Supplemental financial information
June 30, 2013

ABB presents the following financial measures to supplement its Interim Consolidated Financial Information (unaudited) which is prepared in accordance with United States generally accepted accounting principles (U.S. GAAP). These supplemental financial measures are, or may be, considered non-GAAP financial measures as defined in the rules of the U.S. Securities and Exchange Commission (SEC).

While ABB’s management believes that the non-GAAP financial measures herein are useful in evaluating ABB’s operating results, this information should be considered as supplemental in nature and not as a substitute for the related financial information prepared in accordance with U.S. GAAP. Therefore these measures should not be viewed in isolation but considered together with the Interim Consolidated Financial Information (unaudited) prepared in accordance with U.S. GAAP as of and for the six and three months ended June 30, 2013.

Operational EBITDA margin

Definition

Operational EBITDA
Operational EBITDA represents income from operations excluding depreciation and amortization, restructuring and restructuring-related expenses, and acquisition-related expenses and certain non-operational items, as well as foreign exchange/commodity timing differences in income from operations consisting of: (i) unrealized gains and losses on derivatives (foreign exchange, commodities, embedded derivatives), (ii) realized gains and losses on derivatives where the underlying hedged transaction has not yet been realized, and (iii) unrealized foreign exchange movements on receivables/payables (and related assets/liabilities).

Operational revenues
Operational revenues are total revenues adjusted for foreign exchange/commodity timing differences in total revenues of: (i) unrealized gains and losses on derivatives, (ii) realized gains and losses on derivatives where the underlying hedged transaction has not yet been realized, and (iii) unrealized foreign exchange movements on receivables (and related assets).

Operational EBITDA margin
Operational EBITDA margin is Operational EBITDA as a percentage of Operational revenues.
## Supplemental financial information
### June 30, 2013

### Reconciliation

<table>
<thead>
<tr>
<th>($ in millions, except Operational EBITDA margin in %)</th>
<th>Discrete Automation and Motion</th>
<th>Low Voltage Products</th>
<th>Process Automation</th>
<th>Power Products</th>
<th>Power Systems</th>
<th>Corporate and Other and Intersegment elimination</th>
<th>Consolidated</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total revenues</strong></td>
<td>4,689</td>
<td>3,706</td>
<td>4,108</td>
<td>5,270</td>
<td>4,013</td>
<td>(1,846)</td>
<td>19,940</td>
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<tr>
<td><strong>Foreign exchange/commodity timing differences in total revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrealized gains and losses on derivatives</td>
<td>11</td>
<td>8</td>
<td>19</td>
<td>22</td>
<td>64</td>
<td>-</td>
<td>124</td>
</tr>
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<td>Realized gains and losses on derivatives where the underlying hedged transaction has not yet been realized</td>
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<td>-</td>
<td>4</td>
<td>5</td>
<td>2</td>
<td>-</td>
<td>12</td>
</tr>
<tr>
<td>Unrealized foreign exchange movements on receivables (and related assets)</td>
<td>(7)</td>
<td>(6)</td>
<td>(5)</td>
<td>(13)</td>
<td>(22)</td>
<td>(1)</td>
<td>(54)</td>
</tr>
<tr>
<td><strong>Operational revenues</strong></td>
<td>4,694</td>
<td>3,708</td>
<td>4,126</td>
<td>5,284</td>
<td>4,057</td>
<td>(1,847)</td>
<td>20,022</td>
</tr>
<tr>
<td><strong>Income from operations</strong></td>
<td>698</td>
<td>494</td>
<td>457</td>
<td>629</td>
<td>213</td>
<td>(251)</td>
<td>2,240</td>
</tr>
<tr>
<td><strong>Depreciation and amortization</strong></td>
<td>130</td>
<td>161</td>
<td>42</td>
<td>110</td>
<td>90</td>
<td>106</td>
<td>639</td>
</tr>
<tr>
<td>Restructuring and restructuring-related expenses</td>
<td>4</td>
<td>6</td>
<td>12</td>
<td>27</td>
<td>5</td>
<td>-</td>
<td>54</td>
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<tr>
<td>Acquisition-related expenses and certain non-operational items</td>
<td>7</td>
<td>5</td>
<td>1</td>
<td>-</td>
<td>1</td>
<td>18</td>
<td>32</td>
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<td><strong>Foreign exchange/commodity timing differences in income from operations</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrealized gains and losses on derivatives (foreign exchange, commodities, embedded derivatives)</td>
<td>6</td>
<td>25</td>
<td>(1)</td>
<td>18</td>
<td>33</td>
<td>(4)</td>
<td>77</td>
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<td>Realized gains and losses on derivatives where the underlying hedged transaction has not yet been realized</td>
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<td>-</td>
<td>1</td>
<td>5</td>
<td>3</td>
<td>-</td>
<td>11</td>
</tr>
<tr>
<td>Unrealized foreign exchange movements on receivables/payables (and related assets/liabilities)</td>
<td>(3)</td>
<td>(4)</td>
<td>(1)</td>
<td>(8)</td>
<td>(17)</td>
<td>(1)</td>
<td>(34)</td>
</tr>
<tr>
<td><strong>Operational EBITDA</strong></td>
<td>844</td>
<td>687</td>
<td>511</td>
<td>781</td>
<td>328</td>
<td>(132)</td>
<td>3,019</td>
</tr>
<tr>
<td><strong>Operational EBITDA margin (%)</strong></td>
<td>18.0%</td>
<td>18.5%</td>
<td>12.4%</td>
<td>14.8%</td>
<td>8.1%</td>
<td>-</td>
<td>15.1%</td>
</tr>
</tbody>
</table>
Supplemental financial information
June 30, 2013

<table>
<thead>
<tr>
<th></th>
<th>Discrete Automation and Motion</th>
<th>Low Voltage Products</th>
<th>Process Automation</th>
<th>Power Products</th>
<th>Power Systems</th>
<th>Corporate and Other Intersegment elimination</th>
<th>Consolidated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total revenues</td>
<td>4,610</td>
<td>2,788</td>
<td>4,022</td>
<td>5,123</td>
<td>3,679</td>
<td>(1,652)</td>
<td>18,570</td>
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<tr>
<td>Foreign exchange/commodity timing differences in total revenues</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrealized gains and losses on derivatives</td>
<td>3</td>
<td>(5)</td>
<td>(10)</td>
<td>(3)</td>
<td>(1)</td>
<td>(2)</td>
<td>(18)</td>
</tr>
<tr>
<td>Realized gains and losses on derivatives where the underlying hedged transaction has not yet been realized</td>
<td>-</td>
<td>-</td>
<td>3</td>
<td>-</td>
<td>21</td>
<td>-</td>
<td>24</td>
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<tr>
<td>Unrealized foreign exchange movements on receivables (and related assets)</td>
<td>(4)</td>
<td>2</td>
<td>(2)</td>
<td>5</td>
<td>(10)</td>
<td>1</td>
<td>(8)</td>
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<tr>
<td>Income from operations</td>
<td>4,609</td>
<td>2,785</td>
<td>4,013</td>
<td>5,125</td>
<td>3,689</td>
<td>(1,653)</td>
<td>18,568</td>
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<td>Depreciation and amortization</td>
<td>736</td>
<td>319</td>
<td>466</td>
<td>625</td>
<td>125</td>
<td>(222)</td>
<td>2,049</td>
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<tr>
<td>Restructuring and restructuring-related expenses</td>
<td>126</td>
<td>81</td>
<td>40</td>
<td>104</td>
<td>84</td>
<td>99</td>
<td>534</td>
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<tr>
<td>Acquisition-related expenses and certain non-operational items</td>
<td>(4)</td>
<td>5</td>
<td>8</td>
<td>19</td>
<td>4</td>
<td>2</td>
<td>34</td>
</tr>
<tr>
<td>Foreign exchange/commodity timing differences in income from operations</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrealized gains and losses on derivatives (foreign exchange, commodities, embedded derivatives)</td>
<td>1</td>
<td>(11)</td>
<td>(8)</td>
<td>(9)</td>
<td>12</td>
<td>(1)</td>
<td>(16)</td>
</tr>
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<td>1</td>
<td>4</td>
<td>3</td>
<td>21</td>
<td>(2)</td>
<td></td>
<td>26</td>
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<tr>
<td>Unrealized foreign exchange movements on receivables/payables (and related assets/liabilities)</td>
<td>-</td>
<td>4</td>
<td>1</td>
<td>8</td>
<td>(13)</td>
<td>1</td>
<td>1</td>
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<tr>
<td>Operational EBITDA</td>
<td>863</td>
<td>483</td>
<td>511</td>
<td>750</td>
<td>236</td>
<td>(144)</td>
<td>2,699</td>
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<tr>
<td>Operational EBITDA margin (%)</td>
<td>18.7%</td>
<td>17.3%</td>
<td>12.7%</td>
<td>14.6%</td>
<td>6.4%</td>
<td>-</td>
<td>14.5%</td>
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</tbody>
</table>
### Supplemental financial information
#### June 30, 2013

<table>
<thead>
<tr>
<th></th>
<th>Discrete Automation and Motion</th>
<th>Low Voltage Products</th>
<th>Process Automation</th>
<th>Power Products</th>
<th>Power Systems</th>
<th>Corporate and Other and Intersegment elimination</th>
<th>Consolidated</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total revenues</strong></td>
<td>2,362</td>
<td>1,929</td>
<td>2,130</td>
<td>2,781</td>
<td>1,962</td>
<td>(939)</td>
<td>10,225</td>
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<tr>
<td><strong>Foreign exchange/commodity timing differences in total revenues</strong></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrealized gains and losses on derivatives</td>
<td>7</td>
<td>-</td>
<td>15</td>
<td>7</td>
<td>78</td>
<td>-</td>
<td>107</td>
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<td>Realized gains and losses on derivatives where the underlying hedged transaction has not yet been realized</td>
<td>1</td>
<td>-</td>
<td>4</td>
<td>4</td>
<td>-</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>Unrealized foreign exchange movements on receivables (and related assets)</td>
<td>(7)</td>
<td>-</td>
<td>(6)</td>
<td>(11)</td>
<td>(15)</td>
<td>(1)</td>
<td>(40)</td>
</tr>
<tr>
<td><strong>Operational revenues</strong></td>
<td>2,363</td>
<td>1,929</td>
<td>2,143</td>
<td>2,781</td>
<td>2,025</td>
<td>(940)</td>
<td>10,301</td>
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<tr>
<td><strong>Income from operations</strong></td>
<td>361</td>
<td>262</td>
<td>233</td>
<td>346</td>
<td>108</td>
<td>(122)</td>
<td>1,188</td>
</tr>
<tr>
<td><strong>Depreciation and amortization</strong></td>
<td>66</td>
<td>82</td>
<td>22</td>
<td>52</td>
<td>45</td>
<td>51</td>
<td>318</td>
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<tr>
<td><strong>Restructuring and restructuring-related expenses</strong></td>
<td>3</td>
<td>2</td>
<td>9</td>
<td>20</td>
<td>-</td>
<td>1</td>
<td>35</td>
</tr>
<tr>
<td><strong>Acquisition-related expenses and certain non-operational items</strong></td>
<td>5</td>
<td>3</td>
<td>1</td>
<td>-</td>
<td>1</td>
<td>18</td>
<td>28</td>
</tr>
<tr>
<td><strong>Foreign exchange/commodity timing differences in income from operations</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrealized gains and losses on derivatives (foreign exchange, commodities, embedded derivatives)</td>
<td>(10)</td>
<td>13</td>
<td>(14)</td>
<td>(12)</td>
<td>14</td>
<td>(3)</td>
<td>(12)</td>
</tr>
<tr>
<td>Realized gains and losses on derivatives where the underlying hedged transaction has not yet been realized</td>
<td>1</td>
<td>-</td>
<td>1</td>
<td>3</td>
<td>(2)</td>
<td>-</td>
<td>3</td>
</tr>
<tr>
<td>Unrealized foreign exchange movements on receivables/payables (and related assets/liabilities)</td>
<td>2</td>
<td>5</td>
<td>-</td>
<td>-</td>
<td>(7)</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td><strong>Operational EBITDA</strong></td>
<td>428</td>
<td>367</td>
<td>252</td>
<td>409</td>
<td>159</td>
<td>(54)</td>
<td>1,561</td>
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<tr>
<td><strong>Operational EBITDA margin (%)</strong></td>
<td>18.1%</td>
<td>19.0%</td>
<td>11.8%</td>
<td>14.7%</td>
<td>7.9%</td>
<td>-</td>
<td>15.2%</td>
</tr>
</tbody>
</table>
## Supplemental financial information
### June 30, 2013

<table>
<thead>
<tr>
<th>($ in millions, except Operational EBITDA margin in %)</th>
<th>Discrete Automation and Motion</th>
<th>Low Voltage Products</th>
<th>Process Automation</th>
<th>Power Products</th>
<th>Power Systems</th>
<th>Corporate and Other and Intersegment elimination</th>
<th>Consolidated</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total revenues</strong></td>
<td>2,368</td>
<td>1,596</td>
<td>2,052</td>
<td>2,610</td>
<td>1,872</td>
<td>(835)</td>
<td>9,663</td>
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<td><strong>Foreign exchange/commodity timing differences in total revenues</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrealized gains and losses on derivatives</td>
<td>4</td>
<td>6</td>
<td>7</td>
<td>16</td>
<td>53</td>
<td>(1)</td>
<td>85</td>
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<td>-</td>
<td>2</td>
<td>1</td>
<td>11</td>
<td>1</td>
<td>16</td>
</tr>
<tr>
<td>Unrealized foreign exchange movements on receivables (and related assets)</td>
<td>(4)</td>
<td>(3)</td>
<td>(8)</td>
<td>1</td>
<td>(27)</td>
<td>1</td>
<td>(40)</td>
</tr>
<tr>
<td><strong>Operational revenues</strong></td>
<td>2,369</td>
<td>1,599</td>
<td>2,053</td>
<td>2,628</td>
<td>1,909</td>
<td>(834)</td>
<td>9,724</td>
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<tr>
<td><strong>Income from operations</strong></td>
<td>382</td>
<td>139</td>
<td>232</td>
<td>302</td>
<td>37</td>
<td>(91)</td>
<td>1,001</td>
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<tr>
<td><strong>Depreciation and amortization</strong></td>
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<td>53</td>
<td>20</td>
<td>52</td>
<td>43</td>
<td>48</td>
<td>281</td>
</tr>
<tr>
<td><strong>Restructuring and restructuring-related expenses</strong></td>
<td>(5)</td>
<td>5</td>
<td>8</td>
<td>6</td>
<td>2</td>
<td>1</td>
<td>17</td>
</tr>
<tr>
<td><strong>Acquisition-related expenses and certain non-operational items</strong></td>
<td>1</td>
<td>81</td>
<td>-</td>
<td>-</td>
<td>3</td>
<td>5</td>
<td>90</td>
</tr>
<tr>
<td><strong>Foreign exchange/commodity timing differences in income from operations</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrealized gains and losses on derivatives (foreign exchange, commodities, embedded derivatives)</td>
<td>7</td>
<td>10</td>
<td>13</td>
<td>29</td>
<td>52</td>
<td>2</td>
<td>113</td>
</tr>
<tr>
<td>Realized gains and losses on derivatives where the underlying hedged transaction has not yet been realized</td>
<td>-</td>
<td>-</td>
<td>3</td>
<td>-</td>
<td>11</td>
<td>-</td>
<td>14</td>
</tr>
<tr>
<td>Unrealized foreign exchange movements on receivables/payables (and related assets/liabilities)</td>
<td>(4)</td>
<td>(2)</td>
<td>(8)</td>
<td>(2)</td>
<td>(29)</td>
<td>-</td>
<td>(45)</td>
</tr>
<tr>
<td><strong>Operational EBITDA</strong></td>
<td>446</td>
<td>286</td>
<td>268</td>
<td>387</td>
<td>119</td>
<td>(35)</td>
<td>1,471</td>
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<tr>
<td><strong>Operational EBITDA margin (%)</strong></td>
<td>18.8%</td>
<td>17.9%</td>
<td>13.1%</td>
<td>14.7%</td>
<td>6.2%</td>
<td>-</td>
<td>15.1%</td>
</tr>
</tbody>
</table>
Supplemental financial information
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Operational EPS

Definition

Operational net income
Operational net income is calculated as Net income attributable to ABB adjusted for the net-of-tax impact (using the Group’s effective tax rate) of:

i) restructuring and restructuring-related expenses,
ii) acquisition-related expenses and certain non-operational items,
iii) foreign exchange/commodity timing differences in Income from operations consisting of: (a) unrealized gains and losses on derivatives (foreign exchange, commodities, embedded derivatives), (b) realized gains and losses on derivatives where the underlying hedged transaction has not yet been realized, and (c) unrealized foreign exchange movements on receivables/payables (and related assets/liabilities), and
iv) amortization related to acquisitions.

Amortization related to acquisitions
Amortization expense on intangibles arising upon acquisitions.

Operational EPS
Operational EPS is calculated as Operational net income divided by the weighted-average number of shares used in determining Basic EPS.

Reconciliation

($ in millions, except per share data in $)

<table>
<thead>
<tr>
<th></th>
<th>Six months ended</th>
<th>Three months ended</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>June 30, 2013</td>
<td>June 30, 2012</td>
</tr>
<tr>
<td>Net income (attributable to ABB)</td>
<td>1,427 0.62</td>
<td>1,341 0.58</td>
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<tr>
<td>Restructuring and restructuring-related expenses</td>
<td>38 0.02</td>
<td>24 0.01</td>
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<tr>
<td>Acquisition-related expenses and certain non-operational items</td>
<td>23 0.01</td>
<td>51 0.02</td>
</tr>
<tr>
<td>FX/commodity timing differences in Income from operations</td>
<td>38 0.02</td>
<td>8 0.00</td>
</tr>
<tr>
<td>Amortization related to acquisitions</td>
<td>132 0.06</td>
<td>106 0.05</td>
</tr>
<tr>
<td>Operational net income</td>
<td>1,658 0.72</td>
<td>1,530 0.67</td>
</tr>
<tr>
<td>Net income (attributable to ABB)</td>
<td>763 0.33</td>
<td>656 0.29</td>
</tr>
<tr>
<td>Restructuring and restructuring-related expenses</td>
<td>25 0.01</td>
<td>12 0.01</td>
</tr>
<tr>
<td>Acquisition-related expenses and certain non-operational items</td>
<td>20 0.01</td>
<td>65 0.03</td>
</tr>
<tr>
<td>FX/commodity timing differences in Income from operations</td>
<td>(6) 0.00</td>
<td>60 0.03</td>
</tr>
<tr>
<td>Amortization related to acquisitions</td>
<td>66 0.03</td>
<td>60 0.03</td>
</tr>
<tr>
<td>Operational net income</td>
<td>868 0.38</td>
<td>853 0.37</td>
</tr>
</tbody>
</table>

(1) EPS amounts are computed separately, therefore the sum of the per share amounts shown may not equal to the total.
(2) Net of tax at Group effective tax rate.
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Net debt

Definition

**Net debt**
Net debt is defined as Total debt less Cash and marketable securities.

**Total debt**
Total debt is the sum of Short-term debt and current maturities of long-term debt, and Long-term debt.

**Cash and marketable securities**
Cash and marketable securities is the sum of Cash and equivalents and Marketable securities and short-term investments.

Reconciliation

<table>
<thead>
<tr>
<th>($ in millions)</th>
<th>June 30, 2013</th>
<th>December 31, 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Short-term debt and current maturities of long-term debt</td>
<td>712</td>
<td>2,537</td>
</tr>
<tr>
<td>Long-term debt</td>
<td>7,417</td>
<td>7,534</td>
</tr>
<tr>
<td><strong>Total debt</strong></td>
<td><strong>8,129</strong></td>
<td><strong>10,071</strong></td>
</tr>
<tr>
<td>Cash and equivalents</td>
<td>4,148</td>
<td>6,875</td>
</tr>
<tr>
<td>Marketable securities and short-term investments</td>
<td>543</td>
<td>1,606</td>
</tr>
<tr>
<td><strong>Cash and marketable securities</strong></td>
<td><strong>4,691</strong></td>
<td><strong>8,481</strong></td>
</tr>
<tr>
<td><strong>Net debt</strong></td>
<td><strong>3,438</strong></td>
<td><strong>1,590</strong></td>
</tr>
</tbody>
</table>
Supplemental financial information
June 30, 2013

Net debt to EBITDA

Definition

Net debt to EBITDA is calculated as Net debt divided by Income from operations adjusted to exclude depreciation and amortization for the trailing twelve months.

Reconciliation

($ in millions)

<table>
<thead>
<tr>
<th></th>
<th>June 30, 2013</th>
<th>December 31, 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net debt (as defined above)</td>
<td>3,438</td>
<td>1,590</td>
</tr>
<tr>
<td>EBITDA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income from operations for the three months ended:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 30, 2013</td>
<td>1,188</td>
<td>-</td>
</tr>
<tr>
<td>March 31, 2013</td>
<td>1,052</td>
<td>-</td>
</tr>
<tr>
<td>December 31, 2012</td>
<td>863</td>
<td>863</td>
</tr>
<tr>
<td>September 30, 2012</td>
<td>1,146</td>
<td>1,146</td>
</tr>
<tr>
<td>June 30, 2012</td>
<td>-</td>
<td>1,001</td>
</tr>
<tr>
<td>March 31, 2012</td>
<td>-</td>
<td>1,048</td>
</tr>
<tr>
<td>Depreciation and amortization for the three months ended:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 30, 2013</td>
<td>318</td>
<td>-</td>
</tr>
<tr>
<td>March 31, 2013</td>
<td>321</td>
<td>-</td>
</tr>
<tr>
<td>December 31, 2012</td>
<td>341</td>
<td>341</td>
</tr>
<tr>
<td>September 30, 2012</td>
<td>307</td>
<td>307</td>
</tr>
<tr>
<td>June 30, 2012</td>
<td>-</td>
<td>281</td>
</tr>
<tr>
<td>March 31, 2012</td>
<td>-</td>
<td>253</td>
</tr>
<tr>
<td>Total EBITDA for the trailing twelve months</td>
<td>5,536</td>
<td>5,240</td>
</tr>
<tr>
<td>Net debt to EBITDA</td>
<td>0.6</td>
<td>0.3</td>
</tr>
</tbody>
</table>
Supplemental financial information
June 30, 2013

Net working capital as a percentage of revenues

Definition

Net working capital
Net working capital is the sum of i) receivables, net, ii) inventories, net, and iii) prepaid expenses; less iv) accounts payable, trade, v) billings in excess of sales, vi) advances from customers, vii) non-trade payables, and viii) accrued expenses and deferred income.

Adjusted revenues for the trailing twelve months
Adjusted revenues for the trailing twelve months includes total revenues recorded by ABB in the twelve months preceding the relevant balance sheet date adjusted to estimate the impact of annualizing revenues of certain acquisitions which were completed in the same trailing twelve month period.

Net working capital as a percentage of revenues
Net working capital as a percentage of revenues is calculated as Net working capital divided by Adjusted revenues for the trailing twelve months.

Reconciliation

($ in millions)

<table>
<thead>
<tr>
<th>Net working capital:</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receivables, net</td>
<td>12,268</td>
<td>11,245</td>
</tr>
<tr>
<td>Inventories, net</td>
<td>6,347</td>
<td>6,363</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>333</td>
<td>302</td>
</tr>
<tr>
<td>Accounts payable, trade</td>
<td>(4,829)</td>
<td>(4,750)</td>
</tr>
<tr>
<td>Billings in excess of sales</td>
<td>(1,807)</td>
<td>(1,878)</td>
</tr>
<tr>
<td>Advances from customers</td>
<td>(1,926)</td>
<td>(1,764)</td>
</tr>
<tr>
<td>Non-trade payables(1)</td>
<td>(1,348)</td>
<td>(1,336)</td>
</tr>
<tr>
<td>Accrued expenses and deferred income(1)</td>
<td>(1,919)</td>
<td>(1,802)</td>
</tr>
<tr>
<td><strong>Net working capital</strong></td>
<td><strong>7,119</strong></td>
<td><strong>6,380</strong></td>
</tr>
</tbody>
</table>

Total revenues for the three months ended:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjusted revenues for the trailing twelve months</td>
<td>40,706</td>
<td>40,601</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Net working capital as a percentage of revenues

17.5% | 15.7%

(1) Amount is included within Other current liabilities.
(2) Thomas & Betts, acquired in May 2012.
**Supplemental financial information**

**June 30, 2013**

**Finance net**

**Definition**

Finance net is calculated as Interest and dividend income less Interest and other finance expense.

**Reconciliation**

<table>
<thead>
<tr>
<th></th>
<th>Six months ended June 30,</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2013</td>
</tr>
<tr>
<td>Interest and dividend income</td>
<td>35</td>
</tr>
<tr>
<td>Interest and other finance expense</td>
<td>(177)</td>
</tr>
<tr>
<td><strong>Finance net</strong></td>
<td>(142)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Three months ended June 30,</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2013</td>
</tr>
<tr>
<td>Interest and dividend income</td>
<td>17</td>
</tr>
<tr>
<td>Interest and other finance expense</td>
<td>(80)</td>
</tr>
<tr>
<td><strong>Finance net</strong></td>
<td>(63)</td>
</tr>
</tbody>
</table>

**Book-to-bill ratio**

**Definition**

Book-to-bill ratio is calculated as Orders received divided by Total revenues.

**Reconciliation**

<table>
<thead>
<tr>
<th></th>
<th>Six months ended June 30, 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Orders received</td>
<td>19,804</td>
</tr>
<tr>
<td>Total revenues</td>
<td>19,940</td>
</tr>
<tr>
<td><strong>Book-to-bill ratio</strong></td>
<td>0.99</td>
</tr>
</tbody>
</table>