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Thresholds of Transformation

*UNRISD Sustainable Development
Performance Indicators Pilot Testing
—Synthesis Report*

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Sustainable Development Performance Indicators

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Abstract

This report **summarizes and synthesizes the outcomes of a pilot testing project** on a set of UNRISD-designed Sustainable Development Performance Indicators (SDPI) that are intended to gauge whether economic entities are on a pathway consistent with the transformative goals and vision of the 2030 Agenda for Sustainable Development. The SDPIs transcend existing indicators by assessing actual sustainability impacts against **normative, context-based thresholds** and **transformative change potential**. Participants in the pilot project included enterprises and organizations in the for-profit enterprise (FPE) and social and solidarity economy (SSE) sectors, as well as sustainability standard setters and framework providers such as the World Bank, World Benchmarking Alliance, and Impact Management Project. The findings and analysis of the project hold significant implications on two levels: (i) **implementability** (the extent to which the full suite of indicators can be implemented); and (ii) **transformativity** (the extent to which the indicators—and the performance measurement, management and reporting they entail—can serve as levers for more significant and necessary systems change). The pilot testing showed that implementing indicators that assess sustainability performance relative to context-based thresholds and transformative potential is both feasible and desired by economic entities, standard setters and framework providers.

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Acronyms

BPI	Biodiversity Performance Index
CBS	Context-Based Sustainability
CDP	Carbon Disclosure Project (Formerly)
CLAP	Corporate Lobbying Alignment Project
CO ₂	Carbon Dioxide
CREA	Corporate Racial Equity Alliance
CSES	Center for Social Entrepreneurship Studies
CSO	Center for Sustainable Organizations
EESG++	Economic, Environmental, Social, and Governance, Plus Thresholds and Transformation
ESG	Environment, Social, Governance
EY	Ernst & Young
FEI	Flourishing Enterprise Institute
FPE	For-Profit Enterprise
G2	Second Generation of Global Reporting Initiative Sustainability Reporting Guidelines
GAAP	Generally Accepted Accounting Principles
GAIA	Generally Accepted Integrated Accounting Principles
GCA	Global Commons Alliance
GHG	Greenhouse Gas
GIS	Geographic Information System
GPG	Gender Pay Gap
GRI	Global Reporting Initiative
GSEF	Global Social Economy Forum
GTAN	Global Thresholds & Allocations Network
I	Insufficient Information
IBRD	International Bank for Reconstruction and Development
ICA	International Cooperative Alliance
ICLEI	Local Governments for Sustainability
IDA	International Development Association
IFC	International Finance Corporation
IFRS	International Financial Reporting Standards
IIRC	International Integrated Reporting Council
IMP	Impact Management Project
ISAR	International Standards of Accounting and Reporting
JSE	Johannesburg Stock Exchange
LIFTS	Limits and Foundations Towards Sustainability Accounting Model
MDB	Multilateral Development Bank
NGO	Non-Governmental Organization
NVA	Net Value Added
OECD	Organization for Economic Co-operation and Development
PDI	Predistribution Initiative

PS	Preventable Surprises
PwC	PriceWaterhouse Coopers
r3.0	Redesign for Resilience & Regeneration
RACI	Argentine Network for International Cooperation
RCN	Resilient Cities Network
S	Sustainable
SASB	Sustainability Accounting Standards Board
SBTN	Science Based Targets Network
SCIS	Southern Centre for Inequality Studies
SDGs	Sustainable Development Goals
SDPI	Sustainable Development Performance Indicators
SEN	Solidarity Economy Network
SSE	Sustainable Stock Exchanges (UN)
SSEOE	Social and Solidarity Economy Organizations & Enterprise
TCFD	Taskforce on Climate-related Financial Disclosure
THRIVE	The Holistic Regenerative Innovative Value Entity
TIFD	Taskforce on Inequality-related Financial Disclosure
TNFD	Taskforce on Nature-related Financial Disclosure
U	Unsustainable
UN	United Nations
UNCTAD	United Nations Conference on Trade and Development
UNEP	United Nations Environment Programme
UNGP	United Nations Global Compact
UNRISD	United Nations Research Institute for Social Development
WBA	World Benchmarking Alliance
WEF	World Economic Forum

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