

THE ECOVADIS-BASED ON SUSTAINABILITY PRACTICES FOR RAW MATERIAL SUPPLIERS SOURCING FROM RUBBER FARMERS

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Abstrak

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This community service initiative aims to provide insight into and knowledge regarding the sustainability performance of PT Bukit Angkasa Makmur—spanning the entire value chain from rubber farmers to suppliers of raw rubber materials for the crumb rubber processing industry in Central Bengkulu—using the EcoVadis platform since 2023. Data were gathered from corporate policy documents, external audits, and sustainability reports, employing survey, observation, and presentation methods to convey analysis and evaluation techniques. PT Bukit Angkasa Makmur's sustainability performance was assessed via an external approach utilizing the EcoVadis platform. EcoVadis provides a dynamic assessment of corporate sustainability performance across four key themes: Environment, Labor & Human Rights, Ethics, and Sustainable Procurement. The 2026 sustainability performance assessment is crucial for illustrating the company's commitment to sustainable business practices within the crumb rubber processing industry; the results are expected to provide a clear picture of the extent to which PT Bukit Angkasa Makmur adheres to global sustainability standards and how it performs in environmental, social, and ethical aspects. The assessment results indicate that PT Bukit Angkasa Makmur achieved at least a silver medal with an overall score of 68, placing it within the top 15% of companies based on robust policies regarding environmental practices, human rights, ethics, and sustainable procurement. Given the importance of understanding platforms like EcoVadis, the community service team assisted the company in communicating its sustainability performance to customers and other stakeholders



INTRODUCTION

Companies are increasingly required to adopt sustainable practices in response to growing global concern regarding social and environmental impacts. Corporate Sustainability Systems, as outlined by Agrawal et al. (2023), provide a means to evaluate corporate sustainability performance incorporating ESG (*Environmental, Social, and Governance*) criteria while aligning with Stakeholder Theory. This theory emphasizes the importance of managing stakeholder needs and expectations within corporate strategy to create shared value. For suppliers of raw materials to the crumb rubber industry, ESG assessment has become increasingly critical due to consumer and investor demands for sustainability transparency, as well as the need to ensure environmentally friendly, ethical, and sustainable business practices. In line with these trends, the industry as a processor of raw materials and rubber farmers as the source of those materials face significant pressure to contribute to global sustainability (Chen *et al.*, 2024)..

In this context, the adoption of sustainable practices is not merely an obligation but a strategic key to creating long-term value for stakeholders and safeguarding corporate reputation amidst increasingly dynamic competition (Diez. C, *et al.*, 2020). However, while rising demand for SIR products has driven the industry's rapid growth over recent decades, the sector faces complex challenges particularly regarding significant environmental impacts and the social responsibilities inherent in industrial activities (Dimson *et al.*, 2021).

To address these challenges, SIR companies are required to meet increasingly stringent environmental, social, and governance (ESG) standards to mitigate risks and maintain competitiveness. Furthermore, pressure from global markets drives the adoption of more sustainable supply chains, compelling companies to adapt by implementing sustainability-oriented business practices (Ding *et al.*, 2021). These efforts not only yield positive local impacts but also contribute to addressing global sustainability issues. In the modern business context, ESG performance is not merely a sustainability indicator; it plays a crucial role in reducing business risk. As noted by Firmansyah *et al.* (2021), strong ESG performance helps companies build a responsible image, boost investor confidence, and reduce information asymmetry; this strengthens internal governance and transparency mechanisms, effectively lowering agency costs and financing constraints, thereby mitigating business risk.

According to Gatzert *et al* (2025) EcoVadis is one prominent ESG assessment method; it is recognized as a comprehensive and trusted evaluation tool because it covers various sustainability aspects, such as the environment, labor practices, ethics, and sustainable procurement. Adopting EcoVadis can serve as a guide to enhancing a company's sustainability credibility while supporting its contribution to the Sustainable Development Goals (SDGs). Companies utilize the EcoVadis platform to objectively and



transparently evaluate the sustainability of SIR raw material suppliers, thereby improving supply chain sustainability and mitigating reputational and financial risks associated with operational impacts—both social and environmental. Through standardized ESG assessments, EcoVadis facilitates the identification of both high-performing and high-risk suppliers, enabling companies to make strategic decisions for socially and environmentally responsible supply chain management (Gustian *et al.*, 2023).

Harmoni & Ati (2024) note that EcoVadis emphasizes the importance of conducting assessments at a level relevant to the relationship between the company and its business partners. Entity-level assessments provide a more accurate picture of sustainability practices and enable more effective collaboration on corrective actions. For instance, if a business partner is directly responsible for sourcing products from a specific region, a regional-level assessment becomes more relevant for understanding the associated sustainability impacts. This strategy offers greater visibility into the implementation of sustainability programs across the organization while ensuring more targeted management of sustainability risks (Hopkins & Michael, 2021).

The researchers aim to explore the implementation of sustainable practices by Perusahaan Bukit Angkasa Makmur a raw material processing supplier based on EcoVadis assessment recommendations, as well as to evaluate the effectiveness of the company's sustainability strategies and the challenges it faces. This study seeks to explore how F&F raw material suppliers, specifically Perusahaan Bukit Angkasa Makmur, implement sustainable practices in accordance with EcoVadis recommendations (Hörisch *et al.*, 2025). Furthermore, the study aims to provide recommendations for improvement regarding data disclosure for EcoVadis ratings and to identify the key challenges the company encounters in implementing sustainable practices. The study focuses on Perusahaan Bukit Angkasa Makmur, which has undergone an EcoVadis evaluation and received relevant recommendations (Horvey *et al.*, 2020). This community service initiative engages various parties within the company including management, the sustainability team, and other stakeholders to gain a holistic understanding of sustainable practice implementation. Through this approach, the study aims to provide comprehensive insights into optimal sustainability strategies and solutions for addressing the challenges faced by the company.

LITERATURE REVIEW

Stakeholders

According to Iskandar & Irwan (2024), stakeholder theory posits that companies do not operate solely for their own internal interests but also bear a responsibility to deliver benefits to stakeholders including creditors, suppliers, shareholders, consumers, the community, the government, and other related parties. A stakeholder is defined as any individual, group, or organization that can influence, or be influenced by, the decisions, actions, or objectives of a company or project. In business and management, stakeholders are classified into two primary categories: 1) Internal: Parties within the organization who are directly involved in operational activities (e.g., owners, shareholders, management, and employees). 2) External: Parties outside the organization who have an interest in, or are affected by, the organization's activities. Stakeholder roles include: 1) Directing and Deciding: Determining long-term vision and strategic policies, as well as appointing

senior management; 2) Executing Operations: Implementing business plans and daily production activities; and 3) Supporting Sustainability: Ensuring legal compliance and social responsibility, while maintaining positive relationships with the surrounding environment.

In the context of sustainability, Kulova (2023) notes that stakeholders play a crucial role in determining a company's viability, as they control the resources required for operational activities. Consequently, companies must cultivate good relationships with stakeholders by meeting their needs and expectations particularly those stakeholders who significantly influence operational sustainability, such as workers, customers, and owners. This perspective aligns with the objective of this study: to understand how rubber raw material providers and suppliers can integrate sustainability practices that meet stakeholder expectations, specifically by implementing recommendations derived from EcoVadis assessments.

Environmental, Social, and Governance (ESG) Ratings

According to Setiatin & Tuti (2021), ESG ratings have become the backbone of responsible investment, helping companies and investors understand sustainability performance through three key pillars: environmental, social, and corporate governance. ESG assessments are conducted by integrating data from various sources including corporate reports, surveys, interviews, and direct observations which are then processed by rating agencies to generate an overall score. Significant differences exist in assessment methods among ESG rating agencies, driven by variations in indicator selection, pillar weighting, and incomplete approaches to data handling. For instance, Sustainalytics assigns balanced weightings to the environmental, social, and governance pillars, whereas MSCI may place greater weight on specific pillars depending on the industry. These discrepancies can result in varying ESG scores for the same company, underscoring the importance of a deep understanding of each agency's methodology (Sturm *et al.*, 2022).

ESG ratings serve as a tool to distill the complexity of corporate sustainability performance into metrics accessible to investors and stakeholders. However, as noted by Agrawal *et al.* (2023), differences in the methodologies, indicators, and weightings employed by various ESG rating providers create challenges in ensuring assessment alignment. Furthermore, business incentives—such as index licensing often influence assessment outcomes; companies with strong stock performance tend to secure higher ESG ratings. This situation highlights the need for a standardized approach to ESG evaluation to prevent bias or manipulation in the construction of sustainability indices. In the context of EcoVadis which evaluates ESG performance through a data-driven approach and improvement recommendations implementing such recommendations can provide strategic guidance for flavor and fragrance raw material suppliers to enhance their sustainability practices in a more measurable and credible manner (Chen *et al.*, 2024).

Organizational Strategy

According to Diez.C, *et al.* (2020), an ESG strategy serves as a crucial foundation for companies striving to achieve sustainability and maintain competitiveness in the global market, particularly within the flavor and fragrance raw material supply industry. Based on recommendations from EcoVadis which functions as a sustainability assessment tool the implementation of an ESG strategy requires a holistic approach involving

transparency, accountability, and proactive stakeholder engagement. This approach not only enhances customer trust and loyalty but also strengthens the company's reputation and attracts responsible investment. As noted in the literature, implementing a robust ESG strategy can generate added value by mitigating risks, improving operational efficiency, and creating new market opportunities. By integrating EcoVadis recommendations, companies in this sector can ensure that sustainable practices become an integral part of their business strategy, thereby supporting sustainable growth and contributing to the Sustainable Development Goals (SDGs).

According to Dimson *et al.* (2021), assessing corporate sustainability practices using frameworks such as ESG (Environmental, Social, and Governance) provides a structured method for measuring a company's performance across various sustainability dimensions. This is particularly vital in industries like flavor and fragrance raw material supply, where environmental and ethical practices are increasingly under stakeholder scrutiny. Similarly, Ding *et al.* (2021) highlight that strong ESG performance can help mitigate business risks and enhance corporate reputation factors that are critical in the competitive raw material supply industry. Their study underscores how effective ESG practices contribute to long-term business success and stakeholder trust.

The urgency of this community service initiative stems from the rising global demand for sustainability within the flavor and fragrance industry, driven by both consumer expectations and regulatory pressures. As corporate Environmental, Social, and Governance (ESG) practices in this sector face increasing scrutiny, it is crucial to assess the extent to which companies align with international sustainability standards. In particular, EcoVadis assessments play a vital role in fostering transparency and guiding companies such as PT Bukit Angkasa Makmur toward achieving global sustainability goals. This research is essential for understanding how EcoVadis recommendations can enhance the sustainability practices of raw material suppliers while helping to mitigate reputational and operational risks. Although there is extensive research on sustainability performance and ESG assessments, few studies specifically focus on how flavor and fragrance raw material suppliers implement sustainability practices based on EcoVadis recommendations. Furthermore, there is limited analysis regarding the specific challenges these suppliers face in adapting to sustainability standards and improving their ESG performance. This study aims to bridge that gap by providing an in-depth analysis of PT Bukit Angkasa Makmur's sustainability practices and offering practical recommendations for improvement.

This initiative introduces a novel approach by focusing on the implementation of EcoVadis sustainability recommendations within the flavor and fragrance raw material supply industry. The study not only assesses PT Bukit Angkasa Makmur's sustainability performance across key ESG themes but also evaluates the effectiveness of its strategies and the challenges encountered during the implementation process. The novelty of this research lies in its case-study approach, which offers specific insights into how EcoVadis can guide companies in this industry to enhance their sustainability efforts and align with international standards. The primary objective of this study is to evaluate the sustainability performance of PT Bukit Angkasa Makmur based on the EcoVadis assessment and to identify areas for improvement, particularly regarding environmental management, labor and human rights, ethics, and sustainable procurement. The study aims to provide actionable recommendations to enhance sustainability practices and

address the challenges faced by the company. The benefits of this research include providing practical insights for PT Bukit Angkasa Makmur to strengthen its sustainability strategy, improve ESG performance, and boost market competitiveness. Furthermore, the study contributes to a broader understanding of how sustainability assessments like EcoVadis can be effectively utilized within the industry to drive responsible business practices and mitigate risks.

RESEARCH METHODS

This Community Service (*PKM*) report employs a qualitative method specifically a case study utilizing a multi-phase approach to data collection based on findings from the EcoVadis assessment. A qualitative approach was adopted to gain insight into the phenomena occurring at Bukit Angkasa Makmur. Discussions were also held with the ESG task force team to gather information and validate data obtained through a literature review. The observation period spanned one month, specifically August 2026.

RESULTS AND DISCUSSION

PT Bukit Angkasa Makmur, a company specializing in chemical product manufacturing, has demonstrated strong performance in the environmental sustainability evaluation conducted by EcoVadis. Based on available documentation, the company achieved a score of 67/100, placing it in the top 14% of companies within its industry. While this reflects a strong position regarding environmental management, there remains room for further improvement. The following is an in-depth review of the company's achievements and areas for improvement, based on the six key indicators assessed by EcoVadis: policies, support, actions, certifications, reporting, and 360° monitoring.

Figure. 1 EcoVadis Meaning of Discussion



Resouce, Discussion Team in PT Bukit Angkasa Makmur, Bengkulu (2026)

PT Bukit Angkasa Makmur Achievements Based on EcoVadis Environmental Indicators

PT Bukit Angkasa Makmur has implemented an environmental policy covering various aspects such as energy consumption, greenhouse gas (*GHG*) emissions, air quality management, and customer safety. This policy not only provides strategic direction but

also incorporates clear quantitative targets, reflecting the company's commitment to reducing its environmental impact. These strengths provide a solid foundation for PT Bukit Angkasa Makmur to continue advancing in response to environmental demands. This aligns with the theory proposed by Gatzert *et al.* (2025), which emphasizes that maintaining positive relationships with key stakeholders—including the community and the environment is crucial for operational continuity. However, while PT Bukit Angkasa Makmur's environmental policy addresses most major risks, there remains room for further refinement. One area that could be strengthened is the management of biodiversity. Furthermore, the policy's effectiveness could be enhanced through clear evaluation procedures such as internal or external audits and periodic oversight by the management team. Assigning specific responsibilities to designated managers or departments for particular policy aspects, such as energy efficiency or air quality conservation, would also reinforce implementation.

PT Bukit Angkasa Makmur's participation in external initiatives represents a significant added value. By supporting the IFRA-IOFI Sustainability Charter and becoming a member of the Union for Ethical BioTrade (*UEBT*), the company has demonstrated its serious commitment to contributing to global sustainability goals. This strength could be further leveraged by exploring engagement in additional global initiatives, such as the Science-Based Targets initiative (*SBTi*) or international carbon management programs. Such steps would expand the company's impact on global sustainability efforts, underscoring its responsibility to participate in initiatives that support global social and environmental aspirations. PT Bukit Angkasa Makmur has also taken concrete steps to support its sustainability policy, including the implementation of rainwater harvesting systems, the use of eco-friendly raw materials, and programs for emission detection and reduction. These actions demonstrate not only compliance with environmental standards but also innovation in the company's operations. However, to advance further, the company could consider adopting advanced technologies, such as production process automation or the expanded use of renewable energy. These efforts illustrate that ESG ratings can serve as a tool to enhance sustainability performance through the adoption of innovative technologies and practices.

This success is also reflected in the company obtaining ISO 14001 certification, which covers its entire operations. This certification underscores the sustainability of PT Bukit Angkasa Makmur's environmental management system. It supports the views of Agrawal *et al.* (2024), who emphasize the importance of sustainability certifications and standards in enhancing corporate credibility among stakeholders. Nevertheless, the company could consider additional certifications, such as ISO 50001 for energy management, to further strengthen its commitment to energy efficiency. Regarding sustainability reporting, PT Bukit Angkasa Makmur has presented quantitative data on GHG emissions, energy consumption, and waste management in accordance with SASB and GRI reporting standards. This move enhances transparency and credibility, highlighting the importance of transparent, data-driven sustainability reporting for boosting corporate accountability and trustworthiness. However, a deeper materiality analysis, reporting data over a longer timeframe, and the inclusion of product life-cycle reports could enrich the information provided and create added value for stakeholders.

The use of EcoVadis for corporate reputation monitoring further strengthens PT Bukit Angkasa Makmur's position as a business committed to sustainability. This aligns

with the theory proposed by Dimson *et al.* (2020), suggesting that recommendations from organizations like EcoVadis can be leveraged to refine sustainability strategies and manage reputational risk. Although no negative records were found, the company could adopt a more proactive approach to managing potential risks arising from public media coverage. Furthermore, the periodic publication of social and environmental impact reports could help build a positive narrative around the company's sustainability efforts. Despite its achievements, there are areas that require further attention. Policies regarding biodiversity and impacts on environmentally sensitive areas need to be implemented more comprehensively. Additionally, reducing dust, VOCs, and other particulate emissions through advanced technology could serve as a focus for improvement. More in-depth materiality reporting will also help PT Bukit Angkasa Makmur become more transparent and strategic.

Overall, PT Bukit Angkasa Makmur demonstrates outstanding performance in environmental sustainability management, according to the EcoVadis assessment. By strengthening areas requiring improvement and continuing to innovate in technology and policy, the company has significant potential to become a sustainability leader in its industry. Strategic measures such as expanding reporting, obtaining additional certifications, and engaging in further global initiatives will further enhance PT Bukit Angkasa Makmur's reputation and impact regarding global sustainability.

Below is the assessment for PT Bukit Angkasa Makmur regarding the environment theme: Policy 75/100, Endorsements 100/100, Measurement 100/100, Certification 100/100,, Report 5/100, 360° Watch 75/100.

Figure. 2 Ecovadis Sistem Implementation of Simulation



Resouce, Discussion Team in PT Bukit Angkasa Makmur, Bengkulu (2026)

PT Bukit Angkasa Makmur Performance Based on EcoVadis Indicators for Labor & Human Rights

PT Bukit Angkasa Makmur achieved an overall score of 68/100, placing it in the top 15% of its industry. This achievement reflects the company's advanced approach to managing labor and human rights issues compared to its peers. Key achievements contributing to this score include comprehensive human rights policies, employee development programs (such as skills training), and living wage analyses aimed at ensuring employee well-being underscoring the company's commitment to meeting the

needs of key stakeholders, including its workforce, for operational sustainability. Regarding policy, PT Bukit Angkasa Makmur scored 75/100, demonstrating a commitment to integrating qualitative and quantitative goals concerning labor and human rights. These policies cover critical areas such as the prevention of forced labor and discrimination, as well as the provision of living wages. However, there is an opportunity to expand the scope of these policies to address more specific aspects, such as remediation mechanisms for human rights violations and active employee involvement in policy formulation. Such measures would enhance the overall relevance and effectiveness of the policies; maintaining positive stakeholder relationships through inclusive policies can further strengthen the company's long-term viability.

This commitment is further reinforced by the adoption of sustainability charters from external organizations such as the IFRA-IOFI Sustainability Charter which helped PT Bukit Angkasa Makmur achieve a score of 75/100 on the relevant indicator. To improve this score, the company could pursue broader collaborations with other institutions focused on human rights or labor issues. Additionally, publishing a more comprehensive sustainability report would help bolster transparency and the company's sustainability profile. This approach aligns with ESG rating theories, wherein transparency through sustainability reporting contributes to improved ESG assessments. A score of 75/100 was also achieved regarding the implementation of strategic programs. Various initiatives—such as mentorship programs for women, employee satisfaction surveys, and occupational health and safety training have yielded positive results. However, there remains room to strengthen these initiatives; for instance, by conducting anti-discrimination awareness training, developing mechanisms to handle rights-related grievances, and enhancing workplace risk mitigation. These measures will help foster a more inclusive and safe working environment as strategic programs are implemented to boost the company's overall sustainability performance.

Despite achieving good scores on several indicators, PT Bukit Angkasa Makmur received a score of 50/100 for the certification aspect. The company is currently in the process of implementing the ISO 45001 standard for occupational health and safety management. However, obtaining additional certifications is still under consideration, given the commitment to strengthening the company's legitimacy regarding sustainability and social equity. Such a move would also enhance the company's global competitiveness, as globally recognized sustainability certifications can help improve ESG scores while bolstering competitive standing. Regarding the reporting indicator, the company scored 25/100, indicating significant room for improvement. PT Bukit Angkasa Makmur has not yet fully documented quantitative data such as the compensation ratio between the highest level and the median, or reports on living wages and diversity. Increasing transparency through more comprehensive KPI reporting aligned with standards like GRI or SASB would play a crucial role in boosting stakeholder trust.

On the 360° indicator, PT Bukit Angkasa Makmur scored 75/100. While there is no negative news regarding the company's sustainability management, there is an opportunity to enhance its reputation by publishing sustainability initiatives in external media. This step could strengthen the public image and raise awareness of the company's sustainability contributions, highlighting the importance of external publicity in reinforcing positive perceptions of its sustainability performance. Overall, despite high scores in many areas, opportunities for improvement remain. PT Bukit Angkasa Makmur

could expand training to cover a wider range of human rights issues, acquire additional sustainability certifications, and improve reporting quality while broadening the scope of reported KPIs. Compared to the industry average, the company has exceeded standards regarding policies and actions but still lags behind in reporting.

By strengthening its reporting and certification practices, PT Bukit Angkasa Makmur can solidify its position as an industry leader. The company's performance in the Labor & Human Rights module is already excellent; however, there is still room for improvement, particularly regarding reporting and more active engagement in international certifications. Through these strategic measures, the company has a significant opportunity to substantially boost its score in the next EcoVadis assessment. Below are the assessment results for PT Bukit Angkasa Makmur regarding the Labor & Human Rights theme: Policy 75/100, Endorsements 75/100, Measurements 75/100, Certification 50/100, Report 25/100, 360° Watch 75/100.

Figure. 3 Ecovadis Sistem Implementation of Simulation



Resouce, Inspection of PT Bukit Angkasa Makmur, Bengkulu (2026)

PT Bukit Angkasa Makmur's Performance Based on EcoVadis Ethics Indicators

In the Ethics module, PT Bukit Angkasa Makmur's score reflects a "Medium Impact" performance across six key indicators: policies, public commitments, implementation measures, certifications, reporting, and 360-degree monitoring. Among these indicators, the company achieved its highest scores in "Endorsements" (75/100) and "Implementation Measures" (75/100), yet recorded a low score in "Reporting" (25/100). This highlights a disparity between strong commitment and suboptimal reporting; variations in specific indicators or weightings within ESG ratings can lead to such imbalances in sustainability performance, particularly regarding reporting practices.

Regarding policies, PT Bukit Angkasa Makmur scored 50/100, reflecting recognition of the anti-corruption and information security policies it has implemented. However, there are shortcomings such as a lack of documentation concerning fraud risks, conflicts of interest, and money laundering. To address this, the company needs to formulate more detailed and measurable policies that incorporate essential elements of comprehensive ethical risk management, emphasizing the fulfillment of stakeholder needs through an approach rooted in transparency and accountability.

Beyond internal policies, PT Bukit Angkasa Makmur has demonstrated its

commitment by endorsing the Sustainability Charter (scoring 75/100), thereby proving its adherence to third-party sustainability principles. Nevertheless, this effort could be further strengthened by extending the scope of its commitments to include other global initiatives, such as the United Nations Global Compact. Doing so would not only enhance the company's credibility but also broaden the impact of its sustainability efforts. This increase reflects the importance of a holistic approach to ESG strategy, demonstrating that integrating sustainability practices into corporate strategy can strengthen reputation and stakeholder loyalty.

Regarding the "measures" indicator, PT Bukit Angkasa Makmur achieved a high score of 75/100, driven by the implementation of measures such as verification procedures for sensitive transactions and periodic audits of compliance mechanisms. However, this aspect still requires further attention, particularly concerning anti-corruption awareness training and information security management. Implementing mandatory employee training and providing secure reporting channels could strengthen the company's efforts to ensure ethical compliance. This approach aligns with stakeholder theory, which posits that companies bear a responsibility to deliver benefits not only to capital owners but also to society and the workforce through ethical and sustainable practices.

Conversely, certification represents a major weakness, with a score of only 25/100. The lack of relevant formal certifications such as ISO 37001 (*Anti-Bribery Management Systems*) indicates a significant opportunity for the company to enhance its credibility regarding ethical practices. Obtaining such certification would not only improve the score but also reinforce the company's commitment to global ethical standards, demonstrating that integrated standards and certifications can foster a more measurable and trustworthy approach to ESG evaluation. Reporting is another weak point, scoring 25/100; this reflects a lack of transparency in reporting quantitative indicators, such as the number of corruption incidents or the percentage of employees who have completed ethics-related training. The materiality analysis already conducted should be incorporated into a comprehensive sustainability report that adheres to SASB or GRI standards. By doing so, the company can bolster stakeholder trust through increased transparency. Dimson *et al.* (2020) also emphasize the importance of reporting transparency in ensuring the credibility and accountability of ESG ratings, which can influence stakeholder perceptions of the company's sustainability.

Regarding the 360-degree monitoring indicator, PT Bukit Angkasa Makmur achieved a high score of 75/100, reflecting comprehensive third-party monitoring of public coverage concerning the company. However, despite these positive results, the company must continue to monitor its reputation via risk databases to ensure no damaging incidents occur. This proactive approach will help safeguard the company's public reputation. Overall, PT Bukit Angkasa Makmur could strengthen its ethics policy by incorporating elements such as clearly defined responsibilities and periodic review mechanisms. Furthermore, aligning reporting with the Sustainable Development Goals (*SDGs*) could reinforce its strategic sustainability narrative. Obtaining ethics-related certifications would provide additional legitimacy, while anti-corruption and information security training complemented by regular evaluations would ensure that all employees understand and consistently implement the policies.

Although PT Bukit Angkasa Makmur has demonstrated strong performance in

several ethical areas, there remains significant room for improvement, particularly regarding reporting, policies, and certifications. Through strategic enhancements in these areas, the company has a major opportunity to solidify its position as a leader in ethical business practices. This will establish a robust foundation for the company's long-term sustainability within the industry. The following is the assessment for PT Bukit Angkasa Makmur regarding the Ethics theme: Policy 50/100, Endorsements 75/100, Measurements 75/100, Report 25/100, 360° Watch 75/100.

Figure. 4 Ecovadis Analysis Sistem Scoring



Resouce, Discussion Team in PT Bukit Angkasa Makmur, Bengkulu (2026)

PT Bukit Angkasa Makmur's Performance Based on EcoVadis Sustainable Procurement Indicators

PT Bukit Angkasa Makmur demonstrates significant strength in the "Support" (100/100) and "Implementation Measures" (100/100) indicators. This achievement reflects the company's strong commitment to sustainability policies, including successfully integrating diversity aspects into the supply chain and incorporating social and environmental clauses into supplier contracts. This aligns with ESG rating theories that emphasize the importance of transparency and accountability in sustainability management, particularly through approaches involving data-driven recommendations for improvement. However, other indicators such as "Policy" (50/100) and "Certification" (50/100) indicate room for further development, especially regarding the establishment of more comprehensive standards. Regarding the policy indicator, PT Bukit Angkasa Makmur already possesses formal documentation on sustainable procurement that covers environmental and human rights issues. However, the document lacks clear quantitative targets—such as greenhouse gas emission reductions within the supply chain highlighting that clear quantitative targets could enhance policy effectiveness and provide more measurable strategic direction. Setting specific targets would not only improve policy effectiveness but also provide a more measurable strategic direction for the company's sustainability efforts.

PT Bukit Angkasa Makmur's success in the "Support" indicator stems from its participation in global initiatives such as the IFRA-IOFI Sustainability Charter, which affirms the company's responsibility to deliver benefits to stakeholders, including the community and the environment. This demonstrates the company's strategic position within international sustainability forums. To expand its impact, the company could consider collaborating with local initiatives focused on empowering local communities,

thereby delivering direct benefits to stakeholders at both regional and national levels. On the other hand, measures taken by PT Bukit Angkasa Makmur such as supplier training and the integration of sustainability clauses into contracts demonstrate significant progress, highlighting the importance of proactive stakeholder engagement in achieving operational sustainability. However, to ensure internal alignment, the company could develop additional training programs for internal procurement staff that focus on sustainability issues. Such efforts would strengthen understanding and engagement across the entire organization in support of its sustainability vision. Certification is an area that warrants further attention; while PT Bukit Angkasa Makmur already holds key certifications like ISO 14001, there is a significant opportunity to bolster its legitimacy by obtaining additional certifications that are more specifically relevant to the supply chain.

PT Bukit Angkasa Makmur's performance on the reporting indicator (75/100) reflects the company's commitment to transparently presenting sustainability data. However, to further enhance credibility, aligning reports with international standards such as the Global Reporting Initiative (GRI) or the Sustainability Accounting Standards Board (SASB)—would be a strategic move. Such alignment ensures that the reports meet global expectations and remain accessible to international stakeholders. Additionally, regarding the 360° monitoring indicator, PT Bukit Angkasa Makmur achieved a high score of 75/100, demonstrating active efforts to monitor its reputation via media and public databases. Nevertheless, to strengthen supply chain oversight, the company could consider implementing more advanced digital mechanisms. These technologies would provide deeper insights, supporting a holistic approach to managing supply chain risks and opportunities.

Overall, to improve its total score and solidify its position as a leader in sustainable procurement practices, PT Bukit Angkasa Makmur could take the following strategic steps:

1. Establish quantitative targets for sustainability policies to ensure they are measurable and evaluable.
2. Develop internal sustainability training programs for procurement staff (buyers) to ensure consistent policy implementation.
3. Adopt additional certifications relevant to social and environmental aspects to bolster the company's legitimacy.

PT Bukit Angkasa Makmur's achievements in the Sustainable Procurement module demonstrate a clear commitment to sustainability. However, through strategic investments in policies, internal training, and certifications, the company has a significant opportunity to cement its status as an industry leader in supply chain sustainability. The following are the assessment results for PT Bukit Angkasa Makmur regarding the Sustainable Procurement theme: Policy average 50/100, Endorsements average 100/100, Measurement average 100/100, Certification average 50/100, Report average 75/100, 360° Watch average 75/100

Figure. 5 Documentation Tim and Supervisor



Resouce, Closing Discussion Team in PT Bukit Angkasa Makmur, Bengkulu (2026)

CONCLUSION

Based on the EcoVadis assessment, PT Bukit Angkasa Makmur has achieved significant milestones in environmental sustainability, securing a score of 68/100 placing it within the top 15% of the industry. Key strengths include the implementation of comprehensive environmental policies, support for global initiatives such as the IFRA-IOFI Sustainability Charter, and the execution of proactive measures. However, there remains room for improvement, particularly regarding the integration of biodiversity considerations, the strengthening of internal audits, and the adoption of advanced technologies for energy efficiency and emission reductions. Enhancing sustainability reporting and pursuing additional certifications also represent strategic areas for optimization.

Regarding labor and human rights, PT Bukit Angkasa Makmur demonstrates strong performance, supported by policies that foster employee well-being and a score of 68/100. Highlights include training programs, living wage analyses, and ISO 14001 certification. Nevertheless, the company needs to improve quantitative reporting on diversity and expand the scope of training concerning discrimination and human rights. Emphasizing transparency through more detailed Key Performance Indicator (*KPI*) reporting and collaborating with external bodies could further strengthen performance in this area. The Sustainable Procurement and Ethics module also reflects success particularly regarding policy support and concrete actions with perfect scores achieved on several indicators. PT Bukit Angkasa Makmur has integrated social and environmental clauses into supplier contracts and supports international sustainability initiatives. However, there is a need to enhance quantitative policy targets, internal training for procurement staff, and additional certifications. Overall, PT Bukit Angkasa Makmur possesses a solid foundation for continued growth in sustainability through strategic measures such as improved reporting, expanded collaboration, and policy innovation, thereby reinforcing its position as an industry leader..

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