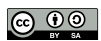# Scan: A Comprehensive List of Sustainability Issues for Companies

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Scan: A Comprehensive List of Sustainability Issues for Companies

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More and more companies understand that the success of their business is linked to the resilience of the environmental and social systems around them. As a result, they are interested in understanding how environmental and social factors may impact their business and what impacts their business may have on these issues.

In supporting companies to proactively integrate the health of environmental and social systems into their core strategy (what we call an embedded strategy), we have found it helpful to structure our conversations around five iterative steps, as illustrated below.
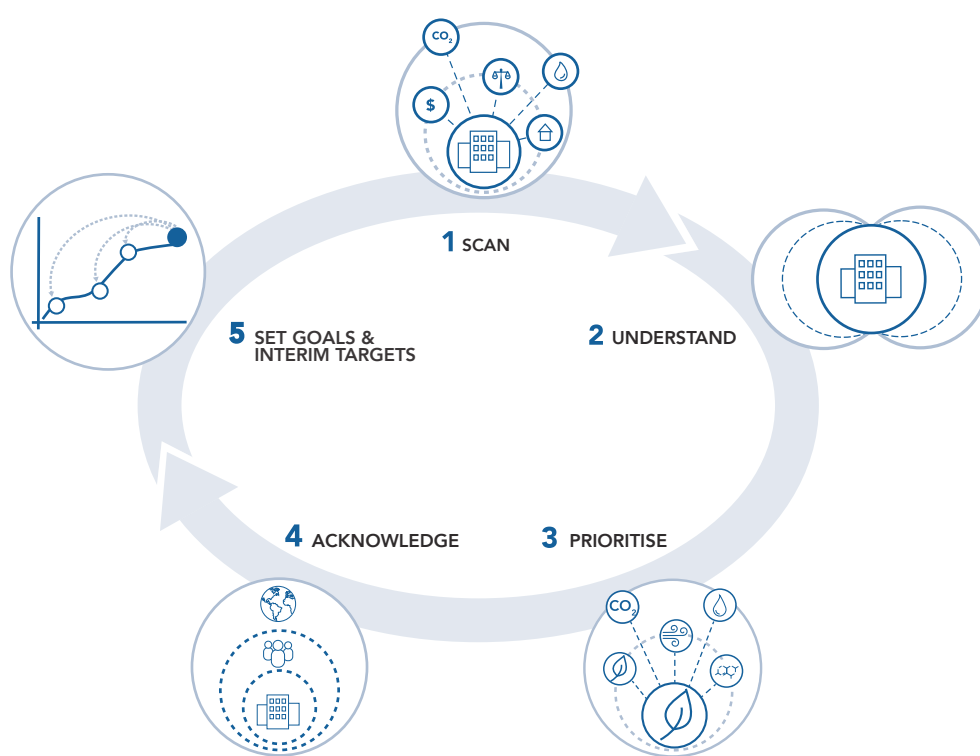

Figure 1: Five key steps to develop an embedded strategy.

This guide focuses on the first of those steps, SCAN by providing a comprehensive list of emerging environmental, social, and governance issues.

To learn more about embedded strategies and the other steps in this process, take a look at our guide Embedded Strategies for the Sustainability Transition.

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Scanning for relevant issues

In our discussions with corporate heads of strategy and risk, they often lament that their scanning processes are still reactive instead of proactive when it comes to sustainability issues. As a result, emerging issues often go unnoticed until the business is facing them first-hand, limiting their strategic options. Several mentioned that it would be helpful to have access to a more comprehensive list of environmental, social, economic, and governance issues that could be a starting point for their scanning process.

To support more proactive scanning, we assembled a comprehensive list of environmental, social, economic, and governance issues that could be a starting point for their scanning process. We scanned hundreds of sustainability reports across a broad range of sectors to see what issues companies were already addressing. We spoke with subject matter experts, reviewed issue-specific resources, and consulted key frameworks like the UN Sustainable Development Goals, the Doughnut of Planetary Boundaries and Social Foundations, the Future Fit Business Benchmark, and over a dozen frameworks used by communities to assess their own resilience. While each of these frameworks contributes important insights, none on its own yields a complete picture. Working with companies from our regional peer groups, we refined and sorted the emerging list into 8 issue categories depicted in Figure 2 below.

| Rights & Wellbeing at Work | Rights & Resilience in Communities | Governance & Ethics | Pollutants |
| Waste and Circularity | Nature | Water (Fresh & Marine) | Climate & Energy |

Figure 2: Eight issue categories to support scanning.

We have curated a selection of the most relevant resources and tools to help you better understand and address each or these sustainability issues in our Issue Snapshots database. This database is a work in progress, and we are adding new resources on a daily basis.

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Exploring the issues

Using the lists that follow, we encourage you to reflect on your company's direct impacts and the impacts in your value chain to understand their effect on key systems thresholds. Through this process you will be able to identify a set of issues that may be particularly relevant to your company, requiring urgent action, and others that should continue to be monitored and better understood.

The tables on the following pages include a description of each of the eight issue categories, as well as a more detailed explanation of the relevant sub-issues for each issue. Not all sub-issues will be relevant to your business. But as you explore the list, take the time to consider sub-issues that have the potential to become more salient in the future. We have observed that issues that start in one industry can sometimes leap quite quickly to another.

1.   Rights and Wellbeing at Work
2.   Rights and Resilience in Communities
3.   Governance and Ethics
4.   Pollutants
5.   Waste and Circularity
6.   Nature
7.   Water (Fresh and Marine)
8.   Climate and Energy

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RIGHTS AND WELLBEING AT WORK

Includes the human and group rights to which workers are entitled while they are at work, which companies must respect, and which should not be infringed upon outside of work (i.e., post-employment health and wellbeing; family supports). This also includes the workplace culture and conditions companies must create to enable workers' enjoyment of their rights. All references to workers below include employees, embedded contractors, and those within the value chain.

Human Dignity & Integrity	Freedom from torture, cruel, inhuman, or degrading treatment, or punishment; Freedom from violence or exploitation; Freedom from child labour, forced or compulsory labour, debt bondage, prison labour, or other forms of modern slavery; Human trafficking; Deceitful recruitment
Safe & Healthy Working Conditions	Right to safe and healthy conditions of work; Right to refuse unsafe work; Occupational hygiene; Occupational health and safety
Fair Compensation	Fair compensation; In-work poverty; Family living wage/income; Equal pay for equal work; Eliminating pay disparities; Predictable payment timing; Useable/regionally appropriate currencies
Company-Worker Relations	Respectfully engaging with workers; Freedom of association; Right to collective bargaining; Avoiding protracted negotiations; Effective social dialogue; Regular, timely, and transparent worker communications; Worker surveys and other input and feedback tools; Works councils; Accessible and transparent worker grievance mechanisms; Whistleblower channels
Respectful, Equitable, & Inclusive Workplace	Diversity, equity, and inclusion (DEI/EDI); or inclusion, diversity, equity, and accessibility (IDEA); or justice, equity, diversity, and inclusion (JEDI); or diversity, equity, inclusion, and belonging (DEIB), and other acronyms; Freedom from discrimination; Freedom of opinion and expression; Freedom of thought, conscience, and religion; Right to privacy; Respect for group rights (such as the rights of Indigenous Peoples); Cultural leave; Respect for protections for persons with disabilities, children, women and girls, persons belonging to national or ethnic, religious, and linguistic minorities, migrant workers, LGTBQIA2S+, older workers, and other groups; Workforce representative of broader society
Employee Development	Feedback and performance management; Career planning; Opportunities for capacity building and personal development; Building sustainability-related competencies
Worker Wellness	Good health and wellbeing; Health promotion; Right to reasonable working hour limitations; Predictable work hours; Right to paid time off; Compassionate leave; Paid maternity/parental leave; Elder or child care leave; Access to child care; Healthcare and wellness benefits; Retirement benefits; Parental benefits; Access to group insurance; Reintegration support; Health and injury insurance; Access to leisure and exercise; Flexible and/or remote work arrangements; Natural lighting and airflow; Accessible design; Healthy and culturally appropriate nutrition; Appropriate and safe work from home

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RIGHTS AND RESILIENCE IN COMMUNITIES

Includes the conditions that support community resilience in physical and place-based communities, as well as the human and group rights that underpin such resilience. Companies should take care not to infringe on rights and should aim to support self-defined community resilience and support the community's enjoyment of its members' human and group rights. While the company may be one of many potential and diverse sources of impact on sub-issues related to rights and resilience in communities, the company should understand where it may have adverse impacts, how it can remedy these, and how it might contribute to fostering resilience, including in collaboration with others.

Company-Community Relations	Stakeholder engagement and rightsholder engagement; Consultation; Public participation; Effective grievance/feedback mechanisms; Local community updates and disclosure; Support for local community development plans and community aspirations; Respect for the rights of Indigenous Peoples, including sovereignty, right to self-determination, and Free, Prior and Informed Consent (FPIC).
Housing & Land	Access to a safe, secure, habitable, and affordable home; Land rights; Resettlement; Sufficiency and cultural suitedness of housing; Home ownership and tenure; Housing and land availability and affordability; Impacts on property values (both positive and negative)
Local Economic Opportunities & Resilience	Efforts to support income growth; Local hiring; Local procurement; Local job creation; Local investment and business partnerships; Positive and negative labour market impacts; Local market distortion; Worker displacement, including reliance on migrant workers and fly-in/fly-out workforces; Local and regional economic development; Direct impacts through taxes and salaries; Indirect economic contributions in the value chain; Induced economic contributions through purchasing community wealth; labour impacts of automation and AI
Education, Knowledge, & Skills	Broad access to education; Training, skills development, and capacity building; Local, traditional, or Indigenous knowledge(s)
Inclusive Banking, Credit, & Insurance	Financial inclusion; Financial wellness; Access to banking (personal and business); Access to financing (personal and business), credit, and loan guarantees; Access to insurance; Recognition of informal banking systems
Community Health & Wellbeing	Access to healthcare and social services; access to affordable medicines; Access to reproductive health services; Access to culturally appropriate, safe, and inclusive care (including mental health, addiction and recovery, gender-affirming care); Access to elder and childcare; Impacts on disparities in health outcomes and wellbeing
Food & Nutrition	Food security, including access to nutritious, healthy, affordable, and culturally and/or religiously appropriate foods; Food safety, including production, handling, distribution, and storage, antimicrobial resistance, and hormones

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RIGHTS AND RESILIENCE IN COMMUNITIES (CONTINUED)

Healthy Natural Spaces & Nature	Right to a clean, healthy, and sustainable environment (safe climate, safe and sufficient water, clean air, healthy and sustainable food, healthy ecosystems and biodiversity, and a non-toxic environment); Access to ecosystems and the services they provide (like clean water, infiltration capacity, or wild and foraged foods); Access to safe and natural publicly accessible spaces for leisure, exercise, culture, and livelihoods
Cultural Heritage, Social Connections, & Civic Engagement	Tangible and intangible cultural heritage (including artefacts, sites, practices, and language); Access to cultural activities and artifacts; Connection to and between people and places; Participative decision-making; Freedom to practice culture
Respectful & Inclusive Community	Impacts of business actions on discrimination in communities; Impacts on enjoyment of other rights and freedoms such as freedom of opinion and expression, freedom of association, freedom of thought, conscience, and religion; impacts on right to privacy; impacts on respect for group rights (including persons with disabilities, children, women and girls, persons belonging to national or ethnic, religious, and linguistic minorities, migrant workers, those identifying as LGTBQIA2S+, seniors, and other groups); Accessible design
Human Dignity & Integrity	Communities free from torture, cruel, inhuman, or degrading treatment, or punishment; Communities free from (gender-based) violence or exploitation; Communities free from human trafficking, child labour, forced or compulsory labour, debt bondage, prison labour, or other forms of modern slavery
Water, Sanitation & Hygiene, & Waste Management	Access to clean, safe, and affordable drinking water; Access to good hygiene; Water access for community and cultural purposes; Effective sewage systems and sanitation; Appropriate management of waste; Recycling and material recovery; Company reliance on publicly funded waste systems; Impacts on communities from company operational waste, product waste, and packaging waste
Energy, Transportation, & Mobility	Access to clean, modern, and affordable energy; Energy and distribution infrastructure; Energy security; Infrastructure development, maintenance, and sharing; Mobility; Transit systems and transportation of people; Infrastructure to support trade; Transportation/facilitation of the movement of goods; Waterway navigation
Information, Innovation, & Telecommunication Services	Access to information, including local news; Access to the benefits of innovation; Access to affordable telecommunication services; Telecommunications infrastructure development and access

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GOVERNANCE AND ETHICS

Includes the operational principles that support embedded sustainability and the achievement of positive outcomes in each of the other interconnected social and environmental issues outlined in this framework.

Consumer Rights & Safe Products & Services	Health and safety of products; Responsible advertising; Warranties; Return and exchange; Right to repair; Inclusive design of products and services
Data Oversight	Data collection (data minimisation; data collection is fit for purpose); Data ownership and sovereignty; Data governance; Records and data management (cybersecurity and data protection; data at rest encryption); Prevention of data misuse or unauthorised use; Responsible management of personally identifiable information; Data use (data comparability; fair and lawful data processing; ethical implications of machine learning; responsible use of artificial intelligence); Responsible data retention and disposal; Storage limitations
Respect for Rule of Law & Traditional & Community Knowledge	Respect for rule of law; Commitment and action to uphold the International Bill of Human Rights and other rights instruments such as UNDRIP and UNDROP; Commitment and action to uphold ILO conventions; Respect for the spirit of the law; Respect for international conventions and guidelines for business enterprises; Respect for the rights of nature (such as rivers granted legal personhood); Respect for national legal systems; Respect for different ways of knowing; Respect for and integration of traditional and community knowledge (including Indigenous science) in decision-making; Respect for local and traditional knowledge holders
Anti-Corruption & Anti-Bribery	Anti-Corruption; Anti-Bribery; Anti-money laundering; Sanctions evasion; Terrorist activity financing; Prevention and detection; No discrimination or unjust preferential treatment of communities, groups, families; Transparency; Enforcement mechanisms
Advocacy, Lobbying, & Political Engagement	Advocacy and lobbying; Political contributions and participation; Impact on political processes; Donations; Participation and funding of industry lobby groups and industry associations; Participation in industry standard setting processes; Operations in high conflict jurisdictions; Support for or condemnation of illegitimate regimes; Operations during war, conflict, and coups; Operations in jurisdictions with limited respect for human rights
Fair Tax & Benefit Sharing	Tax payment in appropriate (not tax-preferential) jurisdictions; Appropriate amounts, timing, and jurisdictions; Avoiding base erosion and profit shifting (BEPS); Fair distribution of resources, benefits, and opportunities
Legacy Impacts & Redress	Acknowledgement of historic injustices and legacy impacts; Awareness building; Reconciliation
Governance & Oversight	Board oversight of sustainability risk and performance; Board sustainability competencies; Diversity of senior management and board; Inclusive practices at senior management and board level; Board independence

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GOVERNANCE AND ETHICS (CONTINUED)

Aligned Executive Compensation	Compensation meaningfully tied to sustainability performance; Avoiding excessive executive compensation relative to worker compensation
Accountability, Transparency, & Disclosure	Comprehensive sustainability disclosure; Double materiality (impact and financial); Public positions; Public goals and progress against them; Method and data source transparency; Timeliness of information; Clear and accessible communication; Relevant reporting at facilities level; Provision of raw data

POLLUTANTS

Includes contaminants that result from industrial activities and consumption patterns, which are accumulating in the air, soil, waterways, and the plants and animals we eat. Companies should take a risk-based approach and work to eliminate processes and materials that result in pollutants and seek to understand the rates at which pollutants can be safely assimilated by the environment. Companies should control and limit resulting impacts on the environment and civil society.

Nitrogen & Phosphorous	Excess nutrients and nutrient pollution from runoff and leachate
Hazardous Chemicals	Acids; Caustic substances; Disinfectants; Glues; Pesticides; Solvents; Flame retardants; PCBs; Fluorides; Persistent organic pollutants
Pharmaceuticals, Endocrine-disrupting chemicals, & Antimicrobials	Pharmaceuticals; Hormones and other endocrine-disrupting chemicals; Antimicrobials (antibiotics, antivirals, antifungals, and antiparasitics)
Metals	Lead; Arsenic; Cadmium; Mercury; Other toxic metals
Particulates	Dust; Silica; Particulate matter 2.5 and 10; Diesel particulate matter; Smog; Microfibres; Microplastics; Asbestos
Gaseous Air Pollutants & Odours	Volatile organic compounds (VOCs); Carbon monoxide; Sulphur and Nitrogen oxides; Ozone; Odours
Radiation	Microwaves; Gamma-rays; Radio waves
Noise Pollution	Unwanted, harmful, or disturbing sounds that affect people and animals
Vibrations	Vibrations from operating equipment; ground vibrations caused by explosions or blasting, construction and demolition work, transportation (railway, trucks, airplanes, and road traffic), heavy equipment; seismic vibrations attributed to human interventions such as mining, dam construction, hydraulic fracturing ("fracking"), and wastewater injection; Structural damage due to vibrations
Light Pollution	Excessive light; Inappropriate light placement, colour, intensity, wavelengths, timing of use, flicker frequency, and/or flashing

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WASTE AND CIRCULARITY

Includes the acknowledgement that the Earth's resources are finite, and that we must move away from a linear take-make-waste economy and towards a more thoughtful, regenerative economy that preserves the use and value of resources for as long as possible.

Zero Waste	Resource efficiency in processes and value chain; Waste diversion; Zero waste; Minimising and addressing process residuals and waste (including tailings; slag; sludge; waste heat; fibres; shavings; fly ash); Organic waste (including food waste; animal waste; human waste; paper and cardboard); Textile waste; Plastics; E-waste; Building and construction waste; Medical waste; other process residuals and waste; The social implications of waste on people and communities
Product & Materials Stewardship	Managing product lifecycle; Improving product longevity; Preventing spoilage; Overage; Defective products; Unsold goods; Design for repair and disassembly; Circularity; Beneficial reuse for surplus; Maintaining goods to extend working life; Recovery and collections systems; Material stewardship; Achieving maximum use from resources; Limiting the use of virgin and non-renewable resources
Packaging Waste	Single-use and multi-material packaging; Single-use plastics; Glass, aluminium, steel, paper and paper board, textiles, and other packaging waste

NATURE

Includes the cumulative effects of rapid and extensive urbanisation and industrialisation as well as other human activities that threaten nature and the important ecosystem services it provides. Given the urgency of addressing nature-related loss, companies should seek to operate in ways that align with becoming 'nature positive' by ensuring ongoing ecosystem resilience and developing strategies to protect and restore ecosystems and the services they provide. Harm should be avoided and when not possible, companies should do their best to minimise, offset, and compensate for any harm. Companies must also engage in restoration and/or compensation activities to address residual impacts to ensure that natural spaces are healthy and functioning when activities cease and look for opportunities to participate in improving, protecting, and restoring adjacent landscapes and other areas under threat.

Protecting & Restoring Nature, Biodiversity, & Ecosystem Services	Avoidance, minimisation, and offsetting (or compensation) of impacts on biodiversity; Genetic diversity; Species diversity; Ecosystems diversity; Native species composition; Invasive species; Threatened and endangered species; Protected species; Management of ecosystems and the services they provide; Culturally and ecologically significant species and landforms
Regenerating Land & Soil	Deforestation; Land conversions; Encroachments and impacts on protected spaces; Cumulative and secondary impacts from land use and development; Soil and microbial health; Regeneration and rehabilitation of natural spaces; Land restoration and regeneration; Soil restoration
Animal Rights & Welfare	Rights and welfare of animals under human control; Ethical approach to protecting all animals, including freedom from hunger and thirst, appropriate nutrition, freedom from pain, injury, and disease, freedom from fear and distress, freedom from discomfort, and freedom to express behaviours that promote wellbeing; Anti-poaching

WATER (FRESH AND MARINE)

Includes water governance and ensuring water quality and quantity in line with ecosystems needs, as well as ensuring access to water for the social, economic, recreational, and cultural needs of present and future generations.

Water Management & Stewardship	Water risk; Water management; Water stewardship; Integrated water resources management; Water governance; Rights related to water; Important water-related areas; Water access for community, cultural, and navigation purposes
Water Quantity	Water balance; Water consumption; Water efficiency; Water replenishment; Maintaining environmental flows; Discharging during peak flows; Demand during drought; Surface water levels; Aquifer draw-down; Flooding
Water Quality	Chemical contamination; Biological contamination; Radiological contamination; Temperature; Turbidity; pH (acidity/alkalinity); Biochemical oxygen demand; Micro-plastic contamination; Colour, taste, odour, and appearance

CLIMATE AND ENERGY

Includes companies taking actions aligned with reducing atmospheric concentration of greenhouse gases (GHGs) to a level that prevents global temperatures from exceeding safe limits that, at a minimum, address their share of GHG contributions. Includes companies participating in the energy transition and doing their part to address the impacts of their historical emissions.

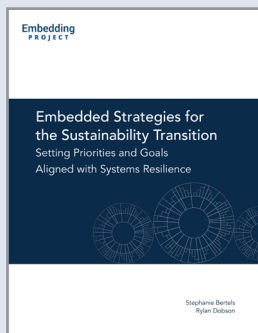|	
Climate Risk Preparedness & Adaptation	Scenario-planning; Climate risk assessments; Climate adaptation planning; Investments into resilient company, supplier, community, and public infrastructure; Flood prevention and defense; Early warning systems; Drought-resistant plants; Ecosystem restoration; Supply chain climate resiliency; Disaster contingency and emergency response plans (co-designed with community stakeholders); Reducing the impacts of climate-related disasters; Supporting regional and national adaptation plans; Climate justice in adaptation and risk preparedness
Climate Mitigation (Decarbonisation and Carbon Removal)	Reducing or eliminating greenhouse gas emissions (scope 1, 2, & 3); Energy efficiency; Reducing energy use; Renewable energy; Energy storage; Carbon dioxide removal; Climate justice; Understanding and addressing historical emissions; Loss and damage compensation

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Additional Resources

Issue Snapshots Database

Our Issue Snapshots database is a curated selection of the most relevant resources and tools to help you better understand and address each or the sustainability issues and subissues listed in this guide. This database is a work in progress, and we are adding new resources on a daily basis.

Embedded Strategies for the Sustainability Transition

Our Embedded Strategies guide helps companies respond to the growing calls for businesses to articulate their purpose and their strategy in alignment with the need to shift the global economy towards the reduction of inequality, a rapid climate transition, the preservation of biodiversity, and the elimination of waste. This guide and the Executive Primer will help you to develop a contextual strategy and goals that ensure your company is doing its part to maintain the resilience of key social and environmental systems.

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Acknowledgements

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