

## Sustainability Blog

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# KPIs and SPTs – the ESG-core of sustainability-linked derivatives

**Sustainability-Linked Derivatives (SLDs) are well-known instruments with ESG at their core. Today's authors Hannah Münzer and Tobias Schmitz take it a step further and focus on the specific component that puts ESG in the middle of such a transaction – namely KPIs and SPTs.**

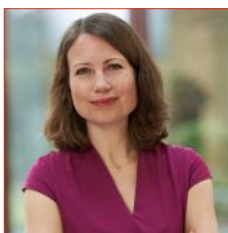
Our fourth blog post on Sustainability-Linked Derivatives (SLDs) analyzes the recent International Swaps and Derivatives Association (ISDA) recommendations on how to set meaningful and suitable KPIs and respective sustainable performance targets.

Read the full article in the free registration area of PwC Plus: [Link to PwC Plus](#).

### Keywords

Derivate, ESG, European Green Deal, Finanzmarkt, Sustainable Development Goals (SDGs), Sustainable Finance (SF)

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