at the Company level during the year)

Leadership Indicators

1. Life insurance or any compensatory packages

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

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

The Company follows a detailed compliance procedure to ensure all statutory clearance and compliances are met by its vendors.

The Company is regularly depositing undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees’ State Insurance, Income-Tax, Sales-Tax, Service Tax, a Duty of Customs, a Duty of Excise, Value-added Tax, CESS and other statutory dues to the appropriate authorities and compliance of this is rigorously followed including for all of its vendors. These aspects are also checked as part of vendor compliance due diligence while onboarding new vendors and on an ongoing basis as well.

3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

– NIL

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?

– No

5. Details on assessment of value chain partners for health and safety practices and working conditions

– Refer supplier sustainability section

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.

– Refer supplier sustainability section



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

Listing to and engaging with stakeholders

Through meaningful dialogue and close cooperation with key stakeholder groups, the Company works to shape its positions and policies to reflect the full range of its stakeholders' perspective. In recent years many of the Company's key stakeholders – customers, investors, suppliers, representatives of civil society and employees – have been increasingly interested in different aspects of sustainability performance of the Company.

Continuous engagement, focused interactions and consultations with both external and internal stakeholders at the global and national levels, helped ABB prioritize its sustainability goals. Inputs from these endeavours were instrumental in developing the ABB Group Sustainability Strategy 2030 and outline those areas of sustainability that are material to its business success.

Essential Indicators

1. Key stakeholder groups:

The ABB Group has produced a systematic approach to holding an effective sustainability stakeholder dialogue. The following are the key identified stakeholders and details of interactions with them by the Company:

2. Key identified Stakeholders	Details of stakeholder interactions
Business	
Customers	Various customer focused seminars / events and programs
Suppliers	The SSBM and continuous ongoing interactions with vendors
Investors	Annual general body meeting, quarterly analyst call, one to one meeting (need basis), factory visits (on request)
Employees	Various employee welfare programs, ongoing HSE and sustainability programs, and awareness cum training sessions
Competitors	Through industry bodies, associations, seminars, exhibitions and events
Government and Regulators	
Regulators	Meetings and interactions for compliance requirements, permits etc.
Trade bodies	Seminars, conferences and sharing good practices
Civil Society	
International organizations	Partnerships for R&D and CSR activities
Local communities	Ongoing interactions for CSR activities with the communities
Academia and scientific community	Ongoing R&D and educational partnerships, seminars meetings, campus connect programs, and one on one interactions
Media	Seminars, meetings, and one on one interactions for communication and branding
NGOs and civil society organizations	Partnerships and interactions for implementation of CSR agenda
Trade Unions	Right of all personnel to form and join trade unions of their choice and bargain collectively

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**

Role of Stakeholder Consultation in the identification and management of environmental and social topics

In recent years ABB at the Group level has been carrying out surveys with stakeholders on its material ESG topics and this feedback is being taken into consideration while formulating and refining the sustainability strategies and priorities. Consultations with both external and internal stakeholders both at the global and country level were instrumental in developing the ABB Group Sustainability Strategy 2030.

The Company Managing Director, CSR head, HSE head shares various insights on ESG topics to the members of the Board on a regular basis.

2. **Whether stakeholder consultation is used to support the identification and management of environmental and social topics**

– Yes, as above

3. **Vulnerable / marginalized stakeholder engagement**

Women, the elderly, adolescents, youth, children, and persons with disabilities, are some of the key vulnerable groups identified during our stakeholder engagement, as they experience the highest degree of socio-economic marginalization. These groups become even more vulnerable in emergencies. The Company, in line with ABB CSR policy, prioritizes the needs of these groups and gives them quality assistance by engaging with institutional partners who work with them. Several programs under the Company's CSR have been implemented to address the above vulnerable groups.



PRINCIPLE 5 Businesses should respect and promote Human Rights

Recognizing Human Rights

ABB recognizes 'respect for human rights' to be one of its core principles and has therefore included this value in ABB Code of Conduct, ABB Human Rights Policy and the ABB Sustainability Strategy 2030.

ABB is committed to the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the ILO Core Conventions on Labour Standards, the UK Modern Slavery Act and other similar standards for upholding human rights.

Apart from being a long-standing and active member of the Global Business Initiative on Human Rights and the UN Global Compact, the ABB group also engages with several NGOs to uphold the human rights of vulnerable groups.

A Human Rights Working Group with dedicated Human Rights Champions for each of the business areas, like marketing and sales, procurement and operations, works to better embed human rights in the internal processes is in place. Our Human Rights Champions have also been nominated in relevant business countries as experts on human rights.

Essential Indicators

1. **Employee and worker training on human rights issues and policy (ies)**

The 'Advanced Awareness and Competence Building Program' launched in 2019, is followed to deeply integrate human rights principles into all of ABB's business processes.

Human rights awareness is an important part of the induction session for all employees. All Division's management teams and employees are regularly updated on the relevant Human rights training through e-modules on the Company's learning management platform, as well as classroom sessions (for on ground workforce).

The Human Rights Champion is responsible for organising regular training programs at the Business level to ensure a 100 percent of our workforce is trained on human rights awareness.

2. Details of minimum wages paid to employees and workers

As both Central and State Government have authorization over fixing the wages, the State governments fix their own scheduled employments and further release the rates of Minimum Wage along with the VDA (Variable Dearness Allowance). Wage boards are set up to review and fix minimum wages at specified intervals. The wage rates in scheduled employment differ across states, sectors, skills, regions and occupations owing to a lot of differentiating factors. Hence, there is no single uniform minimum wage rate across the country and the revision cycle differs for each state. However Minimum wages are paid and adhered to by the Company as per the Minimum Wages Act, 1948.

3. Details of remuneration /salary/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	23607480	0	0
Employees other than BoD and KMP	2565	1447000	246	1032500
Workers	323	1119508	2	1581832

* Note one director is remunerated by the Company. Independent directors are paid by way of sitting fees and profit related commission equal to male and female categories

4. Focal point (Individual / Committee) responsible for addressing human rights impacts issues caused or contributed to by the business

To ensure the most salient human rights risks are understood and managed across ABB, the Company has the following systems in place

- An operating model has been rolled out that brings human rights accountability and expertise to all ABB Divisions, beyond the Corporate and the Group level.
- A Human Rights Working Group which includes representatives from the four Business Areas and aims to amplify human rights concerns in everyday decision-making and promote cross-business and functional collaboration.
- A growing network of human rights champions appointed in all domains -from marketing and sales to supply chain management and operations – responsible for identifying assessing and managing human rights risks and implement trainings, internal audits and risk analysis

5. Internal mechanism to redress grievances related to human rights issues

Employees may raise concerns directly to any representative of management, Human Resources department or Legal & Integrity department. ABB has zero tolerance for any form of retaliation, retribution, or dismissal.

In addition, the ABB Business Ethics Helpline provides both employees and stakeholders web and telephone access to report suspected violations of the ABB Code of Conduct, the Supplier Code of Conduct, or applicable laws.

A one-click access to the Helpline web portal is publicly available. ABB Code of Conduct mobile app has also been made available to employees and to its stakeholders.

Any reported concern is assigned to one of the ABB investigators for further assessment and review. If appropriate, the Company takes interim corrective actions during the pendency of the investigation. Once the investigation is complete, and if the concern is substantiated, the case may be reported to an internal disciplinary committee that decides whether further corrective or disciplinary actions are appropriate to be taken up.

6. Details of complaints made by employees and workers

	FY 2022 Current Financial Year			FY 2021 Previous Financial Year		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	3	0		2	0	
Discrimination at workplace (Discriminations based on caste, age, gender, ethnic backgrounds, or other factors etc.)	8	1		0	0	
Child labour	Nil	Nil		Nil	Nil	
Forced labour / Involuntary Labour	Nil	Nil		Nil	Nil	
Wages	Nil	Nil		Nil	Nil	
Other human rights related issues	Nil	Nil		Nil	Nil	

7. Mechanisms to prevent adverse consequences to the complaints in discrimination and harassment cases.

This is as per the ABB Code of Conduct. The investigation and the disciplinary process are confidential. ABB has a no retaliation policy and does not tolerate any adverse employment action taken against an employee who raises an integrity concern. Any employee who retaliates against another employee or contractor for raising an integrity or human right concern or cooperating in an integrity investigation will be subject to discipline, up to and including termination of employment.

8. Human rights requirements as part of business agreements and contracts

All agreements with external stakeholders have to mandatorily adhere to and comply with ABB Code of Conduct and consequently, the stipulated human rights requirements. ABB is reinforcing Human Rights principles in third party management, in tender risk review and in frame agreements.

9. Assessments for the year

100 percent of the Company's plants and offices have been assessed for human rights risks like child labour, forced / involuntary labour, sexual harassment, and discrimination.

10. Corrective actions taken or underway to address significant human rights risks or concerns

ABB has established an effective base for supplier screening, qualification and monitoring, as well as while handling mergers and acquisitions.

The Company is now focusing on strengthening project screening processes which help in arriving at informed decisions and flag all potential negative social and / or environmental impacts throughout a project lifecycle. Additionally, the Company is increasing self-assessments and periodic audits of operations to uncover possible human rights risks. This internal assessment program for Company's sites covers employees as well as contractors.

Leadership Indicators

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

- The Company's business processes are being modified / introduced to address human rights grievances / complaints
- The Company's premises are accessible to differently-abled visitors per the requirements of the Rights of Persons with Disabilities Act, 2016

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

– Yes

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

		FY 2022
Value chain Partners assessed		% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	Yes	
Discrimination at workplace	Yes	
Child labour	Yes	
Forced / involuntary labour	Yes	4
Wages	Yes	
Others - Please specify	Working conditions, safety, environmental compliance, GHG emissions and environmental initiatives	

5. Corrective actions taken or underway to address significant risks / concerns arising from the above assessment

A new Supplier Code of Conduct has been rolled out during the year further emphasizing supplier adherence to the companies code of conduct and Sustainability governance. There have also been several internal audit and self-assessment expansion to the significant manufacturing and service sites by business supply chain teams in line with the SSBM program of the ABB Group.



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

The Company is committed to continually improving Environmental, Social and Governance (ESG) through a process that is in line with the ABB 2030 sustainability commitment & targets. The Company has clearly defined 3 milestones-based approaches to realize its environment goals:

- i. Green factory buildings
- ii. Green manufacturing
- iii. Green products

i. Green factory buildings-related initiatives

In order to strengthen its sustainability commitment across its operating premises, the Company took various sustainability initiatives in line with Leadership in Energy and Environmental Design (LEED) & Indian Green Building Council (IGBC) requirements where it focused on various parameters such as Energy efficiency enhancement, utilization of green power, Water management etc. The Company stands as a trailblazer in advancing the Green Building Movement in India.

ii. Green manufacturing-related initiatives

Green manufacturing-related initiatives aim to achieve positive environmental impacts involving the Company and the value chain partners as well. Company has derived a clear strategy and action plan for realising low Carbon operation with minimum resources utilisation for their operation. In order to establish the low carbon manufacturing process, company is working towards realising its goal of RE100, EP100 & EV100 goals.

In line with National Water Mission’s (NWM) “Catch the Rain” campaign three of the Company’s manufacturing units initiated rainwater harvesting projects based on the Central Ground Water Authority (CGWA) and IGBC guidelines. The Company has improved water recyclability by 14 percent during the year compared to the previous.

In line with its circularity approach, the Company has achieved close to 95 percent of waste recyclability, and further working towards addressing non-recyclable waste to achieve Zero waste landfill goal.

Environmental safeguard beyond compliance

There were no monetary fines/ penalties for environmental non-compliances paid by the Company during the year. In line with its sustainability commitment 100 percent of its factories have been certified as “Single Use plastic free” beyond compliance requirements.

Driving Sustainability across Value chain

“Sustainable Supplier Summit 2022” was conducted in quarter 3 of year at ABB Nelamangala Factory in collaboration with Confederation of Indian Industry (CII) where selected key suppliers participated. The primary objective of the ‘Sustainable Supplier Summit’ was to share the ABB’s approach towards establishing a sustainable supply chain and bring awareness on various sustainable aspects like Health Safety, Environment, and Human Rights with a specific focus on climate change and its mitigation. This was achieved through showcasing best practices implemented at its factories.

Another “Sustainable Logistic partner Summit-2022” was conducted at the Company’s Peenya Factory. This event was conducted in collaboration with The Energy & Resource Institute (TERI) where selected downstream logistic partners representing different ABB divisions participated. During the event, ABB as well as logistic partners shared their sustainability initiatives and committed towards strengthening the greenhouse gas accounting process along with reduction initiatives to establish a low carbon value chain.

Essential Indicators

1. Details of total energy consumption (in MWh) and energy intensity

Parameter	FY 2022 Current Financial Year	FY 2021 Previous Financial Year
Total electricity consumption (A)	22036	18580
Total Fuel consumption (B)	2745	2224
Energy consumption through other sources (C)		
Total energy consumption (A+B+C)	24781	20804
Energy intensity per rupee of turnover (Total energy consumption / turnover in rupees)	2.89	3
Energy intensity (optional)- the relevant metric may be selected by the entity	-	-

Note: As a part of ISO 14001 audit all of its sites are audited by DNV-GL Business India Assurance Pvt Ltd, and Limited Assurance of data was done by KPMG for ABB Group sustainability reporting 2022

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. Water-withdrawal Disclosures

Parameter	FY 2022 Current Financial Year	FY 2021 Previous Financial Year
Water withdrawal by source (in KL)		
(i) Surface water	59846	51682
(i) Groundwater	120234	92083
(ii) Third party water	2258	1770
(iii) Seawater / desalinated water	0	0
(iv) Others (Rainwater harvesting)	1727	130
Total volume of water withdrawal (in KL) (I + ii + iii+ iv + v)	184064	145665
Total volume of water consumption (in KL)	182937	145665
Water intensity per rupee of turnover (Water consumed / turnover)(KL/₹ - Crores)	21.35	21.01
Water intensity (optional) – the relevant metric may be selected by the entity	0	0

Note: As a part of ISO 14001 audit all of its sites are audited by DNV-GL Business India Assurance Pvt Ltd, and Limited Assurance of data was done by KPMG for ABB Group sustainability reporting 2022

4. Mechanism for Zero Liquid Discharge

The Company has installed highly efficient waste water treatment systems (STP & ETPs) across all its manufacturing facilities. In line with Zero Liquid Discharge (ZLD) principle, all of the Company’s manufacturing facilities are recycling treated waste water for gardening as well as flushing purposes thus moving towards ZLD.

5. Air Emissions / Non- GHG emissions

Parameter	Please specify unit	FY 2022 Current Financial Year	FY 2021 Previous Financial Year
NO _x			
SO _x	CPCB / SPCB standards	Complied	Complied
Particulate Matter (PM)			
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	Ton	35.68	25.40
Hazardous air pollutants (HAP)	-	-	-
Others-please specify	-	-	-

Note: As a part of ISO 14001 audit all of its sites are audited by DNV-GL Business India Assurance Pvt Ltd and Limited Assurance of data was done by KPMG for ABB Group sustainability reporting 2022

6. Greenhouse gas (GHG) emissions (Scope 1 and Scope 2)

Parameter	Unit	FY 2022 Current Financial Year	FY 2021 Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	2386	1518
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	0	8421
Total Scope 1 and Scope 2 emissions intensity (optional) – the relevant metric may be selected by the entity		0.28	1.43

Note: As a part of ISO 14001 audit all of its sites are audited by DNV-GL Business India Assurance Pvt Ltd and Limited Assurance of data was done by KPMG for ABB Group sustainability reporting 2022

7. Action plan to reduce GHG Emissions

As part of its ABB sustainability targets 2030 and ESG agenda, the Company is committed to enabling a low-carbon society by partnering with its customers and suppliers to reduce emissions and achieve carbon neutrality in its own operations. ABB has also targeted to support its customers to reduce their annual emissions by >100 Mt, whereas in case of suppliers, the Company will deploy a systematic approach for CO₂ emission reduction for identified significant / impactful suppliers.

The Company plans to reach its ambitious science-based targets and taken a commitment towards Renewable Energy (RE100), Electric Vehicles (EV 100) & Cleaner & more efficient technologies (EP 100) to reduce its own emissions in line with ABB global pledge. In addition, the Company is promoting the usage of electrical vehicles within its premises and building electrical charging stations in its manufacturing units to meet the EV needs, as part of it's EV 100 commitment.

Initiatives taken to realise clean energy commitments

Renewable Energy (RE100)	Clean & efficient technologies towards EP100
Installation of rooftop solar panels	Air leakage arresting & provision of Variable Frequency Drives (VFD) installation for compressors for energy savings
Green power procurement through third party Power Purchase Agreements (PPAs)	Replacement of conventional lighting with LEDs,
Procurement of International Renewable Energy Certificates (I-REC)	Installation of Building Management System (BMS) for real-time monitoring and control of equipment operation etc
Realization RE100 goals in 2022	Replacement of IE 2 / IE3 motors with high efficient IE 4 motors for various operations

8. Waste Management

Parameter	FY 2022 Current Financial Year	FY 2021 Previous Financial Year
Total Waste generated (in metric tonnes)		
Plastic waste (A)	142	142
E-waste (B)	90	42
Bio-medical waste (C)	0.02	0.01
Construction and demolition waste (D)	42	0
Battery waste (E)	2	0
Radioactive waste (F)	0	NA
Other hazardous waste. Please specify, if any (G)	232	155
Other non-hazardous waste. Please specify, if any (H). (Break-up by composition i.e., by materials relevant to the sector)	3959	3434
Total (A+B+C+D+E+G+H)	4467	3773
For each category of waste generated total waste recovered through recycling, reusing or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	4213	3567
(ii) Re-used		
(iii) Other recovery operations		
(iv) Total		
Category of waste		
(i) Incineration	212	206
(ii) Landfilling	42	
(iii) Other disposal operations		
Total	4467	3773

Note: As a part of ISO 14001 audit all of its sites are audited by DNV-GL Business India Assurance Pvt Ltd and Limited Assurance of data was done by KPMG for ABB Group sustainability reporting 2022.

9. Strategy to reduce and manage hazardous and toxic chemicals

The Company has adopted a strong waste management system to meet the compliance with respect to local regulations as well as improve the circularity in its operation. The well-established system is supporting its operations to properly segregate the waste at source & adopt the 3R concept to reduce, reuse & recycle. The waste generated within its premises is recycled through authorized recyclers and remaining disposed through State Pollution Control Board approved landfill / incineration facilities. The Company has achieved 95 percent of waste recyclability during the year.

In order to offer a green product to the customers and meet various national / international regulations on chemical / material management, the Company has established a strong internal material compliance management system to reduce usage of hazardous and toxic chemicals in its products and processes. Besides its internal ABB way management system, ABB Supplier Code of Conduct (SCoC) also defines the requirements from the suppliers on environment & material compliance management.

Hazardous waste management

The Company identifies and implements applicable legal requirements with respect to hazardous waste and chemicals management for its operation. ABB way & ISO-14001 standard has been established for strong waste segregation, storage & disposal management including systems for waste classification. The Company adopts a clear major material flows & identify opportunities to optimize material use through reduce waste generation, increase share of material and components reused, increase share of material and components recycled consistent with the 'waste hierarchy'. Waste are stored in designated areas, to prevent release & ensure safe handling and only trained staff may transport waste within site. Waste collected and to disposed off are done only through licensed waste disposal vendors.

Material Compliance

ABB ensures its use of materials does not endanger vulnerable societies or habitats. The Company has a duty to ensure that the materials that its uses does not contribute to environmental degradation or lead to conflict and exploitation in the countries that produce them. To maintain high social, environmental and human rights standards, this duty is set out in our Policy on Health, Safety, Environment, Security and Sustainability as well as our Supplier Code of Conduct. In practice, this means that the company has systems in place to monitor the source of certain minerals more closely, and phase out the use of hazardous substances in ABB products and processes. ABB expects suppliers to actively support ongoing efforts to manage and demonstrate product compliance with regulations such as REACH, RoHS and Conflict Minerals through an comprehensive internal directive to adhere to follow and comply with requirements of the ABB List of Prohibited and Restricted Substances. It encourages its suppliers and sub-contractors to adopt similar standards and to comply with all needed regulatory requirements.

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

Not applicable as the Company's Manufacturing locations do not fall in biodiversity hotspot regions as identified by Govt of India and the Company does not have any direct / indirect impact on Biodiversity

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

Not Applicable

12. Is the entity compliant with the applicable environmental law / regulations / guidelines in India, Such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection at and rules thereunder (Y/N). If not, provide details of all such non-compliances in the following format:

Yes. The Company complies with all applicable laws.

Leadership Indicators

1. Break-up of the total energy consumed (in Mwh) from renewable and non-renewable sources

Parameter	FY 2022 Current Financial Year	FY 2021 Previous Financial Year
From renewable sources		
Total electricity consumption (A)	7900	5969
Total fuel consumption (B)	0	0
Energy consumption through other sources (C) *	14136	1952
Total energy consumed from renewable sources (A+B+C) #	22036	7921
From non-renewable sources		
Total electricity consumption (D)	0	10659
Total fuel consumption (E) **	2745	2224
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	2745	12883

Note: As a part of ISO 14001 audit all of its sites are audited by DNV-GL Business India Assurance Pvt Ltd, and Limited Assurance of data was done by KPMG for ABB Group sustainability reporting 2022

*Energy consumption through other sources consists of International Renewable Energy Certification (I-REC) procured equivalent to grid electricity consumption

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

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

2, 3. Water - withdrawal / discharge disclosures

The below table is a consolidation of water consumption across the Company's manufacturing facilities at Peenya, Nelamangala, Nashik, Vadodara and Faridabad.

Parameter	FY 2022 Current Financial Year	FY 2021 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	59846	51682
(ii) Groundwater	120234	92083
(iii) Third party water	2258	1770
(iv) Seawater / desalinated water	0	0
(v) Others (rain water harvesting)*	1727	130
Total volume of water withdrawal (in kilo liters)	184064	145665
Total volume of water consumption (in kilo litres)	182937	145665
Water intensity (optional)-the relevant metric may be selected by the entity	21.35	21.01
Water discharge by destination and level of treatment (in kilo litres)		
(i) Into Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third parties		
- No treatment		
- With treatment – please specify level of treatment**	9419	21305
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	9419	21305

* Enhanced rainwater harvesting in the current year.

** The Company during the year has achieved ZLD across its factories.

Note: As a part of ISO 14001 audit all of its sites are audited by DNV-GL Business India Assurance Pvt Ltd and Limited Assurance of data was done by KPMG for ABB Group sustainability reporting 2022

4. Please provide scope 3 emissions & its intensity in the following format:

Parameter	Unit	FY 2022	FY 2021
Total Scope 3 emissions (breakup of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ if available)	kTon	4856	- *

Note: *ABB globally report Scope-3 GHG emission as part of Global CDP disclosure which includes ABB India data also.

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

Not applicable as the Company's Manufacturing locations do not fall in biodiversity hotspot regions as identified by Govt of India and the Company does not have any direct / indirect impact on Biodiversity

6. Initiatives to improve resource efficiency or reduce impact due to emission / effluent discharge / waste generated

S.No	Initiative undertaken	Details of the initiatives (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Three of our factories certified as "Platinum" category Green factory Building by Indian Green Building Council (IGBC) in 2022	ABB India's 44-year-old plant is first in Nashik to receive platinum Green Factory certification from IGBC (Refer page no. 85 for weblink on ABB India Green Factory Certification)	Resource conservation
2	RE100 goal realization in 2022 with the help of Green power procurement through Third party PPA, inhouse solar power usage & International Renewable Energy Certificates (I-REC)	ABB India achieves ~82 percent reduction in own GHG emissions across all manufacturing locations (Refer page no. 85 for weblink on ABB India GHG emission reductions)	Greenhouse gas emission reduction
3	Various energy efficiency improvement activities such as IE4 motor usage, Automation of STPs etc.	ABB India achieves ~82 percent reduction in own GHG emissions across all manufacturing locations (Refer page no. 85 for weblink on ABB India GHG emission reductions)	Energy productivity improvement and Greenhouse gas emission reduction
4	Rainwater harvesting activity across 3 more factories in 2022	ABB is implementing rain water harvesting adopting various new technology such as "Cross wave" technology to enhance rain water harvesting across factories to achieve water neutrality / positivity	Water footprint reduction
5	Enhancing water recyclability across factories and achieving Zero Liquid discharge of 2 nos. of remaining factories from Oct'2022	ABB India turns its Nelamangala Campus 'water positive' (Refer page no. 85 for weblink on ABB India Water positive initiative)	Water footprint reduction
6	Single use plastic free premises	Establishment beyond compliances- 5 no. of factories certified by CII during 2022	Waste reduction

7. Security and crisis management

At the organizational and county level the Company has a security and crisis management process in place. This creates a procedure, system and structure to prevent people and other assets at risk, loss or criminal activities. As an indispensable part of ABB business, security network is used to analyze threats and vulnerabilities of assets, with the purpose to prevent threats and reduce risks. In recent years, ABB has greatly enhanced security, and employed more internal and external security experts from all over the world. Types of risks have increased, including war and terrorism, political turmoil, environmental pollution and natural disasters, various criminal activities and commercial espionage and maritime threats. One of ABB's recent focuses is on travel safety. ABB has established a set of system that can track employees in the global scope and inform employees and management of the situation when they are at risks or in dangers. In moments of crisis, ABB can advise and support the relocation of employees and assets at risk.

Weblink: Security and Crisis Management (refer page no. 85)

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

Not Available

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

Not Available



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

Advocacy, aid and corporate responsibility bodies

The Company is a member of several industry associations and networks with other companies on various aspects of sustainability.

Essential Indicators

1. Affiliations with trade and industry chambers / associations

List the top trade and industry chambers/ associations

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

2. 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.

– Nil

Leadership Indicators

1. Details of public policy positions advocated by the entity

S.No	Public Policy Advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of review by Board (Annually/Half yearly/Quarterly/Others – please specify)	Web link - if available
1	Cyber security for power sector	Represented as one of the 12 members of Indian Electrical and Electronics Manufacturers Association (IEEMA) for interaction with Central Electricity Authority and Power Ministry	No	Nil	IEEMA https://ieema.org
2	BIS certification policy for Indian made low voltage switchgear products, including those in industrial applications	Represented as one of the 12 members of IEEMA for interaction with Ministry of Heavy Industries	No	Nil	IEEMA
3	Standardization for chargers for Electric vehicle (EV) buses	Nomination to the standardization sub-committee being formed for EV buses by Principal Scientific Advisor, Department of Science & technology (DST)	No	Nil	DST https://dst.gov.in
4	Energy Efficiency in buildings and industry	A not-for-profit organization representing various industry members. Creating awareness in Industry as well as working closely with regulatory authorities.	Yes	Nil	https://aeem.in/industrial-energy-efficiency/



PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Caring for its Communities

ABB Group's Social Policy adopted in February 2001, focuses on ABB's role in society, human rights, children and young workers, freedom of engagement, health and safety, employee consultation and communication, equal opportunity, harassment and disciplinary practices, working hours, compensation, suppliers, community involvement and business ethics. The policy draws principally on six sources:

- The Universal Declaration of Human Rights,
- The UN Guiding Principles on Business and Human Rights,
- The International Labour Organization's Declaration on Fundamental Principles and Rights at Work,
- The OECD Guidelines for Multinational Enterprises,
- The Global Sullivan Principles and
- The Social Accountability 8000 (SA 8000) standard

The Company is continually working towards making a difference to communities across India through its Corporate Social Responsibility (CSR) projects. The primary focus areas of these projects include, providing access to education with particular emphasis on women's education and lifelong skilling, fostering diversity and inclusion, sustaining local communities, and implementing accessible, affordable and quality primary healthcare.

To understand and validate if the objectives of the CSR programs are being met and to understand the impacts of the interventions of the Company in the lives of the local communities, third-party impact assessment studies were initiated for large projects undertaken in the previous year.

Refer **Annexure – J** for the details of CSR initiatives undertaken by the Company during the year

Essential Indicators

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

Not Applicable.

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

Not Applicable.

3. Mechanisms to receive and redress grievances of the community

ABB Business Ethics Helpline provides all ABB employees and stakeholders, worldwide, with a means to report suspected violations of the ABB Code of Conduct, Supplier Code of Conduct, or applicable laws. This channel provides a reporting platform for internal and external stakeholders including the local communities to report grievances related to 'Ethics and Compliance', fraud, misconduct, corruption, financial issues, conflicts of interest, insider trading or antitrust regulations, theft, embezzlement, 'Employee relations' and human resources issues, such as harassment, discrimination, improper workplace conduct or immigration issues, loss prevention and asset protection, workplace violence and alcohol / drug abuse, Environment, conflict minerals, health and safety, such as occupational health and safety violation etc.

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

	FY 2022 Current Financial year % Spend	FY 2021 Previous Financial Year % Spend	FY 2020 Previous to Previous Financial Year % Spend
Directly sourced from MSMEs / small producers	30	19	19
Source directly from within the district and neighbouring districts (i.e., within a state)	73	71	68

The Company in line with the ABB Group uses the Supplier Code of Conduct, a policy document which reflects the 10 principles of the UN Global Compact and the essence of the ABB Code of Conduct, to align the suppliers to its sustainability goals.

The ABB Code of Conduct clarifies the expectations for the Company's employees when dealing with suppliers. New suppliers are required to go through ABB's supplier qualification process, during which it assesses the sustainability performance of potential business partners along with other business parameters.

Leadership Indicators

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

Not Applicable

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

The Company puts sustainability and social development at the centre of its CSR efforts. It is committed to the development of a sustainable future and actionable solutions to basic needs of the community predominantly in and around its plants (and current locations do not fall under State / Aspirational districts)

3. (a) Preferential Procurement Policy

The Company does not have a preferential procurement policy where preference is given to purchase from supplies comprising marginalized / vulnerable groups. A common sourcing policy that is based on attributes, quality, costs and capability is followed. This policy does not differentiate between sourcing groups and categories.

3. (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:

– Not Applicable

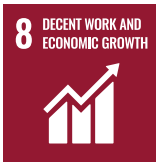
5. Details of corrective actions taken or underway based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

– Not Applicable

6. Details of beneficiaries of key CSR Projects:

S.No	CSR project	No of persons benefited from CSR projects annually	% of beneficiaries from vulnerable and marginalized groups
1	External public road infrastructure and public amenities upgradation project Peenya Industrial area phase 2 - Lake Road*	3650000*	70
2	Women engineering scholarship program for meritorious and deserving 100 selected women	100	100
3	Operation of mobile health care units for communities in Peenya, Nelamangala, Nashik and Faridabad	280000	100
4	Supporting needy, financially disadvantaged cancer patients for cancer treatment	25	100
5	Improving the learning levels of Govt. school children and a special module on environment and sustainability in 98 Government schools identified in Nelamangala Taluk	9000	100
6	Construction of a check dams and water management structures in drought prone villages of Nashik	1000	100
7	Supporting people with disability with customized disability aids, Maneja	20	100
8	Supporting a Govt Industrial Training Institutes (ITIs) with facilities and infrastructure	100	100

Note: *estimated on average usage calculated based on an average of 10000 users on a daily basis for the said road stretch



PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner

Customer engagement

ABB India's solutions connect engineering know-hows with software solutions to optimize how things are manufactured, transported, powered and operated. Working closely with industry, utility, transportation and infrastructure customers, the Company offers a unique combination of domain knowledge, technology leadership and digital expertise, to create real business value for the customers along with a superior and distinguished customer experience. The Company's role as a pioneering technology leader in electrification and automation, helps with creating a more sustainable and resource-efficient future..

Essential Indicators:

1. Mechanisms in place to receive and respond to customer complaints and feedback

The Company has a set process called the Customer Care Response Process (CCRP), in order to address any customer issues with the Company's products, systems, solution offerings and service portfolio.

CCRP channels customer care topics and improves customer satisfaction by providing a single Company-wide common process and tool. It captures, documents, performs root cause analysis and ensures resolution of any type of customer dissatisfaction in a timely and qualitative manner.

2. Product / Service information

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

3. Consumer complaints*

	FY 2022 (Current Financial Year)		Remarks	FY 2021 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Data privacy	0	0		0	0	
Advertising	0	0		0	0	
Cybersecurity	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	

* Note: Does not include complaints from channel partners since those are specifically referred to as 'value partners' within this document.

4. Instances of product recalls on account of safety issues:

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

There were zero incidents / issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty action taken by regulatory authorities on safety of products/ services.

5. Framework / policy on cyber security and risks related to data

Web link: Data Privacy | ABB (refer page no. 85)

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

– Nil

Leadership Indicators

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

Weblink: Products and services (refer page no. 85)

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

At ABB, sustainable innovation is a core part of the Company's DNA. The Company continues to work with partners and customers to explore new ways to incorporate sustainable materials across its solutions.

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

Issues are bound to arise in any customer / supplier relationship. Therefore continual communication is maintained with the customers, to identify problems before they become serious and allow both parties to work towards mutually beneficial solutions. The Company's focus on quality, continued communication and customer service, positions ABB as a trusted partner.

4. Product information on the product over and above the mandated local laws

The ABB Group develops Environmental Product Declarations (EPD) to communicate the environmental performance of some of its core products over its entire life cycle. EPDs are based on detailed LCA studies conducted using the LCA model and declared according to international standard ISO / TR 14025. LCA and EPD are coordinated at the ABB Group level and available for a few products.

5. Provide the following information relating to data breaches: a. Number of instances of data breaches along-with impact Nil b. Percentage of data breaches involving personally identifiable information of customers.

– NIL

Consumer satisfaction surveys

The Company has implemented the Net Promoter Score (NPS) survey methodology to know how the Company is perceived by its customers. Net Promoter is both a loyalty metric and a discipline for using customer feedback to aid sustainable growth of the Company.

The relational NPS surveys are held biennially to measure customer loyalty, based on long-term engagement between senior managers of customers and the Company. In addition, the Company also intensively uses transactional NPS surveys to get real-time, touch-point specific feedback from operational level customer staff for identification of improvement measures on a continuous basis.

- Total number of customer complaints received in the CCRP system during the year 2022: 2832
- Percentage of customer complaints which are open in the CCRP system and awaiting completion as at the end of the year (as on 31st December 2022): 0.48 percent

Key Policies and Programs

Sustainability

ABB Policy on Health, Safety, Environment, Security and Sustainability

HSE Policy (Company)

Social Policy (ABB Group)

Human Rights Policy & Statement (ABB Group)

Corporate Social Responsibility Policy (Company)

Prevention of sexual harassment of women at the workplace Policy (Company)

Code of Conduct (Company)

Supplier Code of Conduct (ABB Group)

Sustainable Supply Base Management Program (SSBM) (ABB Group)

Corporate Governance (ABB Group)

Integrity Program (ABB Group)

ABB Equal Opportunity Policy (Company)

Scan for
links to Key Policies and Programs



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