

**Transactions with related parties**

Transaction value in excess of 10 percent with a fellow subsidiary has been individually disclosed below. All other cases have been grouped and disclosed as 'other fellow subsidiaries'.

All amount in Indian Rupees in crores, except as stated otherwise

	For the year ended December 31, 2020	For the period from February 19, 2019 to December 31, 2019
<b>i) Revenue from operations</b>		
Fellow subsidiaries		
- ABB India Limited; Bengaluru; India <sup>1</sup>	1,146.83	453.19
- ABB Power Grids Sweden AB; Västerås; Sweden	88.27	20.25
- ABB Schweiz AG, Baden, Switzerland	16.52	90.86
- Other fellow subsidiaries	357.82	258.79
	<b>1,609.44</b>	<b>823.09</b>
<b>ii) Purchases of raw materials, components, project items and stock-in-trade</b>		
Fellow subsidiaries		
- ABB India Limited; Bengaluru; India <sup>1</sup>	242.45	229.17
- ABB Power Grids Sweden AB; Västerås; Sweden	143.82	86.13
- ABB Ltd.; Hanoi; Vietnam	56.78	4.46
- Other fellow subsidiaries	108.80	154.95
	<b>551.85</b>	<b>474.71</b>
<b>iii) Expenditure on royalty, technology and trade-mark fees</b>		
Holding company	-	35.26
Fellow subsidiaries		
- ABB Schweiz AG, Baden, Switzerland	81.03	129.64
- ABB Power Grids Switzerland Ltd, Baden, Switzerland	64.46	-
- Other fellow subsidiaries	48.30	0.28
	<b>193.79</b>	<b>165.18</b>
<b>iv) Expenditure on information technology, engineering, management and other services</b>		
Ultimate holding company		0.09
Fellow subsidiaries		
- ABB India Limited; Bengaluru; India	58.67	24.62
- ABB Management Holding Ltd.; Zürich; Switzerland	43.29	55.82
- ABB PG Power Grids Ltd; Zurich; Switzerland	36.11	-
- ABB Information Systems Ltd., Zurich, Switzerland	35.99	-
- Other fellow subsidiaries	47.66	29.54
	<b>221.72</b>	<b>110.07</b>
<b>v) Expenses recovered from group companies</b>		
Fellow subsidiaries		
- ABB Management Holding Ltd.; Zürich; Switzerland	8.95	1.81
- ABB India Limited; Bengaluru; India	2.04	0.61
- ABB Power Grids Chile SA; Santiago; Chile	-	2.34
- PT ABB Sakti Industri; Jakarta; Indonesia	-	2.16
- ABB Power Grids Argentina S.A.U.; Ciudad Autonoma de Buenos Aires; Argentina	-	1.86
- Other fellow subsidiaries	6.70	7.15
	<b>17.69</b>	<b>15.93</b>
<b>vi) Other capital expenditure</b>		
Fellow subsidiaries		
- ABB India Limited; Bengaluru; India	16.64	2.96
- ABB Schweiz AG; Baden; Switzerland	0.54	0.61
- ABB Power Grids Sweden AB; Västerås; Sweden	-	0.97
- Other fellow subsidiaries	0.34	0.27
	<b>17.52</b>	<b>4.81</b>
<b>vii) Interest expenses</b>		
Fellow subsidiaries		
- ABB India Limited; Bengaluru; India	3.85	12.23
<b>viii) Loan taken</b>		
- ABB India Limited; Bengaluru; India	-	347.62
<b>ix) Loan repaid</b>		
- ABB India Limited; Bengaluru; India	347.62	-