REF:INABB:STATUT:LODR:REGU 33:2026 July 31, 2026

| | |
|---|---|
| BSE Limited<br>P.J. Towers<br>Dalal Street<br>Mumbai 400 001<br>***(Attn: DCS CRD)*** | National Stock Exchange of India Limited<br>Exchange Plaza, 5th floor<br>Plot No. C/1, G Block<br>Bandra-Kurla Complex, Bandra (E)<br>Mumbai 400 051 |

Attn: Listing Dept.

Dear Sirs

Sub: Un-audited Financial Results for the second quarter and half year ended June 30, 2026

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

====

Pursuant to Regulation 30 and 33 of Listing Regulations, we are enclosing herewith the Unaudited Financial Results of the Company for the second quarter and half year ended **June 30, 2026,** which have been approved and taken on record by the Board of Directors of the Company at its meeting held today i.e., July 31, 2026 which commenced at 1.30 p.m. and concluded at 4.50 p.m. along with the Limited Review Report thereon issued by M/s B S R & Co. LLP, Statutory Auditors.

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

Kindly take the same on record.

Thanking you.

Yours faithfully,

For ABB India Limited

TRIVIKRAM GUDA

Digitally signed by TRIVIKRAM GUDA
DN: cn=TRIVIKRAM GUDA, c=IN, o=PERSONAL
Date: 2026.07.31 17:09:13 +05'30'

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

B S R & Co. LLP
Chartered Accountants

Embassy Golf Links Business Park
Pebble Beach, B Block, 3rd Floor
No. 13/2, off Intermediate Ring Road
Bengaluru - 560 071, India
Telephone: +91 80 4682 3000
Fax: +91 80 4682 3999

## Limited Review Report on unaudited consolidated financial results of ABB India Limited for the quarter ended 30 June 2026 and year to date results for the period from 1 January 2026 to 30 June 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

### To the Board of Directors of ABB India Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of ABB India Limited (hereinafter referred to as "the Parent"), and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended 30 June 2026 and year to date results for the period from 1 January 2026 to 30 June 2026 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity",* issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following subsidiary in addition to the Parent:
   - ABB Robotics India Private Limited (for the period from 01 January 2026 to 28 February 2026, post which the subsidiary was sold to ABB Robotics Schweiz AG, Switzerland)

**Limited Review Report *(Continued)***

**ABB India Limited**

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B S R & Co. LLP**

*Chartered Accountants*

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

ABhansali

**Amrit Bhansali**

*Partner*

Membership No.: 065155

UDIN:26065155PHHKTI8299

Bengaluru

31 July 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 consolidated financial results for the quarter and year to date ended June 30, 2026**

**Part I** ₹ In Crores

| | Particulars | **Quarter ended June 30, 2026** | Preceding quarter ended March 31, 2026 | Corresponding quarter ended June 30, 2025 in the previous year | **Year to date figures for the current period ended June 30, 2026** | Year to date figures for the previous period ended June 30, 2025 | Previous year ended December 31, 2025 |
|---|---|---|---|---|---|---|---|
| | | **Unaudited** | Unaudited | Unaudited | **Unaudited** | Unaudited | Audited |
| | **Continuing operations** | | | | | | |
| 1 | **Revenue from operations** | | | | | | |
| | (a) Sales of products and services | **3,521.03** | 3,162.41 | 2,909.56 | **6,683.44** | 5,899.75 | 12,366.42 |
| | (b) Other operating revenues | **37.84** | 21.65 | 30.91 | **59.49** | 50.79 | 137.39 |
| | **Total revenue from operations** | **3,558.87** | 3,184.06 | 2,940.47 | **6,742.93** | 5,950.54 | 12,503.81 |
| 2 | Other income | **92.67** | 99.64 | 99.75 | **192.31** | 192.08 | 352.36 |
| 3 | **Total Income (1 + 2)** | **3,651.54** | 3,283.70 | 3,040.22 | **6,935.24** | 6,142.62 | 12,856.17 |
| 4 | **Expenses** | | | | | | |
| | (a) Cost of raw materials, components consumed and project bought outs | **1,757.47** | 1,644.22 | 1,468.58 | **3,401.69** | 2,950.06 | 6,132.05 |
| | (b) Purchases of stock-in-trade | **369.02** | 241.30 | 334.48 | **610.32** | 595.05 | 1,106.78 |
| | (c) (Increase) / decrease in inventories of finished goods, stock-in-trade and work-in-progress | **(5.08)** | (51.54) | (146.81) | **(56.62)** | (248.63) | (130.29) |
| | (d) Subcontracting charges | **117.17** | 117.73 | 112.68 | **234.90** | 205.09 | 419.15 |
| | (e) Employee benefits expense | **250.97** | 252.86 | 208.88 | **503.83** | 447.23 | 944.97 |
| | (f) Finance costs | **1.71** | 3.81 | 4.18 | **5.52** | 8.87 | 19.72 |
| | (g) Depreciation and amortisation expense | **39.23** | 42.36 | 35.35 | **81.59** | 68.93 | 144.78 |
| | (h) Other expenses | **622.28** | 571.09 | 561.50 | **1,193.37** | 1,040.98 | 2,057.35 |
| | **Total expenses** | **3,152.77** | 2,821.83 | 2,578.84 | **5,974.60** | 5,067.58 | 10,694.51 |
| 5 | **Profit from continuing operations before tax (3 - 4)** | **498.77** | 461.87 | 461.38 | **960.64** | 1,075.04 | 2,161.66 |
| 6 | **Tax expense:** | | | | | | |
| | Current tax | **146.70** | 122.65 | 105.60 | **269.35** | 253.24 | 504.44 |
| | Deferred tax | **(18.00)** | (2.69) | 13.23 | **(20.69)** | 21.94 | 38.92 |
| | Total tax expenses | **128.70** | 119.96 | 118.83 | **248.66** | 275.18 | 543.36 |
| 7 | **Profit from continuing operations (after tax) (5 - 6)** | **370.07** | 341.91 | 342.55 | **711.98** | 799.86 | 1,618.30 |
| 8 | **Discontinued operation** | | | | | | |
| | Profit /(loss) from discontinued operation(refer note 2 and 3) | **(10.38)** | 1,693.12 | 12.28 | **1,682.74** | 35.43 | 66.76 |
| | Tax expense/(credit) of discontinued operation | **(2.61)** | 251.38 | 3.09 | **248.77** | 8.92 | 16.80 |
| 9 | **Profit / (loss) from discontinued operation (after tax)** | **(7.77)** | 1,441.74 | 9.19 | **1,433.97** | 26.51 | 49.96 |
| 10 | **Profit for the period/year (7 + 9)** | **362.30** | 1,783.65 | 351.74 | **2,145.95** | 826.37 | 1,668.26 |
| 11 | **Other comprehensive income / (loss) (OCI)** | | | | | | |
| | Items that will not be reclassified to profit or loss: | | | | | | |
| | Remeasurements of defined benefit liability/(asset) | **(2.63)** | (17.98) | (21.26) | **(20.61)** | 3.27 | 12.36 |
| | Income tax relating to items that will not be reclassified to profit or loss | **0.66** | 4.53 | 5.35 | **5.19** | (0.82) | (3.11) |
| | **Total other comprehensive income / (loss) (net of tax)** | **(1.97)** | (13.45) | (15.91) | **(15.42)** | 2.45 | 9.25 |
| 12 | **Total comprehensive income for the period/year (10 + 11)** | **360.33** | 1,770.20 | 335.83 | **2,130.53** | 828.82 | 1,677.51 |
| | **Profit for the year attributable to:** | | | | | | |
| | Shareholders of the Company | **362.30** | 1,783.65 | 351.74 | **2,145.95** | 826.37 | 1,668.26 |
| | Non-Controlling Interest | **-** | - | - | **-** | - | - |
| | **Profit for the period/ year** | **362.30** | 1,783.65 | 351.74 | **2,145.95** | 826.37 | 1,668.26 |
| | **Other comprehensive income/ (loss) attributable to:** | | | | | | |
| | Shareholders of the Company | **(1.97)** | (13.45) | (15.91) | **(15.42)** | 2.45 | 9.25 |
| | Non-Controlling Interest | **-** | - | - | **-** | - | - |
| | **Other comprehensive income/ (loss) for the period/ year** | **(1.97)** | (13.45) | (15.91) | **(15.42)** | 2.45 | 9.25 |
| | **Total comprehensive income/ (loss) attributable to:** | | | | | | |
| | Shareholders of the Company | **360.33** | 1,770.20 | 335.83 | **2,130.53** | 828.82 | 1,677.51 |
| | Non-Controlling Interest | **-** | - | - | **-** | - | - |
| | **Total comprehensive income/ (loss) for the period/ year** | **360.33** | 1,770.20 | 335.83 | **2,130.53** | 828.82 | 1,677.51 |

ABB India Limited
Bengaluru

Part I (contd...)

| | Particulars | Quarter ended June 30, 2026 | Preceding quarter ended March 31, 2026 | Corresponding quarter ended June 30, 2025 in the previous year | Year to date figures for the current period ended June 30, 2026 | Year to date figures for the previous period ended June 30, 2025 | Previous year ended December 31, 2025 |
|---|---|---|---|---|---|---|---|
| | | **Unaudited** | Unaudited | Unaudited | **Unaudited** | Unaudited | Audited |
| 13 | Paid-up equity share capital (Face value per share - ₹ 2/- each) | **42.38** | 42.38 | 42.38 | **42.38** | 42.38 | 42.38 |
| 14 | Reserves excluding revaluation reserves | - | - | - | - | - | 7,793.61 |
| 15 | **Earnings / (loss) per share ('EPS') (of ₹ 2/- each) (not annualised except year end EPS)** | | | | | | |
| | **Continuing operations** | | | | | | |
| | a) Basic (in ₹) | **17.46** | 16.14 | 16.17 | **33.61** | 37.75 | 76.37 |
| | b) Diluted (in ₹) | **17.46** | 16.14 | 16.17 | **33.61** | 37.75 | 76.37 |
| | **Discontinued operation** | | | | | | |
| | a) Basic (in ₹) | **(0.37)** | 68.04 | 0.43 | **67.67** | 1.25 | 2.36 |
| | b) Diluted (in ₹) | **(0.37)** | 68.04 | 0.43 | **67.67** | 1.25 | 2.36 |
| | **Continuing and Discontinued operations** | | | | | | |
| | a) Basic (in ₹) | **17.09** | 84.18 | 16.60 | **101.28** | 39.00 | 78.73 |
| | b) Diluted (in ₹) | **17.09** | 84.18 | 16.60 | **101.28** | 39.00 | 78.73 |
| | See accompanying notes to the consolidated financial results | | | | | | |

**Part II**

**Segment wise revenues, results, assets and liabilities.**

| | Particulars | Quarter ended June 30, 2026 | Preceding quarter ended March 31, 2026 | Corresponding quarter ended June 30, 2025 in the previous | Year to date figures for the current period ended | Year to date figures for the previous period ended | Previous year ended December 31, 2025 |
|---|---|---|---|---|---|---|---|
| | | **Unaudited** | Unaudited | Unaudited | **Unaudited** | Unaudited | Audited |
| a) | Segment Revenues | | | | | | |
| | Motion | **1,268.77** | 1,160.63 | 1,088.11 | **2,429.40** | 2,183.97 | 4,560.62 |
| | Electrification | **1,804.35** | 1,564.47 | 1,378.55 | **3,368.82** | 2,736.21 | 5,712.65 |
| | Automation (Refer note 4) | **524.07** | 500.42 | 492.08 | **1,024.49** | 1,078.56 | 2,332.06 |
| | Others | **2.69** | 0.64 | 3.81 | **3.33** | 8.92 | 11.73 |
| | Total | **3,599.88** | 3,226.16 | 2,962.55 | **6,826.04** | 6,007.66 | 12,617.06 |
| | Less : Inter segment revenues | **41.01** | 42.10 | 22.08 | **83.11** | 57.12 | 113.25 |
| | Total Revenue from operations (Continuing operations) | **3,558.87** | 3,184.06 | 2,940.47 | **6,742.93** | 5,950.54 | 12,503.81 |
| b) | Segment Results (Profit / (Loss) Before Tax and Interest) | | | | | | |
| | Motion | **152.21** | 147.98 | 178.79 | **300.19** | 418.61 | 798.53 |
| | Electrification | **267.27** | 236.97 | 221.38 | **504.24** | 556.93 | 1,168.94 |
| | Automation (Refer note 4) | **76.66** | 70.56 | 84.66 | **147.22** | 180.89 | 382.43 |
| | Power Grids and Robotics & Discrete Automation (Discontinued operation) (refer note 2 & 3) | **(10.38)** | 1,693.12 | 12.28 | **1,682.74** | 35.43 | 66.76 |
| | Total | **485.76** | 2,148.63 | 497.11 | **2,634.39** | 1,191.86 | 2,416.66 |
| | (Add) / Less - Interest expenses | **1.71** | 3.81 | 4.18 | **5.52** | 8.87 | 19.72 |
| | - Other unallocated expenditure and income netted off | **(4.34)** | (10.17) | 19.27 | **(14.51)** | 72.52 | 168.52 |
| | Total Profit Before Tax (Including Discontinued operation) | **488.39** | 2,154.99 | 473.66 | **2,643.38** | 1,110.47 | 2,228.42 |
| | Power Grids and Robotics & Discrete Automation (Discontinued operation) (refer note 2 & 3) | **(10.38)** | 1,693.12 | 12.28 | **1,682.74** | 35.43 | 66.76 |
| | Total Profit Before Tax (Continuing operations) | **498.77** | 461.87 | 461.38 | **960.64** | 1,075.04 | 2,161.66 |
| c) | Segment Assets | | | | | | |
| | Robotics & Discrete Automation | **-** | - | 301.16 | **-** | 301.16 | 237.51 |
| | Motion | **2,696.87** | 2,435.02 | 2,103.31 | **2,696.87** | 2,103.31 | 2,191.62 |
| | Electrification | **3,594.03** | 3,260.09 | 2,928.61 | **3,594.03** | 2,928.61 | 3,139.92 |
| | Automation (Refer note 4) | **1,299.49** | 1,341.48 | 1,369.56 | **1,299.49** | 1,369.56 | 1,365.65 |
| | Unallocated | **8,145.52** | 8,537.17 | 6,097.04 | **8,145.52** | 6,097.04 | 6,703.78 |
| | Total Segment Assets | **15,735.91** | 15,573.76 | 12,799.68 | **15,735.91** | 12,799.68 | 13,638.48 |
| d) | Segment Liabilities | | | | | | |
| | Robotics & Discrete Automation | **-** | - | 438.66 | **-** | 438.66 | 368.75 |
| | Motion | **2,133.12** | 1,974.31 | 1,646.02 | **2,133.12** | 1,646.02 | 1,740.53 |
| | Electrification | **2,351.10** | 2,202.09 | 1,927.82 | **2,351.10** | 1,927.82 | 1,796.37 |
| | Automation (Refer note 4) | **1,164.96** | 1,246.17 | 1,227.29 | **1,164.96** | 1,227.29 | 1,231.34 |
| | Unallocated | **747.25** | 545.00 | 365.56 | **747.25** | 365.56 | 665.50 |
| | Total Segment Liabilities | **6,396.43** | 5,967.57 | 5,605.35 | **6,396.43** | 5,605.35 | 5,802.49 |

ABB India Limited
Bengaluru

**Notes**

1. 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 July 31, 2026.
2. 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.
However, pending consummation of certain matters, certain items of income and expenses continue to be incurred by the Company and has been disclosed as part of 'discontinued operations', similar to earlier periods.
3. The Board of Directors of the Company, in their meeting held on January 26, 2026, approved (i) the sale of the Company's shareholding in ABB Robotics India Private Limited (ABB Robotics India') to ABB Robotics Schweiz AG, Switzerland for a consideration of ₹ 100,000; and (ii) the subsequent slump sale of Robotics business to ABB Robotics India for ₹ 1,568.20 crores.

   The shareholders of the Company later approved this Notice of Postal Ballot issued to the Members of the Company seeking approval for material related party transaction, vide an ordinary resolution passed through Postal Ballot as set out in the Notice of Postal Ballot was approved by the Members of the Company with requisite majority, on February 27, 2026.

   Pursuant to the aforesaid approvals the Company executed the business transfer arrangement on March 1, 2026, with ABB Robotics India and sold the Robotics business for the said consideration. The Company has recorded a profit on sale of ₹ 1,658.48 Crores as the difference between sale consideration received and the net assets (as at the date of transfer) of the Robotics business and has disclosed the same as Profit from Discontinued Operations' in accordance with Ind AS 105. Further, the income and expenses pertaining to Robotics business for the penod from January 1, 2026 to February 28, 2026 and comparative periods presented in these Results have also been disclosed as discontinued operations.
4. Effective January 01, 2026, Erstwhile Process Automation segment has been renamed as Automation.
5. The Board of Directors of the Company have declared a special dividend of **₹ 90.00** per equity share of face value of ₹ 2 each.
6. The subsidiary consolidated in these results was incorporated on September 22, 2025 and transferred on March 1, 2026. Accordingly, the amounts included in results prior to incorporation date and post transfer date (including comparative information) pertains to amounts of ABB India Limited (Parent Entity).
7. 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 June 30, 2026.

ABB India Limited ★ Bengaluru ★ ABB

Place : Bengaluru
Date : July 31, 2026

**Sanjeev Sharma**
Managing Director
DIN: 07362344

**Consolidated Statement of assets and liabilities** ₹ In Crores

| Particulars | As at June 30, 2026 | As at December 31, 2025 |
|---|---|---|
| | Unaudited | Audited |
| **ASSETS** | | |
| **Non-current assets** | | |
| Property, plant and equipment | 1,071.44 | 1,083.86 |
| Right-of-use assets | 156.09 | 90.56 |
| Capital work-in-progress | 179.71 | 116.44 |
| Goodwill | 14.62 | 14.62 |
| Other intangible assets | 6.44 | 5.70 |
| Financial assets | | |
| Investments | 1.56 | 1.56 |
| Other financial assets | 7.64 | 7.74 |
| Deferred tax assets (net) | 82.34 | 56.46 |
| Income tax assets (net) | 104.83 | 250.64 |
| Other non-current assets | 346.25 | 261.19 |
| **Total non-current assets** | 1,970.92 | 1,888.77 |
| **Current assets** | | |
| Inventories | 2,548.27 | 2,052.98 |
| Financial assets | | |
| Trade receivables | 3,275.59 | 3,176.33 |
| Cash and cash equivalents | 1,340.56 | 1,552.57 |
| Bank balances other than cash and cash equivalents | 5,994.96 | 4,282.30 |
| Loans | 4.32 | 6.34 |
| Other financial assets | 264.90 | 302.15 |
| Other current assets | 336.39 | 377.04 |
| **Total current assets** | 13,764.99 | 11,749.71 |
| **Total assets** | 15,735.91 | 13,638.48 |
| **EQUITY AND LIABILITIES** | | |
| **Equity** | | |
| Equity share capital | 42.38 | 42.38 |
| Other equity | 9,297.10 | 7,793.61 |
| **Total equity** | 9,339.48 | 7,835.99 |
| **Liabilities** | | |
| **Non-current liabilities** | | |
| Financial liabilities | | |
| Lease liabilities | 106.39 | 55.24 |
| Other financial liabilities | 9.72 | 9.45 |
| Provisions | 3.90 | 4.35 |
| **Total non-current liabilities** | 120.01 | 69.04 |
| **Current liabilities** | | |
| Financial liabilities | | |
| Lease liabilities | 38.13 | 29.58 |
| Trade payables | | |
| Total outstanding dues to micro enterprises and small enterprises; and | 174.37 | 140.03 |
| Total outstanding dues to creditors other than micro enterprises and small enterprises | 3,887.77 | 3,315.62 |
| Other finanical liabilities | 505.62 | 381.08 |
| Other current liabilities | 1,098.04 | 1,274.54 |
| Provisions | 512.31 | 538.98 |
| Current tax liabilities (net) | 60.18 | 53.62 |
| **Total current liabilities** | 6,276.42 | 5,733.45 |
| **Total liabilities** | 6,396.43 | 5,802.49 |
| **Total equity and liabilities** | 15,735.91 | 13,638.48 |

ABB India Limited ★ Bengaluru ★

ABB

Consolidated Statement of Cash flows

₹ In Crores

| For the period ended June 30, 2026 | | Six months ended June 30, 2026 | Six months ended June 30, 2025 |
|---|---|---|---|
| | | Unaudited | Unaudited |
| A. | **Cash flow from operating activities** | | |
| | Profit before tax from continuing operations | 960.64 | 1,075.04 |
| | Profit/(Loss) before tax from discontinued operation | 1,682.74 | 35.43 |
| | **Adjustments for:** | | |
| | Depreciation and amortisation expense | 81.59 | 69.30 |
| | Unrealised exchange loss / (gains) (net) | (34.32) | 55.78 |
| | Mark to market change in forward and commodity contracts | 121.47 | (71.37) |
| | (Profit)/loss on sale / disposal of property, plant and equipment (net) | 1.53 | 0.76 |
| | Profit on sale of business | (1,658.48) | - |
| | Provision / (reversal) for doubtful debts and advances | (1.46) | (4.73) |
| | Interest income | (176.97) | (172.12) |
| | Interest expense | 5.52 | 8.90 |
| | **Operating profit before working capital changes** | 982.26 | 996.99 |
| | Movement in working capital | | |
| | Increase / (decrease) in trade payables | 855.46 | 230.78 |
| | Increase / (decrease) in other financial liabilities | 88.12 | (37.53) |
| | Increase / (decrease) in other liabilities and provisions | (58.80) | 23.54 |
| | (Increase) / decrease in trade receivables | (289.60) | 2.11 |
| | (Increase) / decrease in inventories | (574.55) | (534.16) |
| | (Increase) / decrease in other financial assets | (41.50) | (24.29) |
| | (Increase) / decrease in loans and other assets | 39.20 | (2.71) |
| | | 18.33 | (342.26) |
| | Cash generated from operations | 1,000.59 | 654.73 |
| | Income taxes paid (net of refunds) | (365.75) | (271.34) |
| | **Net cash flow (used in) / from operating activities** | 634.84 | 383.39 |
| B. | **Cash flow from investing activities** | | |
| | Purchase of property, plant and equipment | (219.31) | (70.66) |
| | Proceeds from sale of robotics business | 1,568.20 | - |
| | Investment in bank deposits (with maturity more than three months) | (9,300.00) | 7,807.31 |
| | Redemption of deposits (with maturity more than three months) | 7,587.33 | (7,400.00) |
| | Interest received | 176.97 | 172.12 |
| | **Net cash flow from / (used in) investing activities** | (186.81) | 508.77 |
| C. | **Cash flow from financing activities** | | |
| | Payment of principal portion of lease liabilities | (29.70) | (15.48) |
| | Payment of interest portion of lease liabilities | (6.30) | (3.12) |
| | Interest paid | 0.78 | (5.78) |
| | Dividend paid | (625.50) | (706.00) |
| | **Net cash flow from / (used in) financing activities** | (660.72) | (730.38) |
| | Net (decrease) / increase in cash and cash equivalents (A+B+C) | (212.69) | 161.78 |
| | Effects of exchange (loss) / gain on cash and cash equivalents | 0.68 | (0.47) |
| | **Cash and cash equivalents (opening balance)** | 1,552.57 | 935.63 |
| | **Cash and cash equivalents (closing balance)** | 1,340.56 | 1,096.94 |
| | **Components of cash and cash equivalents** | | |
| | Balances with banks | | |
| | - On current accounts | 646.09 | 189.17 |
| | - Deposit accounts (Original maturity upto 3 months) | 650.15 | 851.81 |
| | Cheques on hand / remittance in transit | 44.32 | 55.96 |
| | | 1,340.56 | 1,096.94 |

ABB India Limited
Bengaluru

B S R & Co. LLP
Chartered Accountants

Embassy Golf Links Business Park
Pebble Beach, B Block, 3rd Floor
No. 13/2, off Intermediate Ring Road
Bengaluru - 560 071, India
Telephone: +91 80 4682 3000
Fax: +91 80 4682 3999

## Limited Review Report on unaudited standalone financial results of ABB India Limited for the quarter ended 30 June 2026 and year to date results for the period from 1 January 2026 to 30 June 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

### To the Board of Directors of ABB India Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of ABB India Limited (hereinafter referred to as "the Company") for the quarter ended 30 June 2026 and year to date results for the period from 1 January 2026 to 30 June 2026 ("the Statement").

2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity",* issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B S R & Co. LLP**
*Chartered Accountants*
Firm's Registration No.:101248W/W-100022

ABhansali

**Amrit Bhansali**
*Partner*
Membership No.: 065155
UDIN:26065155QOYRVI8507

Bengaluru
31 July 2026

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013

Registered Office:
14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063

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 to date ended June 30, 2026**

Part I ₹ In Crores

| | Particulars | Quarter ended June 30, 2026 | Preceding quarter ended March 31, 2026 | Corresponding quarter ended June 30, 2025 in the previous year | Year to date figures for the current period ended June 30, 2026 | Year to date figures for the previous period ended June 30, 2025 | Previous year ended December 31, 2025 |
|---|---|---|---|---|---|---|---|
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| | **Continuing operations** | | | | | | |
| 1 | **Revenue from operations** | | | | | | |
| | (a) Sales of products and services | **3,521.03** | 3,162.41 | 2,909.56 | **6,683.44** | 5,899.75 | 12,366.42 |
| | (b) Other operating revenues | **37.84** | 21.65 | 30.91 | **59.49** | 50.79 | 137.39 |
| | **Total revenue from operations** | **3,558.87** | 3,184.06 | 2,940.47 | **6,742.93** | 5,950.54 | 12,503.81 |
| 2 | Other income | **92.67** | 99.64 | 99.75 | **192.31** | 192.08 | 352.36 |
| 3 | **Total Income (1 + 2)** | **3,651.54** | 3,283.70 | 3,040.22 | **6,935.24** | 6,142.62 | 12,856.17 |
| 4 | **Expenses** | | | | | | |
| | (a) Cost of raw materials, components consumed and project bought outs | **1,757.47** | 1,644.22 | 1,468.58 | **3,401.69** | 2,950.06 | 6,132.05 |
| | (b) Purchases of stock-in-trade | **369.02** | 241.30 | 334.48 | **610.32** | 595.05 | 1,106.78 |
| | (c) (Increase) / decrease in inventories of finished goods, stock-in-trade and work-in-progress | **(5.08)** | (51.54) | (146.81) | **(56.62)** | (248.63) | (130.29) |
| | (d) Subcontracting charges | **117.17** | 117.73 | 112.68 | **234.90** | 205.09 | 419.15 |
| | (e) Employee benefits expense | **250.97** | 252.86 | 208.88 | **503.83** | 447.23 | 944.97 |
| | (f) Finance costs | **1.71** | 3.81 | 4.18 | **5.52** | 8.87 | 19.72 |
| | (g) Depreciation and amortisation expense | **39.23** | 42.36 | 35.35 | **81.59** | 68.93 | 144.78 |
| | (h) Other expenses | **622.28** | 571.09 | 561.50 | **1,193.37** | 1,040.98 | 2,057.35 |
| | **Total expenses** | **3,152.77** | 2,821.83 | 2,578.84 | **5,974.60** | 5,067.58 | 10,694.51 |
| 5 | **Profit from continuing operations before tax (3 - 4)** | **498.77** | 461.87 | 461.38 | **960.64** | 1,075.04 | 2,161.66 |
| 6 | **Tax expense:** | | | | | | |
| | Current tax | **146.70** | 122.65 | 105.60 | **269.35** | 253.24 | 504.44 |
| | Deferred tax | **(18.00)** | (2.69) | 13.23 | **(20.69)** | 21.94 | 38.92 |
| | Total tax expenses | **128.70** | 119.96 | 118.83 | **248.66** | 275.18 | 543.36 |
| 7 | **Profit from continuing operations (after tax) (5 - 6)** | **370.07** | 341.91 | 342.55 | **711.98** | 799.86 | 1,618.30 |
| 8 | **Discontinued operation** | | | | | | |
| | Profit /(loss) from discontinued operation(refer note 2 and 3) | **(10.38)** | 1,693.12 | 12.28 | **1,682.74** | 35.43 | 66.76 |
| | Tax expense/(credit) of discontinued operation | **(2.61)** | 251.38 | 3.09 | **248.77** | 8.92 | 16.80 |
| 9 | **Profit / (loss) from discontinued operation (after tax)** | **(7.77)** | 1,441.74 | 9.19 | **1,433.97** | 26.51 | 49.96 |
| 10 | **Profit for the period/year (7 + 9)** | **362.30** | 1,783.65 | 351.74 | **2,145.95** | 826.37 | 1,668.26 |
| 11 | **Other comprehensive income / (loss) (OCI)** | | | | | | |
| | Items that will not be reclassified to profit or loss: | | | | | | |
| | Remeasurements of defined benefit liability/(asset) | **(2.63)** | (17.98) | (21.26) | **(20.61)** | 3.27 | 12.36 |
| | Income tax relating to items that will not be reclassified to profit or loss | **0.66** | 4.53 | 5.35 | **5.19** | (0.82) | (3.11) |
| | **Total other comprehensive income / (loss) (net of tax)** | **(1.97)** | (13.45) | (15.91) | **(15.42)** | 2.45 | 9.25 |
| 12 | **Total comprehensive income for the period/year (10 + 11)** | **360.33** | 1,770.20 | 335.83 | **2,130.53** | 828.82 | 1,677.51 |
| 13 | Paid-up equity share capital (Face value per share - ₹ 2/- each) | **42.38** | 42.38 | 42.38 | **42.38** | 42.38 | 42.38 |
| 14 | Reserves excluding revaluation reserves | - | - | - | - | - | 7,793.61 |
| 15 | **Earnings / (loss) per share ('EPS') (of ₹ 2/- each) (not annualised except year end EPS)** | | | | | | |
| | **Continuing operations** | | | | | | |
| | a) Basic (in ₹) | **17.46** | 16.14 | 16.17 | **33.61** | 37.75 | 76.37 |
| | b) Diluted (in ₹) | **17.46** | 16.14 | 16.17 | **33.61** | 37.75 | 76.37 |
| | **Discontinued operation** | | | | | | |
| | a) Basic (in ₹) | **(0.37)** | 68.04 | 0.43 | **67.67** | 1.25 | 2.36 |
| | b) Diluted (in ₹) | **(0.37)** | 68.04 | 0.43 | **67.67** | 1.25 | 2.36 |
| | **Continuing and Discontinued operations** | | | | | | |
| | a) Basic (in ₹) | **17.09** | 84.18 | 16.60 | **101.28** | 39.00 | 78.73 |
| | b) Diluted (in ₹) | **17.09** | 84.18 | 16.60 | **101.28** | 39.00 | 78.73 |
| | See accompanying notes to the standalone financial results | | | | | | |

ABB India Limited
Bengaluru

ABB

Part II

| Segment wise revenues, results, assets and liabilities. | Quarter ended June 30, 2026 | Preceding quarter ended March 31, 2026 | Corresponding quarter ended June 30, 2025 in the previous | Year to date figures for the current period ended | Year to date figures for the previous period ended | Previous year ended December 31, 2025 |
|---|---|---|---|---|---|---|
| Particulars | **Unaudited** | Unaudited | Unaudited | **Unaudited** | Unaudited | Audited |
| a) Segment Revenues | | | | | | |
| Motion | **1,268.77** | 1,160.63 | 1,088.11 | **2,429.40** | 2,183.97 | 4,560.62 |
| Electrification | **1,804.35** | 1,564.47 | 1,378.55 | **3,368.82** | 2,736.21 | 5,712.65 |
| Automation (Refer note 4) | **524.07** | 500.42 | 492.08 | **1,024.49** | 1,078.56 | 2,332.06 |
| Others | **2.69** | 0.64 | 3.81 | **3.33** | 8.92 | 11.73 |
| Total | **3,599.88** | 3,226.16 | 2,962.55 | **6,826.04** | 6,007.66 | 12,617.06 |
| Less : Inter segment revenues | **41.01** | 42.10 | 22.08 | **83.11** | 57.12 | 113.25 |
| Total Revenue from operations (Continuing operations) | **3,558.87** | 3,184.06 | 2,940.47 | **6,742.93** | 5,950.54 | 12,503.81 |
| b) Segment Results (Profit / (Loss) Before Tax and Interest) | | | | | | |
| Motion | **152.21** | 147.98 | 178.79 | **300.19** | 418.61 | 798.53 |
| Electrification | **267.27** | 236.97 | 221.38 | **504.24** | 556.93 | 1,168.94 |
| Automation (Refer note 4) | **76.66** | 70.56 | 84.66 | **147.22** | 180.89 | 382.43 |
| Power Grids and Robotics & Discrete Automation (Discontinued operation) (refer note 2 & 3) | **(10.38)** | 1,693.12 | 12.28 | **1,682.74** | 35.43 | 66.76 |
| Total | **485.76** | 2,148.63 | 497.11 | **2,634.39** | 1,191.86 | 2,416.66 |
| (Add) / Less - Interest expenses | **1.71** | 3.81 | 4.18 | **5.52** | 8.87 | 19.72 |
| - Other unallocated expenditure and income netted off | **(4.34)** | (10.17) | 19.27 | **(14.51)** | 72.52 | 168.52 |
| Total Profit Before Tax (Including Discontinued operation) | **488.39** | 2,154.99 | 473.66 | **2,643.38** | 1,110.47 | 2,228.42 |
| Power Grids and Robotics & Discrete Automation (Discontinued operation) (refer note 2 & 3) | **(10.38)** | 1,693.12 | 12.28 | **1,682.74** | 35.43 | 66.76 |
| Total Profit Before Tax (Continuing operations) | **498.77** | 461.87 | 461.38 | **960.64** | 1,075.04 | 2,161.66 |
| c) Segment Assets | | | | | | |
| Robotics & Discrete Automation | **-** | - | 301.16 | **-** | 301.16 | 237.51 |
| Motion | **2,696.87** | 2,435.02 | 2,103.31 | **2,696.87** | 2,103.31 | 2,191.62 |
| Electrification | **3,594.03** | 3,260.09 | 2,928.61 | **3,594.03** | 2,928.61 | 3,139.92 |
| Automation (Refer note 4) | **1,299.49** | 1,341.48 | 1,369.56 | **1,299.49** | 1,369.56 | 1,365.65 |
| Unallocated | **8,145.52** | 8,537.17 | 6,097.04 | **8,145.52** | 6,097.04 | 6,703.78 |
| Total Segment Assets | **15,735.91** | 15,573.76 | 12,799.68 | **15,735.91** | 12,799.68 | 13,638.48 |
| d) Segment Liabilities | | | | | | |
| Robotics & Discrete Automation | **-** | - | 438.66 | **-** | 438.66 | 368.75 |
| Motion | **2,133.12** | 1,974.31 | 1,646.02 | **2,133.12** | 1,646.02 | 1,740.53 |
| Electrification | **2,351.10** | 2,202.09 | 1,927.82 | **2,351.10** | 1,927.82 | 1,796.37 |
| Automation (Refer note 4) | **1,164.96** | 1,246.17 | 1,227.29 | **1,164.96** | 1,227.29 | 1,231.34 |
| Unallocated | **747.25** | 545.00 | 365.56 | **747.25** | 365.56 | 665.50 |
| Total Segment Liabilities | **6,396.43** | 5,967.57 | 5,605.35 | **6,396.43** | 5,605.35 | 5,802.49 |

**Notes**

1. 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 July 31, 2026.
2. 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.
   However, pending consummation of certain matters, certain items of income and expenses continue to be incurred by the Company and has been disclosed as part of 'discontinued operations', similar to earlier periods.
3. The Board of Directors of the Company, in their meeting held on January 26, 2026, approved (i) the sale of the Company's shareholding in ABB Robotics India Private Limited (ABB Robotics India') to ABB Robotics Schweiz AG, Switzerland for a consideration of ₹ 100,000; and (ii) the subsequent slump sale of Robotics business to ABB Robotics India for ₹ 1,568.20 crores.

   The shareholders of the Company later approved this Notice of Postal Ballot issued to the Members of the Company seeking approval for material related party transaction, vide an ordinary resolution passed through Postal Ballot as set out in the Notice of Postal Ballot was approved by the Members of the Company with requisite majority, on February 27, 2026.

   Pursuant to the aforesaid approvals the Company executed the business transfer arrangement on March 1, 2026, with ABB Robotics India and sold the Robotics business for the said consideration. The Company has recorded a profit on sale of ₹ 1,658.48 Crores as the difference between sale consideration received and the net assets (as at the date of transfer) of the Robotics business and has disclosed the same as Profit from Discontinued Operations' in accordance with Ind AS 105. Further, the income and expenses pertaining to Robotics business for the penod from January 1, 2026 to February 28, 2026 and comparative periods presented in these Results have also been disclosed as discontinued operations.
4. Effective January 01, 2026, Erstwhile Process Automation segment has been renamed as Automation.
5. The Board of Directors of the Company have declared a special dividend of **₹ 90.00** per equity share of face value of ₹ 2 each.

ABB India Limited ★ Bengaluru ★

Place : Bengaluru
Date : July 31, 2026

Sanjeev Sharma
Managing Director
DIN: 07362344

## Standalone Statement of assets and liabilities

₹ In Crores

| Particulars | As at June 30, 2026 | As at December 31, 2025 |
|---|---|---|
| | Unaudited | Audited |
| **ASSETS** | | |
| **Non-current assets** | | |
| Property, plant and equipment | 1,071.44 | 1,083.86 |
| Right-of-use assets | 156.09 | 90.56 |
| Capital work-in-progress | 179.71 | 116.44 |
| Goodwill | 14.62 | 14.62 |
| Other intangible assets | 6.44 | 5.70 |
| Financial assets | | |
| Investments | 1.56 | 1.57 |
| Other financial assets | 7.64 | 7.74 |
| Deferred tax assets (net) | 82.34 | 56.46 |
| Income tax assets (net) | 104.83 | 250.64 |
| Other non-current assets | 346.25 | 261.19 |
| **Total non-current assets** | 1,970.92 | 1,888.78 |
| **Current assets** | | |
| Inventories | 2,548.27 | 2,052.98 |
| Financial assets | | |
| Trade receivables | 3,275.59 | 3,176.33 |
| Cash and cash equivalents | 1,340.56 | 1,552.57 |
| Bank balances other than cash and cash equivalents | 5,994.96 | 4,282.30 |
| Loans | 4.32 | 6.34 |
| Other financial assets | 264.90 | 302.14 |
| Other current assets | 336.39 | 377.04 |
| **Total current assets** | 13,764.99 | 11,749.70 |
| **Total assets** | 15,735.91 | 13,638.48 |
| **EQUITY AND LIABILITIES** | | |
| **Equity** | | |
| Equity share capital | 42.38 | 42.38 |
| Other equity | 9,297.10 | 7,793.61 |
| **Total equity** | 9,339.48 | 7,835.99 |
| **Liabilities** | | |
| **Non-current liabilities** | | |
| Financial liabilities | | |
| Lease liabilities | 106.39 | 55.24 |
| Other financial liabilities | 9.72 | 9.45 |
| Provisions | 3.90 | 4.35 |
| **Total non-current liabilities** | 120.01 | 69.04 |
| **Current liabilities** | | |
| Financial liabilities | | |
| Lease liabilities | 38.13 | 29.58 |
| Trade payables | | |
| Total outstanding dues to micro enterprises and small enterprises; and | 174.37 | 140.03 |
| Total outstanding dues to creditors other than micro enterprises and small enterprises | 3,887.77 | 3,315.62 |
| Other finanical liabilities | 505.62 | 381.08 |
| Other current liabilities | 1,098.04 | 1,274.54 |
| Provisions | 512.31 | 538.98 |
| Current tax liabilities (net) | 60.18 | 53.62 |
| **Total current liabilities** | 6,276.42 | 5,733.45 |
| **Total liabilities** | 6,396.43 | 5,802.49 |
| **Total equity and liabilities** | 15,735.91 | 13,638.48 |

ABB India Limited ★ Bengaluru ★

ABB

**Standalone Statement of Cash flows** ₹ In Crores

| | For the period ended June 30, 2026 | Six months ended June 30, 2026 Unaudited | Six months ended June 30, 2025 Unaudited |
|---|---|---|---|
| **A.** | **Cash flow from operating activities** | | |
| | Profit before tax from continuing operations | 960.64 | 1,075.04 |
| | Profit/(Loss) before tax from discontinued operation | 1,682.74 | 35.43 |
| | **Adjustments for:** | | |
| | Depreciation and amortisation expense | 81.59 | 69.30 |
| | Unrealised exchange loss / (gains) (net) | (34.32) | 55.78 |
| | Mark to market change in forward and commodity contracts | 121.47 | (71.37) |
| | (Profit)/loss on sale / disposal of property, plant and equipment (net) | 1.53 | 0.76 |
| | Profit on sale of business | (1,658.48) | - |
| | Provision / (reversal) for doubtful debts and advances | (1.46) | (4.73) |
| | Interest income | (176.97) | (172.12) |
| | Interest expense | 5.52 | 8.90 |
| | **Operating profit before working capital changes** | 982.26 | 996.99 |
| | Movement in working capital | | |
| | Increase / (decrease) in trade payables | 855.46 | 230.78 |
| | Increase / (decrease) in other financial liabilities | 88.12 | (37.53) |
| | Increase / (decrease) in other liabilities and provisions | (58.80) | 23.54 |
| | (Increase) / decrease in trade receivables | (289.60) | 2.11 |
| | (Increase) / decrease in inventories | (574.55) | (534.16) |
| | (Increase) / decrease in other financial assets | (41.50) | (24.29) |
| | (Increase) / decrease in loans and other assets | 39.20 | (2.71) |
| | | 18.33 | (342.26) |
| | Cash generated from operations | 1,000.59 | 654.73 |
| | Income taxes paid (net of refunds) | (365.75) | (271.34) |
| | **Net cash flow (used in) / from operating activities** | 634.84 | 383.39 |
| **B.** | **Cash flow from investing activities** | | |
| | Purchase of property, plant and equipment | (219.31) | (70.66) |
| | Proceeds from sale of subsidiary | 0.01 | - |
| | Proceeds from sale of robotics business | 1,568.19 | - |
| | Investment in bank deposits (with maturity more than three months) | (9,300.00) | 7,807.31 |
| | Redemption of deposits (with maturity more than three months) | 7,587.33 | (7,400.00) |
| | Interest received | 176.97 | 172.12 |
| | **Net cash flow from / (used in) investing activities** | (186.81) | 508.77 |
| **C.** | **Cash flow from financing activities** | | |
| | Payment of principal portion of lease liabilities | (29.70) | (15.48) |
| | Payment of interest portion of lease liabilities | (6.30) | (3.12) |
| | Interest paid | 0.78 | (5.78) |
| | Dividend paid | (625.50) | (706.00) |
| | **Net cash flow from / (used in) financing activities** | (660.72) | (730.38) |
| | Net (decrease) / increase in cash and cash equivalents (A+B+C) | (212.69) | 161.78 |
| | Effects of exchange (loss) / gain on cash and cash equivalents | 0.68 | (0.47) |
| | **Cash and cash equivalents (opening balance)** | 1,552.57 | 935.63 |
| | **Cash and cash equivalents (closing balance)** | 1,340.56 | 1,096.94 |
| | **Components of cash and cash equivalents** | | |
| | Balances with banks | | |
| | - On current accounts | 646.09 | 189.17 |
| | - Deposit accounts (Original maturity upto 3 months) | 650.15 | 851.81 |
| | Cheques on hand / remittance in transit | 44.32 | 55.96 |
| | | 1,340.56 | 1,096.94 |

ABB India Limited
Bengaluru