LA TOFI SCHOOL OF SOCIAL RESPONSIBILITY
NAVIGATE THE CHANGE
INDONESIA

CERTIFICATE OF GLOBAL RECOGNITION

PORTMAN UNIVERSITY
EDUCATION Empowering Superintelligence
CHICAGO, USA

3RD ASIAN IMPACT AWARDS & CEPI RECOGNITION 2026

PRESENTED TO

YAYASAN BAITUL MAAL BRILIAN (YBM BRILIAN)

RECOGNIZED PROGRAM

INTEGRASI ESG DAN GRC DALAM PENGAMBILAN KEPUTUSAN STRATEGIS DAN SISTEM MANAJEMEN RISIKO

AWARD CATEGORY

FUTURE GOVERNANCE & ESG INNOVATION

IMPACT NARRATIVE

Before: Trust in a zakat institution depended greatly on good intentions, while increasingly complex risks demanded stronger assurance, transparency, and accountability.

Transformations: YBM BRILiaN integrates ESG and GRC into strategy, risk appetite, compliance, Three Lines, audit, KRI–KCI–KPI, sharia governance, and internal control.

Significance: Governance becomes more than control—it becomes the architecture of trust that protects public funds and sustains social impact.

RECOGNITION LEVEL

PLATINUM GLOBAL RECOGNITION 96.06 & CEPI CHAMPION CANDIDATE 2.80
THE PROGRAM BELONGS TO RISK HIGH – ACTION HIGH CATEGORY (LEADER QUADRANT)

PROGRAM ASSESSMENT USING THE LA TOFI ESG RATING AND CEPI METHODOLOGY HAS BEEN VALIDATED THROUGH PORTES™ 1.0 UNDER OUR COLLABORATION BETWEEN PORTMAN UNIVERSITY AND LA TOFI SCHOOL OF SOCIAL RESPONSIBILITY

THIS CERTIFICATE, ACCOMPANIED BY TWO APPENDICES OF LA TOFI ESG RATING AND TWO APPENDICES OF CEPI, IS HEREBY ISSUED IN JAKARTA ON OCTOBER 21, 2026

LA TOFI ESG RATING
CEPI CORPORATE ECONOMIC PROTECTION INDEX
PORTES™ 1.0 Global ESG Standard PORTMAN UNIVERSITY & LA TOFI SCHOOL

LA TOFI
PRINCIPAL ASSESSOR LA TOFI ESG RATING, FOUNDER & OWNER ASIAN IMPACT AWARDS – INTERNATIONAL RECOGNITION FOR ESG IMPACT AND LEADERSHIP

- **CATEGORY LA TOFI ESG RATING**: SCORE 85 - 100 — PLATINUM GLOBAL RECOGNITION, SCORE 70 - 84 — GOLD GLOBAL RECOGNITION, SCORE 55 - 69 — SILVER GLOBAL RECOGNITION, SCORE 0 - 54 — BRONZE GLOBAL RECOGNITION.
- **CATEGORY CEPI**: CEPI ≥ 2.50 — CHAMPION CANDIDATE, CEPI 1.50 – 2.49 — CHAMPION CANDIDATE, CEPI 1.00 – 1.49 — QUALIFIED PROTECTION, CEPI < 1.00 — IMPROVEMENT NEEDED.

GRAIA2026017

RECOGNIZED PROGRAM
INTEGRASI ESG DAN GRC DALAM PENGAMBILAN KEPUTUSAN STRATEGIS DAN SISTEM MANAJEMEN RISIKO

BY
YAYASAN BAITUL MAAL BRILIAN (YBM BRILIAN)

FOLLOWING AN ASSESSMENT CONDUCTED USING THE LA TOFI ESG RATING ASSESSMENT FRAMEWORK, THIS PROGRAM HAS BEEN AWARDED

PLATINUM GLOBAL RECOGNITION

ASSESSMENT PILLAR	SCORE	WEIGHT	WEIGHTED SCORE
LRMI (Local Risk Mapping Index)	100.00	**20%**	**20.00**
RSAI (Risk–Strategy Alignment Index)	100.00	**25%**	**25.00**
AMS (Action Mitigation Score)	93.00	**35%**	**32.55**
FVS (Field Verification Score)	92.56	**20%**	**18.51**
TOTAL		**100%**	**96.06**

- LRMI (100) → All five material local risks assessed—sharia non-compliance, regulatory non-compliance, fraud/bribery and integrity violations, ineffective internal controls, and reputational loss/public distrust—were classified as significant. This demonstrates a strong understanding of the governance risks inherent in managing public ZIS and DSKL funds.
- RSAI (100) → All significant risks are fully embedded in YBM BRILiaN's strategic architecture. The institution links strategy, risk, compliance, audit, ESG, and performance through its 2025–2030 Strategic Plan, RKAT, Three Lines Model, risk appetite, KPI, KRI, KCI, and governance structures.
- AMS (93) → Mitigation actions demonstrate strong institutional scale, effectiveness, and continuity through sharia supervision, regulatory mapping, WBS, ISO-based systems, Risk Control Matrix, audit, control testing, and structured escalation mechanisms. The score remains below maximum because quantitative evidence of actual risk reduction and longitudinal residual-risk performance can still be strengthened.
- FVS (92.56) → Field verification through desk review is supported by governance documents, audit mechanisms, regulatory oversight, certification, external recognition, and structured monitoring. Further improvement is possible through stronger quantitative evidence on compliance incidents, audit closure rates, WBS outcomes, residual-risk trends, and stakeholder trust.

The program achieved an overall **Recognition Score of 96.06**, placing it within the **Risk High – Action High (Leader Quadrant)** under the **La Tofi ESG Rating Assessment Framework**, conducted in accordance with the **PORTES™ 1.0 Global Standard**.

Why Risk High? - YBM BRILiaN manages public ZIS and DSKL funds in an environment where failures in sharia compliance, regulatory compliance, integrity, internal control, or public trust can directly threaten institutional legitimacy and the continuity of social impact.

Why Action High? - YBM BRILiaN responds to material governance risks through an integrated architecture combining Three Lines, DPS and BKS oversight, regulatory mapping, KRI/KCI/KPI, RCM, internal audit, WBS, ISO-based management systems, risk escalation, and management review.

GAP COEFFICIENT ANALYSIS

YAYASAN BAITUL MAAL BRILIAN (YBM BRILIAN) achieved an overall score of 96.06 (Platinum Global Recognition).

Gap = 1 – 0,9606 = **0,0394**

A 3.94% gap toward the ideal score of 100% indicates a very high degree of alignment between local material risks, strategic response, mitigation mechanisms, and verification evidence. The remaining gap is concentrated primarily in quantitative evidence of effectiveness and external verification, rather than in the absence of governance systems.

STRATEGIC IMPROVEMENT PRIORITIES

1. **Strengthen quantitative evidence of risk reduction**. Develop annual indicators showing movements from inherent risk to residual risk for each material risk. This should demonstrate whether GRC interventions actually reduce exposure, not merely whether control systems exist.
2. **Develop longitudinal control-effectiveness metrics**. Track audit findings, corrective-action closure rates, repeat findings, control deficiencies, and residual-risk trends over multiple periods.
3. **Measure stakeholder trust more directly**. Introduce periodic indicators such as muzaki trust index, donor satisfaction, donor retention, stakeholder perception, and confidence in transparency and accountability.
4. **Strengthen fraud and compliance outcome disclosure**. Complement WBS and ISO-based mechanisms with quantitative evidence such as number of reports, substantiated cases, resolution rates, response time, regulatory findings, and compliance remediation.
5. **Expand independent outcome verification**. Increase the role of independent assurance, regulators, auditors, beneficiaries, donors, and relevant external stakeholders in validating that ESG–GRC implementation has generated measurable institutional and social outcomes.

With this achievement, YAYASAN BAITUL MAAL BRILIAN (YBM BRILIAN) is recognized with Platinum Global Recognition and positioned in the Leader Quadrant under the La Tofi ESG Rating 2026.

PROGRAM
INTEGRASI ESG DAN GRC DALAM PENGAMBILAN KEPUTUSAN STRATEGIS DAN SISTEM MANAJEMEN RISIKO

IMPLEMENTED BY
YAYASAN BAITUL MAAL BRILIAN (YBM BRILIAN)

BASED ON THE LA TOFI ESG RATING METHODOLOGY
CHAMPION CANDIDATE

SUMMARY OF RISK ANALYSIS AND FINANCIAL RISK EXPOSURE (FRE)

No.	Material Risk	P×I	Risk Weight	V (Rp)	FRE Baseline	SEF	PIF	FRE Adjusted
1	Sharia Non-Compliance Risk	15	0.6	8,000,000,000	4,800,000,000	70%	95%	**3,192,000,000**
2	Regulatory Non-Compliance Risk	15	0.6	6,000,000,000	3,600,000,000	70%	90%	**2,268,000,000**
3	Fraud, Bribery and Integrity Violation Risk	15	0.6	10,000,000,000	6,000,000,000	70%	90%	**3,780,000,000**
4	Ineffective Internal Control Risk	12	0.48	7,000,000,000	3,360,000,000	70%	85%	**1,999,200,000**
5	Institutional Reputation and Loss of Public Trust Risk	20	0.8	11,000,000,000	8,800,000,000	70%	95%	**5,852,000,000**
	TOTAL			**42,000,000,000**	**26,560,000,000**			**17,091,200,000**

FRE BASELINE: RP 26,560,000,000
REPRESENTS THE ESTIMATED ECONOMIC RISK EXPOSURE OF THE OPERATIONAL UNIT IN THE ABSENCE OF THE PROGRAM.

FRE ADJUSTED: RP 17,091,200,000
REPRESENTS THE PORTION OF ECONOMIC RISK EXPOSURE THAT FALLS WITHIN THE PROGRAM'S SCOPE AND CAN BE EFFECTIVELY MITIGATED THROUGH THE PROGRAM'S INTERVENTIONS.

ECONOMIC PROTECTION VALUE ASSESSMENT

Risk Mitigation Effectiveness (RME)
AMS = 90
FVS = 92.56
RME = 92.82%

Economic Protection Value (EPV)
EPV = FRE Adjusted × RME
EPV = Rp 15,864,275,712

Total Program Investment Rp 5,675,659,260
Corporate Economic Protection Index (CEPI) = 2.80

STRATEGIC INTERPRETATION

A CEPI score of 2.80 places Integrasi ESG dan GRC dalam Pengambilan Keputusan Strategis dan Sistem Manajemen Risiko in the Champion Candidate category. Economically, every IDR 1 invested is associated with approximately IDR 2.80 of protected economic value. The program addresses interconnected governance risks involving sharia and regulatory non-compliance, fraud and integrity violations, ineffective internal controls, and loss of public trust. Through integrated ESG–GRC mechanisms—including risk management, compliance, Three Lines, internal audit, WBS, Risk Control Matrix, and structured monitoring—the program strengthens prevention, control, and institutional accountability. From a CEPI perspective, ESG–GRC integration functions as economic protection infrastructure, helping YBM BRILiaN protect public funds, institutional resilience, stakeholder trust, and the continuity of its social mission.