

Caselet: roughly 20  
pieces of clothing per  
person

[Business](#), [Accounting](#)



Caselet: Roughly 20 pieces of clothing per person are manufactured each year.

Growth of the multi-trillion-dollar apparel industry has been fed by “fastfashion,” which makes clothing cheaply and quickly with a low price-tag. Fast-changing trends and low prices have allowed people to consume more. The average consumer is now purchasing 60 percent more items of clothing compared to 2000. Cotton is the most common natural fibre used to make clothing, accounting for about 33 percent of all fibres found in textiles.

Cotton is also a very thirsty crop, requiring 2,700 liters of water—what one person drinks in two-and-a-half years—to make one cotton shirt. In areas already facing water stress, cotton production can be particularly damaging. In Central Asia, for instance, the Aral Sea has nearly disappeared because cotton farmers draw excessively from the Amu Darya and Syr Darya rivers.

Cotton farming is also responsible for 24 percent of insecticides and 11 percent of pesticides despite using about 3 percent of the world’s arable land. The carbon footprint of a garment largely depends on the material. While synthetic fibres like polyester have less impact on water and land than grown materials like cotton, they emit more greenhouse gases per kilogram. \*(Source, National Geographic & WRI) M/s Fine Fabrics Ltd, a listed company, manufactures cotton fabric and its multiple blended variants as per customer/client demands.

Customers/clients include fashion houses, designers and large clothing manufacturers across Asia & Europe. You are the Head of CSR with the company. Q1. As Head of CSR you have been asked to come up with a

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detailed plan to sensitize your employees on water as a critical resource and also initiate setting up of an innovation driven cell/campaign for saving water. Design and develop a strategic plan/roadmap involving sensitization of 100+ employees as well as setting up of the Water innovation cell/campaign with SMART goals/outcomes for M/s Fine Fabrics Ltd.

Please be very specific and relevant to the company. Ans: Cotton: the Thirsty Crop Cotton is one of the most important fiber crops assuming a noteworthy part in monetary and get-togethers of the world. It is a tremendously imperative and noteworthy yield. It is most established among the business products of the world. Cotton is the lord of strands, normally alluded as white gold. It is the most generally utilized common fiber in dress and materials, and around 20 million tons of cotton is delivered every year in 90 nations. However, the fate of cotton - one of the world's thirstiest yields - is in danger and countenances huge manageability challenges. Cotton represents a substantial extent of the worldwide water utilization utilized for trim generation, with 1kg of cotton requiring an immense 10,000 liters of water.

The principle challenge going up against water administration in horticulture is to enhance water utilize proficiency and its manageability. This can be accomplished through

- I. An expansion in edit water profitability (an expanded in attractive harvest yield per unit of water unfolded) through water system,
- II. A lessening in water misfortunes through soil vanishing that could somehow or another be utilized by plants for their development, and
- III. An expansion in soil water stockpiling inside the

plant establishing zone through better soil and water administration  
rehearses at homestead and zone wide (catchment) scales.

Other than this, arrangement for defensive/supplemental water system, selection of suitable soil and water preservation including water reaping measures and presentation of miniaturized scale water system with fustigation wherever possible, are a portion of the logical measures for water supervisors that would grow real estate under cotton by enlarging the two its generation and efficiency. Strategic Water innovation campaign for M/s Fine Fabrics Ltd Water use efficiency: Water Use Efficiency (WUE) is a term that is usually used to portray the connection between generation (eg. bunches of cotton) and the water contribution to megalitres used to develop the product. It is additionally used to depict the proficiency of water conveyance, application and utilize. Diminishing water misfortunes while augmenting crop yields will build WUE, enhancing complete homestead gainfulness. Making an entire homestead water administration design and actualizing a water spending plan are essential to enhancing WUE. Water budgeting: A water budget is utilized to decide how best to utilize the accessible water asset, where the accessibility of the asset may differ fundamentally amid theseason because of precipitation. The water spending plan decides the range of product to be planted given the water assets accessible toward the start of theseason.

The monetary allowance likewise ascertains how to utilize trim contributions amid the season as water accessibility changes (counting deciding when to furrow out yields because of deficient water accessibility). Irrigation

system design: The design layout of fields, stockpiles and channels are a noteworthy impact on cultivated WUE. There are four water system framework plans, with the furrow water system being the fundamental one used in cotton. Elective frameworks can lessen work costs and take into account more exact water application, however frameworks must be outlined, introduced and overseen accurately to boost WUE.

Furrow irrigation: Over the bank siphon/wrinkle water system is appropriate to splitting mud cotton soils, with completely streamlined siphon frameworks accomplishing execution levels like overhead frameworks. Little changes in administration may expand WUE fundamentally: water system stream rates and cut off circumstances ought to be figured out how to amplify application proficiency and dispersion consistency, which will decrease overflow, profound waste and loss of supplements. For additional, read the CottonInfo wrinkle water system actuality sheet, found under Publications underneath.

- Centre Pivot Lateral Move (CPLM): CPLM systems can apply little measures of water at every application, taking into account more incessant water systems to take care of harvest water demand. These frameworks can decrease work necessities, however on-going vitality expenses will be higher than surface frameworks and ought to be precisely considered in any speculation choice. For additional, read the Center Pivot Lateral Move report, found under Publications underneath.
- Subsurface Drip (SSD) irrigation: SSD irrigation systems require a huge capital speculation making dependable of water supply an essential thought. SSD frameworks for the most part work at bring down weight than other water system

frameworks, decreasing vitality costs. SSD frameworks accomplish high WUE when worked accurately.

For additional, read the dribble water system contextual analysis, found under Publications beneath. Bankless channels: Bankless irrigation systems expel the requirement for siphons, essentially diminishing work prerequisites. Bankless frameworks additionally result in better machine effectiveness.

Basic plan shifts, yet by and large includes high stream rates with all wrinkles in each cove watered without a moment's delay. In any case, there is no confirmation that WUE is moved forward. For additional, read the Cotton Info bankless channels truth sheet, found under Publications underneath. Irrigation scheduling: Irrigation scheduling refers to the timing and volume of water application to a yield.

Great booking should take care of the plants' water demand and ought to avert over or under water system with the goal that adjusted development is accomplished. Storage design & maintenance: Effective storage design, management and location inside a water system operation can limit dissipation and drainage misfortunes. Stockpiles and channels require customary support to guarantee proficient operation, including visual examination for breaks and leakage. Misfortunes from stockpiles ought to be measured and checked to guarantee early ID of issues that may require enhancement. Checklist: Keep records (volumes of water provided to the homestead, volumes of water reaped, precipitation, stockpiling volumes and soil dampness) to analyze ebb and flow water

system execution, enhance cultivate water administration and for water planning. · Monitor the climate conditions and gauges, the plant and the dirt to help plan water systems to meet harvest water prerequisites and maintain a strategic distance from plant push. · Regularly keep up stockpiles and channels to guarantee proficient operation, including visual review for holes and drainage · Storages ought to be studied to check limit against unique outline and an exact profundity volume alignment bend delivered with the goal that capacity volumes can be precisely measured.

· Reduce profound waste and related saltiness and rising groundwater chance in early season water systems by limiting the time accessible for invasion – get water on and off rapidly. Q2. Your company is committed to protect, respect and remedy Framework of UN Principles on Business and Human Rights. The Head of manufacturing at M/s Finefabrics Ltd wants to partner with the supply chain in generating similar Human Rights commitments across their businesses, which are mostly mid-sized. He wants your guidance on how to convince these vendors to buy in into this voluntarily. Develop a business case and a broad plan that your Head Manufacturing can use to convince the vendor businesses to come on board and adopt UN Principles for Businesses & Human Rights. Ans: UNSpecial Representative John Ruggie proposed a framework on business & human rights to the UN Human Rights Council in June 2008, resting on three pillars: · The state duty to protect against human rights abuses by third parties, including business; · The corporate responsibility to respect human rights; and · Greater access by victims to effective remedy, both judicial and non-judicial. The State Duty to Protect The Guiding Principles

confirm that under existing universal human rights law, States have the obligation to ensure against human rights mishandle by all performers in the public arena, including organizations.

This implies States must avoid, explore, rebuff and change human rights mishandle that happen in household business operations. Moreover, The Guiding Principles prescribe that States set clear desires that organizations domiciled in their domain/ward regard human rights in each nation and setting in which they work. The Guiding Principles incorporate operational arrangements that prescribe solid activities for States to meet their obligation to ensure human rights with regards to business operations. This incorporates authorizing and implementing laws that expect organizations to regard human rights; making an administrative situation that encourages business regard for human rights; and giving direction to organizations on their obligations. The Guiding Principles likewise stipulate that States ought to guarantee that approaches are lucid crosswise over divisions and capacities, and that their interest in multilateral organizations is lined up with their human rights commitments. The human rights commitments of States, from giving security to conveying utilities, are not voided when such capacities are completed by state-claimed or private business undertakings. As struggle influenced zones represent a uplifted danger of gross human rights mishandle, including by organizations, the Guiding Principles stipulate that States (home and host) ought to give direction, help and authorization systems to guarantee that business ventures are not included with such misuse in strife influenced zones.



The Corporate Responsibility to Respect The Guiding Principles clarify what is anticipated from business undertakings as to human rights and layout the procedure through which organizations can distinguish their negative human rights impacts and exhibit that their arrangements and techniques are satisfactory to address them. The Guiding Principles certify that business endeavors must avoid, alleviate and, where proper, cure human rights manhandle that they cause or add to. Organizations must try to avoid or alleviate any unfriendly effects identified with their operations, items or administrations, regardless of the possibility that these effects have been completed by providers or business accomplices. The obligation to regard applies to all globally perceived human rights communicated in the International Bill of Human Rights and the International Labor Organization Declaration on Fundamental Principles and Rights at Work. In spite of the fact that the moves organizations need to make to meet the obligation to regard will rely upon their scale or multifaceted nature, the duty itself applies to all organizations paying little respect to size, part or area. To meet the duty to regard, business ventures must have the important approaches and procedures set up.

The Guiding Principles recognize three parts of this obligation. To start with, organizations must establishment a strategy sense of duty regarding meet the obligation to regard human rights. Second, they should embrace progressing human rights due industriousness to distinguish, avert, alleviate and represent their human rights impacts. At last, they should have forms set up to empower remediation for any unfavorable human rights impacts they cause or add to. Human rights due determination alludes to the way toward

recognizing and tending to the human rights effects of a business venture over its operations and items, and all through its provider and business accomplice systems. Human rights due perseverance ought to incorporate appraisals of inside methods and frameworks, and in addition outside engagement with bunches conceivably influenced by its operations.

The Guiding Principles express that organizations ought to incorporate the discoveries of their human rights due perseverance forms into strategies and systems at the suitable level, with assets and expert allocated as needs be.

Organizations ought to check that this goal is accomplished by always observing and assessing their endeavors. At last, organizations ought to be set up to convey how they address their human rights impacts, including to those gatherings destined to be influenced. Where organizations distinguish that they have caused or added to antagonistic effects, they ought to collaborate in remediation through real procedures. Access to Remedy One of the central standards of the universal human rights framework is that when a privilege is abused, casualties must approach a viable cure. The Guiding Principles insist that the State obligation to secure rights incorporates guaranteeing that when human rights are disregarded by organizations inside their domain and additionally locale, the State must guarantee access to a compelling solution for those influenced. The state obligation to give access to powerful cure incorporates finding a way to guarantee that State-based household legal instruments can adequately address business-related human rights mishandle, and don't erect

obstructions, (forexample, regulatory expenses or absence of dialect translators) that keep casualties from showing their cases.

It doesn't just imply that nations should brace their court frameworks. States ought to likewise give compelling and fitting non-legal grievance instruments with the ability to hear and arbitrate business-related human rights dissensions as a component of an exhaustive State-based framework for cure. The entrance to cure standards don't just apply to States. They additionally stipulate that business endeavors ought to accommodate, or partake in, compelling components for handling and tending to grievances from people and groups who might be antagonistically affected by the organization's operations. They additionally keep up that multistakeholder and other shared activities in view of human rights-related benchmarks can likewise add to giving successful access to cure. The Guiding Principles set out a rundown of adequacy criteria for state- or organization-based non-legal grievance components. These criteria stipulate that compelling grievance systems ought to be honest to goodness, available, unsurprising, impartial, straightforward and rights-perfect.

Basically, they should give certifiable solutions for casualties of human rights infringement by organizations and must not add up to correspondences or political activities. Operational-level instruments ought to be founded on engagement and exchange with the partner bunches whose rights they try to cure.

Q3A. Carbon Offset is one mechanism used to reduce the carbon footprints of a business. Suggest to your CEO at Fine Fabrics Ltd two concrete ways in which Fine Fabrics can reduce its carbon footprints, develop a

convincing businessbenefit argument around each of the suggestion. Ans:

Two ways in which FineFabrics Ltd can reduce its carbon footprints1.

Create new greenparadigm the textile industry needs to adopt 3R Concept, i.

e. Reduce, Reuse andRecycle: Reduce: Low carbon foot print forms cut expenses by lessening misuse of crude materialsand vitality. Water and vitality use decreases by the material coloring andcompleting part can help lessen worldwide carbon dioxide discharges. By sparingvitality and water, the material business can spare a considerable measure ofcash, as well as help to back off environmental change.

Reuse: Effluents of chemically treated materials are released in water.

Treatment ofwastewater acquired from artificially treated materials is an unquestionablerequirement. Utilization of chrome severe coloring and constraining the outflowof copper, chromium and nickel into water diminishes polluting influences incolours and shades. Utilizing coloring bearers with high chlorine substanceought to be avoided.

Amid the way toward blanching, elective specialists thatare less or not perilous can be utilized. Householdscurrently throw out 1. 17 million tons of materials every year, the greater partof it garments, which could be reused or reused.

It's subsequently essential, regardless of whether as originators, retailers or purchasers, that we start tohandle some of these issues that have been featured today. Recycle: The textile and apparel industry should more use reused filaments. Theecological effect of reusing exhausted polyester or

cotton squander into new polyester or cotton fiber individually, for example, is fundamentally lower than making that same fiber another.

An extensive variety of imaginative, maintainable attire can be produced using reused materials. We should deal with the approaches to battle 'quick mold' and to diminish its negative natural effect as the issues of material reusing, shabby garments or "disposable form" influences every one of us. 2. Educate Consumers to Change Attitude: Consumer education about the gigantic carbon impression standard materials have and to encourage move buyers to change their propensities is an unquestionable requirement. It additionally helps with changing shopper mentalities. Their slant towards "natural textures" not just texture produced using natural strands; eco-accommodating filaments, not cotton or synthetics; limiting buy of textures that are mixes of regular and engineered filaments (i. e.

, cotton and polyester), or mixes of at least two distinctive manufactured strands (polyester and acrylic), on the grounds that there is no expectation of reusing these textures at the present time; Search for a texture or item that is affirmed by any outsider, autonomous material affirmation office – GOTS, SMART, C2C, and so forth.; focusing on the carbon impression of the textures they purchase; Keeping themselves instructed on the advance of the eco-material group – are few of the means that will genuinely lessen carbon impression of material and attire industry. To keep up and develop their client base of this new era of ecological and morally mindful shoppers, retailers specifically are driving supportability prerequisites withdraw their worldwide supply chains. Q3B. An NGO has approached the

CEO of M/s Fine Fabrics Ltd requesting funding for a project on cotton fabric based Traditional Crafts making workshop for girls & women from weaker socio economic background. Your company falls under the criteria of 2% spend on CSR as per Companies Act 2013.

Your CEO thinks this project can be funded but wants you to do the due diligence of the NGO. Prepare a questionnaire with at least 5/five questions that you think your company should ask and receive answers to before agreeing to fund the project/ partner in the project. Ans: However, giving monetarily to a philanthropy or non-benefit associations (NGOs) is unquestionably a honorable motivation that providing for others can influence me to feel an inward force and make an enhanced feeling of prosperity, did we ever believe that whether our cash will right philanthropy association or thenon-legislative association (NGO) implies one is giving to be honest to goodness.

Questionnaire before donation to the NGO: 1. What is the mission of the organization to whom we are donating? While giving to a beneficent association or non-benefit gathering, assess the association's central goal, projects and administrations to decide whether they are lined up with your own charitable motivation. In view of, various philanthropies may have diverse missions regardless of the possibility that they are chipping away at a similar reason. You should go for philanthropy's site where they ought to plainly clarify the association's objectives, how it intends to achieve them and its past outcomes. You may likewise check the NGO's enlistment and the reason they claim to help. 2.

We should ask the NGO for its financial statements and annual report? This is very important, given that numerous associations raise subsidies enthusiastically. They hold visit pledge drives, and the cash perpetually goes into an enlarged corpus finance. A sound corpus is critical, yet not at the cost of disregarding today's issues. On the off chance that your cash is going into the corpus, make a request to see the association's financials on a not-for-profit's advantages, liabilities, stores, costs and income sources. As a giver, you can approach the NGO for its money related articulations and yearly report.

3. Does Charity meet Credibility Alliance norms? Validity Alliance characterizes itself as a consortium of intentional associations conferred towards upgrading responsibility and straightforwardness in the willful segment through great administration. It is the non-benefit areas likeness Sebi posting standards. 4.

What is the impact of the charity work and how our money has helped achieve? You would obviously need to realize what your cash has accomplished. On the off chance that the association you're exploring doesn't get cost of raising money on its site, don't be hesitant to call and request information, regardless of the possibility that your gift is moderately humble.

5. Are the Donations deductible? Another good way to assess due-ingenuity of NGOs, they ought to have the capacity to give you a receipt with a 80G enrollment number that is as of now legitimate while check the legitimacy of the 80G endorsement.

This qualifies you for a deduction of 50% for every penny of your gift from your assessable salary. A few philanthropies offer higher findings. With a 100% for every penny conclusion, you can stand to give one away third more to the philanthropy with a similar net outgo from your pocket. In any case, the association's duty excluded status does not really demonstrate that the philanthropy association or the non-administrative association (NGO) one is giving to is certifiable. Here, validity would imply that the philanthropy ought to have an obviously expressed social target, does its operations at any rate cost and embraces best practices and large amounts of administration and honesty.