



Criteria of Asia Sustainability Reporting Rating (ASRRAT) 2026

by National Center for Corporate Reporting

No.	Criteria ASRRAT 2026 (Sustainability Report 2025)	Platinum (*)	Gold	Silver	Bronze	Commendation
		93-100	86 - 92.99	79-85.99	72-78.99	
1	GRI Standards (In Accordance with GRI Standards 2021)	✓	✓	✓	✓	✓ (<72)
2	GRI Sector Standards (**)	✓	✓	✓	✓	
3	GRI 101 Biodiversity (***)	✓	✓	✓	✓	
4	Follow SEOJK 16/2021 (For BEI listed (TBK) Indonesian Companies)	✓	✓	✓	✓	
5	Full Disclosure on GHG Emission	✓				
6	SDGs Compass	✓				
7	Type 2 of Assurance Engagement under AA1000 AS (2018) and/or ISAE 3000(****)	✓				
8	Submit Longform Assurance Report	✓				
9	Interview for Confirmation	✓				
10	GRI Standards with Reference Option					✓

(*) A score of 93 or higher that fails to meet the overall criteria will result in a GOLD rating.

(**) GRI Sector Standard applied, if any. For the sector other than GRI 11, GRI 12, GRI 13, and GRI 14, please use the previous GRI Supplement Sector and/or GRI Sector Standards from G4.

(***) If an organization identifies biodiversity as a material topic, it is required to disclose information in accordance with GRI 101: Biodiversity (2024).

(****)

- The assurance provider must be incorporated in Indonesia (for Indonesian participants) and apply recognized assurance standards.
- The assurance provider must maintain independence from the organization; they must not participate in the development of the report, nor have any conflicting interest with the consultant who prepared the sustainability report.

Terms & Condition

- ASRRAT Entrants agree to all terms and conditions, including the obligation not to identify or contact the jury, and accept that the jury's decision is final.
- ASRRAT Entrants will receive a personalized Scorecard and **an assessment of their GRI Standards Application Level** to provide **guidance** on how to improve in the next reporting cycle.