

ABSTRACT

This research aims to examine the influence of Sustainability Reports and Corporate Characteristics on Corporate Performance, with Gender Diversity as a moderating variable. Corporate Performance is measured using Return on Assets (ROA). Sustainability Reports are assessed using indicators such as GRI G4 (Energy, Water, Carbon, Waste, Turnover, Safety, and Labor), Corporate Characteristics are measured using Risk indicators. Gender Diversity is measured by the presence of Women on Boards in companies listed on the 2021-2023 ESG Leader index. The population consists of 53 companies, selected via purposive sampling, yielding 21 companies that meet the sample criteria. The analytical approach uses a quantitative method, analyzed descriptively and verifiably. The data analysis employed in this study is moderation regression analysis and panel data, processed using the Eviews 12 application. Based on the results of the analysis, it is shown that the Sustainability Report and Corporate Characteristics partially influence Corporate Performance. Gender Diversity has a quasi-moderator relationship, meaning it can moderate (strengthen/weaken) the influence of the Sustainability Report and Corporate Characteristics on Corporate Performance.

Keywords: *Sustainability report, Corporate Characteristics, Gender Diversity, Corporate Performance*