Asosiasi Emiten Indonesia
Indonesian Public Listed Companies Association

Indonesia Sustainability Reporting Readiness

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Readiness.

no longer about whether sustainability reporting is necessary

“How Indonesian listed companies can implement it effectively, consistently, and create real value for investors and stakeholders”

TANTANGAN

KETERSEDIAAN DAN KUALITAS DATA ESG

Data yang akurat, terpercaya, dan terverifikasi dari seluruh rantai operasi mereka. Perlunya koordinasi lintas fungsi yang intensif antara Corporate Secretary, Investor Relations, Finance, Risk Management, Human Capital, Operations, hingga Internal Audit

KETERBATASAN SDM

Kurangnya tenaga ahli yang kompeten di bidang pelaporan keberlanjutan dan pengelolaan data ESG

BIAYA IMPLEMENTASI

Pengumpulan data dan penyusunan laporan yang berkualitas membutuhkan biaya, termasuk untuk konsultan atau sistem informasi baru

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PERAN AEI

- **Fungsi Advokasi** : menghimpun masukan dan tantangan yang dihadapi anggota untuk disampaikan secara konstruktif kepada regulator

- **Peningkatan kapasitas** melalui pelatihan, seminar, dan forum berbagi *best practices* bekerjasama dengan seluruh mitra terkait. Termasuk kerjasama dengan universitas dalam menjembatani gap kebutuhan sdm ESG

- **Pengembangan AEI ESG Scoring** untuk menjadi *benchmark* kuantitatif bagi emiten anggota AEI, dalam memperbaiki dan meningkatkan kualitas keberlanjutan masing-mmasing emiten.

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BATS Strategy Research Consulting

AEI-ESG SCORING

Powered by Infovesta & BATS Consulting

Promoting ESG Principles to Foster Sustainable Business Practices and Market Transparency

Research Methodology Overview

1. **Data Collection**
   Data is sourced from the Indonesia Stock Exchange (IDX), encompassing annual and sustainability reports, with a cut-off date of June for data consideration.

2. **Industry Classification**
   Companies are categorized according to the IDX Industrial Classification, ensuring a nuanced and specified assessment within each industry.

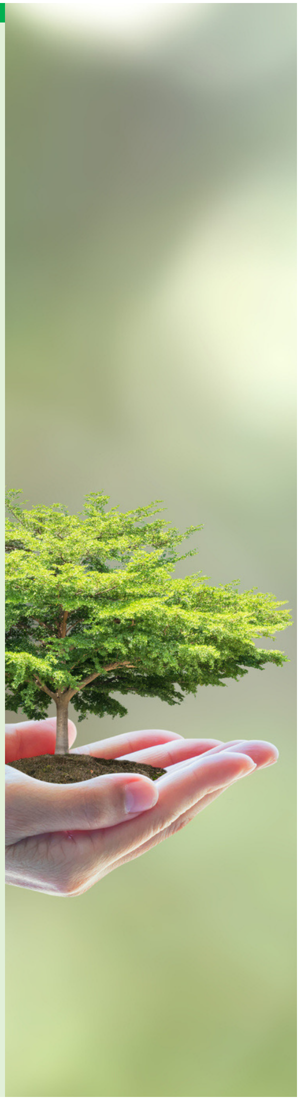
3. **ESG Pillar Assessment**
   Each ESG pillar (Environmental, Social, and Governance) is evaluated through two distinct categories: ESG Exposure and Management Commitment.

4. **Weighting Allocation**
   The weightage assigned to each ESG pillar is industry-specific, acknowledging the varying importance of ESG factors across different sectors.

ESG Metrics

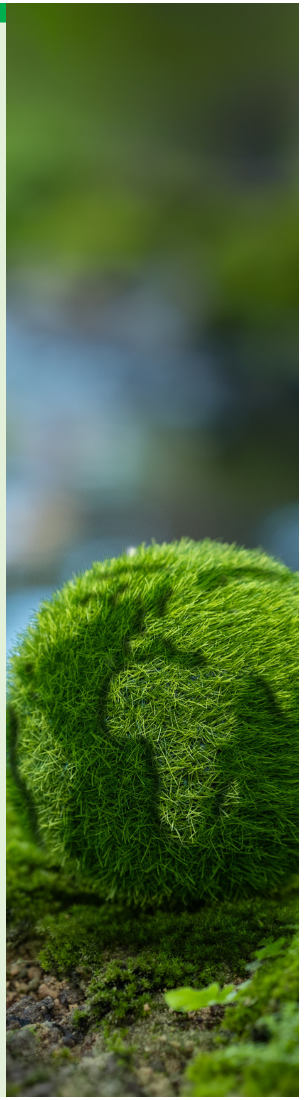
Environment

E-01	Greenhouse Gas Emission Report
E-02	Greenhouse Gas Emission Intensity
E-03	Electricity Consumption
E-04	Water Consumption
E-05	Wasted Generated
E-06	Company Commitment to Achieving Net Zero Emission Target
E-07	Company Commitment to Reduce Emission



Social

S-01	Gender Equality
S-02	Employees by Gender and Age Group
S-03	Employee Turnover Rate
S-04	Number of Temporary Officers
S-05	Employee Training & Development
S-06	Number of Work Accidents
S-07	Human Rights Violation Incidents
S-08	Sexual Harassment and/or Non Discrimination Policy
S-09	Policy on Human Rights
S-10:	Child Labor and/or Forced Labor Policy
S-11	Occupational Health and Safety Policy and Safe and Secure Work Environment
S-12	Corporate Social Responsibility



Governance

G-01	Management Diversity and Independence
G-02	Total Attendance of Director and Commissioners to Board Meetings
G-03	Chairman of the Board and CEO Separation Policy
G-04	Board of Directors and Commissioners Assessment Policy
G-05	Board of Directors and Commissioners Training Policy
G-06	Special Criteria for Election of the Board
G-07	Code of Ethics and/or Anti-Corruption
G-08	Fair Treatment Policy for Shareholders
G-09	Conflict of Interest Prevention Policy

Total Companies:

771

This includes bond issuers who are members of the Association of Indonesian Issuers

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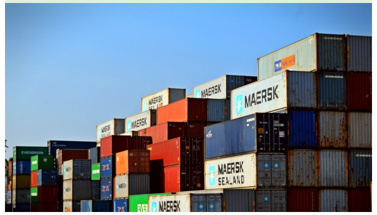
11 Sectors &
33 Sub-Sectors

Weighting Allocation Methodology

The weighting methodology utilizes international framework, adapted to align with the sub-sectors defined by the Indonesia Stock Exchange (IDX) Industrial Classification.

Financial
IDXFINANCE

Industrials
IDXINDUST



Energy
IDXENERGY

Consumer Cyclical
IDXCYCLIC

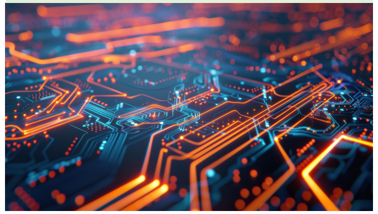
Consumer Non-Cyclical
IDXNONCYC

Infrastructures
IDXINFRA

Healthcare
IDXHEALTH

Properties & Real Estate
IDXPROPERT

Technology
IDXTECHNO



Transportation & Logistic
IDXTRANS

Basic Materials
IDXBASIC

Weighting Allocation Example

Investment Services

Environment	9,80%
Social	50,70%
Governance	39,50%

Sector Reference:
Asset Management & Custody Bank, Investment Banking & Brokerage, Diversified Capital Markets

The Result

ESG Score Classification

ESG Gold
Score: 8-10

16.7%

ESG Silver
Score: 4-7

76.5%

ESG Bronze
Score: 0-3

6.7%

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Result Summary

- **Strong Performance (overall ESG):** Financial & Consumer sectors lead
- **Improvement Needed:** Transportation & Logistics lagging
- **Environmental Leader:** Basic Materials & Infrastructure
- **Social Leader:** Healthcare & Financial
- **Governance Leader:** Financial & Technology

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What's Next?
ESG Scoring - Tahun Buku 2025

Total Companies (as of end of April 2026):

800+

Thankyou