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Lampiran 1 : Daftar Nama Perusahaan yang menjadi Populasi

Tabel 1
Daftar Populasi

No	Kode	Nama Perusahaan
1	ACES	Aspirasi Hidup Indonesia Tbk
2	ADRO	Adaro Energy Indonesia Tbk
3	AKRA	AKR Corporindo Tbk
4	ANTM	Aneka Tambang Tbk
5	ASII	Astra International Tbk
6	BRIS	Bank Syariah Indonesia Tbk
7	BRMS	Bumi Resources Minerals Tbk
8	CPIN	Charoen Pokphand Indonesia Tbk
9	EXCL	XL Axiata Tbk
10	ICBP	Indofood CBP Sukses Makmur Tbk
11	INCO	Vale Indonesia Tbk
12	INDF	Indofood Sukses Makmur Tbk
13	INKP	Indah Kiat Pulp & Paper Tbk
14	ISAT	Indosat Tbk
15	KLBF	Kalbe Farma Tbk
16	MAPI	Mitra Adiperkasa Tbk
17	MDKA	Merdeka Copper Gold Tbk
18	MEDC	Medco Energi Internasional Tbk
19	PANI	Pantai Indah Kapuk Dua Tbk

20	PGAS	Perusahaan Gas Negara Tbk
21	PTBA	Bukit Asam Tbk
22	SMGR	Semen Indonesia (Persero) Tbk
23	TLKM	Telkom Indonesia (Persero) Tbk
24	TPIA	Chandra Asri Pacific Tbk
25	UNTR	United Tractors Tbk
26	UNVR	Unilever Indonesia Tbk
27	ADMR	Adaro Minerals Indonesia Tbk
28	AMMN	Amman Mineral Internasional Tb
29	MBMA	Merdeka Battery Materials Tbk
30	PGEO	Pertamina Geothermal Energy Tb

Lampiran 2 : Perusahaan yang menjadi sampel

Tabel 1
Pemilihan Kriteria sampel

Keterangan	**Jumlah**
Populasi: Perusahaan yang terdaftar di jakarta islamic index (JII)	30
Pengambilan sampel berdasarkan kriteria (*purposive sampling*):	
1. Perusahaan yang belum tercatat di JII periode tahun 2021-2024	-4
2. Perusahaan yang tidak menyediakan informasi laporan keberlanjutan	-6
Sampel Penelitian	**20**
Total Sampel (n x periode penelitian) (20 x 4 tahun)	**80**

Tabel 2
Perusahaan *Jakarta Islamic index* yang memenuhi kriteria sampel

No	**Nama Perusahaan**	**Kode**	**Mempublikasikan Annual Report**				**Mempublikasikan Sustainability Report**			
			2021	**2022**	**2023**	**2024**	**2021**	**2022**	**2023**	**2024**
1	Aspirasi Hidup Indonesia Tbk	ACES	✓	✓	✓	✓	✓	✓	✓	✓
2	Adaro Energy Indonesia Tbk	ADRO	✓	✓	✓	✓	✓	✓	✓	✓
3	AKR Corporindo Tbk	AKRA	✓	✓	✓	✓	✓	✓	✓	✓
4	Aneka Tambang Tbk	ANTM	✓	✓	✓	✓	✓	✓	✓	✓
5	Astra International Tbk	ASII	✓	✓	✓	✓	✓	✓	✓	✓
6	Bank Syariah Indonesia Tbk	BRIS	✓	✓	✓	✓	✓	✓	✓	✓
7	Bumi Resources Minerals Tbk	BRMS	✓	✓	✓	✓	✓	✓	✓	✓
8	Charoen	CPIN	✓	✓	✓	✓	✓	✓	✓	✓

No	Nama Perusahaan	Kode	Mempublikasikan Annual Report				Mempublikasikan Sustainability Report			
			2021	2022	2023	2024	2021	2022	2023	2024
	Pokphand Indonesia Tbk									
9	XL Axiata Tbk	EXCL	✓	✓	✓	✓	✓	✓	✓	✓
10	Indofood CBP Sukses Makmur Tbk	ICBP	✓	✓	✓	✓	✓	✓	✓	✓
11	Indofood Sukses Makmur Tbk	INDF	✓	✓	✓	✓	✓	✓	✓	✓
12	Indah Kiat Pulp & Paper Tbk	INKP	✓	✓	✓	✓	✓	✓	✓	✓
13	Kalbe Farma Tbk	KLBF	✓	✓	✓	✓	✓	✓	✓	✓
14	Mitra Adiperkasa Tbk	MAPI	✓	✓	✓	✓	✓	✓	✓	✓
15	Medco Energi Internasional Tbk	MEDC	✓	✓	✓	✓	✓	✓	✓	✓
16	Bukit Asam Tbk	PTBA	✓	✓	✓	✓	✓	✓	✓	✓
17	Semen Indonesia (Persero) Tbk	SMGR	✓	✓	✓	✓	✓	✓	✓	✓
18	Telkom Indonesia (Persero) Tbk	TLKM	✓	✓	✓	✓	✓	✓	✓	✓
19	United Tractors Tbk	UNTR	✓	✓	✓	✓	✓	✓	✓	✓
20	Unilever Indonesia Tbk	UNVR	✓	✓	✓	✓	✓	✓	✓	✓
21	Vale Indonesia Tbk	INCO	✓	✓	✓	✓	✕	✓	✓	✓
22	Indosat Tbk	ISAT	✓	✓	✓	✓	✕	✓	✓	✓
23	Merdeka Copper	MDKA	✓	✓	✓	✓	✕	✕	✕	✕

No	Nama Perusahaan	Kode	Mempublikasikan Annual Report				Mempublikasikan Sustainability Report			
			2021	2022	2023	2024	2021	2022	2023	2024
	Gold Tbk									
24	Pantai Indah Kapuk Dua Tbk	PANI	✓	✓	✓	✓	✕	✓	✓	✓
25	Perusahaan Gas Negara Tbk	PGAS	✓	✓	✓	✓	✕	✓	✓	✓
26	Chandra Asri Pacific Tbk	TPIA	✓	✓	✓	✓	✕	✕	✕	✕

Perusahaan belum tercatat di BEI periode tahun 2021-2024

27	ADMR	Adaro Minerals Indonesia Tbk	03 Jan 2022
28	AMMN	Amman Mineral Internasional Tb	07 Jul 2023
29	MBMA	Merdeka Battery Materials Tbk	18 Apr 2023
30	PGEO	Pertamina Geothermal Energy Tb	24 Feb 2023

Lampiran 3 : Hasil Olah Data Perhitungan Seluruh Variabel

Tabel 1
Hasil Ola Data Seluruh Variabel

No	Kode	PERIODE	GS	GD	ESG	ROA
			X1	X2	X3	Y
1	ACES	**2021**	0	0.281	0.4023	0.09828
		2022	0	0.313	0.3793	0.09293
		2023	0	0.156	0.3678	0.09889
		2024	0	0.156	0.3793	0.10801
2	ADRO	**2021**	0	0.313	0.3448	0.13557
		2022	0	0.438	0.4138	0.26257
		2023	0	0.500	0.4483	0.17712
		2024	0	0.531	0.4598	0.23218
3	AKRA	**2021**	0	0.500	0.4598	0.04828
		2022	0	0.469	0.4483	0.09118
		2023	0	0.469	0.4598	0.10175
		2024	0	0.469	0.4828	0.07247
4	ANTM	**2021**	0	0.438	0.4138	0.05656
		2022	0	0.500	0.4598	0.11359
		2023	0	0.531	0.4713	0.07182
		2024	0	0.563	0.4828	0.08652
5	ASII	**2021**	0	0.281	0.3218	0.06966
		2022	0	0.563	0.4483	0.09780
		2023	0	0.563	0.4713	0.09991
		2024	0	0.531	0.4598	0.09182
6	BRIS	**2021**	1	0.156	0.2529	0.01141
		2022	1	0.313	0.3103	0.01393
		2023	1	0.313	0.3103	0.01613
		2024	1	0.375	0.4023	0.01715
7	BRMS	**2021**	0	0.406	0.3563	0.07117
		2022	0	0.531	0.4253	0.01267
		2023	0	0.563	0.4483	0.01284
		2024	0	0.531	0.4253	0.02176
8	CPIN	**2021**	0	0.250	0.3103	0.10210
		2022	0	0.219	0.2874	0.50724
		2023	0	0.281	0.3218	0.05658
		2024	0	0.375	0.3563	0.08674
9	EXCL	**2021**	0	0.250	0.3103	0.01770
		2022	0	0.344	0.3678	0.01285
		2023	0	0.344	0.3793	0.01449
		2024	0	0.313	0.3793	0.02144

No	Kode	PERIODE	GS	GD	ESG	ROA
			X1	X2	X3	Y
10	ICBP	**2021**	0	0.375	0.3563	0.06704
		2022	0	0.438	0.3678	0.04963
		2023	0	0.563	0.4138	0.07098
		2024	0	0.531	0.4023	0.06992
11	INDF	**2021**	0	0.406	0.3793	0.06247
		2022	0	0.469	0.4023	0.05095
		2023	0	0.563	0.4598	0.06160
		2024	0	0.531	0.4483	0.06483
12	INKP	**2021**	0	0.156	0.2299	0.05862
		2022	0	0.281	0.2759	0.08894
		2023	0	0.563	0.4483	0.04063
		2024	0	0.531	0.4483	0.03603
13	KLBF	**2021**	0	0.313	0.3563	0.12592
		2022	0	0.406	0.4023	0.12665
		2023	0	0.344	0.3908	0.10268
		2024	0	0.406	0.4253	0.11032
14	MAPI	**2021**	0	0.250	0.2989	0.02789
		2022	0	0.313	0.2759	0.11949
		2023	0	0.344	0.3563	0.08523
		2024	0	0.375	0.3678	0.07273
15	MEDC	**2021**	1	0.281	0.2874	0.01101
		2022	1	0.344	0.3333	0.07955
		2023	1	0.313	0.3448	0.04630
		2024	1	0.344	0.3563	0.04796
16	PTBA	**2021**	0	0.500	0.4713	0.22248
		2022	0	0.500	0.4943	0.28174
		2023	0	0.625	0.5747	0.16232
		2024	0	0.594	0.5517	0.12300
17	SMGR	**2021**	0	0.469	0.4598	0.02547
		2022	0	0.625	0.4828	0.03012
		2023	0	0.594	0.4828	0.02806
		2024	0	0.563	0.4943	0.01002
18	TLKM	**2021**	0	0.188	0.3103	0.12247
		2022	0	0.281	0.3908	0.10058
		2023	0	0.281	0.3908	0.11221
		2024	0	0.313	0.3908	0.10259
19	UNTR	**2021**	0	0.313	0.3333	0.09424
		2022	0	0.281	0.3333	0.16368
		2023	0	0.406	0.3793	0.14393
		2024	0	0.406	0.3908	0.11871

No	Kode	PERIODE	GS	GD	ESG	ROA
			X1	X2	X3	Y
20	UNVR	**2021**	0	0.344	0.3678	0.30197
		2022	0	0.406	0.3908	0.29287
		2023	0	0.563	0.4483	0.28810
		2024	0	0.531	0.4598	0.20994

Sumber : Data di Ola peneliti (2026)

Tabel 2.
Hasil Ola Data Kinerja Keuangan (Y)

No	Kode	LABA BERSIH				Total Aset				ROA			
		2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
1	ACES	704.808.586.631	673.646.864.480	770.773.684.882	884.715.551.552	7.171.138.470.214	7.249.254.612.049	7.794.495.253.759	8.191.411.810.234	0.09828	0.09293	0.09889	0.10801
2	ADRO	14.676.993.517.000	44.536.395.913.000	28.594.799.248.000	25.150.205.384.000	108.257.989.784.000	169.616.471.417.000	161.447.312.776.000	108.319.776.574.000	0.13557	0.26257	0.17712	0.23218
3	AKRA	1.135.001.756.000	2.479.059.157.000	3.078.469.701.000	2.399.467.512.000	23.508.585.736.000	27.187.608.036.000	30.254.623.117.000	33.108.684.368.000	0.04828	0.09118	0.10175	0.07247
4	ANTM	1.861.740.000.000	3.820.964.000.000	3.077.648.000.000	3.852.218.000.000	32.916.154.000.000	33.637.271.000.000	42.851.329.000.000	44.522.645.000.000	0.05656	0.11359	0.07182	0.08652
5	ASII	25.586.000.000.000	40.420.000.000.000	44.501.000.000.000	43.424.000.000.000	367.311.000.000.000	413.297.000.000.000	445.405.000.000.000	472.925.000.000.000	0.06966	0.09780	0.09991	0.09182
6	BRIS	3.028.205.000.000	4.260.182.000.000	5.703.743.000.000	7.005.888.000.000	265.289.081.000.000	305.727.438.000.000	353.624.124.000.000	408.613.432.000.000	0.01141	0.01393	0.01613	0.01715
7	BRMS	995.725.707.705	215.259.637.566	218.722.994.216	406.096.836.490	13.989.954.380.094	16.993.165.002.481	17.032.640.756.104	18.664.989.707.220	0.07117	0.01267	0.01284	0.02176
8	CPIN	3.619.010.000.000	2.930.357.000.000	2.318.088.000.000	3.711.601.000.000	35.446.051.000.000	5.777.073.000.000	40.970.800.000.000	42.791.000.000.000	0.10210	0.50724	0.05658	0.08674
9	EXCL	1.287.807.000.000	1.121.188.000.000	1.270.300.000.000	1.847.631.000.000	72.753.282.000.000	87.277.780.000.000	87.694.554.000.000	86.178.565.000.000	0.01770	0.01285	0.01449	0.02144
10	ICBP	7.911.943.000.000	5.722.194.000.000	8.465.123.000.000	8.813.377.000.000	118.015.311.000.000	115.305.536.000.000	119.267.076.000.000	126.040.905.000.000	0.06704	0.04963	0.07098	0.06992
11	INDF	11.203.585.000.000	9.192.569.000.000	11.493.733.000.000	13.077.496.000.000	179.356.193.000.000	180.433.300.000.000	186.587.957.000.000	201.713.313.000.000	0.06247	0.05095	0.06160	0.06483
12	INKP	7.510.616.571.000	13.488.734.722.000	6.342.496.968.000	6.857.278.008.000	128.113.431.705.000	151.658.182.051.000	156.089.127.408.000	190.340.714.424.000	0.05862	0.08894	0.04063	0.03603
13	KLBF	3.232.007.683.281	3.450.083.412.291	2.778.404.819.501	3.246.569.754.197	25.666.635.156.271	27.241.313.025.674	27.057.568.182.323	29.429.727.898.195	0.12592	0.12665	0.10268	0.11032
14	MAPI	467.684.000.000	2.510.809.000.000	2.345.293.000.000	2.147.416.000.000	16.767.977.000.000	21.012.616.000.000	27.516.859.000.000	29.525.113.000.000	0.02789	0.11949	0.08523	0.07273
15	MEDC	893.250.116.019	8.674.236.027.078	5.330.368.783.848	6.144.897.695.430	81.103.342.779.391	109.045.810.548.806	115.131.563.602.904	128.114.402.079.130	0.01101	0.07955	0.04630	0.04796
16	PTBA	8.036.888.000.000	12.779.427.000.000	6.292.521.000.000	5.139.423.000.000	36.123.703.000.000	45.359.207.000.000	38.765.189.000.000	41.785.576.000.000	0.22248	0.28174	0.16232	0.12300
17	SMGR	2.082.347.000.000	2.499.083.000.000	2.295.601.000.000	771.674.000.000	81.766.327.000.000	82.960.012.000.000	81.820.529.000.000	76.993.082.000.000	0.02547	0.03012	0.02806	0.01002
18	TLKM	33.948.000.000.000	27.680.000.000.000	32.208.000.000.000	30.743.000.000.000	277.184.000.000.000	275.192.000.000.000	287.042.000.000.000	299.675.000.000.000	0.12247	0.10058	0.11221	0.10259
19	UNTR	10.608.267.000.000	22.993.673.000.000	22.130.096.000.000	20.118.529.000.000	112.561.356.000.000	140.478.220.000.000	153.753.903.000.000	169.480.618.000.000	0.09424	0.16368	0.14393	0.11871
20	UNVR	5.758.148.000.000	5.364.761.000.000	4.800.940.000.000	3.368.693.000.000	19.068.532.000.000	18.318.114.000.000	16.664.086.000.000	16.046.195.000.000	0.30197	0.29287	0.28810	0.20994

Contoh Pengambilan Total Asset pada *Annual Report* Perusahaan Pt Aneka Tambang Tbk (ANTM)

PT ANEKA TAMBANG TBK
DAN ENTITAS ANAK/*AND SUBSIDIARIES*

Lampiran 1/1 *Schedule*

LAPORAN POSISI KEUANGAN KONSOLIDASIAN
31 DESEMBER 2024 DAN 2023
(Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain)

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024 AND 2023
(Expressed in millions of Rupiah, unless otherwise stated)

	Catatan/ *Notes*	2024	2023	
ASET				***ASSETS***
ASET LANCAR				***CURRENT ASSETS***
Kas dan setara kas	5	4,751,621	9,208,814	*Cash and cash equivalents*
Piutang usaha, bersih	6			*Trade receivables, net*
- Pihak ketiga		943,915	1,091,901	*Third parties -*
- Pihak berelasi		204,879	2,370	*Related parties -*
Persediaan, bersih	7	6,039,652	3,470,153	*Inventories, net*
Piutang lain-lain, bersih	8	332,790	394,584	*Other receivables, net*
Pajak dibayar dimuka	19a			*Prepaid taxes*
- Pajak penghasilan badan		-	45,998	*Corporate income taxes -*
- Pajak lain-lain		724,916	329,412	*Other taxes -*
Biaya dibayar dimuka		14,502	29,936	*Prepaid expenses*
Aset keuangan lancar lainnya	9	4,565,539	5,125,501	*Other current financial assets*
Aset lancar lain-lain	15	414,161	365,877	*Other current assets*
Jumlah aset lancar		**17,991,975**	**20,064,546**	***Total current assets***
ASET TIDAK LANCAR				***NON-CURRENT ASSETS***
Piutang lain-lain, bersih	8	239,592	-	*Other receivables, net*
Kas yang dibatasi penggunaannya	10	360,988	291,107	*Restricted cash*
Investasi pada entitas asosiasi, bersih	11	5,426,133	2,568,246	*Investments in associates, net*
Aset tetap, bersih	12	15,644,099	16,183,257	*Fixed assets, net*
Properti pertambangan, bersih	13	578,136	616,042	*Mining properties, net*
Aset eksplorasi dan evaluasi, bersih	14	952,224	741,468	*Exploration and evaluation assets, net*
Aset takberwujud, bersih		67,231	45,534	*Intangible assets, net*
Pajak dibayar dimuka	19a			*Prepaid taxes*
- Pajak penghasilan badan		851,029	43,707	*Corporate income taxes -*
- Pajak lain-lain		639,302	627,690	*Other taxes -*
Aset pajak tangguhan	19d	430,803	183,565	*Deferred tax assets*
Goodwill	16	68,336	68,336	*Goodwill*
Aset derivatif		90,092	-	*Derivative assets*
Aset tidak lancar lain-lain	15	1,182,705	1,417,831	*Other non-current assets*
Jumlah aset tidak lancar		**26,530,670**	**22,786,783**	***Total non-current assets***
JUMLAH ASET		**44,522,645**	**42,851,329**	***TOTAL ASSETS***

Contoh Pengambilan Laba Bersih pada *Annual Report*

PT ANEKA TAMBANG TBK
DAN ENTITAS ANAK/*AND SUBSIDIARIES*

Lampiran 2/1 *Schedule*

LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN
UNTUK TAHUN-TAHUN YANG BERAKHIR
31 DESEMBER 2024 DAN 2023
(Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain)

CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEARS ENDED
31 DECEMBER 2024 AND 2023
(Expressed in millions of Rupiah, unless otherwise stated)

	Catatan/ *Notes*	2024	2023	
PENJUALAN	29	69,192,440	41,047,693	***SALES***
BEBAN POKOK PENJUALAN	30	(62,694,143)	(34,733,015)	***COST OF GOODS SOLD***
LABA KOTOR		**6,498,297**	**6,314,678**	***GROSS PROFIT***
BEBAN USAHA				***OPERATING EXPENSES***
Umum dan administrasi	31	(2,898,333)	(2,863,958)	*General and administrative*
Penjualan dan pemasaran	31	(602,011)	(833,826)	*Selling and marketing*
Jumlah beban usaha		**(3,500,344)**	**(3,697,784)**	***Total operating expenses***
LABA USAHA		**2,997,953**	**2,616,894**	***OPERATING PROFIT***
PENGHASILAN LAIN-LAIN				***OTHER INCOME***
Bagian keuntungan entitas asosiasi	11	689,710	947,017	*Share of profit of associates*
Keuntungan dari pelepasan entitas anak	4	-	571,483	*Gain from disposal of a subsidiary*
Penghasilan keuangan	32	492,333	172,182	*Finance income*
Beban keuangan	32	(237,136)	(215,144)	*Finance costs*
Laba/(rugi) selisih kurs, bersih		469,427	(221,372)	*Gain/(loss) on foreign exchange, net*
Penghasilan/(beban) lain-lain, bersih	33	201,356	(16,579)	*Other income/(expenses), net*
Penghasilan lain-lain, bersih		**1,615,690**	**1,237,587**	***Other income, net***
LABA SEBELUM PAJAK PENGHASILAN		**4,613,643**	**3,854,481**	***PROFIT BEFORE INCOME TAX***
Beban pajak penghasilan	19c	(761,425)	(776,833)	*Income tax expense*
LABA TAHUN BERJALAN		**3,852,218**	**3,077,648**	***PROFIT FOR THE YEAR***

Tabel 3.
Hasil Ola Data *Green Sukuk* (X1)

No.	Kode	EMITEN	IPO	GREEN SUKUK			
				2021	2022	2023	2024
1	ACES	Aspirasi Hidup Indonesia Tbk	06 Nov 2007	0	0	0	0
2	ADRO	Adaro Energy Indonesia Tbk	16 Jul 2008	0	0	0	0
3	AKRA	AKR Corporindo Tbk	03 Okt 1994	0	0	0	0
4	ANTM	Aneka Tambang Tbk	27 Nov 1997	0	0	0	0
5	ASII	Astra International Tbk	04 Apr 1990	0	0	0	0
6	BRIS	Bank Syariah Indonesia Tbk	09 Mei 2018	1	1	1	1
7	BRMS	Bumi Resources Minerals Tbk	09 Des 2010	0	0	0	0
8	CPIN	Charoen Pokphand Indonesia Tl	18 Mar 1991	0	0	0	0
9	EXCL	XL Axiata Tbk	29 Sep 2005	0	0	0	0
10	ICBP	Indofood CBP Sukses Makmur Tl	07 Okt 2010	0	0	0	0
11	INDF	Indofood Sukses Makmur Tbk	14 Jul 1994	0	0	0	0
12	INKP	Indah Kiat Pulp & Paper Tbk	16 Jul 1990	0	0	0	0
13	KLBF	Kalbe Farma Tbk	30 Jul 1991	0	0	0	0
14	MAPI	Mitra Adiperkasa Tbk	10 Nov 2004	0	0	0	0
15	MEDC	Medco Energi Internasional Tbk	12 Okt 1994	1	1	1	1
16	PTBA	Bukit Asam Tbk	23 Des 2002	0	0	0	0
17	SMGR	Semen Indonesia (Persero) Tbk	08 Jul 1991	0	0	0	0
18	TLKM	Telkom Indonesia (Persero) Tbk	14 Nov 1995	0	0	0	0
19	UNTR	United Tractors Tbk	19 Sep 1989	0	0	0	0
20	UNVR	Unilever Indonesia Tbk	11 Jan 1982	0	0	0	0

Contoh Perusahaan yang menerbitkan *Green sukuk*, jika terbit = 1

BSI Sukuk Table

Description	Issue Date	Tenor	Currency	Amount of Sukuk
Subordinated Mudharabah Sukuk I Year 2016 of PT Bank Syariah Indonesia Tbk (formerly PT Bank BRIsyariah Tbk)	November 16, 2016	7 Years	IDR	1 Trillion
Subordinated Mudharabah Sukuk Year 2016 of PT Bank Syariah Indonesia Tbk (formerly PT Bank Syariah Mandiri)	December 22, 2016	7 Years	IDR	375 Billion
Long-Term Muqayadah Mudharabah Sukuk Issued Without Public Offering I PT Bank BSI Tbk Year 2023 Phase I	December 26, 2023	12 Years	IDR	3.7 Billion
Medium-Term Subordinated Mudharabah Sukuk of PT Bank Syariah Indonesia Tbk Year 2023	December 15, 2023	5 Years	IDR	200 Billion

Contoh Perusahaan yang tidak menerbitkan *Green sukuk*, jika tidak = 0

INFORMASI EFEK LAINNYA
Information On Other Securities

Hingga 31 Desember 2023, Perusahaan tidak menerbitkan ataupun mencatatkan obligasi, sukuk, dan/atau efek lainnya. Sehingga informasi tersebut tidak disampaikan di dalam laporan ini.

As of December 31, 2023, the Company did not issue or list bonds, sukuk and/or other securities. Thus, such information is not presented in this report.

Tabel 4.
Hasil Ola Data *Green Disclosure* (X2)

No	Kode GRI	Indikator Environmental	ACES				ADRO				AKRA				ANTM				ASII				BRIS			
			2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
1	GRI 301-1	Penggunaan bahan baku (material input)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0
2	GRI 301-2	Penggunaan bahan daur ulang	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	GRI 301-3	Produk/kemasan yang direklamasi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	GRI 302-1	Konsumsi energi dalam organisasi	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1
5	GRI 302-2	Konsumsi energi di luar organisasi	0	0	0	0	1	0	0	1	1	1	1	1	0	1	1	1	0	1	1	1	1	0	0	1
6	GRI 302-3	Intensitas energi	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
7	GRI 302-4	Pengurangan konsumsi energi	1	1	1	1	1	0	1	1	1	1	1	1	0	1	1	1	0	1	1	1	0	1	1	0
8	GRI 302-5	Pengurangan kebutuhan energi produk	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	GRI 303-1	Interaksi dengan air	0	0	0	0	0	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1	0	1	1	0
10	GRI 303-2	Pengelolaan dampak air	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	GRI 303-3	Pengambilan air	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1
12	GRI 303-4	Pembuangan air	0	0	0	0	0	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1	0	1	1	0
13	GRI 303-5	Konsumsi air	1	1	0	0	0	1	1	1	0	0	1	1	1	1	1	1	0	1	1	1	0	0	0	1
14	GRI 304-1	Operasi dekat kawasan lindung	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	GRI 304-2	Dampak terhadap keanekaragaman hayati	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	0	0	0	0	0
16	GRI 304-3	Habitat yang dilindungi/direstorasi	0	0	0	0	0	1	1	1	1	0	0	0	1	1	1	1	0	0	0	0	0	1	1	0
17	GRI 304-4	Spesies dilindungi (IUCN Red List)	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	GRI 305-1	Emisi GRK Scope 1	0	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0	0
19	GRI 305-2	Emisi GRK Scope 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0	0
20	GRI 305-3	Emisi GRK Scope 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	GRI 305-4	Intensitas emisi GRK	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	1
22	GRI 305-5	Pengurangan emisi GRK	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
23	GRI 305-6	Emisi Ozone Depleting Substances	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	GRI 305-7	Emisi udara (NOx, SOx, dll)	0	0	0	0	0	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1	0	0	0	1
25	GRI 306-1	Timbulan limbah & dampaknya	0	0	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1
26	GRI 306-2	Pengelolaan limbah	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
27	GRI 306-3	Limbah yang dihasilkan	0	1	0	0	0	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1	1	0	0	1
28	GRI 306-4	Limbah yang didaur ulang	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
29	GRI 306-5	Limbah yang dibuang	0	0	0	0	0	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0
30	GRI 307-1	Pelanggaran regulasi lingkungan	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GRI 308-1	Seleksi pemasok berbasis lingkungan	0	0	0	0	1	0	0	0	1	1	0	0	1	1	1	1	0	1	1	1	0	0	0	0
32	GRI 308-2	Dampak lingkungan rantai pasok	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Jumlah yang Diungkapkan	9	10	5	5	10	14	16	17	16	15	15	15	14	16	17	18	9	18	18	17	5	10	10	12
		ED	0.281	0.313	0.156	0.156	0.313	0.438	0.500	0.531	0.500	0.469	0.469	0.469	0.438	0.500	0.531	0.563	0.281	0.563	0.563	0.531	0.156	0.313	0.313	0.375

BRMS				CPIN				EXCL				ICBP				INDF				INKP				KLBF				MAPI				MEDC			
2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
0	0	0	0	0	0	0	1	0	1	1	1	0	0	1	0	1	1	1	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0
0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	1	1	1	0	0	0	1	1	1	1	0	0	1	1	1	0	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	0	0	0	0
1	1	1	1	0	0	0	0	0	1	1	1	0	0	0	0	0	0	0	0	0	0	1	1	0	1	1	1	0	1	1	1	0	0	0	0
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
0	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1	1	1	0	1	0	0	1	1	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	1	1	1	0	0	1	1	0	0	0	0	1	1	1	1	1	1	1	1	0	1	1	1	0	1	1	1	1	1	1	0	0	1	1	1
1	1	1	1	1	0	1	1	0	1	1	0	1	1	1	1	1	1	1	1	0	0	1	1	1	1	1	1	0	0	0	0	1	0	1	1
0	1	1	1	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1	1	1	1	0	1	1	1	1
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
1	1	1	1	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1	1	0	0	1	1	0	0	0	0	0	0	0	1	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	1	1	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	1	1	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	1	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1	1	1	1	1	0	0	1	1	1	1	1	1
0	0	1	1	1	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0	1	1	1	1	1	1	0	1	1	1	1	1	1	1
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	1	1	1	0	0	0	0	0	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	1	1	1	1	1
1	1	1	1	0	0	1	1	0	0	0	1	0	1	1	1	0	1	1	1	0	0	1	1	1	1	1	1	0	1	1	1	1	1	1	1
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1	1	0	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1	1	1	0	0	1	1	0	1	1	1	0	1
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1	0	0	0	0	1	1	0	0	0	1	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	1	1	1	0	0	0	0	1	0	0	0	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	17	18	17	8	7	9	12	8	11	11	10	12	14	18	17	13	15	18	17	5	9	18	17	10	13	11	13	8	10	11	12	9	11	10	11
0.406	0.531	0.563	0.531	0.250	0.219	0.281	0.375	0.250	0.344	0.344	0.313	0.375	0.438	0.563	0.531	0.406	0.469	0.563	0.531	0.156	0.281	0.563	0.531	0.313	0.406	0.344	0.406	0.250	0.313	0.344	0.375	0.281	0.344	0.313	0.344

Contoh Pengambilan Green Disclosure Berdasarkan GRI 300 pada *Sustainability Report* Perusahaan Pt Aspirasi Hidup Indonesia Tbk (ACES)

Pernyataan Penggunaan	**PT Aspirasi Hidup Indonesia Tbk telah menyampaikan informasi yang tercantum dalam Indeks Konten GRI ini untu periode pelaporan 1 Januari 2024 sampai dengan 31 Desember 2024 dengan mengacu pada Standar GRI.** PT Aspirasi Hidup Indonesia Tbk has reported the information cited in this GRI content index for the period January 1, 2024 until December 31, 2024 with reference to the GRI Standards.		
ENERGI Energy			
GRI 302: Energi 2016 GRI 302: Energy 2016	3-3	Manajemen Topik Material Material Topic Management	20-21
	302-1	Konsumsi energi dalam organisasi Energy consumption in organizations	81-82
	302-3	Intensitas Energi Energy Intensity	81, 82
	302-4	Pengurangan konsumsi energi Energy consumption reduction	83
EMISI Emission			
GRI 305: Emisi 2016 GRI 305: Emission 2016	3-3	Manajemen Topik Material Material Topic Management	20-21
	305-4	Intensitas emisi Emission intensity	85
	305-5	Pengurangan emisi GRK GHG emission reduction	86

Tabel 5.
Hasil Ola Data Kinerja ESG (X3)

No	Kode GRI	Indikator	ACES				ADRO				AKRA			
Indikator Environmental			**2021**	**2022**	**2023**	**2024**	**2021**	**2022**	**2023**	**2024**	**2021**	**2022**	**2023**	**2024**
1	GRI 301-1	Penggunaan bahan baku (material input)	0	0	0	0	0	0	0	0	0	0	0	0
2	GRI 301-2	Penggunaan bahan daur ulang	0	0	0	0	0	0	0	0	0	0	0	0
3	GRI 301-3	Produk/kemasan yang direklamasi	0	0	0	0	0	0	0	0	0	0	0	0
4	GRI 302-1	Konsumsi energi dalam organisasi	1	1	1	1	1	1	1	1	1	1	1	1
5	GRI 302-2	Konsumsi energi di luar organisasi	0	0	0	0	1	0	0	1	1	1	1	1
6	GRI 302-3	Intensitas energi	1	1	1	1	1	1	1	1	1	1	1	1
7	GRI 302-4	Pengurangan konsumsi energi	1	1	1	1	1	0	1	1	1	1	1	1
8	GRI 302-5	Pengurangan kebutuhan energi produk	0	0	0	0	0	0	0	0	0	0	0	0
9	GRI 303-1	Interaksi dengan air	0	0	0	0	0	1	1	1	1	1	1	1
10	GRI 303-2	Pengelolaan dampak air	1	1	0	0	0	0	0	0	0	0	0	0
11	GRI 303-3	Pengambilan air	1	1	0	0	1	1	1	1	1	1	1	1
12	GRI 303-4	Pembuangan air	0	0	0	0	0	1	1	1	1	1	1	1
13	GRI 303-5	Konsumsi air	1	1	0	0	0	1	1	1	0	0	1	1
14	GRI 304-1	Operasi dekat kawasan lindung	0	0	0	0	0	0	0	0	0	0	0	0
15	GRI 304-2	Dampak terhadap keanekaragaman hayati	0	0	0	0	0	0	0	0	0	0	0	0
16	GRI 304-3	Habitat yang dilindungi/direstorasi	0	0	0	0	0	1	1	1	1	0	0	0
17	GRI 304-4	Spesies dilindungi (IUCN Red List)	0	0	0	0	0	0	0	1	0	0	0	0
18	GRI 305-1	Emisi GRK Scope 1	0	0	0	0	1	0	1	0	0	0	0	0
19	GRI 305-2	Emisi GRK Scope 2	0	0	0	0	0	0	0	0	0	0	0	0
20	GRI 305-3	Emisi GRK Scope 3	0	0	0	0	0	0	0	0	0	0	0	0
21	GRI 305-4	Intensitas emisi GRK	0	0	1	1	1	1	1	1	1	1	1	1
22	GRI 305-5	Pengurangan emisi GRK	1	1	1	1	1	1	1	1	1	1	1	1
23	GRI 305-6	Emisi Ozone Depleting Substances	0	0	0	0	0	0	0	0	0	0	0	0
24	GRI 305-7	Emisi udara (NOx, SOx, dll)	0	0	0	0	0	1	1	1	1	1	1	1
25	GRI 306-1	Timbulan limbah & dampaknya	0	0	0	0	0	1	1	1	1	1	1	1
26	GRI 306-2	Pengelolaan limbah	1	1	0	0	1	1	1	1	1	1	1	1
27	GRI 306-3	Limbah yang dihasilkan	0	1	0	0	0	1	1	1	1	1	1	1
28	GRI 306-4	Limbah yang didaur ulang	0	0	0	0	0	0	0	0	0	0	0	0
29	GRI 306-5	Limbah yang dibuang	0	0	0	0	0	1	1	1	1	1	1	1
30	GRI 307-1	Pelanggaran regulasi lingkungan	1	1	0	0	0	0	0	0	0	0	0	0
31	GRI 308-1	Seleksi pemasok berbasis lingkungan	0	0	0	0	1	0	0	0	1	1	0	0
32	GRI 308-2	Dampak lingkungan rantai pasok	0	0	0	0	0	0	0	0	0	0	0	0
		Jumlah	**9**	**10**	**5**	**5**	**10**	**14**	**16**	**17**	**16**	**15**	**15**	**15**
Indikator Sosial														
1	401-1	Rekrutmen karyawan baru & tingkat turnover	1	1	1	1	0	1	0	0	0	1	1	1
2	401-2	Tunjangan karyawan tetap	1	0	1	1	0	0	0	0	0	0	1	1
3	401-3	Cuti melahirkan	1	0	1	1	1	1	1	1	1	1	1	1
4	402-1	Pemberitahuan perubahan operasional	0	0	0	0	0	0	0	0	0	0	0	0
5	403-1	Sistem manajemen K3	1	0	0	0	1	1	1	1	1	1	1	1
6	403-2	Identifikasi bahaya & investigasi kecelakaan	0	0	0	0	1	1	1	1	1	1	1	1
7	403-3	Layanan kesehatan kerja	0	0	0	0	1	1	1	1	1	1	1	1
8	403-4	Partisipasi pekerja dalam K3	0	0	0	0	0	0	0	0	0	0	0	0
9	403-5	Pelatihan K3	0	0	0	0	0	1	1	1	1	1	1	1
10	403-6	Promosi kesehatan pekerja	0	0	0	0	0	1	0	0	0	0	0	0
11	403-7	Pencegahan dampak K3 dalam rantai pasok	0	0	0	0	0	0	0	0	0	0	0	0
12	403-8	Pekerja yang tercakup sistem K3	0	0	0	0	0	0	0	0	0	0	0	0
13	403-9	Cedera akibat kerja	0	0	0	0	0	0	0	0	0	0	0	0
14	403-10	Penyakit akibat kerja	0	0	0	0	1	1	1	1	1	1	1	1
15	404-1	Jam pelatihan rata-rata	0	0	1	1	1	1	1	1	1	1	1	1
16	404-2	Program peningkatan kompetensi	1	1	1	1	0	0	0	0	0	0	0	0
17	404-3	Evaluasi kinerja & pengembangan karier	1	1	1	1	0	0	0	0	0	0	0	0
18	405-1	Keberagaman dewan & karyawan	1	1	1	1	0	0	0	0	1	0	0	0
19	405-2	Rasio gaji pria & wanita	0	0	0	0	0	0	0	0	0	0	0	0
20	406-1	Insiden diskriminasi	1	1	1	1	1	0	1	1	1	1	1	1
21	407-1	Risiko kebebasan berserikat	0	0	1	1	0	0	0	0	0	0	0	0
22	408-1	Risiko pekerja anak	1	1	1	1	0	0	0	0	0	0	0	0
23	409-1	Risiko kerja paksa	1	1	1	1	0	0	0	0	0	0	0	0
24	410-1	Pelatihan HAM petugas keamanan	0	0	0	0	0	0	0	0	0	0	0	0
25	411-1	Pelanggaran hak masyarakat adat	0	0	0	0	0	0	0	0	0	0	0	0
26	412-1	Review aktivitas terkait HAM	0	0	0	0	0	0	0	0	0	0	0	0
27	412-2	Pelatihan HAM	0	0	0	0	0	0	0	0	0	0	0	0
28	412-3	Perjanjian HAM	0	0	0	0	0	0	0	0	0	0	0	0
29	413-1	Keterlibatan masyarakat lokal	1	1	1	1	1	0	1	1	1	1	1	1
30	413-2	Dampak negatif terhadap masyarakat	0	0	1	1	0	0	0	0	1	0	0	1
31	414-1	Seleksi pemasok berbasis sosial	0	0	0	0	0	0	0	0	0	0	0	0
32	414-2	Dampak sosial rantai pasok	0	0	0	0	0	0	0	0	0	0	0	0
33	415-1	Kontribusi politik	0	0	0	0	0	0	1	1	0	1	1	1
34	416-1	Dampak produk terhadap kesehatan	0	0	0	0	0	0	0	0	0	0	0	0
35	417-1	Informasi produk & layanan	1	1	1	1	0	0	0	0	0	0	0	0
36	417-2	Pelanggaran pelabelan	1	1	1	1	0	0	0	0	0	0	0	0
37	417-3	Kepatuhan komunikasi pemasaran	1	1	1	1	0	0	0	0	0	0	0	0
38	418-1	Pelanggaran privasi pelanggan	0	0	0	0	0	0	0	0	0	0	0	0
39	419-1	Ketidakpatuhan sosial ekonomi	0	0	0	0	0	0	0	0	0	0	0	0
40	–	Program CSR pendidikan /kesehatan	1	1	0	1	1	1	1	1	1	1	1	1
		Jumlah	**15**	**12**	**16**	**17**	**9**	**10**	**11**	**11**	**12**	**12**	**13**	**14**
Indikator Governance														
1		Ukuran dewan komisaris	1	1	1	1	1	1	1	1	1	1	1	1
2		Proporsi komisaris independen	1	1	1	1	1	1	1	1	1	1	1	1
3		Jumlah rapat dewan komisaris	1	1	1	1	1	1	1	1	1	1	1	1
4		Ukuran dewan direksi	1	1	1	1	1	1	1	1	1	1	1	1
5		Jumlah rapat dewan direksi	1	1	1	1	1	1	1	1	1	1	1	1
6		Keberadaan komite audit	1	1	1	1	1	1	1	1	1	1	1	1
7		Jumlah rapat komite audit	1	1	1	1	1	1	1	1	1	1	1	1
8		Kepemilikan manajerial	1	1	1	1	1	1	1	1	1	1	1	1
9		Kepemilikan institusional	1	1	1	1	1	1	1	1	1	1	1	1
10		Kepemilikan publik	1	1	1	1	1	1	1	1	1	1	1	1
11		CEO duality	0	0	0	0	0	0	0	0	0	0	0	0
12		Remunerasi direksi & komisaris	0	0	0	0	0	1	1	1	1	1	1	1
13		Kebijakan anti-korupsi (GRI 205)	0	0	0	0	0	0	0	0	0	0	0	0
14		Whistleblowing system	1	1	1	1	1	1	1	1	1	1	1	1
15		Kepatuhan terhadap regulasi & etika	0	0	0	0	0	0	0	0	0	0	0	1
		Jumlah	**11**	**11**	**11**	**11**	**11**	**12**	**12**	**12**	**12**	**12**	**12**	**13**
		Jumlah Pengungkapan ESG	**35**	**33**	**32**	**33**	**30**	**36**	**39**	**40**	**40**	**39**	**40**	**42**
		kinerja ESG	0.4023	0.3793	0.3678	0.3793	0.3448	0.4138	0.4483	0.4598	0.4598	0.4483	0.4598	0.4828

ANTM				ASII				BRIS				BRMS				CPIN			
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12	**12**	**12**	**12**	**12**	**12**	**12**	**12**	**13**	**12**	**12**	**12**	**11**	**11**	**12**	**11**	**11**	**11**	**11**	**11**
36	**40**	**41**	**42**	**28**	**39**	**41**	**40**	**22**	**27**	**27**	**35**	**31**	**37**	**39**	**37**	**27**	**25**	**28**	**31**
0.4138	0.4598	0.4713	0.4828	0.3218	0.4483	0.4713	0.4598	0.2529	0.3103	0.3103	0.4023	0.3563	0.4253	0.4483	0.4253	0.3103	0.2874	0.3218	0.3563

EXCL				ICBP				INDF				INKP				KLBF			
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11	**12**	**13**	**13**	**10**	10	10	**10**	**11**	**11**	**11**	**11**	**11**	**11**	**11**	**12**	**12**	**12**	**12**	**12**
27	**32**	**33**	**33**	**31**	**32**	36	35	**33**	**35**	**40**	**39**	**20**	**24**	**39**	**39**	**31**	**35**	**34**	37
0.3103	0.3678	0.3793	0.3793	0.3563	0.3678	0.4138	0.4023	0.3793	0.4023	0.4598	0.4483	0.2299	0.2759	0.4483	0.4483	0.3563	0.4023	0.3908	0.4253

MAPI				MEDC				PTBA				SMGR				TLKM				UNTR				UNVR			
2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
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7	**5**	**8**	**7**	**4**	**6**	**7**	**6**	**13**	**15**	**17**	**17**	**12**	**10**	**11**	**13**	**8**	**12**	**12**	**11**	**7**	**8**	**7**	**9**	**8**	**9**	**9**	**10**
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11	**9**	**12**	**13**	**12**	**12**	**13**	**14**	**12**	**12**	**13**	**12**	**13**	**12**	**12**	**12**	**13**	**13**	**13**	**13**	**12**	**12**	**13**	**12**	**13**	**12**	**12**	**13**
26	**24**	**31**	**32**	**25**	**29**	**30**	**31**	**41**	**43**	**50**	**48**	**40**	**42**	**42**	**43**	**27**	**34**	**34**	**34**	**29**	**29**	**33**	**34**	**32**	**34**	**39**	**40**
0.2989	0.2759	0.3563	0.3678	0.2874	0.3333	0.3448	0.3563	0.4713	0.4943	0.5747	0.5517	0.4598	0.4828	0.4828	0.4943	0.3103	0.3908	0.3908	0.3908	0.3333	0.3333	0.3793	0.3908	0.3678	0.3908	0.4483	0.4598

Contoh Pengambilan Pengungkapan Kinerja ESG Berdasarkan GRI Perusahaan Pt Aspirasi Hidup Indonesia Tbk (ACES)

1. Environmental

GRI 302: Energy	302-1 Energy consumption within the organization	48
	302-3 Energy intensity	48
	302-4 Reduction of energy consumption	46
GRI 303: Water and effluents	303-2 Management of water discharge-related impacts	49
	303-3 Water withdrawal	46
	303-5 Water consumption	24
GRI 305: Emissions	305-5 Reduction of GHG emissions	49
GRI 306: Waste	306-2 Management of significant waste-related impacts	46
GRI 307: Environmental Compliance	307-1 Non-compliance with environmental laws and regulations	49

2. Social

GRI 404: Training and Education	401-1 New employee hires and employee turnover	54
	404-2 Programs for upgrading employee skills and transition assistance programs	57
	404-3 Percentage of employees receiving regular performance and career development review	53
GRI 405: Diversity and equal opportunity	405-1 Diversity of governance bodies and employees	53
GRI 406: Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	53
GRI 408: Child labor	408-1 Operations and suppliers at significant risk for incidents of child labor	54
GRI 409: Forced or compulsory labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	54
GRI 413: Local communities	413-1 Operations with local community engagement, impact assessments, and development programs*	58
GRI 417: Marketing and labelling	417-1 Requirement for product and service information and labelling	36
	417-2 Incidents of non-compliance concerning product and service information and labelling	64
	417-3 Incidents of non-compliance concerning marketing communications	36

3. Governance

6

Lampiran 4 : Hasil Pengolahan Statistik Data Penelitian

Tabel 1.
Hasil Analisis Statistik Deskriptif

	LOG_Y	GS_X1	LOG_X2	LOG_X3
Mean	8.840759	0.100000	-0.971854	8.245243
Median	9.058035	0.000000	-0.901402	8.270781
Maximum	10.83415	1.000000	-0.470004	8.656433
Minimum	6.909753	0.000000	-2.079442	7.688913
Std. Dev.	0.896369	0.301893	0.371251	0.208028
Skewness	-0.438553	2.666667	-0.944444	-0.660873
Kurtosis	2.705521	8.111111	3.671379	3.063540

Sumber : Diolah Dari *Output Eviews* 12 (2026)

Tabel 2.
Hasil Uji Model Regresi *Common effect model* (CEM)

Dependent Variable: LOG_Y
Method: Panel Least Squares
Date: 02/07/26 Time: 18:24
Sample: 2021 2024
Periods included: 4
Cross-sections included: 20
Total panel (balanced) observations: 80

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-3.000868	10.79090	-0.278093	0.7817
GS_X1	-1.192135	0.321007	-3.713730	0.0004
LOG_X2	-0.864553	0.681812	-1.268022	0.2087
LOG_X3	1.348732	1.233178	1.093704	0.2775

R-squared	0.183871	Mean dependent var	8.840759
Adjusted R-squared	0.151655	S.D. dependent var	0.896369
S.E. of regression	0.825607	Akaike info criterion	2.503310
Sum squared resid	51.80360	Schwarz criterion	2.622411
Log likelihood	-96.13241	Hannan-Quinn criter.	2.551061
F-statistic	5.707499	Durbin-Watson stat	0.634370
Prob(F-statistic)	0.001408		

Sumber : Diolah Dari *Output Eviews* 12 (2026)

Tabel 3.
Hasil Uji Model Regresi *fixed effect model* (FEM)

Dependent Variable: LOG_Y
Method: Panel Least Squares
Date: 02/21/26 Time: 06:56
Sample: 2021 2024
Periods included: 4
Cross-sections included: 20
Total panel (balanced) observations: 80

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	19.30482	10.65576	1.811680	0.0752
LOG_X2	0.477746	0.648276	0.736948	0.4641
LOG_X3	-1.212792	1.220620	-0.993587	0.3246

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.824391	Mean dependent var	8.840759
Adjusted R-squared	0.760809	S.D. dependent var	0.896369
S.E. of regression	0.438389	Akaike info criterion	1.416996
Sum squared resid	11.14672	Schwarz criterion	2.072053
Log likelihood	-34.67982	Hannan-Quinn criter.	1.679627
F-statistic	12.96570	Durbin-Watson stat	2.557134
Prob(F-statistic)	0.000000		

Sumber : Diolah Dari *Output Eviews* 12 (2026

Tabel 4.
Hasil Uji Model Regresi *Random effect model* (FEM)

Dependent Variable: LOG_Y
Meth~~od:~~ Panel EGLS (Cross-section random effects)
Date: 02/07/26 Time: 18:24
Sample: 2021 2024
Periods included: 4
Cross-sections included: 20
Total panel (balanced) observations: 80
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	14.36955	9.761340	1.472088	0.1451
GS_X1	-1.279179	0.590742	-2.165378	0.0335
LOG_X2	0.182499	0.598021	0.305171	0.7611
LOG_X3	-0.633518	1.116937	-0.567193	0.5723
Effects Specification				
			S.D.	Rho
Cross-section random			0.753651	0.7472
Idiosyncratic random			0.438389	0.2528
Weighted Statistics				
R-squared	0.062033	Mean dependent var		2.468972
Adjusted R-squared	0.025008	S.D. dependent var		0.442299
S.E. of regression	0.436733	Sum squared resid		14.49592
F-statistic	1.675439	Durbin-Watson stat		2.007593
Prob(F-statistic)	0.179362			

Sumber : Diolah Dari *Output Eviews* 12 (2026)

Tabel 5.
Hasil Uji Pemiliha Model Regresi (Uji chow)

Effects Test	Statistic	d.f.	Prob.
Cross-section F	13.708772	(19,58)	0.0000
Cross-section Chi-square	136.245984	19	0.0000

Sumber : Diolah Dari *Output Eviews* 12 (2026)

Tabel 6.
Hasil Uji Pemiliha Model Regresi (Uji Hausman)

Correlated Random Effects - Hausman Test
Equation: Untitled
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	0.000000	2	1.0000

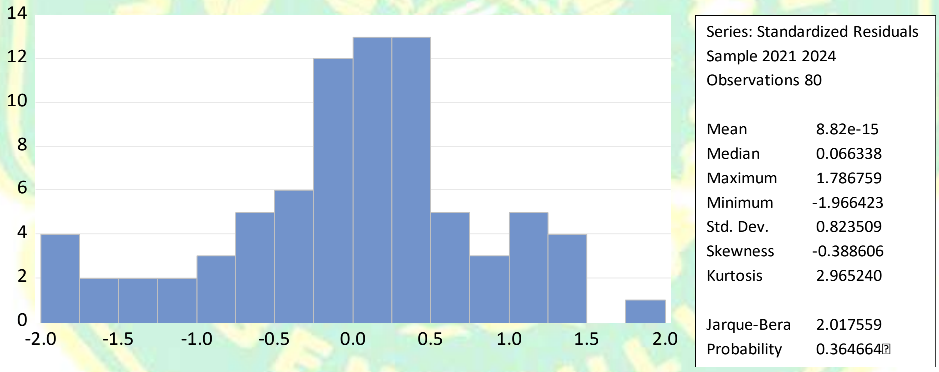
Sumber : Diolah Dari *Output Eviews* 12 (2026)

Tabel 7.
Hasil Uji Pemiliha Model Regresi (Uji lM)

	Test Hypothesis Cross-section	Time	Both
Breusch-Pagan	57.27374 (0.0000)	0.363685 (0.5465)	57.63742 (0.0000)
Honda	7.567942 (0.0000)	-0.603063 (0.7268)	4.924913 (0.0000)
King-Wu	7.567942 (0.0000)	-0.603063 (0.7268)	2.234209 (0.0127)
Standardized Honda	8.435051 (0.0000)	-0.248762 (0.5982)	2.228869 (0.0129)
Standardized King-Wu	8.435051 (0.0000)	-0.248762 (0.5982)	0.086251 (0.4656)
Gourieroux, et al.	--	--	57.27374 (0.0000)

Sumber : Diolah Dari *Output Eviews* 12 (2026)

Gambar 1.
Hasil Uji Normalitas



Sumber : Diolah Dari *Output Eviews* 12 (2026)

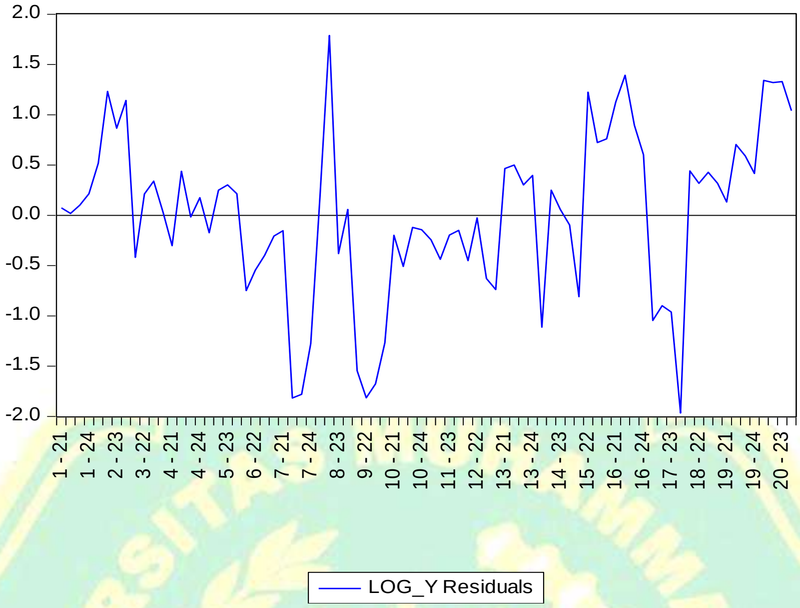
Tabel 8.
Hasil Uji Multikolinieritas (Uji VIF)

Variance Inflation Factors
Date: 02/08/26 Time: 09:32
Sample: 1 80
Included observations: 80

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	0.003985	48.31203	NA
GS_X1	0.000996	1.207992	1.087193
GD_X2	0.033575	72.43690	6.666200
ESG_X3	0.097871	186.1523	6.779696

Sumber : Diolah Dari *Output Eviews* 12 (2026

Tabel 9.
Hasil Uji Heterokedastisitas



Sumber : Diolah Dari *Output Eviews* 12 (2026)

Tabel 10.
Hasil Uji Autokolerasi (Uji *Durbin-Waston*)

R-squared	0.062033	Mean dependent var	2.468972
Adjusted R-squared	0.025008	S.D. dependent var	0.442299
S.E. of regression	0.436733	Sum squared resid	14.49592
F-statistic	1.675439	Durbin-Watson stat	2.007593
Prob(F-statistic)	0.179362		

Sumber : Diolah Dari *Output Eviews* 12 (2026)

Tabel 11
Hasil Uji Hipotesi (Uji T, Uji F, Uji R2)

Dependent Variable: LOG_Y
Method: Panel EGLS (Cross-section random effects)
Date: 02/07/26   Time: 18:33
Sample: 2021 2024
Periods included: 4
Cross-sections included: 20
Total panel (balanced) observations: 80
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	14.36955	9.761340	1.472088	0.1451
GS_X1	-1.279179	0.590742	-2.165378	0.0335
LOG_X2	0.182499	0.598021	0.305171	0.7611
LOG_X3	-0.633518	1.116937	-0.567193	0.5723

Effects Specification

	S.D.	Rho
Cross-section random	0.753651	0.7472
Idiosyncratic random	0.438389	0.2528

Weighted Statistics

R-squared	0.062033	Mean dependent var	2.468972
Adjusted R-squared	0.025008	S.D. dependent var	0.442299
S.E. of regression	0.436733	Sum squared resid	14.49592
F-statistic	1.675439	Durbin-Watson stat	2.007593
Prob(F-statistic)	0.179362		

Unweighted Statistics

R-squared	0.155961	Mean dependent var	8.840759
Sum squared resid	53.57517	Durbin-Watson stat	0.543198

Sumber : Diolah Dari *Output Eviews* 12 (2026)