

# LAMPIRAN



## LAMPIRAN

Lampiran 1. Hasil Perhitungan DSRI dan Kategori Perusahaan Tergolong

| No | Kode | DSRI  |        |       | Rata-Rata |
|----|------|-------|--------|-------|-----------|
|    |      | 2021  | 2022   | 2023  |           |
| 1  | IFSH | 0.337 | 1.187  | 0.446 | 0.492     |
| 2  | CITA | 1.017 | 0.138  | 9.566 | 2.680     |
| 3  | PTBA | 1.362 | 0.714  | 1.249 | 0.831     |
| 4  | SMMT | 1.686 | 0.736  | 0.223 | 0.661     |
| 5  | BESS | 1.420 | 0.674  | 0.713 | 0.702     |
| 6  | CNKO | 1.413 | 0.302  | 1.520 | 0.809     |
| 7  | DWGL | 1.729 | 0.574  | 2.185 | 1.122     |
| 8  | FIRE | 1.484 | 0.984  | 3.668 | 1.534     |
| 9  | INAI | 0.724 | 0.441  | 1.066 | 0.558     |
| 10 | MITI | 1.039 | 1.302  | 0.325 | 0.666     |
| 11 | SURE | 0.981 | 1.227  | 0.772 | 0.745     |
| 12 | BTON | 0.876 | 1.784  | 1.206 | 0.967     |
| 13 | ISSP | 0.823 | 0.991  | 0.953 | 0.692     |
| 14 | LMSH | 1.076 | 0.626  | 1.811 | 0.878     |
| 15 | ELSA | 0.855 | 0.491  | 1.306 | 0.663     |
| 16 | RUIS | 1.204 | 1.002  | 1.104 | 0.827     |
| 17 | ANTM | 0.503 | 0.696  | 1.586 | 0.696     |
| 18 | DKFT | 0.979 | 6.817  | 0.784 | 2.145     |
| 19 | AIMS | 1.506 | 13.963 | 0.000 | 3.867     |
| 20 | OPMS | 0.371 | 1.830  | 1.029 | 0.808     |
| 21 | CTTH | 1.046 | 0.911  | 1.059 | 0.754     |
| 22 | ZINC | 0.000 | 0.000  | 1.443 | 0.361     |
| 23 | TINS | 1.627 | 0.615  | 1.214 | 0.864     |
| 24 | TCPI | 0.799 | 0.814  | 1.299 | 0.728     |
| 25 | TEBE | 0.177 | 0.731  | 1.303 | 0.553     |
| 26 | SGER | 3.156 | 0.847  | 1.466 | 1.367     |
| 27 | ALKA | 0.642 | 0.693  | 0.083 | 0.355     |
| 28 | BAJA | 0.437 | 2.903  | 1.291 | 1.158     |
| 29 | GDST | 1.008 | 0.455  | 0.816 | 0.570     |

Sumber: Data diolah peneliti, 2025

Keterangan:  : Manipulator  : Grey company  
 : Non-manipulator  : Rata-rata DSRI

**Lampiran 2. Hasil Perhitungan GMI dan Kategori Perusahaan Tergolong**

| No | Kode | GMI   |        |        | Rata-Rata |
|----|------|-------|--------|--------|-----------|
|    |      | 2021  | 2022   | 2023   |           |
| 1  | IFSH | 1.051 | 0.808  | 1.240  | 0.775     |
| 2  | CITA | 1.172 | 1.169  | 1.054  | 0.849     |
| 3  | PTBA | 0.572 | 1.094  | 1.771  | 0.859     |
| 4  | SMMT | 0.192 | 0.992  | 1.842  | 0.757     |
| 5  | BESS | 0.842 | 1.650  | 0.686  | 0.794     |
| 6  | CNKO | 0.915 | 1.773  | 0.675  | 0.841     |
| 7  | DWGL | 1.543 | 1.491  | 0.623  | 0.914     |
| 8  | FIRE | 0.846 | 1.137  | 0.887  | 0.717     |
| 9  | INAI | 0.945 | 2.578  | 0.495  | 1.005     |
| 10 | MITI | 0.920 | 1.283  | 0.943  | 0.786     |
| 11 | SURE | 1.851 | 1.201  | -6.562 | -0.878    |
| 12 | BTON | 0.448 | 1.329  | 1.165  | 0.736     |
| 13 | ISSP | 0.710 | 1.717  | 0.733  | 0.790     |
| 14 | LMSH | 0.228 | 6.270  | 0.468  | 1.742     |
| 15 | ELSA | 1.211 | 1.070  | 0.798  | 0.770     |
| 16 | RUIS | 1.113 | 1.062  | 1.043  | 0.805     |
| 17 | ANTM | 0.988 | 0.925  | 1.162  | 0.769     |
| 18 | DKFT | 1.538 | -0.087 | 0.960  | 0.603     |
| 19 | AIMS | 0.576 | 0.822  | 1.694  | 0.773     |
| 20 | OPMS | 1.362 | 0.437  | -1.171 | 0.157     |
| 21 | CTTH | 0.699 | 1.153  | 0.694  | 0.636     |
| 22 | ZINC | 0.797 | 1.349  | 1.411  | 0.889     |
| 23 | TINS | 0.313 | 1.164  | 3.638  | 1.279     |
| 24 | TCPI | 0.954 | 0.907  | 0.815  | 0.669     |
| 25 | TEBE | 0.352 | 0.910  | 1.134  | 0.599     |
| 26 | SGER | 0.556 | 1.336  | 0.813  | 0.676     |
| 27 | ALKA | 1.874 | 0.710  | 0.551  | 0.784     |
| 28 | BAJA | 0.625 | -4.283 | -2.507 | -1.541    |
| 29 | GDST | 1.377 | 0.239  | 1.027  | 0.661     |

Sumber: Data diolah peneliti, 2025

Keterangan:      : Manipulator      : Grey company  
     : Non-manipulator      : Rata-rata GMI

**Lampiran 3. Hasil Perhitungan AQI dan Kategori Perusahaan Tergolong**

| No | Kode | AQI   |       |       | Rata-Rata |
|----|------|-------|-------|-------|-----------|
|    |      | 2021  | 2022  | 2023  |           |
| 1  | IFSH | 0.797 | 0.906 | 0.947 | 0.662     |
| 2  | CITA | 0.983 | 1.259 | 0.895 | 0.784     |
| 3  | PTBA | 2.109 | 1.342 | 0.620 | 1.018     |
| 4  | SMMT | 2.543 | 0.722 | 1.098 | 1.091     |
| 5  | BESS | 1.376 | 1.556 | 0.789 | 0.930     |
| 6  | CNKO | 1.323 | 0.641 | 1.338 | 0.825     |
| 7  | DWGL | 1.756 | 1.100 | 1.664 | 1.130     |
| 8  | FIRE | 1.117 | 0.299 | 1.996 | 0.853     |
| 9  | INAI | 1.011 | 1.079 | 0.909 | 0.750     |
| 10 | MITI | 1.627 | 5.297 | 1.112 | 2.009     |
| 11 | SURE | 0.787 | 0.834 | 0.619 | 0.560     |
| 12 | BTON | 1.200 | 1.297 | 1.045 | 0.886     |
| 13 | ISSP | 1.420 | 0.995 | 1.153 | 0.892     |
| 14 | LMSH | 1.072 | 0.893 | 0.938 | 0.726     |
| 15 | ELSA | 1.054 | 1.189 | 1.155 | 0.850     |
| 16 | RUIS | 1.060 | 1.010 | 1.194 | 0.816     |
| 17 | ANTM | 1.282 | 0.997 | 1.716 | 0.999     |
| 18 | DKFT | 0.936 | 1.133 | 1.079 | 0.787     |
| 19 | AIMS | 1.735 | 2.064 | 0.002 | 0.950     |
| 20 | OPMS | 0.583 | 0.578 | 0.871 | 0.508     |
| 21 | CTTH | 1.009 | 1.045 | 0.990 | 0.761     |
| 22 | ZINC | 1.968 | 0.949 | 0.838 | 0.939     |
| 23 | TINS | 1.000 | 0.859 | 0.979 | 0.710     |
| 24 | TCPI | 0.988 | 0.922 | 1.139 | 0.762     |
| 25 | TEBE | 3.513 | 1.560 | 0.990 | 1.516     |
| 26 | SGER | 1.856 | 2.851 | 1.335 | 1.510     |
| 27 | ALKA | 1.196 | 1.283 | 0.523 | 0.751     |
| 28 | BAJA | 0.966 | 0.989 | 1.023 | 0.745     |
| 29 | GDST | 0.857 | 2.351 | 0.981 | 1.047     |

Sumber: Data diolah peneliti, 2025

Keterangan:  : Manipulator  : Grey company  
 : Non-manipulator  : Rata-rata AQI

**Lampiran 4. Hasil Perhitungan SGI dan Kategori Perusahaan Tergolong**

| No | Kode | SGI   |       |       | Rata-Rata |
|----|------|-------|-------|-------|-----------|
|    |      | 2021  | 2022  | 2023  |           |
| 1  | IFSH | 2.285 | 1.036 | 1.526 | 1.616     |
| 2  | CITA | 1.079 | 1.244 | 0.578 | 0.967     |
| 3  | PTBA | 1.689 | 1.458 | 0.902 | 1.350     |
| 4  | SMMT | 2.427 | 2.064 | 0.969 | 1.820     |
| 5  | BESS | 1.367 | 1.006 | 0.895 | 1.089     |
| 6  | CNKO | 1.108 | 1.403 | 1.267 | 1.259     |
| 7  | DWGL | 1.465 | 1.212 | 1.171 | 1.283     |
| 8  | FIRE | 0.787 | 0.297 | 1.057 | 0.714     |
| 9  | INAI | 1.397 | 1.002 | 0.878 | 1.092     |
| 10 | MITI | 1.270 | 2.632 | 2.519 | 2.140     |
| 11 | SURE | 1.011 | 1.103 | 0.814 | 0.976     |
| 12 | BTON | 0.993 | 1.350 | 0.917 | 1.087     |
| 13 | ISSP | 1.425 | 1.163 | 1.032 | 1.207     |
| 14 | LMSH | 1.350 | 1.026 | 0.654 | 1.010     |
| 15 | ELSA | 1.053 | 1.512 | 1.021 | 1.195     |
| 16 | RUIS | 1.018 | 1.037 | 1.043 | 1.033     |
| 17 | ANTM | 1.405 | 1.195 | 0.894 | 1.164     |
| 18 | DKFT | 1.221 | 0.558 | 1.044 | 0.941     |
| 19 | AIMS | 8.161 | 0.845 | 0.300 | 3.102     |
| 20 | OPMS | 1.184 | 0.547 | 0.405 | 0.712     |
| 21 | CTTH | 0.910 | 1.229 | 0.862 | 1.001     |
| 22 | ZINC | 1.379 | 0.855 | 0.657 | 0.964     |
| 23 | TINS | 0.960 | 0.856 | 0.671 | 0.829     |
| 24 | TCPI | 0.999 | 1.052 | 1.038 | 1.030     |
| 25 | TEBE | 2.263 | 1.745 | 0.809 | 1.606     |
| 26 | SGER | 1.928 | 2.662 | 1.178 | 1.923     |
| 27 | ALKA | 1.698 | 1.190 | 0.458 | 1.115     |
| 28 | BAJA | 1.141 | 0.773 | 0.895 | 0.936     |
| 29 | GDST | 1.256 | 1.552 | 0.973 | 1.260     |

Sumber: Data diolah peneliti, 2025

Keterangan:  : Manipulator  : Grey company  
 : Non-manipulator  : Rata-rata SGI

**Lampiran 5. Hasil Perhitungan DEPI dan Kategori Perusahaan Tergolong**

| No | Kode | DEPI  |       |       | Rata-Rata |
|----|------|-------|-------|-------|-----------|
|    |      | 2021  | 2022  | 2023  |           |
| 1  | IFSH | 0.942 | 1.065 | 0.823 | 0.944     |
| 2  | CITA | 1.069 | 1.229 | 1.457 | 1.252     |
| 3  | PTBA | 0.975 | 0.913 | 0.940 | 0.943     |
| 4  | SMMT | 2.956 | 1.927 | 0.887 | 1.923     |
| 5  | BESS | 1.014 | 0.878 | 0.946 | 0.946     |
| 6  | CNKO | 0.940 | 0.965 | 0.924 | 0.943     |
| 7  | DWGL | 2.061 | 1.035 | 0.697 | 1.264     |
| 8  | FIRE | 0.828 | 1.002 | 0.918 | 0.916     |
| 9  | INAI | 1.449 | 0.826 | 1.248 | 1.174     |
| 10 | MITI | 1.187 | 4.944 | 0.256 | 2.129     |
| 11 | SURE | 0.953 | 0.971 | 1.184 | 1.036     |
| 12 | BTON | 0.881 | 1.128 | 1.071 | 1.027     |
| 13 | ISSP | 0.799 | 1.181 | 0.727 | 0.902     |
| 14 | LMSH | 0.937 | 0.989 | 0.998 | 0.975     |
| 15 | ELSA | 0.948 | 1.212 | 0.993 | 1.051     |
| 16 | RUIS | 0.782 | 0.134 | 1.070 | 0.662     |
| 17 | ANTM | 1.161 | 1.083 | 0.616 | 0.953     |
| 18 | DKFT | 0.856 | 1.082 | 1.048 | 0.995     |
| 19 | AIMS | 1.648 | 0.000 | 0.000 | 0.000     |
| 20 | OPMS | 1.371 | 1.325 | 0.254 | 0.043     |
| 21 | CTTH | 1.141 | 1.380 | 1.784 | 0.009     |
| 22 | ZINC | 1.140 | 0.970 | 1.361 | 0.017     |
| 23 | TINS | 0.915 | 1.135 | 0.787 | 0.113     |
| 24 | TCPI | 0.924 | 0.856 | 0.996 | 0.115     |
| 25 | TEBE | 1.013 | 1.180 | 0.740 | 0.078     |
| 26 | SGER | 1.144 | 0.774 | 1.803 | 0.028     |
| 27 | ALKA | 1.791 | 1.269 | 0.993 | 0.069     |
| 28 | BAJA | 0.853 | 0.973 | 0.961 | 0.156     |
| 29 | GDST | 1.041 | 1.044 | 1.198 | 0.009     |

Sumber: Data diolah peneliti, 2025

Keterangan:  : Manipulator  : Grey company  
 : Non-manipulator  : Rata-rata DEPI

**Lampiran 6. Hasil Perhitungan SGAI dan Kategori Perusahaan Tergolong**

| No | Kode | SGAI  |        |        | Rata-Rata |
|----|------|-------|--------|--------|-----------|
|    |      | 2021  | 2022   | 2023   |           |
| 1  | IFSH | 0.805 | 1.114  | 0.648  | 0.856     |
| 2  | CITA | 1.084 | 0.966  | 0.726  | 0.925     |
| 3  | PTBA | 0.998 | 0.638  | 0.859  | 0.832     |
| 4  | SMMT | 0.418 | 0.697  | 1.155  | 0.757     |
| 5  | BESS | 0.999 | 0.931  | 1.258  | 1.063     |
| 6  | CNKO | 0.740 | 0.880  | 0.839  | 0.820     |
| 7  | DWGL | 0.082 | 1.240  | 0.646  | 0.656     |
| 8  | FIRE | 1.593 | 1.303  | 0.704  | 1.200     |
| 9  | INAI | 2.954 | -0.255 | -1.756 | 0.315     |
| 10 | MITI | 2.757 | 0.664  | 0.777  | 1.399     |
| 11 | SURE | 1.179 | 1.068  | 1.284  | 1.177     |
| 12 | BTON | 1.061 | 0.759  | 0.980  | 0.933     |
| 13 | ISSP | 0.858 | 0.583  | 1.124  | 0.855     |
| 14 | LMSH | 0.712 | 0.789  | 1.902  | 1.134     |
| 15 | ELSA | 1.028 | 0.829  | 1.182  | 1.013     |
| 16 | RUIS | 0.944 | 0.893  | 1.006  | 0.947     |
| 17 | ANTM | 0.812 | 1.061  | 1.107  | 0.993     |
| 18 | DKFT | 1.197 | 4.952  | 1.160  | 2.436     |
| 19 | AIMS | 0.114 | 2.768  | 3.052  | 1.978     |
| 20 | OPMS | 1.021 | 2.218  | 1.912  | 1.717     |
| 21 | CTTH | 0.855 | 0.785  | 1.117  | 0.919     |
| 22 | ZINC | 1.192 | 1.055  | 1.072  | 1.106     |
| 23 | TINS | 0.717 | 0.970  | 1.615  | 1.101     |
| 24 | TCPI | 0.999 | 1.146  | 1.102  | 1.082     |
| 25 | TEBE | 0.539 | 0.774  | 1.236  | 0.850     |
| 26 | SGER | 0.859 | 0.577  | 1.087  | 0.841     |
| 27 | ALKA | 0.457 | 0.498  | 3.467  | 1.474     |
| 28 | BAJA | 0.606 | 3.734  | 0.189  | 1.510     |
| 29 | GDST | 0.905 | 0.759  | 1.200  | 0.955     |

Sumber: Data diolah peneliti, 2025

Keterangan:      : Manipulator      : Grey company  
     : Non-manipulator      : Rata-rata SGAI

**Lampiran 7. Hasil Perhitungan LVGI dan Kategori Perusahaan Tergolong**

| No | Kode | LVGI  |       |       | Rata-Rata |
|----|------|-------|-------|-------|-----------|
|    |      | 2021  | 2022  | 2023  |           |
| 1  | IFSH | 0.634 | 0.869 | 0.931 | 0.811     |
| 2  | CITA | 0.890 | 1.213 | 0.561 | 0.888     |
| 3  | PTBA | 1.123 | 1.103 | 1.224 | 1.150     |
| 4  | SMMT | 0.618 | 0.631 | 1.473 | 0.907     |
| 5  | BESS | 0.723 | 1.025 | 0.469 | 0.739     |
| 6  | CNKO | 0.990 | 1.200 | 0.975 | 1.055     |
| 7  | DWGL | 0.776 | 1.011 | 1.017 | 0.934     |
| 8  | FIRE | 1.254 | 1.091 | 1.189 | 1.178     |
| 9  | INAI | 0.974 | 1.079 | 1.007 | 1.020     |
| 10 | MITI | 0.522 | 1.480 | 0.700 | 0.901     |
| 11 | SURE | 1.036 | 1.140 | 1.000 | 1.059     |
| 12 | BTON | 1.370 | 1.146 | 0.935 | 1.150     |
| 13 | ISSP | 1.034 | 0.944 | 0.955 | 0.978     |
| 14 | LMSH | 0.839 | 0.766 | 1.037 | 0.881     |
| 15 | ELSA | 0.945 | 1.118 | 1.011 | 1.025     |
| 16 | RUIS | 0.947 | 0.936 | 1.006 | 0.963     |
| 17 | ANTM | 0.918 | 0.804 | 0.924 | 0.882     |
| 18 | DKFT | 1.155 | 0.997 | 0.999 | 1.050     |
| 19 | AIMS | 0.899 | 1.343 | 1.110 | 1.117     |
| 20 | OPMS | 0.133 | 3.470 | 0.783 | 1.462     |
| 21 | CTTH | 1.052 | 1.077 | 0.949 | 1.026     |
| 22 | ZINC | 1.362 | 1.209 | 1.038 | 1.203     |
| 23 | TINS | 0.865 | 0.887 | 0.823 | 0.858     |
| 24 | TCPI | 0.957 | 0.901 | 0.974 | 0.944     |
| 25 | TEBE | 0.827 | 1.076 | 0.291 | 0.731     |
| 26 | SGER | 0.989 | 1.078 | 0.966 | 1.011     |
| 27 | ALKA | 1.119 | 1.101 | 0.295 | 0.838     |
| 28 | BAJA | 0.878 | 1.142 | 1.089 | 1.036     |
| 29 | GDST | 1.026 | 1.268 | 0.823 | 1.039     |

Sumber: Data diolah peneliti, 2025

Keterangan:      : Manipulator      : Grey company  
     : Non-manipulator      : Rata-rata LVGI

**Lampiran 8. Hasil Perhitungan TATA dan Kategori Perusahaan Tergolong**

| No | Kode | TATA   |        |        | Rata-Rata |
|----|------|--------|--------|--------|-----------|
|    |      | 2021   | 2022   | 2023   |           |
| 1  | IFSH | 0.023  | 0.038  | -0.179 | -0.040    |
| 2  | CITA | 0.027  | 0.043  | 0.111  | 0.061     |
| 3  | PTBA | -0.076 | 0.006  | 0.082  | 0.004     |
| 4  | SMMT | 0.120  | -0.014 | 0.099  | 0.069     |
| 5  | BESS | 0.007  | -0.084 | -0.063 | -0.047    |
| 6  | CNKO | -0.045 | -0.525 | -0.145 | -0.238    |
| 7  | DWGL | 0.026  | -0.074 | -0.002 | -0.016    |
| 8  | FIRE | -0.138 | -0.204 | 0.012  | -0.110    |
| 9  | INAI | 0.053  | -0.077 | 0.025  | 0.000     |
| 10 | MITI | 0.048  | 0.005  | -0.003 | 0.017     |
| 11 | SURE | -0.132 | -0.125 | -0.233 | -0.163    |
| 12 | BTON | -0.011 | -0.146 | 0.012  | -0.048    |
| 13 | ISSP | 0.111  | 0.054  | 0.046  | 0.070     |
| 14 | LMSH | 0.047  | -0.096 | -0.059 | -0.036    |
| 15 | ELSA | -0.110 | -0.088 | -0.071 | -0.090    |
| 16 | RUIS | -0.054 | -0.048 | -0.036 | -0.046    |
| 17 | ANTM | -0.097 | -0.009 | -0.030 | -0.045    |
| 18 | DKFT | -0.313 | -0.100 | -0.067 | -0.160    |
| 19 | AIMS | 0.041  | -0.053 | -3.057 | -1.023    |
| 20 | OPMS | 0.020  | -0.011 | -0.169 | -0.053    |
| 21 | CTTH | -0.030 | -0.041 | -0.013 | -0.028    |
| 22 | ZINC | 0.087  | -0.108 | -0.054 | -0.025    |
| 23 | TINS | -0.141 | -0.089 | -0.101 | -0.110    |
| 24 | TCPI | -0.129 | -0.115 | -0.099 | -0.114    |
| 25 | TEBE | -0.117 | -0.064 | 0.006  | -0.058    |
| 26 | SGER | 0.013  | 0.131  | 0.218  | 0.121     |
| 27 | ALKA | -0.500 | -0.203 | 0.449  | -0.085    |
| 28 | BAJA | -0.056 | 0.066  | -0.101 | -0.030    |
| 29 | GDST | -0.056 | 0.029  | 0.087  | 0.020     |

Sumber: Data diolah peneliti, 2025

Keterangan:      : Manipulator      : Grey company  
     : Non-manipulator      : Rata-rata TATA

**Lampiran 9. Hasil Penggolongan Perusahaan 2021**

| No | Kode | DSRI | GMI | AQI | SGI | DEPI | SGAI | LVGI | TATA | HASIL           |
|----|------|------|-----|-----|-----|------|------|------|------|-----------------|
| 1  | IFSH | G    | G   | N   | M   | N    | N    | N    | G    | Non-manipulator |
| 2  | CITA | G    | G   | N   | N   | G    | M    | N    | G    | Non-manipulator |
| 3  | PTBA | N    | N   | M   | M   | N    | N    | M    | N    | Manipulator     |
| 4  | SMMT | M    | N   | M   | M   | M    | N    | N    | M    | Manipulator     |
| 5  | BESS | N    | N   | M   | G   | G    | N    | N    | N    | Non-manipulator |
| 6  | CNKO | N    | N   | M   | N   | N    | N    | N    | N    | Non-manipulator |
| 7  | DWGL | G    | M   | M   | G   | M    | N    | N    | G    | Manipulator     |
| 8  | FIRE | N    | N   | G   | N   | N    | M    | M    | N    | Non-manipulator |
| 9  | INAI | M    | N   | N   | G   | M    | M    | N    | M    | Non-manipulator |
| 10 | MITI | M    | N   | M   | G   | M    | M    | N    | M    | Manipulator     |
| 11 | SURE | N    | M   | N   | N   | N    | M    | N    | N    | Non-manipulator |
| 12 | BTON | N    | N   | G   | N   | N    | M    | M    | N    | Non-manipulator |
| 13 | ISSP | M    | N   | M   | G   | N    | N    | N    | M    | Non-manipulator |
| 14 | LMSH | M    | N   | G   | G   | N    | N    | N    | M    | Non-manipulator |
| 15 | ELSA | N    | M   | G   | N   | N    | G    | N    | N    | Non-manipulator |
| 16 | RUIS | N    | G   | G   | N   | N    | N    | N    | N    | Non-manipulator |
| 17 | ANTM | N    | N   | M   | G   | M    | N    | N    | N    | Non-manipulator |
| 18 | DKFT | N    | M   | N   | G   | N    | M    | M    | N    | Non-manipulator |
| 19 | AIMS | M    | N   | M   | M   | M    | N    | N    | M    | Manipulator     |
| 20 | OPMS | G    | M   | N   | G   | M    | G    | N    | G    | Grey company    |
| 21 | CTTH | N    | N   | N   | N   | M    | N    | G    | N    | Non-manipulator |
| 22 | ZINC | M    | N   | M   | G   | M    | M    | M    | M    | Manipulator     |
| 23 | TINS | N    | N   | N   | N   | N    | N    | N    | N    | Non-manipulator |
| 24 | TCPI | N    | N   | N   | N   | N    | N    | N    | N    | Non-manipulator |
| 25 | TEBE | N    | N   | M   | M   | G    | N    | N    | N    | Non-manipulator |
| 26 | SGER | N    | N   | M   | M   | M    | N    | N    | N    | Manipulator     |
| 27 | ALKA | N    | M   | G   | M   | M    | N    | M    | N    | Manipulator     |
| 28 | BAJA | N    | N   | N   | G   | N    | N    | N    | N    | Non-manipulator |
| 29 | GDST | N    | M   | N   | G   | N    | N    | N    | N    | Non-manipulator |

Sumber: Data diolah peneliti, 2025

Keterangan : M = Manipulator  
 N = Non-Manipulator  
 G = Grey Company

**Lampiran 10. Hasil Penggolongan Perusahaan 2022**

| No | Kode | DSRI | GMI | AQI | SGI | DEPI | SGAI | LVGI | TATA | HASIL           |
|----|------|------|-----|-----|-----|------|------|------|------|-----------------|
|    |      |      |     |     |     |      |      |      |      |                 |
| 1  | IFSH | G    | N   | N   | N   | G    | M    | N    | M    | Non-manipulator |
| 2  | CITA | N    | G   | M   | G   | M    | N    | M    | M    | Manipulator     |
| 3  | PTBA | N    | G   | M   | G   | N    | N    | G    | N    | Non-manipulator |
| 4  | SMMT | N    | N   | N   | M   | M    | N    | N    | N    | Non-manipulator |
| 5  | BESS | N    | M   | M   | N   | N    | N    | N    | N    | Non-manipulator |
| 6  | CNKO | N    | M   | N   | G   | N    | N    | M    | N    | Non-manipulator |
| 7  | DWGL | N    | M   | G   | G   | G    | M    | N    | N    | Grey company    |
| 8  | FIRE | N    | M   | N   | N   | G    | M    | G    | N    | Non-manipulator |
| 9  | INAI | N    | M   | G   | N   | N    | N    | G    | N    | Non-manipulator |
| 10 | MITI | G    | M   | M   | M   | M    | N    | M    | N    | Manipulator     |
| 11 | SURE | G    | M   | N   | N   | N    | M    | M    | N    | Non-manipulator |
| 12 | BTON | M    | M   | M   | G   | M    | N    | M    | N    | Manipulator     |
| 13 | ISSP | N    | M   | N   | G   | M    | N    | N    | N    | Non-manipulator |
| 14 | LMSH | N    | M   | N   | N   | N    | N    | N    | N    | Non-manipulator |
| 15 | ELSA | N    | G   | G   | M   | M    | N    | M    | N    | Manipulator     |
| 16 | RUIS | N    | G   | N   | N   | N    | N    | N    | N    | Non-manipulator |
| 17 | ANTM | N    | N   | N   | G   | G    | M    | N    | N    | Non-manipulator |
| 18 | DKFT | M    | N   | G   | N   | G    | M    | N    | N    | Non-manipulator |
| 19 | AIMS | M    | N   | M   | N   | N    | M    | M    | N    | Manipulator     |
| 20 | OPMS | M    | N   | N   | N   | M    | M    | M    | N    | Manipulator     |
| 21 | CTTH | N    | G   | G   | G   | M    | N    | G    | N    | Non-manipulator |
| 22 | ZINC | N    | M   | N   | N   | N    | M    | M    | N    | Non-manipulator |
| 23 | TINS | N    | G   | N   | N   | N    | N    | N    | N    | Non-manipulator |
| 24 | TCPI | N    | N   | N   | N   | N    | M    | N    | N    | Non-manipulator |
| 25 | TEBE | N    | N   | M   | G   | M    | N    | G    | N    | Non-manipulator |
| 26 | SGER | N    | M   | M   | M   | N    | N    | G    | N    | Non-manipulator |
| 27 | ALKA | N    | N   | M   | G   | M    | N    | G    | N    | Non-manipulator |
| 28 | BAJA | M    | M   | N   | N   | N    | M    | M    | N    | Manipulator     |
| 29 | GDST | N    | N   | M   | G   | G    | N    | M    | N    | Non-manipulator |

Sumber: Data diolah peneliti, 2025

Keterangan : M = Manipulator  
 N = Non-Manipulator  
 G = Grey Company

**Lampiran 11. Hasil Penggolongan Perusahaan 2023**

| No | Kode | DSRI | GMI | AQI | SGI | DEPI | SGAI | LVGI | TATA | HASIL           |
|----|------|------|-----|-----|-----|------|------|------|------|-----------------|
|    |      |      |     |     |     |      |      |      |      |                 |
| 1  | IFSH | N    | N   | N   | G   | N    | N    | N    | N    | Non-manipulator |
| 2  | CITA | N    | G   | N   | N   | M    | N    | N    | M    | Non-manipulator |
| 3  | PTBA | G    | M   | N   | N   | N    | N    | M    | M    | Non-manipulator |
| 4  | SMMT | N    | M   | G   | N   | N    | M    | M    | M    | Manipulator     |
| 5  | BESS | N    | N   | N   | N   | N    | M    | N    | N    | Non-manipulator |
| 6  | CNKO | M    | N   | M   | G   | N    | N    | N    | N    | Non-manipulator |
| 7  | DWGL | M    | N   | M   | G   | N    | N    | N    | N    | Non-manipulator |
| 8  | FIRE | M    | N   | M   | N   | N    | N    | M    | N    | Non-manipulator |
| 9  | INAI | G    | N   | N   | N   | M    | G    | N    | G    | Non-manipulator |
| 10 | MITI | N    | N   | G   | M   | N    | N    | N    | N    | Non-manipulator |
| 11 | SURE | N    | M   | N   | N   | M    | M    | N    | N    | Non-manipulator |
| 12 | BTON | G    | G   | G   | N   | G    | N    | N    | N    | Non-manipulator |
| 13 | ISSP | N    | N   | G   | N   | N    | M    | N    | M    | Non-manipulator |
| 14 | LMSH | M    | N   | N   | N   | N    | M    | N    | N    | Non-manipulator |
| 15 | ELSA | G    | N   | G   | N   | N    | M    | N    | N    | Non-manipulator |
| 16 | RUIS | G    | G   | G   | N   | G    | G    | N    | N    | Grey company    |
| 17 | ANTM | M    | G   | G   | N   | N    | M    | N    | N    | Non-manipulator |
| 18 | DKFT | N    | N   | G   | N   | G    | M    | N    | N    | Non-manipulator |
| 19 | AIMS | N    | M   | N   | N   | N    | M    | G    | M    | Non-manipulator |
| 20 | OPMS | N    | G   | N   | N   | N    | M    | N    | N    | Non-manipulator |
| 21 | CTTH | G    | N   | N   | N   | M    | M    | N    | N    | Non-manipulator |
| 22 | ZINC | G    | M   | N   | N   | M    | M    | G    | N    | Grey company    |
| 23 | TINS | G    | M   | N   | N   | N    | M    | N    | N    | Non-manipulator |
| 24 | TCPI | G    | N   | G   | N   | N    | M    | N    | N    | Non-manipulator |
| 25 | TEBE | G    | G   | N   | N   | N    | M    | N    | N    | Non-manipulator |
| 26 | SGER | M    | N   | M   | G   | M    | M    | N    | M    | Manipulator     |
| 27 | ALKA | N    | N   | N   | N   | N    | M    | N    | M    | Non-manipulator |
| 28 | BAJA | G    | M   | N   | N   | N    | N    | G    | N    | Non-manipulator |
| 29 | GDST | N    | G   | N   | N   | M    | M    | N    | M    | Non-manipulator |

**Sumber: Data diolah peneliti, 2025**

**Keterangan :** M = *Manipulator*  
N = *Non-Manipulator*  
G = *Grey Company*

### Lampiran 12. Hasil Perhitungan DSRI 2021

| No | Kode | Piutang Usaha   | Penjualan         | Piutang Usaha   | Penjualan         | DSRI 2021 |
|----|------|-----------------|-------------------|-----------------|-------------------|-----------|
|    |      | 2021            | 2021              | 2020            | 2020              |           |
| 1  | IFSH | 58,039,682,935  | 906,259,459,175   | 75,394,746,485  | 396,573,481,850   | 0.337     |
| 2  | CITA | 206,212,882,883 | 4,578,413,666,494 | 187,945,464,594 | 4,244,699,474,015 | 1.017     |
| 3  | PTBA | 1,473,926       | 29,261,468        | 640,854         | 17,325,192        | 1.362     |
| 4  | SMMT | 36,019,607,587  | 508,273,589,516   | 8,803,211,734   | 209,445,719,950   | 1.686     |
| 5  | BESS | 92,325,671,559  | 404,097,297,862   | 47,559,244,445  | 295,532,059,811   | 1.420     |
| 6  | CNKO | 249,107,853     | 980,326,231       | 159,095,504     | 884,575,360       | 1.413     |
| 7  | DWGL | 429,471,757     | 2,297,546,339     | 169,601,720     | 1,568,496,114     | 1.729     |
| 8  | FIRE | 11,830,274,675  | 841,151,184,815   | 10,128,036,345  | 1,069,005,506,795 | 1.484     |
| 9  | INAI | 457,831,419,221 | 1,436,934,034,909 | 452,559,180,404 | 1,028,910,711,144 | 0.724     |
| 10 | MITI | 14,640,306,782  | 46,303,564,507    | 11,090,544,341  | 36,451,716,625    | 1.039     |
| 11 | SURE | 25,700,412,070  | 339,306,403,375   | 25,907,914,768  | 335,556,251,700   | 0.981     |
| 12 | BTON | 7,468,747,307   | 112,730,081,720   | 8,587,773,121   | 113,551,660,060   | 0.876     |
| 13 | ISSP | 972,698         | 5,378,808         | 830,077         | 3,775,530         | 0.823     |
| 14 | LMSH | 20,643,093,878  | 168,551,904,708   | 14,200,610,089  | 124,814,032,661   | 1.076     |
| 15 | ELSA | 219,384         | 8,136,563         | 243,645         | 7,726,945         | 0.855     |
| 16 | RUIS | 497,762,743,934 | 1,645,636,804,155 | 406,220,509,637 | 1,616,390,151,557 | 1.204     |
| 17 | ANTM | 926,159         | 38,445,595        | 1,310,426       | 27,372,461        | 0.503     |
| 18 | DKFT | 32,578,200,153  | 1,394,412,951,021 | 27,250,483,139  | 1,141,685,024,208 | 0.979     |
| 19 | AIMS | 841,995,662     | 38,507,204,242    | 68,517,942      | 4,718,435,642     | 1.506     |
| 20 | OPMS | 73,658,038      | 41,184,564,806    | 167,427,514     | 34,773,247,358    | 0.371     |
| 21 | CTTH | 71,174,335,263  | 93,630,426,708    | 74,795,377,535  | 102,890,968,412   | 1.046     |
| 22 | ZINC | 0               | 838,765,098,953   | 34,162,441,899  | 608,099,038,727   | 0.000     |
| 23 | TINS | 1,870,901       | 14,607,003        | 1,197,782       | 15,215,980        | 1.627     |
| 24 | TCPI | 447,478         | 1,670,829         | 560,519         | 1,672,368         | 0.799     |
| 25 | TEBE | 6,193,043       | 448,008,428       | 15,457,364      | 197,952,877       | 0.177     |
| 26 | SGER | 123,619,057,777 | 3,924,499,699,655 | 20,311,835,657  | 2,035,076,870,827 | 3.156     |
| 27 | ALKA | 235,738,392     | 3,470,466,702     | 216,330,300     | 2,044,132,602     | 0.642     |
| 28 | BAJA | 59,871,849,449  | 1,374,486,754,604 | 120,160,709,544 | 1,204,954,780,957 | 0.437     |
| 29 | GDST | 45,584,552,774  | 1,672,251,184,142 | 36,019,074,883  | 1,331,774,939,496 | 1.008     |

### Lampiran 13. Hasil Perhitungan DSRI 2022

| No | Kode | Piutang Usaha   | Penjualan          | Piutang Usaha   | Penjualan         | DSRI 2022 |
|----|------|-----------------|--------------------|-----------------|-------------------|-----------|
|    |      | 2022            | 2022               | 2021            | 2021              |           |
| 1  | IFSH | 71,355,940,179  | 939,031,325,558    | 58,039,682,935  | 906,259,459,175   | 1.187     |
| 2  | CITA | 35,338,907,781  | 5,694,017,210,214  | 206,212,882,883 | 4,578,413,666,494 | 0.138     |
| 3  | PTBA | 1,534,362       | 42,648,590         | 1,473,926       | 29,261,468        | 0.714     |
| 4  | SMMT | 54,736,915,701  | 1,049,271,370,556  | 36,019,607,587  | 508,273,589,516   | 0.736     |
| 5  | BESS | 62,589,428,406  | 406,469,609,964    | 92,325,671,559  | 404,097,297,862   | 0.674     |
| 6  | CNKO | 105,515,102     | 1,375,279,833      | 249,107,853     | 980,326,231       | 0.302     |
| 7  | DWGL | 299,053,901     | 2,784,896,376      | 429,471,757     | 2,297,546,339     | 0.574     |
| 8  | FIRE | 3,462,702,529   | 250,181,705,309    | 11,830,274,675  | 841,151,184,815   | 0.984     |
| 9  | INAI | 202,013,586,505 | 1,439,149,115,038  | 457,831,419,221 | 1,436,934,034,909 | 0.441     |
| 10 | MITI | 50,171,158,986  | 121,886,168,697    | 14,640,306,782  | 46,303,564,507    | 1.302     |
| 11 | SURE | 34,760,963,975  | 374,131,420,451    | 25,700,412,070  | 339,306,403,375   | 1.227     |
| 12 | BTON | 17,983,214,922  | 152,170,646,020    | 7,468,747,307   | 112,730,081,720   | 1.784     |
| 13 | ISSP | 1,121,111       | 6,255,945          | 972,698         | 5,378,808         | 0.991     |
| 14 | LSMH | 13,255,094,740  | 172,869,763,600    | 20,643,093,878  | 168,551,904,708   | 0.626     |
| 15 | ELSA | 162,882         | 12,305,690         | 219,384         | 8,136,563         | 0.491     |
| 16 | RUIS | 517,246,379,449 | 1,706,092,477,346  | 497,762,743,934 | 1,645,636,804,155 | 1.002     |
| 17 | ANTM | 770,491         | 45,930,356         | 926,159         | 38,445,595        | 0.696     |
| 18 | DKFT | 123,825,140,910 | 777,407,701,783    | 32,578,200,153  | 1,394,412,951,021 | 6.817     |
| 19 | AIMS | 9,936,469,842   | 32,544,673,624     | 841,995,662     | 38,507,204,242    | 13.963    |
| 20 | OPMS | 73,658,038      | 22,510,395,004     | 73,658,038      | 41,184,564,806    | 1.830     |
| 21 | CTTH | 79,747,180,596  | 115,113,867,868    | 71,174,335,263  | 93,630,426,708    | 0.911     |
| 22 | ZINC | 75,742,207,283  | 717,341,578,270    | 0               | 838,765,098,953   | 0.000     |
| 23 | TINS | 985,406         | 12,504,297         | 1,870,901       | 14,607,003        | 0.615     |
| 24 | TCPI | 383,079         | 1,758,131          | 447,478         | 1,670,829         | 0.814     |
| 25 | TEBE | 7,895,317       | 781,793,751        | 6,193,043       | 448,008,428       | 0.731     |
| 26 | SGER | 278,618,657,554 | 10,448,875,185,271 | 123,619,057,777 | 3,924,499,699,655 | 0.847     |
| 27 | ALKA | 194,575,472     | 4,131,540,432      | 235,738,392     | 3,470,466,702     | 0.693     |
| 28 | BAJA | 134,245,974,718 | 1,061,799,427,322  | 59,871,849,449  | 1,374,486,754,604 | 2.903     |
| 29 | GDST | 32,171,862,567  | 2,594,504,651,438  | 45,584,552,774  | 1,672,251,184,142 | 0.455     |

#### Lampiran 14. Hasil Perhitungan DSRI 2023

| No | Kode | Piutang Usaha   | Penjualan          | Piutang Usaha   | Penjualan          | DSRI 2023 |
|----|------|-----------------|--------------------|-----------------|--------------------|-----------|
|    |      | 2023            | 2023               | 2022            | 2022               |           |
| 1  | IFSH | 48,594,028,414  | 1,433,217,403,117  | 71,355,940,179  | 939,031,325,558    | 0.446     |
| 2  | CITA | 195,480,079,907 | 3,292,715,920,018  | 35,338,907,781  | 5,694,017,210,214  | 9.566     |
| 3  | PTBA | 1,729,511       | 38,488,867         | 1,534,362       | 42,648,590         | 1.249     |
| 4  | SMMT | 11,812,556,072  | 1,016,267,098,417  | 54,736,915,701  | 1,049,271,370,556  | 0.223     |
| 5  | BESS | 39,957,390,610  | 363,741,176,938    | 62,589,428,406  | 406,469,609,964    | 0.713     |
| 6  | CNKO | 203,188,400     | 1,741,978,238      | 105,515,102     | 1,375,279,833      | 1.520     |
| 7  | DWGL | 765,347,293     | 3,261,183,720      | 299,053,901     | 2,784,896,376      | 2.185     |
| 8  | FIRE | 13,420,025,853  | 264,364,481,467    | 3,462,702,529   | 250,181,705,309    | 3.668     |
| 9  | INAI | 189,027,346,932 | 1,263,343,722,079  | 202,013,586,505 | 1,439,149,115,038  | 1.066     |
| 10 | MITI | 41,056,679,385  | 306,995,042,342    | 50,171,158,986  | 121,886,168,697    | 0.325     |
| 11 | SURE | 21,851,253,381  | 304,556,595,795    | 34,760,963,975  | 374,131,420,451    | 0.772     |
| 12 | BTON | 19,896,742,888  | 139,549,203,760    | 17,983,214,922  | 152,170,646,020    | 1.206     |
| 13 | ISSP | 1,102,407       | 6,455,329          | 1,121,111       | 6,255,945          | 0.953     |
| 14 | LMSH | 15,686,550,088  | 112,981,196,085    | 13,255,094,740  | 172,869,763,600    | 1.811     |
| 15 | ELSA | 217,131         | 12,564,391         | 162,882         | 12,305,690         | 1.306     |
| 16 | RUIS | 595,712,776,062 | 1,779,907,291,848  | 517,246,379,449 | 1,706,092,477,346  | 1.104     |
| 17 | ANTM | 1,091,901       | 41,047,693         | 770,491         | 45,930,356         | 1.586     |
| 18 | DKFT | 101,397,241,533 | 811,659,069,690    | 123,825,140,910 | 777,407,701,783    | 0.784     |
| 19 | AIMS | 0               | 9,756,097,747      | 9,936,469,842   | 32,544,673,624     | 0.000     |
| 20 | OPMS | 30,699,093      | 9,117,164,461      | 73,658,038      | 22,510,395,004     | 1.029     |
| 21 | CTTH | 72,775,984,930  | 99,239,654,190     | 79,747,180,596  | 115,113,867,868    | 1.059     |
| 22 | ZINC | 71,819,051,267  | 471,343,571,076    | 75,742,207,283  | 717,341,578,270    | 1.443     |
| 23 | TINS | 802,662         | 8,391,907          | 985,406         | 12,504,297         | 1.214     |
| 24 | TCPI | 516,905         | 1,825,584          | 383,079         | 1,758,131          | 1.299     |
| 25 | TEBE | 8,317,994       | 632,232,808        | 7,895,317       | 781,793,751        | 1.303     |
| 26 | SGER | 481,386,922,659 | 12,312,861,734,739 | 278,618,657,554 | 10,448,875,185,271 | 1.466     |
| 27 | ALKA | 7,432,566       | 1,891,073,803      | 194,575,472     | 4,131,540,432      | 0.083     |
| 28 | BAJA | 155,114,861,692 | 950,454,205,479    | 134,245,974,718 | 1,061,799,427,322  | 1.291     |
| 29 | GDST | 25,563,017,296  | 2,524,984,145,491  | 32,171,862,567  | 2,594,504,651,438  | 0.816     |

### Lampiran 15. Hasil Perhitungan GMI 2021

| No | Kode | Laba Kotor        | Penjualan         | Laba kotor        | Penjualan 2021    | GMI   |
|----|------|-------------------|-------------------|-------------------|-------------------|-------|
|    |      | 2020              | 2020              | 2021              | 2021              | 2021  |
| 1  | IFSH | 200,334,226,232   | 396,573,481,850   | 435,712,000,993   | 906,259,459,175   | 1.051 |
| 2  | CITA | 2,177,206,617,508 | 4,244,699,474,015 | 2,003,377,684,727 | 4,578,413,666,494 | 1.172 |
| 3  | PTBA | 4,566,260         | 17,325,192        | 13,484,223        | 29,261,468        | 0.572 |
| 4  | SMMT | 12,804,997,531    | 209,445,719,950   | 162,163,101,407   | 508,273,589,516   | 0.192 |
| 5  | BESS | 100,250,518,740   | 295,532,059,811   | 162,878,298,030   | 404,097,297,862   | 0.842 |
| 6  | CNKO | 110,369,779       | 884,575,360       | 133,736,289       | 980,326,231       | 0.915 |
| 7  | DWGL | 185,728,807       | 1,568,496,114     | 176,263,546       | 2,297,546,339     | 1.543 |
| 8  | FIRE | 240,222,067,993   | 1,069,005,506,795 | 223,486,454,709   | 841,151,184,815   | 0.846 |
| 9  | INAI | 112,102,386,109   | 1,028,910,711,144 | 165,722,455,810   | 1,436,934,034,909 | 0.945 |
| 10 | MITI | 14,682,978,983    | 36,451,716,625    | 20,281,269,897    | 46,303,564,507    | 0.920 |
| 11 | SURE | 115,744,738,239   | 335,556,251,700   | 63,243,014,793    | 339,306,403,375   | 1.851 |
| 12 | BTON | 9,620,868,294     | 113,551,660,060   | 21,299,441,699    | 112,730,081,720   | 0.448 |
| 13 | ISSP | 558,122           | 3,775,530         | 1,120,014         | 5,378,808         | 0.710 |
| 14 | LMSH | 2,811,002,281     | 124,814,032,661   | 16,625,749,529    | 168,551,904,708   | 0.228 |
| 15 | ELSA | 742,473           | 7,726,945         | 645,494           | 8,136,563         | 1.211 |
| 16 | RUIS | 237,294,835,447   | 1,616,390,151,557 | 217,054,302,671   | 1,645,636,804,155 | 1.113 |
| 17 | ANTM | 4,475,777         | 27,372,461        | 6,359,601         | 38,445,595        | 0.988 |
| 18 | DKFT | -63,976,768,590   | 1,141,685,024,208 | -50,792,416,858   | 1,394,412,951,021 | 1.538 |
| 19 | AIMS | 231,396,860       | 4,718,435,642     | 3,279,052,408     | 38,507,204,242    | 0.576 |
| 20 | OPMS | 4,282,446,614     | 34,773,247,358    | 3,723,072,253     | 41,184,564,806    | 1.362 |
| 21 | CTTH | 20,146,183,645    | 102,890,968,412   | 26,227,408,194    | 93,630,426,708    | 0.699 |
| 22 | ZINC | 161,754,677,319   | 608,099,038,727   | 279,855,270,688   | 838,765,098,953   | 0.797 |
| 23 | TINS | 1,119,881         | 15,215,980        | 3,434,489         | 14,607,003        | 0.313 |
| 24 | TCPI | 308,151           | 1,672,368         | 322,551           | 1,670,829         | 0.954 |
| 25 | TEBE | 37,512,706        | 197,952,877       | 241,123,167       | 448,008,428       | 0.352 |
| 26 | SGER | 105,555,428,548   | 2,035,076,870,827 | 366,264,979,235   | 3,924,499,699,655 | 0.556 |
| 27 | ALKA | 46,935,390        | 2,044,132,602     | 42,510,864        | 3,470,466,702     | 1.874 |
| 28 | BAJA | 101,642,029,816   | 1,204,954,780,957 | 185,452,609,726   | 1,374,486,754,604 | 0.625 |
| 29 | GDST | 82,575,784,693    | 1,331,774,939,496 | 75,272,695,575    | 1,672,251,184,142 | 1.377 |

### Lampiran 16. Hasil Perhitungan GMI 2022

| No | Kode | Laba Kotor        | Penjualan         | Laba kotor        | Penjualan 2021     | GMI    |
|----|------|-------------------|-------------------|-------------------|--------------------|--------|
|    |      | 2021              | 2021              | 2022              | 2022               | 2022   |
| 1  | IFSH | 435,712,000,993   | 906,259,459,175   | 558,908,187,808   | 939,031,325,558    | 0.808  |
| 2  | CITA | 2,003,377,684,727 | 4,578,413,666,494 | 2,131,203,220,430 | 5,694,017,210,214  | 1.169  |
| 3  | PTBA | 13,484,223        | 29,261,468        | 17,966,286        | 42,648,590         | 1.094  |
| 4  | SMMT | 162,163,101,407   | 508,273,589,516   | 337,360,436,654   | 1,049,271,370,556  | 0.992  |
| 5  | BESS | 162,878,298,030   | 404,097,297,862   | 99,311,325,491    | 406,469,609,964    | 1.650  |
| 6  | CNKO | 133,736,289       | 980,326,231       | 105,835,273       | 1,375,279,833      | 1.773  |
| 7  | DWGL | 176,263,546       | 2,297,546,339     | 143,294,435       | 2,784,896,376      | 1.491  |
| 8  | FIRE | 223,486,454,709   | 841,151,184,815   | 58,470,497,767    | 250,181,705,309    | 1.137  |
| 9  | INAI | 165,722,455,810   | 1,436,934,034,909 | 64,374,108,773    | 1,439,149,115,038  | 2.578  |
| 10 | MITI | 20,281,269,897    | 46,303,564,507    | 41,610,377,404    | 121,886,168,697    | 1.283  |
| 11 | SURE | 63,243,014,793    | 339,306,403,375   | 58,063,236,213    | 374,131,420,451    | 1.201  |
| 12 | BTON | 21,299,441,699    | 112,730,081,720   | 21,635,208,069    | 152,170,646,020    | 1.329  |
| 13 | ISSP | 1,120,014         | 5,378,808         | 758,611           | 6,255,945          | 1.717  |
| 14 | LMSH | 16,625,749,529    | 168,551,904,708   | 2,719,497,009     | 172,869,763,600    | 6.270  |
| 15 | ELSA | 645,494           | 8,136,563         | 912,333           | 12,305,690         | 1.070  |
| 16 | RUIS | 217,054,302,671   | 1,645,636,804,155 | 211,906,227,023   | 1,706,092,477,346  | 1.062  |
| 17 | ANTM | 6,359,601         | 38,445,595        | 8,210,519         | 45,930,356         | 0.925  |
| 18 | DKFT | -50,792,416,858   | 1,394,412,951,021 | 323,703,870,576   | 777,407,701,783    | -0.087 |
| 19 | AIMS | 3,279,052,408     | 38,507,204,242    | 3,369,671,478     | 32,544,673,624     | 0.822  |
| 20 | OPMS | 3,723,072,253     | 41,184,564,806    | 4,659,035,844     | 22,510,395,004     | 0.437  |
| 21 | CTTH | 26,227,408,194    | 93,630,426,708    | 27,978,526,805    | 115,113,867,868    | 1.153  |
| 22 | ZINC | 279,855,270,688   | 838,765,098,953   | 177,430,748,649   | 717,341,578,270    | 1.349  |
| 23 | TINS | 3,434,489         | 14,607,003        | 2,526,037         | 12,504,297         | 1.164  |
| 24 | TCPI | 322,551           | 1,670,829         | 374,373           | 1,758,131          | 0.907  |
| 25 | TEBE | 241,123,167       | 448,008,428       | 462,266,385       | 781,793,751        | 0.910  |
| 26 | SGER | 366,264,979,235   | 3,924,499,699,655 | 729,969,752,553   | 10,448,875,185,271 | 1.336  |
| 27 | ALKA | 42,510,864        | 3,470,466,702     | 71,282,595        | 4,131,540,432      | 0.710  |
| 28 | BAJA | 185,452,609,726   | 1,374,486,754,604 | -33,453,109,031   | 1,061,799,427,322  | -4.283 |
| 29 | GDST | 75,272,695,575    | 1,672,251,184,142 | 488,514,408,960   | 2,594,504,651,438  | 0.239  |

### Lampiran 17. Hasil Perhitungan GMI 2023

| No | Kode | Laba kotor        | Penjualan 2021     | Laba kotor        | Penjualan 2021     | GMI    |
|----|------|-------------------|--------------------|-------------------|--------------------|--------|
|    |      | 2022              | 2022               | 2023              | 2023               | 2023   |
| 1  | IFSH | 558,908,187,808   | 939,031,325,558    | 688,010,455,033   | 1,433,217,403,117  | 1.240  |
| 2  | CITA | 2,131,203,220,430 | 5,694,017,210,214  | 1,169,822,901,825 | 3,292,715,920,018  | 1.054  |
| 3  | PTBA | 17,966,286        | 42,648,590         | 9,157,305         | 38,488,867         | 1.771  |
| 4  | SMMT | 337,360,436,654   | 1,049,271,370,556  | 177,376,412,239   | 1,016,267,098,417  | 1.842  |
| 5  | BESS | 99,311,325,491    | 406,469,609,964    | 129,516,001,826   | 363,741,176,938    | 0.686  |
| 6  | CNKO | 105,835,273       | 1,375,279,833      | 198,526,588       | 1,741,978,238      | 0.675  |
| 7  | DWGL | 143,294,435       | 2,784,896,376      | 269,525,753       | 3,261,183,720      | 0.623  |
| 8  | FIRE | 58,470,497,767    | 250,181,705,309    | 69,643,456,509    | 264,364,481,467    | 0.887  |
| 9  | INAI | 64,374,108,773    | 1,439,149,115,038  | 114,080,974,141   | 1,263,343,722,079  | 0.495  |
| 10 | MITI | 41,610,377,404    | 121,886,168,697    | 111,162,338,819   | 306,995,042,342    | 0.943  |
| 11 | SURE | 58,063,236,213    | 374,131,420,451    | -7,203,278,315    | 304,556,595,795    | -6.562 |
| 12 | BTON | 21,635,208,069    | 152,170,646,020    | 17,033,893,023    | 139,549,203,760    | 1.165  |
| 13 | ISSP | 758,611           | 6,255,945          | 1,068,187         | 6,455,329          | 0.733  |
| 14 | LMSH | 2,719,497,009     | 172,869,763,600    | 3,795,873,255     | 112,981,196,085    | 0.468  |
| 15 | ELSA | 912,333           | 12,305,690         | 1,166,595         | 12,564,391         | 0.798  |
| 16 | RUIS | 211,906,227,023   | 1,706,092,477,346  | 211,906,227,023   | 1,779,907,291,848  | 1.043  |
| 17 | ANTM | 8,210,519         | 45,930,356         | 6,314,678         | 41,047,693         | 1.162  |
| 18 | DKFT | 323,703,870,576   | 777,407,701,783    | 351,918,490,018   | 811,659,069,690    | 0.960  |
| 19 | AIMS | 3,369,671,478     | 32,544,673,624     | 596,412,170       | 9,756,097,747      | 1.694  |
| 20 | OPMS | 4,659,035,844     | 22,510,395,004     | -1,611,956,047    | 9,117,164,461      | -1.171 |
| 21 | CTTH | 27,978,526,805    | 115,113,867,868    | 34,769,250,226    | 99,239,654,190     | 0.694  |
| 22 | ZINC | 177,430,748,649   | 717,341,578,270    | 82,620,015,257    | 471,343,571,076    | 1.411  |
| 23 | TINS | 2,526,037         | 12,504,297         | 465,941           | 8,391,907          | 3.638  |
| 24 | TCPI | 374,373           | 1,758,131          | 476,765           | 1,825,584          | 0.815  |
| 25 | TEBE | 462,266,385       | 781,793,751        | 329,620,411       | 632,232,808        | 1.134  |
| 26 | SGER | 729,969,752,553   | 10,448,875,185,271 | 1,058,206,133,966 | 12,312,861,734,739 | 0.813  |
| 27 | ALKA | 71,282,595        | 4,131,540,432      | 59,195,108        | 1,891,073,803      | 0.551  |
| 28 | BAJA | -33,453,109,031   | 1,061,799,427,322  | 11,943,526,270    | 950,454,205,479    | -2.507 |
| 29 | GDST | 488,514,408,960   | 2,594,504,651,438  | 462,728,629,646   | 2,524,984,145,491  | 1.027  |

**Lampiran 18. Hasil Perhitungan AQI 2021**

| No | Kode | Aset Lancar       | Aset Tetap        | Total Aset        | AQI   |
|----|------|-------------------|-------------------|-------------------|-------|
|    |      | 2020              | 2020              | 2020              | 2021  |
| 1  | IFSH | 700,685,860,513   | 433,842,870,165   | 1,134,528,730,678 | 0.797 |
| 2  | CITA | 1,248,596,075,999 | 2,891,426,584,451 | 4,140,022,660,450 | 0.983 |
| 3  | PTBA | 8,634,356         | 15,692,399        | 24,326,755        | 2.109 |
| 4  | SMMT | 93,577,946,345    | 788,208,271,795   | 881,786,218,140   | 2.543 |
| 5  | BESS | 99,934,687,098    | 520,472,846,236   | 620,407,533,334   | 1.376 |
| 6  | CNKO | 421,671,344       | 688,541,896       | 1,110,213,240     | 1.323 |
| 7  | DWGL | 416,471,836       | 242,200,581       | 658,672,417       | 1.756 |
| 8  | FIRE | 191,509,532,894   | 313,792,516,918   | 505,302,049,812   | 1.117 |
| 9  | INAI | 1,096,189,237,368 | 299,780,400,089   | 1,395,969,637,457 | 1.011 |
| 10 | MITI | 23,235,282,786    | 72,876,111,381    | 96,111,394,167    | 1.627 |
| 11 | SURE | 540,587,740,453   | 553,408,755,288   | 1,093,996,495,741 | 0.787 |
| 12 | BTON | 194,827,419,339   | 40,077,596,979    | 234,905,016,318   | 1.200 |
| 13 | ISSP | 3,113,612         | 2,962,992         | 6,076,604         | 1.420 |
| 14 | LMSH | 79,949,514,002    | 63,536,675,957    | 143,486,189,959   | 1.072 |
| 15 | ELSA | 4,217,325         | 3,345,497         | 7,562,822         | 1.054 |
| 16 | RUIS | 665,500,151,752   | 679,651,355,505   | 1,345,151,507,257 | 1.060 |
| 17 | ANTM | 9,150,514         | 22,578,999        | 31,729,513        | 1.282 |
| 18 | DKFT | 978,169,356,474   | 1,586,569,208,895 | 2,564,738,565,369 | 0.936 |
| 19 | AIMS | 3,302,694,476     | 17,479,500,000    | 20,782,194,476    | 1.735 |
| 20 | OPMS | 82,790,684,635    | 16,327,112,659    | 99,117,797,294    | 0.583 |
| 21 | CTTH | 412,759,789,236   | 280,840,804,217   | 693,600,593,453   | 1.009 |
| 22 | ZINC | 362,744,240,649   | 1,027,704,518,846 | 1,390,448,759,495 | 1.968 |
| 23 | TINS | 6,557,264         | 7,960,436         | 14,517,700        | 1.000 |
| 24 | TCPI | 771,851           | 1,980,360         | 2,752,211         | 0.988 |
| 25 | TEBE | 82,923,190        | 751,115,725       | 834,038,915       | 3.513 |
| 26 | SGER | 626,065,851,416   | 59,934,025,879    | 685,999,877,295   | 1.856 |
| 27 | ALKA | 407,951,601       | 10,679,301        | 418,630,902       | 1.196 |
| 28 | BAJA | 562,587,933,413   | 197,837,546,221   | 760,425,479,634   | 0.966 |
| 29 | GDST | 412,410,310,473   | 1,175,726,161,176 | 1,588,136,471,649 | 0.857 |

**Lampiran 19. Hasil Perhitungan AQI 2021 (Lanjutan)**

| No | Kode | Aset Lancar       | Aset Tetap        | Total Aset        | AQI   |
|----|------|-------------------|-------------------|-------------------|-------|
|    |      | 2020              | 2020              | 2020              | 2021  |
| 1  | IFSH | 700,685,860,513   | 433,842,870,165   | 1,134,528,730,678 | 0.797 |
| 2  | CITA | 1,248,596,075,999 | 2,891,426,584,451 | 4,140,022,660,450 | 0.983 |
| 3  | PTBA | 8,634,356         | 15,692,399        | 24,326,755        | 2.109 |
| 4  | SMMT | 93,577,946,345    | 788,208,271,795   | 881,786,218,140   | 2.543 |
| 5  | BESS | 99,934,687,098    | 520,472,846,236   | 620,407,533,334   | 1.376 |
| 6  | CNKO | 421,671,344       | 688,541,896       | 1,110,213,240     | 1.323 |
| 7  | DWGL | 416,471,836       | 242,200,581       | 658,672,417       | 1.756 |
| 8  | FIRE | 191,509,532,894   | 313,792,516,918   | 505,302,049,812   | 1.117 |
| 9  | INAI | 1,096,189,237,368 | 299,780,400,089   | 1,395,969,637,457 | 1.011 |
| 10 | MITI | 23,235,282,786    | 72,876,111,381    | 96,111,394,167    | 1.627 |
| 11 | SURE | 540,587,740,453   | 553,408,755,288   | 1,093,996,495,741 | 0.787 |
| 12 | BTON | 194,827,419,339   | 40,077,596,979    | 234,905,016,318   | 1.200 |
| 13 | ISSP | 3,113,612         | 2,962,992         | 6,076,604         | 1.420 |
| 14 | LMSH | 79,949,514,002    | 63,536,675,957    | 143,486,189,959   | 1.072 |
| 15 | ELSA | 4,217,325         | 3,345,497         | 7,562,822         | 1.054 |
| 16 | RUIS | 665,500,151,752   | 679,651,355,505   | 1,345,151,507,257 | 1.060 |
| 17 | ANTM | 9,150,514         | 22,578,999        | 31,729,513        | 1.282 |
| 18 | DKFT | 978,169,356,474   | 1,586,569,208,895 | 2,564,738,565,369 | 0.936 |
| 19 | AIMS | 3,302,694,476     | 17,479,500,000    | 20,782,194,476    | 1.735 |
| 20 | OPMS | 82,790,684,635    | 16,327,112,659    | 99,117,797,294    | 0.583 |
| 21 | CTTH | 412,759,789,236   | 280,840,804,217   | 693,600,593,453   | 1.009 |
| 22 | ZINC | 362,744,240,649   | 1,027,704,518,846 | 1,390,448,759,495 | 1.968 |
| 23 | TINS | 6,557,264         | 7,960,436         | 14,517,700        | 1.000 |
| 24 | TCPI | 771,851           | 1,980,360         | 2,752,211         | 0.988 |
| 25 | TEBE | 82,923,190        | 751,115,725       | 834,038,915       | 3.513 |
| 26 | SGER | 626,065,851,416   | 59,934,025,879    | 685,999,877,295   | 1.856 |
| 27 | ALKA | 407,951,601       | 10,679,301        | 418,630,902       | 1.196 |
| 28 | BAJA | 562,587,933,413   | 197,837,546,221   | 760,425,479,634   | 0.966 |
| 29 | GDST | 412,410,310,473   | 1,175,726,161,176 | 1,588,136,471,649 | 0.857 |

**Lampiran 20. Hasil Perhitungan AQI 2022**

| No | Kode | Aset Lancar       | Aset Tetap        | Total Aset        |
|----|------|-------------------|-------------------|-------------------|
|    |      | 2022              | 2022              | 2022              |
| 1  | IFSH | 506,008,601,665   | 585,193,197,243   | 1,091,201,798,908 |
| 2  | CITA | 1,545,322,403,633 | 3,668,492,370,826 | 5,213,814,774,459 |
| 3  | PTBA | 24,432,148        | 20,927,059        | 45,359,207        |
| 4  | SMMT | 171,801,416,368   | 1,011,051,368,951 | 1,182,852,785,319 |
| 5  | BESS | 213,870,565,668   | 558,795,884,234   | 772,666,449,902   |
| 6  | CNKO | 357,342,129       | 548,550,421       | 905,892,550       |
| 7  | DWGL | 804,210,213       | 617,024,779       | 1,421,234,992     |
| 8  | FIRE | 64,042,560,151    | 300,281,654,820   | 364,324,214,971   |
| 9  | INAI | 1,195,742,475,346 | 359,053,498,882   | 1,554,795,974,228 |
| 10 | MITI | 200,200,256,743   | 274,832,803,581   | 475,033,060,324   |
| 11 | SURE | 354,832,585,516   | 606,549,842,036   | 961,382,427,552   |
| 12 | BTON | 303,261,676,455   | 41,291,320,195    | 344,552,996,650   |
| 13 | ISSP | 4,401,410         | 3,004,521         | 7,405,931         |
| 14 | LMSH | 76,497,142,486    | 55,901,725,261    | 132,398,867,747   |
| 15 | ELSA | 5,287,016         | 3,549,073         | 8,836,089         |
| 16 | RUIS | 712,548,890,131   | 555,000,410,007   | 1,267,549,300,138 |
| 17 | ANTM | 11,694,779        | 21,942,492        | 33,637,271        |
| 18 | DKFT | 1,037,529,657,442 | 1,340,519,358,935 | 2,378,049,016,377 |
| 19 | AIMS | 11,829,343,130    | 17,479,500,000    | 29,308,843,130    |
| 20 | OPMS | 27,933,476,411    | 66,378,942,091    | 94,312,418,502    |
| 21 | CTTH | 435,146,467,918   | 277,115,999,739   | 712,262,467,657   |
| 22 | ZINC | 677,776,438,628   | 1,798,177,599,273 | 2,475,954,037,901 |
| 23 | TINS | 5,634,787         | 7,432,189         | 13,066,976        |
| 24 | TCPI | 702,956           | 2,106,913         | 2,809,869         |
| 25 | TEBE | 454,419,703       | 848,085,684       | 1,302,505,387     |
| 26 | SGER | 3,312,541,662,345 | 57,953,349,617    | 3,370,495,011,962 |
| 27 | ALKA | 626,370,439       | 12,582,362        | 638,952,801       |
| 28 | BAJA | 537,627,993,840   | 193,713,365,430   | 731,341,359,270   |
| 29 | GDST | 830,499,000,031   | 1,275,947,579,055 | 2,106,446,579,086 |

**Lampiran 21. Hasil Perhitungan AQI 2022 (lanjutan)**

| No | Kode | Aset Lancar       | Aset Tetap        | Total Aset        | AQI   |
|----|------|-------------------|-------------------|-------------------|-------|
|    |      | 2021              | 2021              | 2021              | 2022  |
| 1  | IFSH | 558,353,502,372   | 450,148,639,906   | 1,008,502,142,278 | 0.906 |
| 2  | CITA | 1,227,615,176,899 | 3,078,137,212,747 | 4,305,752,389,646 | 1.259 |
| 3  | PTBA | 18,211,500        | 17,912,203        | 36,123,703        | 1.342 |
| 4  | SMMT | 237,930,057,104   | 813,710,377,666   | 1,051,640,434,770 | 0.722 |
| 5  | BESS | 137,475,358,287   | 529,932,657,067   | 667,408,015,354   | 1.556 |
| 6  | CNKO | 557,796,856       | 649,045,780       | 1,206,842,636     | 0.641 |
| 7  | DWGL | 731,140,448       | 514,565,394       | 1,245,705,842     | 1.100 |
| 8  | FIRE | 213,857,052,760   | 280,395,704,974   | 494,252,757,734   | 0.299 |
| 9  | INAI | 1,108,631,451,996 | 434,846,609,334   | 1,543,478,061,330 | 1.079 |
| 10 | MITI | 37,793,034,662    | 119,484,286,332   | 157,277,320,994   | 5.297 |
| 11 | SURE | 425,376,340,489   | 572,063,290,366   | 997,439,630,855   | 0.834 |
| 12 | BTON | 233,819,274,627   | 36,850,265,436    | 270,669,540,063   | 1.297 |
| 13 | ISSP | 4,422,689         | 2,674,633         | 7,097,322         | 0.995 |
| 14 | LMSH | 85,694,063,426    | 59,765,586,463    | 145,459,649,889   | 0.893 |
| 15 | ELSA | 4,446,784         | 2,788,073         | 7,234,857         | 1.189 |
| 16 | RUIS | 705,432,871,300   | 592,144,491,803   | 1,297,577,363,103 | 1.010 |
| 17 | ANTM | 11,728,143        | 21,188,011        | 32,916,154        | 0.997 |
| 18 | DKFT | 916,048,993,518   | 1,328,068,574,592 | 2,244,117,568,110 | 1.133 |
| 19 | AIMS | 5,730,850,018     | 17,811,369,506    | 23,542,219,524    | 2.064 |
| 20 | OPMS | 48,297,702,596    | 45,607,036,124    | 93,904,738,720    | 0.578 |
| 21 | CTTH | 416,356,409,542   | 273,564,636,911   | 689,921,046,453   | 1.045 |
| 22 | ZINC | 713,997,609,183   | 1,344,395,786,233 | 2,058,393,395,416 | 0.949 |
| 23 | TINS | 6,557,264         | 7,266,944         | 14,690,989        | 0.859 |
| 24 | TCPI | 762,722           | 2,084,574         | 2,847,296         | 0.922 |
| 25 | TEBE | 291,282,052       | 697,778,862       | 989,060,914       | 1.560 |
| 26 | SGER | 1,162,018,967,015 | 75,065,580,840    | 1,237,084,547,855 | 2.851 |
| 27 | ALKA | 488,110,333       | 11,282,720        | 99,393,053        | 1.283 |
| 28 | BAJA | 543,722,430,669   | 182,450,586,856   | 726,173,017,525   | 0.989 |
| 29 | GDST | 353,310,177,226   | 1,230,668,839,196 | 1,583,979,016,422 | 2.351 |

**Lampiran 22. Hasil Perhitungan AQI 2023**

| No | Kode | Aset Lancar       | Aset Tetap        | Total Aset        |
|----|------|-------------------|-------------------|-------------------|
|    |      | 2023              | 2023              | 2023              |
| 1  | IFSH | 478,938,038,599   | 593,545,768,017   | 1,072,483,806,616 |
| 2  | CITA | 1,383,092,489,802 | 4,841,214,321,678 | 6,224,306,811,480 |
| 3  | PTBA | 15,148,356        | 23,616,833        | 38,765,189        |
| 4  | SMMT | 188,675,899,475   | 819,187,711,465   | 1,007,863,610,940 |
| 5  | BESS | 168,832,887,239   | 520,970,486,350   | 689,803,373,589   |
| 6  | CNKO | 478,128,660       | 498,323,284       | 976,451,944       |
| 7  | DWGL | 1,338,326,680     | 505,912,736       | 1,844,239,416     |
| 8  | FIRE | 127,807,013,135   | 291,005,711,301   | 418,812,724,436   |
| 9  | INAI | 1,087,226,644,853 | 389,646,188,399   | 1,476,872,833,252 |
| 10 | MITI | 222,565,767,154   | 272,322,226,791   | 494,887,993,945   |
| 11 | SURE | 219,777,659,145   | 764,001,863,527   | 983,779,522,672   |
| 12 | BTON | 316,957,911,468   | 44,655,155,199    | 361,613,066,667   |
| 13 | ISSP | 5,074,574         | 2,897,134         | 7,971,708         |
| 14 | LMSH | 71,748,434,300    | 53,406,308,496    | 125,154,742,796   |
| 15 | ELSA | 6,106,301         | 3,495,181         | 9,601,482         |
| 16 | RUIS | 851,008,097,986   | 490,721,220,024   | 1,341,729,318,010 |
| 17 | ANTM | 20,064,546        | 22,786,783        | 42,851,329        |
| 18 | DKFT | 1,119,056,010,625 | 1,448,187,692,516 | 2,567,243,703,141 |
| 19 | AIMS | 25,965,137        | 3,860,958,840     | 3,886,923,977     |
| 20 | OPMS | 24,320,300,375    | 64,882,106,103    | 89,202,406,478    |
| 21 | CTTH | 430,751,516,292   | 320,882,249,666   | 751,633,765,958   |
| 22 | ZINC | 568,137,151,966   | 2,035,079,477,736 | 2,603,216,629,702 |
| 23 | TINS | 5,519,186         | 7,334,091         | 12,853,277        |
| 24 | TCPI | 800,686           | 2,708,567         | 3,509,253         |
| 25 | TEBE | 449,977,658       | 700,922,996       | 1,150,900,654     |
| 26 | SGER | 4,421,805,328,128 | 155,043,418,750   | 4,576,848,746,878 |
| 27 | ALKA | 327,422,815       | 12,320,958        | 339,743,773       |
| 28 | BAJA | 549,933,428,178   | 176,178,059,567   | 726,111,487,745   |
| 29 | GDST | 815,030,596,399   | 1,413,098,551,204 | 2,228,129,147,603 |

**Lampiran 23. Hasil Perhitungan AQI 2023 (lanjutan)**

| No | Kode | Aset Lancar       | Aset Tetap        | Total Aset        | AQI   |
|----|------|-------------------|-------------------|-------------------|-------|
|    |      | 2022              | 2022              | 2022              | 2023  |
| 1  | IFSH | 506,008,601,665   | 585,193,197,243   | 1,091,201,798,908 | 0.947 |
| 2  | CITA | 1,545,322,403,633 | 3,668,492,370,826 | 5,213,814,774,459 | 0.895 |
| 3  | PTBA | 24,432,148        | 20,927,059        | 45,359,207        | 0.620 |
| 4  | SMMT | 171,801,416,368   | 1,011,051,368,951 | 1,182,852,785,319 | 1.098 |
| 5  | BESS | 213,870,565,668   | 558,795,884,234   | 772,666,449,902   | 0.789 |
| 6  | CNKO | 357,342,129       | 548,550,421       | 905,892,550       | 1.338 |
| 7  | DWGL | 804,210,213       | 617,024,779       | 1,421,234,992     | 1.664 |
| 8  | FIRE | 64,042,560,151    | 300,281,654,820   | 364,324,214,971   | 1.996 |
| 9  | INAI | 1,195,742,475,346 | 359,053,498,882   | 1,554,795,974,228 | 0.909 |
| 10 | MITI | 200,200,256,743   | 274,832,803,581   | 475,033,060,324   | 1.112 |
| 11 | SURE | 354,832,585,516   | 606,549,842,036   | 961,382,427,552   | 0.619 |
| 12 | BTON | 303,261,676,455   | 41,291,320,195    | 344,552,996,650   | 1.045 |
| 13 | ISSP | 4,401,410         | 3,004,521         | 7,405,931         | 1.153 |
| 14 | LMSH | 76,497,142,486    | 55,901,725,261    | 132,398,867,747   | 0.938 |
| 15 | ELSA | 5,287,016         | 3,549,073         | 8,836,089         | 1.155 |
| 16 | RUIS | 712,548,890,131   | 555,000,410,007   | 1,267,549,300,138 | 1.194 |
| 17 | ANTM | 11,694,779        | 21,942,492        | 33,637,271        | 1.716 |
| 18 | DKFT | 1,037,529,657,442 | 1,340,519,358,935 | 2,378,049,016,377 | 1.079 |
| 19 | AIMS | 11,829,343,130    | 17,479,500,000    | 29,308,843,130    | 0.002 |
| 20 | OPMS | 27,933,476,411    | 66,378,942,091    | 94,312,418,502    | 0.871 |
| 21 | CTTH | 435,146,467,918   | 277,115,999,739   | 712,262,467,657   | 0.990 |
| 22 | ZINC | 677,776,438,628   | 1,798,177,599,273 | 2,475,954,037,901 | 0.838 |
| 23 | TINS | 5,634,787         | 7,432,189         | 13,066,976        | 0.979 |
| 24 | TCPI | 702,956           | 2,106,913         | 2,809,869         | 1.139 |
| 25 | TEBE | 454,419,703       | 848,085,684       | 1,302,505,387     | 0.990 |
| 26 | SGER | 3,312,541,662,345 | 57,953,349,617    | 3,370,495,011,962 | 1.335 |
| 27 | ALKA | 626,370,439       | 12,582,362        | 638,952,801       | 0.523 |
| 28 | BAJA | 537,627,993,840   | 193,713,365,430   | 731,341,359,270   | 1.023 |
| 29 | GDST | 830,499,000,031   | 1,275,947,579,055 | 2,106,446,579,086 | 0.981 |

### Lampiran 24. Hasil Perhitungan SGI 2021-2023

| No | Kode | Penjualan         | Penjualan         | Penjualan          | Penjualan          | SGI   | SGI   | SGI   |
|----|------|-------------------|-------------------|--------------------|--------------------|-------|-------|-------|
|    |      | 2020              | 2021              | 2022               | 2023               | 2021  | 2022  | 2023  |
| 1  | IFSH | 396,573,481,850   | 906,259,459,175   | 939,031,325,558    | 1,433,217,403,117  | 2.285 | 1.036 | 1.526 |
| 2  | CITA | 4,244,699,474,015 | 4,578,413,666,494 | 5,694,017,210,214  | 3,292,715,920,018  | 1.079 | 1.244 | 0.578 |
| 3  | PTBA | 17,325,192        | 29,261,468        | 42,648,590         | 38,488,867         | 1.689 | 1.458 | 0.902 |
| 4  | SMMT | 209,445,719,950   | 508,273,589,516   | 1,049,271,370,556  | 1,016,267,098,417  | 2.427 | 2.064 | 0.969 |
| 5  | BESS | 295,532,059,811   | 404,097,297,862   | 406,469,609,964    | 363,741,176,938    | 1.367 | 1.006 | 0.895 |
| 6  | CNKO | 884,575,360       | 980,326,231       | 1,375,279,833      | 1,741,978,238      | 1.108 | 1.403 | 1.267 |
| 7  | DWGL | 1,568,496,114     | 2,297,546,339     | 2,784,896,376      | 3,261,183,720      | 1.465 | 1.212 | 1.171 |
| 8  | FIRE | 1,069,005,506,795 | 841,151,184,815   | 250,181,705,309    | 264,364,481,467    | 0.787 | 0.297 | 1.057 |
| 9  | INAI | 1,028,910,711,144 | 1,436,934,034,909 | 1,439,149,115,038  | 1,263,343,722,079  | 1.397 | 1.002 | 0.878 |
| 10 | MITI | 36,451,716,625    | 46,303,564,507    | 121,886,168,697    | 306,995,042,342    | 1.270 | 2.632 | 2.519 |
| 11 | SURE | 335,556,251,700   | 339,306,403,375   | 374,131,420,451    | 304,556,595,795    | 1.011 | 1.103 | 0.814 |
| 12 | BTON | 113,551,660,060   | 112,730,081,720   | 152,170,646,020    | 139,549,203,760    | 0.993 | 1.350 | 0.917 |
| 13 | ISSP | 3,775,530         | 5,378,808         | 6,255,945          | 6,455,329          | 1.425 | 1.163 | 1.032 |
| 14 | LMSH | 124,814,032,661   | 168,551,904,708   | 172,869,763,600    | 112,981,196,085    | 1.350 | 1.026 | 0.654 |
| 15 | ELSA | 7,726,945         | 8,136,563         | 12,305,690         | 12,564,391         | 1.053 | 1.512 | 1.021 |
| 16 | RUIS | 1,616,390,151,557 | 1,645,636,804,155 | 1,706,092,477,346  | 1,779,907,291,848  | 1.018 | 1.037 | 1.043 |
| 17 | ANTM | 27,372,461        | 38,445,595        | 45,930,356         | 41,047,693         | 1.405 | 1.195 | 0.894 |
| 18 | DKFT | 1,141,685,024,208 | 1,394,412,951,021 | 777,407,701,783    | 811,659,069,690    | 1.221 | 0.558 | 1.044 |
| 19 | AIMS | 4,718,435,642     | 38,507,204,242    | 32,544,673,624     | 9,756,097,747      | 8.161 | 0.845 | 0.300 |
| 20 | OPMS | 34,773,247,358    | 41,184,564,806    | 22,510,395,004     | 9,117,164,461      | 1.184 | 0.547 | 0.405 |
| 21 | CTTH | 102,890,968,412   | 93,630,426,708    | 115,113,867,868    | 99,239,654,190     | 0.910 | 1.229 | 0.862 |
| 22 | ZINC | 608,099,038,727   | 838,765,098,953   | 717,341,578,270    | 471,343,571,076    | 1.379 | 0.855 | 0.657 |
| 23 | TINS | 15,215,980        | 14,607,003        | 12,504,297         | 8,391,907          | 0.960 | 0.856 | 0.671 |
| 24 | TCPI | 1,672,368         | 1,670,829         | 1,758,131          | 1,825,584          | 0.999 | 1.052 | 1.038 |
| 25 | TEBE | 197,952,877       | 448,008,428       | 781,793,751        | 632,232,808        | 2.263 | 1.745 | 0.809 |
| 26 | SGER | 2,035,076,870,827 | 3,924,499,699,655 | 10,448,875,185,271 | 12,312,861,734,739 | 1.928 | 2.662 | 1.178 |
| 27 | ALKA | 2,044,132,602     | 3,470,466,702     | 4,131,540,432      | 1,891,073,803      | 1.698 | 1.190 | 0.458 |
| 28 | BAJA | 1,204,954,780,957 | 1,374,486,754,604 | 1,061,799,427,322  | 950,454,205,479    | 1.141 | 0.773 | 0.895 |
| 29 | GDST | 1,331,774,939,496 | 1,672,251,184,142 | 2,594,504,651,438  | 2,524,984,145,491  | 1.256 | 1.552 | 0.973 |

**Lampiran 25. Hasil Perhitungan DEPI 2021**

| No | Kode | Depresiasi      | Aset Tetap        | Depresiasi      | Aset Tetap        | DEPI  |
|----|------|-----------------|-------------------|-----------------|-------------------|-------|
|    |      | 2020            | 2020              | 2021            | 2021              | 2021  |
| 1  | IFSH | 24,921,501,070  | 433,842,870,165   | 27,547,838,568  | 450,148,639,906   | 0.942 |
| 2  | CITA | 115,592,375,221 | 2,891,426,584,451 | 114,807,136,463 | 3,078,137,212,747 | 1.069 |
| 3  | PTBA | 947,918         | 15,692,399        | 1,110,881       | 17,912,203        | 0.975 |
| 4  | SMMT | 16,036,432,036  | 788,208,271,795   | 5,526,650,753   | 813,710,377,666   | 2.956 |
| 5  | BESS | 32,818,428,552  | 520,472,846,236   | 32,912,649,410  | 529,932,657,067   | 1.014 |
| 6  | CNKO | 22,941,964      | 688,541,896       | 23,050,782      | 649,045,780       | 0.940 |
| 7  | DWGL | 363,527         | 242,200,581       | 374,510         | 514,565,394       | 2.061 |
| 8  | FIRE | 7,987,819,207   | 313,792,516,918   | 8,666,283,696   | 280,395,704,974   | 0.828 |
| 9  | INAI | 1,074,558,886   | 299,780,400,089   | 1,074,558,886   | 434,846,609,334   | 1.449 |
| 10 | MITI | 4,549,749,818   | 72,876,111,381    | 6,223,470,279   | 119,484,286,332   | 1.187 |
| 11 | SURE | 54,924,860,648  | 553,408,755,288   | 59,880,141,941  | 572,063,290,366   | 0.953 |
| 12 | BTON | 985,421,412     | 40,077,596,979    | 1,032,347,721   | 36,850,265,436    | 0.881 |
| 13 | ISSP | 102,162         | 2,962,992         | 116,489         | 2,674,633         | 0.799 |
| 14 | LMSH | 3,031,860,374   | 63,536,675,957    | 3,052,720,271   | 59,765,586,463    | 0.937 |
| 15 | ELSA | 386,577         | 3,345,497         | 342,139         | 2,788,073         | 0.948 |
| 16 | RUIS | 15,121,082,211  | 679,651,355,505   | 16,945,922,693  | 592,144,491,803   | 0.782 |
| 17 | ANTM | 1,063,619       | 22,578,999        | 853,735         | 21,188,011        | 1.161 |
| 18 | DKFT | 104,319,311,566 | 1,586,569,208,895 | 103,120,907,518 | 1,328,068,574,592 | 0.856 |
| 19 | AIMS | 756,500,000     | 17,479,500,000    | 460,000,000     | 17,811,369,506    | 1.648 |
| 20 | OPMS | 332,804,563     | 16,327,112,659    | 674,229,983     | 45,607,036,124    | 1.371 |
| 21 | CTTH | 7,262,910,968   | 280,840,804,217   | 6,181,720,970   | 273,564,636,911   | 1.141 |
| 22 | ZINC | 27,450,285,350  | 1,027,704,518,846 | 31,401,190,890  | 1,344,395,786,233 | 1.140 |
| 23 | TINS | 811,408         | 7,960,436         | 816,807         | 7,266,944         | 0.915 |
| 24 | TCPI | 198,012         | 1,980,360         | 227,539         | 2,084,574         | 0.924 |
| 25 | TEBE | 56,084,553      | 751,115,725       | 51,370,409      | 697,778,862       | 1.013 |
| 26 | SGER | 2,796,640,850   | 59,934,025,879    | 3,044,426,900   | 75,065,580,840    | 1.144 |
| 27 | ALKA | 1,982,187       | 10,679,301        | 1,080,634       | 11,282,720        | 1.791 |
| 28 | BAJA | 28,129,160,053  | 197,837,546,221   | 31,195,485,851  | 182,450,586,856   | 0.853 |
| 29 | GDST | 13,312,021,628  | 1,175,726,161,176 | 13,383,987,332  | 1,230,668,839,196 | 1.041 |

**Lampiran 26. Hasil Perhitungan DEPI 2022**

| No | Kode | Depresiasi      | Aset Tetap        | Depresiasi      | Aset Tetap        | DEPI  |
|----|------|-----------------|-------------------|-----------------|-------------------|-------|
|    |      | 2021            | 2021              | 2022            | 2022              | 2022  |
| 1  | IFSH | 27,547,838,568  | 450,148,639,906   | 33,490,356,652  | 585,193,197,243   | 1.065 |
| 2  | CITA | 114,807,136,463 | 3,078,137,212,747 | 110,525,121,496 | 3,668,492,370,826 | 1.229 |
| 3  | PTBA | 1,110,881       | 17,912,203        | 1,429,971       | 20,927,059        | 0.913 |
| 4  | SMMT | 5,526,650,753   | 813,710,377,666   | 3,551,409,119   | 1,011,051,368,951 | 1.927 |
| 5  | BESS | 32,912,649,410  | 529,932,657,067   | 39,891,098,566  | 558,795,884,234   | 0.878 |
| 6  | CNKO | 23,050,782      | 649,045,780       | 20,214,957      | 548,550,421       | 0.965 |
| 7  | DWGL | 374,510         | 514,565,394       | 433,962         | 617,024,779       | 1.035 |
| 8  | FIRE | 8,666,283,696   | 280,395,704,974   | 9,262,247,516   | 300,281,654,820   | 1.002 |
| 9  | INAI | 1,074,558,886   | 434,846,609,334   | 1,074,558,888   | 359,053,498,882   | 0.826 |
| 10 | MITI | 6,223,470,279   | 119,484,286,332   | 2,780,156,207   | 274,832,803,581   | 4.944 |
| 11 | SURE | 59,880,141,941  | 572,063,290,366   | 65,569,784,197  | 606,549,842,036   | 0.971 |
| 12 | BTON | 1,032,347,721   | 36,850,265,436    | 1,021,946,214   | 41,291,320,195    | 1.128 |
| 13 | ISSP | 116,489         | 2,674,633         | 110,024         | 3,004,521         | 1.181 |
| 14 | LMSH | 3,052,720,271   | 59,765,586,463    | 2,887,852,188   | 55,901,725,261    | 0.989 |
| 15 | ELSA | 342,139         | 2,788,073         | 351,725         | 3,549,073         | 1.212 |
| 16 | RUIS | 16,945,922,693  | 592,144,491,803   | 145,553,389,529 | 555,000,410,007   | 0.134 |
| 17 | ANTM | 853,735         | 21,188,011        | 813,930         | 21,942,492        | 1.083 |
| 18 | DKFT | 103,120,907,518 | 1,328,068,574,592 | 95,627,600,413  | 1,340,519,358,935 | 1.082 |
| 19 | AIMS | 460,000,000     | 17,811,369,506    | 0               | 17,479,500,000    | 0.000 |
| 20 | OPMS | 674,229,983     | 45,607,036,124    | 737,863,147     | 66,378,942,091    | 1.325 |
| 21 | CTTH | 6,181,720,970   | 273,564,636,911   | 4,509,026,217   | 277,115,999,739   | 1.380 |
| 22 | ZINC | 31,401,190,890  | 1,344,395,786,233 | 43,317,555,985  | 1,798,177,599,273 | 0.970 |
| 23 | TINS | 816,807         | 7,266,944         | 726,301         | 7,432,189         | 1.135 |
| 24 | TCPI | 227,539         | 2,084,574         | 273,545         | 2,106,913         | 0.856 |
| 25 | TEBE | 51,370,409      | 697,778,862       | 52,326,968      | 848,085,684       | 1.180 |
| 26 | SGER | 3,044,426,900   | 75,065,580,840    | 3,072,284,155   | 57,953,349,617    | 0.774 |
| 27 | ALKA | 1,080,634       | 11,282,720        | 930,427         | 12,582,362        | 1.269 |
| 28 | BAJA | 31,195,485,851  | 182,450,586,856   | 34,184,208,651  | 193,713,365,430   | 0.973 |
| 29 | GDST | 13,383,987,332  | 1,230,668,839,196 | 13,288,520,902  | 1,275,947,579,055 | 1.044 |

**Lampiran 27. Hasil Perhitungan DEPI 2023**

| No | Kode | Depresiasi      | Aset Tetap        | Depresiasi      | Aset Tetap        | DEPI  |
|----|------|-----------------|-------------------|-----------------|-------------------|-------|
|    |      | 2022            | 2022              | 2023            | 2023              | 2023  |
| 1  | IFSH | 33,490,356,652  | 585,193,197,243   | 41,766,995,934  | 593,545,768,017   | 0.823 |
| 2  | CITA | 110,525,121,496 | 3,668,492,370,826 | 99,195,382,458  | 4,841,214,321,678 | 1.457 |
| 3  | PTBA | 1,429,971       | 20,927,059        | 1,724,084       | 23,616,833        | 0.940 |
| 4  | SMMT | 3,551,409,119   | 1,011,051,368,951 | 3,246,548,281   | 819,187,711,465   | 0.887 |
| 5  | BESS | 39,891,098,566  | 558,795,884,234   | 39,469,601,162  | 520,970,486,350   | 0.946 |
| 6  | CNKO | 20,214,957      | 548,550,421       | 19,927,664      | 498,323,284       | 0.924 |
| 7  | DWGL | 433,962         | 617,024,779       | 510,965         | 505,912,736       | 0.697 |
| 8  | FIRE | 9,262,247,516   | 300,281,654,820   | 9,801,611,268   | 291,005,711,301   | 0.918 |
| 9  | INAI | 1,074,558,888   | 359,053,498,882   | 933,750,892     | 389,646,188,399   | 1.248 |
| 10 | MITI | 2,780,156,207   | 274,832,803,581   | 11,105,306,061  | 272,322,226,791   | 0.256 |
| 11 | SURE | 65,569,784,197  | 606,549,842,036   | 68,618,935,782  | 764,001,863,527   | 1.184 |
| 12 | BTON | 1,021,946,214   | 41,291,320,195    | 1,029,949,952   | 44,655,155,199    | 1.071 |
| 13 | ISSP | 110,024         | 3,004,521         | 147,990         | 2,897,134         | 0.727 |
| 14 | LMSH | 2,887,852,188   | 55,901,725,261    | 2,766,095,446   | 53,406,308,496    | 0.998 |
| 15 | ELSA | 351,725         | 3,549,073         | 349,076         | 3,495,181         | 0.993 |
| 16 | RUIS | 145,553,389,529 | 555,000,410,007   | 118,276,568,107 | 490,721,220,024   | 1.070 |
| 17 | ANTM | 813,930         | 21,942,492        | 1,405,591       | 22,786,783        | 0.616 |
| 18 | DKFT | 95,627,600,413  | 1,340,519,358,935 | 98,270,196,914  | 1,448,187,692,516 | 1.048 |
| 19 | AIMS | 0               | 17,479,500,000    | 1,406,260       | 3,860,958,840     | 0.000 |
| 20 | OPMS | 737,863,147     | 66,378,942,091    | 2,938,163,898   | 64,882,106,103    | 0.254 |
| 21 | CTTH | 4,509,026,217   | 277,115,999,739   | 2,905,944,236   | 320,882,249,666   | 1.784 |
| 22 | ZINC | 43,317,555,985  | 1,798,177,599,273 | 35,797,989,679  | 2,035,079,477,736 | 1.361 |
| 23 | TINS | 726,301         | 7,432,189         | 935,493         | 7,334,091         | 0.787 |
| 24 | TCPI | 273,545         | 2,106,913         | 353,163         | 2,708,567         | 0.996 |
| 25 | TEBE | 52,326,968      | 848,085,684       | 59,695,874      | 700,922,996       | 0.740 |
| 26 | SGER | 3,072,284,155   | 57,953,349,617    | 4,454,693,428   | 155,043,418,750   | 1.803 |
| 27 | ALKA | 930,427         | 12,582,362        | 918,127         | 12,320,958        | 0.993 |
| 28 | BAJA | 34,184,208,651  | 193,713,365,430   | 32,596,524,343  | 176,178,059,567   | 0.961 |
| 29 | GDST | 13,288,520,902  | 1,275,947,579,055 | 12,267,956,535  | 1,413,098,551,204 | 1.198 |

**Lampiran 28. Hasil Perhitungan SGAI 2021**

| No | Kode | SGAI              | Penjualan         | SGAI              | Penjualan         | SGAI  |
|----|------|-------------------|-------------------|-------------------|-------------------|-------|
|    |      | 2021              | 2021              | 2020              | 2020              | 2021  |
| 1  | IFSH | 346,787,606,337   | 906,259,459,175   | 188,435,592,778   | 396,573,481,850   | 0.805 |
| 2  | CITA | 1,699,719,365,026 | 4,578,413,666,494 | 1,454,188,400,513 | 4,244,699,474,015 | 1.084 |
| 3  | PTBA | 3,593,731         | 29,261,468        | 2,132,233         | 17,325,192        | 0.998 |
| 4  | SMMT | 41,506,992,033    | 508,273,589,516   | 40,945,348,468    | 209,445,719,950   | 0.418 |
| 5  | BESS | 45,834,381,986    | 404,097,297,862   | 33,554,462,183    | 295,532,059,811   | 0.999 |
| 6  | CNKO | 43,747,295        | 980,326,231       | 53,348,471        | 884,575,360       | 0.740 |
| 7  | DWGL | 53,258,030        | 2,297,546,339     | 442,222,580       | 1,568,496,114     | 0.082 |
| 8  | FIRE | 201,581,826,103   | 841,151,184,815   | 160,803,289,585   | 1,069,005,506,795 | 1.593 |
| 9  | INAI | 88,548,421,466    | 1,436,934,034,909 | 21,463,555,369    | 1,028,910,711,144 | 2.954 |
| 10 | MITI | 15,852,043,808    | 46,303,564,507    | 4,526,257,212     | 36,451,716,625    | 2.757 |
| 11 | SURE | 97,310,681,053    | 339,306,403,375   | 81,649,924,313    | 335,556,251,700   | 1.179 |
| 12 | BTON | 10,958,111,924    | 112,730,081,720   | 10,406,655,678    | 113,551,660,060   | 1.061 |
| 13 | ISSP | 387,028           | 5,378,808         | 316,765           | 3,775,530         | 0.858 |
| 14 | LMSH | 11,181,597,227    | 168,551,904,708   | 11,624,712,873    | 124,814,032,661   | 0.712 |
| 15 | ELSA | 330,266           | 8,136,563         | 305,226           | 7,726,945         | 1.028 |
| 16 | RUIS | 127,379,257,432   | 1,645,636,804,155 | 132,606,831,520   | 1,616,390,151,557 | 0.944 |
| 17 | ANTM | 102,711           | 38,445,595        | 90,098            | 27,372,461        | 0.812 |
| 18 | DKFT | 79,132,015,806    | 1,394,412,951,021 | 54,134,715,590    | 1,141,685,024,208 | 1.197 |
| 19 | AIMS | 997,401,639       | 38,507,204,242    | 1,069,130,550     | 4,718,435,642     | 0.114 |
| 20 | OPMS | 6,418,605,721     | 41,184,564,806    | 5,307,075,078     | 34,773,247,358    | 1.021 |
| 21 | CTTH | 30,866,514,669    | 93,630,426,708    | 39,648,859,775    | 102,890,968,412   | 0.855 |
| 22 | ZINC | 135,420,975,580   | 838,765,098,953   | 82,377,943,986    | 608,099,038,727   | 1.192 |
| 23 | TINS | 1,195,153         | 14,607,003        | 1,735,413         | 15,215,980        | 0.717 |
| 24 | TCPI | 114,309           | 1,670,829         | 114,533           | 1,672,368         | 0.999 |
| 25 | TEBE | 32,772,589        | 448,008,428       | 26,851,053        | 197,952,877       | 0.539 |
| 26 | SGER | 47,611,538,368    | 3,924,499,699,655 | 28,745,365,730    | 2,035,076,870,827 | 0.859 |
| 27 | ALKA | 25,721,044        | 3,470,466,702     | 33,152,628        | 2,044,132,602     | 0.457 |
| 28 | BAJA | 14,260,342,240    | 1,374,486,754,604 | 20,634,902,104    | 1,204,954,780,957 | 0.606 |
| 29 | GDST | 106,903,711,349   | 1,672,251,184,142 | 94,057,093,247    | 1,331,774,939,496 | 0.905 |

### Lampiran 29. Hasil Perhitungan SGAI 2022

| No | Kode | SGAI              | Penjualan          | SGAI              | Penjualan         | SGAI   |
|----|------|-------------------|--------------------|-------------------|-------------------|--------|
|    |      | 2022              | 2022               | 2021              | 2021              | 2022   |
| 1  | IFSH | 400,258,979,785   | 939,031,325,558    | 346,787,606,337   | 906,259,459,175   | 1.114  |
| 2  | CITA | 2,041,074,001,221 | 5,694,017,210,214  | 1,699,719,365,026 | 4,578,413,666,494 | 0.966  |
| 3  | PTBA | 3,343,456         | 42,648,590         | 3,593,731         | 29,261,468        | 0.638  |
| 4  | SMMT | 59,697,968,732    | 1,049,271,370,556  | 41,506,992,033    | 508,273,589,516   | 0.697  |
| 5  | BESS | 42,903,194,960    | 406,469,609,964    | 45,834,381,986    | 404,097,297,862   | 0.931  |
| 6  | CNKO | 54,036,835        | 1,375,279,833      | 43,747,295        | 980,326,231       | 0.880  |
| 7  | DWGL | 80,078,703        | 2,784,896,376      | 53,258,030        | 2,297,546,339     | 1.240  |
| 8  | FIRE | 78,122,302,659    | 250,181,705,309    | 201,581,826,103   | 841,151,184,815   | 1.303  |
| 9  | INAI | -22,596,519,423   | 1,439,149,115,038  | 88,548,421,466    | 1,436,934,034,909 | -0.255 |
| 10 | MITI | 27,698,359,613    | 121,886,168,697    | 15,852,043,808    | 46,303,564,507    | 0.664  |
| 11 | SURE | 114,615,849,014   | 374,131,420,451    | 97,310,681,053    | 339,306,403,375   | 1.068  |
| 12 | BTON | 11,226,695,617    | 152,170,646,020    | 10,958,111,924    | 112,730,081,720   | 0.759  |
| 13 | ISSP | 262,554           | 6,255,945          | 387,028           | 5,378,808         | 0.583  |
| 14 | LMSH | 9,052,656,126     | 172,869,763,600    | 11,181,597,227    | 168,551,904,708   | 0.789  |
| 15 | ELSA | 414,318           | 12,305,690         | 330,266           | 8,136,563         | 0.829  |
| 16 | RUIS | 117,863,949,783   | 1,706,092,477,346  | 127,379,257,432   | 1,645,636,804,155 | 0.893  |
| 17 | ANTM | 130,183           | 45,930,356         | 102,711           | 38,445,595        | 1.061  |
| 18 | DKFT | 218,468,265,273   | 777,407,701,783    | 79,132,015,806    | 1,394,412,951,021 | 4.952  |
| 19 | AIMS | 2,333,488,111     | 32,544,673,624     | 997,401,639       | 38,507,204,242    | 2.768  |
| 20 | OPMS | 7,781,899,544     | 22,510,395,004     | 6,418,605,721     | 41,184,564,806    | 2.218  |
| 21 | CTTH | 29,803,342,381    | 115,113,867,868    | 30,866,514,669    | 93,630,426,708    | 0.785  |
| 22 | ZINC | 122,217,895,348   | 717,341,578,270    | 135,420,975,580   | 838,765,098,953   | 1.055  |
| 23 | TINS | 991,944           | 12,504,297         | 1,195,153         | 14,607,003        | 0.970  |
| 24 | TCPI | 137,867           | 1,758,131          | 114,309           | 1,670,829         | 1.146  |
| 25 | TEBE | 44,250,820        | 781,793,751        | 32,772,589        | 448,008,428       | 0.774  |
| 26 | SGER | 73,182,743,928    | 10,448,875,185,271 | 47,611,538,368    | 3,924,499,699,655 | 0.577  |
| 27 | ALKA | 15,255,796        | 4,131,540,432      | 25,721,044        | 3,470,466,702     | 0.498  |
| 28 | BAJA | 41,138,732,888    | 1,061,799,427,322  | 14,260,342,240    | 1,374,486,754,604 | 3.734  |
| 29 | GDST | 125,906,530,749   | 2,594,504,651,438  | 106,903,711,349   | 1,672,251,184,142 | 0.759  |

### Lampiran 30. Hasil Perhitungan SGAI 2023

| No | Kode | SGAI            | Penjualan          | SGAI              | Penjualan          | SGAI   |
|----|------|-----------------|--------------------|-------------------|--------------------|--------|
|    |      | 2023            | 2023               | 2022              | 2022               | 2023   |
| 1  | IFSH | 395,809,203,930 | 1,433,217,403,117  | 400,258,979,785   | 939,031,325,558    | 0.648  |
| 2  | CITA | 857,360,082,159 | 3,292,715,920,018  | 2,041,074,001,221 | 5,694,017,210,214  | 0.726  |
| 3  | PTBA | 2,592,997       | 38,488,867         | 3,343,456         | 42,648,590         | 0.859  |
| 4  | SMMT | 66,808,366,107  | 1,016,267,098,417  | 59,697,968,732    | 1,049,271,370,556  | 1.155  |
| 5  | BESS | 48,307,827,522  | 363,741,176,938    | 42,903,194,960    | 406,469,609,964    | 1.258  |
| 6  | CNKO | 57,450,522      | 1,741,978,238      | 54,036,835        | 1,375,279,833      | 0.839  |
| 7  | DWGL | 60,620,734      | 3,261,183,720      | 80,078,703        | 2,784,896,376      | 0.646  |
| 8  | FIRE | 58,153,165,894  | 264,364,481,467    | 78,122,302,659    | 250,181,705,309    | 0.704  |
| 9  | INAI | 34,823,252,433  | 1,263,343,722,079  | -22,596,519,423   | 1,439,149,115,038  | -1.756 |
| 10 | MITI | 54,177,710,576  | 306,995,042,342    | 27,698,359,613    | 121,886,168,697    | 0.777  |
| 11 | SURE | 119,843,361,741 | 304,556,595,795    | 114,615,849,014   | 374,131,420,451    | 1.284  |
| 12 | BTON | 10,094,695,201  | 139,549,203,760    | 11,226,695,617    | 152,170,646,020    | 0.980  |
| 13 | ISSP | 304,609         | 6,455,329          | 262,554           | 6,255,945          | 1.124  |
| 14 | LMSH | 11,250,726,668  | 112,981,196,085    | 9,052,656,126     | 172,869,763,600    | 1.902  |
| 15 | ELSA | 500,050         | 12,564,391         | 414,318           | 12,305,690         | 1.182  |
| 16 | RUIS | 123,671,896,165 | 1,779,907,291,848  | 117,863,949,783   | 1,706,092,477,346  | 1.006  |
| 17 | ANTM | 128,846         | 41,047,693         | 130,183           | 45,930,356         | 1.107  |
| 18 | DKFT | 264,533,390,752 | 811,659,069,690    | 218,468,265,273   | 777,407,701,783    | 1.160  |
| 19 | AIMS | 2,134,666,330   | 9,756,097,747      | 2,333,488,111     | 32,544,673,624     | 3.052  |
| 20 | OPMS | 6,027,035,645   | 9,117,164,461      | 7,781,899,544     | 22,510,395,004     | 1.912  |
| 21 | CTTH | 28,692,341,912  | 99,239,654,190     | 29,803,342,381    | 115,113,867,868    | 1.117  |
| 22 | ZINC | 86,099,756,050  | 471,343,571,076    | 122,217,895,348   | 717,341,578,270    | 1.072  |
| 23 | TINS | 1,074,973       | 8,391,907          | 991,944           | 12,504,297         | 1.615  |
| 24 | TCPI | 157,806         | 1,825,584          | 137,867           | 1,758,131          | 1.102  |
| 25 | TEBE | 44,223,921      | 632,232,808        | 44,250,820        | 781,793,751        | 1.236  |
| 26 | SGER | 93,757,015,426  | 12,312,861,734,739 | 73,182,743,928    | 10,448,875,185,271 | 1.087  |
| 27 | ALKA | 24,207,132      | 1,891,073,803      | 15,255,796        | 4,131,540,432      | 3.467  |
| 28 | BAJA | 6,954,130,013   | 950,454,205,479    | 41,138,732,888    | 1,061,799,427,322  | 0.189  |
| 29 | GDST | 147,018,463,300 | 2,524,984,145,491  | 125,906,530,749   | 2,594,504,651,438  | 1.200  |

### Lampiran 31. Hasil Perhitungan LVGI 2021

| No | Kode | Total Hutang      | Total Aset        | Total Hutang      | Total Aset        | LVGI  |
|----|------|-------------------|-------------------|-------------------|-------------------|-------|
|    |      | 2021              | 2021              | 2020              | 2020              | 2021  |
| 1  | IFSH | 333,286,713,847   | 1,008,502,142,278 | 591,543,836,198   | 1,134,528,730,678 | 0.634 |
| 2  | CITA | 635,243,465,372   | 4,305,752,389,646 | 686,128,746,815   | 4,140,022,660,450 | 0.890 |
| 3  | PTBA | 11,869,979        | 36,123,703        | 7,117,559         | 24,326,755        | 1.123 |
| 4  | SMMT | 233,792,851,055   | 1,051,640,434,770 | 317,228,386,339   | 881,786,218,140   | 0.618 |
| 5  | BESS | 236,216,688,731   | 667,408,015,354   | 303,511,534,873   | 620,407,533,334   | 0.723 |
| 6  | CNKO | 2,431,647,038     | 1,206,842,636     | 2,260,164,528     | 1,110,213,240     | 0.990 |
| 7  | DWGL | 1,109,292,094     | 1,245,705,842     | 756,217,646       | 658,672,417       | 0.776 |
| 8  | FIRE | 186,847,898,731   | 494,252,757,734   | 152,354,623,294   | 505,302,049,812   | 1.254 |
| 9  | INAI | 1,156,834,558,736 | 1,543,478,061,330 | 1,074,565,554,861 | 1,395,969,637,457 | 0.974 |
| 10 | MITI | 18,125,030,031    | 157,277,320,994   | 21,207,492,735    | 96,111,394,167    | 0.522 |
| 11 | SURE | 462,650,891,479   | 997,439,630,855   | 489,681,358,937   | 1,093,996,495,741 | 1.036 |
| 12 | BTON | 72,903,934,431    | 270,669,540,063   | 46,198,587,257    | 234,905,016,318   | 1.370 |
| 13 | ISSP | 3,310,209         | 7,097,322         | 2,741,264         | 6,076,604         | 1.034 |
| 14 | LMSH | 29,893,350,889    | 145,459,649,889   | 35,134,745,290    | 143,486,189,959   | 0.839 |
| 15 | ELSA | 3,456,723         | 7,234,857         | 3,821,876         | 7,562,822         | 0.945 |
| 16 | RUIS | 813,265,050,471   | 1,297,577,363,103 | 890,642,914,518   | 1,345,151,507,257 | 0.947 |
| 17 | ANTM | 12,079,056        | 32,916,154        | 12,690,064        | 31,729,513        | 0.918 |
| 18 | DKFT | 1,885,084,164,664 | 2,244,117,568,110 | 1,865,888,188,364 | 2,564,738,565,369 | 1.155 |
| 19 | AIMS | 8,151,909,969     | 23,542,219,524    | 8,006,616,589     | 20,782,194,476    | 0.899 |
| 20 | OPMS | 692,375,584       | 93,904,738,720    | 5,492,485,549     | 99,117,797,294    | 0.133 |
| 21 | CTTH | 485,369,802,098   | 689,921,046,453   | 463,947,458,544   | 693,600,593,453   | 1.052 |
| 22 | ZINC | 1,171,122,620,364 | 2,058,393,395,416 | 580,686,358,449   | 1,390,448,759,495 | 1.362 |
| 23 | TINS | 8,382,569         | 14,690,989        | 9,577,564         | 14,517,700        | 0.865 |
| 24 | TCPI | 1,307,023         | 2,847,296         | 1,320,653         | 2,752,211         | 0.957 |
| 25 | TEBE | 175,196,520       | 989,060,914       | 178,659,945       | 834,038,915       | 0.827 |
| 26 | SGER | 802,902,534,546   | 1,237,084,547,855 | 450,307,372,275   | 685,999,877,295   | 0.989 |
| 27 | ALKA | 370570531         | 11,282,720        | 313,427,196       | 10,679,301        | 1.119 |
| 28 | BAJA | 512,088,665,876   | 182,450,586,856   | 632,586,391,148   | 197,837,546,221   | 0.878 |
| 29 | GDST | 795,881,703,057   | 1,230,668,839,196 | 741,251,635,985   | 1,175,726,161,176 | 1.026 |

### Lampiran 32. Hasil Perhitungan LVGI 2022

| No | Kode | Total Hutang      | Total Aset        | Total Hutang      | Total Aset        | LVGI  |
|----|------|-------------------|-------------------|-------------------|-------------------|-------|
|    |      | 2022              | 2022              | 2021              | 2021              | 2022  |
| 1  | IFSH | 313,203,600,417   | 1,091,201,798,908 | 333,286,713,847   | 1,008,502,142,278 | 0.869 |
| 2  | CITA | 932,716,882,196   | 5,213,814,774,459 | 635,243,465,372   | 4,305,752,389,646 | 1.213 |
| 3  | PTBA | 16,443,161        | 45,359,207        | 11,869,979        | 36,123,703        | 1.103 |
| 4  | SMMT | 165,956,607,186   | 1,182,852,785,319 | 233,792,851,055   | 1,051,640,434,770 | 0.631 |
| 5  | BESS | 280,314,393,366   | 772,666,449,902   | 236,216,688,731   | 667,408,015,354   | 1.025 |
| 6  | CNKO | 2,190,849,128     | 905,892,550       | 2,431,647,038     | 1,206,842,636     | 1.200 |
| 7  | DWGL | 1,279,540,547     | 1,421,234,992     | 1,109,292,094     | 1,245,705,842     | 1.011 |
| 8  | FIRE | 150,233,481,432   | 364,324,214,971   | 186,847,898,731   | 494,252,757,734   | 1.091 |
| 9  | INAI | 1,257,313,269,665 | 1,554,795,974,228 | 1,156,834,558,736 | 1,543,478,061,330 | 1.079 |
| 10 | MITI | 81,035,237,770    | 475,033,060,324   | 18,125,030,031    | 157,277,320,994   | 1.480 |
| 11 | SURE | 508,348,228,512   | 961,382,427,552   | 462,650,891,479   | 997,439,630,855   | 1.140 |
| 12 | BTON | 106,347,991,806   | 344,552,996,650   | 72,903,934,431    | 270,669,540,063   | 1.146 |
| 13 | ISSP | 3,261,396         | 7,405,931         | 3,310,209         | 7,097,322         | 0.944 |
| 14 | LMSH | 20,831,759,780    | 132,398,867,747   | 29,893,350,889    | 145,459,649,889   | 0.766 |
| 15 | ELSA | 4,718,878         | 8,836,089         | 3,456,723         | 7,234,857         | 1.118 |
| 16 | RUIS | 743,817,825,130   | 1,267,549,300,138 | 813,265,050,471   | 1,297,577,363,103 | 0.936 |
| 17 | ANTM | 9,925,211         | 33,637,271        | 12,079,056        | 32,916,154        | 0.804 |
| 18 | DKFT | 1,992,224,557,472 | 2,378,049,016,377 | 1,885,084,164,664 | 2,244,117,568,110 | 0.997 |
| 19 | AIMS | 13,628,608,618    | 29,308,843,130    | 8,151,909,969     | 23,542,219,524    | 1.343 |
| 20 | OPMS | 2,412,879,896     | 94,312,418,502    | 692,375,584       | 93,904,738,720    | 3.470 |
| 21 | CTTH | 539,457,360,678   | 712,262,467,657   | 485,369,802,098   | 689,921,046,453   | 1.077 |
| 22 | ZINC | 1,702,832,390,069 | 2,475,954,037,901 | 1,171,122,620,364 | 2,058,393,395,416 | 1.209 |
| 23 | TINS | 6,610,928         | 13,066,976        | 8,382,569         | 14,690,989        | 0.887 |
| 24 | TCPI | 1,161,845         | 2,809,869         | 1,307,023         | 2,847,296         | 0.901 |
| 25 | TEBE | 248,193,270       | 1,302,505,387     | 175,196,520       | 989,060,914       | 1.076 |
| 26 | SGER | 2,358,362,130,045 | 3,370,495,011,962 | 802,902,534,546   | 1,237,084,547,855 | 1.078 |
| 27 | ALKA | 455,181,958       | 12,582,362        | 370570531         | 11,282,720        | 1.101 |
| 28 | BAJA | 621,151,862,369   | 193,713,365,430   | 512,088,665,876   | 182,450,586,856   | 1.142 |
| 29 | GDST | 1,046,603,698,108 | 1,275,947,579,055 | 795,881,703,057   | 1,230,668,839,196 | 1.268 |

### Lampiran 33. Hasil Perhitungan LVGI 2023

| No | Kode | Total Hutang      | Total Aset        | Total Hutang      | Total Aset        | LVGI  |
|----|------|-------------------|-------------------|-------------------|-------------------|-------|
|    |      | 2023              | 2023              | 2022              | 2022              | 2023  |
| 1  | IFSH | 286,598,747,190   | 1,072,483,806,616 | 313,203,600,417   | 1,091,201,798,908 | 0.931 |
| 2  | CITA | 624,307,638,974   | 6,224,306,811,480 | 932,716,882,196   | 5,213,814,774,459 | 0.561 |
| 3  | PTBA | 17,201,993        | 38,765,189        | 16,443,161        | 45,359,207        | 1.224 |
| 4  | SMMT | 208,339,830,993   | 1,007,863,610,940 | 165,956,607,186   | 1,182,852,785,319 | 1.473 |
| 5  | BESS | 117,265,164,483   | 689,803,373,589   | 280,314,393,366   | 772,666,449,902   | 0.469 |
| 6  | CNKO | 2,303,406,754     | 976,451,944       | 2,190,849,128     | 905,892,550       | 0.975 |
| 7  | DWGL | 1,687,824,079     | 1,844,239,416     | 1,279,540,547     | 1,421,234,992     | 1.017 |
| 8  | FIRE | 205,292,154,161   | 418,812,724,436   | 150,233,481,432   | 364,324,214,971   | 1.189 |
| 9  | INAI | 1,202,948,785,324 | 1,476,872,833,252 | 1,257,313,269,665 | 1,554,795,974,228 | 1.007 |
| 10 | MITI | 59,091,926,505    | 494,887,993,945   | 81,035,237,770    | 475,033,060,324   | 0.700 |
| 11 | SURE | 520,307,710,723   | 983,779,522,672   | 508,348,228,512   | 961,382,427,552   | 1.000 |
| 12 | BTON | 104,369,118,350   | 361,613,066,667   | 106,347,991,806   | 344,552,996,650   | 0.935 |
| 13 | ISSP | 3,353,362         | 7,971,708         | 3,261,396         | 7,405,931         | 0.955 |
| 14 | LMSH | 20,419,094,068    | 125,154,742,796   | 20,831,759,780    | 132,398,867,747   | 1.037 |
| 15 | ELSA | 5,185,414         | 9,601,482         | 4,718,878         | 8,836,089         | 1.011 |
| 16 | RUIS | 792,253,377,478   | 1,341,729,318,010 | 743,817,825,130   | 1,267,549,300,138 | 1.006 |
| 17 | ANTM | 11,685,659        | 42,851,329        | 9,925,211         | 33,637,271        | 0.924 |
| 18 | DKFT | 2,148,916,148,291 | 2,567,243,703,141 | 1,992,224,557,472 | 2,378,049,016,377 | 0.999 |
| 19 | AIMS | 2,006,468,834     | 3,886,923,977     | 13,628,608,618    | 29,308,843,130    | 1.110 |
| 20 | OPMS | 1,786,208,361     | 89,202,406,478    | 2,412,879,896     | 94,312,418,502    | 0.783 |
| 21 | CTTH | 540,348,546,178   | 751,633,765,958   | 539,457,360,678   | 712,262,467,657   | 0.949 |
| 22 | ZINC | 1,858,749,611,165 | 2,603,216,629,702 | 1,702,832,390,069 | 2,475,954,037,901 | 1.038 |
| 23 | TINS | 5,349,597         | 12,853,277        | 6,610,928         | 13,066,976        | 0.823 |
| 24 | TCPI | 1,413,313         | 3,509,253         | 1,161,845         | 2,809,869         | 0.974 |
| 25 | TEBE | 63,811,093        | 1,150,900,654     | 248,193,270       | 1,302,505,387     | 0.291 |
| 26 | SGER | 3,095,080,952,701 | 4,576,848,746,878 | 2,358,362,130,045 | 3,370,495,011,962 | 0.966 |
| 27 | ALKA | 131,385,685       | 12,320,958        | 455,181,958       | 12,582,362        | 0.295 |
| 28 | BAJA | 615,100,361,501   | 176,178,059,567   | 621,151,862,369   | 193,713,365,430   | 1.089 |
| 29 | GDST | 954,226,747,571   | 1,413,098,551,204 | 1,046,603,698,108 | 1,275,947,579,055 | 0.823 |

**Lampiran 34. Hasil Perhitungan TATA 2021**

| No | Kode | EAT              | Arus Kas Oprasi  | Total Aset        | TATA   |
|----|------|------------------|------------------|-------------------|--------|
|    |      | 2021             | 2021             | 2021              | 2021   |
| 1  | IFSH | 159,076,942,627  | 136,364,138,839  | 1,008,502,142,278 | 0.023  |
| 2  | CITA | 568,345,150,593  | 449,977,281,836  | 4,305,752,389,646 | 0.027  |
| 3  | PTBA | 8,036,888        | 10,795,075       | 36,123,703        | -0.076 |
| 4  | SMMT | 249,957,731,407  | 123,403,962,903  | 1,051,640,434,770 | 0.120  |
| 5  | BESS | 112,465,300,664  | 108,099,156,111  | 667,408,015,354   | 0.007  |
| 6  | CNKO | -73,152,107      | -18,498,096      | 1,206,842,636     | -0.045 |
| 7  | DWGL | 94,223,798       | 61,321,634       | 1,245,705,842     | 0.026  |
| 8  | FIRE | -45,893,211,775  | 22,154,295,809   | 494,252,757,734   | -0.138 |
| 9  | INAI | 4,319,665,242    | -78,159,395,272  | 1,543,478,061,330 | 0.053  |
| 10 | MITI | 9,224,783,939    | 1,678,726,289    | 157,277,320,994   | 0.048  |
| 11 | SURE | -70,508,745,028  | -25,664,955,380  | 339,306,403,375   | -0.132 |
| 12 | BTON | 9,635,958,498    | 10,891,668,200   | 112,730,081,720   | -0.011 |
| 13 | ISSP | 486,061          | -110,281         | 5,378,808         | 0.111  |
| 14 | LMSH | 6,514,290,108    | -1,471,329,430   | 168,551,904,708   | 0.047  |
| 15 | ELSA | 108,852          | 1,004,197        | 8,136,563         | -0.110 |
| 16 | RUIS | 18,335,466,460   | 106,688,878,705  | 1,645,636,804,155 | -0.054 |
| 17 | ANTM | 1,861,740        | 5,042,665        | 32,916,154        | -0.097 |
| 18 | DKFT | -341,481,945,877 | 361,172,640,183  | 2,244,117,568,110 | -0.313 |
| 19 | AIMS | 2,614,731,668    | 1,658,040,345    | 23,542,219,524    | 0.041  |
| 20 | OPMS | -353,809,860     | -2,269,622,931   | 93,904,738,720    | 0.020  |
| 21 | CTTH | -21,904,831,658  | -1,437,422,944   | 689,921,046,453   | -0.030 |
| 22 | ZINC | 77,195,656,470   | -102,744,254,467 | 2,058,393,395,416 | 0.087  |
| 23 | TINS | 1,041,563        | 3,114,511        | 14,690,989        | -0.141 |
| 24 | TCPI | 84,578           | 452,680          | 2,847,296         | -0.129 |
| 25 | TEBE | 165,614,881      | 281,080,742      | 989,060,914       | -0.117 |
| 26 | SGER | 202,567,973,376  | 186,411,190,993  | 1,237,084,547,855 | 0.013  |
| 27 | ALKA | 17,445,033       | 67,117,281       | 99,393,053        | -0.500 |
| 28 | BAJA | 88,527,078,771   | 129,095,155,608  | 726,173,017,525   | -0.056 |
| 29 | GDST | -63,711,545,268  | 24,267,580,741   | 1,583,979,016,422 | -0.056 |

**Lampiran 35. Hasil Perhitungan TATA 2022**

| No | Kode | EAT              | Arus Kas Oprasi  | Total Aset        | TATA   |
|----|------|------------------|------------------|-------------------|--------|
|    |      | 2022             | 2022             | 2022              | 2022   |
| 1  | IFSH | 197,694,385,018  | 156,359,698,181  | 1,091,201,798,908 | 0.038  |
| 2  | CITA | 744,820,930,786  | 521,538,716,056  | 5,213,814,774,459 | 0.043  |
| 3  | PTBA | 12,779,427       | 12,527,439       | 45,359,207        | 0.006  |
| 4  | SMMT | 402,880,164,172  | 419,153,735,412  | 1,182,852,785,319 | -0.014 |
| 5  | BESS | 55,922,236,073   | 121,180,740,904  | 772,666,449,902   | -0.084 |
| 6  | CNKO | -59,452,458      | 415,988,248      | 905,892,550       | -0.525 |
| 7  | DWGL | 3,400,158        | 108,612,943      | 1,421,234,992     | -0.074 |
| 8  | FIRE | -94,702,105,624  | -20,264,530,244  | 364,324,214,971   | -0.204 |
| 9  | INAI | -113,952,927,004 | 5,521,503,205    | 1,554,795,974,228 | -0.077 |
| 10 | MITI | 15,345,893,870   | 12,832,427,891   | 475,033,060,324   | 0.005  |
| 11 | SURE | -81,614,077,936  | -34,861,888,005  | 374,131,420,451   | -0.125 |
| 12 | BTON | 39,902,398,961   | 62,155,863,732   | 152,170,646,020   | -0.146 |
| 13 | ISSP | 305,849          | -31,546          | 6,255,945         | 0.054  |
| 14 | LMSH | -4,744,549,983   | 11,767,823,179   | 172,869,763,600   | -0.096 |
| 15 | ELSA | 378,058          | 1,461,281        | 12,305,690        | -0.088 |
| 16 | RUIS | 20,111,351,869   | 102,563,356,303  | 1,706,092,477,346 | -0.048 |
| 17 | ANTM | 3,820,964        | 4,108,037        | 33,637,271        | -0.009 |
| 18 | DKFT | 27,116,111,086   | 264,105,727,799  | 2,378,049,016,377 | -0.100 |
| 19 | AIMS | 189,924,957      | 1,733,593,817    | 29,308,843,130    | -0.053 |
| 20 | OPMS | -860,859,913     | 175,096,531      | 94,312,418,502    | -0.011 |
| 21 | CTTH | -33,171,162,660  | -4,207,913,190   | 712,262,467,657   | -0.041 |
| 22 | ZINC | -114,709,135,630 | 153,579,087,270  | 2,475,954,037,901 | -0.108 |
| 23 | TINS | -487,109         | 681,969          | 13,066,976        | -0.089 |
| 24 | TCPI | 115,667          | 437,792          | 2,809,869         | -0.115 |
| 25 | TEBE | 327,830,339      | 410,703,546      | 1,302,505,387     | -0.064 |
| 26 | SGER | 590,931,062,479  | 149,033,999,267  | 3,370,495,011,962 | 0.131  |
| 27 | ALKA | 48,041,219       | 177,714,193      | 638,952,801       | -0.203 |
| 28 | BAJA | -103,341,187,716 | -151,704,853,712 | 731,341,359,270   | 0.066  |
| 29 | GDST | 273,673,913,875  | 213,020,142,290  | 2,106,446,579,086 | 0.029  |

**Lampiran 36. Hasil Perhitungan TATA 2023**

| No | Kode | EAT              | Arus Kas Oprasi  | Total Aset        | TATA   |
|----|------|------------------|------------------|-------------------|--------|
|    |      | 2023             | 2023             | 2023              | 2023   |
| 1  | IFSH | 102,950,860,260  | 295,069,915,490  | 1,072,483,806,616 | -0.179 |
| 2  | CITA | 718,604,782,391  | 26,138,059,838   | 6,224,306,811,480 | 0.111  |
| 3  | PTBA | 6,292,521        | 3,104,707        | 38,765,189        | 0.082  |
| 4  | SMMT | 255,974,588,686  | 155,992,058,934  | 1,007,863,610,940 | 0.099  |
| 5  | BESS | 79,450,034,686   | 123,161,485,159  | 689,803,373,589   | -0.063 |
| 6  | CNKO | -41,782,216      | 99,754,000       | 976,451,944       | -0.145 |
| 7  | DWGL | 15,637,475       | 18,522,391       | 1,844,239,416     | -0.002 |
| 8  | FIRE | -516,235,294     | -5,482,020,608   | 418,812,724,436   | 0.012  |
| 9  | INAI | -57,836,592,852  | -94,141,661,679  | 1,476,872,833,252 | 0.025  |
| 10 | MITI | 47,888,741,039   | 49,530,958,139   | 494,887,993,945   | -0.003 |
| 11 | SURE | -142,341,155,379 | -71,350,778,201  | 304,556,595,795   | -0.233 |
| 12 | BTON | 17,530,452,618   | 15,806,393,961   | 139,549,203,760   | 0.012  |
| 13 | ISSP | 498,059          | 201,569          | 6,455,329         | 0.046  |
| 14 | LMSH | -5,784,384,181   | 900,494,679      | 112,981,196,085   | -0.059 |
| 15 | ELSA | 503,131          | 1,389,990        | 12,564,391        | -0.071 |
| 16 | RUIS | 14,188,438,899   | 78,307,055,323   | 1,779,907,291,848 | -0.036 |
| 17 | ANTM | 3,077,648        | 4,357,302        | 42,851,329        | -0.030 |
| 18 | DKFT | 30,676,804,800   | 202,972,171,781  | 2,567,243,703,141 | -0.067 |
| 19 | AIMS | -13,759,779,369  | -1,877,943,578   | 3,886,923,977     | -3.057 |
| 20 | OPMS | -4,751,545,098   | 10,302,292,213   | 89,202,406,478    | -0.169 |
| 21 | CTTH | -9,827,886,039   | -348,181,532     | 751,633,765,958   | -0.013 |
| 22 | ZINC | -26,653,215,904  | 112,989,057,532  | 2,603,216,629,702 | -0.054 |
| 23 | TINS | 1,207,630        | 2,499,553        | 12,853,277        | -0.101 |
| 24 | TCPI | 188,678          | 535,835          | 3,509,253         | -0.099 |
| 25 | TEBE | 221,711,596      | 214,813,512      | 1,150,900,654     | 0.006  |
| 26 | SGER | 681,306,494,710  | -317,843,339,107 | 4,576,848,746,878 | 0.218  |
| 27 | ALKA | 42,011,492       | -110,585,111     | 339,743,773       | 0.449  |
| 28 | BAJA | -1,296,781,540   | 72,024,894,161   | 726,111,487,745   | -0.101 |
| 29 | GDST | 212,988,116,470  | 19,242,738,663   | 2,228,129,147,603 | 0.087  |