

Statement of changes in equity

for the year ended December 31, 2020

a. Equity share capital:

Equity shares of ₹ 2 each issued, subscribed and fully paid

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

	Number of shares	Amount
As at February 19, 2019	50,000	0.01
Changes in equity share capital (refer note 38(a))	4,23,31,675	8.47
As at December 31, 2019	4,23,81,675	8.48
Changes in equity share capital	-	-
As at December 31, 2020	4,23,81,675	8.48

b. Other equity :

Particulars	Attributable to equity shareholders					Total equity
	Securities premium	General reserve	Reserves and surplus Retained earnings	Capital reserve	Amalgamation adjustment deficit account	
As at February 19, 2019	-	-	-	-	-	-
Transfer pursuant to scheme of arrangement (refer note 38(a))	9.80	507.10	149.93	0.18	(1.56)	665.45
Profit for the period	-	-	165.39	-	-	165.39
Other comprehensive income for the period (net of tax)	-	-	0.50	-	-	0.50
As at December 31, 2019	9.80	507.10	315.82	0.18	(1.56)	831.34
Transition adjustment due to adoption of Ind AS 116 "Leases" (refer note 35(b)) (net of tax)	-	-	(1.06)	-	-	(1.06)
Profit for the year	-	-	99.80	-	-	99.80
Other comprehensive income for the year (net of tax)	-	-	(6.04)	-	-	(6.04)
As at December 31, 2020	9.80	507.10	408.52	0.18	(1.56)	924.04

Summary of significant accounting policies 2

The accompanying notes are an integral part of the financial statements

As per our report of even date attached

For **S.R. Batliboi & Associates LLP**
Firm registration number.: 101049W/E300004
Chartered Accountants

For and on behalf of the Board of Directors of
ABB Power Products and Systems India Limited
Corporate identity number (CIN) : L31904KA2019PLC121597

per Sandeep Karnani
Partner
Membership no. 061207

Achim Michael Braun
Chairman
DIN: 08596097

Venu Nuguri
Managing Director and
Chief Executive Officer
DIN: 07032076

Mukesh Hari Butani
Director
DIN: 01452839

Ajay Singh
Chief Financial Officer

Poovanna C Ammatanda
General Counsel &
Company Secretary
(FCS4741)

Place: Bengaluru
Date: February 26, 2021

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Date: February 26, 2021