

## **ABSTRACT**

*This study aims to empirically examine and analyze the influence between financial performance and company characteristics on the disclosure of the company's Sustainable Development Goals (SDGs). The financial performance used in this study includes liquidity ratio, profitability ratio, solvency ratio, and activity ratio. Meanwhile, the characteristics of the company include firm size and firm age.*

*The population in this study is mining companies listed on the Indonesia Stock Exchange (IDX) during the 2021-2023 period. The sample selection method used is purposive sampling with certain criteria. Based on these criteria, the total number of samples in this study is 240 observation data from 80 companies over three years. After going through the data processing stage, there are 30 outlier data that must be removed from the research sample. Thus, the number of final samples used in the analysis was 210 observations. The analysis method used to test the hypothesis in this study is multiple linear regression analysis.*

*The results of this study show that the liquidity ratio (CR) and firm size have a significant positive effect on the disclosure of the company's SDGs. Meanwhile, the solvency ratio (DAR) has a significant negative effect on the disclosure of the company's SDGs. The profitability ratio (ROA), activity ratio (TATO), and firm age did not have a significant effect on the disclosure of the company's SDGs.*

*Keywords: SDGs disclosure, financial performance, company characteristics, liquidity, Activities.*

