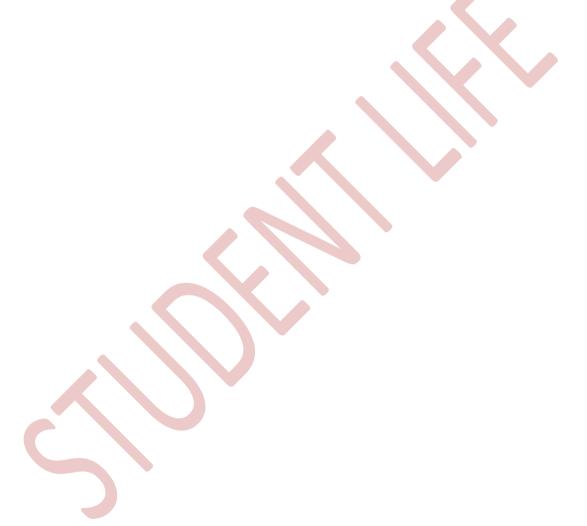


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#### Overview of the UN SDGs

- SDGsor the sustainable development goals are the "collection of seven goals" undertaken by the United Nations
- Mission statement of the UN SDGS- "A shared blueprint for peace and prosperity for people and planet, now and into the future" (sdgs.un.org, 2023)
- The UNSDGs sheds light on the "interconnected" social, environmental and economic aspects of the sustainable development

The organisation is a non-profit organisation which was founded in the year 2015with the aim of enhancing sustainability in the globe. The SDGs were established by the United Nations General Assembly (UNGA)so that they can bring positive changes in the world (sdgs.un.org, 2023). The International Monetary Fund has focused on implementing the sustainable development goals so that they can offer support to the developing nations (imf.org, 2023). There are seventeen goals in the SDGs. The goals include "zero hunger", "no poverty", "quality education", "good health and wellbeing", "affordable clean energy". The other goals include "responsible consumption and production", "life below water", "climate action", "peace", "justice (sdgs.un.org, 2023). The goals are monitored by the United Nations and the member countries have focused on adapting the goals to make the world a better place.

# Company selected and the UN SDG they should commit to

- The present study sheds light on the automobile manufacturer TATA which has been founded in 1868
- The company has adopted the UN SDGs related to "education", "Employability", "empowerment", "health" and "aadhar" (Tatamotors, 2023).
- Tata Motors need to focus on adopting the UN SDGs 14 that deals with "Life Below Water"

Tata Motors is known for its diverse and high quality products which range from the commercial trucks to the passenger cars (Rathore, 2023). The company has adopted the UN SDGs and through its CSR programmes. The company needs to commit themselves to Goal 14that is crucial for protecting marine resources. Tata has its headquarters in the country India and the country uses marine resources to meet the needs of the citizens. Over exploitation of the marine resources has become cause of concern The Goal 14sheds light on conserving the ocean and using the "ocean, seas and marine resources" for sustainable

development. Healthy seas as well as the oceans are crucial for "human existence" on the globe and oceans play a crucial role in mitigating climate change.

The oceans absorb nearly "one quarter" of the globe's "annual carbon dioxide "that is crucial for reducing the carbon emissions which has become a cause of concern. The automobile sector has focused on reducing the carbon emissions from the sector by undertaking the SDGs. Tata Motors has already selected the other goals for creating a positive impact on the society or the environment. Selecting Goal 14 will help the company to protect and conserve the ocean surrounding the Indian continent and create a positive change. The Goal 14 will help the company to support the governmental initiatives as well. The company can safeguard the ocean ecosystem by reducing issues related to "increasing eutrophication", "ocean warming", "plastic pollution", "and acidification". The company undertaking the goals can support the government related to "combating unregulated fishing" and support small scale fishers.

### Reasons for the Executive Board to commit to a particular SDG

- According to the views of Fallah *et al.* (2022), all business must have the responsibility that their products or services need to have a minimum impact on the ocean ecosystems
- Tata Motors focuses on displaying their innovation capabilities, therefore, the innovation need to have minimum impact of the ocean ecosystem
- Leading manufacturing companies such as Tata can focus on leveraging its innovative capabilities for delivering solutions and restoring the ocean ecosystems.

Focusing on the SDG 14 can help Tata motors to bring flexibility in the business and reduce wastes from their overall operations. According to Yang *et al.* (2020), the goals are inter connected as tackling one action can support other goals to minimise the negative impacts. The goal 14 of protecting the ocean has a direct impact on climate action which is mentioned in Goal 13. The manufacturing companies can focus on preserving the "natural carbon sinks" by manufacturing products with innovation. This is effective in regulating the climate patterns which has impacted the company in recent years. As the company has focused on developing the rural communities of the country India therefore, this goal 14can help the company to achieve the strategy.

- SDG 14 offers a huge opportunity for business to manufacture products and reduce wastes from their overall operations
- As opined by ElAlfy *et al.* (2020),the goals of SDG 14are to mitigate all kinds of marine pollution particularly from the land based activities.
- Undertaking SDG 14 is also interconnected with other SDGs which helps business to build systematic and holistic solutions that in turn is crucial for amplifying progress

Several communities rely on the sea for the fishery and resources for their livelihoods for which SDG 14 is utmost important for the communities depending on the marine resources. Undertaking Goal 14 allows the company to protect the ecosystems in case of reducing "poverty", "improving health", "hunger", "and inequalities". These are connected to SDGs related to 1, 2, 3, 5, and 10which the company has already implemented. Manufacturing companies need to understand the fact that they must implement the SDG 14 to reduce unethical dumping of wastes into water bodies such as ocean or seas. As stated by Kandziora *et al.* (2019), this creates a negative impact on aquatic life and results in eutrophication that is harmful for the communities depending on the marine resources. Achieving SDGs can help businesses to create at least "US \$12 trillion" in business opportunities (sdgs.un.org, 2023). Therefore, focusing on goal 14 will help the company to enhance their brand image and gain investment opportunities that are crucial for profit maximisation.

# Recommendations on how the company can implement a particular SDG

- **Recommendation 1:** Implementation of policies as well as practices for protecting the ocean ecosystems impacted by the supply chain activities of the business (Campbell and Gray, 2019)
- Tata Motors can use "ambitious policies and practices" to project the ocean ecosystems across their different ties of supply chains
- The company need to focus on working with the strategic suppliers

Selecting the suppliers that will helps to them to build the capacity to meet the environmental standards. The company needs to implement policies related to the SDG 14 and effectively select supply chain partners (Campbell and Gray, 2019). Creating partnership with the suppliers will help the company to engage into sustainable practices so that they can reduce plastics wastes from their business operations crucial for the ocean economy.

- **Recommendation 2:** Invest in R&D and deploy products and business s models which can contribute to the ocean ecosystem restoration
- Businesses need to invest more in research and developmental activities so that they can maintain the impact of the ocean ecosystems (Heras-Saizarbitoria *et al.* 2022)
- Tata Motors can focus on manufacturing cars from the recycled ocean debris as part of CSR activities

Tata Motors need to focus on investing into R&D so that they can manufacture products with recycled ocean debris and bring innovation to the business(Heras-Saizarbitoria *et al.* 2022).

- Recommendation 3: Marketing and advertisements related to promoting healthy ocean ecosystem to aware its loyal customers regarding ocean pollution
- Businesses need to focus on having incentive structures so that they can promote the protection of seas, ocean or the marine resources all through the business functions (Chams and García-Blandón, 2019).
- The company need to focus on educating both its customers and employees related to ocean pollution so that they can engage into sustainable policies.

The company needs to focus on effectively engaging in marketing activities so that they can educate their customers, employees and all the stakeholders for improving the ocean ecosystems (Chams and García-Blandón, 2019).

- **Recommendation 4:** Company need to focus on developing the water system flows by undertaking funding initiatives
- The Company need to focus on funding SMEs that have focused on protecting the natural habit and support the local fisher man communities
- Businesses need to invest in effective training related to the sustainable practices in aquaculture and fisheries (De Neve and Sachs, 2020)

The company needs to focus on funding small or medium organisations that focus on improving the ocean ecosystems. Tata Motors need to consider undertaking funding activities to improve the water systems flows and identify funding gaps to maximise positive impacts (De Neve and Sachs, 2020).

• **Recommendation 5:** Tata Motors need to focus on partnering with the UN agencies, governments, civil society organisations, suppliers, other stakeholders, industry peers

- The business needs to focus on understanding that life below water is a pool of resources which need to be protected.
- It is impacted by a wide range of stakeholders and the company need to align its mission with the UN goals (Glass and Newig, 2019)

The company needs to focus on partnering with the government, UN agencies or different stakeholders to improve the ocean ecosystem (Glass and Newig, 2019). Collaborating with the international agencies will help them in supporting the SDG 14 and the pool of marine resources which has been negatively impacted by the risk of pollution.

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