

## **ABSTRACT**

*This study aims to analyze the influence of company size, company age, and financial performance on Sustainability Report disclosure. The subjects of this study were all non-financial companies listed on the Indonesia Stock Exchange (IDX) for the 2022–2023 period.*

*The research method used was quantitative with a purposive sampling technique, resulting in a sample of 208 companies. Data analysis was performed using multiple linear regression to test the influence of each independent variable on Sustainability Report disclosure.*

*The results show that company size has a positive and significant effect on Sustainability Report disclosure, meaning that the larger the company size, the higher the level of poverty. Company age also has a positive and significant effect on Sustainability Report disclosure, indicating that companies with longer operating years tend to have a higher desire to disclose Sustainability Reports. Conversely, financial performance has a negative and significant effect on Sustainability Report disclosure, indicating that as financial performance increases, the desire tends to decrease. Furthermore, leverage, as a control variable, has a negative and significant effect on Sustainability Report disclosure, while firm growth has a positive and significant effect on Sustainability Report disclosure. These findings indicate that company characteristics and financial condition influence the level of disclosure of a company's Sustainability Report.*

*Keywords: company size, company age, financial performance, Sustainability Report, Leverage, Firm Growth, Indonesia Stock Exchange.*