

Sustainability Reporting Development: Embracing the Triple Bottom Line and SDGs

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ABSTRACT

The study aims to analyze and provide a comprehensive picture of issues related to Sustainability Reporting based on a study to gather relevant literature sources. Study This uses the literature review method, which focuses on analyzing, synthesizing, and evaluating sources relevant to writing _ with topic research, especially in the Sustainability Reporting context. The result of research conducted through a method literature review related to sustainability reporting discloses the evolution of reporting sustainability, starting in the 1990s and continuing until around the 2000s, companies the importance of integrating social, environmental, and economic factors in business strategy. It is also said that the implementation of 3P in business often supportive _effort company in reaching objective development sustainable, such as the Sustainable Development Goals (SDGs) set by the Union Nations.

Keywords: Sustainability Reporting, Evolution, Triple Bottom Line, SDGs

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INTRODUCTION

Discuss the issues the global environment does not, including the problem of the middle environment faced in Indonesia. Until now, a threat to the environment has originated from diverse activities, individuals or groups, including activity issuers (Guthrie & Parker, 1989). However, Here , the focus company is not only limited to searching for Profit but has a widespread triple bottom line concept, which includes Profit, planet or earth, and people or community (Siew, 2015). Elkington develops the idea of the triple bottom line with the terms prosperity economy, quality environment, and social justice. You have to type with Georgia 12, single-spaced, and justified. At the end of this part, you must provide us with your research aims or questions, but bear in mind, not to give them numbers, just put them in one paragraph or assimilate them with another part of the introduction section.

To be sustainable, the company must consider triple bottom line, i.e., ensure the well-being of the community or people, come along, look after the continuity of the environment or planet, and search for Profit (Boucher, 2011). The company is expected To consider the resulting impact on the environment and natural and social consequences of the activity of their business do (Lehman, 1999). One form of reporting general social and environmental aspects is report sustainability (sustainability report), which becomes requirements and trends in developing business. To give information to all holders interested in economic, social, and environmental development. Based on the Sustainability Reporting on Company Performance survey results, publishing company Report Continuity experienced significant improvement. One effort made by the company To guard the balance of social and environmental activity business is the formation of Report Continuity (Alrazi & Husin, 2016). Report Continuity or Sustainability Report is a practice For measuring, expressing, and taking responsibility for performance organization in reaching objective development sustainable to the stakeholder's interests, whether derived from internal or external companies (Aziz, 2014).

GRI (Global Reporting Initiative) defines Report Continuity or Sustainability Reporting as a delivery process of information structured and measurable about the performance of an organization in aspects related to economic, environmental, and social issues with objective sustainability. So, reporting continuity or sustainability reporting has become an element key in a modern, purposeful business strategy for integrating continuity in the operation of a company. This reflects a shift in paradigm from an approaching just business focusing on financial profits to the company's involvement in social and environmental aspects (Dwyer & Unerman, 2020).

In context, report continuity becomes an essential instrument for communicating information about efforts sustainability that have been adopted and their impact on society and the environmental surroundings. With increasing pressure from holder interests, including investors, consumers, and governments, practices reporting continuity become more urgent and are considered an integral component of the

governance of a good company (Hahn & Kühnen, 2013). However, it's important to note that disclosure report continuity is natural for volunteers (Romero, 2018).

Reporting history continuity has experienced significant progress since the 20th century. Initially, the company only focused on dimensions of financial performance. However, with increasing environmental and social awareness, companies started confessing the importance of monitoring and reporting the impact on those who are more widely to society and the environment. Organizations such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB) play an essential role in developing framework work and guidelines For guiding companies in producing reports of possible sustainability trusted (Bebbington et al., 2008).

The main goal of reporting continuity is to convey the commitment to the company to continuity to the stakeholder's interests. Report This is no is used to fulfill obligation regulations and as a tool for building and maintaining stakeholders ' trust and interests. With detailed and verified data about performance sustainability, the company can show integrity and accountability in overcoming challenges in sustainability. This also enables stakeholders to understand and judge the contribution of an optimistic company to global sustainability goals (Epstein, 2001).

Reporting sustainability also plays a role in pushing companies To increase performance continuity from time to time (Belal et al., 2013). With the provided framework structured evaluation, report continuity possible company for identify the area where they can increase. Initiative-documented improvements in the report can cover various aspects, from reducing emission carbon to enhancing sustainable companies' governance (Krunic, 2017). In an increasingly global context complex and urgent, reporting continuity is expected to develop as a tool important in guiding a company over a continuity period. Face challenges like climate change, social justice, and governance more business, report continuity own role crucial in helping the company understand and manage impact them, as well as ensure that continuity No only goals but also guarantees a sustainable future (Sideri, 2021).

Reports continuity is activities carried out by some big companies worldwide (Ehnert et al., 2016). Nearly 100% of the 250 largest global companies make a report about the impact of social, environmental, and sustainability. This has directed the view (Cho et al., 2015) that report continuity has become a recognized practice in a way official. Disclosure report sustainability in Indonesia is also experiencing significant development. According to observation (Nawawi, 2021) of companies listed on the Indonesian Stock Exchange (BEI), developments reporting sustainability in Indonesia in 2016 increased by as much as 60% compared with 2012.

GRI (Global Reporting Initiative) is essential in encouraging Sustainability Reporting (SR). With launch guidelines reporting in 1999, GRI has played a vital role in the institutionalization process of SR practice. The concept of " entrepreneurship institutional " implemented by GRI and the importance of giving legitimacy to activity

reporting has been acknowledged comprehensively (Levy et al., 2010). GRI has over 10,000 reporters in the GRI framework in 100 countries (GRI, 2021).

More than two-thirds of 100 companies top in 52 countries are involved in reporting sustainability. Over two-thirds of the 250 companies most enormous in the world by earnings listed in the Fortune 500 have used the GRI framework. If more companies follow guidelines determined by GRI and OJK (Financial Services Authority), then the quality of their Sustainability report will be more promising. Through Sustainability report disclosure, every company load explanation related activity economic, social, and environmental. Following Regulation Financial Services Authority Number 51/POJK.03/2017, this is encouraging the company's awareness in making sustainability reports. The study aims to analyze and provide a comprehensive picture of issues related to Sustainability Reporting based on a study to gather relevant literature sources.

METHODOLOGY

Study through the literature review method is an approach that focuses on analysis, synthesis, and evaluation of sources relevant to writing with topic study (Nightingale, 2009) (Snyder, 2019), especially in the Sustainability Reporting context. This method does not need primary data collection such as interviews or surveys but instead focuses on analyzing information in the literature. There are general steps in method literature review research: First, selection of topic study following objective research. Second, collect relevant literature with topics, including books, articles, journals, theses, dissertations, and documents related to others.

Third, it selects the most relevant literature with focus study through reading and assessment quality literature and determines which literature will be entered in the review. Fourth, confidently compile literature based on a topic, concept, or theme to help prepare a structured review. Fifth, does it analyze literature and analysis critically? Lastly, synthesis findings literature will show relationships and patterns that emerge from every literature. The literature review research method helps understand knowledge development and academic discourse about specific topics (Nightingale, 2009) (Snyder, 2019). Additionally, this method can help in planning the study more or identifying areas of ongoing research that need more detail.

RESULTS AND DISCUSSION

Conditions in Indonesia Regarding Existing Companies Applying Sr, Sanctions in Indonesia, disclosure of sustainability reports is still ongoing for nature volunteers. Therefore, companies are not interested in issuing SR due to the cost and effort To arrange it. The latest data from GRI and BEI shows that from 629 Listed Companies until April 23, 2019, only about 110 sustainability reports have been released (Mulandy, 2019). Studies conducted about reporting sustainability in the five ASEAN countries

show that Indonesia ranks final among these five countries, with level disclosure amounting to 53.6%.

In part, Most countries, including Indonesia, still disclose sustainability reports that become initiative voluntary, which means that no regulations require it to matter. This is applicable To report finance. However, there is a request For the company To give transparent and accountable information and apply governance practices in a good company. This thing is used as a tool For evaluating potency continuity. The company needs to be more to answer social. The Indonesian government has published Constitution Number 40 of 2007 concerning Limited Liability Companies, ratified in July 2007.

Article 74 paragraph (1) of the PT Law states, "The company that runs activity business in the field and related with source Power natural must carry out not quite enough answer social and environmental ." If the rule This No " is obeyed with That is right, sanctions will enforced following applicable law. This reflects support from the Indonesian government towards Sustainability reporting. The government has to emit Regulation Government Number 47 of 2012 concerning the Implementation Social Responsibility Company Environment, which is regulation executor from Article 74 of the PT Law above. Situation This produces a gap where companies in Indonesia should be carrying out not enough social and environmental, and then describe it in the report sustainability; I wonder if the report should be separated or integrated into the report annual company. However, the data shows that the level of disclosure report sustainability by the company is Still relatively low. However, based on data, the level of disclosure of sustainability reports by the company is Still classified as low.

The obligation in disclosure sustainability report in Indonesia for company finance as well as existing companies registered on the IDX is regulated by POJK Number 51/POJK.03/2017, which states that: " For realize economy growing national _ in a way stable, inclusive and sustainable with objective end give well-being economic and social to all the people, as well protect and manage environment life in a way wise in Indonesia, the development process economy must put forward harmony aspect economic, social and environmental live. Service institutions finance, issuers, and companies public must compile report sustainability " (Peraturan Otoritas Jasa Keuangan, 2017).

According to regulations, every company listed on stock exchanges, including those operating in the sector of finance or non-financial, must compile and submit a sustainability report. Companies that do not obey obligations Can charge penalty administrative like reprimands or written warnings. However, in practice, there are still Lots of management companies that need to fully realize the importance of publishing report continuity (Media, 2018).

Evolution Sustainability Report

1. Examples pioneer early

Historical studies show that at the start of the 20th century, several companies started practice publishing information about aspect social, with the primary lies in issues like employees, projects, housing, and social initiatives (Carson, 1962). Situation This donation is significant in raising awareness about the issue of socio-environmental For the First time. As an illustration, A book about the knowledge environment emphasizes the effect of the harmful use of agricultural chemistry on creatures' lives. (Cesari & Jarrett, 1967) They highlight that production growth can reduce the availability of source, limit power, and causes pollution of the environment. According to their approach, example from exploitation is not sustainable. Furthermore, in the 1970s, the number of reporting company issues social increased. For example, the United States reports annual company moment. This involves disclosure issues like source Power human, social involvement, and fair business practice (Buhr et al., 2010).

2. Reporting environment lively and initiative reporting

At the end of the 1980s, the attention of the public started to focus more broadly on the issue of the environment through various international incidents, like the tragedy of the eruption of nuclear power at Chornobyl in 1986 and the spill of Exxon Valdez oil in Alaska in 1989. In addition, international like The Montreal Protocol in 1987 and the Brundtland Report in 1987 also contributed to strengthening awareness of the will urgency of the problem environment. At that time, they were reporting on social and environmental issues. Still, nature is voluntary because there is no regulation or binding standards. However, various initiatives like Award Reporting of the Association of Chartered Certified Accountants (ACCA) and schemes of Environmental Management and Audit (EMAS) have become factor important in pushing the disclosure of information about the environment, especially in German-speaking countries in Europe (Kolk, 1999).

Approach end decade of the 1990s saw that around one-third of 250 companies, the world's largest start, emit disclosure in a way volunteer (Kolk et al., 1999). At the start of the decade of the 1990s, problems reporting continuity were managed through framework accountancy environmental impact environment from activity business. In 1998, the Committee of The GRI Director highlighted the necessity to develop a framework Work covering reporting aspects of economic, environmental, and social. In context, 1998 is considered a period of transition where the accounting environment changed to become accountancy sustainable.

3. Initiative Global Reporting and expansion reporting

In 2000, there were moments crucial in developing reporting continuity moment. Global Reporting Initiative (GRI) guidelines were introduced in the edition. GRI has become a guide that significantly impacts practice reporting sustainability. At the moment, the reporting company has developed from a report that only focuses on

aspects of the environment to covering social, environmental, and economic. Publication integrating GRI guideline's third dimensions this too has been strengthening development.

In 2010, the UN official confessed GRI guidelines as a basis For reporting sustainability. In 2013, GRI released the G4 due to the development process framework work, which allowed GRI to step to stage end in the standardization process. In 2014, GRI achieved the stage end in the standardization process by publishing an index of its content and establishing the Standards Council Global Sustainability. In 2016, GRI also published the gathering standard First For reporting sustainability, a milestone important in confirmed position as the reference in reporting sustainability at a global level.

4. Reporting becomes the current main.

In the 2000s, reporting continuity quickly became common among people from big companies. Reporting This has spread to various sectors of industries, with the majority of companies the largest in various countries, including information about continuity in reporting them. In the 2010s, reporting sustainability has also become standard practice in the Asian region and several large countries in Latin America and Africa. This thing reflects wide distribution from practice reporting sustainability around the world.

SR and SDGs

Sustainability Reporting is a tool for organizations to measure, track, and report the impact of aspects crucial to the SDGs. Thus, sustainability reporting helps organizations hook business with more goals; there is a large one in the SDGs. Implementation report sustainability is a method for the company to implement the SDGs. This is the more support report annual coverage report social and environmental, besides report finance, for support stakeholders ' needs and interests (Martinez-Ferrero et al., 2013).

Responsible action answers the company's social and environmental produce issues of sustainability, which drives the company To make a sustainability report. (Ruwanti et al., 2019) Integration of sustainability reporting with SDGs is increasingly noticed Because requests for transparency and responsible answers are increasing. Importance linkages The relationship between sustainability reporting and SDGs is recognized by many holder interests, including government, investors, and civil society. In the implementation report sustainable, various owning party interests, such as employees, customers, suppliers, creditors, and parties others, encourage various interest economic, social, and environmental factors to support the success of the organization (Hahn & Kühnen, 2013) (Martinez-Ferrero et al., 2013).

Responsible investment is seen as key For pushing change positively towards the SDGs. Therefore, it is an honest and consistent organization in reporting sustainability. They will get more support from holder interests and contribute to achieving the SDGs.

In an era marked by climate change, social inequality, and a damaged environment, Sustainability Reporting (reporting sustainability) has become a tool essential for organizations To measure, track, and report the impact of three main pillars of development sustainability: social, environmental, and economic. On the other hand, the Sustainable Development Goals (SDGs) have been determined by the Union Nations to give a clear guide about reaching sustainable development until 2030.

The SDGs include 17 goals and 169 targets for diverse global issues, starting from reducing poverty to guarding the continuity of the ecosystem (Hayati et al., 2020). However, achieving the SDGs is a complex challenge. Organizations around the world face various obstacles, including increasing efficiency, reducing carbon, and increasing access to education and health services. In context, the report is sustainable and strategic. This helps an organization identify the impact of the SDGs, explains the steps taken to reach goals, and ensures accountability in that process. Sustainable Development Goals or Sustainable Development Goals (SDGs) is a global agenda that continues the Millennium Development Goals or Millennium Development Goals (MDGs).

SDGs were formulated by the Union Nations (UN) with the involvement of 194 countries and communities civil and various holder interest economies from all over the world. This agenda is generated as a response to global demand for overcoming poverty and inequality and impacting change climate through concrete action (Hayati et al., 2020). The SDGs, adopted on September 25, 2015, include three dimensions of development: sustainable, environmental, social, and economic, and consist of 17 global destinations as Figure 1 is expected to be achieved by 2030 (Hayati et al., 2020).

Figure 1. Development objectives continuity



Source : (Hayati et al., 2020)

In literature about continuity companies, SDGs are also examined in context role they as base For evaluating continuity companies, improving involvement in practice sustainability, creating opportunity investment, and designing business models sustainable (Morioka et al., 2017). Although several possible SDGs goals Still give rise to challenges related to measurement performance, operationalization, and the connection

between sector, society, and country (Stafford-Smith et al., 2017), the SDGs have connected with concepts like ecology industry and management strategic, purposeful support organization in role positive to achieving SDGs and building superiority competitive (Tomlinson et al., 2018).

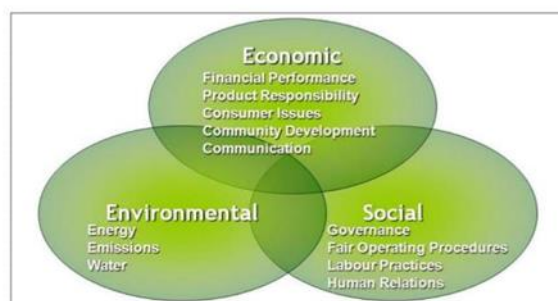
The Role of SR in 3P

Elkington first introduced the Triple Bottom Line theory in 1997, where he put forward that continuity company involves three main aspects, i.e., Profit (Profit), humans (People), and planet (Planet) (Apriliyani et al., 2021). This TBL concept was developed in his book "Cannibals with Fork, the Triple Bottom Line of Twentieth Century Business" (Basar et al., 2023; Irfan et al., 2020) . TBL explains that companies who want to develop sustainably must focus on improving income (Profit), responsibility answer to the environment (planet), and the welfare of humans (people), including employees and the community outside the company (Agustina et al., 2019).

In other words, the disclosure of information by the company is not only related to performance economics but also includes performance social and environmental. To support success and achievement, sustainability needs a role and contribution from the company to support economic, social, and environmental aspects. The application of TBL theory has benefited companies because it can increase performance and governance. The company carries out an exemplary implementation, so the results will also be better (Apriliyani et al., 2021). The 3P CSR concept, developed by Elkington's shared attention company, became three main focuses: the welfare of humans, sustainable environment, and profits economy.

In implementing CSR, ideally, the company must notice aspects like the public's well-being and sustainable environment and consider Profit economical for the company Alone (Nugraheni & Toni, 2022). In sustainability reporting, TBL requires the company to look for Profit and care about the welfare community, look after the environment, and achieve a good economy (Abd Rohman & Achmad, 2021). TBL focuses on people (social), planet (environment), and profits (performance economics), and three pillars describe TBL are shown in Figure 2:

Figure 2. Triple bottom line

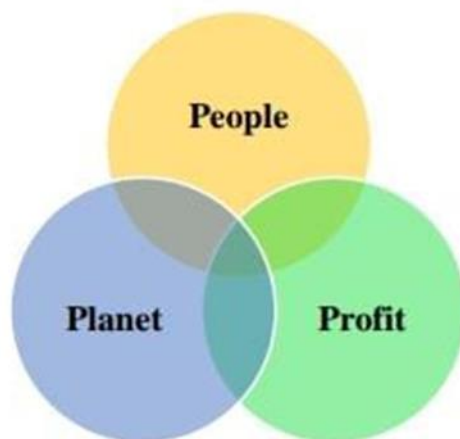


Source : (Galamadien, 2011)

In the Triple Bottom Line (TBL), three must be considered. First, the social aspect involves fair business to workers, the environment, and the surrounding community company. This includes fair wages, reasonable hours, adequate leave, and reinvestment part from Profit to manufacturer. Companies implementing TBL support fair trade and do not use worker-child or exploitative (Galamadien, 2011). Second is the aspect of the environment, which involves the development of sustainability, waste reduction, and decline in carbon. TBL Company focuses on products that can recycled and tries to reduce footsteps carbon dioxide by using efficient energy and renewable.

Third is aspect economics, which considers the impact of a company on the environment and society. Companies must give benefits to the local community and invest return in the local economy. In TBL, three aspects Are financial (economic), social, and environmental. Aspect financial shows the performance of the finance company, aspect social reflects the company's benefit to society, and aspect environment shows the company's contribution to the sustainable environment. The TBL concept helps businesses realize their role in society and the environment, and to fully adopt it, businesses must understand their connection with society and the environment (Galamadien, 2011). There are three pillars in the Triple bottom line, which is also reflected in the following picture:

Figure 3. Triple bottom line



Source : (Abd Rohman & Achmad, 2021)

Figure 3. Illustrate the importance company notices three aspects of the Triple Bottom Line (TBL) concept :

1. Economic Aspect (Profit): The company must consider the impact of the economic period on the environment and community. Profit companies should benefit the public with an increased local economy and invest in it (Galamadien, 2011). Profit is also an element of Guard Continuity Life company.
2. Aspect Social (People): Practice business companies must be fair to community workers and the surrounding environment. This includes giving fair wages, fair hours,

fair leave, and investment return a part profit to the manufacturer. Companies that implement TBL support it practice fair trade and do not use workers' children or exploitative in world countries (Galamadien, 2011). Attention to social aspects is significant Because it contributes to the survival and development of the company (Abd Rohman & Achmad, 2021).

3. Aspect Environment (Planet): Companies must apply sustainable development, reduce waste , and trace carbon. TBL Company focuses on sustainable products and strives to reduce carbon dioxide by using efficient and renewable energy. This often produces enhanced sales and term strategy safe length (Galamadien, 2011). Notice that the environment is critical in guarding existing companies and earning support from society. At the heart of the TBL concept, the company must notice three aspects: economic, social, and environmental, and acknowledge the close relationship between the company, society, and the environment. This helps the company realize that the role is integral in the community and environment, and roles are mutually constant. This must treated with Good For give positive benefits for all parties (Abd Rohman & Achmad, 2021).

In addition, the company must obey the principles not quite enough answer encompassing social transparency, accountability, responsibility, responsibility, independence, and justice (Abd Rohman & Achmad, 2021). The concept of the "triple bottom line" emerged as a response to the hope of the public to play a role in business in the community where they operate (Rosalina, 2023). The triple bottom line emphasizes that company No can only focus on profits but also must contribute to the community (people) and be active in guarding the interest of the company as well as guarding the environment (planet) (Rosalina, 2023).

In Indonesia, the practice needs to be more answer-social. It started in 2000, with companies using Global Reporting Initiatives (GRI) guidelines for report sustainability (Apriliyani, Farwitawati, and Nababan, 2021). In Indonesia, there are constraints in applying the triple bottom line concept and its impact on mark company. TBL covers economic, social, and environmental aspects, but Lots more companies prioritize aspect finances and take less notice of the impact of social and environmental outcomes (Rosalina, 2023).

Many companies in Indonesia are looking for a balance between Profit, finances, and attention to society and the environment by applying the 3P principle (Triple Bottom Line) as a guide in building sustainable and supportive businesses for sustainable development. The existence of this 3P principle so that companies No longer chase Profit financially but also pay attention to the well-being of society and the environment (Damayanti & Hardiningsih, 2021). According to Global Initiative Reporting (2018), a Sustainability Report is a “ report about impact economic , environmental and social causes caused by daily activities published by the company or organization. ”

Report sustainability, also known as corporate social responsibility (CSR) or triple bottom line report, is a method for a company To communicate with stakeholders about accountability aspects, economic, environmental, and social (Damayanti & Hardiningsih, 2021). The Triple Bottom Line (TBL) concept emphasizes that a company No only must look for Profit but also must contribute to society (people) and play a role active in guarding the environment (planet). TBL confirms that the success of company No can only be measured by facet profit (Profit) but also by the impact on society and the environment. This is why The company must disclose information about performance economic, social, and environmental (Maulida, 2013).

TBL can used as an indicator of performance covering companies aspect economic, social, and environmental. All element in the TBL concept has a close relationship. Report sustainability (sustainability report) is a method For measuring to what extent the company follows TBL principles, which covers three aspects of the company's performance: economic, environmental, and social (Agustina et al., 2019). TBL helps companies consider No only aspect financial but also the positive and negative aspects of social and environmental (Basar et al., 2023) .

The Triple Bottom Line (TBL) concept has become standard in report sustainability and increasingly crucial for the stakeholders' interest besides report finance. Report continuity Not only is it not enough to answer social companies, but it has also become a tool For absorbing investor interest. In the middle development business and the era of the revolution of Industry 4.0, many companies focus on digitalization without ignoring enough answers from social media. (Fadli, 2021) Report continuity No only as not quite enough answer and having faith in good company, but also as a means to interact in a way volunteer with holder interest.

To measure the performance of a company, not only economic (single bottom) but also responsibility answer social and environmental, known as the concept of Triple Bottom Line (TBL) became important (Fadli, 2021); combining factors economic and social will create a just world and a balanced environment. Instead, a combination of environment and economy will produce an environment with a growth economy. When all three components are combined, the result is development sustainability and development sustainable company.

CONCLUSION

Environmental threats originate from diverse activities humans, whether in individuals or groups, including from activity issuers. Therefore, The company expected To consider the resulting impact on the environment and their business activity's natural and social consequences. The method is to make a Report on Sustainability while considering the 3Ps: people, planet, and Profit. Sustainability report disclosure is still ongoing and voluntary, which means No. Some regulations require it, as in publication report finance. However, there are demands For the company to be transparent, accountable, and have information to apply governance practices. It is a

good company tool For evaluating potency continuity, but the company needs more. The Indonesian government has emitted Constitution Number 40 of 2007 concerning Limited Liability Companies, ratified in July 2007. In Indonesia, obligations To disclose a sustainability report for company finance and existing companies listed on the stock exchange regulated by POJK Number 51/POJK.03/2017.

This study gives a chronology of the evolution of reporting sustainability, starting in the 1990s and continuing until around the 2000s; there was quite a constant trend Where reports from part big organization grew. More aspects were discussed, different perspectives considered, and detailed additions entered. This is national, in part a big company in many countries, providing reporting continuity to holder interests. Application report sustainability is one form company in the implementation of SDGs. Many holder interests have recognized the critical linkages between sustainability reporting and SDGs, including government, investors, and civil society.

Transparent and consistent organizations in their sustainability reporting will get support from the stakeholder's interests and contribute to achieving the SDGs. Reporting continuity plays a vital role in integrating the Triple Bottom Line concept that involves consideration towards People (society), the Planet (environment), and Profit in activity business. Implementation of Triple Bottom Line in business is often a supportive effort for companies to reach objective development sustainable, such as the Sustainable Development Goals (SDGs) set by the Union Nations.

Novelty from article This is a comprehensive analysis of the development and importance of disclosure report continuity in business strategy companies. It also describes how applying the Triple Bottom Line concept that involves consideration towards People (society), Planet (environment), and Profit in an activity business can support the company's effort in reaching objective development sustainability, such as the SDGs. The article also emphasizes the connection between disclosure report continuity and achieving the Sustainable Development Goals (SDGs) set by the UN.

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