

Lampiran

Lampiran 1. Daftar Populasi Perusahaan Sektor Energi Di BEI

No	Sub Industry Code	Sub Industry	Code	Stock Name
1	A121	Coal Production	ABMM	ABM Investama Tbk
2	A121	Coal Production	ADMR	Adaro Minerals Indonesia Tbk
3	A121	Coal Production	ADRO	Alamtri Resources Indonesia Tbk
4	A121	Coal Production	AIMS	PT Artha Mahiya Investama Tbk
5	A112	Oil & Gas Storage & Distribution	AKRA	AKR Corporindo Tbk.
6	A131	Oil & Gas Drilling Service	APEX	Apexindo Pratama Duta Tbk
7	A121	Coal Production	ARII	Atlas Resources Tbk
8	A132	Oil, Gas & Coal Equipment & Services	ARTI	Ratu Prabu Energi Tbk
9	A122	Coal Distribution	BBRM	Pelayaran Nasional Bina Buana Raya Tbk
10	A122	Coal Distribution	BESS	Batulicin Nusantara Maritim Tbk
11	A122	Coal Distribution	BIPI	Astrindo Nusantara Infrastruktur Tbk
12	A121	Coal Production	BOSS	Borneo Olah Sarana Sukses Tbk
13	A122	Coal Distribution	BSML	Bintang Samudera Mandiri Lines Tbk
14	A121	Coal Production	BSSR	Baramulti Suksessarana Tbk
15	A112	Oil & Gas Storage & Distribution	BULL	Buana Lintas Lautan Tbk
16	A121	Coal Production	BUMI	Bumi Resources Tbk
17	A121	Coal Production	BYAN	Bayan Resources Tbk
18	A122	Coal Distribution	CANI	Capitol Nusantara Indonesia Tbk
19	A122	Coal Distribution	CNKO	Exploitasi Energi Indonesia Tbk
20	A121	Coal Production	COAL	PT Black Diamond Resources Tbk
21	A132	Oil, Gas & Coal Equipment & Services	DEWA	Darma Henwa Tbk
22	A132	Oil, Gas & Coal Equipment & Services	DOID	Delta Dunia Makmur Tbk
23	A121	Coal Production	DSSA	Dian Swastatika Sentosa Tbk
24	A122	Coal Distribution	DWGL	Dwi Guna Laksana Tbk
25	A131	Oil & Gas Drilling Service	ELSA	Elnusa Tbk
26	A111	Oil & Gas Production & Refinery	ENRG	Energi Mega Persada Tbk
27	A122	Coal Distribution	FIRE	Alfa Energi Investama Tbk
28	A121	Coal Production	GEMS	Golden Energy Mines Tbk
29	A121	Coal Production	GTBO	Garda Tujuh Buana Tbk
30	A112	Oil & Gas Storage & Distribution	GTSI	GTS Internasional Tbk
31	A112	Oil & Gas Storage & Distribution	HITS	Humpuss Intermoda Transportasi Tbk

32	A121	Coal Production	HRUM	Harum Energy Tbk
33	A121	Coal Production	IATA	MNC Energy Investments Tbk
34	A121	Coal Production	INDY	Indika Energy Tbk
35	A112	Oil & Gas Storage & Distribution	INPS	Indah Prakasa Sentosa Tbk
36	A132	Oil, Gas & Coal Equipment & Services	ITMA	SUMBER ENERGI ANDALAN Tbk
37	A121	Coal Production	ITMG	Indo Tambangraya Megah Tbk
38	A121	Coal Production	KKGI	Resource Alam Indonesia Tbk
39	A112	Oil & Gas Storage & Distribution	KOPI	Mitra Energi Persada Tbk
40	A112	Oil & Gas Storage & Distribution	LEAD	Logindo Samudramakmur Tbk
41	A121	Coal Production	MBAP	Mitrabara Adiperdana Tbk
42	A122	Coal Distribution	MBSS	Mitrabahtera Segara Sejati Tbk
43	A121	Coal Production	MCOL	Prima Andalan Mandiri Tbk
44	A111	Oil & Gas Production & Refinery	MEDC	Medco Energi Internasional Tbk
45	A112	Oil & Gas Storage & Distribution	MTFN	Capitalinc Investment Tbk
46	A132	Oil, Gas & Coal Equipment & Services	MYOH	Samindo Resources Tbk
47	A112	Oil & Gas Storage & Distribution	PGAS	Perusahaan Gas Negara Tbk
48	A132	Oil, Gas & Coal Equipment & Services	PKPK	Perdana Karya Perkasa Tbk
49	A122	Coal Distribution	PSSI	IMC Pelita Logistik Tbk
50	A121	Coal Production	PTBA	Bukit Asam Tbk
51	A122	Coal Distribution	PTIS	Indo Straits Tbk
52	A132	Oil, Gas & Coal Equipment & Services	PTRO	Petrosea Tbk
53	A112	Oil & Gas Storage & Distribution	RAJA	Rukun Raharja Tbk
54	A122	Coal Distribution	RIGS	Rig Tenders Indonesia Tbk
55	A122	Coal Distribution	RMKE	RMK Energy Tbk
56	A132	Oil, Gas & Coal Equipment & Services	RUIS	Radiant Utama Interinsco Tbk
57	A122	Coal Distribution	SGER	Sumber Global Energy Tbk
58	A112	Oil & Gas Storage & Distribution	SHIP	Sillo Maritime Perdana Tbk
59	A132	Oil, Gas & Coal Equipment & Services	SICO	PT Sigma Energy Compressindo Tbk
60	A121	Coal Production	SMMT	Golden Eagle Energy Tbk
61	A132	Oil, Gas & Coal Equipment & Services	SMRU	SMR Utama Tbk
62	A112	Oil & Gas Storage & Distribution	SOCI	Soechi Lines Tbk
63	A111	Oil & Gas Production & Refinery	SUGI	Sugih Energy Tbk
64	A111	Oil & Gas Production & Refinery	SURE	Super Energy Tbk

65	A132	Oil, Gas & Coal Equipment & Services	TAMU	PT Pelayaran Tamarin Samudra Tbk.
66	A122	Coal Distribution	TCPI	Transcoal Pacific Tbk
67	A122	Coal Distribution	TEBE	Dana Brata Luhur Tbk
68	A121	Coal Production	TOBA	TBS Energi Utama Tbk
69	A122	Coal Distribution	TPMA	Trans Power Marine Tbk
70	A121	Coal Production	TRAM	Trada Alam Mineral Tbk
71	A132	Oil, Gas & Coal Equipment & Services	UNIQ	PT Ulima Nitra Tbk
72	A132	Oil, Gas & Coal Equipment & Services	WINS	Wintermar Offshore Marine Tbk
73	A132	Oil, Gas & Coal Equipment & Services	WOWS	PT Ginting Jaya Energi Tbk
74	A211	Alternative Energy Equipment	JSKY	Sky Energy Indonesia Tbk
75	A211	Alternative Energy Equipment	SEMA	Semacom Integrated Tbk

Sumber: www.idx.co.id

Lampiran 2. Daftar Sampel Perusahaan Sektor Energi Di BEI

No	Sub Industry Code	Sub Industry	CODE	Stock Name
1	A121	Coal Production	ABMM	ABM Investama Tbk.
2	A121	Coal Production	ADMIR	Adaro Minerals Indonesia Tbk.
3	A121	Coal Production	ADRO	Alamtri Resources Indonesia Tbk.
4	A112	Oil & Gas Storage & Distribution	AKRA	AKR Corporindo Tbk.
5	A121	Coal Production	BUMI	Bumi Resources Tbk.
6	A121	Coal Production	BYAN	Bayan Resources Tbk.
7	A121	Coal Production	COAL	Black Diamond Resources Tbk.
8	A132	Oil, Gas & Coal Equipment & Services	DEWA	Darma Henwa Tbk
9	A132	Oil, Gas & Coal Equipment & Services	DOID	BUMA Internasional Grup Tbk.
10	A121	Coal Production	DSSA	Dian Swastatika Sentosa Tbk
11	A131	Oil & Gas Drilling Service	ELSA	Elnusa Tbk.
12	A111	Oil & Gas Production & Refinery	ENRG	Energi Mega Persada Tbk.
13	A121	Coal Production	GEMS	Golden Energy Mines Tbk.
14	A112	Oil & Gas Storage & Distribution	GTSI	GTS Internasional Tbk.
15	A121	Coal Production	HRUM	Harum Energy Tbk.
16	A121	Coal Production	INDY	Indika Energy Tbk.
17	A121	Coal Production	ITMG	Indo Tambangraya Megah Tbk.
18	A121	Coal Production	MBAP	Mitrabara Adiperdana Tbk.
19	A122	Coal Distribution	MBSS	Mitrabahtera Segara Sejati Tbk

20	A111	Oil & Gas Production & Refinery	MEDC	Medco Energi Internasional Tbk
21	A132	Oil, Gas & Coal Equipment & Services	MYOH	Samindo Resources Tbk.
22	A112	Oil & Gas Storage & Distribution	PGAS	Perusahaan Gas Negara Tbk.
23	A122	Coal Distribution	PSSI	IMC Pelita Logistik Tbk
24	A121	Coal Production	PTBA	Bukit Asam Tbk.
25	A122	Coal Distribution	PTIS	Indo Straits Tbk.
26	A132	Oil, Gas & Coal Equipment & Services	PTRO	Petrosea Tbk.
27	A112	Oil & Gas Storage & Distribution	RAJA	Rukun Raharja Tbk.
28	A122	Coal Distribution	RMKE	RMK Energy Tbk.
29	A132	Oil, Gas & Coal Equipment & Services	RUIS	Radiant Utama Interinsco Tbk.
30	A211	Alternative Energy Equipment	SEMA	Semacom Integrated Tbk.
31	A112	Oil & Gas Storage & Distribution	SHIP	Sillo Maritime Perdana Tbk.
32	A132	Oil, Gas & Coal Equipment & Services	SICO	Sigma Energy Compressindo Tbk.
33	A122	Coal Distribution	TEBE	Dana Brata Luhur Tbk.
34	A121	Coal Production	TOBA	TBS Energi Utama Tbk.
35	A122	Coal Distribution	TPMA	Trans Power Marine Tbk.

Sumber: Data Diolah, 2026

Lampiran 3. Tabulasi Data Variabel *Environmental Disclosure*(X1), Struktur Kepemilikan (X2), Profitabilitas (X3) dan Nilai Perusahaan (Y)

Kode Emiten	Tahun	Enviromental Disclosure (X1)	Struktur Kepemilikan (X2)	Profitablitas (X3)	Nilai Perusahaan (Y)
ABMM	2022	0.90	79.07	1.76	0.94
	2023	0.80	79.07	14.63	0.80
	2024	0.73	79.07	6.65	0.71
ADMR	2022	0.43	83.84	26.09	7.82
	2023	0.77	83.84	26.00	3.48
	2024	0.77	83.84	20.97	2.03
ADRO	2022	0.50	83.84	24.31	1.55
	2023	0.67	34.36	5.74	0.85
	2024	0.70	34.36	9.03	1.15
AKRA	2022	0.77	60.61	9.12	2.10
	2023	0.63	61.19	10.18	2.07
	2024	0.63	64.64	7.25	1.51
BUMI	2022	0.60	64.54	(1.39)	1.36
	2023	0.60	64.54	(1.54)	0.74
	2024	0.60	64.42	0.18	0.95
BYAN	2022	0.47	10.00	58.34	2.25
	2023	0.43	10.00	37.15	2.18
	2024	0.43	10.00	26.79	1.81

Kode Emiten	Tahun	Enviromental Disclosure (X1)	Struktur Kepemilikan (X2)	Profitablitas (X3)	Nilai Perusahaan (Y)
COAL	2022	0.43	23.50	13.83	6.30
	2023	0.43	5.51	15.07	1.08
	2024	0.43	5.51	5.96	0.88
DEWA	2022	0.70	28.96	(3.11)	0.36
	2023	0.43	28.96	0.43	0.40
	2024	0.43	28.96	0.65	0.80
DOID	2022	0.90	41.27	1.82	0.60
	2023	0.80	44.49	1.92	0.62
	2024	0.93	57.14	(4.15)	1.33
DSSA	2022	0.63	59.90	19.98	0.06
	2023	0.60	74.87	28.25	0.19
	2024	0.70	74.57	14.69	0.73
ELSA	2022	0.57	51.10	4.28	0.55
	2023	0.77	51.10	5.24	0.64
	2024	0.63	57.34	6.71	0.64
ENRG	2022	0.43	53.59	5.59	0.91
	2023	0.43	57.44	4.98	0.61
	2024	0.43	51.17	4.61	0.54
GEMS	2022	0.90	94.52	61.63	4.77
	2023	0.90	87.99	40.30	3.34
	2024	0.90	87.99	38.98	5.88
GTSI	2022	0.20	84.80	(12.12)	1.22
	2023	0.27	84.80	4.48	0.89
	2024	0.30	84.80	7.31	0.73
HRUM	2022	0.50	79.88	29.70	1.42
	2023	0.60	81.10	11.98	0.98
	2024	0.67	81.50	3.02	0.48
INDY	2022	0.80	65.97	5.62	1.13
	2023	0.73	65.87	14.21	0.36
	2024	0.73	65.97	4.85	0.37
ITMG	2022	0.83	65.14	45.43	1.45
	2023	0.90	65.14	22.84	1.05
	2024	0.90	65.14	15.61	0.97
MBAP	2022	0.37	90.00	58.52	2.40
	2023	0.43	90.00	9.45	1.96
	2024	0.90	90.00	8.07	1.10
MBSS	2022	0.70	82.50	11.56	0.72
	2023	0.77	82.50	9.87	0.65
	2024	0.77	82.50	7.40	0.50
MEDC	2022	0.43	76.03	0.82	1.45
	2023	0.43	76.03	7.76	1.06
	2024	0.43	73.29	5.20	0.88
MYOH	2022	0.27	59.03	8.32	1.52
	2023	0.43	59.03	7.81	1.47
	2024	0.43	59.03	7.23	1.24
PGAS	2022	0.83	56.96	5.58	0.80
	2023	0.73	56.96	5.71	0.50
	2024	0.80	56.96	6.85	0.65

Kode Emiten	Tahun	Enviromental Disclosure (X1)	Struktur Kepemilikan (X2)	Profitablitas (X3)	Nilai Perusahaan (Y)
PSSI	2022	0.33	80.36	23.60	1.37
	2023	0.40	80.59	20.06	1.02
	2024	0.43	87.99	7.56	0.83
PTBA	2022	0.93	66.12	21.41	1.75
	2023	0.93	66.12	26.35	0.97
	2024	0.93	66.12	14.76	1.46
PTIS	2022	0.27	81.82	0.34	1.10
	2023	0.30	81.82	1.29	0.60
	2024	0.33	81.82	2.71	0.40
PTRO	2022	0.60	89.80	6.90	0.09
	2023	0.73	89.26	1.71	0.14
	2024	0.77	71.72	1.15	0.69
RAJA	2022	0.43	43.68	1.38	2.48
	2023	0.43	52.13	4.16	2.88
	2024	0.33	47.13	8.26	4.83
RMKE	2022	0.43	76.80	24.10	3.41
	2023	0.50	76.80	13.74	1.75
	2024	0.50	76.80	11.60	1.26
RUIS	2022	0.53	38.47	1.40	0.35
	2023	0.47	37.37	1.59	0.29
	2024	0.50	36.64	1.06	0.23
SEMA	2022	0.17	66.81	10.29	2.63
	2023	0.20	66.80	4.61	1.04
	2024	0.20	66.80	4.66	0.72
SHIP	2022	0.33	81.62	6.89	0.89
	2023	0.47	81.62	5.96	0.94
	2024	0.43	81.62	4.99	0.77
SICO	2022	0.43	63.29	8.37	1.31
	2023	0.43	63.29	8.39	0.79
	2024	0.43	63.84	7.91	0.75
TEBE	2022	0.27	63.82	25.17	1.04
	2023	0.27	63.82	19.26	0.92
	2024	0.27	63.82	11.55	0.74
TOBA	2022	0.50	85.47	10.44	0.74
	2023	0.63	75.93	2.20	0.38
	2024	0.90	74.85	2.55	0.46
TPMA	2022	0.33	65.24	13.31	0.80
	2023	0.23	76.04	17.48	0.84
	2024	0.30	61.24	13.20	0.93

Lampiran 4. Tabulasi Data Hasil Perhitungan Variabel Nilai Perusahaan Yang Diukur Dengan Price to Book Value

No	Kode Emiten	Tahun	TOTAL EKUITAS	JUMLAH SAHAM BEREDAR	NBVS	HARGA SAHAM	PBV
1	ABMM	2022	9,612,953,687,925	2,753,165,000	3,491.60	3,280.00	0.94
		2023	11,687,475,291,800	2,753,165,000	4,245.11	3,400.00	0.80
		2024	13,689,097,354,672	2,753,165,000	4,972.13	3,540.00	0.71
2	ADMR	2022	8,861,273,167,560.00	40,882,331,500	216.75	1,695.00	7.82
		2023	15,980,767,357,025.00	40,882,331,500	390.90	1,360.00	3.48
		2024	24,171,420,583,860.00	40,882,331,500	591.24	1,200.00	2.03
3	ADRO	2022	101,598,015,970,000.00	40,882,331,500	2,485.13	3,850.00	1.55
		2023	114,057,706,250,000.00	40,882,331,500	2,789.90	2,380.00	0.85
		2024	86,416,686,880,000.00	40,882,331,500	2,113.79	2,430.00	1.15
4	AKRA	2022	13,154,810,775,000	19,737,169,600	666.50	1,400.00	2.10
		2023	14,042,957,513,000	19,737,169,600	711.50	1,475.00	2.07
		2024	14,623,992,474,000	19,752,819,600	740.35	1,120.00	1.51
5	BUMI	2022	43,870,081,098,030	371,320,676,795	118.15	161.00	1.36
		2023	42,717,677,766,995	371,320,705,024	115.04	85.00	0.74
		2024	46,085,691,720,220	371,335,392,068	124.11	118.00	0.95
6	BYAN	2022	31,056,697,364,055	33,333,335,000	931.70	2,100.00	2.25
		2023	30,463,906,219,790	33,333,335,000	913.92	1,990.00	2.18
		2024	37,229,724,392,990	33,333,335,000	1,116.89	2,025.00	1.81
7	COAL	2022	79,308,282,555	5,000,000,000	15.86	100.00	6.30
		2023	289,254,869,558	6,250,000,000	46.28	50.00	1.08
		2024	327,940,402,776	6,250,000,000	52.47	46.00	0.88
8	DEWA	2022	3,225,320,755,000	21,853,733,792	147.59	53.00	0.36
		2023	3,289,314,890,000	21,853,733,792	150.52	60.00	0.40
		2024	3,038,716,941,000	21,853,733,792	139.05	111.00	0.80
9	DOID	2022	3,988,192,415,515	7,909,473,232	504.23	304.00	0.60
		2023	4,196,752,989,720	7,336,671,132	572.02	352.00	0.62
		2024	3,112,950,175,990	7,445,956,132	418.07	555.00	1.33
10	DSSA	2022	47,597,541,926,055	770,552,320	61,770.68	3,980.00	0.06
		2023	26,491,949,788,470	616,446,993	42,975.23	8,000.00	0.19
		2024	31,272,192,433,370	618,928,493	50,526.34	37,000.00	0.73
11	ELSA	2022	4,117,211,000,000	7,298,500,000	564.12	312.00	0.55
		2023	4,416,068,000,000	7,298,500,000	605.07	388.00	0.64
		2024	4,903,474,000,000	7,298,500,000	671.85	432.00	0.64
12	ENRG	2022	8,014,827,641,590	24,821,230,250	322.90	294.00	0.91
		2023	9,007,691,736,715	24,821,230,250	362.90	220.00	0.61
		2024	10,573,392,543,620	24,821,230,250	425.98	230.00	0.54
13	GEMS	2022	8,689,077,806,035	5,882,353,000	1,477.14	7,050.00	4.77
		2023	10,208,610,579,365	5,882,353,000	1,735.46	5,800.00	3.34

No	Kode Emiten	Tahun	TOTAL EKUITAS	JUMLAH SAHAM BEREDAR	NBVS	HARGA SAHAM	PBV
		2024	10,637,547,734,010	5,882,353,000	1,808.38	10,625.00	5.88
14	GTSI	2022	684,711,830,250	15,819,142,767	43.28	53.00	1.22
		2023	886,616,798,650	15,819,142,767	56.05	50.00	0.89
		2024	948,800,669,985	15,819,142,767	59.98	44.00	0.73
15	HRUM	2022	15,444,721,540,325	13,518,100,000	1,142.52	1,620.00	1.42
		2023	18,084,821,327,750	13,316,246,500	1,358.10	1,335.00	0.98
		2024	28,682,911,258,980	13,250,205,700	2,164.71	1,035.00	0.48
16	INDY	2022	12,592,919,726,250	5,202,692,000	2,420.46	2,730.00	1.13
		2023	20,859,807,734,095	5,210,192,000	4,003.65	1,435.00	0.36
		2024	21,201,031,042,750	5,202,692,000	4,075.01	1,495.00	0.37
17	ITMG	2022	30,356,108,200,000	1,129,925,000	26,865.60	39,025.00	1.45
		2023	27,534,573,300,000	1,129,925,000	24,368.50	25,650.00	1.05
		2024	31,115,002,900,000	1,129,925,000	27,537.23	26,700.00	0.97
18	MBAP	2022	3,895,386,554,400	1,227,271,952	3,174.02	7,625.00	2.40
		2023	2,660,068,134,815	1,227,271,952	2,167.46	4,250.00	1.96
		2024	2,996,842,306,400	1,227,271,952	2,441.87	2,690.00	1.10
19	MBSS	2022	2,896,780,810,385	1,750,026,639	1,655.28	1,195.00	0.72
		2023	3,249,920,740,976	1,750,026,639	1,857.07	1,210.00	0.65
		2024	3,547,213,208,966	1,750,026,639	2,026.95	1,020.00	0.50
20	MEDC	2022	17,518,044,569,250	25,025,282,997	700.01	1,015.00	1.45
		2023	27,200,138,293,625	25,029,499,884	1,086.72	1,155.00	1.06
		2024	31,214,840,296,840	25,064,778,164	1,245.37	1,100.00	0.88
21	MYOH	2022	2,313,617,477,325	2,206,312,500	1,048.64	1,590.00	1.52
		2023	2,574,124,762,170	2,206,312,500	1,166.71	1,720.00	1.47
		2024	2,831,843,604,160	2,206,312,500	1,283.52	1,590.00	1.24
22	PGAS	2022	53,571,159,980,470	24,241,508,196	2,209.89	1,760.00	0.80
		2023	54,504,510,019,705	24,241,508,196	2,248.40	1,130.00	0.50
		2024	59,074,873,999,560	24,241,508,196	2,436.93	1,590.00	0.65
23	PSSI	2022	2,270,546,087,150	5,245,419,053	432.86	595.00	1.37
		2023	2,595,891,460,165	5,230,534,853	496.30	505.00	1.02
		2024	2,546,122,854,760	5,237,789,853	486.11	402.00	0.83
24	PTBA	2022	24,253,724,000,000	11,487,209,350	2,111.37	3,690.00	1.75
		2023	28,916,046,000,000	11,487,209,350	2,517.24	2,440.00	0.97
		2024	21,563,196,000,000	11,487,209,350	1,877.15	2,750.00	1.46
25	PTIS	2022	239,697,468,750	550,165,300	435.68	480.00	1.10
		2023	304,417,079,175	550,165,300	553.32	334.00	0.60
		2024	318,064,918,230	550,165,300	578.13	230.00	0.40
26	PTRO	2022	4,638,229,915,000	1,008,605,000	4,598.66	433.00	0.09
		2023	3,627,523,850,000	991,664,500	3,658.02	525.00	0.14
		2024	4,018,477,500,000	1,008,605,000	3,984.19	2,762.50	0.69

No	Kode Emiten	Tahun	TOTAL EKUITAS	JUMLAH SAHAM BEREDAR	NBVS	HARGA SAHAM	PBV
27	RAJA	2022	1,782,920,898,000	4,227,082,500	421.79	1,045.00	2.48
		2023	2,071,010,912,080	4,227,082,500	489.94	1,410.00	2.88
		2024	2,379,178,492,970	4,227,082,500	562.84	2,720.00	4.83
28	RMKE	2022	1,206,664,294,807	4,375,000,000	275.81	940.00	3.41
		2023	1,484,832,505,933	4,375,000,000	339.39	595.00	1.75
		2024	1,726,919,033,547	4,375,000,000	394.72	498.00	1.26
29	RUIS	2022	487,172,457,446	770,000,000	632.69	224.00	0.35
		2023	523,731,475,008	770,000,000	680.17	194.00	0.29
		2024	549,475,940,532	770,000,000	713.61	167.00	0.23
30	SEMA	2022	77,446,333,464	1,347,115,522	57.49	151.00	2.63
		2023	144,842,643,614	1,347,258,842	107.51	112.00	1.04
		2024	158,035,340,567	1,347,258,842	117.30	84.00	0.72
31	SHIP	2022	2,680,286,851,825	2,719,790,000	985.48	880.00	0.89
		2023	3,009,266,500,100	2,719,790,000	1,106.43	1,045.00	0.94
		2024	3,566,096,337,520	2,719,790,000	1,311.17	1,010.00	0.77
32	SICO	2022	109,431,688,245	910,034,647	120.25	158.00	1.31
		2023	117,342,454,287	910,047,664	128.94	102.00	0.79
		2024	124,972,199,006	910,054,884	137.32	103.00	0.75
33	TEBE	2022	1,054,312,117,000	1,285,000,000	820.48	850.00	1.04
		2023	1,087,089,561,000	1,285,000,000	845.98	780.00	0.92
		2024	1,091,697,526,000	1,285,000,000	849.57	625.00	0.74
34	TOBA	2022	6,595,050,710,545	8,049,964,000	819.26	605.00	0.74
		2023	6,522,671,294,775	8,106,700,622	804.60	304.00	0.38
		2024	7,025,863,100,700	8,167,826,970	860.19	398.00	0.46
35	TPMA	2022	1,382,649,907,760	2,628,842,200	525.95	420.58	0.80
		2023	1,997,236,101,915	2,622,360,100	761.62	641.79	0.84
		2024	2,397,330,611,940	3,496,480,134	685.64	640.00	0.93

Lampiran 5. Hasil Perhitungan Variabel *Environmental Disclosure*

No	Kode Emiten	Tahun	Jumlah item diungkapkan	total item pengungkapan GRI	Enviromental Disclosure (X1)
1	ABMM	2022	27	30	0.90
		2023	24	30	0.80
		2024	22	30	0.73
2	ADMR	2022	13	30	0.43
		2023	23	30	0.77
		2024	23	30	0.77
3	ADRO	2022	15	30	0.50
		2023	20	30	0.67
		2024	21	30	0.70
4	AKRA	2022	23	30	0.77
		2023	19	30	0.63
		2024	19	30	0.63
5	BUMI	2022	18	30	0.60
		2023	18	30	0.60
		2024	18	30	0.60
6	BYAN	2022	14	30	0.47
		2023	13	30	0.43
		2024	13	30	0.43
7	COAL	2022	13	30	0.43
		2023	13	30	0.43
		2024	13	30	0.43
8	DEWA	2022	21	30	0.70
		2023	13	30	0.43
		2024	13	30	0.43
9	DOID	2022	27	30	0.90
		2023	24	30	0.80
		2024	28	30	0.93
10	DSSA	2022	19	30	0.63
		2023	18	30	0.60
		2024	21	30	0.70
11	ELSA	2022	17	30	0.57
		2023	23	30	0.77
		2024	19	30	0.63
12	ENRG	2022	13	30	0.43
		2023	13	30	0.43
		2024	13	30	0.43
13	GEMS	2022	27	30	0.90
		2023	27	30	0.90

No	Kode Emiten	Tahun	Jumlah item diungkapkan	total item pengungkapan GRI	Enviromental Disclosure (X1)
		2024	27	30	0.90
14	GTSI	2022	6	30	0.20
		2023	8	30	0.27
		2024	9	30	0.30
15	HRUM	2022	15	30	0.50
		2023	18	30	0.60
		2024	20	30	0.67
16	INDY	2022	24	30	0.80
		2023	22	30	0.73
		2024	22	30	0.73
17	ITMG	2022	25	30	0.83
		2023	27	30	0.90
		2024	27	30	0.90
18	MBAP	2022	11	30	0.37
		2023	13	30	0.43
		2024	27	30	0.90
19	MBSS	2022	21	30	0.70
		2023	23	30	0.77
		2024	23	30	0.77
20	MEDC	2022	13	30	0.43
		2023	13	30	0.43
		2024	13	30	0.43
21	MYOH	2022	8	30	0.27
		2023	13	30	0.43
		2024	13	30	0.43
22	PGAS	2022	25	30	0.83
		2023	22	30	0.73
		2024	24	30	0.80
23	PSSI	2022	10	30	0.33
		2023	12	30	0.40
		2024	13	30	0.43
24	PTBA	2022	28	30	0.93
		2023	28	30	0.93
		2024	28	30	0.93
25	PTIS	2022	8	30	0.27
		2023	9	30	0.30
		2024	10	30	0.33
26	PTRO	2022	18	30	0.60
		2023	22	30	0.73

No	Kode Emiten	Tahun	Jumlah item diungkapkan	total item pengungkapan GRI	Enviromental Disclosure (X1)
		2024	23	30	0.77
27	RAJA	2022	13	30	0.43
		2023	13	30	0.43
		2024	10	30	0.33
28	RMKE	2022	13	30	0.43
		2023	15	30	0.50
		2024	15	30	0.50
29	RUIS	2022	16	30	0.53
		2023	14	30	0.47
		2024	15	30	0.50
30	SEMA	2022	5	30	0.17
		2023	6	30	0.20
		2024	6	30	0.20
31	SHIP	2022	10	30	0.33
		2023	14	30	0.47
		2024	13	30	0.43
32	SICO	2022	13	30	0.43
		2023	13	30	0.43
		2024	13	30	0.43
33	TEBE	2022	8	30	0.27
		2023	8	30	0.27
		2024	8	30	0.27
34	TOBA	2022	15	30	0.50
		2023	19	30	0.63
		2024	27	30	0.90
35	TPMA	2022	10	30	0.33
		2023	7	30	0.23
		2024	9	30	0.30

Lampiran 6. Hasil Perhitungan Variabel Struktur Kepemilikan yang Diprosikan dengan Kepemilikan Institusional

No	Kode Emiten	Tahun	Jumlah Saham Yang Dimiliki Institusi	Total Saham Beredar	Struktur Kepemilikan (X2)
1	ABMM	2022	2,176,923,000	2,753,165,000	79.07
		2023	2,176,923,000	2,753,165,000	79.07
		2024	2,176,923,000	2,753,165,000	79.07
2	ADMR	2022	34,275,250,000	40,882,331,500	83.84
		2023	34,275,250,000	40,882,331,500	83.84
		2024	34,275,250,000	40,882,331,500	83.84
3	ADRO	2022	34,275,250,000	40,882,331,500	83.84
		2023	14,045,425,500	40,882,331,500	34.36
		2024	14,045,425,500	40,882,331,500	34.36
4	AKRA	2022	11,963,130,600	19,737,169,600	60.61
		2023	12,077,492,600	19,737,169,600	61.19
		2024	12,768,961,300	19,752,819,600	64.64
5	BUMI	2022	239,653,396,330	371,320,676,795	64.54
		2023	239,653,936,330	371,320,705,024	64.54
		2024	239,203,086,230	371,335,392,068	64.42
6	BYAN	2022	3,333,380,000	33,333,335,000	10.00
		2023	3,333,380,000	33,333,335,000	10.00
		2024	3,333,380,000	33,333,335,000	10.00
7	COAL	2022	1,175,000,000	5,000,000,000	23.50
		2023	344,388,100	6,250,000,000	5.51
		2024	344,388,100	6,250,000,000	5.51
8	DEWA	2022	6,328,395,390	21,853,733,792	28.96
		2023	6,328,395,390	21,853,733,792	28.96
		2024	6,328,395,390	21,853,733,792	28.96
9	DOID	2022	3,264,000,000	7,909,473,232	41.27
		2023	3,264,000,000	7,336,671,132	44.49
		2024	4,254,430,000	7,445,956,132	57.14
10	DSSA	2022	461,552,320	770,552,320	59.90
		2023	461,552,320	616,446,993	74.87
		2024	461,552,320	618,928,493	74.57
11	ELSA	2022	3,729,781,000	7,298,500,000	51.10
		2023	3,729,781,000	7,298,500,000	51.10
		2024	4,184,885,000	7,298,500,000	57.34
12	ENRG	2022	13,300,674,144	24,821,230,250	53.59
		2023	14,257,557,261	24,821,230,250	57.44
		2024	12,701,890,061	24,821,230,250	51.17
13	GEMS	2022	5,559,841,015	5,882,353,000	94.52

No	Kode Emiten	Tahun	Jumlah Saham Yang Dimiliki Institusi	Total Saham Beredar	Struktur Kepemilikan (X2)
		2023	5,175,898,353	5,882,353,000	87.99
		2024	5,175,898,353	5,882,353,000	87.99
14	GTSI	2022	13,414,263,079	15,819,142,767	84.80
		2023	13,414,263,079	15,819,142,767	84.80
		2024	13,414,263,079	15,819,142,767	84.80
15	HRUM	2022	10,798,874,000	13,518,100,000	79.88
		2023	10,798,874,000	13,316,246,500	81.10
		2024	10,798,874,000	13,250,205,700	81.50
16	INDY	2022	3,432,038,300	5,202,692,000	65.97
		2023	3,432,038,300	5,210,192,000	65.87
		2024	3,432,038,300	5,202,692,000	65.97
17	ITMG	2022	736,071,000	1,129,925,000	65.14
		2023	736,071,000	1,129,925,000	65.14
		2024	736,071,000	1,129,925,000	65.14
18	MBAP	2022	1,104,544,752	1,227,271,952	90.00
		2023	1,104,544,752	1,227,271,952	90.00
		2024	1,104,544,752	1,227,271,952	90.00
19	MBSS	2022	1,443,766,800	1,750,026,639	82.50
		2023	1,443,766,800	1,750,026,639	82.50
		2024	1,443,766,800	1,750,026,639	82.50
20	MEDC	2022	19,026,448,395	25,025,282,997	76.03
		2023	19,029,348,395	25,029,499,884	76.03
		2024	18,369,390,395	25,064,778,164	73.29
21	MYOH	2022	1,302,479,275	2,206,312,500	59.03
		2023	1,302,479,275	2,206,312,500	59.03
		2024	1,302,479,275	2,206,312,500	59.03
22	PGAS	2022	13,809,038,755	24,241,508,196	56.96
		2023	13,809,038,755	24,241,508,196	56.96
		2024	13,809,038,755	24,241,508,196	56.96
23	PSSI	2022	4,215,392,999	5,245,419,053	80.36
		2023	4,215,392,999	5,230,534,853	80.59
		2024	4,608,742,999	5,237,789,853	87.99
24	PTBA	2022	7,595,650,695	11,487,209,350	66.12
		2023	7,595,650,695	11,487,209,350	66.12
		2024	7,595,650,695	11,487,209,350	66.12
25	PTIS	2022	450,165,300	550,165,300	81.82
		2023	450,165,300	550,165,300	81.82
		2024	450,165,300	550,165,300	81.82
26	PTRO	2022	905,705,657	1,008,605,000	89.80
		2023	885,113,857	991,664,500	89.26

No	Kode Emiten	Tahun	Jumlah Saham Yang Dimiliki Institusi	Total Saham Beredar	Struktur Kepemilikan (X2)
		2024	723,412,757	1,008,605,000	71.72
27	RAJA	2022	1,846,279,476	4,227,082,500	43.68
		2023	2,203,401,376	4,227,082,500	52.13
		2024	1,992,411,404	4,227,082,500	47.13
28	RMKE	2022	3,360,000,000	4,375,000,000	76.80
		2023	3,360,000,000	4,375,000,000	76.80
		2024	3,360,000,000	4,375,000,000	76.80
29	RUIS	2022	296,188,700	770,000,000	38.47
		2023	287,763,800	770,000,000	37.37
		2024	282,158,600	770,000,000	36.64
30	SEMA	2022	900,000,000	1,347,115,522	66.81
		2023	900,000,000	1,347,258,842	66.80
		2024	900,000,000	1,347,258,842	66.80
31	SHIP	2022	2,219,790,000	2,719,790,000	81.62
		2023	2,219,790,000	2,719,790,000	81.62
		2024	2,219,790,000	2,719,790,000	81.62
32	SICO	2022	576,000,000	910,034,647	63.29
		2023	576,000,000	910,047,664	63.29
		2024	581,000,000	910,054,884	63.84
33	TEBE	2022	820,149,161	1,285,000,000	63.82
		2023	820,149,161	1,285,000,000	63.82
		2024	820,149,161	1,285,000,000	63.82
34	TOBA	2022	6,880,140,900	8,049,964,000	85.47
		2023	6,155,190,900	8,106,700,622	75.93
		2024	6,113,330,900	8,167,826,970	74.85
35	TPMA	2022	1,715,169,670	2,628,842,200	65.24
		2023	1,994,169,690	2,622,360,100	76.04
		2024	2,141,326,787	3,496,480,134	61.24

Lampiran 7. Hasil Perhitungan Profitabilitas Yang Diprosikan Dengan *Return on Assets*

No	Kode Emiten	Tahun	Laba Bersih	Total Aset	Profitabilitas (X3)
1	ABMM	2022	34,903,507	1,982,578,564	1.76
		2023	315,623,893	2,156,687,895	14.63
		2024	139,341,849	2,095,451,602	6.65
2	ADMR	2022	5,225,773,456,970	20,026,314,451,660	26.09
		2023	6,786,780,155,695	26,100,984,988,320	26.00
		2024	6,995,439,613,820	33,364,139,640,130	20.97
3	ADRO	2022	40,804,954,960,000	167,826,608,455,000	24.31
		2023	9,256,197,565,000	161,227,385,845,000	5.74
		2024	9,732,599,650,000	107,837,223,430,000	9.03
4	AKRA	2022	2,479,059,157,000.00	27,187,608,036,000.00	9.12
		2023	3,078,469,701,000.00	30,254,623,117,000.00	10.18
		2024	2,399,467,512,000.00	33,108,684,368,000.00	7.25
5	BUMI	2022	(974,361,964,620)	69,856,451,072,485	(1.39)
		2023	(993,162,470,925)	64,700,477,455,320	(1.54)
		2024	117,938,477,160	66,989,123,328,930	0.18
6	BYAN	2022	35,824,490,339,055	61,411,067,233,725	58.34
		2023	19,699,147,062,590	53,025,303,567,320	37.15
		2024	15,178,904,811,940	56,660,225,978,060	26.79
7	COAL	2022	27,322,987,528	197,591,903,191	13.83
		2023	90,897,281,589	603,172,678,937	15.07
		2024	38,617,333,955	647,569,327,194	5.96
8	DEWA	2022	(248,708,028,000)	7,988,939,926,000	(3.11)
		2023	35,294,692,000	8,137,619,055,000	0.43
		2024	55,244,725,000	8,534,262,123,000	0.65
9	DOID	2022	445,761,521,150	24,453,975,489,955	1.82
		2023	554,376,890,445	28,859,457,824,580	1.92
		2024	(1,059,787,882,050)	25,535,528,531,260	(4.15)
10	DSSA	2022	20,205,916,340,610	101,128,626,576,505	19.98
		2023	13,321,501,625,005	47,159,088,096,715	28.25
		2024	8,733,338,084,100	59,453,696,557,310	14.69
11	ELSA	2022	378,058,000,000	8,836,089,000,000	4.28
		2023	503,131,000,000	9,601,482,000,000	5.24
		2024	713,672,000,000	10,628,300,000,000	6.71
12	ENRG	2022	1,038,753,980,495	18,589,752,800,520	5.59
		2023	1,049,561,160,515	21,072,015,877,795	4.98
		2024	1,173,975,603,220	25,474,633,850,650	4.61
13	GEMS	2022	10,831,808,549,210	17,574,236,104,260	61.63
		2023	8,140,081,802,740	20,198,890,361,775	40.30
		2024	7,773,588,715,110	19,944,711,661,830	38.98
14	GTSI	2022	(222,302,793,000)	1,833,738,407,250	(12.12)
		2023	86,387,135,285	1,926,978,316,780	4.48
		2024	121,310,352,330	1,660,201,849,560	7.31
15	HRUM	2022	5,911,152,845,455	19,904,613,148,640	29.70
		2023	3,012,372,164,240	25,141,685,220,840	11.98
		2024	1,249,545,071,790	41,424,333,990,280	3.02
16	INDY	2022	2,955,703,992,000	52,603,548,689,250	5.62

No	Kode Emiten	Tahun	Laba Bersih	Total Aset	Profitabilitas (X3)
		2023	7,950,229,949,805	55,938,618,333,730	14.21
		2024	2,325,308,385,945	47,926,211,294,050	4.85
		2022	18,667,804,925,000	41,094,355,005,000	45.43
17	ITMG	2023	7,691,649,900,000	33,681,904,565,000	22.84
		2024	6,043,420,090,000	38,721,292,960,000	15.61
		2022	2,792,231,296,855	4,771,416,055,615	58.52
18	MBAP	2023	333,870,241,165	3,533,162,506,750	9.45
		2024	308,045,415,230	3,816,324,107,650	8.07
		2022	379,738,966,385	3,284,119,617,680	11.56
19	MBSS	2023	375,906,314,944	3,808,801,999,176	9.87
		2024	295,644,140,189	3,994,058,624,702	7.40
		2022	663,302,288,250	80,995,348,980,750	0.82
20	MEDC	2023	8,376,107,837,185	107,895,114,181,690	7.76
		2024	5,976,139,665,540	114,974,728,961,255	5.20
		2022	219,481,722,570	2,638,084,377,775	8.32
21	MYOH	2023	284,731,818,180	3,644,187,859,850	7.81
		2024	260,618,756,490	3,605,998,668,660	7.23
		2022	6,246,896,650,665	111,987,995,619,830	5.58
22	PGAS	2023	5,798,001,795,895	101,595,276,230,255	5.71
		2024	7,073,763,674,300	103,232,631,155,700	6.85
		2022	658,902,607,495	2,791,651,967,555	23.60
23	PSSI	2023	629,511,587,540	3,138,608,947,360	20.06
		2024	230,455,090,930	3,050,032,274,420	7.56
		2022	7,735,668,000,000	36,123,703,000,000	21.41
24	PTBA	2023	11,950,364,000,000	45,359,207,000,000	26.35
		2024	5,721,218,000,000	38,765,189,000,000	14.76
		2022	1,765,361,250	525,182,610,000	0.34
25	PTIS	2023	8,343,089,040	649,116,207,135	1.29
		2024	15,731,565,490	581,117,959,260	2.71
		2022	640,748,790,000	9,283,277,300,000	6.90
26	PTRO	2023	191,483,010,000	11,206,713,275,000	1.71
		2024	160,127,680,000	13,954,293,850,000	1.15
		2022	48,403,416,750	3,499,602,666,000	1.38
27	RAJA	2023	168,714,373,795	4,054,753,709,875	4.16
		2024	417,966,244,600	5,059,537,930,560	8.26
		2022	404,088,595,924	1,676,835,378,416	24.10
28	RMKE	2023	308,939,364,696	2,247,694,981,530	13.74
		2024	274,748,639,603	2,369,161,891,844	11.60
		2022	18,158,667,578.00	1,296,770,655,592.00	1.40
29	RUIS	2023	20,111,351,869.00	1,267,549,300,138.00	1.59
		2024	14,188,438,899.00	1,341,729,318,010.00	1.06
		2022	19,564,743,632	190,079,229,490	10.29
30	SEMA	2023	10,743,559,998	233,256,998,781	4.61
		2024	13,291,991,713	285,132,935,909	4.66
		2022	406,546,593,200	5,903,889,593,855	6.89
31	SHIP	2023	396,628,528,280	6,653,419,628,830	5.96
		2024	388,155,224,360	7,778,213,351,180	4.99
		2022	11,379,392,533	135,962,149,352	8.37
32	SICO	2023	11,613,345,509	138,477,729,470	8.39

No	Kode Emiten	Tahun	Laba Bersih	Total Aset	Profitabilitas (X3)
		2024	11,932,929,612	150,785,311,447	7.91
33	TEBE	2022	327,830,339,000	1,302,505,387,000	25.17
		2023	221,711,596,000	1,150,900,654,000	19.26
		2024	134,188,130,000	1,161,334,621,000	11.55
34	TOBA	2022	1,461,325,535,010.00	13,998,064,554,705.00	10.44
		2023	320,928,326,650.00	14,591,961,822,560.00	2.20
		2024	367,321,216,580.00	14,380,214,299,520.00	2.55
35	TPMA	2022	222,519,777,095	1,671,395,288,860	13.31
		2023	519,266,791,730	2,970,578,233,905	17.48
		2024	526,608,564,150	3,988,909,582,780	13.20



Lampiran 8. Hasil Uji Statistik Deskriptif

Descriptive Statistiks					
	N	Minimum	Maximum	Mean	Std. Deviation
<i>Environmental Disclosure (X1)</i>	105	,1000	,9300	,560952	,2126580
Kepemilikan Institusional (X2)	105	5,5100	94,5200	64,698740	20,4276478
<i>Return on Assets (X3)</i>	105	-12,1200	61,6300	11,755588	12,9408817
<i>Prive to Book Value (Y)</i>	105	,0600	22,5400	1,315593	1,2671902
Valid N (listwise)	105				

Lampiran 9. Hasil Uji Hsumsi Klasik

1) Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Residual
N		105
Normal Parameters ^{a,b}	Mean	,0001
	Std. Deviation	,90429
Most Extreme Differences	Absolute	,050
	Positive	,040
	Negative	-,050
Test Statistik		,050
Asymp. Sig. (2-tailed) ^c		,200 ^d
Monte Carlo Sig. (2-tailed) ^e	Sig.	,763
	99% Confidence Interval	Lower Bound ,752
		Upper Bound ,774

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

2) Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistik	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-5,331E-5	,029		-,002	,999		
X1	,337	,029	,316	11,513	,000	,997	1,003
X2	,345	,029	,323	11,789	,000	,997	1,003
X3	,900	,029	,842	30,768	,000	1,000	1,000

a. Dependent Variabel: Y

3) Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistik	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	,737	,051		14,451	,000		
X1	,069	,051	,132	1,343	,182	,997	1,003
X2	-,020	,051	-,039	-,392	,696	,997	1,003
X3	,011	,051	,022	,219	,827	1,000	1,000

a. Dependent Variabel: absres

4) Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate	Durbin-Watson
1	,961 ^a	,924	,922	,2997204	2,967

a. Predictors: (Constant), *Environmental Disclosure*(X1), *Kepemilikan Institusional* (X2), *Return on Assets* (X3)b. Dependent Variabel: *Prive to Book Value* (Y)

Model	Unstandardized Coefficients		Coefficients ^a		Sig.	Collinearity Statistics	
	B	Std. Error	Standardized Coefficients Beta	t		Tolerance	VIF
1 (Constant)	,028	,112		,246	,806		
LAG_RES	,336	,102	,323	3,290	,001	1,000	1,000

a. Dependent Variabel: Unstandardized Residual

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,450 ^a	,202	,176	1,09779	2,044

a. Predictors: (Constant), LAG_X3, LAG_X1, LAG_X2

b. Dependent Variabel: LAG_Y



Lampiran 10. Analisis Regresi Linear Berganda

1) Uji T (Parsial)

Model	Unstandardized Coefficients		Coefficients ^a		t	Sig.	Collinearity Statistics	
	B	Std. Error	Standardized Coefficients	Beta			Tolerance	VIF
1 (Constant)	.619	.386			1.606	.112		
LAG_X1	-.671	.625	-.101		-1.074	.286	.991	1.010
LAG_X2	.004	.007	.053		.565	.573	.983	1.018
LAG_X3	.044	.010	.436		4.627	.000	.986	1.014

a. Dependent Variabel: LAG_Y

2) Uji Koefisies Determinasi

Model	Model Summary ^b				
	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.450 ^a	.202	.176	1,09779	2,044

a. Predictors: (Constant), LAG_X3, LAG_X1, LAG_X2

b. Dependent Variabel: LAG_Y

Lampiran 11. Riwayat Hidup Penulis

RIWAYAT HIDUP

Ni Putu Kusuma Muliati lahir di Singaraja tanggal 23 Januari 2004. Penulis merupakan putri pertama dari pasangan Bapak Ketut Putra, S.Pd. dan Ibu Ketut Seringanti. Berkebangsaan Indonesia dan Beragama Hindu, penulis saat ini berdomisili di Jalan Pulau Maluku, Singaraja, Kecamatan Buleleng, Kabupaten Buleleng, Provinsi Bali. Penulis telah menyelesaikan pendidikan taman kanak-kanak di TK Surapati pada tahun 2010. Kemudian melanjutkan pendidikan dasar di SD Negeri 1 Kampung Baru dan lulus pada tahun 2016. Penulis melanjutkan pendidikan di SMP Negeri 3 Singaraja dan lulus pada tahun 2019. Pada tahun 2022, penulis lulus dari SMK Negeri 1 Singaraja Jurusan Akuntansi, dan melanjutkan pendidikan di Jurusan Ekonomi dan Akuntansi, Prodi S1 Akuntansi, di Universitas Pendidikan Ganesha. Pada tahun 2026, penulis menyelesaikan Tugas Akhir yang berjudul “Pengaruh *Environmental Disclosure*, Struktur Kepemilikan, dan Profitabilitas terhadap Nilai Perusahaan (Studi Kasus pada Emiten Sektor Energi yang Terdaftar di Bursa Efek Indonesia Periode 2022–2024)”.

