

## LAMPIRAN

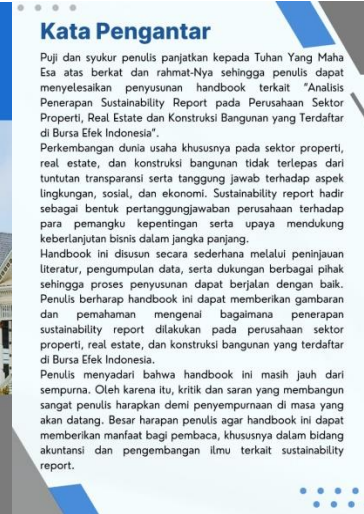
### Lampiran 1 Luaran berupa *Handbook*



Cover: Depan *Handbook*



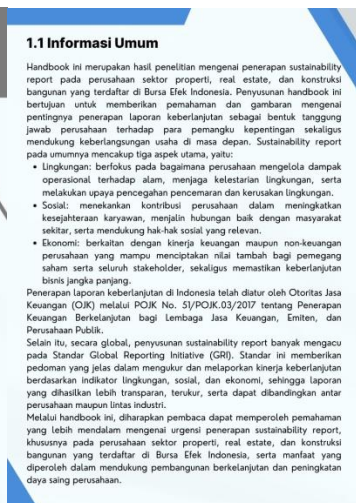
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## 2.1 Sustainability Report

Sustainability reporting adalah praktik pelaporan organisasi secara terbuka mengenai dampak ekonomi, lingkungan, dan sosial yang disebabkan oleh kegiatan dalam proses produksinya, yang berkontribusi dalam dampak positif ataupun negatif terhadap tujuan pembangunan berkelanjutan. Sustainability reporting (SR) adalah suatu model pelaporan informasi perusahaan kepada para pemangku kepentingan (stakeholder) yang mengintegrasikan pelaporan keuangan (financial reporting) dengan pelaporan sosial (social reporting), pelaporan lingkungan (environment reporting) dan pelaporan tata kelola korporasi (corporate governance reporting) secara terpadu dalam satu paket pelaporan.

Bagi stakeholder, sustainability report mampu menjadi tolak ukur untuk menilai komitmen atau tanggung jawab perusahaan terhadap keberlanjutan pembangunan perusahaan. Bagi investor, sustainability report sebagai bahan pertimbangan investor dalam mengalokasikan atau menginvestasikan sumber daya finansial dan alat kontrol terhadap pencapaian kinerja perusahaan. Serta bagi perusahaan, sustainability report sebagai pemberi informasi yang mencerminkan kinerja organisasi dalam informasi dimensi ekonomi, lingkungan, dan sosial (Nadiefaulia 2023).

Prinsip-prinsip pelaporan keberlanjutan terdiri dari prinsip yang mendefinisikan isi laporan dan yang mendefinisikan kualitas laporan.

Prinsip-prinsip yang mendefinisikan isi laporan atau yang disebut prinsip isi terdiri dari empat prinsip yaitu: Materialitas, Partisipasi stakeholder, Konteks Keberlanjutan, dan Keterbacaan. Sedangkan prinsip-prinsip yang mendefinisikan kualitas laporan atau yang disebut prinsip kualitas terdiri dari enam prinsip yaitu: Keseimbangan, Dapat diperbandingkan, Kecermatan, Ketepatan waktu, Kejelasan, dan Keandalan.

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## 2.2 Triple Bottom Line (TBL)

Sustainability report berfungsi tidak hanya sebagai alat dokumentasi, tetapi juga sebagai media implementasi dan komunikasi dari prinsip-prinsip Triple Bottom Line (TBL). Istilah tersebut dipopulerkan pertama kali oleh John Elkington (1997) di dalam bukunya "Cannibals With forks, The Triple Bottom Line of Twentieth Century Business". Elkington menjelaskan pandangan perusahaan yang ingin berkelanjutan haruslah memperhatikan "3P"– People, Planet and Profit.

Penerapan TBL perusahaan diharapkan mampu melaporkan secara terintegrasi dan berimbang mengenai pencapaian serta target keberlanjutan mereka dalam ketiga aspek tersebut. Menurut (Nurhidayat, Junaid, and Kamase 2020), Profit berarti menciptakan perdagangan yang adil dan etis dalam berbisnis. Aktivitas yang dapat ditempuh untuk mengangkat profit dengan meningkatkan produktivitas dan melakukan efisiensi biaya. People menekankan pentingnya praktik bisnis suatu perusahaan yang mendukung kepentingan tenaga kerja. Sedangkan Planet adalah korban dari tindakan eksploitasi alam yang dilakukan manusia.

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## 2.3 POJK Nomor 51/POJK.02/2017

Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten 2017 merupakan salah satu lembaga negara di Indonesia yang didirikan untuk menyelenggarakan sistem pengaturan dan pengawasan terintegrasi atas keseluruhan kegiatan jasa keuangan.

Menghadapi isu keberlanjutan, OJK menetapkan Peraturan OJK Nomor 51/POJK.02/2017 pada tahun 2017 yang membahas mengenai penerapan keuangan berkelanjutan bagi lembaga jasa keuangan, emiten, dan perusahaan publik. Dalam peraturan tersebut dijelaskan bahwa yang dimaksud dengan keuangan berkelanjutan adalah dukungan menyeluruh dari sektor jasa keuangan untuk menciptakan pertumbuhan ekonomi berkelanjutan dengan menyelaraskan kepentingan ekonomi, sosial, dan lingkungan hidup. OJK juga telah menentukan bahwa pengungkapan laporan keberlanjutan di Indonesia berpedoman kepada Standar GRI (Ananda et al. 2023).

Pada pengungkapan sustainability report (SR) berdasarkan POJK No.51/POJK.03/2017, terdapat 9 kategori informasi yang dijabarkan ke dalam 71 kode pengungkapan, yang mencakup aspek ekonomi, sosial, dan lingkungan sesuai ketentuan OJK.

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## 2.4 Global Reporting Initiative (GRI)

GRI (Global Reporting Initiative) merupakan suatu organisasi internasional bersifat independen yang membantu organisasi dan bisnis lain dalam mengungkapkan tanggung jawab atas dampak yang dihasilkan. Tujuan didirikannya GRI adalah untuk menciptakan mekanisme akuntabilitas pertama untuk menegaskan perusahaan mematuhi prinsip perilaku lingkungan yang bertanggung jawab, yang kemudian diperluas hingga mencakup masalah sosial, ekonomi, dan tata kelola (Global Reporting Initiative (GRI) 1997).

Standar GRI terdiri dari GRI 200 yang merangkul topik ekonomi terkait sejauh mana perusahaan melakukan kegiatan ekonominya, GRI 300 yang merangkul topik lingkungan tentang bagaimana perusahaan menjaga keseimbangan lingkungan dan menjalankan operasionalnya, Sedangkan GRI 400 merupakan topik sosial terkait bagaimana perusahaan terus memberikan umpan balik positif bagi masyarakat dan karyawan.

Pada pengungkapan sustainability report (SR) berdasarkan standar GRI, terdapat 34 indikator yang dijabarkan ke dalam 117 kode pengungkapan, yang mencakup aspek ekonomi, lingkungan, dan sosial sebagai pilar utama keberlanjutan.

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## 2.5 Tingkat Klasifikasi Pengungkapan

Deskripsi Pengumpulan Data Analisis dan Tingkat Pengungkapan  
Proses pengumpulan dan analisis data penelitian ini dilakukan melalui eksplorasi terhadap laporan keberlanjutan (sustainability report) dari 56 perusahaan sektor properti, real estate, dan konstruksi bangunan pada periode 2020 hingga 2023. Eksplorasi ini bertujuan untuk mengidentifikasi indikator keberlanjutan yang paling banyak diungkapkan oleh perusahaan berdasarkan pedoman POJK No. 51 dan Standar GRI.

Setiap indikator dihitung tingkat pengungkapannya dalam bentuk persentase, sehingga diperoleh gambaran mengenai proporsi pengungkapan aspek ekonomi, sosial, dan lingkungan di masing-masing perusahaan. Pengklasifikasian tingkat pengungkapan laporan keberlanjutan yang dilakukan penulis berdasarkan POJK 51/POJK.03/2017 dan Standar GRI dengan menggunakan ceklis data.

### Tingkat Klasifikasi Pengungkapan

|           |  |
|-----------|--|
| 0%        | Tidak Diterapkan (Not Applied)             |
| 1% - 40%  | Pengungkapan Terbatas (Limited Disclosure) |
| 41% - 75% | Diterapkan Sebagian (Partially Applied)    |
| 76% - 99% | Diterapkan dengan baik (Well Applied)      |
| 100%      | Diterapkan Sepenuhnya (Fully Applied)      |

Klasifikasi tingkat kepatuhan pengungkapan laporan keberlanjutan dilakukan untuk menilai sejauh mana perusahaan memenuhi ketentuan dan panduan yang berlaku dalam pelaporan keberlanjutan. Prosesnya dimulai dengan memeriksa dokumen laporan keberlanjutan menggunakan daftar periksa (checklist) yang memuat seluruh indikator pengungkapan yang diwajibkan.

Setiap poin yang terpenuhi akan diberi tanda pada checklist. Setelah seluruh indikator diperiksa, jumlah poin yang diungkapkan dihitung, kemudian dibagi dengan jumlah total indikator yang ada. Nilai tersebut dikalikan 100% sehingga menghasilkan persentase tingkat pengungkapan.

Pengukuran menggunakan rumus Sustainability Report Disclosure Index (SRDI).

Tingkat Pengungkapan = Jumlah item yang dipenuhi / Jumlah item maksimum x 100%

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## 2.6 Deskripsi Tabel Check List

Tabel ceklis merupakan media yang dibuat peneliti untuk mempermudah proses eksplorasi dan pengolahan data. Tabel ini memuat informasi berupa nomor, kode saham perusahaan, tahun pengamatan, praktik pelaporan keberlanjutan, serta pengungkapan indikator yang mengacu pada pedoman GRI dan POJK No. 51.

Keterangan penerapan diberikan dengan tanda warna hijau untuk indikator yang diungkapkan, warna merah untuk indikator yang tidak diungkapkan, dan warna abu-abu untuk indikator yang tidak relevan (N/A) pada sektor. Tabel ceklis ini digunakan untuk mengidentifikasi sejauh mana perusahaan sektor properti, real estate, dan konstruksi bangunan melaksanakan praktik pelaporan keberlanjutan pada 56 perusahaan selama periode 2020 hingga 2023.

Contoh Tabel Ceklis Pengungkapan standar GRI

| No                       | Kode Saham        | 2020 |      |      |      | 2021 |      |      |      | 2022 |      |      |      | 2023 |      |      |      |
|--------------------------|-------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
|                          |                   | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 |
| <b>Pengungkapan Umum</b> |                   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 1                        | Pengungkapan 3.1  | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 2                        | Pengungkapan 3.2  | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 3                        | Pengungkapan 3.3  | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 4                        | Pengungkapan 3.4  | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 5                        | Pengungkapan 3.5  | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 6                        | Pengungkapan 3.6  | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 7                        | Pengungkapan 3.7  | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 8                        | Pengungkapan 3.8  | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 9                        | Pengungkapan 3.9  | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 10                       | Pengungkapan 3.10 | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 11                       | Pengungkapan 3.11 | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 12                       | Pengungkapan 3.12 | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 13                       | Pengungkapan 3.13 | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 14                       | Pengungkapan 3.14 | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 15                       | Pengungkapan 3.15 | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 16                       | Pengungkapan 3.16 | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 17                       | Pengungkapan 3.17 | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 18                       | Pengungkapan 3.18 | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 19                       | Pengungkapan 3.19 | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |

Contoh Tabel Ceklis Berdasarkan Pedoman POJK No. 51

| No                                       | Kode Saham | 2020 |      |      |      | 2021 |      |      |      | 2022 |      |      |      | 2023 |      |      |      |
|--|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
|  |            | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 |
| <b>Pengungkapan Standar Kubelembutan</b> |            |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 1  | A1         | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| <b>Indikator aspek sosial</b>            |            |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 2  | B1a        | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 3  | B1b        | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 4  | B1c        | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 5  | B1d        | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 6  | B1e        | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| <b>Indikator aspek lingkungan</b>        |            |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 7  | B2a        | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 8  | B2b        | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 9  | B2c        | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 10                                       | B2d        | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 11                                       | B2e        | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| <b>Indikator aspek ekonomi</b>           |            |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 12                                       | C1         | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 13                                       | C2         | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 14                                       | C3a        | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 15                                       | C3b        | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 16                                       | C3c        | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 17                                       | C3d        | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 18                                       | C3e        | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |

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## BAB III HASIL ANALISIS

### 3.1 Tahap Analisis



#### Collecting Data

Berdasarkan Bursa Efek Indonesia terdapat sebanyak 70 perusahaan Sektor Properti, Real estate dan Konstruksi bangunan.



#### Sorting Data

Dari 70 perusahaan, hanya 56 perusahaan yang melaporkan Sustainability Report (Laporan Keberlanjutan) selama periode pengamatan 2020 hingga 2023.



#### Data Analysis

- Mengukur Pengungkapan Sustainability report dengan POJK 51 dan Standar GRI. Sebagai acuan pengukuran keberhasilan pengungkapan SR.
- Melakukan tabel checklist dan mengukur persentase pengungkapan setiap perusahaan dengan rumus SRDI.



#### Grouping Data

56 perusahaan di kelompokkan menjadi 4 sub-sektor berdasarkan fungsi operasionalnya, untuk melakukan perbandingan persentase antar perusahaan dan tahun, perbandingan pengungkapan Konsisten, tidak konsisten dan tidak diungkapkan.

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### 3.2 Pengungkapan Sustainability Report

Berdasarkan hasil checklist pengungkapan tahun 2020 hingga 2023 dapat dilihat kualitas pengungkapan laporan keberlanjutan tiap perusahaan sesuai dengan pedoman POJK No. 51 Tahun 2017 dan Global Reporting Initiative (GRI) Standards. Tabel di bawah ini menunjukkan bahwa terdapat perusahaan yang mengalami peningkatan kualitas pengungkapan, namun ada juga yang mengalami penurunan kualitas pengungkapan laporan keberlanjutannya. Berikut disajikan hasil perhitungan tingkat pengungkapan laporan keberlanjutan pada tiap perusahaan.

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### A. Sub sektor Konstruksi dan pengembangan infrastruktur

| No | Kode | Nama Perusahaan                        | Tahun | GRI | POJK 51 | Tingkat Klasifikasi |                   |
|----|------|--|-------|-----|---------|---------------------|-------------------|
| 1  | ADHI | PT Adhi Karya (Persero) Tbk            | 2020  | 48% | 70%     | 72%                 | Partially applied |
|    |      |  | 2021  | 45% | 71%     | 73%                 | Partially applied |
|    |      |  | 2022  | 44% | 71%     | 72%                 | Partially applied |
|    |      |  | 2023  | 78% | 71%     | 89%                 | Well applied      |
| 2  | PTPP | PT Pembangunan Perumahan (Persero) Tbk | 2020  | 58% | 100%    | 79%                 | Well applied      |
|    |      |  | 2021  | 49% | 100%    | 74%                 | Partially applied |
|    |      |  | 2022  | 59% | 100%    | 79%                 | Well applied      |
|    |      |  | 2023  | 61% | 100%    | 80%                 | Partially applied |
| 3  | WIKA | PT Wijaya Karya (Persero) Tbk          | 2020  | 53% | 72%     | 62%                 | Partially applied |
|    |      |  | 2021  | 65% | 85%     | 75%                 | Partially applied |
|    |      |  | 2022  | 72% | 100%    | 86%                 | Well applied      |
|    |      |  | 2023  | 74% | 100%    | 87%                 | Well applied      |
| 4  | WSKT | PT Waskita Karya (Persero) Tbk         | 2020  | 53% | 92%     | 72%                 | Partially applied |
|    |      |  | 2021  | 36% | 87%     | 67%                 | Partially applied |
|    |      |  | 2022  | 26% | 100%    | 63%                 | Partially applied |
|    |      |  | 2023  | 26% | 100%    | 63%                 | Partially applied |
| 6  | IDPR | PT Indonesia Pondasi Raya Tbk          | 2020  | 51% | 85%     | 68%                 | Partially applied |
|    |      |  | 2021  | 68% | 85%     | 76%                 | Well applied      |
|    |      |  | 2022  | 88% | 85%     | 76%                 | Well applied      |
|    |      |  | 2023  | 88% | 85%     | 76%                 | Well applied      |
| 7  | JKON | PT Jaya Konstruksi Mangala Pratama Tbk | 2020  | -   | -       | 0%                  | Not applied       |
|    |      |  | 2021  | -   | 100%    | 49%                 | Partially applied |
|    |      |  | 2022  | -   | 100%    | 50%                 | Partially applied |
|    |      |  | 2023  | -   | 100%    | 50%                 | Partially applied |
| 8  | PPRE | PT PP Prestasi Tbk                     | 2020  | -   | 100%    | 50%                 | Partially applied |
|    |      |  | 2021  | 59% | 100%    | 76%                 | Well applied      |
|    |      |  | 2022  | 49% | 93%     | 71%                 | Partially applied |
|    |      |  | 2023  | 80% | 99%     | 79%                 | Well applied      |
| 9  | WTON | PT Wijaya Karya Beton Tbk              | 2020  | 52% | 100%    | 81%                 | Well applied      |
|    |      |  | 2021  | 49% | 88%     | 87%                 | Partially applied |
|    |      |  | 2022  | 54% | 89%     | 81%                 | Partially applied |
|    |      |  | 2023  | 73% | 100%    | 86%                 | Well applied      |

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|    |      |                                     |      |     |      |     |                   |
|----|------|-------------------------------------|------|-----|------|-----|-------------------|
| 10 | WSBP | PT Waskita Beton Precast Tbk        | 2020 | 45% | -    | 23% | Limited disclose  |
|    |      |                                     | 2021 | 57% | 100% | 79% | Well applied      |
|    |      |                                     | 2022 | 46% | 100% | 70% | Partially applied |
|    |      |                                     | 2023 | 65% | 100% | 82% | Well applied      |
| 11 | SSIA | PT Surya Semesta Internusa Tbk      | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                     | 2021 | 62% | 93%  | 77% | Well applied      |
|    |      |                                     | 2022 | 59% | 99%  | 79% | Well applied      |
|    |      |                                     | 2023 | 70% | 99%  | 84% | Well applied      |
| 12 | BEBS | PT Berkah Beton Sadaya Tbk          | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                     | 2021 | -   | 82%  | 41% | Partially applied |
|    |      |                                     | 2022 | -   | 82%  | 41% | Partially applied |
|    |      |                                     | 2023 | -   | 82%  | 41% | Partially applied |
| 13 | WEGE | PT Wijaya Karya Bangunan Gedung Tbk | 2020 | 40% | 94%  | 67% | Partially applied |
|    |      |                                     | 2021 | 43% | 100% | 71% | Partially applied |
|    |      |                                     | 2022 | 31% | 100% | 65% | Partially applied |
|    |      |                                     | 2023 | 74% | 100% | 87% | Well applied      |
| 14 | BUKK | PT Bukaka Teknik Utama Tbk          | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                     | 2021 | -   | 96%  | 48% | Partially applied |
|    |      |                                     | 2022 | -   | 80%  | 40% | Limited disclose  |
|    |      |                                     | 2023 | 57% | 91%  | 71% | Well applied      |
| 15 | IMPC | PT Impact Pratama Industri Tbk      | 2020 | 56% | 72%  | 64% | Partially applied |
|    |      |                                     | 2021 | 50% | 86%  | 68% | Partially applied |
|    |      |                                     | 2022 | 70% | 99%  | 84% | Well applied      |
|    |      |                                     | 2023 | 88% | 99%  | 93% | Well applied      |
| 16 | BTON | PT BETON JAYA MANUNGAL Tbk          | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                     | 2021 | 50% | 76%  | 63% | Partially applied |
|    |      |                                     | 2022 | 50% | 77%  | 64% | Partially applied |
|    |      |                                     | 2023 | 44% | 76%  | 60% | Partially applied |
| 17 | ACST | PT Acset Indonesia Tbk              | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                     | 2021 | -   | 96%  | 48% | Partially applied |
|    |      |                                     | 2022 | -   | 48%  | 24% | Partially applied |
|    |      |                                     | 2023 | 55% | 99%  | 77% | Well applied      |
| 18 | DGGK | PT Nusa Konstruksi                  | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                     | 2021 | -   | -    | 0%  | Not applied       |
|    |      |                                     | 2022 | -   | 99%  | 49% | Partially applied |
|    |      |                                     | 2023 | -   | 99%  | 49% | Partially applied |
| 19 | CTBN | PT Citra Tubindo Tbk                | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                     | 2021 | -   | 100% | 50% | Partially applied |
|    |      |                                     | 2022 | -   | 100% | 50% | Partially applied |
|    |      |                                     | 2023 | -   | 100% | 50% | Partially applied |
| 20 | PBSA | PT Paramita Bangun Sarana Tbk       | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                     | 2021 | -   | -    | 0%  | Not applied       |
|    |      |                                     | 2022 | -   | -    | 0%  | Not applied       |
|    |      |                                     | 2023 | -   | 80%  | 40% | Limited disclose  |

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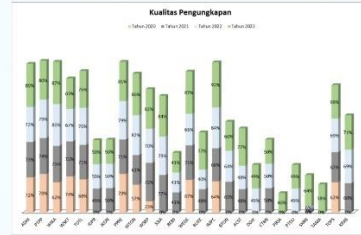
|    |      |                                 |      |     |      |     |                   |
|----|------|---------------------------------|------|-----|------|-----|-------------------|
| 21 | PTDU | PT Djsa Ubersakti Tbk           | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                 | 2021 | -   | 99%  | 49% | Partially applied |
|    |      |                                 | 2022 | -   | 99%  | 49% | Partially applied |
|    |      |                                 | 2023 | -   | 99%  | 49% | Partially applied |
| 22 | SKRN | PT Superkrane Mitra Utama Tbk   | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                 | 2021 | 14% | -    | 7%  | Limited disclose  |
|    |      |                                 | 2022 | 13% | -    | 8%  | Limited disclose  |
|    |      |                                 | 2023 | 35% | 93%  | 64% | Partially applied |
| 23 | TAMA | PT Lancartama Sejaht Tbk        | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                 | 2021 | -   | -    | 0%  | Not applied       |
|    |      |                                 | 2022 | -   | -    | 0%  | Not applied       |
|    |      |                                 | 2023 | 39% | 85%  | 62% | Partially applied |
| 24 | TOPS | PT Totalindo Eka Persada Tbk    | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                 | 2021 | 39% | 85%  | 62% | Partially applied |
|    |      |                                 | 2022 | 38% | 100% | 65% | Partially applied |
|    |      |                                 | 2023 | 38% | 100% | 65% | Partially applied |
| 25 | KRAS | PT Krakatau Steel (Persero) Tbk | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                 | 2021 | 75% | 94%  | 66% | Partially applied |
|    |      |                                 | 2022 | 42% | 99%  | 69% | Partially applied |
|    |      |                                 | 2023 | 43% | 99%  | 71% | Partially applied |

Pada subsektor konstruksi dan pengembangan infrastruktur terdapat 10 perusahaan yang secara konsisten melakukan pengungkapan berdasarkan standar GRI dan POJK 51, yaitu: PT Adhi Karya (Persero) Tbk, PT Pembangunan Perumahan (Persero) Tbk, PT Wijaya Karya (Persero) Tbk, PT Waskita Karya (Persero) Tbk, PT Total Bangun Persada Tbk, PT PP Presisi Tbk, dan PT Lancartama Sejaht Tbk, PT Wijaya Karya Bangunan Gedung Tbk, PT Totalindo Eka Persada Tbk dan PT Impact Pratama Industri Tbk.

Sementara itu, sebanyak 8 perusahaan belum secara konsisten mengungkapkan laporan keberlanjutan sesuai pedoman GRI dan POJK selama periode pengamatan yaitu: PT Waskita Beton Precast Tbk, PT Surya Semesta Internusa Tbk, PT Bukaka Teknik Utama Tbk, PT Beton Jaya Manunggal Tbk, PT Acset Indonesia Tbk, PT Superkrane Mitra Utama Tbk, dan PT Lancartama Sejaht Tbk.

Kemudian terdapat 7 perusahaan hanya menyajikan laporan keberlanjutan berdasarkan POJK 51 secara tidak konsisten dan belum mengacu pada pedoman GRI, yaitu PT Indonesia Pondasi Raya Tbk, PT Jaya Konstruksi Mangala Pratama Tbk, PT Berkah Beton Sadaya Tbk, PT Nusa Konstruksi Enjiniring Tbk, PT Citra Tubindo Tbk, PT Paramita Bangun Sarana Tbk, dan PT Djsa Ubersakti Tbk.

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Berdasarkan hasil perhitungan indeks pengungkapan sustainability report (SRDI) dari 25 perusahaan di sub-sektor konstruksi dan pengembangan infrastruktur, dapat dieksplorasi kualitas pengungkapan dari tahun 2020 hingga 2023. Dari 25 perusahaan tersebut belum ada yang mencapai kualitas pengungkapan 100% (full applied).

- Penurunan jumlah perusahaan yang Not Applied serta peningkatan perusahaan yang mencapai level Well Applied dari 2 perusahaan pada 2020 menjadi 8 perusahaan pada 2023.
- Perusahaan yang memiliki kualitas pengungkapan paling baik dan konsisten di atas 50% adalah ADHI, PTPP, WKA, PPRE, TOTI, TOPS dan IMPC, sementara VSKT justru mengalami tren penurunan kualitas pengungkapan sejak tahun 2020 hingga 2023.

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B. Sub Sektor Properti dan Real Estate Komersial

| No | Kode | Nama Perusahaan             | Tahun | GRI | POJK 51 | Tingkat Klasifikasi |                   |
|----|------|-----------------------------|-------|-----|---------|---------------------|-------------------|
| 1  | APLN | PT Agung Podomoro Land Tbk  | 2020  | -   | -       | 0%                  | Not applied       |
|    |      |                             | 2021  | -   | 92%     | 46%                 | Partially applied |
|    |      |                             | 2022  | -   | 99%     | 49%                 | Partially applied |
|    |      |                             | 2023  | -   | 100%    | 50%                 | Partially applied |
| 2  | ASRI | PT Alam Sutera Realty Tbk   | 2020  | -   | -       | 0%                  | Not applied       |
|    |      |                             | 2021  | 18% | 90%     | 54%                 | Partially applied |
|    |      |                             | 2022  | 28% | 93%     | 61%                 | Partially applied |
|    |      |                             | 2023  | 35% | 100%    | 69%                 | Partially applied |
| 3  | CTRA | PT Ciputra Development Tbk  | 2020  | 64% | 97%     | 81%                 | Well applied      |
|    |      |                             | 2021  | 64% | 97%     | 81%                 | Well applied      |
|    |      |                             | 2022  | -   | 100%    | 50%                 | Partially applied |
|    |      |                             | 2023  | 40% | 100%    | 70%                 | Partially applied |
| 4  | SMRA | PT Summarecon Agung Tbk     | 2020  | 44% | 3%      | 23%                 | Limited disclose  |
|    |      |                             | 2021  | 56% | 96%     | 76%                 | Well applied      |
|    |      |                             | 2022  | 66% | 90%     | 78%                 | Well applied      |
|    |      |                             | 2023  | 84% | 90%     | 72%                 | Partially applied |
| 5  | PWON | PT Summarecon Agung Tbk     | 2020  | 68% | 59%     | 83%                 | Well applied      |
|    |      |                             | 2021  | 71% | 100%    | 85%                 | Well applied      |
|    |      |                             | 2022  | 71% | 100%    | 85%                 | Well applied      |
|    |      |                             | 2023  | 71% | 100%    | 85%                 | Well applied      |
| 6  | MTLA | PT Metropolitan Land Tbk    | 2020  | -   | -       | 0%                  | Not applied       |
|    |      |                             | 2021  | -   | 100%    | 50%                 | Partially applied |
|    |      |                             | 2022  | -   | 100%    | 50%                 | Partially applied |
|    |      |                             | 2023  | -   | 96%     | 48%                 | Partially applied |
| 7  | DILD | PT Intiland Development Tbk | 2020  | 61% | 93%     | 77%                 | Well applied      |
|    |      |                             | 2021  | 70% | 94%     | 82%                 | Well applied      |
|    |      |                             | 2022  | 71% | 83%     | 50%                 | Well applied      |
|    |      |                             | 2023  | 73% | 93%     | 83%                 | Well applied      |
| 8  | BKSL | PT Sentul City Tbk          | 2020  | -   | -       | 0%                  | Not applied       |
|    |      |                             | 2021  | -   | 92%     | 46%                 | Partially applied |
|    |      |                             | 2022  | -   | 92%     | 46%                 | Partially applied |
|    |      |                             | 2023  | -   | 92%     | 46%                 | Partially applied |
| 9  | PFRD | PT PP Properti Tbk          | 2020  | 63% | 96%     | 80%                 | Well applied      |
|    |      |                             | 2021  | 63% | 96%     | 80%                 | Well applied      |
|    |      |                             | 2022  | 35% | 100%    | 68%                 | Partially applied |
|    |      |                             | 2023  | 35% | 100%    | 68%                 | Partially applied |
| 10 | JRPT | PT Jaya Real Properti Tbk   | 2020  | -   | -       | 0%                  | Not applied       |
|    |      |                             | 2021  | -   | 100%    | 50%                 | Partially applied |
|    |      |                             | 2022  | -   | 96%     | 48%                 | Partially applied |
|    |      |                             | 2023  | -   | 83%     | 42%                 | Partially applied |

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|    |      |                                 |      |     |      |     |                   |
|----|------|---------------------------------|------|-----|------|-----|-------------------|
| 11 | MDLN | PT Modernland Realty Tbk        | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                 | 2021 | -   | 92%  | 46% | Partially applied |
|    |      |                                 | 2022 | -   | 92%  | 46% | Partially applied |
|    |      |                                 | 2023 | -   | 94%  | 47% | Partially applied |
| 12 | GWSA | PT Duta Pertwi Tbk              | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                 | 2021 | -   | 52%  | 26% | Limited disclose  |
|    |      |                                 | 2022 | -   | 52%  | 26% | Limited disclose  |
|    |      |                                 | 2023 | -   | 52%  | 26% | Limited disclose  |
| 13 | GPRA | PT Perdana Gapuraprima Tbk      | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                 | 2021 | -   | 86%  | 43% | Partially applied |
|    |      |                                 | 2022 | -   | 86%  | 43% | Partially applied |
|    |      |                                 | 2023 | -   | 70%  | 35% | Limited disclose  |
| 14 | DART | PT Duta Anggada Realty Tbk      | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                 | 2021 | -   | 62%  | 31% | Limited disclose  |
|    |      |                                 | 2022 | -   | 62%  | 31% | Limited disclose  |
|    |      |                                 | 2023 | -   | 62%  | 31% | Limited disclose  |
| 15 | FMII | PT Fortune Mate Indonesia Tbk   | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                 | 2021 | -   | 15%  | 8%  | Limited disclose  |
|    |      |                                 | 2022 | -   | 15%  | 8%  | Limited disclose  |
|    |      |                                 | 2023 | -   | 15%  | 8%  | Limited disclose  |
| 16 | BSDE | PT Bumi Serpong Damai Tbk       | 2020 | 64% | 92%  | 78% | Well applied      |
|    |      |                                 | 2021 | 69% | 97%  | 83% | Well applied      |
|    |      |                                 | 2022 | 72% | 99%  | 85% | Well applied      |
|    |      |                                 | 2023 | 73% | 97%  | 85% | Well applied      |
| 17 | LPKR | PT Lippo Karawaci Tbk           | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                 | 2021 | 77% | 90%  | 84% | Well applied      |
|    |      |                                 | 2022 | 88% | 90%  | 85% | Well applied      |
|    |      |                                 | 2023 | 70% | 100% | 85% | Well applied      |
| 18 | LPCK | PT Lippo Cikarang Tbk           | 2020 | 13% | 96%  | 54% | Partially applied |
|    |      |                                 | 2021 | 13% | 96%  | 54% | Partially applied |
|    |      |                                 | 2022 | -   | 92%  | 46% | Partially applied |
|    |      |                                 | 2023 | 36% | 100% | 66% | Partially applied |
| 19 | DMAS | PT Puradeta Lestari Tbk         | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                 | 2021 | -   | 93%  | 46% | Partially applied |
|    |      |                                 | 2022 | -   | 96%  | 48% | Partially applied |
|    |      |                                 | 2023 | -   | 94%  | 47% | Partially applied |
| 20 | CITY | PT Natura City Developments Tbk | 2020 | -   | -    | 0%  | Not applied       |
|    |      |                                 | 2021 | -   | -    | 0%  | Not applied       |
|    |      |                                 | 2022 | -   | 86%  | 43% | Partially applied |
|    |      |                                 | 2023 | -   | 85%  | 43% | Partially applied |

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| No | Kode | Nama Perusahaan                      | Tahun | GRI | POJK 51 | Tingkat Klasifikasi |                   |
|----|------|--------------------------------------|-------|-----|---------|---------------------|-------------------|
| 21 | ROCK | PT Rockfields Properti Indonesia Tbk | 2020  | -   | -       | 0%                  | Not applied       |
|    |      |                                      | 2021  | -   | 100%    | 50%                 | Partially applied |
|    |      |                                      | 2022  | -   | 100%    | 50%                 | Partially applied |
|    |      |                                      | 2023  | -   | 100%    | 50%                 | Partially applied |
| 22 | URBN | PT Urban Jakarta Propertindo Tbk     | 2020  | -   | -       | 0%                  | Not applied       |
|    |      |                                      | 2021  | -   | -       | 0%                  | Not applied       |
|    |      |                                      | 2022  | -   | 100%    | 50%                 | Partially applied |
|    |      |                                      | 2023  | -   | 100%    | 50%                 | Partially applied |
| 23 | NIRO | PT City Retail Developments Tbk      | 2020  | -   | -       | 0%                  | Not applied       |
|    |      |                                      | 2021  | -   | -       | 0%                  | Not applied       |
|    |      |                                      | 2022  | -   | -       | 0%                  | Not applied       |
|    |      |                                      | 2023  | -   | 100%    | 50%                 | Partially applied |

Pada sub-sektor properti dan real estate komersial, terdapat 5 perusahaan secara konsisten selama periode pengamatan mengungkapkan laporan keberlanjutan dengan menggunakan pedoman GRI dan POJK 51 yaitu: PT Summarecon Agung Tbk, PT Pakuwon Jati Tbk, PT Intiland Development Tbk, PT PP Properti Tbk dan PT Bumi Serpong Damai Tbk.

Terdapat 4 perusahaan yang belum konsisten mengungkapkan laporan keberlanjutan sesuai pedoman GRI dan POJK selama periode pengamatan, yaitu PT Alam Sutera Realty Tbk, PT Ciputra Development Tbk, PT Lippo Karawaci Tbk, dan PT Lippo Cikarang Tbk.

Sementara itu, terdapat 14 perusahaan yang hanya menyajikan laporan keberlanjutan berdasarkan POJK 51, baik secara konsisten maupun tidak konsisten, tanpa mengacu pada pedoman GRI. Perusahaan tersebut adalah PT Agung Podomoro Land Tbk, PT Metropolitan Land Tbk, PT Sentul City Tbk, PT Jaya Real Properti Tbk, PT Modernland Realty Tbk, PT Duta Pertwi Tbk, PT Perdana Gapuraprima Tbk, PT Duta Anggada Realty Tbk, PT Fortune Mate Indonesia Tbk, PT Puradeta Lestari Tbk, PT Natura City Developments Tbk, PT Rockfields Properti Indonesia Tbk, PT Urban Jakarta Propertindo Tbk, dan PT City Retail Developments Tbk.

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Hasil analisis indeks pengungkapan sustainability report (SRDI) terhadap 23 perusahaan dari sub-sektor Properti dan Real Estate Komersial menyajikan gambaran kualitas pelaporan selama periode 2020 hingga 2023. Dari seluruh perusahaan yang diamati, tidak ada satupun entitas yang berhasil meraih tingkat pengungkapan 100% (full applied).

Sub-sektor Properti dan Real Estate Komersial menunjukkan adanya peningkatan kualitas pelaporan keberlanjutan sepanjang periode 2020–2023. Pada tahun 2020 sebagian besar perusahaan masih berada pada level Not Applied, namun jumlahnya terus menurun seiring bertambahnya perusahaan yang masuk ke level Partially Applied dan Well Applied.

Beberapa perusahaan seperti PWON, DLD dan BSDE mampu mempertahankan konsistensi kualitas pengungkapan yang tinggi, sementara CTRA, JRP dan PPRC justru mengalami penurunan pada tahun 2022. Perubahan mencolok terlihat pada LPKR yang melonjak drastis dari tidak melaporkan pada tahun 2020 menjadi 84% hanya dalam setahun, serta SMRA yang berhasil meningkat dari Limited Disclosure menjadi Well Applied pada tahun 2022.

### C. Sub sektor Properti dan Real estate non-komersial

| Kode | Nama Perusahaan                       | Tahun | GRI | POJK 51 | Tingkat Klasifikasi    |
|------|---------------------------------------|-------|-----|---------|------------------------|
| BEST | PT Bekasi Fajar Industrial Estate Tbk | 2020  | -   | 77%     | 39% Limited disclosure |
|      |                                       | 2021  | -   | 90%     | 45% Partially applied  |
|      |                                       | 2022  | -   | 90%     | 45% Partially applied  |
| BAPA | PT Bekasi Asri Pemula Tbk             | 2020  | -   | 0%      | Not applied            |
|      |                                       | 2021  | -   | 96%     | 48% Partially applied  |
|      |                                       | 2022  | -   | 96%     | 48% Partially applied  |
| BCIP | PT Bumi Citra Permai Tbk              | 2020  | -   | 0%      | Not applied            |
|      |                                       | 2021  | -   | 72%     | 36% Limited disclosure |
|      |                                       | 2022  | -   | 77%     | 39% Limited disclosure |
| DUTI | PT Duta Pertiwi Tbk                   | 2020  | 65% | 92%     | 78% Well applied       |
|      |                                       | 2021  | 69% | 96%     | 83% Well applied       |
|      |                                       | 2022  | 68% | 94%     | 81% Well applied       |
| BIKA | PT Binakarya Jaya Abadi Tbk           | 2020  | -   | 20%     | 10% Limited disclosure |
|      |                                       | 2021  | -   | 96%     | 48% Partially applied  |
|      |                                       | 2022  | -   | 100%    | 50% Partially applied  |
| TARA | PT Agung Semesta Sejahtera Tbk        | 2020  | -   | 0%      | Not applied            |
|      |                                       | 2021  | -   | 89%     | 44% Partially applied  |
|      |                                       | 2022  | -   | 93%     | 46% Partially applied  |
|      |                                       | 2023  | -   | 96%     | 48% Partially applied  |

Pada sub sektor properti dan real estate non-komersial, terdapat 2 perusahaan yang mengungkapkan laporan keberlanjutan dengan menggunakan pedoman GRI dan POJK 51, seperti perusahaan PT Duta Pertiwi Tbk secara konsisten dan PT Bekasi Fajar Industrial Estate Tbk hanya di tahun 2023, selainnya hanya menerapkan laporan keberlanjutan berdasarkan POJK 51 yaitu: PT Bekasi Asri Tbk, PT Bumi Citra Permai Tbk, PT Bumi Citra Permai Tbk, PT Binakarya Jaya Abadi Tbk, dan PT Agung Semesta Sejahtera Tbk.



Berdasarkan hasil perhitungan indeks pengungkapan sustainability report (SRDI) dari 6 perusahaan di sub-sektor Properti dan Real Estate non-komersial, dapat dieksplorasi kualitas pengungkapan dari tahun 2020 hingga 2023. Dari 6 perusahaan tersebut belum ada yang mencapai kualitas pengungkapan 100% (full applied).

Perusahaan yang memiliki kualitas pengungkapan paling baik dan konsisten di atas 50% adalah: DUTI, yang selalu berada di level Well Applied selama empat tahun berturut-turut. Di sisi lain, tren peningkatan yang paling signifikan terlihat pada perusahaan yang memulai dari nol. Perusahaan seperti BAPA dan TARA berhasil melonjak dari skor 0% di tahun 2020 ke level Partially Applied pada tahun 2021 dan mempertahankannya. Begitu pula BEST dan BIKA yang berhasil naik kelas dari Limited Disclosure menjadi Partially Applied.

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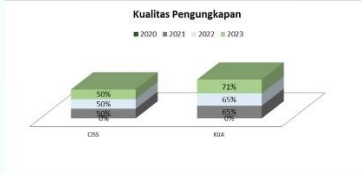
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### D. Sub sektor Jasa Pendukung Properti dan Konstruksi

| Kode | Nama Perusahaan                      | Tahun | GRI | POJK 51 | Tingkat Klasifikasi   |
|------|--------------------------------------|-------|-----|---------|-----------------------|
| CISS | PT Cahayasakti Investindo Sukses Tbk | 2020  | -   | 0%      | Not applied           |
|      |                                      | 2021  | -   | 100%    | 50% Partially applied |
|      |                                      | 2022  | -   | 100%    | 50% Partially applied |
| KJIA | PT Kawasan Industri Jababeka Tbk     | 2020  | -   | 0%      | Not applied           |
|      |                                      | 2021  | 35% | 94%     | 65% Partially applied |
|      |                                      | 2022  | 35% | 94%     | 65% Partially applied |
|      |                                      | 2023  | 45% | 97%     | 71% Partially applied |

Pada sub sektor Jasa Pendukung Properti dan Konstruksi, terdapat 1 perusahaan yang mengungkapkan laporan keberlanjutan dengan menggunakan pedoman GRI dan POJK 51 yaitu PT Kawasan Industri Jababeka Tbk sejak tahun 2021. Sedangkan PT Cahayasakti Investindo Sukses Tbk hanya menerapkan pedoman POJK 51 sejak tahun 2021 secara keseluruhan pengungkapan diterapkan.



Berdasarkan perhitungan SRDI pada 2 perusahaan sub-sektor Jasa Pendukung Properti dan Konstruksi (CISS dan KJIA) periode 2020–2023, tidak ada yang mencapai level 100% (Full Applied). Tahun 2020 CISS dan KJIA berada pada 0% (Not Applied), namun sejak 2021 langsung naik ke level Partially Applied dan bertahan hingga 2023, tanpa ada yang masuk kategori Limited maupun Well Applied.

Tren ini menunjukkan adanya peningkatan dari kondisi tanpa laporan menjadi pelaporan parsial hanya dalam satu tahun, dengan KJIA mencatat perkembangan yang sedikit lebih tinggi. Secara keseluruhan, periode 2020–2023 menggambarkan peningkatan kualitas pengungkapan yang cukup signifikan terhadap standar keberlanjutan.

### 3.3 Ringkasan Analisis Data Pengungkapan

#### A. Pengungkapan pedoman Laporan Keberlanjutan (sustainability report) yang paling Konsisten Diungkapkan

Pengungkapan pedoman laporan keberlanjutan yang paling konsisten dilakukan perusahaan pada sektor properti, real estate dan konstruksi bangunan yang ada di Indonesia adalah berdasarkan pedoman Peraturan OJK No.51/POJK.03/2017. Hal ini terlihat dari konsistensi pengungkapan informasi mengenai profil perusahaan, strategi keberlanjutan, tata kelola, kinerja ekonomi, sosial dan lingkungan. Seperti pada aspek ekonomi, indikator B.1a terkait kuantitas produksi atau jasa yang dijual (ekonomi), B.1b mengenai pendapatan dan penjualan (ekonomi), serta B.1c mengenai laba atau rugi bersih (ekonomi) merupakan informasi yang paling sering dicantumkan karena langsung mencerminkan kinerja keuangan perusahaan.

Meskipun pedoman POJK 51 lebih sering digunakan, beberapa perusahaan juga merujuk pada standar GRI yang memiliki 34 indikator 117 kode pengungkapan. Hasil analisis menunjukkan bahwa tidak semua indikator GRI diungkapkan secara konsisten oleh perusahaan. Beberapa indikator yang paling sering muncul antara lain pengungkapan 201-I mengenai nilai ekonomi langsung yang dihasilkan dan didistribusikan (ekonomi), kemudian Pengungkapan 2-1 mengenai Rincian Organisasi (ekonomi), dan pengungkapan 2-2 tentang Entitas yang dimasukkan dalam pelaporan keberlanjutan organisasi (ekonomi).

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## B. Pengungkapan Laporan Keberlanjutan (sustainability report) yang Tidak Konsisten Diungkapkan

Pengungkapan laporan keberlanjutan tidak seluruhnya dilakukan secara konsisten oleh perusahaan, baik pada pedoman POJK 51 maupun standar GRI. Berdasarkan pedoman POJK 51, ketidakkonsistenan terlihat pada bagian kinerja keberlanjutan, antara lain indikator F.15 mengenai aspek limbah berupa tumpahan yang berdampak pada lingkungan, serta indikator G.1 dan G.3 yang berhubungan dengan aspek sosial. Indikator-indikator tersebut cenderung jarang diungkapkan karena tidak secara langsung memberikan nilai tambah bagi keberlangsungan usaha.

Sementara itu, pada standar GRI, beberapa pengungkapan juga ditemukan tidak konsisten. Terdapat pada pengungkapan 207-4 mengenai Laporan per negara (ekonomi), pengungkapan 404-1 tentang Seleksi pemasok baru dengan menggunakan kriteria sosial (sosial) dan pengungkapan 308-1 mengenai Seleksi pemasok baru dengan menggunakan kriteria lingkungan (lingkungan).

## C. Pengungkapan Laporan Keberlanjutan (sustainability report) yang Tidak Pernah Diungkapkan

Pengungkapan laporan keberlanjutan yang tergolong sangat rendah bahkan tidak pernah diungkapkan oleh seluruh perusahaan pada sektor properti, real estate, dan konstruksi bangunan terdapat pada standar GRI. Pengungkapan 415-1 mengenai kontribusi politik sama sekali tidak pernah diungkapkan oleh perusahaan dalam sektor ini. Selain itu, beberapa indikator hanya diungkapkan dalam jumlah yang sangat terbatas, seperti 308-2, 411-1, dan 414-2 yang masing-masing hanya diungkapkan 1 kali, pengungkapan 207-4 sebanyak 2 kali, 410-1 sebanyak 3 kali, serta 207-2, 207-3, dan 304-4 masing-masing sebanyak 4 kali selama periode pengamatan pada seluruh perusahaan. Hal ini menunjukkan bahwa perusahaan masih sangat jarang mengungkapkan indikator-indikator tertentu, khususnya yang bersifat sensitif atau tidak berhubungan langsung dengan kegiatan operasional utama.

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## BAB IV SARAN

## SARAN

Berdasarkan kesimpulan dari hasil penelitian, saran yang dapat direkomendasikan peneliti adalah agar perusahaan sektor properti, real estate, dan konstruksi bangunan meningkatkan konsistensi dalam mengungkapkan laporan keberlanjutan. Pengungkapan tersebut sebaiknya tidak hanya mengacu pada pedoman POJK No. 51 Tahun 2017, tetapi juga mengintegrasikan standar internasional seperti Global Reporting Initiative (GRI) Standards sehingga perusahaan mampu bersaing di tingkat global. Penerapan standar internasional ini penting untuk meningkatkan kredibilitas, akuntabilitas, serta transparansi perusahaan di mata investor dan pemangku kepentingan lainnya. Selain itu, hasil penelitian ini diharapkan dapat menjadi acuan bagi regulator dalam memperkuat kebijakan terkait laporan keberlanjutan, sekaligus membuka ruang bagi penelitian selanjutnya. Penelitian lanjutan dapat dilakukan dengan memperluas objek pada sektor lain, membandingkan perusahaan dengan ukuran berbeda, atau menguji keterkaitan antara tingkat pengungkapan laporan keberlanjutan dengan kinerja keuangan maupun non-keuangan perusahaan. Dengan demikian, penelitian ke depan diharapkan dapat memberikan kontribusi yang lebih komprehensif terhadap pengembangan praktik keberlanjutan di Indonesia.

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**Lampiran 2 Tabel Cheklist berdasarkan Standar GRI**

| No                       | Kode Saham | ADHI             |  |   |  | PTPP |      |      |      | WIKA |      |      |      |      |      |      |      |
|--------------------------|------------|------------------|--|---|--|------|------|------|------|------|------|------|------|------|------|------|------|
|                          |            | Tahun Pengamatan |  |   |  | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 |
| <b>Pengungkapan Umum</b> |            |                  |  |   |  |      |      |      |      |      |      |      |      |      |      |      |      |
| 1                        | 2-1        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 2                        | 2-2        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 3                        | 2-3        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 4                        | 2-4        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 5                        | 2-5        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 6                        | 2-6        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 7                        | 2-7        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 8                        | 2-8        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 9                        | 2-9        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 10                       | 2-10       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 11                       | 2-11       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 12                       | 2-12       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 13                       | 2-13       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 14                       | 2-14       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 15                       | 2-15       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 16                       | 2-16       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 17                       | 2-17       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 18                       | 2-18       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 19                       | 2-19       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 20                       | 2-20       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 21                       | 2-21       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |



| No   | Kode Saham       | ADHI |  |      |  |      |  |      |  | PTPP |  |      |  | WIKA |  |      |  |
|--|------------------|------|--|------|--|------|--|------|--|------|--|------|--|------|--|------|--|
|  |                  | 2020 |  | 2021 |  | 2022 |  | 2023 |  | 2020 |  | 2021 |  | 2022 |  | 2023 |  |
|  | Tahun Pengamatan |      |  |      |  |      |  |      |  |      |  |      |  |      |  |      |  |
| 44   | 205-2            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 45   | 205-3            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 46   | 206-1            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 47   | 207-1            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 48   | 207-2            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 49   | 207-3            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 50   | 207-4            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| <b>Pengungkapan Topik SpesifikLingkungan</b> |                  |      |  |      |  |      |  |      |  |      |  |      |  |      |  |      |  |
| 51   | 301-1            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 52   | 301-2            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 53   | 301-3            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 54   | 302-1            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 55   | 302-2            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 56   | 302-3            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 57   | 302-4            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 58   | 302-5            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 59   | 303-1            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 60   | 303-2            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 61   | 303-3            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 62   | 303-4            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 63   | 303-5            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 64   | 304-1            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 65   | 304-2            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 66   | 304-3            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |





| No  | Kode Saham | ADHI             |            |            |            | PTPP       |            |            |            | WIKA       |            |            |            |
|---|------------|------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|   |            | Tahun Pengamatan |            |            |            | 2020       | 2021       | 2022       | 2023       | 2020       | 2021       | 2022       | 2023       |
|   |            | 2020             | 2021       | 2022       | 2023       | 2020       | 2021       | 2022       | 2023       | 2020       | 2021       | 2022       | 2023       |
| 114                                       | 417-1      | ✓                | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| 115                                       | 417-2      | ✓                | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| 116                                       | 417-3      | ✓                | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| 117                                       | 418-1      | ✓                | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>54</b>        | <b>53</b>  | <b>51</b>  | <b>91</b>  | <b>68</b>  | <b>57</b>  | <b>69</b>  | <b>71</b>  | <b>62</b>  | <b>76</b>  | <b>84</b>  | <b>86</b>  |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>117</b>       | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> |
| <b>Score</b>                              |            | <b>46%</b>       | <b>45%</b> | <b>44%</b> | <b>78%</b> | <b>58%</b> | <b>49%</b> | <b>59%</b> | <b>61%</b> | <b>53%</b> | <b>65%</b> | <b>72%</b> | <b>74%</b> |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)  
SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan

| No                       | Kode Saham | WSKT             |  |   |   | TOTL |      |      |      | PPRE |      |      |      |   |  |   |   |
|--------------------------|------------|------------------|--|---|---|------|------|------|------|------|------|------|------|---|--|---|---|
|                          |            | Tahun Pengamatan |  |   |   | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 |   |  |   |   |
|                          |            |                  |  |   |   |      |      |      |      |      |      |      |      |   |  |   |   |
| <b>Pengungkapan Umum</b> |            |                  |  |   |   |      |      |      |      |      |      |      |      |   |  |   |   |
| 1                        | 2-1        | ✓                |  | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓ |  | ✓ |   |
| 2                        | 2-2        | ✓                |  | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓ |  | ✓ |   |
| 3                        | 2-3        | ✓                |  | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓ |  | ✓ |   |
| 4                        | 2-4        | ✓                |  | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓ |  | ✓ |   |
| 5                        | 2-5        | ✓                |  | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓ |  | ✓ | ✓ |
| 6                        | 2-6        | ✓                |  | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓ |  | ✓ |   |
| 7                        | 2-7        | ✓                |  | ✓ |   | ✓    | ✓    | ✓    |      | ✓    |      | ✓    | ✓    | ✓ |  | ✓ | ✓ |
| 8                        | 2-8        | ✓                |  | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓ |  | ✓ | ✓ |
| 9                        | 2-9        | ✓                |  | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓ |  | ✓ |   |
| 10                       | 2-10       | ✓                |  | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓ |  | ✓ |   |
| 11                       | 2-11       | ✓                |  | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓ |  | ✓ |   |
| 12                       | 2-12       | ✓                |  | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓ |  | ✓ |   |
| 13                       | 2-13       | ✓                |  | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓ |  | ✓ |   |
| 14                       | 2-14       | ✓                |  | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓ |  | ✓ |   |
| 15                       | 2-15       | ✓                |  | ✓ |   | ✓    |      | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓ |  | ✓ | ✓ |
| 16                       | 2-16       | ✓                |  | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓ |  | ✓ |   |
| 17                       | 2-17       | ✓                |  | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓ |  | ✓ |   |
| 18                       | 2-18       | ✓                |  | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓ |  | ✓ |   |
| 19                       | 2-19       | ✓                |  | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓ |  | ✓ |   |
| 20                       | 2-20       | ✓                |  | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓ |  | ✓ |   |
| 21                       | 2-21       | ✓                |  | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓ |  | ✓ | ✓ |
| 22                       | 2-22       | ✓                |  | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓ |  | ✓ |   |
| 23                       | 2-23       | ✓                |  | ✓ |   | ✓    |      | ✓    |      | ✓    | ✓    | ✓    | ✓    | ✓ |  | ✓ | ✓ |









| No  | Kode Saham | WSKT             |            |            |            | TOTL       |            |            |            | PPRE       |            |            |            |
|---|------------|------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|   |            | Tahun Pengamatan |            |            |            | 2020       | 2021       | 2022       | 2023       | 2020       | 2021       | 2022       | 2023       |
| 117                                       | 418-1      | ✓                | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>62</b>        | <b>62</b>  | <b>42</b>  | <b>30</b>  | <b>60</b>  | <b>68</b>  | <b>80</b>  | <b>80</b>  | <b>69</b>  | <b>57</b>  | <b>70</b>  | <b>72</b>  |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>117</b>       | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> |
| <b>Score</b>                              |            | <b>53%</b>       | <b>53%</b> | <b>36%</b> | <b>26%</b> | <b>51%</b> | <b>58%</b> | <b>68%</b> | <b>68%</b> | <b>59%</b> | <b>49%</b> | <b>60%</b> | <b>62%</b> |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)  
SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan



| No   | Kode Saham | WTON |   |      |   |      |   |      |   | WSBP |   |      |   |      |   |      |   | SSIA |   |      |   |      |   |      |   |
|--|------------|------|---|------|---|------|---|------|---|------|---|------|---|------|---|------|---|------|---|------|---|------|---|------|---|
|  |            | 2020 |   | 2021 |   | 2022 |   | 2023 |   | 2020 |   | 2021 |   | 2022 |   | 2023 |   | 2020 |   | 2021 |   | 2022 |   | 2023 |   |
| Tahun Pengamatan                           |            | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 24   | 2-24       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 25   | 2-25       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 26   | 2-26       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 27   | 2-27       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 28   | 2-28       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 29   | 2-29       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 30   | 2-30       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 31   | 3-1        | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 32   | 3-2        | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 33   | 3-3        | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| <b>Pengungkapan Topik Spesifik Ekonomi</b> |            |      |   |      |   |      |   |      |   |      |   |      |   |      |   |      |   |      |   |      |   |      |   |      |   |
| 34   | 201-1      | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 35   | 201-2      | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 36   | 201-3      | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 37   | 201-4      | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 38   | 202-1      |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 39   | 202-2      |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 40   | 203-1      |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 41   | 203-2      |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 42   | 204-1      | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 43   | 205-1      |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 44   | 205-2      |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 45   | 205-3      |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 46   | 206-1      |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |      | ✓ |







| No  | Kode Saham                                | WTON             |     |     |     | WSBP |      |      |      | SSIA |      |      |      |  |  |  |  |
|-----|---|------------------|-----|-----|-----|------|------|------|------|------|------|------|------|--|--|--|--|
|     |   | Tahun Pengamatan |     |     |     | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 |  |  |  |  |
|     |   |                  |     |     |     |      |      |      |      |      |      |      |      |  |  |  |  |
| 117 | 418-1                                     |                  |     |     |     |      |      |      |      |      |      |      |      |  |  |  |  |
|     | <b>Jumlah Item Pengungkapan Terpenuhi</b> | 57               | 63  | 74  | 85  | 53   | 67   | 47   | 76   | 0    | 72   | 69   | 82   |  |  |  |  |
|     | <b>Jumlah Skor Item Maksimun</b>          | 117              | 117 | 117 | 117 | 117  | 117  | 117  | 117  | 117  | 117  | 117  | 117  |  |  |  |  |
|     | <b>Score</b>                              | 49%              | 54% | 63% | 73% | 45%  | 57%  | 40%  | 65%  | 0%   | 62%  | 59%  | 70%  |  |  |  |  |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)  
SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan





| No   | Kode Saham<br>Tahun<br>Pengamatan | WEGE |      |      |      |      |      |      |      | BUKK |      |      |      | IMPC |  |  |  |
|--|-----------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|--|--|--|
|  |                                   | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 |      |  |  |  |
|  |                                   |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |  |
| 47   | 207-1                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 48   | 207-2                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 49   | 207-3                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 50   | 207-4                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| <b>Pengungkapan Topik SpesifikLingkungan</b> |                                   |      |      |      |      |      |      |      |      |      |      |      |      |      |  |  |  |
| 51   | 301-1                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 52   | 301-2                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 53   | 301-3                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 54   | 302-1                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 55   | 302-2                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 56   | 302-3                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 57   | 302-4                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 58   | 302-5                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 59   | 303-1                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 60   | 303-2                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 61   | 303-3                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 62   | 303-4                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 63   | 303-5                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 64   | 304-1                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 65   | 304-2                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 66   | 304-3                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 67   | 304-4                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 68   | 305-1                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |
| 69   | 305-2                             | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |      |  |  |  |





| No  | Kode Saham | WEGE             |            |            |            | BUKK       |            |            |            | IMPC        |            |            |            |
|---|------------|------------------|------------|------------|------------|------------|------------|------------|------------|-------------|------------|------------|------------|
|   |            | Tahun Pengamatan |            |            |            | 2020       | 2021       | 2022       | 2023       | 2020        | 2021       | 2022       | 2023       |
|   |            | 2020             | 2021       | 2022       | 2023       | 2020       | 2021       | 2022       | 2023       | 2020        | 2021       | 2022       | 2023       |
| 117                                       | 418-1      | ✓                | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓           | ✓          | ✓          | ✓          |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>47</b>        | <b>50</b>  | <b>36</b>  | <b>87</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>67</b>  | <b>66</b>   | <b>58</b>  | <b>82</b>  | <b>103</b> |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>117</b>       | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b>  | <b>117</b> | <b>117</b> | <b>117</b> |
| <b>Score</b>                              |            | <b>40%</b>       | <b>43%</b> | <b>31%</b> | <b>74%</b> | <b>0%</b>  | <b>0%</b>  | <b>0%</b>  | <b>57%</b> | <b>56 %</b> | <b>50%</b> | <b>70%</b> | <b>88%</b> |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)  
SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan











| No  | Kode Saham | BTON             |            |            |            | ASRI       |            |            |            | CTRA       |            |            |            |
|---|------------|------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|   |            | Tahun Pengamatan |            |            |            | 2020       | 2021       | 2022       | 2023       | 2020       | 2021       | 2022       | 2023       |
| 117                                       | 418-1      | ✓                | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>0</b>         | <b>59</b>  | <b>59</b>  | <b>51</b>  | <b>0</b>   | <b>21</b>  | <b>33</b>  | <b>44</b>  | <b>75</b>  | <b>75</b>  | <b>0</b>   | <b>47</b>  |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>117</b>       | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> |
| <b>Score</b>                              |            | <b>0%</b>        | <b>50%</b> | <b>50%</b> | <b>44%</b> | <b>0%</b>  | <b>18%</b> | <b>28%</b> | <b>38%</b> | <b>64%</b> | <b>64%</b> | <b>0%</b>  | <b>40%</b> |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan

| No                       | Kode Saham | SMRA             |  |   |  | PWON |      |      |      | DILD |      |      |      |      |      |      |      |
|--------------------------|------------|------------------|--|---|--|------|------|------|------|------|------|------|------|------|------|------|------|
|                          |            | Tahun Pengamatan |  |   |  | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 |
| <b>Pengungkapan Umum</b> |            |                  |  |   |  |      |      |      |      |      |      |      |      |      |      |      |      |
| 1                        | 2-1        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 2                        | 2-2        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 3                        | 2-3        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 4                        | 2-4        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 5                        | 2-5        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 6                        | 2-6        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 7                        | 2-7        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 8                        | 2-8        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 9                        | 2-9        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 10                       | 2-10       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 11                       | 2-11       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 12                       | 2-12       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 13                       | 2-13       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 14                       | 2-14       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 15                       | 2-15       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 16                       | 2-16       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 17                       | 2-17       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 18                       | 2-18       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 19                       | 2-19       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 20                       | 2-20       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 21                       | 2-21       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 22                       | 2-22       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 23                       | 2-23       | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |

| No   | Kode Saham | SMRA             |   |   |   | PWON |      |      |      | DILD |      |      |      |      |      |      |      |
|--|------------|------------------|---|---|---|------|------|------|------|------|------|------|------|------|------|------|------|
|  |            | Tahun Pengamatan |   |   |   | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 |
|  |            | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 24   | 2-24       | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 25   | 2-25       | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| 26   | 2-26       | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| 27   | 2-27       | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| 28   | 2-28       | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| 29   | 2-29       | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| 30   | 2-30       | ✓                |   | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| 31   | 3-1        | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| 32   | 3-2        | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| 33   | 3-3        | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| <b>Pengungkapan Topik Spesifik Ekonomi</b> |            |                  |   |   |   |      |      |      |      |      |      |      |      |      |      |      |      |
| 34   | 201-1      | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 35   | 201-2      | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 36   | 201-3      | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| 37   | 201-4      | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| 38   | 202-1      | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| 39   | 202-2      | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| 40   | 203-1      | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| 41   | 203-2      | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| 42   | 204-1      | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 43   | 205-1      | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| 44   | 205-2      | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| 45   | 205-3      | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    |
| 46   | 206-1      | ✓                |   | ✓ | ✓ | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    | ✓    |      | ✓    | ✓    |







| No  | Kode Saham                                | SMRA             |            |            |            | PWON       |            |            |            | DILD       |            |            |            |
|-----|---|------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|     |   | Tahun Pengamatan |            |            |            | 2020       | 2021       | 2022       | 2023       | 2020       | 2021       | 2022       | 2023       |
| 117 | 418-1                                     |                  |            |            |            |            |            |            |            |            |            |            |            |
|     |   | ✓                | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
|     | <b>Jumlah Item Pengungkapan Terpenuhi</b> | <b>33</b>        | <b>51</b>  | <b>66</b>  | <b>77</b>  | <b>63</b>  | <b>79</b>  | <b>83</b>  | <b>83</b>  | <b>71</b>  | <b>82</b>  | <b>83</b>  | <b>85</b>  |
|     | <b>Jumlah Skor Item Maksimun</b>          | <b>117</b>       | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> |
|     | <b>Score</b>                              | <b>28%</b>       | <b>44%</b> | <b>56%</b> | <b>66%</b> | <b>54%</b> | <b>68%</b> | <b>71%</b> | <b>71%</b> | <b>61%</b> | <b>70%</b> | <b>71%</b> | <b>73%</b> |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan

| No  | Kode Saham | PPRO             |  |   |  | DUTI |      |      |      | BEST |      |      |      |      |      |      |      |
|---|------------|------------------|--|---|--|------|------|------|------|------|------|------|------|------|------|------|------|
|   |            | Tahun Pengamatan |  |   |  | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 |
| <div style="display: flex; justify-content: space-between;"> <span style="width: 15%;">2020</span> <span style="width: 15%;">2021</span> <span style="width: 15%;">2022</span> <span style="width: 15%;">2023</span> <span style="width: 15%;">2020</span> <span style="width: 15%;">2021</span> <span style="width: 15%;">2022</span> <span style="width: 15%;">2023</span> <span style="width: 15%;">2020</span> <span style="width: 15%;">2021</span> <span style="width: 15%;">2022</span> <span style="width: 15%;">2023</span> </div> |            |                  |  |   |  |      |      |      |      |      |      |      |      |      |      |      |      |
| <b>Pengungkapan Umum</b>  |            |                  |  |   |  |      |      |      |      |      |      |      |      |      |      |      |      |
| 1   | 2-1        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 2   | 2-2        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 3   | 2-3        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 4   | 2-4        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 5   | 2-5        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 6   | 2-6        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 7   | 2-7        | ✓                |  | ✓ |  | ✓    | ✓    | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 8   | 2-8        | ✓                |  | ✓ |  | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 9   | 2-9        | ✓                |  | ✓ |  | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |      | ✓    |      | ✓    |      |
| 10  | 2-10       | ✓                |  | ✓ |  | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |      | ✓    |      | ✓    |      |
| 11  | 2-11       | ✓                |  | ✓ |  | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |      | ✓    |      | ✓    |      |
| 12  | 2-12       | ✓                |  | ✓ |  | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |      | ✓    |      | ✓    |      |
| 13  | 2-13       | ✓                |  | ✓ |  | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |
| 14  | 2-14       | ✓                |  | ✓ |  | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |
| 15  | 2-15       | ✓                |  | ✓ |  | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |
| 16  | 2-16       | ✓                |  | ✓ |  | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |
| 17  | 2-17       | ✓                |  | ✓ |  | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |
| 18  | 2-18       | ✓                |  | ✓ |  | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |
| 19  | 2-19       | ✓                |  | ✓ |  | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |
| 20  | 2-20       | ✓                |  | ✓ |  | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |
| 21  | 2-21       | ✓                |  | ✓ |  | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |
| 22  | 2-22       | ✓                |  | ✓ |  | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |
| 23  | 2-23       | ✓                |  | ✓ |  | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |      | ✓    |      | ✓    | ✓    |

| No   | Kode Saham | PPRO             |   |   |   | DUTI |      |      |      | BEST |      |      |      |      |      |      |      |
|--|------------|------------------|---|---|---|------|------|------|------|------|------|------|------|------|------|------|------|
|  |            | Tahun Pengamatan |   |   |   | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 |
|  |            | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 24   | 2-24       | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 25   | 2-25       | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 26   | 2-26       | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 27   | 2-27       | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 28   | 2-28       | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 29   | 2-29       | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    | ✓    |
| 30   | 2-30       | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    | ✓    |
| 31   | 3-1        | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    | ✓    |
| 32   | 3-2        | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    | ✓    |
| 33   | 3-3        | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    | ✓    |
| <b>Pengungkapan Topik Spesifik Ekonomi</b> |            |                  |   |   |   |      |      |      |      |      |      |      |      |      |      |      |      |
| 34   | 201-1      | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 35   | 201-2      |                  | ✓ |   | ✓ |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |
| 36   | 201-3      | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 37   | 201-4      | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 38   | 202-1      |                  | ✓ |   | ✓ |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |
| 39   | 202-2      |                  | ✓ |   | ✓ |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |
| 40   | 203-1      | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 41   | 203-2      | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 42   | 204-1      | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 43   | 205-1      |                  | ✓ |   | ✓ |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |
| 44   | 205-2      | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 45   | 205-3      | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 46   | 206-1      | ✓                |   | ✓ |   | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |







| No  | Kode Saham | PPRO             |            |            |            | DUTI       |            |            |            | BEST       |            |            |            |
|---|------------|------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|   |            | Tahun Pengamatan |            |            |            | 2020       | 2021       | 2022       | 2023       | 2020       | 2021       | 2022       | 2023       |
| 117                                       | 418-1      | ✓                | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>71</b>        | <b>74</b>  | <b>41</b>  | <b>41</b>  | <b>76</b>  | <b>81</b>  | <b>79</b>  | <b>79</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>52</b>  |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>117</b>       | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> |
| <b>Score</b>                              |            | <b>61%</b>       | <b>63%</b> | <b>35%</b> | <b>35%</b> | <b>65%</b> | <b>69%</b> | <b>68</b>  | <b>68%</b> | <b>0%</b>  | <b>0%</b>  | <b>0%</b>  | <b>44%</b> |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)  
SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan











| No  | Kode Saham | KIJA             |            |            |            | ACST       |            |            |            | SKRN       |            |            |            |
|---|------------|------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|   |            | Tahun Pengamatan |            |            |            | 2020       | 2021       | 2022       | 2023       | 2020       | 2021       | 2022       | 2023       |
| 117                                       | 418-1      | ✓                | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>0</b>         | <b>41</b>  | <b>41</b>  | <b>53</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>64</b>  | <b>0</b>   | <b>16</b>  | <b>15</b>  | <b>41</b>  |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>117</b>       | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> |
| <b>Score</b>                              |            | <b>0%</b>        | <b>35%</b> | <b>35%</b> | <b>45%</b> | <b>0%</b>  | <b>0%</b>  | <b>0%</b>  | <b>55%</b> | <b>0%</b>  | <b>14%</b> | <b>13%</b> | <b>35%</b> |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan





| No  | Kode Saham       | KRAS |  |      |  |      |  |      |  | TAMA |  |      |  | TOPS |  |      |  |
|---|------------------|------|--|------|--|------|--|------|--|------|--|------|--|------|--|------|--|
|   |                  | 2020 |  | 2021 |  | 2022 |  | 2023 |  | 2020 |  | 2021 |  | 2022 |  | 2023 |  |
|   | Tahun Pengamatan |      |  |      |  |      |  |      |  |      |  |      |  |      |  |      |  |
| 47  | 207-1            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 48  | 207-2            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 49  | 207-3            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 50  | 207-4            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| <b>Pengungkapan Topik Spesifik Lingkungan</b> |                  |      |  |      |  |      |  |      |  |      |  |      |  |      |  |      |  |
| 51  | 301-1            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 52  | 301-2            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 53  | 301-3            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 54  | 302-1            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 55  | 302-2            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 56  | 302-3            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 57  | 302-4            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 58  | 302-5            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 59  | 303-1            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 60  | 303-2            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 61  | 303-3            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 62  | 303-4            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 63  | 303-5            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 64  | 304-1            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 65  | 304-2            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 66  | 304-3            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 67  | 304-4            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 68  | 305-1            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 69  | 305-2            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |





| No  | Kode Saham | KRAS             |            |            |            | TAMA       |            |            |            | TOPS       |            |            |            |
|---|------------|------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|   |            | Tahun Pengamatan |            |            |            | 2020       | 2021       | 2022       | 2023       | 2020       | 2021       | 2022       | 2023       |
| 117                                       | 418-1      | ✓                | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>0</b>         | <b>29</b>  | <b>49</b>  | <b>50</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>41</b>  | <b>46</b>  | <b>46</b>  | <b>45</b>  | <b>45</b>  |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>117</b>       | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> | <b>117</b> |
| <b>Score</b>                              |            | <b>0%</b>        | <b>25%</b> | <b>42%</b> | <b>43%</b> | <b>0%</b>  | <b>0%</b>  | <b>0%</b>  | <b>35%</b> | <b>39%</b> | <b>39%</b> | <b>38%</b> | <b>38%</b> |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)  
SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan

| No                       | Kode Saham | BSDE |   |      |   |      |   |      |   | LPKR |   |      |   | LPCK |   |      |   |
|--------------------------|------------|------|---|------|---|------|---|------|---|------|---|------|---|------|---|------|---|
|                          |            | 2020 |   | 2021 |   | 2022 |   | 2023 |   | 2020 |   | 2021 |   | 2022 |   | 2023 |   |
| Tahun Pengamatan         |            | ✓    | ✗ | ✓    | ✗ | ✓    | ✗ | ✓    | ✗ | ✓    | ✗ | ✓    | ✗ | ✓    | ✗ | ✓    | ✗ |
| <b>Pengungkapan Umum</b> |            |      |   |      |   |      |   |      |   |      |   |      |   |      |   |      |   |
| 1                        | 2-1        | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 2                        | 2-2        | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 3                        | 2-3        | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 4                        | 2-4        | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 5                        | 2-5        | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ | ✓    |   | ✓    |   | ✓    |   |
| 6                        | 2-6        | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 7                        | 2-7        | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 8                        | 2-8        | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 9                        | 2-9        | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 10                       | 2-10       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 11                       | 2-11       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 12                       | 2-12       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 13                       | 2-13       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 14                       | 2-14       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 15                       | 2-15       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 16                       | 2-16       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 17                       | 2-17       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 18                       | 2-18       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 19                       | 2-19       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ | ✓    |   | ✓    |   | ✓    |   |
| 20                       | 2-20       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 21                       | 2-21       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ | ✓    |   | ✓    |   | ✓    |   |
| 22                       | 2-22       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |
| 23                       | 2-23       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    | ✓ |      | ✓ |      | ✓ |      | ✓ |





| No  | Kode Saham       | BSDE |  |      |  |      |  |      |  | LPKR |  |      |  | LPCK |  |      |  |
|---|------------------|------|--|------|--|------|--|------|--|------|--|------|--|------|--|------|--|
|   |                  | 2020 |  | 2021 |  | 2022 |  | 2023 |  | 2020 |  | 2021 |  | 2022 |  | 2023 |  |
|   | Tahun Pengamatan |      |  |      |  |      |  |      |  |      |  |      |  |      |  |      |  |
| 70  | 305-3            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 71  | 305-4            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 72  | 305-5            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 73  | 305-6            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 74  | 305-7            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 75  | 306-1            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 76  | 306-2            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 77  | 306-3            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 78  | 306-4            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 79  | 306-5            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 80  | 308-1            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 81  | 308-2            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| <b>Pengungkapan Topik Spesifik Sosial</b> |                  |      |  |      |  |      |  |      |  |      |  |      |  |      |  |      |  |
| 82  | 401-1            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 83  | 401-2            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 84  | 401-3            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 85  | 402-1            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 86  | 403-1            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 87  | 403-2            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 88  | 403-3            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 89  | 403-4            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 90  | 403-5            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 91  | 403-6            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |
| 92  | 403-7            | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  | ✓    |  |



| No  | Kode Saham | BSDE             |     |     |     | LPKR |      |      |      | LPCK |      |      |      |
|---|------------|------------------|-----|-----|-----|------|------|------|------|------|------|------|------|
|   |            | Tahun Pengamatan |     |     |     | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 |
| 117                                       | 418-1      | ✓                | ✓   | ✓   | ✓   | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | 75               | 81  | 84  | 85  | 0    | 99   | 103  | 82   | 0    | 15   | 0    | 42   |
| <b>Jumlah Skor Item Maksimun</b>          |            | 117              | 117 | 117 | 117 | 117  | 117  | 117  | 117  | 117  | 117  | 117  | 117  |
| <b>Score</b>                              |            | 64%              | 69% | 72% | 73% | 0%   | 77%  | 88%  | 70%  | 0%   | 13%  | 0%   | 36%  |

Sumber: Data Diolah Penulis

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan



| No                               | Kode Saham<br>Tahun Pengamatan | ADHI |      |      |      | PTPP |      |      |      | WIKA |      |      |      |
|----------------------------------|--------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|
|                                  |                                | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 |
| 19                               | C.5                            | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 20                               | C.6                            | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| <b>Penjelasan Direksi</b>        |                                |      |      |      |      |      |      |      |      |      |      |      |      |
| 21                               | D.1a(1)                        | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 22                               | D.1a(2)                        | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 23                               | D.1a(3)                        | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 24                               | D.1a(4)                        | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 25                               | D.1a(5)                        | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 26                               | D.1b(1)                        | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 27                               | D.1b(2)                        | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 28                               | D.1c(1)                        | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 29                               | D.1c(2)                        | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 30                               | D.1c(3)                        | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| <b>Tata Kelola Keberlanjutan</b> |                                |      |      |      |      |      |      |      |      |      |      |      |      |
| 31                               | E.1                            | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 32                               | E.2                            | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 33                               | E.3a                           | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 34                               | E.3b                           | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 35                               | E.4a                           | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 36                               | E.4b                           | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 37                               | E.5                            | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| <b>Kinerja Keberlanjutan</b>     |                                |      |      |      |      |      |      |      |      |      |      |      |      |
| 38                               | F.1                            | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |
| 39                               | F.2                            | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      | ✓    |      |



| No  | Kode Saham | ADHI             |             |             |             | PTPP        |             |             |             | WIKA       |            |            |            |      |      |      |      |
|---|------------|------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|------------|------------|------------|------|------|------|------|
|   |            | Tahun Pengamatan |             |             |             | 2020        | 2021        | 2022        | 2023        | 2020       | 2021       | 2022       | 2023       | 2020 | 2021 | 2022 | 2023 |
| 64  | F.27       | ✓                |             | ✓           |             | ✓           |             | ✓           |             | ✓          |            | ✓          |            | ✓    |      | ✓    |      |
| 65  | F.28       | ✓                |             | ✓           |             | ✓           |             | ✓           |             | ✓          |            | ✓          |            | ✓    |      | ✓    |      |
| 66  | F.29       |                  | ✓           | ✓           |             | ✓           |             | ✓           |             | ✓          |            | ✓          |            | ✓    |      | ✓    |      |
| 67  | F.30       | ✓                |             | ✓           |             | ✓           |             | ✓           |             | ✓          |            | ✓          |            | ✓    |      | ✓    |      |
| <b>Lain-lain</b>                          |            |                  |             |             |             |             |             |             |             |            |            |            |            |      |      |      |      |
| 68  | G.1        | ✓                |             | ✓           |             | ✓           |             | ✓           |             | ✓          |            | ✓          |            | ✓    |      | ✓    |      |
| 69  | G.2        | ✓                |             | ✓           |             | ✓           |             | ✓           |             | ✓          |            | ✓          |            | ✓    |      | ✓    |      |
| 70  | G.3        | ✓                |             | ✓           |             | ✓           |             | ✓           |             | ✓          |            | ✓          |            | ✓    |      | ✓    |      |
| 71  | G.4        | ✓                |             | ✓           |             | ✓           |             | ✓           |             | ✓          |            | ✓          |            | ✓    |      | ✓    |      |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>70</b>        | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>52</b>  | <b>62</b>  | <b>71</b>  | <b>71</b>  |      |      |      |      |
| <b>Jumlah Skor Item Maksimum</b>          |            | <b>71</b>        | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  |      |      |      |      |
| <b>Score</b>                              |            | <b>99%</b>       | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>63%</b> | <b>76%</b> | <b>86%</b> | <b>87%</b> |      |      |      |      |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)  
SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan







| No  | Kode Saham<br>Tahun Pengamatan | WSKT       |            |            |             | TOTL       |            |            |            | IDPR       |            |             |             |
|---|--------------------------------|------------|------------|------------|-------------|------------|------------|------------|------------|------------|------------|-------------|-------------|
|   |                                | 2020       | 2021       | 2022       | 2023        | 2020       | 2021       | 2022       | 2023       | 2020       | 2021       | 2022        | 2023        |
| 65  | F.28                           | ✓          | ✓          | ✓          | ✓           | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           |
| 66  | F.29                           | ✓          | ✓          | ✓          | ✓           | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           |
| 67  | F.30                           | ✓          | ✓          | ✓          | ✓           | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           |
| <b>Lain-lain</b>                          |                                |            |            |            |             |            |            |            |            |            |            |             |             |
| 68  | G.1                            | ✓          | ✓          | ✓          | ✓           | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           |
| 69  | G.2                            | ✓          | ✓          | ✓          | ✓           | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           |
| 70  | G.3                            | ✓          | ✓          | ✓          | ✓           | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           |
| 71  | G.4                            | ✓          | ✓          | ✓          | ✓           | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |                                | <b>66</b>  | <b>65</b>  | <b>69</b>  | <b>71</b>   | <b>60</b>  | <b>60</b>  | <b>60</b>  | <b>60</b>  | <b>0</b>   | <b>70</b>  | <b>71</b>   | <b>71</b>   |
| <b>Jumlah Skor Item Maksimun</b>          |                                | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>   | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>   | <b>71</b>   |
| <b>Score</b>                              |                                | <b>93%</b> | <b>92%</b> | <b>97%</b> | <b>100%</b> | <b>85%</b> | <b>85%</b> | <b>85%</b> | <b>85%</b> | <b>63%</b> | <b>99%</b> | <b>100%</b> | <b>100%</b> |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan







| No  | Kode Saham | JKON             |             |             |             | PPRE        |            |            |             | WTON       |            |             |             |      |      |      |      |
|---|------------|------------------|-------------|-------------|-------------|-------------|------------|------------|-------------|------------|------------|-------------|-------------|------|------|------|------|
|   |            | Tahun Pengamatan |             |             |             | 2020        | 2021       | 2022       | 2023        | 2020       | 2021       | 2022        | 2023        | 2020 | 2021 | 2022 | 2023 |
|   |            | ✓                | ✓           | ✓           | ✓           | ✓           | ✓          | ✓          | ✓           | ✓          | ✓          | ✓           | ✓           | ✓    | ✓    | ✓    | ✓    |
| 65  | F.28       | ✓                | ✓           | ✓           | ✓           | ✓           | ✓          | ✓          | ✓           | ✓          | ✓          | ✓           | ✓           | ✓    | ✓    | ✓    | ✓    |
| 66  | F.29       | ✓                | ✓           | ✓           | ✓           | ✓           | ✓          | ✓          | ✓           | ✓          | ✓          | ✓           | ✓           | ✓    | ✓    | ✓    | ✓    |
| 67  | F.30       | ✓                | ✓           | ✓           | ✓           | ✓           | ✓          | ✓          | ✓           | ✓          | ✓          | ✓           | ✓           | ✓    | ✓    | ✓    | ✓    |
| <b>Lain-lain</b>                          |            |                  |             |             |             |             |            |            |             |            |            |             |             |      |      |      |      |
| 68  | G.1        | ✓                | ✓           | ✓           | ✓           | ✓           | ✓          | ✓          | ✓           | ✓          | ✓          | ✓           | ✓           | ✓    | ✓    | ✓    | ✓    |
| 69  | G.2        | ✓                | ✓           | ✓           | ✓           | ✓           | ✓          | ✓          | ✓           | ✓          | ✓          | ✓           | ✓           | ✓    | ✓    | ✓    | ✓    |
| 70  | G.3        | ✓                | ✓           | ✓           | ✓           | ✓           | ✓          | ✓          | ✓           | ✓          | ✓          | ✓           | ✓           | ✓    | ✓    | ✓    | ✓    |
| 71  | G.4        | ✓                | ✓           | ✓           | ✓           | ✓           | ✓          | ✓          | ✓           | ✓          | ✓          | ✓           | ✓           | ✓    | ✓    | ✓    | ✓    |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>0</b>         | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>66</b>  | <b>70</b>  | <b>71</b>   | <b>47</b>  | <b>49</b>  | <b>71</b>   | <b>71</b>   |      |      |      |      |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>71</b>        | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>71</b>  | <b>71</b>  | <b>71</b>   | <b>71</b>  | <b>71</b>  | <b>71</b>   | <b>71</b>   |      |      |      |      |
| <b>Score</b>                              |            | <b>0%</b>        | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>93%</b> | <b>99%</b> | <b>100%</b> | <b>66%</b> | <b>69%</b> | <b>100%</b> | <b>100%</b> |      |      |      |      |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan

| No   | Kode Saham | WSBP             |   |   |   | SSIA |      |      |      | BEBS |      |      |      |      |      |      |      |
|--|------------|------------------|---|---|---|------|------|------|------|------|------|------|------|------|------|------|------|
|  |            | Tahun Pengamatan |   |   |   | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 |
| <b>Penjelasan Startegi Keberlanjutan</b>       |            |                  |   |   |   |      |      |      |      |      |      |      |      |      |      |      |      |
| 1  | A1         | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| <b>Ikhtisar kinerja aspek ekonomi</b>          |            |                  |   |   |   |      |      |      |      |      |      |      |      |      |      |      |      |
| 2  | B.1a       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 3  | B.1b       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 4  | B.1c       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 5  | B.1d       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 6  | B.1e       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| <b>Ikhtisar kinerja aspek lingkungan hidup</b> |            |                  |   |   |   |      |      |      |      |      |      |      |      |      |      |      |      |
| 7  | B.2a       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 8  | B.2b       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 9  | B.2c       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 10   | B.2d       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| <b>Ikhtisar kinerja aspek sosial</b>           |            |                  |   |   |   |      |      |      |      |      |      |      |      |      |      |      |      |
| 11   | B.3        | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| <b>Profil Singkat Emiten</b>                   |            |                  |   |   |   |      |      |      |      |      |      |      |      |      |      |      |      |
| 12   | C.1        | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 13   | C.2        | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 14   | C.3a       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 15   | C.3b       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 16   | C.3c       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 17   | C.3d       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 18   | C.4        | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 19   | C.5        | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |





| No  | Kode Saham | WSBP             |             |             |             | SSIA      |            |            |            | BEBS      |            |            |            |      |      |      |      |
|---|------------|------------------|-------------|-------------|-------------|-----------|------------|------------|------------|-----------|------------|------------|------------|------|------|------|------|
|   |            | Tahun Pengamatan |             |             |             | 2020      | 2021       | 2022       | 2023       | 2020      | 2021       | 2022       | 2023       | 2020 | 2021 | 2022 | 2023 |
| 65  | F.28       | ✓                | ✓           | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 66  | F.29       | ✓                | ✓           | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 67  | F.30       | ✓                | ✓           | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| <b>Lain-lain</b>                          |            |                  |             |             |             |           |            |            |            |           |            |            |            |      |      |      |      |
| 68  | G.1        | ✓                | ✓           | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 69  | G.2        | ✓                | ✓           | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 70  | G.3        | ✓                | ✓           | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 71  | G.4        | ✓                | ✓           | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>0</b>         | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>0</b>  | <b>66</b>  | <b>70</b>  | <b>70</b>  | <b>0</b>  | <b>58</b>  | <b>58</b>  | <b>58</b>  |      |      |      |      |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>71</b>        | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>71</b> | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b> | <b>71</b>  | <b>71</b>  | <b>71</b>  |      |      |      |      |
| <b>Score</b>                              |            | <b>0%</b>        | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>0%</b> | <b>93%</b> | <b>99%</b> | <b>99%</b> | <b>0%</b> | <b>82%</b> | <b>82%</b> | <b>82%</b> |      |      |      |      |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan







| No  | Kode Saham | WEGE             |             |             |             | BUKK      |            |            |            | IMPC       |            |            |            |      |      |      |      |   |   |   |  |
|---|------------|------------------|-------------|-------------|-------------|-----------|------------|------------|------------|------------|------------|------------|------------|------|------|------|------|---|---|---|--|
|   |            | Tahun Pengamatan |             |             |             | 2020      | 2021       | 2022       | 2023       | 2020       | 2021       | 2022       | 2023       | 2020 | 2021 | 2022 | 2023 |   |   |   |  |
| 65  | F.28       | ✓                |             |             |             | ✓         |            |            |            | ✓          |            |            |            | ✓    |      |      |      | ✓ |   |   |  |
| 66  | F.29       | ✓                |             |             |             | ✓         |            |            |            | ✓          |            |            |            | ✓    |      |      |      | ✓ |   |   |  |
| 67  | F.30       | ✓                |             |             |             | ✓         |            |            |            | ✓          |            |            |            | ✓    |      |      |      | ✓ |   |   |  |
| <b>Lain-lain</b>                          |            |                  |             |             |             |           |            |            |            |            |            |            |            |      |      |      |      |   |   |   |  |
| 68  | G.1        |                  | ✓           |             |             | ✓         |            |            |            | ✓          | ✓          |            |            | ✓    | ✓    |      |      | ✓ | ✓ |   |  |
| 69  | G.2        |                  | ✓           |             |             | ✓         |            |            |            | ✓          |            |            |            | ✓    |      | ✓    |      | ✓ |   | ✓ |  |
| 70  | G.3        |                  | ✓           |             |             | ✓         |            |            |            | ✓          |            | ✓          |            | ✓    |      | ✓    |      | ✓ |   | ✓ |  |
| 71  | G.4        |                  | ✓           |             |             | ✓         |            |            |            | ✓          | ✓          |            |            | ✓    |      | ✓    |      | ✓ |   | ✓ |  |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>67</b>        | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>0</b>  | <b>68</b>  | <b>57</b>  | <b>69</b>  | <b>51</b>  | <b>61</b>  | <b>70</b>  | <b>70</b>  |      |      |      |      |   |   |   |  |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>71</b>        | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>71</b> | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  |      |      |      |      |   |   |   |  |
| <b>Score</b>                              |            | <b>94%</b>       | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>0%</b> | <b>96%</b> | <b>80%</b> | <b>97%</b> | <b>72%</b> | <b>86%</b> | <b>99%</b> | <b>99%</b> |      |      |      |      |   |   |   |  |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan



| No                               | Kode Saham | BTON             |   |   |   | APLN |      |      |      | ASRI |      |      |      |      |      |      |      |   |
|----------------------------------|------------|------------------|---|---|---|------|------|------|------|------|------|------|------|------|------|------|------|---|
|                                  |            | Tahun Pengamatan |   |   |   | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 |   |
| 20                               | C.6        | ✓                |   | ✓ | ✓ |      |      | ✓    | ✓    | ✓    |      |      | ✓    | ✓    |      |      | ✓    | ✓ |
| <b>Penjelasan Direksi</b>        |            |                  |   |   |   |      |      |      |      |      |      |      |      |      |      |      |      |   |
| 21                               | D.1a(1)    | ✓                | ✓ | ✓ | ✓ |      |      | ✓    | ✓    | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |
| 22                               | D.1a(2)    | ✓                | ✓ | ✓ | ✓ |      |      | ✓    | ✓    | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |
| 23                               | D.1a(3)    | ✓                | ✓ | ✓ | ✓ |      |      | ✓    | ✓    | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |
| 24                               | D.1a(4)    | ✓                | ✓ | ✓ | ✓ |      |      | ✓    | ✓    | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |
| 25                               | D.1a(5)    | ✓                | ✓ | ✓ | ✓ |      |      | ✓    | ✓    | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |
| 26                               | D.1b(1)    | ✓                | ✓ | ✓ | ✓ |      |      | ✓    | ✓    | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |
| 27                               | D.1b(2)    | ✓                | ✓ | ✓ | ✓ |      |      | ✓    | ✓    | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |
| 28                               | D.1c(1)    | ✓                | ✓ | ✓ | ✓ |      |      | ✓    | ✓    | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |
| 29                               | D.1c(2)    | ✓                | ✓ | ✓ | ✓ |      |      | ✓    | ✓    | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |
| 30                               | D.1c(3)    | ✓                | ✓ | ✓ | ✓ |      |      | ✓    | ✓    | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |
| <b>Tata Kelola Keberlanjutan</b> |            |                  |   |   |   |      |      |      |      |      |      |      |      |      |      |      |      |   |
| 31                               | E.1        | ✓                | ✓ | ✓ | ✓ |      |      | ✓    | ✓    | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |
| 32                               | E.2        | ✓                | ✓ | ✓ | ✓ |      |      | ✓    | ✓    | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |
| 33                               | E.3a       | ✓                | ✓ | ✓ | ✓ |      |      | ✓    | ✓    | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |
| 34                               | E.3b       | ✓                | ✓ | ✓ | ✓ |      |      | ✓    | ✓    | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |
| 35                               | E.4a       | ✓                | ✓ | ✓ | ✓ |      |      | ✓    | ✓    | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |
| 36                               | E.4b       | ✓                | ✓ | ✓ | ✓ |      |      | ✓    | ✓    | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |
| 37                               | E.5        | ✓                | ✓ | ✓ | ✓ |      |      | ✓    | ✓    | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |
| <b>Kinerja Keberlanjutan</b>     |            |                  |   |   |   |      |      |      |      |      |      |      |      |      |      |      |      |   |
| 38                               | F.1        | ✓                | ✓ | ✓ | ✓ |      |      | ✓    | ✓    | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |
| 39                               | F.2        | ✓                | ✓ | ✓ | ✓ |      |      | ✓    |      | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |
| 40                               | F.3        | ✓                | ✓ | ✓ | ✓ |      |      | ✓    |      | ✓    | ✓    |      |      | ✓    | ✓    | ✓    | ✓    | ✓ |



| No  | Kode Saham | BTON             |            |            |            | APLN      |            |            |             | ASRI      |            |            |             |      |      |      |      |
|---|------------|------------------|------------|------------|------------|-----------|------------|------------|-------------|-----------|------------|------------|-------------|------|------|------|------|
|   |            | Tahun Pengamatan |            |            |            | 2020      | 2021       | 2022       | 2023        | 2020      | 2021       | 2022       | 2023        | 2020 | 2021 | 2022 | 2023 |
| 65  | F.28       | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓           | ✓         | ✓          | ✓          | ✓           | ✓    | ✓    | ✓    | ✓    |
| 66  | F.29       | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓           | ✓         | ✓          | ✓          | ✓           | ✓    | ✓    | ✓    | ✓    |
| 67  | F.30       | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓           | ✓         | ✓          | ✓          | ✓           | ✓    | ✓    | ✓    | ✓    |
| <b>Lain-lain</b>                          |            |                  |            |            |            |           |            |            |             |           |            |            |             |      |      |      |      |
| 68  | G.1        | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓           | ✓         | ✓          | ✓          | ✓           | ✓    | ✓    | ✓    | ✓    |
| 69  | G.2        | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓           | ✓         | ✓          | ✓          | ✓           | ✓    | ✓    | ✓    | ✓    |
| 70  | G.3        | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓           | ✓         | ✓          | ✓          | ✓           | ✓    | ✓    | ✓    | ✓    |
| 71  | G.4        | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓           | ✓         | ✓          | ✓          | ✓           | ✓    | ✓    | ✓    | ✓    |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>0</b>         | <b>54</b>  | <b>55</b>  | <b>54</b>  | <b>0</b>  | <b>65</b>  | <b>70</b>  | <b>71</b>   | <b>0</b>  | <b>64</b>  | <b>67</b>  | <b>71</b>   |      |      |      |      |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>71</b>        | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b> | <b>71</b>  | <b>71</b>  | <b>71</b>   | <b>71</b> | <b>71</b>  | <b>71</b>  | <b>71</b>   |      |      |      |      |
| <b>Score</b>                              |            | <b>0%</b>        | <b>76%</b> | <b>77%</b> | <b>76%</b> | <b>0%</b> | <b>92%</b> | <b>99%</b> | <b>100%</b> | <b>0%</b> | <b>90%</b> | <b>94%</b> | <b>100%</b> |      |      |      |      |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan



| No                               | Kode Saham | CTRA             |   |   |   | SMRA |      |      |      | PWON |      |      |      |      |      |      |      |
|----------------------------------|------------|------------------|---|---|---|------|------|------|------|------|------|------|------|------|------|------|------|
|                                  |            | Tahun Pengamatan |   |   |   | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 |
|                                  |            | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 20                               | C.6        | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| <b>Penjelasan Direksi</b>        |            |                  |   |   |   |      |      |      |      |      |      |      |      |      |      |      |      |
| 21                               | D.1a(1)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 22                               | D.1a(2)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 23                               | D.1a(3)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 24                               | D.1a(4)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 25                               | D.1a(5)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 26                               | D.1b(1)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 27                               | D.1b(2)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 28                               | D.1c(1)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 29                               | D.1c(2)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 30                               | D.1c(3)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| <b>Tata Kelola Keberlanjutan</b> |            |                  |   |   |   |      |      |      |      |      |      |      |      |      |      |      |      |
| 31                               | E.1        | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 32                               | E.2        | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 33                               | E.3a       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 34                               | E.3b       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 35                               | E.4a       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 36                               | E.4b       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 37                               | E.5        | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| <b>Kinerja Keberlanjutan</b>     |            |                  |   |   |   |      |      |      |      |      |      |      |      |      |      |      |      |
| 38                               | F.1        | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 39                               | F.2        | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 40                               | F.3        | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |



| No  | Kode Saham | CTRA             |            |             |             | SMRA      |           |            |            | PWON       |            |             |             |
|---|------------|------------------|------------|-------------|-------------|-----------|-----------|------------|------------|------------|------------|-------------|-------------|
|   |            | Tahun Pengamatan |            |             |             | 2020      | 2021      | 2022       | 2023       | 2020       | 2021       | 2022        | 2023        |
|   |            | ✓                | ✓          | ✓           | ✓           | ✓         | ✓         | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           |
| 65  | F.28       | ✓                | ✓          | ✓           | ✓           | ✓         | ✓         | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           |
| 66  | F.29       | ✓                | ✓          | ✓           | ✓           | ✓         | ✓         | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           |
| 67  | F.30       | ✓                | ✓          | ✓           | ✓           | ✓         | ✓         | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           |
| <b>Lain-lain</b>                          |            |                  |            |             |             |           |           |            |            |            |            |             |             |
| 68  | G.1        | ✓                | ✓          | ✓           | ✓           | ✓         | ✓         | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           |
| 69  | G.2        | ✓                | ✓          | ✓           | ✓           | ✓         | ✓         | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           |
| 70  | G.3        | ✓                | ✓          | ✓           | ✓           | ✓         | ✓         | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           |
| 71  | G.4        | ✓                | ✓          | ✓           | ✓           | ✓         | ✓         | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>69</b>        | <b>69</b>  | <b>71</b>   | <b>71</b>   | <b>0</b>  | <b>2</b>  | <b>68</b>  | <b>64</b>  | <b>64</b>  | <b>70</b>  | <b>71</b>   | <b>71</b>   |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>71</b>        | <b>71</b>  | <b>71</b>   | <b>71</b>   | <b>71</b> | <b>71</b> | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>   | <b>71</b>   |
| <b>Score</b>                              |            | <b>97%</b>       | <b>97%</b> | <b>100%</b> | <b>100%</b> | <b>0%</b> | <b>3%</b> | <b>96%</b> | <b>90%</b> | <b>90%</b> | <b>99%</b> | <b>100%</b> | <b>100%</b> |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan







| No  | Kode Saham | MTLA             |             |             |            | DILD       |            |            |            | BKSL      |            |            |            |      |      |      |      |
|---|------------|------------------|-------------|-------------|------------|------------|------------|------------|------------|-----------|------------|------------|------------|------|------|------|------|
|   |            | Tahun Pengamatan |             |             |            | 2020       | 2021       | 2022       | 2023       | 2020      | 2021       | 2022       | 2023       | 2020 | 2021 | 2022 | 2023 |
| 65  | F.28       | ✓                | ✓           | ✓           | ✓          | ✓          | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 66  | F.29       | ✓                | ✓           | ✓           | ✓          | ✓          | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 67  | F.30       | ✓                | ✓           | ✓           | ✓          | ✓          | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| <b>Lain-lain</b>                          |            |                  |             |             |            |            |            |            |            |           |            |            |            |      |      |      |      |
| 68  | G.1        | ✓                | ✓           | ✓           | ✓          | ✓          | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 69  | G.2        | ✓                | ✓           | ✓           | ✓          | ✓          | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 70  | G.3        | ✓                | ✓           | ✓           | ✓          | ✓          | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 71  | G.4        | ✓                | ✓           | ✓           | ✓          | ✓          | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>0</b>         | <b>71</b>   | <b>71</b>   | <b>68</b>  | <b>66</b>  | <b>67</b>  | <b>66</b>  | <b>66</b>  | <b>0</b>  | <b>65</b>  | <b>65</b>  | <b>65</b>  |      |      |      |      |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>71</b>        | <b>71</b>   | <b>71</b>   | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b> | <b>71</b>  | <b>71</b>  | <b>71</b>  |      |      |      |      |
| <b>Score</b>                              |            | <b>0%</b>        | <b>100%</b> | <b>100%</b> | <b>96%</b> | <b>93%</b> | <b>94%</b> | <b>93%</b> | <b>93%</b> | <b>0%</b> | <b>92%</b> | <b>92%</b> | <b>92%</b> |      |      |      |      |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan



| No                               | Kode Saham | PPRO             |   |   |   | JRPT |      |      |      | MDLN |      |      |      |      |      |      |      |
|----------------------------------|------------|------------------|---|---|---|------|------|------|------|------|------|------|------|------|------|------|------|
|                                  |            | Tahun Pengamatan |   |   |   | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 |
|                                  |            | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 20                               | C.6        | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| <b>Penjelasan Direksi</b>        |            |                  |   |   |   |      |      |      |      |      |      |      |      |      |      |      |      |
| 21                               | D.1a(1)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 22                               | D.1a(2)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 23                               | D.1a(3)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 24                               | D.1a(4)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 25                               | D.1a(5)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 26                               | D.1b(1)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 27                               | D.1b(2)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 28                               | D.1c(1)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 29                               | D.1c(2)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 30                               | D.1c(3)    | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| <b>Tata Kelola Keberlanjutan</b> |            |                  |   |   |   |      |      |      |      |      |      |      |      |      |      |      |      |
| 31                               | E.1        | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 32                               | E.2        | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 33                               | E.3a       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 34                               | E.3b       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 35                               | E.4a       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 36                               | E.4b       | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 37                               | E.5        | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| <b>Kinerja Keberlanjutan</b>     |            |                  |   |   |   |      |      |      |      |      |      |      |      |      |      |      |      |
| 38                               | F.1        | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 39                               | F.2        | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |
| 40                               | F.3        | ✓                | ✓ | ✓ | ✓ | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    | ✓    |



| No  | Kode Saham | PPRO             |            |             |             | JRPT      |             |            |            | MDLN      |            |            |            |
|---|------------|------------------|------------|-------------|-------------|-----------|-------------|------------|------------|-----------|------------|------------|------------|
|   |            | Tahun Pengamatan |            |             |             | 2020      | 2021        | 2022       | 2023       | 2020      | 2021       | 2022       | 2023       |
|   |            | ✓                | ✓          | ✓           | ✓           | ✓         | ✓           | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          |
| 65  | F.28       | ✓                | ✓          | ✓           | ✓           | ✓         | ✓           | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          |
| 66  | F.29       |                  | ✓          | ✓           | ✓           | ✓         | ✓           |            | ✓          | ✓         |            | ✓          | ✓          |
| 67  | F.30       | ✓                | ✓          | ✓           | ✓           | ✓         | ✓           | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          |
| <b>Lain-lain</b>                          |            |                  |            |             |             |           |             |            |            |           |            |            |            |
| 68  | G.1        | ✓                | ✓          | ✓           | ✓           | ✓         | ✓           | ✓          | ✓          | ✓         |            | ✓          | ✓          |
| 69  | G.2        | ✓                | ✓          | ✓           | ✓           | ✓         | ✓           | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          |
| 70  | G.3        | ✓                | ✓          | ✓           | ✓           | ✓         | ✓           | ✓          | ✓          | ✓         |            | ✓          | ✓          |
| 71  | G.4        | ✓                | ✓          | ✓           | ✓           | ✓         | ✓           | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>69</b>        | <b>68</b>  | <b>71</b>   | <b>71</b>   | <b>0</b>  | <b>71</b>   | <b>68</b>  | <b>59</b>  | <b>0</b>  | <b>65</b>  | <b>65</b>  | <b>67</b>  |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>71</b>        | <b>71</b>  | <b>71</b>   | <b>71</b>   | <b>71</b> | <b>71</b>   | <b>71</b>  | <b>71</b>  | <b>71</b> | <b>71</b>  | <b>71</b>  | <b>71</b>  |
| <b>Score</b>                              |            | <b>97%</b>       | <b>96%</b> | <b>100%</b> | <b>100%</b> | <b>0%</b> | <b>100%</b> | <b>96%</b> | <b>83%</b> | <b>0%</b> | <b>92%</b> | <b>92%</b> | <b>94%</b> |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan







| No  | Kode Saham | DUTI             |   |            |   | GWSA       |      |            |      | GPRA       |      |            |      |            |      |            |      |
|---|------------|------------------|---|------------|---|------------|------|------------|------|------------|------|------------|------|------------|------|------------|------|
|   |            | Tahun Pengamatan |   |            |   | 2020       | 2021 | 2022       | 2023 | 2020       | 2021 | 2022       | 2023 | 2020       | 2021 | 2022       | 2023 |
|   |            | ✓                | ✗ | ✓          | ✗ | ✓          | ✗    | ✓          | ✗    | ✓          | ✗    | ✓          | ✗    | ✓          | ✗    | ✓          | ✗    |
| 65  | F.28       | ✓                |   | ✓          |   | ✓          |      | ✓          |      | ✓          |      | ✓          |      | ✓          |      | ✓          |      |
| 66  | F.29       | ✓                |   | ✓          |   |            | ✓    |            | ✓    | ✓          |      | ✓          |      | ✓          |      | ✓          |      |
| 67  | F.30       |                  | ✓ | ✓          |   |            | ✓    |            | ✓    | ✓          |      | ✓          |      | ✓          |      | ✓          |      |
| <b>Lain-lain</b>                          |            |                  |   |            |   |            |      |            |      |            |      |            |      |            |      |            |      |
| 68  | G.1        |                  | ✓ | ✓          |   |            | ✓    |            | ✓    |            | ✓    |            | ✓    |            | ✓    |            | ✓    |
| 69  | G.2        | ✓                |   |            | ✓ |            | ✓    |            | ✓    |            | ✓    |            | ✓    |            | ✓    |            | ✓    |
| 70  | G.3        |                  | ✓ | ✓          |   |            | ✓    |            | ✓    |            | ✓    |            | ✓    |            | ✓    |            | ✓    |
| 71  | G.4        | ✓                |   |            | ✓ |            | ✓    |            | ✓    |            | ✓    |            | ✓    |            | ✓    |            | ✓    |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>65</b>        |   | <b>68</b>  |   | <b>67</b>  |      | <b>64</b>  |      | <b>57</b>  |      | <b>37</b>  |      | <b>37</b>  |      | <b>37</b>  |      |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>71</b>        |   | <b>71</b>  |   | <b>71</b>  |      | <b>71</b>  |      | <b>71</b>  |      | <b>71</b>  |      | <b>71</b>  |      | <b>71</b>  |      |
| <b>Score</b>                              |            | <b>92%</b>       |   | <b>96%</b> |   | <b>94%</b> |      | <b>90%</b> |      | <b>80%</b> |      | <b>52%</b> |      | <b>52%</b> |      | <b>52%</b> |      |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan







| No  | Kode Saham | TARA             |            |            |            | BIKA       |            |             |             | BAPA      |            |            |            |            |            |            |            |
|---|------------|------------------|------------|------------|------------|------------|------------|-------------|-------------|-----------|------------|------------|------------|------------|------------|------------|------------|
|   |            | Tahun Pengamatan |            |            |            | 2020       | 2021       | 2022        | 2023        | 2020      | 2021       | 2022       | 2023       | 2020       | 2021       | 2022       | 2023       |
| 65  | F.28       | ✓                | ✓          | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| 66  | F.29       | ✓                | ✓          |            | ✓          | ✓          | ✓          | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| 67  | F.30       | ✓                | ✓          | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| <b>Lain-lain</b>                          |            |                  |            |            |            |            |            |             |             |           |            |            |            |            |            |            |            |
| 68  | G.1        | ✓                | ✓          | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| 69  | G.2        | ✓                | ✓          | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| 70  | G.3        | ✓                |            | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| 71  | G.4        | ✓                | ✓          | ✓          | ✓          | ✓          | ✓          | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>0</b>         | <b>63</b>  | <b>66</b>  | <b>68</b>  | <b>14</b>  | <b>68</b>  | <b>71</b>   | <b>71</b>   | <b>0</b>  | <b>68</b>  | <b>68</b>  | <b>68</b>  | <b>68</b>  | <b>68</b>  | <b>68</b>  | <b>68</b>  |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>71</b>        | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>   | <b>71</b>   | <b>71</b> | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  |
| <b>Score</b>                              |            | <b>0%</b>        | <b>89%</b> | <b>93%</b> | <b>96%</b> | <b>20%</b> | <b>96%</b> | <b>100%</b> | <b>100%</b> | <b>0%</b> | <b>96%</b> | <b>96%</b> | <b>96%</b> | <b>96%</b> | <b>96%</b> | <b>96%</b> | <b>96%</b> |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan







| No  | Kode Saham | BCIP             |            |            |            | DART      |            |            |            | FMII      |            |            |            |            |            |            |            |
|---|------------|------------------|------------|------------|------------|-----------|------------|------------|------------|-----------|------------|------------|------------|------------|------------|------------|------------|
|   |            | Tahun Pengamatan |            |            |            | 2020      | 2021       | 2022       | 2023       | 2020      | 2021       | 2022       | 2023       | 2020       | 2021       | 2022       | 2023       |
| 65  | F.28       | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| 66  | F.29       | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| 67  | F.30       | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| <b>Lain-lain</b>                          |            |                  |            |            |            |           |            |            |            |           |            |            |            |            |            |            |            |
| 68  | G.1        | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| 69  | G.2        | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| 70  | G.3        | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| 71  | G.4        | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          | ✓          |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>0</b>         | <b>51</b>  | <b>55</b>  | <b>54</b>  | <b>0</b>  | <b>44</b>  | <b>44</b>  | <b>44</b>  | <b>0</b>  | <b>11</b>  | <b>11</b>  | <b>11</b>  | <b>11</b>  | <b>11</b>  | <b>11</b>  | <b>11</b>  |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>71</b>        | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b> | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b> | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>  |
| <b>Score</b>                              |            | <b>0%</b>        | <b>72%</b> | <b>77%</b> | <b>76%</b> | <b>0%</b> | <b>62%</b> | <b>62%</b> | <b>62%</b> | <b>0%</b> | <b>15%</b> | <b>15%</b> | <b>15%</b> | <b>15%</b> | <b>15%</b> | <b>15%</b> | <b>15%</b> |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan



| No                               | Kode Saham | BEST |   |      |   |      |   |      |   | KIJA |   |      |   | ACST |   |      |   |
|----------------------------------|------------|------|---|------|---|------|---|------|---|------|---|------|---|------|---|------|---|
|                                  |            | 2020 |   | 2021 |   | 2022 |   | 2023 |   | 2020 |   | 2021 |   | 2022 |   | 2023 |   |
| Tahun Pengamatan                 |            | ✓    | ✗ | ✓    | ✗ | ✓    | ✗ | ✓    | ✗ | ✓    | ✗ | ✓    | ✗ | ✓    | ✗ | ✓    | ✗ |
| 20                               | C.6        | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| <b>Penjelasan Direksi</b>        |            |      |   |      |   |      |   |      |   |      |   |      |   |      |   |      |   |
| 21                               | D.1a(1)    | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 22                               | D.1a(2)    | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 23                               | D.1a(3)    | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 24                               | D.1a(4)    | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 25                               | D.1a(5)    | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 26                               | D.1b(1)    | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 27                               | D.1b(2)    | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 28                               | D.1c(1)    | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 29                               | D.1c(2)    | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 30                               | D.1c(3)    | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| <b>Tata Kelola Keberlanjutan</b> |            |      |   |      |   |      |   |      |   |      |   |      |   |      |   |      |   |
| 31                               | E.1        | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 32                               | E.2        | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 33                               | E.3a       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 34                               | E.3b       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 35                               | E.4a       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 36                               | E.4b       | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 37                               | E.5        | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| <b>Kinerja Keberlanjutan</b>     |            |      |   |      |   |      |   |      |   |      |   |      |   |      |   |      |   |
| 38                               | F.1        | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 39                               | F.2        | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |
| 40                               | F.3        | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   | ✓    |   |



| No  | Kode Saham | BEST             |            |            |            | KIJA      |            |            |            | ACST      |            |            |            |      |      |      |      |
|---|------------|------------------|------------|------------|------------|-----------|------------|------------|------------|-----------|------------|------------|------------|------|------|------|------|
|   |            | Tahun Pengamatan |            |            |            | 2020      | 2021       | 2022       | 2023       | 2020      | 2021       | 2022       | 2023       | 2020 | 2021 | 2022 | 2023 |
|   |            | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 65  | F.28       | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 66  | F.29       | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 67  | F.30       | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| <b>Lain-lain</b>                          |            |                  |            |            |            |           |            |            |            |           |            |            |            |      |      |      |      |
| 68  | G.1        | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 69  | G.2        | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 70  | G.3        | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 71  | G.4        | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>55</b>        | <b>64</b>  | <b>64</b>  | <b>69</b>  | <b>0</b>  | <b>67</b>  | <b>67</b>  | <b>69</b>  | <b>0</b>  | <b>68</b>  | <b>68</b>  | <b>70</b>  |      |      |      |      |
| <b>Jumlah Skor Item Maksimum</b>          |            | <b>71</b>        | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b> | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b> | <b>71</b>  | <b>71</b>  | <b>71</b>  |      |      |      |      |
| <b>Score</b>                              |            | <b>77%</b>       | <b>90%</b> | <b>90%</b> | <b>97%</b> | <b>0%</b> | <b>94%</b> | <b>94%</b> | <b>97%</b> | <b>0%</b> | <b>96%</b> | <b>96%</b> | <b>99%</b> |      |      |      |      |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan







| No  | Kode Saham | DGIK             |           |            |            | CTBN      |             |             |             | CSIS      |             |             |             |      |      |      |      |
|---|------------|------------------|-----------|------------|------------|-----------|-------------|-------------|-------------|-----------|-------------|-------------|-------------|------|------|------|------|
|   |            | Tahun Pengamatan |           |            |            | 2020      | 2021        | 2022        | 2023        | 2020      | 2021        | 2022        | 2023        | 2020 | 2021 | 2022 | 2023 |
| 65  | F.28       | ✓                | ✓         | ✓          | ✓          | ✓         | ✓           | ✓           | ✓           | ✓         | ✓           | ✓           | ✓           | ✓    | ✓    | ✓    | ✓    |
| 66  | F.29       | ✓                | ✓         | ✓          | ✓          | ✓         | ✓           | ✓           | ✓           | ✓         | ✓           | ✓           | ✓           | ✓    | ✓    | ✓    | ✓    |
| 67  | F.30       | ✓                | ✓         | ✓          | ✓          | ✓         | ✓           | ✓           | ✓           | ✓         | ✓           | ✓           | ✓           | ✓    | ✓    | ✓    | ✓    |
| <b>Lain-lain</b>                          |            |                  |           |            |            |           |             |             |             |           |             |             |             |      |      |      |      |
| 68  | G.1        | ✓                | ✓         | ✓          | ✓          | ✓         | ✓           | ✓           | ✓           | ✓         | ✓           | ✓           | ✓           | ✓    | ✓    | ✓    | ✓    |
| 69  | G.2        | ✓                | ✓         | ✓          | ✓          | ✓         | ✓           | ✓           | ✓           | ✓         | ✓           | ✓           | ✓           | ✓    | ✓    | ✓    | ✓    |
| 70  | G.3        | ✓                | ✓         | ✓          | ✓          | ✓         | ✓           | ✓           | ✓           | ✓         | ✓           | ✓           | ✓           | ✓    | ✓    | ✓    | ✓    |
| 71  | G.4        | ✓                | ✓         | ✓          | ✓          | ✓         | ✓           | ✓           | ✓           | ✓         | ✓           | ✓           | ✓           | ✓    | ✓    | ✓    | ✓    |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>0</b>         | <b>0</b>  | <b>70</b>  | <b>70</b>  | <b>0</b>  | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>0</b>  | <b>71</b>   | <b>71</b>   | <b>71</b>   |      |      |      |      |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>71</b>        | <b>71</b> | <b>71</b>  | <b>71</b>  | <b>71</b> | <b>71</b>   | <b>71</b>   | <b>71</b>   | <b>71</b> | <b>71</b>   | <b>71</b>   | <b>71</b>   |      |      |      |      |
| <b>Score</b>                              |            | <b>0%</b>        | <b>0%</b> | <b>99%</b> | <b>99%</b> | <b>0%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>0%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> |      |      |      |      |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan







| No  | Kode Saham<br>Tahun Pengamatan | PBSA      |           |           |            | PTDU      |           |            |            | SKRN      |           |           |            |
|---|--------------------------------|-----------|-----------|-----------|------------|-----------|-----------|------------|------------|-----------|-----------|-----------|------------|
|   |                                | 2020      | 2021      | 2022      | 2023       | 2020      | 2021      | 2022       | 2023       | 2020      | 2021      | 2022      | 2023       |
| 65  | F.28                           | ✓         | ✓         | ✓         | ✓          | ✓         | ✓         | ✓          | ✓          | ✓         | ✓         | ✓         | ✓          |
| 66  | F.29                           | ✓         | ✓         | ✓         | ✓          | ✓         | ✓         | ✓          | ✓          | ✓         | ✓         | ✓         | ✓          |
| 67  | F.30                           | ✓         | ✓         | ✓         | ✓          | ✓         | ✓         | ✓          | ✓          | ✓         | ✓         | ✓         | ✓          |
| <b>Lain-lain</b>                          |                                |           |           |           |            |           |           |            |            |           |           |           |            |
| 68  | G.1                            | ✓         | ✓         | ✓         | ✓          | ✓         | ✓         | ✓          | ✓          | ✓         | ✓         | ✓         | ✓          |
| 69  | G.2                            | ✓         | ✓         | ✓         | ✓          | ✓         | ✓         | ✓          | ✓          | ✓         | ✓         | ✓         | ✓          |
| 70  | G.3                            | ✓         | ✓         | ✓         | ✓          | ✓         | ✓         | ✓          | ✓          | ✓         | ✓         | ✓         | ✓          |
| 71  | G.4                            | ✓         | ✓         | ✓         | ✓          | ✓         | ✓         | ✓          | ✓          | ✓         | ✓         | ✓         | ✓          |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |                                | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>57</b>  | <b>0</b>  | <b>0</b>  | <b>70</b>  | <b>70</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>66</b>  |
| <b>Jumlah Skor Item Maksimun</b>          |                                | <b>71</b> | <b>71</b> | <b>71</b> | <b>71</b>  | <b>71</b> | <b>71</b> | <b>71</b>  | <b>71</b>  | <b>71</b> | <b>71</b> | <b>71</b> | <b>71</b>  |
| <b>Score</b>                              |                                | <b>0%</b> | <b>0%</b> | <b>0%</b> | <b>80%</b> | <b>0%</b> | <b>0%</b> | <b>99%</b> | <b>99%</b> | <b>0%</b> | <b>0%</b> | <b>0%</b> | <b>93%</b> |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan







| No  | Kode Saham | TAMA             |           |           |            | TOPS       |            |             |             | KRAS      |            |            |            |      |      |      |      |
|---|------------|------------------|-----------|-----------|------------|------------|------------|-------------|-------------|-----------|------------|------------|------------|------|------|------|------|
|   |            | Tahun Pengamatan |           |           |            | 2020       | 2021       | 2022        | 2023        | 2020      | 2021       | 2022       | 2023       | 2020 | 2021 | 2022 | 2023 |
| 65  | F.28       | ✓                | ✓         | ✓         | ✓          | ✓          | ✓          | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 66  | F.29       | ✓                | ✓         | ✓         | ✓          | ✓          | ✓          | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 67  | F.30       | ✓                | ✓         | ✓         | ✓          | ✓          | ✓          | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| <b>Lain-lain</b>                          |            |                  |           |           |            |            |            |             |             |           |            |            |            |      |      |      |      |
| 68  | G.1        | ✓                | ✓         | ✓         | ✓          | ✓          | ✓          | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 69  | G.2        | ✓                | ✓         | ✓         | ✓          | ✓          | ✓          | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 70  | G.3        | ✓                | ✓         | ✓         | ✓          | ✓          | ✓          | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| 71  | G.4        | ✓                | ✓         | ✓         | ✓          | ✓          | ✓          | ✓           | ✓           | ✓         | ✓          | ✓          | ✓          | ✓    | ✓    | ✓    | ✓    |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>0</b>         | <b>0</b>  | <b>0</b>  | <b>57</b>  | <b>60</b>  | <b>60</b>  | <b>71</b>   | <b>71</b>   | <b>0</b>  | <b>67</b>  | <b>68</b>  | <b>70</b>  |      |      |      |      |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>71</b>        | <b>71</b> | <b>71</b> | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b>   | <b>71</b>   | <b>71</b> | <b>71</b>  | <b>71</b>  | <b>71</b>  |      |      |      |      |
| <b>Score</b>                              |            | <b>0%</b>        | <b>0%</b> | <b>0%</b> | <b>80%</b> | <b>85%</b> | <b>85%</b> | <b>100%</b> | <b>100%</b> | <b>0%</b> | <b>94%</b> | <b>96%</b> | <b>99%</b> |      |      |      |      |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan







| No  | Kode Saham | BSDE             |            |            |            | LPKR      |            |            |             | LPCK      |            |            |             |      |      |      |      |
|---|------------|------------------|------------|------------|------------|-----------|------------|------------|-------------|-----------|------------|------------|-------------|------|------|------|------|
|   |            | Tahun Pengamatan |            |            |            | 2020      | 2021       | 2022       | 2023        | 2020      | 2021       | 2022       | 2023        | 2020 | 2021 | 2022 | 2023 |
|   |            | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓           | ✓         | ✓          | ✓          | ✓           | ✓    | ✓    | ✓    | ✓    |
| 65  | F.28       | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓           | ✓         | ✓          | ✓          | ✓           | ✓    | ✓    | ✓    | ✓    |
| 66  | F.29       | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓           | ✓         | ✓          | ✓          | ✓           | ✓    | ✓    | ✓    | ✓    |
| 67  | F.30       | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓           | ✓         | ✓          | ✓          | ✓           | ✓    | ✓    | ✓    | ✓    |
| <b>Lain-lain</b>                          |            |                  |            |            |            |           |            |            |             |           |            |            |             |      |      |      |      |
| 68  | G.1        | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓           | ✓         | ✓          | ✓          | ✓           | ✓    | ✓    | ✓    | ✓    |
| 69  | G.2        | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓           | ✓         | ✓          | ✓          | ✓           | ✓    | ✓    | ✓    | ✓    |
| 70  | G.3        | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓           | ✓         | ✓          | ✓          | ✓           | ✓    | ✓    | ✓    | ✓    |
| 71  | G.4        | ✓                | ✓          | ✓          | ✓          | ✓         | ✓          | ✓          | ✓           | ✓         | ✓          | ✓          | ✓           | ✓    | ✓    | ✓    | ✓    |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>65</b>        | <b>69</b>  | <b>70</b>  | <b>69</b>  | <b>0</b>  | <b>64</b>  | <b>64</b>  | <b>71</b>   | <b>0</b>  | <b>68</b>  | <b>65</b>  | <b>71</b>   |      |      |      |      |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>71</b>        | <b>71</b>  | <b>71</b>  | <b>71</b>  | <b>71</b> | <b>71</b>  | <b>71</b>  | <b>71</b>   | <b>71</b> | <b>71</b>  | <b>71</b>  | <b>71</b>   |      |      |      |      |
| <b>Score</b>                              |            | <b>92%</b>       | <b>97%</b> | <b>99%</b> | <b>97%</b> | <b>0%</b> | <b>90%</b> | <b>90%</b> | <b>100%</b> | <b>0%</b> | <b>96%</b> | <b>92%</b> | <b>100%</b> |      |      |      |      |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)  
SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan







| No  | Kode Saham | DMAS       |   |            |   | NIRO       |   |             |   | CITY      |   |           |   |            |   |             |   |
|---|------------|------------|---|------------|---|------------|---|-------------|---|-----------|---|-----------|---|------------|---|-------------|---|
|   |            | 2020       |   | 2021       |   | 2022       |   | 2023        |   | 2020      |   | 2021      |   | 2022       |   | 2023        |   |
| Tahun Pengamatan                          |            | ✓          | ✗ | ✓          | ✗ | ✓          | ✗ | ✓           | ✗ | ✓         | ✗ | ✓         | ✗ | ✓          | ✗ | ✓           | ✗ |
| 65  | F.28       | ✓          |   | ✓          |   | ✓          |   | ✓           |   | ✓         |   | ✓         |   | ✓          |   | ✓           |   |
| 66  | F.29       |            | ✓ |            | ✓ |            | ✓ |             | ✓ |           | ✓ |           | ✓ |            | ✓ |             | ✓ |
| 67  | F.30       |            | ✓ |            | ✓ |            | ✓ |             | ✓ |           | ✓ |           | ✓ |            | ✓ |             | ✓ |
| <b>Lain-lain</b>                          |            |            |   |            |   |            |   |             |   |           |   |           |   |            |   |             |   |
| 68  | G.1        |            | ✓ |            | ✓ |            | ✓ |             | ✓ |           | ✓ |           | ✓ |            | ✓ |             | ✓ |
| 69  | G.2        | ✓          |   | ✓          |   | ✓          |   | ✓           |   | ✓         |   | ✓         |   | ✓          |   | ✓           |   |
| 70  | G.3        |            | ✓ |            | ✓ |            | ✓ |             | ✓ |           | ✓ |           | ✓ |            | ✓ |             | ✓ |
| 71  | G.4        | ✓          |   | ✓          |   | ✓          |   | ✓           |   | ✓         |   | ✓         |   | ✓          |   | ✓           |   |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>56</b>  |   | <b>66</b>  |   | <b>68</b>  |   | <b>67</b>   |   | <b>0</b>  |   | <b>0</b>  |   | <b>0</b>   |   | <b>71</b>   |   |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>71</b>  |   | <b>71</b>  |   | <b>71</b>  |   | <b>71</b>   |   | <b>71</b> |   | <b>71</b> |   | <b>71</b>  |   | <b>71</b>   |   |
| <b>Score</b>                              |            | <b>79%</b> |   | <b>93%</b> |   | <b>96%</b> |   | <b>94%</b>  |   | <b>0%</b> |   | <b>0%</b> |   | <b>0%</b>  |   | <b>100%</b> |   |
| <b>Score</b>                              |            | <b>0%</b>  |   | <b>0%</b>  |   | <b>0%</b>  |   | <b>100%</b> |   | <b>0%</b> |   | <b>0%</b> |   | <b>86%</b> |   | <b>86%</b>  |   |

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan







| No  | Kode Saham | ROCK      |   |             |   |             |   |             |   | URBN      |   |           |   |             |   |             |   |
|---|------------|-----------|---|-------------|---|-------------|---|-------------|---|-----------|---|-----------|---|-------------|---|-------------|---|
|   |            | 2020      |   | 2021        |   | 2022        |   | 2023        |   | 2020      |   | 2021      |   | 2022        |   | 2023        |   |
| Tahun Pengamatan                          |            | ✓         | ✗ | ✓           | ✗ | ✓           | ✗ | ✓           | ✗ | ✓         | ✗ | ✓         | ✗ | ✓           | ✗ | ✓           | ✗ |
| 65  | F.28       | ✓         |   | ✓           |   | ✓           |   | ✓           |   | ✓         |   | ✓         |   | ✓           |   | ✓           |   |
| 66  | F.29       | ✓         |   | ✓           |   | ✓           |   | ✓           |   | ✓         |   | ✓         |   | ✓           |   | ✓           |   |
| 67  | F.30       | ✓         |   | ✓           |   | ✓           |   | ✓           |   | ✓         |   | ✓         |   | ✓           |   | ✓           |   |
| <b>Lain-lain</b>                          |            |           |   |             |   |             |   |             |   |           |   |           |   |             |   |             |   |
| 68  | G.1        | ✓         |   | ✓           |   | ✓           |   | ✓           |   | ✓         |   | ✓         |   | ✓           |   | ✓           |   |
| 69  | G.2        | ✓         |   | ✓           |   | ✓           |   | ✓           |   | ✓         |   | ✓         |   | ✓           |   | ✓           |   |
| 70  | G.3        | ✓         |   | ✓           |   | ✓           |   | ✓           |   | ✓         |   | ✓         |   | ✓           |   | ✓           |   |
| 71  | G.4        | ✓         |   | ✓           |   | ✓           |   | ✓           |   | ✓         |   | ✓         |   | ✓           |   | ✓           |   |
| <b>Jumlah Item Pengungkapan Terpenuhi</b> |            | <b>0</b>  |   | <b>71</b>   |   | <b>71</b>   |   | <b>71</b>   |   | <b>0</b>  |   | <b>0</b>  |   | <b>71</b>   |   | <b>71</b>   |   |
| <b>Jumlah Skor Item Maksimun</b>          |            | <b>71</b> |   | <b>71</b>   |   | <b>71</b>   |   | <b>71</b>   |   | <b>71</b> |   | <b>71</b> |   | <b>71</b>   |   | <b>71</b>   |   |
| <b>Score</b>                              |            | <b>0%</b> |   | <b>100%</b> |   | <b>100%</b> |   | <b>100%</b> |   | <b>0%</b> |   | <b>0%</b> |   | <b>100%</b> |   | <b>100%</b> |   |

Sumber: Data Diolah Penulis

Keterangan : Hijau = Diungkapkan; Merah = Tidak Diungkapkan; Abu-Abu = N/A (*Not applicable*)

SRDI = Tingkat Pengukuran Jumlah Item yang Diungkapkan