

## **ABSTRACT**

*This study aims to analyse how environmental, social, and governance performance affect company performance in non-financial companies for the 2018-2022 period. The variables used are environmental performance, social performance, and governance performance as independent variables, company performance proxied by company value and profitability as dependent variables.*

*The research population is non-financial companies listed on the Indonesia Stock Exchange (IDX) for the period 2018-2022. The sampling technique used purposive sampling and resulted in 205 samples. The data analysis method used is multiple linear regression analysis with SPSS 21 software.*

*The results showed that environmental performance has no effect on firm value, but has a significant positive effect on profitability. Social performance has no effect on firm value and profitability. Governance performance has a significant positive effect on firm value and profitability.*

*Keywords: environmental performance, social performance, governance performance, firm value, profitability*