MODULE 4: IDENTIFYING KEY STAKEHOLDERS OF CSR & THEIR ROLES

Q1: Analyze the role of various stakeholders in CSR activities.

Answer :

CSR is the procedure for assessing an organization's impact on society and evaluating their responsibilities. It begins with an assessment of the following stakeholders of each business:

• Customers

• Suppliers

• Environment

• Communities

• Employees.

The most effective CSR plans ensure that while organizations comply with legislation, their investments also respect the growth and development of marginalized communities and the environment. CSR should also be sustainable – involving activities that an organization can uphold without negatively affecting their business goals. Organizations in India have been quite sensible in taking up CSR initiatives and integrating them into their business processes. It has become progressively projected in the Indian corporate setting because organizations have recognized that besides growing their businesses, it is also important to shape responsible and supportable relationships with the community at large. Companies now have specific departments and teams that develop specific policies, strategies, and goals for their CSR programs and set separate budgets to support them. Most of the time, these programs are based on well-defined social beliefs or are carefully aligned with the companies' business domain. Corporate Social Responsibility and Sustainability programs for those are materially affected — customers, suppliers, employees, local communities, investors and others — also known as their stakeholders. More recently, CSR has become recognized as a growing area of strategic value creation for companies. Almost all big companies have a CSR program. The committed core of these companies is spending while many are achieving positive results.

Q2: What is Global Compact Self-Assessment Tool?

Answer:-

The Global Compact Self Assessment Tool is designed for use by all company sizes and sectors who are committed to upholding social and environmental standards in their operations. It is designed to be easy to use. The tool consists of 45 questions with a set of 3-9 indicators for each question. The management section enables your company to evaluate the extent to which issues covered by the UN Global Compact principles are anchored in the company strategy and integrated in decisions and management systems. The other four sections are designed for you to assess your company performance in relation to the four areas of the UN Global Compact. The tool is in line with the UN Guiding Principles on Business and Human Rights.

Human Rights Coverage of the Self Assessment Tool

The UN Guiding Principles on Business and Human Rights (UNGPs) have clarified the role of business actors in respecting human rights focussing in particular on the internationally recognized human rights contained in the International Bill of Human Rights*, coupled with the principles concerning fundamental rights in the eight ILO core conventions as set out in the Declaration on Fundamental Principles and Rights at Work. For an overview of how these rights are covered by the Assessment tool click here: Human Rights Coverage The UN Global Compact Self Assessment tool is designed to help companies identify due diligence processes needed at the level of each right, including tailored key performance indicators (KPIs) for evaluating company policy, company procedures and company performance. The assessment tool unpacks the substantive content of what it means for a business to respect each human right through business relevant questions and indicators.

About the UN Global Compact

The UN Global Compact seeks to promote responsible corporate citizenship so that business can help realise the United Nations Secretary-General's vision: a more sustainable and inclusive global economy. Joining the UN Global Compact is a commitment to the initiative's ten universal principles in the areas of human rights, labour, the environment and anti-corruption. The UN Global Compact is the world's largest voluntary corporate citizenship initiative. With several thousand participants from 130 countries, the UN Global Compact has emerged as a truely global initiative with a strong presence in both North and South. To search among the signatories, go to the UN Global Compact web site.

Q3. Discuss the role of public sector in corporate social responsibility.

Answer:-

In India the state has played a dominant role in promoting industrial development since the 1950s. The state was provider of public goods and basic infrastructure for the society and the economy. There was no major player in the economy. The Indian government has focused on industrial development through large public enterprises (PSU), where only the state provides financial and institutional resources. It was assumed that investment by government in PSUs over a time would attract private investment and thus private sector would also be encouraged to act as an actor in the economy. Objectives of setting up PSUs were to:

1. Ensure rapid industrialization of the country and create the necessary infrastructure for economic development;

2. Promote redistribution of income and wealth;

3. Create employment opportunities;

 4. Promote balanced regional development;

5. Assist the development of small scale and ancillary industries and

 6. Promote import substitution, save and earn foreign exchange for the economy.

Since their inception, the central public enterprises started with several philanthropic activities and over a period of time introduced schemes for community development. The concept of fulfilling social obligation is rooted in the charter of these public enterprises. The Government of India is the principal owner of such enterprises and it emphasizes the need for undertaking social sector development measures.

However, corporate level and plant level CSR activities became more firmed up when economic reforms were brought about in 1991. By this time, leading public enterprises had diversified into international markets by way of strategic alliances and acquisitions and were thus exposed to the more contemporary CSR practices of their collaborators. At the domestic level this industrial policy since 1991 emphasized privatization, divestment of government holding and corporate restructuring of these enterprises. Also, concurrently the government introduced schemes for rehabilitation of loss making enterprises.

A study conducted in 2002 analyses the major roles of public sector enterprises in promoting CSR. The report focuses on building awareness of the CSR agenda, developing a stable and transparent environment for pro-CSR investment, partnerships, maintain minimum standards, etc. Four roles of public sector were identified in this study, which are:

1. Mandating: this refers to minimum standards for business as set by government. The mandating role brings in innovative and best practices of CSR within a legal framework. Establishment of emission limits for various industries in an example.

2. Facilitating: this refers to the provision of incentives through norms and guidelines of the government or public agencies to the companies to engage in CSR activities. Public sector bodies can also develop or support appropriate CSR management tools and mechanisms for company management systems or reporting.

3. Partnering: government can bring organizational, financial and authoritative resources to form partnerships for CSR. Strategic partnerships can bring complementary skills and inputs of public sector and private sector and civil society in tackling complex social and environmental issues. Public sector officials often play crucial roles like drafting provisions, designs, endorsement, dispute resolution, awareness generation and ensuring long-term sustainability of investments and infrastructure resulting from such partnerships.

4. Endorsing: political and public sector endorsement of the concept of CSR and its initiatives reflect the fourth role of public sector. Endorsement can be in various forms like policy documents, management practices, direct recognition of efforts of individual enterprises through awards scheme, etc.

A number of public sector enterprises in India are actively engaged in CSR activities. Some such organizations are:

• Bharat Electronics Ltd. (BEL)

• Steel Authority of India (SAIL)

• National Hydroelectric Power Corporation (NHPC)

• Bharat Petroleum Corporation Ltd. (BPCL)

• Bharat Heavy Electrical Ltd. (BHEL)

• Coal India Ltd. (CIL)

• Gas Authority of India Ltd. (GAIL)

• Hindustan Petroleum Corporation Ltd. (HPCL)

• Oil and Natural Gas Commission (ONGC) • Indian Oil Corporation (IOC)

Q4. What do you understand by National voluntary Guidelines (NVGs)? What are the guidelines?

Answer:

National Voluntary Guidelines (NVGs)

There are some internationally accepted reporting frameworks which provide a platform for companies to disclose their sustainability practices and policies - UN Global compact, Global Reporting Initiative (GRI) and Carbon Disclosure project. However, till now there had been no Indian guidelines/framework which took into account the needs of the Indian stakeholders. The National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business (NVG), an initiative by Indian Institute of Corporate Affairs (IICA) and GTZ is a step in this direction.

The process started in end 2009 by establishment of Guidelines Drafting Committee (GDC), which submitted its final recommendations of the draft NVGs to Ministry of Corporate Affairs (MCA) in November 2010. The primary objective of these guidelines is to encourage adoption of sustainability reporting and mainstream disclosure on environmental, social and governance metrics. It is based on the premise that you can't change unless you measure. NVG provide businesses a framework which enables them to move towards responsible decision making and urges them to adopt the "triple bottom-line" approach.

The guidelines are applicable to all businesses, irrespective of size, sector and location. NVGs were designed with an aim of assisting enterprises to become socially and environmentally responsible. This development was seen much before the CSR act (2013). In fact, propositions from NVG were considered for structuring the companies Act.

The nine NVG guidelines consist of nine core principles and are as mentioned ahead:

1. Businesses should conduct and govern themselves with ethics, transparency and accountability.

2. Businesses should provide goods & services that are safe and contribute to sustainability throughout their life cycle.

3. Businesses should promote the well-being of all employees.

4. Businesses should respect and promote human rights.

5. Businesses should respect the interests of, and be responsive to, all stakeholders, especially those who are disadvantaged, vulnerable and marginalised.

6. Businesses should respect, protect and make efforts to restore the environment.

7. Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner.

8. Businesses should support inclusive growth and equitable development.

9. Businesses should engage with and provide value to their customers and consumers in a responsible manner.

The guidelines can be adopted by all companies irrespective of their size or sector and are a unique, Indian version of a reporting framework which addresses the needs of Indian stakeholders. Due to their universal applicability, a special section has been included in the draft NVG on the adoption of these

guidelines by the resource constrained micro, small and medium enterprises (MSMEs) to enable greater future business opportunities and to help them remain socially relevant.

NVG is flexible for companies who are already following an internationally accepted sustainability reporting framework. Such companies are not required to publish a separate report, but can map the 9 core principles of NVG to the disclosures made in their existing sustainability/business responsibility reports. Companies who have decided to adopt the NVG but don't have the necessary capacity to furnish a full-fledged report can provide a statement of commitment to adoption of NVG to their stakeholders and furnish primary details on activities undertaken in relation to these guidelines. Companies who would like to adopt NVG to the full extent can furnish reports detailing their performance on environmental, social and governance factors based on the suggested framework.

Benefits of adopting NVGs

Disclosure regarding the environmental, social and economic responsibilities of business has multiple benefits in terms of enhanced revenue growth and market access, cost savings, increased access to capital, better risk management and improved brand value and reputation.

• Following ethical business practices, producing sustainable goods and services, caring for employee well-being and being responsive to customer demands will lead to new customers and business partners and increased loyalty from existing customers leading to higher revenue growth and new market access.

• Increased efficiency gains across the value chain, higher worker productivity and reduced risk of litigation will bring in greater cost savings and increase profitability.

• Promoting human rights, good governance, ethics, transparency and accountability will be seen positively by NGOs, local governments and regulators thus giving a company the social license to operate.

• Being responsive to stakeholders, producing safe and sustainable goods and services, protecting the environment and supporting inclusive development make a company more attractive to investors.

• Faring well on ESG metrics will lead to better brand image and enhance the reputation of a company.

All these facets of a company will come to the forefront only if they disclose their performance on non-financial metrics in a standardized and timely manner.

Uncertainties regarding NVGs

Though the guidelines drafting committee has stated a business case for the adoption of NVG , there are still few uncertainties which need to be addressed like-

When the draft guidelines will be formally adopted by the government?

• What is the readiness of Indian businesses to start disclosing on business responsibility?

• Articulating the 'tangible' benefits of adopting the guidelines considering potential costs that companies may need to incur for reporting.

• Who would be the early adopters of NVG and would there be any special incentives for such companies? How can the adoption process be facilitated?

• Are India investors interested in companies which fare well on ESG parameters?

MODULE 5: CURRENT TRENDS AND OPPORTUNITIES IN CSR

Q1: Discuss effectiveness of CSR activities.

Answer:

CSR expresses a situation in which firms not only strive for economic gains, but in which they adopt a broader view and take responsibility for their impact on society. Impact on society captures the total impact which includes the economic, environmental and social dimension. To be able to optimize positive impact and reduce negative impact, they have to use a long-term horizon perspective and involve stakeholders into their strategy development. In short CSR means: steering on 3Ps (people, planet and profit); involving stakeholders; and using a long-term horizon.

Corporate Social Responsibility is a process to embrace responsibility for the company's actions and encourage a positive impact through its activities on the environment, consumers, employees, communities, shareholders and all other members of the society who may be considered as stakeholders.

CSR projects have defined aims, they are often planned and measured only in terms of their budgets. But financial measurement alone is a poor indicator of the overall return of the company's resources. To support a strategic shift towards impactful results, organizations need a strong and coherent monitoring and evaluation framework that is simple and provides information to company management alike to improve efficiency and effectiveness of CSR activity. Key CSR Activities / Areas are Education, environment, community development, health, safety, security, resource and energy conservation, women empowerment, skill development and livelihood generation; Reduce carbon footprints to mitigate climate change. Improve labor policies and embrace fair trade. Engage in charitable giving and volunteer efforts within your community. Company with a better means of seeking feedback from stakeholders, improving the service delivery systems, planning and optimizing resource allocation and most importantly demonstrate ground-level impact. Many large companies have CSR departments and expert employees to manage CSR activity. Company image and reputation are important and the benefits of CSR are significant. CSR activities enhance the profitability and the reputation of company.

Q2: What are the issues and challenges of CSR in India?

Answer:

Many companies think that corporate social responsibility is a peripheral issue for their business and customer satisfaction more important for them. They imagine that customer satisfaction is now only about price and service, but they fail to point out on important changes that are taking place worldwide that could blow the business out of the water. The change is named as social responsibility which is an opportunity for the business. The practical implementation of CSR is faced with a lot of issues and challenges.

1. In the past, governments have relied on legislation and regulation to deliver social and environmental objectives in the business sector. Shrinking government resources, coupled with a distrust of regulations, has led to the exploration of voluntary non-regulatory initiatives instead.

2. There is a lack of consensus amongst local agencies regarding CSR projects. This lack of consensus often results in duplication of activities by corporate houses in areas of their intervention. This results in a competitive spirit between local implementing agencies rather than building collaborative approaches on issues. This factor limits company's abilities to undertake impact assessment of their initiatives from time to time.

3. There is a lack of interest of the local community in participating and contributing to CSR activities of companies. This is largely attributable to the fact that there exists little or no knowledge about CSR within the local communities as no serious efforts have been made to spread awareness about CSR and instill confidence in the local communities about such initiatives. The situation is further aggravated by a lack of communication between the company and the community at the grassroots.

4. It is also reported that there is non-availability of well-organized nongovernmental organizations in remote and rural areas that can assess and identify real needs of the community and work along with companies to ensure successful implementation of CSR activities. This also builds the case for investing in local communities by way of building their capacities to undertake development projects at local levels.

5. There are no clear cut statutory guidelines or policy directives to give a definitive direction to CSR initiatives of companies. It is found that the scale of CSR initiatives of companies should depend upon their business size and profile. In other words, the bigger the company, the bigger is its CSR program.

6. the role of media in highlighting good cases of successful CSR initiatives is welcomed as it spreads good stories and sensitizes the local population about various ongoing CSR initiatives of companies. This apparent influence of gaining visibility and branding exercise often leads many nongovernmental organizations to involve themselves in event-based programs; in the process, they often miss out on meaningful grassroots interventions.

7. There is evidence that the ethical conduct of companies exerts a growing influence on the purchasing decisions of customers. In a recent survey by Environics International, more than one in five consumers reported having either rewarded or punished companies based on their perceived social performance.

8. Investors are changing the way they assess companies' performance, and are making decisions based on criteria that include ethical concerns. The Social Investment Forum reports that in the US in 1999, there was more than $2 trillion worth of assets invested in portfolios that used screens linked to the environment and social responsibility. A separate survey by Environics International revealed that more than a quarter of share-owning Americans took into account ethical considerations when buying and selling stocks.

9. Employees are increasingly looking beyond pay checks and benefits, and seeking out employers whose philosophies and operating practices match their own principles. In order to hire and retain skilled employees, companies are being forced to improve working conditions.

In order to crystal gaze the future of CSR in India and take time bound steps to mainstream it, the recommendations of the survey are firm indications of the existing state of affairs in the CSR domain; they correspondingly call for necessary and appropriate steps to be initiated to put CSR on firmer ground. Keeping in view the broad results of the survey, the following recommendations are listed for serious

consideration by all concerned stakeholders for their effective operationalization to deepen CSR in the company's core business and to build collaborative relationships and effective networks with all involved.

Q.3 What are the various challenges of CSR?

Answer:

Challenges of CSR

A number of challenges have been identified across different projects (through studies), from the perspective of corporate and implementing agencies:

1. Lack of holistic view of the local context leading to inefficient designs and also inappropriate targets. The example is that of some CSR projects building toilets for households in locations where there is no water supply and no arrangements for dealing with waste.

2. Tendency to allocate funds annually, making long-term project planning very difficult. The nature of project that could be picked up for financing are essentially short term and do not subscribe to a strategic framework that can produce better impacts over a long term.

3. The capacity of implementing partner could be a critical limitation, especially where scaling up in involved to a significant extent and where the community is to be moved towards marketoriented functioning. The capacity, both in a technical sense and also from an attitudinal point of view, could be running against the objectives of the project. The partner selection in such cases has to be consistent with the objectives set out by the corporate.

4. At times, the government also complains that the corporate do not respond to the government's priorities in funds allocation. If corporate were to recognize the government's priority and allocate funds for such areas and activities, the effectiveness of CSR spending could be much higher.

5. Data available on most themes in which CSR projects are designed is poor. Management of available data and making it user friendly has not been a priority. Project designers have to carry out surveys and studies instead of looking to a common database from which one would expect information to be easily available.

6. Shortage of human capital in corporate, for implementing CSR projects, is another challenge. While some institutions offer courses on CSR, the experience required to accomplish a social development project cannot come through study/training alone. A couple of years are required to find experienced CSR personnel.

7. Lack of community participation is one other issue that corporate face. Local communities are required to be trained prior to commencement of projects, in many cases, in order to make the project successful. Lack of transparency by corporate and implementing agency may create distrust among local community. This may further lead to lack of participation and consensus by community members.

8. People in the local area may want different things to be done by the corporate, whereas the corporate could do only few of the many things seen as local needs. To bring about a consensus on that one thing to be done (CSR project) could be a very difficult process even for experienced implementing agencies. This can give rise to conflict, lack of participation and, at times, hostility of those whose first choice activity could not be taken up.

9. In many places, when a corporate comes into invest in a social project, the local communities expect that the corporate would do everything and the community itself need not participate; except to receive the benefits. The expectation that a CSR project would be charity and there need be no contribution by the local community has been a significant hindrance to sustainable progress.

10. CSR activities depend on profits and SMEs face fluctuating profits. This affects their contribution for CSR and the ability to implement long-term projects. Fluctuating performance of SMEs makes their CSR budget allocation unpredictable and hence SMEs tend to undertake very short term activities that require low skills – such as trainings, health camps, etc.

11. Limited resources available with SMEs result in lack of a professional approach. Some of these challenges can be overcome. SMEs managing their CSR in clusters, instead of doing it individually, can be one solution. They can pool resources with other SMEs and can entrust each other for joint implementation. Long-term projects can be undertaken this way. Long term programmes also lead to better community relations. Collaboration among SMEs also provides an opportunity to manage social and environmental issues and respond better to the local demands.

Q4: Case study of major CSR initiatives.

Answer:

Case study of major CSR initiatives

<p align="center">TATA GROUP</p>

TATA is the one of the prime organizations of India. The business of TATA varies from automobiles to Steel and telecommunications to consumer good. TATA group has more than 80 companies under their umbrella. TATA has the privilege to be the largest private organization of India and there are more than 2 Lac employees are working in its different companies. Ratan N Tata took the group to the new height under his chairmanship. He completed his study from New York's Cornell University and starts leading the company in 1991. He also has been a part of the board of the Ford Foundation and the program board of the Bill & Melinda Gates Foundation's India AIDS initiative. Recently he got down and transferred his responsibilities to the Cyrus Mistry but after some time he got down from the post.

Under the chairmanship of Ratan N Tata, the organization achieved huge laurels and milestones and went through noticeable phases i.e., rationalization, globalization, and now invention, as it attempts to reach a reported $500 billion in revenues by 2020-21, which is equal the size of the revenue of the global giant Wal-Mart. Almost two third of the equity of the parent firm, Tata Sons Ltd., is held by philanthropic trusts endowed by Sir Dorabji Tata and Sir Ratan Tata, sons of Jamsetji Tata, the founder of today's Tata empire in the 1860s. Through these trusts, Tata Sons Ltd. uses on average between 8 to 14 percent of its net profit every year for several social causes. TATA groups continued their CSR work even when the economic condition was adverse. In the decade of 90 when the company was going through the tough period, the company keeps increasing its CSR spent from Rs 670 million in 1997-98 to Rs 1.36 billion in 1999-2000. The group spent 3.37% of its profit on CSR in the year 2012-13 and apart from this they spent 300 crores for the environment safety.

Recognition of CSR:

"In a free enterprise, the community is not just another stakeholder in business but is in fact the very purpose of its existence." - Jamsetji Nusserwanji, Tata Founder, Tata Group. "Corporate Social

Responsibility should be in the DNA of every organization. Our processes should be aligned so as to benefit the society. If society prospers, so shall the organization" – Manoj Chakravarti, G M - Corporate Affairs & Corporate Head - Social Responsibility, Titan Industries Limited in 2004.TATA group has always been recognized as a organization which fulfill their CSR religiously. The founder of TATA group was a personality who always supports the social causes. He was also a part of the Gandhiji's campaign in the South Africa. Tata group gave a number of science and research centre to the country which strengthen the growth of the country. JamshedIrani, Director, Tata Sons Ltd, says, "The Tata credo is that 'give back to the people what you have earned from them'. So from the very inception, Jamshetji Tata and his family have been following this principle." (A statement on the Tata group's website www.tata.com). Tata group follow their principles in all their companies including the TCS which is the technological segment of the group.

Though the TCS is a technological company but it's spent the CSR fund in the education, health and environment. The Company's ingenuities in the community intend to craft influence through empowerment so that the living standards and the quality of life improves for the population of the society. The company works on the following four areas to increase the standers of living for their employees as the other humans of the society.

• Leveraging the Corporation's core capabilities in technology

• Generating conditions for worker contribution through volunteering

• Constructing synergistic association with clients and other partners like NGOs

 • Monetary sponsorships

TATA Approach towards CSR:

TATA group has chosen the following channels to drive its CSR initiatives:

• Building ground-breaking solutions to address large-scale societal problems by applying core competence of the organization.

 • Volunteering for assignments that address the felt requirement of society in which TATA operates, while associating with the core themes of TATA's CSR.

 • Contributing in community improvement program.

 • Associating with select non-government and civil society organizations and other government bodies. • Accompanying large-scale reasons such as disaster assistance or any other reason as unwavering by the Corporate CSR Association.

Thus, as far as India is concerned, the relationship between CSR and sustainability can be summarized as follows:

• Tata Steel has embraced the Corporate Citizenship Index, Tata organization Superiority Model and the Tata Index for Sustainable Development.

• Women empowerment programs in association with Self-Help Groups have been protracted to more than 700 villages. From the year 2003 to 2006, the motherly and toddler endurance project had an exposure area of 42 villages in Gamharia block in Seraikela, Kharsawa and a imitation project was taken up in Rajnagar block. For delivering moveable water to countryside communities 2,600 tube wells have been mounted for the assistance of more than four Lac public.

• Tata Steel assists numerous social welfare establishments which are: "Tata Steel Rural Development Society, Tribal Cultural Society ,Tata Steel Foundation for Family Initiatives, National Association for the Blind, Shishu Niketan School of Hope, Centre for Hearing Impaired Children Indian Red Cross Society and East Singhbhum".

• The Tata Steel Centenary Project has been started on the completion of the 100th year of the TATA group. The healthcare projects of Tata Steel comprise enablement of child learning, vaccination and childcare, farmstead actions, creation of consciousness of AIDS and many more healthcare projects.

• TATA group also contributing in the field of economic development. The group is working for economic empowerment with the help of innovative agriculture techniques. TATA group is spending INR 100 crore to establish the agriculture development centers in Jharkhand, Orissa and Chhattisgarh. This program is spread over 400 villages and impacts 40 thousand lives.

• TATA group is also spending on the National Horticulture Mission program which is s joint project of the TATA group with the government of Jharkhand. This program focuses on the nonconventional energy and the renewable energy. This particular project impacts more than 5000 lives.

• Tata Motors has implanted 80,000 plants in the works and the communities and more than 2.4 million plants have been rooted in Jamshedpur district. Over half a million plants have been ingrained in the Poona area. The organization instructed the suppliers to use alternate materials at the place of woods.

• The Tata Motors Grihini Social Welfare Society provides assistance to the employees' women dependents; they make a various number of products, oscillating from pickles to electrical cable connected; thereby securing them financially. In the city of Lucknow TATA group created the healthcare facilities for countryside improvement& for delivering healthcare to the countryside zones.

• Human Capital of TATA motors provides the scholarships 211 students under the Vidyadhanam program.

TATA businesses:

 1. Agricultural inputs

2. Automotive

3. Aviation

4. Chemicals

 5. Communication

6. Consultancy

7. Electronics

8. Energy

 9. Engineering

10. Financial services

11. Food products

12. Hospitality

13. Information technology

14. Materials

15. Publishing

16. Trading

Drawbacks of TATA:

Tata Steel is the second biggest steel manufacturer in Europe and has its main steelmaking plants in the UK and Holland. It supplies steel and associated services to major businesses, such as real estate constructors, vehicle manufacturer and packaging. The European processes are a subsidiary of Tata Steel Group, one of the world's top ten steel manufacturers. There are 80 thousand employees' works in this system. There are certain law which group has to follow. To avoid this, it has put the systems in place to meet into the international standards for environmental management such as ISO14001. But it has not yet come into the effect.

Also it is not working with full transparency as it has been seen that TCS has allegedly stolen the health software from an American company, Epic Systems, for which Wisconsin federal has charged $940 million penalty(in April 2016).

• The unethical case has been reported, in which the land of Singur farmers is being overtaken by TATA group for its installation of new Nano factory plant. This lead to large amount of dislocation to local people. Upon discussion it was suggested to shift to Gujarat.

• Indica, the TATA product is also under the conflict of creating pollution as well as a weird noise pollution.