

LAMPIRAN

Lampiran 1

TABEL-A

Indikator dan Parameter *Assessment dan Review GRI 2006* (Tanpa Indikator Kinerja

EN/ *Environment*)

KRITERIA			
No.	INDIKATOR	No.	PARAMETER
I. Economic			
1	Economic Performance	EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.
			<p>Direct economic value generated:</p> <p>a. Revenues = Net sales plus revenues from financial investments and sales of assets</p> <p>Economic value distributed:</p> <p>b. Operating costs = payments to supplier, non-strategic investments, royalties, and facilitation payments</p> <p>c. Employee wages and benefit = total monetary outflows for employees (current payments, not future commitments)</p> <p>d. Payments to providers of capital = all financial payments made to the providers of the organization's capital</p> <p>e. Payments to government = gross taxes</p> <p>f. Community investments = voluntary contributions and investment of funds in the broader community (include donations)</p> <p>Economic value retained: Investment, equity release, etc</p>
		EC2	Financial implications and other risk and opportunities for the organization's activities due to climate change
			<p>1. Organization's senior governance body considered climate change and the risks and opportunities it presents to the organization</p> <p>2. Organization reports risks and/ or opportunities posed by climate change that have potential financial implications for the organization</p> <p>3. Management has quantitatively estimated the financial implications of climate change for the organization.</p>
	EC3	Coverage of the organization's defined benefit plan obligations	

		<ol style="list-style-type: none"> 1. Organization identify the structure of retirement plans it offered to employees (defined benefit plans/ other types of benefits) 2. For defined benefit plans, organization identify the way it meets the obligation (either through organization's general resources or through a fund held and maintained separately from the resources of the organization) 3. Where the plan's liabilities are met by the organization's general resources, the organization reports the estimated value of those liabilities 4. Where a separate fund exists to pay the plan's pension liabilities, the organization reports: <ul style="list-style-type: none"> ▪ The extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them; ▪ The basis on which that estimate has been arrived at; ▪ When that estimate was made 5. Where a fund set up to pay the plan's pension liabilities is not fully covered, the organization explain the strategy adopted to work towards full coverage, and the time scale, by which it hopes to achieve full coverage 6. The organization reports percentage of salary contributed by employee or employer 7. The organization report the level of participation in retirement plans 						
		<table border="1"> <tr> <td data-bbox="805 936 967 1003">EC4</td> <td data-bbox="967 936 1523 1003">Significant financial assistance received from government</td> </tr> </table>	EC4	Significant financial assistance received from government				
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		<ol style="list-style-type: none"> 1. Organization reports significant estimated aggregate financial value on accrualsbasis for the following: tax relief/ credits, subsidies, investment grants, research and development grants, and other relevant types of grants, awards, royalty holidays, financial assistance from export credit agencies, financial incentives, and other financial benefits received or receivable from any government for any operation 2. The organization reports whether the government is present in the shareholding structure 						
2	Market Presence	<table border="1"> <tr> <td data-bbox="805 1262 967 1350">EC5</td> <td data-bbox="967 1262 1523 1350">Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operations</td> </tr> <tr> <td colspan="2" data-bbox="805 1350 1523 1780"> <ol style="list-style-type: none"> 1. Organization reports whether a significant proportion of the workforce is compensated based on wages subject to minimum wage rules 2. Organization reports in percentage terms comparison of local minimum wage to the reporting organization's entry level wage at significant locations of operations 3. Organization identifies the variation in the ratios across significant locations of operations 4. Organization reports the distribution of the ratio of the entry level wage to the minimum wage 5. Organization reports the definition used for significant locations 6. If the organization only offer salary employment, it converts the salary into an hourly estimate 7. Organization indicates whether a` local minimum wage is absent or variable in significant locations of operation. </td> </tr> <tr> <td data-bbox="805 1780 967 1862">EC6</td> <td data-bbox="967 1780 1523 1862">Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operations</td> </tr> </table>	EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operations	<ol style="list-style-type: none"> 1. Organization reports whether a significant proportion of the workforce is compensated based on wages subject to minimum wage rules 2. Organization reports in percentage terms comparison of local minimum wage to the reporting organization's entry level wage at significant locations of operations 3. Organization identifies the variation in the ratios across significant locations of operations 4. Organization reports the distribution of the ratio of the entry level wage to the minimum wage 5. Organization reports the definition used for significant locations 6. If the organization only offer salary employment, it converts the salary into an hourly estimate 7. Organization indicates whether a` local minimum wage is absent or variable in significant locations of operation. 		EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operations
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			<p>1. Organization reports its geographic definition of 'local'</p> <p>2. Organization use the percentages based on invoices or commitments</p>
		EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operations
			<p>1. Organization reports whether it has a global policy or common practices for granting preference to local residents when hiring in significant locations of operations</p> <p>2. If the organization has the policy or practices, it reports the proportion of senior management in significant locations of operation from the local community</p> <p>3. The organization reports the definition of 'senior management' it used.</p>
3	Indirect Economic Impacts	EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in kind, or pro bono engagement
			<p>1. Organization explains the extent of development of significant investments and support, and the current or expected impacts (positive or negative) on communities and local economies and it indicates whether these investments and services are commercial, in kind, or pro bono engagement.</p> <p>2. The organization reports that it conducted a community needs assessment to determine infrastructure and other services needed.</p>
		EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts
			<p>1. Organization explains work undertaken to understand the indirect economic it has at the national, regional, or local level</p> <p>2. Organization reports examples of indirect economic impacts both positive and negative</p> <p>3. Organization reports the significance of the impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.</p>
	II. Human Rights		
1.	Investment and Procurement Practices	HR1	Investment and Procurement Practices Percentage and total of significant investment agreements that include human rights clauses or that have undergone human rights screening.

		<p>1. Organization count the agreements that are significant in terms of size or strategic importance. The significance may be determined by the level of approval required within the organization for the investments or other criteria that can be consistently applied to agreements. The reporting organization should disclose its definition of “significant agreement”.</p> <p>2. Organization identifies the total number of significant investment agreements that are finalized during the reporting period that either moved the organization into a position of ownership in another entity or initiated a capital investment project that was material to financial accounts.</p> <p>3. If multiple significant investment agreements are undertaken with the same partner, the number of the agreements should reflect the number of separate projects undertaken or entities created.</p> <p>4. The organization reports the total number and percentage of significant agreements that include human rights clauses or that underwent human rights screening.</p>								
		<table border="1"> <tr> <td>HR2</td> <td>Percentage of significant suppliers and contractors that have undergone screening on human rights and action taken.</td> </tr> <tr> <td></td> <td> <p>1. The organization identifies the total number of its significant suppliers and contractors.</p> <p>2. The organization reports the percentage of contracts with significant suppliers and contractors that included criteria or screening on human rights.</p> <p>3. . Organization reports the percentage of contracts with significant suppliers and contractors that were either declined or imposed performance conditions, or were subject to other actions as a result of human rights screening.</p> </td> </tr> <tr> <td>HR3</td> <td>Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.</td> </tr> <tr> <td></td> <td> <p>1. The organization identifies the total number of hours devoted to employee training.</p> <p>2. The organization identifies the total number of employees</p> <p>3. The organization identifies employees who have received formal training in the organization’s policies and procedures on human rights issues and their applicability to the employees’ work.</p> <p>4. Organization reports the total number of hours in the reporting period devoted to training on policies and procedures concerning aspects of human rights that are relevant to operations.</p> <p>5. Organization reports the percentage of employees in the reporting period trained in policies and procedures concerning aspects of human rights that are relevant to operations.</p> </td> </tr> </table>	HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and action taken.		<p>1. The organization identifies the total number of its significant suppliers and contractors.</p> <p>2. The organization reports the percentage of contracts with significant suppliers and contractors that included criteria or screening on human rights.</p> <p>3. . Organization reports the percentage of contracts with significant suppliers and contractors that were either declined or imposed performance conditions, or were subject to other actions as a result of human rights screening.</p>	HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.		<p>1. The organization identifies the total number of hours devoted to employee training.</p> <p>2. The organization identifies the total number of employees</p> <p>3. The organization identifies employees who have received formal training in the organization’s policies and procedures on human rights issues and their applicability to the employees’ work.</p> <p>4. Organization reports the total number of hours in the reporting period devoted to training on policies and procedures concerning aspects of human rights that are relevant to operations.</p> <p>5. Organization reports the percentage of employees in the reporting period trained in policies and procedures concerning aspects of human rights that are relevant to operations.</p>
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2.	Non-discrimination	<table border="1"> <tr> <td>HR4</td> <td>Total number of incidents of discrimination and actions taken</td> </tr> </table>	HR4	Total number of incidents of discrimination and actions taken						
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			<p>1. Organization identifies incidents of discrimination on grounds of race, color, sex, religion, national extraction, or social origin as defined by the ILO, or other relevant forms of discrimination involving internal/ or external stakeholders across operations in the reporting period.</p> <p>2. Organization reports the total number of incidents of discrimination during the reporting period.</p> <p>3. Organization reports the status of the incidents and the actions taken with reference to the following:</p> <ul style="list-style-type: none"> ▪ Organization has reviewed the incident ▪ Remediation plan is being implemented ▪ Remediation plan has been implemented and results reviewed through routine internal management review processes, and ▪ Incident is no longer subject to action (resolved, case completed, no further action by company).
3.	Freedom of Association and Collective Bargaining	HR5	<p>Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.</p> <p>1. Organization identifies operations in which employee rights to exercise freedom of association or collective bargaining may be at risk.</p> <p>2. Organization reports operation identified in which employee rights to exercise freedom of association or collective bargaining may be at risk either in terms of: type of operations or countries or geographical areas.</p> <p>3. Organization reports on any measures it takes in the reporting period intended to support rights to freedom of association and collective bargaining.</p>
4.	Child Labour	HR6	<p>Operations identified as having significant risk for incidents of child labour, and measures taken to contribute to the elimination of child labour.</p> <p>1. Organization identifies operations considered to have significant risk for incidents of: child labour, and/ or young workers exposed to hazardous work.</p> <p>2. Organization reports operations considered to have significant risk for incidents of child labour either in terms of: type of operations or countries or geographical areas with operations considered at risk.</p> <p>3. Organization reports on any measures it takes in the reporting period intended to contribute to the elimination of child labour.</p>
5.	Forced and Compulsory Labour	HR7	<p>Operations identified as having significant risk for incidents of forced or compulsory labour, measures taken to contribute to the elimination of forced and compulsory labour.</p>

			<p>1. Organization identifies operations considered to have significant risk for incidents of forced or compulsory labour.</p> <p>2. Organization reports operations considered to have significant risk for incidents of compulsory labour either in terms of: type of operations or countries or geographical areas with operations considered at risk.</p> <p>3. Organization reports on any measures In the reporting period intended to contribute to the elimination forced or compulsory labour.</p>
6.	Security Practices	HR8	<p>Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.</p> <p>1. Organization identifies the total number of security personnel it employs directly.</p> <p>2. Organization reports the percentage of security personnel who have received formal training in the organization's policies on, or specific procedures for, human right issues and their application to security.</p> <p>3. Organization reports whether training requirements also apply to third party organizations providing security personnel.</p>
7.	Indigenous Rights	HR9	<p>Total number of incidents of violations involving rights of indigenous people and actions taken.</p> <p>1. Organization identifies incidents involving rights among the organization's own employees, and in communities near existing operations that are likely to be affected by planned or proposed future operations of the reporting organizations.</p> <p>2. Organization reports the total number of identified incidents involving indigenous rights during the reporting period.</p> <p>3. Organization reports the status of incidents and actions taken with reference to the following:</p> <ul style="list-style-type: none"> ▪ Organization has reviewed the incidents, ▪ Remediation plan is being implemented ▪ Remediation plan has been implemented and results reviewed through routine internal management review process, ▪ Incident is no longer subject to action (resolved, case completed, no further action by the company).
III. Labour Practices and Decent Work			
1.	Employment	LA1	Total workforce by employment type, employment contract, and region.

		<ol style="list-style-type: none"> 1. Organization identifies the total workforce (employee and supervise workers) working for the reporting organization at the end of the reporting period. 2. Organization identifies the contract type and full time and part time status of employees based on the definitions under the national laws of the country where they are based. 3. Organization combine country statistics to calculate global statistics and disregard differences in legal definitions. 4. Organization reports the total workforce broken down by employees and supervised workers. 5. If a substantial portion of the organization's work is performed by workers who are legally recognized as self-employed, or by individuals other than employees or supervised workers, this should be reported. 6. Organization reports the total number of employees broken down by type of employment contract. 7. Organization reports the total number of permanent employees broken down by employment type. 8. Organization reports the total workforce broken down by region, using geographic breakdown based on the scale of the organizations' operations. 9. If applicable, organization explains any significant seasonal variations in employment numbers. 		
		<table border="1"> <tr> <td>LA2</td> <td>Total number and rate of employee turnover by age group, gender, and region</td> </tr> </table>	LA2	Total number and rate of employee turnover by age group, gender, and region
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		<ol style="list-style-type: none"> 1. Organization identifies the total number of employees leaving employment during the reporting period. 2. The organization reports the total number and rate of employees leaving employment during the reporting period, broken down by gender, age group, and region. 		
		<table border="1"> <tr> <td>LA3</td> <td>Benefits provided to full time employees that are not provided to temporary or part-time employees, by major operations.</td> </tr> </table>	LA3	Benefits provided to full time employees that are not provided to temporary or part-time employees, by major operations.
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		<ol style="list-style-type: none"> 1. Organization identifies benefits offered to all employees. 2. Organization reports which of the following benefits are standard for full time employees of the organization, but are not provided to temporary or part time employees, by major operations: life insurance, health care, disability/ invalidity coverage, maternity/ paternity leave, retirement provision, stock ownership, and others. 		
2.	Labour/ Management Relations	<table border="1"> <tr> <td>LA4</td> <td>Percentage of employees covered by collective bargaining agreements</td> </tr> </table>	LA4	Percentage of employees covered by collective bargaining agreements
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		<table border="1"> <tr> <td>LA5</td> <td>Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements</td> </tr> </table>	LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements
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		<ol style="list-style-type: none"> 1. Organization reports the minimum number of weeks notice typically provided to employees and their elected representatives prior to the implementation of significant operational changes that could substantially affect them. 2. For organization with collective bargaining agreement, report whether the notice period and/ or provisions for consultation and negotiations are specified in collective agreements. 		

		Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs
	LA6	<p>1. Organization identifies formal health and safety committees that help monitor and advise occupational safety programs at the facility level or higher with joint management/ labour representation.</p> <p>2. Organization reports the percentage of the total workforce represented in formal joint management-worker health and safety committees</p> <p>3. Organization reports the level of the committees typically operates.</p>
	LA7	<p>Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities by region.</p> <p>1. Organization provide a regional breakdown for:</p> <ul style="list-style-type: none"> ▪ The total workforce ▪ Independent contractors working on site to whom the reporting organization is liable for the general safety of the working environment. <p>2. Since some reporting organizations include minor (first aid level) injuries in their data, indicate whether such injuries are included or excluded.</p> <p>3. In calculating 'lost days', indicate:</p> <ul style="list-style-type: none"> ▪ Whether 'days' means 'calendar days' or 'scheduled work days'; and ▪ At what point the 'lost days' count begins (the day after the accident or 3 days after the accident). <p>4. Organization reports injury, occupational diseases, lost days, and absetee rates in the reporting period using the following formulas by region: Injury rate, Occupational disease rate, Lost day rate, Absentee rate.</p> <p>5. Organization report fatalities in the reporting period using an absolute number, not a rate.</p> <p>6. Organization reports the system of rules applied in recording and reporting accident statistics.</p>
	LA8	<p>Education, training, counseling, prevention, and risk-control program in place to assist workforce members, their families, or community members regarding serious diseases.</p> <p>1. Organization reports the programs related to assisting workforce members, rtheir families, or community members regarding serious disesases (see the table for LA8)</p> <p>2. Organization reports whether there are workers who are involved in occupational activities who have a high incidence or high risk of specific diseases.</p>
	LA9	<p>Health and safety topics covered in formal agreements with trade unions.</p> <p>1. Organization reports whether formal agreements (either local or global) with trade unions cover health and safety.</p> <p>2. If yes, report the extent to which various health and safety topics are covered by local and global agreements signed by the organization.</p>
3.	Occupational Health and Safety	
4.	Training and Education	LA10 Average hours of training per yer per employee by employee category

		<p>1. Organization identifies the total number of employees in each employment category across the organization's operations at the end of the reporting year.</p> <p>2. Organization identifies total hours devoted to training personnel within each employee category.</p> <p>3. Organization reports the average number of hours of training per year per employee by employee category using the following formula: $LA10 = \frac{\text{Total hours per employee category}}{\text{Total employees per employee}}$</p>
		<p>LA11 Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings</p>
		<p>1. Do employee training or assistance programs to upgrade skills provide any of the following? Internal training course, funding support for external training, and the provision of sabbatical periods with guaranteed return to employment.</p> <p>2. Do transition assistance programs to support employees who are retiring or who have been terminated provide any of the following: Pre retirement planning for intended retirees, Retraining for those intending to continue working, Severance pay, If severance pay is provided, does it take into account employee age and years of service, Job placement services, and Assistance on transitioning to a nonworking life.</p>
		<p>LA12 Percentage of employees receiving regular performance and career development reviews</p>
		<p>1. Organization identifies the total number of employees</p> <p>2. Organization reports percentage of total employees who received a formal performance appraisal and review during the reporting period.</p>
5.	Diversity and Equal Opportunity	<p>LA13 Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicator of diversity.</p> <p>1. Organization identifies the diversity indicators it used in its own monitoring and recording that may be relevant for reporting.</p> <p>2. Organization reports the total number of employees in each employee category.</p> <p>3. Organization reports the percentage of employees in each of the following categories: Gender: Female/ Male; Minority Groups, Age Groups.</p> <p>4. Organization reports the percentage of individuals within the organization's governance bodies in each of the following categories: Gender: Female/ Male, Minority Groups, Age Groups.</p>
		<p>LA14 Ratio of basic salary of men to women by employee category</p>
		<p>1. Organization identifies the total number of employees in each employee category across the reporting organization's operations broken down by gender using the information from LA13.</p> <p>2. Organization identifies the basic salary for women and for men in each employee category.</p> <p>3. Organization reports the ratio of the basic salary of women to the basic salary of men for each employee category.</p>
IV. Product Responsibility		

		Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures
	PR1	1. In each of the following life cycle stages, organization reports whether the health and safety impacts of products and services are assessed for improvement: Development of product concept, R&D, Certification, Manufacturing and production, Marketing and promotion, Storage distribution and supply, Use and service, Disposal, reuse, recycling. 2. Organizations reports the percentage of significant product or service categories that are covered by and assessed for compliance with such procedures.
	PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services, by types of outcomes.
1.	Customer Health and Safety	1. Organization identifies the total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety of products and services during the reporting period. 2. If a substantial number of incidents relate to events in preceding years, this should be indicated. 3. Organization reports the total number of incidents of noncompliance with the health and safety of products and services, broken down by: <ul style="list-style-type: none"> ▪ Incidents of noncompliance with regulations resulting in fine or penalty; ▪ Incidents of non-compliance with regulations resulting in warning; ▪ Incidents of non-compliance with voluntary codes.
2.	Product and Service Labeling	PR3 Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements. 1. Organization reports whether the following product and service information is required by the organization's procedures for product and service information and labeling: The sourcing of components of the product or service, Content, particularly with regard to substances that might produce an environmental or social impact, Safe use of the product or service, Disposal of the product or service, Other (explain). 2. Organization reports the percentage of significant product or service categories covered by and assessed for compliance with such procedures.
	PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.

		<p>1. Organization identifies the total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling during the reporting period.</p> <p>2. Organization reports the total number of incidents of non-compliance with regulations concerning product and service information and labeling, broken down by:</p> <ul style="list-style-type: none"> ▪ Incidents of non-compliance with regulations resulting in fine or penalty; ▪ Incidents of non-compliance with regulations resulting in warning; ▪ Incidents of non-compliance with voluntary codes. 		
		<table border="1"> <tr> <td>PR5</td> <td>Practices related to customer satisfaction, including results of surveys measuring customer satisfaction</td> </tr> </table> <p>1. Organization reports on organization-wide practices in place to assess and maintain customer satisfaction, such as: Frequency of measuring customer satisfaction, Standard requirements regarding methodologies of surveys, and Mechanism for customers to provide feedback.</p> <p>2. Organization reports the result or key conclusions of surveys (based on statistically relevant sample sizes) conducted in the reporting period that were related to information about: The organization as a whole, A major product/ service category, Significant locations of operations.</p> <p>3. For any survey results reported, organization identifies the product/ service category or locations of operations to which they apply.</p>	PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction
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3.	Marketing Communications	<table border="1"> <tr> <td>PR6</td> <td>Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.</td> </tr> </table> <p>1. Organization reports any codes or voluntary standards relating to marketing communications applied across the organizations.</p> <p>2. Organization reports the frequency with which the organization reviews its compliance with these standards or codes.</p> <p>3. Organization reports whether it sells products that are:</p> <ul style="list-style-type: none"> ▪ Banned in certain markets ▪ The subject of stakeholder questions or public debate <p>4. Organization reports how the organization has responded to questions or concerns regarding these products.</p>	PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
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4.	Customer Privacy	<table border="1"> <tr> <td>PR8</td> <td>Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.</td> </tr> </table>	PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.
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			<ol style="list-style-type: none"> Organization identifies the total number of complaints regarding breaches of customer privacy during the reporting period. If a substantial number of these breaches relate to events in preceding years, this should be indicated. Organization reports the total number of substantiated complaints received concerning breaches of customer privacy, categorized by: <ul style="list-style-type: none"> Complaints received from outside parties and substantiated by the organization, Complaints from regulatory bodies. Organization reports the total number of identified leaks, thefts, or losses of customer data.
5.	Compliance	PR9	<p>Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.</p> <ol style="list-style-type: none"> Organization identifies administrative or judicial sanctions levied against the organization for failure to comply with laws or regulations, including international declarations/ conventions/ treaties, and national, sub national, regional, and local regulations concerning the provision and use of reporting organization's products and services. Organization reports total monetary value of significant fines.
V. Society			
1.	Community	SO1	<p>Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.</p> <ol style="list-style-type: none"> Organization reports whether there are programs in place for assessing the impacts of operations on local communities: Prior entering the community, While operating in the community, While making decisions to exit the community. Organizations report whether programs or policies define: <ul style="list-style-type: none"> How data is collected for such programs, including by whom; How to select community members (individual or group) from whom information will be gathered. Organization reports the number and percentage of operations to which the programs apply. Organization reports whether the organization's programs for managing community impacts have been effective in mitigating negative impacts and maximizing positive impacts, including the scale of persons affected. Organization reports examples of how feedback and analysis of data on community impacts have informed steps toward further community engagement on the part of the reporting organization.
2.	Corruption	SO2	<p>Percentage and total number of business units analyzed for risk related to corruption.</p> <ol style="list-style-type: none"> Organization identifies business unit analyzed for organizational risks related to corruption during the reporting period. Organization reports the total number and percentage of business units analyzed for risks related to corruption.
		SO3	<p>Percentage of employees trained in organization's anti corruption policies and procedures.</p> <ol style="list-style-type: none"> Organization identifies the total number of employees, distinguishing between management and nonmanagement employees. Organization reports separately the percentage of total number of management and non management employees who have received anti corruption training during the reporting period.

		SO4	Actions taken in response to incidents of corruption.
			<p>1. Organization reports actions taken to incidents of corruption, including:</p> <ul style="list-style-type: none"> ▪ The total number of incidents in which employees were dismissed or disciplined for corruption; ▪ The total number of incidents when contracts with business partners were not renewed due to violations related to corruption. <p>2. Organization reports any concluded legal cases regarding corrupt practices brought against the reporting organization or its employees during the reporting period and the outcomes of such cases.</p>
3.	Public Policy	SO5	Public policy positions and participation in public policy development and lobbying.
			<p>1. Organization reports the significant issues that are the focus of the reporting organization's participation in public policy development and lobbying.</p> <p>2. Organization reports the core positions held on each of the reported issues above and explain any significant differences between lobbying positions and stated policies, sustainability goals, or other public positions.</p>
		SO6	Total value of financial in-kind contributions to political parties, politicians, and related institutions by country.
			<p>1. Organization identifies the total monetary value of financial and in-kind contributions committed by the reporting organization during the reporting period to political parties, politicians, and related institutions. The value of in-kind contributions should be estimated.</p> <p>2. Organization calculate contributions in accordance with national accounting rules.</p> <p>3. Organization reports the total monetary value broken down by country for those countries where:</p> <ul style="list-style-type: none"> ▪ The organization has major operations and/ or sales ▪ The organization holds a significant share of the market in comparison to other organizations; or ▪ The sums contributed are significant compared to the total amount contibuted globally.
4.	Anti-Competitive Behaviour	SO7	Total number of legal actions for anti competitive behaviour, anti trust, and monopoly practices and their outcomes
			<p>1. Organization identifies legal actions pending or completed during the reporting period regarding anti competitive behavior and violations of anti trust and monopoly legislation in which the reporting organization has been identified as a participant.</p> <p>2. Organization reports the total number of legal actions for anti competitive behavior, anti trust, and monopoly pracices.</p> <p>3. Organization reports the main outcomes of such actions, including any decisions or judgements.</p>
5.	Compliance	SO8	Monetary value of significant fines and total number of non-monetary sanctions for non compliance with law and regulations

	<p>1. Organization identifies administrative or judicial sanctions levied against the organization for failure to comply with laws or regulations, including:</p> <ul style="list-style-type: none"> ▪ International declarations/ conventions/ treaties, and national, sub-national, regional, and local regulations. ▪ Cases brought against the organization through the use of international dispute mechanism or national dispute mechanism supervised by government authorities. <p>2. Organization reports significant fines and non-monetary sanctions in terms of:</p>
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Sumber: Global Reporting Initiatives Guidelines 2006

Lampiran 2

TABEL-B

Rangkuman Hasil Uji Hipotesis

Rangkuman hasil analisis t		
Hipotesis 1	Korelasi	Tidak signifikan
DTA-CSP	Uji t-test (2 kelompok)	Tidak signifikan
	Korelasi	Signifikan pada level 1% (2tailed)
Hipotesis 2	Korelasi	Signifikan pada level 1% (2tailed)
	TA-CSP	Uji t-test (2 kelompok)
CSP-ROA	Korelasi	Tidak signifikan
	Uji t-test (2 kelompok)	Tidak signifikan
	Regresi Berganda	Signifikan pada level 5% Adj.R-squared = 29,8%
CSP-ROS	Korelasi	Tidak signifikan
	Uji t-test (2 kelompok)	Tidak signifikan
	Regresi Berganda	Signifikan pada level 10% Adj.R-squared = 17,9%
CSP-ROE	Korelasi	Tidak signifikan
	Uji t-test (2 kelompok)	Tidak signifikan
	Regresi Berganda	Signifikan pada level 10% Adj. R-squared = 5,3%.

TABEL-C

Nilai CSP Perusahaan Manufaktur Berdasarkan GRI 2006 (Tanpa Indikator Kinerja EN/ Environment)

Hasil Pemetaan Tingkat Pengungkapan <i>Sustainability</i> pada Laporan Tahunan Perusahaan Manufaktur Tahun 2005 Berdasarkan Global Reporting Initiatives 2006						
Perusahaan	Indeks CSP					Total
	EC	HR	LA	PR	SO	
ACAP	4	0	4	0	0	8
AKPI	4	0	3	0	0	7
AKRA	7	0	3	0	0	10
ALKA	5	0	2	0	0	7
ALMI	5	0	2	0	0	7
AMFG	6	0	6	0	1	13
APLI	5	0	4	0	0	9
ARNA	8	0	5	0	0	13
ASGR	9	0	13	2	0	24
ASII	9	0	7	2	1	19
AUTO	8	0	4	0	2	14
BATA	7	0	3	0	0	10
BATI	7	0	4	0	0	11
BRPT	5	0	4	0	0	9
BTON	6	0	3	0	0	9
CEKA	6	0	3	0	0	9
CLPI	4	0	2	0	0	6
DLTA	4	0	4	0	0	8
DPNS	5	0	4	0	0	9
DVLA	5	0	5	0	0	10
DYNA	6	0	3	0	0	9
EKAD	4	0	3	0	0	7
ERTX	4	0	2	0	0	6
FAST	6	0	15	8	0	29
FPNI	6	0	4	0	0	10
GDYR	4	0	6	0	0	10
GGRM	5	0	3	0	0	8
GJTL	7	0	4	0	0	11
HEXA	8	0	6	0	0	14
HMSP	8	0	5	0	2	15
IGAR	7	0	4	0	0	11
IKAI	6	0	2	0	0	8
IKBI	5	0	4	0	3	12

INAF	10	0	11	0	0	21
INAI	6	0	2	0	0	8
INCI	6	0	3	0	0	9
INDF	8	0	6	0	0	14
INTD	5	0	1	0	0	6
INTP	7	0	11	0	0	18
JECC	6	0	2	0	0	8
JKSW	6	0	0	0	0	6
KAEF	10	0	5	0	0	15
KBLI	6	0	3	0	0	9
KDSI	6	0	4	0	0	10
KICI	6	0	2	0	0	8
KKGI	6	0	2	0	0	8
KLBF	8	0	1	0	0	9
KONI	5	0	2	0	0	7
LAPD	6	0	2	0	0	8
LION	7	0	2	0	0	9
LMPI	6	0	5	0	0	11
LPIN	4	0	3	0	0	7
LTLS	6	0	7	0	0	13
MDRN	6	0	3	0	0	9
MERK	6	0	5	0	0	11
MLBI	4	0	3	0	0	7
MLIA	6	0	3	0	0	9
MLPL	4	0	5	0	0	9
MRAT	8	0	3	0	0	11
MYOR	6	0	2	0	0	8
MYRX	4	0	3	0	0	7
NIPS	4	0	3	0	0	7
PAFI	7	0	3	0	0	10
PBRX	5	0	3	0	0	8
PICO	6	0	3	0	0	9
PRAS	7	0	3	0	0	10
PSDN	6	0	3	0	0	9
PTSP	8	0	3	0	0	11
PYFA	8	0	3	0	0	11
RDTX	8	0	3	0	0	11
RICY	8	0	3	0	0	11
SCCO	8	0	3	0	0	11
SCPI	8	0	5	0	0	13
SHDA	6	0	6	0	0	12
SIMA	4	0	2	0	0	6
SIPD	7	0	3	0	0	10
SKLT	4	0	2	0	0	6
SMAR	8	0	5	0	0	13
SMCB	7	0	8	0	0	15
SMGR	7	0	13	0	0	20
SMSM	4	0	2	0	0	6
SOBI	7	0	9	0	0	16
SQMI	4	0	3	0	0	7

SRSN	6	0	7	0	0	13
STTP	4	0	2	0	0	6
SUBA	4	0	2	0	0	6
SUGI	6	0	2	0	0	8
SULI	9	0	5	0	0	14
TBLA	4	0	2	0	0	6
TCID	5	0	2	0	0	7
TEJA	6	0	2	0	0	8
TRST	4	0	2	0	0	6
TSPC	9	0	2	0	0	11
TURI	7	0	2	0	0	9
ULTJ	6	0	3	0	0	9
UNTR	7	0	5	0	0	12
UNVR	7	0	3	0	0	10

Sumber: Hasil Content Analysis Laporan Tahunan Perusahaan Manufaktur Terdaftar 2005

