

## ABSTRACT

*Energy sector companies use natural resources as raw materials. Nature is victimized by energy companies because of the destruction they do. Natural disasters are proof that the destruction of nature has an impact on the surrounding community. So from the existing problems, there is a demand from the public for companies to be accountable for the environment through sustainability performance reported in the Sustainability Report. The purpose of this study is to provide empirical evidence regarding the factors that influence the Sustainability Report.*

*This study adopts a quantitative approach that utilizes secondary data in the form of company annual reports. The population in this study are companies listed on the Indonesia Stock Exchange in the energy sector. The method used to select the sample is purposive sampling as many as 49 companies for 3 years. The analysis technique used is logistic regression analysis. The statistical application used to analyze the data is IBM SPSS version 25.*

*The findings of this study reveal that company size has a positive effect on Sustainability Report. In addition, profitability, audit committee, activity, board of directors, and solvency have no effect on Sustainability Report. The limitation of this study is the coefficient of determination of 21.7%. For these limitations, the advice given is the addition of independent variables such as ESG Score and changes or additional population.*

**Keywords** : *profitability, audit committee, company size, activity, board of directors, leverage, Sustainability Report.*