

**THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY (CSR) AND  
GOOD CORPORATE GOVERNANCE (GCG) ON COMPANY  
PERFORMANCE IN HEALTH INDUSTRY COMPANIES LISTED ON  
INDONESIA STOCK EXCHANGE IN THE PERIOD OF 2017 TO 2021**

**A THESIS**

**Present as Partial fulfillment of the Requirements  
to Obtain the Bachelor's Degree in Accounting Department**



by:

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## DECLARATION OF AUTHENTICITY

Herein I declare the originality of the thesis; I have not presented anyone else's work to obtain my university degree, nor have I presented anyone else's word, ideas or expression without acknowledgement. All quotations are cited and listed in the bibliography of the thesis.

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Yogyakarta, July 3<sup>rd</sup>, 2023

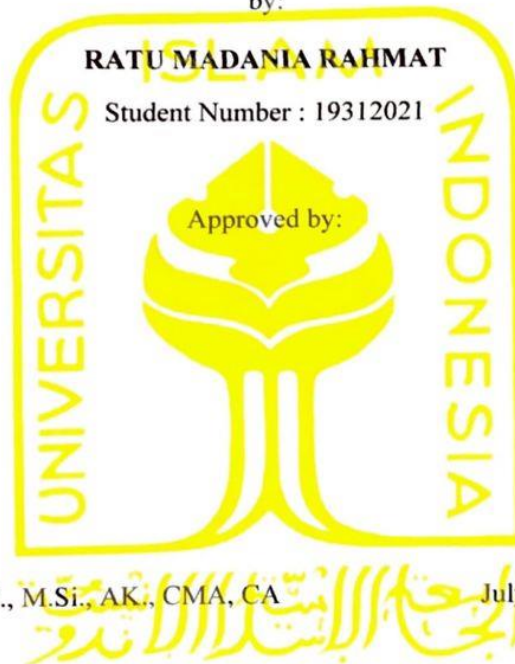


Ratu Madania Rahmat

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**A BACHELOR OF DEGREE THESIS**

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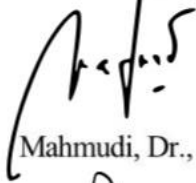
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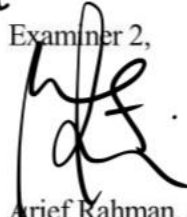
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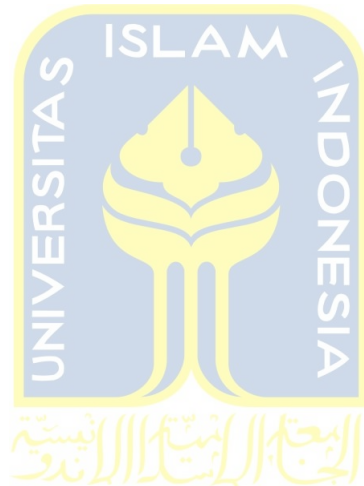
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## ABSTRACT

This study aims to analyze the effect of corporate social responsibility (CSR) and good corporate governance (GCG) on company performance in health industry companies listed on the Indonesia Stock Exchange from 2017 to 2021. This research uses a quantitative method with secondary data obtained from the Exchange website Indonesian Securities. Data analysis techniques were performed using SPSS software. The sample for this study was collected by purposive sampling method from 13 companies. The results showed that corporate social responsibility had no effect on company performance, good corporate governance through audit committees, institutional ownership, and board size had an effect on company performance, while good corporate governance through independent commissioners had no effect on company performance.

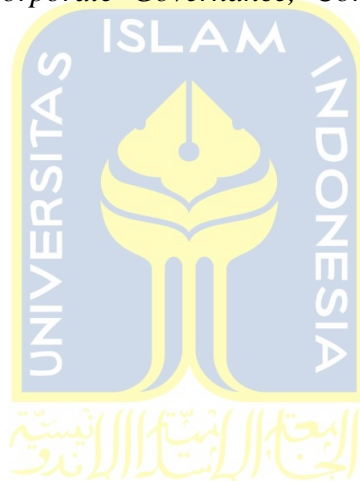
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## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *corporate social responsibility* (CSR) dan *good corporate governance* (GCG) terhadap kinerja perusahaan pada perusahaan industri kesehatan yang terdaftar di Bursa Efek Indonesia tahun 2017 hingga 2021. Penelitian ini menggunakan metode kuantitatif dengan data sekunder yang diperoleh dari website Bursa Efek Indonesia. Teknik analisis data dilakukan dengan software SPSS. Sampel untuk penelitian ini dikumpulkan dengan metode *purposive sampling* dari 13 perusahaan. Hasil penelitian menunjukkan bahwa *corporate social responsibility* tidak berpengaruh terhadap kinerja perusahaan, *good corporate governance* melalui komite audit, kepemilikan institusional, dan ukuran dewan direksi berpengaruh terhadap kinerja perusahaan, sedangkan *good corporate governance* melalui komisaris independen tidak berpengaruh terhadap kinerja perusahaan.

**Kata Kunci:** *Good Corporate Governance, Corporate Social Responsibility, Kinerja Perusahaan*



# CHAPTER I

## INTRODUCTION

### 1.1 Background

*Corporate Social Responsibility* (CSR) emerged as an important approach and framework to address the role of business in society, setting standards of behavior that companies must work towards to positively and effectively influence society while adhering to values that exclude profit-seeking at any cost. Empirical evidence explains CSR actions lead to progress in company performance (Naek and Tjun Tjun, 2020: 124).

CSR is a company's obligation in solving environmental problems caused by company activities. Currently, CSR is not a voluntary policy for companies in developing their responsibilities to carry out their business activities, but is mandatory for corporations. In carrying out social responsibility, the most important thing is to strengthen the sustainability of the company and make shareholder cooperation in carrying out community improvement programs in the area (Kholida and Susilo, 2019: 81).

A global survey conducted by The Economist Intelligence Unit shows that 85% of senior executives from various organizations make CSR a major consideration in decision making (Dewi and Widagdo, 2013: 82). Many decisions taken by senior executives are more favorable to management and override the interests of stakeholders, especially shareholders. The interest gap between management and shareholders implies information asymmetry. Prasetyo (2022: 46) stated that disclosure is one way to reduce information asymmetry. Information

asymmetry can be reduced by social responsibility (CSR) expressed in CSR disclosure or often referred to as Corporate Social Reporting. Companies that have social care can use social responsibility information (CSR activities) as one of the company's competitive advantages (Jaelani, 2021: 63). Stakeholders are interested in social information reported in the annual report, so that company management is not only restricted to the management of the funds provided, but also includes the impacts caused by the company on the natural and social environment (Dianawati and Fuadati, 2016: 2) . The company's linkage with its social environment requires the fulfillment of corporate social responsibility (CSR). Through the implementation of CSR, the company is expected to boost concerns for the environment, workplace conditions, corporate relations, society, corporate social investment, corporate financial performance and access to capital and the company's image in the eyes of the public to be good.

CSR reporting is a corporate communication tool used to convey a transparent impression. It is also a tool available to managers to assess continuous improvement in the non-financial sphere (Hamudiana and Achmad, 2017: 1). In CSR reporting, transparency is the main condition that should be met. Transparency itself is defined as a concept related in general to reporting (Eryadi *et al.*, 2021: 2). As part of its CSR communication strategy, each company determines the level of transparency required depending on pressure from specific stakeholders within the industry.

CSR in Indonesia is regulated in the Law of the Republic of Indonesia Number 40 of 2007 concerning Limited Liability Companies (PT). Article 66

paragraph 2 part c stating that in addition to the annual report it is mandatory to report on the implementation of social and environmental responsibility. Article 74 paragraph 1 states that companies that carry out their business activities in the field and/or related to natural resources must carry out social and environmental responsibilities (Febriansyah *et al.*, 2021: 302).

Most countries in the world, including Indonesia, still categorize CSR reporting as voluntary. CSR reporting is different from financial reporting and mandatory annual reporting in go-public companies. According to data from the National Center for Sustainability Reporting (NCSR), the development of sustainability reporting in Indonesia is quite good. In 2012, there were around 40 companies that published sustainability reports prepared based on sustainability reporting standards set by the Global Reporting Initiative (GRI). The number of companies that publish sustainability reports in Indonesia is the highest in the Southeast Asia region.

Good Corporate Governance (GCG) is one of the factors that affect company performance. It is the principles applied by company to maximize company value, improve company performance and contribution, and maintain long-term company sustainability. The implementation of Good Corporate Governance (GCG) is no longer just an obligation but has become a necessity for every organization. It is believed that the implementation of GCG is another form of enforcement of business ethics and work ethics that has long been the company's commitment, and it is related to improving company performance. Companies that

practice GCG will make progress in their performance and make the company long-lived and trustworthy.

According to Laksono *et al.*, (2022: 3), Good Corporate Governance (GCG) is a principle that directs and controls the company in order to achieve a balance between the company's strength and authority in providing accountability to stakeholders. Of course, this is intended to regulate the authority of directors, managers, shareholders and other parties related to the development of the company in a particular environment.

Previous research shows the results that continuous report disclosure has a positive effect on company performance as measured by company profitability and company liquidity (Tarigan and Semuel, 2014: 88). Another study from Setioningsih and Budiarti (2022: 375) based on the test results, found evidence that the breadth of sustainability report disclosure negatively affected company value and company size could moderate the relationship of sustainability report disclosure to company value. Then, it had a positive effect on company performance, which means the implementation of good GCG in the company made the company's performance increase and boosted the company's image. The implication of this study is to provide information to companies to be able to contribute to increasing company value by being much more concerned with disclosing sustainability reports as companies, either large or small, are required to disclose sustainability reports. Savvy investors won't be interested in companies that ignore sustainability reports.



During the Covid-19 pandemic, many cases occurred, especially in companies engaged in the health sector. In 2021, the Ministry of state-owned enterprises (SOEs) fired the entire board of Directors of Kimia Farma Diagnostika, as a follow-up to the case of the use of a used antigen rapid test tool that occurred at Kualanamu Airport, North Sumatra. The company is engaged in the manufacture, distribution, and use of pharmaceutical preparation materials and / or medical devices that do not meet the standards and safety requirements (Rizal, 2021). Not only that, PT. Kimia Farma Tbk has experienced cases of financial recording errors that inflated net income in the financial statements in 2001. In the report, Kimia Farma said it managed to make a profit of Rp 132 billion. However, the pharmaceutical company in 2001 actually only netted a profit of Rp 99 billion. Therefore, this study focuses on 13 pharmaceutical companies and health service providers listed on the Indonesia Stock Exchange in 2017-2021. Previous studies that examined CSR and GCG variables on company performance in this sector did not seem to exist, especially during the pandemic.

The 13 companies are Darya Varia Laboratoria Tbk, Indofarma Tbk, Kimia Farma Tbk, Kalbe Farma Tbk, Merck Indonesia Tbk, PT. Phapros Tbk, Pyridam Farma Tbk, PT. Herbal and Pharmaceutical Industry Sido Muncul Tbk, PT. Soho Global Health Tbk, Tempo Scan Pacific Tbk, PT. Mitra Keluarga Karyasehat Tbk, PT. Prodia Widyahusada Tbk, and PT. Siloam International Hospitals Tbk.

Based on the background description above, the author examines the influence of CSR and Good Corporate Governance (GCG) on the performance of

companies in the health industry (pharmaceutical companies and health service providers) listed on the Indonesia Stock Exchange in 2017-2021.

## **1.2 Problem Statement**

Based on the background description, the researcher formulates the problem as follows:

1. Does Corporate Social Responsibility (CSR) affect the company's performance in the health industry (pharmaceutical companies and health service providers) listed on the Indonesia Stock Exchange 2017-2021?
2. Does Good Corporate Governance (GCG) affect the company's performance in the health industry (pharmaceutical companies and health service providers) listed on the Indonesia Stock Exchange 2017-2021?

## **1.3 Research Objectives**

Based on the description of the problem formulation, the purpose of this study is to determine the influence of Corporate Social Responsibility (CSR) and Good Corporate Governance (GCG) on Company Performance in the Health Industry listed on the Indonesia Stock Exchange 2017-2021.

## **1.4 Research Benefits (Research Contribution)**

Research is expected to provide benefits, including:

1. Benefits for academicians and the public (Theoretical Contribution)

The research findings would make a contribution to the area of accounting especially related to CSR, GCG, and company performance. Furthermore, it can be reference for other researchers to conduct further studies.

## 2. Benefits for the company (Practical Contribution)

This research is expected to provide benefits for companies in terms of identifying company performance problems and determining CSR strategies as a form of accountability to the community.

### 1.5 Systematics of Thesis Writing

#### Chapter I: Introduction

This chapter describes the background of the problem, the formulation of the problem, the objectives and uses of the research, and the systematics of the discussion.

#### Chapter II: Literature Review

This chapter contains theoretical foundations regarding the theories and variables used in the research, previous research that becomes the basis for the research hypotheses, and frameworks of thought.

#### Chapter III: Research Methods

This chapter contains the population and research sample, research variables, measuring variables, instrumental submission methods, data processing, analysis techniques, and discussion.

#### Chapter IV: Data Analysis

This chapter contains descriptions of research objects, characteristics of respondents, validity and reliability tests, descriptive statistical analysis, classical assumption tests, multiple linear regression analysis, hypothesis testing, and discussion.

#### Chapter V: Conclusion

This chapter contains conclusions from the results of the research in the previous chapter, limitations of the study, and suggestions for future similar studies.



## **CHAPTER II**

### **LITERATURE REVIEW**

#### **2.1 Stakeholder Theory**

Stakeholder theory reveals that all stakeholders have the obligation to get information about the company's activities within a predetermined period of time, which can influence decision-making, and the presence of stakeholders in a company is very important. Stakeholders are a group of people who can be influenced by all decisions, rules, and operations of the company. It is related to Corporate Social Responsibility (CSR) that all performance information provided to the company is not only based on financial performance. Corporate Social Responsibility may provide other information about information disclosure of responsibilities carried out by the company, which will influence decision making. Companies have the responsibility to publish Corporate Social Responsibility reports to stakeholders and report on responsibilities that have been completed (Sindhudiptha and Yasa, 2013: 394).

#### **2.2 Signal Theory**

Signaling theory encourages companies to provide information to external parties (outside parties). This impetus is due to the presence information asymmetry between management and external parties. To reduce the occurrence of information asymmetry, the company must disclose the information it has from financial and non-financial aspects. One of them is a report on corporate social responsibility activities. Corporate social responsibility report aims to signal to investors that the company not only provides financial information, but the company also cares about

the environment. This theory emphasizes that companies can increase the value of the company through its reports (Sindhudiptha and Yasa, 2013: 393).

### **2.3 Agency Theory**

Agency theory is one of the theories used in explaining the relationship between the principal (the authorizer) and the agent (the recipient of the authority) and this relationship is built to attain the company's goals. The core of the relationship is the separation between ownership (investor/principal) and controller (manager/agent). Ownership is represented by the investor, who delegates power to the agent to manage the investor's wealth. Investors hope that with centralized management, they can benefit from their increased wealth and prosperity. The main principle of the theory states that there is a working relationship between the authorizer (investor) and the recipient (manager). It can be concluded that agency theory is one of the contracts in which one or more people (principal) involve other people (agents) in performing certain services on their behalf, which involves certain decision-making rights on agents (Mustafa and Handayani, 2014: 3).

### **2.4 Company Performance**

Company performance is the main thing and its existence is needed in a company in order to achieve the company's own goals through the cohesiveness of various lines (Nasution *et al.*, 2020: 215). Company performance is something produced by a company in a certain period by referring to the standards established (Devani and Setiawarnan, 2015: 85). For a company, assessing the performance carried out is important so as to obtain information on whether the company is

working properly in a certain period (Rani and Mayasari, 2015: 166). So that company performance can be used as an indication in the company's assessment.

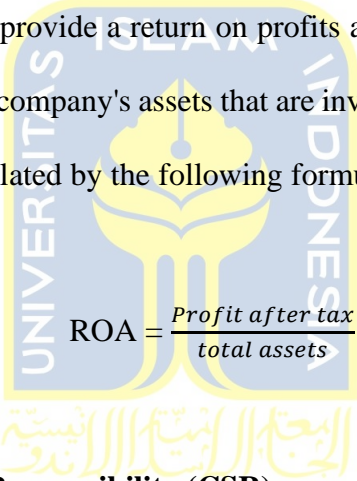
The information on company performance is needed to know the extent of the company's current development, so that it can be used as a basis for planning the future. The success or failure of achieving performance depends on how the management assisted by its lower divisions manages the company. Having a good level of company performance is the result of processing company's functions in various aspects ranging from financial to operational to gain trust from the public, outsiders, and the government (Aprianingsih & Yushita, 2016: 5).

Return On Asset (ROA) is a ratio used to measure a company's ability to generate profits derived from investment activities. In other words, it is an indicator of a business unit to obtain a return on a number of assets owned by the business unit. This ratio is used to measure management's ability to obtain overall profits. The greater the ROA, the greater the level of profit achieved by the company and the better the position of the company in terms of asset use.

ROA can help companies that have carried out accounting practices well to be able to measure the efficiency of using capital as a whole, which is sensitive to everything that affects the company's financial situation hence the company's position is known in the industry. This is one step in strategic planning. Profit is the main goal to be achieved in a business. The reasons for achieving banking profits can be in the form of adequacy in fulfilling obligations to shareholders, appraisal of the performance of the leadership, and boosting investors' interest attractiveness to

invest. High profits make banks gain public trust which allows them to raise more capital thus getting more lending opportunities (Wijaya, 2019: 39).

The higher this ratio, the better the productivity of assets in obtaining net profits. This will further increase investors' interest. The more attractive the company, the greater the rate of return or dividend. This will also have an impact on the share price of the company to rise in the capital market. Thus, ROA affect the company's stock price. ROA figure can be said to be good if it > 2%. Return On Asset (ROA) is also used to assess the extent to which the investments that has been invested is able to provide a return on profits as expected. The investment is actually the same as the company's assets that are invested or set. The magnitude of ROA value can be calculated by the following formula (Indrawati and Suprihadi, 2015: 4):


$$ROA = \frac{\text{Profit after tax}}{\text{total assets}} \times 100\%$$

## **2.5 Corporate Social Responsibility (CSR)**

### **2.5.1 Understanding Corporate Social Responsibility**

Corporate Social Responsibility is a concept that can lead companies to carry out their social responsibility to the environment and the community around the company (Fahmi, 2011: 136). In ISO 26000, Corporate Social Responsibility is defined as: "The responsibility of an organization for the impact of its decisions and activities on society and the environment, through transparent and ethical behavior, consistent with sustainable development and community welfare, weighing stakeholders interests, in accordance with applicable law and consistent with



international norms, integrated throughout the organization's activities, in this understanding includes both activities, products and services (Rusdianto, 2013: 13).

The concept of CSR is a difficult concept to interpret. It is known that there are different perspectives on CSR resulting in the emergence of various CSR formulations and various elements or programs contained in CSR activities (Ratna and Hasanah, 2019: 15). However, CSR is basically one of the efforts to the community and provides responsibility to the environment and social care by using the capabilities of company resources. Thus CSR has a win-win solution between the company and the social parties.

Companies with CSR will get an advantage in the form of increasing the company's reputation in the community. This will then cause purchase interest among the public because there is already trust in the products of the company. With the increase in buying interest, it will certainly increase the company's profits, this will also attract investors to invest their capital due to visible profitability. According to Evans and Kartikaningdyah (2019: 38) CSR has three parts, namely profit, community empowerment (people) and environmental preservation (planet).

### **2.5.2 CSR Law**

It can be said that nowadays the awareness of environmental protection has flourished. This is encouraged by the law No. 40 Article 74 of 2007. The existing laws and regulations regulate that all companies that carry out business activities related to the exploitation of natural resources are legally obliged to perform corporate social responsibility. The annual report is the only document used in CSR disclosures or commonly abbreviated as CSR (Yaparto *et al.*, 2013: 3). the existence

of the law requires industries or companies to be able to carry it out, because this obligation is one of the obligations that are not burdensome.

Regulated in the Financial Services Authority Regulation Number 51/PJOK.03/2017 on the implementation of Sustainable Finance for Financial Services Institutions, issuers, and public companies. In the regulation, it contains that to realize sustainable development that is able to maintain economic stability and is inclusive, a national economic system is needed that prioritizes harmony between economic, social, and environmental aspects.

The development of a nation is not only based on the responsibility of government and industry, but everyone must also act to achieve social balance and improve the standard of social life. Companies and industries hold importance in improving economic development well and measuring various factors of the scope of life. The business world at this time not only oversees the company's financial statements but also includes social, financial and life spheres which are often said to be the synergy of three elements (triple bottom line) which has become the concept of sustainable development (Wanda *et al.*, 2018: 21).

### **2.5.3 Benefits of Corporate Social Responsibility**

The benefits obtained by the company if it discloses corporate social responsibility are:

1. As a social investment as well as a source of company long-term competitive advantage.
2. Strengthening company's profits and financial performance.

3. Increasing the sense of responsibility and positive evaluation of investors, creditors, suppliers and the consumer community.
4. increasing commitment, work ethics, efficiency and productivity of employees.
5. Reducing potential social unrest
6. Improving the company's image, goodwill, and long-term value
7. Expanding access to resources for business operations, opening wider market opportunities.
8. Obtaining a license to operate socially, and reducing business risks

## **2.6 Good Corporate Governance (GCG)**

### **2.6.1 Definition of Good Corporate Governance**

The term corporate governance has been widely defined but some of the definitions differ from each other. In the book *Good Corporate Governance Review of Ethics in Business Practices*, Hamdani (2016: 41) defines corporate governance as a system that directs and controls a company. The Indonesian Institute for Corporate Governance (IICG) defines GCG as the process and structure applied in running a company, with the main objective of increasing shareholder value in the long term while still weighing the interest of other stakeholder in addition to fulfilling the interests of shareholders, GCG is intended to ensure sustainability. This definition shows that corporate governance can serve to build trust, establish cooperation, and create a common vision between all parties involved in the company so that agency problems can be anticipated.

## 2.6.2 Principles of Good Corporate Governance

As explained in Bank Indonesia regulation No.11/33/PBI/2009, the principles in GCG must apply the principles of transparency, accountability, independency, fairness, and responsibility. This is necessary to achieve the company's sustainability by weighing stakeholders' interests. The following is a description of generally applicable GCG principles:

### 1. Transparency

The basic principle of transparency shows the company's actions to be able to provide information needed by all stakeholders. Transparency contains elements of disclosure and provision of information in a timely, adequate, clear, accurate and comparable manner easily accessible to stakeholders and the public. The principle of openness is useful in the decision-making process and disclosure of material and relevant information about the company.

### 2. Accountability

The basic principle of accountability requires a company to be able to account for its performance in a transparent and reasonable manner. For this reason, the company should be managed correctly, measurably and in accordance with the interests of the company while taking into account the interests of shareholders and other stakeholders. Accountability is a necessary prerequisite for achieving sustainable performance. It means the accountability ensures the availability of mechanisms, the role of

responsibility of professional management for all decisions and policies taken in connection with the company's operational activities.

### 3. Independence

The basic principle of independence in the implementation of GCG is a company should be managed independently so that each company's organ does not dominate each other and cannot be intervened by other parties.

### 4. Fairness

The basic principle of fairness and in carrying out its activities, a company should always take into account the interests of shareholders and other stakeholders based on the principles of fairness and equality. The principle of fairness and equality is a principle that contains elements of justice, which guarantees that every decision and policy taken is in the interest of all interested parties, including customers, suppliers, shareholders, investors and the wider community.

### 5. Responsibility

Responsibility is defined as the responsibility of the company as a member of society to comply with applicable regulations and meet social needs. The basic principle of responsibility, in principle, is the company must comply with laws and regulations and carry out responsibilities to community and the environment so that business viability can be maintained in the long term and get recognition as a good corporate citizen.

## 2.7 Review of Past Research

Table 2.1 A few studies on Corporate Social Responsibility (CSR) and Good Corporate Governance (GCG) have been carried out by previous researchers, while the description of previous research can be seen in the Table.

**Table 2.1 Previous Research1**

| No. | Author Name                                     | Research Title   | Research Methods   | Research Results   |
|-----|---|--|--|--|
| 1.  | Tiopan Naek and Lauw Tjun Tjun (2020)           | The Effect of Corporate Social Responsibility on Company Performance with Good Corporate Governance as a Moderation Variable in Manufacturing Companies on the Indonesia Stock Exchange for the 2015-2017 Period | This study used a simple random sampling method  | In 2015-2017 many companies listed on the IDX widely used CSR        |
| 2.  | Devi Dwi Rahmawardani and Muslichah (2020)      | Corporate Social Responsibility towards Profit Management and Company Performance  | Sample Selection Process Based on Purposive Sampling   | The effect of CSR on company performance is positive and significant |
| 3.  | Lazuard, Audy Ramadhan and Nur Handayani (2018) | The effect of Corporate Social Responsibility and Good Corporate Governance on Company Performance   | The source of research data was obtained through the company's annual report. Hypothesis testing in this study used multiple linear regression analysis. | CSR and GCG variables have a positive effect on company performance. |

| No. | Author Name  | Research Title   | Research Methods   | Research Results   |
|-----|--|--|--|--|
| 4.  | Ni Putu Sari Adnyani, I Dewa Made Endiana, and Putu Edy Arizona (2020) | The Effect of the Implementation of Good Corporate Governance and Corporate Social Responsibility on Company Performance   | Quantitative research with purposive sampling. Data used in the period 2016-2018 with 55 research samples.   | The results showed that CSR had an effect on company performance, but GCG had no influence on company performance.   |
| 5.  | Francisco Allan, Jullie J. Sondakh, and Hendrik Gamaliel (2020)        | The Effect of Intellectual Capital, Corporate Social Responsibility and Good Corporate Governance on Company Performance (Study on Manufacturing Companies listed on the Indonesia Stock Exchange) | Quantitative research with sampling technique using purposive sampling. There are 165 samples from 33 manufacturing companies listed on the Indonesia Stock Exchange.  | Good Corporate Governance affects company performance.   |
| 6.  | Nofita Sari dan Nur Fadjih Asyik (2020)                                | The Effect of Good Corporate Governance and Corporate Social Responsibility Disclosure on Company Performance  | This type of research is quantitative. The sample in this study was obtained using the purposive sampling method obtained 66 observations out of 11 state-owned companies listed on the Indonesia Stock Exchange during 2012-2017. | The results of this study show that corporate social responsibility disclosure and one of the indicators of GCG is ownership institutional has a significant positive effect on company performance which is reflected in ROE. |
| 7.  | Hartati (2020)   | The Effect of the Size of the Board of   | The analysis method used is  | From the results of the  |

| No. | Author Name               | Research Title   | Research Methods   | Research Results   |
|-----|---------------------------|--|--|--|
|     |                           | Commissioners, Audit Committee, and Institutional Ownership on the Company's Financial Performance   | multiple linear regression analysis. There were 43 companies that met the criteria as research sample.   | study, it is known that the size of the board of commissioners and audit committee does not affect the company's financial performance, while institutional ownership affects the company's financial performance.           |
| 8.  | Sukandar & Raharja (2014) | The Effect of the Size of the Board of Directors and the Board of Commissioners and Company Size on the Company's Financial Performance (Empirical Study on Consumer Good Sector Manufacturing Companies Listed on IDX in 2010-2012) | The sample consists of 98 companies and submitted financial statements to Bapepam consistently in the period 2010-2012. Data used in this study was secondary data and sample selection using purposive sampling method. | Research results show the board of commissioners and The size of the company does not have a significant effect on financial performance ,While the board of directors has a significant influence on financial performance. |



## **2.8 Hypothesis**

### **2.8.1 The Effect of CSR on Company Performance**

CSR has emerged as an important approach and framework for addressing the role of business in society, setting standards of behavior that companies must comply with to positively and effectively influence society while adhering to values that exclude profit-seeking.

Wider CSR disclosure will give a positive signal to interested parties to the company (stakeholders) and shareholders of the company (shareholders). In this case, investors prefer choosing a socially responsible company as it is considered safer. Stakeholders and shareholders will entrust their capital they invest more to such a company, which in turn the capital is used optimally for profit-increasing business activities. This causes CSR activities carried out by the company will have a positive effect on the company's performance. Research that supports the relationship between CSR and company performance is research conducted by Sari and who revealed that CSR had a positive effect on company performance. However, research conducted by Wati (2016: 1) which revealed that CSR has no effect on company performance. Therefore, hypothesis 1 is proposed as follows.

H1: CSR affects Company Performance

### **2.8.2 The Effect of Good Corporate Governance (GCG) on Company Performance**

Good Corporate Governance shows corporate governance and corporate control system. Given that GCG is concerned with morality, work ethics, and work principles, GCG is specialized in actions taken by company management so as not

to harm stakeholders. The objective of implementing good corporate governance is to create added value for all interested parties. These parties are internal company parties such as the board of directors, board of commissioners, employees, and external company parties which include investors, creditors, government, community, and other interested parties (stakeholders). However, in practice, the implementation of good corporate governance is different in each country because it is related to the economic, legal, ownership structure, social and cultural systems. Research conducted by Sari and Asyik (2020: 1) and Allan et al., (2020: 44) reveals that Good Corporate Governance affects company performance. Therefore, a hypothesis is proposed as follows

#### 1. Influence of Independent Commissioners on Company Performance

Board of commissioners' supervision of management is generally ineffective due to the less democratic process of selecting the board of commissioners. This is because the candidates for the board of commissioners are often chosen by management so that once they are selected they are powerless to criticize management policies. In order to ensure the creation of good GCG, independent commissioners are required to have good credibility, professionalism and integrity. Independent commissioners bear the responsibility to encourage the principles and practices of good corporate governance proactively so that commissioners in carrying out their duties as supervisors and advisors to the directors can ensure that the company has an effective business strategy, ensures that the company complies with applicable laws and regulations as well as the values set in the company leading to good

corporate governance. It can be concluded that the higher the proportion of independent commissioners, the higher the foreign ownership because foreign investors have more confidence in companies with more independent commissioners. Research conducted by Putra (2015: 1) suggests that the high and low levels of independent commissioners affect company performance. However, research conducted by Setiawan (2016: 1) states that the independent board of Commissioners has no effect on the company's financial performance. Therefore, hypothesis 2a is proposed as follows.

H2a: The Independent Board of Commissioners influences the Company's Performance

## 2. The Influence of the Audit Committee on Company Performance

The audit committee is a committee formed by and is responsible to the board of commissioners in order to help carry out the duties and functions of the board of commissioners. The audit committee which is responsible for overseeing financial reports, supervising external audits, and observing internal control systems (including internal audits) can reduce the opportunistic nature of management in managing earnings (earnings management) by supervising financial reports and supervising external audits. The company's performance will be good if the company is able to control the behavior of the company's top executives to protect the interests of company owners (shareholders), one of which is the existence of an audit committee. This is because the audit committee is expected to be able to supervise financial reports, supervise external audits and oversee the internal control system (Makhrus, 2013: 58-60).

Research conducted by Muntiah (2014: 1) found that the audit committee had a positive effect on company performance. However, research conducted by Irma (2019: 697) suggests that the audit committee negatively affects the company's financial performance. Therefore hypothesis 2b is proposed as follows.

H2b: The Audit Committee has an effect on Company Performance

### 3. Effect of Institutional Ownership on Company Performance

Institutional ownership is ownership of company shares owned by institutions such as insurance companies, banks, investment companies and other institutional ownership. Institutional ownership can minimize conflicts of interest between principals and agents. With institutional oversight, it can optimize management performance monitoring to avoid fraudulent behavior by management. Thus, institutions' involvement in companies can lead to better company performance (Petta, 2017: 629). It is in line with research conducted by Hartati (2020: 175) revealing that institutional ownership affected company performance. However, research conducted by Fadillah (2017: 37) suggests that institutional ownership negatively affects company performance. Therefore, the hypothesis becomes as follows.

H2c: Institutional Ownership affects Company Performance

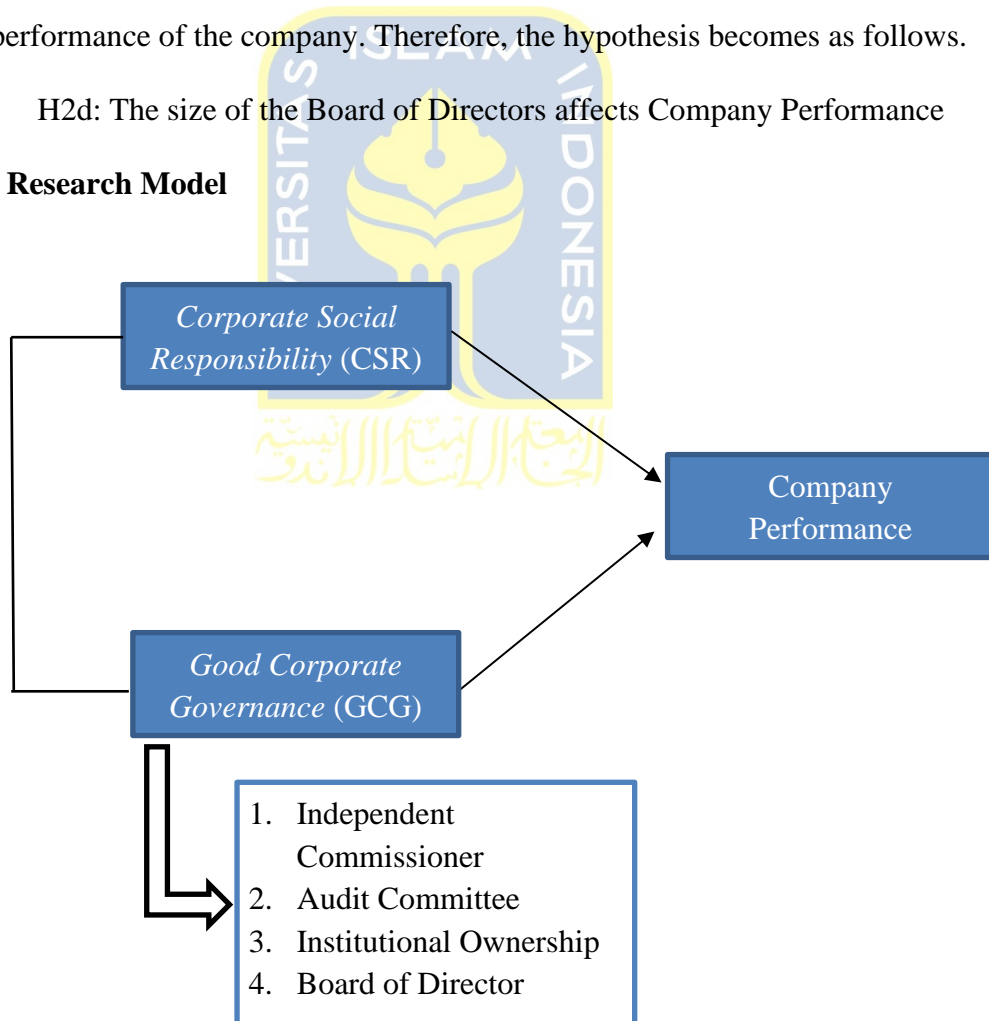
### 4. The Effect of Board of Directors Size on Company Performance

The size of the board of directors is a mechanism in corporate governance that is important in determining company performance. The role of the board of directors is to formulate policies for the company's operations so that the decisions taken by the directors are not focused on one party only. The board of

directors has a very vital role in a company. With the separation of roles from the board of commissioners, the board of directors has great power in managing all the resources in the company. The board of directors has the task of determining the direction of policies and resource strategies owned by the company, both for the short and long term. In line with research conducted by Sukandar and Rahardja (2014: 1) stating that the size of the board of directors affected company performance. However, research conducted by Wati (2016: 1) suggests that the size of the board of Directors has no effect on the performance of the company. Therefore, the hypothesis becomes as follows.

H2d: The size of the Board of Directors affects Company Performance

## 2.9 Research Model



**Figure 2. 1 Research Model**

## **CHAPTER III**

### **RESEARCH METHODS**

#### **3.1 Types of research**

This type of research is quantitative. According to Sugiyono (2015: 15) quantitative methods are research that uses research data in the form of numbers and analysis using statistics. The dependent variable in this study is company performance, while the independent variables are Corporate Social Responsibility and Good Corporate Governance.

#### **3.2 Time and Location of Research**

This research was conducted from November 2022 to June 2023. The research location was conducted in pharmaceutical companies and health service providers listed on the IDX in 2017-2021.

#### **3.3 Population and Sample**

##### **3.3.1 Population**

Population is a generalization area consisting of objects or subjects with certain qualities and characteristics determined by researcher to be studied and then drawn conclusions (Sugiyono, 2015: 15). The total population used in this study is all pharmaceutical companies and health service providers in Indonesia listed on the stock exchange for the period 2017-2021.

##### **3.3.2 Sample**

The research sample in this study is selected by using purposive sampling method based on the criteria that have been determined. The sample of the study can be seen in table 3.1.

**Table 3.1 Research Sample1**

| No | Company Name                                      | Company Code |
|----|---|--------------|
| 1  | Darya-Varia Laboratoria                           | DVLA         |
| 2  | Indofarma   | INAF         |
| 3  | Chemical Farma                                    | KAEF         |
| 4  | Kalbe Farma                                       | KLBF         |
| 5  | Merck   | BRAND        |
| 6  | Phapros   | PEHA         |
| 7  | Pyridam Farma                                     | PYFA         |
| 8  | Sido's Herbal and Pharmaceutical Industry Emerges | SIDO         |
| 9  | Soho Global Health                                | SOHO         |
| 10 | Tempo Scan Pacific                                | TSPC         |
| 11 | Mitra Keluarga Karyasehat Tbk                     | MICA         |
| 12 | Siloam International Hospitals Tbk                | SILO         |
| 13 | Prodia Widyahusada Tbk                            | PRDA         |

Source: Secondary data processed (2023)

Based on Table 3.1, there are 13 pharmaceutical sector companies and health service providers used as the research sample in this study. The research data used are their annual reports published from 2017 to 2021 obtained from their websites.

### **3.4 Operational Definition and Measurement Scale**

#### **3.4.1 Company Performance Variable**

The instrument used in this study is *Return on Asset* ( ROA), one of the financial ratios used to assess the company's competence in obtaining profits using company assets (Arnel & Setyani, 2018: 90). ROA can be calculated by the following formula:

$$ROA = \text{Log.} \frac{\text{Profit after tax}}{\text{Total Assets}} \times 100\%$$

### 3.4.2 Corporate Social Responsibility (CSR) Variable

Corporate Social Responsibility (CSR) has emerged as an important approach and framework for addressing the role of business in society, setting standards of conduct that companies must comply with while adhering to values that exclude profit-seeking at any cost. Empirical evidence reveals that CSR actions lead to the advancement of company performance (Naek and Tjun Tjun, 2020: 124). The instruments used in this CSR measurement refers to the implementation of Corporate Social Responsibility (CSR) according to Harisianto and Sutjahyani (2017: 77) in the following categories:

1. Milieu

The environmental section includes scope factors in production procedures, one of which is controlling pollution (contamination) during business operations, preventing and repairing of environmental damage caused by natural resource management.

2. Energy

For activities of the enterprise dealing with the utilization of energy, the activities in this section consist of the use of goods in producing energy and increasing energy efficiency.

3. Occupational Health and Safety

These activities consist of promoting occupational safety, mental, and physical health, establishing an occupational safety committee, disclosing employee safety statistics, and disclosing other employee activities.



#### 4. Workforce

Categories in labor activity are recruitment, job training, wages as well as commissions and notifications of other activities.

#### 5. Product

The product section deals with the qualitative aspects of a product consisting of consumer pleasure, advertising, transparency or integrity of the product contents on the packaging.

#### 6. Community Engagement

This section covers community activities related to health, education and arts.

#### 7. Common

This category generally involves the company's obligations to citizens and information related to Corporate Social Responsibility.

The CSR formula can be calculated as follows:

$$CSR_j = \text{Log} \cdot \frac{\sum XI_j}{N_j}$$

Information:

$CSR_j$  : Corporate Social Responsibility

$\sum XI_j$  : The value of the item disclosed

$N_j$  : Item value for companies j,  $n \leq 91$ .

### 3.4.3 Independent Variable Good Corporate Governance (GCG)

Good Corporate Governance or often abbreviated as GCG is a practice of managing companies in a trustworthy and prudential manner by considering the

balance of fulfilling the interests of all stakeholders. With the implementation of GCG implementation, the management of company resources is expected to be efficient, effective, economical and productive by always being oriented toward the company's goals and taking into account the stakeholder approach. The indicators used to determine Good Corporate Governance are the independent board of commissioners, audit committee, institutional ownership, and the size of the board of directors with the following formula:

#### 1. Independent Commissioner

Independent commissioners are members who are not affiliated with parties, which means those who have business and family relationships with controlling shareholders, members of the board of directors and other committees. Independent board of commissioners use a ratio scale using the following formula:

$$\text{Com. Independent} = \text{Log} \sum \text{Number of Independent Board of Commissioners}$$

#### 2. Audit Committee

Audit committee is a group of people elected by the company's board of commissioners who are responsible for assisting auditors to maintain its independence from management. Its task is to assist the board of commissioners in overseeing the financial reporting process. The audit committee is calculated using the following formula:

$$\text{KA} = \text{Log} \sum \text{Number of Audit Committee}$$

### 3. Institutional Ownership

Institutional ownership is the ownership of company shares owned by institutions such as insurance companies, banks, investment companies and ownership of other institutions. Institutional ownership is calculated using the following formula:

$$KI = \text{Log.} \frac{\text{Number of institutional shares}}{\text{number of shares outstanding}} \times 100\%$$

### 4. Board of Directors Size

The size of the board of directors is one of the Corporate Governance mechanisms that is very important in determining company performance. The board of directors has the task of determining the direction of policies and strategies of resources owned by the company, both for the short and long term.

$$DD = \sum \text{Number of Members of the Board of Directors}$$

## 3.5 Data Collection Techniques

The data collection techniques are carried out by taking annual reports of pharmacy companies and health service providers published on the Indonesia Stock Exchange (IDX), especially from 2017 to 2021. This data is obtained from the [www.idx.co.id](http://www.idx.co.id) or website of each company.

## **3.6 Data Analysis Methods**

### **3.6.1 Financial Ratio Analysis**

The financial ratio used in this study is Return on Equity (ROA). Return on Asset is a financial analysis tool that is useful for determining the company's ability to obtain profits (profits) on the capital used.

### **3.6.2 Descriptive Statistics**

Descriptive statistics are used to analyze data by describing the data that has been collected as it is without making general conclusions and generalizations (Ghozali, 2013: 160). This analysis is used to find out the mean value, maximum value, minimum value and standard deviation of the data.

### **3.6.3 Classical Assumption Test**

#### **1. Normality Test**

The normality test aims to test whether the sample used has a normal distribution or not. In linear regression models, this assumption is indicated by normally distributed error values. A good regression model is a regression model that has a normal or close to normal distribution, so it is worth testing statistically. Data normality testing using the Kolmogorov-Smirnov Test of Normality in the SPSS program. According to Ghozali (2013: 160), the basis for decision making can be done based on probability (*Asymtotic Significance*), namely:

If the probability  $> 0.05$  then the distribution of the regression model is normal.

If the probability  $< 0.05$  then the distribution of the regression model is abnormal.

## 2. Multicollinearity Test

The multicollinearity test is used to test whether in the regression model, there is correlation between independent variables. If there is a correlation, it is called a multicollinearity problem. A good regression model should not occur between independent variables. If it is proven that there is multicollinearity, it is recommended that one of the existing independents be removed from the model, and then the creation of the regression model is repeated. To detect the presence or absence of multicollinearity, it can be seen from the magnitude of Variance Inflation Factor (VIF) and Tolerance. The guideline of a multicollinearity-free regression model is to have a tolerance number close to 1. The VIF limit is 10, if the VIF value is below 10, then there are no symptoms of multicollinearity (Ghozali, 2013: 160).

## 3. Heterocedasticity Test

The heteroscedasticity test is a state in which in a regression model there is a dissimilarity of variance from residual on one observation to another. A good regression model is that heteroscedasticity does not occur. Heteroscedasticity testing is carried out with the Glejser Test, a hypothesis test to find out whether a regression model has an indication of heterocedasticity by absolute residual regression. The basis for decision making using the glacier test is (Ghozali, 2013: 160):

If the significance value  $> 0.05$  then the data does not occur heteroscedasticity.

If the significance value  $< 0.05$  then heteroscedasticity occurs

#### 4. Autocorrelation Test

The autocorrelation test conducted in this study aims to find out whether in a linear regression model there is a correlation between the disruptive errors in period  $t$  and the errors in  $t-1$  period (previous). If there is a correlation, then there is problem of autocorrelation, of course a good regression model is a regression that is free from autocorrelation. The procedure for detecting autocorrelation problems can be used by using Durbin-Waston magnitude. To check for the presence or absence of autocorrelation, the Durbin-Watson test is carried out with the following results:

$$D - W = \frac{\sum(e_t - e_{t-1})^2}{\sum e_t^2}$$

The test is performed using the Durbin-Watson test, with the formula:

**Table 3. 2 Durbin-Watson Statistical Test**

| Statistical value d         | Result                          |
|-----------------------------|---------------------------------|
| $0 < d < dL$                | Positive Auto Correlation       |
| $dL \leq d \leq du$         | Uncertain                       |
| $du \leq d \leq 4 - du$     | No Positive/Negatif Correlation |
| $4 - du \leq d \leq 4 - dL$ | Uncertain                       |
| $4 - dL \leq d \leq 4$      | Negative Correlation            |

Source: Ghozali (2013)

#### 3.6.4 Multiple Regression Test

The data analysis method used in this study is a quantitative analysis method with an analysis method, namely Multiple Linear Regression. In regression

analysis, in addition to measuring the strength of the relationship between two or more variables, it also shows the direction of the relationship between the dependent variable and the independent variable (Ghozali, 2013: 161). In this study, using the SPSS for windows, the statistical program tool to facilitate the process of processing research data from the program, output will be obtained in the form of processing results from the data, then the output is interpreted to be analyzed. Having analyzed the data, conclusions are drawn as a result of the research. The model of relationship research variables in multiple linear analysis can be arranged in functions or equations as follows:

$$Y' = a + b_1X_1 + \dots + b_nX_n$$

Where:

Y= predicted value of influence

a= constant or price number  $X = 0$

b= regression coefficient

$X_1$ = dependent variable value  $X_1$

$X_n$ = value of dependent variable  $X_n$

e= Error Term, which is the estimator error rate

### 3.7 Hypothesis Testing

Hypothesis testing is conducted in order to test the significant level of all coefficients in the regression modeling of research variables by comparing the acquisition of probability values against the level of significance established in hypothesis decision making.

### 3.7.1 Partial Test (Test t)

T testing is performed to identify regression coefficients in each individual of the study variables. Decision- making of the t test is carried out:

1. If the significance level of the probability value of the t-statistic  $< 0.05$ , then it is decided that the independent variable has significance.
2. If the significance level of the t-statistic probability value  $> 0.05$ , it is decided that the independent variable does not have a significant influence on the dependent variable (Ghozali, 2013: 161).

When a study is based on findings of prior studies, it will be more relevant if it uses a one-way hypothesis test. One-way hypothesis test decision makes use of two bases of comparison, namely by comparing the acquisition of t-calculated values against the acquisition of the values from t-tables or by comparing the acquisition of probability values with the degree of significance.

### 3.7.2 Test F

The F test is intended to perform hypothesis testing of all regression coefficients simultaneously as well as to ensure that the relation modeling tested has been declared feasible for interpreting the relationship between the independent variable in relation to the dependent variable. The testing is considered very important because when the modeling does not pass the F-test, the results of the t-test are considered unpredictable or irrelevant. Decision making is carried out if:

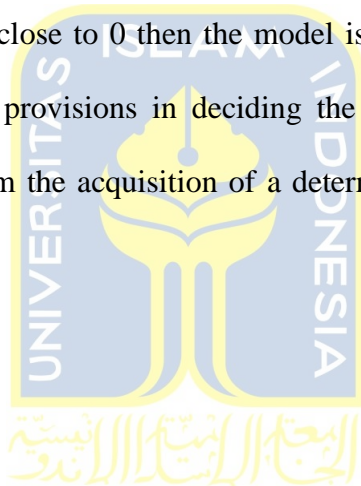
1. Obtaining the probability value of F-statistics  $< 0.05$  degree of significant, it is decided that the independent variables simultaneously do not affect the dependent variable.



2. The F-statistical probability  $> 0.05$  degree of significant, it is decided that the independent variable simultaneously does not affect the dependent variable (Ghozali, 2013: 162).

### 3.7.3 Coefficient of Determination (R<sup>2</sup>)

The coefficient of determination proxied with R<sup>2</sup> indicates the portion or magnitude of variance of the dependent variable which can be explained by the independent variable (Ghozali, 2013: 162). A model is said to be good if the acquisition of the determination value is close to 1 and vice versa if the determination value is close to 0 then the model is declared less good (Ghozali, 2013: 162). Thus, the provisions in deciding the good or bad of a regression modeling is shown from the acquisition of a determination coefficient value lies between 0 to 1.



## CHAPTER IV RESULTS AND DISCUSSION

### 4.1 Data Collection Result

This study aims to analyze the influence of corporate social responsibility and good corporate governance on the performance of pharmaceutical companies and health service providers listed on the Indonesia Stock Exchange in 2017-2021. Data collection techniques are carried out by taking annual report data of pharmaceutical companies and health service providers published on the Indonesia Stock Exchange (IDX), especially from 2017 to 2021. This data is obtained from the [www.idx.co.id](http://www.idx.co.id) or website of each company.

**Table 4. 1 Data Collection Result**

| <b>Main</b>                                | <b>Information</b> |
|--|--------------------|
| <b>Pharmaceutical Companies</b>            | 11                 |
| Not Publishing Annual Reports              | (1)                |
| <b>Health Service Provider Companies</b>   | 7                  |
| Not Publishing Annual Reports              | (4)                |
| Total                                      | 13                 |
| <b>Total Data Processed (13 x 5 years)</b> | <b>65</b>          |

Source: Secondary data processed (2023)

Based on Table 4.1 above, it is known that there is 1 pharmaceutical company that does not publish its annual report, namely PT. Organon Pharma Indonesia, and there are 4 health service sector companies that do not publish their annual reports, namely PT. Medikaloka Hermina Tbk, PT. Royal Prima Tbk, PT. Sarana Meditama Metropolitan Tbk, and PT. Sejahteraraya Anugerahjaya Tbk. Thus, the number of companies sampled in this study is 13 companies in the 2017-2021 reporting period. Therefore, the amount of data used in this study is 65 data.

The data in this study is transformed in the form of logarithms, this aims to make the research data as normal as possible so that the results of statistical analysis become more valid. In other words, log transformations are used to reduce or eliminate the slant of the original data so that the data can be normalized. This needs to be done in this study, because in reality not all data can always be normally distributed (Tullah, 2017)

## 4.2 Descriptive Statistics

Descriptive statistics explain the data of each variable in this study that has been processed and seen from the minimum value, maximum, mean (mean), and standard deviation. The results of descriptive statistics in this study are described in Table 4.1 as follows.

**Table 4. 2 Descriptive Statistics**

|                             | N<br>Statistics | Minimum<br>Statistics | Maximum<br>Statistics | Mean<br>Statistics | Std. Error | Std. Deviation<br>Statistics |
|-----------------------------|-----------------|-----------------------|-----------------------|--------------------|------------|------------------------------|
| LOG_Companyperformance      | 65              | -3.00                 | -.04                  | -1.3265            | .07693     | .62024                       |
| LOG_InstitutionalOwnership  | 65              | -.66                  | -.03                  | -.1598             | .01977     | .15943                       |
| LOG_IndependentCommissioner | 65              | .00                   | 2.00                  | 1.5776             | .05253     | .42354                       |
| UkBoard of Directors        | 65              | 2.00                  | 10.00                 | 4.7692             | .23694     | 1.91025                      |
| LOG_auditcommitte1          | 65              | -.52                  | .00                   | -.2931             | .01001     | .08073                       |
| LOG_CSR                     | 65              | -1.00                 | -.17                  | -.4256             | .02514     | .20265                       |
| Valid N (listwise)          | 65              |                       |                       |                    |            |                              |

Source: Secondary data processed (2023)

Table 4. 2 shows the dependent variable of pharmaceutical company performance as measured by ROA (*Return on Assets*). This study makes use of 13 companies consisting of pharmaceutical sector companies and health service provider sectors with a reporting period of 5 years, therefore the number of research is 65 samples. Company performance as measured by company performance variable has a minimum value of -3 owned by PT. Kimia Farma Tbk, while the

maximum value is -0.04 from PT. Merck Tbk with an average value of -1.3265 and a standard deviation of 0.62024.

The Independent variable Good Corporate Governance (GCG) is measured by independent board of commissioners, audit committee, institutional ownership, and size of board of directors. The minimum value of the independent board of commissioners is 0.000 at PT. Soho Global Tbk, with a maximum value of 2 is at PT. Siloam International Hospital with an average of 1.5776 and a standard deviation of 0.42354. The minimum value of the audit committee is -0.52 at PT. Tempo Scan Pacific Tbk, with a maximum value of 0 is at PT. Soho Global Tbk. The average value of the audit committee variable is -0.2931 with a standard deviation of 0.08073. In the institutional ownership variable, it has a minimum value of -0.66 at PT. Indofarma Tbk and maximum value of -0.03 at PT. Darya Varia Laboratoria Tbk. The average value of institutional ownership variable is -0.1598 with a standard deviation of 0.15943. In the variable size of the board of directors has a minimum value of 2 in PT. Pyridam Farma Tbk and a maximum value of 10 at PT. Tempo Scan Pacific Tbk. The average variable size of the board of directors is 4.7692 with a standard deviation of 1.91025.

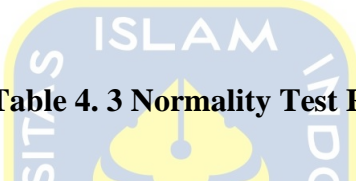
For the independent variable Corporate Social Responsibility (CSR) the lowest value is -1 at PT. Tempo Scan Pacific Tbk and maximum value is -0.17 at PT. Mitra Keluarga Karyasehat Tbk. The average value of Corporate Social Responsibility (CSR) variable is -0.4256 with a standard deviation of 0.20265.

### 4.3 Classical Assumption Test

#### 4.3.1 Normality Test

normality test is performed to determine the residual distribution of the regression model. if the residuals are normally distributed then the model can be analyzed by regression analysis, but if the residuals are not normally distributed then the model cannot be analyzed by regression analysis. This test is performed by using Kolmogorov Smirnov's model with a 5% test alpha. The test criterion is to accept the null hypothesis when the p-value of Kolmogorov Smirnov's test is greater than 5%.

**Table 4. 3 Normality Test Results**



|                                 | Tests of Normality |    |      | Shapiro-Wilk |    |      |
|---------------------------------|--------------------|----|------|--------------|----|------|
|                                 | Statistics         | Df | Sig. | Statistic    | Df | Sig. |
| LOG_CompanyPerfomance           | .178               | 65 | .000 | .926         | 65 | .001 |
| LOG_InstitutionalOwnershi       | .292               | 65 | .000 | .653         | 65 | .000 |
| LOG_independentCommissi<br>oner | .372               | 65 | .000 | .503         | 65 | .000 |
| UkBoard of Directors            | .252               | 65 | .000 | .822         | 65 | .000 |
| LOG_AuditCommitte1              | .437               | 65 | .000 | .547         | 65 | .000 |
| LOG_CSR                         | .252               | 65 | .000 | .836         | 65 | .000 |

Source: Secondary data processed (2023)

Based on Table 4. 3, it can be seen that the significant value of the *Kolmogorov-Smirnov* normality test in the regression model has yielded 0.000. Therefore, the significance value obtained is  $< 0.05$ , so it can be concluded that the regression residual has a distribution of data that is not normally distributed. Given that this study has a sample of 65 samples, there is no need for a normality test because the data can be assumed to be normally distributed. Based on the "*central limit of theorem*" the amount of data processed including big data, which is more

than 30. Thus it can be assumed that the data in this study are considered normally distributed.

#### 4.3.2 Multicollinearity Test

multicollinearity test is carried out by measuring the level of closeness of the relationship between independent variables through the magnitude of the correlation coefficient. The multicollinearity test is used to test whether the regression model is found to have a correlation between independent variables. To test multicollinearity by looking at the VIF value of each independent variable. If the VIF value  $< 10$  and the tolerance value  $> 0.1$ , then it can be concluded that the data is free from the symptoms of multicollinearity.

Table 4. 4 Multicollinearity Test Results

| Type | Collinearity Statistics     |            |
|------|-----------------------------|------------|
|      | Tolerance                   | VIF        |
| 1    | (Constant)                  |            |
|      | LOG_Institutionalownership  | .859 1.165 |
|      | LOG_independentcommissioner | .445 2.247 |
|      | UkBoard of Directors        | .915 1.093 |
|      | LOG_AuditCommitte1          | .442 2.263 |
|      | LOG_CSR                     | .872 1.147 |

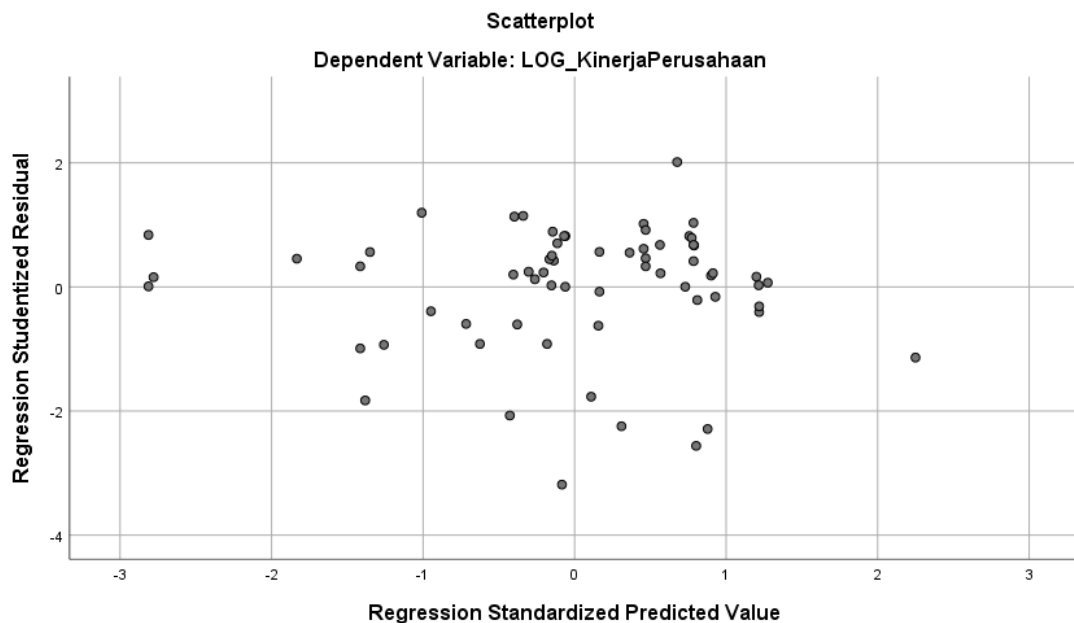
Source: Secondary data processed (2023)

Based on the table above, it can be seen that the VIF value is  $< 10$  and the tolerance value is  $> 0.1$  for all independent variables in this study. Therefore, all independent variables show that regression satisfies the assumption of multicollinearity.

#### 4.3.3 Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model the variance inequality of the residual is not the same. If the opposite happens, the variable variance in the regression model has the same value, it is called

homocedasticity. Detecting the presence of heterocedasticity problems can use the graph analysis method. Here are the results of the heteroscedasticity test



**Figure 4.1 Scatterplot of Heteroscedasticity Test1**

Based on the results of heterocedasticity test that have been carried out in this study, the pattern looks diffuse and not patterned, which means that there are no symptoms of heterocedasticity.

#### **4.3.4 Autocorrelation Test**

Autocorrelation test is used to determine whether the correlation of variables in the regression model predicts changes in time. If the autocorrelation assumption occurs in a prediction model, then the disturbance value is no longer paired freely, but pairs autocorrelated. The autocorrelation test in this study uses the durbin watson test, in which the durbin watson test will produce durbin watson (DW) values which will later be compared with two durbin watson table values, namely

durbin upper (DU) and durbin lower (DL). It is said that there is no autocorrelation if the DW values  $> DU$  and  $(4-DW) > DU$ .

**Table 4. 5 Autocorrelation Test Results**

| Model Summary <sup>b</sup> |                   |          |                   |                            |               |
|----------------------------|-------------------|----------|-------------------|----------------------------|---------------|
| Type                       | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1                          | .561 <sup>a</sup> | .315     | .257              | .53468                     | 1.533         |

Source: Secondary data processed (2023)

Based on the table above, it can be seen that the durbin watson (DW) value in this study is 1.533 with  $dL = 1.4378$  and  $dU = 1.7673$  which is known by looking at the durbin watson table using  $K = 5$  (the number of variables used) with  $N = 65$  (number of samples). Based on the Durbin Watson value that has been tested, the values  $= 1.533 > 1.4378$  and  $(4-1.533) = 2.467 > 1.7673$ , it means that the regression model in this study has no autocorrelation.

#### 4.4 Hypothesis Testing

Hypothesis testing in this study includes the results of partial influence test (T test), simultaneous influence test (F test) and coefficient of determination (*R square*). The results of the multiple regression model hypothesis test will be described in the explanation below:

##### 4.4.1 Partial Test (T Test)

The parsial test (T Test) is used to test the partial effect of each independent variable on the dependent variable. The test hypothesis used in this test is as follows:

Ho: An independent variable has no partial effect on the dependent variable

Ha: The independent variable partially affects the dependent variable



With a 95% confidence level,  $H_0$  will be rejected if the significance value  $< 0.05$  and  $H_0$  will be accepted if the significance value  $> 0.05$ .

**Table 4. 6 T Test Results**

|      |                             | Coefficients <sup>a</sup>   |            |                           |        |      |                         |       |
|------|-----------------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|      |                             | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |       |
| Type |                             | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1    | (Constant)                  | -1.661                      | .389       |                           | -4.266 | .000 |                         |       |
|      | LOG_InstitutionalOwnership  | 1.513                       | .452       | .389                      | 3.345  | .001 | .859                    | 1.165 |
|      | LOG_IndependentCommissioner | .115                        | .237       | .078                      | .485   | .630 | .445                    | 2.247 |
|      | UkBoard of Directors        | -.084                       | .037       | -.259                     | -2.299 | .025 | .915                    | 1.093 |
|      | LOG_AuditCommittee          | -3.071                      | 1.245      | -.400                     | -2.466 | .017 | .442                    | 2.263 |
|      | LOG_CSR                     | .243                        | .353       | .079                      | .689   | .494 | .872                    | 1.147 |

Source: Secondary data processed (2023)

Based on the hypothesis test that has been carried out, the t-statistic result of the Independent Board of Commissioners is 0.485 with a value of Sig.  $0.630 > 0.05$ . The t-statistic value of the Audit Committee is -0.4 with a value of Sig.  $0.017 < 0.05$ . The t-statistic value of Institutional Ownership is 3.345 with a value of Sig.  $0.001 < 0.05$ . The t-statistic value of the Board of Directors Size is -2.299 with a value of Sig.  $0.025 < 0.05$ . The CSR t-statistic value is 0.689 with a Sig. value of  $0.494 > 0.05$ . Based on the results of regression analysis in the table above, the following results were obtained:

1. Corporate Social Responsibility has no effect on the Company's Performance with a significance value of 0.494 and a positive t-statistic value of 0.689. This means that the high and low value of Corporate Social Responsibility does not affect the performance value of Pharmaceutical

Sector Companies and Health Service Providers listed on the IDX in 2017-2021.

2. Good Corporate Governance through the Independent Board of Commissioners has no effect on the Company's Performance with a significance value of 0.630 and a positive t-statistic value of 0.485. This means that the high and low value of Good Corporate Governance through the Independent Board of Commissioners does not affect the performance value of Pharmaceutical Sector Companies and Health Service Providers listed on the IDX in 2017-2021.
3. Good Corporate Governance through the Audit Committee affects the Company's Performance with a significance value of 0.017 and a negative t-statistic value of -2.466. This means that the high and low value of Good Corporate Governance through the Audit Committee can affect the performance value of Pharmaceutical Sector Companies and Health Service Providers listed on the IDX in 2017-2021.
4. Good Corporate Governance through Institutional Ownership affects the Company's Performance with a significance value of 0.001 and a positive t-statistic value of 3.345. This means that the high and low value of *Good* Corporate Governance through Institutional Ownership can affect the performance value of Pharmaceutical Sector Companies and Health Service Providers listed on the IDX in 2017-2021.
5. Good Corporate Governance through the Size of the Board of Directors affects the Company's Performance with a significance value of 0.025 and

a negative t-statistic value of -2.299. This means that the high and low value of Good Corporate Governance through the Size of the Board of Directors can affect the performance value of Pharmaceutical Sector Companies and Health Service Providers listed on the IDX in 2017-2021.

The parameter coefficients of independent variables can be interpreted by unstandardized coefficients through mathematical equations as follows:

$$KP = -4.266 + 0.485KI - 2.466KA + 3.345KIns - 2.299DD + 0.689CSR + \varepsilon$$

Information:

KP: Company Performance

KI: Independent Commissioner

KA: Audit Committee

Kins: Institutional Ownership

DD: Board of Directors Size

CSR : Corporate Social Responsibility



#### 4.4.2 Test F

The F test is used to show whether all independent variables included in the model have a simultaneous influence on the dependent variable. The basis for making the F test decision is to look at the significance of  $< 0.05$ .

**Table 4. 7 F Test Results**

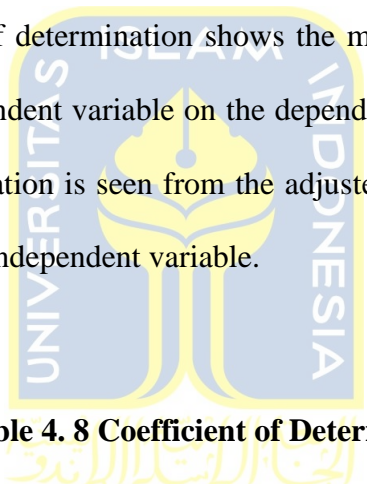
|      |            | ANOVA <sup>a</sup> |    |             |       |                   |
|------|------------|--------------------|----|-------------|-------|-------------------|
| Type |            | Sum of Squares     | Df | Mean Square | F     | Sig.              |
| 1    | Regression | 7.754              | 5  | 1.551       | 5.424 | .000 <sup>b</sup> |
|      | Residuals  | 16.867             | 59 | .286        |       |                   |
|      | Total      | 24.621             | 64 |             |       |                   |

Source: Secondary data processed (2023)

Based on the test results that have been carried out in the table above, the value of the Sig. result is 0.000. This means that all independent variables consisting of Good Corporate Governance through independent boards of commissioners, audit committees, institutional ownership, and the size of the board of directors as well as Corporate Social Responsibility variable included in this model have a simultaneous influence on the dependent variable, which is Performance of Pharmaceutical Companies listed on the IDX in 2017-2021.

#### 4.4.3 Coefficient of Determination

The coefficient of determination shows the magnitude of the simultaneous influence of the independent variable on the dependent variable. The value of the coefficient of determination is seen from the adjusted value of R Square because there is more than one independent variable.



**Table 4. 8 Coefficient of Determination**

| Model Summary <sup>b</sup> |                   |          |                   |                            |               |
|----------------------------|-------------------|----------|-------------------|----------------------------|---------------|
| Type                       | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1                          | .561 <sup>a</sup> | .315     | .257              | .53468                     | 1.533         |

Source: Secondary data processed (2023)

Based on the results of the analysis in the table above, it can be seen that the adjusted R square value in the regression model is 0.257 which means that the influence of all independent variables of Good Corporate Governance (Independent Commissioner, Audit Committee, Institutional Ownership, and Board of Directors Size) and Corporate Social Responsibility on the performance of Pharmaceutical

Companies and Health Service Providers listed on the IDX in 2017-2021 is 25.7%, while the remaining 74.3% is influenced by other variables outside this study.

## **4.5 Discussion**

### **4.5.1 The Effect of CSR on Company Performance**

Signaling theory explains that CSR disclosure provides a positive signal given by the company to parties outside the company which will later be responded by stakeholders and shareholders through changes in the company's stock price and changes in company profits. ROA is one of the calculations of profits obtained by the company.

The results of partial hypothesis testing show that Corporate Social Responsibility (CSR) variables have no effect on company performance. This can be seen from the value of the CSR variable Sig. of 0.494 which is greater than the alpha of 5% (0.05) while the t-statistic value is positively marked at 0.689 which means that the high and low CSR value of the company does not affect the company's performance.

This research finding shows that the variable Corporate Social Responsibility (CSR) is proven to have no effect on company performance which means that CSR costs incurred by companies cannot affect company performance because the CSR value is greater than 0.05.

The results of partial hypothesis testing show that the Corporate Social Responsibility variable has no effect on company performance. That is, the social responsibility (CSR) carried out by the company disclosed in the company's annual report gets a response from potential investors because there are regulations that

guarantee for every company to carry out and disclose CSR. Companies that do not implement CSR will be subject to administrative sanctions in the form of written warnings, restrictions on business activities, suspension of business activities and/or investment facilities or revocation of business activities and/or investment facilities.

The results of this study are in line with Wati (2016) , Larasati *et al.*, (2017), 2017: 1) revealing that the CSR issued by the company had no influence on the company's performance. However, this research is not in line with research conducted by Ningtyas and Aryani (2020: 91) which states that CSR issued by companies had an influence on company performance.

CSR activities carried out by the company are not proven to have a significant productive impact on the company's performance. The results of this study indicate that the company's ethical behavior in the form of social responsibility towards the surrounding environment has not received a response by investors. There are indications that investors do not need to see the CSR disclosure because there is a guarantee as stated in the Limited Liability Company Law No. 40 of 2007, that a company must carry out CSR and its disclosure. if a company does not carry out CSR, the company will be sanctioned in accordance with the provisions of laws and regulations.

Daniri (2017) argues that CSR programs carried out by some companies are still too diverse or unfocused and have not become part of the company's business strategy. Based on these results, it shows that there is a possibility that investors are still less concerned with the existence of CSR activities. Given that the assumption,

CSR allegedly may only increase costs and not as an investment that will increase company value. Devie *et al.*, (2019) stated that CSR activities in Indonesia have not been carried out effectively because in the implementation of CSR requires systems and resources and companies in Indonesia tend to have not those yet. This has resulted in weak CSR implementation in Indonesia.

#### **4.5.2 The Effect of Good Corporate Governance (GCG) on Company Performance**

Good Corporate Governance (GCG) in this study is measured through an independent board of commissioners, audit committee, institutional ownership, and the size of the board of directors. The results of this study show that Good Corporate Governance through institutional ownership, audit committee, and the size of the board of directors affect company performance because the Sig. value of each variable measurement indicator is smaller than alpha 5% (0.05). However, independent commissioners have no effect on the company's performance because the Sig. value of independent commissioners is greater than alpha 5% (0.05).

Based on these results, it can be interpreted that the high and low value of Good Corporate Governance through institutional ownership, audit committee, and the size of the board of directors affect the high and low value of company performance as seen from the Return on Assets (ROA) received by the company. However, when viewed from the value of the audit committee coefficient and the size of the board of directors, it is marked negative, meaning that every increase in the audit committee and the size of the board of directors will have an impact on the decline in the performance of pharmaceutical sector companies and health

service providers listed on the IDX in 2017-2021. The institutional ownership coefficient is marked positive so that every increase in institutional ownership will result in an increase in the performance of pharmaceutical sector companies and health service providers listed on the IDX in 2017-2021. Meanwhile, the independent commissioner is proven to have no influence on the performance of pharmaceutical sector companies and health service providers listed on the IDX in 2017-2021.

The results of this study are in line with research conducted by Hartati (2020: 175) and Saputri *et al.*, (2019: 352) showing that institutional ownership affected company performance. This means that the increasing number of shares owned by the institutional party can improve the company's financial performance. This shows that the large and small number of outstanding shares owned by institutional parties can affect the company's financial performance. This is because institutional parties in a company can conduct more optimal supervision to prevent the company from frauds. So it is concluded that the existence of institutional ownership in a company is a good idea as the Institutional party puts more pressure on the company in order to achieve the expected target.

Research conducted by Irma (2019: 697) and Ferial *et al.*, (2016: 146) suggests that the audit committee affects company performance. The direction of the negative relationship explains that the greater the value of the audit committee, the more it will reduce the company's performance. This finding indicates that the more the number of audit committees, the more control and supervision will be carried out, as there are many considerations resulting from audit committees



coming from different educational backgrounds. A possibility that can affect the decrease in ROA value due to the addition of an audit committee is that not all audit committees have expertise in accounting and finance, thus affecting the supervision of financial statements. This can be supported by research on BKDP and PLIN companies that have 3 audit committees and have different educational backgrounds. Thus, the smaller the number of audit committees, the better the ROA value. This research finding is not in line with agency theory which says that based on the relationship in agency theory, the audit committee as an agent assigned by the principal to supervise the company, will encourage improvement, and control in the implementation of company performance. This research finding is expected to complement the research finding that states that the audit committee negatively affects the company's performance proxied with ROA.

A study by Agasva and Budiantoro (2020: 33) revealed the same result that the audit committee negatively affected the company's performance. So the lower the audit committee, the higher the company's performance. This is because the task of the audit committee is to assess the company's performance objectively and also prevent moral hazard, and mediate any problems that may arise due to misalignment of goals between agents (management) and principals (owners). But sometimes, on the other hand, the independent audit committee tend to limit the measures by management potentially leading to less optimal company performance.

Research conducted by Sukandar and Rahardja (2014: 1) suggests that the size of the board of directors affects the company's performance. The negative direction indicates that every increase in the size of the board of directors will

reduce the performance of pharmaceutical sector companies and health service providers listed on the IDX in 2017-2021. The role of the board of directors is to formulate policies on company operations. With a relatively larger number, the decisions taken by the board of directors are not focused on one party only. A large number of directors is generally realized in the placement of each director in certain fields controlled by each manager so that each director has different duties and authorities. The larger the size of the board of directors in a company, it will reduce the company's performance, this is because the board of directors will find it difficult to carry out its role, including difficulties in coordination and communication between the board of directors. The decline in the company's performance will reduce the company's stock price compared to the previous period, so that investor interest in investing in the company will decrease.

Research conducted by Adnyani *et al.*, (2020: 228) concluded that independent commissioners had no effect on company performance. Based on this research, the independent board of commissioners has no effect on the company's performance. This is because the presence of an independent board of commissioners only has a passive role in the company. The size of the number of independent board of commissioners in the company does not necessarily affect the company's performance. The independent board of commissioners only acts as a supervisor and advisor to the board of directors and does not directly participate in managing and running the company, so its role is considered less effective in improving company performance.

## **CHAPTER V**

### **CONCLUSION**

#### **5.1 Conclusion**

Based on the analysis that has been carried out in this study, it can be concluded that:

1. The results of the first hypothesis test show that Corporate Social Responsibility (CSR) has no influence on Company Performance as measured through Return On Asset (ROA) in pharmaceutical companies and health service providers listed on the Indonesia Stock Exchange in 2017-2021.
2. The results of the second hypothesis test show that Good Corporate Governance (GCG) through the Audit Committee, Institutional Ownership, and Board of Directors Size have an influence on Company Performance, while Good Corporate Governance through Independent Commissioners has no influence on Company Performance as measured through Return On Assets (ROA) in pharmaceutical companies and health service providers listed on the Indonesia Stock Exchange in 2017-2021.

#### **5.2 Research Limitations**

This study has several limitations that can be used as consideration for much better research findings in future possible studies.

1. This study only uses 2 (two) independent variables, namely corporate social responsibility (CSR) and good corporate governance (GCG).

2. This research only measures company performance through 1 (one) measurement indicator, namely through Return on Asset (ROA).
3. The companies sampled for this research study are only from the pharmaceutical sector and health service providers totaling 13 companies with an observation period of 2017-2021.

### **5.3 Suggestions**

Based on the analysis and discussion that has been carried out with the limitations this study has, there are a few suggestions for further research:

1. It is suggested that further research add more independent variables.
2. It is suggested that further research add measurement indicators for company performance variable in assessing its influence on company performance.
3. It is suggested that further research use other sector companies other than pharmaceutical companies and health service providers that have been listed on the Indonesia Stock Exchange by increasing the observation period.

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## ATTACHMENT

### A. SPSS Output Attachment

#### Descriptive Statistics

|                             | Descriptive Statistics |            |            |            |            |            |                |
|-----------------------------|------------------------|------------|------------|------------|------------|------------|----------------|
|                             | N                      | Range      | Minimum    | Maximum    | Mean       |            | Std. Deviation |
|                             | Statistics             | Statistics | Statistics | Statistics | Statistics | Std. Error | Statistics     |
| LOG_Company Performance     | 65                     | 2.96       | -3.00      | -.04       | -1.3265    | .07693     | .62024         |
| LOG_InstitutionalOwnership  | 65                     | .63        | -.66       | -.03       | -.1598     | .01977     | .15943         |
| LOG_IndependentCommissioner | 65                     | 2.00       | .00        | 2.00       | 1.5776     | .05253     | .42354         |
| UkBoard of Directors        | 65                     | 8.00       | 2.00       | 10.00      | 4.7692     | .23694     | 1.91025        |
| LOG_AuditCommitte1          | 65                     | .52        | -.52       | .00        | -.2931     | .01001     | .08073         |
| LOG_CSR                     | 65                     | .84        | -1.00      | -.17       | -.4256     | .02514     | .20265         |
| Valid N (listwise)          | 65                     |            |            |            |            |            |                |

#### Normality Test Results

|                             | Tests of Normality              |    |      |              |    |      |  |
|-----------------------------|---------------------------------|----|------|--------------|----|------|--|
|                             | Kolmogorov-Smirnov <sup>a</sup> |    |      | Shapiro-Wilk |    |      |  |
|                             | Statistics                      | Df | Sig. | Statistics   | Df | Sig. |  |
| LOG_CompanyPerformance      | .178                            | 65 | .000 | .926         | 65 | .001 |  |
| LOG_InstitutionalOwnership  | .292                            | 65 | .000 | .653         | 65 | .000 |  |
| LOG_IndependentCommissioner | .372                            | 65 | .000 | .503         | 65 | .000 |  |
| UkBoard of Directors        | .252                            | 65 | .000 | .822         | 65 | .000 |  |
| LOG_AuditCommitte1          | .437                            | 65 | .000 | .547         | 65 | .000 |  |
| LOG_CSR                     | .252                            | 65 | .000 | .836         | 65 | .000 |  |

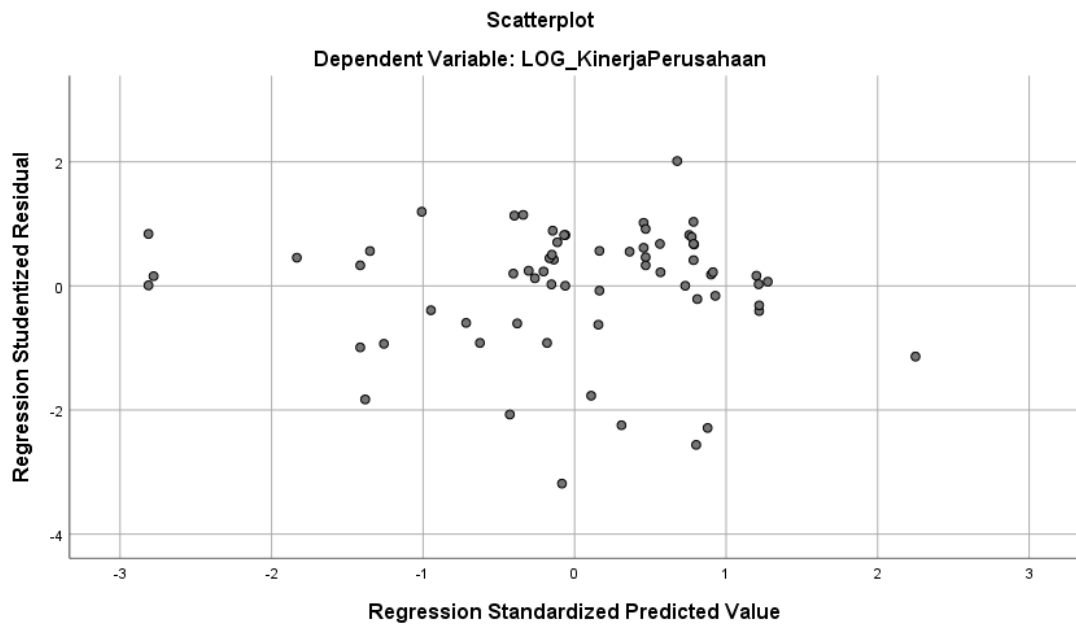
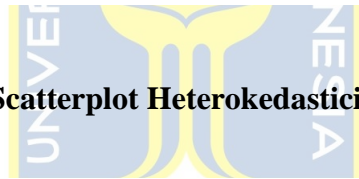
a. Lilliefors Significance Correction

**Coefficients<sup>a</sup>**

| Type                        | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |       |
|-----------------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|                             | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1 (Constant)                | -1.661                      | .389       |                           | -4.266 | .000 |                         |       |
| LOG_InstitutionalOwnership  | 1.513                       | .452       | .389                      | 3.345  | .001 | .859                    | 1.165 |
| LOG_IndependentCommissioner | .115                        | .237       | .078                      | .485   | .630 | .445                    | 2.247 |
| UkBoard of Directors        | -.084                       | .037       | -.259                     | -2.299 | .025 | .915                    | 1.093 |
| LOG_AuditCommitte1          | -3.071                      | 1.245      | -.400                     | -2.466 | .017 | .442                    | 2.263 |
| LOG_CSR                     | .243                        | .353       | .079                      | .689   | .494 | .872                    | 1.147 |

a. Dependent Variable: LOG\_ROA

**Scatterplot Heterokedasticity Test**



### Autocorrelation Test Results

#### Model Summary<sup>b</sup>

| Type | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|------|-------------------|----------|-------------------|----------------------------|---------------|
| 1    | .561 <sup>a</sup> | .315     | .257              | .53468                     | 1.533         |

a. Predictors: (Constant), LOG\_CSR, UkBoard of Directors, LOG\_AuditCommitte1, LOG\_InstitutionalOwnership, LOG\_IndependentCommissioner

b. Dependent Variable: LOG\_CompanyPerfomance

### T Test Results

#### Coefficients<sup>a</sup>

| Type                         | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|------------------------------|-----------------------------|------------|---------------------------|--------|------|
|                              | B                           | Std. Error | Beta                      |        |      |
| 1 (Constant)                 | -1.661                      | .389       |                           | -4.266 | .000 |
| LOG_Institutional Ownership  | 1.513                       | .452       | .389                      | 3.345  | .001 |
| LOG_Independent Commissioner | .115                        | .237       | .078                      | .485   | .630 |
| UkBoard of Directors         | -.084                       | .037       | -.259                     | -2.299 | .025 |
| LOG_AuditCommitte1           | -3.071                      | 1.245      | -.400                     | -2.466 | .017 |
| LOG_CSR                      | .243                        | .353       | .079                      | .689   | .494 |

a. Dependent Variable: LOG\_ROA

### F Test Results

|      |            | ANOVA <sup>a</sup> |    |             |       |                   |
|------|------------|--------------------|----|-------------|-------|-------------------|
| Type |            | Sum of Squares     | Df | Mean Square | F     | Sig.              |
| 1    | Regression | 7.754              | 5  | 1.551       | 5.424 | .000 <sup>b</sup> |
|      | Residuals  | 16.867             | 59 | .286        |       |                   |
|      | Total      | 24.621             | 64 |             |       |                   |

a. Dependent Variable: LOG\_CompanyPerformance

b. Predictors: (Constant), LOG\_CSR, UkBoard of Directors, LOG\_AuditCommitte1, LOG\_InstitutionalOwnership, LOG\_IndependentCommissioner

### Coefficient of Determination

| Model Summary <sup>b</sup> |                   |          |                   |                            |               |
|----------------------------|-------------------|----------|-------------------|----------------------------|---------------|
| Type                       | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1                          | .561 <sup>a</sup> | .315     | .257              | .53468                     | 1.533         |

a. Predictors: (Constant), LOG\_CSR, UkBoard of Directors, LOG\_AuditCommitte1, LOG\_InstitutionalOwnership, LOG\_IndependentCommissioner

b. Dependent Variable: LOG\_CompanyPerformance

الجامعة الإسلامية  
البحرين

## B. Appendix Tabulation of Research Data

| Pharmaceutical Companies | Year | ROA   | Number of Independent Board of Commissioners | Number of Audit Committees | Institutional Ownership | Board of Directors Size | CSR    |
|--------------------------|------|-------|--|----------------------------|-------------------------|-------------------------|--------|
| DVLA                     | 2021 | 0,07  | 2  | 3                          | 0,92                    | 4                       | 0,2307 |
| DVLA                     | 2020 | 0,082 | 3  | 3                          | 0,94                    | 4                       | 0,2747 |
| DVLA                     | 2019 | 0,121 | 3  | 3                          | 0,92                    | 4                       | 0,2747 |
| DVLA                     | 2018 | 0,119 | 3  | 3                          | 0,92                    | 8                       | 0,2747 |
| DVLA                     | 2017 | 0,099 | 3  | 3                          | 0,92                    | 8                       | 0,2307 |
| INAF                     | 2021 | 0,018 | 2  | 3                          | 0,22                    | 5                       | 0,5164 |
| INAF                     | 2020 | 0,002 | 2  | 3                          | 0,22                    | 3                       | 0,5164 |
| INAF                     | 2019 | 0,005 | 1  | 3                          | 0,22                    | 3                       | 0,5054 |
| INAF                     | 2018 | 0,022 | 1  | 3                          | 0,22                    | 3                       | 0,5054 |
| INAF                     | 2017 | 0,03  | 1  | 3                          | 0,22                    | 3                       | 0,5164 |
| KAEF                     | 2021 | 0,017 | 3  | 4                          | 0,90                    | 6                       | 0,4065 |
| KAEF                     | 2020 | 0,001 | 2  | 4                          | 0,90                    | 5                       | 0,5384 |
| KAEF                     | 2019 | 0,07  | 2  | 4                          | 0,90                    | 5                       | 0,4505 |
| KAEF                     | 2018 | 0,043 | 2  | 4                          | 0,90                    | 5                       | 0,4285 |
| KAEF                     | 2017 | 0,053 | 1  | 4                          | 0,90                    | 5                       | 0,4505 |
| KLBF                     | 2021 | 0,124 | 3  | 3                          | 0,58                    | 5                       | 0,3516 |
| KLBF                     | 2020 | 0,121 | 3  | 3                          | 0,57                    | 5                       | 0,4945 |
| KLBF                     | 2019 | 0,123 | 3  | 3                          | 0,57                    | 3                       | 0,4175 |
| KLBF                     | 2018 | 0,135 | 2  | 3                          | 0,57                    | 6                       | 0,4175 |
| KLBF                     | 2017 | 0,144 | 3  | 3                          | 0,57                    | 6                       | 0,4175 |
| MERCK                    | 2021 | 0,128 | 1  | 3                          | 0,74                    | 3                       | 0,4725 |
| MERCK                    | 2020 | 0,077 | 1  | 3                          | 0,87                    | 3                       | 0,4835 |
| MERCK                    | 2019 | 0,086 | 1  | 3                          | 0,87                    | 3                       | 0,4835 |
| MERCK                    | 2018 | 0,921 | 1  | 3                          | 0,87                    | 5                       | 0,4835 |
| MERCK                    | 2017 | 0,015 | 0  | 4                          | 0,87                    | 5                       | 0,4835 |
| PEHA                     | 2021 | 0,006 | 2  | 5                          | 0,57                    | 4                       | 0,5274 |
| PEHA                     | 2020 | 0,025 | 2  | 3                          | 0,57                    | 4                       | 0,4505 |
| PEHA                     | 2019 | 0,049 | 2  | 3                          | 0,57                    | 4                       | 0,4615 |
| PEHA                     | 2018 | 0,071 | 1  | 3                          | 0,57                    | 5                       | 0,4175 |
| PEHA                     | 2017 | 0,107 | 1  | 3                          | 0,57                    | 4                       | 0,4615 |
| PYFA                     | 2021 | 0,006 | 2  | 3                          | 0,74                    | 3                       | 0,4285 |
| PYFA                     | 2020 | 0,096 | 2  | 3                          | 0,74                    | 3                       | 0,1538 |

|      |      |        |   |   |      |    |        |
|------|------|--------|---|---|------|----|--------|
| PYFA | 2019 | 0,049  | 2 | 4 | 0,74 | 3  | 0,1648 |
| PYFA | 2018 | 0,045  | 2 | 4 | 0,74 | 2  | 0,1648 |
| PYFA | 2017 | 0,044  | 2 | 4 | 0,74 | 3  | 0,1648 |
| SIDO | 2021 | 0,31   | 3 | 3 | 0,82 | 4  | 0,3736 |
| SIDO | 2020 | 0,234  | 2 | 3 | 0,81 | 4  | 0,3956 |
| SIDO | 2019 | 0,228  | 2 | 3 | 0,81 | 4  | 0,4175 |
| SIDO | 2018 | 0,199  | 2 | 3 | 0,81 | 4  | 0,4395 |
| SIDO | 2017 | 0,169  | 1 | 3 | 0,81 | 5  | 0,4175 |
| SOHO | 2021 | 0,004  | 1 | 3 | 0,82 | 6  | 0,4505 |
| SOHO | 2020 | 0,004  | 1 | 3 | 0,82 | 4  | 0,3846 |
| SOHO | 2019 | 0,006  | 0 | 0 | 0,82 | 4  | 0,2087 |
| SOHO | 2018 | 0,005  | 0 | 0 | 0,82 | 4  | 0,1868 |
| SOHO | 2017 | 0,012  | 0 | 0 | 0,82 | 4  | 0,1868 |
| TSPC | 2021 | 0,085  | 3 | 3 | 0,82 | 4  | 0,2747 |
| TSPC | 2020 | 0,095  | 2 | 2 | 0,82 | 4  | 0,1538 |
| TSPC | 2019 | 0,007  | 2 | 3 | 0,82 | 5  | 0,0989 |
| TSPC | 2018 | 0,01   | 3 | 3 | 0,82 | 9  | 0,1758 |
| TSPC | 2017 | 0,073  | 3 | 3 | 0,82 | 10 | 0,0989 |
| SILO | 2021 | 0,075  | 3 | 3 | 0,87 | 9  | 0,5275 |
| SILO | 2020 | 0,014  | 3 | 3 | 0,87 | 9  | 0,5275 |
| SILO | 2019 | 0,043  | 3 | 3 | 0,78 | 9  | 0,5275 |
| SILO | 2018 | 0,003  | 3 | 3 | 0,78 | 9  | 0,5275 |
| SILO | 2017 | 0,014  | 3 | 3 | 0,59 | 9  | 0,5275 |
| MICA | 2021 | 0,198  | 2 | 3 | 0,62 | 3  | 0,6813 |
| MICA | 2020 | 0,145  | 2 | 3 | 0,62 | 3  | 0,6813 |
| MICA | 2019 | 0,142  | 2 | 3 | 0,80 | 3  | 0,6703 |
| MICA | 2018 | 0,129  | 2 | 3 | 0,78 | 3  | 0,6374 |
| MICA | 2017 | 0,15   | 2 | 3 | 0,82 | 3  | 0,6374 |
| PRDA | 2021 | 0,2344 | 3 | 3 | 0,75 | 5  | 0,4725 |
| PRDA | 2020 | 0,1435 | 3 | 3 | 0,75 | 5  | 0,4725 |
| PRDA | 2019 | 0,1205 | 3 | 3 | 0,75 | 5  | 0,4945 |
| PRDA | 2018 | 0,2097 | 3 | 3 | 0,75 | 5  | 0,4945 |
| PRDA | 2017 | 0,1029 | 3 | 3 | 0,75 | 5  | 0,4945 |



### C. Appendix Tabulation of CSR

| No                                      | Indicator   | DVLA |      |      |      |      | INAF |      |      |      |      | KAEF |      |      |      |      |
|---|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
|   |   | 2017 | 2018 | 2019 | 2020 | 2021 | 2017 | 2018 | 2019 | 2020 | 2021 | 2017 | 2018 | 2019 | 2020 | 2021 |
| <b>category: economy</b>                |   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| <b>aspect: economic performance</b>     |   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 1                                       | economic value generated and distributed directly, including revenues, operator fees, compensation to employees, donations and investments to society, retained earnings and payments to government capital providers | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    |
| 2                                       | financial implications and various risks and opportunities for all company activities in dealing with climate change  | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    |
| 3                                       | a list of adequacy of the company's obligations in the defined benefit plan   | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| 4                                       | significant financial assistance obtained from the government   | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| <b>aspect: presence in the market</b>   |   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 5                                       | parameters of the standard employee wage at the initial level compared to the minimum employee wage that applies to certain locations of operation  | 0    | 0    | 0    | 0    | 0    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    |
| 6                                       | comparison of senior management hired from local communities at significant operating sites   | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| <b>aspect: indirect economic impact</b> |   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |

|                                      |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--------------------------------------|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 7                                    | development and impact of infrastructure investments and services provided primarily for the public interest through trade, services and services            | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 8                                    | understanding and explanation of indirect economic impacts including the extent of impact  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| <b>aspect: procurement practices</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 9                                    | comparison of purchasing from local suppliers at significant operational locations   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>category: environment</b>         |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| <b>aspect: material</b>              |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 10                                   | materials used and classified by weight and size   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| 11                                   | percentage of recycled materials used  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| <b>aspect: energy</b>                |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 12                                   | the use of energy originating from sources outside the organization  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 13                                   | the use of energy originating from the main energy sources either directly or indirectly   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 14                                   | energy saving through conservation and efficiency improvement  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 15                                   | initiatives to provide products and services that use efficient energy or the latest sources of style and reduce energy use as a result of these initiatives | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

|                             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|-----------------------------|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 16                          | initiatives in terms of reducing energy use indirectly and the reductions that have been made  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: water</b>        |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 17                          | total use of water from the source   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 18                          | water use which has a significant impact from springs  | 0 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 19                          | percentage of the total amount of water that is recycled and reused  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: biodiversity</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 20                          | location and area of land owned, leased, managed or adjacent to protected areas and areas of high biodiversity value outside protected areas   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 21                          | a description of the significant impacts caused by product and service activities on the existing biodiversity in the protected area as well as areas of biodiversity value outside the protected area | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 22                          | protected or restored habitat  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23                          | number of species included in national conservation data and habitats in areas affected by operations, by extinction risk  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: emissions</b>    |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

|                                       |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---------------------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 24                                    | total direct and indirect greenhouse gas emissions measured by weight   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 0 |   |
| 25                                    | indirect and relevant greenhouse gas emissions as measured by weight  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 0 |   |
| 26                                    | other greenhouse gas emissions  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 0 |   |
| 27                                    | greenhouse gas emission intensity   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 0 |   |
| 28                                    | NO, SO and other significant air emissions classified by type and weight  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |   |
| 29                                    | emissions of ozone depleting substances   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 0 |   |
| 30                                    | NOX, SOX and other significant air emissions  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |   |
| <b>aspects: effluent and waste</b>    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 31                                    | Total water discharged based on quality and purpose   | 0 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| 32                                    | total weight of waste by type and method of disposal  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| 33                                    | number and total volume of significant spills   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| 34                                    | weight of waste that is considered hazardous according to the provisions of the Basel2 Convention Annex 1,2,3,4 that is transported, exported, imported or processed and presented as waste transported for international shipments | 0 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| 35                                    | identity, size, protected status and biodiversity value contained in the water and the surrounding habitat are significantly affected by reports of water leakage and wastage by the company  | 0 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| <b>aspects: products and services</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 36                                    | initiatives to reduce the negative impact on the environment caused by products and services and expand the impact of these initiatives   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37                                    | the percentage of products sold from the packaging material is returned by category   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: compliance</b>             |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

|  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 38   | the monetary value of fines and the total cost of sanctions due to violations of environmental regulations and laws   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: transportation</b>                            |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 39   | significant impact on the environment caused by the transportation of other objects and materials used by the company in its operations to send its employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: others</b>                                    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 40   | total costs for environmental protection and investment by type of activity   | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: supplier assessment of the environment</b>    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 41   | percentage interpretation of new suppliers using environmental criteria   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| 42   | significant actual and potential negative environmental impacts in the supply chain and the actions taken   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: environmental problem complaint mechanism</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 43   | number of complaints regarding environmental impacts filed, handled and resolved through formal grievance mechanisms  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>category: social</b>                                  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| <b>aspect: staffing</b>                                  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 44   | the average total number of labor turnover by age group, gender, and area   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 45   | benefits provided to permanent employees  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 46   | report the total number of employees entitled to maternity leave  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: industrial relations</b>                      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 47   | the minimum time limit for notification regarding changes to operational policies, including whether this will be stated in a collective agreement            | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
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| <b>aspects: occupational health and safety</b>        |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 48  | percentage of total employees in the formal management structure, i.e. assisting safety and health committees that oversee and provide direction in occupational safety and health programs | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 49  | the rate and number of accidents, the number of days lost, and the existing absenteeism rate by area  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 50  | education, training, mentoring, prevention and risk control programs are held to assist employees, their families and the surrounding environment in coping with serious illnesses          | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 51  | Matters concerning occupational safety and health are formally stated and written in a trade union agreement  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspects: training and education</b>                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 52  | average amount of time for training each year, per employee by category   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 53  | long-term educational and management skills programs that support the skills of employees and help them to continue working   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 54  | the percentage of employees who receive employee appraisals of their performance and development on a regular basis   | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspects: diversity and equal opportunity</b>       |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 55  | composition of the body and governance and description of employees based on category, gender, age, minority groups and other diversity   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspects: equal remuneration of women and men</b>   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 56  | comparison of standard wages between men and women by employee category   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: supplier assessment of labor practices</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 57  | report on the percentage of new suppliers screened using labor practices criteria   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 58  | report the number of suppliers identified as having significant actual and potential negative impacts   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspects: mechanisms for complaints of employment issues</b>              |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 59  | report on the total number of complaints about labor practices filed through official mechanisms  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>sub-category: human rights</b>   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| <b>aspect: investment</b>   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 60  | percentage and total number of investment agreements that exist and include articles on human rights or have undergone human rights evaluation                                    | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61  | total amount of training time on policies and procedures related to human rights aspects related to work procedures, including the percentage of employees trained                | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: non-discrimination</b>   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 62  | total number of discrimination cases and steps taken to solve the problem   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspects: freedom of association and collective bargaining agreements</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 63  | identified work procedures where the right to exercise freedom of association and collective bargaining is at risk and steps taken to support the right to freedom of association | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: child labour</b>   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 64  | work procedures identified as having a risk of child labor and steps taken to eliminate child labour  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| <b>aspects: forced or compulsory labor</b>                                  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

|   |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 65  | report actions taken by the organization in the reporting period that were intended to contribute to the elimination of all forms of forced or compulsory labour | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 0 |
| <b>aspect: security practices</b>                               |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 66  | percentage of security officers trained in accordance with company policies or procedures related to human rights aspects and work procedures                    | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: customary rights</b>                                 |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 67  | the total number of cases of violations related to the rights of indigenous peoples with the steps taken   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: assessment</b>                                       |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 68  | reports on the total number and percentage of operations that are subject to a review or human rights impact assessment by country                               | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 |
| <b>aspect: supplier assessment of human rights</b>              |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 69  | report on the percentage of new suppliers screened using human rights criteria   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70  | reports the percentage of suppliers identified as having negative human rights impacts   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspects: mechanism for complaints of human rights issues</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 71  | report on the total number of complaints about human rights impacts filed through official mechanisms  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>sub-category: society</b>                                    |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 72  | reports on the percentage of operations with local community involvement, impact assessments, and implemented development programs                               | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



|    |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|----|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 73 | reports of operations with significant actual and potential negative impacts on local communities  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | percentage and total number of business units analyzed have risks related to bribery and corruption  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | percentage of employees trained in company policies and procedures related to anti-corruption  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 76 | steps taken to address cases of bribery and corruption   | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 77 | report the total monetary value and political contributions financially and non-financially made   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | report the total number of legal actions pending or completed during the reporting period related to anti-competition and anti-trust and monopoly law violations in which the identified organization participated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79 | the monetary value of fines and the total cost of sanctions for violations of laws and policies  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 80 | report the percentage of new suppliers screened using the community impact criteria  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81 | report the percentage of suppliers identified as having significant actual and potential negative impacts on society that have been agreed to be improved based on the results of the assessment conducted         | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

|   |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 82  | report the total number of complaints about impacts on society filed through official mechanisms   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>sub-category: product responsibility</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 83  | report the percentage of product and service categories with significant health and safety impacts   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 84  | the total number of cases of policy violations and compliance mechanisms related to consumer health and safety in the entire process, measured by the end result                           | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85  | types of product and service information required in work procedures, and the percentage of products and services involved in those procedures   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86  | the total number of cases of policy violations and compliance mechanisms related to product information and labeling services, measured by their outcome                                   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 87  | practices related to customer satisfaction, including the results of consumer satisfaction evaluation surveys  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 88  | sale of prohibited products  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 89  | specific total number of policy violations and compliance mechanisms related to sales communications, including advertising, promotion and forms of cooperation, measured by their outcome | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

|     |  |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
|-----|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 90  | total number of validated complaints relating to consumer privacy violations and lost consumer data  | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
| 91  | the monetary value of fines and the total cost of sanctions due to violations of laws and policies related to the procurement and use of products and services | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
| CSR |  | 21     | 25     | 25     | 25     | 21     | 47     | 46     | 46     | 47     | 47     | 41     | 39     | 41     | 49     | 37     |
|     |  | 0.2308 | 0.2747 | 0.2747 | 0.2747 | 0.2308 | 0.5165 | 0.5055 | 0.5055 | 0.5165 | 0.5165 | 0.4505 | 0.4286 | 0.4505 | 0.5385 | 0.4066 |



| No                                    | Indicator   | KLBF |      |      |      |      | MERK |      |      |      |      | PEHA |      |      |      |      |
|---------------------------------------|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
|                                       |   | 2017 | 2018 | 2019 | 2020 | 2021 | 2017 | 2018 | 2019 | 2020 | 2021 | 2017 | 2018 | 2019 | 2020 | 2021 |
| <b>category: economy</b>              |   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| <b>aspect: economic performance</b>   |   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 1                                     | economic value generated and distributed directly, including revenues, operator fees, compensation to employees, donations and investments to society, retained earnings and payments to government capital providers | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    |
| 2                                     | economic value generated and distributed directly, including revenues, operator fees, compensation to employees, donations and investments to society, retained earnings and payments to government capital providers | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    |
| 3                                     | a list of adequacy of the company's obligations in the defined benefit plan   | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| 4                                     | significant financial assistance obtained from the government   | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| <b>aspect: presence in the market</b> |   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 5                                     | parameters of the standard employee wage at the initial level compared to the minimum employee wage that applies to certain locations of operation  | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 0    | 1    | 1    | 1    |

|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6                                       | comparison of senior management hired from local communities at significant operating sites   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: indirect economic impact</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 7                                       | development and impact of infrastructure investments and services provided primarily for the public interest through trade, services and services | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 8                                       | understanding and explanation of indirect economic impacts including the extent of impact   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: procurement practices</b>    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 9                                       | comparison of purchasing from local suppliers at significant operational locations  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| <b>category: environment</b>            |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| <b>aspect: material</b>                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 10                                      | materials used and classified by weight and size  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 11                                      | percentage of recycled materials used   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 1 |
| <b>aspect: energy</b>                   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 12                                      | the use of energy originating from sources outside the organization   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

|                             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|-----------------------------|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 13                          | use of energy originating from primary energy sources either directly or indirectly  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 14                          | energy saving through conservation and efficiency improvement  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 15                          | initiatives to provide products and services that use efficient energy or the latest sources of style and reduce energy use as a result of these initiatives | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 16                          | initiatives in terms of reducing energy use indirectly and the reductions that have been made  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: water</b>        |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 17                          | total use of water from the source   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 18                          | water use which has a significant impact from springs  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 19                          | percentage of the total amount of water that is recycled and reused  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: biodiversity</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

|                                    |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|------------------------------------|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 20                                 | location and area of land owned, leased, managed or adjacent to protected areas and areas of high biodiversity value outside protected areas   | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21                                 | a description of the significant impacts caused by product and service activities on the existing biodiversity in the protected area as well as areas of biodiversity value outside the protected area | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22                                 | protected or restored habitat  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23                                 | number of species included in national conservation data and habitats in areas affected by operations, by extinction risk  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: emissions</b>           |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 24                                 | total direct and indirect greenhouse gas emissions measured by weight  | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 1 |
| 25                                 | indirect and relevant greenhouse gas emissions as measured by weight   | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 1 |
| 26                                 | other greenhouse gas emissions   | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 27                                 | greenhouse gas emission intensity  | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 1 |
| 28                                 | NO, SO and other significant air emissions classified by type and weight   | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 1 |
| 29                                 | emissions of ozone depleting substances  | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 1 |
| 30                                 | NOX, SOX and other significant air emissions   | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 1 |
| <b>aspects: effluent and waste</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

|                                       |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---------------------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 31                                    | total water discharged by quality and destination   | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 32                                    | total weight of waste by type and method of disposal  | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 33                                    | number and total volume of significant spills   | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 34                                    | weight of waste that is considered hazardous according to the provisions of the Basel2 Convention Annex 1,2,3,4 that is transported, exported, imported or processed and presented as waste transported for international shipments | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 35                                    | identity, size, protected status and biodiversity value contained in the water and the surrounding habitat are significantly affected by reports of water leakage and wastage by the company  | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspects: products and services</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 36                                    | initiatives to reduce the negative impact on the environment caused by products and services and expand the impact of these initiatives   | 1 | 1 | 1 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 |
| 37                                    | the percentage of products sold from the packaging material is returned by category   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| <b>aspect: compliance</b>             |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 38                                    | the monetary value of fines and the total cost of sanctions due to violations of environmental regulations and laws   | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: transportation</b>         |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 39                                    | significant impact on the environment caused by the transportation of other objects and materials used by the company in its operations to send its employees   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: others</b>                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 40                                    | total costs for environmental protection and investment by type of activity   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



|  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| <b>aspect: supplier assessment of the environment</b>    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 41   | percentage interpretation of new suppliers using environmental criteria   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 42   | significant actual and potential negative environmental impacts in the supply chain and the actions taken   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: environmental problem complaint mechanism</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 43   | number of complaints regarding environmental impacts filed, handled and resolved through formal grievance mechanisms  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>category: social</b>                                  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| <b>aspect: staffing</b>                                  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 44   | the average total number of labor turnover by age group, gender, and area   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 45   | benefits provided to permanent employees  | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46   | report the total number of employees entitled to maternity leave  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: industrial relations</b>                      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 47   | the minimum time limit for notification regarding changes to operational policies, including whether this will be stated in a collective agreement  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspects: occupational health and safety</b>           |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 48   | percentage of total employees in the formal management structure, i.e. assisting safety and health committees that oversee and provide direction in occupational safety and health programs | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

|   |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
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| 49  | the rate and number of accidents, the number of days lost, and the existing absenteeism rate by area   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 50  | education, training, mentoring, prevention and risk control programs are held to assist employees, their families and the surrounding environment in coping with serious illnesses | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 51  | Matters concerning occupational safety and health are formally stated and written in a trade union agreement   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspects: training and education</b>                |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 52  | average amount of time for training each year, per employee by category  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 53  | long-term educational and management skills programs that support the skills of employees and help them to continue working  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 54  | the percentage of employees who receive employee appraisals of their performance and development on a regular basis  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspects: diversity and equal opportunities</b>     |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 55  | composition of the body and governance and description of employees based on category, gender, age, minority groups and other diversity  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspects: equal remuneration of women and men</b>   |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 56  | comparison of standard wages between men and women by employee category  | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: supplier assessment of labor practices</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 57  | report on the percentage of new suppliers screened using labor practices criteria   | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| 58  | report the number of suppliers identified as having significant actual and potential negative impacts   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspects: mechanisms for complaints of employment issues</b>              |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 59  | report on the total number of complaints about labor practices filed through official mechanisms  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| <b>sub-category: human rights</b>   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| <b>aspect: investment</b>   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 60  | percentage and total number of investment agreements that exist and include articles on human rights or have undergone an evaluation on human rights                              | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61  | total amount of training time on policies and procedures related to human rights aspects related to work procedures, including the percentage of employees trained                | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: non-discrimination</b>   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 62  | total number of discrimination cases and steps taken to solve the problem   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspects: freedom of association and collective bargaining agreements</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 63  | identified work procedures where the right to exercise freedom of association and collective bargaining is at risk and steps taken to support the right to freedom of association | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 |

|  |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
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| <b>aspect: child labour</b>                        |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 64   | work procedures identified as having a risk of child labor and steps taken to eliminate child labour   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| <b>aspects: forced or compulsory labor</b>         |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 65   | report actions taken by the organization in the reporting period that were intended to contribute to the elimination of all forms of forced or compulsory labour | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: security practices</b>                  |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 66   | percentage of security officers trained in accordance with company policies or procedures related to human rights aspects and work procedures                    | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: customary rights</b>                    |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 67   | the total number of cases of violations related to the rights of indigenous peoples with the steps taken   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: assessment</b>                          |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 68   | reports on the total number and percentage of operations that are subject to a review or human rights impact assessment by country                               | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: supplier assessment of human rights</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 69   | report on the percentage of new suppliers screened using human rights criteria   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70   | reports the percentage of suppliers identified as having negative human rights impacts   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| <b>aspect: mechanism for complaining about human rights issues</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 71   | report on the total number of complaints about human rights impacts filed through official mechanisms  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>sub-category: society</b>                                       |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 72   | reports on the percentage of operations with local community involvement, impact assessments, and implemented development programs   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73   | reports of operations with significant actual and potential negative impacts on local communities  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74   | percentage and total number of business units analyzed have risks related to bribery and corruption  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75   | percentage of employees trained in company policies and procedures related to anti-corruption  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| 76   | steps taken to address cases of bribery and corruption   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 77   | report the total monetary value and political contributions financially and non-financially made   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78   | report the total number of legal actions pending or completed during the reporting period related to anti-competition and anti-trust and monopoly law violations in which the identified organization participated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

|   |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 79  | the monetary value of fines and the total cost of sanctions for violations of laws and policies  | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80  | report the percentage of new suppliers screened using the community impact criteria  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81  | report the percentage of suppliers identified as having significant actual and potential negative impacts on society that have been agreed to be improved based on the results of the assessment conducted | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 82  | report the total number of complaints about impacts on society filed through official mechanisms   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>sub-category: product responsibility</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 83  | report the percentage of product and service categories with significant health and safety impacts   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 84  | the total number of cases of policy violations and compliance mechanisms related to consumer health and safety in the entire process, measured by the end result   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85  | types of product and service information required in work procedures, and the percentage of products and services involved in those procedures   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

|     |  |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
|-----|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 86  | the total number of cases of policy violations and compliance mechanisms related to product information and labeling services, measured by their outcome                                   | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
| 87  | practices related to customer satisfaction, including the results of consumer satisfaction evaluation surveys  | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      |
| 88  | sale of prohibited products  | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
| 89  | specific total number of policy violations and compliance mechanisms related to sales communications, including advertising, promotion and forms of cooperation, measured by their outcome | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
| 90  | total number of validated complaints relating to consumer privacy violations and lost consumer data  | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
| 91  | the monetary value of fines and the total cost of sanctions due to violations of laws and policies related to the procurement and use of products and services                             | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
| CSR |  | 38     | 38     | 38     | 45     | 32     | 44     | 44     | 44     | 44     | 43     | 42     | 38     | 42     | 41     | 48     |
|     |  | 0.4176 | 0.4176 | 0.4176 | 0.4945 | 0.3516 | 0.4835 | 0.4835 | 0.4835 | 0.4835 | 0.4725 | 0.4615 | 0.4176 | 0.4615 | 0.4505 | 0.5275 |

| No                                    | Indicator   | PYFA |      |      |      |      | SIDO |      |      |      |      | SOHO |      |      |      |      |
|---------------------------------------|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
|                                       |   | 2017 | 2018 | 2019 | 2020 | 2021 | 2017 | 2018 | 2019 | 2020 | 2021 | 2017 | 2018 | 2019 | 2020 | 2021 |
| <b>category: economy</b>              |   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| <b>aspect: economic performance</b>   |   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 1                                     | economic value generated and distributed directly, including revenues, operator fees, compensation to employees, donations and investments to society, retained earnings and payments to government capital providers | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    |
| 2                                     | financial implications and various risks and opportunities for all company activities in dealing with climate change  | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 0    | 0    | 1    | 1    | 1    |
| 3                                     | a list of adequacy of the company's obligations in the defined benefit plan   | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 1    | 1    |
| 4                                     | significant financial assistance obtained from the government   | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 1    |
| <b>aspect: presence in the market</b> |   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |



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|---|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5                                       | parameters of the standard employee wage at the initial level compared to the minimum employee wage that applies to certain locations of operation | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 1 |
| 6                                       | comparison of senior management hired from local communities at significant operating sites  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: indirect economic impact</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 7                                       | development and impact of infrastructure investments and services provided primarily for the public interest through trade, services and services  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| 8                                       | understanding and explanation of indirect economic impacts including the extent of impact  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: procurement practices</b>    |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 9                                       | comparison of purchasing from local suppliers at significant operational locations   | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| <b>category: environment</b>            |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| <b>aspect: material</b>                 |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 10                                      | materials used and classified by weight and size   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 11                                      | percentage of recycled materials used  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 0 |

|                       |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|-----------------------|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| <b>aspect: energy</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 12                    | the use of energy originating from sources outside the organization  | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 |
| 13                    | the use of energy originating from the main energy sources either directly or indirectly   | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 |
| 14                    | energy saving through conservation and efficiency improvement  | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 |
| 15                    | initiatives to provide products and services that use efficient energy or the latest sources of style and reduce energy use as a result of these initiatives | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 |
| 16                    | initiatives in terms of reducing energy use indirectly and the reductions that have been made  | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 |
| <b>aspect: water</b>  |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 17                    | total use of water from the source   | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 18                    | water use which has a significant impact from springs  | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 19                    | percentage of the total amount of water that is recycled and reused  | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |

|                             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|-----------------------------|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| <b>aspect: biodiversity</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 20                          | location and area of land owned, leased, managed or adjacent to protected areas and areas of high biodiversity value outside protected areas   | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21                          | a description of the significant impacts caused by product and service activities on the existing biodiversity in the protected area as well as areas of biodiversity value outside the protected area | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22                          | protected or restored habitat  | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23                          | number of species included in national conservation data and habitats in areas affected by operations, by extinction risk  | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: emissions</b>    |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 24                          | total direct and indirect greenhouse gas emissions measured by weight  | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 1 |
| 25                          | indirect and relevant greenhouse gas emissions as measured by weight   | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26                          | other greenhouse gas emissions   | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 1 |
| 27                          | greenhouse gas emission intensity  | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| 28                          | NO, SO and other significant air emissions classified by type and weight   | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 29                          | emissions of ozone depleting substances  | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30                          | NOX, SOX and other significant air emissions   | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

|                                       |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---------------------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| <b>aspects: effluent and waste</b>    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 31                                    | total water discharged by quality and destination   | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 32                                    | total weight of waste by type and method of disposal  | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 1 |
| 33                                    | number and total volume of significant spills   | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34                                    | weight of waste that is considered hazardous according to the provisions of the Basel2 Convention Annex 1,2,3,4 that is transported, exported, imported or processed and presented as waste transported for international shipments | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 1 | 1 | 1 |
| 35                                    | identity, size, protected status and biodiversity value contained in the water and surrounding habitats are significantly affected by reports of water leakage and wastage by companies   | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| <b>aspects: products and services</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 36                                    | initiatives to reduce the negative impact on the environment caused by products and services and expand the impact of these initiatives   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 37                                    | the percentage of products sold from the packaging material is returned by category   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: compliance</b>             |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 38                                    | the monetary value of fines and the total cost of sanctions due to violations of environmental regulations and laws   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 1 |
| <b>aspect: transportation</b>         |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 39                                    | significant impact on the environment caused by the transportation of other objects and materials used by the company in its operations to send its employees   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: others</b>                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 40                                    | total costs for environmental protection and investment by type of activity   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |

|  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
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| <b>aspect: supplier assessment of the environment</b>    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 41   | percentage interpretation of new suppliers using environmental criteria   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 42   | significant actual and potential negative environmental impacts in the supply chain and the actions taken   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: environmental problem complaint mechanism</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 43   | number of complaints regarding environmental impacts filed, handled and resolved through formal grievance mechanisms  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| <b>category: social</b>                                  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| <b>aspect: staffing</b>                                  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 44   | the average total number of labor turnover by age group, gender, and area   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 45   | benefits provided to permanent employees  | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 1 |
| 46   | report the total number of employees entitled to maternity leave  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| <b>aspect: industrial relations</b>                      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 47   | the minimum time limit for notification regarding changes to operational policies, including whether this will be stated in a collective agreement  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspects: occupational health and safety</b>           |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 48   | percentage of total employees in the formal management structure, i.e. assisting safety and health committees that oversee and provide direction in occupational safety and health programs | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |

|   |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
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| 49  | the rate and number of accidents, the number of days lost, and the existing absenteeism rate by area   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 50  | education, training, mentoring, prevention and risk control programs are held to assist employees, their families and the surrounding environment in coping with serious illnesses | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 1 | 1 | 1 |
| 51  | Matters concerning occupational safety and health are formally stated and written in a trade union agreement   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 1 |
| <b>aspects: training and education</b>                |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 52  | average amount of time for training each year, per employee by category  | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 53  | long-term educational and management skills programs that support the skills of employees and help them to continue working  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 1 |
| 54  | the percentage of employees who receive employee appraisals of their performance and development on a regular basis  | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspects: diversity and equal opportunity</b>       |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 55  | composition of the body and governance and description of employees based on category, gender, age, minority groups and other diversity  | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| <b>aspects: equal remuneration of women and men</b>   |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 56  | comparison of standard wages between men and women by employee category  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: supplier assessment of labor practices</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 57  | report on the percentage of new suppliers screened using labor practices criteria   | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 58  | report the number of suppliers identified as having significant actual and potential negative impacts   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| <b>aspects: mechanisms for complaints of employment issues</b>              |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 59  | report on the total number of complaints about labor practices filed through official mechanisms  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| <b>sub-category: human rights</b>   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| <b>aspect: investment</b>   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 60  | percentage and total number of investment agreements that exist and include articles on human rights or have undergone human rights evaluation                                    | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 1 |
| 61  | total amount of training time on policies and procedures related to human rights aspects related to work procedures, including the percentage of employees trained                | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| <b>aspect: non-discrimination</b>   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 62  | total number of discrimination cases and steps taken to solve the problem   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 1 |
| <b>aspects: freedom of association and collective bargaining agreements</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 63  | identified work procedures where the right to exercise freedom of association and collective bargaining is at risk and steps taken to support the right to freedom of association | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: child labour</b>   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 64  | work procedures identified as having a risk of child labor and steps taken to eliminate child labour  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

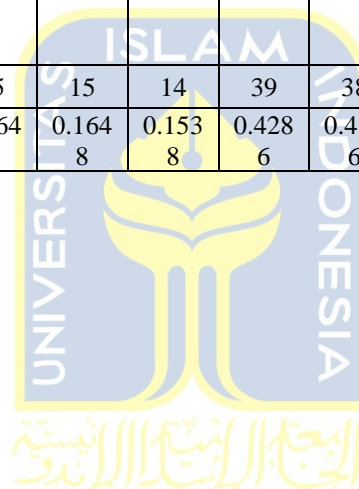
|  |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| <b>aspects: forced or compulsory labor</b>                         |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 65   | report actions taken by the organization in the reporting period that were intended to contribute to the elimination of all forms of forced or compulsory labour | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: security practices</b>                                  |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 66   | percentage of security officers trained in accordance with company policies or procedures related to human rights aspects and work procedures                    | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: customary rights</b>                                    |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 67   | the total number of cases of violations related to the rights of indigenous peoples with the steps taken   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: assessment</b>  |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 68   | reports on the total number and percentage of operations that are subject to a review or human rights impact assessment by country                               | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: supplier assessment of human rights</b>                 |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 69   | report on the percentage of new suppliers screened using human rights criteria   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70   | reports the percentage of suppliers identified as having negative human rights impacts   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: mechanism for complaining about human rights issues</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 71   | report on the total number of complaints about human rights impacts filed through official mechanisms  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>sub-category: society</b>                                       |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |



|    |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|----|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 72 | reports on the percentage of operations with local community involvement, impact assessments, and implemented development programs   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73 | reports of operations with significant actual and potential negative impacts on local communities  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | percentage and total number of business units analyzed have risks related to bribery and corruption  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 75 | percentage of employees trained in company policies and procedures related to anti-corruption  | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 76 | steps taken to address cases of bribery and corruption   | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 77 | report the total monetary value and political contributions financially and non-financially made   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | report the total number of legal actions pending or completed during the reporting period related to anti-competition and anti-trust and monopoly law violations in which the identified organization participated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79 | the monetary value of fines and the total cost of sanctions for violations of laws and policies  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80 | report the percentage of new suppliers screened using the community impact criteria  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| 81  | report the percentage of suppliers identified as having significant actual and potential negative impacts on society that have been agreed to be improved based on the results of the assessment conducted | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 82  | report the total number of complaints about impacts on society filed through official mechanisms   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>sub-category: product responsibility</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 83  | report the percentage of product and service categories with significant health and safety impacts   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 84  | the total number of cases of policy violations and compliance mechanisms related to consumer health and safety in the entire process, measured by the end result   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 85  | types of product and service information required in work procedures, and the percentage of products and services involved in those procedures   | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 86  | the total number of cases of policy violations and compliance mechanisms related to product information and labeling services, measured by their outcome   | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 87  | practices related to customer satisfaction, including the results of consumer satisfaction evaluation surveys  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 88  | sale of prohibited products  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

|     |  |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
|-----|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 89  | specific total number of policy violations and compliance mechanisms related to sales communications, including advertising, promotion and forms of cooperation, measured by their outcome | 0      | 0      | 0      | 0      | 0      | 1      | 0      | 1      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
| 90  | total number of validated complaints relating to consumer privacy violations and lost consumer data  | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
| 91  | the monetary value of fines and the total cost of sanctions due to violations of laws and policies related to the procurement and use of products and services                             | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
| CSR |  | 15     | 15     | 15     | 14     | 39     | 38     | 40     | 38     | 36     | 34     | 17     | 17     | 19     | 35     | 41     |
|     |  | 0.1648 | 0.1648 | 0.1648 | 0.1538 | 0.4286 | 0.4176 | 0.4396 | 0.4176 | 0.3956 | 0.3736 | 0.1868 | 0.1868 | 0.2088 | 0.3846 | 0.4505 |



| No                                    | Indicator   | TSPC |      |      |      |      | SILO |      |      |      |      | MIKA |      |      |      |      | PRDA |      |      |      |      |
|---------------------------------------|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
|                                       |   | 2017 | 2018 | 2019 | 2020 | 2021 | 2017 | 2018 | 2019 | 2020 | 2021 | 2017 | 2018 | 2019 | 2020 | 2021 | 2017 | 2018 | 2019 | 2020 | 2021 |
| <b>category: economy</b>              |   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| <b>aspect: economic performance</b>   |   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 1                                     | economic value generated and distributed directly, including revenues, operator fees, compensation to employees, donations and investments to society, retained earnings and payments to government capital providers | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    |
| 2                                     | financial implications and various risks and opportunities for all company activities in dealing with climate change  | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    |
| 3                                     | a list of adequacy of the company's obligations in the defined benefit plan   | 0    | 0    | 0    | 0    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    |
| 4                                     | significant financial assistance obtained from the government   | 0    | 1    | 0    | 0    | 1    | 1    | 1    | 1    | 1    | 1    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| <b>aspect: presence in the market</b> |   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |

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| 5                                       | parameters of the standard employee wage at the initial level compared to the minimum employee wage that applies to certain locations of operation | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 6                                       | comparison of senior management hired from local communities at significant operating sites  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: indirect economic impact</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 7                                       | development and impact of infrastructure investments and services provided primarily for the public interest through trade, services and services  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 8                                       | understanding and explanation of indirect economic impacts including the extent of impact  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: procurement practices</b>    |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 9                                       | comparison of purchasing from local suppliers at significant operational locations   | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>category: environment</b>            |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| <b>aspect: material</b>                 |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 10                                      | materials used and classified by weight and size   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 11                                      | percentage of recycled materials used  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |

|                       |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|-----------------------|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| <b>aspect: energy</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 12                    | the use of energy originating from sources outside the organization  | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 13                    | use of energy originating from primary energy sources either directly or indirectly  | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 14                    | energy saving through conservation and efficiency improvement  | 0 | 1 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 15                    | initiatives to provide products and services that use efficient energy or the latest sources of style and reduce energy use as a result of these initiatives | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 16                    | initiatives in terms of reducing energy use indirectly and the reductions that have been made  | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: water</b>  |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 17                    | total use of water from the source   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 18                    | water use which has a significant impact from springs  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 19                    | percentage of the total amount of water that is recycled and reused  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

|                             |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|-----------------------------|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| <b>aspect: biodiversity</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 20                          | location and area of land owned, leased, managed or adjacent to protected areas and areas of high biodiversity value outside protected areas   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21                          | a description of the significant impacts caused by product and service activities on the existing biodiversity in the protected area as well as areas of biodiversity value outside the protected area | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 22                          | protected or restored habitat  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 23                          | number of species included in national conservation data and habitats in areas affected by operations, by extinction risk  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: emissions</b>    |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 24                          | total direct and indirect greenhouse gas emissions measured by weight  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 25                          | indirect and relevant greenhouse gas emissions as measured by weight   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 26                          | other greenhouse gas emissions   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 27                          | greenhouse gas emission intensity  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| 28                          | NO, SO and other significant air emissions classified by type and weight   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29                          | emissions of ozone depleting substances  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |

|                                       |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---------------------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 30                                    | NOX, SOX and other significant air emissions  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: effluent and waste</b>     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 31                                    | total water discharged by quality and destination   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 32                                    | total weight of waste by type and method of disposal  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 33                                    | number and total volume of significant spills   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 34                                    | weight of waste that is considered hazardous according to the provisions of the Basel2 Convention Annex 1,2,3,4 that is transported, exported, imported or processed and presented as waste transported for international shipments | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 35                                    | identity, size, protected status and biodiversity value contained in the water and surrounding habitats are significantly affected by reports of water leakage and wastage by companies   | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspects: products and services</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 36                                    | initiatives to reduce the negative impact on the environment caused by products and services and expand the impact of these initiatives   | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 1 | 1 |
| 37                                    | the percentage of products sold from the packaging material is returned by category   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: compliance</b>             |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 38                                    | the monetary value of fines and the total cost of sanctions due to violations of environmental regulations and laws   | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 1 | 1 |
| <b>aspect: transportation</b>         |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |



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| 39   | significant impact on the environment caused by the transportation of other objects and materials used by the company in its operations to send its employees | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: others</b>                                    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 40   | total costs for environmental protection and investment by type of activity   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: supplier assessment of the environment</b>    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 41   | percentage interpretation of new suppliers using environmental criteria   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42   | significant actual and potential negative environmental impacts in the supply chain and the actions taken   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: environmental problem complaint mechanism</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 43   | number of complaints regarding environmental impacts filed, handled and resolved through formal grievance mechanisms  | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>category: social</b>                                  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| <b>aspect: staffing</b>                                  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 44   | the average total number of labor turnover by age group, gender, and area   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 45   | benefits provided to permanent employees  | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46   | report the total number of employees entitled to maternity leave  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: industrial relations</b>                      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

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| 47   | the minimum time limit for notification regarding changes to operational policies, including whether this will be stated in a collective agreement  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| <b>aspects: occupational health and safety</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 48   | percentage of total employees in the formal management structure, i.e. assisting safety and health committees that oversee and provide direction in occupational safety and health programs | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 49   | the rate and number of accidents, the number of days lost, and the existing absenteeism rate by area  | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 50   | education, training, mentoring, prevention and risk control programs are held to assist employees, their families and the surrounding environment in coping with serious illnesses          | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 51   | Matters concerning occupational safety and health are formally stated and written in a trade union agreement  | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspects: training and education</b>         |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 52   | average amount of time for training each year, per employee by category   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 53   | long-term educational and management skills programs that support the skills of employees and help them to continue working   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

|  |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
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| 54   | the percentage of employees who receive employee appraisals of their performance and development on a regular basis                            | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspects: diversity and equal opportunities</b>              |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 55   | composition of the body and governance and description of employees based on category, gender, age, minority groups and other diversity        | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspects: equal remuneration of women and men</b>            |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 56   | comparison of standard wages between men and women by employee category  | 0 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: supplier assessment of labor practices</b>          |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 57   | report on the percentage of new suppliers screened using labor practices criteria  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58   | report the number of suppliers identified as having significant actual and potential negative impacts  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspects: mechanisms for complaints of employment issues</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 59   | report on the total number of complaints about labor practices filed through official mechanisms   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>sub-category: human rights</b>                              |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| <b>aspect: investment</b>                                      |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 60   | percentage and total number of investment agreements that exist and include articles on human rights or have undergone human rights evaluation | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 61  | total amount of training time on policies and procedures related to human rights aspects related to work procedures, including the percentage of employees trained                | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| <b>aspect: non-discrimination</b>   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 62  | total number of discrimination cases and steps taken to solve the problem   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspects: freedom of association and collective bargaining agreements</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 63  | identified work procedures where the right to exercise freedom of association and collective bargaining is at risk and steps taken to support the right to freedom of association | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: child labour</b>   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 64  | work procedures identified as having a risk of child labor and steps taken to eliminate child labour  | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspects: forced or compulsory labor</b>                                  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 65  | report actions taken by the organization in the reporting period that were intended to contribute to the elimination of all forms of forced or compulsory labour                  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: security practices</b>   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 66  | percentage of security officers trained in accordance with company policies or procedures related to human rights aspects and work procedures                                     | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: customary rights</b>   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

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|--|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 67   | the total number of cases of violations related to the rights of indigenous peoples with the steps taken                           | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: assessment</b>  |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 68   | reports on the total number and percentage of operations that are subject to a review or human rights impact assessment by country | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: supplier assessment of human rights</b>                 |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 69   | report on the percentage of new suppliers screened using human rights criteria   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70   | reports the percentage of suppliers identified as having negative human rights impacts   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>aspect: mechanism for complaining about human rights issues</b> |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 71   | report on the total number of complaints about human rights impacts filed through official mechanisms                              | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| <b>sub-category: society</b>                                       |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 72   | reports on the percentage of operations with local community involvement, impact assessments, and implemented development programs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73   | reports of operations with significant actual and potential negative impacts on local communities                                  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74   | percentage and total number of business units analyzed have risks related to bribery and corruption                                | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

|    |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|----|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 75 | percentage of employees trained in company policies and procedures related to anti-corruption  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| 76 | steps taken to address cases of bribery and corruption   | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 77 | report the total monetary value and political contributions financially and non-financially made   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | report the total number of legal actions pending or completed during the reporting period related to anti-competition and anti-trust and monopoly law violations in which the identified organization participated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79 | the monetary value of fines and the total cost of sanctions for violations of laws and policies  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80 | report the percentage of new suppliers screened using the community impact criteria  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| 81 | report the percentage of suppliers identified as having significant actual and potential negative impacts on society that have been agreed to be improved based on the results of the assessment conducted         | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 82 | report the total number of complaints about impacts on society that were submitted melalui mekanisme resmi   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| sub-category: product responsibility |  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--------------------------------------|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 83                                   | report the percentage of product and service categories with significant health and safety impacts   | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 84                                   | the total number of cases of policy violations and compliance mechanisms related to consumer health and safety in the entire process, measured by the end result                           | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85                                   | types of product and service information required in work procedures, and the percentage of products and services involved in those procedures   | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86                                   | the total number of cases of policy violations and compliance mechanisms related to product information and labeling services, measured by their outcome                                   | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 87                                   | practices related to customer satisfaction, including the results of consumer satisfaction evaluation surveys  | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 88                                   | sale of prohibited products  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 89                                   | specific total number of policy violations and compliance mechanisms related to sales communications, including advertising, promotion and forms of cooperation, measured by their outcome | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90                                   | specific total number of policy violations and compliance mechanisms related to sales communications, including  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

|     |  |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |
|-----|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|     | advertising, promotion and forms of cooperation, measured by their outcome   |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |
| 91  | the monetary value of fines and the total cost of sanctions due to violations of laws and policies related to the procurement and use of products and services | 0          | 0          | 0          | 0          | 0          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 0          | 0          | 0          | 0          | 0          |
| CSR |  | 9          | 16         | 9          | 14         | 25         | 48         | 48         | 48         | 48         | 48         | 58         | 58         | 61         | 62         | 62         | 45         | 45         | 45         | 43         | 43         |
|     |  | 0.0<br>989 | 0.1<br>758 | 0.0<br>989 | 0.1<br>538 | 0.2<br>747 | 0.5<br>275 | 0.5<br>275 | 0.5<br>275 | 0.5<br>275 | 0.5<br>275 | 0.6<br>374 | 0.6<br>374 | 0.6<br>703 | 0.6<br>813 | 0.6<br>813 | 0.4<br>945 | 0.4<br>945 | 0.4<br>945 | 0.4<br>725 | 0.4<br>725 |

