

## ABSTRAK

*Corporate Sustainability Reporting* dan *Sustainability Due Diligence* merupakan instrumen penting dalam memastikan transparansi dan akuntabilitas perusahaan terhadap aspek lingkungan, sosial, dan tata kelola (ESG). Uni Eropa telah menerapkan *Corporate Sustainability Reporting Directive* (CSRD) dan *Corporate Sustainability Due Diligence Directive* (CSDDD) sebagai standar kepatuhan bagi perusahaan, sementara di Indonesia pengaturannya masih terfragmentasi dan belum komprehensif. Penelitian ini bertujuan untuk menganalisis kewajiban perusahaan terkait *sustainability reporting* dan *due diligence* di Indonesia serta membandingkannya dengan ketentuan dalam CSRD dan CSDDD. Metode penelitian yang digunakan adalah penelitian yuridis normatif dengan pendekatan perbandingan hukum. Hasil penelitian menunjukkan bahwa meskipun Indonesia telah memiliki regulasi terkait *sustainability reporting* melalui Otoritas Jasa Keuangan (OJK) serta regulasi tanggung jawab sosial perusahaan dalam berbagai undang-undang, belum terdapat kewajiban *sustainability due diligence* yang seketat di Uni Eropa. Dibandingkan dengan CSRD dan CSDDD, regulasi Indonesia masih bersifat fragmentaris dan belum mencakup tanggung jawab rantai pasok secara menyeluruh. Oleh karena itu, disarankan agar Indonesia mengadopsi prinsip-prinsip dalam CSRD dan CSDDD, tidak hanya dalam aspek regulasi tetapi juga dalam penguatan mekanisme implementasi, peningkatan transparansi perusahaan, serta penguatan pengawasan. Langkah ini diharapkan dapat memperkuat landasan hukum keberlanjutan di Indonesia, mendorong praktik bisnis yang lebih akuntabel dan bertanggung jawab, serta memastikan keseimbangan antara pertumbuhan ekonomi, perlindungan lingkungan, dan penghormatan terhadap hak asasi manusia.

**Kata kunci:** *Sustainability Reporting, Due Diligence, CSRD, CSDDD, Indonesia, Uni Eropa*

## ABSTRACT

*Corporate Sustainability Reporting and Sustainability Due Diligence are essential instruments in ensuring corporate transparency and accountability concerning environmental, social, and governance (ESG) aspects. The European Union has implemented the Corporate Sustainability Reporting Directive (CSRD) and the Corporate Sustainability Due Diligence Directive (CSDDD) as compliance standards for companies, while in Indonesia, the regulations remain fragmented and lack comprehensiveness. This study aims to analyze corporate obligations related to sustainability reporting and due diligence in Indonesia and compare them with the provisions of CSRD and CSDDD. The research method used is normative juridical research with a comparative law approach. The findings indicate that although Indonesia has existing regulations on sustainability reporting through the Financial Services Authority (OJK) and corporate social responsibility regulations under various laws, there is no sustainability due diligence obligation as stringent as in the European Union. Compared to CSRD and CSDDD, Indonesia's regulations remain fragmented and do not comprehensively cover supply chain responsibilities. Therefore, it is recommended that Indonesia adopt the principles of CSRD and CSDDD, not only in terms of regulation but also in strengthening implementation mechanisms, enhancing corporate transparency, and improving supervision. This step is expected to strengthen Indonesia's legal framework for sustainability, promote more accountable and responsible business practices, and ensure a balance between economic growth, environmental protection, and human rights respect.*

**Keywords:** *Sustainability Reporting, Due Diligence, CSRD, CSDDD, Indonesia, European Union.*