

PAPER - 20C: ENTREPRENEURSHIP AND START-UP

SUGGESTED ANSWERS

SECTION – A

1. (a):

- (i) (C)
- (ii) (C)
- (iii) (A)
- (iv) (D)
- (v) (C)
- (vi) (B)
- (vii) (C)
- (viii) (D)
- (ix) (C)
- (x) (D)

1. (b)

- (xi) (B)
- (xii) (B)
- (xiii) (D)
- (xiv) (A)
- (xv) (B)

SECTION – B

2. (a):

The theories are discussed below.

(I) McClelland's Theory of Motivation

McClelland's Human Motivation Theory states that every person has one of three main driving motivators: the needs for achievement, affiliation, or power. These motivators are not inherent; we develop them through our culture and life experiences. Achievers like to solve problems and achieve goals. McClelland's theory explains the needs for achievement that often regulate the actions of an entrepreneur. Consequently, Rotter's theory puts light on the locus of control whether internal or external that influence entrepreneurial actions. Finally, the action regulation theory elucidates that the performance of entrepreneurs depends on their actions.

(II) Action Regulation Theory

Action Regulation Theory (ART) is a psychological theory that looks at how individuals achieve their goals through processes of action and regulation. The theory is particularly useful for understanding organizational design and workflow analysis where flaws and hindrances in work procedures can be identified. Action regulation theory explains individuals' goal-directed behavior as well as its antecedents and consequences in work and organizational contexts.

2. (b):

Marketers are skilled at stimulating demand for their products, but that's a limited view of what they do. They also seek to influence the level, timing, and composition of demand to meet the organization's objectives.

Eight demand states are possible:

- (i) **Negative demand:** Consumers dislike the product and may even pay to avoid it.
- (ii) **Non-existent demand:** Consumers may be unaware of or uninterested in the product.
- (iii) **Latent demand:** Consumers may share a strong need that cannot be satisfied by an existing product.
- (iv) **Declining demand:** Consumers begin to buy the product less frequently or not at all.
- (v) **Irregular demand:** Consumer purchases vary on a seasonal, monthly, weekly, daily, or even hourly basis.
- (vi) **Full demand:** Consumers are adequately buying all products put into the marketplace.
- (vii) **Overfull demand:** More consumers would like to buy the product than can be satisfied.
- (viii) **Unwholesome demand:** Consumers may be attracted to products that have undesirable social consequences.

3. (a):

Problems faced by Order to Cash Team are as follows.

(i) **Diversity in Order Placement**

Orders can be placed through the use of telecom services i.e., by emails, telephone, fax, or directly from the supplier's website. Any break in the order processing system will affect the whole process and in turn, there will be a downstream impact. Manual orders are time-consuming, which slows down the process. Moreover, inappropriate order processing can hinder the customer experience and lead to non-payment from the buyer's side.

(ii) **Manual Invoicing**

Customers have several invoicing preferences like uploading invoices to their portals, paper-based invoices, etc. In view of such varied needs order to cash a team has to create manual invoices which are time-consuming and also error-prone.

(iii) **Accepting Multiple Payment Formats**

Accounts receivables become problematic if various payment formats are used by global customers. For example, some customers pay through checks, while some use electronic forms such as Authorised clearing house (ACH), credit cards, Bankers automated clearing services (BACS), Single euro payments area (SEPA). Accepting international payments also involves foreign exchange charges.

(iv) **Inefficiency in collections Process**

Collection teams decide about the customers to be contacted every day. While making the decision, they do not have real-time visibility about the payment status or the credit risk of the customer. As a result, sometimes they end up missing at-risk customers.

(v) **Slow Dispute Resolution**

Slow dispute resolution is a challenge. The deduction team manually checks claim documents and other related documents when a complaint is raised. This makes the processing time-consuming.

3. (b):

(i)

The need of Working Capital Requirement :

		(₹)	(₹)
A. Current Assets			
	Inventories		
	Raw Materials (W. N. 1)	1200000	
	Work-in-Progress (W. N. 2)		
	Materials	300000	
	Labour	37500	
	Overheads	112500	
	Finished goods (W. N. 3)	2400000	4050000
	Receivables (W. N. 4)		1920000
	Cash in hand		675000
	Total Current Assets (A)		6645000
B. Current Liabilities			
(i)	Payment to Supplier (W. N. 5)		600000
	Total Current Liabilities (B)		(600000)
Net Working Capital (A – B)			6045000
Add : Safety Margin (20% of net working capital)			1209000
Working Capital Requirements			7254000

Working Notes:

(Amount in ₹)

1.	Raw Materials = (90000 units x ₹ 80 x 2/12) = ₹ 1200000	1200000
2.	Work in Progress:	
	Raw Materials = (90000 units x ₹ 80 x 0.5/12) = ₹ 300000	
	Labour = (90000 units x ₹ 20 x 0.5/12) x 50% = ₹ 37500	
	Overheads (excluding depreciation) = (90000 units x ₹ 60 x 0.5/12) x 50% = ₹ 112500	450000
3.	Finished Goods (excluding Depreciation) = (90000 units x ₹ 160 x 2/12) ₹ 2400000	2400000
4.	Receivable = (90000 units x ₹ 160 x 2/12) x 80%* = ₹ 1920000	1920000
	*Credit Sales = 80 %	
	i.e. Cash Sales are 75% less than credit Sales	
	So, if credit sales = = ₹ 100	
	Less = 75% = ₹ 75	
	Cash Sales = ₹ 25	
	So, Total Sales = 100 + 25 = 125	
	Credit Sales = $\frac{100}{125} \times 100 = 80\%$	
5.	Payment to Supplier = (90000 units x ₹ 80 x 1/12) = ₹ 600000	600000

(ii) Analysis of Maximum Permissible Bank Borrowing:

	₹
Stock of Raw Materials (2 Months) = 90000 Units x ₹ 80 x 1/6	1200000
Work-in-Progress 10800000 x 0.50/12	450000
Receivables (Book debts) 90000 Units x 160 x 2/12 x 0.80	1920000
Finished Goods 90000 x 160 x 2/12	2400000
Total Current Assets (CA)	5970000
Less: Current Liabilities (CL)	
Payables (Payment to Suppliers)	(600000)
Working Capital as per Bank	5370000
Less: Margin Money (25 % of CA)	(1492500)
Permissible Bank Borrowings	3877500

Alternative Solution to Q No. 3. (b)**(i) The need of Working Capital Requirement:**

		(₹)	(₹)
A. Current Assets			
(i)	Inventories		
-	- Raw Materials (W. N. 1)	12,00,000	
-	- Work-in-Progress (W. N. 2)		
	Materials	3,00,000	
	Labour	37,500	
	Overheads	1,12,500	
-	- Finished goods (W. N. 3)	24,00,000	40,50,000
(ii)	Receivables (W. N. 4)		24,00,000
(iii)	Cash in hand		6,75,000
	Total Current Assets (A)		71,25,000
B. Current Liabilities			
(i)	Payment to Supplier (W. N. 5)		6,00,000
	Total Current Liabilities (B)		(6,00,000)
Net Working Capital (A – B)			65,25,000
Add: Safety Margin (20% of net working capital)			13,05,000
Working Capital Requirements			78,30,000

Working Notes:**(Amount in ₹)**

1.	Raw Materials = (90000 units x ₹ 80 x 2/12) = ₹ 12,00,000	1200000
2.	Work in Progress:	
	Raw Materials = (90000 units x ₹ 80 x 0.5/12) = ₹ 300000	
	Labour = (90000 units x ₹ 20 x 0.5/12) x 50% = ₹ 37500	
	Overheads (excluding depreciation) = (90000 units x ₹ 60 x 0.5/12) x 50% = ₹ 112500	450000
3.	Finished Goods (excluding Depreciation) = (90000 units x ₹ 160 x 2/12) ₹ 2400000	2400000
4.	Receivable = (90000 units x ₹ 200 x 2/12) x 80%* = ₹ 2400000	2400000

	*Credit Sales = 80 %	
	i.e. Cash Sales are 75% less than credit Sales	
	So, if credit sales = = ₹ 100	
	Less = 75% = ₹ 75	
	Cash Sales = ₹ 25	
	So, Total Sales = 100 + 25 = 125	
	Credit Sales = $\frac{100}{125} \times 100 = 80\%$	
5.	Payment to Supplier = (90000 units x ₹ 80 x 1/12) = ₹ 600000	600000

(ii) **Analysis of Maximum Permissible Bank Borrowing:**

	₹
Stock of Raw Materials (2 Months) = 90000 Units x ₹ 80 x 1/6	1200000
Work-in-Progress 10800000 x 0.50/12	450000
Receivables (Book debts) 90000 Units x 200 x 2/12 x 0.80	2400000
Finished Goods 90000 x 160 x 2/12	2400000
Total Current Assets (CA)	6450000
Less: Current Liabilities (CL)	
Payables (Payment to Suppliers)	(600000)
Working Capital as per Bank	5850000
Less: Margin Money (25 % of CA)	(1612500)
Permissible Bank Borrowings	4237500

4. (a):

The sources of finance for a startup during pre-seed stage and seed stage are as follows.

1. **Pre-Seed Stage:**

During this stage the prime source of finance is Bootstrapping or Self-financing. Bootstrapping a startup means growing the business with little or no venture capital or outside investment. It means relying on your savings and revenue to operate and expand. This is the first recourse for most entrepreneurs as there is no pressure to pay back the funds or dilute control of your startup. Two bootstrapping sources are –

- (i) **Friends & Family:** This is also a commonly utilized channel of funding by entrepreneurs still in the early stages. The major benefit of this source of investment is that there is an inherent level of trust between the entrepreneurs and the investors.
- (ii) **Business Plan/Pitching Events:** This is the prize money/grants/financial benefits that are provided by institutes or organizations that conduct business plan competitions and challenges. Even though the quantum of money is not generally large, it is usually enough at the idea stage. What makes the difference at these events is having a good business plan.

2. **Seed Stage:**

A startup will need to conduct field trials, test the product on a few potential customers, onboard mentors, and build a formal team for which it can explore the following funding sources:

- (i) **Incubators:** Incubators are organizations set up with the specific goal of assisting entrepreneurs with building and launching their startups. Not only do incubators offer a lot of value-added services (office space, utilities, admin & legal assistance, etc.), they often also make grants/debt/equity investments.
- (ii) **Government Loan Schemes:** The government has initiated a few loan schemes to provide collateral-free debt to aspiring entrepreneurs and help them gain access to low-cost capital such as the Startup India Seed Fund Scheme and SIDBI Fund of Funds.
- (iii) **Angel Investors:** Angel investors are individuals who invest their money into high-potential startups in return for equity.
- (iv) **Crowdfunding:** Crowdfunding refers to raising money from a large number of people who each contribute a relatively small amount. This is typically done via online crowdfunding platforms.

4. (b):

The application of Data analytics in various Industries/sectors is discussed below:

- (i) **Transportation:** Data analytics can be applied to help in improving Transportation Systems and the intelligence around them. The predictive method of the analysis helps find transport problems like Traffic or network congestion.
- (ii) **Logistics and Delivery:** There are different logistic companies like DHL, FedEx, etc. that use data analytics to manage their overall operations. Using the applications of data analytics, they can figure out the best shipping routes, and approximate delivery times, and also can track the real-time status of goods that are dispatched using GPS trackers.
- (iii) **Web Search or Internet Web Results:** The web search engines like Yahoo, Bing, Duckduckgo, and Google use a set of data to give you when you search a data. Whenever you hit on the search button, the search engines use algorithms of data analytics to deliver the best-searched results within a limited time frame.
- (iv) **Manufacturing:** Data analytics helps the manufacturing industries maintain their overall work through certain tools like prediction analysis, regression analysis, budgeting, etc. The unit can figure out the number of products needed to be manufactured according to the data collected and analyzed from the demand samples and likewise in many other operations increasing the operating capacity as well as the profitability.
- (v) **Education:** Data analytics applications in education are the most needed data analyst in the current scenario. It is mostly used in adaptive learning, new innovations, adaptive content, estimation, assortment, investigation, and detailing of information about students and their specific circumstances, for reasons for comprehension and streamlining learning and conditions in which it happens.
- (vi) **Healthcare:** Applications of data analytics in healthcare can be utilized to channel enormous measures of information in seconds to discover treatment choices or answers for various illnesses. This is not just given precise arrangements dependent on recorded data yet may likewise give accurate answers for exceptional worries for specific patients.

- (vii) **Digital Advertisement:** Digital advertising has also been transformed as a result of the application of data science. Data analytics and data algorithms are used in a wide range of advertising mediums, including digital billboards in cities and banners on websites.
- (viii) **Fraud and Risk Detection:** Detecting fraud may have been the first application of data analytics. They applied data analytics because they already had a large amount of customer data at their disposal. Data analysis was used to examine recent spending patterns and customer profiles to determine the likelihood of default.
- (ix) **Tourism and Travel:** Data analysis applications can be used to improve the traveller's purchasing experience by analyzing social media and mobile/weblog data.
- (x) **Communication, Media, and Entertainment:** When it comes to creating content for different target audiences, recommending content, and measuring content performance, organizations in this industry analyze customer data and behavioural data simultaneously.
- (xi) **Energy and Utility:** Many firms involved in energy management use data analysis applications in areas such as smart-grid management, energy distribution, energy optimization, and automation building for other utility-based firms.
- (xii) **Banking and Insurance Sector:** Data analytics in the finance and banking sector is mainly used in demand, supply, and risk management. Banks want to know whether their customers are paying on time. They want to know how their customers use their credit cards, whether customers are using certain products with the bank.

5. (a):

Assessment of the business Model: Disintermediation Model and subscription Model for establishing a start up is as follows:

(i) **Disintermediation Model**

The term disintermediation refers to the process of cutting out the financial intermediary in a transaction. It may allow a consumer to buy directly from a wholesaler rather than through an intermediary such as a retailer or enable a business to order directly from a manufacturer rather than from a distributor.

This model is used by wholesalers and by manufacturers, businesses that deals with direct sales. The problem of intermediation by middleman can be mitigated by this type of operation. The lowering of the cost to the end-user is the main benefit of this type of business model. In retail business, manufacturers can ship their goods directly to the distribution house and no Intermediation will require. This model is ideal for new start-ups for cost management and building customer relationships. **For Example:** Dell, Apple etc.

(ii) **Subscription Model:**

The subscription business model is a business model in which a customer must pay a recurring price at regular intervals for access to a product or service. Subscription business models are beneficial for many organizations because they encourage customer success and improve buyer retention. Nowadays, subscription models are used in nearly every industry. Growing companies like Netflix, Dollar Shave Club, and Microsoft have been using a subscription-based revenue model for years with much success.

A subscription business model is a recurring revenue model in which customers pay a weekly, monthly, or yearly fee in exchange for your products or services. Customers can renew their subscription after a certain period. This model allows you to leverage your customer relationships to create a steady stream of income.

Subscription-based revenue models benefit both the company and the customer. As a customer, you have the convenience of automatically repurchasing a product or service that you know you're going to need in the future. As a business, you retain customers for future sales rather than needing to re-engage them on a more frequent basis. You secure monthly recurring revenue (MRR), which can keep your business afloat throughout the worst times. **For Example:** Peloton, Flytine etc.

5. (b):

The importance of Packaging to a successful startup is demonstrated as under:

- (i) **Good marketing strategy:** Nowadays there are various marketing strategies available to promote the products. Product packaging is one of the best ways to promote and advertise the new launching products in the competitive markets. When the consumers purchased the products then they only recognized the design of the material.
- (ii) **Maintain the product's safety:** How do manufacturing businesses sell their products? Without the packaging, selling the products is not possible, that's why companies use the wrapper. There are various types of packaging like cans, bags, cartons, boxes, trays, etc. As per the material protection, the companies select the type of packaging.
- (iii) **Build your brand awareness:** As we discussed before there are various competitors in the market and the competition start-up companies have to increase their sales for profits. To increase sales and for spreading brand awareness they use the unique wrapping design to make it different from the other brand's products. With the unique and attractive product wrapping companies reach several new consumers and grow their businesses.
- (iv) **Stand out from the crowd:** Why does unique packaging stand out from the crowd ? - The buyers are always looking for new products, if the companies launched the new products but the packaging is odd then the buyers never take interest in the products.
- (v) **Effect on purchasing decision:** The product packages also affect the consumer's mind. With the packages, they make decisions about purchasing the products. An attractive package attracts consumers to buy the products. The design of wrapping is to communicate with the consumers and tell the story of the production. Above all the reasons are worthy of a product's packaging for the Start-up companies.

6. (a):

Based on the requirement, funding in start-ups may be considered in different stages as follows:

- (i) **Pre-Seed Funding:** Pre-seed funding is the earliest stage of funding, so early that many people do not include it in the cycle of equity funding. At this stage, founders are working with a very small team (or even by themselves) and are developing a prototype or proof-of-concept. The money to fund a pre-seed stage typically comes from the founders themselves, their families, friends and family, and may be an angel investor or an incubator.

- (ii) **Seed Funding:** The very first money that many enterprises raise — whether they go on to raise a Series A or not — is seed funding. (Some startups may raise pre-seed funding in order to get them to the point where they can raise a traditional seed round, but not every company does that). Seed funding is used to take a startup from idea to the first steps, such as product development or market research raised from family and friends, angel investors, incubators, and venture capital firms that focus on early-stage startups. Angel investors are perhaps the most common type of investor at this stage. This is also the end point for many startups.
- (iii) **Series A Funding:** Series A funding (also known as Series A financing or Series A investment), being the very first round of funding, does not ask for external funding. At this stage, startups have formulated a specific plan for their service or product. It is majorly used for improving the brand credibility and marketing. Once a startup makes it through the seed stage and they have some kind of traction - whether it is number of users, revenue, views, or whatever other key performance indicators (KPI) they have set themselves - and they are ready to raise a Series A round to help lift them to the next level.
- (iv) **Series B Funding:** A startup that reaches the point where they are ready to raise a Series B round has already found their product / market fit and needs help expanding. When a business relies on Series B funding, it portrays that the product is marketed right, and the customers are actually buying the product or service, as decided earlier. Such funding helps a business in paying salaries.
- (v) **Series C Funding:** A startup can receive as many rounds of investment as possible, there is no certain restriction on it. However, during Series C funding, the owners, as well as the investors, are pretty cautious about funding this round. Companies that make it to the Series C stage of funding are doing very well and are ready to expand to new markets, acquire other businesses, or develop new products.

6. (b):

Analysis of various Strategies for Risk Mitigation is as follows:

- (i) **Internal strategies:** Internal strategies imply a willingness to accept the risk and manage it internally within the framework of normal business operations. An example would be a decision to use the customer's currency for pricing of all exports and using internal netting processes to manage currency exposures.
- (ii) **Risk sharing strategies:** Risk sharing strategies relate to strategies that mitigate or share risks with an outside party. An example would be a forward contract, which 'locks in' a particular future price or rate. This prevents losses from unfavourable currency movements but locks the buyer into a fixed future exchange rate. Another example is a joint venture.
- (iii) **Risk transfer:** Risk transfer involves paying a third party to take over the downside risk, while retaining the possibility of taking advantage of the upside risk. An option, for example, creates the opportunity to exchange currency at a pre-agreed rate, known as the strike price. If the subsequent exchange rate turns out to be favourable, the holder will exercise the option, but if the subsequent exchange rate is unfavourable, the holder will let it lapse. Thus, the option protects the holder from downside risk while retaining the possible benefits of upside risk. Note, by the way, that the greater flexibility of risk transfer tools is usually accompanied by greater cost. The pros and cons of the different responses are discussed in more depth within the context of each different type of financial risk, but it is helpful at this stage to recognize that various choices do exist.

7. (a):

The following are the key elements/essential components of a strong vision statement:

- (i) Forward-looking (What will the organization look like, feel like, think and say in the future? Where is the organization headed? What does your full potential look like?)
- (ii) Motivating and inspirational (What vivid and energizing image do you want to create for people about your desired outcomes and goals?)
- (iii) Reflective of a company's culture and core values (Core values should be the guiding moral framework of your organization: they underpin behaviour, actions, culture and purpose)
- (iv) Aimed at bringing benefits and improvements to the organization in the future
- (v) Defines a company's reason for existence and where it is heading, sets standards of excellence and reflects the uniqueness of the organization.

The importance of the vision statement for an organization is as follows:

- (i) **Strategic plan for success:** A company's vision statement is crucial since it acts as a success strategy. It can serve as a roadmap for workers who run across difficulties. Vision statements encourage staff to strive toward common objectives. The vision statement may also be used by potential investors and other interested parties to clarify the goals of the company.
- (ii) **Motivates Employees of the organisation:** An organisation can recruit, engage, and retain talented team members if it has a compelling vision statement in place. Strong ideals and goals may make a firm more attractive to hardworking, committed, and driven personnel. To keep team members engaged, it's critical to include them in their task. A vision statement can be used to connect an employee's personal ambitions to the company's overall objectives.
- (iii) **Helps in building a strong organizational culture:** A corporation can determine its organisational culture with the use of a vision statement. The long-term success of an organisation depends on creating a strong organisational culture. It's crucial to keep mentioning the vision statement to demonstrate the company's dedication to that culture.

7. (b):

The role and Importance of MSMEs in the Indian economy are analysed as under:

- (i) **Economic stability:** Because of MSME's contribution to manufacturing, exports, and jobs, it benefits other industries. MNCs frequently purchase semi-finished and additional items from small businesses, such as clutches and brakes, by vehicle manufacturers. Even after the GST is implemented, it helps bridge the gap between small and large companies. 40% of the total MSMEs sector has also implemented GST registration, which has increased the government's revenue by 11%.
- (ii) **Cheap labour:** One of the critical challenges in large-scale firms is to retain human resources through effective human resource management professionals. However, when it comes to MSMEs, the labor requirement is lower, and it does not necessitate the use of a highly skilled laborer, as a result, the owner's indirect expenses are also minimal.

- (iii) **Large-scale employment generation:** MSMEs seek to improve the lives of workers by offering employment, loans, and other services. Furthermore, it provides many opportunities for unemployed people to take advantage of India produces over 1.2 million graduates annually, with approximately 0.8 million engineers. So far, no economy has been able to offer such a vast number of freshmen in a single year. MSMEs play a significant role in supporting India’s young talent as they join the workforce.
- (iv) **A significant contribution to “make in India”:** Thanks to MSMEs, the prime minister of India’s trademark campaign, “make in India,” has been simplified, it serves as a foundation for making this ambition a reality. Furthermore, the government has urged the banking institutions to offer more credit to small and medium-sized businesses.

The MSME sector plays a vital role in the lives of ordinary people and the country’s economic growth. In recent years, many youths have been inclined toward entrepreneurship, and MSME sectors are fully supporting it. so, it is necessary to help the MSME sector financially, and is continuously progressing towards it.

8:

Case Study

(i) **Analysis of the ethical dilemma faced by Mr. Kartikay:**

- An ethical dilemma arises when a person must choose between two conflicting moral principles, in the present case scenario various ethical issues arises like
 - ▶ Duty v/s personal safety,
 - ▶ Environmental consideration v/s economical implications,
 - ▶ Heath of people v/s availability of goods to the people,
 - ▶ Empathy towards migrant workers v/s empathy to the local population and
 - ▶ Adherence to rule v/s use of discretion population.

In the present case study State Pollution Control Board face serious ethical dilemmas as they balance industrial growth with environmental sustainability. On one side, industries generate employment and revenue for the state, but on the other, they are also major sources of air, water, and soil pollution. The boards often come under political and economic pressure to relax environmental norms to encourage investment, even when it compromises public health. At the same time, issues of corruption and undue influence create further challenges, as officials may be tempted to overlook violations for personal or political gain. Another dilemma lies in dealing fairly with both large corporations and small-scale industries — while strict standards ensure equity, smaller units often lack the resources to adopt costly pollution control technologies, leading to questions of fairness in enforcement.

Mr. Kartikay the Chief Executive of State Pollution Control Board has the responsibility to protect the environment and enforce pollution control laws, but at same time, he must also consider the human factor - jobs, livelihoods industrial growth, and community needs. If the Board strictly enforces pollution regulations, factories may shut down or reduce operations, leading to unemployment and economic hardship for workers.

(ii) **Suggestion of the possible alternatives available and recommendation of a Mechanism to ensure environment compliance:**

The possible alternatives available before Mr. Kartikay the Chief Executive of State Pollution Control Board are as under

- enforce pollution control laws strictly but also provide guidance, technical help, and time-bound deadlines for industries to comply.

- Offer incentives, subsidies, or tax benefits to industries that switch to eco-friendly technology.
- This encourages compliance without harming industrial productivity or jobs. Instead of immediate strict action, create a phased action plan with milestones. This allows industries to gradually meet standards while avoiding sudden job losses.
- Promote voluntary environmental audits and green certification programs and partner with industry associations to build a culture of self-regulation.
- Involve local communities, NGOs, and media in monitoring pollution.
- Transparent public disclosure of pollution data increases accountability and public trust.
- In cases where industries must close, coordinate with the government to provide retraining, re-skilling, and alternate job opportunities for affected workers.
- Deploy real-time air and water quality monitoring systems and remote sensing to improve enforcement efficiency and reduce human bias or corruption.

The following mechanism to ensure environmental compliance is recommended Mr. Kartikay, Chief Executive of State Pollution Control Board should follow the same as under:

- He must set transparent and scientifically backed emission, effluent, and waste disposal standards Regularly update them to match national / international norms.
- Use satellite data, drones, and sensors for tracking air and water quality.
- Publish compliance data publicly for transparency.
- Conduct third-party environmental audits of industries and impose regular audit mechanism for environmental compliance.
- Give tax rebates, recognition, or subsidies for industries adopting green technologies.
- Mandate annual reporting of compliance by industries, verified by accredited auditors.
- By combining technology-driven monitoring, strict enforcement, and industry support.
- State Pollution Control Board's can ensure long-term environmental protection while considering human and economic needs.