

# Independent verification of main performance indicators

## INDEPENDENT VERIFICATION OF MAIN PERFORMANCE INDICATORS 2011 - DRAFT

### 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"). The verification is limited to the numerical values presented on pages 39 – 42 in the pdf version and in the interactive version on internet presented at [this link](#). The verification was conducted in January and February 2012.



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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 five people in the ABB Group Functions Sustainability Affairs, Legal and Integrity, and Supply Chain Management with responsibility for collecting, aggregating and/or presenting the data in the Table. Furthermore, DNV carried out interview with representatives from AMEX, responsible for the aggregation and reporting of the emission data from air travels.

The verification was limited to assessing the numerical values of the indicators for 2011 reported in the Table in the "ABB Group Sustainability Performance 2011 – 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. Also focus has been given to internal training to increase the quality of the reported data.

During the interviews, and the review of the databases, it was observed that some of the parameters related to hazardous substances have a degree of uncertainty to them due to several sites not having complete knowledge of hazardous materials on site. ABB are however aware of the situation and are taking proactive steps to resolve it.

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.

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