

11 Methodology and GRI Content Index

This is the first Corporate Sustainable Development Report produced by ACC Limited. It covers all Units of the Company but is limited to cement business. Cement constitutes more than 95 per cent of ACC's business and hence this Report should be construed as being broadly representative of the Company as a whole. Details of the Company's Cement Manufacturing Process are available on the Company's website. ACC's Ready Mix Concrete business which was reorganized into a wholly owned subsidiary company from January 2008 has not been addressed in this Report.

Framework: We have used the framework prescribed by the G3 guidelines of the Global Reporting Initiatives which was released in October 2006. The structure of the Report and data collation was accordingly prepared on this basis. Wherever appropriate we have added other relevant achievements and experiences.

Format: Information is presented in three broad categories of Economic, Environment and Social performance. The Company's accounting period is the calendar year, January to December. While the period of this Report is stated as calendar year 2007, we have incorporated

data pertaining to 2006 for purposes of comparison. We have also added other older and relevant information. Wherever available we have sought to use published information from our Annual Report. In other cases, data has been specifically collected for this Report.

Data collation: The Company implemented an ERP system which went live in February 2007. We faced difficulties in collecting information which did not find place in the Company's existing database. This exercise has helped us identify strengths and weaknesses of our database. We have been able to single out shortfalls in information which we will address before the next Report is prepared. Every effort has been made to allow for frank disclosure. More information is available on the Company's website www.acclimited.com. A soft copy of the entire Report is uploaded on this website under the section called "Sustainable Development". Additional information may be made available on request.

Global Compact: ACC is a signatory to the United Nations Global Compact. Our Communication On Progress (COP) in respect of Global Compact Principles may be seen on the Company's website under

the section "Corporate Social Responsibility".

Views : The comments of certain external professionals which are featured in this Report are not based on a study of this Report but comprise observations based on their perceptions about specific business processes. Every effort has been taken to ensure that information data included in this Report is based on published or verified material. However, we have not had this Report verified.

Currency and units : All financial values are expressed in Indian Rupees. In some cases, numbers are expressed in terms called lakhs or crores. These are Indian numbers popular in the Indian sub-continent. One Lakh (also spelt as lac) refers to one hundred thousand or one tenth of a million while one crore refers to ten million. India follows the metric system of measurement. The term 'tonne' (sometimes written as 'ton') refers to a metric tonne or one thousand kilograms.

This Report is compiled by ACC's Corporate Communications and Corporate Social Responsibility Department and approved by a team of senior executives of the company.

Queries on this report may be addressed to nandkumar@accement.com or KNRao@accement.com

GRI Content Index

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* = visit www.aclimited.com link titled Sustainable Development

N.A. = Not applicable

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