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APPENDIX

SAMPLE

No.	Code	Name of Company
1	ALKA	PT Alakasa Industrindo Tbk
2	ALDO	PT Alkindo Naratama Tbk
3	AGII	PT Samator Indo Gas Tbk
4	AKPI	PT Argha Karya Prima Industry Tbk
5	ARNA	PT Arwana Citramulia Tbk
6	AMFG	PT Asahimas Flat Glass Tbk
7	MYTX	PT Asia Pasific Investama Tbk
8	BRNA	PT Berlina Tbk
9	BTON	PT Betonjaya Manunggal Tbk
10	CPRO	PT Central Proteina Prima Tbk
11	IGAR	PT Champion Pacific Indonesia
12	CPIN	PT Charoen Pokphand Indonesia Tbk
13	DVLA	PT Darya-Varia Laboratoria Tbk
14	DPNS	PT Duta Pertiwi Nusantara Tbk
15	EKAD	PT Ekadharma International Tbk
16	MDKI	PT Emdeki Utama Tbk
17	ETWA	PT Eterindo Wahanatama Tbk
18	FASW	PT Fajar Surya Wisesa Tbk
19	GDST	PT Gunawan Dianjaya Steel Tbk
20	IMPC	PT Impack Pratama Industri Tbk
21	INAI	PT Indal Aluminium Industry Tbk
22	SRSN	PT Indo Acidatama Tbk
23	INAF	PT Indofarma Tbk
24	SIDO	PT Industri Jamu Dan Farmasi Sido Muncul Tbk.
25	INCI	PT Intanwijaya Internasional Tbk
26	JPFA	PT Japfa Comfeed Indonesia Tbk
27	KLBF	PT Kalbe Farma. Tbk
28	KDSI	PT Kedawung Setia Industrial Tbk
29	KIAS	PT Keramika Indonesia Assosiasi Tbk
30	KAEF	PT Kimia Farma Tbk

RESULT OUTPUT EVIEWS

DESCRIPTIVE STATISTICS

	FV	ERM	SR	ROA	FZ	DVD	МО	Big4	AC
Mean	1.75469	4.08667	0.25223	0.04040	28.4365	1.92523	0.14865	0.38667	3.03333
Median	1.08850	4.00000	0.21978	0.04000	28.1669	0.53704	0.01686	0.00000	3.00000
Maximum	14.6226	6.00000	0.51648	0.34000	32.9273	17.8571	2.18261	1.00000	4.00000
Minimum	0.13076	2.00000	0.12088	-0.40000	25.9355	0.00000	0.00000	0.00000	2.00000
Std. Dev.	1.93971	0.81047	0.09079	0.09160	1.32324	3.34104	0.33905	0.48862	0.21415
Observations	150	150	150	150	150	150	150	150	150

COMMON EFFECT MODEL

Variable	Coefficient	Std. Error	t-Statistic	Prob.
С	-2.091628	3.987864	-0.524498	0.6007
ERM	0.865717	0.222452	3.891704	0.0002
SR	6.135667	2.014475	3.045789	0.0028
ROA	3.196265	1.934550	1.652201	0.1007
FZ	-0.046395	0.141654	-0.327526	0.7437
DVD	0.069922	0.054522	1.282456	0.2018
МО	-0.669695	0.526968	-1.270847	0.2058

FIXED EFFECT MODEL

Variable	Coefficient	Std. Error	t-Statistic	Prob.
С	24.78710	11.19722	2.213683	0.0288
ERM	0.014778	0.760928	0.019421	0.9845
SR	0.978316	1.253513	0.780459	0.4367
ROA	0.778016	1.285267	0.605334	0.5462
FZ	-0.819041	0.384529	-2.129984	0.0353
DVD	0.001738	0.063823	0.027234	0.9783
MO	0.002591	0.503196	0.005149	0.9959

RANDOM EFFECT MODEL

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	3.352162	6.329786	0.529585	0.5972
ERM	0.738186	0.386650	1.909183	0.0582
SR	0.860983	1.206459	0.713645	0.4766
ROA	1.281257	1.244663	1.029401	0.3050
FZ	-0.168976	0.222981	-0.757807	0.4498
DVD	0.021859	0.055914	0.390928	0.6964
MO	-0.242413	0.463407	-0.523110	0.6017

CHOW TEST

Effects Test	Statistic	d.f.	Prob.
Cross-section F	18.914353	(29,114)	0.2876
Cross-section Chi-square	263.976990	29	0.2386

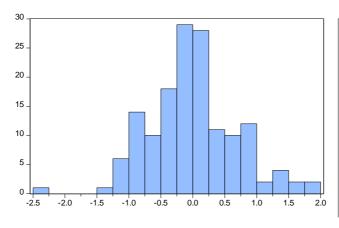
HAUSMAN TEST

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	12.313278	6	0.0553

LAGRANGE MULTIPLIER TEST

	T Cross-section	est Hypothesis Time	Both
Breusch-Pagan	151.0854	0.511207	151.5966
C varia	(0.1674)	(0.4746)	(0.2099)
Honda	12.29168	0.714988	9.197102
	(0.0748)	(0.2373)	(0.8950)
King-Wu	12.29168	0.714988	4.949669
0	(0.3153)	(0.2373)	(0.8950)
Standardized Honda	13.75121	1.338221	6.587005
	(0.5903)	(0.0904)	(0.9353)
Standardized King-Wu	13.75121	1.338221	3.019489
	(0.2710)	(0.0904)	(0.9811)
Gourieroux, et al.			151.5966
**************************************			(0.0023)

NORMALITY TEST



Series: Standardized Residuals Sample 2017 2021 Observations 150						
Mean	-1.78e-16					
Median	-0.019293					
Maximum	1.815694					
Minimum	-2.368394					
Std. Dev.	0.673695					
Skewness	0.166872					
Kurtosis 3.704770						
Jarque-Bera	Jarque-Bera 3.800541					
Probability	0.149528					

MULTICOLLINEARITY TEST

	ERM	SR	ROA	FZ	DVD	MO
			-		-	-
		0.341504976802	0.033226162782	0.3892684158541	0.19842151123	0.20077710096
ERM	1	341	45145	633	03496	39183
					-	-
	0.34150497680234		0.163880487274	0.3518408463930	0.09343127683	0.19250053241
SR	1	1	0245	668	064305	40714
	-					-
	0.03322616278245	0.163880487274		0.1316609118660	0.29983270693	0.02277347406
ROA	145	0245	1	048	46509	68654
					-	-
	0.38926841585416	0.351840846393	0.131660911866		0.06116582659	0.37831585321
FZ	33	0668	0048	1	950848	85344
	-	-		-		-
	0.19842151123034	0.093431276830	0.299832706934	0.0611658265995		0.07782909990
DVD	96	64305	6509	0848	1	400919
	-	-	-	-	-	
	0.20077710096391	0.192500532414	0.022773474066	0.3783158532185	0.07782909990	
MO	83	0714	8654	344	400919	1

HETEROSCEDASTICITY TEST

Variable	Coefficient	Std. Error	t-Statistic	Prob.
С	0.251155	0.978799	0.256595	0.7979
ERM	0.305427	0.096910	3.151655	0.5120
SR	1.092048	0.395037	2.764422	0.4365
ROA	0.444264	0.399334	1.112513	0.2678
FZ	0.039119	0.010513	3.720852	0.1763
DVD	-0.013155	0.034547	-0.380785	0.7039
MO	0.170137	0.104622	1.626203	0.1061
BIG4	0.171747	0.086172	1.993083	0.2482
AC	0.036213	0.156748	0.231025	0.8176

AUTOCORRELATION TEST

R-squared	0.230246	Mean dependent var	1.838933
Adjusted R-squared	0.197948	S.D. dependent var	2.227549
S.E. of regression	2.089928	Akaike info criterion	4.357679
Sum squared resid	624.5956	Schwarz criterion	4.498176
Log likelihood	-319.8260	Hannan-Quinn criter.	4.414759
F-statistic	4.378194	Durbin-Watson stat	1.914175
Prob(F-statistic)	0.000432		

T-TEST, F-TEST, R² TEST

Variable	Coefficient	Std. Error	t-Statistic	Prob.
С	-2.091628	3.987864	-0.524498	0.6007
ERM	0.865717	0.222452	3.891704	0.0002
SR	6.135667	2.014475	3.045789	0.0028
ROA	3.196265	1.934550	1.652201	0.1007
FZ	-0.046395	0.141654	-0.327526	0.7437
DVD	0.069922	0.054522	1.282456	0.2018
МО	-0.669695	0.526968	-1.270847	0.2058
R-squared	0.230246	Mean dependen	t var	1.838933
Adjusted R-squared	0.197948	S.D. dependent	var	2.227549
S.E. of regression	2.089928	Akaike info crite	erion	4.357679
Sum squared resid	624.5956	Schwarz criteri	on	4.498176
Log likelihood	-319.8260	Hannan-Quinn	criter.	4.414759
F-statistic	4.378194	Durbin-Watson	stat	1.914175
Prob(F-statistic)	0.000432			

MULTIPLE REGRESSION ANALYSIS WITH AUDIT QUALITY VARIABLE

Variable	Coefficient	Std. Error	t-Statistic	Prob.
С	8.021786	4.816491	1.665483	0.0981
ERM	10.70130	6.702286	1.596664	0.1126
SR	15.13196	16.95810	0.892315	0.3738
ROA	-8.772301	4.157689	-2.109898	0.0367
FZ	-0.310952	0.172593	-1.801648	0.0738
DVD	0.124619	0.051379	2.425464	0.0166
MO	-0.095699	0.483970	-0.197737	0.8435
ERM BIG4	-3.365404	0.842477	-3.994655	0.0001
SR BIG4	-3.847620	3.947913	-0.974596	0.3315
ROA BIG4	-2.226684	2.197299	-1.013373	0.3127
FZ BIG4	-2.910246	5.449171	-0.534071	0.5942
DVD BIG4	13.54933	4.487526	3.019332	0.0030
MO_BIG4	0.060403	0.034999	1.725864	0.0866
R-squared	0.404571	Mean depende	nt var	1.838933
Adjusted R-squared	0.352416	S.D. dependent		2.227549
S.E. of regression	1.792566	Akaike info cri		4.087852
Sum squared resid	440.2211	Schwarz criteri		4.348774
Log likelihood	-293.5889	Hannan-Quinn criter.		4.193856
F-statistic	7.757176	Durbin-Watson		0.384588
Prob(F-statistic)	0.000000			

MULTIPLE REGRESSION ANALYSIS WITH AUDIT COMMITTEE VARIABLE

Variable	Coefficient	Std. Error	t-Statistic	Prob.
С	7.955071	4.534810	1.754224	0.0816
ERM	2.514291	0.482788	5.207862	0.0000
SR	6.482647	2.058693	3.148914	0.0020
ROA	3.663452	75.44601	0.048557	0.9613
FZ	-0.083930	0.214397	-0.391469	0.6961
DVD	-4.620012	5.820078	-0.793806	0.4287
MO	26.39985	38.59692	0.683988	0.4951
ERM_AC	0.277950	0.188287	1.476209	0.0422
SR_AC	2.404360	3.079166	0.780848	0.4362
ROA_AC	-0.946395	25.16693	-0.037605	0.9701
FZ_AC	1.553564	1.939788	0.800894	0.0424
DVD_AC	-8.963744	12.84499	-0.697840	0.4865
MO_AC	-0.071727	0.038725	-1.852236	0.0061
R-squared	0.309102	Mean depende	nt var	1.838933
Adjusted R-squared	0.248585	S.D. dependen	t var	2.227549
S.E. of regression	1.930932	Akaike info cri	iterion	4.236562
Sum squared resid	510.8044	Schwarz criterion		4.497484
Log likelihood	-304.7421	Hannan-Quinn	criter.	4.342566
F-statistic	5.107721	Durbin-Watson	n stat	0.260890
Prob(F-statistic)	0.000001			

INDICES OF SUSTAINABILITY REPORTING DISCLOSURE

91 Indicators CSR based on GRI G4

ECONOMIC CATI	EGORIES		
Economic	G4-EC 1	The direct economic	If disclosed it is
Performance		value generated and	given a value of 1
		distributed, includes:	and if it is not
		Revenues, operating	disclosed it is given a
		expenses, employee	value of 0
		wages and benefits,	
		payments to	
		financiers, payments	
		to the government (by	
		State), community	
		investments.	
	G4-EC 2	Financial	
		implications and	
		other risks and	
		opportunities to the	
		organization's	
		activities due to	
		climate change.	
	G4-EC 3	The scope of]
		oraganization	
		obligations over the	
		definite reward	
		program.	
	G4-EC 4	Financial assistance	
		received from the	
		government.	
Market Existence	G4-EC 5	The standard wage	If disclosed it is
		ratio of entry-level	given a value of 1
		employees by gender	and if it is not
		compared to the	disclosed it is given a
		regional minimum	value of 0
		wage at operational	
		locations is	
		significant.	_
	G4-EC 6	A significant	
		comparison of senior	
		management	
		employed from local	

		communities at the	
	,	site of operation.	×
Indirect Economic	G4-EC 7	Development and	If disclosed it is
Impact		impact of	given a value of 1
		infrastructure and	and if it is not
		service investments	disclosed it is given a
		provided for the	value of 0
		public benefit	
		commercially,	
		commercially, or free	
		of charge.	
	G4-EC 8	Significant indirect	
		economic impacts,	
		including how	
		widespread the	
		impact is	
Procurement	G4-EC 9	Comparison of	If disclosed it is
Practices		purchases from local	given a value of 1
		suppliers at	and if it is not
		significant	disclosed it is given a
		operational locations	value of 0

ENVIRONMEN	NTAL CATEGORIES		
Material	G4-EN 1	Materials used by weight or volume	If disclosed it is given a value of 1
	G4-EN 2	Percentage of materials used that are recycled input materials	and if it is not disclosed it is given a value of 0
Energy	G4-EN 3	Direct energy use from primary energy resources.	If disclosed it is given a value of 1 and if it is not
	G4-EN 4	Indirect energy use based on primary sources.	disclosed it is given a value of 0
	G4-EN 5	Estimates to obtain energy-efficient or renewable energy- based products and services, as well as a reduction in the	

	T T	1	
		average energy needs	
		as a result of these	
		initiatives.	
	G4-EN 6	Reduction of energy	
		consumption.	
	G4-EN 7	Reduction of energy	
		needs in products and	
		services.	
Water	G4-EN 8	Total water intake by	If disclosed it is
		source	given a value of 1
	G4-EN 9	Water sources that are	and if it is not
		significantly affected	disclosed it is given a
		as a result of water	value of 0
		intake.	, 41.44
	G4-EN 10	Percentage and total	
		volume of recycled	
		and reused water	
Biodiversity	G4-EN 11	Operational locations	If disclosed it is
Biodiversity	O'LL, II	owned, leased,	given a value of 1
		managed within or	and if it is not
		adjacent to protected	
		(2)	disclosed it is given a
		areas and areas with	value of 0
		high biodiversity	
		value outside the	
		protected areas.	
	G4-EN 12	Description of the	
		significant impacts	
		caused by activities,	
		products and services	
		on biodiversity in	
		protected areas and in	
		areas that have high-	
		value biodiversity	
		outside of protected	
		areas.	
	G4-EN 13	Protected and	1
	G. E. 13	restored habitat.	
	G4-EN 14	The number of	1
	OT-LIV IT	species based on the	
		level of extinction	
		ratio that is on the	

	1	HICN and list (HICN	
		IUCN red list (IUCN	
		red list) and that is on	
		the national	
		conservation list with	
		habitats in areas	
		affected by the	
	4	operation.	
Emission	G4-EN 15	The amount of direct	If disclosed it is
		or indirect	given a value of 1
		greenhouse gas	and if it is not
		emissions is broken	disclosed it is given a
		down by weight.	value of 0
	G4-EN 16	Indirect energy	1
		greenhouse gas	
		emissions are broken	
		down by weight.	
	G4-EN 17	Other indirect	
		greenhouse gas	
		emissions are broken	
		down by weight.	
	G4-EN 18	The intensity of	
		greenhouse gas	
		emissions.	
	G4-EN 19	Initiatives to reduce	
	0.2., 19	greenhouse gas	
		emissions and their	
		achievements.	
	G4-EN 20	Emissions of ozone-	•
	G4-LN 20	depleting chemicals	
		are broken down by	
	G4-EN 21	weight. NOx, Sox and other	-
	04-EN 21	Production and the contract of	
		significant air	
		emissions are broken	
		down by type and	
		weight.	
Effluent and Waste	G4-EN 22	Total water	If disclosed it is
		discharged by quality	given a value of 1
		and purpose.	and if it is not
	G4-EN 23	The total weight of	disclosed it is given a
		waste by type and	

		method of disposal.	value of 0
	G4-EN 24	Significant total	, with or o
		number and volume	
		of spills.	
	G4-EN 25	The weight of waste	
		considered hazardous	
		under the provisions	
		of the basel	
		conventionS I, II, III,	
		and VIII that is	
		transported, imported,	
		or managed and the	
		percentage of waste	
		transported for	
		international	
	G4-EN 26	shipments. The identity, size,	
	04-EN 20	protection status and	
		biodiversity value of	
		water bodies and	
		related habitats that	
		are significantly	
		affected by	
		wastewater and	
		runoff from the	
D 1 : 10 :	CA ENION	organization.	TC 1: 1 1:::
Products and Services	G4-EN 27	Initiatives to reduce	If disclosed it is
		the environmental	given a value of 1
		impact of products	and if it is not
		and services and the	disclosed it is given a
		extent of the impact	value of 0
		of such	
	CA ENIO	unemployment	
	G4-EN 28	Percentage of	
		products sold and	
		their packaging	
		materials drawn by	
a "	G 4 FD 1 G 0	category	70.11.1.1.1.1
Compliance	G4-EN 29	The monetary value	If disclosed it is
		of the fine is	given a value of 1
		significant and the	and if it is not

Transportation	G4-EN 30	total amount of non- non-fungal sanctions for non-compliance with environmental laws and regulations. Significant environmental impact due to the transfer of products and other goods and materials used for the operation	disclosed it is given a value of 0 If disclosed it is given a value of 1 and if it is not disclosed it is given a value of 0
Other	G4-EN 31	of the enterprise, and labor. Total environmental protection expenditure based on; waste disposal, emission treatment,	If disclosed it is given a value of 1 and if it is not disclosed it is given a value of 0
Supplier Assessment	G4-EN 32	and remediation costs. The cost of prevention and environmental management	If disclosed it is
of the Environment	G4-EN 32	The percentage of screening of new suppliers using environmental criteria. Actual and potential	given a value of 1 and if it is not disclosed it is given a value of 0
		significant negative environmental impacts in the supply chain and the actions taken.	
Environmental Complaints Mechanism	G4-EN 34	The number of complaints about environmental impacts filed, handled, and resolved through official complaint	If disclosed it is given a value of 1 and if it is not disclosed it is given a value of 0

The state of the s	mechanisms during	
	the reporting period.	

SOCIAL CATEGOR	RIES		
SUB-CATEGORY:	EMPLOYMENT PRA	CTICES AND COMFO	RT OF WORK
Personnel	G4-LA 1	Total number and rate	If disclosed it is
		of new employee	given a value of 1
		recruitment and	and if it is not
		employee turnover by	disclosed it is given a
		age group, gender,	value of 0
		and region.	
	G4-LA 2	Benefits provided for	
		full-time employees	
		that are not provided	
		to temporary or part-	
		time employees,	
		based on significant	
		operating locations.	
		This includes, at	
		least: life insurance,	
		health insurance,	
		disability and	
		disability protection,	
		maternity leave,	
		pension granting,	
		shareholding	
	G4-LA3	Return to work rates	
		and retention rates	
		after maternity leave,	
		according to gender.	
Industrial Relations	G4-LA 4	The minimum period	If disclosed it is
		of notice of changes	given a value of 1
		to elected employees	and if it is not
		and representatives	disclosed it is given a
		prior to the	value of 0
		application of	
		significant	
		operational changes	
		that affect them	

	T	aulastantial!	
		substantially,	
		including whether	
		they are contained in	
		the collective	
0 111 11	CATAS	agreement	TC 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Occupational Health	G4-LA 5	The percentage of the	If disclosed it is
and Safety		total workforce	given a value of 1
		represented in the	and if it is not
		formal joint	disclosed it is given a
		committee of worker	value of 0
		management that	
		helps supervise and	
		advise occupational	
		health and safety	
		programs	
	G4-LA 6	The type and extent	
		of injuries,	
		occupational diseases,	
		lost days, and	
		infertility, as well as	
		the total number of	
		occupational deaths,	
		by region and gender	
	G4-LA 7	Workers who are	
	0.47.64.0.004.0076.004.00	frequently exposed to	
		or at high risk of	
		developing diseases	
		associated with their	
		work	
	G4-LA 8	Health and safety	
	1000011-100-0005-00000	topics covered by	
		formal agreements	
		with unions	
Training and	G4-LA9	Average training	If disclosed it is
Education	\$1000-0486 - 180-49478 W-62 Mass*	hours per year per	given a value of 1
		employee by gender,	and if it is not
		and by employee	disclosed it is given a
		category	value of 0
	G4-LA 10	A program for skills	
		management and	
		lifelong learning that	
		melong learning that	

		supports the	
		sustainability of	
		employees' work and	
		helps them manage	
		retirement	
	C4 I A 11	1.7.7.11.11.11.11.11.11.11.11.11.11.11.1	
	G4-LA 11	Percentage of	
		employees who	
		receive regular	
		performance and	
		career development	
		reviews, according to	
		employee gender and	
		category	
Diversity and	G4-LA 12	The composition of	If disclosed it is
Equality of		governance bodies	given a value of 1
Opportunity		and the division of	and if it is not
MODAL 900		employees per	disclosed it is given a
		category of	value of 0
		employees by gender,	
		age group,	
		membership of	
		minority groups, and	
		other indicators of	
		diversity.	
Equality of	G4-LA 13	The ratio of basic	If disclosed it is
Remuneration of	A Production of Section Production Control Control	salary and	given a value of 1
Women and Men		remuneration for	and if it is not
		women to men	disclosed it is given a
		according to	value of 0
		employee categories,	varue or o
		based on significant	
		operational location.	
Supplier Assessments	G4-LA 14	Percentage of	If disclosed it is
related to	OT-LA 14	screening of new	given a value of 1
Employment		suppliers using	and if it is not
Practices			Programme Company of the Company of
Practices		employment practice	disclosed it is given a
	G4-LA 15	criteria	value of 0
	G4-LA 15	Significant actual and	
		potential negative	
		impacts on	
		employment practices	

		in the supply chain	
		and actions taken	
Employment	G4-LA 16	The number of	If disclosed it is
Complaints		complaints about	given a value of 1
Mechanism		labor practices filed,	and if it is not
		handled, and resolved	disclosed it is given a
		through official	value of 0
		complaint	500 1 00 00 00 00 00 00 00 00 00 00 00 00
		mechanisms	

SOCIAL CATEGORIES						
	SUB-CATEGORY : HUMAN RIGHTS					
Investment	G4-HR 1	A significant total and	If disclosed it is			
		percentage of	given a value of 1			
		investment	and if it is not			
		agreements and	disclosed it is given a			
		contracts that include	value of 0			
		clauses related to				
		human rights or				
		human rights-based				
		screening				
	G4-HR 2	The amount of time				
		employee training on				
		human rights policies				
		or procedures related				
		to human rights				
		aspects relevant to the				
		operation, including				
		the percentage of				
		employees trained.				
Nondiscrimination	G4-HR 3	Total number of	If disclosed it is			
		incidents of	given a value of 1			
		discrimination and	and if it is not			
		remedial action taken	disclosed it is given a			
			value of 0			
Freedom of	G4-HR 4	Identified operations	If disclosed it is			
Association and		and suppliers that	given a value of 1			
Collective Labor		may violate or risk	and if it is not			
Agreement		violating the right to	disclosed it is given a			

		exercise freedom of	value of 0
		association and	
		collective labor	
		agreements, and	
		actions taken to	
		support those rights	
Child Labor	G4-HR 5	Identified operations	If disclosed it is
1857 W 1011500	250 45	and suppliers at high	given a value of 1
		risk of exploitation of	and if it is not
		child labor and	disclosed it is given a
		actions taken to	value of 0
		contribute to the	
		effective elimination	
		of child labor	
Forced Laborers or	G4-HR 6	Identified operations	If disclosed it is
Taxpayers	electricity in the party of the	and suppliers at high	given a value of 1
100 153		risk of forced or	and if it is not
		compulsory labor and	disclosed it is given a
		actions to contribute	value of 0
		to the elimination of	
		any form of forced or	
		compulsory labor	
Safeguarding	G4-HR 7	Percentage of	If disclosed it is
Practices		security personnel	given a value of 1
		trained in human	and if it is not
		rights policies or	disclosed it is given a
		procedures in	value of 0
		organizations relevant	
		to operations	
Customary Rights	G4-HR 8	Total number of	If disclosed it is
		incidents of	given a value of 1
		violations involving	and if it is not
		the rights of	disclosed it is given a
		indigenous peoples	value of 0
1000		and actions taken	
Assessment	G4-HR 9	Total number and	If disclosed it is
		percentage of	given a value of 1
		operations that have	and if it is not
		conducted a human	disclosed it is given a
		rights impact review	value of 0
		or assessment	

Supplier Assessment of Human Rights	G4-HR 10	Percentage of screening of new suppliers using	If disclosed it is given a value of 1 and if it is not
		human rights criteria	disclosed it is given
	G4-HR 11	Significant actual and potential negative	value of 0
		impacts on human	
		rights in supply	
		chains and actions	
		taken	
Human Rights	G4-HR 12	The number of	If disclosed it is
Complaints		complaints about the	given a value of 1
Mechanism		impact on human	and if it is not
		rights filed, handled,	disclosed it is given
		and resolved through	value of 0
		formal grievance	3 1 1 3 3 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1
		mechanisms	

SOCIAL CATEGORY			
Local People	G4-SO 1	Percentage of operations with local community engagement, impact assessment, and development programs implemented	If disclosed it is given a value of 1 and if it is not disclosed it is given a value of 0
	G4-SO 2	Operations with significant actual and potential negative impacts on local communities.	
Anti-Corruption	G4-SO 3	Total number and percentage of operations assessed against risks associated with corruption and identified significant risks	If disclosed it is given a value of 1 and if it is not disclosed it is given a value of 0
	G4-SO 4	Communication and training on anti-corruption	

	policies and procedures	
G4-SO 5	Proven corruption	
	incidents and taken	
	actions	
G4-SO 6	The total value of political	If disclosed it is
	contributions is by	given a value of 1
	country and	and if it is not
	beneficiaries/beneficiaries	disclosed it is given
		a value of 0
G4-SO 7	The total number of legal	If disclosed it is
	actions related to anti-	given a value of 1
	competition, anti-turst as	and if it is not
	well as monopolistic	disclosed it is given
	practices and their results.	a value of 0
G4-SO 8	Significant monetary	If disclosed it is
	value of fins and the total	given a value of 1
	amount of non-monetary	and if it is not
	sanctions for non-	disclosed it is given
	compliance with laws and	a value of 0
	regulations	
	3000 C () 330000000000000000000000000000000000	
G4-SO 9	The percentage of	If disclosed it is
		given a value of 1
	uses the criterion of	and if it is not
	impact on society.	disclosed it is given
	1	a value of 0
G4-SO 10	Significant actual and	
G 1 50 10		
	1	
	11 2	
G4-SO 11		If disclosed it is
0.0011	•	given a value of 1
	5	and if it is not
	and resolved through	disclosed it is given
	official complaint	a value of 0
	G4-SO 6 G4-SO 7	incidents and taken actions G4-SO 6 The total value of political contributions is by country and beneficiaries/beneficiaries G4-SO 7 The total number of legal actions related to anticompetition, anti-turst as well as monopolistic practices and their results. G4-SO 8 Significant monetary value of fins and the total amount of non-monetary sanctions for noncompliance with laws and regulations G4-SO 9 The percentage of screening of new suppliers uses the criterion of impact on society. G4-SO 10 Significant actual and potential negative impacts on communities in the supply chain and actions taken G4-SO 11 The number of complaints about the impact on society are filed, handled,

SOCIAL CATEGOR	IES		
SUB-CATEGORY:	RESPONSIBILIT	Y FOR THE PRODUCT	
Employee Health and	G4-PR 1	A significant	If disclosed it is
Safety		percentage of product	given a value of 1
		and service categories	and if it is not
		whose impact on	disclosed it is given a
		health and safety is	value of 0
		assessed for	
		improvement	
	G4-PR 2	Total number of	
		incidents of	
		dissatisfaction with	
		regulations and	
		voluntary codes	
		related to the health	
		and safety impacts of	
		products and services	
		throughout the life	
		cycle, by type of	
		outcome	
Product and Service	G4-PR 3	The types of product	If disclosed it is
Labeling		and service	given a value of 1
		information required	and if it is not
		by the organization's	disclosed it is given a
		procedures related to	value of 0
		information and	
		labeling of products	
		and services, as well	
		as a significant	
		percentage of product	
		and service categories	
		must follow similar	
		information	
		requirements	
	G4-PR 4	The total number of	1
		incidents of non-	
		compliance with	
		regulations and	
		voluntary codes	
		related to information	

		and labeling of products and services,	
		according to the type	
		of results	
	G4-PR 5	Survey results to	
	G4-FK 3	measure customer	
Marketing	G4-PR 6	satisfaction Prohibited or disputed	If disclosed it is
Communications	04-FK 0		
Communications		sale of products	given a value of 1
	G4-PR 7	Total number of	and if it is not
	04-PK /	incidents of non-	disclosed it is given a
		COCCOCCOSTOC STRUCTURE (STRUCTURE	value of 0
		compliance with	
		regulations and	
		voluntary code on	
		marketing	
		communications,	
		including advertising,	
		promotions, and	
		sponsorships by type	
		of result	
Customer Privacy	G4-PR 8	Total number of	If disclosed it is
5345		proven complaints	given a value of 1
		related to customer	and if it is not
		privacy breaches and	disclosed it is given a
		loss of customer data	value of 0
Compliance	G4-PR 9	Monetary value of	If disclosed it is
		significant fines for	given a value of 1
		non-compliance with	and if it is not
		laws and regulations	disclosed it is given a
		related to the	value of 0
		provision and use of	
		products and services	
i i		products and services	