

LAMPIRAN

Lampiran 1 : Populasi Perusahaan Manufaktur Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia

No	Kode	Nama Perusahaan
1	AALI	Astra Agro Lestari Tbk.
2	ADES	Akasha Wira International Tbk.
3	AGAR	Asia Sejahtera Mina Tbk.
4	AISA	FKS Food Sejahtera Tbk.
5	ALTO	Tri Banyan Tirta Tbk.
6	AMMS	Agung Menjangan Mas Tbk.
7	AMRT	Sumber Alfaria Trijaya Tbk.
8	ANDI	Andira Agro Tbk.
9	ANJT	Austindo Nusantara Jaya Tbk.
10	ASHA	Cilacap Samudera Fishing Indus
11	AYAM	Janu Putra Sejahtera Tbk.
12	BEEF	Estika Tata Tiara Tbk.
13	BEER	Jobubu Jarum Minahasa Tbk.
14	BISI	BISI International Tbk.
15	BOBA	Formosa Ingredient Factory Tbk
16	BRRC	Raja Roti Cemerlang Tbk.
17	BTEK	Bumi Teknokultura Unggul Tbk
18	BUAH	Segar Kumala Indonesia Tbk.
19	BUDI	Budi Starch & Sweetener Tbk.
20	BWPT	Eagle High Plantations Tbk.
21	CAMP	Campina Ice Cream Industry Tbk
22	CBUT	Citra Borneo Utama Tbk.
23	CEKA	Wilmar Cahaya Indonesia Tbk.
24	CLEO	Sariguna Primatirta Tbk.
25	CMRY	Cisarua Mountain Dairy Tbk.
26	COCO	Wahana Interfood Nusantara Tbk
27	CPIN	Charon Pokhand Indonesia Tbk.
28	CPRO	Central Proteina Prima Tbk.
29	CRAB	Toba Surimi Industries Tbk.
30	CSRA	Cisadane Sawit Raya Tbk.
31	DAYA	Duta Intidaya Tbk.
32	DEWI	Dewi Shri Farmino Tbk.
33	DLTA	Delta Djakarta Tbk.
34	DMND	Diamond Food Indonesia Tbk.

35	DPUM	Dua Putra Utama Makmur Tbk.
36	DSFI	Dharma Samudra Fishing Indust
37	DSNG	Darma Satya Nusantara Tbk.
38	ENZO	Morenzo Abadi Perkasa Tbk.
39	EPMT	Ensevai Putera Megatreding Tbk.
40	EURO	Estee Gold Feet Tbk.
41	FAPA	FAP Agri Tbk.
42	FISH	FKS Multi Agro Tbk.
43	FLMC	Falmacro Nonwoven Industri Tbk.
44	FOOD	Sentra Food Indonesia Tbk.
45	GGRM	Gudang Garam Tbk.
46	GOLL	Golden Plantation Tbk.
47	GOOD	Garudafood Putra Putri Jaya Tbk.
48	GRPM	Graha Prima Mentari Tbk.
49	GULA	Aman Agrindo Tbk.
50	GUNA	Gunanusa Eramandiri Tbk.
51	GZCO	Gozco Plantations Tbk.
52	HERO	DFI Retail Nusantara Tbk.
53	HMSP	H.M. Sampoerna Tbk.
54	HOKI	Buyung Poetra Sembada Tbk.
55	IBOS	Indo Boga Sukses Tbk.
56	ICBP	Indofood CBP Sukses Makmur Tbk.
57	IKAN	Era Mandiri Cemerlang Tbk.
58	INDF	Indofood Sukses Makmur Tbk.
59	IPPE	Indo Pureco Pratama Tbk.
60	ISEA	Indo American Seafoods Tbk.
61	ITIC	Indonesian Tobacco Tbk.
62	JARR	Jhonlin Agro Raya Tbk.
63	JAWA	Jaya Agra Wattie Tbk.
64	JPFA	Japfa Comfeed Indonesia Tbk.
65	KEJU	Mulia Boga Raya Tbk.
66	KINO	Kino Indonesia Tbk.
67	KMDS	Kurniamitra Duta Sentosa Tbk.
68	KPAS	Cottonindo Ariesta Tbk.
69	LAPD	Leyand Internasional Tbk.
70	LSIP	PP London Sumatra Indonesia Tbk.
71	MAGP	Multi Agro Gemilang Plantation Tbk.
72	MAIN	Malindo Feedmill Tbk.
73	MAXI	Maxindo Karya Anugerah Tbk.
74	MBTO	Martindo Berto Tbk.
75	MGRO	Mahkota Group Tbk.
76	MIDI	Midi Utama Indonesia Tbk.
77	MKTR	Menthobi Karyatama Raya Tbk.

78	MLBI	Multi Bintang Indonesia Tbk.
79	MLPL	Multipolar Tbk.
80	MPPA	Matahari Putra Prima Tbk.
81	MRAT	Mustika Ratu Tbk.
82	MSJA	Multi Spunindo Jaya Tbk.
83	MYOR	Mayora Indah Tbk.
84	NANO	Nanotech Indonesia Global Tbk.
85	NASI	Wahana Inti Makmur Tbk.
86	NAYZ	Hassana Boga Sejahtera Tbk.
87	NEST	Esta Indonesia Tbk.
88	NSSS	Nusantara Sawit Sejahtera Tbk.
89	OILS	Indo Oil Perkasa Tbk.
90	PCAR	Prima Cakrawala Abadi Tbk.
91	PGUN	Pradiksi Gunatama Tbk.
92	PMMP	Panca Mitra Multiperdana Tbk.
93	PNGO	Pinago Utama Tbk.
94	PSDN	Prasidha Aneka Niaga Tbk.
95	PSGO	Palma Serasih Tbk.
96	PTPS	Pulau Subur Tbk.
97	RANC	Supra Boga Lestari Tbk.
98	ROTI	Nippon Indosari Corpindo Tbk.
99	SDPC	Millennium Pharmacon Internati
100	SGRO	Sampoerna Agro Tbk.
101	SIMP	Salim Ivomas Agro Tbk.
102	SIPD	Sreeya Sewu Indonesia Tbk.
103	SKBM	Sekar Bumi Tbk.
104	SKLT	Sekar Laut Tbk.
105	SMAR	Sinar Mas Agro Resources and Technology Tbk.
106	SOUL	Mitra Tirta Buwana Tbk.
107	SSMS	Sawit Sumbermas Sarana Tbk.
108	STAA	Sumber Tani Agung Resources Tb
109	STRK	Lovina Beach Brewery Tbk.
110	STTP	Siantar Top Tbk.
111	TAPG	Triputra Agro Persada Tbk.
112	TAYS	Jaya Swarasa Agung Tbk.
113	TBLA	Tunas Baru Lampung Tbk.
114	TCID	Mandom Indonesia Tbk.
115	TGKA	Tigaraksa Satria Tbk.
116	TGUK	Platinum Wahab Nusantara Tbk.
117	TLDN	Teladan Prima Agro Tbk.
118	TRGU	Cerestar Indonesia Tbk.
119	UCID	Uni-Charm Indonesia Tbk.

120	UDNG	Agro Bahari Nusantara Tbk.
121	ULTJ	Ultrajaya Milk Industry & Trad
122	UNSP	Bakrie Sumatera Plantations Tb
123	UNVR	Unilever Indonesia Tbk.
124	VICI	Victoria Care Indonesia Tbk.
125	WAPO	Wahana Pronatural Tbk.
126	WICO	Wicaksana Overseas Inernation
127	WIIM	Wismilak Inti Makmur Tbk.
128	WINE	Hatten Bali Tbk.
129	WMPP	Widodo Makmur Perkasa Tbk.
130	WMUU	Widodo Makmur Unggas Tbk.

Lampiran 1 : Sampel Penelitian

No	Kode	Laporan Tahunan			Laporan Keuangan			Laporan Sustainability			PROPER			Sampel
		2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023	
1	AALI	✓	✓	✓	✓	✓	✓	✓	✓	✓	Biru	Biru	Biru	1
2	ADES	✓	✓	✓	✓	✓	✓	✓	✓	✓	Biru	Biru	Biru	2
3	AGAR	✓	✓	✓	✓	✓	✓	✓	✓					
4	AISA	✓	✓	✓	✓	✓	✓	✓	✓	✓	Biru	Biru	Biru	3
5	ALTO	✓	✓	✓	✓	✓	✓							
6	AMMS		✓	✓		✓	✓			✓				
7	AMRT	✓	✓	✓	✓	✓	✓	✓	✓	✓				
8	ANDI	✓	✓	✓	✓	✓	✓							
9	ANJT	✓	✓	✓	✓	✓	✓	✓	✓	✓	Emas	Emas		
10	ASHA		✓	✓		✓	✓							
11	AYAM			✓			✓							
12	BEEF			✓			✓							
13	BEER		✓	✓		✓	✓		✓	✓				
14	BISI	✓	✓	✓	✓	✓	✓	✓	✓	✓				
15	BOBA	✓	✓	✓	✓	✓	✓	✓	✓	✓				
16	BRRC													
17	BTEK	✓	✓	✓	✓	✓	✓	✓	✓	✓				
18	BUAH			✓										
19	BUDI		✓	✓	✓	✓	✓		✓	✓				
20	BWPT													
21	CAMP	✓	✓	✓	✓	✓	✓	✓	✓	✓	biru	Biru	Biru	4
22	CBUT		✓	✓		✓	✓		✓	✓				
23	CEKA	✓	✓	✓	✓	✓	✓	✓	✓	✓	Biru	Biru	Biru	5
24	CLEO	✓	✓	✓	✓	✓	✓	✓	✓	✓				
25	CMRY	✓	✓	✓	✓	✓	✓	✓	✓	✓				
26	COCO	✓	✓	✓	✓	✓	✓	✓	✓	✓				
27	CPIN	✓	✓	✓	✓	✓	✓	✓	✓	✓				
28	CPRO	✓	✓	✓										
29	CRAB					✓	✓							
30	CSRA	✓	✓	✓	✓	✓	✓	✓	✓	✓		Biru	Biru	
31	DAYA	✓	✓	✓	✓	✓	✓	✓	✓	✓				
32	DEWI		✓	✓		✓	✓							
33	DLTA	✓	✓	✓	✓	✓	✓							
34	DMND	✓	✓	✓	✓	✓	✓	✓	✓	✓	Biru	Biru	Biru	6
35	DPUM		✓	✓		✓	✓							
36	DSFI		✓	✓		✓								
37	DSNG	✓	✓	✓	✓	✓	✓	✓	✓	✓	Biru		Hijau	
38	ENZO	✓	✓	✓	✓	✓	✓		✓					
39	EPMT		✓	✓	✓	✓	✓							
40	EURO		✓	✓		✓	✓		✓	✓				
41	FAPA	✓	✓	✓	✓	✓	✓	✓	✓	✓		Hijau	Hijau	
42	FISH	✓	✓	✓	✓	✓	✓		✓	✓				
43	FLMC	✓	✓	✓	✓	✓	✓							
44	FOOD	✓	✓	✓	✓	✓	✓							
45	GGRM	✓	✓	✓	✓	✓	✓							
46	GOLL													
47	GOOD	✓	✓	✓	✓	✓	✓	✓	✓	✓				

48	GRPM			✓										
49	GULA		✓	✓		✓	✓		✓	✓				
50	GUNA													
51	GZCO	✓	✓	✓	✓	✓	✓							
52	HERO	✓	✓	✓	✓	✓	✓	✓	✓	✓				
53	HMSP	✓	✓	✓	✓	✓	✓							
54	HOKI	✓	✓	✓	✓	✓	✓			✓				
55	IBOS		✓	✓		✓	✓		✓	✓				
56	ICBP	✓	✓	✓	✓	✓	✓	✓	✓	✓	Hijau	Biru	Biru	7
57	IKAN	✓	✓	✓	✓	✓	✓							
58	INDF	✓	✓	✓	✓	✓	✓	✓	✓	✓	Hijau		Hijau	
59	IPPE		✓	✓	✓	✓	✓							
60	ISEA													
61	ITIC	✓	✓	✓	✓	✓	✓	✓	✓	✓				
62	JARR		✓	✓		✓	✓		✓	✓				
63	JAWA	✓	✓	✓	✓	✓	✓	✓	✓	✓	Biru	Biru	Biru	8
64	JPFA	✓	✓	✓	✓	✓	✓	✓	✓	✓				
65	KEJU	✓	✓	✓	✓	✓	✓			✓				
66	KINO	✓	✓	✓	✓	✓	✓	✓	✓	✓	Biru	Biru	Biru	9
67	KMDS	✓	✓	✓	✓	✓	✓							
68	KPAS													
69	LAPD													
70	LSIP	✓	✓	✓	✓	✓	✓			✓				
71	MAGP													
72	MAIN	✓	✓	✓	✓	✓	✓	✓	✓	✓	Biru	Biru	Biru	10
73	MAXI			✓			✓							
74	MBTO	✓	✓	✓	✓	✓	✓							
75	MGRO	✓	✓	✓	✓	✓	✓	✓	✓	✓				
76	MIDI	✓	✓	✓	✓	✓	✓							
77	MKTR		✓	✓		✓	✓							
78	MLBI			✓						✓				
79	MLPL	✓	✓	✓	✓	✓	✓							
80	MPPA	✓	✓	✓	✓	✓	✓	✓	✓	✓				
81	MRAT	✓	✓	✓	✓	✓	✓							
82	MSJA			✓			✓			✓				
83	MYOR	✓	✓	✓	✓	✓	✓	✓	✓	✓				
84	NANO		✓	✓		✓	✓		✓	✓				
85	NASI	✓	✓	✓	✓	✓	✓							
86	NAYZ		✓	✓		✓	✓							
87	NEST													
88	NSSS		✓	✓		✓	✓							
89	OILS	✓	✓	✓	✓	✓	✓							
90	PCAR	✓	✓	✓	✓	✓	✓							
91	PGUN	✓	✓	✓	✓	✓	✓	✓	✓	✓				
92	PMMP	✓	✓	✓	✓	✓	✓		✓	✓				
93	PNGO	✓	✓	✓	✓	✓	✓	✓	✓	✓	Biru	Biru	Biru	11
94	PSDN	✓	✓	✓	✓	✓	✓	✓	✓	✓				
95	PSGO	✓	✓	✓	✓	✓	✓	✓	✓	✓		Hijau		
96	PTPS			✓			✓			✓				
97	RANC	✓	✓	✓	✓	✓	✓							
98	ROTI	✓	✓	✓	✓	✓	✓	✓	✓	✓	Biru	Biru	Biru	12

99	SDPC	✓	✓	✓	✓	✓	✓	✓	✓	✓				
100	SGRO	✓	✓	✓	✓	✓	✓							
101	SIMP	✓	✓	✓	✓	✓	✓			✓				
102	SIPD	✓	✓	✓	✓	✓	✓		✓	✓	Biru	Biru	Biru	13
103	SKBM	✓	✓	✓	✓	✓	✓	✓	✓	✓				
104	SKLT	✓	✓	✓	✓	✓	✓							
105	SMAR		✓		✓	✓								
106	SOUL		✓	✓		✓	✓							
107	SSMS		✓	✓	✓	✓	✓	✓	✓	✓				
108	STAA	✓	✓	✓	✓	✓	✓	✓	✓	✓	Biru	Biru	Biru	14
109	STRK			✓			✓							
110	STTP	✓	✓	✓	✓	✓	✓	✓	✓	✓				
111	TAPG	✓	✓	✓	✓	✓	✓	✓	✓	✓	Biru	Biru	Biru	15
112	TAYS	✓	✓	✓	✓	✓	✓		✓	✓				
113	TBLA	✓	✓	✓	✓	✓	✓	✓	✓	✓				
114	TCID	✓	✓	✓		✓	✓	✓	✓	✓				
115	TGKA	✓	✓	✓	✓	✓	✓	✓	✓	✓	Biru		Biru	
116	TGUK			✓			✓							
117	TLDN		✓	✓		✓	✓	✓	✓	✓				
118	TRGU		✓	✓		✓	✓		✓	✓				
119	UCID	✓	✓	✓	✓	✓	✓	✓	✓	✓				
120	UDNG			✓			✓							
121	ULTJ	✓	✓	✓	✓	✓	✓	✓	✓	✓		Biru		
122	UNSP	✓	✓	✓	✓	✓	✓	✓	✓	✓				
123	UNVR	✓	✓	✓	✓	✓	✓	✓	✓	✓	Biru	Biru	Biru	16
124	VICI		✓	✓	✓	✓	✓							
125	WAPO	✓	✓	✓	✓	✓	✓	✓	✓					
126	WICO	✓	✓	✓	✓	✓	✓							
127	WIIM	✓	✓		✓	✓	✓							
128	WINE		✓	✓		✓	✓							
129	WMPP	✓	✓	✓	✓	✓	✓	✓	✓					
130	WMUU	✓	✓	✓	✓	✓	✓	✓	✓					

Lampiran 3 : Tabulasi Data Panel

No.	KODE		<i>ESG</i>	<i>Green Innovation</i>	Nilai Perusahaan
		TAHUN	X1	X2	Y
1.	AALI	2021	0,4	3	0,91
		2022	0,8	3	0,77
		2023	0,8	3	0,69
2.	ADES	2021	0,2	3	1,74
		2022	0,2	3	2,76
		2023	0,2	3	2,91
3.	AISA	2021	0,4	3	1,54
		2022	0,6	3	1,30
		2023	0,8	3	1,20
4.	CAMP	2021	0,3	3	1,59
		2022	0,5	3	1,80
		2023	0,4	3	2,30
5.	CEKA	2021	0,0	3	0,84
		2022	0,7	3	0,78
		2023	0,6	3	0,71
6.	DMND	2021	0,4	3	1,52
		2022	0,6	3	1,34
		2023	0,7	3	1,26
7.	ICBP	2021	0,7	2	1,39
		2022	0,7	3	1,51
		2023	0,8	3	1,51
8.	JAWA	2021	0,5	3	1,22
		2022	0,5	3	1,08
		2023	0,5	3	1,53
9.	KINO	2021	0,0	3	1,04
		2022	0,5	3	1,14

		2023	0,6	3	1,04
10.	MAIN	2021	0,0	3	1,71
		2022	0,4	3	1,51
		2023	0,4	3	1,48
11.	PNGO	2021	0,0	3	1,39
		2022	0,0	3	1,25
		2023	0,0	3	1,20
12.	ROTI	2021	0,3	3	2,32
		2022	0,3	3	2,33
		2023	0,3	3	2,20
13.	SIPD	2021	0,4	3	1,63
		2022	0,4	3	1,40
		2023	0,4	3	1,39
14.	STAA	2021	0,2	3	0,47
		2022	0,6	3	1,96
		2023	0,7	3	1,77
15.	TAPG	2021	0,6	3	1,35
		2022	0,6	3	1,15
		2023	0,8	3	0,96
16.	UNVR	2021	0,4	3	22,45
		2022	0,7	3	25,58
		2023	0,8	3	23,89