



**AN ANALYSIS OF CORPORATE SOCIAL RESPONSIBILITY OF GOOGLE AND NESTLE**

**Tharani S \***

Saveetha School of Law, Saveetha University

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**ABSTRACT**

Since the times of the barter system to present era of plastic money, the mankind has stridden out long path. There is no doubt in this that “profitability” has always been the primary force and main motivation behind all this development. The concept of Corporate Social Responsibility has evolved over the years. It is today considered a vital part of the strategic business of large corporations. Corporate Social Responsibility is a way of conducting business, which makes corporate entities socially responsible citizens, visibly contributing to the social good. Socially responsible companies do not limit themselves to using resources to engage in activities that increase only their profits. They use CSR to integrate economic, environmental and social objectives with the company’s operations and growth.

This present study attempts to investigate about the core concept of corporate social responsibility (CSR), and finding out its scope taking the case study of the GOOGLE and NESTLE.

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**INTRODUCTION**

***No success in material terms is worthwhile unless it serves the needs or interests of the country and its people”.***  
**- JRD TATA**

The economic growth is achievable only in the course of utilization of inputs available in the environment and society. The harnessing of natural resources has a direct impact on the economy, the environment and society at large. The Corporate Social Responsibility and Corporate Governance are inextricable in today’s going perception of the society. The Corporate Governance and business ethics make the concept of Corporate Social Responsibility inevitable. As Winston Churchill once said “*With great power comes great responsibility*”, social responsibility cannot be avoided.

With the passing of the enactment of Companies Act, 2013, India has become the portent to mandate spend on Corporate Social Responsibility activities through the statutory provisions. Even before the 2013 enactment many corporate houses were engaged in the activities of Corporate Social Responsibility in their own interest voluntarily. But this amended Companies Act, 2013 provisions put this traditional practice into a formal system and lodges great responsibility on the corporate houses in India to set out the clear pathway for the effective working of the Corporate Social Responsibility Activities and to ensure strict compliance.

The Companies Act, 2013 has expanded the scope by bringing many companies in this fold of the working of corporate houses towards the activities of Corporate Social Responsibility.

**Objectives**

1. To know about the provisions in Companies Act, 2013 with regard to the Corporate Social Responsibility (CSR).
2. To understand the mandatory requirement of CSR in today’s scenario.
3. To analyse the activities of CSR of GOOGLE and NESTLE.

**Hypothesis**

The Corporate Social Activities of Google is comparatively better and epitomizes the provisions mandated by the Companies Act, 2013 when compared to Nestle.

**RESEARCH METHODOLOGY**

For the purpose of completion of my research work, I have applied the doctrinal or traditional research method in which the research is carried on, on the basis of facts and data stored in the library and archives. It involves analysis of case law, arranging, ordering and systematizing legal propositions. I have discussed the followings:

1. Decisions of the courts regarding the defects of the above mentioned companies are taken into consideration.

**\*Corresponding author: Tharani S**

Saveetha School of Law, Saveetha University

2. The various web sites are consulted for the collection of material regarding the needfulness of corporate social responsibility and the activities of Google and Nestle towards society wherever necessary.
3. Various newspapers have been consulted and information is collected regarding the day –to-day problems face by the people with regard to te products and services provided by the Google and Nestle.
4. Different articles relating to corporate social responsibility and other related research papers and quoted in my research work.

## REVIEW OF LITERATURE

**Topic:** A case study on Corporate Social Responsibility in NESTLE, TATA, ITC.

**Author & Co-Author:** Sanjeet Singh, Jagmeet Bawa, Gagan Deep Sharma.

**Abstract:** The motive of corporate social responsibility actually increased cut throat competition between the business forms. Because of this competition, the companies started exploiting the quality of product as well as the environmental concern. Slowly and gradually the business houses realized that they have to give back to the society because they are surviving because of the society only. This realization gives the birth to the concept of Corporate Social Responsibility. However, the companies started using this concept for brand building more than delivering it as a responsibility. The studies also revealed that the companies used the corporate social responsibility for enhancing their profit as well.

**Topic:** Nonfinancial Disclosure and Analyst Forecast Accuracy: International Evidence on Corporate Social Responsibility Disclosure.

**Author:** Suresh RadhaKrishnan

**Abstract:** a) Examine the relationship between disclosure of nonfinancial information and analyst forecast accuracy.  
b) Use the issuance of stand-alone corporate social responsibility reports to proxy for disclosure of nonfinancial information.  
c) Gather a sample of stand-alone corporate social responsibility reports from the corporate Register, the Corporate Responsibility Newswire, CSR-NEWS and the firm's own websites. Finally use firm-level data from 31 countries.

### Findings

1. The issuance of stand-alone CSR reports is associated with lower analyst forecast error.
2. The negative relationship is stronger in countries that are more stakeholders oriented.
3. The relationship is stronger for firms and countries with more opaque financial disclosure.

**Topic:** Is Corporate Social Responsibility associated with Tax avoidance? Evidence from Irresponsible CSR Activities.

**Author:** Qiang Wu

### Abstract:

- a) Examine the empirical association between CSR and tax avoidance.

- b) Aggressive tax avoidance: Wilson's (2009) tax-sheltering probability measure, the permanent book-tax difference and discretionary book-tax differences.
- c) Irresponsible CSR Activities: Negative social ratings obtained from KLD Research & Analytics.
- d) Findings: Firms with excessive irresponsible CSR activities have a likelihood of engaging in tax-sheltering activities and greater discretionary / permanent book-tax differences.

### Corporate Social Responsibility

Moreover, while proposing the Corporate Social Responsibility Rules under Section 135 of the Companies Act, 2013, the Chairman of the CSR Committee mentioned the Guiding Principle as follows: "CSR is the process by which an organization thinks about and evolves its relationships with stakeholders for the common good, and demonstrates its commitment in this regard by adoption of appropriate business processes and strategies. Thus CSR is not charity or mere donations. CSR is a way of conducting business, by which corporate entities visibly contribute to the social good. Socially responsible companies do not limit themselves to using resources to engage in activities that increase only their profits. They use CSR to integrate economic, environmental and social objectives with the company's operations and growth."

The companies on whom the provisions of the CSR shall be applicable are contained in Section 135(1) of the Companies Act, 2013. As per the section, the companies having Net worth of INR 500 crore or more; or Turnover of INR 1000 crore or more; or Net Profit of INR 5 crore or more during any of the financial year shall be required to constitute a Corporate Social Responsibility Committee of the Board "hereinafter CSR Committee" with effect from 1st April, 2014. The above provision requires every company having such prescribed Net worth or Turnover or Net Profit shall be covered within the ambit of CSR provisions. The section has used the word "companies" which connotes a wider meaning and shall include the foreign companies having branch or project offices in India.<sup>1</sup>

### Income Tax Deductibility

As per the notified rules, it has been clarified CSR spends excludes "activities undertaken in pursuance of the normal course of business of the company". If expenditure on CSR is not one contemplated under Section 37 of the IT Act<sup>2</sup>-which provides for allowance of any expenditure not being in the nature of capital expenditure or personal expenses of the assessee laid out exclusively for the purposes of the business or profession-we have tax issues emerging. The dilemma is if any expenditure on CSR is considered by the taxman as not expended wholly or exclusively for the purposes of the business, on the backdrop that the CSR rules excludes "activities undertaken in pursuance of the normal course of business of the company", will this contribution be considered as permissible CSR spending. From a technical perspective, there is good ground to suggest that the required-to-spend amount is perceived by the legislature to be mandatory in nature.

<sup>1</sup> <http://www.mca.gov.in/SearchableActs/Section135.htm>, 05.11.2017.

<sup>2</sup> <https://taxguru.in/company-law/deduction-of-csr-expenses-under-income-tax-act-1961.html>, 05.11.2017.

The nine principles of National Voluntary Guidelines are<sup>3</sup>:

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

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

**Principle 3:** Businesses should promote the wellbeing of all employees.

**Principle 4:** Businesses should respect the interests of, and be responsive toward all stakeholders, especially those who are disadvantaged, vulnerable and marginalized.

**Principle 5:** Businesses should respect and promote human rights.

**Principle 6:** Business should respect, protect, and make efforts to restore the environment.

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

**Principle 8:** Businesses should support inclusive growth and equitable development.

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

### **Corporate Social Responsibility of Google**

Google began in 1996, as a research project by Larry Page who was soon joined by Sergey Brin, two Ph.D students at Stanford University. Company was first incorporated as privately held company on September 7, 1998.

**The Vision:** To make search engines so powerful that they would understand *"Everything in the World"*.

**The Mission:** To organise the world's information and make it universally accessible and useful.

The products and services by the Google are Google Chrome, Google maps, Google news, Google earth, Google finance. The evolution of products are Google calendars, picasa, Google reader, Gmail, You tube, Orkut, Google talk.<sup>4</sup>

Google focus on the youth and how they may better serve the world with the three main focuses of their corporate social responsibility. These three main focuses are:

1. Google China Social Innovation Cup for College Students
2. Supporting Earthquake Relief
3. Google Grants

An added part would be Google Green with the ways that Google tries to keep the environment a safe and clean place for everyone.<sup>5</sup>

### **Google China Social Innovation Cup for College Students**

The Google China Social Innovation is a nationwide competition with the goal to empower the youth of China to become agents of social change. College students bring ideas and proposals in hopes to instill in China's future the values of social responsibility, importance of community welfare, and the spirit of self-empowerment. Many

colleges are a part of this program and the 100 that rank the top for proposal submission share 500 Google "Campus Volunteer Stars" Scholarships every year.<sup>6</sup>

Dr. Eric Schmidt, Google's Executive Chairman, spoke out about his thoughts on this program, "It's amazing to see the creative, meaningful solutions coming out of Google China Social Innovation Cup. Today's students are tomorrow's innovators, and the fresh perspective you bring is crucial to solving the world's big social issues."<sup>7</sup>

In 2008 when the program started, it was more than 6000 applications from 755 schools. In 2011 after years of having this program it grew even bigger. There were over 20 thousand proposals from over 1000 colleges and universities. 3,326 proposals from 677 schools went to semi-finals and 310 proposals from 172 schools were in the finals. The winner runs his or her project with Google awards.

### **Supporting Earthquake Relief**

In the Sichuan province of Western China a rated earthquake of 8.0 hit in 2008. Google sent support rescue and relief efforts. Google and its employees raised over 2 million dollars and donated over 1 million dollars worth of advertising to earthquake relief organizations.

Google developed a communication platform for resource support, a search platform for families looking for lost relatives, and a global platform for charitable donations. A new, but cool concept of Google, Google maps, provided China's State Bureau with access to see the areas that were hit and know what damages and better aid needed to be for rescue efforts.

In September 2008, Google funded construction of 15 Google Quake Relief Hope schools in the city of Mianyang Sichuan province helping over 18 thousand elementary and high school students go back to school.<sup>8</sup>

### **Google Grants**

Google Grants is an in-kind donation program awarding free AdWords advertising to select charitable organizations. It has supported hundreds of organizations in advocating and promoting their causes, such as, animal rights and literacy, abandoned children, and HIV education.<sup>9</sup>

Room to Read, is an organization which educates children in Vietnam, Nepal, India and Cambodia. This organization got the attention of a sponsor who has donated funds to support the education of 25 girls for the next 10 years.

CoachArt, an organization which supports children with life-threatening illnesses through art and athletics programs, has seen a 60 to 70 percent increase in volunteers.

### **Google Green**

The goal of Google Green is to use 100% renewable power to help power the world with clean energy.

Google Green is committed to purchase over 2.2 gigawatts of renewable energy which is equivalent to over 1 million cars on the road. This makes google the largest non-utility purchaser

<sup>3</sup> <http://csridentity.com/india/9%20principles.asp>, 05.11.2017.

<sup>4</sup> <https://www.thebalance.com/google-overview-company-culture-and-history-2071320>, 06.11.2017

<sup>5</sup> Ibid.

<sup>6</sup> <https://jennettelo.wordpress.com/2014/03/28/googles-csr/>, 06.11.2017.

<sup>7</sup> <http://www.gong1chuang1.com/eng/homepage.php>, 06.11.2017.

<sup>8</sup> <https://googleblog.blogspot.in/2008/05/responding-to-earthquake-in-china.html>, 06.11.2017.

<sup>9</sup> <https://www.google.com/grants/how-it-works/>, 06.11.2017.

of renewable energy in the world. Google buys clean electricity directly from wind and solar farms around the world.

They are also committed to invest over 2.5 billion in renewable energy projects which makes them one of the largest corporate investors in renewable energy in the world. With this they believe they are creating a better future for everyone.<sup>10</sup>

#### **Energy Consumption by Google**

1. Google data centres consume 50% less energy compared to a typical data centre.
2. Google purchases or produces 24% of renewable energy and the company has 11% renewable electricity already on the grid, thus total use of renewable energy accounts to 35%. The use of remaining 65% energy which is non-renewable is neutralized by carbon offset projects.
3. In Mountain View campus 1.9 MW solar panels generate more than 3 million kWh clean energy.
4. Google has made an agreement to invest more than USD1.5 billion in renewable energy projects such as large-scale wind and rooftop solar panels.
5. Alphabet Inc. Google's parent company has committed to invest USD2.5 billion in solar and wind projects.
6. The average annual power usage effectiveness (PUE) for Google's global fleet of data centres was 1.12 in 2015, compared with the industry average of 1.7.
7. To date, 854,000 square meters (9.2 million square feet) of Google office facilities have achieved Leadership in Energy and Environmental Design (LEED) certification.<sup>11</sup>

#### **Waste Reduction and Recycling by Google**

1. In 2015, Google has diverted 84% of waste from its global data centre operations away from landfills, and so far in 2016, it has diverted 86%.
2. In 2015, 19% of the servers Google deployed were remanufactured machine.
3. In 2015, 52% of the components Google used for machine upgrades in company data centres were refurbished inventory.

#### **Carbon Emissions by Google**

1. The company has been carbon neutral since 2007.
2. Google's 'Commuting Sustainably' program keeps 5,700 cars out of the road and company shuttle program and electric vehicle charging stations is equivalent to more than 87 million vehicle miles annually.
3. Google is increasing the range of its operations in cloud, a platform that is carbon neutral with positive environmental implications.
4. From 2009 to 2015, the company's carbon intensity per revenue (metric tonnes Scope 1 and 2 CO<sub>2</sub>e/million USUSD) and per full-time equivalent employee both decreased by more than 50%.<sup>12</sup>

Google has won two awards more than once for their efforts.

- Green Power Leadership 2011 and 2014
- Top Rank Cool IT Leader board 2012 and 2013.

Google commits a lot towards helping China. They give opportunities to college and university students to have their ideas impact people for the better. Their Google Green ultimately helps the environment and the people they are buying the energy from.<sup>13</sup>

We can see from the numbers given that the programs are rising in numbers and getting more attention. They are helping China with new schools for youth. We see a lot of help for China. Google could get some backlash for putting their main focus in one area while others may need the help to. I think a good change or add on could be to add more countries or other areas besides China that could use similar help.

#### **Corporate Social Responsibility of Nestle**

NESTLÉ India is a subsidiary of NESTLÉ S.A. of Switzerland. With eight factories and a large number of co-packers, Nestlé India is a vibrant Company that provides consumers in India with products of global standards and is committed to long-term sustainable growth and shareholder satisfaction.

Nestlé's purpose is enhancing quality of life and contributing to a healthier future. The two objectives of the company is to shape a better and healthier world and to inspire people to live healthier lives.

NESTLÉ India manufactures products of truly international quality under internationally famous brand names such as NESCAFÉ, MAGGI, MILKYBAR, KIT KAT, BAR-ONE, MILKMAID and NESTEA and in recent years the Company has also introduced products of daily consumption and use such as NESTLÉ Milk, NESTLÉ SLIM Milk, NESTLÉ Dahi and NESTLÉ Jeera Raita.<sup>14</sup>

Nestlé is the world's leading nutrition, health and wellness company. There are 33 thousand employees working in this organization. Nestle is a MNC which operates in 83 countries with the help of 461 factories. Nestle operates mainly in the developing countries. Approx. 50% of its plants operates in the developing countries. Nestle claims to protect the trust of customers and stakeholders with the strong principles. The principles and their related policies are concerned with actions related to:

- consumers
- human rights and labor practices
- employees
- suppliers and customers
- The environment.

Nestlé performs within the secondary sector of industry, producing and distributing products to consumers. It transforms raw materials into packed goods for customers to relish. Company purchase the raw material from the primary sector.

**For example:** Nestlé purchase cocoa directly from the farmers at all its plants and use it make the products i.e., KIT KAT, AERO® and SMARTIES. The companies claim that by doing

<sup>10</sup> <https://www.technobuffalo.com/2011/05/18/googles-green-initiative-environmentally-conscious-technology/>, 07.11.2017.

<sup>11</sup> Ibid.

<sup>12</sup> <https://www.theguardian.com/environment/2016/dec/06/google-powered-100-renewable-energy-2017>, 07.11.2017.

<sup>13</sup> <https://www.forbes.com/sites/karstenstrauss/2016/09/15/the-companies-with-the-best-csr-reputations-in-the-world-in-2016/#73cf235e7506>, 05.11.2017.

<sup>14</sup> <http://companies-profiles.blogspot.in/2009/08/nestle-india.html>, 07.11.2017.

# An Analysis of Corporate Social Responsibility of Google And Nestle

this they help to increase the profit of farmers as well as to ensure the pure quality for the consumers. Nestle is company work in more than 80 countries and many of these countries are developing. Thus it becomes the responsibility of the company to coexist by create value for its stakeholders and at the same time enrich the nature. This concept refers as Creating Shared Value. Nestle tend to work for Creating Shared Value which includes the following of international laws, Codes of countries with the principles of the company.<sup>15</sup>

In consultation with stakeholders, the Company has decided to focus its activities on the following areas, where it is in a position to create maximum value. These focus areas are:

- **Nutrition:** A large part of our population is impacted by the double burden of malnutrition. Improving nutrition awareness of communities is a focus area.
- **Water and Sanitation:** India is among the world’s most water stressed regions. Additionally, safe drinking water is a concern in many parts of the country. The Company would focus on helping farmers reduce water usage in agriculture, raising awareness on water conservation and providing access to water and sanitation.
- **Rural Development:** Supporting the sustainable development of farmers will be the third focus area.
- **Livelihood:** Unemployment is a major issue impacting development and health outcomes. The Company would focus on livelihood enhancement through trainings.
- **Education:** The Company would focus on supporting education, with a special focus on education for the girl child.

- and environmental sustainability.
- Roll out the global youth initiative across all their operations.
- A special leadership committee should be created for the nutrition of the children.
- Lead the industry in nutrition and health research through collaboration.
- Provide nutritionally sound products designed for children.
- Help to reduce the risk of under nutrition through micronutrient fortification.
- Reduce sodium (salt) in their products.
- Reduce sugars in their products.
- Reduce saturated fats and remove trans fats in their products.
- Deliver nutrition information in all their labels.

## Drawbacks of Nestle Csr Activities

The above stated activities of the Nestle are contributed to the public and there are done with more care and caution regarding the working, policies and the product to be manufactured by the company. Even though all the corporate houses have Corporate Social Responsibility Committees for the proper functioning of their CSR activities they can’t achieve 100% results. There are some drawbacks in all the cases. Here are the drawbacks of the activities of the Corporate Social Responsibility of the Nestle Company:

**Nestle Water:** Few people know it, but Nestle is actually the world’s largest producer of bottled water. In fact, they’re so keen on their water business (which also involves many of their other products), that they believe water isn’t a universal right. Chairman said that he “believes that water is a human right” and “advocates for universal access to safe drinking water”. But his actions, as well as Nestle’s actions, show that that’s just green washing.

Arguably, that’s not much when you considering that 500 billion gallons of water that will be saved under Gov. Brown’s new water restrictions, but there’s something absurd and immoral about a private company using as much water as they want while the rest of the state is facing severe restrictions. But other areas in the world have it even worse than California.

Indeed, unsustainable usage of aquifer water can lead to a significant decrease in water levels, and can even exhaust the aquifer. That’s right, underground water isn’t the inexhaustible source many people believe it to be. In the case of Bhati Dilwan, people are getting sick because if the community had fresh water piped in, it would deprive Nestle of its money source – bottled water under the Pure Life brand.<sup>16</sup>

**Child Trafficking:** Most people love chocolate, but few know the dirty deals behind chocolate production. The 2010 documentary *The Dark Side of Chocolate* brought attention to purchases of cocoa beans from Ivorian plantations that use child slave labour. The children are usually 12 to 15 years old, and some are trafficked from nearby countries – and Nestle is no stranger to this practice. Nestlé is now a serial offender when it comes to violating when it comes to violating international conventions and guidelines.<sup>17</sup>

**Health Threats:** In July 2009, the Food and Drug Administration (FDA) and the Centers for Disease Control and Prevention (CDC) warned consumers to avoid eating any varieties of pre-packaged Nestle Toll House refrigerated

Main	Falling
Rural Development	<ul style="list-style-type: none"> <li>• Follow the countryside growth framework to understand the needs of the Farmers.</li> <li>• Execute accountable sourcing to their supply chain.</li> <li>• Constantly advance the green coffee supply chain.</li> <li>• Roll out the nestle cocoa plan with cocoa farmers.</li> <li>• Work to attain water efficiency sustainability cross-wise examinations.</li> </ul>
Water	<ul style="list-style-type: none"> <li>• Advocate for effective water policies and stewardship.</li> <li>• Treat the water society discharge effectively.</li> <li>• Conduct water awareness programmes to conserve the water and improve groundwater level.</li> <li>• Engage with the suppliers who are especially related with the Agriculture.</li> <li>• Improve resource efficiency in operations.</li> <li>• Establish a leadership for the analysis of climate change.</li> <li>• Promote transparency and proactive, long term engagement in climate policy.</li> </ul>
Environment sustainability	<ul style="list-style-type: none"> <li>• Improve the standards of the environmental performance in their system of packaging.</li> <li>• Access and optimize the environmental impact of their products.</li> <li>• Endow with meaningful and accurate environmental information and dialogues.</li> <li>• Preserve the natural resources like forests, reserves and lakes, and canals.</li> <li>• Have to verify with assess and address the problems relating to human rights and the acts which have a greater impact on the society in their operations and supply chain.</li> </ul>
Our people, Human rights and compliance	<ul style="list-style-type: none"> <li>• Eliminate the social evil of child labour.</li> <li>• Enhance the gender balance in their workforce which is one of the Constitutional right provided under the Constitution.</li> <li>• Ensure all nestle employees are covered by a certified safety and health management system.</li> <li>• Work against the social evils of black money, corruption and bribery.</li> <li>• Provide training on corporate business principles, nutrition,</li> </ul>

<sup>15</sup> <https://in.reuters.com/finance/stocks/company-profile/NESTta.BO>, 07.11.2017.

<sup>16</sup> <https://www.zmescience.com/science/nestle-company-pollution-children/>, 07.11.2017.

<sup>17</sup> Ibid.

cookie dough due to risk of contamination with E. coli O157:H7 (a food borne bacterium that causes illness). In the US, it caused sickness in more than 50 people in 30 states, half of whom required hospitalization. In particular, one woman had a fatal infection before the batch was reclaimed.

But this is just a minor incident compared to the 2008 Chinese Milk Scandal. Six infants were killed and 860 were hospitalized with kidney problems after Nestle products were contaminated with melamine, a substance sometimes illegally added to food products to increase their apparent protein content.

Also the most recent case of MAGGI in India has violated the role of CSR to the society.

**21st May 2015 – India issues the instructions to recall of Maggie noodles:** Indian food agencies told Nestlé India to take back a batch of Maggie from the state of Uttar Pradesh because they found in their test that the Maggie instant noodles are not safe for the consumers to eat and fails to fulfil the norms of food safety law of India.<sup>18</sup>

**Nestlé Response:** Nestle responds with a denial from this accusation and said that Maggie is fully safe and there is no order like calling back Maggie from the market. Nestle responds with these statements on their social media account and the website.

**Pollution:** As with any “respectable” large company, Nestle has been involved in several incidents regarding pollution. A 1997 report found that in the UK, over a 12 month period, water pollution limits were breached 2,152 times in 830 locations by companies that included Cadbury and Nestle. But again, the situation in China was much worse.

While people in the US and Europe are slowly becoming more environmentally concerned and some are opting for more sustainable sources of water, Nestle has moved to another market – Asia. Alongside companies such as Kraft or Shell, Nestle made several environmental violations. Nestle Sources Shanghai Ltd’s bottled water manufacturing plant also made the list for starting operation before its wastewater treatment facilities had passed an environmental impact assessment.

**Price fixing:** In Canada, the Competition Bureau raided the offices of Nestlé Canada (along with those of Hershey Canada Inc. and Mars Canada Inc) in an investigation on price fixing. Nestlé and the other companies were subject to class-action lawsuits and ultimately settled for \$9 million, without actually admitting liability. Furthermore, former president and chief executive officer of Nestle Canada is facing criminal charges.

**Promoting Unhealthy Food and Mislabeling:** That Nestle is promoting unhealthy food should come as no surprise, but the level at which they operate it is simply staggering. A recent report by the UK Consumers Association claims that 7 out of the 15 breakfast cereals with the highest levels of sugar, fat, and salt were Nestle products. Nestle dismissed all responsibility in promoting healthy food.

Lying about the shift patterns as global policy. Workers are made to work for excessive hours in violation of the law for the time being in force.

### Findings

From the above collected secondary data analysis done on the Companies of Google and Nestle it is found that both of the companies lack somewhere or other in their contribution to the society. It should be well kept in mind that as much you take from the society the same should be reflected back to the society to maintain the balance. There are certain factors which are being analysed during the study.

1. Doing something good for the society and using it for the marketing.
2. Work not to be done in isolation but integrated into the business model.
3. In business, you exploit through strategy.
4. Accountability and transparency.
5. Sustainability.
6. Governance.

In case of NESTLE, the food products it is contribution should be beneficial to the consumers, but there are many issues against this policy very recently Maggie and Nestle baby milk, both these products are used by high range of consumers but are found to be adulterated. Adulteration of baby products created bad image on the Company. The Nestle also lacks in the transparency factor. Not only consumers have bad image but also the workers of the Nestle. The workers of the company were not treated equally and even the wages offered to them are far less than the potential of the workers. Hence this was considered as a only reason for the NETPRESSURE Movement across the World in the year of 2002.

It would be hard to find an organization that epitomizes the corporate social responsibility of companies more than Google does. Almost everywhere we turn, there is a Google product that can make an everyday task easier or push us to greater achievements. The Reputation Institute is one of the many organizations that recognize Google for its tech innovation and its commitment to CSR. The Institute measures the corporate social responsibility of companies using a ranking system. For the third consecutive year, Google tops the list of companies seen as the most socially responsible.

### CONCLUSION

For internationally operating companies, it’s difficult to build a great reputation for social responsibility. It takes more than just commitment to community, building a solid workplace for your people and honest governance-it takes the ability to communicate your positive deeds to others lest they go unnoticed.

“To enrich quality of life in the society we operate in we need to give back to the society manifolds than what we get from it”- JRD TATA.

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<sup>18</sup>[http://www.digitaltrainingacademy.com/casestudies/2015/07/crisis\\_management\\_case\\_study\\_nestles\\_maggi\\_noodles\\_banned\\_in\\_india\\_1.php](http://www.digitaltrainingacademy.com/casestudies/2015/07/crisis_management_case_study_nestles_maggi_noodles_banned_in_india_1.php), 07.11.2017.

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