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# LAMPIRAN

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| **No**  **Daftar Pengambilan Sampel**  Lampiran 1 | **Kode** | **Nama Perusahaan** | **Terdaftar Di BEI 2020-2023** | **Menerbitkan Laporan Keuangan 2020-2023** | **Melaporkan *Sustainability report*** | | | | **Memiliki data Lengkap Terkait Penelitian Selama 2020-2023** |
| **2020** | **2021** | **2022** | **2023** |
| 1 | AMRT | Sumber Alfaria Trijaya Tbk. |  |  |  |  |  |  |  |
| 2 | BUAH | Segar Kumala Indonesia Tbk. |  |  |  |  |  |  |  |
| 3 | DAYA | Duta Intidaya Tbk. |  |  |  |  |  |  |  |
| 4 | DMND | Diamond Food Indonesia Tbk. |  |  |  |  |  |  |  |
| 5 | EPMT | Enseval Putera Megatrading Tbk |  |  |  |  |  |  |  |
| 6 | HERO | Hero Supermarket Tbk. |  |  |  |  |  |  |  |
| 7 | KMDS | Kurniamitra Duta Sentosa Tbk. |  |  |  |  |  |  |  |
| 8 | MIDI | Midi Utama Indonesia Tbk. |  |  |  |  |  |  |  |
| 9 | MPPA | Matahari Putra Prima Tbk. |  |  |  |  |  |  |  |
| 10 | PCAR | Prima Cakrawala Abadi Tbk. |  |  |  | x | X | x |  |
| 11 | RANC | Supra Boga Lestari Tbk. |  |  |  |  |  |  |  |
| 12 | SDPC | Millennium Pharmacon Internati |  |  |  |  |  |  |  |
| 13 | WICO | Wicaksana Overseas Internation |  |  |  |  |  |  |  |
| 14 | AALI | Astra Agro Lestari Tbk. |  |  |  |  |  |  |  |
| 15 | ADES | Akasha Wira International Tbk. |  |  |  |  |  |  |  |
| 16 | AGAR | Asia Sejahtera Mina Tbk. |  |  |  |  |  |  |  |
| 17 | AISA | FKS Food Sejahtera Tbk. |  |  |  |  |  |  |  |
| 18 | ALTO | Tri Banyan Tirta Tbk. |  |  |  |  |  |  |  |
| 19 | ANDI | Andira Agro Tbk. |  |  |  |  |  |  |  |
| 20 | ANJT | Austindo Nusantara Jaya Tbk. |  |  |  |  |  |  |  |
| 21 | BEEF | Estika Tata Tiara Tbk. |  |  |  |  |  |  |  |
| 22 | BISI | BISI International Tbk. |  |  |  |  |  |  |  |
| 23 | BTEK | Bumi Teknokultura Unggul Tbk |  |  |  |  |  |  |  |
| 24 | BUDI | Budi Starch & Sweetener Tbk. |  |  |  |  |  |  |  |
| 25 | BWPT | Eagle High Plantations Tbk. |  |  |  |  |  |  |  |
| 26 | CAMP | Campina Ice Cream Industry Tbk |  |  |  |  |  |  |  |
| 27 | CEKA | Wilmar Cahaya Indonesia Tbk. |  |  |  |  |  |  |  |
| 28 | CLEO | Sariguna Primatirta Tbk. |  |  |  |  |  |  |  |
| 29 | COCO | Wahana Interfood Nusantara Tbk |  |  |  |  |  |  |  |
| 30 | CPIN | Charoen Pokphand Indonesia Tbk |  |  |  |  |  |  |  |
| 31 | CPRO | Central Proteina Prima Tbk. |  |  |  |  |  |  |  |
| 32 | CSRA | Cisadane Sawit Raya Tbk. |  |  |  |  |  |  |  |
| 33 | DLTA | Delta Djakarta Tbk. |  |  |  |  |  |  |  |
| 34 | DPUM | Dua Putra Utama Makmur Tbk. |  |  |  |  |  |  |  |
| 35 | DSFI | Dharma Samudera Fishing Indust |  |  |  |  |  |  |  |
| 36 | DSNG | Dharma Satya Nusantara Tbk. |  |  |  |  |  |  |  |
| 37 | ENZO | Morenzo Abadi Perkasa Tbk. |  |  |  |  |  |  |  |
| 38 | FISH | FKS Multi Agro Tbk. |  |  |  |  |  |  |  |
| 39 | FOOD | Sentra Food Indonesia Tbk. |  |  |  |  |  |  |  |
| 40 | GOOD | Garudafood Putra Putri Jaya Tb |  |  |  |  |  |  |  |
| 41 | GZCO | Gozco Plantations Tbk. |  |  |  |  |  |  |  |
| 42 | HOKI | Buyung Poetra Sembada Tbk. |  |  |  |  |  |  |  |
| 43 | ICBP | Indofood CBP Sukses Makmur Tbk |  |  |  |  |  |  |  |
| 44 | IKAN | Era Mandiri Cemerlang Tbk. |  |  |  |  |  |  |  |
| 45 | INDF | Indofood Sukses Makmur Tbk. |  |  |  |  |  |  |  |
| 46 | JAWA | Jaya Agra Wattie Tbk. |  |  |  |  |  |  |  |
| 47 | JPFA | Japfa Comfeed Indonesia Tbk. |  |  |  |  |  |  |  |
| 48 | KEJU | Mulia Boga Raya Tbk. |  |  |  |  |  |  |  |
| 49 | LSIP | PP London Sumatra Indonesia Tbk |  |  |  |  |  |  |  |
| 50 | MAGP | Multi Agro Gemilang Plantation |  |  |  |  |  |  |  |
| 51 | MAIN | Malindo Feedmill Tbk. |  |  |  |  |  |  |  |
| 52 | MGRO | Mahkota Group Tbk. |  |  |  |  |  |  |  |
| 53 | MLBI | Multi Bintang Indonesia Tbk. |  |  |  |  |  |  |  |
| 54 | MYOR | Mayora Indah Tbk. |  |  |  |  |  |  |  |
| 55 | PANI | Pratama Abdi Nusa Industri Tbk. |  |  |  |  |  |  |  |
| 56 | PGUN | Pradiksi Gunatama Tbk. |  |  |  |  |  |  |  |
| 57 | PMMP | Panca Mitra Multiperdana Tbk. |  |  |  |  |  |  |  |
| 58 | PSDN | Prasidha Aneka Niaga Tbk |  |  |  |  |  |  |  |
| 59 | PSGO | Palma Serasih Tbk. |  |  |  |  |  |  |  |
| 60 | ROTI | Nippon Indosari Corpindo Tbk. |  |  |  |  |  |  |  |
| 61 | SGRO | Sampoerna Agro Tbk. |  |  |  |  |  |  |  |
| 62 | SIMP | Salim Ivomas Pratama Tbk. |  |  |  |  |  |  |  |
| 63 | SIPD | Sreeya Sewu Indonesia Tbk. |  |  |  |  |  |  |  |
| 64 | SKBM | Sekar Bumi Tbk. |  |  |  |  |  |  |  |
| 65 | SKLT | Sekar Laut Tbk. |  |  |  |  |  |  |  |
| 66 | SMAR | Smart Tbk. |  |  |  |  |  |  |  |
| 67 | SSMS | Sawit Sumbermas Sarana Tbk. |  |  |  |  |  |  |  |
| 68 | STTP | Siantar Top Tbk. |  |  |  |  |  |  |  |
| 69 | TBLA | Tunas Baru Lampung Tbk. |  |  |  |  |  |  |  |
| 70 | TGKA | Tigaraksa Satria Tbk. |  |  |  |  |  |  |  |
| 71 | ULTJ | Ultrajaya Milk Industry & Trad |  |  |  |  |  |  |  |
| 72 | UNSP | Bakrie Sumatera Plantations Tbk. |  |  |  |  |  |  |  |
| 73 | WAPO | Wahana Pronatural Tbk. |  |  |  |  |  |  |  |
| 74 | GGRM | Gudang Garam Tbk. |  |  |  |  |  |  |  |
| 75 | HMSP | H.M. Sampoerna Tbk. |  |  |  |  |  |  |  |
| 76 | ITIC | Indonesian Tobacco Tbk. |  |  |  |  |  |  |  |
| 77 | WIIN | Wismilak Inti Makmur Tbk. |  |  |  |  |  |  |  |
| 78 | KINO | Kino Indonesia Tbk. |  |  |  |  |  |  |  |
| 79 | KPAS | Cottonindo Ariesta Tbk. |  |  |  |  |  |  |  |
| 80 | MBTO | Martina Berto Tbk. |  |  |  |  |  |  |  |
| 81 | MRAT | Mustika Ratu Tbk. |  |  |  |  |  |  |  |
| 82 | NANO | Nanotech Indonesia Global Tbk. |  |  |  |  |  |  |  |
| 83 | TCID | Mandom Indonesia Tbk. |  |  |  |  |  |  |  |
| 84 | UCID | Uni-Charm Indonesia Tbk. |  |  |  |  |  |  |  |
| 85 | UNVR | Unilever Indonesia Tbk. |  |  |  |  |  |  |  |
| 86 | VICI | Victoria Care Indonesia Tbk. |  |  |  |  |  |  |  |

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| **No**  **Lampiran 2** | **Kode** | **Nama Perusahaan** | **Tahun** | **Kepemilkan Asing**  **Data *Stakeholder Engagement*** | | **Ka** | **Kepemilkan Institusional** | | **Ki** | **Agresivitas Pajak** | | **Etr** |
| Saham Asing | Jumlah Saham | Saham Institusional | Jumlah Saham | Beban Pajak Penghasilan | Laba Sebelum Pajak |
| 1 | AALI | Atra Agro Lestari Tbk. | 2020 | - | 1.924.688.333 | 0,00 | 1.533.682.440 | 1.924.688.333 | 0,80 | 568.856.000.000 | 1.462.635.000.000 | 0,39 |
| 2021 | - | 1.924.688.333 | 0,00 | 1.533.682.440 | 1.924.688.333 | 0,80 | 845.807.000.000 | 2.913.169.000.000 | 0,29 |
| 2022 | - | 1.924.688.333 | 0,00 | 1.533.682.440 | 1.924.688.333 | 0,80 | 637.128.000.000 | 2.429.178.000.000 | 0,26 |
| 2023 | - | 1.924.688.333 | 0,00 | 1.533.682.440 | 1.924.688.333 | 0,80 | 410.232.000.000 | 1.498.402.000.000 | 0,27 |
| 2 | ADES | Akasha Wira International Tbk. | 2020 | 539.896.713 | 589.896.800 | 0,92 | 539.896.713 | 589.896.800 | 0,92 | 32.130.000.000 | 167.919.000.000 | 0,19 |
| 2021 | 539.896.713 | 589.896.800 | 0,92 | 539.896.713 | 589.896.800 | 0,92 | 72.070.000.000 | 337.828.000.000 | 0,21 |
| 2022 | 539.896.713 | 589.896.800 | 0,92 | 539.896.713 | 589.896.800 | 0,92 | 99.336.000.000 | 464.308.000.000 | 0,21 |
| 2023 | 539.896.713 | 589.896.800 | 0,92 | 539.896.713 | 589.896.800 | 0,92 | 107.866.000.000 | 503.664.000.000 | 0,21 |
| 3 | AISA | FKS Food Sejahtera Tbk. | 2020 | - | 9.311.800.000 | 0,00 | 6.093.200.000 | 9.311.800.000 | 0,65 | 196.567.000.000 | 1.008.405.000.000 | 0,19 |
| 2021 | - | 9.311.800.000 | 0,00 | 5.923.849.517 | 9.311.800.000 | 0,64 | 8.346.000.000 | 14.108.000.000 | 0,59 |
| 2022 | - | 9.311.800.000 | 0,00 | 6.803.253.672 | 9.311.800.000 | 0,73 | 5.872.000.000 | 56.487.000.000 | 0,10 |
| 2023 | - | 9.311.800.000 | 0,00 | 6.847.057.072 | 9.311.800.000 | 0,74 | 31.967.000.000 | 50.763.000.000 | 0,63 |
| 4 | AMRT | Sumber Alfarian Trijaya Tbk. | 2020 | - | 41.524.501.700 | 0,00 | 21.898.319.359 | 41.524.501.700 | 0,53 | 263.989.000.000 | 1.352.466.000.000 | 0,20 |
| 2021 | - | 41.524.501.700 | 0,00 | 21.898.319.359 | 41.524.501.700 | 0,53 | 432.859.000.000 | 2.395.909.000.000 | 0,18 |
| 2022 | - | 41.524.501.700 | 0,00 | 22.084.986.059 | 41.524.501.700 | 0,53 | 659.311.000.000 | 3.566.789.000.000 | 0,18 |
| 2023 | - | 41.524.501.700 | 0,00 | 22.084.986.059 | 41.524.501.700 | 0,53 | 798.322.000.000 | 4.282.347.000.000 | 0,19 |
| 5 | ANJT | Austindo Nusantara Jaya Tbk. | 2020 | - | 3.354.175.000 | 0,00 | 2.740.100.024 | 3.354.175.000 | 0,82 | 180.461.859.155 | 211.600.239.437 | 0,85 |
| 2021 | - | 3.354.175.000 | 0,00 | 2.740.100.024 | 3.354.175.000 | 0,82 | 267.453.600.000 | 790.124.371.429 | 0,34 |
| 2022 | - | 3.354.175.000 | 0,00 | 2.740.100.024 | 3.354.175.000 | 0,82 | 208.633.171.875 | 539.184.546.875 | 0,39 |
| 2023 | - | 3.354.175.000 | 0,00 | 2.740.100.024 | 3.354.175.000 | 0,82 | 117.939.553.846 | 147.195.769.231 | 0,80 |
| 6 | BISI | Bisi International Tbk. | 2020 | 694.312.500 | 3.000.000.000 | 0,23 | 1.624.312.500 | 3.000.000.000 | 0,54 | 89.271.000.000 | 364.938.000.000 | 0,24 |
| 2021 | 572.062.500 | 3.000.000.000 | 0,19 | 1.502.062.500 | 3.000.000.000 | 0,50 | 96.375.000.000 | 477.367.000.000 | 0,20 |
| 2022 | 572.062.500 | 3.000.000.000 | 0,19 | 1.502.062.500 | 3.000.000.000 | 0,50 | 121.652.000.000 | 644.894.000.000 | 0,19 |
| 2023 | 572.062.500 | 3.000.000.000 | 0,19 | 1.502.062.500 | 3.000.000.000 | 0,50 | 138.155.000.000 | 733.895.000.000 | 0,19 |
| 7 | BTEK | Bumi Teknokultura Unggul Tbk. | 2020 | 18.747.528.400 | 46.277.496.376 | 0,41 | 18.747.528.400 | 46.277.496.376 | 0,41 | - | -624.428.226.904 | 0,00 |
| 2021 | 19.247.528.400 | 46.277.496.376 | 0,42 | 19.247.528.400 | 46.277.496.376 | 0,42 | - | -135.856.006.673 | 0,00 |
| 2022 | 19.247.528.400 | 46.277.496.376 | 0,42 | 19.247.528.400 | 46.277.496.376 | 0,42 | - | -133.368.687.723 | 0,00 |
| 2023 | 18.528.042.231 | 46.277.496.376 | 0,40 | 18.528.042.231 | 46.277.496.376 | 0,40 | - | -113.745.659.213 | 0,00 |
| 8 | BWPT | Eagle High Platations Tbk. | 2020 | 23.550.479.186 | 31.525.291.000 | 0,75 | 23.550.479.186 | 31.525.291.000 | 0,75 | - | -1.150.060.000.000 | 0,00 |
| 2021 | 23.550.479.186 | 31.525.291.000 | 0,75 | 23.550.479.186 | 31.525.291.000 | 0,75 | - | -1.926.895.000.000 | 0,00 |
| 2022 | 23.550.479.186 | 31.525.291.000 | 0,75 | 23.550.479.186 | 31.525.291.000 | 0,75 | - | -114.930.000.000 | 0,00 |
| 2023 | 23.550.479.186 | 31.525.291.000 | 0,75 | 23.550.479.186 | 31.525.291.000 | 0,75 | - | -124.153.000.000 | 0,00 |
| 9 | CPIN | Charoen Pokphand Indonesia  Tbk. | 2020 | - | 16.398.000.000 | 0,00 | 9.106.385.410 | 16.398.000.000 | 0,56 | 921.865.000.000 | 4.767.698.000.000 | 0,19 |
| 2021 | - | 16.398.000.000 | 0,00 | 9.106.385.410 | 16.398.000.000 | 0,56 | 1.014.536.000.000 | 4.633.546.000.000 | 0,22 |
| 2022 | - | 16.398.000.000 | 0,00 | 9.106.385.410 | 16.398.000.000 | 0,56 | 606.823.000.000 | 3.537.180.000.000 | 0,17 |
| 2023 | 974.914.200 | 16.398.000.000 | 0,06 | 10.081.299.610 | 16.398.000.000 | 0,61 | 678.797.000.000 | 2.996.885.000.000 | 0,23 |
| 10 | CSRA | Cisadane Sawit Raya Tbk. | 2020 | - | 2.050.000.000 | 0,00 | 1.640.000.000 | 2.050.000.000 | 0,80 | 18.065.038.750 | 90.431.688.088 | 0,20 |
| 2021 | - | 2.050.000.000 | 0,00 | 1.640.000.000 | 2.050.000.000 | 0,80 | 77.475.426.606 | 337.125.715.403 | 0,23 |
| 2022 | - | 2.050.000.000 | 0,00 | 1.640.000.000 | 2.050.000.000 | 0,80 | 77.733.481.954 | 330.140.150.685 | 0,24 |
| 2023 | - | 2.050.000.000 | 0,00 | 1.640.000.000 | 2.050.000.000 | 0,80 | 52.435.547.763 | 198.574.536.830 | 0,26 |
| 11 | DMNG | Diamond Food Indonesia Tbk. | 2020 | 1.892.724.964 | 9.468.359.000 | 0,20 | 1.892.724.964 | 9.468.359.000 | 0,20 | 61.657.000.000 | 267.246.000.000 | 0,23 |
| 2021 | 1.892.724.964 | 9.468.359.000 | 0,20 | 1.892.724.964 | 9.468.359.000 | 0,20 | 98.452.000.000 | 449.922.000.000 | 0,22 |
| 2022 | 1.892.724.964 | 9.468.359.000 | 0,20 | 1.892.724.964 | 9.468.359.000 | 0,20 | 116.670.000.000 | 498.775.000.000 | 0,23 |
| 2023 | 1.892.724.964 | 9.468.359.000 | 0,20 | 1.892.724.964 | 9.468.359.000 | 0,20 | 94.054.000.000 | 413.132.000.000 | 0,23 |
| 12 | DSFI | Dharma Samudera Fishing Industries Tbk. | 2020 | - | 1.857.135.500 | 0,00 | 1.286.896.450 | 1.857.135.500 | 0,69 | - | -6.998.586.977 | 0,00 |
| 2021 | - | 1.857.135.500 | 0,00 | 1.286.896.450 | 1.857.135.500 | 0,69 | 3.688.853.414 | 18.260.550.553 | 0,20 |
| 2022 | - | 1.857.135.500 | 0,00 | 1.286.896.450 | 1.857.135.500 | 0,69 | 4.381.583.263 | 25.763.792.382 | 0,17 |
| 2023 | - | 1.857.135.500 | 0,00 | 1.286.896.450 | 1.857.135.500 | 0,69 | 3.495.735.345 | 15.583.556.884 | 0,22 |
| 13 | DSNG | Dharma Satya Nusantara Tbk. | 2020 | - | 10.599.842.400 | 0,00 | 5.930.776.208 | 10.599.842.400 | 0,56 | 217.125.000.000 | 695.296.000.000 | 0,31 |
| 2021 | - | 10.599.842.400 | 0,00 | 5.937.901.208 | 10.599.842.400 | 0,56 | 226.235.000.000 | 965.884.000.000 | 0,23 |
| 2022 | - | 10.599.842.400 | 0,00 | 5.937.901.208 | 10.599.842.400 | 0,56 | 403.641.000.000 | 1.610.228.000.000 | 0,25 |
| 2023 | - | 10.599.842.400 | 0,00 | 5.937.901.208 | 10.599.842.400 | 0,56 | 298.978.000.000 | 1.140.643.000.000 | 0,26 |
| 14 | EPMT | Enseval Putera Megatrading Tbk. | 2020 | - | 2.708.640.000 | 0,00 | 2.504.801.795 | 2.708.640.000 | 0,92 | 193.741.573.928 | 873.612.121.925 | 0,22 |
| 2021 | - | 2.708.640.000 | 0,00 | 2.504.801.795 | 2.708.640.000 | 0,92 | 237.717.145.858 | 1.083.958.145.355 | 0,22 |
| 2022 | - | 2.708.640.000 | 0,00 | 2.504.801.795 | 2.708.640.000 | 0,92 | 253.938.635.102 | 1.096.529.518.781 | 0,23 |
| 2023 | - | 2.708.640.000 | 0,00 | 2.504.801.795 | 2.708.640.000 | 0,92 | 200.200.471.709 | 888.574.901.713 | 0,23 |
| 15 | HERO | Hero Supermarket Tbk. | 2020 | 112.123.931 | 4.183.634.000 | 0,03 | 3.847.926.258 | 4.183.634.000 | 0,92 | 80.084.000.000 | 438.772.000.000 | 0,18 |
| 2021 | 112.123.931 | 4.183.634.000 | 0,03 | 3.847.926.258 | 4.183.634.000 | 0,92 | 185.594.000.000 | 746.485.000.000 | 0,25 |
| 2022 | 112.123.931 | 4.183.634.000 | 0,03 | 3.847.926.258 | 4.183.634.000 | 0,92 | - | 388.775.000.000 | 0,00 |
| 2023 | 112.123.931 | 4.183.634.000 | 0,03 | 3.847.926.258 | 4.183.634.000 | 0,92 | - | 480.926.000.000 | 0,00 |
| 16 | JPFA | Japfa Comfeed Indonesia Tbk. | 2020 | 6.387.169.116 | 11.726.575.201 | 0,54 | 6.387.169.116 | 11.726.575.201 | 0,54 | 457.187.000.000 | 1.679.091.000.000 | 0,27 |
| 2021 | 6.449.760.916 | 11.726.575.201 | 0,55 | 6.449.760.916 | 11.726.575.201 | 0,55 | 662.951.000.000 | 2.793.847.000.000 | 0,24 |
| 2022 | 6.500.176.516 | 11.726.575.201 | 0,55 | 6.500.176.516 | 11.726.575.201 | 0,55 | 463.598.000.000 | 1.954.529.000.000 | 0,24 |
| 2023 | 6.500.176.516 | 11.726.575.201 | 0,55 | 6.500.176.516 | 11.726.575.201 | 0,55 | 315.315.000.000 | 1.261.237.000.000 | 0,25 |
| 17 | LSIP | PP London Sumatra Indonesia Tbk. | 2020 | 7.570.300 | 6.822.863.965 | 0,00 | 4.065.995.310 | 6.822.863.965 | 0,60 | 164.949.000.000 | 860.439.000.000 | 0,19 |
| 2021 | 7.570.300 | 6.822.863.965 | 0,00 | 4.065.995.310 | 6.822.863.965 | 0,60 | 256.752.000.000 | 1.248.382.000.000 | 0,21 |
| 2022 | 7.570.300 | 6.822.863.965 | 0,00 | 4.065.995.310 | 6.822.863.965 | 0,60 | 248.240.000.000 | 1.283.525.000.000 | 0,19 |
| 2023 | 7.570.300 | 6.822.863.965 | 0,00 | 4.065.995.310 | 6.822.863.965 | 0,60 | 150.753.000.000 | 911.426.000.000 | 0,17 |
| 18 | MGRO | Mahkota Group Tbk. | 2020 | 810.000.000 | 3.554.445.700 | 0,23 | 2.801.490.100 | 3.554.445.700 | 0,79 | 4.771.278.469 | -44.814.912.147 | -0,11 |
| 2021 | 810.000.000 | 3.554.445.700 | 0,23 | 2.801.490.100 | 3.554.445.700 | 0,79 | 19.639.005.815 | 109.422.288.389 | 0,18 |
| 2022 | 810.000.000 | 3.554.445.700 | 0,23 | 2.801.490.100 | 3.554.445.700 | 0,79 | 28.168.061.647 | -6.622.540.866 | -4,25 |
| 2023 | 810.000.000 | 3.554.445.700 | 0,23 | 2.801.490.100 | 3.554.445.700 | 0,79 | 8.233.664.397 | -164.040.233.966 | -0,05 |
| 19 | MLBI | Multi Bintang Indonesia Tbk. | 2020 | 1.723.151.000 | 2.107.000.000 | 0,82 | 1.723.151.000 | 2.107.000.000 | 0,82 | 110.853.000.000 | 396.470.000.000 | 0,28 |
| 2021 | 1.723.151.000 | 2.107.000.000 | 0,82 | 1.723.151.000 | 2.107.000.000 | 0,82 | 211.931.000.000 | 877.781.000.000 | 0,24 |
| 2022 | 1.881.951.000 | 2.107.000.000 | 0,89 | 1.881.951.000 | 2.107.000.000 | 0,89 | 321.581.000.000 | 1.246.487.000.000 | 0,26 |
| 2023 | 1.881.951.000 | 2.107.000.000 | 0,89 | 1.881.951.000 | 2.107.000.000 | 0,89 | 331.253.000.000 | 1.397.720.000.000 | 0,24 |
| 20 | SGRO | Sampoerna Agro Tbk. | 2020 | 1.267.217.500 | 1.890.000.000 | 0,67 | 1.267.217.500 | 1.890.000.000 | 0,67 | 292.202.000.000 | 100.455.000.000 | 2,91 |
| 2021 | 1.267.217.500 | 1.890.000.000 | 0,67 | 1.267.217.500 | 1.890.000.000 | 0,67 | 385.153.000.000 | 1.199.868.000.000 | 0,32 |
| 2022 | 1.267.217.500 | 1.818.622.000 | 0,70 | 1.267.217.500 | 1.818.622.000 | 0,70 | 364.596.000.000 | 1.404.039.000.000 | 0,26 |
| 2023 | 1.267.217.500 | 1.818.622.000 | 0,70 | 1.267.217.500 | 1.818.622.000 | 0,70 | 303.526.000.000 | 744.305.000.000 | 0,41 |
| 21 | SIMP | Salim Ivomas Pratama Tbk | 2020 | 11.387.745.000 | 15.816.310.000 | 0,72 | 12.423.051.400 | 15.816.310.000 | 0,79 | 677.287.000.000 | 1.017.572.000.000 | 0,67 |
| 2021 | 11.387.745.000 | 15.816.310.000 | 0,72 | 12.423.051.400 | 15.816.310.000 | 0,79 | 944.970.000.000 | 2.285.365.000.000 | 0,41 |
| 2022 | 11.387.745.000 | 15.816.310.000 | 0,72 | 12.471.746.400 | 15.816.310.000 | 0,79 | 887.381.000.000 | 2.396.986.000.000 | 0,37 |
| 2023 | 11.387.745.000 | 15.816.310.000 | 0,72 | 12.471.746.400 | 15.816.310.000 | 0,79 | 560.911.000.000 | 1.487.689.000.000 | 0,38 |
| 22 | SSMS | Sawit Sumbermas Sarana Tbk. | 2020 | - | 9.525.000.000 | 0,00 | 6.493.410.000 | 9.525.000.000 | 0,68 | 318.690.994.000 | 899.545.934.000 | 0,35 |
| 2021 | - | 9.525.000.000 | 0,00 | 6.436.858.000 | 9.525.000.000 | 0,68 | 347.081.310.000 | 1.873.952.184.000 | 0,19 |
| 2022 | - | 9.525.000.000 | 0,00 | 6.111.018.000 | 9.525.000.000 | 0,64 | 489.764.327.000 | 1.964.686.167.000 | 0,25 |
| 2023 | - | 9.525.000.000 | 0,00 | 6.748.816.000 | 9.525.000.000 | 0,71 | 208.119.522.000 | 552.135.147.000 | 0,38 |

**Data *Corporate Governance***

**Lampiran 3**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Kode Perusahaan** | **Nama Perusahaan** | **Tahun** | **Dewan Komisaris Independen** | | **DKI** |
| **Komisaris Independen** | **Jumlah Dewan Komisaris** |
| 1 | AALI | Atra Agro Lestari Tbk. | **2020** | 2 | 4 | 0,50 |
| **2021** | 2 | 4 | 0,50 |
| **2022** | 2 | 4 | 0,50 |
| **2023** | 2 | 4 | 0,50 |
| 2 | ADES | Akasha Wira International Tbk. | **2020** | 1 | 3 | 0,33 |
| **2021** | 1 | 3 | 0,33 |
| **2022** | 1 | 3 | 0,33 |
| **2023** | 1 | 4 | 0,25 |
| 3 | AISA | FKS Food Sejahtera Tbk. | **2020** | 2 | 4 | 0,50 |
| **2021** | 2 | 6 | 0,33 |
| **2022** | 2 | 5 | 0,40 |
| **2023** | 2 | 4 | 0,50 |
| 4 | AMRT | Sumber Alfarian Trijaya Tbk. | **2020** | 2 | 4 | 0,50 |
| **2021** | 2 | 4 | 0,50 |
| **2022** | 3 | 5 | 0,60 |
| **2023** | 2 | 4 | 0,50 |
| 5 | ANJT | Austindo Nusantara Jaya Tbk. | **2020** | 3 | 7 | 0,43 |
| **2021** | 3 | 8 | 0,38 |
| **2022** | 3 | 8 | 0,38 |
| **2023** | 3 | 7 | 0,43 |
| 6 | BISI | Bisi International Tbk. | **2020** | 1 | 3 | 0,33 |
| **2021** | 1 | 3 | 0,33 |
| **2022** | 1 | 3 | 0,33 |
| **2023** | 1 | 4 | 0,25 |
| 7 | BTEK | Bumi Teknokultura Unggul Tbk. | **2020** | 1 | 2 | 0,50 |
| **2021** | 1 | 2 | 0,50 |
| **2022** | 1 | 2 | 0,50 |
| **2023** | 1 | 2 | 0,50 |
| 8 | BWPT | Eagle High Platations Tbk. | **2020** | 1 | 3 | 0,33 |
| **2021** | 1 | 3 | 0,33 |
| **2022** | 1 | 3 | 0,33 |
| **2023** | 1 | 3 | 0,33 |
| 9 | CPIN | Charoen Pokphand Indonesia Tbk. | **2020** | 1 | 3 | 0,33 |
| **2021** | 1 | 3 | 0,33 |
| **2022** | 1 | 3 | 0,33 |
| **2023** | 2 | 4 | 0,50 |
| 10 | CSRA | Cisadane Sawit Raya Tbk. | **2020** | 1 | 3 | 0,33 |
| **2021** | 1 | 3 | 0,33 |
| **2022** | 1 | 3 | 0,33 |
| **2023** | 1 | 3 | 0,33 |
| 11 | DMNG | Diamond Food Indonesia Tbk. | **2020** | 3 | 5 | 0,60 |
| **2021** | 3 | 5 | 0,60 |
| **2022** | 3 | 5 | 0,60 |
| **2023** | 4 | 5 | 0,80 |
| 12 | DSFI | Dharma Samudera Fishing Industries Tbk. | **2020** | 2 | 5 | 0,40 |
| **2021** | 2 | 5 | 0,40 |
| **2022** | 2 | 5 | 0,40 |
| **2023** | 2 | 5 | 0,40 |
| 13 | DSNG | Dharma Satya Nusantara Tbk. | **2020** | 3 | 9 | 0,33 |
| **2021** | 3 | 9 | 0,33 |
| **2022** | 3 | 9 | 0,33 |
| **2023** | 3 | 9 | 0,33 |
| 14 | EPMT | Enseval Putera Megatrading Tbk. | **2020** | 1 | 3 | 0,33 |
| **2021** | 2 | 5 | 0,40 |
| **2022** | 2 | 6 | 0,33 |
| **2023** | 2 | 5 | 0,40 |
| 15 | HERO | Hero Supermarket Tbk. | **2020** | 3 | 9 | 0,33 |
| **2021** | 3 | 8 | 0,38 |
| **2022** | 3 | 8 | 0,38 |
| **2023** | 3 | 7 | 0,43 |
| 16 | JPFA | Japfa Comfeed Indonesia Tbk. | **2020** | 3 | 5 | 0,60 |
| **2021** | 1 | 3 | 0,33 |
| **2022** | 2 | 4 | 0,50 |
| **2023** | 2 | 4 | 0,50 |
| 17 | LSIP | PP London Sumatra Indonesia Tbk. | **2020** | 2 | 5 | 0,40 |
| **2021** | 2 | 5 | 0,40 |
| **2022** | 2 | 5 | 0,40 |
| **2023** | 2 | 5 | 0,40 |
| 18 | MGRO | Mahkota Group Tbk. | **2020** | 1 | 3 | 0,33 |
| **2021** | 1 | 3 | 0,33 |
| **2022** | 1 | 3 | 0,33 |
| **2023** | 1 | 3 | 0,33 |
| 19 | MLBI | Multi Bintang Indonesia Tbk. | **2020** | 3 | 6 | 0,50 |
| **2021** | 3 | 6 | 0,50 |
| **2022** | 3 | 6 | 0,50 |
| **2023** | 2 | 5 | 0,40 |
| 20 | SGRO | Sampoerna Agro Tbk. | **2020** | 2 | 4 | 0,50 |
| **2021** | 2 | 4 | 0,50 |
| **2022** | 2 | 3 | 0,67 |
| **2023** | 2 | 3 | 0,67 |
| 21 | SIMP | Salim Ivomas Pratama Tbk | **2020** | 2 | 6 | 0,33 |
| **2021** | 2 | 6 | 0,33 |
| **2022** | 2 | 6 | 0,33 |
| **2023** | 2 | 6 | 0,33 |
| 22 | SSMS | Sawit Sumbermas Sarana Tbk. | **2020** | 1 | 4 | 0,25 |
| **2021** | 1 | 4 | 0,25 |
| **2022** | 1 | 3 | 0,33 |
| **2023** | 1 | 3 | 0,33 |

**Data Kinerja Keuangan**

**Lampiran 4**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Kode Perusahaan** | **Nama Perusahaan** | **Tahun** | **Proftabilitas** | | **ROA** | **Likuiditas** | | **CR** |
| **Laba Bersih** | **Total Aset** | **Hutang Lancar** | **Aset Lancar** |
| 1 | AALI | Atra Agro Lestari Tbk. | **2020** | 893.779.000.000 | 27.781.231.000.000 | 0,03 | 1.792.506.000.000 | 5.937.890.000.000 | 0,30 |
| **2021** | 2.067.362.000.000 | 30.399.906.000.000 | 0,07 | 5.960.396.000.000 | 9.414.208.000.000 | 0,63 |
| **2022** | 1.792.050.000.000 | 29.249.340.000.000 | 0,06 | 2.052.939.000.000 | 7.390.608.000.000 | 0,28 |
| **2023** | 1.088.170.000.000 | 28.846.243.000.000 | 0,04 | 3.882.141.000.000 | 7.118.202.000.000 | 0,55 |
| 2 | ADES | Akasha Wira International Tbk. | **2020** | 135.789.000.000 | 958.791.000.000 | 0,14 | 183.559.000.000 | 545.239.000.000 | 0,34 |
| **2021** | 265.758.000.000 | 1.304.108.000.000 | 0,20 | 268.367.000.000 | 673.394.000.000 | 0,40 |
| **2022** | 364.972.000.000 | 1.645.582.000.000 | 0,22 | 254.719.000.000 | 815.319.000.000 | 0,31 |
| **2023** | 395.798.000.000 | 2.085.182.000.000 | 0,19 | 298.814.000.000 | 1.230.110.000.000 | 0,24 |
| 3 | AISA | FKS Food Sejahtera Tbk. | **2020** | 1.204.972.000.000 | 2.011.557.000.000 | 0,60 | 882.277.000.000 | 660.324.000.000 | 1,34 |
| **2021** | 5.762.000.000 | 1.761.634.000.000 | 0,00 | 720.020.000.000 | 432.800.000.000 | 1,66 |
| **2022** | - 62.359.000.000 | 1.826.350.000.000 | -0,03 | 827.907.000.000 | 558.960.000.000 | 1,48 |
| **2023** | 18.796.000.000 | 1.850.004.000.000 | 0,01 | 659.907.000.000 | 496.669.000.000 | 1,33 |
| 4 | AMRT | Sumber Alfarian Trijaya Tbk. | **2020** | 1.088.477.000.000 | 25.868.106.000.000 | 0,04 | 15.326.139.000.000 | 13.558.536.000.000 | 1,13 |
| **2021** | 1.963.050.000.000 | 27.370.210.000.000 | 0,07 | 16.376.061.000.000 | 14.211.903.000.000 | 1,15 |
| **2022** | 2.907.478.000.000 | 30.746.266.000.000 | 0,09 | 17.389.232.000.000 | 15.664.200.000.000 | 1,11 |
| **2023** | 3.484.025.000.000 | 34.246.183.000.000 | 0,10 | 17.262.927.000.000 | 17.325.874.000.000 | 1,00 |
| 5 | ANJT | Austindo Nusantara Jaya Tbk. | **2020** | 31.138.380.282 | 8.897.699.154.930 | 0,00 | 400.086.323.944 | 932.951.281.690 | 0,43 |
| **2021** | 522.670.771.429 | 9.217.244.371.429 | 0,06 | 696.831.185.714 | 1.111.419.514.286 | 0,63 |
| **2022** | 330.551.375.000 | 9.415.476.156.250 | 0,04 | 632.345.078.125 | 924.186.968.750 | 0,68 |
| **2023** | 29.256.215.385 | 9.447.265.538.462 | 0,00 | 811.718.000.000 | 845.819.630.769 | 0,96 |
| 6 | BISI | Bisi International Tbk. | **2020** | 275.667.000.000 | 2.914.979.000.000 | 0,09 | 385.631.000.000 | 2.247.228.000.000 | 0,17 |
| **2021** | 380.992.000.000 | 3.132.202.000.000 | 0,12 | 346.045.000.000 | 2.468.374.000.000 | 0,14 |
| **2022** | 523.242.000.000 | 3.410.481.000.000 | 0,15 | 306.752.000.000 | 2.699.403.000.000 | 0,11 |
| **2023** | 595.740.000.000 | 3.901.820.000.000 | 0,15 | 401.461.000.000 | 2.945.199.000.000 | 0,14 |
| 7 | BTEK | Bumi Teknokultura Unggul Tbk. | **2020** | - 509.507.890.912 | 4.223.727.970.627 | -0,12 | 272.479.783.618 | 168.698.932.005 | 1,62 |
| **2021** | - 106.511.989.327 | 4.173.043.810,054 | -0,03 | 309.149.508.272 | 114.748.326.246 | 2,69 |
| **2022** | - 133.469.253.051 | 4.142.039.803.861 | -0,03 | 218.111.044.963 | 66.226.572.957 | 3,29 |
| **2023** | - 114.047.785.478 | 4.055.750.906.772 | -0,03 | 295.646.635.169 | 59.788.496.483 | 4,94 |
| 8 | BWPT | Eagle High Platations Tbk. | **2020** | - 1.108.389.000.000 | 15.060.968.000.000 | -0,07 | 5.045.847.000.000 | 4.646.358.000.000 | 1,09 |
| **2021** | - 1.417.294.000.000 | 12.045.048.000.000 | -0,12 | 3.006.649.000.000 | 1.773.163.000.000 | 1,70 |
| **2022** | 12.635.000.000 | 12.223.568.000.000 | 0,00 | 3.394.292.000.000 | 1.883.769.000.000 | 1,80 |
| **2023** | 159.970.000.000 | 10.183.510.000.000 | 0,02 | 3.513.085.000.000 | 1.300.009.000.000 | 2,70 |
| 9 | CPIN | Charoen Pokphand Indonesia Tbk. | **2020** | 3.845.833.000.000 | 31.159.291.000.000 | 0,12 | 5.356.453.000.000 | 13.531.817.000.000 | 0,40 |
| **2021** | 3.619.010.000.000 | 35.446.051.000.000 | 0,10 | 7.836.101.000.000 | 15.715.060.000.000 | 0,50 |
| **2022** | 2.930.357.000.000 | 39.847.545.000.000 | 0,07 | 10.109.335.000.000 | 17.764.298.000.000 | 0,57 |
| **2023** | 2.318.088.000.000 | 40.970.800.000.000 | 0,06 | 11.123.822.000.000 | 18.324.808.000.000 | 0,61 |
| 10 | CSRA | Cisadane Sawit Raya Tbk. | **2020** | 72.366.649.338 | 1.398.568.521.297 | 0,05 | 263.993.971.896 | 201.805.747.541 | 1,31 |
| **2021** | 259.650.288.797 | 1.753.240.850.009 | 0,15 | 263.343.709.203 | 569.326.150.132 | 0,46 |
| **2022** | 252.406.668.731 | 1.835.253.997.038 | 0,14 | 251.246.911.231 | 502.527.670.417 | 0,50 |
| **2023** | 146.138.989.067 | 1.842.857.630.843 | 0,08 | 187.487.043.502 | 323.758.316.136 | 0,58 |
| 11 | DMNG | Diamond Food Indonesia Tbk. | **2020** | 205.589.000.000 | 5.680.638.000.000 | 0,04 | 822.493.000.000 | 3.584.233.000.000 | 0,23 |
| **2021** | 351.470.000.000 | 6.297.287.000.000 | 0,06 | 1.106.492.000.000 | 3.965.274.000.000 | 0,28 |
| **2022** | 382.105.000.000 | 6.878.297.000.000 | 0,06 | 1.312.391.000.000 | 4.275.936.000.000 | 0,31 |
| **2023** | 319.078.000.000 | 7.166.880.000.000 | 0,04 | 1.163.284.000.000 | 4.138.435.000.000 | 0,28 |
| 12 | DSFI | Dharma Samudera Fishing Industries Tbk. | **2020** | - 5.869.581.850 | 373.757.193.361 | -0,02 | 152.254.622.239 | 213.707.043.160 | 0,71 |
| **2021** | 14.571.697.139 | 391.754.830.323 | 0,04 | 151.593.411.635 | 233.778.414.610 | 0,65 |
| **2022** | 21.382.209.119 | 390.694.004.239 | 0,05 | 125.519.679.735 | 232.603.589.694 | 0,54 |
| **2023** | 12.087.821.539 | 411.881.217.220 | 0,03 | 130.433.889.759 | 251.928.875.019 | 0,52 |
| 13 | DSNG | Dharma Satya Nusantara Tbk. | **2020** | 478.171.000.000 | 14.151.383.000.000 | 0,03 | 2.293.012.000.000 | 2.613.109.000.000 | 0,88 |
| **2021** | 739.649.000.000 | 13.712.160.000.000 | 0,05 | 1.856.163.000.000 | 2.321.635.000.000 | 0,80 |
| **2022** | 1.206.587.000.000 | 15.357.229.000.000 | 0,08 | 3.022.162.000.000 | 3.229.582.000.000 | 0,94 |
| **2023** | 841.665.000.000 | 16.178.278.000.000 | 0,05 | 2.945.961.000.000 | 2.949.268.000.000 | 1,00 |
| 14 | EPMT | Enseval Putera Megatrading Tbk. | **2020** | 679.870.547.997 | 9.211.731.059.218 | 0,07 | 2.533.986.369.290 | 7.540.695.065.075 | 0,34 |
| **2021** | 846.240.999.497 | 9.729.919.645.520 | 0,09 | 2.767.290.257.087 | 8.128.487.195.074 | 0,34 |
| **2022** | 842.590.883.679 | 10.402.356.853.033 | 0,08 | 3.157.202.842.675 | 8.783.144.098.407 | 0,36 |
| **2023** | 688.374.430.004 | 10.955.849.005.936 | 0,06 | 3.555.185.304.448 | 9.247.469.256.514 | 0,38 |
| 15 | HERO | Hero Supermarket Tbk. | **2020** | - 1.214.602.000.000 | 4.838.417.000.000 | -0,25 | 2.278.042.000.000 | 1.540.143.000.000 | 1,48 |
| **2021** | - 963.526.000.000 | 6.273.516.000.000 | -0,15 | 3.251.857.000.000 | 2.513.352.000.000 | 1,29 |
| **2022** | 59.111.000.000 | 6.910.567.000.000 | 0,01 | 3.785.951.000.000 | 2.859.570.000.000 | 1,32 |
| **2023** | - 132.165.000.000 | 5.766.226.000.000 | -0,02 | 3.395.415.000.000 | 1.629.628.000.000 | 2,08 |
| 16 | JPFA | Japfa Comfeed Indonesia Tbk. | **2020** | 1.221.904.000.000 | 25.951.760.000.000 | 0,05 | 6.007.679.000.000 | 11.745.138.000.000 | 0,51 |
| **2021** | 2.130.896.000.000 | 28.589.656.000.000 | 0,07 | 7.064.166.000.000 | 14.161.153.000.000 | 0,50 |
| **2022** | 1.490.931.000.000 | 32.690.887.000.000 | 0,05 | 9.412.440.000.000 | 17.001.468.000.000 | 0,55 |
| **2023** | 945.922.000.000 | 34.109.431.000.000 | 0,03 | 10.684.062.000.000 | 17.218.323.000.000 | 0,62 |
| 17 | LSIP | PP London Sumatra Indonesia Tbk. | **2020** | 695.490.000.000 | 10.922.788.000.000 | 0,06 | 597.005.000.000 | 2.920.275.000.000 | 0,20 |
| **2021** | 991.630.000.000 | 11.851.269.000.000 | 0,08 | 696.556.000.000 | 4.307.772.000.000 | 0,16 |
| **2022** | 1.035.285.000.000 | 12.417.013.000.000 | 0,08 | 709.627.000.000 | 5.107.489.000.000 | 0,14 |
| **2023** | 760.673.000.000 | 12.514.203.000.000 | 0,06 | 564.496.000.000 | 5.376.837.000.000 | 0,10 |
| 18 | MGRO | Mahkota Group Tbk. | **2020** | - 49.586.190.616 | 1.433.953.996.487 | -0,03 | 498.943.672.821 | 363.370.254.050 | 1,37 |
| **2021** | 89.783.282.574 | 1.820.202.594.748 | 0,05 | 787.148.083.629 | 809.016.739.979 | 0,97 |
| **2022** | - 34.790.602.513 | 2.561.664.000.157 | -0,01 | 1.359.463.510.265 | 1.429.234.676.110 | 0,95 |
| **2023** | - 172.273.898.363 | 2.680.206.187.969 | -0,06 | 1.693.114.250.515 | 1.425.676.108.473 | 1,19 |
| 19 | MLBI | Multi Bintang Indonesia Tbk. | **2020** | 285.617.000.000 | 2.907.425.000.000 | 0,10 | 1.338.441.000.000 | 1.189.261.000.000 | 1,13 |
| **2021** | 665.850.000.000 | 2.922.017.000.000 | 0,23 | 1.682.700.000.000 | 1.241.112.000.000 | 1,36 |
| **2022** | 924.906.000.000 | 3.374.502.000.000 | 0,27 | 2.154.777.000.000 | 1.649.257.000.000 | 1,31 |
| **2023** | 1.066.467.000.000 | 3.407.442.000.000 | 0,31 | 1.870.445.000.000 | 1.733.206.000.000 | 1,08 |
| 20 | SGRO | Sampoerna Agro Tbk. | **2020** | - 191.747.000.000 | 9.744.680.000.000 | -0,02 | 1.887.060.000.000 | 1.377.714.000.000 | 1,37 |
| **2021** | 814.715.000.000 | 9.751.365.000.000 | 0,08 | 1.279.741.000.000 | 1.397.536.000.000 | 0,92 |
| **2022** | 1.039.443.000.000 | 10.243.238.000.000 | 0,10 | 1.360.809.000.000 | 1.800.148.000.000 | 0,76 |
| **2023** | 440.779.000.000 | 10.067.533.000.000 | 0,04 | 1.309.773.000.000 | 1.615.746.000.000 | 0,81 |
| 21 | SIMP | Salim Ivomas Pratama Tbk | **2020** | 340.285.000.000 | 35.379.283.000.000 | 0,01 | 8.829.934.000.000 | 7.808.956.000.000 | 1,13 |
| **2021** | 1.340.395.000.000 | 35.964.101.000.000 | 0,04 | 9.159.909.000.000 | 9.527.236.000.000 | 0,96 |
| **2022** | 1.509.605.000.000 | 36.113.081.000.000 | 0,04 | 9.460.845.000.000 | 10.442.878.000.000 | 0,91 |
| **2023** | 926.778.000.000 | 35.012.351.000.000 | 0,03 | 9.411.112.000.000 | 9.896.897.000.000 | 0,95 |
| 22 | SSMS | Sawit Sumbermas Sarana Tbk. | **2020** | 580.854.940.000 | 12.775.930,059.000 | 0,05 | 1.438.666.723.000 | 3.415.644.666.000 | 0,42 |
| **2021** | 1.526.870.874.000 | 10.705.331.418.000 | 0,14 | 2.705.037.944.000 | 4.635.822.790.000 | 0,58 |
| **2022** | 1.848.118.978.000 | 11.136.909.800.000 | 0,17 | 4.172.292.592.000 | 4.638.955.633.000 | 0,90 |
| **2023** | 518.314.064.000 | 11.810.444.633.000 | 0,04 | 4.754.859.437.000 | 5.028.227.209.000 | 0,95 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode Perusahaan**  **Lampiran 5** | **Nama Perusahaan**  **Data Ukuran Perusahaan** | **Tahun** | ***SIZE*** | ***Ln*** |
| **TOTAL ASET** |
| 1 | AALI | Atra Agro Lestari Tbk. | **2020** | 27.781.231.000.000 | 30,96 |
| **2021** | 30.399.906.000.000 | 31,05 |
| **2022** | 29.249.340.000.000 | 31,01 |
| **2023** | 28.846.243.000.000 | 30,99 |
| 2 | ADES | Akasha Wira International Tbk. | **2020** | 958.791.000.000 | 27,59 |
| **2021** | 1.304.108.000.000 | 27,90 |
| **2022** | 1.645.582.000.000 | 28,13 |
| **2023** | 2.085.182.000.000 | 28,37 |
| 3 | AISA | FKS Food Sejahtera Tbk. | **2020** | 2.011.557.000.000 | 28,33 |
| **2021** | 1.761.634.000.000 | 28,20 |
| **2022** | 1.826.350.000.000 | 28,23 |
| **2023** | 1.850.004.000.000 | 28,25 |
| 4 | AMRT | Sumber Alfarian Trijaya Tbk. | **2020** | 25.868.106.000.000 | 30,88 |
| **2021** | 27.370.210.000.000 | 30,94 |
| **2022** | 30.746.266.000.000 | 31,06 |
| **2023** | 34.246.183.000.000 | 31,16 |
| 5 | ANJT | Austindo Nusantara Jaya Tbk. | **2020** | 8.897.699.154.930 | 29,82 |
| **2021** | 9.217.244.371.429 | 29,85 |
| **2022** | 9.415.476.156.250 | 29,87 |
| **2023** | 9.447.265.538.462 | 29,88 |
| 6 | BISI | Bisi International Tbk. | **2020** | 2.914.979.000.000 | 28,70 |
| **2021** | 3.132.202.000.000 | 28,77 |
| **2022** | 3.410.481.000.000 | 28,86 |
| **2023** | 3.901.820.000.000 | 28,99 |
| 7 | BTEK | Bumi Teknokultura Unggul Tbk. | **2020** | 4.223.727.970.627 | 29,07 |
| **2021** | 4.173.043.810,054 | 29,06 |
| **2022** | 4.142.039.803.861 | 29,05 |
| **2023** | 4.055.750.906.772 | 29,03 |
| 8 | BWPT | Eagle High Platations Tbk. | **2020** | 15.060.968.000.000 | 30,34 |
| **2021** | 12.045.048.000.000 | 30,12 |
| **2022** | 12.223.568.000.000 | 30,13 |
| **2023** | 10.183.510.000.000 | 29,95 |
| 9 | CPIN | Charoen Pokphand Indonesia Tbk. | **2020** | 31.159.291.000.000 | 31,07 |
| **2021** | 35.446.051.000.000 | 31,20 |
| **2022** | 39.847.545.000.000 | 31,32 |
| **2023** | 40.970.800.000.000 | 31,34 |
| 10 | CSRA | Cisadane Sawit Raya Tbk. | **2020** | 1.398.568.521.297 | 27,97 |
| **2021** | 1.753.240.850.009 | 28,19 |
| **2022** | 1.835.253.997.038 | 28,24 |
| **2023** | 1.842.857.630.843 | 28,24 |
| 11 | DMNG | Diamond Food Indonesia Tbk. | **2020** | 5.680.638.000.000 | 29,37 |
| **2021** | 6.297.287.000.000 | 29,47 |
| **2022** | 6.878.297.000.000 | 29,56 |
| **2023** | 7.166.880.000.000 | 29,60 |
| 12 | DSFI | Dharma Samudera Fishing Industries Tbk. | **2020** | 373.757.193.361 | 26,65 |
| **2021** | 391.754.830.323 | 26,69 |
| **2022** | 390.694.004.239 | 26,69 |
| **2023** | 411.881.217.220 | 26,74 |
| 13 | DSNG | Dharma Satya Nusantara Tbk. | **2020** | 14.151.383.000.000 | 30,28 |
| **2021** | 13.712.160.000.000 | 30,25 |
| **2022** | 15.357.229.000.000 | 30,36 |
| **2023** | 16.178.278.000.000 | 30,41 |
| 14 | EPMT | Enseval Putera Megatrading Tbk. | **2020** | 9.211.731.059.218 | 29,85 |
| **2021** | 9.729.919.645.520 | 29,91 |
| **2022** | 10.402.356.853.033 | 29,97 |
| **2023** | 10.955.849.005.936 | 30,02 |
| 15 | HERO | Hero Supermarket Tbk. | **2020** | 4.838.417.000.000 | 29,21 |
| **2021** | 6.273.516.000.000 | 29,47 |
| **2022** | 6.910.567.000.000 | 29,56 |
| **2023** | 5.766.226.000.000 | 29,38 |
| 16 | JPFA | Japfa Comfeed Indonesia Tbk. | **2020** | 25.951.760.000.000 | 30,89 |
| **2021** | 28.589.656.000.000 | 30,98 |
| **2022** | 32.690.887.000.000 | 31,12 |
| **2023** | 34.109.431.000.000 | 31,16 |
| 17 | LSIP | PP London Sumatra Indonesia Tbk. | **2020** | 10.922.788.000.000 | 30,02 |
| **2021** | 11.851.269.000.000 | 30,10 |
| **2022** | 12.417.013.000.000 | 30,15 |
| **2023** | 12.514.203.000.000 | 30,16 |
| 18 | MGRO | Mahkota Group Tbk. | **2020** | 1.433.953.996.487 | 27,99 |
| **2021** | 1.820.202.594.748 | 28,23 |
| **2022** | 2.561.664.000.157 | 28,57 |
| **2023** | 2.680.206.187.969 | 28,62 |
| 19 | MLBI | Multi Bintang Indonesia Tbk. | **2020** | 2.907.425.000.000 | 28,70 |
| **2021** | 2.922.017.000.000 | 28,70 |
| **2022** | 3.374.502.000.000 | 28,85 |
| **2023** | 3.407.442.000.000 | 28,86 |
| 20 | SGRO | Sampoerna Agro Tbk. | **2020** | 9.744.680.000.000 | 29,91 |
| **2021** | 9.751.365.000.000 | 29,91 |
| **2022** | 10.243.238.000.000 | 29,96 |
| **2023** | 10.067.533.000.000 | 29,94 |
| 21 | SIMP | Salim Ivomas Pratama Tbk | **2020** | 35.379.283.000.000 | 31,20 |
| **2021** | 35.964.101.000.000 | 31,21 |
| **2022** | 36.113.081.000.000 | 31,22 |
| **2023** | 35.012.351.000.000 | 31,19 |
| 22 | SSMS | Sawit Sumbermas Sarana Tbk. | **2020** | 12.775.930,059.000 | 30,18 |
| **2021** | 10.705.331.418.000 | 30,00 |
| **2022** | 11.136.909.800.000 | 30,04 |
| **2023** | 11.810.444.633.000 | 30,10 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No**  **Lampiran 6** | **Kode Perusahaan** | **Nama Perusahaan**  **Data *Sustainability Report*** | **Tahun** | ***Sustainability Development Reporting Index*** | | **SDRI** |
| **Jumlah Item Yang Diungkapkan** | **Total Item** |
| 1 | AALI | Atra Agro Lestari Tbk. | **2020** | 82 | 136 | 0,60 |
| **2021** | 86 | 136 | 0,63 |
| **2022** | 55 | 136 | 0,40 |
| **2023** | 59 | 136 | 0,43 |
| 2 | ADES | Akasha Wira International Tbk. | **2020** | 66 | 136 | 0,49 |
| **2021** | 43 | 136 | 0,32 |
| **2022** | 92 | 136 | 0,68 |
| **2023** | 66 | 136 | 0,49 |
| 3 | AISA | FKS Food Sejahtera Tbk. | **2020** | 43 | 136 | 0,32 |
| **2021** | 37 | 136 | 0,27 |
| **2022** | 11 | 136 | 0,08 |
| **2023** | 54 | 136 | 0,40 |
| 4 | AMRT | Sumber Alfarian Trijaya Tbk. | **2020** | 40 | 136 | 0,29 |
| **2021** | 15 | 136 | 0,11 |
| **2022** | 45 | 136 | 0,33 |
| **2023** | 37 | 136 | 0,27 |
| 5 | ANJT | Austindo Nusantara Jaya Tbk. | **2020** | 16 | 136 | 0,12 |
| **2021** | 45 | 136 | 0,33 |
| **2022** | 37 | 136 | 0,27 |
| **2023** | 13 | 136 | 0,10 |
| 6 | BISI | Bisi International Tbk. | **2020** | 43 | 136 | 0,32 |
| **2021** | 79 | 136 | 0,58 |
| **2022** | 11 | 136 | 0,08 |
| **2023** | 49 | 136 | 0,36 |
| 7 | BTEK | Bumi Teknokultura Unggul Tbk. | **2020** | 37 | 136 | 0,27 |
| **2021** | 11 | 136 | 0,08 |
| **2022** | 45 | 136 | 0,33 |
| **2023** | 41 | 136 | 0,30 |
| 8 | BWPT | Eagle High Platations Tbk. | **2020** | 11 | 136 | 0,08 |
| **2021** | 43 | 136 | 0,32 |
| **2022** | 41 | 136 | 0,30 |
| **2023** | 25 | 136 | 0,18 |
| 9 | CPIN | Charoen Pokphand Indonesia Tbk. | **2020** | 43 | 136 | 0,32 |
| **2021** | 41 | 136 | 0,30 |
| **2022** | 11 | 136 | 0,08 |
| **2023** | 43 | 136 | 0,32 |
| 10 | CSRA | Cisadane Sawit Raya Tbk. | **2020** | 43 | 136 | 0,32 |
| **2021** | 37 | 136 | 0,27 |
| **2022** | 17 | 136 | 0,13 |
| **2023** | 57 | 136 | 0,42 |
| 11 | DMNG | Diamond Food Indonesia Tbk. | **2020** | 37 | 136 | 0,27 |
| **2021** | 11 | 136 | 0,08 |
| **2022** | 43 | 136 | 0,32 |
| **2023** | 64 | 136 | 0,47 |
| 12 | DSFI | Dharma Samudera Fishing Industries Tbk. | **2020** | 11 | 136 | 0,08 |
| **2021** | 38 | 136 | 0,28 |
| **2022** | 11 | 136 | 0,08 |
| **2023** | 42 | 136 | 0,31 |
| 13 | DSNG | Dharma Satya Nusantara Tbk. | **2020** | 42 | 136 | 0,31 |
| **2021** | 43 | 136 | 0,32 |
| **2022** | 37 | 136 | 0,27 |
| **2023** | 19 | 136 | 0,14 |
| 14 | EPMT | Enseval Putera Megatrading Tbk. | **2020** | 92 | 136 | 0,68 |
| **2021** | 39 | 136 | 0,29 |
| **2022** | 11 | 136 | 0,08 |
| **2023** | 61 | 136 | 0,45 |
| 15 | HERO | Hero Supermarket Tbk. | **2020** | 37 | 136 | 0,27 |
| **2021** | 11 | 136 | 0,08 |
| **2022** | 43 | 136 | 0,32 |
| **2023** | 37 | 136 | 0,27 |
| 16 | JPFA | Japfa Comfeed Indonesia Tbk. | **2020** | 11 | 136 | 0,08 |
| **2021** | 43 | 136 | 0,32 |
| **2022** | 37 | 136 | 0,27 |
| **2023** | 12 | 136 | 0,09 |
| 17 | LSIP | PP London Sumatra Indonesia Tbk. | **2020** | 43 | 136 | 0,32 |
| **2021** | 37 | 136 | 0,27 |
| **2022** | 11 | 136 | 0,08 |
| **2023** | 43 | 136 | 0,32 |
| 18 | MGRO | Mahkota Group Tbk. | **2020** | 37 | 136 | 0,27 |
| **2021** | 11 | 136 | 0,08 |
| **2022** | 43 | 136 | 0,32 |
| **2023** | 43 | 136 | 0,32 |
| 19 | MLBI | Multi Bintang Indonesia Tbk. | **2020** | 11 | 136 | 0,08 |
| **2021** | 43 | 136 | 0,32 |
| **2022** | 56 | 136 | 0,41 |
| **2023** | 11 | 136 | 0,08 |
| 20 | SGRO | Sampoerna Agro Tbk. | **2020** | 37 | 136 | 0,27 |
| **2021** | 11 | 136 | 0,08 |
| **2022** | 37 | 136 | 0,27 |
| **2023** | 11 | 136 | 0,08 |
| 21 | SIMP | Salim Ivomas Pratama Tbk | **2020** | 43 | 136 | 0,32 |
| **2021** | 45 | 136 | 0,33 |
| **2022** | 37 | 136 | 0,27 |
| **2023** | 11 | 136 | 0,08 |
| 22 | SSMS | Sawit Sumbermas Sarana Tbk. | **2020** | 45 | 136 | 0,33 |
| **2021** | 37 | 136 | 0,27 |
| **2022** | 15 | 136 | 0,11 |
| **2023** | 43 | 136 | 0,32 |

**Lempiran 7 Hasil Perhutungan SPSS**

**Hasil Uji Deskriptif**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Kepemilikan Asing | 88 | .00 | .92 | .2530 | .32704 |
| Kepemilikan Institusional | 88 | .20 | .92 | .6836 | .17800 |
| Agresivitas Pajak | 88 | -4.25 | 2.91 | .2109 | .58215 |
| Dewan Komisaris Independen | 88 | .25 | .80 | .4106 | .10595 |
| Profitabilitas | 88 | -.25 | .60 | .0601 | .10158 |
| Likuiditas | 88 | .10 | 4.94 | .8955 | .73898 |
| Ukuran Perusahaan | 88 | 26.65 | 31.34 | 29.5853 | 1.19788 |
| Pengungkapan *Sustainability report* | 88 | .08 | .68 | .2730 | .14575 |
| Valid N (listwise) | 88 |  |  |  |  |

Sumber: Data Diolah, SPSS 22

**Hasil Uji Kolmogrov Smirnov**

**Sebelum ditransform**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 88 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .14123775 |
| Most Extreme Differences | Absolute | .120 |
| Positive | .120 |
| Negative | -.107 |
| Test Statistic | | .120 |
| Asymp. Sig. (2-tailed) | | .003c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

Sumber: data Diolah, SPSS 22

**Hasil Uji Kolmogrov Smirnov**

**Setelah ditransform**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 88 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .03895406 |
| Most Extreme Differences | Absolute | .069 |
| Positive | .069 |
| Negative | -.068 |
| Test Statistic | | .069 |
| Asymp. Sig. (2-tailed) | | .200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

Sumber: data Diolah, SPSS 22

**Hasil Uji Multikolinearitas**

|  |  |  |  |
| --- | --- | --- | --- |
| **Coefficientsa** | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | Kepemilikan Asing | .882 | 1.133 |
| Kepemilikan Institusional | .750 | 1.332 |
| Agresivitas Pajak | .957 | 1.045 |
| Dewan Komisaris Independen | .760 | 1.316 |
| Profitabilitas | .854 | 1.171 |
| Likuiditas | .829 | 1.206 |
| Ukuran Perusahaan | .913 | 1.096 |
| a. Dependent Variable: Pengungkapan *Sustainability report* | | | |

Sumber: data Diolah, SPSS 22

**Grafik Scater plot Hasil Uji Heteroskedastisitas**



Sumber: Data Diolah, SPSS 22

**Hasil Uji Autokorelasi**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | *R Square* | *Adjusted R Square* | Std. Error of the Estimate | Durbin-Watson |
| 1 | .713a | .509 | .466 | .04062 | 1.983 |
| a. Predictors: (Constant), Ukuran Perusahaan, Kepemilikan Asing, Agresivitas Pajak, Profitabilitas, Dewan Komisaris Independen, Likuiditas, Kepemilikan Institusional | | | | | |
| b. Dependent Variable: Pengungkapan *Sustainability report* | | | | | |

Sumber: Data Diolah, SPSS 22

**Hasil Uji F**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | .137 | 7 | .020 | 11.836 | .000b |
| Residual | .132 | 80 | .002 |  |  |
| Total | .269 | 87 |  |  |  |
| a. Dependent Variable: Pengungkapan *Sustainability report* | | | | | | |
| b. Predictors: (Constant), Ukuran Perusahaan, Kepemilikan Asing, Agresivitas Pajak, Profitabilitas, Dewan Komisaris Independen, Likuiditas, Kepemilikan Institusional | | | | | | |

Sumber: Data Diolah, SPSS 22

**Hasil uji Regresi Linear Berganda**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .028 | .119 |  | .239 | .812 |
| Kepemilikan Asing | -.054 | .014 | -.330 | -3.959 | .000 |
| Kepemilikan Institusional | .150 | .028 | .480 | 5.303 | .000 |
| Agresivitas Pajak | -.010 | .008 | -.109 | -1.355 | .179 |
| Dewan Komisaris Independen | .060 | .047 | .115 | 1.275 | .206 |
| Profitabilitas | .218 | .046 | .399 | 4.703 | .000 |
| Likuiditas | -.015 | .006 | -.201 | -2.334 | .022 |
| Ukuran Perusahaan | .005 | .004 | .097 | 1.187 | .239 |
| a. Dependent Variable: Pengungkapan *Sustainability report* | | | | | | |

Sumber: Data Diolah, SPSS 22

**Hasil Uji T**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .028 | .119 |  | .239 | .812 |
| Kepemilikan Asing | -.054 | .014 | -.330 | -3.959 | .000 |
| Kepemilikan Institusional | .150 | .028 | .480 | 5.303 | .000 |
| Agresivitas Pajak | -.010 | .008 | -.109 | -1.355 | .179 |
| Dewan Komisaris Independen | .060 | .047 | .115 | 1.275 | .206 |
| Profitabilitas | .218 | .046 | .399 | 4.703 | .000 |
| Likuiditas | -.015 | .006 | -.201 | -2.334 | .022 |
| Ukuran Perusahaan | .005 | .004 | .097 | 1.187 | .239 |
| a. Dependent Variable: Pengungkapan *Sustainability report* | | | | | | |

Sumber: Data Diolah, SPSS 22

**Hasil Uji Koefisien Determinan**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .713a | .509 | .466 | .04062 |
| a. Predictors: (Constant), Ukuran Perusahaan, Kepemilikan Asing, Agresivitas Pajak, Profitabilitas, Dewan Komisaris Independen, Likuiditas, Kepemilikan Institusional | | | | |

Sumber: Data Diolah, SPSS 22