

ABSTRACT

This study examines the influence sustainability reports on company performance. The independent variables are economic performance disclosure, social performance disclosure, and environmental performance disclosure. These variables are measured using a specific disclosure index based on the GRI Standard. The dependent variable is company performance as measured by Return on Asset, Return on Equity, Earning per Share, and Dividend per Share.

The research sample consists of manufacturing companies listed on the Indonesia Stock Exchange during the 2018-2021 period. The purposive sampling method was used to determine the research sample. The sample used was 15 companies in the period 2018-2021. Data obtained from the company's annual report and sustainability report.

The results of this study indicate that disclosure of social performance has a significant positive effect on company performance, while economic performance and environmental performance have no effect on company performance.

Keywords: *sustainability report, economic performance, social performance, environmental performance, company performance.*