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## Lampiran 1: Daftar Nama Perusahaan Yang Menjadi Populasi

NO	KODE	PERUSAHAAN	NO	KODE	PERUSAHAAN
1	ADMG	Polychem Indonesia Tbk	62	MDKA	Merdeka Copper Gold Tbk
2	AGII	Samator Indo Gas Tbk	63	PSAB	J Resources Asia Pasifik Tbk
3	BRPT	Barito Pacific Tbk	64	SQMI	Wilton Makmur Indonesia Tbk
4	ESSA	ESSA Industries Indonesia Tbk	65	BAJA	Saranacentral Bajatama Tbk
5	FPNI	Lotte Chemical Titan Tbk	66	BTON	Betonjaya Manunggal Tbk
6	INCI	Intanwijaya Internasional Tbk	67	CTBN	Citra Tubindo Tbk
7	LTLS	Lautan Luas Tbk	68	GDST	Gunawan Dianjaya Steel Tbk
8	MDKI	Emdeki Utama Tbk	69	GGRP	Gunung Raja Paksi Tbk
9	MOLI	Madusari Murni Indah Tbk	70	HKMU	HK Metals Utama Tbk
10	SBMA	Surya Biru Murni Acetylene Tbk	71	ISSP	Steel Pipe Industry of Indones
11	SMLE	Sinergi Multi Lestari Tbk	72	KRAS	Krakatau Steel (Persero) Tbk
12	SRSN	Indo Acidatama Tbk	73	LMSH	Lionmesh Prima Tbk
13	TDPM	Tianrong Chemicals Industry Tb	74	FWCT	Wijaya Cahaya Timber Tbk
14	TPIA	Chandra Asri Pacific Tbk	75	IFII	Indonesia Fibreboard Industry
15	UNIC	Unggul Indah Cahaya Tbk	76	SULI	SLJ Global Tbk
16	NGPF	Nusa Palapa Gemilang Tbk	77	TIRT	Tirta Mahakam Resources Tbk
17	SAMF	Saraswanti Anugerah Makmur Tbk	78	INKP	Indah Kiat Pulp & Paper Tbk
18	AKPI	Argha Karya Prima Industry Tbk	79	INRU	Toba Pulp Lestari Tbk
19	APLI	Asiaplast Industries Tbk	80	KBRI	Kertas Basuki Rachmat Indonesi
20	AVIA	Avia Avian Tbk	81	SWAT	Sriwahana Adityakarta Tbk
21	CHEM	Chemstar Indonesia Tbk	82	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
22	CLPI	Colorpak Indonesia Tbk	83	INCF	Indo Komoditi Korpora Tbk
23	DPNS	Duta Pertiwi Nusantara Tbk	84	KMTR	Kirana Megatara Tbk
24	EKAD	Ekadharma International Tbk	85	PNGO	Pinago Utama Tbk
25	OBMD	OBM Drilchem Tbk	86	AMFG	Asahimas Flat Glass Tbk
26	BATR	Benteng Api Technic Tbk	87	ARNA	Arwana Citramulia Tbk
27	BEBS	Berkah Beton Sadaya Tbk	88	CAKK	Cahayaputra Asa Keramik Tbk
28	BLES	Superior Prima Sukses Tbk	89	CTTH	Citatah Tbk
29	CMNT	Cemindo Gemilang Tbk	90	IMPC	Impack Pratama Industri Tbk
30	INTP	Indocement Tunggal Prakarsa Tb	91	KIAS	Keramika Indonesia Assosiasi T
31	JKSW	Jakarta Kyoei Steel Works Tbk	92	KUAS	Ace Oldfields Tbk
32	SMBR	Semen Baturaja Tbk	93	MLIA	Mulia Industrindo Tbk
33	SMCB	Solusi Bangun Indonesia Tbk	94	PIPA	Multi Makmur Lemindo Tbk
34	SMGR	Semen Indonesia (Persero) Tbk	95	TOTO	Surya Toto Indonesia Tbk
35	SOLA	Xolare RCR Energy Tbk	96	CCSI	Communication Cable Systems In
36	WSBP	Waskita Beton Precast Tbk	97	IKBI	Sumi Indo Kabel Tbk
37	WTON	Wijaya Karya Beton Tbk	98	JECC	Jembo Cable Company Tbk
38	ALDO	Alkindo Naratama Tbk	99	KBLI	KMI Wire & Cable Tbk
39	BRNA	Berlina Tbk	100	KBLM	Kabelindo Murni Tbk
40	EPAC	Megalestari Epack Sentosaraya	101	SCCO	Supreme Cable Manufacturing &
41	ESIP	Sinergi Inti Plastindo Tbk	102	VOKS	Voksel Electric Tbk
42	FASW	Fajar Surya Wisesa Tbk	103	HEXA	Hexindo Adiperkasa Tbk
43	IGAR	Champion Pacific Indonesia Tbk	104	HOPE	Harapan Duta Pertiwi Tbk
44	IPOL	Indopoly Swakarsa Industry Tbk	105	KPAL	Steadfast Marine Tbk
45	KDSI	Kedawung Setia Industrial Tbk	106	NTBK	Nusatama Berkah Tbk
46	PACK	Solusi Kemasan Digital Tbk	107	AMIN	Ateliers Mecaniques D Indonesi
47	PBID	Panca Budi Idaman Tbk	108	ARKA	Arkha Jayanti Persada Tbk
48	PDPP	Primadaya Plasticsindo Tbk	109	LABA	Green Power Group Tbk
49	PICO	Pelangi Indah Canindo Tbk	110	MARK	Mark Dynamics Indonesia Tbk
50	SIMA	Siwani Makmur Tbk	111	PTMP	Mitra Pack Tbk
51	SMKL	Satyamitra Kemas Lestari Tbk	112	BEER	Jobubu Jarum Minahasa Tbk
52	SPMA	Suparma Tbk	113	DLTA	Delta Djakarta Tbk
53	TALF	Tunas Alfin Tbk	114	MLBI	Multi Bintang Indonesia Tbk
54	TRST	Trias Sentosa Tbk	115	STRK	Lovina Beach Brewery Tbk
55	YPAS	Yanaprima Hastapersada Tbk	116	WINE	Hatten Bali Tbk
56	ALKA	Alakasa Industrindo Tbk	117	ADES	Akasha Wira International Tbk
57	ALMI	Alumindo Light Metal Industry	118	ALTO	Tri Banyan Tirta Tbk
58	INAI	Indal Aluminium Industry Tbk	119	CLEO	Sariguna Primatirta Tbk
59	AMMN	Amman Mineral Internasional Tb	120	SOUL	Mitra Tirta Buwana Tbk
60	TBMS	Tembaga Mulia Semanan Tbk	121	CAMP	Campina Ice Cream Industry Tbk
61	ARCI	Archi Indonesia Tbk	122	CMRY	Cisarua Mountain Dairy Tbk

123	KEJU	Mulia Boga Raya Tbk
124	ULTJ	Ultrajaya Milk Industry & Trad
125	AISA	FKS Food Sejahtera Tbk
126	BEEF	Estika Tata Tiara Tbk
127	BOBA	Formosa Ingredient Factory Tbk
128	BUDI	Budi Starch & Sweetener Tbk
129	CEKA	Wilmar Cahaya Indonesia Tbk
130	COCO	Wahana Interfood Nusantara Tbk
131	GOOD	Garudafood Putra Putri Jaya Tb
132	FOOD	Sentra Food Indonesia Tbk
133	HOKI	Buyung Poetra Sembada Tbk
134	ICBP	Indofood CBP Sukses Makmur Tbk
135	INDF	Indofood Sukses Makmur Tbk
136	MAXI	Maxindo Karya Anugerah Tbk
137	MYOR	Mayora Indah Tbk
138	NASI	Wahana Inti Makmur Tbk
139	NAYZ	Hassana Boga Sejahtera Tbk
140	PSDN	Prasidha Aneka Niaga Tbk
141	ROTI	Nippon Indosari Corpindo Tbk
142	SKBM	Sekar Bumi Tbk
143	SKLT	Sekar Laut Tbk
144	STTP	Siantar Top Tbk
145	TAYS	Jaya Swarasa Agung Tbk
146	TBLA	Tunas Baru Lampung Tbk
147	TRGU	Cerestar Indonesia Tbk
148	GGRM	Gudang Garam Tbk
149	HMSP	HM Sampoerna Tbk
150	ITIC	Indonesian Tobacco Tbk
151	RMBA	Bentoel International Investama Tbk
152	WIIM	Wismilak Inti Makmur Tbk
153	EURO	Estee Gold Feet Tbk
154	FLMC	Falmaco Nonwoven Industri Tbk
155	KINO	Kino Indonesia Tbk
156	KPAS	Cottonindo Ariesta Tbk
157	MBTO	Martina Berto Tbk
158	MRAT	Mustika Ratu Tbk
159	MSJA	Multi Spunindo Jaya Tbk
160	NANO	Nanotech Indonesia Global Tbk
161	TCID	Mandom Indonesia Tbk
162	UCID	Uni-Charm Indonesia Tbk
163	UNVR	Unilever Indonesia Tbk
164	VICI	Victoria Care Indonesia Tbk
165	AEGS	Anugerah Spareparts Sejahtera
166	AUTO	Astra Otoparts Tbk
167	BOLT	Garuda Metalindo Tbk
168	DRMA	Dharma Polimetal Tbk
169	INDS	Indospring Tbk
170	ISAP	Isra Presisi Indonesia Tbk
171	LMAX	Lupromax Pelumas Indonesia Tbk
172	LPIN	Multi Prima Sejahtera Tbk
173	NIPS	Nipress Tbk
174	PART	Cipta Perdana Lancar Tbk
175	PRAS	Prima Alloy Steel Universal Tb
176	SMSM	Selamat Sempurna Tbk
177	VKTR	VKTR Teknologi Mobilitas Tbk
178	BRAM	Indo Kordsa Tbk

179	GDYR	Goodyear Indonesia Tbk
180	GJTL	Gajah Tunggal Tbk
181	MASA	Multistrada Arah Sarana Tbk
182	TYRE	King Tire Indonesia Tbk
183	CBMF	Cahaya Bintang Medan Tbk
184	CINT	Chitose Internasional Tbk
185	MGLV	Panca Anugrah Wisesa Tbk
186	SOFA	Boston Furniture Industries Tb
187	WOOD	Integra Indocabinet Tbk
188	SCNP	Selaras Citra Nusantara Perkas
189	KICI	Kedaung Indah Can Tbk
190	LMPI	Langgeng Makmur Industri Tbk
191	UNTD	Terang Dunia Internusa Tbk
192	ERTX	Eratex Djaja Tbk
193	HRTA	Hartadinata Abadi Tbk
194	PBRX	Pan Brothers Tbk
195	POLU	Golden Flower Tbk
196	RICY	Ricky Putra Globalindo Tbk
197	TRIS	Trisula International Tbk
198	BATA	Sepatu Bata Tbk
199	BIMA	Primarindo Asia Infrastructure
200	ACRO	Samcro Hyosung Adilestari Tbk
201	ARGO	Argo Pantess Tbk
202	BELL	Trisula Textile Industries Tbk
203	CNTX	Century Textile Industry Tbk
204	ESTI	Ever Shine Tex Tbk
205	HDTX	Panasia Indo Resources Tbk
206	INDR	Indo-Rama Synthetics Tbk
207	INOV	Inocycle Technology Group Tbk
208	POLY	Asia Pacific Fibers Tbk
209	SBAT	Sejahtera Bintang Abadi Textil
210	SPRE	Soraya Berjaya Indonesia Tbk
211	SRIL	Sri Rejeki Isman Tbk
212	SSTM	Sunson Textile Manufacture Tbk
213	TFCO	Tifico Fiber Indonesia Tbk
214	DVLA	Darya-Varia Laboratoria Tbk
215	IKPM	Ikapharmindo Putramas Tbk
216	INAF	Indofarma Tbk
217	KAEF	Kimia Farma Tbk
218	KLBF	Kalbe Farma Tbk
219	MERK	Merck Tbk
220	PEHA	Phapros Tbk
221	PEVE	Penta Valent Tbk
222	PYFA	Pyridam Farma Tbk
223	SCPI	Organon Pharma Indonesia Tbk
224	SIDO	Industri Jamu dan Farmasi Sido
225	SOHO	Soho Global Health Tbk
226	TSPC	Tempo Scan Pacific Tbk
227	PTSN	Sat Nusapersada Tbk
228	ZYRX	Zyrexindo Mandiri Buana Tbk

## Lampiran 2 : Perusahaan Yang Menjadi Sampel

Tabel 1  
Pemilihan Kriteria Sampel

Keterangan	Jumlah
Populasi : Perusahaan manufaktur yang terdaftar di BEI	228
Pengambilan sampel berdasarkan kriteria ( <i>purposive sampling</i> )	
1. Perusahaan manufaktur yang tidak terdaftar di BEI secara berturut-turut dari tahun 2020-2024	(57)
2. Perusahaan manufaktur yang tidak menerbitkan laporan keuangan tahunan ( <i>Annual Report</i> ) tahun 2020-2024	(14)
3. Perusahaan manufaktur yang tidak mempublikasikan biaya lingkungan	(110)
4. Perusahaan manufaktur yang tidak mempublikasikan penghargaan PROPER	(29)
Sampel Penelitian	18
Total Sampel (n x periode penelitian) (18 x 5)	90

Tabel 2  
Perusahaan Manufaktur di BEI yang memenuhi kriteria sampel

No	Kode	Mempublikasikan Laporan Keuangan Tahunan ( <i>Annual Report</i> )					Mempublikasikan Biaya Lingkungan					Mempublikasikan Penghargaan PROPER				
		2020	2021	2022	2023	2024	2020	2021	2022	2023	2024	2020	2021	2022	2023	2024
1	ADMG	✓	✓	✓	✓	✓	×	✓	×	×	×	✓	✓	✓	✓	✓
2	AGII	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	×	×	✓
3	BRPT	✓	✓	✓	✓	✓	×	×	✓	✓	✓	✓	✓	✓	✓	✓
4	ESSA	✓	✓	✓	✓	✓	×	×	×	×	×	✓	✓	✓	✓	✓
5	FPNI	✓	✓	✓	✓	✓	×	×	×	×	×	✓	✓	✓	✓	✓
6	INCI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	×	×	×
7	LTLS	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	✓	✓	✓
8	MDKI	✓	✓	✓	✓	✓	×	×	×	×	×	×	×	×	×	×
9	MOLI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	SRSN	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
11	TDPM	✓	✓	✓	×	×	×	×	×	×	×	×	×	×	×	×
12	TPIA	✓	✓	✓	✓	✓	×	×	✓	✓	×	✓	✓	✓	✓	✓
13	UNIC	✓	✓	✓	✓	✓	×	✓	✓	✓	✓	✓	✓	✓	✓	✓
14	SAMF	✓	✓	✓	✓	✓	×	✓	✓	✓	✓	×	×	×	×	×
15	AKPI	✓	✓	✓	✓	✓	×	×	×	×	×	×	×	×	×	×
16	APLI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	×	×	×
17	CLPI	✓	✓	✓	✓	✓	×	×	×	×	×	×	×	×	×	×
18	DPNS	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	×	×	×
19	EKAD	✓	✓	✓	✓	✓	×	×	×	×	×	×	×	×	×	×
20	INTP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
21	SMBR	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
22	SMCB	✓	✓	✓	✓	✓	×	✓	✓	✓	✓	✓	✓	✓	✓	✓
23	SMGR	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
24	WSBP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	×	×	×

No	Kode	Mempublikasikan Laporan Keuangan Tahunan ( <i>Annual Report</i> )					Mempublikasikan Biaya Lingkungan					Mempublikasikan Penghargaan PROPER				
		2020	2021	2022	2023	2024	2020	2021	2022	2023	2024	2020	2021	2022	2023	2024
25	WTON	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	✓
26	ALDO	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	x	x	x	x
27	BRNA	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x
28	EPAC	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x
29	ESIP	✓	✓	✓	✓	✓	x	x	x	✓	✓	x	x	x	x	x
30	FASW	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x
31	IGAR	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x
32	IPOL	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
33	KDSI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	x	x	x	x
34	PBID	✓	✓	✓	✓	✓	x	x	x	✓	✓	x	x	x	x	x
35	PICO	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x
36	SIMA	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
37	SMKL	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x
38	SPMA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
39	TALF	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x
40	TRST	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	x	x	x	x
41	YPAS	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	x	x	x	x	x
42	ALKA	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x
43	ALMI	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x
44	INAI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
45	TBMS	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	x	x	x	x	x
46	MDKA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	x	x	x	x
47	PSAB	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x
48	SQMI	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x
49	BAJA	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	x	x	x	x	x
50	BTON	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x
51	CTBN	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	x	✓	x	x
52	GDST	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
53	GGRP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x
54	HKMU	✓	✓	✓	x	x	x	x	x	x	x	x	x	x	x	x
55	ISSP	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	✓	✓	✓	✓	✓
56	KRAS	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
57	LMSH	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x
58	IFII	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	✓	✓	x	x
59	SULI	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x
60	TIRT	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x
61	INKP	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x
62	INRU	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	✓	x	x	x	x
63	KBRI	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
64	SWAT	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x	x
65	TKIM	✓	✓	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	x	✓	✓
66	INCF	✓	✓	✓	✓	✓	✓	x	x	✓	✓	x	x	x	x	x
67	KMTR	✓	✓	✓	✓	✓	x	x	✓	✓	✓	✓	✓	✓	✓	✓
68	PNGO	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
69	AMFG	✓	✓	✓	✓	✓	x	x	✓	✓	✓	✓	✓	✓	✓	✓
70	ARNA	✓	✓	✓	✓	✓	x	x	x	x	✓	✓	✓	✓	✓	✓
71	CAKK	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	x	x	x	x	x
72	CTTH	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x
73	IMPC	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x
74	KIAS	✓	✓	✓	✓	✓	x	x	x	✓	x	✓	✓	✓	✓	✓
75	MLIA	✓	✓	✓	✓	✓	x	x	x	x	x	✓	x	x	x	x
76	TOTO	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
77	CCSI	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	x
78	IKBI	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
79	JECC	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	x	x	x	x
80	KBLI	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	x	x	✓	✓	✓



No	Kode	Mempublikasikan Laporan Keuangan Tahunan ( <i>Annual Report</i> )					Mempublikasikan Biaya Lingkungan					Mempublikasikan Penghargaan PROPER				
		2020	2021	2022	2023	2024	2020	2021	2022	2023	2024	2020	2021	2022	2023	2024
137	SCNP	✓	✓	✓	✓	✓	×	×	×	×	✓	×	×	×	×	×
138	KICI	✓	✓	✓	✓	✓	×	×	×	×	×	×	×	×	×	×
139	LMPI	✓	✓	✓	✓	✓	×	×	✓	✓	✓	×	×	×	×	×
140	ERTX	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	×	×	×
141	HRTA	✓	✓	✓	✓	✓	×	×	×	×	×	×	×	×	×	×
142	PBRX	✓	✓	✓	✓	✓	×	×	×	×	×	×	×	×	×	×
143	POLU	✓	×	×	×	×	×	×	×	×	×	×	×	×	×	×
144	RICY	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×
145	TRIS	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×
146	BATA	✓	✓	✓	✓	✓	×	×	×	×	×	×	×	×	×	×
147	BIMA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	×	×	×
148	ARGO	✓	✓	✓	✓	✓	×	×	×	×	✓	✓	✓	×	×	×
149	BELL	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×
150	CNTX	×	×	×	×	×	×	×	×	×	×	×	×	×	×	×
151	ESTI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	×	×	×
152	HDTX	✓	✓	✓	✓	✓	×	×	×	×	×	×	×	×	×	×
153	INDR	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	✓	✓	✓	✓
154	INOV	✓	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	×	×
155	POLY	✓	✓	✓	✓	✓	×	×	✓	×	×	×	×	×	×	×
156	SBAT	✓	✓	✓	×	×	×	×	×	×	×	×	×	×	×	×
157	SRIL	✓	✓	✓	✓	×	×	×	×	×	×	×	×	×	×	×
158	SSTM	✓	✓	✓	✓	✓	×	×	×	×	×	×	×	×	×	×
159	TFCO	✓	✓	✓	✓	✓	×	×	×	×	×	×	×	×	×	×
160	DVLA	✓	✓	✓	✓	✓	×	×	✓	✓	✓	×	×	×	×	×
161	INAF	✓	✓	✓	✓	✓	×	×	✓	✓	✓	×	×	×	×	×
162	<b>KAEF</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
163	<b>KLBF</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
164	MERK	✓	✓	✓	✓	✓	×	×	✓	✓	✓	×	✓	✓	×	×
165	PEHA	✓	✓	✓	✓	✓	×	×	✓	✓	✓	✓	✓	✓	✓	✓
166	PYFA	✓	✓	✓	✓	✓	×	×	✓	✓	✓	×	✓	✓	✓	✓
167	SCPI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	✓	×
168	<b>SIDO</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
169	SOHO	✓	✓	✓	✓	✓	×	✓	✓	✓	×	×	✓	✓	✓	✓
170	TSPC	✓	✓	✓	✓	✓	×	×	×	×	×	×	×	×	×	×
171	PTSN	✓	✓	✓	✓	✓	×	✓	✓	✓	✓	✓	✓	✓	✓	✓

#### Perusahaan Yang belum Terdaftar Di BEI Tahun 2020-2024

172	Surya Biru Murni Acetylene Tbk	SBMA	08 Sep 2021
173	Sinergi Multi Lestarindo Tbk	SMLE	10 Jan 2024
174	Nusa Palapa Gemilang Tbk	NPGF	14 Apr 2021
175	Avia Avian Tbk	AVIA	08 Des 2021
176	Chemstar Indonesia Tbk	CHEM	08 Jul 2022
177	OBM Drilchem Tbk	OBMD	08 Des 2021
178	Benteng Api Technic Tbk	BATR	10 Jun 2024
179	Berkah Beton Sadaya Tbk	BEBS	10 Mar 2021
180	Superior Prima Sukses Tbk	BLES	08 Jul 2024

181	Cemindo Gemilang Tbk	CMNT	08 Sep 2021
182	Xolare RCR Energy Tbk	SOLA	08 Mei 2024
183	Solusi Kemasan Digital Tbk	PACK	08 Feb 2023
184	Primadaya Plastisindo Tbk	PDPP	09 Nov 2022
185	Amman Mineral Internasional Tb	AMMN	07 Jul 2023
186	Archi Indonesia Tbk	ARCI	28 Jun 2021
187	Wijaya Cahaya Timber Tbk	FWCT	01 Feb 2023
188	Ace Oldfields Tbk	KUAS	25 Okt 2021
189	Multi Makmur Lemindo Tbk	PIPA	10 Apr 2023
190	Harapan Duta Pertiwi Tbk	HOPE	24 Mei 2021
191	Nusatama Berkah Tbk	NTBK	09 Feb 2022
192	Green Power Group Tbk	LABA	10 Jun 2021
193	Mitra Pack Tbk	PTMP	06 Mar 2023
194	Jobubu Jarum Minahasa Tbk	BEER	06 Jan 2023
195	Lovina Beach Brewery Tbk	STRK	10 Okt 2023
196	Hatten Bali Tbk	WINE	10 Jan 2023
197	Mitra Tirta Buwana Tbk	SOUL	06 Jan 2023
198	Cisarua Mountain Dairy Tbk	CMRY	06 Des 2021
199	Formosa Ingredient Factory Tbk	BOBA	01 Nov 2021
200	Maxindo Karya Anugerah Tbk	MAXI	12 Jun 2023
201	Wahana Inti Makmur Tbk	NASI	13 Des 2021
202	Hassana Boga Sejahtera Tbk	NAYZ	06 Feb 2023
203	Jaya Swarasa Agung Tbk	TAYS	06 Des 2021
204	Cerestar Indonesia Tbk	TRGU	08 Jul 2022
205	Estee Gold Feet Tbk	EURO	08 Agt 2022
206	Falmaco Nonwoven Industri Tbk	FLMC	08 Jul 2021
207	Multi Spunindo Jaya Tbk	MSJA	10 Jan 2024
208	Nanotech Indonesia Global Tbk	NANO	10 Mar 2022
209	Anugerah Spareparts Sejahtera	AEGS	11 Sep 2023
210	Dharma Polimetal Tbk	DRMA	20 Des 2021
211	Isra Presisi Indonesia Tbk	ISAP	09 Des 2022
212	Lupromax Pelumas Indonesia Tbk	LMAX	09 Agt 2023
213	Cipta Perdana Lancar Tbk	PART	05 Jul 2024

214	VKTR Teknologi Mobilitas Tbk	VKTR	19 Jun 2023
215	King Tire Indonesia Tbk	TYRE	08 Mei 2023
216	Panca Anugrah Wisesa Tbk	MGLV	08 Jun 2021
217	Terang Dunia Internusa Tbk	UNTD	07 Feb 2024
218	Samcro Hyosung Adilestari Tbk	ACRO	11 Jan 2024
219	Soraya Berjaya Indonesia Tbk	SPRE	03 Jul 2024
220	Ikapharmindo Putramas Tbk	IKPM	08 Nov 2023
221	Penta Valent Tbk	PEVE	24 Jan 2023
222	Zyrexindo Mandiri Buana Tbk	ZYRX	30 Mar 2021

#### Perusahaan Yang Delisting

223	Jakarta Kyoei Steel Works Tbk	JKSW	06 Agt 1997
224	Steadfast Marine Tbk	KPAL	08 Jun 2018
225	Bentoel International Investama Tbk	RMBA	5 Maret 1990
226	Cottonindo Ariesta Tbk	KPAS	05 Okt 2018
227	Nipress Tbk	NIPS	24 Jul 1991
228	Prima Alloy Steel Universal Tb	PRAS	12 Jul 1990

## Lampiran 3: Hasil Olah Data Perhitungan Seluruh Variabel

Tabel 1  
Hasil Olah Data Seluruh Variabel

NO	KODE	TAHUN	EC	EP	FS	ROA
			X1	X2	X3	Y
1	MOLI	2020	0.047	3	28.455	0.035
		2021	0.131	3	28.453	0.017
		2022	0.154	3	28.271	0.016
		2023	0.069	3	28.334	0.047
		2024	0.208	3	28.290	0.009
2	SRSN	2020	0.074	3	27.533	0.049
		2021	0.154	3	27.480	0.031
		2022	0.100	3	27.499	0.038
		2023	0.058	3	27.566	0.062
		2024	0.118	3	27.758	0.020
3	INTP	2020	0.126	3	30.940	0.066
		2021	0.141	3	30.894	0.068
		2022	0.140	4	30.878	0.072
		2023	0.109	4	31.020	0.066
		2024	0.142	5	31.046	0.066
4	SMBR	2020	0.059	3	29.378	0.002
		2021	0.144	3	29.293	0.010
		2022	0.119	3	29.288	0.015
		2023	0.100	3	29.211	0.025
		2024	0.006	4	29.222	0.026
5	SMGR	2020	0.013	3	31.988	0.034
		2021	0.024	3	32.035	0.025
		2022	0.023	3	32.049	0.030
		2023	0.031	3	32.036	0.028
		2024	0.081	5	31.975	0.010
6	IPOL	2020	0.008	3	29.006	0.030
		2021	0.009	3	28.816	0.041
		2022	0.014	3	29.116	0.013
		2023	0.326	3	29.108	0.002
		2024	0.106	3	29.424	0.003
7	SPMA	2020	0.003	3	28.471	0.070
		2021	0.001	3	28.641	0.107
		2022	0.002	3	28.806	0.104
		2023	0.004	3	28.826	0.054
		2024	0.007	3	28.853	0.031
8	INAI	2020	0.121	3	27.965	0.003
		2021	0.121	3	28.069	0.003
		2022	-0.005	3	28.072	-0.073
		2023	-0.007	3	28.021	-0.039
		2024	-0.004	3	27.847	-0.080
		2020	-0.010	3	28.094	-0.049
		2021	-0.012	3	28.091	-0.040

9	GDST	2022	0.003	3	28.376	0.130
		2023	0.001	3	28.432	0.096
		2024	0.002	3	28.645	0.038
10	KRAS	2020	0.040	3	31.521	0.007
		2021	0.009	3	31.617	0.016
		2022	0.024	3	31.538	0.007
		2023	-0.003	3	31.413	-0.046
		2024	-0.002	3	31.477	-0.051
11	PNGO	2020	0.014	3	27.990	0.057
		2021	0.008	3	28.036	0.125
		2022	0.011	3	28.070	0.112
		2023	0.008	3	28.029	0.129
		2024	0.017	3	28.198	0.125
12	TOTO	2020	-0.007	3	28.765	-0.010
		2021	0.002	3	28.805	0.048
		2022	0.001	3	28.826	0.095
		2023	0.001	3	28.835	0.073
		2024	0.001	3	28.870	0.091
13	ADES	2020	0.001	3	27.589	0.142
		2021	0.001	3	27.897	0.204
		2022	0.001	3	28.129	0.222
		2023	0.001	3	28.366	0.190
		2024	0.002	3	28.623	0.196
14	ULTR	2020	0.008	3	28.801	0.127
		2021	0.001	3	29.633	0.172
		2022	0.001	3	29.629	0.131
		2023	0.000	3	29.649	0.158
		2024	0.010	3	29.767	0.136
15	ROTI	2020	0.023	3	29.124	0.038
		2021	0.013	3	29.064	0.068
		2022	0.009	3	29.049	0.105
		2023	0.012	3	29.003	0.085
		2024	0.013	3	28.952	0.097
16	KAEF	2020	0.073	3	30.497	0.001
		2021	0.008	4	30.508	0.016
		2022	-0.038	3	30.617	-0.006
		2023	-0.001	3	30.442	-0.136
		2024	-0.002	3	30.337	-0.081
17	KLBF	2020	0.003	4	30.747	0.124
		2021	0.007	4	30.876	0.126
		2022	0.006	4	30.936	0.127
		2023	0.008	5	30.929	0.103
		2024	0.006	4	31.013	0.110
18	SIDO	2020	0.012	5	28.979	0.243
		2021	0.022	5	29.034	0.310
		2022	0.026	5	29.037	0.271
		2023	0.024	5	28.990	0.244
		2024	0.010	5	29.002	0.297

Tabel 2  
Hasil Olah Data Kinerja Keuangan (Y)

No	Emiten	Tahun	Lab a Bersih	Total Aset	Hasil
1	MOLI	2020	79,288,256,000	2,279,580,714,000	0.035
		2021	38,800,766,000	2,275,216,679,000	0.017
		2022	29,969,349,000	1,896,261,085,000	0.016
		2023	94,137,935,000	2,019,929,220,000	0.047
		2024	17,751,696,000	1,932,495,722,000	0.009
2	SRSN	2020	44,152,245,000	906,846,895,000	0.049
		2021	26,542,985,000	860,162,908,000	0.031
		2022	33,640,328,000	876,602,301,000	0.038
		2023	58,018,151,000	936,697,851,000	0.062
		2024	22,501,564,000	1,135,428,989,000	0.020
3	INTP	2020	1,806,337,000,000	27,344,672,000,000	0.066
		2021	1,788,496,000,000	26,136,114,000,000	0.068
		2022	1,842,434,000,000	25,706,169,000,000	0.072
		2023	1,950,266,000,000	29,649,645,000,000	0.066
		2024	2,007,947,000,000	30,420,006,000,000	0.066
4	SMBR	2020	10,981,673,000	5,737,175,560,000	0.002
		2021	51,817,305,000	5,271,953,697,000	0.010
		2022	77,317,821,000	5,242,724,933,000	0.015
		2023	121,572,505,000	4,856,730,638,000	0.025
		2024	129,253,093,000	4,907,686,845,000	0.026
5	SMGR	2020	2,674,343,000,000	78,006,244,000,000	0.034
		2021	2,082,347,000,000	81,766,327,000,000	0.025
		2022	2,499,083,000,000	82,960,012,000,000	0.030
		2023	2,295,601,000,000	81,820,529,000,000	0.028
		2024	771,674,000,000	76,993,082,000,000	0.010
6	IPOL	2020	120,166,602,465	3,956,668,800,175	0.030
		2021	135,543,128,777	3,269,349,894,254	0.041
		2022	58,917,739,037	4,413,088,203,769	0.013
		2023	6,664,691,368	4,379,306,844,296	0.002
		2024	18,690,157,012	6,009,170,318,446	0.003
7	SPMA	2020	162,524,650,713	2,316,065,006,133	0.070
		2021	294,325,560,054	2,746,153,295,147	0.107
		2022	336,138,349,494	3,239,231,499,990	0.104
		2023	178,658,341,906	3,303,922,519,911	0.054
		2024	104,838,993,586	3,392,686,914,315	0.031
8	INAI	2020	3,991,581,552	1,395,969,637,457	0.003
		2021	4,319,665,242	1,548,832,511,319	0.003
		2022	-113,952,927,004	1,554,795,974,228	-0.073
		2023	-57,836,592,852	1,476,872,833,252	-0.039
		2024	-98,683,418,057	1,241,083,094,623	-0.080
9	GDST	2020	-77,845,328,805	1,588,136,471,649	-0.049
		2021	-63,711,545,268	1,583,979,016,422	-0.040
		2022	273,673,913,875	2,106,446,579,086	0.130
		2023	212,988,116,470	2,228,129,147,603	0.096
		2024	104,677,999,298	2,755,475,158,820	0.038

10	KRAS	2020	319,266,675,000	48,921,062,645,000	0.007
		2021	886,575,777,000	53,846,582,844,000	0.016
		2022	356,212,764,000	49,748,249,254,000	0.007
		2023	-2,029,562,648,000	43,923,097,624,000	-0.046
		2024	-2,398,796,364,000	46,782,783,792,000	-0.051
11	PNGO	2020	81,273,727,254	1,432,341,134,265	0.057
		2021	188,054,274,782	1,498,624,511,203	0.125
		2022	173,391,571,265	1,550,623,971,085	0.112
		2023	191,664,263,794	1,489,149,097,101	0.129
		2024	220,955,227,350	1,763,677,465,138	0.125
12	TOTO	2020	-30,689,667,468	3,107,410,113,178	-0.010
		2021	156,736,391,742	3,236,330,922,409	0.048
		2022	313,410,762,339	3,304,972,191,991	0.095
		2023	242,417,754,641	3,333,890,799,976	0.073
		2024	314,633,432,509	3,451,053,901,000	0.091
13	ADES	2020	135,789,000,000	958,791,000,000	0.142
		2021	265,758,000,000	1,304,108,000,000	0.204
		2022	364,972,000,000	1,645,582,000,000	0.222
		2023	395,798,000,000	2,085,182,000,000	0.190
		2024	527,368,000,000	2,696,874,000,000	0.196
14	ULTR	2020	1,109,666,000,000	8,754,116,000,000	0.127
		2021	1,276,793,000,000	7,406,856,000,000	0.172
		2022	965,486,000,000	7,376,375,000,000	0.131
		2023	1,186,161,000,000	7,523,956,000,000	0.158
		2024	1,153,916,000,000	8,461,365,000,000	0.136
15	ROTI	2020	168,610,282,478	4,452,166,671,985	0.038
		2021	283,602,993,676	4,191,284,422,677	0.068
		2022	432,247,722,254	4,130,321,616,083	0.105
		2023	333,300,420,963	3,943,518,425,042	0.085
		2024	362,195,698,480	3,746,346,988,767	0.097
16	KAEF	2020	20,425,756,000	17,562,816,674,000	0.001
		2021	289,888,789,000	17,760,195,040,000	0.016
		2022	-126,024,418,000	19,797,322,545,000	-0.006
		2023	-2,260,684,344,000	16,630,699,447,000	-0.136
		2024	-1,208,172,543,000	14,967,031,490,000	-0.081
17	KLBF	2020	2,799,622,515,814	22,564,300,317,374	0.124
		2021	3,232,007,683,281	25,666,635,156,271	0.126
		2022	3,450,083,412,291	27,241,313,025,674	0.127
		2023	2,778,404,819,501	27,057,568,182,323	0.103
		2024	3,246,569,754,197	29,429,727,898,195	0.110
18	SIDO	2020	934,016,000,000	3,849,516,000,000	0.243
		2021	1,260,898,000,000	4,068,970,000,000	0.310
		2022	1,104,714,000,000	4,081,442,000,000	0.271
		2023	950,648,000,000	3,890,706,000,000	0.244
		2024	1,171,026,000,000	3,939,625,000,000	0.297

## Contoh Pengambilan Total Asset pada *Annual Report* Perusahaan Madusari Murni Indah Tbk

PT MADUSARI MURNI INDAH Tbk  
DAN ENTITAS ANAK  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN  
Tanggal 31 Desember 2021 dan 2020  
(Disajikan dalam ribuan Rupiah,  
kecuali dinyatakan lain)

PT MADUSARI MURNI INDAH Tbk  
AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF  
FINANCIAL POSITION  
December 31, 2021 and 2020  
(Expressed in thousands of Rupiah,  
unless otherwise stated)

	Catatan Notes	2021	2020	
<b>ASET</b>				<b>ASSETS</b>
<b>Aset Lancar</b>				<b>Current Assets</b>
Kas dan setara kas	4	38.172.994	63.949.036	Cash and cash equivalents
Penempatan di bank	5,14	111.640.688	94.826.426	Placement in banks
Piutang usaha dari pihak ketiga – neto atas penyisihan penurunan nilai sebesar 240.908 di tahun 2021	6,14	255.629.593	275.434.258	Trade receivables from third parties – net of allowance for impairment of 240,908 in 2021
Piutang lain-lain dari pihak ketiga – neto atas penyisihan penurunan nilai sebesar 2.854.859	7	7.926.982	5.741.797	Other receivables from third parties – net of allowance for impairment of 2,854,859
Persediaan	8,14	583.509.058	594.436.382	Inventories
Uang muka	9	90.716.443	44.114.050	Advance payments
Pajak dibayar dimuka	15	31.507.772	22.114.384	Prepaid taxes
Biaya dibayar dimuka dan aset lancar lainnya	35	6.100.127	6.480.959	Prepaid expenses and other current assets
<b>Jumlah Aset Lancar</b>		<b>1.125.203.657</b>	<b>1.107.097.292</b>	<b>Total Current Assets</b>
<b>Aset Tidak Lancar</b>				<b>Non-current Assets</b>
Aset tetap – neto	10,14	1.083.594.365	1.092.105.963	Fixed assets - net
Properti investasi – tanah	14	2.432.085	2.432.085	Investment property - land
Aset pengampunan pajak	11,14	47.406.026	47.226.934	Tax amnesty assets
Aset pajak tangguhan	15	857.808	635.792	Deferred tax assets
Klaim restitusi pajak / Kelebihan pembayaran pajak penghasilan	15	8.489.565	18.560.056	Claim for tax refund / Excess payment of income tax
Aset tidak lancar lainnya	35	7.233.173	11.522.592	Other non-current assets
<b>Jumlah Aset Tidak Lancar</b>		<b>1.150.013.022</b>	<b>1.172.483.422</b>	<b>Total Non-current Assets</b>
<b>JUMLAH ASET</b>		<b>2.275.216.679</b>	<b>2.279.580.714</b>	<b>TOTAL ASSETS</b>

## Contoh Pengambilan Laba Bersih pada *Annual Report*

PT MADUSARI MURNI INDAH Tbk  
DAN ENTITAS ANAK  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN  
Untuk tahun yang berakhir pada  
tanggal 31 Desember 2021 dan 2020  
(Disajikan dalam ribuan Rupiah,  
kecuali dinyatakan lain)

PT MADUSARI MURNI INDAH Tbk  
AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF PROFIT OR  
LOSS AND OTHER COMPREHENSIVE INCOME  
For the years ended December 31, 2021 and 2020  
(Expressed in thousands of Rupiah,  
unless otherwise stated)

	Catatan Notes	2021	2020	
<b>Pendapatan bersih</b>	22	<b>1.612.054.076</b>	<b>1.472.641.715</b>	<b>Net sales</b>
Beban pokok penjualan	23	(1.252.971.584)	(1.085.012.654)	Cost of goods sold
<b>Labanya bruto</b>		<b>359.082.492</b>	<b>387.629.061</b>	<b>Gross profit</b>
Beban penjualan dan distribusi	24	(142.114.132)	(132.965.776)	Selling and distribution expenses
Beban umum dan administrasi	25	(108.116.849)	(116.585.560)	General and administration expenses
<b>Labanya usaha</b>		<b>108.851.511</b>	<b>138.077.725</b>	<b>Operating profit</b>
Beban keuangan	10,26,30	(54.445.804)	(41.405.617)	Finance costs
Penghasilan bunga	27	2.890.843	7.235.770	Interest income
Pajak final atas penghasilan bunga	27	(578.169)	(1.447.154)	Final tax on interest income
Pendapatan lain-lain - bersih	28	2.262.223	3.041.205	Other income - net
<b>Labanya sebelum pajak</b>		<b>58.980.604</b>	<b>105.501.929</b>	<b>Profit before tax</b>
Beban pajak penghasilan	15	(20.179.838)	(26.213.673)	Income tax expense
<b>Labanya tahun berjalan</b>		<b>38.800.766</b>	<b>79.288.256</b>	<b>Profit for the year</b>
<b>Penghasilan (rugi) komprehensif lain</b>				<b>Other comprehensive income (loss)</b>
Pos yang tidak akan direklasifikasi ke laba rugi:				Items that will not be reclassified to profit or loss:
Keuntungan (kerugian) aktuarial – setelah pajak	16	1.773.956	(6.132.452)	Actuarial gain (loss) – net of tax
Surplus revaluasi aset tetap – setelah pajak		193.353	149.709.240	Fixed assets revaluation surplus – net of tax

TABEL 3  
Hasil Olah Data *Environmental Cost* (X1)

No	Emiten	Tahun	Biaya Lingkungan	Total Aset	Hasil
1	MOLI	2020	3,764,000,000	79,288,256,000	0.047
		2021	5,096,000,000	38,800,766,000	0.131
		2022	4,627,000,000	29,969,349,000	0.154
		2023	6,534,000,000	94,137,935,000	0.069
		2024	3,690,000,000	17,751,696,000	0.208
2	SRSN	2020	3,271,041,362	44,152,245,000	0.074
		2021	4,089,243,963	26,542,985,000	0.154
		2022	3,368,901,650	33,640,328,000	0.100
		2023	3,368,901,650	58,018,151,000	0.058
		2024	2,660,488,428	22,501,564,000	0.118
3	INTP	2020	227,165,000,000	1,806,337,000,000	0.126
		2021	252,812,000,000	1,788,496,000,000	0.141
		2022	257,637,000,000	1,842,434,000,000	0.140
		2023	212,000,000,000	1,950,266,000,000	0.109
		2024	286,000,000,000	2,007,947,000,000	0.142
4	SMBR	2020	645,085,000	10,981,673,000	0.059
		2021	7,484,715,389	51,817,305,000	0.144
		2022	9,180,000,000	77,317,821,000	0.119
		2023	12,140,000,000	121,572,505,000	0.100
		2024	774,500,000	129,253,093,000	0.006
5	SMGR	2020	35,000,000,000	2,674,343,000,000	0.013
		2021	50,746,171,343	2,082,347,000,000	0.024
		2022	56,708,441,569	2,499,083,000,000	0.023
		2023	71,400,000,000	2,295,601,000,000	0.031
		2024	62,240,000,000	771,674,000,000	0.081
6	IPOL	2020	950,678,550	120,166,602,465	0.008
		2021	1,270,579,087	135,543,128,777	0.009
		2022	851,670,200	58,917,739,037	0.014
		2023	2,175,312,685	6,664,691,368	0.326
		2024	1,976,786,000	18,690,157,012	0.106
7	SPMA	2020	425,894,800	162,524,650,713	0.003
		2021	320,419,000	294,325,560,054	0.001
		2022	571,250,000	336,138,349,494	0.002
		2023	693,000,000	178,658,341,906	0.004
		2024	745,900,000	104,838,993,586	0.007
8	INAI	2020	482,672,660	3,991,581,552	0.121
		2021	523,789,210	4,319,665,242	0.121
		2022	609,098,370	-113,952,927,004	-0.005
		2023	422,024,660	-57,836,592,852	-0.007
		2024	367,277,630	-98,683,418,057	-0.004
9	GDST	2020	799,000,000	-77,845,328,805	-0.010
		2021	783,000,000	-63,711,545,268	-0.012
		2022	871,000,000	273,673,913,875	0.003
		2023	252,000,000	212,988,116,470	0.001

		2024	230,000,000	104,677,999,298	0.002
10	KRAS	2020	12,790,000,000	319,266,675,000	0.040
		2021	8,420,000,000	886,575,777,000	0.009
		2022	8,420,000,000	356,212,764,000	0.024
		2023	5,882,186,789	-2,029,562,648,000	-0.003
		2024	5,882,186,789	-2,398,796,364,000	-0.002
11	PNGO	2020	1,110,000,000	81,273,727,254	0.014
		2021	1,590,000,000	188,054,274,782	0.008
		2022	1,840,000,000	173,391,571,265	0.011
		2023	1,580,000,000	191,664,263,794	0.008
		2024	3,740,000,000	220,955,227,350	0.017
12	TOTO	2020	220,763,790	-30,689,667,468	-0.007
		2021	287,526,380	156,736,391,742	0.002
		2022	274,987,960	313,410,762,339	0.001
		2023	347,212,339	242,417,754,641	0.001
		2024	261,648,150	314,633,432,509	0.001
13	ADES	2020	181,000,000	135,789,000,000	0.001
		2021	225,000,000	265,758,000,000	0.001
		2022	310,000,000	364,972,000,000	0.001
		2023	500,000,000	395,798,000,000	0.001
		2024	840,450,000	527,368,000,000	0.002
14	ULTR	2020	8,468,114,599	1,109,666,000,000	0.008
		2021	1,536,484,065	1,276,793,000,000	0.001
		2022	1,266,511,893	965,486,000,000	0.001
		2023	50,000,000	1,186,161,000,000	0.000
		2024	10,978,830,000	1,153,916,000,000	0.010
15	ROTI	2020	3,930,000,000	168,610,282,478	0.023
		2021	3,688,000,000	283,602,993,676	0.013
		2022	3,800,000,000	432,247,722,254	0.009
		2023	4,000,000,000	333,300,420,963	0.012
		2024	4,600,000,000	362,195,698,480	0.013
16	KAEF	2020	1,494,680,000	20,425,756,000	0.073
		2021	2,375,010,000	289,888,789,000	0.008
		2022	4,766,510,000	-126,024,418,000	-0.038
		2023	2,602,950,000	-2,260,684,344,000	-0.001
		2024	2,013,500,000	-1,208,172,543,000	-0.002
17	KLBF	2020	9,319,039,692	2,799,622,515,814	0.003
		2021	21,600,000,000	3,232,007,683,281	0.007
		2022	21,826,964,578	3,450,083,412,291	0.006
		2023	23,049,857,876	2,778,404,819,501	0.008
		2024	19,213,326,174	3,246,569,754,197	0.006
18	SIDO	2020	11,150,000,000	934,016,000,000	0.012
		2021	27,800,000,000	1,260,898,000,000	0.022
		2022	28,564,252,595	1,104,714,000,000	0.026
		2023	22,720,000,000	950,648,000,000	0.024
		2024	11,960,000,000	1,171,026,000,000	0.010

## Contoh Perusahaan yang mempublikasikan Biaya Lingkungan



### Biaya Pengelolaan Lingkungan [POJK F.4] Environmental Management Cost

Kami senantiasa mengalokasikan sejumlah dana untuk kelancaran pelaksanaan inisiatif pelestarian lingkungan. Informasi besaran jumlah biaya yang dikeluarkan Perseroan ditunjukkan sebagai berikut.

We regularly budget a number of funds to support our environmental conservation initiatives. Molindo's environmental management cost is as follows.

#### Biaya Pengelolaan Lingkungan Hidup (Juta Rp) Environmental Management Cost (Million Rp)



Tabel 4  
 Hasil Olah Data *Environmental Performance (X2)*

No	Emiten	Tahun	Warna	PROPER
1	MOLI	2020	BIRU	3
		2021	BIRU	3
		2022	BIRU	3
		2023	BIRU	3
		2024	BIRU	3
2	SRSN	2020	BIRU	3
		2021	BIRU	3
		2022	BIRU	3
		2023	BIRU	3
		2024	BIRU	3
3	INTP	2020	BIRU	3
		2021	BIRU	3
		2022	HIJAU	4
		2023	HIJAU	4
		2024	EMAS	5
4	SMBR	2020	BIRU	3
		2021	BIRU	3
		2022	BIRU	3
		2023	BIRU	3
		2024	HIJAU	4
5	SMGR	2020	BIRU	3
		2021	BIRU	3
		2022	BIRU	3
		2023	BIRU	3
		2024	EMAS	5
6	IPOL	2020	BIRU	3
		2021	BIRU	3
		2022	BIRU	3
		2023	BIRU	3
		2024	BIRU	3
7	SPMA	2020	BIRU	3
		2021	BIRU	3
		2022	BIRU	3
		2023	BIRU	3
		2024	BIRU	3
8	INAI	2020	BIRU	3
		2021	BIRU	3
		2022	BIRU	3
		2023	BIRU	3
		2024	BIRU	3
9	GDST	2020	BIRU	3
		2021	BIRU	3
		2022	BIRU	3
		2023	BIRU	3
		2024	BIRU	3

10	KRAS	2020	BIRU	3
		2021	BIRU	3
		2022	BIRU	3
		2023	BIRU	3
		2024	BIRU	3
11	PNGO	2020	BIRU	3
		2021	BIRU	3
		2022	BIRU	3
		2023	BIRU	3
		2024	BIRU	3
12	TOTO	2020	BIRU	3
		2021	BIRU	3
		2022	BIRU	3
		2023	BIRU	3
		2024	BIRU	3
13	ADES	2020	BIRU	3
		2021	BIRU	3
		2022	BIRU	3
		2023	BIRU	3
		2024	BIRU	3
14	ULTR	2020	BIRU	3
		2021	BIRU	3
		2022	BIRU	3
		2023	BIRU	3
		2024	BIRU	3
15	ROTI	2020	BIRU	3
		2021	BIRU	3
		2022	BIRU	3
		2023	BIRU	3
		2024	BIRU	3
16	KAEF	2020	BIRU	3
		2021	HIJAU	4
		2022	BIRU	3
		2023	BIRU	3
		2024	BIRU	3
17	KLBF	2020	HIJAU	4
		2021	HIJAU	4
		2022	HIJAU	4
		2023	EMAS	5
		2024	HIJAU	4
18	SIDO	2020	EMAS	5
		2021	EMAS	5
		2022	EMAS	5
		2023	EMAS	5
		2024	EMAS	5

## Contoh Perusahaan yang mempublikasikan Penghargaan PROPER

### ISO 45001:2018



**Pemberi Sertifikasi / Certifier:**  
Llyod's Register Quality Assurance

**Masa Berlaku / Expiry:**  
22 Februari 2025  
February 22<sup>nd</sup>, 2025

### Kosher Certificate



**Pemberi Sertifikasi / Certifier:**  
London Beth Din, Kashrut Division

**Masa Berlaku / Expiry:**  
27 Agustus 2023  
August 27<sup>th</sup>, 2023

### Sedex Certificate

**Pemberi Sertifikasi / Certifier:**  
Sedex



**Tahun Audit / Year of Audit:**  
2018

### Proper Peringkat BIRU BLUE Proper Rating

**Pemberi Sertifikasi / Certifier:**  
Kementerian Lingkungan Hidup dan Kehutanan Republik Indonesia  
The Ministry of Environment and Forestry of the Republic of Indonesia



**Masa Berlaku / Expiry:**  
2021-2022

Tabel 5  
Hasil Olah Data *Firm Size* (X3)

No	Emiten	Tahun	Total Aset	Hasil
1	MOLI	2020	2,279,580,714,000	28.455
		2021	2,275,216,679,000	28.453
		2022	1,896,261,085,000	28.271
		2023	2,019,929,220,000	28.334
		2024	1,932,495,722,000	28.290
2	SRSN	2020	906,846,895,000	27.533
		2021	860,162,908,000	27.480
		2022	876,602,301,000	27.499
		2023	936,697,851,000	27.566
		2024	1,135,428,989,000	27.758
3	INTP	2020	27,344,672,000,000	30.940
		2021	26,136,114,000,000	30.894
		2022	25,706,169,000,000	30.878
		2023	29,649,645,000,000	31.020
		2024	30,420,006,000,000	31.046
4	SMBR	2020	5,737,175,560,000	29.378
		2021	5,271,953,697,000	29.293
		2022	5,242,724,933,000	29.288
		2023	4,856,730,638,000	29.211
		2024	4,907,686,845,000	29.222
5	SMGR	2020	78,006,244,000,000	31.988
		2021	81,766,327,000,000	32.035
		2022	82,960,012,000,000	32.049
		2023	81,820,529,000,000	32.036
		2024	76,993,082,000,000	31.975
6	IPOL	2020	3,956,668,800,175	29.006
		2021	3,269,349,894,254	28.816
		2022	4,413,088,203,769	29.116
		2023	4,379,306,844,296	29.108
		2024	6,009,170,318,446	29.424
7	SPMA	2020	2,316,065,006,133	28.471
		2021	2,746,153,295,147	28.641
		2022	3,239,231,499,990	28.806
		2023	3,303,922,519,911	28.826
		2024	3,392,686,914,315	28.853
8	INAI	2020	1,395,969,637,457	27.965
		2021	1,548,832,511,319	28.069
		2022	1,554,795,974,228	28.072
		2023	1,476,872,833,252	28.021
		2024	1,241,083,094,623	27.847
9	GDST	2020	1,588,136,471,649	28.094
		2021	1,583,979,016,422	28.091
		2022	2,106,446,579,086	28.376
		2023	2,228,129,147,603	28.432
		2024	2,755,475,158,820	28.645

10	KRAS	2020	48,921,062,645,000	31.521
		2021	53,846,582,844,000	31.617
		2022	49,748,249,254,000	31.538
		2023	43,923,097,624,000	31.413
		2024	46,782,783,792,000	31.477
11	PNGO	2020	1,432,341,134,265	27.990
		2021	1,498,624,511,203	28.036
		2022	1,550,623,971,085	28.070
		2023	1,489,149,097,101	28.029
		2024	1,763,677,465,138	28.198
12	TOTO	2020	3,107,410,113,178	28.765
		2021	3,236,330,922,409	28.805
		2022	3,304,972,191,991	28.826
		2023	3,333,890,799,976	28.835
		2024	3,451,053,901,000	28.870
13	ADES	2020	958,791,000,000	27.589
		2021	1,304,108,000,000	27.897
		2022	1,645,582,000,000	28.129
		2023	2,085,182,000,000	28.366
		2024	2,696,874,000,000	28.623
14	ULTR	2020	8,754,116,000,000	29.801
		2021	7,406,856,000,000	29.633
		2022	7,376,375,000,000	29.629
		2023	7,523,956,000,000	29.649
		2024	8,461,365,000,000	29.767
15	ROTI	2020	4,452,166,671,985	29.124
		2021	4,191,284,422,677	29.064
		2022	4,130,321,616,083	29.049
		2023	3,943,518,425,042	29.003
		2024	3,746,346,988,767	28.952
16	KAEF	2020	17,562,816,674,000	30.497
		2021	17,760,195,040,000	30.508
		2022	19,797,322,545,000	30.617
		2023	16,630,699,447,000	30.442
		2024	14,967,031,490,000	30.337
17	KLBF	2020	22,564,300,317,374	30.747
		2021	25,666,635,156,271	30.876
		2022	27,241,313,025,674	30.936
		2023	27,057,568,182,323	30.929
		2024	29,429,727,898,195	31.013
18	SIDO	2020	3,849,516,000,000	28.979
		2021	4,068,970,000,000	29.034
		2022	4,081,442,000,000	29.037
		2023	3,890,706,000,000	28.990
		2024	3,939,625,000,000	29.002

## Lampiran 4: Output SPSS

**DESKRIPTIF STATISTIK**

<b>Descriptive Statistics</b>					
	N	Minimum	Maximum	Mean	Std. Deviation
EC	90	-.04	.33	.0383	.06008
EP	90	3	5	3.27	.614
FS	90	27.48	32.05	29.3309	1.29017
ROA	90	-.14	.31	.0657	.08367
Valid N (listwise)	90				

**UJI NORMALITAS**

<b>One-Sample Kolmogorov-Smirnov Test</b>		
		Unstandardized Residual
N		90
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.06710931
Most Extreme Differences	Absolute	.088
	Positive	.061
	Negative	-.088
Test Statistic		.088
Asymp. Sig. (2-tailed)		.081 <sup>c</sup>

**UJI MULTIKOLINERITAS**

<b>Coefficients<sup>a</sup></b>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	EC	.999	1.001
	EP	.925	1.081
	FS	.924	1.082

### UJI HETEROKEDASTISITAS

Correlations						
			EC	EP	FS	Unstand ardized Residual
Spear man's rho	EC	Correlation Coefficient	1.000	.131	.095	.045
		Sig. (2-tailed)	.	.219	.374	.676
		N	90	90	90	90
	EP	Correlation Coefficient	.131	1.000	.342**	.015
		Sig. (2-tailed)	.219	.	.001	.885
		N	90	90	90	90
	FS	Correlation Coefficient	.095	.342**	1.000	.071
		Sig. (2-tailed)	.374	.001	.	.503
		N	90	90	90	90
	Unsta ndard ized Resid ual	Correlation Coefficient	.045	.015	.071	1.000
		Sig. (2-tailed)	.676	.885	.503	.
		N	90	90	90	90

### UJI AUTOKORELASI

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin- Watson
1	.597 <sup>a</sup>	.357	.334	.06827	.739

### REGRESI LINIER BERGANDA

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.414	.165		2.506	.014
	EC	-.300	.121	-.215	-2.487	.015
	EP	.076	.012	.561	6.245	.000
	FS	-.020	.006	-.308	-3.427	.001

### UJI KOEFISIEN DETRMINAN R2

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.597 <sup>a</sup>	.357	.334	.06827

### UJI T

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.414	.165		2.506	.014
	EC	-.300	.121	-.215	-2.487	.015
	EP	.076	.012	.561	6.245	.000
	FS	-.020	.006	-.308	-3.427	.001

### UJI F

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.222	3	.074	15.894	.000 <sup>b</sup>
	Residual	.401	86	.005		
	Total	.623	89			