

LAMPIRAN

Lampiran 1. DAFTAR PERUSAHAAN DAN OBSERVASI PENELITIAN

Unbalanced panel data periode 2022–2025: 32 perusahaan unik dan 83 observasi perusahaan-tahun.

No.	Kode	Perusahaan	Tahun Pengamatan	Jumlah Observasi
1	AALI	Astra Agro Lestari Tbk.	2022	1
2	ANTM	Aneka Tambang Tbk.	2023, 2024, 2025	3
3	ASII	Astra International Tbk.	2022, 2025	2
4	BBCA	Bank Central Asia Tbk.	2022, 2023, 2024, 2025	4
5	BBNI	Bank Negara Indonesia (Persero) Tbk.	2022, 2023, 2024, 2025	4
6	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2022, 2023, 2024, 2025	4
7	BMRI	Bank Mandiri (Persero) Tbk.	2022, 2023, 2024, 2025	4
8	DSNG	Dharma Satya Nusantara Tbk.	2022, 2023, 2024, 2025	4
9	ICBP	Indofood CBP Sukses Makmur Tbk.	2023, 2024, 2025	3
10	INDF	Indofood Sukses Makmur Tbk.	2023, 2024, 2025	3
11	INTP	Indocement Tunggul Prakarsa Tbk.	2022, 2023, 2024, 2025	4
12	JPFA	Japfa Comfeed Indonesia Tbk.	2022, 2023, 2024	3
13	JSMR	Jasa Marga (Persero) Tbk.	2022, 2023, 2024, 2025	4
14	KLBF	Kalbe Farma Tbk.	2022, 2023, 2024, 2025	4
15	PGAS	Perusahaan Gas Negara Tbk.	2022	1
16	PTPP	PP (Persero) Tbk.	2022	1
17	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	2022, 2025	2
18	SILO	Siloam International Hospitals Tbk.	2023	1

No.	Kode	Perusahaan	Tahun Pengamatan	Jumlah Observasi
19	SMGR	Semen Indonesia (Persero) Tbk.	2022, 2023, 2024, 2025	4
20	TLKM	Telkom Indonesia (Persero) Tbk.	2022, 2023, 2024	3
21	UNTR	United Tractors Tbk.	2022, 2025	2
22	UNVR	Unilever Indonesia Tbk.	2022, 2023, 2024, 2025	4
23	WIKA	Wijaya Karya (Persero) Tbk.	2022, 2023	2
24	BBTN	Bank Tabungan Negara (Persero) Tbk.	2023, 2024, 2025	3
25	INCO	Vale Indonesia Tbk.	2023, 2024	2
26	AUTO	Astra Otoparts Tbk.	2023, 2024	2
27	SSMS	Sawit Sumbermas Sarana Tbk.	2023, 2024, 2025	3
28	TINS	Timah Tbk.	2023	1
29	EMTK	Elang Mahkota Teknologi Tbk.	2024, 2025	2
30	AVIA	Avia Avian Tbk.	2025	1
31	MTEL	Dayamitra Telekomunikasi Tbk.	2025	1
32	PGEO	Pertamina Geothermal Energy Tbk.	2025	1

Lampiran 2. DAFTAR 80 INDIKATOR PENGUNGKAPAN ESG

Komposisi indikator: Environmental 31, Social 36, dan Governance 13 indikator.

No.	Aspek	GRI Standard	Kode Indikator	Uraian Indikator
1	Environmental	GRI 301: Material	301-1	Material yang digunakan berdasarkan berat atau volume
2	Environmental	GRI 301: Material	301-2	Material input dari daur ulang yang digunakan
3	Environmental	GRI 301: Material	301-3	Produk pemerolehan ulang dan material kemasannya
4	Environmental	GRI 302: Energi	302-1	Konsumsi energi dalam organisasi
5	Environmental	GRI 302: Energi	302-2	Konsumsi energi di luar organisasi
6	Environmental	GRI 302: Energi	302-3	Intensitas energi
7	Environmental	GRI 302: Energi	302-4	Pengurangan konsumsi energi
8	Environmental	GRI 302: Energi	302-5	Pengurangan pada energi yang dibutuhkan untuk produk dan jasa
9	Environmental	GRI 303: Air dan Efluen	303-1	Interaksi dengan air sebagai sumber daya bersama
10	Environmental	GRI 303: Air dan Efluen	303-2	Manajemen dampak yang berkaitan dengan pembuangan air
11	Environmental	GRI 303: Air dan Efluen	303-3	Pengambilan air
12	Environmental	GRI 303: Air dan Efluen	303-4	Pembuangan air

No.	Aspek	GRI Standard	Kode Indikator	Uraian Indikator
13	Environmental	GRI 303: Air dan Efluen	303-5	Konsumsi air
14	Environmental	GRI 304: Keanekaragaman Hayati	304-1	Lokasi operasi yang dimiliki, disewa, dikelola, atau berdekatan dengan, kawasan lindung dan kawasan dengan nilai keanekaragaman hayati tinggi di luar kawasan lindung
15	Environmental	GRI 304: Keanekaragaman Hayati	304-2	Dampak signifikan dari aktivitas, produk, dan jasa pada keanekaragaman hayati
16	Environmental	GRI 304: Keanekaragaman Hayati	304-3	Habitat yang dilindungi atau direstorasi
17	Environmental	GRI 304: Keanekaragaman Hayati	304-4	Spesies Daftar Merah IUCN dan spesies daftar konservasi nasional dengan habitat dalam wilayah yang terkena efek operasi
18	Environmental	GRI 305: Emisi	305-1	Emisi GRK (Cakupan 1) langsung
19	Environmental	GRI 305: Emisi	305-2	Emisi energi GRK (Cakupan 2) tidak langsung
20	Environmental	GRI 305: Emisi	305-3	Emisi GRK (Cakupan 3) tidak langsung lainnya
21	Environmental	GRI 305: Emisi	305-4	Intensitas emisi GRK
22	Environmental	GRI 305: Emisi	305-5	Pengurangan emisi GRK
23	Environmental	GRI 305: Emisi	305-6	Emisi zat perusak ozon (ODS)
24	Environmental	GRI 305: Emisi	305-7	Nitrogen oksida (NOx), belerang oksida (SOx), dan emisi udara signifikan lainnya
25	Environmental	GRI 306: Limbah	306-1	Timbulan limbah dan dampak signifikan terkait limbah

No.	Aspek	GRI Standard	Kode Indikator	Uraian Indikator
26	Environmental	GRI 306: Limbah	306-2	Manajemen dampak signifikan terkait limbah
27	Environmental	GRI 306: Limbah	306-3	Timbulan limbah
28	Environmental	GRI 306: Limbah	306-4	Limbah yang dialihkan dari pembuangan akhir
29	Environmental	GRI 306: Limbah	306-5	Limbah yang dikirimkan ke pembuangan akhir
30	Environmental	GRI 308: Penilaian Lingkungan Pemasok	308-1	Seleksi pemasok baru dengan menggunakan kriteria lingkungan
31	Environmental	GRI 308: Penilaian Lingkungan Pemasok	308-2	Dampak lingkungan negatif dalam rantai pasokan dan tindakan yang telah diambil
32	Social	GRI 401: Kepegawaian	401-1	Perekrutan karyawan baru dan pergantian karyawan
33	Social	GRI 401: Kepegawaian	401-2	Tunjangan yang diberikan kepada karyawan purnawaktu yang tidak diberikan kepada karyawan pada kurun waktu tertentu atau paruh waktu
34	Social	GRI 401: Kepegawaian	401-3	Cuti melahirkan
35	Social	GRI 402: Hubungan Tenaga Kerja/Manajemen	402-1	Periode pemberitahuan minimum terkait perubahan operasional
36	Social	GRI 403: Kesehatan dan Keselamatan Kerja	403-1	Sistem manajemen kesehatan dan keselamatan kerja
37	Social	GRI 403: Kesehatan dan Keselamatan Kerja	403-2	Pengidentifikasian bahaya, penilaian risiko, dan investigasi insiden
38	Social	GRI 403: Kesehatan dan Keselamatan Kerja	403-3	Layanan kesehatan kerja

No.	Aspek	GRI Standard	Kode Indikator	Uraian Indikator
39	Social	GRI 403: Kesehatan dan Keselamatan Kerja	403-4	Partisipasi, konsultasi, dan komunikasi pekerja tentang kesehatan dan keselamatan kerja
40	Social	GRI 403: Kesehatan dan Keselamatan Kerja	403-5	Pelatihan pekerja mengenai kesehatan dan keselamatan kerja
41	Social	GRI 403: Kesehatan dan Keselamatan Kerja	403-6	Peningkatan kualitas kesehatan pekerja
42	Social	GRI 403: Kesehatan dan Keselamatan Kerja	403-7	Pencegahan dan mitigasi dampak-dampak kesehatan dan keselamatan kerja yang secara langsung terkait hubungan bisnis
43	Social	GRI 403: Kesehatan dan Keselamatan Kerja	403-8	Pekerja yang tercakup dalam sistem manajemen kesehatan dan keselamatan kerja
44	Social	GRI 403: Kesehatan dan Keselamatan Kerja	403-9	Kecelakaan kerja
45	Social	GRI 403: Kesehatan dan Keselamatan Kerja	403-10	Penyakit Akibat Kerja
46	Social	GRI 404: Pelatihan dan Pendidikan	404-1	Rata-rata jam pelatihan per tahun per karyawan
47	Social	GRI 404: Pelatihan dan Pendidikan	404-2	Program untuk meningkatkan keterampilan karyawan dan program bantuan peralihan
48	Social	GRI 404: Pelatihan dan Pendidikan	404-3	Persentase karyawan yang menerima tinjauan rutin terhadap kinerja dan pengembangan karier
49	Social	GRI 405: Keanekaragaman dan Peluang Setara	405-1	Keanekaragaman badan tata kelola dan karyawan
50	Social	GRI 405: Keanekaragaman dan Peluang Setara	405-2	Rasio gaji pokok dan remunerasi perempuan dibandingkan laki-laki
51	Social	GRI 406: Nondiskriminasi	406-1	Insiden diskriminasi dan tindakan perbaikan yang dilakukan

No.	Aspek	GRI Standard	Kode Indikator	Uraian Indikator
52	Social	GRI 407: Kebebasan Berserikat dan Perundingan Kolektif	407-1	Operasi dan pemasok di mana hak atas kebebasan berserikat dan perundingan kolektif mungkin berisiko
53	Social	GRI 408: Pekerja Anak	408-1	Operasi dan pemasok yang berisiko signifikan terhadap insiden pekerja anak
54	Social	GRI 409: Paksa atau Wajib Kerja	409-1	Operasi dan pemasok yang berisiko signifikan terhadap insiden kerja paksa atau wajib kerja
55	Social	GRI 410: Praktik Keamanan	410-1	Petugas keamanan yang dilatih mengenai kebijakan atau prosedur hak asasi manusia
56	Social	GRI 411: Hak Masyarakat Adat	411-1	Insiden pelanggaran yang melibatkan hak-hak masyarakat adat
57	Social	GRI 413: Masyarakat Setempat	413-1	Operasi dengan keterlibatan masyarakat setempat, penilaian dampak, dan program pengembangan
58	Social	GRI 413: Masyarakat Setempat	413-2	Operasi yang secara aktual dan yang berpotensi memiliki dampak negatif signifikan terhadap masyarakat setempat
59	Social	GRI 414: Penilaian Sosial Pemasok	414-1	Seleksi pemasok baru dengan menggunakan kriteria sosial
60	Social	GRI 414: Penilaian Sosial Pemasok	414-2	Dampak sosial negatif dalam rantai pasokan dan tindakan yang telah diambil
61	Social	GRI 415: Kebijakan Publik	415-1	Kontribusi politik
62	Social	GRI 416: Kesehatan dan Keselamatan Kerja Pelanggan	416-1	Penilaian dampak kesehatan dan keselamatan dari berbagai kategori produk dan jasa
63	Social	GRI 416: Kesehatan dan Keselamatan Kerja Pelanggan	416-2	Insiden ketidakpatuhan sehubungan dengan dampak kesehatan dan keselamatan dari produk dan jasa
64	Social	GRI 417: Pemasangan dan Pelabelan	417-1	Persyaratan untuk pelabelan dan informasi produk dan jasa

No.	Aspek	GRI Standard	Kode Indikator	Uraian Indikator
65	Social	GRI 417: Pemasangan dan Pelabelan	417-2	Insiden ketidakpatuhan terkait informasi dan pelabelan produk dan jasa
66	Social	GRI 417: Pemasangan dan Pelabelan	417-3	Insiden ketidakpatuhan terkait komunikasi pemasaran
67	Social	GRI 418: Privasi Pelanggan	418-1	Pengaduan yang berdasar mengenai pelanggaran terhadap privasi pelanggan dan hilangnya data pelanggan
68	Governance	GRI 2 : General Disclosure	2-9	Struktur dan komposisi tata kelola
69	Governance	GRI 2 : General Disclosure	2-10	Pencalonan dan pemilihan badan tata kelola tertinggi
70	Governance	GRI 2 : General Disclosure	2-11	Ketua badan tata kelola tertinggi
71	Governance	GRI 2 : General Disclosure	2-12	Peran badan tata kelola tertinggi dalam mengawasi manajemen dampak
72	Governance	GRI 2 : General Disclosure	2-13	Delegasi tanggung jawab untuk mengelola dampak
73	Governance	GRI 2 : General Disclosure	2-14	Peran badan tata kelola tertinggi dalam pelaporan keberlanjutan
74	Governance	GRI 2 : General Disclosure	2-15	Konflik kepentingan
75	Governance	GRI 2 : General Disclosure	2-16	Komunikasi masalah penting
76	Governance	GRI 2 : General Disclosure	2-17	Pengetahuan kolektif badan tata kelola tertinggi
77	Governance	GRI 2 : General Disclosure	2-18	Evaluasi kinerja badan tata kelola tertinggi

No.	Aspek	GRI Standard	Kode Indikator	Uraian Indikator
78	Governance	GRI 2 : General Disclosure	2-19	Kebijakan remunerasi
79	Governance	GRI 2 : General Disclosure	2-20	Proses untuk menentukan remunerasi
80	Governance	GRI 2 : General Disclosure	2-21	Rasio kompensasi total tahunan

Lampiran 3. CODING ESG – ENVIRONMENTAL (INDIKATOR 1–16)

Skor 1 = indikator diungkapkan; skor 0 = indikator tidak diungkapkan.

No.	Kode	Perusahaan	Tahun	301-1	301-2	301-3	302-1	302-2	302-3	302-4	302-5	303-1	303-2	303-3	303-4	303-5	304-1	304-2	304-3
1	AALI	Astra Agro Lestari Tbk.	2022	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1
2	ANTM	Aneka Tambang Tbk.	2023	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1
3	ANTM	Aneka Tambang Tbk.	2024	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1
4	ANTM	Aneka Tambang Tbk.	2025	0	0	0	1	0	1	1	0	1	1	1	1	1	1	1	1
5	ASII	Astra International Tbk.	2022	0	0	0	1	0	1	1	1	1	1	1	0	0	0	0	0
6	ASII	Astra International Tbk.	2025	0	0	0	1	0	1	1	1	1	1	1	0	0	0	0	0
7	BBCA	Bank Central Asia Tbk.	2022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	BBCA	Bank Central Asia Tbk.	2023	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0
9	BBCA	Bank Central Asia Tbk.	2024	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0
10	BBCA	Bank Central Asia Tbk.	2025	0	0	0	1	0	1	0	0	1	1	0	0	0	0	0	0
11	BBNI	Bank Negara Indonesia (Persero) Tbk.	2022	0	0	0	1	1	1	1	0	0	0	0	0	0	0	0	0
12	BBNI	Bank Negara Indonesia (Persero) Tbk.	2023	1	0	0	1	1	1	1	0	1	1	1	1	1	1	1	1
13	BBNI	Bank Negara Indonesia (Persero) Tbk.	2024	0	0	0	1	1	1	1	0	1	1	1	1	1	1	1	1
14	BBNI	Bank Negara Indonesia (Persero) Tbk.	2025	0	0	0	1	1	1	1	0	1	1	1	1	1	1	1	1
15	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2022	0	0	0	1	1	1	1	1	0	0	0	0	0	0	0	0
16	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2023	0	0	0	1	1	1	1	1	0	0	0	0	0	0	0	0
17	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2024	0	0	0	1	1	1	1	1	0	0	0	0	0	0	0	0
18	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2025	0	0	0	1	1	1	1	1	0	0	0	0	0	0	0	0
19	BMRI	Bank Mandiri (Persero) Tbk.	2022	0	0	0	1	1	1	1	1	0	0	0	0	0	0	0	0
20	BMRI	Bank Mandiri (Persero) Tbk.	2023	0	0	0	1	0	1	1	0	1	1	1	1	0	0	0	0
21	BMRI	Bank Mandiri (Persero) Tbk.	2024	0	0	0	1	1	1	1	1	1	1	1	1	1	0	0	0

No.	Kode	Perusahaan	Tahun	301-1	301-2	301-3	302-1	302-2	302-3	302-4	302-5	303-1	303-2	303-3	303-4	303-5	304-1	304-2	304-3
22	BMRI	Bank Mandiri (Persero) Tbk.	2025	0	0	0	1	1	1	1	1	1	1	1	1	1	0	0	0
23	DSNG	Dharma Satya Nusantara Tbk.	2022	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1
24	DSNG	Dharma Satya Nusantara Tbk.	2023	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1
25	DSNG	Dharma Satya Nusantara Tbk.	2024	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1
26	DSNG	Dharma Satya Nusantara Tbk.	2025	0	0	0	1	1	1	1	1	1	1	1	1	1	0	0	0
27	ICBP	Indofood CBP Sukses Makmur Tbk.	2023	0	0	0	1	0	1	1	1	1	1	1	1	0	0	0	1
28	ICBP	Indofood CBP Sukses Makmur Tbk.	2024	0	0	0	1	0	1	1	1	1	1	1	1	0	0	0	1
29	ICBP	Indofood CBP Sukses Makmur Tbk.	2025	0	0	0	1	0	1	1	1	1	1	1	1	0	0	0	1
30	INDF	Indofood Sukses Makmur Tbk.	2023	0	0	0	1	0	1	1	1	1	1	1	1	0	1	0	1
31	INDF	Indofood Sukses Makmur Tbk.	2024	0	0	0	1	0	1	1	1	1	1	1	1	0	1	0	1
32	INDF	Indofood Sukses Makmur Tbk.	2025	0	0	0	1	0	1	1	1	1	1	1	1	0	1	0	1
33	INTP	Indocement Tungal Prakarsa Tbk.	2022	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1
34	INTP	Indocement Tungal Prakarsa Tbk.	2023	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1
35	INTP	Indocement Tungal Prakarsa Tbk.	2024	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1
36	INTP	Indocement Tungal Prakarsa Tbk.	2025	0	0	0	1	1	1	1	1	1	1	1	1	1	0	0	0
37	JPFA	Japfa Comfeed Indonesia Tbk.	2022	0	0	0	0	1	0	0	0	1	1	1	1	1	0	0	0
38	JPFA	Japfa Comfeed Indonesia Tbk.	2023	0	0	0	0	0	0	0	0	1	1	1	1	1	1	0	1
39	JPFA	Japfa Comfeed Indonesia Tbk.	2024	0	0	0	0	0	0	0	0	1	1	1	1	1	1	0	0
40	JSMR	Jasa Marga (Persero) Tbk.	2022	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0
41	JSMR	Jasa Marga (Persero) Tbk.	2023	0	0	0	1	0	0	1	0	0	0	0	0	0	0	0	0
42	JSMR	Jasa Marga (Persero) Tbk.	2024	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1
43	JSMR	Jasa Marga (Persero) Tbk.	2025	0	0	0	1	1	1	1	1	0	0	0	0	0	0	0	0

No.	Kode	Perusahaan	Tahun	301-1	301-2	301-3	302-1	302-2	302-3	302-4	302-5	303-1	303-2	303-3	303-4	303-5	304-1	304-2	304-3
44	KLBF	Kalbe Farma Tbk.	2022	0	0	0	1	1	1	1	1	0	1	1	1	1	0	0	0
45	KLBF	Kalbe Farma Tbk.	2023	0	0	0	1	1	1	1	1	0	1	1	1	1	0	0	0
46	KLBF	Kalbe Farma Tbk.	2024	0	0	0	1	1	1	1	1	0	1	1	1	1	0	0	0
47	KLBF	Kalbe Farma Tbk.	2025	0	0	0	1	1	1	1	1	1	1	1	1	1	0	0	0
48	PGAS	Perusahaan Gas Negara Tbk.	2022	0	0	0	1	1	1	1	1	0	1	1	1	1	0	0	0
49	PTPP	PP (Persero) Tbk.	2022	0	0	0	1	1	1	1	1	0	1	1	1	1	0	0	0
50	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	2022	0	0	0	1	1	1	1	1	0	1	1	1	1	0	0	0
51	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0
52	SILO	Siloam International Hospitals Tbk.	2023	0	0	0	1	1	1	1	1	0	1	1	1	1	0	0	0
53	SMGR	Semen Indonesia (Persero) Tbk.	2022	0	0	0	1	0	1	1	1	1	1	1	0	0	1	1	1
54	SMGR	Semen Indonesia (Persero) Tbk.	2023	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1
55	SMGR	Semen Indonesia (Persero) Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
56	SMGR	Semen Indonesia (Persero) Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0
57	TLKM	Telkom Indonesia (Persero) Tbk.	2022	0	0	1	1	1	0	1	0	0	0	0	0	1	0	0	0
58	TLKM	Telkom Indonesia (Persero) Tbk.	2023	0	0	0	1	1	1	1	1	0	0	0	0	0	0	0	0
59	TLKM	Telkom Indonesia (Persero) Tbk.	2024	0	0	0	1	0	0	1	0	0	0	0	0	0	0	0	0
60	UNTR	United Tractors Tbk.	2022	0	0	0	1	0	1	0	0	1	1	1	0	0	0	0	0
61	UNTR	United Tractors Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0
62	UNVR	Unilever Indonesia Tbk.	2022	0	1	0	1	0	1	1	0	1	1	1	0	0	0	0	0
63	UNVR	Unilever Indonesia Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0
64	UNVR	Unilever Indonesia Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0
65	UNVR	Unilever Indonesia Tbk.	2025	0	0	0	1	0	1	1	1	1	1	1	1	0	1	0	1

No.	Kode	Perusahaan	Tahun	301-1	301-2	301-3	302-1	302-2	302-3	302-4	302-5	303-1	303-2	303-3	303-4	303-5	304-1	304-2	304-3
66	WIKA	Wijaya Karya (Persero) Tbk.	2022	0	0	0	1	0	1	1	1	1	1	1	1	0	1	0	1
67	WIKA	Wijaya Karya (Persero) Tbk.	2023	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1
68	BBTN	Bank Tabungan Negara (Persero) Tbk.	2023	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1
69	BBTN	Bank Tabungan Negara (Persero) Tbk.	2024	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1
70	BBTN	Bank Tabungan Negara (Persero) Tbk.	2025	0	0	0	1	1	1	1	1	1	1	1	1	1	0	0	0
71	INCO	Vale Indonesia Tbk.	2023	0	0	0	0	1	0	0	0	1	1	1	1	1	0	0	0
72	INCO	Vale Indonesia Tbk.	2024	0	0	0	0	0	0	0	0	1	1	1	1	1	1	0	1
73	AUTO	Astra Otoparts Tbk.	2023	0	0	0	1	0	1	1	1	1	1	1	1	0	1	0	1
74	AUTO	Astra Otoparts Tbk.	2024	0	0	0	1	0	1	1	1	1	1	1	1	0	1	0	1
75	SSMS	Sawit Sumbermas Sarana Tbk.	2023	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1
76	SSMS	Sawit Sumbermas Sarana Tbk.	2024	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1
77	SSMS	Sawit Sumbermas Sarana Tbk.	2025	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1
78	TINS	Timah Tbk.	2023	0	0	0	1	1	1	1	1	1	1	1	1	1	0	0	0
79	EMTK	Elang Mahkota Teknologi Tbk.	2024	0	0	0	0	1	0	0	0	1	1	1	1	1	0	0	0
80	EMTK	Elang Mahkota Teknologi Tbk.	2025	0	0	0	0	0	0	0	0	1	1	1	1	1	1	0	1
81	AVIA	Avia Avian Tbk.	2025	0	0	0	1	1	1	1	1	0	1	1	1	1	0	0	0
82	MTEL	Dayamitra Telekomunikasi Tbk.	2025	0	0	0	1	1	1	1	1	0	1	1	1	1	0	0	0
83	PGEO	Pertamina Geothermal Energy Tbk.	2025	0	0	0	1	1	1	1	1	0	1	1	1	1	0	0	0

Lampiran 4. CODING ESG – ENVIRONMENTAL (INDIKATOR 17–31)

Skor 1 = indikator diungkapkan; skor 0 = indikator tidak diungkapkan.

No.	Kode	Perusahaan	Tahun	304-4	305-1	305-2	305-3	305-4	305-5	305-6	305-7	306-1	306-2	306-3	306-4	306-5	308-1	308-2
1	AALI	Astra Agro Lestari Tbk.	2022	1	1	1	0	1	1	0	0	1	1	1	1	1	1	1
2	ANTM	Aneka Tambang Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
3	ANTM	Aneka Tambang Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
4	ANTM	Aneka Tambang Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
5	ASII	Astra International Tbk.	2022	0	1	1	0	1	1	0	0	1	1	1	1	1	1	0
6	ASII	Astra International Tbk.	2025	0	1	1	0	1	1	0	0	1	1	1	1	1	1	0
7	BBCA	Bank Central Asia Tbk.	2022	0	1	1	1	0	0	0	0	0	0	0	0	0	0	0
8	BBCA	Bank Central Asia Tbk.	2023	0	1	1	1	0	0	0	0	1	1	1	1	0	0	0
9	BBCA	Bank Central Asia Tbk.	2024	0	1	1	1	0	0	0	0	1	1	1	1	0	0	0
10	BBCA	Bank Central Asia Tbk.	2025	0	1	1	1	0	0	0	0	1	1	1	1	0	0	0
11	BBNI	Bank Negara Indonesia (Persero) Tbk.	2022	0	1	1	1	1	1	1	1	0	0	0	0	0	0	0
12	BBNI	Bank Negara Indonesia (Persero) Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
13	BBNI	Bank Negara Indonesia (Persero) Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
14	BBNI	Bank Negara Indonesia (Persero) Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
15	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2022	0	1	1	1	1	1	1	1	0	0	0	0	0	0	0
16	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2023	0	1	1	1	1	1	1	1	0	0	0	0	0	0	0
17	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2024	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0
18	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	BMRI	Bank Mandiri (Persero) Tbk.	2022	0	1	1	1	1	1	1	1	0	0	0	0	0	0	0
20	BMRI	Bank Mandiri (Persero) Tbk.	2023	0	1	1	1	1	0	0	0	1	1	1	0	0	0	0

No.	Kode	Perusahaan	Tahun	304-4	305-1	305-2	305-3	305-4	305-5	305-6	305-7	306-1	306-2	306-3	306-4	306-5	308-1	308-2
21	BMRI	Bank Mandiri (Persero) Tbk.	2024	0	1	1	1	1	1	0	0	1	1	1	1	1	0	0
22	BMRI	Bank Mandiri (Persero) Tbk.	2025	0	1	1	1	1	1	0	0	1	1	1	1	1	0	0
23	DSNG	Dharma Satya Nusantara Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0
24	DSNG	Dharma Satya Nusantara Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0
25	DSNG	Dharma Satya Nusantara Tbk.	2024	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0
26	DSNG	Dharma Satya Nusantara Tbk.	2025	0	1	1	1	1	1	0	1	1	1	1	1	1	1	1
27	ICBP	Indofood CBP Sukses Makmur Tbk.	2023	1	1	1	1	1	1	0	1	1	1	1	1	0	0	0
28	ICBP	Indofood CBP Sukses Makmur Tbk.	2024	1	1	1	1	1	1	0	1	1	1	1	1	0	1	0
29	ICBP	Indofood CBP Sukses Makmur Tbk.	2025	1	1	1	1	1	1	0	1	1	1	1	1	0	1	0
30	INDF	Indofood Sukses Makmur Tbk.	2023	1	1	1	1	1	1	0	1	1	1	1	1	0	1	0
31	INDF	Indofood Sukses Makmur Tbk.	2024	1	1	1	1	1	1	0	1	1	1	1	1	0	1	0
32	INDF	Indofood Sukses Makmur Tbk.	2025	1	1	1	1	1	1	0	1	1	1	1	1	0	1	0
33	INTP	Indocement Tunggul Prakarsa Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0
34	INTP	Indocement Tunggul Prakarsa Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0
35	INTP	Indocement Tunggul Prakarsa Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0
36	INTP	Indocement Tunggul Prakarsa Tbk.	2025	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0
37	JPFA	Japfa Comfeed Indonesia Tbk.	2022	0	1	1	1	1	1	0	0	1	1	1	1	1	0	0
38	JPFA	Japfa Comfeed Indonesia Tbk.	2023	1	1	1	1	1	1	0	0	1	1	1	1	1	0	0
39	JPFA	Japfa Comfeed Indonesia Tbk.	2024	1	1	1	1	1	1	0	0	1	1	1	1	1	0	0
40	JSMR	Jasa Marga (Persero) Tbk.	2022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	JSMR	Jasa Marga (Persero) Tbk.	2023	0	1	1	0	1	1	0	0	0	0	0	0	0	0	0
42	JSMR	Jasa Marga (Persero) Tbk.	2024	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0

No.	Kode	Perusahaan	Tahun	304-4	305-1	305-2	305-3	305-4	305-5	305-6	305-7	306-1	306-2	306-3	306-4	306-5	308-1	308-2
43	JSMR	Jasa Marga (Persero) Tbk.	2025	0	1	1	1	1	1	1	1	0	0	0	0	0	0	0
44	KLBF	Kalbe Farma Tbk.	2022	0	1	1	1	1	1	1	1	0	1	1	0	0	0	0
45	KLBF	Kalbe Farma Tbk.	2023	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0
46	KLBF	Kalbe Farma Tbk.	2024	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0
47	KLBF	Kalbe Farma Tbk.	2025	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0
48	PGAS	Perusahaan Gas Negara Tbk.	2022	0	1	1	1	1	1	1	1	0	1	1	0	0	0	0
49	PTPP	PP (Persero) Tbk.	2022	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0
50	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	2022	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0
51	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	2025	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0
52	SILO	Siloam International Hospitals Tbk.	2023	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0
53	SMGR	Semen Indonesia (Persero) Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0
54	SMGR	Semen Indonesia (Persero) Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0
55	SMGR	Semen Indonesia (Persero) Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
56	SMGR	Semen Indonesia (Persero) Tbk.	2025	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0
57	TLKM	Telkom Indonesia (Persero) Tbk.	2022	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0
58	TLKM	Telkom Indonesia (Persero) Tbk.	2023	0	0	1	1	0	1	0	0	0	1	1	0	0	0	0
59	TLKM	Telkom Indonesia (Persero) Tbk.	2024	0	1	1	1	1	1	0	0	0	0	1	0	0	0	0
60	UNTR	United Tractors Tbk.	2022	0	1	1	0	1	0	0	0	1	1	1	0	0	0	0
61	UNTR	United Tractors Tbk.	2025	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0
62	UNVR	Unilever Indonesia Tbk.	2022	0	1	1	0	1	0	0	0	1	1	1	1	1	0	0
63	UNVR	Unilever Indonesia Tbk.	2023	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0
64	UNVR	Unilever Indonesia Tbk.	2024	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0

No.	Kode	Perusahaan	Tahun	304-4	305-1	305-2	305-3	305-4	305-5	305-6	305-7	306-1	306-2	306-3	306-4	306-5	308-1	308-2
65	UNVR	Unilever Indonesia Tbk.	2025	1	1	1	1	1	1	0	1	1	1	1	1	0	1	0
66	WIKA	Wijaya Karya (Persero) Tbk.	2022	1	1	1	1	1	1	0	1	1	1	1	1	0	1	0
67	WIKA	Wijaya Karya (Persero) Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0
68	BBTN	Bank Tabungan Negara (Persero) Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0
69	BBTN	Bank Tabungan Negara (Persero) Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0
70	BBTN	Bank Tabungan Negara (Persero) Tbk.	2025	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0
71	INCO	Vale Indonesia Tbk.	2023	0	1	1	1	1	1	0	0	1	1	1	1	1	0	0
72	INCO	Vale Indonesia Tbk.	2024	1	1	1	1	1	1	0	0	1	1	1	1	1	0	0
73	AUTO	Astra Otoparts Tbk.	2023	1	1	1	1	1	1	0	1	1	1	1	1	0	1	0
74	AUTO	Astra Otoparts Tbk.	2024	1	1	1	1	1	1	0	1	1	1	1	1	0	1	0
75	SSMS	Sawit Sumbermas Sarana Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0
76	SSMS	Sawit Sumbermas Sarana Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0
77	SSMS	Sawit Sumbermas Sarana Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0
78	TINS	Timah Tbk.	2023	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0
79	EMTK	Elang Mahkota Teknologi Tbk.	2024	0	1	1	1	1	1	0	0	1	1	1	1	1	0	0
80	EMTK	Elang Mahkota Teknologi Tbk.	2025	1	1	1	1	1	1	0	0	1	1	1	1	1	0	0
81	AVIA	Avia Avian Tbk.	2025	0	1	1	1	1	1	1	1	0	1	1	0	0	0	0
82	MTEL	Dayamitra Telekomunikasi Tbk.	2025	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0
83	PGEO	Pertamina Geothermal Energy Tbk.	2025	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0

Lampiran 5. CODING ESG – SOCIAL (INDIKATOR 32–49)

Skor 1 = indikator diungkapkan; skor 0 = indikator tidak diungkapkan.

No.	Kode	Perusahaan	Tahun	401-1	401-2	401-3	402-1	403-1	403-2	403-3	403-4	403-5	403-6	403-7	403-8	403-9	403-10	404-1	404-2	404-3	405-1
1	AALI	Astra Agro Lestari Tbk.	2022	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	ANTM	Aneka Tambang Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
3	ANTM	Aneka Tambang Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
4	ANTM	Aneka Tambang Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
5	ASII	Astra International Tbk.	2022	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
6	ASII	Astra International Tbk.	2025	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
7	BBCA	Bank Central Asia Tbk.	2022	1	1	1	0	1	0	1	0	1	1	0	0	0	0	1	1	1	0
8	BBCA	Bank Central Asia Tbk.	2023	1	1	1	0	1	0	1	1	0	1	1	0	0	0	1	1	1	0
9	BBCA	Bank Central Asia Tbk.	2024	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	0	0
10	BBCA	Bank Central Asia Tbk.	2025	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	0
11	BBNI	Bank Negara Indonesia (Persero) Tbk.	2022	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	0
12	BBNI	Bank Negara Indonesia (Persero) Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	0	0	1	1	1	1
13	BBNI	Bank Negara Indonesia (Persero) Tbk.	2024	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
14	BBNI	Bank Negara Indonesia (Persero) Tbk.	2025	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
15	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2022	1	1	1	0	0	0	0	0	0	0	0	0	0	0	1	1	1	0
16	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2023	1	1	1	0	0	0	0	0	0	0	0	0	0	0	1	1	1	0
17	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2024	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
18	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2025	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
19	BMRI	Bank Mandiri (Persero) Tbk.	2022	1	1	1	1	0	0	0	0	0	0	0	0	0	0	1	1	1	1
20	BMRI	Bank Mandiri (Persero) Tbk.	2023	1	1	1	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1

No.	Kode	Perusahaan	Tahun	401-1	401-2	401-3	402-1	403-1	403-2	403-3	403-4	403-5	403-6	403-7	403-8	403-9	403-10	404-1	404-2	404-3	405-1
21	BMRI	Bank Mandiri (Persero) Tbk.	2024	1	1	1	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1
22	BMRI	Bank Mandiri (Persero) Tbk.	2025	1	1	1	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1
23	DSNG	Dharma Satya Nusantara Tbk.	2022	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
24	DSNG	Dharma Satya Nusantara Tbk.	2023	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
25	DSNG	Dharma Satya Nusantara Tbk.	2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	DSNG	Dharma Satya Nusantara Tbk.	2025	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
27	ICBP	Indofood CBP Sukses Makmur Tbk.	2023	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	1
28	ICBP	Indofood CBP Sukses Makmur Tbk.	2024	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	1
29	ICBP	Indofood CBP Sukses Makmur Tbk.	2025	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	1
30	INDF	Indofood Sukses Makmur Tbk.	2023	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	1
31	INDF	Indofood Sukses Makmur Tbk.	2024	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	1
32	INDF	Indofood Sukses Makmur Tbk.	2025	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	1
33	INTP	Indocement Tunggal Prakarsa Tbk.	2022	1	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	0
34	INTP	Indocement Tunggal Prakarsa Tbk.	2023	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	0
35	INTP	Indocement Tunggal Prakarsa Tbk.	2024	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
36	INTP	Indocement Tunggal Prakarsa Tbk.	2025	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
37	JPFA	Japfa Comfeed Indonesia Tbk.	2022	1	1	0	0	0	0	0	0	1	0	1	1	1	0	1	1	0	1
38	JPFA	Japfa Comfeed Indonesia Tbk.	2023	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1
39	JPFA	Japfa Comfeed Indonesia Tbk.	2024	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	0
40	JSMR	Jasa Marga (Persero) Tbk.	2022	1	1	1	0	1	0	1	0	1	0	1	0	0	0	0	0	0	1
41	JSMR	Jasa Marga (Persero) Tbk.	2023	1	1	0	0	1	0	1	1	1	1	1	1	1	0	1	0	1	0
42	JSMR	Jasa Marga (Persero) Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

No.	Kode	Perusahaan	Tahun	401-1	401-2	401-3	402-1	403-1	403-2	403-3	403-4	403-5	403-6	403-7	403-8	403-9	403-10	404-1	404-2	404-3	405-1
43	JSMR	Jasa Marga (Persero) Tbk.	2025	0	0	0	0	1	1	1	1	1	1	1	1	1	0	1	1	1	0
44	KLBF	Kalbe Farma Tbk.	2022	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
45	KLBF	Kalbe Farma Tbk.	2023	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
46	KLBF	Kalbe Farma Tbk.	2024	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
47	KLBF	Kalbe Farma Tbk.	2025	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
48	PGAS	Perusahaan Gas Negara Tbk.	2022	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
49	PTPP	PP (Persero) Tbk.	2022	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
50	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	2022	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
51	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	2025	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	1
52	SILO	Siloam International Hospitals Tbk.	2023	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
53	SMGR	Semen Indonesia (Persero) Tbk.	2022	1	1	1	0	1	1	1	1	1	1	1	1	1	1	0	0	0	0
54	SMGR	Semen Indonesia (Persero) Tbk.	2023	1	1	0	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0
55	SMGR	Semen Indonesia (Persero) Tbk.	2024	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
56	SMGR	Semen Indonesia (Persero) Tbk.	2025	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	1
57	TLKM	Telkom Indonesia (Persero) Tbk.	2022	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
58	TLKM	Telkom Indonesia (Persero) Tbk.	2023	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
59	TLKM	Telkom Indonesia (Persero) Tbk.	2024	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
60	UNTR	United Tractors Tbk.	2022	0	0	0	0	1	1	1	1	1	1	1	0	1	0	1	1	1	0
61	UNTR	United Tractors Tbk.	2025	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	1
62	UNVR	Unilever Indonesia Tbk.	2022	0	0	0	0	1	1	1	1	1	1	1	1	1	0	1	1	0	1
63	UNVR	Unilever Indonesia Tbk.	2023	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	1
64	UNVR	Unilever Indonesia Tbk.	2024	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	1

No.	Kode	Perusahaan	Tahun	401-1	401-2	401-3	402-1	403-1	403-2	403-3	403-4	403-5	403-6	403-7	403-8	403-9	403-10	404-1	404-2	404-3	405-1
65	UNVR	Unilever Indonesia Tbk.	2025	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	1
66	WIKA	Wijaya Karya (Persero) Tbk.	2022	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	1
67	WIKA	Wijaya Karya (Persero) Tbk.	2023	1	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	0
68	BBTN	Bank Tabungan Negara (Persero) Tbk.	2023	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	0
69	BBTN	Bank Tabungan Negara (Persero) Tbk.	2024	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
70	BBTN	Bank Tabungan Negara (Persero) Tbk.	2025	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
71	INCO	Vale Indonesia Tbk.	2023	1	1	0	0	0	0	0	0	1	0	1	1	1	0	1	1	0	1
72	INCO	Vale Indonesia Tbk.	2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1
73	AUTO	Astra Otoparts Tbk.	2023	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	1
74	AUTO	Astra Otoparts Tbk.	2024	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	1
75	SSMS	Sawit Sumbermas Sarana Tbk.	2023	1	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	0
76	SSMS	Sawit Sumbermas Sarana Tbk.	2024	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	0
77	SSMS	Sawit Sumbermas Sarana Tbk.	2025	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
78	TINS	Timah Tbk.	2023	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
79	EMTK	Elang Mahkota Teknologi Tbk.	2024	1	1	0	0	0	0	0	0	1	0	1	1	1	0	1	1	0	1
80	EMTK	Elang Mahkota Teknologi Tbk.	2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1
81	AVIA	Avia Avian Tbk.	2025	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
82	MTEL	Dayamitra Telekomunikasi Tbk.	2025	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
83	PGEO	Pertamina Geothermal Energy Tbk.	2025	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1

Lampiran 6. CODING ESG – SOCIAL (INDIKATOR 50–67)

Skor 1 = indikator diungkapkan; skor 0 = indikator tidak diungkapkan.

No.	Kode	Perusahaan	Tahun	405-2	406-1	407-1	408-1	409-1	410-1	411-1	413-1	413-2	414-1	414-2	415-1	416-1	416-2	417-1	417-2	417-3	418-1
1	AALI	Astra Agro Lestari Tbk.	2022	1	1	1	1	1	0	1	1	1	1	1	0	0	0	0	0	0	0
2	ANTM	Aneka Tambang Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
3	ANTM	Aneka Tambang Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
4	ANTM	Aneka Tambang Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
5	ASII	Astra International Tbk.	2022	0	0	0	0	0	0	0	1	0	1	0	0	1	1	1	0	0	1
6	ASII	Astra International Tbk.	2025	0	0	0	0	0	0	0	1	0	1	0	0	1	1	1	0	0	1
7	BBCA	Bank Central Asia Tbk.	2022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1
8	BBCA	Bank Central Asia Tbk.	2023	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	1
9	BBCA	Bank Central Asia Tbk.	2024	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	1
10	BBCA	Bank Central Asia Tbk.	2025	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	1
11	BBNI	Bank Negara Indonesia (Persero) Tbk.	2022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
12	BBNI	Bank Negara Indonesia (Persero) Tbk.	2023	0	1	1	1	1	0	1	1	1	0	0	1	0	0	1	1	1	1
13	BBNI	Bank Negara Indonesia (Persero) Tbk.	2024	0	1	1	1	1	0	1	1	1	1	1	1	0	0	1	1	1	1
14	BBNI	Bank Negara Indonesia (Persero) Tbk.	2025	1	0	0	1	1	1	0	1	1	1	1	1	1	0	0	0	0	0
15	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2022	0	1	1	1	1	0	0	1	1	0	0	0	0	0	0	0	0	1
16	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2023	0	1	1	1	1	0	0	1	1	0	0	0	0	0	0	0	0	1
17	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2024	1	1	1	1	1	0	0	1	1	0	0	1	0	0	1	1	1	1
18	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2025	1	1	1	1	1	0	0	1	1	0	0	1	0	0	1	1	1	1
19	BMRI	Bank Mandiri (Persero) Tbk.	2022	1	1	0	1	1	1	0	1	1	0	0	1	0	0	1	1	1	1
20	BMRI	Bank Mandiri (Persero) Tbk.	2023	1	1	0	0	0	0	0	1	0	0	0	0	0	0	0	1	1	1

No.	Kode	Perusahaan	Tahun	405-2	406-1	407-1	408-1	409-1	410-1	411-1	413-1	413-2	414-1	414-2	415-1	416-1	416-2	417-1	417-2	417-3	418-1
21	BMRI	Bank Mandiri (Persero) Tbk.	2024	1	1	0	0	0	0	0	1	1	0	0	0	0	0	1	0	0	0
22	BMRI	Bank Mandiri (Persero) Tbk.	2025	1	1	0	0	0	0	0	1	1	0	0	0	0	0	1	0	0	1
23	DSNG	Dharma Satya Nusantara Tbk.	2022	1	1	0	1	0	0	0	1	1	0	0	0	0	0	0	0	0	0
24	DSNG	Dharma Satya Nusantara Tbk.	2023	1	1	0	1	0	0	0	1	1	0	0	0	0	0	0	0	0	0
25	DSNG	Dharma Satya Nusantara Tbk.	2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	DSNG	Dharma Satya Nusantara Tbk.	2025	1	1	1	1	1	1	1	1	1	0	0	1	1	1	0	0	0	1
27	ICBP	Indofood CBP Sukses Makmur Tbk.	2023	1	1	1	1	1	0	0	1	0	0	1	0	1	1	1	0	0	0
28	ICBP	Indofood CBP Sukses Makmur Tbk.	2024	1	1	1	1	1	0	0	1	0	1	0	0	1	1	1	0	0	0
29	ICBP	Indofood CBP Sukses Makmur Tbk.	2025	1	1	1	1	0	0	1	0	1	0	0	1	1	1	0	0	0	1
30	INDF	Indofood Sukses Makmur Tbk.	2023	1	1	1	1	0	0	0	1	0	1	0	0	1	1	1	0	0	0
31	INDF	Indofood Sukses Makmur Tbk.	2024	1	1	1	1	1	0	0	1	0	1	0	0	1	1	1	0	0	0
32	INDF	Indofood Sukses Makmur Tbk.	2025	1	1	1	1	1	0	0	1	0	1	0	0	1	1	1	0	0	0
33	INTP	Indocement Tunggul Prakarsa Tbk.	2022	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0
34	INTP	Indocement Tunggul Prakarsa Tbk.	2023	0	0	0	0	0	0	0	1	1	0	0	0	1	1	1	1	1	0
35	INTP	Indocement Tunggul Prakarsa Tbk.	2024	0	0	0	0	0	0	0	1	1	0	0	0	1	1	1	1	1	0
36	INTP	Indocement Tunggul Prakarsa Tbk.	2025	1	1	1	1	1	0	0	1	1	0	0	0	1	1	1	1	1	0
37	JPFA	Japfa Comfeed Indonesia Tbk.	2022	1	0	0	1	1	0	0	1	0	0	0	0	1	1	1	1	1	0
38	JPFA	Japfa Comfeed Indonesia Tbk.	2023	1	0	1	1	1	0	0	1	0	0	0	0	1	1	0	0	0	0
39	JPFA	Japfa Comfeed Indonesia Tbk.	2024	0	0	1	1	1	0	0	1	0	0	0	0	1	1	0	0	0	0
40	JSMR	Jasa Marga (Persero) Tbk.	2022	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0
41	JSMR	Jasa Marga (Persero) Tbk.	2023	0	0	0	0	0	0	0	1	1	0	0	0	0	1	0	1	0	0
42	JSMR	Jasa Marga (Persero) Tbk.	2024	1	0	0	0	0	0	0	1	1	0	0	0	1	1	1	1	1	0

No.	Kode	Perusahaan	Tahun	405-2	406-1	407-1	408-1	409-1	410-1	411-1	413-1	413-2	414-1	414-2	415-1	416-1	416-2	417-1	417-2	417-3	418-1
43	JSMR	Jasa Marga (Persero) Tbk.	2025	0	0	0	0	0	0	0	1	1	0	0	0	1	1	0	0	0	0
44	KLBF	Kalbe Farma Tbk.	2022	1	0	0	0	0	0	0	1	0	0	0	0	1	1	1	1	1	0
45	KLBF	Kalbe Farma Tbk.	2023	1	0	0	0	0	0	0	1	0	0	0	0	1	1	1	1	1	1
46	KLBF	Kalbe Farma Tbk.	2024	1	0	0	0	0	0	0	1	0	0	0	0	1	1	1	1	1	1
47	KLBF	Kalbe Farma Tbk.	2025	1	1	1	1	1	0	0	0	0	0	0	1	0	0	0	0	1	1
48	PGAS	Perusahaan Gas Negara Tbk.	2022	1	0	0	0	0	0	0	1	0	0	0	0	1	1	1	1	1	0
49	PTPP	PP (Persero) Tbk.	2022	1	0	0	0	0	0	0	1	0	0	0	0	1	1	1	1	1	1
50	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	2022	1	0	0	0	0	0	0	1	0	0	0	0	1	1	1	1	1	1
51	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	2025	1	1	0	1	1	0	0	1	1	1	1	0	1	1	1	1	1	1
52	SILO	Siloam International Hospitals Tbk.	2023	1	0	0	0	0	0	0	1	0	0	0	0	1	1	1	1	1	1
53	SMGR	Semen Indonesia (Persero) Tbk.	2022	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0
54	SMGR	Semen Indonesia (Persero) Tbk.	2023	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0
55	SMGR	Semen Indonesia (Persero) Tbk.	2024	1	1	1	1	1	0	1	1	1	1	1	0	0	0	0	0	0	0
56	SMGR	Semen Indonesia (Persero) Tbk.	2025	1	1	0	1	1	0	0	1	1	1	1	0	1	1	1	1	1	1
57	TLKM	Telkom Indonesia (Persero) Tbk.	2022	1	1	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0
58	TLKM	Telkom Indonesia (Persero) Tbk.	2023	1	1	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	1
59	TLKM	Telkom Indonesia (Persero) Tbk.	2024	1	1	0	0	0	0	0	1	0	0	0	0	1	1	1	1	1	1
60	UNTR	United Tractors Tbk.	2022	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0
61	UNTR	United Tractors Tbk.	2025	1	1	0	1	1	0	0	1	1	1	1	0	1	1	1	1	1	1
62	UNVR	Unilever Indonesia Tbk.	2022	1	1	0	1	0	0	0	1	1	1	0	0	1	0	1	1	0	1
63	UNVR	Unilever Indonesia Tbk.	2023	1	1	0	1	1	0	0	1	1	1	1	0	1	1	1	1	1	1
64	UNVR	Unilever Indonesia Tbk.	2024	1	1	0	1	1	0	0	1	1	1	1	0	1	1	1	1	1	1

No.	Kode	Perusahaan	Tahun	405-2	406-1	407-1	408-1	409-1	410-1	411-1	413-1	413-2	414-1	414-2	415-1	416-1	416-2	417-1	417-2	417-3	418-1
65	UNVR	Unilever Indonesia Tbk.	2025	1	1	1	1	1	0	0	1	0	1	0	0	1	1	1	0	0	0
66	WIKA	Wijaya Karya (Persero) Tbk.	2022	1	1	1	1	1	0	0	1	0	1	0	0	1	1	1	0	0	0
67	WIKA	Wijaya Karya (Persero) Tbk.	2023	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0
68	BBTN	Bank Tabungan Negara (Persero) Tbk.	2023	0	0	0	0	0	0	0	1	1	0	0	0	1	1	1	1	1	0
69	BBTN	Bank Tabungan Negara (Persero) Tbk.	2024	0	0	0	0	0	0	0	1	1	0	0	0	1	1	1	1	1	0
70	BBTN	Bank Tabungan Negara (Persero) Tbk.	2025	1	1	1	1	1	0	0	1	1	0	0	0	1	1	1	1	1	0
71	INCO	Vale Indonesia Tbk.	2023	1	0	0	1	1	0	0	1	0	0	0	0	1	1	1	1	1	0
72	INCO	Vale Indonesia Tbk.	2024	1	0	1	1	1	0	0	1	0	0	0	0	1	1	0	0	0	0
73	AUTO	Astra Otoparts Tbk.	2023	1	1	1	1	1	0	0	1	0	1	0	0	1	1	1	0	0	0
74	AUTO	Astra Otoparts Tbk.	2024	1	1	1	1	1	0	0	1	0	1	0	0	1	1	1	0	0	0
75	SSMS	Sawit Sumbermas Sarana Tbk.	2023	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0
76	SSMS	Sawit Sumbermas Sarana Tbk.	2024	0	0	0	0	0	0	0	1	1	0	0	0	1	1	1	1	1	0
77	SSMS	Sawit Sumbermas Sarana Tbk.	2025	0	0	0	0	0	0	0	1	1	0	0	0	1	1	1	1	1	0
78	TINS	Timah Tbk.	2023	1	1	1	1	1	0	0	1	1	0	0	0	1	1	1	1	1	0
79	EMTK	Elang Mahkota Teknologi Tbk.	2024	1	0	0	1	1	0	0	1	0	0	0	0	1	1	1	1	1	0
80	EMTK	Elang Mahkota Teknologi Tbk.	2025	1	0	1	1	1	0	0	1	0	0	0	0	1	1	0	0	0	0
81	AVIA	Avia Avian Tbk.	2025	1	0	0	0	0	0	0	1	0	0	0	0	1	1	1	1	1	0
82	MTEL	Dayamitra Telekomunikasi Tbk.	2025	1	0	0	0	0	0	0	1	0	0	0	0	1	1	1	1	1	1
83	P GEO	Pertamina Geothermal Energy Tbk.	2025	1	0	0	0	0	0	0	1	0	0	0	0	1	1	1	1	1	1

Lampiran 7. CODING ESG – GOVERNANCE (INDIKATOR 68–80)

Skor 1 = indikator diungkapkan; skor 0 = indikator tidak diungkapkan.

No.	Kode	Perusahaan	Tahun	2-9	2-10	2-11	2-12	2-13	2-14	2-15	2-16	2-17	2-18	2-19	2-20	2-21
1	AALI	Astra Agro Lestari Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	0
2	ANTM	Aneka Tambang Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
3	ANTM	Aneka Tambang Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1
4	ANTM	Aneka Tambang Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1
5	ASII	Astra International Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	1
6	ASII	Astra International Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1
7	BBCA	Bank Central Asia Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	1
8	BBCA	Bank Central Asia Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
9	BBCA	Bank Central Asia Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1
10	BBCA	Bank Central Asia Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1
11	BBNI	Bank Negara Indonesia (Persero) Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	1
12	BBNI	Bank Negara Indonesia (Persero) Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
13	BBNI	Bank Negara Indonesia (Persero) Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	0
14	BBNI	Bank Negara Indonesia (Persero) Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	0
15	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	1
16	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
17	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1
18	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1
19	BMRI	Bank Mandiri (Persero) Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	1
20	BMRI	Bank Mandiri (Persero) Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1

No.	Kode	Perusahaan	Tahun	2-9	2-10	2-11	2-12	2-13	2-14	2-15	2-16	2-17	2-18	2-19	2-20	2-21
21	BMRI	Bank Mandiri (Persero) Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1
22	BMRI	Bank Mandiri (Persero) Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1
23	DSNG	Dharma Satya Nusantara Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	1
24	DSNG	Dharma Satya Nusantara Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
25	DSNG	Dharma Satya Nusantara Tbk.	2024	0	0	0	0	0	0	0	0	0	0	0	0	0
26	DSNG	Dharma Satya Nusantara Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1
27	ICBP	Indofood CBP Sukses Makmur Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
28	ICBP	Indofood CBP Sukses Makmur Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1
29	ICBP	Indofood CBP Sukses Makmur Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	0
30	INDF	Indofood Sukses Makmur Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
31	INDF	Indofood Sukses Makmur Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1
32	INDF	Indofood Sukses Makmur Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	0
33	INTP	Indocement Tungal Prakarsa Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	1
34	INTP	Indocement Tungal Prakarsa Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
35	INTP	Indocement Tungal Prakarsa Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1
36	INTP	Indocement Tungal Prakarsa Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1
37	JPFA	Japfa Comfeed Indonesia Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	1
38	JPFA	Japfa Comfeed Indonesia Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
39	JPFA	Japfa Comfeed Indonesia Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1
40	JSMR	Jasa Marga (Persero) Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	1
41	JSMR	Jasa Marga (Persero) Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
42	JSMR	Jasa Marga (Persero) Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1

No.	Kode	Perusahaan	Tahun	2-9	2-10	2-11	2-12	2-13	2-14	2-15	2-16	2-17	2-18	2-19	2-20	2-21
43	JSMR	Jasa Marga (Persero) Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1
44	KLBF	Kalbe Farma Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	1
45	KLBF	Kalbe Farma Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
46	KLBF	Kalbe Farma Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1
47	KLBF	Kalbe Farma Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1
48	PGAS	Perusahaan Gas Negara Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	1
49	PTPP	PP (Persero) Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	1
50	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	1
51	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1
52	SILO	Siloam International Hospitals Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
53	SMGR	Semen Indonesia (Persero) Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	1
54	SMGR	Semen Indonesia (Persero) Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
55	SMGR	Semen Indonesia (Persero) Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1
56	SMGR	Semen Indonesia (Persero) Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1
57	TLKM	Telkom Indonesia (Persero) Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	1
58	TLKM	Telkom Indonesia (Persero) Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
59	TLKM	Telkom Indonesia (Persero) Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1
60	UNTR	United Tractors Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	1
61	UNTR	United Tractors Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1
62	UNVR	Unilever Indonesia Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	1
63	UNVR	Unilever Indonesia Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
64	UNVR	Unilever Indonesia Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1

No.	Kode	Perusahaan	Tahun	2-9	2-10	2-11	2-12	2-13	2-14	2-15	2-16	2-17	2-18	2-19	2-20	2-21
65	UNVR	Unilever Indonesia Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1
66	WIKA	Wijaya Karya (Persero) Tbk.	2022	1	1	1	1	1	1	1	1	1	1	1	1	0
67	WIKA	Wijaya Karya (Persero) Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
68	BBTN	Bank Tabungan Negara (Persero) Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
69	BBTN	Bank Tabungan Negara (Persero) Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1
70	BBTN	Bank Tabungan Negara (Persero) Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1
71	INCO	Vale Indonesia Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
72	INCO	Vale Indonesia Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1
73	AUTO	Astra Otoparts Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
74	AUTO	Astra Otoparts Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	0
75	SSMS	Sawit Sumbermas Sarana Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
76	SSMS	Sawit Sumbermas Sarana Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1
77	SSMS	Sawit Sumbermas Sarana Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1
78	TINS	Timah Tbk.	2023	1	1	1	1	1	1	1	1	1	1	1	1	1
79	EMTK	Elang Mahkota Teknologi Tbk.	2024	1	1	1	1	1	1	1	1	1	1	1	1	1
80	EMTK	Elang Mahkota Teknologi Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1
81	AVIA	Avia Avian Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1
82	MTEL	Dayamitra Telekomunikasi Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1
83	PGEO	Pertamina Geothermal Energy Tbk.	2025	1	1	1	1	1	1	1	1	1	1	1	1	1

Lampiran 8. PERHITUNGAN ESG DISCLOSURE INDEX

ESGDI = Total Skor Pengungkapan ÷ 80 × 100%.

No.	Kode	Perusahaan	Tahun	Environmental (31)	Social (36)	Governance (13)	Total Skor	ESGD (%)
1	AALI	Astra Agro Lestari Tbk.	2022	27	27	12	66	82.50
2	ANTM	Aneka Tambang Tbk.	2023	28	36	13	77	96.25
3	ANTM	Aneka Tambang Tbk.	2024	28	36	13	77	96.25
4	ANTM	Aneka Tambang Tbk.	2025	26	36	13	75	93.75
5	ASII	Astra International Tbk.	2022	17	22	13	52	65.00
6	ASII	Astra International Tbk.	2025	17	22	13	52	65.00
7	BBCA	Bank Central Asia Tbk.	2022	3	14	13	30	37.50
8	BBCA	Bank Central Asia Tbk.	2023	9	14	13	36	45.00
9	BBCA	Bank Central Asia Tbk.	2024	9	18	13	40	50.00
10	BBCA	Bank Central Asia Tbk.	2025	11	19	13	43	53.75
11	BBNI	Bank Negara Indonesia (Persero) Tbk.	2022	11	17	13	41	51.25
12	BBNI	Bank Negara Indonesia (Persero) Tbk.	2023	28	28	13	69	86.25
13	BBNI	Bank Negara Indonesia (Persero) Tbk.	2024	27	31	12	70	87.50
14	BBNI	Bank Negara Indonesia (Persero) Tbk.	2025	27	27	12	66	82.50
15	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2022	12	13	13	38	47.50
16	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2023	12	13	13	38	47.50
17	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2024	17	29	13	59	73.75
18	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2025	5	29	13	47	58.75
19	BMRI	Bank Mandiri (Persero) Tbk.	2022	12	20	13	45	56.25
20	BMRI	Bank Mandiri (Persero) Tbk.	2023	14	13	13	40	50.00

No.	Kode	Perusahaan	Tahun	Environmental (31)	Social (36)	Governance (13)	Total Skor	ESGD (%)
21	BMRI	Bank Mandiri (Persero) Tbk.	2024	20	12	13	45	56.25
22	BMRI	Bank Mandiri (Persero) Tbk.	2025	20	13	13	46	57.50
23	DSNG	Dharma Satya Nusantara Tbk.	2022	26	22	13	61	76.25
24	DSNG	Dharma Satya Nusantara Tbk.	2023	26	22	13	61	76.25
25	DSNG	Dharma Satya Nusantara Tbk.	2024	21	0	0	21	26.25
26	DSNG	Dharma Satya Nusantara Tbk.	2025	23	30	13	66	82.50
27	ICBP	Indofood CBP Sukses Makmur Tbk.	2023	20	26	13	59	73.75
28	ICBP	Indofood CBP Sukses Makmur Tbk.	2024	21	26	13	60	75.00
29	ICBP	Indofood CBP Sukses Makmur Tbk.	2025	21	26	12	59	73.75
30	INDF	Indofood Sukses Makmur Tbk.	2023	22	25	13	60	75.00
31	INDF	Indofood Sukses Makmur Tbk.	2024	22	26	13	61	76.25
32	INDF	Indofood Sukses Makmur Tbk.	2025	22	26	12	60	75.00
33	INTP	Indocement Tunggul Prakarsa Tbk.	2022	25	16	13	54	67.50
34	INTP	Indocement Tunggul Prakarsa Tbk.	2023	25	23	13	61	76.25
35	INTP	Indocement Tunggul Prakarsa Tbk.	2024	26	24	13	63	78.75
36	INTP	Indocement Tunggul Prakarsa Tbk.	2025	22	29	13	64	80.00
37	JPFA	Japfa Comfeed Indonesia Tbk.	2022	16	18	13	47	58.75
38	JPFA	Japfa Comfeed Indonesia Tbk.	2023	18	11	13	42	52.50
39	JPFA	Japfa Comfeed Indonesia Tbk.	2024	17	21	13	51	63.75
40	JSMR	Jasa Marga (Persero) Tbk.	2022	1	10	13	24	30.00
41	JSMR	Jasa Marga (Persero) Tbk.	2023	6	16	13	35	43.75
42	JSMR	Jasa Marga (Persero) Tbk.	2024	22	26	13	61	76.25

No.	Kode	Perusahaan	Tahun	Environmental (31)	Social (36)	Governance (13)	Total Skor	ESGD (%)
43	JSMR	Jasa Marga (Persero) Tbk.	2025	12	16	13	41	51.25
44	KLBF	Kalbe Farma Tbk.	2022	18	24	13	55	68.75
45	KLBF	Kalbe Farma Tbk.	2023	21	25	13	59	73.75
46	KLBF	Kalbe Farma Tbk.	2024	21	25	13	59	73.75
47	KLBF	Kalbe Farma Tbk.	2025	22	25	13	60	75.00
48	PGAS	Perusahaan Gas Negara Tbk.	2022	18	24	13	55	68.75
49	PTPP	PP (Persero) Tbk.	2022	21	25	13	59	73.75
50	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	2022	21	25	13	59	73.75
51	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	2025	25	30	13	68	85.00
52	SILO	Siloam International Hospitals Tbk.	2023	21	25	13	59	73.75
53	SMGR	Semen Indonesia (Persero) Tbk.	2022	23	15	13	51	63.75
54	SMGR	Semen Indonesia (Persero) Tbk.	2023	26	15	13	54	67.50
55	SMGR	Semen Indonesia (Persero) Tbk.	2024	31	27	13	71	88.75
56	SMGR	Semen Indonesia (Persero) Tbk.	2025	25	30	13	68	85.00
57	TLKM	Telkom Indonesia (Persero) Tbk.	2022	7	20	13	40	50.00
58	TLKM	Telkom Indonesia (Persero) Tbk.	2023	10	21	13	44	55.00
59	TLKM	Telkom Indonesia (Persero) Tbk.	2024	8	26	13	47	58.75
60	UNTR	United Tractors Tbk.	2022	11	12	13	36	45.00
61	UNTR	United Tractors Tbk.	2025	25	30	13	68	85.00
62	UNVR	Unilever Indonesia Tbk.	2022	15	22	13	50	62.50
63	UNVR	Unilever Indonesia Tbk.	2023	25	30	13	68	85.00
64	UNVR	Unilever Indonesia Tbk.	2024	25	30	13	68	85.00

No.	Kode	Perusahaan	Tahun	Environmental (31)	Social (36)	Governance (13)	Total Skor	ESGD (%)
65	UNVR	Unilever Indonesia Tbk.	2025	22	26	13	61	76.25
66	WIKA	Wijaya Karya (Persero) Tbk.	2022	22	26	12	60	75.00
67	WIKA	Wijaya Karya (Persero) Tbk.	2023	25	16	13	54	67.50
68	BBTN	Bank Tabungan Negara (Persero) Tbk.	2023	25	23	13	61	76.25
69	BBTN	Bank Tabungan Negara (Persero) Tbk.	2024	26	24	13	63	78.75
70	BBTN	Bank Tabungan Negara (Persero) Tbk.	2025	22	29	13	64	80.00
71	INCO	Vale Indonesia Tbk.	2023	16	18	13	47	58.75
72	INCO	Vale Indonesia Tbk.	2024	18	11	13	42	52.50
73	AUTO	Astra Otoparts Tbk.	2023	22	26	13	61	76.25
74	AUTO	Astra Otoparts Tbk.	2024	22	26	12	60	75.00
75	SSMS	Sawit Sumbermas Sarana Tbk.	2023	25	16	13	54	67.50
76	SSMS	Sawit Sumbermas Sarana Tbk.	2024	25	23	13	61	76.25
77	SSMS	Sawit Sumbermas Sarana Tbk.	2025	26	24	13	63	78.75
78	TINS	Timah Tbk.	2023	22	29	13	64	80.00
79	EMTK	Elang Mahkota Teknologi Tbk.	2024	16	18	13	47	58.75
80	EMTK	Elang Mahkota Teknologi Tbk.	2025	18	11	13	42	52.50
81	AVIA	Avia Avian Tbk.	2025	18	24	13	55	68.75
82	MTEL	Dayamitra Telekomunikasi Tbk.	2025	21	25	13	59	73.75
83	PGEO	Pertamina Geothermal Energy Tbk.	2025	21	25	13	59	73.75

Lampiran 9. PERHITUNGAN PRICE TO BOOK VALUE DAN LNPBV

Faktor konversi: Juta Rp = 1.000.000; Juta USD = 1.000.000 × kurs. BVPS = Ekuitas (Rp) ÷ Saham Beredar; PBV = Harga Saham ÷ BVPS; LnPBV = LN(PBV).

No	Kode	Perusahaan	Tahun	Tanggal/Basis Harga	Harga Saham (Rp/Lembar)	Ekuitas (Nilai Laporan)	Unit Ekuitas	Faktor Konversi ke Rp	Ekuitas Atribusi Pemilik Induk (Rp)	Saham Beredar (Lembar)	BVPS (Rp/Lembar)	PBV (x)	LnPBV
1	AALI	Astra Agro Lestari Tbk.	2022	2022-12-31	8,023.70	21,684,037.00	Juta Rp	1,000,000	21,684,037,000,000	1,925,000,000	11,264.43	0.71	-0.34
2	ANTM	Aneka Tambang Tbk.	2023	2023-12-31	1,704.98	30,643,194.00	Juta Rp	1,000,000	30,643,194,000,000	24,031,000,000	1,275.15	1.34	0.29
3	ANTM	Aneka Tambang Tbk.	2024	2024-12-31	1,524.99	31,458,112.00	Juta Rp	1,000,000	31,458,112,000,000	24,031,000,000	1,309.06	1.16	0.15
4	ANTM	Aneka Tambang Tbk.	2025	2025-12-31	3,149.97	35,298,206.00	Juta Rp	1,000,000	35,298,206,000,000	24,031,000,000	1,468.86	2.14	0.76
5	ASII	Astra International Tbk.	2022	2022-12-31	5,699.94	192,142,000.00	Juta Rp	1,000,000	192,142,000,000,000	40,484,000,000	4,746.12	1.20	0.18
6	ASII	Astra International Tbk.	2025	2025-12-31	6,744.91	228,906,000.00	Juta Rp	1,000,000	228,906,000,000,000	40,214,000,000	5,692.20	1.18	0.17
7	BBCA	Bank Central Asia Tbk.	2022	2022-12-31	8,550.00	221,018,606.00	Juta Rp	1,000,000	221,018,606,000,000	123,275,000,000	1,792.89	4.77	1.56
8	BBCA	Bank Central Asia Tbk.	2023	2023-12-31	9,400.00	242,356,256.00	Juta Rp	1,000,000	242,356,256,000,000	123,275,000,000	1,965.98	4.78	1.56
9	BBCA	Bank Central Asia Tbk.	2024	2024-12-31	9,675.00	262,640,621.00	Juta Rp	1,000,000	262,640,621,000,000	123,275,000,000	2,130.53	4.54	1.51
10	BBCA	Bank Central Asia Tbk.	2025	2025-12-31	8,090.34	281,466,478.00	Juta Rp	1,000,000	281,466,478,000,000	123,013,000,000	2,288.10	3.54	1.26
11	BBNI	Bank Negara Indonesia (Persero) Tbk.	2022	2022-12-31	4,612.54	135,815,715.00	Juta Rp	1,000,000	135,815,715,000,000	37,297,000,000	3,641.46	1.27	0.24
12	BBNI	Bank Negara Indonesia (Persero) Tbk.	2023	2023-12-31	5,410.49	150,131,014.00	Juta Rp	1,000,000	150,131,014,000,000	37,257,000,000	4,029.61	1.34	0.29
13	BBNI	Bank Negara Indonesia (Persero) Tbk.	2024	2024-12-31	4,349.98	162,071,240.00	Juta Rp	1,000,000	162,071,240,000,000	37,257,000,000	4,350.09	1.00	0.00
14	BBNI	Bank Negara Indonesia (Persero) Tbk.	2025	2025-12-31	4,369.98	171,730,144.00	Juta Rp	1,000,000	171,730,144,000,000	37,257,000,000	4,609.34	0.95	-0.05
15	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2022	2022-12-31	4,946.57	299,294,011.00	Juta Rp	1,000,000	299,294,011,000,000	151,071,000,000	1,981.15	2.50	0.92
16	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2023	2023-12-31	5,727.41	311,363,556.00	Juta Rp	1,000,000	311,363,556,000,000	150,791,000,000	2,064.87	2.77	1.02
17	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2024	2024-12-31	4,080.00	317,028,351.00	Juta Rp	1,000,000	317,028,351,000,000	150,649,000,000	2,104.42	1.94	0.66

No	Kode	Perusahaan	Tahun	Tanggal/Basis Harga	Harga Saham (Rp/Lembar)	Ekuitas (Nilai Laporan)	Unit Ekuitas	Faktor Konversi ke Rp	Ekuitas Atribusi Pemilik Induk (Rp)	Saham Beredar (Lembar)	BVPS (Rp/Lembar)	PBV (x)	LnPB V
18	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2025	2025-12-31	3,659.72	324,033,858.00	Juta Rp	1,000,000	324,033,858,000.00	150,600,000.00	2,151.62	1.70	0.53
19	BMRI	Bank Mandiri (Persero) Tbk.	2022	2022-12-31	4,962.52	229,678,786.00	Juta Rp	1,000,000	229,678,786,000.00	93,333,000,000	2,460.85	2.02	0.70
20	BMRI	Bank Mandiri (Persero) Tbk.	2023	2023-12-31	6,050.02	260,852,784.00	Juta Rp	1,000,000	260,852,784,000.00	93,333,000,000	2,794.86	2.16	0.77
21	BMRI	Bank Mandiri (Persero) Tbk.	2024	2024-12-31	5,700.02	283,796,429.00	Juta Rp	1,000,000	283,796,429,000.00	93,333,000,000	3,040.69	1.87	0.63
22	BMRI	Bank Mandiri (Persero) Tbk.	2025	2025-12-31	5,104.61	293,750,669.00	Juta Rp	1,000,000	293,750,669,000.00	93,249,000,000	3,150.18	1.62	0.48
23	DSNG	Dharma Satya Nusantara Tbk.	2022	2022-12-31	599.99	8,034,426.00	Juta Rp	1,000,000	8,034,426,000,000	10,600,000,000	757.96	0.79	-0.23
24	DSNG	Dharma Satya Nusantara Tbk.	2023	2023-12-31	554.99	8,715,909.00	Juta Rp	1,000,000	8,715,909,000,000	10,600,000,000	822.26	0.67	-0.39
25	DSNG	Dharma Satya Nusantara Tbk.	2024	2024-12-31	949.99	9,723,485.00	Juta Rp	1,000,000	9,723,485,000,000	10,600,000,000	917.31	1.04	0.04
26	DSNG	Dharma Satya Nusantara Tbk.	2025	2025-12-31	1,539.98	11,480,793.00	Juta Rp	1,000,000	11,480,793,000,000	10,600,000,000	1,083.09	1.42	0.35
27	ICBP	Indofood CBP Sukses Makmur Tbk.	2023	2023-12-31	10,574.92	40,750,169.00	Juta Rp	1,000,000	40,750,169,000,000	11,662,000,000	3,494.27	3.03	1.11
28	ICBP	Indofood CBP Sukses Makmur Tbk.	2024	2024-12-31	11,374.91	45,217,376.00	Juta Rp	1,000,000	45,217,376,000,000	11,662,000,000	3,877.33	2.93	1.08
29	ICBP	Indofood CBP Sukses Makmur Tbk.	2025	2025-12-31	8,199.94	51,519,743.00	Juta Rp	1,000,000	51,519,743,000,000	11,662,000,000	4,417.75	1.86	0.62
30	INDF	Indofood Sukses Makmur Tbk.	2023	2023-12-31	6,450.31	59,193,013.00	Juta Rp	1,000,000	59,193,013,000,000	8,780,000,000	6,741.80	0.96	-0.04
31	INDF	Indofood Sukses Makmur Tbk.	2024	2024-12-31	7,700.37	65,113,504.00	Juta Rp	1,000,000	65,113,504,000,000	8,780,000,000	7,416.12	1.04	0.04
32	INDF	Indofood Sukses Makmur Tbk.	2025	2025-12-31	6,775.33	73,147,337.00	Juta Rp	1,000,000	73,147,337,000,000	8,780,000,000	8,331.13	0.81	-0.21
33	INTP	Indocement Tungal Prakarsa Tbk.	2022	2022-12-31	9,907.34	19,566,906.00	Juta Rp	1,000,000	19,566,906,000,000	3,431,000,000	5,702.97	1.74	0.55
34	INTP	Indocement Tungal Prakarsa Tbk.	2023	2023-12-31	9,400.20	20,969,511.00	Juta Rp	1,000,000	20,969,511,000,000	3,431,000,000	6,111.78	1.54	0.43

No	Kode	Perusahaan	Tahun	Tanggal/Basis Harga	Harga Saham (Rp/Lembar)	Ekuitas (Nilai Laporan)	Unit Ekuitas	Faktor Konversi ke Rp	Ekuitas Atribusi Pemilik Induk (Rp)	Saham Beredar (Lembar)	BVPS (Rp/Lembar)	PBV (x)	LnPB V
35	INTP	Indocement Tunggul Prakarsa Tbk.	2024	2024-12-31	7,433.09	22,114,350.00	Juta Rp	1,000,000	22,114,350,000,000	3,350,000,000	6,601.30	1.13	0.12
36	INTP	Indocement Tunggul Prakarsa Tbk.	2025	2025-12-31	7,485.76	23,203,101.00	Juta Rp	1,000,000	23,203,101,000,000	3,305,000,000	7,020.61	1.07	0.06
37	JPFA	Japfa Comfeed Indonesia Tbk.	2022	2022-12-31	1,295.03	12,748,045.00	Juta Rp	1,000,000	12,748,045,000,000	11,620,000,000	1,097.08	1.18	0.17
38	JPFA	Japfa Comfeed Indonesia Tbk.	2023	2023-12-31	1,179.97	13,226,291.00	Juta Rp	1,000,000	13,226,291,000,000	11,628,000,000	1,137.45	1.04	0.04
39	JPFA	Japfa Comfeed Indonesia Tbk.	2024	2024-12-31	1,939.94	15,476,838.00	Juta Rp	1,000,000	15,476,838,000,000	11,628,000,000	1,331.00	1.46	0.38
40	JSMR	Jasa Marga (Persero) Tbk.	2022	2022-12-31	2,979.95	21,825,603.00	Juta Rp	1,000,000	21,825,603,000,000	7,258,000,000	3,007.11	0.99	-0.01
41	JSMR	Jasa Marga (Persero) Tbk.	2023	2023-12-31	4,869.91	27,891,437.00	Juta Rp	1,000,000	27,891,437,000,000	7,258,000,000	3,842.85	1.27	0.24
42	JSMR	Jasa Marga (Persero) Tbk.	2024	2024-12-31	4,329.92	34,033,535.00	Juta Rp	1,000,000	34,033,535,000,000	7,258,000,000	4,689.11	0.92	-0.08
43	JSMR	Jasa Marga (Persero) Tbk.	2025	2025-12-31	3,409.94	36,355,614.00	Juta Rp	1,000,000	36,355,614,000,000	7,258,000,000	5,009.04	0.68	-0.38
44	KLBF	Kalbe Farma Tbk.	2022	2022-12-31	2,089.98	20,385,218.00	Juta Rp	1,000,000	20,385,218,000,000	46,256,000,000	440.70	4.74	1.56
45	KLBF	Kalbe Farma Tbk.	2023	2023-12-31	1,609.99	21,418,857.00	Juta Rp	1,000,000	21,418,857,000,000	46,256,000,000	463.05	3.48	1.25
46	KLBF	Kalbe Farma Tbk.	2024	2024-12-31	1,365.87	22,788,880.00	Juta Rp	1,000,000	22,788,880,000,000	45,951,000,000	495.94	2.75	1.01
47	KLBF	Kalbe Farma Tbk.	2025	2025-12-31	1,205.77	23,312,457.00	Juta Rp	1,000,000	23,312,457,000,000	45,287,000,000	514.77	2.34	0.85
48	PGAS	Perusahaan Gas Negara Tbk.	2022	2022-12-31	1,759.96	2,634.00	Juta USD	15,592,000,000	41,069,328,000,000	24,242,000,000	1,694.14	1.04	0.04
49	PTPP	PP (Persero) Tbk.	2022	2022-12-31	715.04	11,153,783.00	Juta Rp	1,000,000	11,153,783,000,000	6,185,000,000	1,803.36	0.40	-0.93
50	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	2022	2022-12-31	755.00	3,505,468.00	Juta Rp	1,000,000	3,505,468,000,000	30,000,000,000	116.85	6.46	1.87
51	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	2025	2025-12-31	541.56	3,120,427.00	Juta Rp	1,000,000	3,120,427,000,000	29,435,000,000	106.01	5.11	1.63
52	SILO	Siloam International Hospitals Tbk.	2023	2023-12-31	2,176.92	7,915,639.00	Juta Rp	1,000,000	7,915,639,000,000	12,987,000,000	609.50	3.57	1.27
53	SMGR	Semen Indonesia (Persero) Tbk.	2022	2022-12-31	6,574.47	42,748,214.00	Juta Rp	1,000,000	42,748,214,000,000	5,932,000,000	7,206.37	0.91	-0.09

No	Kode	Perusahaan	Tahun	Tanggal/Basis Harga	Harga Saham (Rp/Lembar)	Ekuitas (Nilai Laporan)	Unit Ekuitas	Faktor Konversi ke Rp	Ekuitas Atribusi Pemilik Induk (Rp)	Saham Beredar (Lembar)	BVPS (Rp/Lembar)	PBV (x)	LnPB V
54	SMGR	Semen Indonesia (Persero) Tbk.	2023	2023-12-31	6,399.56	43,261,491.00	Juta Rp	1,000,000	43,261,491,000,000	6,752,000,000	6,407.21	1.00	0.00
55	SMGR	Semen Indonesia (Persero) Tbk.	2024	2024-12-31	3,289.78	43,771,520.00	Juta Rp	1,000,000	43,771,520,000,000	6,752,000,000	6,482.75	0.51	-0.68
56	SMGR	Semen Indonesia (Persero) Tbk.	2025	2025-12-31	2,639.82	43,464,113.00	Juta Rp	1,000,000	43,464,113,000,000	6,736,000,000	6,452.51	0.41	-0.89
57	TLKM	Telkom Indonesia (Persero) Tbk.	2022	2022-12-31	3,750.01	129,224,000.00	Juta Rp	1,000,000	129,224,000,000,000	99,062,000,000	1,304.48	2.87	1.06
58	TLKM	Telkom Indonesia (Persero) Tbk.	2023	2023-12-31	3,950.01	135,744,000.00	Juta Rp	1,000,000	135,744,000,000,000	99,062,000,000	1,370.29	2.88	1.06
59	TLKM	Telkom Indonesia (Persero) Tbk.	2024	2024-12-31	2,710.01	133,808,000.00	Juta Rp	1,000,000	133,808,000,000,000	99,062,000,000	1,350.75	2.01	0.70
60	UNTR	United Tractors Tbk.	2022	2022-12-31	26,288.67	84,698,121.00	Juta Rp	1,000,000	84,698,121,000,000	3,632,000,000	23,319.97	1.13	0.12
61	UNTR	United Tractors Tbk.	2025	2025-12-31	29,985.55	97,773,620.00	Juta Rp	1,000,000	97,773,620,000,000	3,573,000,000	27,364.57	1.10	0.09
62	UNVR	Unilever Indonesia Tbk.	2022	2022-12-31	4,700.00	3,997,256.00	Juta Rp	1,000,000	3,997,256,000,000	38,150,000,000	104.78	44.86	3.80
63	UNVR	Unilever Indonesia Tbk.	2023	2023-12-31	3,530.00	3,381,238.00	Juta Rp	1,000,000	3,381,238,000,000	38,150,000,000	88.63	39.83	3.68
64	UNVR	Unilever Indonesia Tbk.	2024	2024-12-31	1,885.00	2,149,267.00	Juta Rp	1,000,000	2,149,267,000,000	38,150,000,000	56.34	33.46	3.51
65	UNVR	Unilever Indonesia Tbk.	2025	2025-12-31	2,600.02	4,475,118.00	Juta Rp	1,000,000	4,475,118,000,000	37,981,000,000	117.83	22.07	3.09
66	WIKA	Wijaya Karya (Persero) Tbk.	2022	2022-12-31	799.99	12,963,813.00	Juta Rp	1,000,000	12,963,813,000,000	8,969,000,000	1,445.40	0.55	-0.59
67	WIKA	Wijaya Karya (Persero) Tbk.	2023	2023-12-31	240.00	5,749,878.00	Juta Rp	1,000,000	5,749,878,000,000	8,969,000,000	641.08	0.37	-0.98
68	BBTN	Bank Tabungan Negara (Persero) Tbk.	2023	2023-12-31	1,250.04	30,479,152.00	Juta Rp	1,000,000	30,479,152,000,000	14,034,000,000	2,171.81	0.58	-0.55
69	BBTN	Bank Tabungan Negara (Persero) Tbk.	2024	2024-12-31	1,140.04	32,571,889.00	Juta Rp	1,000,000	32,571,889,000,000	14,034,000,000	2,320.93	0.49	-0.71
70	BBTN	Bank Tabungan Negara (Persero) Tbk.	2025	2025-12-31	1,175.04	36,210,275.00	Juta Rp	1,000,000	36,210,275,000,000	14,034,000,000	2,580.18	0.46	-0.79
71	INCO	Vale Indonesia Tbk.	2023	2023-12-31	4,310.15	2,565.00	Juta USD	15,439,000.00	39,601,035,000,000	9,936,000,000	3,985.61	1.08	0.08

No .	Kode	Perusahaan	Tahun	Tanggal/Basis Harga	Harga Saham (Rp/Lembar)	Ekuitas (Nilai Laporan)	Unit Ekuitas	Faktor Konversi ke Rp	Ekuitas Atribusi Pemilik Induk (Rp)	Saham Beredar (Lembar)	BVPS (Rp/Lembar)	PBV (x)	LnPB V
72	INCO	Vale Indonesia Tbk.	2024	2024-12-31	3,619.93	2,733.00	Juta USD	16,157,000,000	44,157,081,000,000	10,540,000,000	4,189.48	0.86	-0.15
73	AUTO	Astra Otoparts Tbk.	2023	2023-12-31	2,359.87	13,333,307.00	Juta Rp	1,000,000	13,333,307,000,000	4,820,000,000	2,766.25	0.85	-0.16
74	AUTO	Astra Otoparts Tbk.	2024	2024-12-31	2,299.87	14,372,275.00	Juta Rp	1,000,000	14,372,275,000,000	4,820,000,000	2,981.80	0.77	-0.26
75	SSMS	Sawit Sumbermas Sarana Tbk.	2023	2023-12-31	1,045.00	1,750,607.00	Juta Rp	1,000,000	1,750,607,000,000	9,525,000,000	183.79	5.69	1.74
76	SSMS	Sawit Sumbermas Sarana Tbk.	2024	2024-12-31	1,300.00	2,621,889.00	Juta Rp	1,000,000	2,621,889,000,000	9,525,000,000	275.26	4.72	1.55
77	SSMS	Sawit Sumbermas Sarana Tbk.	2025	2025-12-31	1,535.00	2,277,723.00	Juta Rp	1,000,000	2,277,723,000,000	9,525,000,000	239.13	6.42	1.86
78	TINS	Timah Tbk.	2023	2023-12-31	644.98	6,242,057.00	Juta Rp	1,000,000	6,242,057,000,000	7,448,000,000	838.08	0.77	-0.26
79	EMTK	Elang Mahkota Teknologi Tbk.	2024	2024-12-31	492.00	35,476,367.00	Juta Rp	1,000,000	35,476,367,000,000	61,148,000,000	580.17	0.85	-0.16
80	EMTK	Elang Mahkota Teknologi Tbk.	2025	2025-12-31	1,084.38	37,837,363.00	Juta Rp	1,000,000	37,837,363,000,000	61,183,000,000	618.43	1.75	0.56
81	AVIA	Avia Avian Tbk.	2025	2025-12-31	507.58	9,537,181.00	Juta Rp	1,000,000	9,537,181,000,000	59,313,000,000	160.79	3.16	1.15
82	MTEL	Dayamitra Telekomunikasi Tbk.	2025	2025-12-31	701.13	33,351,201.00	Juta Rp	1,000,000	33,351,201,000,000	81,399,000,000	409.72	1.71	0.54
83	PGEO	Pertamina Geothermal Energy Tbk.	2025	2025-12-31	1,124.79	2,046.00	Juta USD	16,720,000,000	34,209,120,000,000	41,816,000,000	818.09	1.37	0.32

Lampiran 10. PERHITUNGAN KEPEMILIKAN INSTITUSIONAL

INST = Saham yang dimiliki institusi ÷ Total saham beredar × 100%.

No.	Kode	Perusahaan	Tahun	Saham Dimiliki Institusi (Lembar)	Total Saham Beredar (Lembar)	INST (%)
1	AALI	Astra Agro Lestari Tbk.	2022	1,777,830,432	1,924,688,333	92.37
2	ANTM	Aneka Tambang Tbk.	2023	20,729,954,453	24,030,764,725	86.26
3	ANTM	Aneka Tambang Tbk.	2024	20,719,411,002	24,030,764,725	86.22
4	ANTM	Aneka Tambang Tbk.	2025	21,877,329,316	24,030,764,725	91.04
5	ASII	Astra International Tbk.	2022	39,261,883,894	40,483,553,140	96.98
6	ASII	Astra International Tbk.	2025	39,261,883,894	40,483,553,140	96.98
7	BBCA	Bank Central Asia Tbk.	2022	67,729,950,000	123,275,050,000	54.94
8	BBCA	Bank Central Asia Tbk.	2023	67,729,950,000	123,275,050,000	54.94
9	BBCA	Bank Central Asia Tbk.	2024	67,729,950,000	123,275,050,000	54.94
10	BBCA	Bank Central Asia Tbk.	2025	67,729,950,000	123,275,050,000	54.94
11	BBNI	Bank Negara Indonesia (Persero) Tbk.	2022	17,865,373,158	18,648,656,458	95.80
12	BBNI	Bank Negara Indonesia (Persero) Tbk.	2023	35,699,351,338	37,297,312,916	95.72
13	BBNI	Bank Negara Indonesia (Persero) Tbk.	2024	33,372,036,854	37,297,312,916	89.48
14	BBNI	Bank Negara Indonesia (Persero) Tbk.	2025	33,372,036,854	37,297,312,916	89.48
15	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2022	80,610,976,876	151,070,680,004	53.36
16	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2023	80,610,976,876	151,790,856,704	53.11
17	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2024	80,610,976,876	151,649,123,304	53.16
18	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2025	80,610,976,876	151,649,123,304	53.16
19	BMRI	Bank Mandiri (Persero) Tbk.	2022	46,138,710,281	46,666,666,666	98.87
20	BMRI	Bank Mandiri (Persero) Tbk.	2023	92,026,783,021	93,333,333,332	98.60

No.	Kode	Perusahaan	Tahun	Saham Dimiliki Institusi (Lembar)	Total Saham Beredar (Lembar)	INST (%)
21	BMRI	Bank Mandiri (Persero) Tbk.	2024	91,227,319,522	93,333,333,332	97.74
22	BMRI	Bank Mandiri (Persero) Tbk.	2025	91,227,319,522	93,333,333,332	97.74
23	DSNG	Dharma Satya Nusantara Tbk.	2022	5,937,901,208	10,599,842,400	56.02
24	DSNG	Dharma Satya Nusantara Tbk.	2023	5,937,901,208	10,599,842,400	56.02
25	DSNG	Dharma Satya Nusantara Tbk.	2024	5,937,901,208	10,599,842,400	56.02
26	DSNG	Dharma Satya Nusantara Tbk.	2025	5,937,901,208	10,599,842,400	56.02
27	ICBP	Indofood CBP Sukses Makmur Tbk.	2023	9,391,678,000	11,661,908,000	80.53
28	ICBP	Indofood CBP Sukses Makmur Tbk.	2024	9,391,678,000	11,661,908,000	80.53
29	ICBP	Indofood CBP Sukses Makmur Tbk.	2025	9,391,678,000	11,661,908,000	80.53
30	INDF	Indofood Sukses Makmur Tbk.	2023	7,397,483,470	8,780,426,500	84.25
31	INDF	Indofood Sukses Makmur Tbk.	2024	7,397,483,470	8,780,426,500	84.25
32	INDF	Indofood Sukses Makmur Tbk.	2025	7,397,483,470	8,780,426,500	84.25
33	INTP	Indocement Tunggul Prakarsa Tbk.	2022	1,877,480,863	3,431,073,399	54.72
34	INTP	Indocement Tunggul Prakarsa Tbk.	2023	1,877,480,863	3,431,073,399	54.72
35	INTP	Indocement Tunggul Prakarsa Tbk.	2024	1,877,480,863	3,349,973,899	56.04
36	INTP	Indocement Tunggul Prakarsa Tbk.	2025	1,877,480,863	3,349,973,899	56.04
37	JPFA	Japfa Comfeed Indonesia Tbk.	2022	6,500,176,516	11,620,308,701	55.94
38	JPFA	Japfa Comfeed Indonesia Tbk.	2023	6,500,176,516	11,620,308,701	55.94
39	JPFA	Japfa Comfeed Indonesia Tbk.	2024	6,500,176,516	11,620,308,701	55.94
40	JSMR	Jasa Marga (Persero) Tbk.	2022	6,500,176,516	11,726,575,201	55.43
41	JSMR	Jasa Marga (Persero) Tbk.	2023	6,500,176,516	11,726,575,201	55.43
42	JSMR	Jasa Marga (Persero) Tbk.	2024	6,500,176,516	11,726,575,201	55.43

No.	Kode	Perusahaan	Tahun	Saham Dimiliki Institusi (Lembar)	Total Saham Beredar (Lembar)	INST (%)
43	JSMR	Jasa Marga (Persero) Tbk.	2025	6,500,176,516	11,726,575,201	55.43
44	KLBF	Kalbe Farma Tbk.	2022	45,407,734,496	46,875,122,110	96.87
45	KLBF	Kalbe Farma Tbk.	2023	45,306,310,879	46,875,122,110	96.65
46	KLBF	Kalbe Farma Tbk.	2024	27,185,158,685	45,951,464,210	59.16
47	KLBF	Kalbe Farma Tbk.	2025	45,064,770,481	46,813,391,540	96.26
48	PGAS	Perusahaan Gas Negara Tbk.	2022	13,809,038,756	24,241,508,196	56.96
49	PTPP	PP (Persero) Tbk.	2022	3,163,975,627	6,199,897,354	51.03
50	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	2022	23,291,168,703	30,000,000,000	77.64
51	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	2025	23,282,732,460	30,000,000,000	77.61
52	SILO	Siloam International Hospitals Tbk.	2023	11,071,792,352	13,006,125,000	85.13
53	SMGR	Semen Indonesia (Persero) Tbk.	2022	3,457,023,004	6,751,540,089	51.20
54	SMGR	Semen Indonesia (Persero) Tbk.	2023	3,457,023,004	6,751,540,089	51.20
55	SMGR	Semen Indonesia (Persero) Tbk.	2024	3,457,023,004	6,751,540,089	51.20
56	SMGR	Semen Indonesia (Persero) Tbk.	2025	3,457,023,004	6,751,540,089	51.20
57	TLKM	Telkom Indonesia (Persero) Tbk.	2022	51,602,353,559	99,062,216,600	52.09
58	TLKM	Telkom Indonesia (Persero) Tbk.	2023	51,602,353,559	99,062,216,600	52.09
59	TLKM	Telkom Indonesia (Persero) Tbk.	2024	51,602,353,559	99,062,216,600	52.09
60	UNTR	United Tractors Tbk.	2022	2,219,447,773	3,730,135,136	59.50
61	UNTR	United Tractors Tbk.	2025	2,220,265,873	3,730,135,136	59.52
62	UNVR	Unilever Indonesia Tbk.	2022	32,424,387,500	38,150,000,000	84.99
63	UNVR	Unilever Indonesia Tbk.	2023	32,424,387,500	38,150,000,000	84.99
64	UNVR	Unilever Indonesia Tbk.	2024	32,424,387,500	38,150,000,000	84.99

No.	Kode	Perusahaan	Tahun	Saham Dimiliki Institusi (Lembar)	Total Saham Beredar (Lembar)	INST (%)
65	UNVR	Unilever Indonesia Tbk.	2025	32,424,387,500	38,150,000,000	84.99
66	WIKA	Wijaya Karya (Persero) Tbk.	2022	5,835,034,199	8,969,951,372	65.05
67	WIKA	Wijaya Karya (Persero) Tbk.	2023	5,835,034,199	8,969,951,372	65.05
68	BBTN	Bank Tabungan Negara (Persero) Tbk.	2023	12,109,056,692	14,034,444,413	86.28
69	BBTN	Bank Tabungan Negara (Persero) Tbk.	2024	12,436,826,287	14,034,444,413	88.62
70	BBTN	Bank Tabungan Negara (Persero) Tbk.	2025	12,183,845,821	14,034,444,413	86.81
71	INCO	Vale Indonesia Tbk.	2023	7,885,978,360	9,936,338,720	79.37
72	INCO	Vale Indonesia Tbk.	2024	8,387,643,529	10,539,784,534	79.58
73	AUTO	Astra Otoparts Tbk.	2023	3,855,786,337	4,819,733,000	80.00
74	AUTO	Astra Otoparts Tbk.	2024	3,855,786,337	4,819,733,000	80.00
75	SSMS	Sawit Sumbermas Sarana Tbk.	2023	674,881,640	952,500,000	70.85
76	SSMS	Sawit Sumbermas Sarana Tbk.	2024	670,112,784	952,500,000	70.35
77	SSMS	Sawit Sumbermas Sarana Tbk.	2025	723,544,390	952,500,000	75.96
78	TINS	Timah Tbk.	2023	4,841,053,952	7,447,753,454	65.00
79	EMTK	Elang Mahkota Teknologi Tbk.	2024	14,496,960,440	61,147,804,933	23.71
80	EMTK	Elang Mahkota Teknologi Tbk.	2025	12,456,770,340	61,182,504,933	20.36
81	AVIA	Avia Avian Tbk.	2025	46,707,372,800	59,312,728,400	78.75
82	MTEL	Dayamitra Telekomunikasi Tbk.	2025	69,465,369,043	81,399,339,744	85.34
83	PGEO	Pertamina Geothermal Energy Tbk.	2025	37,255,563,300	41,815,763,396	89.09

Lampiran 11. DATA FINAL PENELITIAN (83 OBSERVASI)

Mean-centering: $ESG_C = ESGD - 68.34337$; $INST_C = INST - 70.87822$; $ESG_INST_C = ESG_C \times INST_C$.

No.	Kode	Perusahaan	Tahun	ESGD (%)	PBV (x)	LnPBV	INST (%)	ESG_C	INST_C	ESG_INST_C
1	AALI	Astra Agro Lestari Tbk.	2022	82.50	0.71	-0.34	92.37	14.16	21.49	304.25
2	ANTM	Aneka Tambang Tbk.	2023	96.25	1.34	0.29	86.26	27.91	15.39	429.37
3	ANTM	Aneka Tambang Tbk.	2024	96.25	1.16	0.15	86.22	27.91	15.34	428.15
4	ANTM	Aneka Tambang Tbk.	2025	93.75	2.14	0.76	91.04	25.41	20.16	512.21
5	ASII	Astra International Tbk.	2022	65.00	1.20	0.18	96.98	-3.34	26.10	-87.28
6	ASII	Astra International Tbk.	2025	65.00	1.18	0.17	96.98	-3.34	26.10	-87.28
7	BBCA	Bank Central Asia Tbk.	2022	37.50	4.77	1.56	54.94	-30.84	-15.94	491.52
8	BBCA	Bank Central Asia Tbk.	2023	45.00	4.78	1.56	54.94	-23.34	-15.94	372.00
9	BBCA	Bank Central Asia Tbk.	2024	50.00	4.54	1.51	54.94	-18.34	-15.94	292.32
10	BBCA	Bank Central Asia Tbk.	2025	53.75	3.54	1.26	54.94	-14.59	-15.94	232.56
11	BBNI	Bank Negara Indonesia (Persero) Tbk.	2022	51.25	1.27	0.24	95.80	-17.09	24.92	-425.99
12	BBNI	Bank Negara Indonesia (Persero) Tbk.	2023	86.25	1.34	0.29	95.72	17.91	24.84	444.75
13	BBNI	Bank Negara Indonesia (Persero) Tbk.	2024	87.50	1.00	0.00	89.48	19.16	18.60	356.27
14	BBNI	Bank Negara Indonesia (Persero) Tbk.	2025	82.50	0.95	-0.05	89.48	14.16	18.60	263.28
15	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2022	47.50	2.50	0.92	53.36	-20.84	-17.52	365.14
16	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2023	47.50	2.77	1.02	53.11	-20.84	-17.77	370.42
17	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2024	73.75	1.94	0.66	53.16	5.41	-17.72	-95.82
18	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	2025	58.75	1.70	0.53	53.16	-9.59	-17.72	170.01
19	BMRI	Bank Mandiri (Persero) Tbk.	2022	56.25	2.02	0.70	98.87	-12.09	27.99	-338.50
20	BMRI	Bank Mandiri (Persero) Tbk.	2023	50.00	2.16	0.77	98.60	-18.34	27.72	-508.51

No.	Kode	Perusahaan	Tahun	ESGD (%)	PBV (x)	LnPBV	INST (%)	ESG_C	INST_C	ESG_INST_C
21	BMRI	Bank Mandiri (Persero) Tbk.	2024	56.25	1.87	0.63	97.74	-12.09	26.87	-324.89
22	BMRI	Bank Mandiri (Persero) Tbk.	2025	57.50	1.62	0.48	97.74	-10.84	26.87	-291.31
23	DSNG	Dharma Satya Nusantara Tbk.	2022	76.25	0.79	-0.23	56.02	7.91	-14.86	-117.49
24	DSNG	Dharma Satya Nusantara Tbk.	2023	76.25	0.67	-0.39	56.02	7.91	-14.86	-117.49
25	DSNG	Dharma Satya Nusantara Tbk.	2024	26.25	1.04	0.04	56.02	-42.09	-14.86	625.48
26	DSNG	Dharma Satya Nusantara Tbk.	2025	82.50	1.42	0.35	56.02	14.16	-14.86	-210.36
27	ICBP	Indofood CBP Sukses Makmur Tbk.	2023	73.75	3.03	1.11	80.53	5.41	9.65	52.20
28	ICBP	Indofood CBP Sukses Makmur Tbk.	2024	75.00	2.93	1.08	80.53	6.66	9.65	64.27
29	ICBP	Indofood CBP Sukses Makmur Tbk.	2025	73.75	1.86	0.62	80.53	5.41	9.65	52.20
30	INDF	Indofood Sukses Makmur Tbk.	2023	75.00	0.96	-0.04	84.25	6.66	13.37	89.01
31	INDF	Indofood Sukses Makmur Tbk.	2024	76.25	1.04	0.04	84.25	7.91	13.37	105.72
32	INDF	Indofood Sukses Makmur Tbk.	2025	75.00	0.81	-0.21	84.25	6.66	13.37	89.01
33	INTP	Indocement Tungal Prakarsa Tbk.	2022	67.50	1.74	0.55	54.72	-0.84	-16.16	13.63
34	INTP	Indocement Tungal Prakarsa Tbk.	2023	76.25	1.54	0.43	54.72	7.91	-16.16	-127.76
35	INTP	Indocement Tungal Prakarsa Tbk.	2024	78.75	1.13	0.12	56.04	10.41	-14.83	-154.37
36	INTP	Indocement Tungal Prakarsa Tbk.	2025	80.00	1.07	0.06	56.04	11.66	-14.83	-172.91
37	JPFA	Japfa Comfeed Indonesia Tbk.	2022	58.75	1.18	0.17	55.94	-9.59	-14.94	143.33
38	JPFA	Japfa Comfeed Indonesia Tbk.	2023	52.50	1.04	0.04	55.94	-15.84	-14.94	236.70
39	JPFA	Japfa Comfeed Indonesia Tbk.	2024	63.75	1.46	0.38	55.94	-4.59	-14.94	68.63
40	JSMR	Jasa Marga (Persero) Tbk.	2022	30.00	0.99	-0.01	55.43	-38.34	-15.45	592.29
41	JSMR	Jasa Marga (Persero) Tbk.	2023	43.75	1.27	0.24	55.43	-24.59	-15.45	379.90
42	JSMR	Jasa Marga (Persero) Tbk.	2024	76.25	0.92	-0.08	55.43	7.91	-15.45	-122.13

No.	Kode	Perusahaan	Tahun	ESGD (%)	PBV (x)	LnPBV	INST (%)	ESG_C	INST_C	ESG_INST_C
43	JSMR	Jasa Marga (Persero) Tbk.	2025	51.25	0.68	-0.38	55.43	-17.09	-15.45	264.04
44	KLBF	Kalbe Farma Tbk.	2022	68.75	4.74	1.56	96.87	0.41	25.99	10.57
45	KLBF	Kalbe Farma Tbk.	2023	73.75	3.48	1.25	96.65	5.41	25.77	139.36
46	KLBF	Kalbe Farma Tbk.	2024	73.75	2.75	1.01	59.16	5.41	-11.72	-63.35
47	KLBF	Kalbe Farma Tbk.	2025	75.00	2.34	0.85	96.26	6.66	25.39	168.99
48	PGAS	Perusahaan Gas Negara Tbk.	2022	68.75	1.04	0.04	56.96	0.41	-13.91	-5.66
49	PTPP	PP (Persero) Tbk.	2022	73.75	0.40	-0.93	51.03	5.41	-19.85	-107.30
50	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	2022	73.75	6.46	1.87	77.64	5.41	6.76	36.54
51	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	2025	85.00	5.11	1.63	77.61	16.66	6.73	112.11
52	SILO	Siloam International Hospitals Tbk.	2023	73.75	3.57	1.27	85.13	5.41	14.25	77.04
53	SMGR	Semen Indonesia (Persero) Tbk.	2022	63.75	0.91	-0.09	51.20	-4.59	-19.67	90.37
54	SMGR	Semen Indonesia (Persero) Tbk.	2023	67.50	1.00	0.00	51.20	-0.84	-19.67	16.59
55	SMGR	Semen Indonesia (Persero) Tbk.	2024	88.75	0.51	-0.68	51.20	20.41	-19.67	-401.50
56	SMGR	Semen Indonesia (Persero) Tbk.	2025	85.00	0.41	-0.89	51.20	16.66	-19.67	-327.71
57	TLKM	Telkom Indonesia (Persero) Tbk.	2022	50.00	2.87	1.06	52.09	-18.34	-18.79	344.62
58	TLKM	Telkom Indonesia (Persero) Tbk.	2023	55.00	2.88	1.06	52.09	-13.34	-18.79	250.69
59	TLKM	Telkom Indonesia (Persero) Tbk.	2024	58.75	2.01	0.70	52.09	-9.59	-18.79	180.23
60	UNTR	United Tractors Tbk.	2022	45.00	1.13	0.12	59.50	-23.34	-11.38	265.60
61	UNTR	United Tractors Tbk.	2025	85.00	1.10	0.09	59.52	16.66	-11.36	-189.15
62	UNVR	Unilever Indonesia Tbk.	2022	62.50	44.86	3.80	84.99	-5.84	14.11	-82.47
63	UNVR	Unilever Indonesia Tbk.	2023	85.00	39.83	3.68	84.99	16.66	14.11	235.09
64	UNVR	Unilever Indonesia Tbk.	2024	85.00	33.46	3.51	84.99	16.66	14.11	235.09

No.	Kode	Perusahaan	Tahun	ESGD (%)	PBV (x)	LnPBV	INST (%)	ESG_C	INST_C	ESG_INST_C
65	UNVR	Unilever Indonesia Tbk.	2025	76.25	22.07	3.09	84.99	7.91	14.11	111.59
66	WIKA	Wijaya Karya (Persero) Tbk.	2022	75.00	0.55	-0.59	65.05	6.66	-5.83	-38.79
67	WIKA	Wijaya Karya (Persero) Tbk.	2023	67.50	0.37	-0.98	65.05	-0.84	-5.83	4.91
68	BBTN	Bank Tabungan Negara (Persero) Tbk.	2023	76.25	0.58	-0.55	86.28	7.91	15.40	121.78
69	BBTN	Bank Tabungan Negara (Persero) Tbk.	2024	78.75	0.49	-0.71	88.62	10.41	17.74	184.60
70	BBTN	Bank Tabungan Negara (Persero) Tbk.	2025	80.00	0.46	-0.79	86.81	11.66	15.94	185.76
71	INCO	Vale Indonesia Tbk.	2023	58.75	1.08	0.08	79.37	-9.59	8.49	-81.42
72	INCO	Vale Indonesia Tbk.	2024	52.50	0.86	-0.15	79.58	-15.84	8.70	-137.88
73	AUTO	Astra Otoparts Tbk.	2023	76.25	0.85	-0.16	80.00	7.91	9.12	72.12
74	AUTO	Astra Otoparts Tbk.	2024	75.00	0.77	-0.26	80.00	6.66	9.12	60.72
75	SSMS	Sawit Sumbermas Sarana Tbk.	2023	67.50	5.69	1.74	70.85	-0.84	-0.02	0.02
76	SSMS	Sawit Sumbermas Sarana Tbk.	2024	76.25	4.72	1.55	70.35	7.91	-0.53	-4.15
77	SSMS	Sawit Sumbermas Sarana Tbk.	2025	78.75	6.42	1.86	75.96	10.41	5.08	52.91
78	TINS	Timah Tbk.	2023	80.00	0.77	-0.26	65.00	11.66	-5.88	-68.52
79	EMTK	Elang Mahkota Teknologi Tbk.	2024	58.75	0.85	-0.16	23.71	-9.59	-47.17	452.52
80	EMTK	Elang Mahkota Teknologi Tbk.	2025	52.50	1.75	0.56	20.36	-15.84	-50.52	800.38
81	AVIA	Avia Avian Tbk.	2025	68.75	3.16	1.15	78.75	0.41	7.87	3.20
82	MTEL	Dayamitra Telekomunikasi Tbk.	2025	73.75	1.71	0.54	85.34	5.41	14.46	78.18
83	PGEO	Pertamina Geothermal Energy Tbk.	2025	73.75	1.37	0.32	89.09	5.41	18.22	98.49