



REF:INABB:STATUT:LODR:REGU 33:2026

February 19, 2026

BSE Limited
P.J. Towers
Dalal Street
Mumbai 400 001
(Attn: DCS CRD)

National Stock Exchange of India Limited
Exchange Plaza, 5th floor
Plot No. C/1, G Block
Bandra-Kurla Complex, Bandra (E)
Mumbai 400 051

Attn: Listing Dept.

Dear Sirs

Sub: Audited Financial Results

Ref: Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)

Scrip Code – BSE 500002 / NSE ABB

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Pursuant to Regulation 30 and 33 of Listing Regulations, we are enclosing herewith the Audited Financial Results (standalone & consolidated) of the Company for the fourth quarter and financial year ended **December 31, 2025**, which have been approved and taken on record by the Board of Directors of the Company at its meeting held today i.e., February 19, 2026 which commenced at 2.00 pm and concluded at 4.15 p.m. along with the copy of Auditors Report dated February 19, 2026 thereon issued by M/s B S R & Co LLP, Statutory Auditors.

In accordance with Regulation 33(3)(d) of Listing Regulations, as amended, a declaration in respect of unmodified opinion on Audited Financial Statements for the Financial Year ended December 31, 2025 is enclosed as Annexure A.

Compliance as required under Regulation 47 of the Listing Regulations will be complied separately.

Kindly take the same on record.

Thanking you.

Yours faithfully,

For ABB India Limited

Trivikram Guda
Company Secretary and Compliance Officer
ACS 17685
Encl: as above



Annexure A

TO WHOMSOEVER IT MAY CONCERN

Pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby declares that the Statutory Auditors M/s. B S R & Co LLP, Chartered Accountants, have issued the Audit Reports with unmodified opinion on the Audited Financial Results (standalone & consolidated) of the Company for the financial year ended December 31, 2025.

Yours faithfully,

For ABB India Limited

Trivikram Guda
Company Secretary and Compliance Officer
ACS 17685

February 19, 2026



ABB India Limited

CIN: L32202KA1949PLC032923

Registered Office: Disha - 3rd Floor, Plot No. 5 & 6, 2nd Stage, Peenya Industrial Area IV, Peenya, Bengaluru - 560 058
Phone: +91 (80) 22949150 - 22949153, 22949451; Fax: +91 (80) 22949148 Website: www.abb.co.in, E-mail: investor.helpdesk@in.abb.com

Statement of standalone financial results for the quarter and year ended December 31, 2025

| Part I | | ₹ In Crores | | | | |
|--------|---|---------------------------------|--|--|--------------------------------------|---------------------------------------|
| | Particulars | Quarter ended December 31, 2025 | Preceding quarter ended September 30, 2025 | Corresponding quarter ended December 31, 2024 in the previous year | Current year ended December 31, 2025 | Previous year ended December 31, 2024 |
| | | Refer note 6 | Unaudited | Refer note 6 | Audited | Audited |
| 1 | Continuing operations | | | | | |
| | Revenue from operations | | | | | |
| | (a) Sales of products and services | 3,495.79 | 3,285.33 | 3,326.88 | 13,065.32 | 12,087.67 |
| | (b) Other operating revenues | 61.22 | 25.39 | 38.05 | 137.41 | 100.64 |
| | Total revenue from operations | 3,557.01 | 3,310.72 | 3,364.93 | 13,202.73 | 12,188.31 |
| 2 | Other income | 76.33 | 83.95 | 86.62 | 352.36 | 353.40 |
| 3 | Total Income (1 + 2) | 3,633.34 | 3,394.67 | 3,451.55 | 13,555.09 | 12,541.71 |
| 4 | Expenses | | | | | |
| | (a) Cost of raw materials, components consumed and project bought outs | 1,646.63 | 1,755.97 | 1,654.78 | 6,648.87 | 5,929.24 |
| | (b) Purchases of stock-in-trade | 271.47 | 240.26 | 246.13 | 1,106.78 | 985.36 |
| | (c) (Increase) / decrease in inventories of finished goods, stock-in-trade and work-in-progress | 151.65 | (34.29) | (20.23) | (130.89) | (165.98) |
| | (d) Subcontracting charges | 118.98 | 100.35 | 102.46 | 429.62 | 341.68 |
| | (e) Employee benefits expense | 291.37 | 222.25 | 194.71 | 974.81 | 821.93 |
| | (f) Finance costs | 5.35 | 5.64 | 5.13 | 19.89 | 16.45 |
| | (g) Depreciation and amortisation expense | 39.64 | 36.59 | 33.70 | 145.53 | 128.92 |
| | (h) Other expenses | 530.66 | 525.79 | 529.74 | 2,130.54 | 1,970.85 |
| | Total expenses | 3,055.75 | 2,852.56 | 2,746.42 | 11,325.15 | 10,028.45 |
| 5 | Profit from continuing operations before tax (3 - 4) | 577.59 | 542.11 | 705.13 | 2,229.94 | 2,513.26 |
| 6 | Tax expense: | | | | | |
| | Current tax | 136.28 | 123.24 | 170.14 | 521.62 | 630.88 |
| | Deferred tax | 6.99 | 9.99 | 3.08 | 38.92 | 7.77 |
| | Total tax expenses | 143.27 | 133.23 | 173.22 | 560.54 | 638.65 |
| 7 | Profit from continuing operations (after tax) (5 - 6) | 434.32 | 408.88 | 531.91 | 1,669.40 | 1,874.61 |
| 8 | Discontinued operation | | | | | |
| | Profit/(loss) from discontinued operation(refer note 2) | (1.96) | 0.21 | (4.67) | (1.52) | (3.97) |
| | Tax (expense)/credit of discontinued operation | 0.49 | (0.05) | 1.17 | 0.38 | 1.00 |
| 9 | Profit / (loss) from discontinued operation (after tax) | (1.47) | 0.16 | (3.50) | (1.14) | (2.97) |
| 10 | Profit for the period/year (7 + 9) | 432.85 | 409.04 | 528.41 | 1,668.26 | 1,871.64 |
| 11 | Other comprehensive income / (loss) (OCI) | | | | | |
| | Items that will not be reclassified to profit or loss: | | | | | |
| | Remeasurements of defined benefit liability/(asset) | 7.24 | 1.85 | (10.14) | 12.36 | (14.16) |
| | Income tax/(credit) relating to items that will not be reclassified to profit or loss | (1.82) | (0.47) | 2.55 | (3.11) | 3.56 |
| | Total other comprehensive income / (loss) (net of tax) | 5.42 | 1.38 | (7.59) | 9.25 | (10.60) |
| 12 | Total comprehensive income for the period/year (10 + 11) | 438.27 | 410.42 | 520.82 | 1,677.51 | 1,861.04 |
| 13 | Paid-up equity share capital (Face value per share - ₹ 2/- each) | 42.38 | 42.38 | 42.38 | 42.38 | 42.38 |
| 14 | Reserves (excluding revaluation reserve) as shown in the audited balance sheet of the previous year | - | - | - | 7,033.02 | 5,902.22 |
| 15 | Earnings / (loss) per share ('EPS') (of ₹ 2/- each) (not annualised except year end EPS) | | | | | |
| | Continuing operations | | | | | |
| | a) Basic (in ₹) | 20.50 | 19.30 | 25.10 | 78.78 | 88.46 |
| | b) Diluted (in ₹) | 20.50 | 19.30 | 25.10 | 78.78 | 88.46 |
| | Discontinued operation | | | | | |
| | a) Basic (in ₹) | (0.07) | 0.01 | (0.17) | (0.05) | (0.14) |
| | b) Diluted (in ₹) | (0.07) | 0.01 | (0.17) | (0.05) | (0.14) |
| | Continuing and Discontinued operations | | | | | |
| | a) Basic (in ₹) | 20.43 | 19.31 | 24.93 | 78.73 | 88.32 |
| | b) Diluted (in ₹) | 20.43 | 19.31 | 24.93 | 78.73 | 88.32 |
| | See accompanying notes to the standalone financial results | | | | | |



Part II

Segmentwise revenues, results, assets and liabilities.

| Particulars | Quarter ended December 31, 2025 | Preceding quarter ended September 30, 2025 | Corresponding quarter ended December 31, 2024 in the previous year | Current year ended December 31, 2025 | Previous year ended December 31, 2024 |
|--|---------------------------------------|---|--|---|--|
| | Refer note 6 | Unaudited | Refer note 6 | Audited | Audited |
| a) Segment Revenues | | | | | |
| Robotics & Discrete Automation | 134.65 | 181.11 | 139.71 | 701.42 | 444.42 |
| Motion | 1,202.07 | 1,174.58 | 1,119.27 | 4,560.62 | 4,287.36 |
| Electrification | 1,598.19 | 1,378.25 | 1,502.82 | 5,712.65 | 5,074.42 |
| Process Automation | 652.19 | 601.31 | 627.73 | 2,332.06 | 2,583.02 |
| Unallocated | 1.56 | 1.25 | 5.97 | 11.73 | 17.56 |
| Total | 3,588.66 | 3,336.50 | 3,395.50 | 13,318.48 | 12,406.78 |
| Less : Inter segment revenues | 31.65 | 25.78 | 30.57 | 115.75 | 218.47 |
| Total Revenue from operations (Continuing operations) | 3,557.01 | 3,310.72 | 3,364.93 | 13,202.73 | 12,188.31 |
| b) Segment Results (Profit / (Loss) Before Tax and Interest) | | | | | |
| Robotics & Discrete Automation | 18.67 | 14.56 | 14.53 | 68.45 | 59.97 |
| Motion | 198.29 | 181.63 | 233.98 | 798.53 | 948.90 |
| Electrification | 341.22 | 270.79 | 354.84 | 1,168.94 | 1,161.76 |
| Process Automation | 96.13 | 105.41 | 122.09 | 382.43 | 457.01 |
| Power Grids (Discontinued operation) (refer note 2) | (1.96) | 0.21 | (4.67) | (1.52) | (3.97) |
| Total | 652.35 | 572.60 | 720.77 | 2,416.83 | 2,623.67 |
| Less - Interest expenses | 5.35 | 5.64 | 5.13 | 19.89 | 16.45 |
| - Other unallocated expenditure and income netted off | 71.37 | 24.64 | 15.18 | 168.52 | 97.93 |
| Total Profit Before Tax (Including Discontinued operation) | 575.63 | 542.32 | 700.46 | 2,228.42 | 2,509.29 |
| Power Grids (Discontinued operation) (refer note 2) | (1.96) | 0.21 | (4.67) | (1.52) | (3.97) |
| Total Profit Before Tax (Continuing operations) | 577.59 | 542.11 | 705.13 | 2,229.94 | 2,513.26 |
| c) Segment Assets | | | | | |
| Robotics & Discrete Automation | 237.51 | 228.33 | 182.17 | 237.51 | 182.17 |
| Motion | 2,191.62 | 2,154.59 | 1,952.01 | 2,191.62 | 1,952.01 |
| Electrification | 3,139.92 | 3,081.49 | 2,506.85 | 3,139.92 | 2,506.85 |
| Process Automation | 1,365.65 | 1,330.51 | 1,419.01 | 1,365.65 | 1,419.01 |
| Unallocated | 6,703.78 | 5,998.73 | 6,331.29 | 6,703.78 | 6,331.29 |
| Total Segment Assets | 13,638.48 | 12,793.65 | 12,391.33 | 13,638.48 | 12,391.33 |
| d) Segment Liabilities | | | | | |
| Robotics & Discrete Automation | 368.75 | 344.53 | 211.44 | 368.75 | 211.44 |
| Motion | 1,740.53 | 1,634.92 | 1,719.88 | 1,740.53 | 1,719.88 |
| Electrification | 1,796.37 | 1,815.40 | 1,564.59 | 1,796.37 | 1,564.59 |
| Process Automation | 1,231.34 | 1,209.11 | 1,315.55 | 1,231.34 | 1,315.55 |
| Unallocated | 665.50 | 391.97 | 504.47 | 665.50 | 504.47 |
| Total Segment Liabilities | 5,802.49 | 5,395.93 | 5,315.93 | 5,802.49 | 5,315.93 |

Notes

- This statement has been reviewed by the Audit Committee and recommended for approval to the Board and the Board approved at its meeting held on February 19, 2026.
- On March 5, 2019, the Board of Directors of Company approved the Scheme of Arrangement amongst the Company and Hitachi Energy India Limited (HEIL) (formerly ABB Power Products and Systems India Limited) for Demerger of Company's Power Grids business to HEIL ("Demerger") and the Appointed date for the Demerger was April 1, 2019. The Demerger was approved by National Company Law Tribunal ('NCLT') and the NCLT approval was filed with the Registrar of Companies on December 1, 2019 (Effective date). Further, the income earned / expenses incurred relating to the above mentioned discontinued business is disclosed as part of discontinued operation.
- The Board of Directors of the Company have recommended a final dividend of ₹ 29.59 per equity share of face value of ₹ 2 per share. The total dividend for the year stands at ₹ 39.36 per equity share including the interim dividend of ₹ 9.77 per equity share. The total dividend including interim dividend for the previous year was ₹ 44.16 per equity share.
- On November 21, 2025, the Government of India notified four Labour Codes, effective immediately, replacing the existing 29 labour laws. In accordance with Ind-AS 19 - Employee benefits, changes to employee benefit plans arising from legislative amendments are treated as plan amendments, requiring immediate recognition of past service cost in the statement of profit and loss. This approach is consistent with the guidance issued by the Institute of Chartered Accountants of India. The implementation of the Labour Codes has resulted in an increase of ₹ 65.94 Crores in the provision for gratuity and leave encashment, based on best information available, which has been recognised as an employee benefit expense in the current reporting period. The incremental impact is primarily due to change in definition of "wages". The Company continues to monitor the finalization of Central and State Rules, as well as Government clarifications on other aspects of the Labour Codes, and will incorporate appropriate accounting treatment based on these developments as required.
- The Board of Directors at its meeting held on May 9, 2025, noted the announcement made by ABB Limited, Zurich, Switzerland ('Ultimate Holding Company') decision to spin off its Robotics division as a separate listed company. On August 2, 2025, the Board of Directors of the Company approved the incorporation of a wholly owned subsidiary (solely as an enabler), pending a final decision on the proposed sale. Pursuant to the above, a wholly owned subsidiary "ABB Robotics India Private Limited" was incorporated on September 22, 2025. Subsequent to the Balance sheet date, the Board of Directors in their meeting held on January 26, 2026, approved the sale of the Company's shareholding in ABB Robotics India Private Limited to ABB Robotics Schweiz AG, Switzerland for a consideration of ₹ 1,00,000/-. The Board of Directors have also approved (subject to the approval by Shareholders) the subsequent slump sale of Robotics business to ABB Robotics India Private Limited at a valuation not less than ₹ 1,568.20 Crores, in their meeting held on January 26, 2026.
- The figures for the last quarter of current and the previous years are balancing figures between the audited figures for the full financial years and unaudited published year-to-date figures for nine-months of respective years.



Sanjeev Sharma
Managing Director
DIN: 07362344

Place : New Delhi
Date : February 19, 2026

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Standalone Statement of assets and liabilities

₹ In Crores

| Particulars | As at December 31, 2025 | As at December 31, 2024 |
|--|----------------------------|----------------------------|
| | Audited | Audited |
| ASSETS | | |
| Non-current assets | | |
| Property, plant and equipment | 1,083.86 | 985.46 |
| Right-of-use assets | 90.56 | 58.98 |
| Capital work-in-progress | 116.44 | 94.77 |
| Goodwill | 14.62 | 14.62 |
| Other intangible assets | 5.70 | 2.79 |
| Financial assets | | |
| Investments | 1.57 | 1.56 |
| Other financial assets | 7.74 | 8.04 |
| Deferred tax assets (net) | 56.46 | 98.49 |
| Income tax assets (net) | 250.64 | 183.62 |
| Other non-current assets | 261.19 | 180.40 |
| Total non-current assets | 1,888.78 | 1,628.73 |
| Current assets | | |
| Inventories | 2,052.98 | 1,777.99 |
| Financial assets | | |
| Trade receivables | 3,176.33 | 2,983.66 |
| Cash and cash equivalents | 1,552.57 | 935.63 |
| Bank balances other than cash and cash equivalents | 4,282.30 | 4,572.19 |
| Loans | 6.34 | 6.29 |
| Other financial assets | 302.14 | 95.75 |
| Other current assets | 377.04 | 391.09 |
| Total current assets | 11,749.70 | 10,762.60 |
| Total assets | 13,638.48 | 12,391.33 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| Equity share capital | 42.38 | 42.38 |
| Other equity | 7,793.61 | 7,033.02 |
| Total equity | 7,835.99 | 7,075.40 |
| Liabilities | | |
| Non-current liabilities | | |
| Financial liabilities | | |
| Lease liabilities | 55.24 | 28.19 |
| Other financial liabilities | 9.45 | 8.65 |
| Provisions | 4.35 | 5.13 |
| Total non-current liabilities | 69.04 | 41.97 |
| Current liabilities | | |
| Financial liabilities | | |
| Lease liabilities | 29.58 | 23.69 |
| Trade payables | | |
| Total outstanding dues to micro enterprises and small enterprises; and | 140.03 | 77.23 |
| Total outstanding dues to creditors other than micro enterprises and small enterprises | 3,315.62 | 3,120.79 |
| Other financial liabilities | 381.08 | 294.74 |
| Other current liabilities | 1,274.54 | 1,186.34 |
| Provisions | 538.98 | 514.83 |
| Current tax liabilities (net) | 53.62 | 56.34 |
| Total current liabilities | 5,733.45 | 5,273.96 |
| Total liabilities | 5,802.49 | 5,315.93 |
| Total equity and liabilities | 13,638.48 | 12,391.33 |





Standalone Statement of Cash flows

₹ In Crores

| For the year ended Decemeber 31, 2025 | | Year ended December 31, 2025 | Year ended December 31, 2024 |
|---|--|---------------------------------|---------------------------------|
| | | Audited | Audited |
| A. Cash flow from operating activities | | | |
| Profit before tax from continuing operations | | 2,229.94 | 2,513.26 |
| Profit/(Loss) before tax from discontinued operation | | (1.52) | (3.97) |
| Adjustments for: | | | |
| Depreciation and amortisation expense | | 145.53 | 128.92 |
| Unrealised exchange loss / (gains) (net) | | 41.07 | (37.52) |
| Mark to market change in forward and commodity contracts | | (143.11) | 42.38 |
| (Profit)/loss on sale / disposal of property, plant and equipment (net) | | 1.90 | 6.05 |
| Provision / (reversal) for doubtful debts and advances | | (8.43) | 41.11 |
| Interest income | | (348.51) | (343.29) |
| Interest expense | | 19.89 | 16.45 |
| Operating profit before working capital changes | | 1,936.76 | 2,363.39 |
| Movement in working capital | | | |
| Increase / (decrease) in trade payables | | 214.93 | 118.97 |
| Increase / (decrease) in other financial liabilities | | 62.21 | (165.18) |
| Increase / (decrease) in other liabilities and provisions | | 123.31 | 253.58 |
| (Increase) / decrease in trade receivables | | (182.62) | (480.99) |
| (Increase) / decrease in inventories | | (274.99) | (217.23) |
| (Increase) / decrease in other financial assets | | (67.21) | 73.07 |
| (Increase) / decrease in loans and other assets | | (37.35) | 48.75 |
| | | (161.72) | (369.03) |
| Cash generated from operations | | 1,775.04 | 1,994.36 |
| Income taxes paid (net of refunds) | | (555.52) | (662.56) |
| Net cash flow (used in) / from operating activities | | 1,219.52 | 1,331.80 |
| B. Cash flow from investing activities | | | |
| Purchase of property, plant and equipment | | (239.95) | (213.95) |
| Proceeds from sale of property, plant and equipment | | 0.32 | 0.25 |
| Investment in subsidiary | | (0.01) | - |
| Investment in bank deposits (with maturity more than three months) | | (6,460.11) | (7,350.00) |
| Redemption of deposits (with maturity more than three months) | | 6,750.00 | 6,717.10 |
| Interest received | | 313.05 | 343.29 |
| Net cash flow from / (used in) investing activities | | 363.30 | (503.31) |
| C. Cash flow from financing activities | | | |
| Payment of principal portion of lease liabilities | | (31.19) | (27.44) |
| Payment of interest portion of lease liabilities | | (6.79) | (5.43) |
| Interest paid | | (13.10) | (11.02) |
| Dividend paid | | (915.15) | (726.49) |
| Net cash flow from / (used in) financing activities | | (966.23) | (770.38) |
| Net (decrease) / increase in cash and cash equivalents (A+B+C) | | 616.59 | 58.11 |
| Effects of exchange (loss) / gain on cash and cash equivalents | | 0.35 | 0.64 |
| Cash and cash equivalents (opening balance) | | 935.63 | 876.88 |
| Cash and cash equivalents (closing balance) | | 1,552.57 | 935.63 |
| Components of cash and cash equivalents | | | |
| Balances with banks | | | |
| - On current accounts | | 250.50 | 245.42 |
| - Deposit accounts (Original maturity upto 3 months) | | 1,240.00 | 640.40 |
| Cheques on hand / remittance in transit | | 62.07 | 49.81 |
| | | 1,552.57 | 935.63 |
| Note: Cash and cash equivalents at the end of the year represent cash and cheques on hand and cash and deposits with banks. | | | |



Independent Auditor's Report

To the Board of Directors of ABB India Limited

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of ABB India Limited (hereinafter referred to as the "Company") for the year ended 31 December 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 December 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and

Independent Auditor's Report (Continued)

ABB India Limited

presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Independent Auditor's Report (Continued)

ABB India Limited

Other Matter

- a. The standalone annual financial results include the results for the quarter ended 31 December 2025, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For B S R & Co. LLP

Chartered Accountants

Firm's Registration No.:101248W/W-100022



Pawan Kumar Kejriwal

Partner

New Delhi

19 February 2026

Membership No.: 064368

UDIN:26064368QABOMC8870



ABB India Limited

CIN: L32202KA1949PLC032923

Registered Office: Disha - 3rd Floor, Plot No. 5 & 6, 2nd Stage, Peenya Industrial Area IV, Peenya, Bengaluru – 560 058
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Statement of consolidated financial results for the quarter and year ended December 31, 2025

| Part I | | | | | | | ₹ In Crores |
|--------|---|---------------------------------|--|--|--------------------------------------|---------------------------------------|-------------|
| | Particulars | Quarter ended December 31, 2025 | Preceding quarter ended September 30, 2025 | Corresponding quarter ended December 31, 2024 in the previous year | Current year ended December 31, 2025 | Previous year ended December 31, 2024 | |
| | | Refer note 6 | Unaudited | Refer note 6 | Audited | Audited | |
| 1 | Continuing operations | | | | | | |
| | Revenue from operations | | | | | | |
| | (a) Sales of products and services | 3,495.79 | 3,285.33 | 3,326.88 | 13,065.32 | 12,087.67 | |
| | (b) Other operating revenues | 61.22 | 25.39 | 38.05 | 137.41 | 100.64 | |
| | Total revenue from operations | 3,557.01 | 3,310.72 | 3,364.93 | 13,202.73 | 12,188.31 | |
| 2 | Other income | 76.33 | 83.95 | 86.62 | 352.36 | 353.40 | |
| 3 | Total Income (1 + 2) | 3,633.34 | 3,394.67 | 3,451.55 | 13,555.09 | 12,541.71 | |
| 4 | Expenses | | | | | | |
| | (a) Cost of raw materials, components consumed and project bought outs | 1,646.63 | 1,755.97 | 1,654.78 | 6,648.87 | 5,929.24 | |
| | (b) Purchases of stock-in-trade | 271.47 | 240.26 | 246.13 | 1,106.78 | 985.36 | |
| | (c) (Increase) / decrease in inventories of finished goods, stock-in-trade and work-in-progress | 151.65 | (34.29) | (20.23) | (130.89) | (165.98) | |
| | (d) Subcontracting charges | 118.98 | 100.35 | 102.46 | 429.62 | 341.68 | |
| | (e) Employee benefits expense | 291.37 | 222.25 | 194.71 | 974.81 | 821.93 | |
| | (f) Finance costs | 5.35 | 5.64 | 5.13 | 19.89 | 16.45 | |
| | (g) Depreciation and amortisation expense | 39.64 | 36.59 | 33.70 | 145.53 | 128.92 | |
| | (h) Other expenses | 530.66 | 525.79 | 529.74 | 2,130.54 | 1,970.85 | |
| | Total expenses | 3,055.75 | 2,852.56 | 2,746.42 | 11,325.15 | 10,028.45 | |
| 5 | Profit from continuing operations before tax (3 - 4) | 577.59 | 542.11 | 705.13 | 2,229.94 | 2,513.26 | |
| 6 | Tax expense: | | | | | | |
| | Current tax | 136.28 | 123.24 | 170.14 | 521.62 | 630.88 | |
| | Deferred tax | 6.99 | 9.99 | 3.08 | 38.92 | 7.77 | |
| | Total tax expenses | 143.27 | 133.23 | 173.22 | 560.54 | 638.65 | |
| 7 | Profit from continuing operations (after tax) (5 - 6) | 434.32 | 408.88 | 531.91 | 1,669.40 | 1,874.61 | |
| 8 | Discontinued operation | | | | | | |
| | Profit/(loss) from discontinued operation(refer note 2) | (1.96) | 0.21 | (4.67) | (1.52) | (3.97) | |
| | Tax (expense)/credit of discontinued operation | 0.49 | (0.05) | 1.17 | 0.38 | 1.00 | |
| 9 | Profit / (loss) from discontinued operation (after tax) | (1.47) | 0.16 | (3.50) | (1.14) | (2.97) | |
| 10 | Profit for the period/year (7 + 9) | 432.85 | 409.04 | 528.41 | 1,668.26 | 1,871.64 | |
| 11 | Other comprehensive income / (loss) (OCI) | | | | | | |
| | Items that will not be reclassified to profit or loss: | | | | | | |
| | Remeasurements of defined benefit liability/(asset) | 7.24 | 1.85 | (10.14) | 12.36 | (14.16) | |
| | Income tax/(credit) relating to items that will not be reclassified to profit or loss | (1.82) | (0.47) | 2.55 | (3.11) | 3.56 | |
| | Total other comprehensive income / (loss) (net of tax) | 5.42 | 1.38 | (7.59) | 9.25 | (10.60) | |
| 12 | Total comprehensive income for the period/year (10 + 11) | 438.27 | 410.42 | 520.82 | 1,677.51 | 1,861.04 | |
| | Profit for the year attributable to: | | | | | | |
| | Shareholders of the Company | 432.85 | 409.04 | 528.41 | 1,668.26 | 1,871.64 | |
| | Non-Controlling Interest | - | - | - | - | - | |
| | Profit for the period/ year | 432.85 | 409.04 | 528.41 | 1,668.26 | 1,871.64 | |
| | Other comprehensive income/ (loss) attributable to: | | | | | | |
| | Shareholders of the Company | 5.42 | 1.38 | (7.59) | 9.25 | (10.60) | |
| | Non-Controlling Interest | - | - | - | - | - | |
| | Other comprehensive income/ (loss) for the period/ year | 5.42 | 1.38 | (7.59) | 9.25 | (10.60) | |
| | Total comprehensive income/ (loss) attributable to: | | | | | | |
| | Shareholders of the Company | 438.27 | 410.42 | 520.82 | 1,677.51 | 1,861.04 | |
| | Non-Controlling Interest | - | - | - | - | - | |
| | Total comprehensive income/ (loss) for the period/ year | 438.27 | 410.42 | 520.82 | 1,677.51 | 1,861.04 | |



Part I (contd..)

₹ In Crores

| | Particulars | Quarter ended December 31, 2025 | Preceding quarter ended September 30, 2025 | Corresponding quarter ended December 31, 2024 in the previous year | Current year ended December 31, 2025 | Previous year ended December 31, 2024 |
|----|---|---------------------------------------|---|--|---|--|
| | | Refer note 6 | Unaudited | Refer note 6 | Audited | Audited |
| 13 | Paid-up equity share capital (Face value per share - ₹ 2/- each) | 42.38 | 42.38 | 42.38 | 42.38 | 42.38 |
| 14 | Reserves (excluding revaluation reserve) as shown in the audited balance sheet of the previous year | - | - | - | 7,033.02 | 5,902.22 |
| 15 | Earnings / (loss) per share ('EPS') (of ₹ 2/- each) (not annualised except year end EPS) | | | | | |
| | Continuing operations | | | | | |
| | a) Basic (in ₹) | 20.50 | 19.30 | 25.10 | 78.78 | 88.46 |
| | b) Diluted (in ₹) | 20.50 | 19.30 | 25.10 | 78.78 | 88.46 |
| | Discontinued operation | | | | | |
| | a) Basic (in ₹) | (0.07) | 0.01 | (0.17) | (0.05) | (0.14) |
| | b) Diluted (in ₹) | (0.07) | 0.01 | (0.17) | (0.05) | (0.14) |
| | Continuing and Discontinued operations | | | | | |
| | a) Basic (in ₹) | 20.43 | 19.31 | 24.93 | 78.73 | 88.32 |
| | b) Diluted (in ₹) | 20.43 | 19.31 | 24.93 | 78.73 | 88.32 |
| | See accompanying notes to the consolidated financial results | | | | | |

Part II
Segmentwise revenues, results, assets and liabilities.

| | Particulars | Quarter ended December 31, 2025 | Preceding quarter ended September 30, 2025 | Corresponding quarter ended December 31, 2024 in the previous year | Current year ended December 31, 2025 | Previous year ended December 31, 2024 |
|----|---|---------------------------------------|---|--|---|--|
| | | Refer note 6 | Unaudited | Refer note 6 | Audited | Audited |
| a) | Segment Revenues | | | | | |
| | Robotics & Discrete Automation | 134.65 | 181.11 | 139.71 | 701.42 | 444.42 |
| | Motion | 1,202.07 | 1,174.58 | 1,119.27 | 4,560.62 | 4,287.36 |
| | Electrification | 1,598.19 | 1,378.25 | 1,502.82 | 5,712.65 | 5,074.42 |
| | Process Automation | 652.19 | 601.31 | 627.73 | 2,332.06 | 2,583.02 |
| | Unallocated | 1.56 | 1.25 | 5.97 | 11.73 | 17.56 |
| | Total | 3,588.66 | 3,336.50 | 3,395.50 | 13,318.48 | 12,406.78 |
| | Less : Inter segment revenues | 31.65 | 25.78 | 30.57 | 115.75 | 218.47 |
| | Total Revenue from operations (Continuing operations) | 3,557.01 | 3,310.72 | 3,364.93 | 13,202.73 | 12,188.31 |
| b) | Segment Results (Profit / (Loss) Before Tax and Interest) | | | | | |
| | Robotics & Discrete Automation | 18.67 | 14.56 | 14.53 | 68.45 | 59.97 |
| | Motion | 198.29 | 181.63 | 233.98 | 798.53 | 948.90 |
| | Electrification | 341.22 | 270.79 | 354.84 | 1,168.94 | 1,161.76 |
| | Process Automation | 96.13 | 105.41 | 122.09 | 382.43 | 457.01 |
| | Power Grids (Discontinued operation) (refer note 2) | (1.96) | 0.21 | (4.67) | (1.52) | (3.97) |
| | Total | 652.35 | 572.60 | 720.77 | 2,416.83 | 2,623.67 |
| | (Add) / Less - Interest expenses | 5.35 | 5.64 | 5.13 | 19.89 | 16.45 |
| | - Other unallocated expenditure and income | 71.37 | 24.64 | 15.18 | 168.52 | 97.93 |
| | Total Profit Before Tax (Including Discontinued operation) | 575.63 | 542.32 | 700.46 | 2,228.42 | 2,509.29 |
| | Power Grids (Discontinued operation) (refer note 2) | (1.96) | 0.21 | (4.67) | (1.52) | (3.97) |
| | Total Profit Before Tax (Continuing operations) | 577.59 | 542.11 | 705.13 | 2,229.94 | 2,513.26 |



Part II (contd..)

Segmentwise revenues, results, assets and liabilities.

| Particulars | Quarter ended December 31, 2025 | Preceding quarter ended September 30, 2025 | Corresponding quarter ended December 31, 2024 in the previous year | Current year ended December 31, 2025 | Previous year ended December 31, 2024 |
|--------------------------------|---------------------------------------|---|--|---|--|
| | Refer note 6 | Unaudited | Refer note 6 | Audited | Audited |
| c) Segment Assets | | | | | |
| Robotics & Discrete Automation | 237.51 | 228.33 | 182.17 | 237.51 | 182.17 |
| Motion | 2,191.62 | 2,154.59 | 1,952.01 | 2,191.62 | 1,952.01 |
| Electrification | 3,139.92 | 3,081.49 | 2,506.85 | 3,139.92 | 2,506.85 |
| Process Automation | 1,365.65 | 1,330.51 | 1,419.01 | 1,365.65 | 1,419.01 |
| Unallocated | 6,703.78 | 5,998.73 | 6,331.29 | 6,703.78 | 6,331.29 |
| Total Segment Assets | 13,638.48 | 12,793.65 | 12,391.33 | 13,638.48 | 12,391.33 |
| d) Segment Liabilities | | | | | |
| Robotics & Discrete Automation | 368.75 | 344.53 | 211.44 | 368.75 | 211.44 |
| Motion | 1,740.53 | 1,634.92 | 1,719.88 | 1,740.53 | 1,719.88 |
| Electrification | 1,796.37 | 1,815.40 | 1,564.59 | 1,796.37 | 1,564.59 |
| Process Automation | 1,231.34 | 1,209.11 | 1,315.55 | 1,231.34 | 1,315.55 |
| Unallocated | 665.50 | 391.97 | 504.47 | 665.50 | 504.47 |
| Total Segment Liabilities | 5,802.49 | 5,395.93 | 5,315.93 | 5,802.49 | 5,315.93 |

Notes

- This statement has been reviewed by the Audit Committee and recommended for approval to the Board and the Board approved at its meeting held on February 19, 2026.
- On March 5, 2019, the Board of Directors of Company approved the Scheme of Arrangement amongst the Company and Hitachi Energy India Limited (HEIL) (formerly ABB Power Products and Systems India Limited) for Demerger of Company's Power Grids business to HEIL ("Demerger") and the Appointed date for the Demerger was April 1, 2019. The Demerger was approved by National Company Law Tribunal ('NCLT') and the NCLT approval was filed with the Registrar of Companies on December 1, 2019 (Effective date). Further, the income earned / expenses incurred relating to the above mentioned discontinued business is disclosed as part of discontinued operation.
- The Board of Directors of the Company have recommended a final dividend of ₹ 29.59 per equity share of face value of ₹ 2 per share. The total dividend for the year stands at ₹ 39.36 per equity share including the interim dividend of ₹ 9.77 per equity share. The total dividend including interim dividend for the previous year was ₹ 44.16 per equity share.
- On November 21, 2025, the Government of India notified four Labour Codes, effective immediately, replacing the existing 29 labour laws. In accordance with Ind-AS 19 - Employee benefits, changes to employee benefit plans arising from legislative amendments are treated as plan amendments, requiring immediate recognition of past service cost in the statement of profit and loss. This approach is consistent with the guidance issued by the Institute of Chartered Accountants of India. The implementation of the Labour Codes has resulted in an increase of ₹ 65.94 Crores in the provision for gratuity and leave encashment, based on best information available, which has been recognised as an employee benefit expense in the current reporting period. The incremental impact is primarily due to change in definition of "wages". The Company continues to monitor the finalization of Central and State Rules, as well as Government clarifications on other aspects of the Labour Codes, and will incorporate appropriate accounting treatment based on these developments as required.
- The Board of Directors at its meeting held on May 9, 2025, noted the announcement made by ABB Limited, Zurich, Switzerland ('Ultimate Holding Company') decision to spin off its Robotics division as a separate listed company. On August 2, 2025, the Board of Directors of the Company approved the incorporation of a wholly owned subsidiary (solely as an enabler), pending a final decision on the proposed sale. Pursuant to the above, a wholly owned subsidiary "ABB Robotics India Private Limited" was incorporated on September 22, 2025. Subsequent to the Balance sheet date, the Board of Directors in their meeting held on January 26, 2026, approved the sale of the Company's shareholding in ABB Robotics India Private Limited to ABB Robotics Schweiz AG, Switzerland for a consideration of ₹ 1,00,000/-. The Board of Directors have also approved (subject to the approval by Shareholders) the subsequent slump sale of Robotics business to ABB Robotics India Private Limited at a valuation not less than ₹ 1,568.20 Crores, in their meeting held on January 26, 2026.
- The figures for the last quarter of current and the previous years are balancing figures between the audited figures for the full financial years and unaudited published year-to-date figures for nine-months of respective years.
- The subsidiary consolidated in these results was incorporated on September 22, 2025. Accordingly, the amounts included in results prior to that date (including comparative information) pertains to the amounts of ABB India Limited (Parent Entity).
- The amount in the standalone and consolidated financial results submitted by the Company are the same as there are no transactions in the subsidiary company during the period ended December 31, 2025.



Place : New Delhi
Date : February 19, 2026



Sanjeev Sharma
Managing Director
DIN: 07362344

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Consolidated Statement of assets and liabilities

| Particulars | As at December 31, 2025 | As at December 31, 2024 |
|--|----------------------------|----------------------------|
| | Audited | Audited |
| ASSETS | | |
| Non-current assets | | |
| Property, plant and equipment | 1,083.86 | 985.46 |
| Right-of-use assets | 90.56 | 58.98 |
| Capital work-in-progress | 116.44 | 94.77 |
| Goodwill | 14.62 | 14.62 |
| Other intangible assets | 5.70 | 2.79 |
| Financial assets | | |
| Investments | 1.56 | 1.56 |
| Other financial assets | 7.74 | 8.04 |
| Deferred tax assets (net) | 56.46 | 98.49 |
| Income tax assets (net) | 250.64 | 183.62 |
| Other non-current assets | 261.19 | 180.40 |
| Total non-current assets | 1,888.77 | 1,628.73 |
| Current assets | | |
| Inventories | 2,052.98 | 1,777.99 |
| Financial assets | | |
| Trade receivables | 3,176.33 | 2,983.66 |
| Cash and cash equivalents | 1,552.57 | 935.63 |
| Bank balances other than cash and cash equivalents | 4,282.30 | 4,572.19 |
| Loans | 6.34 | 6.29 |
| Other financial assets | 302.15 | 95.75 |
| Other current assets | 377.04 | 391.09 |
| Total current assets | 11,749.71 | 10,762.60 |
| Total assets | 13,638.48 | 12,391.33 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| Equity share capital | 42.38 | 42.38 |
| Other equity | 7,793.61 | 7,033.02 |
| Total equity | 7,835.99 | 7,075.40 |
| Liabilities | | |
| Non-current liabilities | | |
| Financial liabilities | | |
| Lease liabilities | 55.24 | 28.19 |
| Other financial liabilities | 9.45 | 8.65 |
| Provisions | 4.35 | 5.13 |
| Total non-current liabilities | 69.04 | 41.97 |
| Current liabilities | | |
| Financial liabilities | | |
| Lease liabilities | 29.58 | 23.69 |
| Trade payables | | |
| Total outstanding dues to micro enterprises and small enterprises; and | 140.03 | 77.23 |
| Total outstanding dues to creditors other than micro enterprises and small enterprises | 3,315.62 | 3,120.79 |
| Other financial liabilities | 381.08 | 294.74 |
| Other current liabilities | 1,274.54 | 1,186.34 |
| Provisions | 538.98 | 514.83 |
| Current tax liabilities (net) | 53.62 | 56.34 |
| Total current liabilities | 5,733.45 | 5,273.96 |
| Total liabilities | 5,802.49 | 5,315.93 |
| Total equity and liabilities | 13,638.48 | 12,391.33 |



Consolidated Statement of Cash flows

| For the year ended Decemeber 31, 2025 | | Year ended December 31, 2025 | Year ended December 31, 2024 |
|---|--|---------------------------------|---------------------------------|
| | | Audited | Audited |
| A. Cash flow from operating activities | | | |
| Profit before tax from continuing operations | | 2,229.94 | 2,513.26 |
| Profit/(Loss) before tax from discontinued operation | | (1.52) | (3.97) |
| Adjustments for: | | | |
| Depreciation and amortisation expense | | 145.53 | 128.92 |
| Unrealised exchange loss / (gains) (net) | | 41.07 | (37.52) |
| Mark to market change in forward and commodity contracts | | (143.11) | 42.38 |
| (Profit)/loss on sale / disposal of property, plant and equipment (net) | | 1.90 | 6.05 |
| Provision / (reversal) for doubtful debts and advances | | (8.43) | 41.11 |
| Interest income | | (348.51) | (343.29) |
| Interest expense | | 19.89 | 16.45 |
| Operating profit before working capital changes | | 1,936.76 | 2,363.39 |
| Movement in working capital | | | |
| Increase / (decrease) in trade payables | | 214.93 | 118.97 |
| Increase / (decrease) in other financial liabilities | | 62.21 | (165.18) |
| Increase / (decrease) in other liabilities and provisions | | 123.31 | 253.58 |
| (Increase) / decrease in trade receivables | | (182.62) | (480.99) |
| (Increase) / decrease in inventories | | (274.99) | (217.23) |
| (Increase) / decrease in other financial assets | | (67.22) | 73.07 |
| (Increase) / decrease in loans and other assets | | (37.35) | 48.75 |
| | | (161.73) | (369.03) |
| Cash generated from operations | | 1,775.03 | 1,994.36 |
| Income taxes paid (net of refunds) | | (555.52) | (662.56) |
| Net cash flow (used in) / from operating activities | | 1,219.51 | 1,331.80 |
| B. Cash flow from investing activities | | | |
| Purchase of property, plant and equipment | | (239.95) | (213.95) |
| Proceeds from sale of property, plant and equipment | | 0.32 | 0.25 |
| Investment in bank deposits (with maturity more than three months) | | (6,460.11) | (7,350.00) |
| Redemption of deposits (with maturity more than three months) | | 6,750.00 | 6,717.10 |
| Interest received | | 313.05 | 343.29 |
| Net cash flow from / (used in) investing activities | | 363.31 | (503.31) |
| C. Cash flow from financing activities | | | |
| Payment of principal portion of lease liabilities | | (31.19) | (27.44) |
| Payment of interest portion of lease liabilities | | (6.79) | (5.43) |
| Interest paid | | (13.10) | (11.02) |
| Dividend paid | | (915.15) | (726.49) |
| Net cash flow from / (used in) financing activities | | (966.23) | (770.38) |
| Net (decrease) / increase in cash and cash equivalents (A+B+C) | | 616.59 | 58.11 |
| Effects of exchange (loss) / gain on cash and cash equivalents | | 0.35 | 0.64 |
| Cash and cash equivalents (opening balance) | | 935.63 | 876.88 |
| Cash and cash equivalents (closing balance) | | 1,552.57 | 935.63 |
| Components of cash and cash equivalents | | | |
| Balances with banks | | | |
| - On current accounts | | 250.50 | 245.42 |
| - Deposit accounts (Original maturity upto 3 months) | | 1,240.00 | 640.40 |
| Cheques on hand / remittance in transit | | 62.07 | 49.81 |
| | | 1,552.57 | 935.63 |



Independent Auditor's Report

To the Board of Directors of ABB India Limited

Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of ABB India Limited (hereinafter referred to as the "Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as "the Group"), for the year ended 31 December 2025, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated annual financial results:

- a. include the annual financial results of the following subsidiary company:
 1. ABB Robotics India Private Limited
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 December 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group are

Independent Auditor's Report (Continued)**ABB India Limited**

responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Independent Auditor's Report (Continued)

ABB India Limited

We communicate with those charged with governance of the Holding Company, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matter

- a. The consolidated annual financial results include the results for the quarter ended 31 December 2025, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For B S R & Co. LLP

Chartered Accountants

Firm's Registration No.:101248W/W-100022



Pawan Kumar Kejriwal

Partner

New Delhi

19 February 2026

Membership No.: 064368

UDIN:26064368YVOPKW7708