

## LAMPIRAN

### Lampiran 1. Sampel Penelitian

No.	Kode Perusahaan	Nama Perusahaan
1	AALI	Astra Argo Lestari
2	AISA	FKS Food Sejahtera
3	ANJT	Austindo Nusantara Jaya
4	BISI	BISI International
5	BWPT	Eagle High Plantations
6	CAMP	Campina Ice Cream Industry
7	CEKA	Wilmar Cahaya Indonesia
8	CLEO	Sariguna Primatirta
9	CMRY	Cisarua Mountain Dairy
10	CPIN	Charoen Pokphand Indonesia
11	DSNG	Dharma Satya Nusantara
12	DAYA	Duta Intidaya
13	EPMT	Enseval Putera Megatrading
14	FAPA	Fap Agri
15	FISH	FKS Multi Agro
16	GOOD	Garudafood Putra Putri Jaya
17	LSIP	PP London Sumatra Indonesia
18	HMSP	H.M. Sampoerna Tbk
19	ICBP	Indofood CBP Sukses Makmur
20	INDF	Indofood Sukses Makmur
21	JAWA	Jaya Agra Wattie
22	JPFA	Japfa Comfeed Indonesia
23	KINO	Kino Indonesia
24	MAIN	Malindo Feedmill
25	MRAT	Mustika Ratu
26	SGRO	Sampoerna Agro
27	SKLT	Sekar Laut
28	SSMS	Sawit Sumbermas Sarana
29	STAA	Sumber Tani Agung Resources
30	TLDN	Teladan Prima Agro
31	UNVR	Unilever Indonesia
32	WIIM	Wismilak Inti Makmur

Lampiran 2. Tabulasi Data Penelitian

<b>NO.</b>	<b>KODE</b>	<b>TAHUN</b>	<b>ROA</b>	<b>CSR</b>	<b>KI</b>	<b>KM</b>	<b>DKI</b>	<b>SIZE</b>
1	AALI	2022	0.737	0.652	0.797	0.000	0.500	31.007
2	AALI	2022	0.780	0.652	0.797	0.000	0.500	30.993
3	AALI	2023	0.780	0.617	0.797	0.000	0.500	30.991
4	AISA	2024	0.661	0.553	0.731	0.000	0.400	28.233
5	AISA	2022	0.737	0.645	0.735	0.000	0.400	28.593
6	AISA	2023	0.771	0.617	0.738	0.000	0.400	28.705
7	ANJT	2024	0.754	0.631	0.817	0.095	0.375	19.657
8	ANJT	2022	0.754	0.631	0.817	0.095	0.429	19.664
9	ANJT	2023	0.754	0.631	0.817	0.095	0.429	19.672
10	BISI	2024	0.373	0.312	0.501	0.00092	0.333	28.858
11	BISI	2022	0.432	0.376	0.501	0.00108	0.500	28.992
12	BISI	2023	0.449	0.362	0.613	0.00102	0.500	28.922
13	BWPT	2024	0.500	0.418	0.747	0.000	0.333	30.134
14	BWPT	2022	0.729	0.610	0.747	0.000	0.333	29.952
15	BWPT	2023	0.771	0.645	0.747	0.000	0.333	29.913
16	CAMP	2024	0.314	0.262	0.002	0.0011	0.500	27.703
17	CAMP	2022	0.407	0.348	0.002	0.015	0.500	27.716
18	CAMP	2023	0.415	0.340	0.009	0.015	0.500	27.711
19	CEKA	2024	0.602	0.504	0.870	0.00042	0.333	28.172
20	CEKA	2022	0.602	0.504	0.870	0.000	0.500	28.269
21	CEKA	2023	0.746	0.624	0.870	0.000	0.500	28.500
22	CLEO	2024	0.534	0.447	0.771	0.00088	0.333	28.158
23	CLEO	2022	0.551	0.461	0.771	0.010	0.333	28.462
24	CLEO	2023	0.559	0.468	0.771	0.010	0.333	28.611
25	CMRY	2024	0.703	0.589	0.042	0.842	0.333	29.459
26	CMRY	2022	0.780	0.652	0.056	0.752	0.333	29.584
27	CMRY	2023	0.797	0.667	0.056	0.751	0.333	29.734
28	CPIN	2024	0.398	0.333	0.555	0.000	0.333	31.316
29	CPIN	2022	0.432	0.369	0.615	0.000	0.500	31.344
30	CPIN	2023	0.441	0.362	0.615	0.000	0.500	31.387
31	DSNG	2024	0.339	0.284	0.560	0.092	0.333	30.363
32	DSNG	2022	0.373	0.312	0.560	0.146	0.333	30.415
33	DSNG	2023	0.398	0.333	0.560	0.146	0.333	30.488
34	DAYA	2024	0.788	0.660	0.923	0.000	0.333	27.256
35	DAYA	2022	0.788	0.660	0.923	0.000	0.333	27.260
36	DAYA	2023	0.788	0.660	0.923	0.000	0.333	27.606
37	EPMT	2024	0.610	0.511	0.925	0.0017	0.333	29.973
38	EPMT	2022	0.653	0.546	0.925	0.0017	0.400	30.025
39	EPMT	2023	0.678	0.567	0.922	0.0017	0.400	30.072
40	FAPA	2024	0.720	0.759	0.850	0.000	0.500	29.786

41	FAPA	2022	0.847	0.709	0.824	0.000	0.500	29.787
42	FAPA	2023	0.907	0.603	0.833	0.000	0.500	29.808
43	FISH	2024	0.568	0.475	0.895	0.000	0.400	19.950
44	FISH	2022	0.720	0.603	0.895	0.000	0.333	20.012
45	FISH	2023	0.780	0.652	0.895	0.000	0.500	20.073
46	GOOD	2024	0.644	0.539	0.501	0.093	0.333	29.623
47	GOOD	2022	0.797	0.667	0.496	0.171	0.333	29.636
48	GOOD	2023	0.822	0.688	0.411	0.171	0.333	29.763
49	LSIP	2024	0.627	0.638	0.920	0.000	0.375	29.564
50	LSIP	2022	0.754	0.525	0.837	0.000	0.429	29.383
51	LSIP	2023	0.763	0.631	0.837	0.000	0.429	29.183
52	HMSP	2024	0.576	0.482	0.925	0.000	0.500	31.634
53	HMSP	2022	0.627	0.525	0.925	0.000	0.500	31.644
54	HMSP	2023	0.703	0.589	0.924	0.000	0.500	31.625
55	ICBP	2024	0.644	0.539	0.805	0.000	0.500	32.379
56	ICBP	2022	0.669	0.560	0.805	0.000	0.400	32.412
57	ICBP	2023	0.686	0.574	0.805	0.000	0.400	32.468
58	INDF	2024	0.669	0.560	0.501	0.000	0.375	32.826
59	INDF	2022	0.695	0.582	0.501	0.000	0.375	32.860
60	INDF	2023	0.703	0.589	0.501	0.000	0.375	32.938
61	JAWA	2024	0.525	0.440	0.800	0.000	0.333	28.909
62	JAWA	2022	0.525	0.440	0.925	0.000	0.333	28.927
63	JAWA	2023	0.534	0.447	0.925	0.000	0.333	28.984
64	JPFA	2024	0.636	0.532	0.559	0.000	0.500	31.118
65	JPFA	2022	0.686	0.624	0.559	0.000	0.500	31.161
66	JPFA	2023	0.746	0.574	0.559	0.000	0.500	31.177
67	KINO	2024	0.492	0.411	0.814	0.131	0.500	29.174
68	KINO	2022	0.636	0.532	0.814	0.131	0.333	29.167
69	KINO	2023	0.661	0.553	0.842	0.042	0.333	29.135
70	MAIN	2024	0.475	0.397	0.573	0.003	0.600	29.380
71	MAIN	2022	0.542	0.454	0.573	0.003	0.600	29.339
72	MAIN	2023	0.559	0.468	0.573	0.004	0.600	29.314
73	MRAT	2024	0.475	0.426	0.713	0.000	0.333	27.267
74	MRAT	2022	0.475	0.397	0.713	0.000	0.333	27.176
75	MRAT	2023	0.508	0.397	0.713	0.000	0.333	27.431
76	SGRO	2024	0.831	0.695	0.697	0.000	0.667	29.958
77	SGRO	2022	0.831	0.695	0.697	0.000	0.667	29.940
78	SGRO	2023	0.831	0.695	0.697	0.000	0.667	30.001
79	SKLT	2024	0.203	0.170	0.761	0.006	0.333	27.664
80	SKLT	2022	0.203	0.170	0.767	0.006	0.333	27.880
81	SKLT	2023	0.220	0.184	0.766	0.006	0.333	28.051
82	SSMS	2024	0.898	0.752	0.642	0.006	0.333	30.041

83	SSMS	2022	0.907	0.766	0.709	0.000	0.333	30.100
84	SSMS	2023	0.915	0.759	0.704	0.000	0.333	30.096
85	STAA	2024	0.653	0.546	0.656	0.038	0.333	29.579
86	STAA	2022	0.653	0.546	0.656	0.038	0.333	29.530
87	STAA	2023	0.669	0.560	0.718	0.000	0.333	29.721
88	TLDN	2024	0.788	0.667	0.634	0.162	0.333	29.284
89	TLDN	2022	0.788	0.660	0.599	0.162	0.333	29.322
90	TLDN	2023	0.797	0.660	0.599	0.162	0.333	29.365
91	UNVR	2024	0.653	0.546	0.850	0.000	0.833	30.539
92	UNVR	2022	0.797	0.667	0.850	0.000	0.833	30.444
93	UNVR	2023	0.797	0.667	0.850	0.000	0.833	30.406
94	WIIM	2024	0.458	0.383	0.067	0.545	0.500	28.405
95	WIIM	2022	0.661	0.553	0.063	0.545	0.500	28.577
96	WIIM	2023	0.661	0.553	0.063	0.639	0.500	28.739

Lampiran 3. Data Variabel Kinerja Keuangan

No	Kode Perusahaan	Tahun	Laba Setelah Pajak	Total Aset	ROA
1	AALI	2022	Rp 1,985,920,000,000	Rp 29,249,340,000,000	0.067896
2	AALI	2023	Rp 1,088,170,000,000	Rp 28,846,243,000,000	0.037723
3	AALI	2024	Rp 1,186,783,000,000	Rp 28,793,225,000,000	0.041217
4	AISA	2022	-Rp 62,359,000,000	Rp 1,826,350,000,000	-0.03414
5	AISA	2023	-Rp 45,289,000,000	Rp 2,615,902,000,000	-0.01731
6	AISA	2024	Rp 91,208,000,000	Rp 2,927,590,000,000	0.031155
7	ANJT	2022	USD 4,978,274	USD 344,220,488	0.014462
8	ANJT	2023	USD 4,431,235	USD 346,762,824	0.012779
9	ANJT	2024	USD 9,158,819	USD 349,495,599	0.026206
10	BISI	2022	Rp 523,242,000,000	Rp 3,410,481,000,000	0.153422
11	BISI	2023	Rp 595,740,000,000	Rp 3,901,820,000,000	0.152683
12	BISI	2024	Rp 178,640,000,000	Rp 3,634,529,000,000	0.049151
13	BWPT	2022	Rp 12,635,000,000	Rp 12,223,568,000,000	0.001034
14	BWPT	2023	Rp 159,970,000,000	Rp 10,183,510,000,000	0.015709
15	BWPT	2024	Rp 272,132,000,000	Rp 9,794,380,000,000	0.027785
16	CAMP	2022	Rp 121,257,336,904	Rp 1,074,777,460,412	0.112821
17	CAMP	2023	Rp 127,426,464,539	Rp 1,088,726,193,209	0.117042
18	CAMP	2024	Rp 97,110,136,525	Rp 1,083,173,624,832	0.089653
19	CEKA	2022	Rp 220,704,543,072	Rp 1,718,287,453,575	0.128444
20	CEKA	2023	Rp 153,574,779,624	Rp 1,893,560,797,758	0.081104
21	CEKA	2024	Rp 324,942,516,449	Rp 2,385,281,736,023	0.136228
22	CLEO	2022	Rp 195,598,848,689	Rp 1,693,523,611,414	0.115498
23	CLEO	2023	Rp 324,092,143,202	Rp 2,296,227,711,688	0.141141
24	CLEO	2024	Rp 474,019,249,853	Rp 2,663,387,006,912	0.177976

25	CMRY	2022	Rp	1,060,582,000,000	Rp	6,223,251,000,000	0.170423
26	CMRY	2023	Rp	1,241,780,000,000	Rp	7,046,857,000,000	0.176218
27	CMRY	2024	Rp	1,519,425,000,000	Rp	8,191,571,000,000	0.185486
28	CPIN	2022	Rp	2,930,357,000,000	Rp	39,847,545,000,000	0.073539
29	CPIN	2023	Rp	2,318,088,000,000	Rp	40,970,800,000,000	0.056579
30	CPIN	2024	Rp	3,711,601,000,000	Rp	42,791,000,000,000	0.086738
31	DSNG	2022	Rp	1,206,587,000,000	Rp	15,357,229,000,000	0.078568
32	DSNG	2023	Rp	841,665,000,000	Rp	16,178,278,000,000	0.052024
33	DSNG	2024	Rp	1,141,375,000,000	Rp	17,412,416,000,000	0.065549
34	DAYA	2022	-Rp	40,023,559,000	Rp	687,503,074,000	-0.05822
35	DAYA	2023	-Rp	16,188,988,000	Rp	689,743,255,000	-0.02347
36	DAYA	2024	Rp	45,674,833,000	Rp	975,102,214,000	0.046841
37	EPMT	2022	Rp	842,590,883,679	Rp	10,402,356,853,033	0.081
38	EPMT	2023	Rp	688,374,430,004	Rp	10,955,849,005,936	0.062832
39	EPMT	2024	Rp	738,328,424,610	Rp	11,487,396,544,564	0.064273
40	FAPA	2022	Rp	749,310,939,262	Rp	8,624,008,934,687	0.086887
41	FAPA	2023	Rp	161,679,000,832	Rp	8,634,035,445,735	0.018726
42	FAPA	2024	Rp	571,454,041,781	Rp	8,816,684,323,376	0.064815
43	FISH	2022	USD	32,756,494	USD	461,464,000	0.070984
44	FISH	2023	USD	24,733,438	USD	490,845,435	0.050389
45	FISH	2024	USD	9,594,659	USD	522,159,891	0.018375
46	GOOD	2022	Rp	521,714,035,585	Rp	7,327,371,934,290	0.071201
47	GOOD	2023	Rp	601,467,293,291	Rp	7,427,707,902,688	0.080976
48	GOOD	2024	Rp	687,194,544,484	Rp	8,431,726,766,692	0.081501
49	LSIP	2022	Rp	59,111,000,000	Rp	6,910,567,000,000	0.008554
50	LSIP	2023	-Rp	132,165,000,000	Rp	5,766,226,000,000	-0.02292
51	LSIP	2024	-Rp	5,585,000,000	Rp	4,719,768,000,000	-0.00118

52	HMSP	2022	Rp	6,323,744,000,000	Rp	54,786,992,000,000	0.115424
53	HMSP	2023	Rp	8,096,811,000,000	Rp	55,316,264,000,000	0.146373
54	HMSP	2024	Rp	6,645,774,000,000	Rp	54,290,706,000,000	0.122411
55	ICBP	2022	Rp	5,722,194,000,000	Rp	115,305,536,000,000	0.049626
56	ICBP	2023	Rp	8,465,123,000,000	Rp	119,267,076,000,000	0.070976
57	ICBP	2024	Rp	8,813,377,000,000	Rp	126,040,905,000,000	0.069925
58	INDF	2022	Rp	9,192,569,000,000	Rp	180,433,300,000,000	0.050947
59	INDF	2023	Rp	11,493,733,000,000	Rp	186,587,957,000,000	0.0616
60	INDF	2024	Rp	13,077,496,000,000	Rp	201,713,313,000,000	0.064832
61	JAWA	2022	-Rp	301,812,696,692	Rp	3,589,642,467,446	-0.08408
62	JAWA	2023	-Rp	303,853,274,732	Rp	3,656,226,625,457	-0.08311
63	JAWA	2024	-Rp	193,730,450,386	Rp	3,867,576,733,424	-0.05009
64	JPFA	2022	Rp	1,490,931,000,000	Rp	32,690,887,000,000	0.045607
65	JPFA	2023	Rp	945,922,000,000	Rp	34,109,431,000,000	0.027732
66	JPFA	2024	Rp	3,212,338,000,000	Rp	34,666,283,000,000	0.092665
67	KINO	2022	-Rp	950,288,973,938	Rp	4,676,372,045,095	-0.20321
68	KINO	2023	Rp	77,243,694,579	Rp	4,646,378,817,802	0.016624
69	KINO	2024	Rp	88,916,502,593	Rp	4,501,385,830,768	0.019753
70	MAIN	2022	Rp	26,217,657,000	Rp	5,746,998,087,000	0.004562
71	MAIN	2023	Rp	63,162,746,000	Rp	5,517,296,880,000	0.011448
72	MAIN	2024	Rp	487,957,583,000	Rp	5,380,045,840,000	0.090698
73	MRAT	2022	Rp	67,812,034,137	Rp	694,780,597,799	0.097602
74	MRAT	2023	-Rp	14,113,055,557	Rp	634,207,335,645	-0.02225
75	MRAT	2024	-Rp	5,119,227,258	Rp	818,435,708,264	-0.00625
76	SGRO	2022	Rp	1,039,443,000,000	Rp	10,243,238,000,000	0.101476
77	SGRO	2023	Rp	440,779,000,000	Rp	10,067,533,000,000	0.043782
78	SGRO	2024	Rp	697,484,000,000	Rp	10,702,351,000,000	0.065171

79	SKLT	2022	Rp	74,865,302,076	Rp	1,033,289,474,829	0.072453
80	SKLT	2023	Rp	78,089,597,225	Rp	1,282,739,303,035	0.060877
81	SKLT	2024	Rp	119,048,716,890	Rp	1,522,025,167,907	0.078217
82	SSMS	2022	Rp	1,848,118,978,000	Rp	11,136,909,800,000	0.165945
83	SSMS	2023	Rp	518,314,064,000	Rp	11,810,444,633,000	0.043886
84	SSMS	2024	Rp	844,691,385,000	Rp	11,764,842,337,000	0.071798
85	STAA	2022	Rp	1,280,861,000,000	Rp	7,012,183,000,000	0.182662
86	STAA	2023	Rp	782,252,000,000	Rp	6,681,163,000,000	0.117083
87	STAA	2024	Rp	1,454,133,000,000	Rp	8,083,501,000,000	0.179889
88	TLDN	2022	Rp	573,979,161,000	Rp	5,224,551,902,000	0.109862
89	TLDN	2023	Rp	451,793,733,000	Rp	5,423,799,394,000	0.083298
90	TLDN	2024	Rp	825,594,064,000	Rp	5,664,445,219,000	0.14575
91	UNVR	2022	Rp	5,364,761,000,000	Rp	18,318,114,000,000	0.292866
92	UNVR	2023	Rp	4,800,940,000,000	Rp	16,664,086,000,000	0.288101
93	UNVR	2024	Rp	3,368,693,000,000	Rp	16,046,195,000,000	0.209937
94	WIIM	2022	Rp	249,644,129,079	Rp	2,168,793,843,296	0.115107
95	WIIM	2023	Rp	494,729,174,306	Rp	2,575,756,967,645	0.192071
96	WIIM	2024	Rp	298,713,465,870	Rp	3,026,895,275,668	0.098686

Lampiran 4. Data Variabel Corporate Social Responsibility

No	Kode Perusahaan	Tahun	Indikator	CSR
1	AALI	2022	92	0.737
2	AALI	2023	92	0.780
3	AALI	2024	87	0.780
4	AISA	2022	78	0.661
5	AISA	2023	91	0.737
6	AISA	2024	87	0.771
7	ANJT	2022	89	0.754
8	ANJT	2023	89	0.754
9	ANJT	2024	89	0.754
10	BISI	2022	44	0.373
11	BISI	2023	53	0.432
12	BISI	2024	51	0.449
13	BWPT	2022	59	0.500
14	BWPT	2023	86	0.729
15	BWPT	2024	91	0.771
16	CAMP	2022	37	0.314
17	CAMP	2023	49	0.407
18	CAMP	2024	48	0.415
19	CEKA	2022	71	0.602
20	CEKA	2023	71	0.602
21	CEKA	2024	88	0.746
22	CLEO	2022	63	0.534
23	CLEO	2023	65	0.551
24	CLEO	2024	66	0.559
25	CMRY	2022	83	0.703
26	CMRY	2023	92	0.780
27	CMRY	2024	94	0.797
28	CPIN	2022	47	0.398
29	CPIN	2023	52	0.432
30	CPIN	2024	51	0.441
31	DSNG	2022	40	0.339
32	DSNG	2023	44	0.373
33	DSNG	2024	47	0.398
34	DAYA	2022	93	0.788
35	DAYA	2023	93	0.788
36	DAYA	2024	93	0.788
37	EPMT	2022	72	0.610
38	EPMT	2023	77	0.653
39	EPMT	2024	80	0.678

40	FAPA	2022	107	0.720
41	FAPA	2023	100	0.847
42	FAPA	2024	85	0.907
43	FISH	2022	67	0.568
44	FISH	2023	85	0.720
45	FISH	2024	92	0.780
46	GOOD	2022	76	0.644
47	GOOD	2023	94	0.797
48	GOOD	2024	97	0.822
49	LSIP	2022	90	0.627
50	LSIP	2023	74	0.754
51	LSIP	2024	89	0.763
52	HMSP	2022	68	0.576
53	HMSP	2023	74	0.627
54	HMSP	2024	83	0.703
55	ICBP	2022	76	0.644
56	ICBP	2023	79	0.669
57	ICBP	2024	81	0.686
58	INDF	2022	79	0.669
59	INDF	2023	82	0.695
60	INDF	2024	83	0.703
61	JAWA	2022	62	0.525
62	JAWA	2023	62	0.525
63	JAWA	2024	63	0.534
64	JPFA	2022	75	0.636
65	JPFA	2023	88	0.686
66	JPFA	2024	81	0.746
67	KINO	2022	58	0.492
68	KINO	2023	75	0.636
69	KINO	2024	78	0.661
70	MAIN	2022	56	0.475
71	MAIN	2023	64	0.542
72	MAIN	2024	66	0.559
73	MRAT	2022	60	0.475
74	MRAT	2023	56	0.475
75	MRAT	2024	56	0.508
76	SGRO	2022	98	0.831
77	SGRO	2023	98	0.831
78	SGRO	2024	98	0.831
79	SKLT	2022	24	0.203
80	SKLT	2023	24	0.203
81	SKLT	2024	26	0.220

82	SSMS	2022	106	0.898
83	SSMS	2023	108	0.907
84	SSMS	2024	107	0.915
85	STAA	2022	77	0.653
86	STAA	2023	77	0.653
87	STAA	2024	79	0.669
88	TLDN	2022	94	0.788
89	TLDN	2023	93	0.788
90	TLDN	2024	93	0.797
91	UNVR	2022	77	0.653
92	UNVR	2023	94	0.797
93	UNVR	2024	94	0.797
94	WIIM	2022	54	0.458
95	WIIM	2023	78	0.661
96	WIIM	2024	78	0.661

Lampiran 5. Data Variabel Kepemilikan Institusional

No.	Kode Perusahaan	Tahun	Jumlah Kepemilikan Institusional	Jumlah Saham Beredar	KI
1	AALI	2022	1,533,682,440	1,924,688,333	0.797
2	AALI	2023	1,533,682,440	1,924,688,333	0.797
3	AALI	2024	1,533,682,440	1,924,688,333	0.797
4	AISA	2022	6,803,253,672	9,311,800,000	0.731
5	AISA	2023	6,847,057,072	9,311,800,000	0.735
6	AISA	2024	6,868,589,672	9,311,800,000	0.738
7	ANJT	2022	2,740,101,524	3,354,175,000	0.817
8	ANJT	2023	2,740,101,524	3,354,175,000	0.817
9	ANJT	2024	2,740,101,524	3,354,175,001	0.817
10	BISI	2022	1,502,062,500	3,000,000,000	0.501
11	BISI	2023	1,502,062,500	3,000,000,000	0.501
12	BISI	2024	1,838,935,100	3,000,000,000	0.613
13	BWPT	2022	23,550,479,186	31,525,291,000	0.747
14	BWPT	2023	23,550,479,186	31,525,291,000	0.747
15	BWPT	2024	23,550,479,186	31,525,291,000	0.747
16	CAMP	2022	11,214,300	5,885,000,000	0.002
17	CAMP	2023	12,637,400	5,885,000,000	0.002
18	CAMP	2024	54,444,400	5,885,000,000	0.009
19	CEKA	2022	517,771,000	595,000,000	0.870
20	CEKA	2023	517,771,000	595,000,000	0.870
21	CEKA	2024	517,771,000	595,000,000	0.870
22	CLEO	2022	9,225,600,000	11,959,987,600	0.771
23	CLEO	2023	9,225,600,000	11,959,987,600	0.771
24	CLEO	2024	9,225,600,000	11,959,987,600	0.771
25	CMRY	2022	337,224,000	7,934,683,000	0.042
26	CMRY	2023	447,777,778	7,934,683,000	0.056
27	CMRY	2024	447,777,778	7,934,683,000	0.056
28	CPIN	2022	9,106,385,410	16,398,000,000	0.555
29	CPIN	2023	10,081,299,610	16,398,000,000	0.615
30	CPIN	2024	10,087,001,610	16,398,000,000	0.615
31	DSNG	2022	5,937,901,208	10,599,842,400	0.560
32	DSNG	2023	5,937,901,208	10,599,842,400	0.560
33	DSNG	2024	5,937,901,208	10,599,842,400	0.560
34	DAYA	2022	2,235,036,262	2,420,547,025	0.923

No.	Kode Perusahaan	Tahun	Jumlah Kepemilikan Institusional	Jumlah Saham Beredar	KI
35	DAYA	2023	2,235,036,262	2,420,547,025	0.923
36	DAYA	2024	2,235,036,262	2,420,547,025	0.923
37	EPMT	2022	2,504,801,795	2,708,640,000	0.925
38	EPMT	2023	2,504,801,795	2,708,640,000	0.925
39	EPMT	2024	2,496,785,795	2,708,640,000	0.922
40	FAPA	2022	3,085,000,000	3,629,411,800	0.850
41	FAPA	2023	2,990,000,000	3,629,411,800	0.824
42	FAPA	2024	2,902,235,000	3,484,989,800	0.833
43	FISH	2022	429,486,100	480,000,000	0.895
44	FISH	2023	429,486,100	480,000,000	0.895
45	FISH	2024	429,426,100	480,000,000	0.895
46	GOOD	2022	18,303,517,305	36,528,254,855	0.501
47	GOOD	2023	18,306,839,905	36,883,156,555	0.496
48	GOOD	2024	15,171,132,505	36,877,909,755	0.411
49	LSIP	2022	3,847,926,258	4,183,634,000	0.920
50	LSIP	2023	3,502,293,985	4,183,634,000	0.837
51	LSIP	2024	3,502,293,985	4,183,634,000	0.837
52	HMSP	2022	107,594,221,125	116,318,076,900	0.925
53	HMSP	2023	107,594,221,125	116,318,076,900	0.925
54	HMSP	2024	107,523,239,925	116,318,076,900	0.924
55	ICBP	2022	9,391,678,000	11,661,908,000	0.805
56	ICBP	2023	9,391,678,000	11,661,908,000	0.805
57	ICBP	2024	9,391,678,000	11,661,908,000	0.805
58	INDF	2022	4,396,103,450	8,780,426,500	0.501
59	INDF	2023	4,396,103,450	8,780,426,500	0.501
60	INDF	2024	4,396,103,450	8,780,426,500	0.501
61	JAWA	2022	3,019,748,385	3,774,685,500	0.800
62	JAWA	2023	15,015,345,027	16,232,951,842	0.925
63	JAWA	2024	15,015,345,027	16,232,951,842	0.925
64	JPFA	2022	6,500,176,516	11,620,308,701	0.559
65	JPFA	2023	6,500,176,516	11,627,669,901	0.559
66	JPFA	2024	6,500,176,516	11,627,669,901	0.559
67	KINO	2022	1,122,386,086	1,378,818,900	0.814
68	KINO	2023	1,122,386,086	1,378,818,900	0.814
69	KINO	2024	1,160,421,800	1,378,818,900	0.842

<b>No.</b>	<b>Kode Perusahaan</b>	<b>Tahun</b>	<b>Jumlah Kepemilikan Institusional</b>	<b>Jumlah Saham Beredar</b>	<b>KI</b>
70	MAIN	2022	1,282,143,142	2,238,750,000	0.573
71	MAIN	2023	1,282,143,142	2,238,750,000	0.573
72	MAIN	2024	1,282,143,142	2,238,750,000	0.573
73	MRAT	2022	305,002,000	428,000,000	0.713
74	MRAT	2023	305,002,000	428,000,000	0.713
75	MRAT	2024	305,002,000	428,000,000	0.713
76	SGRO	2022	1,267,217,500	1,818,622,000	0.697
77	SGRO	2023	1,267,217,500	1,818,622,000	0.697
78	SGRO	2024	1,267,217,500	1,818,622,000	0.697
79	SKLT	2022	473,162,064	621,695,950	0.761
80	SKLT	2023	4,771,580,640	6,223,788,700	0.767
81	SKLT	2024	4,771,580,640	6,229,303,100	0.766
82	SSMS	2022	6,111,018	9,525,000	0.642
83	SSMS	2023	6,748,816	9,525,000	0.709
84	SSMS	2024	6,701,128	9,525,000	0.704
85	STAA	2022	7,148,152,766	10,903,372,600	0.656
86	STAA	2023	7,148,152,766	10,903,372,600	0.656
87	STAA	2024	7,830,101,540	10,903,372,600	0.718
88	TLDN	2022	8,205,681,000	12,946,530,200	0.634
89	TLDN	2023	7,752,552,400	12,946,530,200	0.599
90	TLDN	2024	7,752,552,400	12,946,530,200	0.599
91	UNVR	2022	32,424,387,500	38,150,000,000	0.850
92	UNVR	2023	32,424,387,500	38,150,000,000	0.850
93	UNVR	2024	32,424,387,500	38,150,000,000	0.850
94	WIIM	2022	139,278,622	2,071,973,760	0.067
95	WIIM	2023	130,020,522	2,071,973,760	0.063
96	WIIM	2024	131,210,622	2,075,773,360	0.063

Lampiran 6. Data Variabel Kepemilikan Manajerial

No	Kode Perusahaan	Tahun	Jumlah Kepemilikan Institusional	Jumlah Saham Beredar	KM
1	AALI	2022	0	1,924,688,333	0.000
2	AALI	2023	0	1,924,688,333	0.000
3	AALI	2024	0	1,924,688,333	0.000
4	AISA	2022	0	9,311,800,000	0.000
5	AISA	2023	0	9,311,800,000	0.000
6	AISA	2024	0	9,311,800,000	0.000
7	ANJT	2022	317,880,164	3,354,175,000	0.095
8	ANJT	2023	317,880,164	3,354,175,000	0.095
9	ANJT	2024	317,880,164	3,354,175,001	0.095
10	BISI	2022	2,748,900	3,000,000,000	0.00092
11	BISI	2023	3,232,900	3,000,000,000	0.00108
12	BISI	2024	3,058,900	3,000,000,000	0.00102
13	BWPT	2022	4,018,800	31,525,291,000	0.000
14	BWPT	2023	6,005,800	31,525,291,000	0.000
15	BWPT	2024	12,683,300	31,525,291,000	0.000
16	CAMP	2022	6,400,000	5,885,000,000	0.0011
17	CAMP	2023	89,480,900	5,885,000,000	0.015
18	CAMP	2024	89,480,900	5,885,000,000	0.015
19	CEKA	2022	250,000	595,000,000	0.00042
20	CEKA	2023	0	595,000,000	0.000
21	CEKA	2024	0	595,000,000	0.000
22	CLEO	2022	105,061,600	11,959,987,600	0.0088
23	CLEO	2023	125,311,600	11,959,987,600	0.010
24	CLEO	2024	125,311,600	11,959,987,600	0.010
25	CMRY	2022	6,677,835,200	7,934,683,000	0.842
26	CMRY	2023	5,965,562,100	7,934,683,000	0.752
27	CMRY	2024	5,957,369,700	7,934,683,000	0.751
28	CPIN	2022	0	16,398,000,000	0.000
29	CPIN	2023	0	16,398,000,000	0.000
30	CPIN	2024	0	16,398,000,000	0.000
31	DSNG	2022	972,717,500	10,599,842,400	0.092
32	DSNG	2023	1,548,685,000	10,599,842,400	0.146
33	DSNG	2024	1,548,685,000	10,599,842,400	0.146
34	DAYA	2022	0	2,420,547,025	0.000

35	DAYA	2023	0	2,420,547,025	0.000
36	DAYA	2024	0	2,420,547,025	0.000
37	EPMT	2022	4,637,868	2,708,640,000	0.0017
38	EPMT	2023	4,637,868	2,708,640,000	0.0017
39	EPMT	2024	4,637,868	2,708,640,000	0.0017
40	FAPA	2022	0	3,629,411,800	0.000
41	FAPA	2023	0	3,629,411,800	0.000
42	FAPA	2024	0	3,484,989,800	0.000
43	FISH	2022	0	480,000,000	0.000
44	FISH	2023	0	480,000,000	0.000
45	FISH	2024	0	480,000,000	0.000
46	GOOD	2022	3,405,823,950	36,528,254,855	0.093
47	GOOD	2023	6,316,659,660	36,883,156,555	0.171
48	GOOD	2024	6,316,659,660	36,877,909,755	0.171
49	LSIP	2022	0	4,183,634,000	0.000
50	LSIP	2023	0	4,183,634,000	0.000
51	LSIP	2024	0	4,183,634,000	0.000
52	HMSP	2022	0	116,318,076,900	0.000
53	HMSP	2023	0	116,318,076,900	0.000
54	HMSP	2024	0	116,318,076,900	0.000
55	ICBP	2022	0	11,661,908,000	0.000
56	ICBP	2023	0	11,661,908,000	0.000
57	ICBP	2024	0	11,661,908,000	0.000
58	INDF	2022	1,380,020	8,780,426,500	0.000
59	INDF	2023	1,380,020	8,780,426,500	0.000
60	INDF	2024	1,380,020	8,780,426,500	0.000
61	JAWA	2022	132,500	3,774,685,500	0.000
62	JAWA	2023	132,500	16,232,951,842	0.000
63	JAWA	2024	132,500	16,232,951,842	0.000
64	JPFA	2022	3,004,800	11,620,308,701	0.000
65	JPFA	2023	2,751,400	11,627,669,901	0.000
66	JPFA	2024	2,491,400	11,627,669,901	0.000
67	KINO	2022	180,184,400	1,378,818,900	0.131
68	KINO	2023	180,184,400	1,378,818,900	0.131
69	KINO	2024	57,775,257	1,378,818,900	0.042
70	MAIN	2022	7,390,100	2,238,750,000	0.003
71	MAIN	2023	7,594,600	2,238,750,000	0.003

72	MAIN	2024	8,064,600	2,238,750,000	0.004
73	MRAT	2022	50,000	428,000,000	0.000
74	MRAT	2023	50,000	428,000,000	0.000
75	MRAT	2024	67,300	428,000,000	0.000
76	SGRO	2022	0	1,818,622,000	0.000
77	SGRO	2023	0	1,818,622,000	0.000
78	SGRO	2024	0	1,818,622,000	0.000
79	SKLT	2022	3,588,266	621,695,950	0.006
80	SKLT	2023	37,350,910	6,223,788,700	0.006
81	SKLT	2024	37,350,910	6,229,303,100	0.006
82	SSMS	2022	60,000	9,525,000	0.006
83	SSMS	2023	0	9,525,000	0.000
84	SSMS	2024	0	9,525,000	0.000
85	STAA	2022	410,273,149	10,903,372,600	0.038
86	STAA	2023	410,273,149	10,903,372,600	0.038
87	STAA	2024	1,469,000	10,903,372,600	0.000
88	TLDN	2022	2,101,063,000	12,946,530,200	0.162
89	TLDN	2023	2,101,063,000	12,946,530,200	0.162
90	TLDN	2024	2,101,063,000	12,946,530,200	0.162
91	UNVR	2022	0	38,150,000,000	0.000
92	UNVR	2023	403,255	38,150,000,000	0.000
93	UNVR	2024	403,255	38,150,000,000	0.000
94	WIIM	2022	1,129,946,737	2,071,973,760	0.545
95	WIIM	2023	1,129,946,737	2,071,973,760	0.545
96	WIIM	2024	1,326,354,017	2,075,773,360	0.639

Lampiran 7. Data Variabel Dewan Komisaris Independen

<b>No.</b>	<b>KODE</b>	<b>TAHUN</b>	<b>Jumlah Komisaris Independen</b>	<b>Anggota Dewan Komisaris</b>	<b>DKI</b>
1	AALI	2022	2	4	0.500
2	AALI	2023	2	4	0.500
3	AALI	2024	2	4	0.500
4	AISA	2022	2	5	0.400
5	AISA	2023	2	5	0.400
6	AISA	2024	2	5	0.400
7	ANJT	2022	3	8	0.375
8	ANJT	2023	3	7	0.429
9	ANJT	2024	3	7	0.429
10	BISI	2022	1	3	0.333
11	BISI	2023	2	4	0.500
12	BISI	2024	2	4	0.500
13	BWPT	2022	1	3	0.333
14	BWPT	2023	1	3	0.333
15	BWPT	2024	1	3	0.333
16	CAMP	2022	1	2	0.500
17	CAMP	2023	1	2	0.500
18	CAMP	2024	1	2	0.500
19	CEKA	2022	1	3	0.333
20	CEKA	2023	1	2	0.500
21	CEKA	2024	1	2	0.500
22	CLEO	2022	1	3	0.333
23	CLEO	2023	1	3	0.333
24	CLEO	2024	1	3	0.333
25	CMRY	2022	1	3	0.333
26	CMRY	2023	1	3	0.333
27	CMRY	2024	1	3	0.333
28	CPIN	2022	1	3	0.333
29	CPIN	2023	2	4	0.500
30	CPIN	2024	2	4	0.500
31	DSNG	2022	3	9	0.333
32	DSNG	2023	3	9	0.333
33	DSNG	2024	3	9	0.333
34	DAYA	2022	2	6	0.333

<b>No.</b>	<b>KODE</b>	<b>TAHUN</b>	<b>Jumlah Komisaris Independen</b>	<b>Anggota Dewan Komisaris</b>	<b>DKI</b>
35	DAYA	2023	2	6	0.333
36	DAYA	2024	2	6	0.333
37	EPMT	2022	2	6	0.333
38	EPMT	2023	2	5	0.400
39	EPMT	2024	2	5	0.400
40	FAPA	2022	1	2	0.500
41	FAPA	2023	1	2	0.500
42	FAPA	2024	1	2	0.500
43	FISH	2022	2	5	0.400
44	FISH	2023	1	3	0.333
45	FISH	2024	2	4	0.500
46	GOOD	2022	3	9	0.333
47	GOOD	2023	3	9	0.333
48	GOOD	2024	3	9	0.333
49	LSIP	2022	3	8	0.375
50	LSIP	2023	3	7	0.429
51	LSIP	2024	3	7	0.429
52	HMSP	2022	2	4	0.500
53	HMSP	2023	2	4	0.500
54	HMSP	2024	2	4	0.500
55	ICBP	2022	3	6	0.500
56	ICBP	2023	2	5	0.400
57	ICBP	2024	2	5	0.400
58	INDF	2022	3	8	0.375
59	INDF	2023	3	8	0.375
60	INDF	2024	3	8	0.375
61	JAWA	2022	1	3	0.333
62	JAWA	2023	1	3	0.333
63	JAWA	2024	1	3	0.333
64	JPFA	2022	2	4	0.500
65	JPFA	2023	2	4	0.500
66	JPFA	2024	2	4	0.500
67	KINO	2022	2	4	0.500
68	KINO	2023	1	3	0.333
69	KINO	2024	1	3	0.333

<b>No.</b>	<b>KODE</b>	<b>TAHUN</b>	<b>Jumlah Komisaris Independen</b>	<b>Anggota Dewan Komisaris</b>	<b>DKI</b>
70	MAIN	2022	3	5	0.600
71	MAIN	2023	3	5	0.600
72	MAIN	2024	3	5	0.600
73	MRAT	2022	1	3	0.333
74	MRAT	2023	1	3	0.333
75	MRAT	2024	1	3	0.333
76	SGRO	2022	2	3	0.667
77	SGRO	2023	2	3	0.667
78	SGRO	2024	2	3	0.667
79	SKLT	2022	1	3	0.333
80	SKLT	2023	1	3	0.333
81	SKLT	2024	1	3	0.333
82	SSMS	2022	1	3	0.333
83	SSMS	2023	1	3	0.333
84	SSMS	2024	1	3	0.333
85	STAA	2022	2	6	0.333
86	STAA	2023	2	6	0.333
87	STAA	2024	2	6	0.333
88	TLDN	2022	1	3	0.333
89	TLDN	2023	1	3	0.333
90	TLDN	2024	1	3	0.333
91	UNVR	2022	5	6	0.833
92	UNVR	2023	5	6	0.833
93	UNVR	2024	5	6	0.833
94	WIIM	2022	2	4	0.500
95	WIIM	2023	2	4	0.500
96	WIIM	2024	2	4	0.500

Lampiran 8. Data Variabel Ukuran Perusahaan

No	Kode Perusahaan	Tahun	Total Aset	SIZE
1	AALI	2022	Rp 29,249,340,000,000	31.007
2	AALI	2023	Rp 28,846,243,000,000	30.993
3	AALI	2024	Rp 28,793,225,000,000	30.991
4	AISA	2022	Rp 1,826,350,000,000	28.233
5	AISA	2023	Rp 2,615,902,000,000	28.593
6	AISA	2024	Rp 2,927,590,000,000	28.705
7	ANJT	2022	USD 344,220,488	19.657
8	ANJT	2023	USD 346,762,824	19.664
9	ANJT	2024	USD 349,495,599	19.672
10	BISI	2022	Rp 3,410,481,000,000	28.858
11	BISI	2023	Rp 3,901,820,000,000	28.992
12	BISI	2024	Rp 3,634,529,000,000	28.922
13	BWPT	2022	Rp 12,223,568,000,000	30.134
14	BWPT	2023	Rp 10,183,510,000,000	29.952
15	BWPT	2024	Rp 9,794,380,000,000	29.913
16	CAMP	2022	Rp 1,074,777,460,412	27.703
17	CAMP	2023	Rp 1,088,726,193,209	27.716
18	CAMP	2024	Rp 1,083,173,624,832	27.711
19	CEKA	2022	Rp 1,718,287,453,575	28.172
20	CEKA	2023	Rp 1,893,560,797,758	28.269
21	CEKA	2024	Rp 2,385,281,736,023	28.500
22	CLEO	2022	Rp 1,693,523,611,414	28.158
23	CLEO	2023	Rp 2,296,227,711,688	28.462
24	CLEO	2024	Rp 2,663,387,006,912	28.611
25	CMRY	2022	Rp 6,223,251,000,000	29.459
26	CMRY	2023	Rp 7,046,857,000,000	29.584
27	CMRY	2024	Rp 8,191,571,000,000	29.734
28	CPIN	2022	Rp 39,847,545,000,000	31.316
29	CPIN	2023	Rp 40,970,800,000,000	31.344
30	CPIN	2024	Rp 42,791,000,000,000	31.387
31	DSNG	2022	Rp 15,357,229,000,000	30.363
32	DSNG	2023	Rp 16,178,278,000,000	30.415
33	DSNG	2024	Rp 17,412,416,000,000	30.488
34	DAYA	2022	Rp 687,503,074,000	27.256
35	DAYA	2023	Rp 689,743,255,000	27.260
36	DAYA	2024	Rp 975,102,214,000	27.606
37	EPMT	2022	Rp 10,402,356,853,033	29.973
38	EPMT	2023	Rp 10,955,849,005,936	30.025
39	EPMT	2024	Rp 11,487,396,544,564	30.072

No	Kode Perusahaan	Tahun		Total Aset	SIZE
40	FAPA	2022	Rp	8,624,008,934,687	29.786
41	FAPA	2023	Rp	8,634,035,445,735	29.787
42	FAPA	2024	Rp	8,816,684,323,376	29.808
43	FISH	2022	USD	461,464,000	19.950
44	FISH	2023	USD	490,845,435	20.012
45	FISH	2024	USD	522,159,891	20.073
46	GOOD	2022	Rp	7,327,371,934,290	29.623
47	GOOD	2023	Rp	7,427,707,902,688	29.636
48	GOOD	2024	Rp	8,431,726,766,692	29.763
49	LSIP	2022	Rp	6,910,567,000,000	29.564
50	LSIP	2023	Rp	5,766,226,000,000	29.383
51	LSIP	2024	Rp	4,719,768,000,000	29.183
52	HMSP	2022	Rp	54,786,992,000,000	31.634
53	HMSP	2023	Rp	55,316,264,000,000	31.644
54	HMSP	2024	Rp	54,290,706,000,000	31.625
55	ICBP	2022	Rp	115,305,536,000,000	32.379
56	ICBP	2023	Rp	119,267,076,000,000	32.412
57	ICBP	2024	Rp	126,040,905,000,000	32.468
58	INDF	2022	Rp	180,433,300,000,000	32.826
59	INDF	2023	Rp	186,587,957,000,000	32.860
60	INDF	2024	Rp	201,713,313,000,000	32.938
61	JAWA	2022	Rp	3,589,642,467,446	28.909
62	JAWA	2023	Rp	3,656,226,625,457	28.927
63	JAWA	2024	Rp	3,867,576,733,424	28.984
64	JPFA	2022	Rp	32,690,887,000,000	31.118
65	JPFA	2023	Rp	34,109,431,000,000	31.161
66	JPFA	2024	Rp	34,666,283,000,000	31.177
67	KINO	2022	Rp	4,676,372,045,095	29.174
68	KINO	2023	Rp	4,646,378,817,802	29.167
69	KINO	2024	Rp	4,501,385,830,768	29.135
70	MAIN	2022	Rp	5,746,998,087,000	29.380
71	MAIN	2023	Rp	5,517,296,880,000	29.339
72	MAIN	2024	Rp	5,380,045,840,000	29.314
73	MRAT	2022	Rp	694,780,597,799	27.267
74	MRAT	2023	Rp	634,207,335,645	27.176
75	MRAT	2024	Rp	818,435,708,264	27.431
76	SGRO	2022	Rp	10,243,238,000,000	29.958
77	SGRO	2023	Rp	10,067,533,000,000	29.940
78	SGRO	2024	Rp	10,702,351,000,000	30.001
79	SKLT	2022	Rp	1,033,289,474,829	27.664
80	SKLT	2023	Rp	1,282,739,303,035	27.880

<b>No</b>	<b>Kode Perusahaan</b>	<b>Tahun</b>		<b>Total Aset</b>	<b>SIZE</b>
81	SKLT	2024	Rp	1,522,025,167,907	28.051
82	SSMS	2022	Rp	11,136,909,800,000	30.041
83	SSMS	2023	Rp	11,810,444,633,000	30.100
84	SSMS	2024	Rp	11,764,842,337,000	30.096
85	STAA	2022	Rp	7,012,183,000,000	29.579
86	STAA	2023	Rp	6,681,163,000,000	29.530
87	STAA	2024	Rp	8,083,501,000,000	29.721
88	TLDN	2022	Rp	5,224,551,902,000	29.284
89	TLDN	2023	Rp	5,423,799,394,000	29.322
90	TLDN	2024	Rp	5,664,445,219,000	29.365
91	UNVR	2022	Rp	18,318,114,000,000	30.539
92	UNVR	2023	Rp	16,664,086,000,000	30.444
93	UNVR	2024	Rp	16,046,195,000,000	30.406
94	WIIM	2022	Rp	2,168,793,843,296	28.405
95	WIIM	2023	Rp	2,575,756,967,645	28.577
96	WIIM	2024	Rp	3,026,895,275,668	28.739

Lampiran 9. Indikator GRI Standards 2021

<b>GRI STANDARD</b>	<b>DISCLOSURE</b>
<b>GRI 2: General Disclosures 2021</b>	<i>2-1 Organizational details</i>
	<i>2-2 Entities included in the organization's sustainability reporting</i>
	<i>2-3 Reporting period, frequency and contact point</i>
	<i>2-4 Restatements of information</i>
	<i>2-5 External assurance</i>
	<i>2-6 Activities, value chain and other business relationships</i>
	<i>2-7 Employees</i>
	<i>2-8 Workers who are not employees</i>
	<i>2-9 Governance structure and composition</i>
	<i>2-10 Nomination and selection of the highest governance body</i>
	<i>2-11 Chair of the highest governance body</i>
	<i>2-12 Role of the highest governance body in overseeing the management of impacts</i>
	<i>2-13 Delegation of responsibility for managing impacts</i>
	<i>2-14 Role of the highest governance body in sustainability reporting</i>
	<i>2-15 Conflicts of interest</i>
	<i>2-16 Communication of critical concerns</i>
	<i>2-17 Collective knowledge of the highest governance body</i>
	<i>2-18 Evaluation of the performance of the highest governance body</i>
	<i>2-19 Remuneration policies</i>
	<i>2-20 Process to determine remuneration</i>
	<i>2-21 Annual total compensation ratio</i>
	<i>2-22 Statement on sustainable development strategy</i>
	<i>2-23 Policy commitments</i>
	<i>2-24 Embedding policy commitments</i>
	<i>2-25 Processes to remediate negative impacts</i>
	<i>2-26 Mechanisms for seeking advice and raising concerns</i>
	<i>2-27 Compliance with laws and regulations</i>
	<i>2-28 Membership associations</i>
	<i>2-29 Approach to stakeholder engagement</i>

	<i>2-30 Collective bargaining agreements</i>
<b>GRI 3: Material Topics 2021</b>	<i>3-1 Process to determine material topics</i>
	<i>3-2 List of material topics</i>
	<i>3-3 Management of material topics</i>
<b>GRI 201: Economic Performance 2016</b>	<i>201-1 Direct economic value generated and distributed</i>
	<i>201-2 Financial implications and other risks and opportunities due to climate change</i>
	<i>201-3 Defined benefit plan obligations and other retirement plans</i>
	<i>201-4 Financial assistance received from government</i>
<b>GRI 202: Market Presence 2016</b>	<i>202-1 Ratios of standard entry level wage by gender compared to local minimum wage</i>
	<i>202-2 Proportion of senior management hired from the local community</i>
<b>GRI 203: Indirect Economic Impacts 2016</b>	<i>203-1 Infrastructure investments and services supported</i>
	<i>203-2 Significant indirect economic impacts</i>
<b>GRI 204: Procurement Practices 2016</b>	<i>204-1 Proportion of spending on local suppliers</i>
<b>GRI 205: Anti-corruption 2016</b>	<i>205-1 Operations assessed for risks related to corruption</i>
	<i>205-2 Communication and training about anti-corruption policies and procedures</i>
	<i>205-3 Confirmed incidents of corruption and actions taken</i>
<b>GRI 206: Anti-competitive Behavior 2016</b>	<i>206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices</i>
<b>GRI 207: Tax 2019</b>	<i>207-1 Approach to tax</i>
	<i>207-2 Tax governance, control, and risk management</i>
	<i>207-3 Stakeholder engagement and management of concerns related to tax</i>
	<i>207-4 Country-by-country reporting</i>
<b>GRI 301: Materials 2016</b>	<i>301-1 Materials used by weight or volume</i>
	<i>301-2 Recycled input materials used</i>
	<i>301-3 Reclaimed products and their packaging materials</i>
<b>GRI 302: Energy 2016</b>	<i>302-1 Energy consumption within the organization</i>
	<i>302-2 Energy consumption outside of the organization</i>

	<i>302-3 Energy intensity</i>
	<i>302-4 Reduction of energy consumption</i>
	<i>302-5 Reductions in energy requirements of products and services</i>
<b>GRI 303: Water and Effluents 2018</b>	<i>303-1 Interactions with water as a shared resource</i>
	<i>303-2 Management of water discharge-related impacts</i>
	<i>303-3 Water withdrawal</i>
	<i>303-4 Water discharge</i>
	<i>303-5 Water consumption</i>
<b>GRI 304: Biodiversity 2016</b>	<i>304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas</i>
	<i>304-2 Significant impacts of activities, products and services on biodiversity</i>
	<i>304-3 Habitats protected or restored</i>
	<i>304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations</i>
<b>GRI 305: Emissions 2016</b>	<i>305-1 Direct (Scope 1) GHG emissions</i>
	<i>305-2 Energy indirect (Scope 2) GHG emissions</i>
	<i>305-3 Other indirect (Scope 3) GHG emissions</i>
	<i>305-4 GHG emissions intensity</i>
	<i>305-5 Reduction of GHG emissions</i>
	<i>305-6 Emissions of ozone-depleting substances (ODS)</i>
	<i>305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions</i>
<b>GRI 306: Effluents and Waste 2016</b>	<i>306-3 Significant spills</i>
<b>GRI 306: Waste 2020</b>	<i>306-1 Waste generation and significant waste-related impacts</i>
	<i>306-2 Management of significant waste-related impacts</i>
	<i>306-3 Waste generated</i>
	<i>306-4 Waste diverted from disposal</i>
	<i>306-5 Waste directed to disposal</i>
<b>GRI 308: Supplier Environmental Assessment 2016</b>	<i>308-1 New suppliers that were screened using environmental criteria</i>
	<i>308-2 Negative environmental impacts in the supply chain and actions taken</i>
	<i>401-1 New employee hires and employee turnover</i>

<b>GRI 401: Employment 2016</b>	<p>401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees</p> <p>401-3 Parental leave</p>
<b>GRI 402: Labor/Management Relations 2016</b>	<p>402-1 Minimum notice periods regarding operational changes</p>
<b>GRI 403: Occupational Health and Safety 2018</b>	<p>403-1 Occupational health and safety management system</p> <p>403-2 Hazard identification, risk assessment, and incident investigation</p> <p>403-3 Occupational health services</p> <p>403-4 Worker participation, consultation, and communication on occupational health and safety</p> <p>403-5 Worker training on occupational health and safety</p> <p>403-6 Promotion of worker health</p> <p>403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships</p> <p>403-8 Workers covered by an occupational health and safety management system</p> <p>403-9 Work-related injuries</p> <p>403-10 Work-related ill health</p>
<b>GRI 404: Training and Education 2016</b>	<p>404-1 Average hours of training per year per employee</p> <p>404-2 Programs for upgrading employee skills and transition assistance programs</p> <p>404-3 Percentage of employees receiving regular performance and career development reviews</p>
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	<p>405-1 Diversity of governance bodies and employees</p> <p>405-2 Ratio of basic salary and remuneration of women to men</p>
<b>GRI 406: Non-discrimination 2016</b>	<p>406-1 Incidents of discrimination and corrective actions taken</p>
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	<p>407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk</p>
<b>GRI 408: Child Labor 2016</b>	<p>408-1 Operations and suppliers at significant risk for incidents of child labor</p>

<b>GRI 409: Forced or Compulsory Labor 2016</b>	<i>409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor</i>
<b>GRI 410: Security Practices 2016</b>	<i>410-1 Security personnel trained in human rights policies or procedures</i>
<b>GRI 411: Rights of Indigenous Peoples 2016</b>	<i>411-1 Incidents of violations involving rights of indigenous peoples</i>
<b>GRI 413: Local Communities 2016</b>	<i>413-1 Operations with local community engagement, impact assessments, and development programs</i>
	<i>413-2 Operations with significant actual and potential negative impacts on local communities</i>
<b>GRI 414: Supplier Social Assessment 2016</b>	<i>414-1 New suppliers that were screened using social criteria</i>
	<i>414-2 Negative social impacts in the supply chain and actions taken</i>
<b>GRI 415: Public Policy 2016</b>	<i>415-1 Political contributions</i>
<b>GRI 416: Customer Health and Safety 2016</b>	<i>416-1 Assessment of the health and safety impacts of product and service categories</i>
	<i>416-2 Incidents of non-compliance concerning the health and safety impacts of products and services</i>
<b>GRI 417: Marketing and Labeling 2016</b>	<i>417-1 Requirements for product and service information and labeling</i>
	<i>417-2 Incidents of non-compliance concerning product and service information and labeling</i>
	<i>417-3 Incidents of non-compliance concerning marketing communications</i>
<b>GRI 418: Customer Privacy 2016</b>	<i>418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data</i>



## 2. Uji Lagrange Multiplier

`. xttest0`

Breusch and Pagan Lagrangian multiplier test for random effects

$$\text{ROA}[\text{ID},t] = Xb + u[\text{ID}] + e[\text{ID},t]$$

Estimated results:

	Var	sd = sqrt(Var)
ROA	.005582	.0747131
e	.0011581	.0340303
u	.003391	.0582323

Test:  $\text{Var}(u) = 0$

chibar2(01) = 32.21  
 Prob > chibar2 = 0.0000

## 3. Uji Hausman

`. hausman fe re`

	Coefficients		(b-B) Difference	sqrt(diag(V_b-V_B)) S.E.
	(b) fe	(B) re		
CSR	.140922	.1128432	.0280787	.0428591
KI	-.2527619	-.1379003	-.1148616	.1707981
KM	-.539633	-.0610048	-.4786282	.2107035
DKI	-.3749655	-.0724883	-.3024772	.0729298
SIZE	.0840382	.0041712	.079867	.0403559

b = consistent under Ho and Ha; obtained from xtreg  
 B = inconsistent under Ha, efficient under Ho; obtained from xtreg

Test: Ho: difference in coefficients not systematic

chi2(5) = (b-B)'[(V\_b-V\_B)^(-1)](b-B)  
 = 35.23  
 Prob>chi2 = 0.0000

## Lampiran 12. Uji Asumsi Klasik

### 1. Uji Normalitas

#### Sebelum *Winsorizing*

```
. tabstat ROA CSR KI KM DKI SIZE , statistics (skewness kurtosis) columns (statistics)
```

variable	skewness	kurtosis
ROA	<b>-.0305853</b>	<b>4.878747</b>
CSR	<b>-.6688586</b>	<b>2.912194</b>
KI	<b>-1.495145</b>	<b>4.684249</b>
KM	<b>3.340266</b>	<b>13.45962</b>
DKI	<b>1.558671</b>	<b>5.651136</b>
SIZE	<b>-2.202164</b>	<b>8.47838</b>

#### Setelah *Winsorizing*

```
. tabstat ROA CSR KI w_KM DKI SIZE , statistics (skewness kurtosis) columns (statistics)
```

variable	skewness	kurtosis
ROA	<b>-.0305853</b>	<b>4.878747</b>
CSR	<b>-.6688586</b>	<b>2.912194</b>
KI	<b>-1.495145</b>	<b>4.684249</b>
w_KM	<b>2.968932</b>	<b>10.85303</b>
DKI	<b>1.558671</b>	<b>5.651136</b>
SIZE	<b>-2.202164</b>	<b>8.47838</b>

### 2. Uji Multikolinearitas

#### Sebelum *Centering*

```
. vif, uncentered
```

Variable	VIF	1/VIF
SIZE	<b>28.90</b>	<b>0.034606</b>
CSR	<b>19.79</b>	<b>0.050521</b>
KI	<b>15.66</b>	<b>0.063850</b>
DKI	<b>14.96</b>	<b>0.066864</b>
KM	<b>2.16</b>	<b>0.462037</b>
Mean VIF	<b>16.29</b>	

### Setelah *Centering*

`. vif, uncentered`

Variable	VIF	1/VIF
SIZE_c	4.26	0.234680
KI_c	4.09	0.244795
CSR_c	3.27	0.305408
KM	2.31	0.432686
DKI_c	1.07	0.932824
Mean VIF	3.00	

### 3. Uji Autokorelasi

`. xtserial ROA CSR_c KI_c KM DKI_c SIZE_c`

Wooldridge test for autocorrelation in panel data

H0: no first-order autocorrelation

F( 1, 31) = 5.209

Prob > F = 0.0295

### 4. Uji Heterokedastisitas

`. xttest3`

Modified Wald test for groupwise heteroskedasticity  
in fixed effect regression model

H0:  $\sigma(i)^2 = \sigma^2$  for all  $i$

chi2 (32) = 1.7e+05

Prob>chi2 = 0.0000

