

LAMPIRAN

Lampiran 1. 1 Daftar Populasi Perusahaan Penelitian

NO	KODE	NAMA PERUSAHAAN	KETERANGAN
1	AALI	PT Astra Agro Lestari Tbk	Memenuhi Kriteria
2	ANDI	PT Andira Agro Tbk	Tidak Memenuhi Kriteria
3	ANJT	PT Austindo Nusantara Jaya Tbk	Memenuhi Kriteria
4	P8Z	PT Bumitama Agri Ltd	Memenuhi Kriteria
5	BWPT	PT Eagle High Plantations Tbk	Memenuhi Kriteria
6	CBUT	PT Citra Borneo Utama Tbk	Tidak Memenuhi Kriteria
7	CSRA	PT Cisadane Sawit Raya Tbk	Memenuhi Kriteria
8	DSNG	PT Dharma Satya Nusantara Tbk	Memenuhi Kriteria
9	FAPA	PT FAP Agri Tbk	Memenuhi Kriteria
10	FRLD	PT Firts Recources Ltd	Memenuhi Kriteria
11	GAR	PT Golden Agri-Resources Ltd	Tidak Memenuhi Kriteria
12	GZCO	PT Gozco Platations Tbk	Memenuhi Kriteria
13	INDOAGRI	PT Indo Agri Resources	Tidak Memenuhi Kriteria
14	JARR	PT Jhonlin Agro Raya Tbk	Tidak Memenuhi Kriteria
15	JAWA	PT Jaya Agra Wattie Tbk	Memenuhi Kriteria
16	KCAL	PT Kencana Agri Ltd	Tidak Memenuhi Kriteria
17	LSIP	PT PP London Sumatra Indonesia Tbk	Tidak Memenuhi Kriteria
18	MGRO	PT Mahkota Group Tbk	Tidak Memenuhi Kriteria
19	MKTR	PT Menthobi Karyatama Raya Tbk	Memenuhi Kriteria
20	NSSS	PT Nusantara Sawit Sejahtera Tbk	Memenuhi Kriteria
21	PGUN	PT Pradiksi Gunatama Tbk	Memenuhi Kriteria
22	PNGO	PT AEP Pinago Plantations Tbk	Tidak Memenuhi Kriteria
23	PSGO	PT Palma Serasih Tbk	Memenuhi Kriteria
24	PTPN III	PT Perkebunan Nusantara III	Tidak Memenuhi Kriteria
25	RGMS	PT Rimbun Sawit Sejahtera	Tidak Memenuhi Kriteria
26	SGRO	PT Sampoerna Agro Tbk	Tidak Memenuhi Kriteria
27	SIMP	PT Salim Ivomas Pratama Tbk	Tidak Memenuhi Kriteria
28	SSMS	PT Sawit Sumbermas Sarana Tbk	Memenuhi Kriteria
29	STAA	PT Sumber Tani Agung Resources Tbk	Memenuhi Kriteria

NO	KODE	NAMA PERUSAHAAN	KETERANGAN
30	TAPG	PT Triputra Agro Persada Tbk	Memenuhi Kriteria
31	TBLA	Tunas Baru Lampung Tbk	Tidak Memenuhi Kriteria
32	TLDN	PT Teladan Prima Agro Tbk	Tidak Memenuhi Kriteria
33	UNSP	Bakrie Sumatera Plantations Tbk	Memenuhi Kriteria
34	WNI	PT Wilmar Cahaya Indonesia Tbk	Tidak Memenuhi Kriteria

Lampiran 1. 2 ESG Disclosure Checklist

NO	KODE	VARIABEL	DISCLOSURE ITEM	GRI
1	E1	ENVIRONMENT	Pengungkapan penggunaan energi	GRI 302
2	E2	ENVIRONMENT	Pengungkapan penggunaan air	GRI 303
3	E3	ENVIRONMENT	Pengungkapan emisi GRK (CO ₂ e)	GRI 305
4	E4	ENVIRONMENT	Pengungkapan pengelolaan limbah	GRI 306
5	E5	ENVIRONMENT	Pengungkapan keanekaragaman hayati	GRI 304
6	E6	ENVIRONMENT	Pengungkapan kepatuhan lingkungan	GRI 307
7	S1	SOCIAL	Pengungkapan jumlah tenaga kerja	GRI 2-7
8	S2	SOCIAL	Pengungkapan pelatihan dan pengembangan SDM	GRI 404
9	S3	SOCIAL	Pengungkapan kesehatan dan keselamatan kerja	GRI 403
10	S4	SOCIAL	Pengungkapan keberagaman tenaga kerja	GRI 405
11	S5	SOCIAL	Pengungkapan anti diskriminasi	GRI 406
12	S6	SOCIAL	Pengungkapan program CSR	GRI 413
13	G1	GOVERNANCE	Struktur tata kelola perusahaan	GRI 2-9
14	G2	GOVERNANCE	Peran dewan komisaris dalam pengawasan keberlanjutan	GRI 2-12
15	G3	GOVERNANCE	Strategi atau komitmen keberlanjutan perusahaan	GRI 2-22
16	G4	GOVERNANCE	Kode etik atau kebijakan etika perusahaan	GRI 2-23
17	G5	GOVERNANCE	Mekanisme pelaporan pelanggaran (whistleblowing)	GRI 2-26
18	G6	GOVERNANCE	Keterlibatan pemangku kepentingan	GRI 2-29
19	G7	GOVERNANCE	Program anti korupsi	GRI 205

Lampiran 1. 3 Hasil Penilaian ESG Disclosure

NO	KODE	TAHUN	E1	E2	E3	E4	E5	E6	S1	S2	S3	S4	S5	S6	G1	G2	G3	G4	G5	G6	G7
1	AALI	2022	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	AALI	2023	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	AALI	2024	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
2	ANJT	2022	1	1	1	1	1	0	1	1	1	1	0	1	1	1	1	1	1	1	0
	ANJT	2023	1	1	1	1	1	0	1	1	1	1	0	1	1	1	1	1	1	1	0
	ANJT	2024	1	1	1	1	1	0	1	1	1	1	0	1	1	1	1	1	1	1	0
3	P8Z	2022	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	P8Z	2023	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	P8Z	2024	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
4	BWPT	2022	1	1	1	1	1	0	1	1	1	1	0	1	1	1	1	1	0	1	1
	BWPT	2023	1	1	1	1	1	0	1	1	1	1	0	1	1	1	1	1	1	1	1
	BWPT	2024	1	1	1	1	1	0	1	1	1	1	0	1	1	1	1	1	1	1	1
5	CSRA	2022	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	0	1	0
	CSRA	2023	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	0	1	0
	CSRA	2024	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	0	1	0
6	DSNG	2022	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	DSNG	2023	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	DSNG	2024	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
7	FAPA	2022	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
	FAPA	2023	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
	FAPA	2024	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
8	FRLD	2022	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	FRLD	2023	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	FRLD	2024	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
9	GZCO	2022	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	GZCO	2023	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	GZCO	2024	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1

NO	KODE	TAHUN	E1	E2	E3	E4	E5	E6	S1	S2	S3	S4	S5	S6	G1	G2	G3	G4	G5	G6	G7
10	JAWA	2022	1	1	1	1	1	0	1	1	1	1	1	1	1	0	1	1	1	1	1
	JAWA	2023	1	1	1	1	1	0	1	1	1	1	1	1	1	0	1	1	1	1	1
	JAWA	2024	1	1	1	1	1	0	1	1	1	1	1	1	1	0	1	1	1	1	1
11	MKTR	2022	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	MKTR	2023	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	MKTR	2024	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
12	NSSS	2022	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	NSSS	2023	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	NSSS	2024	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
13	PGUN	2022	1	1	1	1	1	0	1	1	1	1	0	1	1	1	1	1	1	1	1
	PGUN	2023	1	1	1	1	1	0	1	1	1	1	0	1	1	1	1	1	1	1	1
	PGUN	2024	1	1	1	1	1	0	1	1	1	1	0	1	1	1	1	1	1	1	1
14	PSGO	2022	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	PSGO	2023	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	PSGO	2024	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
15	SSMS	2022	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	SSMS	2023	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	SSMS	2024	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
16	STAA	2022	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	STAA	2023	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	STAA	2024	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
17	TAPG	2022	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	TAPG	2023	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	TAPG	2024	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
18	UNSP	2022	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	UNSP	2023	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
	UNSP	2024	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1

Lampiran 1. 4 Hasil Perhitungan ESG Disclosure Index

NO	PERUSAHAAN	TAHUN	JUMLAH DISCLOSURE	INDIKATOR STANDAR	ESGDI
1	AALI	2022	18	19	0.95
	AALI	2023	18	19	0.95
	AALI	2024	18	19	0.95
2	ANJT	2022	16	19	0.84
	ANJT	2023	16	19	0.84
	ANJT	2024	16	19	0.84
3	P8Z	2022	18	19	0.95
	P8Z	2023	18	19	0.95
	P8Z	2024	18	19	0.95
4	BWPT	2022	16	19	0.84
	BWPT	2023	17	19	0.89
	BWPT	2024	17	19	0.89
5	CSRA	2022	16	19	0.84
	CSRA	2023	16	19	0.84
	CSRA	2024	16	19	0.84
6	DSNG	2022	18	19	0.95
	DSNG	2023	18	19	0.95
	DSNG	2024	18	19	0.95
7	FAPA	2022	19	19	1.00
	FAPA	2023	19	19	1.00
	FAPA	2024	19	19	1.00
8	FRLD	2022	18	19	0.95
	FRLD	2023	18	19	0.95
	FRLD	2024	18	19	0.95
9	GZCO	2022	18	19	0.95
	GZCO	2023	18	19	0.95

NO	PERUSAHAAN	TAHUN	JUMLAH DISCLOSURE	INDIKATOR STANDAR	ESGDI
10	GZCO	2024	18	19	0.95
	JAWA	2022	17	19	0.89
	JAWA	2023	17	19	0.89
11	JAWA	2024	17	19	0.89
	MKTR	2022	18	19	0.95
	MKTR	2023	18	19	0.95
12	MKTR	2024	18	19	0.95
	NSSS	2022	18	19	0.95
	NSSS	2023	18	19	0.95
13	NSSS	2024	18	19	0.95
	PGUN	2022	17	19	0.89
	PGUN	2023	17	19	0.89
14	PGUN	2024	17	19	0.89
	PSGO	2022	18	19	0.95
	PSGO	2023	18	19	0.95
15	PSGO	2024	18	19	0.95
	SSMS	2022	18	19	0.95
	SSMS	2023	18	19	0.95
16	SSMS	2024	18	19	0.95
	STAA	2022	18	19	0.95
	STAA	2023	18	19	0.95
17	STAA	2024	18	19	0.95
	TAPG	2022	18	19	0.95
	TAPG	2023	18	19	0.95
18	TAPG	2024	18	19	0.95
	UNSP	2022	18	19	0.95
	UNSP	2023	18	19	0.95
	UNSP	2024	18	19	0.95

Lampiran 1. 5 Data dan Perhitungan Variabel Lingkungan

No	Kode	Perusahaan	Tahun	Intensitas Emisi CO ₂	Intensitas Air	Intensitas Limbah
1	AALI	PT Astra Agro Lestari Tbk	2022	0.23	1.78	1.09
	AALI		2023	0.21	1.78	1.05
	AALI		2024	0.20	1.82	1.11
2	ANJT	PT Austindo Nusantara Jaya Tbk	2022	1.91	1.78	0,89
	ANJT		2023	1.83	1.51	0,89
	ANJT		2024	2.03	1.42	0,89
3	P8Z	PT Bumitama Agri Ltd	2022	0.48	1.69	0.71
	P8Z		2023	0.46	1.87	0.76
	P8Z		2024	0.50	1.86	0.86
4	BWPT	PT Eagle High Plantations Tbk	2022	0.40	1.22	0.83
	BWPT		2023	0.39	1.37	1.01
	BWPT		2024	0.38	1.28	0.84
5	CSRA	PT Cisadane Sawit Raya Tbk	2022	0.41	1.04	0.49
	CSRA		2023	0.46	0.99	0.43
	CSRA		2024	1.51	1.61	1.16
6	DSNG	PT Dharma Satya Nusantara Tbk	2022	0.22	1.77	0.96
	DSNG		2023	0.18	1.65	1.09
	DSNG		2024	0.26	1.17	1.12
7	FAPA	PT FAP Agri Tbk	2022	0.02	0.97	1.77
	FAPA		2023	0.17	1.12	1.75
	FAPA		2024	0.23	1.03	1.74
8	FRLD	PT First Resources Ltd	2022	0.86	1.04	0.83
	FRLD		2023	0.77	1.12	0.85
	FRLD		2024	0.57	1.14	0.81
9	GZCO	PT Gozco Plantations Tbk	2022	1.00	1.83	1.06

No	Kode	Perusahaan	Tahun	Intensitas Emisi CO ₂	Intensitas Air	Intensitas Limbah
	GZCO		2023	0.88	1.61	0.60
	GZCO		2024	0.98	1.49	1.09
10	JAWA	PT Jaya Agra Wattie Tbk	2022	0.06	5.26	3.05
	JAWA		2023	0.04	12.15	1.93
	JAWA		2024	0.06	4.06	2.80
11	MKTR	PT Menthobi Karyatama Raya Tbk	2022	1.14	1.64	0.60
	MKTR		2023	1.45	2.00	0.60
	MKTR		2024	1.13	1.23	0.73
12	NSSS	PT Nusantara Sawit Sejahtera Tbk	2022	0.10	1.56	0.86
	NSSS		2023	0.10	1.38	0.67
	NSSS		2024	0.06	1.24	0.78
13	PGUN	PT Pradiksi Gunatama Tbk	2022	0.19	1.50	0.50
	PGUN		2023	0.18	1.23	0.55
	PGUN		2024	0.24	1.39	0.61
14	PSGO	PT Palma Serasih Tbk	2022	0.31	1.51	0.96
	PSGO		2023	0.26	1.35	0.76
	PSGO		2024	0.32	1.43	0.83
15	SSMS	PT Sawit Sumbermas Sarana Tbk	2022	0.12	1.54	0.06
	SSMS		2023	0.16	1.76	0.05
	SSMS		2024	0.17	1.81	0.06
16	STAA	PT Sumber Tani Agung Resources Tbk	2022	0.02	3.60	0.78
	STAA		2023	0.02	3.16	0.77
	STAA		2024	0.03	3.53	0.96
17	TAPG	PT Triputra Agro Persada Tbk	2022	0.41	1.11	0.74
	TAPG		2023	0.45	0.88	0.63
	TAPG		2024	0.44	1.00	0.68

No	Kode	Perusahaan	Tahun	Intensitas Emisi CO ₂	Intensitas Air	Intensitas Limbah
18	UNSP	PT Bakrie Sumatera Plantations Tbk	2022	0.08	0.45	0.55
	UNSP		2023	0.03	0.36	0.47
	UNSP		2024	0.05	0.30	0.49

Lampiran 1. 6 Data dan Perhitungan Variabel Sosial

No	Kode	Perusahaan	Tahun	Jam Pelatihan	Biaya CSR
1	AALI	PT Astra Agro Lestari Tbk	2022	9.9	25.4
	AALI		2023	11.9	25.2
	AALI		2024	9.6	25.2
2	ANJT	PT Austindo Nusantara Jaya Tbk	2022	6.7	23.4
	ANJT		2023	4.9	23.3
	ANJT		2024	5.6	23.2
3	P8Z	PT Bumitama Agri Ltd	2022	13.0	23.9
	P8Z		2023	11.9	24.1
	P8Z		2024	8.7	24.1
4	BWPT	PT Eagle High Plantations Tbk	2022	9.0	22.4
	BWPT		2023	17.0	21.6
	BWPT		2024	44.0	21.4
5	CSRA	PT Cisadane Sawit Raya Tbk	2022	10.8	20.5
	CSRA		2023	3.6	20.5
	CSRA		2024	3.4	20.1
6	DSNG	PT Dharma Satya Nusantara Tbk	2022	7.6	23.8
	DSNG		2023	26.3	24.0
	DSNG		2024	15.7	24.1
7	FAPA	PT FAP Agri Tbk	2022	1.3	22.1
	FAPA		2023	1.0	21.9
	FAPA		2024	1.0	22.0
8	FRLD	PT First Resources Ltd	2022	20.0	22.9
	FRLD		2023	9.8	24.0
	FRLD		2024	13.8	23.3
9	GZCO	PT Gozco Plantations Tbk	2022	14.0	20.3
	GZCO		2023	14.0	20.4
	GZCO		2024	7.0	20.9

No	Kode	Perusahaan	Tahun	Jam Pelatihan	Biaya CSR
10	JAWA	PT Jaya Agra Wattie Tbk	2022	0.7	19.1
	JAWA		2023	0.8	19.6
	JAWA		2024	17.0	19.7
11	MKTR	PT Menthobi Karyatama Raya Tbk	2022	7.2	19.7
	MKTR		2023	7.5	20.2
	MKTR		2024	15.0	21.1
12	NSSS	PT Nusantara Sawit Sejahtera Tbk	2022	14.5	20.9
	NSSS		2023	12.0	21.4
	NSSS		2024	12.0	21.1
13	PGUN	PT Pradiksi Gunatama Tbk	2022	7.0	19.1
	PGUN		2023	7.0	17.8
	PGUN		2024	7.0	19.3
14	PSGO	PT Palma Serasih Tbk	2022	3.1	21.5
	PSGO		2023	5.4	20.2
	PSGO		2024	4.0	20.5
15	SSMS	PT Sawit Sumbermas Sarana Tbk	2022	6.6	24.3
	SSMS		2023	7.7	24.3
	SSMS		2024	15.0	24.4
16	STAA	PT Sumber Tani Agung Resources Tbk	2022	29.5	20.6
	STAA		2023	27.9	21.1
	STAA		2024	1.5	21.5
17	TAPG	PT Triputra Agro Persada Tbk	2022	46.0	23.9
	TAPG		2023	45.0	24.7
	TAPG		2024	15.0	24.5
18	UNSP	PT Bakrie Sumatera Plantations Tbk	2022	1.4	22.8
	UNSP		2023	1.6	22.8
	UNSP		2024	5.8	22.8

Lampiran 1. 7 Data dan Perhitungan Variabel Tata Kelola

No	Kode	Perusahaan	Tahun	ESGDI	Rapat DK	Sertifikasi	Proporsi DK	Saham Publik
1	AALI	PT Astra Agro Lestari Tbk	2022	0.95	6	1	25%	20.32%
	AALI		2023	0.95	6	1	25%	20.32%
	AALI		2024	0.95	6	1	25%	20.32%
2	ANJT	PT Austindo Nusantara Jaya Tbk	2022	0.84	11	3	38%	8.83%
	ANJT		2023	0.84	10	3	43%	8.83%
	ANJT		2024	0.84	10	3	43%	8.83%
3	P8Z	PT Bumitama Agri Ltd	2022	0.95	4	1	57%	16.87%
	P8Z		2023	0.95	4	1	57%	16.87%
	P8Z		2024	0.95	4	1	57%	15.61%
4	BWPT	PT Eagle High Plantations Tbk	2022	0.84	8	2	33%	25.30%
	BWPT		2023	0.89	7	2	33%	25.30%
	BWPT		2024	0.89	7	2	33%	25.30%
5	CSRA	PT Cisadane Sawit Raya Tbk	2022	0.84	10	0	33%	20.00%
	CSRA		2023	0.84	10	0	33%	20.00%
	CSRA		2024	0.84	12	2	33%	20.00%
6	DSNG	PT Dharma Satya Nusantara Tbk	2022	0.95	7	3	50%	33.12%
	DSNG		2023	0.95	6	3	50%	23.15%
	DSNG		2024	0.95	6	3	50%	23.15%
7	FAPA	PT FAP Agri Tbk	2022	1.00	8	1	50%	15.00%
	FAPA		2023	1.00	6	1	50%	17.62%
	FAPA		2024	1.00	8	2	50%	16.06%
8	FRLD	PT First Resources Ltd	2022	0.95	4	1	57%	21.59%
	FRLD		2023	0.95	4	1	57%	21.92%
	FRLD		2024	0.95	4	1	63%	21.61%
9	GZCO	PT Gozco Plantations Tbk	2022	0.95	6	0	33%	35.11%

No	Kode	Perusahaan	Tahun	ESGDI	Rapat DK	Sertifikasi	Proporsi DK	Saham Publik
	GZCO		2023	0.95	6	0	33%	35.11%
	GZCO		2024	0.95	13	1	33%	35.11%
10	JAWA	PT Jaya Agra Wattie Tbk	2022	0.89	9	0	33%	15.00%
	JAWA		2023	0.89	7	0	33%	4.65%
	JAWA		2024	0.89	7	0	33%	7.50%
11	MKTR	PT Menthobi Karyatama Raya Tbk	2022	0.95	4	1	33%	20.83%
	MKTR		2023	0.95	10	1	33%	22.41%
	MKTR		2024	0.95	6	1	33%	23.39%
12	NSSS	PT Nusantara Sawit Sejahtera Tbk	2022	0.95	3	0	50%	15.00%
	NSSS		2023	0.95	6	1	50%	30.25%
	NSSS		2024	0.95	6	1	50%	36.51%
13	PGUN	PT Pradiksi Gunatama Tbk	2022	0.89	4	1	50%	15.68%
	PGUN		2023	0.89	3	1	50%	6.43%
	PGUN		2024	0.89	7	1	50%	6.43%
14	PSGO	PT Palma Serasih Tbk	2022	0.95	6	1	50%	15.12%
	PSGO		2023	0.95	6	1	50%	13.00%
	PSGO		2024	0.95	6	1	50%	11.48%
15	SSMS	PT Sawit Sumbermas Sarana Tbk	2022	0.95	10	2	33%	35.84%
	SSMS		2023	0.95	17	2	33%	29.15%
	SSMS		2024	0.95	10	3	33%	29.65%
16	STAA	PT Sumber Tani Agung Resources Tbk	2022	0.95	22	1	33%	8.28%
	STAA		2023	0.95	7	1	33%	8.27%
	STAA		2024	0.95	33	1	33%	28.18%
17	TAPG	PT Triputra Agro Persada Tbk	2022	0.95	6	2	60%	13.43%
	TAPG		2023	0.95	6	2	60%	13.30%
	TAPG		2024	0.95	6	2	75%	16.90%

No	Kode	Perusahaan	Tahun	ESGDI	Rapat DK	Sertifikasi	Proporsi DK	Saham Publik
18	UNSP	PT Bakrie Sumatera Plantations Tbk	2022	0.95	6	2	33%	53.94%
	UNSP		2023	0.95	6	2	33%	59.26%
	UNSP		2024	0.95	6	2	33%	55.89%

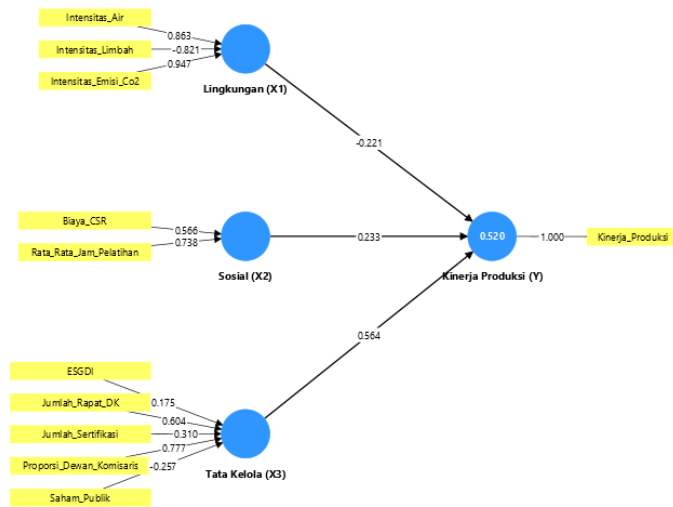
Lampiran 1. 8 Data dan Perhitungan Variabel Tata Kelola

No	Kode	Perusahaan	Tahun	Total Produksi TBS	Luas Lahan Tertanam	Kinerja Produksi
1	AALI	PT Astra Agro Lestari Tbk	2022	4,273,200	287,004	14.889
			2023	4,353,645	285,387	15.255
			2024	3,734,458	284,831	13.111
2	ANJT	PT Austindo Nusantara Jaya Tbk	2022	840,581	49,409	17.013
			2023	881,051	48,516	18.160
			2024	777,615	48,352	16.082
3	P8Z	PT Bumitama Agri Ltd	2022	3,862,791	187,628	20.587
			2023	3,720,331	187,116	19.882
			2024	3,360,640	187,021	17.969
4	BWPT	PT Eagle High Plantations Tbk	2022	1,101,488	94,666	11.636
			2023	1,096,425	87,000	12.603
			2024	1,023,576	87,000	11.765
5	CSRA	PT Cisadane Sawit Raya Tbk	2022	344,700	19,334	17.829
			2023	337,367	19,552	17.255
			2024	319,085	20,068	15.901
6	DSNG	PT Dharma Satya Nusantara Tbk	2022	2,213,698	112,500	19.677
			2023	2,271,821	112,700	20.158
			2024	2,109,737	110,700	19.058
7	FAPA	PT FAP Agri Tbk	2022	1,202,008	88,752	13.543
			2023	1,261,820	88,752	14.217
			2024	1,312,257	88,702	14.794
8	FRLD	PT First Resources Ltd	2022	3,566,191	211,409	16.869
			2023	3,584,486	213,421	16.795
			2024	3,797,756	215,128	17.653
9	GZCO	PT Gozco Plantations Tbk	2022	174,754	12,917	13.529
			2023	198,458	13,114	15.133

No	Kode	Perusahaan	Tahun	Total Produksi TBS	Luas Lahan Tertanam	Kinerja Produksi
			2024	178,142	15,596	11.422
10	JAWA	PT Jaya Agra Wattie Tbk	2022	81,206	44,027	1.844
			2023	98,357	44,027	2.234
			2024	105,499	43,987	2.398
11	MKTR	PT Menthobi Karyatama Raya Tbk	2022	189,910	117,964	1.610
			2023	201,030	124,975	1.609
			2024	318,490	100,830	3.159
12	NSSS	PT Nusantara Sawit Sejahtera Tbk	2022	399,606	27,265	14.656
			2023	463,843	28,148	16.479
			2024	477,288	29,125	16.388
13	PGUN	PT Pradiksi Gunatama Tbk	2022	243,726	16,878	14.440
			2023	317,885	23,367	13.604
			2024	243,726	22,783	10.698
14	PSGO	PT Palma Serasih Tbk	2022	470,100	26,800	17.541
			2023	548,700	20,100	27.299
			2024	488,800	20,100	24.318
15	SSMS	PT Sawit Sumbermas Sarana Tbk	2022	2,384,814	115,848	20.586
			2023	2,388,459	115,880	20.611
			2024	2,185,514	115,571	18.911
16	STAA	PT Sumber Tani Agung Resources Tbk	2022	1,032,265	44,863	23.009
			2023	1,021,874	44,153	23.144
			2024	1,032,265	44,747	23.069
17	TAPG	PT Triputra Agro Persada Tbk	2022	3,554,000	161,400	22.020
			2023	3,399,000	160,500	21.178
			2024	3,276,000	135,600	24.159
18	UNSP	PT Bakrie Sumatera Plantations	2022	376,655	67,591	5.573

No	Kode	Perusahaan	Tahun	Total Produksi TBS	Luas Lahan Tertanam	Kinerja Produksi
		Tbk				
			2023	366,113	69,713	5.252
			2024	347,865	56,147	6.196

Lampiran 1. 9 Model Penelitian dan Hasil PLS Algorithm pada SmartPLS 4



Lampiran 1. 10 Hasil Evaluasi Model Pengukuran (Outer Model)

SmartPLS 4

SmartPLS Export Themes

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PLS-SEM algorithm Collinearity statistics (VIF) - Outer model - List Copy to Excel/Word Copy to R

Outer weights
Latent variables
Residuals
Quality criteria
R-square
f-square
Construct reliability and validity
Discriminant validity
Collinearity statistics (VIF)
Outer model - List
Inner model - Matrix
Inner model - List
Model fit
Model selection criteria
Algorithm
Setting
Stop criterion changes

	VIF
Biaya_CSR	1.081
ESGDI	1.329
Intensitas_Air	1.020
Intensitas_Emisi_CO2	1.970
Intensitas_Limbah	1.948
Jam_Pelatihan	1.081
Jumlah_Sertifikasi	1.166
Produktivitas_Lahan	1.000
Proporsi_Dewan_Komisaris	1.607
Rapat_DK	1.210
Saham_Publik	1.419

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Bootstrapping Outer weights - Mean, STDEV, T values, p values Copy to Excel/Word Copy to R

Intercepts
Total indirect effects
Specific indirect effects
Total effects
Outer loadings
Outer weights
Mean, STDEV, T values, p
Confidence intervals
Confidence intervals bias
Conditional direct effects
Conditional indirect effects
Quality criteria
R-square
R-square adjusted
f-square
Average variance extracted (AVE)
Composite reliability (rho_c)

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O /STDEV)	P values
Biaya_CSR -> Sosial	0.867	0.857	0.077	11.308	0.000
ESGDI -> Tata Kelola	0.711	0.682	0.201	3.534	0.000
Intensitas_Air -> Lingkungan	0.765	0.769	0.161	4.740	0.000
Intensitas_Emisi_CO2 -> Li...	1.019	0.937	0.303	3.358	0.001
Intensitas_Limbah -> Ling...	-0.516	-0.452	0.360	1.435	0.151
Jam_Pelatihan -> Sosial	0.314	0.328	0.136	2.313	0.021
Jumlah_Sertifikasi -> Tata ...	0.303	0.257	0.222	1.365	0.172
Produktivitas_Lahan <- Kin...	1.000	1.000	0.000	n/a	n/a
Proporsi_Dewan_Komisaris...	-0.477	-0.362	0.335	1.425	0.154
Rapat_DK -> Tata Kelola	0.307	0.341	0.243	1.261	0.207
Saham_Publik -> Tata Kelola	0.247	0.230	0.250	0.990	0.322

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SmartPLS Export Themes

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Bootstrapping Outer loadings - Mean, STDEV, T values, p values Copy to Excel/Word Copy to R

Intercepts
Total indirect effects
Specific indirect effects
Total effects
Outer loadings
Outer weights
Mean, STDEV, T values, p
Confidence intervals
Confidence intervals bias
Conditional direct effects
Conditional indirect effects
Quality criteria
R-square
R-square adjusted

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O /STDEV)	P values
Biaya_CSR -> Sosial	0.953	0.937	0.062	15.425	0.000
ESGDI -> Tata Kelola	0.595	0.540	0.139	4.269	0.000
Intensitas_Air -> Lingkungan	0.661	0.691	0.144	4.585	0.000
Intensitas_Emisi_CO2 -> Li...	0.579	0.520	0.127	4.543	0.000
Intensitas_Limbah -> Ling...	0.186	0.189	0.156	1.194	0.233
Jam_Pelatihan -> Sosial	0.552	0.565	0.089	6.189	0.000
Jumlah_Sertifikasi -> Tata ...	0.254	0.240	0.090	2.835	0.005
Produktivitas_Lahan <- Kin...	1.000	1.000	0.000	n/a	n/a
Proporsi_Dewan_Komisaris...	-0.435	-0.357	0.257	1.692	0.091
Rapat_DK -> Tata Kelola	0.436	0.411	0.149	2.921	0.004
Saham_Publik -> Tata Kelola	0.641	0.555	0.255	2.512	0.012

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Lampiran 1. 11 Hasil Evaluasi Model Struktural

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SmartPLS Export Themes

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PLS-SEM algorithm Collinearity statistics (VIF) - Inner model - List Copy to Excel/Word Copy to R

	VIF
Lingkungan -> Kinerja Pro...	1.036
Sosial -> Kinerja Produksi	1.102
Tata Kelola -> Kinerja Prod...	1.090

Outer weights
 Latent variables
 Residuals
Quality criteria
 R-square
 f-square
 Construct reliability and validity
 Discriminant validity
 Collinearity statistics (VIF)
☐ Outer model - List
☐ Inner model - Matrix
☒ Inner model - List
 Model fit
 Model selection criteria
Algorithm
 Setting
 Stop criterion changes

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SmartPLS 4

SmartPLS Export Themes

Edit Save Excel HTML Create data file Compare

PLS-SEM algorithm R-square - Overview Copy to Excel/Word Copy to R

	R-square	R-square adjusted
Kinerja Produksi	0.499	0.469

Quality criteria
 R-square
☐ Overview
☐ R-square - Bar chart
☐ R-square adjusted - Bar chart
 f-square
 Construct reliability and validity
 Discriminant validity
 Collinearity statistics (VIF)
 Model fit
 Model selection criteria
Algorithm
 Setting
 Stop criterion changes
 Post-hoc power analysis
 Execution log
Model and data

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PLS-SEM algorithm f-square - List Copy to Excel/Word Copy to R

	f-square
Lingkungan -> Kinerja Pro...	0.450
Sosial -> Kinerja Produksi	0.361
Tata Kelola -> Kinerja Prod...	0.181

Quality criteria
 R-square
☐ Overview
☐ R-square - Bar chart
☐ R-square adjusted - Bar chart
 f-square
☐ Matrix
☒ List
☐ Bar chart
 Construct reliability and validity
 Discriminant validity
 Collinearity statistics (VIF)
 Model fit
 Model selection criteria
Algorithm
 Setting
 Stop criterion changes

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Themes

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HTML

Create data file

Compare

PLS-SEM algorithm

Outer weights

Latent variables

Residuals

Quality criteria

R-square

f-square

Construct reliability and validity

Discriminant validity

Collinearity statistics (VIF)

Outer model - List

Inner model - Matrix

Inner model - List

Model fit

Model selection criteria

Algorithm

Setting

Stop criterion changes

Model fit

Saturated model

Estimated model

SRMR	0.158	0.158
d_ULS	1.639	1.639
d_G	0.420	0.420
Chi-square	92.829	92.829
NFI	0.555	0.555

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Lampiran 1. 12 Hasil Pengujian Hipotesis

SmartPLS 4

SmartPLS Export Themes

Edit Save Excel HTML Create data file Compare

Bootstrapping Path coefficients - Mean, STDEV, T values, p values

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	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O /STDEV)	P values
Final results					
Graphical output					
Path coefficients					
Mean, STDEV, T values, p					
Confidence intervals					
Confidence intervals bias					
Intercepts					
Total indirect effects					
Specific indirect effects					
Total effects					
Outer loadings					
Outer weights					
Conditional direct effects					
Conditional indirect effects					
Quality criteria					
R-square					
R-square adjusted					

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Lampiran 1. 13 Hasil Uji Robustness

