

## **ABSTRACT**

The goal of this research is to look into the relation between the financial performance of a company and elements of sustainability report disclosure which are consisted of universal economic, environmental, and social.

The sample for this paper was 36 non-financial organizations that registered on idx and published an annual sustainability report that met the newest GRI criteria from 2017 to 2020 continuously. The method of purposive sampling is employed to determine the research sample. Secondary data was acquired from the companies SR and annual report registered in idx for this study. Multiple linear regression test is used as the statistic method for this research.

The findings of this study suggest that: disclosure of sustainability reports mostly has insignificant based on GRI standard. The environmental, and performance aspects disclosure in sustainability reports got an insignificant positive effect on financial performance of the company. While the universal and social SR disclosure has insignificant negative impact on the value of the company.

**Keywords:** Sustainability Report, Price Book Value, GRI Standard, Economic Aspect Disclosure, Social Aspect Disclosure, Environmental Aspect Disclosures.