

## **ABSTRACT**

*Financial performance is the result of many individual decisions taken continuously by the management of a company. The company's financial performance is one of the factors that potential investors pay attention to when determining stock investments. For companies, maintaining and improving financial performance is a must so that shares continue to exist and remain attractive to investors.*

*This research aims to determine the influence of Good Corporate Governance (GCG), Financial Distress, and Environmental Social and Governance (ESG) on Company Financial Performance (Case Study of Infrastructure Sector Companies Listed on the BEI 2018-2022). The method used in this research is a quantitative method with secondary data obtained from financial reports and company annual reports obtained from the Indonesian Stock Exchange website and company website.*

*The population in this research is infrastructure companies listed on the Indonesia Stock Exchange in 2018-2022. The sampling technique was purposive sampling and a sample of 15 companies was obtained based on specified criteria, so that the observation data in this study amounted to 75 samples. The data analysis method in this research is descriptive statistical analysis and panel data regression analysis using Eviews version 13.*

*The results of this research show that Good Corporate Governance (GCG), Financial Distress and Environmental, Social and Governance simultaneously influence financial performance. Partially, Good Corporate Governance (GCG) has a positive effect on financial performance. Meanwhile, Financial Distress and Environmental, Social and Governance (ESG) have no effect on the company's financial performance.*

*Based on the research that has been carried out, there are shortcomings that the author might make, therefore the suggestions given by the author are given to researchers for further research as well as to the public and investors, as well as to companies.*

**Keywords: Financial performance, Good Corporate Governance, Financial Distress, and Environmental Social and Governance.**