

INDEPENDENT VERIFICATION OF MAIN PERFORMANCE INDICATORS 2013

Scope and method of work

DNV GL 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 data boundary for the verification was ABB's employees and global operations as specified by ABB in their 2013 group sustainability report.

The verification is limited to the numerical values presented on pages 59–62 in the pdf version and in the interactive version on internet presented at [this link](#). The verification was conducted in January and February 2014.

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

To assess the validity of the aggregated numerical values of the environmental indicators, DNV GL carried out telephone interviews with Local Sustainability Officers (LSO). Totally, 24 out of 407 LSOs were interviewed. This included a substantial number of Thomas & Betts sites acquired in 2012.

To verify the process for collecting information for the social indicators DNV GL carried out telephone interviews with Country Sustainability Controllers (CSC) and Country Occupational Health and Safety Advisors (COHSA) from five out of the 62 countries covered by CSC reporting. DNV GL also interviewed five people in the ABB Group Function Sustainability Affairs, Legal and Integrity, and Supply Chain Management with responsibility for collecting, aggregating and/or presenting the data in the Table.

During the verification, DNV GL

- carried out interviews and reviewed the database containing the environmental and social performance data
- checked ABB's routines for aggregating data
- checked consistency and understanding of reporting from selected ABB sites
- checked the database for inconsistencies

Countries included in verification interviews:
CSC & COHSA: Australia, Chile, Germany, India, Vietnam
LSO: Brazil, Canada, China, Finland, Hungary, Indonesia, Italy, Mexico, Norway, Pakistan, Peru, Saudi Arabia, Spain, Switzerland, Thailand, Turkey, UAE, UK, USA

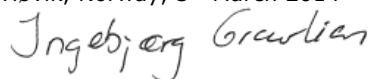
Conclusions

It is the opinion of DNV GL that ABB has a well-established web-based internal reporting system. However, DNV GL observed that at site level there appear to be some cultural differences with respect to reporting of minor OHS incidents, which in one case indicated underreporting of Lost Time Incidents.

Some minor reporting inconsistencies in the reported data were discovered and highlighted to ABB. Identified errors were corrected, and the Table that is presented in this review includes the updated numbers.

Based on the findings, DNV GL considers the numbers published in the Table to be reasonably fair and accurate.

Høvik, Norway, 3rd March 2014



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