Consider the situation of a medium-sized manufacturing company operating in the household chemicals sector, which for many years has functioned as the main employer in a region with limited alternative job opportunities. The company is facing the need to modernize its production line due to new environmental regulations that significantly tighten standards for the emission of harmful substances into groundwater. This modernization entails very high investment costs and, in the short term, will reduce the company's profitability.

The first key stakeholder group consists of the owners and the management board, for whom the overriding values are the financial stability of the enterprise and the protection of investors' interests. Management is considering postponing the investment or relocating part of the production to a country with less restrictive regulations, arguing that immediate compliance with the new requirements could lead to a loss of financial liquidity, a decline in company value, and, ultimately, a threat to the firm's continued existence.

The second group of stakeholders comprises employees and the local community, who are strongly economically dependent on the operation of the plant. For them, the key value is job security and income stability. They fear that relocation of production or a reduction in the scale of operations as a result of costly modernization will lead to collective layoffs, increased unemployment in the region, and the deterioration of local social infrastructure. At the same time, part of the community is aware of the negative environmental impact of the plant's operations; however, maintaining jobs remains the priority.

The third stakeholder group includes environmental organizations and public institutions representing the interests of the natural environment and future generations. For this group, the fundamental value is the protection of ecosystems and public health. These organizations demand the company's immediate compliance with the new standards, pointing to the long-term consequences of pollution, such as groundwater degradation, risks to public health, and irreversible environmental damage. From their perspective, economic arguments cannot justify continued violations of the principles of sustainable development.

This situation requires the company to resolve conflicts between the competing ethical values of three stakeholder groups: economic efficiency and responsibility toward investors, social responsibility for jobs and the well-being of the local community, and the moral obligation to protect the environment and public health. Any decision taken by the company will have long-term consequences not only of a financial nature but also social and ethical ones, making this case particularly suitable for analysis in the context of corporate social responsibility.