

ABSTRACT

The increasing trend of sustainability over the past few years to accomplish the Sustainable Development Goals (SDGs) has encouraged stakeholders and investors to incorporate sustainability into their investment plans. Environmental, Social, and Governance (ESG) performance is a non-financial performance related to the company's actual contribution and results in addressing environmental, social, and corporate governance issues. Hence, Environmental, Social, and Governance (ESG) performance is an opportunity for companies to gain investors and increase public trust.

This study aims to examine the effect of gender diversity, institutional ownership, and sustainability committee on Environmental, Social, and Governance (ESG) performance in industrial sector companies that went public in Singapore, Australia, Hong Kong, and New Zealand for the 2019-2022 period simultaneously and partially.

This research is quantitative research. The population in this study were industrial sector companies that went public in Singapore, Australia, Hong Kong, and New Zealand for the 2019-2022 period. The sample of this research was determined by purposive sampling so that there were 74 companies or 296 observation data for 4 years. The analysis technique used in this study is panel data regression analysis using E-Views 12 software.

The results showed that gender diversity, institutional ownership, and sustainability committees simultaneously affect Environmental, Social, and Governance (ESG) performance. Partially, gender diversity and sustainability committees have a partially positive effect on Environmental, Social, and Governance (ESG) performance. On the contrary, institutional ownership has no significant partial effect on Environmental, Social, and Governance (ESG) performance.

It is suggested that future researchers add other factors that are thought to affect Environmental, Social, and Governance (ESG) performance. company management is advised to evaluate and pay attention to factors that affect Environmental, Social, and Governance (ESG) performance. Meanwhile, investors are expected to make this research a consideration in making investment decisions.

Keywords: *Environmental, Social, and Governance (ESG) Performance, Gender Diversity, Institutional Ownership, Sustainability Committee*