GSDC
Global Skill Development Council

SUSTAINABILITY PROFESSIONAL'S CHEAT SHEET

www.gsdcouncil.org

What is Sustainability in Business?

Sustainability means meeting the needs of today without compromising the ability of future generations to meet their own needs. In business, it means operating in a way that is environmentally responsible, socially ethical, and economically sound — now and for the long term.

Why It Matters

- **Business Risk:** Proactively managing environmental and social risks protects operations from future climate-related or regulatory disruptions.
- **Investor Pressure:** Capital markets are increasingly prioritizing ESG (Environmental, Social, and Governance) performance, affecting access to funding and valuations.
- **Regulation:** Rapidly evolving global mandates on carbon reporting and supply chain transparency make compliance a necessity rather than an option.
- **Consumer Demand:** Modern consumers, particularly younger demographics, actively favor brands that align with their personal ethical values.

The Business Case for Sustainability

Cost Savings

Resource efficiency, waste reduction, and energy management directly improve the bottom line by lowering operational overhead.

Brand Reputation

A strong commitment to ethical practices builds trust and loyalty, distinguishing the company in competitive markets.

Risk Management

Anticipating environmental shifts and societal changes mitigates long-term liabilities and ensures business continuity.

Innovation & Growth

Sustainability challenges force companies to rethink products and processes, often leading to new markets and circular business models.

Key Principles

Long-term Thinking

Prioritizing durable value creation over short-term quarterly profit cycles.

Stakeholder Value

Creating benefits for employees, communities, and suppliers, not just shareholders.

Transparency

Openly reporting on environmental impact and social practices to maintain accountability.

Precautionary Principle

Taking preventative action when scientific evidence suggests a risk of harm to the environment or human health.

Systems Thinking

Understanding how individual business decisions interact with broader environmental and social ecosystems.

"Sustainability is not a cost center; it is the ultimate strategy for resilience and enduring success."

🔷 SECTION 1 — THE THREE PILLARS OF SUSTAINABILITY

The Triple Bottom Line

🌍 PLANET — Environmental

- Carbon emissions
- Climate change
- Biodiversity
- Water usage
- Waste management
- Circular economy

👥 PEOPLE — Social

- Human rights
- Labor practices
- Community impact
- Diversity & equity
- Health & safety
- Supply chain ethics

💰 PROFIT — Economic

- Long-term value
- Risk management
- Cost reduction
- Innovation
- Investor confidence
- Regulatory compliance

🔷 SECTION 2 — ESG EXPLAINED

ESG = Environmental + Social + Governance — The framework investors, regulators, and organizations use to measure sustainability performance.

Pillar	What It Covers	Key Metrics
Environmental (E)	Impact on the natural world	Carbon emissions, energy use, water consumption, waste, biodiversity
Social (S)	Impact on people and communities	Employee wellbeing, diversity, human rights, community relations, supply chain labor
Governance (G)	How the organization is led and controlled	Board diversity, executive pay, anti-corruption, transparency, shareholder rights

Key insight: ESG is how you measure sustainability. Sustainability is the goal. ESG is the scorecard.

🔷 SECTION 3 — MAJOR SUSTAINABILITY FRAMEWORKS AT A GLANCE

Framework	Full Name	What It Does
GRI	Global Reporting Initiative	Most widely used sustainability reporting standard globally
TCFD	Task Force on Climate-related Financial Disclosures	Guides climate risk disclosure for investors
SASB	Sustainability Accounting Standards Board	Industry-specific sustainability metrics for investors
CDP	Carbon Disclosure Project	Global platform for companies to disclose environmental data
ISSB	International Sustainability Standards Board	New global baseline for sustainability disclosures
CSRD	Corporate Sustainability Reporting Directive	EU mandatory sustainability reporting regulation
UNGC	UN Global Compact	10 principles on human rights, labor, environment, anti-corruption
SBTi	Science Based Targets initiative	Validates corporate emission reduction targets aligned to 1.5°C
SDGs	Sustainable Development Goals	UN's 17 global goals for sustainable development by 2030
ISO 14001	Environmental Management Standard	Framework for environmental management systems

🔷 SECTION 4 — THE 17 UN SUSTAINABLE DEVELOPMENT GOALS (SDGs)

#	Goal	Business Relevance
1	No Poverty	Inclusive employment, living wages
2	Zero Hunger	Sustainable agriculture, food supply chains
3	Good Health & Wellbeing	Employee health, product safety
4	Quality Education	Employee training, community programs
5	Gender Equality	Diversity and inclusion policies
6	Clean Water & Sanitation	Water stewardship, waste water management
7	Affordable & Clean Energy	Renewable energy transition
8	Decent Work & Economic Growth	Fair labor practices, job creation
9	Industry, Innovation & Infrastructure	Sustainable innovation and technology
10	Reduced Inequalities	Pay equity, supply chain fairness
11	Sustainable Cities & Communities	Urban development, infrastructure
12	Responsible Consumption & Production	Circular economy, waste reduction
13	Climate Action	Carbon reduction, net zero targets
14	Life Below Water	Ocean protection, plastic reduction
15	Life on Land	Biodiversity, deforestation prevention
16	Peace, Justice & Strong Institutions	Anti-corruption, governance
17	Partnerships for the Goals	Cross-sector collaboration

🔷 SECTION 5 — CARBON EMISSIONS — SCOPE 1, 2 AND 3

SCOPE 1 — DIRECT Emissions

Emissions from sources **owned or controlled** by the organization.

Examples: company vehicles, on-site boilers, manufacturing processes

SCOPE 2 — INDIRECT Emissions from Purchased Energy

Emissions from **purchased energy** bought from an external provider.

Examples: electricity, steam, heat, cooling

SCOPE 3 — ALL OTHER Indirect Emissions in the Value Chain

All other indirect emissions across the full value chain.

Examples: business travel, supply chain, product use and disposal, employee commuting

NOTE: Often **70–90% of total emissions**

🔷 SECTION 6 — NET ZERO vs. CARBON NEUTRAL vs. CARBON NEGATIVE

Carbon Neutral

Balancing carbon emissions with carbon offsets — emissions still occur but are offset

Net Zero

Reducing emissions as close to zero as possible — minimal residual emissions offset by removal

Carbon Negative

Removing more carbon from the atmosphere than the organization emits

Climate Positive

Another term for carbon negative — going beyond net zero

Carbon Offset

A reduction in emissions elsewhere to compensate for emissions you produce

Carbon Credit

A permit allowing the holder to emit one tonne of CO_2 or equivalent

Key exam point: Net zero is NOT the same as carbon neutral. Net zero requires deep emissions reductions first — offsets are a last resort, not a shortcut.

🔷 SECTION 7 — THE CIRCULAR ECONOMY

Linear Economy

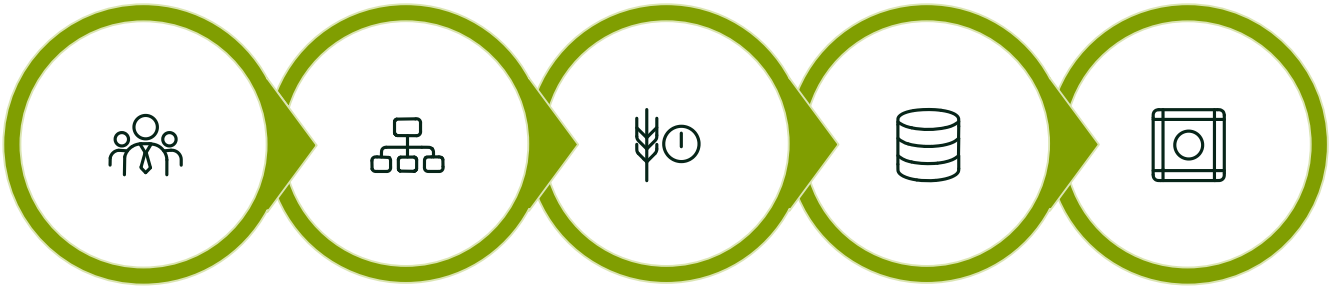
Take → Make → Dispose

Circular Economy

Design → Use → Return → Regenerate

Circular Economy Principle	What It Means in Practice
Design out waste	Products designed for disassembly, repair, and reuse from the start
Keep products in use	Extend product life through repair, remanufacturing, and sharing models
Regenerate natural systems	Return nutrients to the soil — restore and protect natural capital
Eliminate single use	Replace single-use items with durable, reusable alternatives
Servitization	Sell performance and outcomes instead of products — leasing over ownership

🔷 SECTION 8 — SUSTAINABILITY REPORTING — KEY STEPS



Each step builds on the last — from leadership commitment through to continuous improvement. Choosing the right framework depends on your audience and regulatory requirements.

🔷 SECTION 9 — MATERIALITY ASSESSMENT

What is it? A process to identify and prioritize the sustainability issues most significant to your organization and its stakeholders.

Financial Materiality

Issues that affect the organization's financial performance and enterprise value

Impact Materiality

Issues where the organization has significant impact on people and the environment

Double Materiality

Both perspectives combined — required under CSRD

Steps in a Materiality Assessment:

1. Identify a long list of potential sustainability topics
2. Consult internal and external stakeholders
3. Assess significance — business impact vs. stakeholder concern
4. Plot on a materiality matrix
5. Prioritize and validate with leadership
6. Use findings to focus your strategy and reporting

🔷 SECTION 10 — GREENWASHING — WHAT IT IS AND HOW TO AVOID IT

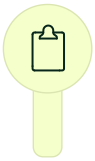
Greenwashing = Making misleading or unsubstantiated claims about environmental or sustainability performance.

Greenwashing Red Flag	What It Looks Like
Vague claims	"Eco-friendly," "green," "natural" with no evidence
Hidden trade-offs	Highlighting one green attribute while ignoring larger impacts
No proof	Claims with no data, certification, or third-party verification
Irrelevant claims	Promoting something as sustainable when it is legally required anyway
False labels	Using imagery or language that implies third-party endorsement that does not exist
Lesser of evils	Calling a harmful product "green" because it is slightly less harmful than alternatives

How to avoid greenwashing:

- Use verified data and recognized frameworks
- Get third-party assurance on claims
- Be specific — avoid vague language
- Disclose methodology behind all environmental claims
- Follow the FTC Green Guides or equivalent national guidance

🔷 SECTION 11 — SUSTAINABILITY STRATEGY — THE 5 BUILDING BLOCKS



1. Baseline Assessment

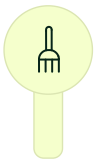
Understand your current sustainability footprint and performance

2. Materiality

Identify the issues that matter most to your business and stakeholders

3. Goals and Targets

Set ambitious, measurable, time-bound sustainability targets



4. Action Plan

Define initiatives, owners, timelines, and budgets to achieve targets

5. Reporting and Review

Measure, report, and continuously improve performance

🔷 SECTION 12 — SUSTAINABILITY ROLES AND CAREERS

Role	Typical Responsibilities
Chief Sustainability Officer (CSO)	Lead organizational sustainability strategy at board level
ESG Manager	Manage ESG data, reporting, and investor relations
Sustainability Analyst	Collect and analyse sustainability data and metrics
Carbon Manager	Measure, manage, and reduce organizational carbon emissions
Sustainability Consultant	Advise organizations on strategy, reporting, and compliance
Environmental Manager	Manage environmental compliance and impact reduction
Supply Chain Sustainability Manager	Embed sustainability across procurement and supply chains
Corporate Responsibility Manager	Manage social impact, community, and stakeholder relations

Salary Ranges (Global Average):

$50–..	$75–..	$120...	$30...
Entry Level	**Mid-Level**	**Senior / Director**	**CSO / VP Level**
			$175,000 — $300,000+

🔷 SECTION 13 — KEY TERMS GLOSSARY

Term	Definition
Sustainability	Meeting present needs without compromising future generations
ESG	Environmental, Social, and Governance — the three pillars of non-financial performance
Carbon Footprint	Total greenhouse gas emissions caused directly and indirectly by an organization or activity
GHG Protocol	The most widely used international standard for measuring greenhouse gas emissions
Net Zero	Reducing emissions as close to zero as possible with minimal residual offsets
Carbon Offset	A reduction in emissions elsewhere to compensate for emissions produced
Circular Economy	An economic model that eliminates waste by keeping materials in use
Materiality	The significance of a sustainability issue to the organization and its stakeholders
Greenwashing	Misleading or unsubstantiated claims about sustainability performance
TCFD	Framework for disclosing climate-related financial risks and opportunities
Science Based Target	An emissions reduction target aligned to the Paris Agreement's 1.5°C pathway
Carbon Neutral	Balancing emissions produced with equivalent carbon offsets
Supply Chain Sustainability	Managing environmental and social impacts across the full supply chain

🔷 SECTION 14 — QUICK REVISION TABLE

Topic	Key Point
Triple Bottom Line	Planet, People, Profit — the three dimensions of sustainability
ESG	Environmental, Social, Governance — the measurement framework
Scope 1	Direct emissions — owned or controlled sources
Scope 2	Indirect emissions — purchased energy
Scope 3	All other indirect emissions — often 70–90% of total
Net Zero	Deep reductions first — offsets only for residual emissions
GRI	Most widely used sustainability reporting standard
TCFD	Climate-related financial risk disclosure framework
SDGs	17 UN goals for global sustainable development by 2030
Circular Economy	Design out waste — keep materials in use — regenerate systems
Greenwashing	Misleading sustainability claims — avoid vague, unverified language
Materiality	Focus on issues that matter most to business and stakeholders
CSRD	EU mandatory reporting — requires double materiality
SBTi	Validates emission targets aligned to 1.5°C Paris Agreement

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CERTIFIED SUSTAINABILITY PROFESSIONAL

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