

## INDEPENDENT VERIFICATION OF MAIN PERFORMANCE INDICATORS 2010

### Scope and method of work

Det Norske Veritas AS has been engaged to verify the numerical values of the environmental and social performance indicators presented in the "Summary of main performance indicators" table (the "Table") on pages 33 – 36. The verification was conducted in January and February 2011.

The verification was based on a review of the sustainability performance data, supplemented by spot checks of the collection and aggregation process which has been carried out by the sustainability organisation of ABB.

DNV has reviewed the databases containing the environmental and social performance data. To assess the validity of the numerical values of the environmental indicators DNV carried out telephone interviews with ten selected local sustainability officers. Additionally, to verify the process for collecting information for the social indicators DNV carried out telephone interviews with five country sustainability controllers. DNV also interviewed four people in the ABB Group Sustainability Affairs with responsibility for collecting, aggregating and presenting the data in the Table.

The verification was limited to assessing the numerical values of the indicators for 2010 reported in the Table in the "ABB Group Sustainability Performance 2010 – GRI Indicators".

### Conclusions

It is the opinion of DNV that ABB has a well-established web-based internal reporting system, which has seen continuous improvement in recent years.

During the interviews, and the review of the databases, a few minor reporting errors were discovered. However, none of these were considered to be systematic. These errors were immediately corrected, and the Table that is presented in this review includes the updated numbers.

Based on the findings, DNV considers the numbers published in the Table to give a reasonable representation of ABB's sustainability performance.

Høvik, Norway, 18<sup>th</sup> February 2011

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