

A COMPARATIVE ANALYSIS OF CSR PRACTICES AND TRENDS IN SELECTED INDIAN COMPANIES AND SECTORS

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Abstract *The paper focuses on analysing the corporate social responsibility (CSR) practices followed by selected prominent companies in India operating in dominant sectors, that is, the sectors contributing largely towards the growth and development of the nation, viz., pharmaceuticals, information technology (IT), cement, and public sector undertakings/public sector enterprises (PSU/PSE). In each sector, three sample companies are selected, based on their dominance in the market, for conducting a comparative analysis on adopted CSR patterns and practices, and to identify the best CSR practices across the companies and sectors. Further, categorisation is made for the various CSR activities and an attempt is made to determine and identify the most preferred and neglected sectors based on the categorisation. From the analysis, it was observed that Category 3 was the most neglected category of CSR areas by all the companies and sectors at large. Lastly, suggestions and recommendations to improve CSR practices and some threats associated with neglecting certain CSR activities are highlighted.*

Keywords *Corporate Social Responsibility, CSR Patterns and Practices, CSR Performance, Sustainable Strategies, Priority Areas, Neglected Areas*

INTRODUCTION

Corporate social responsibility refers to doing useful things for the society and contributing towards balanced development of the society with the help of enough services to the stakeholders. CSR is a contribution by which companies manage their businesses and create a positive impact on the society. Basically, CSR covers social effects, ethics, and manageability, which are followed for smooth operation in the society. CSR is an ancient concept for India, but the importance of CSR has increased after the amendment in the Companies Act, 2013, as a landmark legislation has been introduced by prescribing the mandatory percentage for CSR expenditure, as well as compulsory reporting. India became the first country in the world to mandate CSR spending, and thus is clear that the mandatory provision is made by the government with the intention of engaging companies with the development agenda of India. With effect from 1st April 2014, pursuant to Section 135 of the Companies Act, 2013, the new CSR norms were implemented, pursuant to which every company having a net worth of Rs. 500 crores or more, or turnover of Rs. 1,000 crores or more, or having net profit of Rs. 5 crores or more, is required to contribute 2% of its average net profit for the immediately preceding last three financial years, towards various CSR measures; the activities/measures undertaken by the companies must be in alignment with the CSR areas mentioned in Schedule VII of the Companies Act, 2013. There have been various

amendments brought into the CSR concept and provision which confirm that the CSR itself is a very contemporary and new-age concept where the government as well as the society are interested, with expectations for a better future and growth.

OBJECTIVES OF THE STUDY

The objectives of the research and analysis are as follows:

- To analyse and compare the CSR spending practices adopted by selected sample Indian companies from sample sectors, to identify the company/sector with best CSR practices.
- To make a comparative analysis to determine the most preferred and neglected areas based on categories made by the researcher.
- To provide suggestions and recommendations for CSR practices and highlight some threats associated with neglecting certain CSR areas.

RESEARCH METHODOLOGY, SOURCES, AND RATIONALE OF THE DATA

To reach the end goal of the research, the descriptive analysis methodology is used and the research related information is

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compiled from various annual reports, online sources, and through other sources such as bulletins, magazines, web-portals, and so on, of selected companies and of selected sectors. A sample of four dominant Indian market sectors – pharma, cement, IT, and PSUs/PSEs are selected; further, top three BSE listed companies are selected in each sector, with the goal of understanding how leading profitable companies and sectors perform with respect to their social obligations.

LITERATURE REVIEW

In 2021, Vrushali Kadam undertook research on ‘Corporate social responsibility practices – A study of select large-scale companies’, to study the importance of corporate social responsibility in alignment with the new CSR rules and provisions, and to understand and know the focus areas of CSR activities selected by large-scale companies. The conclusion derived was that majorly companies work on a regular, basic, and similar social issues; need-assessment survey can help in CSR planning; and untouched focus areas should be addressed for overall development of the society.

Sharma (2011), in the research study, observed that the initiatives with respect to CSR in developing countries are not so common, as there is a lack of implementation of provisions related to CSR reporting. Komal Raval, in 2014, undertook a research study titled ‘A comparative study of CSR activities pre- and post-enactment of Companies Act, 2013’, bifurcating the CSR activities into three categories of inner circle, intermediate circle, and outer circle. The research objectives set were: to understand the concept and scope of CSR, to promote CSR activities for sustainable development, and to make pre and post comparisons to measure the contribution towards society after enactment of the Companies Act, 2013. Sample variable was John Energy Limited and the data was considered for six FYs,

from 2011-12 to 2016-17. Data was collected through secondary sources available online and personal visits to the HR managers and CS. The findings suggested that before the Companies Act, merely charitable donations were made; after the mandatory 2% provision, companies focused mainly on eradicating poverty and promoting healthcare and sanitation. The researcher has presented various suggestions and conclusions that varied changes in a normative form should be brought forth to bring a balance in the relationship between corporates and the society at large.

DATA ANALYSIS

The current analysis is exploratory as well as descriptive. The annual reports of the last three financials, from 2018-19 to 2020-21, have been analysed critically, including all the CSR investments made by the companies and the sectors at large. Table 1 discloses the prescribed CSR expenditure and the CSR spent by three companies across four sectors during the selected three financial years, i.e. from 2018-19 to 2020-21. The table reveals that all the companies across all the sectors are CSR-compliant, since all the companies duly met the 2% mandatory CSR spending requirement of Section 135 of the Companies Act, 2013. In fact, in each sector, most of the companies have spent more than the prescribed CSR amount. A quick primary review on the tabulated facts confirms that all the companies in the PSU/PSE and cement sectors, vis-à-vis ONGC, NTPC, Coal India, ACC, UltraTech, and Ambuja, have spent a lot more than the prescribed CSR during all the three years. On the other hand, the pharmaceutical sector was comprehensive about CSR spending and contribution towards CSR activities. The IT sector has invested the exact amount or a little more than that with regard to CSR spending, as compiled and tabulated in Table 1.

Table 1: Details of CSR Prescribed, Spent, and Unspent

Sector-Wise CSR Details of Selected Companies (Amount in Crores)									
Years	2018-19			2019-20			2020-21		
CSR Details	CSR Prescribed	CSR Spent	CSR Unspent	CSR Prescribed	CSR Spent	CSR Unspent	CSR Prescribed	CSR Spent	CSR Unspent
Sector 1 (Pharmaceutical – Pharma)									
Aurobindo	44.93	46.77	NA	43.56	48.60	NA	44.79	58.84	NA
SUN	Loss	3.936	NA	2.70	4.37	NA	12.98	26.95	NA
Torrent	26.35	26.45	NA	16.85	18.07	NA	17.44	22.29	NA
Sector 2 (Information Technology – IT)									
HCL	144.25	129.50	14.75	173.01	176.29	NA	194	195.15	NA
Infosys	340.36	342.04	NA	359.56	359.94	NA	372.39	325.32	49.52
TCS	542	434	108	600	602	NA	663	674	NA

Sector-Wise CSR Details of Selected Companies (Amount in Crores)									
Years	2018-19			2019-20			2020-21		
CSR Details	CSR Prescribed	CSR Spent	CSR Unspent	CSR Prescribed	CSR Spent	CSR Unspent	CSR Prescribed	CSR Spent	CSR Unspent
ONGC	480.21	614.64	NA	571.81	606.97	NA	538.77	553.07	NA
NTPC	237.01	285.46	NA	252.68	304.92	NA	278.57	418.87	NA
CIL	6.50	27.33	NA	8.08	171.32	NA	8.47	95.36	NA
Sector 4 (Cement)									
ACC	23.90	25.07	NA	31.52	32.33	NA	35.44	35.95	NA
UltraTech	61.18	74.96	NA	63.5	124.51	NA	73.72	120.68	NA
Ambuja	26.71	62.57	NA	30.90	53.97	NA	36.57	64.41	NA

CSR Analysis of the Pharmaceutical Sector

According to Table 1, it is clear to understand and interpret that against the prescribed CSR, the CSR spending has been higher and has continuously increased over the years for all the three companies in the pharma sector. Aurobindo Pharma has been consciously spending more towards CSR than the prescribed CSR in all three years, from 2018-19

to 2020-21. Interestingly, Sun Pharma, despite not having any prescribed CSR expenditure due to losses in 2018-19, still has contributed towards CSR. In the subsequent years, 2019-20 and 2020-21, Sun Pharma has spent more than the prescribed amount towards CSR measures. Lastly, it can be seen that Torrent Pharma has continuous CSR spending, and the amount spent is more than the prescribed CSR expenditure in all three years. Fig. 1 shows the details of CSR spent and prescribed by pharmaceutical companies.

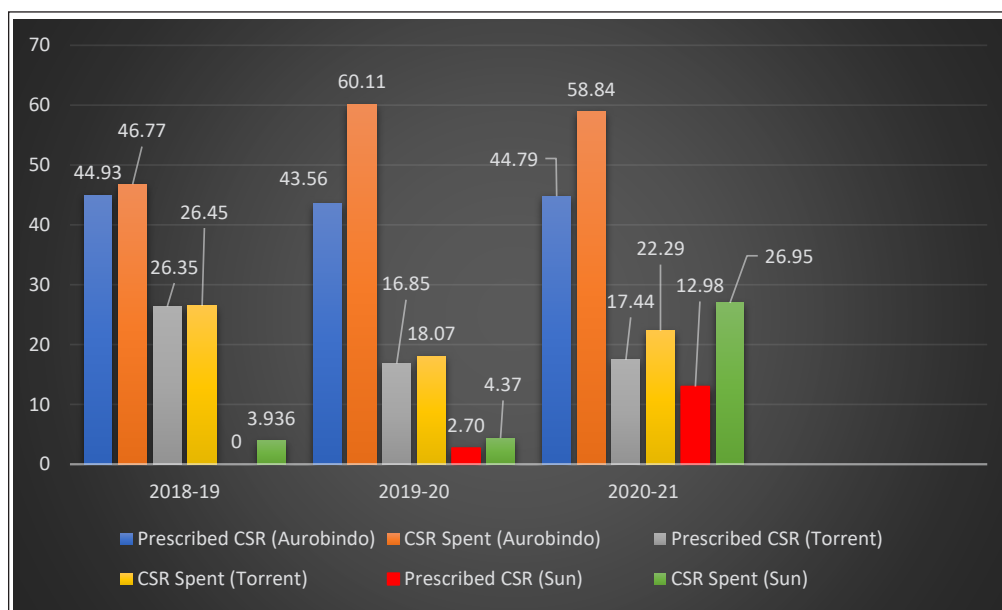


Fig. 1: CSR Comparison Chart of the Pharmaceutical Sector (Amount in Crores)

CSR Analysis of the Information Technology (IT) Sector

According to the data in Table 1, it can be seen that the IT sector is quite diligent and consistent towards CSR spending. Analysis shows that HCL has spent almost the exact CSR prescribed amount in two financial years, i.e. 2018-19 and

2019-20, and slightly overspent on CSR initiatives in 2020-21. On the other hand, Infosys has overspent in 2018-19, and has spent the exact prescribed CSR in 2019-20. In 2020-21, the company was not able to meet the 2% CSR threshold. TCS has spent less in 2018-19, but spent more than the prescribed CSR amount in the next two financial years, i.e. 2019-20 and 2020-21. Fig. 2 shows the details.

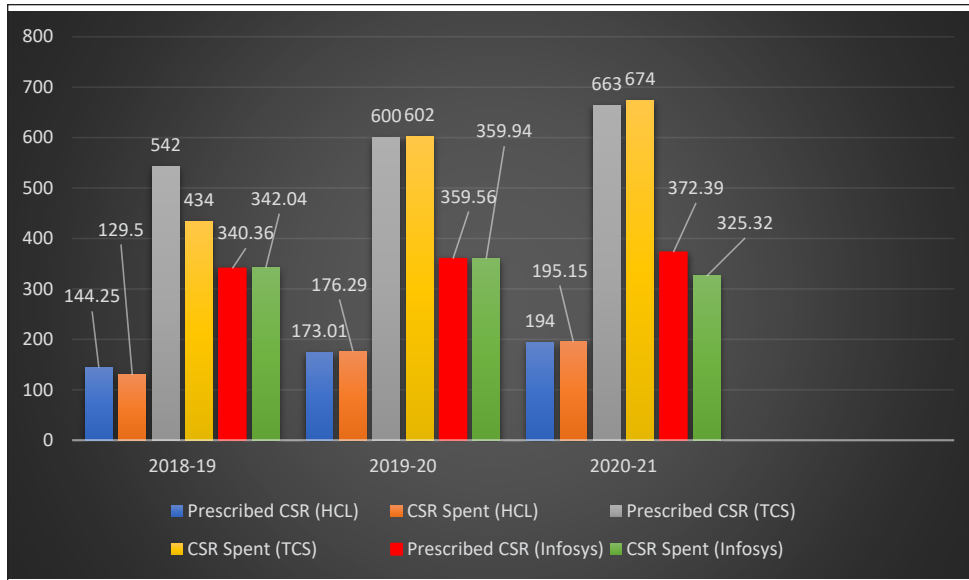


Fig. 2: CSR Comparison Chart of the IT Sector (Amount in Crores)

CSR Analysis of the PSU/PSE Sector

As per the data in Table 1, it can be understood that the PSU/PSE sector has been the most consistent and compliant sector in CSR spending. All the selected PSU/PSE have diligently spent towards social measures over the years, and have spent much more than the actual prescribed CSR. As a

matter of fact, Coal India has a single-digit prescribed CSR expenditure mandatory requirement; however, it went on to spend unexpected amounts towards CSR, which accounts for almost more than ten times the required amount. NTPC and ONGC have shown an excellent spending record towards social obligations. Fig. 3 shows the ‘considerable’ difference between the prescribed and spent CSR.

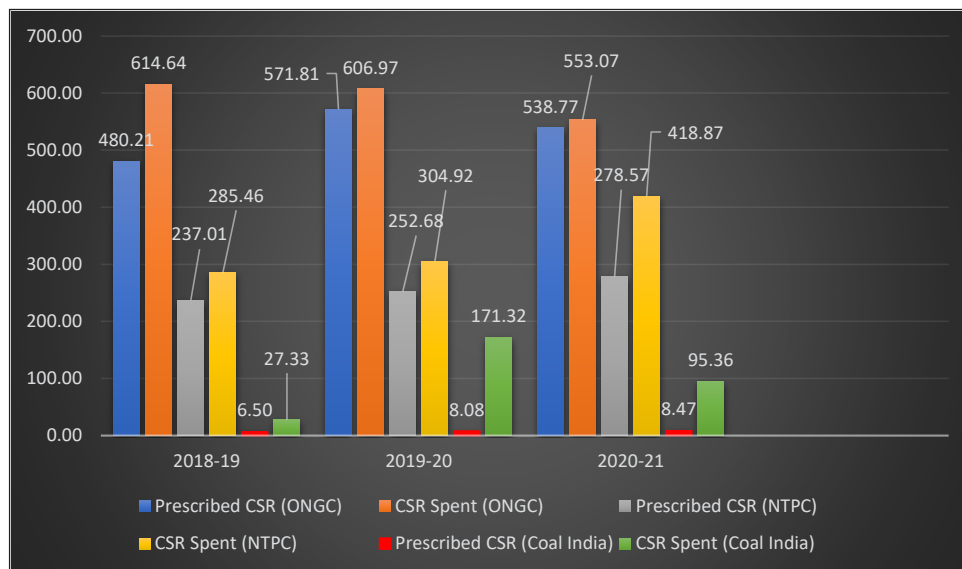


Fig. 3: CSR Comparison Chart of the PSU/PSE (Amount in Crores)

CSR Analysis of the Cement Sector

The facts in Table 1 clarify that all the cement companies are very diligent towards CSR; none of the companies have short-spent in any of the financial years. Compared to the

prescribed CSR amounts, the actual expenditure by all the cement companies is consistently higher in all the years. UltraTech is in the lead for over-spending, as it spent almost twice the prescribed CSR in FY2019-20 and 2020-21. ACC and Ambuja have maintained a cordial approach to meeting

the prescribed CSR expenditure consistently in all the three years, by over-spending. Fig. 4 depicts the details of CSR

spent and prescribed CSR by the cement sector sample companies, for easy understanding.

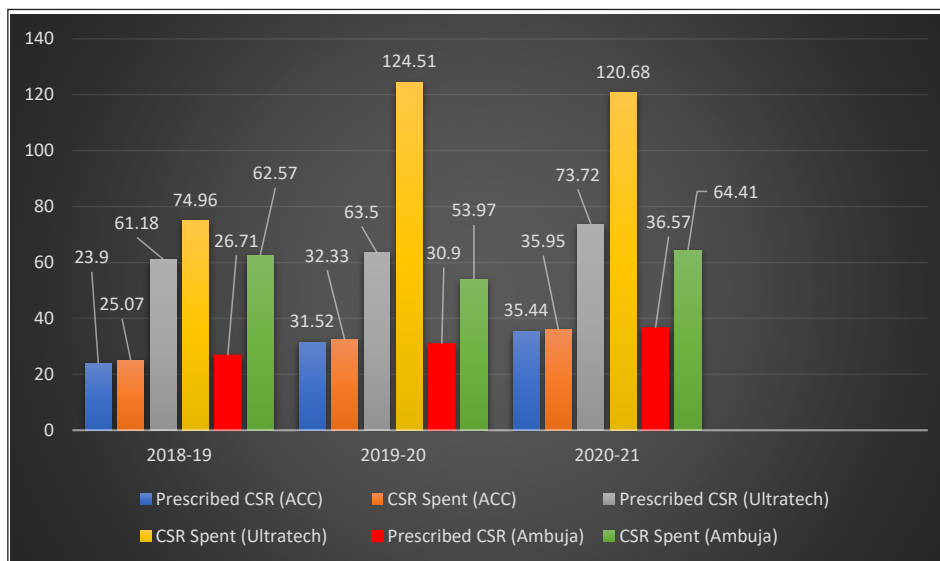


Fig. 4: CSR Comparison Chart of the Cement Sector (Amount in Crores)

Now, the CSR areas/activities are classified into three categories: (i) CSR measures solving existing social problems; (ii) CSR measures that discontinue further damage to the society; and (iii) CSR measures for future growth of the nation. This demarcation is done by the researcher

based on the nature of CSR areas, to understand the current CSR trends in selected sample companies and sectors. The CSR areas/activities are numbered the same as the activity numbers given in Schedule VII of the Companies Act, 2013 (Table 2).

Table 2: Details of CSR Areas and Activities Numbering

CSR Activity/Areas as per Schedule VII of CA, 2013	Activity No.
Eradicating hunger, poverty, and malnutrition; promoting healthcare, including preventive healthcare and sanitation; including contribution to the Swachh Bharat Kosh set up by the Central Government for the promotion of sanitation and making available safe drinking water.	Activity 1
Promoting education, including special education and employment-enhancing vocation skills, especially among children, women, the elderly, and the differently abled; and livelihood enhancement projects.	Activity 2
Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old-age homes, daycare centres and other facilities for senior citizens; and measures for reducing inequalities faced by socially and economically backward groups.	Activity 3
Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air, and water; including contribution to the Clean Ganga Fund set up by the Central Government for rejuvenation of river Ganga.	Activity 4
Protection of national heritage, art, and culture; including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts.	Activity 5
Measures for the benefit of armed forces veterans, war widows, and their dependents.	Activity 6
Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports.	Activity 7
Contribution to the PM’s national relief fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities, and women.	Activity 8
Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government.	Activity 9
Rural Development Projects	Activity 10
Slum Development Projects	Activity 11
Disaster management, including relief, rehabilitation, and reconstruction activities.	Activity 12

Now, the activities as numbered in Table 2 are categorised based on the nature of each CSR activity. Table 3 details the

information about the three categories set and decided by the researcher, to understand the preferred areas and neglected areas.

Table 3: Categorisation of CSR Areas of Schedule VII of CA, 2013

Category	Purpose of Category	Activities Covered
Category 1	<p>Solving Existing Problems (Areas of Serious Issues)</p> <p>CSR activities such as eradicating hunger; poverty; promoting healthcare; sanitation; promoting education; promoting gender equality; empowering women; rural development projects; and slum development projects.</p> <p><i>The above are existing and serious societal issues and difficulties which need to be curbed to have growth in the society. These issues increase crime rates due to lack of basic facilities.</i></p>	Activity No. 1, 2, 3, 10, 11
Category 2	<p>Discontinuing further Damage (Take-Care Issues)</p> <p>CSR activities such as environmental sustainability; ecological balance; protection of national heritage, art, and culture; contributions to PM's relief funds; disaster management; and relief and rehabilitation activities.</p> <p><i>These CSR spending areas/activities are take-care issues, that is, if paid attention in the present it will ensure that no further damage is done to the environment and heritage. In addition, measures towards these areas may revitalise the existing situation and help in undoing the damage.</i></p>	Activity No. 4, 5, 8, 12
Category 3	<p>Growth & Development (Future Progress Measures)</p> <p>CSR activities such as measures for the benefit of armed forces veterans; promote rural sports; contribution of funds towards technology incubators; and so on.</p> <p>These CSR areas help with future growth, development, and progress of the nation, eventually bringing improvement in the overall lifestyle of all the sections of the society, giving a positive outlook towards life for all sharing the common space in the society around.</p>	Activity No. 6, 7, 9

Now, based on the categorisation, an attempt has been made to understand which category was prioritised by companies and the sectors at large. The following is the sector-wise analysis conducted for all sample companies.

Sector 1 – Pharmaceuticals

From the data analysis, it was noticed that Aurobindo Pharma prioritised or preferred Category 1 in 2018-19, with maximum contributions, whereas in Category 2 average to moderate measures were undertaken, with very nominal yet acceptable CSR funds diverted towards Category 3. However, in 2019-20 and 2020-21, Category 1 was prioritised, while Category 2 and Category 3 received moderately good to acceptable attention. On the other hand, Torrent Pharma, during all three years, paid the most attention towards CSR measures in Category 1, with casual to regular attention towards Category 2. However, Category 3 was ignored. Lastly, for Sun Pharma, it was observed that in all three years, from 2018-19 to 2020-21, Category 1 CSR measures are wholeheartedly considered and Category 2 nominally addressed,

whereas Category 3 was totally ignored. To conclude, it is clear that the pharmaceutical sector has paid the highest attention to Category 1, average to moderate attention to Category 2, and casual to NIL attention to Category 3.

Sector 2 – Information Technology (IT)

On reviewing the CSR activities undertaken by the IT companies, it was noticed that HCL, in 2018-19 and 2019-20, prioritised CSR areas in Category 1 with maximum funding, followed by moderate/average contributions towards Category 2 areas; CSR areas in Category 3 were negligibly considered/ignored. In the FY2020-21, HCL focused dedicatedly towards CSR measures in Category 1 and Category 2, and moderately towards Category 3. Similarly, Infosys, during 2018-19 and 2019-20 focused maximum towards Category 1 CSR areas and moderately towards Category 2, whereas Category 3 was completely ignored. However, in 2020-21, Infosys, after prioritising Category 1 with maximum attention, made very good efforts towards Category 2 areas, but paid very nominal attention

to Category 3. TCS, in all the years, 2018-19 to 2020-21, targeted maximum on Category 1 and Category 2, but paid nominal attention to Category 3 CSR areas. From this it can be understood that the IT sector was very focused on Category 1, very good towards Category 2, but sadly, Category 3 CSR areas were completely ignored or paid negligible attention.

Sector 3 – Public Sector Undertaking/Enterprises

From the data analysis of PSU/PSE sector companies with respect to CSR activities, it was observed that in all the years, from 2018-19 to 2020-21, NTPC paid highest attention to Category 1 CSR areas, whereas only acceptably good to casual attention to Category 2. Negligible to no attention was paid to Category 3. Coal India prioritised Category 1. Acceptably good attention was paid to Category 2, and Category 3 was ignored in 2018-19 and 2019-20. However, in the FY2020-21, Coal India paid nominal attention to Category 3; Category 1 was preferred and Category 2 was moderately considered. Lastly, ONGC spent CSR funds across all the three categories in all the years, giving priority and maximum attention to Category 1 CSR areas, and acceptably good funding for Category 2 and Category 3. From the above analysis, it can be seen that the public sector undertakings/public sector enterprises (PSU/PSE) sector has been providing maximum attention to Category 1, but Category 2 and 3 have also got acceptably good attention.

Sector 4 – Cement

From the information on cement companies, it was known that ACC Cement, in 2018-19 to 2020-21, spent across all the three categories, with priority focus on Category 1 activities, second-highest attention to Category 2, and acceptably good attention to Category 3 activities. Similarly, Ambuja Cement contributed the most to Category 1 and Category 2, compared to Category 3, which was acceptably good, thus covering all three categories' activities in 2018-19 to 2020-21. It will not be wrong to say that Category 1 and Category 2 were provided similar attention, while Category 3 was not ignored. Lastly, UltraTech Cement prioritised CSR areas in Category 1, providing regular attention to Category 2 in 2018-19 to 2020-21, while ignoring Category 3. From the analysis, it is clear that the cement sector provided maximum contribution to Category 1, with regular attention to Category 2, while Category 3 received average attention.

CONCLUSION/FINDINGS OF THE STUDY

From the above analysis and interpretation, it can be concluded that all the sectors are very efficient in mandatory

CSR compliances. Considering the CSR spending of each sector, it seems that the cement sector has been more diligent towards CSR spending compared to other sectors, as the companies in the cement sector have spent more than the prescribed CSR in all three financial years, i.e., 2018-19 to 2020-21. In addition, it can be observed that the pharmaceutical sector is quite comprehensive in CSR spending, with a special mention of Sun Pharma, which contributed towards CSR spending in 2018-19 despite facing severe losses. In the PSU sector, Coal India has spent almost ten times more towards CSR in all these three years. The IT sector has also been continuous in its CSR contribution for the last three years.

Considering the areas under which the CSR activities were undertaken by all the sector companies, it seems that the cement and PSU/PSE sectors have concentrated on all the three categories classified in Table 2, with a special mention of Ambuja Cement for focusing on CSR activities in all the three categories. It was noticed in the findings that the PSU/PSE sector relatively focused on Category 3. Thus, it appears that the sector will be more interested in Category 3 in the near future as well. The pharmaceutical sector has paid maximum attention to Category 1, with regular attention to Category 2 and the least attention to Category 3. The IT sector's contribution pattern is similar to that of the pharmaceutical sector.

Concluding on the findings of the research undertaken, it seems that IT companies are more concerned with common social obligations rather than future growth aspects, and thus contribute more to that area. However, unlike IT and pharmaceutical, the PSU sector is not ignoring or overshadowing Category 3. In fact, the PSU sector is focused on social obligations, as well as future growth issues. In the cement sector, it seems that companies are more concerned about social obligations and existing issues, and only slightly about future growth issues. However, a special mention must be made of Ambuja Cement, which has not ignored Category 3. It has been focusing on all the categories of CSR activities over the last three selected financial years. Overall, it seems that existing serious issues (Category 1) and damage reduction issues (Category 2) are more a priority and taken into consideration, compared to future growth aspects (Category 3).

Now, based on analysis, if rating is to be provided for CSR practices, then the PSU sector will be first, because it has adopted best CSR practices, followed by the cement sector, pharma, and finally, the IT sector. Based on the CSR categorisation analysis, it was understood and found that CSR areas belonging to Category 1 are the most preferred by almost all the companies across all the sectors, whereas Category 3 are the most neglected areas by all the companies

and sectors at large. There is a casual approach adopted by the companies and sectors towards Category 2 CSR areas; even these areas need serious attention.

SOME SERIOUS THREATS ASSOCIATED WITH NEGLECTING CERTAIN AREAS OF SCHEDULE VII OF THE COMPANIES ACT, 2013

Protection of National Heritage, Promotion of Arts & Culture

Any community's heritage shapes its human race and society, which is unique and which echoes the richness and diversity of the varied creations of the ancestors. Conservation and preservation of the national heritage, its arts, and culture have many benefits. The human race could easily and always rely on its past measures and methods to build the present/current lifestyle for the benefit of one and all, thereby constructing a sustainable future in the process. Preservation, conservation, and protection are rich-diverse investments, as is the means to generate revenue through tourism. Ancient heritage sites and places are no less than excellent learning schools to access and extract educational resources for all age groups.

DANGERS

On the other hand, the heritage that is not preserved is exposed to danger, which could lead to the collapse/downfall of the entire civilisation. This has been witnessed many times in history. Such a downfall within the society is due to loss of cultural identity, complex issues arising at socio-economic levels due to uncertain fundamentals to rely upon, government failures, and increased viciousness and violence. These are not merely concerns. Even the renowned anthropologists have proposed that downfall or collapse of any society or civilisation is because of certain factors which are directly linked to the national heritage. Some such factors are: environmental degradation, depletion of resources, invasion of foreign culture, loss of creativity, and misfortune. It is said that if you do not learn from history, you are bound to repeat it. Thus, to avoid future dangers, it becomes essential for us to protect and preserve the national heritage, arts, and culture. It is suggested that companies and sectors undertake measures towards this CSR activity.

Promoting Rural Sports

Promoting rural sports is equivalently important for a nation's growth and development. Looking at the bigger picture,

attempts to improve and develop rural sports from the rural and tribal areas has multiple benefits, such as recognition and glory to the nation at the national and international level; promoting India not only as a nation, but also as a spirit; and victory by winning gold and silver medals in the Olympics, Paralympics, and so on. Further, sports also develops the character of the sportsperson, creating a better future for the next several generations to come, which will ultimately result in the growth of the nation. Thus, it becomes essential for any nation to look after the sportspersons and the upcoming and growing sports talent. With dedicated CSR efforts and measures towards this, in association with genuine and reputed training institutes and NGOs, it is certainly possible to improve the sports scenario in India.

DANGERS

On the other hand, if we review the threats associated with ignoring the present condition of rural sports, it is observed from the statistical data and the information available online that the real problem in Indian sports is not lack of talent, but the gap between genuine sports talent and the lack of resources to fine-tune the talent. Now, this gap is in the form of training institutes, coaches, trainers, equipment, playing fields, and so on. If the gap continues to widen, it may result in emotional and efficiency failures of many athletes. Thus, looking at the overall benefits that are gained as a by-product of developing rural sports, it certainly becomes essential to start making efforts towards promoting rural sports, since sports development might result in slum development, rural development, women empowerment, employment generation, financial benefits, and character building for various sportspersons and associated persons. It is suggested that companies and sectors undertake measures towards this CSR activity.

CSR SUGGESTIONS

Alongwith mandatory CSR spending, the new rules brought forth a list of areas where the CSR funds can be diverted. However, it was observed that most of the companies in India focused on common areas of Category 1, such as health, education, and so on, though some companies are contributing towards all three categories. Thus, it is high time for the companies to focus on some of the key social issues and choose their CSR spending accordingly. Some suggestions are provided.

- Nowadays, there is a lot of pollution across the nation. In fact, since 2016, the capital of the country, Delhi, has been considered one of the most polluted cities across the globe, with pollution scores rising ever since. To tackle this issue, solutions in the form of bio-decomposers is proposed. Spraying bio-decomposer

solution can avoid crop burning, and thus can help curb the problem of stubble burning. It is suggested to companies to contribute towards making such bio-decomposers to avoid pollution and maintain good air quality. In addition, quality research and development measures towards the area will also benefit the entire nation. Thus, spending on R&D towards improving the quality of soil and environment should be undertaken by the companies.

- Another issue is garbage management. Recycling the garbage is next to impossible in some areas in India; mountains of garbage are being dumped in areas around the city, and when the garbage is burnt, the methane gas released pollutes the environment, reduces air quality, deteriorates health, and so on. To overcome this issue, trash management process can be adopted, similar to the one adopted by Singapore, where the trash collected from the trash bags and garbage cans, after being taken to the incineration plant, is burnt. Only a small quantity of ash remains, and these ashes are sent to separate water bodies not connected to the ocean, doing no harm. Even the burning smoke is not released into the air. Indian companies are advised to work on some local trash management techniques to keep the environment clean.

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