ABSTRAK

Keberlanjutan menjadi perhatian utama bagi pemangku kepentingan perusahaan, baik internal maupun eksternal. Standar pelaporan keberlanjutan telah berkembang pesat menghasilkan standar internasional seperti *GRI Standards, SASB Standards,* dan *TCFD Standards.* Pada 2023, IFRS meluncurkan IFRS S1 dan S2 sebagai pedoman utama pelaporan keberlanjutan perusahaan. Penelitian ini menganalisis penerapan IFRS S1 dan S2 di sektor energi melalui studi kasus PT Medco Energi Internasional Tbk (Indonesia) dan Shell PLC (Inggris) pada periode 2021–2023. Dengan pendekatan kualitatif, penelitian ini mengevaluasi 32 kriteria IFRS S1 dan S2 dalam empat indikator utama: *governance, strategy, risk management,* serta *metrics and targets.* Hasil penelitian ini menunjukkan kepatuhan tinggi pada aspek *governance*, sementara tiga indikator lainnya masih menghadapi tantangan dalam kepatuhan dan pengungkapan informasi.

Kata Kunci: Standar IFRS S1 dan S2, Laporan Keberlanjutan, Sektor Energi, Kepatuhan, Standar Pelaporan

ABSTRACT

Sustainability has become a major concern for corporate stakeholders, both internal and external. Sustainability reporting standards have rapidly evolved, leading to the development of internationally recognized standards such as GRI Standards, SASB Standards, and TCFD Standards. In 2023, IFRS introduced IFRS S1 and S2 as the primary guidelines for corporate sustainability reporting. This study analyzes the implementation of IFRS S1 and S2 in the energy sector through a case study of PT Medco Energi International Tbk (Indonesia) and Shell PLC (United Kingdom) for the 2021–2023 period. Using a qualitative approach, this research evaluates 32 IFRS S1 and S2 criteria across four key indicators: governance, strategy, risk management, and metrics and targets. The findings indicate a high level of compliance in governance, while the other three indicators still face challenges in compliance and information disclosure.

Keywords: *IFRS S1 and S2 Standards, Sustainability Reporting, Energy Sector, Compliance, Reporting Standards*