# ABSTRAK

Sejak 2022, sektor energi menjadi penyumbang emisi GRK terbesar di Indonesia. Riset ini bertujuan menguji secara empiris pengaruh Pengungkapan ESG terhadap Kinerja Keuangan emiten sektor energi di BEI tahun 2022-2024. Melalui pendekatan kuantitatif, data sekunder diperoleh dari *Annual Report* dan *Sustainability Report* yang mengacu standar GRI 2021. Sampel mencakup 20 entitas selama 3 tahun (60 observasi). Analisis data menggunakan regresi linear berganda dengan variabel kontrol (*Firm Size*, *Leverage*, dan *Sales Growth*). Hasilnya membuktikan secara parsial, hanya Pengungkapan Lingkungan yang memengaruhi Kinerja Keuangan. Secara simultan, Pengungkapan ESG berpengaruh terhadap Kinerja Keuangan. Nilai koefisien determinasi mampu menjelaskan variabilitas Kinerja Keuangan sebesar 48,5%.


**Kata Kunci:** *Return on Assets*, Kinerja Keuangan, Pengungkapan ESG, Variabel Kontrol, GRI 2021

# *ABSTRACT*

*Since 2022, the energy sector has been the largest contributor to GHG emissions in Indonesia. This study aims to empirically examine the impact of ESG Disclosure on the Financial Performance of energy sector issuers listed on the IDX from 2022 to 2024. Using a quantitative approach, secondary data was obtained from Annual Reports and Sustainability Reports that adhere to the GRI 2021 standards. The sample includes 20 entities over 3 years (60 observations). Data analysis employs multiple linear regression with control variables (Firm Size, Leverage, and Sales Growth). The results demonstrate that, partially, only Environmental Disclosure influences Financial Performance. Simultaneously, ESG Disclosure affects Financial Performance. The coefficient of determination explains 48.5% of the variability in Financial Performance.*

**Keywords:** *Return on Assets, Financial Performance, ESG Disclosure, Control Variable,* GRI 2021