

Lampiran 1: Peraturan Mengenai Saham Syariah yang Terdapat di Indeks Saham Syariah Indonesia (ISSI)

1. Fatwa Dewan Syari'ah Nasional Majelis Ulama Indonesia no: 40/DSN-MUI/X/2003 Pasal 3:

EMITEN YANG MENERBITKAN EFEK SYARIAH

Pasal 3

Kriteria Emiten atau Perusahaan Publik

1. Jenis usaha, produk barang, jasa yang diberikan dan akad serta cara pengelolaan perusahaan Emiten atau Perusahaan Publik yang menerbitkan Efek Syariah tidak boleh bertentangan dengan Prinsip-prinsip Syariah.
2. Jenis kegiatan usaha yang bertentangan dengan prinsip-prinsip syariah sebagaimana dimaksud dalam Pasal 3 angka 1 di atas, antara lain:
 - a. perjudian dan permainan yang tergolong judi atau perdagangan yang dilarang;
 - b. lembaga keuangan konvensional (ribawi), termasuk perbankan dan asuransi konvensional;
 - c. produsen, distributor, serta pedagang makanan dan minuman yang haram; dan
 - d. produsen, distributor, dan/atau penyedia barang-barang ataupun jasa yang merusak moral dan bersifat mudarat.
 - e. melakukan investasi pada Emiten (perusahaan) yang pada saat transaksi tingkat (nisbah) hutang perusahaan kepada lembaga keuangan ribawi lebih dominan dari modalnya;
 - f. Emiten atau Perusahaan Publik yang bermaksud menerbitkan Efek Syariah wajib untuk menandatangani dan memenuhi ketentuan akad yang sesuai dengan syariah atas Efek Syariah yang dikeluarkan.
 - g. Emiten atau Perusahaan Publik yang menerbitkan Efek Syariah wajib menjamin bahwa kegiatan usahanya memenuhi Prinsip-prinsip Syariah dan memiliki Shariah Compliance Officer.

Lampiran 1 (lanjutan): Peraturan Mengenai Saham Syariah yang Terdapat di Indeks Saham Syariah Indonesia (ISSI)

3. Keputusan Ketua Bapepam-LK Nomor: KEP.-130/BL/2006 Tentang Penerbitan Efek Syariah dengan lampiran pada Angka 2 huruf a Peraturan IX.A.13:

2. Ketentuan Umum

- a. Kegiatan usaha yang bertentangan dengan Prinsip-prinsip Syariah antara lain:
 - 1) perjudian dan permainan yang tergolong judi atau perdagangan yang dilarang;
 - 2) menyelenggarakan jasa keuangan yang menerapkan konsep ribawi, jual beli risiko yang mengandung gharar dan atau maysir;
 - 3) memproduksi, mendistribusikan, memperdagangkan, dan atau menyediakan:
 - 4) barang dan atau jasa yang haram karena zatnya (haram li-dzatihi);
 - 5) barang dan atau jasa yang haram bukan karena zatnya (haram li-ghairihi) yang ditetapkan oleh DSN-MUI; dan atau
 - 6) barang dan atau jasa yang merusak moral dan bersifat mudarat; dan atau
 - 7) melakukan investasi pada perusahaan yang pada saat transaksi tingkat (nisbah) hutang perusahaan kepada lembaga keuangan ribawi lebih dominan dari modalnya, kecuali investasi tersebut dinyatakan kesyariahannya oleh DSN-MUI.

4. Peraturan Nomor: KEP-314/BL/2007 Tentang Kriteria dan Penerbitan Daftar Efek Syariah yang dimuat dalam Peraturan II.K.1, yaitu tidak melebihi rasio-rasio keuangan sebagai berikut:

- a) total hutang yang berbasis bunga dibandingkan dengan total ekuitas tidak lebih dari 82% (hutang yang berbasis bunga dibandingkan dengan total ekuitas tidak lebih dari 45%:55%); dan
- b) total pendapatan bunga dan pendapatan tidak halal lainnya dibandingkan dengan total pendapatan (revenue) tidak lebih dari 10%;

Lampiran 2: Peraturan Mengenai Saham Syariah yang Terdapat di FTSE Bursa Malaysia Hijrah Shariah Index (FBMS)

Kriteria saham syariah yang terdapat di FTSE Bursa Malaysia Emas Shariah Index (FBMS) oleh *Shariah Advisory Council* (SAC) dari Komisi Sekuritas (SC) (Hanafi, 2011):

1. Kriteria Kualitatif (www.sc.com.my dan icm@bursamalaysia.com)
Secara umum, perusahaan yang masuk dalam katagori saham syariah jika inti bisnis perusahaan tidak bergerak pada aktivitas:
 - a. Jasa keuangan berbasis bunga
 - b. Aktivitas yang mengandung unsur permainan, judi, maysir
 - c. Perusahaan atau menjual dan memproduksi produk nonhalal
 - d. Asuransi konvensional
 - e. Aktivitas hiburan yang bertentangan dengan syariah
 - f. Perusahaan yang memproduksi dan menjual tembakau dan produk turunannya
 - g. Jasa perantara dan perdagangan saham yang diragukan kesyariahannya
 - h. Aktivitas perusahaan yang dianggap bertentangan dengan syariah

SAC juga memperhitungkan kontribusi pendapatan tingkat bunga yang diterima oleh perusahaan dari deposito atau bunga dari instrument keuangan. Demikian juga dengan dividen dari perusahaan nonsyariah yang telah disetujui dan oleh SAC. Pada perusahaan yang mengkombinasikan antara unsur yang diperbolehkan dan tidak maka SAC menambahkan dua kriteria:

- a. Persepsi publik dan imej perusahaan harus baik.
- b. Aktivitas inti perusahaan memiliki manfaat dan masalah (public benefit) untuk umat dan bangsa dan unsur yang tidak diperbolehkan sangat minimal karena tidak dapat dihindarkan.

Lampiran 2 (lanjutan): Peraturan Mengenai Saham Syariah yang Terdapat di FTSE Bursa Malaysia Hijrah Shariah Index (FBMS)

2. Kriteria Kuantitatif (www.sc.com.my dan icm@bursamalaysia.com)

Untuk menentukan toleransi percampuran antara saham yang diperbolehkan dan tidak diperbolehkan terhadap pendapatan dan keuntungan sebelum pajak sebuah perusahaan. SAC menetapkan beberapa pembandingan yang didasarkan pada ijtihad. Jika pendapatan dari usaha yang tidak diperbolehkan syariah melebihi batasan, maka saham perusahaan tersebut tidak dikategorikan sebagai saham syariah. Batasan pendapatan nonhalal tersebut adalah:

a. Batasan 5%

Batasan ini dipergunakan dari berbagai aktivitas bisnis yang secara tegas dilarang oleh syariah seperti bunga (riba, dari lembaga keuangan konvensional seperti bank, perjudian dan aktivitas minuman keras dan babi)

b. Batasan 10%

Batasan ini dipergunakan dari berbagai aktivitas bisnis yang dilarang tetapi sangat sulit dihindari, seperti bunga simpanan deposito perbankan konvensional dan produk rokok.

c. Batasan 20 %

Batasan ini dipergunakan terhadap penenrimaan sewa dari aktivitas bisnis yang tidak diperkenankan oleh syariah seperti penerimaan dari perjudian, minuman keras dan lainnya.

d. Batasan 25%

Batasan ini dipergunakan untuk aktivitas bisnis yang diperbolehkan oleh syariah dan memiliki kemaslahatan tetapi masih terdapat unsur yang dapat mempengaruhi kesyariahan aktivitas tersebut. Aktivitas tersebut adalah hotel, perdagangan saham, broker saham dan aktivitas bisnis yang bertentangan dengan syariah.

Lampiran 3

Daftar Sample Perusahaan Industri non Barang Konsumsi yang terdapat di Indeks Saham Syariah Indonesia (ISSI)

| No. | Kode | Nama Perusahaan |
|-----|------|---------------------------------------|
| 1 | AKPI | PT Argha Karya Prima Industry Tbk. |
| 2 | ALDO | PT Alkindo Naratama Tbk. |
| 3 | ALKA | PT Alakasa Industrindo Tbk. |
| 4 | AMFG | PT Asahimas Flat Glass Tbk. |
| 5 | APLI | PT Asiaplast Industries Tbk. |
| 6 | ARNA | PT Arwana Citramulia Tbk. |
| 7 | ARTI | PT Ratu Prabu Energi Tbk |
| 8 | ASII | PT Astra International Tbk. |
| 9 | AUTO | PT Astra Otoparts Tbk. |
| 10 | BATA | PT Sepatu Bata Tbk. |
| 11 | BRNA | PT Berlina Tbk. |
| 12 | BUDI | PT Budi Starch & Sweetener Tbk. |
| 13 | CPIN | PT Charoen Pokphand Indonesia Tbk. |
| 14 | DPNS | PT Duta Pertiwi Nusantara Tbk. |
| 15 | EKAD | PT Ekadharna International Tbk. |
| 16 | FASW | PT Fajar Surya Wisesa Tbk |
| 17 | GDST | PT Gunawan Dianjaya Steel Tbk. |
| 18 | GJTL | PT Gajah Tunggal Tbk. |
| 19 | IGAR | PT Champion Pacific Indonesia Tbk. |
| 20 | IKAI | PT Intikeramik Alamasri Industri Tbk. |
| 21 | INAI | PT Indal Aluminium Industry Tbk. |
| 22 | INCI | PT Intanwijaya Internasional Tbk. |
| 23 | INDS | PT Indospring Tbk. |
| 24 | INTP | PT Indocement Tunggal Prakarsa Tbk. |
| 25 | JECC | PT Jembo Cable Company Tbk |
| 26 | JPFA | PT Japfa Comfeed Indonesia Tbk. |
| 27 | KBLI | PT KMI Wire and Cable Tbk. |
| 28 | KBLM | PT Kabelindo Murni Tbk. |
| 29 | KIAS | PT Keramika Indonesia Assosiasi Tbk. |
| 30 | LION | PT Lion Metal Works Tbk. |

Lampiran 3 (lanjutan)

Daftar Sample Perusahaan Industri non Barang Konsumsi yang terdapat di Indeks Saham Syariah Indonesia (ISSI)

| No. | Kode | Nama Perusahaan |
|-----|------|--|
| 31 | LMSH | PT Lionmesh Prima Tbk. |
| 32 | MAIN | PT Malindo Feedmill Tbk. |
| 33 | NIPS | PT Nipress Tbk. |
| 34 | PICO | PT Pelangi Indah Canindo Tbk. |
| 35 | RICY | PT Ricky Putra Globalindo Tbk. |
| 36 | SCCO | PT Supreme Cable Manufacturing & Commerce Tbk. |
| 37 | SIAP | PT Sekawan Intipratama Tbk. |
| 38 | SIPD | PT Sierad Produce Tbk. |
| 39 | SMCB | PT Holcim Indonesia Tbk. |
| 40 | SMGR | PT Semen Indonesia (Persero) Tbk. |
| 41 | SMSM | PT Selamat Sempurna Tbk. |
| 42 | SSTM | PT Sunson Textile Manufacturer Tbk. |
| 43 | TOTO | PT Surya Toto Indonesia Tbk. |
| 44 | TRST | PT Trias Sentosa Tbk. |
| 45 | VOKS | PT Voksel Electric Tbk |
| 46 | YPAS | PT Yanaprima Hastapersada Tbk |

Lampiran 4

Daftar Sample Perusahaan Industri non Barang Konsumsi yang terdapat di FTSE Bursa Malaysia EMAS Shariah Index (FBMS)

| No. | Kode | | Nama Perusahaan |
|-----|---------|------|---|
| 1 | 3A | 0012 | Three-A Resources Bhd |
| 2 | ADVPKG | 9148 | Advanced Packaging Technology (M) Bhd |
| 3 | AEM | 7146 | AE Multi Holdings Bhd |
| 4 | AFUJIYA | 5198 | ABM Fujiya Bhd |
| 5 | AISB | 2682 | Amalgamated Industrial Steel Bhd |
| 6 | APM | 5015 | APM Automotive Holdings Bhd |
| 7 | BHIC | 8133 | Boustead Heavy Industries Corporation Bhd |
| 8 | BOXPAK | 6297 | Box-Pak (Malaysia) Bhd |
| 9 | BPPLAS | 5100 | BP Plastics Holding Bhd |
| 10 | CANONE | 5105 | Can-One Bhd |
| 11 | CBIP | 7076 | CB Industrial Product Holding Bhd |
| 12 | CCM | 2879 | Chemical Company Of Malaysia Bhd |
| 13 | CHOOBEE | 5797 | Choo Bee Metal Industries Bhd |
| 14 | CME | 7018 | CME Group Bhd |
| 15 | CMSB | 2852 | Cahaya Mata SarawakBhd |
| 16 | CNASIA | 7986 | CN Asia Corporation Bhd |
| 17 | CSCSTEL | 5094 | CSC Steel Holdings Bhd |
| 18 | DAIBOCI | 8125 | Daibochi Plastic And Packaging Industry Bhd |
| 19 | DUFU | 7233 | Dufu Technology Corp. Bhd |
| 20 | EPMB | 7773 | EP Manufacturing Bhd |
| 21 | EVERGRN | 5101 | Evergreen Fibreboard Bhd |
| 22 | FAVCO | 7229 | Favelle Favco Bhd |
| 23 | GESHEN | 7197 | Ge-Shen Corporation Bhd |
| 24 | GPHAROS | 5649 | Golden Pharos Bhd |
| 25 | GUH | 3247 | GUH Holdings Bhd |
| 26 | HALEX | 5151 | Halex Holdings Bhd |
| 27 | HEVEA | 5095 | Heveaboard Bhd |
| 28 | HIL | 8443 | HIL Industries Bhd |
| 29 | HUAAN | 2739 | Sino Hua-An International Bhd |
| 30 | HWGB | 9601 | Ho Wah Genting Bhd |

Lampiran 4 (lanjutan)**Daftar Sample Perusahaan Industri non Barang Konsumsi yang terdapat di FTSE Bursa Malaysia EMAS Shariah Index (FBMS)**

| No. | Kode | | Nama Perusahaan |
|------------|-------------|------|-------------------------------------|
| 31 | IRETEX | 7183 | Ire-Tex Corporation Bhd |
| 32 | JOHOTIN | 7167 | Johore Tin Bhd |
| 33 | KIALIM | 6211 | Kia Lim Bhd |
| 34 | KIANJOO | 3522 | Kian Joo Can Factory Bhd |
| 35 | KIMHIN | 5371 | Kim Hin Industry Bhd |
| 36 | KKB | 9466 | KKB Engineering Bhd |
| 37 | KNM | 7164 | KNM Group Bhd |
| 38 | KOSSAN | 7153 | Kossan Rubber Industries Bhd |
| 39 | KSSC | 5192 | K. Seng Seng Corporation Bhd |
| 40 | LAFMSIA | 3794 | Lafarge Malaysia Bhd |
| 41 | LUSTER | 5068 | Luster Industries Bhd |
| 42 | LYSAGHT | 9199 | Lysaght Galvanized Steel Bhd |
| 43 | MASTEEL | 5098 | Malaysia Steel Works (KL) Bhd |
| 44 | MASTER | 7029 | Master-Pack Group Bhd |
| 45 | MBL | 5152 | Muar Ban Lee Group Bhd |
| 46 | MIECO | 5001 | Mieco Chipboard Bhd |
| 47 | MINHO | 5576 | Minho (M) Bhd |
| 48 | MUDA | 3883 | Muda Holdings Bhd |
| 49 | ORNA | 5065 | Ornapaper Bhd |
| 50 | PCHEM | 5183 | Petronas Chemicals Group Bhd |
| 51 | PETGAS | 6033 | Petronas Gas Bhd |
| 52 | PMBTECH | 7172 | PMB Technology Bhd |
| 53 | PMETAL | 8869 | Press Metal Bhd |
| 54 | PPHB | 8273 | Public Packages Holdings Bhd |
| 55 | PRESTAR | 9873 | Prestar Resources Bhd |
| 56 | PRG | 7168 | PRG Holdings Bhd |
| 57 | RUBEREX | 7803 | Rubberex Corporation (M) Bhd |
| 58 | SCABLE | 5170 | Sarawak Cable Bhd |
| 59 | SCIB | 9237 | Sarawak Consolidated Industries Bhd |
| 60 | SEACERA | 7073 | Seacera Group Bhd |

Lampiran 4 (lanjutan)

**Daftar Sample Perusahaan Industri non Barang Konsumsi yang terdapat
di FTSE Bursa Malaysia EMAS Shariah Index (FBMS)**

| No. | Kode | | Nama Perusahaan |
|------------|-------------|------|-----------------------------|
| 61 | SIGGAS | 5181 | SIG Gases Bhd |
| 62 | SLP | 7248 | SLP Resources Bhd |
| 63 | TAANN | 5012 | Ta Ann Holdings Bhd |
| 64 | TASEK | 4448 | Tasek Corporation Bhd |
| 65 | TECNIC | 9741 | Tecnic Group Bhd |
| 66 | TGUAN | 7034 | Thong Guan Industries Bhd |
| 67 | TOMYPAK | 7285 | Tomypak Holdings Bhd |
| 68 | TONGHER | 5010 | Tong Herr Resources Bhd |
| 69 | UCHITEC | 7100 | Uchi Technologies Bhd |
| 70 | ULICORP | 7133 | United U-Li Corporation Bhd |
| 71 | UMSNGB | 7227 | UMS-Neiken Group Bhd |
| 72 | WASEONG | 5142 | Wah Seong Corporation Bhd |
| 73 | WTHORSE | 5009 | White Horse Bhd |
| 74 | WTK | 4243 | WTK Holdings Bhd |
| 75 | YILAI | 5048 | Yi-Lai Bhd |

Lampiran 5

Daftar Tanggal Publikasi Laporan Keuangan Perusahaan Sampel (Indonesia)

| No. | Nama Perusahaan | Tahun | Tanggal Publikasi |
|-----|---------------------------------------|-------|-------------------|
| 1 | PT Argha Karya Prima Industry Tbk. | 2015 | 18 April 2016 |
| 2 | PT Alkindo Naratama Tbk. | 2015 | 14 April 2016 |
| 3 | PT Alakasa Industrindo Tbk. | 2015 | 31 Maret 2016 |
| 4 | PT Asahimas Flat Glass Tbk. | 2015 | 30 Maret 2016 |
| 5 | PT Asiaplast Industries Tbk. | 2015 | 25 April 2016 |
| 6 | PT Arwana Citramulia Tbk. | 2015 | 02 Mei 2016 |
| 7 | PT Ratu Prabu Energi Tbk | 2015 | 26 Agustus 2016 |
| 8 | PT Astra International Tbk. | 2015 | 23 Maret 2016 |
| 9 | PT Astra Otoparts Tbk. | 2015 | 16 Maret 2016 |
| 10 | PT Sepatu Bata Tbk. | 2015 | 31 Maret 2016 |
| 11 | PT Berlina Tbk. | 2015 | 06 April 2016 |
| 12 | PT Budi Starch & Sweetener Tbk. | 2015 | 05 April 2016 |
| 13 | PT Charoen Pokphand Indonesia Tbk. | 2015 | 31 Maret 2016 |
| 14 | PT Duta Pertiwi Nusantara Tbk. | 2015 | 29 April 2016 |
| 15 | PT Ekadharma International Tbk. | 2015 | 30 Maret 2016 |
| 16 | PT Fajar Surya Wisesa Tbk | 2015 | 31 Maret 2016 |
| 17 | PT Gunawan Dianjaya Steel Tbk. | 2015 | 02 Mei 2016 |
| 18 | PT Gajah Tunggal Tbk. | 2015 | 18 April 2016 |
| 19 | PT Champion Pacific Indonesia Tbk. | 2015 | 24 Maret 2016 |
| 20 | PT Intikeramik Alamasri Industri Tbk. | 2015 | 07 April 2016 |
| 21 | PT Indal Aluminium Industry Tbk. | 2015 | 31 Maret 2016 |
| 22 | PT Intanwijaya Internasional Tbk. | 2015 | 28 April 2016 |
| 23 | PT Indospring Tbk. | 2015 | 01 April 2016 |
| 24 | PT Indocement Tunggul Prakarsa Tbk. | 2015 | 17 Maret 2016 |
| 25 | PT Jembo Cable Company Tbk | 2015 | 31 Maret 2016 |
| 26 | PT Japfa Comfeed Indonesia Tbk. | 2015 | 29 Februari 2016 |
| 27 | PT KMI Wire and Cable Tbk. | 2015 | 31 Maret 2016 |
| 28 | PT Kabelindo Murni Tbk. | 2015 | 29 April 2016 |
| 29 | PT Keramik Indonesia Asosiasi Tbk. | 2015 | 22 April 2016 |
| 30 | PT Lion Metal Works Tbk. | 2015 | 07 April 2016 |

Lampiran 5 (lanjutan)**Daftar Tanggal Publikasi Laporan Keuangan Perusahaan Sampel (Indonesia)**

| No. | Nama Perusahaan | Tahun | Tanggal Publikasi |
|------------|--|--------------|--------------------------|
| 31 | PT Lionmesh Prima Tbk. | 2015 | 07 April 2016 |
| 32 | PT Malindo Feedmill Tbk. | 2015 | 29 April 2016 |
| 33 | PT Nipress Tbk. | 2015 | 20 April 2016 |
| 34 | PT Pelangi Indah Canindo Tbk. | 2015 | 31 Maret 2016 |
| 35 | PT Ricky Putra Globalindo Tbk. | 2015 | 28 April 2016 |
| 36 | PT Supreme Cable Manufacturing & Commerce Tbk. | 2015 | 27 April 2016 |
| 37 | PT Sekawan Intipratama Tbk. | 2015 | 28 Nov 2016 |
| 38 | PT Sierad Produce Tbk. | 2015 | 26 Mei 2016 |
| 39 | PT Holcim Indonesia Tbk. | 2015 | 16 Maret 2016 |
| 40 | PT Semen Indonesia (Persero) Tbk. | 2015 | 22 Februari 2016 |
| 41 | PT Selamat Sempurna Tbk. | 2015 | 21 April 2016 |
| 42 | PT Sunson Textile Manufacturer Tbk. | 2015 | 31 Maret 2016 |
| 43 | PT Surya Toto Indonesia Tbk. | 2015 | 31 Maret 2016 |
| 44 | PT Trias Sentosa Tbk. | 2015 | 08 April 2016 |
| 45 | PT Voksel Electric Tbk | 2015 | 03 Mei 2016 |
| 46 | PT Yanaprima Hastapersada Tbk | 2015 | 28 Maret 2016 |
| 47 | PT Argha Karya Prima Industry Tbk. | 2014 | 20 April 2015 |
| 48 | PT Alkindo Naratama Tbk. | 2014 | 27 Maret 2015 |
| 49 | PT Alakasa Industrindo Tbk. | 2014 | 31 Maret 2015 |
| 50 | PT Asahimas Flat Glass Tbk. | 2014 | 30 Maret 2015 |
| 51 | PT Asiaplast Industries Tbk. | 2014 | 31 Maret 2015 |
| 52 | PT Arwana Citramulia Tbk. | 2014 | 24 Februari 2015 |
| 53 | PT Ratu Prabu Energi Tbk | 2014 | 04 Mei 2015 |
| 54 | PT Astra International Tbk. | 2014 | 26 Februari 2015 |
| 55 | PT Astra Otoparts Tbk. | 2014 | 25 Februari 2015 |
| 56 | PT Sepatu Bata Tbk. | 2014 | 31 Maret 2015 |
| 57 | PT Berlina Tbk. | 2014 | 02 April 2015 |
| 58 | PT Budi Starch & Sweetener Tbk. | 2014 | 31 Maret 2015 |
| 59 | PT Charoen Pokphand Indonesia Tbk. | 2014 | 31 Maret 2015 |
| 60 | PT Duta Pertiwi Nusantara Tbk. | 2014 | 31 Maret 2015 |

Lampiran 5 (lanjutan)**Daftar Tanggal Publikasi Laporan Keuangan Perusahaan Sampel (Indonesia)**

| No. | Nama Perusahaan | Tahun | Tanggal Publikasi |
|------------|--|--------------|--------------------------|
| 61 | PT Ekadharma International Tbk. | 2014 | 30 Maret 2015 |
| 62 | PT Fajar Surya Wisesa Tbk | 2014 | 17 Maret 2015 |
| 63 | PT Gunawan Dianjaya Steel Tbk. | 2014 | 26 Maret 2015 |
| 64 | PT Gajah Tunggal Tbk. | 2014 | 30 Maret 2015 |
| 65 | PT Champion Pacific Indonesia Tbk. | 2014 | 04 Maret 2015 |
| 66 | PT Intikeramik Alamasri Industri Tbk. | 2014 | 30 Maret 2015 |
| 67 | PT Indal Aluminium Industry Tbk. | 2014 | 31 Maret 2015 |
| 68 | PT Intanwijaya Internasional Tbk. | 2014 | 01 April 2015 |
| 69 | PT Indospring Tbk. | 2014 | 31 Maret 2015 |
| 70 | PT Indocement Tunggul Prakarsa Tbk. | 2014 | 19 Maret 2015 |
| 71 | PT Jembo Cable Company Tbk | 2014 | 01 April 2015 |
| 72 | PT Japfa Comfeed Indonesia Tbk. | 2014 | 27 Februari 2015 |
| 73 | PT KMI Wire and Cable Tbk. | 2014 | 30 Maret 2015 |
| 74 | PT Kabelindo Murni Tbk. | 2014 | 01 April 2015 |
| 75 | PT Keramik Indonesia Asosiasi Tbk. | 2014 | 31 Maret 2015 |
| 76 | PT Lion Metal Works Tbk. | 2014 | 26 Maret 2015 |
| 77 | PT Lionmesh Prima Tbk. | 2014 | 27 Maret 2015 |
| 78 | PT Malindo Feedmill Tbk. | 2014 | 31 Maret 2015 |
| 79 | PT Nipress Tbk. | 2014 | 31 Maret 2015 |
| 80 | PT Pelangi Indah Canindo Tbk. | 2014 | 31 Maret 2015 |
| 81 | PT Ricky Putra Globalindo Tbk. | 2014 | 31 Maret 2015 |
| 82 | PT Supreme Cable Manufacturing & Commerce Tbk. | 2014 | 30 Maret 2015 |
| 83 | PT Sekawan Intipratama Tbk. | 2014 | 01 April 2015 |
| 84 | PT Sierad Produce Tbk. | 2014 | 29 Mei 2015 |
| 85 | PT Holcim Indonesia Tbk. | 2014 | 09 Maret 2015 |
| 86 | PT Semen Indonesia (Persero) Tbk. | 2014 | 04 Maret 2015 |
| 87 | PT Selamat Sempurna Tbk. | 2014 | 31 Maret 2015 |
| 88 | PT Sunson Textile Manufacturer Tbk. | 2014 | 07 April 2015 |
| 89 | PT Surya Toto Indonesia Tbk. | 2014 | 31 Maret 2015 |
| 90 | PT Trias Sentosa Tbk. | 2014 | 31 Maret 2015 |
| 91 | PT Voksel Electric Tbk | 2014 | 20 April 2015 |
| 92 | PT Yanaprima Hastapersada Tbk | 2014 | 30 Maret 2015 |

Lampiran 6

Daftar Tanggal Publikasi Laporan Keuangan Perusahaan Sampel (Malaysia)

| No. | Nama Perusahaan | Tahun | Tanggal Publikasi |
|-----|---|-------|-------------------|
| 1 | Three-A Resources Bhd | 2015 | 12 April 2016 |
| 2 | Advanced Packaging Technology (M) Bhd | 2015 | 25 April 2016 |
| 3 | AE Multi Holdings Bhd | 2015 | 29 April 2016 |
| 4 | ABM Fujiya Bhd | 2015 | 27 April 2016 |
| 5 | Amalgamated Industrial Steel Bhd | 2015 | 29 April 2016 |
| 6 | APM Automotive Holdings Bhd | 2015 | 29 April 2016 |
| 7 | Boustead Heavy Industries Corporation Bhd | 2015 | 08 Maret 2016 |
| 8 | Box-Pak (Malaysia) Bhd | 2015 | 28 Maret 2016 |
| 9 | BP Plastics Holding Bhd | 2015 | 28 April 2016 |
| 10 | Can-One Bhd | 2015 | 06 April 2016 |
| 11 | CB Industrial Product Holding Bhd | 2015 | 29 April 2016 |
| 12 | Chemical Company Of Malaysia Bhd | 2015 | 28 April 2016 |
| 13 | Choo Bee Metal Industries Bhd | 2015 | 28 April 2016 |
| 14 | CME Group Bhd | 2015 | 29 April 2016 |
| 15 | Cahaya Mata Sarawak Bhd | 2015 | 05 April 2016 |
| 16 | CN Asia Corporation Bhd | 2015 | 27 April 2016 |
| 17 | CSC Steel Holdings Bhd | 2015 | 29 April 2016 |
| 18 | Daibochi Plastic And Packaging Industry Bhd | 2015 | 28 April 2016 |
| 19 | Dufu Technology Corp. Bhd | 2015 | 27 April 2016 |
| 20 | EP Manufacturing Bhd | 2015 | 29 April 2016 |
| 21 | Evergreen Fibreboard Bhd | 2015 | 27 April 2016 |
| 22 | Favelle Favco Bhd | 2015 | 29 April 2016 |
| 23 | Ge-Shen Corporation Bhd | 2015 | 19 April 2016 |
| 24 | Golden Pharos Bhd | 2015 | 29 April 2016 |
| 25 | GUH Holdings Bhd | 2015 | 29 April 2016 |
| 26 | Halex Holdings Bhd | 2015 | 29 April 2016 |
| 27 | Heveaboard Bhd | 2015 | 29 April 2016 |
| 28 | HIL Industries Bhd | 2015 | 29 April 2016 |
| 29 | Sino Hua-An International Bhd | 2015 | 22 April 2016 |
| 30 | Ho Wah Genting Bhd | 2015 | 29 April 2016 |

Lampiran 6 (lanjutan)**Daftar Tanggal Publikasi Laporan Keuangan Perusahaan Sampel (Malaysia)**

| No. | Nama Perusahaan | Tahun | Tanggal Publikasi |
|------------|-------------------------------------|--------------|--------------------------|
| 31 | Ire-Tex Corporation Bhd | 2015 | 29 April 2016 |
| 32 | Johore Tin Bhd | 2015 | 29 April 2016 |
| 33 | Kia Lim Bhd | 2015 | 27 April 2016 |
| 34 | Kian Joo Can Factory Bhd | 2015 | 29 Maret 2016 |
| 35 | Kim Hin Industry Bhd | 2015 | 29 April 2016 |
| 36 | KKB Engineering Bhd | 2015 | 14 April 2016 |
| 37 | KNM Group Bhd | 2015 | 29 April 2016 |
| 38 | Kossan Rubber Industries Bhd | 2015 | 26 April 2016 |
| 39 | K. Seng Seng Corporation Bhd | 2015 | 29 April 2016 |
| 40 | Lafarge Malaysia Bhd | 2015 | 26 April 2016 |
| 41 | Luster Industries Bhd | 2015 | 29 April 2016 |
| 42 | Lysaght Galvanized Steel Bhd | 2015 | 29 April 2016 |
| 43 | Malaysia Steel Works (KL) Bhd | 2015 | 29 April 2016 |
| 44 | Master-Pack Group Bhd | 2015 | 21 April 2016 |
| 45 | Muar Ban Lee Group Bhd | 2015 | 29 April 2017 |
| 46 | Mieco Chipboard Bhd | 2015 | 28 April 2016 |
| 47 | Minho (M) Bhd | 2015 | 28 April 2016 |
| 48 | Muda Holdings Bhd | 2015 | 28 April 2016 |
| 49 | Ornapaper Bhd | 2015 | 29 April 2016 |
| 50 | Petronas Chemicals Group Bhd | 2015 | 30 Maret 2016 |
| 51 | Petronas Gas Bhd | 2015 | 01 April 2016 |
| 52 | PMB Technology Bhd | 2015 | 27 April 2016 |
| 53 | Press Metal Bhd | 2015 | 29 April 2016 |
| 54 | Public Packages Holdings Bhd | 2015 | 29 April 2016 |
| 55 | Prestar Resources Bhd | 2015 | 28 April 2016 |
| 56 | PRG Holdings Bhd | 2015 | 29 April 2016 |
| 57 | Rubberex Corporation (M) Bhd | 2015 | 28 April 2016 |
| 58 | Sarawak Cable Bhd | 2015 | 28 April 2016 |
| 59 | Sarawak Consolidated Industries Bhd | 2015 | 29 April 2016 |
| 60 | Seacera Group Bhd | 2015 | 29 April 2016 |

Lampiran 6 (lanjutan)**Daftar Tanggal Publikasi Laporan Keuangan Perusahaan Sampel (Malaysia)**

| No. | Nama Perusahaan | Tahun | Tanggal Publikasi |
|------------|---|--------------|--------------------------|
| 61 | SIG Gases Bhd | 2015 | 26 April 2016 |
| 62 | SLP Resources Bhd | 2015 | 28 April 2016 |
| 63 | Ta Ann Holdings Bhd | 2015 | 26 April 2016 |
| 64 | Tasek Corporation Bhd | 2015 | 06 April 2016 |
| 65 | Tecnic Group Bhd | 2015 | 28 April 2016 |
| 66 | Thong Guan Industries Bhd | 2015 | 03 Mei 2016 |
| 67 | Tomypak Holdings Bhd | 2015 | 26 April 2016 |
| 68 | Tong Herr Resources Bhd | 2015 | 29 April 2016 |
| 69 | Uchi Technologies Bhd | 2015 | 19 April 2016 |
| 70 | United U-Li Corporation Bhd | 2015 | 26 April 2016 |
| 71 | UMS-Neiken Group Bhd | 2015 | 28 April 2016 |
| 72 | Wah Seong Corporation Bhd | 2015 | 27 April 2016 |
| 73 | White Horse Bhd | 2015 | 29 April 2016 |
| 74 | WTK Holdings Bhd | 2015 | 28 April 2016 |
| 75 | Yi-Lai Bhd | 2015 | 28 April 2016 |
| 76 | Three-A Resources Bhd | 2014 | 08 April 2015 |
| 77 | Advanced Packaging Technology (M) Bhd | 2014 | 21 Mei 2015 |
| 78 | AE Multi Holdings Bhd | 2014 | 26 Mei 2015 |
| 79 | ABM Fujiya Bhd | 2014 | 28 Mei 2015 |
| 80 | Amalgamated Industrial Steel Bhd | 2014 | 26 Mei 2015 |
| 81 | APM Automotive Holdings Bhd | 2014 | 30 April 2015 |
| 82 | Boustead Heavy Industries Corporation Bhd | 2014 | 11 Maret 2015 |
| 83 | Box-Pak (Malaysia) Bhd | 2014 | 24 Maret 2015 |
| 84 | BP Plastics Holding Bhd | 2014 | 30 April 2015 |
| 85 | Can-One Bhd | 2014 | 07 April 2015 |
| 86 | CB Industrial Product Holding Bhd | 2014 | 06 Mei 2015 |
| 87 | Chemical Company Of Malaysia Bhd | 2014 | 30 April 2015 |
| 88 | Choo Bee Metal Industries Bhd | 2014 | 30 April 2015 |
| 89 | CME Group Bhd | 2014 | 29 Mei 2015 |
| 90 | Cahya Mata SarawakBhd | 2014 | 08 april 2015 |

Lampiran 6 (lanjutan)**Daftar Tanggal Publikasi Laporan Keuangan Perusahaan Sampel (Malaysia)**

| No. | Nama Perusahaan | Tahun | Tanggal Publikasi |
|------------|--|--------------|--------------------------|
| 91 | CN Asia Corporation Bhd | 2014 | 29 Mei 2015 |
| 92 | CSC Steel Holdings Bhd | 2014 | 26 Mei 2015 |
| 93 | Daiboichi Plastic And Packaging Industry Bhd | 2014 | 30 April 2015 |
| 94 | Dufu Technology Corp. Bhd | 2014 | 27 Mei 2015 |
| 95 | EP Manufacturing Bhd | 2014 | 25 Mei 2015 |
| 96 | Evergreen Fibreboard Bhd | 2014 | 30 April 2015 |
| 97 | Favelle Favco Bhd | 2014 | 29 Mei 2015 |
| 98 | Ge-Shen Corporation Bhd | 2014 | 28 Mei 2015 |
| 99 | Golden Pharos Bhd | 2014 | 21 Mei 2015 |
| 100 | GUH Holdings Bhd | 2014 | 27 April 2015 |
| 101 | Halex Holdings Bhd | 2014 | 05 Maret 2015 |
| 102 | Heveaboard Bhd | 2014 | 28 Mei 2015 |
| 103 | HIL Industries Bhd | 2014 | 29 Mei 2015 |
| 104 | Sino Hua-An International Bhd | 2014 | 24 April 2015 |
| 105 | Ho Wah Genting Bhd | 2014 | 30 April 2015 |
| 106 | Ire-Tex Corporation Bhd | 2014 | 29 Mei 2015 |
| 107 | Johore Tin Bhd | 2014 | 29 Mei 2015 |
| 108 | Kia Lim Bhd | 2014 | 30 April 2015 |
| 109 | Kian Joo Can Factory Bhd | 2014 | 02 April 2015 |
| 110 | Kim Hin Industry Bhd | 2014 | 30 April 2015 |
| 111 | KKB Engineering Bhd | 2014 | 07 April 2015 |
| 112 | KNM Group Bhd | 2014 | 29 Mei 2015 |
| 113 | Kossan Rubber Industries Bhd | 2014 | 27 Mei 2015 |
| 114 | K. Seng Seng Corporation Bhd | 2014 | 30 April 2015 |
| 115 | Lafarge Malaysia Bhd | 2014 | 24 April 2015 |
| 116 | Luster Industries Bhd | 2014 | 29 Mei 2015 |
| 117 | Lysaght Galvanized Steel Bhd | 2014 | 25 Mei 2015 |
| 118 | Malaysia Steel Works (KL) Bhd | 2014 | 09 Juli 2015 |
| 119 | Master-Pack Group Bhd | 2014 | 07 Mei 2015 |
| 120 | Muar Ban Lee Group Bhd | 2014 | 22 Mei 2015 |

Lampiran 6 (lanjutan)**Daftar Tanggal Publikasi Laporan Keuangan Perusahaan Sampel (Malaysia)**

| No. | Nama Perusahaan | Tahun | Tanggal Publikasi |
|------------|-------------------------------------|--------------|--------------------------|
| 121 | Mieco Chipboard Bhd | 2014 | 28 Mei 2015 |
| 122 | Minho (M) Bhd | 2014 | 08 Mei 2015 |
| 123 | Muda Holdings Bhd | 2014 | 22 Mei 2015 |
| 124 | Ornapaper Bhd | 2014 | 28 Mei 2015 |
| 125 | Petronas Chemicals Group Bhd | 2014 | 19 Maret 2015 |
| 126 | Petronas Gas Bhd | 2014 | 07 April 2015 |
| 127 | PMB Technology Bhd | 2014 | 27 Mei 2015 |
| 128 | Press Metal Bhd | 2014 | 27 Mei 2015 |
| 129 | Public Packages Holdings Bhd | 2014 | 29 April 2015 |
| 130 | Prestar Resources Bhd | 2014 | 25 Mei 2015 |
| 131 | PRG Holdings Bhd | 2014 | 28 Mei 2015 |
| 132 | Rubberex Corporation (M) Bhd | 2014 | 28 April 2015 |
| 133 | Sarawak Cable Bhd | 2014 | 22 Mei 2015 |
| 134 | Sarawak Consolidated Industries Bhd | 2014 | 27 Mei 2015 |
| 135 | Seacera Group Bhd | 2014 | 29 Mei 2015 |
| 136 | SIG Gases Bhd | 2014 | 16 April 2015 |
| 137 | SLP Resources Bhd | 2014 | 08 Mei 2015 |
| 138 | Ta Ann Holdings Bhd | 2014 | 28 April 2015 |
| 139 | Tasek Corporation Bhd | 2014 | 06 April 2015 |
| 140 | Tecnic Group Bhd | 2014 | 26 Mei 2015 |
| 141 | Thong Guan Industries Bhd | 2014 | 03 Juni 2015 |
| 142 | Tomypak Holdings Bhd | 2014 | 28 April 2015 |
| 143 | Tong Herr Resources Bhd | 2014 | 30 April 2015 |
| 144 | Uchi Technologies Bhd | 2014 | 24 April 2015 |
| 145 | United U-Li Corporation Bhd | 2014 | 12 Mei 2015 |
| 146 | UMS-Neiken Group Bhd | 2014 | 30 April 2015 |
| 147 | Wah Seong Corporation Bhd | 2014 | 12 Mei 2015 |
| 148 | White Horse Bhd | 2014 | 30 April 2015 |
| 149 | WTK Holdings Bhd | 2014 | 29 Mei 2015 |
| 150 | Yi-Lai Bhd | 2014 | 28 April 2015 |

Lampiran 7

Hasil Perhitungan Perubahan Laba Bersih (Indonesia) (dalam ribuan rupiah)

| No | Kode | Lab a Bersih Tahun t-1 (Rp) | Lab a Bersih Tahun t (Rp) | Δ Lab a Bersih (%) |
|----|------|--------------------------------|------------------------------|-----------------------|
| 1 | AKPI | 34.659.623 | 27.644.714 | -20,24 |
| 2 | ALDO | 21.070.936 | 24.079.122 | 14,28 |
| 3 | ALKA | 2.948.093 | (1.175.538) | -139,87 |
| 4 | AMFG | 464.152.000 | 341.346.000 | -26,46 |
| 5 | APLI | 9.691.077 | 1.854.275 | -80,87 |
| 6 | ARNA | 261.879.784 | 71.209.943 | -72,81 |
| 7 | ARTI | 29.671.254 | 17.803.077 | -40,00 |
| 8 | ASII | 22.125.000.000 | 15.613.000.000 | -29,43 |
| 9 | AUTO | 954.086.000 | 322.701.000 | -66,18 |
| 10 | BATA | 71.246.429 | 129.519.446 | 81,79 |
| 11 | BRNA | 56.972.147 | (7.159.572) | -112,57 |
| 12 | BUDI | 28.524.000 | 21.072.000 | -26,13 |
| 13 | CPIN | 1.745.724.000 | 1.832.598.000 | 4,98 |
| 14 | DPNS | 14.528.830 | 9.859.176 | -32,14 |
| 15 | EKAD | 40.985.863 | 47.040.257 | 14,77 |
| 16 | FASW | 91.501.928 | (308.896.601) | -437,58 |
| 17 | GDST | (13.563.965) | (55.212.703) | -307,05 |
| 18 | GJTL | 283.016.000 | (313.326.000) | -210,71 |
| 19 | IGAR | 55.155.279 | 51.416.184 | -6,78 |
| 20 | IKAI | (26.157.473) | (108.888.289) | -316,28 |
| 21 | INAI | 22.415.476 | 28.615.673 | 27,66 |
| 22 | INCI | 11.056.884 | 16.960.660 | 53,39 |
| 23 | INDS | 127.819.513 | 1.933.819 | -98,49 |
| 24 | INTP | 5.274.009.000 | 4.356.661.000 | -17,39 |
| 25 | JECC | 23.904.334 | 2.464.669 | -89,69 |
| 26 | JPFA | 391.866.000 | 524.484.000 | 33,84 |
| 27 | KBLI | 72.026.857 | 115.371.099 | 60,18 |
| 28 | KBLM | 20.498.841 | 12.760.366 | -37,75 |
| 29 | KIAS | 79.640.638 | (163.719.245) | -305,57 |
| 30 | LION | 48.712.978 | 46.018.638 | -5,53 |

Lampiran 7 (lanjutan)**Hasil Perhitungan Perubahan Laba Bersih (Indonesia)
(dalam ribuan rupiah)**

| No | Kode | Laba Bersih Tahun t-1 (Rp) | Laba Bersih Tahun t (Rp) | Δ Laba Bersih (%) |
|----|------|----------------------------|--------------------------|-------------------|
| 31 | LMSH | 7.605.091 | 1.944.443 | -74,43 |
| 32 | MAIN | (84.841.276) | (62.097.227) | 26,81 |
| 33 | NIPS | 49.741.721 | 30.671.339 | -38,34 |
| 34 | PICO | 16.226.154 | 14.975.406 | -7,71 |
| 35 | RICY | 15.124.700 | 13.465.714 | -10,97 |
| 36 | SCCO | 137.618.901 | 159.119.646 | 15,62 |
| 37 | SIAP | 7.382.322 | (36.848.228) | -599,14 |
| 38 | SIPD | 3.575.818 | (362.030.918) | -10224,42 |
| 39 | SMCB | 659.867.000 | 175.127.000 | -73,46 |
| 40 | SMGR | 5.567.659.839 | 4.525.441.038 | -18,72 |
| 41 | SMSM | 421.095.000 | 461.307.000 | 9,55 |
| 42 | SSTM | (14.048.179) | (10.462.177) | 25,53 |
| 43 | TOTO | 295.861.033 | 285.236.781 | -3,59 |
| 44 | TRST | 30.256.039 | 25.314.103 | -16,33 |
| 45 | VOKS | (86.571.177) | 277.108 | 100,32 |
| 46 | YPAS | (8.905.351) | (9.880.781) | -10,95 |
| 47 | AKPI | 34.620.336 | 34.659.623 | 0,11 |
| 48 | ALDO | 22.589.102 | 21.070.936 | -6,72 |
| 49 | ALKA | (315.494) | 2.948.093 | 1034,44 |
| 50 | AMFG | 338.358.000 | 464.152.000 | 37,18 |
| 51 | APLI | 1.881.586 | 9.691.077 | 415,05 |
| 52 | ARNA | 237.697.914 | 261.879.784 | 10,17 |
| 53 | ARTI | 66.431.882 | 29.671.254 | -55,34 |
| 54 | ASII | 22.297.000.000 | 22.125.000.000 | -0,77 |
| 55 | AUTO | 999.766.000 | 954.086.000 | -4,57 |
| 56 | BATA | 44.373.679 | 71.246.429 | 60,56 |
| 57 | BRNA | (12.219.421) | 56.972.147 | 566,24 |
| 58 | BUDI | 42.886.000 | 28.524.000 | -33,49 |
| 59 | CPIN | 2.528.690.000 | 1.745.724.000 | -30,96 |
| 60 | DPNS | 66.813.230 | 14.528.830 | -78,25 |

Lampiran 7 (lanjutan)**Hasil Perhitungan Perubahan Laba Bersih (Indonesia)
(dalam ribuan rupiah)**

| No | Kode | Laba Bersih Tahun t-1 (Rp) | Laba Bersih Tahun t (Rp) | Δ Laba Bersih (%) |
|----|------|----------------------------|--------------------------|-------------------|
| 61 | EKAD | 39.450.653 | 40.985.863 | 3,89 |
| 62 | FASW | (249.057.876) | 91.501.928 | 136,74 |
| 63 | GDST | 91.885.688 | (13.563.965) | -114,76 |
| 64 | GJTL | 120.330.000 | 283.016.000 | 135,20 |
| 65 | IGAR | 35.030.416 | 55.155.279 | 57,45 |
| 66 | IKAI | (25.698.551) | (26.157.473) | -1,79 |
| 67 | INAI | 5.019.541 | 22.415.476 | 346,56 |
| 68 | INCI | 10.331.809 | 11.056.884 | 7,02 |
| 69 | INDS | 147.608.449 | 127.819.513 | -13,41 |
| 70 | INTP | 5.012.294.000 | 5.274.009.000 | 5,22 |
| 71 | JECC | 22.553.551 | 23.904.334 | 5,99 |
| 72 | JPFA | 640.637.000 | 391.866.000 | -38,83 |
| 73 | KBLI | 73.530.281 | 72.026.857 | -2,04 |
| 74 | KBLM | 7.678.095 | 20.498.841 | 166,98 |
| 75 | KIAS | 75.360.306 | 79.640.638 | 5,68 |
| 76 | LION | 64.761.351 | 48.712.978 | -24,78 |
| 77 | LMSH | 14.382.899 | 7.605.091 | -47,12 |
| 78 | MAIN | 241.632.645 | (84.841.276) | -135,11 |
| 79 | NIPS | 33.872.112 | 49.741.721 | 46,85 |
| 80 | PICO | 15.439.372 | 16.226.154 | 5,10 |
| 81 | RICY | 8.720.547 | 15.124.700 | 73,44 |
| 82 | SCCO | 104.962.314 | 137.618.901 | 31,11 |
| 83 | SIAP | (5.779.119) | 7.382.322 | 227,74 |
| 84 | SIPD | 8.377.509 | 3.575.818 | -57,32 |
| 85 | SMCB | 952.305.000 | 659.867.000 | -30,71 |
| 86 | SMGR | 5.354.298.521 | 5.567.659.839 | 3,98 |
| 87 | SMSM | 338.223.000 | 421.095.000 | 24,50 |
| 88 | SSTM | (13.228.136) | (14.048.179) | -6,20 |
| 89 | TOTO | 236.557.513 | 295.861.033 | 25,07 |
| 90 | TRST | 32.965.552 | 30.256.039 | -8,22 |
| 91 | VOKS | 39.092.753 | (86.571.177) | -321,45 |
| 92 | YPAS | 6.221.713 | (8.905.351) | -243,13 |

Lampiran 8**Hasil Perhitungan Perubahan Laba Bersih (Malaysia)**

| No | Kode | Laba Bersih Tahun t-1 (RM) | Laba Bersih Tahun t (RM) | Δ Laba Bersih (%) |
|-----------|-------------|-----------------------------------|---------------------------------|--------------------------|
| 1 | 3A | 18.214.000 | 20.082.000 | 10,26 |
| 2 | ADVPKG | 2.018.132 | 2.790.215 | 38,26 |
| 3 | AEM | (1.033.459) | (3.017.558) | -191,99 |
| 4 | AFUJIYA | 4.980.093 | 2.911.081 | -41,55 |
| 5 | AISB | 400.588 | (6.503.195) | -1723,41 |
| 6 | APM | 111.152.000 | 71.913.000 | -35,30 |
| 7 | BHIC | 17.850.000 | (30.739.000) | -272,21 |
| 8 | BOXPAK | 7.852.306 | 9.754.606 | 24,23 |
| 9 | BPPLAS | 10.071.521 | 21.833.868 | 116,79 |
| 10 | CANONE | 70.999.000 | 81.031.000 | 14,13 |
| 11 | CBIP | 97.222.000 | 107.382.000 | 10,45 |
| 12 | CCM | (35.423.000) | (73.256.000) | -106,80 |
| 13 | CHOOBEE | 12.126.000 | 5.930.000 | -51,10 |
| 14 | CME | 3.048.000 | (13.517.000) | -543,47 |
| 15 | CMSB | 265.608.000 | 304.600.000 | 14,68 |
| 16 | CNASIA | (4.237.935) | (6.284.455) | -48,29 |
| 17 | CSCSTEL | (21.265.976) | 54.602.454 | 356,76 |
| 18 | DAIBOCI | 23.736.000 | 26.721.000 | 12,58 |
| 19 | DUFU | 6.263.370 | 10.942.580 | 74,71 |
| 20 | EPMB | 18.606.000 | 3.566.000 | -80,83 |
| 21 | EVERGRN | 1.577.407 | 94.091.007 | 5864,92 |
| 22 | FAVCO | 84.012.000 | 93.866.000 | 11,73 |
| 23 | GESHEN | 2.530.000 | 14.993.000 | 492,61 |
| 24 | GPHAROS | 14.846.000 | (2.533.000) | -117,06 |
| 25 | GUH | 20.513.000 | 9.928.000 | -51,60 |
| 26 | HALEX | 2.975.515 | (1.057.740) | -135,55 |
| 27 | HEVEA | 30.176.000 | 73.571.000 | 143,81 |
| 28 | HIL | 19.733.542 | 17.188.006 | -12,90 |
| 29 | HUAAN | 1.998.000 | (279.249.000) | -14076,43 |
| 30 | HWGB | (23.437.000) | (20.145.000) | 14,05 |

Lampiran 8 (lanjutan)**Hasil Perhitungan Perubahan Laba Bersih (Malaysia)**

| No | Kode | Laba Bersih Tahun t-1 (RM) | Laba Bersih Tahun t (RM) | Δ Laba Bersih (%) |
|-----------|-------------|-----------------------------------|---------------------------------|--------------------------|
| 31 | IRETEX | (4.522.578) | (9.386.563) | -107,55 |
| 32 | JOHOTIN | 12.018.837 | 15.661.147 | 30,31 |
| 33 | KIALIM | 7.265.914 | 2.684.609 | -63,05 |
| 34 | KIANJOO | 124.428.000 | 136.040.000 | 9,33 |
| 35 | KIMHIN | 25.837.000 | 35.712.000 | 38,22 |
| 36 | KKB | 23.942.344 | 29.105.153 | 21,56 |
| 37 | KNM | 39.752.000 | 47.899.000 | 20,49 |
| 38 | KOSSAN | 148.836.000 | 206.319.000 | 38,62 |
| 39 | KSSC | 4.895.983 | 2.173.969 | -55,60 |
| 40 | LAFMSIA | 256.007.000 | 251.233.000 | -1,86 |
| 41 | LUSTER | 778.959 | (17.297.314) | -2320,57 |
| 42 | LYSAGHT | 11.234.645 | 16.305.337 | 45,13 |
| 43 | MASTEEL | 15.828.000 | (50.403.000) | -418,44 |
| 44 | MASTER | 4.833.000 | 2.734.000 | -43,43 |
| 45 | MBL | 4.024.295 | 6.356.777 | 57,96 |
| 46 | MIECO | 17.877.000 | 18.643.000 | 4,28 |
| 47 | MINHO | 7.083.000 | 20.767.000 | 193,19 |
| 48 | MUDA | 24.554.000 | 28.231.000 | 14,98 |
| 49 | ORNA | 9.779.000 | 7.188.000 | -26,50 |
| 50 | PCHEM | 2.726.000.000 | 3.091.000.000 | 13,39 |
| 51 | PETGAS | 1.842.080.000 | 1.985.870.000 | 7,81 |
| 52 | PMBTECH | 6.602.000 | 7.721.000 | 16,95 |
| 53 | PMETAL | 265.967.000 | 160.969.000 | -39,48 |
| 54 | PPHB | 12.371.000 | 14.211.000 | 14,87 |
| 55 | PRESTAR | 15.040.000 | 13.153.000 | -12,55 |
| 56 | PRG | 1.396.000 | 4.630.000 | 231,66 |
| 57 | RUBEREX | 10.133.850 | 14.897.926 | 47,01 |
| 58 | SCABLE | 24.428.000 | 39.492.000 | 61,67 |
| 59 | SCIB | (2.939.442) | 240.357 | 108,18 |
| 60 | SEACERA | 17.103.791 | 4.309.210 | -74,81 |

Lampiran 8 (lanjutan)**Hasil Perhitungan Perubahan Laba Bersih (Malaysia)**

| No | Kode | Laba Bersih Tahun t-1 (RM) | Laba Bersih Tahun t (RM) | Δ Laba Bersih (%) |
|-----------|-------------|-----------------------------------|---------------------------------|--------------------------|
| 61 | SIGGAS | 9.922.277 | 6.396.752 | -35,53 |
| 62 | SLP | 12.156.245 | 27.249.559 | 124,16 |
| 63 | TAANN | 125.438.149 | 191.494.662 | 52,66 |
| 64 | TASEK | 105.043.000 | 91.260.000 | -13,12 |
| 65 | TECNIC | 19.723.478 | 97.807.648 | 395,89 |
| 66 | TGUAN | 18.398.000 | 39.656.000 | 115,55 |
| 67 | TOMYPAK | 8.252.000 | 23.164.000 | 180,71 |
| 68 | TONGHER | 41.863.000 | 2.628.000 | -93,72 |
| 69 | UCHITEC | 40.109.239 | 49.297.964 | 22,91 |
| 70 | ULICORP | 23.228.975 | 26.002.319 | 11,94 |
| 71 | UMSNGB | 9.122.000 | 9.487.000 | 4,00 |
| 72 | WASEONG | 147.109.000 | (11.868.000) | -108,07 |
| 73 | WTHORSE | 59.235.000 | 34.217.000 | -42,24 |
| 74 | WTK | 39.498.000 | 58.550.000 | 48,24 |
| 75 | YILAI | 13.250.452 | 9.482.850 | -28,43 |
| 76 | 3A | 10.316.000 | 18.214.000 | 76,56 |
| 77 | ADVPKG | 2.826.747 | 2.018.132 | -28,61 |
| 78 | AEM | 672.200 | (1.033.459) | -253,74 |
| 79 | AFUJIYA | 6.947.441 | 4.980.093 | -28,32 |
| 80 | AISB | (458.123) | 400.588 | 187,44 |
| 81 | APM | 141.369.000 | 111.152.000 | -21,37 |
| 82 | BHIC | 3.161.000 | 17.850.000 | 464,69 |
| 83 | BOXPAK | 11.932.459 | 7.852.306 | -34,19 |
| 84 | BPPLAS | 10.100.838 | 10.071.521 | -0,29 |
| 85 | CANONE | 77.270.000 | 70.999.000 | -8,12 |
| 86 | CBIP | 112.943.000 | 97.222.000 | -13,92 |
| 87 | CCM | 11.537.000 | (35.423.000) | -407,04 |
| 88 | CHOOBEE | 22.419.000 | 12.126.000 | -45,91 |
| 89 | CME | 634.000 | 3.048.000 | 380,76 |
| 90 | CMSB | 215.548.000 | 265.608.000 | 23,22 |

Lampiran 8 (lanjutan)**Hasil Perhitungan Perubahan Laba Bersih (Malaysia)**

| No | Kode | Laba Bersih Tahun t-1 (RM) | Laba Bersih Tahun t (RM) | Δ Laba Bersih (%) |
|-----------|-------------|-----------------------------------|---------------------------------|--------------------------|
| 91 | CNASIA | (725.963) | (4.237.935) | -483,77 |
| 92 | CSCSTEL | 29.350.284 | (21.265.976) | -172,46 |
| 93 | DAIBOCI | 27.462.000 | 23.736.000 | -13,57 |
| 94 | DUFU | (5.538.842) | 6.263.370 | 213,08 |
| 95 | EPMB | 20.985.000 | 18.606.000 | -11,34 |
| 96 | EVERGRN | (45.109.354) | 1.577.407 | 103,50 |
| 97 | FAVCO | 64.995.000 | 84.012.000 | 29,26 |
| 98 | GESHEN | 2.138.000 | 2.530.000 | 18,33 |
| 99 | GPHAROS | (2.551.000) | 14.846.000 | 681,97 |
| 100 | GUH | 30.583.000 | 20.513.000 | -32,93 |
| 101 | HALEX | 3.512.667 | 2.975.515 | -15,29 |
| 102 | HEVEA | 22.459.000 | 30.176.000 | 34,36 |
| 103 | HIL | 2.659.781 | 19.733.542 | 641,92 |
| 104 | HUAAN | 15.344.000 | 1.998.000 | -86,98 |
| 105 | HWGB | (26.123.000) | (23.437.000) | 10,28 |
| 106 | IRETEX | 1.863.026 | (4.522.578) | -342,75 |
| 107 | JOHOTIN | 20.519.782 | 12.018.837 | -41,43 |
| 108 | KIALIM | 5.474.578 | 7.265.914 | 32,72 |
| 109 | KIANJOO | 123.739.000 | 124.428.000 | 0,56 |
| 110 | KIMHIN | 1.284.000 | 25.837.000 | 1912,23 |
| 111 | KKB | 34.956.566 | 23.942.344 | -31,51 |
| 112 | KNM | 19.908.000 | 39.752.000 | 99,68 |
| 113 | KOSSAN | 140.055.000 | 148.836.000 | 6,27 |
| 114 | KSSC | 13.266.581 | 4.895.983 | -63,10 |
| 115 | LAFMSIA | 367.118.000 | 256.007.000 | -30,27 |
| 116 | LUSTER | 5.509.447 | 778.959 | -85,86 |
| 117 | LYSAGHT | 15.073.283 | 11.234.645 | -25,47 |
| 118 | MASTEEL | 27.014.000 | 15.828.000 | -41,41 |
| 119 | MASTER | 4.723.000 | 4.833.000 | 2,33 |
| 120 | MBL | 6.282.986 | 4.024.295 | -35,95 |

Lampiran 8 (lanjutan)**Hasil Perhitungan Perubahan Laba Bersih (Malaysia)**

| No | Kode | Laba Bersih Tahun t-1 (RM) | Laba Bersih Tahun t (RM) | Δ Laba Bersih (%) |
|-----------|-------------|-----------------------------------|---------------------------------|--------------------------|
| 121 | MIECO | (63.625.000) | 17.877.000 | 128,10 |
| 122 | MINHO | 19.331.000 | 7.083.000 | -63,36 |
| 123 | MUDA | 46.665.000 | 24.554.000 | -47,38 |
| 124 | ORNA | 8.173.000 | 9.779.000 | 19,65 |
| 125 | PCHEM | 3.504.000.000 | 2.726.000.000 | -22,20 |
| 126 | PETGAS | 2.078.876.000 | 1.842.080.000 | -11,39 |
| 127 | PMBTECH | 7.555.000 | 6.602.000 | -12,61 |
| 128 | PMETAL | 11.575.000 | 265.967.000 | 2197,77 |
| 129 | PPHB | 10.225.000 | 12.371.000 | 20,99 |
| 130 | PRESTAR | 16.243.000 | 15.040.000 | -7,41 |
| 131 | PRG | 4.686.000 | 1.396.000 | -70,21 |
| 132 | RUBEREX | 417.701 | 10.133.850 | 2326,10 |
| 133 | SCABLE | 755.000 | 24.428.000 | 3135,50 |
| 134 | SCIB | (2.820.143) | (2.939.442) | -4,23 |
| 135 | SEACERA | 6.063.524 | 17.103.791 | 182,08 |
| 136 | SIGGAS | 2.653.364 | 9.922.277 | 273,95 |
| 137 | SLP | 11.229.101 | 12.156.245 | 8,26 |
| 138 | TAANN | 92.748.700 | 125.438.149 | 35,25 |
| 139 | TASEK | 93.903.000 | 105.043.000 | 11,86 |
| 140 | TECNIC | 14.741.805 | 19.723.478 | 33,79 |
| 141 | TGUAN | 28.840.000 | 18.398.000 | -36,21 |
| 142 | TOMYPAK | 14.217.000 | 8.252.000 | -41,96 |
| 143 | TONGHER | 24.730.000 | 41.863.000 | 69,28 |
| 144 | UCHITEC | 39.073.487 | 40.109.239 | 2,65 |
| 145 | ULICORP | 16.588.228 | 23.228.975 | 40,03 |
| 146 | UMSNGB | 5.351.000 | 9.122.000 | 70,47 |
| 147 | WASEONG | 32.293.000 | 147.109.000 | 355,54 |
| 148 | WTHORSE | 48.182.000 | 59.235.000 | 22,94 |
| 149 | WTK | 50.072.000 | 39.498.000 | -21,12 |
| 150 | YILAI | 12.642.811 | 13.250.452 | 4,81 |

Lampiran 9

Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Operasi (Indonesia) (dalam ribuan rupiah)

| No | Kode | AKO tahun t-1 (Rp) | AKO tahun t (Rp) | Δ AKO (%) |
|----|------|-----------------------|---------------------|-----------|
| 1 | AKPI | 374.353.068 | (50.796.252) | -113,57 |
| 2 | ALDO | (470.702) | 2.204.124 | 568,26 |
| 3 | ALKA | (18.833.943) | (2.880.134) | 84,71 |
| 4 | AMFG | 564.250.000 | 366.837.000 | -34,99 |
| 5 | APLI | 22.314.328 | 24.587.547 | 10,19 |
| 6 | ARNA | 238.937.996 | 111.918.147 | -53,16 |
| 7 | ARTI | 67.572.897 | 382.330.144 | 465,80 |
| 8 | ASII | 14.963.000.000 | 26.290.000.000 | 75,70 |
| 9 | AUTO | 264.565.000 | 866.768.000 | 227,62 |
| 10 | BATA | 62.179.864 | (19.631.483) | -131,57 |
| 11 | BRNA | 198.105.603 | 276.302.922 | 39,47 |
| 12 | BUDI | 68.190.000 | 96.860.000 | 42,04 |
| 13 | CPIN | 462.975.000 | 1.707.438.000 | 268,80 |
| 14 | DPNS | 6.455.176 | 5.105.993 | -20,90 |
| 15 | EKAD | 4.641.306 | 100.935.448 | 2074,72 |
| 16 | FASW | 1.327.852.701 | 72.901.791 | -94,51 |
| 17 | GDST | 220.244.500 | (39.316.275) | -117,85 |
| 18 | GJTL | 152.146.000 | 795.635.000 | 422,94 |
| 19 | IGAR | 25.762.821 | 80.061.209 | 210,76 |
| 20 | IKAI | (15.834.748) | (16.480.938) | -4,08 |
| 21 | INAI | 42.164.840 | 81.915.088 | 94,27 |
| 22 | INCI | (7.581.339) | 25.782.575 | 440,08 |
| 23 | INDS | 65.911.209 | 110.641.663 | 67,86 |
| 24 | INTP | 5.346.841.000 | 5.049.117.000 | -5,57 |
| 25 | JECC | 42.230.169 | 21.550.154 | -48,97 |
| 26 | JPFA | 1.570.534.000 | 1.452.924.000 | -7,49 |
| 27 | KBLI | 170.079.675 | 46.127.981 | -72,88 |
| 28 | KBLM | 6.098.896 | 24.641.687 | 304,04 |
| 29 | KIAS | 51.975.722 | (56.748.467) | -209,18 |
| 30 | LION | 60.865.532 | 59.304.154 | -2,57 |

Lampiran 9 (lanjutan)**Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Operasi (Indonesia)
(dalam ribuan rupiah)**

| No | Kode | AKO tahun t-1 (Rp) | AKO tahun t (Rp) | Δ AKO (%) |
|----|------|-----------------------|---------------------|-----------|
| 31 | LMSH | 9.999.770 | 10.910.802 | 9,11 |
| 32 | MAIN | (301.780.493) | (26.280.191) | 91,29 |
| 33 | NIPS | (18.339.125) | (137.952.161) | -652,23 |
| 34 | PICO | 24.408.903 | 59.320.891 | 143,03 |
| 35 | RICY | 47.145.297 | 134.156.891 | 184,56 |
| 36 | SCCO | 62.171.129 | 197.980.124 | 218,44 |
| 37 | SIAP | (21.380.366) | (7.388.817) | 65,44 |
| 38 | SIPD | (26.515.915) | 205.597.582 | 875,37 |
| 39 | SMCB | 1.709.438.000 | 533.786.000 | -68,77 |
| 40 | SMGR | 6.245.841.812 | 7.288.586.537 | 16,70 |
| 41 | SMSM | 449.864.000 | 536.111.000 | 19,17 |
| 42 | SSTM | 39.556.170 | 29.295.186 | -25,94 |
| 43 | TOTO | 307.708.638 | 240.629.139 | -21,80 |
| 44 | TRST | 236.909.958 | 135.020.262 | -43,01 |
| 45 | VOKS | (72.598.589) | 16.054.544 | 122,11 |
| 46 | YPAS | 52.054.365 | 33.677.132 | -35,30 |
| 47 | AKPI | (24.262.141) | 374.353.068 | -1642,95 |
| 48 | ALDO | 39.652.191 | (470.702) | -101,19 |
| 49 | ALKA | (507.543) | (18.833.943) | -3610,81 |
| 50 | AMFG | 551.871.000 | 564.250.000 | 2,24 |
| 51 | APLI | 61.602.783 | 22.314.328 | -63,78 |
| 52 | ARNA | 278.878.037 | 238.937.996 | -14,32 |
| 53 | ARTI | 1.342.996 | 67.572.897 | 4931,50 |
| 54 | ASII | 21.250.000.000 | 14.963.000.000 | -29,59 |
| 55 | AUTO | 551.756.000 | 264.565.000 | -52,05 |
| 56 | BATA | 48.106.848 | 62.179.864 | 29,25 |
| 57 | BRNA | 103.086.504 | 198.105.603 | 92,17 |
| 58 | BUDI | 222.244.000 | 68.190.000 | -69,32 |
| 59 | CPIN | 2.061.273.000 | 462.975.000 | -77,54 |
| 60 | DPNS | (660.731) | 6.455.176 | 1076,97 |

Lampiran 9 (lanjutan)**Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Operasi (Indonesia)
(dalam ribuan rupiah)**

| No | Kode | AKO tahun t-1 (Rp) | AKO tahun t (Rp) | Δ AKO (%) |
|----|------|-----------------------|---------------------|-----------|
| 61 | EKAD | 23.212.237 | 4.641.306 | -80,00 |
| 62 | FASW | 209.910.765 | 1.327.852.701 | 532,58 |
| 63 | GDST | 192.924.779 | 220.244.500 | 14,16 |
| 64 | GJTL | 1.299.132.000 | 152.146.000 | -88,29 |
| 65 | IGAR | 31.571.766 | 25.762.821 | -18,40 |
| 66 | IKAI | (11.911.957) | (15.834.748) | -32,93 |
| 67 | INAI | 77.754.740 | 81.915.088 | 5,35 |
| 68 | INCI | 10.276.273 | (7.581.339) | -173,78 |
| 69 | INDS | 255.755.974 | 65.911.209 | -74,23 |
| 70 | INTP | 5.419.268.000 | 5.346.841.000 | -1,34 |
| 71 | JECC | (119.083.783) | 42.230.169 | 135,46 |
| 72 | JPFA | 173.609.000 | 1.570.534.000 | 804,64 |
| 73 | KBLI | (27.123.241) | 170.079.675 | 727,06 |
| 74 | KBLM | (106.551.189) | 6.098.896 | 105,72 |
| 75 | KIAS | 195.024.561 | 51.975.722 | -73,35 |
| 76 | LION | 52.556.705 | 60.865.532 | 15,81 |
| 77 | LMSH | 13.814.790 | 9.999.770 | -27,62 |
| 78 | MAIN | 109.333.001 | (301.780.493) | -376,02 |
| 79 | NIPS | (75.416.394) | (18.339.125) | 75,68 |
| 80 | PICO | (5.967.845) | 24.408.903 | 509,01 |
| 81 | RICY | (84.879.758) | 47.145.297 | 155,54 |
| 82 | SCCO | 20.804.646 | 62.171.129 | 198,83 |
| 83 | SIAP | (37.056.724) | (21.380.366) | 42,30 |
| 84 | SIPD | 43.982.041 | (26.515.915) | -160,29 |
| 85 | SMCB | 2.262.247.000 | 1.709.438.000 | -24,44 |
| 86 | SMGR | 6.047.147.495 | 6.245.841.812 | 3,29 |
| 87 | SMSM | 448.032.000 | 449.864.000 | 0,41 |
| 88 | SSTM | 83.498.267 | 39.556.170 | -52,63 |
| 89 | TOTO | 320.627.073 | 307.708.638 | -4,03 |
| 90 | TRST | 111.913.265 | 236.909.958 | 111,69 |
| 91 | VOKS | 339.998.702 | (72.598.589) | -121,35 |
| 92 | YPAS | (7.261.776) | 52.054.365 | 816,83 |

Lampiran 10

Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Operasi (Malaysia)

| No | Kode | AKO Tahun t-1 (RM) | AKO Tahun t (RM) | Δ AKO (%) |
|----|---------|--------------------|------------------|-----------|
| 1 | 3A | 39.252.000 | 6.018.000 | -84,67 |
| 2 | ADVPKG | 1.950.251 | 2.823.177 | 44,76 |
| 3 | AEM | (7.995.523) | 4.350.426 | 154,41 |
| 4 | AFUJIYA | 10.221.077 | 823.089 | -91,95 |
| 5 | AISB | 7.918.040 | 1.191.301 | -84,95 |
| 6 | APM | 174.556.000 | 168.982.000 | -3,19 |
| 7 | BHIC | 12.809.000 | (2.175.000) | -116,98 |
| 8 | BOXPAK | 9.074.591 | 30.071.733 | 231,38 |
| 9 | BPPLAS | (125.344) | 48.360.917 | 38682,55 |
| 10 | CANONE | 15.658.000 | 27.179.000 | 73,58 |
| 11 | CBIP | 149.260.000 | 97.110.000 | -34,94 |
| 12 | CCM | 103.662.000 | 14.226.000 | -86,28 |
| 13 | CHOOBEE | 12.019.000 | 90.236.000 | 650,78 |
| 14 | CME | 2.578.000 | (12.301.000) | -577,15 |
| 15 | CMSB | 414.192.000 | (37.720.000) | -109,11 |
| 16 | CNASIA | (683.502) | (68.173) | 90,03 |
| 17 | CSCSTEL | (830.607) | 55.917.635 | 6832,14 |
| 18 | DAIBOCI | 33.064.000 | 61.987.000 | 87,48 |
| 19 | DUFU | 12.141.616 | 25.812.702 | 112,60 |
| 20 | EPMB | 63.546.000 | 76.744.000 | 20,77 |
| 21 | EVERGRN | 95.613.434 | 123.529.809 | 29,20 |
| 22 | FAVCO | 103.940.000 | 160.518.000 | 54,43 |
| 23 | GESHEN | 3.275.000 | 18.603.000 | 468,03 |
| 24 | GPHAROS | 20.914.000 | 1.804.000 | -91,37 |
| 25 | GUH | 13.803.000 | 6.154.000 | -55,42 |
| 26 | HALEX | 1.998.469 | 5.055.647 | 152,98 |
| 27 | HEVEA | 49.709.000 | 139.776.000 | 181,19 |
| 28 | HIL | 19.883.090 | 23.605.647 | 18,72 |
| 29 | HUAAN | (2.616.000) | 11.719.000 | 547,97 |
| 30 | HWGB | 2.891.000 | 10.344.000 | 257,80 |

Lampiran 10 (lanjutan)**Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Operasi (Malaysia)**

| No | Kode | AKO Tahun t-1 (RM) | AKO Tahun t (RM) | Δ AKO (%) |
|----|---------|--------------------|------------------|-----------|
| 31 | IRETEX | (34.006.768) | (2.648.347) | 92,21 |
| 32 | JOHOTIN | (30.104.275) | (6.816.666) | 77,36 |
| 33 | KIALIM | 10.013.439 | 11.585.889 | 15,70 |
| 34 | KIANJOO | 150.199.000 | 196.972.000 | 31,14 |
| 35 | KIMHIN | 32.879.000 | 45.992.000 | 39,88 |
| 36 | KKB | 81.657.717 | 67.646.868 | -17,16 |
| 37 | KNM | 24.859.000 | 14.839.000 | -40,31 |
| 38 | KOSSAN | 164.233.000 | 262.910.000 | 60,08 |
| 39 | KSSC | 1.894.775 | 844.129 | -55,45 |
| 40 | LAFMSIA | 460.920.000 | 383.426.000 | -16,81 |
| 41 | LUSTER | 99.899 | (679.427) | -780,11 |
| 42 | LYSAGHT | 19.784.834 | 20.204.422 | 2,12 |
| 43 | MASTEEL | 27.367.000 | 17.768.000 | -35,08 |
| 44 | MASTER | 5.823.000 | 6.383.000 | 9,62 |
| 45 | MBL | (1.339.368) | 5.200.380 | 488,27 |
| 46 | MIECO | 14.392.000 | 48.297.000 | 235,58 |
| 47 | MINHO | 11.777.000 | 6.080.000 | -48,37 |
| 48 | MUDA | 72.865.000 | 80.615.000 | 10,64 |
| 49 | ORNA | 20.992.000 | 18.258.000 | -13,02 |
| 50 | PCHEM | 4.195.000.000 | 4.334.000.000 | 3,31 |
| 51 | PETGAS | 2.576.663.000 | 2.845.637.000 | 10,44 |
| 52 | PMBTECH | 12.989.000 | 46.813.000 | 260,40 |
| 53 | PMETAL | 411.975.000 | 967.258.000 | 134,79 |
| 54 | PPHB | 17.333.000 | 23.581.000 | 36,05 |
| 55 | PRESTAR | 63.545.000 | 57.185.000 | -10,01 |
| 56 | PRG | (65.176.000) | 962.000 | 101,48 |
| 57 | RUBEREX | 49.089.859 | 25.417.334 | -48,22 |
| 58 | SCABLE | (24.555.000) | (42.176.000) | -71,76 |
| 59 | SCIB | 2.065.116 | 936.008 | -54,68 |
| 60 | SEACERA | (25.871.763) | 7.109.513 | 127,48 |

Lampiran 10 (lanjutan)**Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Operasi (Malaysia)**

| No | Kode | AKO Tahun t-1 (RM) | AKO Tahun t (RM) | Δ AKO (%) |
|----|---------|--------------------|------------------|-----------|
| 61 | SIGGAS | 8.110.112 | 981.198 | -87,90 |
| 62 | SLP | 13.800.516 | 27.545.840 | 99,60 |
| 63 | TAANN | 246.259.499 | 237.708.529 | -3,47 |
| 64 | TASEK | 141.066.000 | 128.367.000 | -9,00 |
| 65 | TECNIC | 31.824.093 | 11.690.229 | -63,27 |
| 66 | TGUAN | (32.256.000) | 80.648.000 | 350,02 |
| 67 | TOMYPAK | 16.555.000 | 27.916.000 | 68,63 |
| 68 | TONGHER | (11.913.000) | 37.468.000 | 414,51 |
| 69 | UCHITEC | 49.433.342 | 47.130.422 | -4,66 |
| 70 | ULICORP | 34.860.437 | 21.838.030 | -37,36 |
| 71 | UMSNGB | (856.000) | 16.736.000 | 2055,14 |
| 72 | WASEONG | 40.584.000 | 172.611.000 | 325,32 |
| 73 | WTHORSE | 47.352.000 | 94.379.000 | 99,31 |
| 74 | WTK | 99.686.000 | 89.982.000 | -9,73 |
| 75 | YILAI | 15.436.081 | 15.541.200 | 0,68 |
| 76 | 3A | 45.402.000 | 39.252.000 | -13,55 |
| 77 | ADVPKG | 2.882.328 | 1.950.251 | -32,34 |
| 78 | AEM | (1.129.577) | (7.995.523) | -607,83 |
| 79 | AFUJIYA | 12.600.048 | 10.221.077 | -18,88 |
| 80 | AISB | 19.146.650 | 7.918.040 | -58,65 |
| 81 | APM | 45.320.000 | 174.556.000 | 285,16 |
| 82 | BHIC | 83.181.000 | 12.809.000 | -84,60 |
| 83 | BOXPAK | 18.037.096 | 9.074.591 | -49,69 |
| 84 | BPPLAS | 16.078.070 | (125.344) | -100,78 |
| 85 | CANONE | 43.971.000 | 15.658.000 | -64,39 |
| 86 | CBIP | 73.499.000 | 149.260.000 | 103,08 |
| 87 | CCM | 150.600.000 | 103.662.000 | -31,17 |
| 88 | CHOOBEE | (45.638.000) | 12.019.000 | 126,34 |
| 89 | CME | (44.000) | 2.578.000 | 5959,09 |
| 90 | CMSB | 235.968.000 | 414.192.000 | 75,53 |

Lampiran 10 (lanjutan)**Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Operasi (Malaysia)**

| No | Kode | AKO Tahun t-1 (RM) | AKO Tahun t (RM) | Δ AKO (%) |
|-----|---------|--------------------|------------------|-----------|
| 91 | CNASIA | (683.086) | (683.502) | -0,06 |
| 92 | CSCSTEL | 67.845.331 | (830.607) | -101,22 |
| 93 | DAIBOCI | 28.893.000 | 33.064.000 | 14,44 |
| 94 | DUFU | 8.829.867 | 12.141.616 | 37,51 |
| 95 | EPMB | 50.824.000 | 63.546.000 | 25,03 |
| 96 | EVERGRN | 46.106.577 | 95.613.434 | 107,37 |
| 97 | FAVCO | 82.406.000 | 103.940.000 | 26,13 |
| 98 | GESHEN | 8.386.000 | 3.275.000 | -60,95 |
| 99 | GPHAROS | 5.468.000 | 20.914.000 | 282,48 |
| 100 | GUH | 6.692.000 | 13.803.000 | 106,26 |
| 101 | HALEX | 11.046.034 | 1.998.469 | -81,91 |
| 102 | HEVEA | 38.474.000 | 49.709.000 | 29,20 |
| 103 | HIL | 9.011.512 | 19.883.090 | 120,64 |
| 104 | HUAAN | 2.839.000 | (2.616.000) | -192,15 |
| 105 | HWGB | (3.487.000) | 2.891.000 | 182,91 |
| 106 | IRETEX | 11.203.813 | (34.006.768) | -403,53 |
| 107 | JOHOTIN | 24.630.133 | (30.104.275) | -222,23 |
| 108 | KIALIM | 8.931.362 | 10.013.439 | 12,12 |
| 109 | KIANJOO | 147.463.000 | 150.199.000 | 1,86 |
| 110 | KIMHIN | 12.799.000 | 32.879.000 | 156,89 |
| 111 | KKB | 16.472.178 | 81.657.717 | 395,73 |
| 112 | KNM | 323.070.000 | 24.859.000 | -92,31 |
| 113 | KOSSAN | 212.188.000 | 164.233.000 | -22,60 |
| 114 | KSSC | 1.639.851 | 1.894.775 | 15,55 |
| 115 | LAFMSIA | 454.127.000 | 460.920.000 | 1,50 |
| 116 | LUSTER | 8.757.426 | 99.899 | -98,86 |
| 117 | LYSAGHT | 22.752.296 | 19.784.834 | -13,04 |
| 118 | MASTEEL | 44.709.000 | 27.367.000 | -38,79 |
| 119 | MASTER | 7.920.000 | 5.823.000 | -26,48 |
| 120 | MBL | 9.552.957 | (1.339.368) | -114,02 |

Lampiran 10 (lanjutan)**Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Operasi (Malaysia)**

| No | Kode | AKO Tahun t-1 (RM) | AKO Tahun t (RM) | Δ AKO (%) |
|-----|---------|--------------------|------------------|-----------|
| 121 | MIECO | 27.040.000 | 14.392.000 | -46,78 |
| 122 | MINHO | 3.500.000 | 11.777.000 | 236,49 |
| 123 | MUDA | 92.855.000 | 72.865.000 | -21,53 |
| 124 | ORNA | 7.740.000 | 20.992.000 | 171,21 |
| 125 | PCEM | 4.450.000.000 | 4.195.000.000 | -5,73 |
| 126 | PETGAS | 2.233.634.000 | 2.576.663.000 | 15,36 |
| 127 | PMBTECH | 5.470.000 | 12.989.000 | 137,46 |
| 128 | PMETAL | 560.171.000 | 411.975.000 | -26,46 |
| 129 | PPHB | 11.127.000 | 17.333.000 | 55,77 |
| 130 | PRESTAR | 19.297.000 | 63.545.000 | 229,30 |
| 131 | PRG | (2.751.000) | (65.176.000) | -2269,17 |
| 132 | RUBEREX | 44.682.956 | 49.089.859 | 9,86 |
| 133 | SCABLE | 40.172.000 | (24.555.000) | -161,12 |
| 134 | SCIB | 3.487.348 | 2.065.116 | -40,78 |
| 135 | SEACERA | (27.431.412) | (25.871.763) | 5,69 |
| 136 | SIGGAS | 6.385.646 | 8.110.112 | 27,01 |
| 137 | SLP | 6.354.369 | 13.800.516 | 117,18 |
| 138 | TAANN | 270.576.555 | 246.259.499 | -8,99 |
| 139 | TASEK | 103.605.000 | 141.066.000 | 36,16 |
| 140 | TECNIC | 25.694.767 | 31.824.093 | 23,85 |
| 141 | TGUAN | 19.603.000 | (32.256.000) | -264,55 |
| 142 | TOMYPAK | 24.752.000 | 16.555.000 | -33,12 |
| 143 | TONGHER | 37.681.000 | (11.913.000) | -131,62 |
| 144 | UCHITEC | 46.579.653 | 49.433.342 | 6,13 |
| 145 | ULICORP | 22.582.697 | 34.860.437 | 54,37 |
| 146 | UMSNGB | 10.495.000 | (856.000) | -108,16 |
| 147 | WASEONG | 272.143.000 | 40.584.000 | -85,09 |
| 148 | WTHORSE | 84.864.000 | 47.352.000 | -44,20 |
| 149 | WTK | 72.113.000 | 99.686.000 | 38,24 |
| 150 | YILAI | 30.041.725 | 15.436.081 | -48,62 |

Lampiran 11

Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Investasi (Indonesia) (dalam ribuan rupiah)

| No | Kode | AKI tahun t-1 (Rp) | AKI tahun t (Rp) | Δ AKI (%) |
|----|------|-----------------------|---------------------|------------------|
| 1 | AKPI | (188.388.214) | (475.676.773) | -152,50 |
| 2 | ALDO | (13.461.540) | (10.361.349) | 23,03 |
| 3 | ALKA | (3.921.254) | (3.758.675) | 4,15 |
| 4 | AMFG | (287.413.000) | (532.039.000) | -85,11 |
| 5 | APLI | (25.756.396) | (54.144.081) | -110,22 |
| 6 | ARNA | (87.847.152) | (81.787.406) | 6,90 |
| 7 | ARTI | (120.235.267) | (410.277.376) | -241,23 |
| 8 | ASII | -9.564.000.000 | -7.541.000.000 | 21,15 |
| 9 | AUTO | (1.083.844.000) | (632.880.000) | 41,61 |
| 10 | BATA | (41.069.493) | 92.609.212 | 325,49 |
| 11 | BRNA | (7.474.561) | 7.832.247 | 204,79 |
| 12 | BUDI | (315.180.000) | (233.195.000) | 26,01 |
| 13 | CPIN | (3.736.388.000) | (1.869.377.000) | 49,97 |
| 14 | DPNS | 372.630 | 29.565.160 | 7834,19 |
| 15 | EKAD | (12.113.427) | (10.007.610) | 17,38 |
| 16 | FASW | (195.073.976) | (525.795.275) | -169,54 |
| 17 | GDST | (216.824.103) | (34.925.962) | 83,89 |
| 18 | GJTL | (1.421.902.000) | (1.404.388.000) | 1,23 |
| 19 | IGAR | (5.160.572) | (30.510.096) | -491,22 |
| 20 | IKAI | 7.022.340 | 5.597.866 | -20,28 |
| 21 | INAI | 1.935.721 | (68.217.586) | -3624,14 |
| 22 | INCI | (8.507.937) | (7.766.824) | 8,71 |
| 23 | INDS | (255.493.406) | (47.658.214) | 81,35 |
| 24 | INTP | -3.398.068.000 | -2.696.658.000 | 20,64 |
| 25 | JECC | 9.064.634 | (62.989.733) | -794,90 |
| 26 | JPFA | (1.588.235.000) | (681.618.000) | 57,08 |
| 27 | KBLI | (98.407.719) | (129.017.007) | -31,10 |
| 28 | KBLM | (8.190.350) | (20.249.891) | -147,24 |
| 29 | KIAS | (98.996.217) | (86.337.500) | 12,79 |
| 30 | LION | (106.585.552) | (9.009.480) | 91,55 |

Lampiran 11 (lanjutan)**Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Investasi (Indonesia)
(dalam ribuan rupiah)**

| No | Kode | AKI tahun t-1 (Rp) | AKI tahun t (Rp) | Δ AKI (%) |
|----|------|-----------------------|---------------------|-----------|
| 31 | LMSH | (5.832.558) | (9.655.864) | -65,55 |
| 32 | MAIN | (664.372.165) | (355.066.777) | 46,56 |
| 33 | NIPS | (174.135.369) | (419.184.499) | -140,72 |
| 34 | PICO | (2.370.784) | (965.958) | 59,26 |
| 35 | RICY | (81.426.565) | (56.191.547) | 30,99 |
| 36 | SCCO | (45.095.056) | (27.119.776) | 39,86 |
| 37 | SIAP | (18.695.365) | (26.708.564) | -42,86 |
| 38 | SIPD | 320.333.905 | (253.673.949) | -179,19 |
| 39 | SMCB | (2.837.693.000) | (506.308.000) | 82,16 |
| 40 | SMGR | -2.405.892.745 | -5.592.270.643 | -132,44 |
| 41 | SMSM | (142.945.000) | (263.477.000) | -84,32 |
| 42 | SSTM | (23.589.490) | (4.107.450) | 82,59 |
| 43 | TOTO | (320.001.829) | (226.164.866) | 29,32 |
| 44 | TRST | (120.182.608) | (60.264.732) | 49,86 |
| 45 | VOKS | (45.253.977) | (18.005.156) | 60,21 |
| 46 | YPAS | 220.747.714 | (365.263) | -100,17 |
| 47 | AKPI | (46.026.978) | (188.388.214) | -309,30 |
| 48 | ALDO | (53.480.536) | (13.461.540) | 74,83 |
| 49 | ALKA | (3.425.701) | (3.921.254) | -14,47 |
| 50 | AMFG | (329.214.000) | (287.413.000) | 12,70 |
| 51 | APLI | (2.618.241) | (25.756.396) | -883,73 |
| 52 | ARNA | (158.716.831) | (87.847.152) | 44,65 |
| 53 | ARTI | (29.889.245) | (120.235.267) | -302,27 |
| 54 | ASII | (8.306.000.000) | -9.564.000.000 | -15,15 |
| 55 | AUTO | (765.309.000) | (1.083.844.000) | -41,62 |
| 56 | BATA | (33.944.191) | (41.069.493) | -20,99 |
| 57 | BRNA | (78.914.105) | (7.474.561) | 90,53 |
| 58 | BUDI | (216.365.000) | (315.180.000) | -45,67 |
| 59 | CPIN | (2.155.498.000) | (3.736.388.000) | -73,34 |
| 60 | DPNS | 17.645.061 | 372.630 | -97,89 |

Lampiran 11 (lanjutan)**Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Investasi (Indonesia)
(dalam ribuan rupiah)**

| No | Kode | AKI tahun t-1 (Rp) | AKI tahun t (Rp) | Δ AKI (%) |
|----|------|-----------------------|---------------------|-----------|
| 61 | EKAD | (29.475.172) | (12.113.427) | 58,90 |
| 62 | FASW | (174.576.081) | (195.073.976) | -11,74 |
| 63 | GDST | (311.189.220) | (216.824.103) | 30,32 |
| 64 | GJTL | (920.481.000) | (1.421.902.000) | -54,47 |
| 65 | IGAR | (13.114.620) | (5.160.572) | 60,65 |
| 66 | IKAI | 24.405.578 | 7.022.340 | -71,23 |
| 67 | INAI | (8.522.505) | 1.935.721 | 122,71 |
| 68 | INCI | (16.064.714) | (8.507.937) | 47,04 |
| 69 | INDS | (86.157.241) | (255.493.406) | -196,54 |
| 70 | INTP | (2.005.318.000) | -3.398.068.000 | -69,45 |
| 71 | JECC | (52.169.982) | 9.064.634 | 117,38 |
| 72 | JPFA | (1.545.148.000) | (1.588.235.000) | -2,79 |
| 73 | KBLI | (25.117.474) | (98.407.719) | -291,79 |
| 74 | KBLM | (18.878.405) | (8.190.350) | 56,62 |
| 75 | KIAS | (63.696.492) | (98.996.217) | -55,42 |
| 76 | LION | (29.204.753) | (106.585.552) | -264,96 |
| 77 | LMSH | (8.975.090) | (5.832.558) | 35,01 |
| 78 | MAIN | (352.925.827) | (664.372.165) | -88,25 |
| 79 | NIPS | (72.687.715) | (174.135.369) | -139,57 |
| 80 | PICO | (6.150.934) | (2.370.784) | 61,46 |
| 81 | RICY | (57.614.550) | (81.426.565) | -41,33 |
| 82 | SCCO | (44.591.916) | (45.095.056) | -1,13 |
| 83 | SIAP | (33.882.936) | (18.695.365) | 44,82 |
| 84 | SIPD | (189.875.103) | 320.333.905 | 268,71 |
| 85 | SMCB | (3.077.287.000) | (2.837.693.000) | 7,79 |
| 86 | SMGR | (2.675.188.649) | -2.405.892.745 | 10,07 |
| 87 | SMSM | (207.012.000) | (142.945.000) | 30,95 |
| 88 | SSTM | (41.509.160) | (23.589.490) | 43,17 |
| 89 | TOTO | (156.296.553) | (320.001.829) | -104,74 |
| 90 | TRST | (181.313.149) | (120.182.608) | 33,72 |
| 91 | VOKS | (95.324.050) | (45.253.977) | 52,53 |
| 92 | YPAS | (257.455.121) | 220.747.714 | 185,74 |

Lampiran 12

Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Investasi (Malaysia)

| No | Kode | AKI Tahun t-1 (RM) | AKI Tahun t (RM) | Δ AKI (%) |
|----|---------|-----------------------|---------------------|-----------|
| 1 | 3A | (2.226.000) | (27.707.000) | -1144,70 |
| 2 | ADVPKG | 169.580 | (274.370) | -261,79 |
| 3 | AEM | 4.092.187 | (16.859.130) | -511,98 |
| 4 | AFUJIYA | (8.164.767) | (7.767.706) | 4,86 |
| 5 | AISB | 254.729 | 299.408 | 17,54 |
| 6 | APM | (183.470.000) | (168.886.000) | 7,95 |
| 7 | BHIC | 15.890.000 | 1.236.000 | -92,22 |
| 8 | BOXPAK | (18.724.338) | (33.239.634) | -77,52 |
| 9 | BPPLAS | (4.409.291) | (9.080.468) | -105,94 |
| 10 | CANONE | (17.689.000) | (59.451.000) | -236,09 |
| 11 | CBIP | (92.314.000) | (35.119.000) | 61,96 |
| 12 | CCM | 17.182.000 | (60.271.000) | -450,78 |
| 13 | CHOOBEE | (16.910.000) | (13.474.000) | 20,32 |
| 14 | CME | (32.440.000) | (282.000) | 99,13 |
| 15 | CMSB | (150.726.000) | (455.975.000) | -202,52 |
| 16 | CNASIA | (259.293) | 244.490 | 194,29 |
| 17 | CSCSTEL | (22.616.721) | (21.481.563) | 5,02 |
| 18 | DAIBOCI | (22.485.000) | (10.411.000) | 53,70 |
| 19 | DUFU | (1.003.672) | (4.817.966) | -380,03 |
| 20 | EPMB | (82.811.000) | (56.117.000) | 32,23 |
| 21 | EVERGRN | (24.516.857) | (86.478.936) | -252,73 |
| 22 | FAVCO | (22.425.000) | (19.563.000) | 12,76 |
| 23 | GESHEN | 519.000 | (34.975.000) | -6838,92 |
| 24 | GPHAROS | (2.332.000) | (1.209.000) | 48,16 |
| 25 | GUH | (47.460.000) | (6.189.000) | 86,96 |
| 26 | HALEX | (11.350.500) | (28.163.953) | -148,13 |
| 27 | HEVEA | (10.835.000) | (8.066.000) | 25,56 |
| 28 | HIL | (3.379.572) | (1.424.750) | 57,84 |
| 29 | HUAAN | (13.619.000) | (36.758.000) | -169,90 |
| 30 | HWGB | 3.850.000 | 4.159.000 | 8,03 |

Lampiran 12 (lanjutan)**Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Investasi (Malaysia)**

| No | Kode | AKI Tahun t-1 (RM) | AKI Tahun t (RM) | Δ AKI (%) |
|----|---------|-----------------------|---------------------|-----------|
| 31 | IRETEX | (20.774.600) | (8.659.820) | 58,32 |
| 32 | JOHOTIN | (12.254.511) | (20.144.011) | -64,38 |
| 33 | KIALIM | (3.985.361) | (3.386.795) | 15,02 |
| 34 | KIANJOO | (193.740.000) | (197.670.000) | -2,03 |
| 35 | KIMHIN | (39.208.000) | (24.173.000) | 38,35 |
| 36 | KKB | (75.140.627) | (30.048.803) | 60,01 |
| 37 | KNM | (2.575.000) | (37.849.000) | -1369,86 |
| 38 | KOSSAN | (147.867.000) | (88.024.000) | 40,47 |
| 39 | KSSC | (445.392) | (372.099) | 16,46 |
| 40 | LAFMSIA | (83.939.000) | (541.291.000) | -544,86 |
| 41 | LUSTER | (8.839.415) | (18.143.938) | -105,26 |
| 42 | LYSAGHT | (441.833) | 7.658.134 | 1833,26 |
| 43 | MASTEEL | (76.955.000) | (87.887.000) | -14,21 |
| 44 | MASTER | (2.372.000) | (2.601.000) | -9,65 |
| 45 | MBL | (26.688.071) | (5.650.391) | 78,83 |
| 46 | MIECO | 19.401.000 | (17.197.000) | -188,64 |
| 47 | MINHO | (2.598.000) | (1.669.000) | 35,76 |
| 48 | MUDA | (70.588.000) | (30.635.000) | 56,60 |
| 49 | ORNA | (8.384.000) | (5.552.000) | 33,78 |
| 50 | PCHEM | (2.730.000.000) | (3.607.000.000) | -32,12 |
| 51 | PETGAS | (1.209.673.000) | (1.087.736.000) | 10,08 |
| 52 | PMBTECH | (6.774.000) | (6.235.000) | 7,96 |
| 53 | PMETAL | 259.991.000 | (1.678.701.000) | -745,68 |
| 54 | PPHB | 1.132.000 | (5.796.000) | 612,01 |
| 55 | PRESTAR | (17.657.000) | (4.768.000) | 73,00 |
| 56 | PRG | (13.024.000) | (4.191.000) | 67,82 |
| 57 | RUBEREX | (21.648.975) | (52.541.775) | -142,70 |
| 58 | SCABLE | (108.438.000) | (48.302.000) | 55,46 |
| 59 | SCIB | (6.749.776) | (990.138) | 85,33 |
| 60 | SEACERA | 51.324.981 | 7.203.591 | -85,96 |

Lampiran 12 (lanjutan)**Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Investasi (Malaysia)**

| No | Kode | AKI Tahun t-1 (RM) | AKI Tahun t (RM) | Δ AKI (%) |
|----|---------|-----------------------|---------------------|-----------|
| 61 | SIGGAS | (6.666.454) | (255.272) | 96,17 |
| 62 | SLP | (856.068) | (6.901.319) | -706,16 |
| 63 | TAANN | (111.608.297) | (50.499.084) | 54,75 |
| 64 | TASEK | 121.129.000 | (25.000) | -100,02 |
| 65 | TECNIC | (14.063.401) | 55.658.735 | 495,77 |
| 66 | TGUAN | (22.277.000) | (18.979.000) | 14,80 |
| 67 | TOMYPAK | (12.694.000) | (24.346.000) | -91,79 |
| 68 | TONGHER | (1.220.000) | (9.151.000) | -650,08 |
| 69 | UCHITEC | (8.759.146) | 9.988.179 | 214,03 |
| 70 | ULICORP | (7.063.015) | (12.413.099) | -75,75 |
| 71 | UMSNGB | 7.087.000 | (3.132.000) | -144,19 |
| 72 | WASEONG | (271.632.000) | (106.648.000) | 60,74 |
| 73 | WTHORSE | (58.367.000) | (41.774.000) | 28,43 |
| 74 | WTK | (68.355.000) | (29.975.000) | 56,15 |
| 75 | YILAI | (6.957.222) | (6.543.848) | 5,94 |
| 76 | 3A | (9.330.000) | (2.226.000) | 76,14 |
| 77 | ADVPKG | (860.162) | 169.580 | 119,71 |
| 78 | AEM | (3.176.674) | 4.092.187 | 228,82 |
| 79 | AFUJIYA | (11.594.438) | (8.164.767) | 29,58 |
| 80 | AISB | 815.999 | 254.729 | -68,78 |
| 81 | APM | (56.330.000) | (183.470.000) | -225,71 |
| 82 | BHIC | 1.022.000 | 15.890.000 | 1454,79 |
| 83 | BOXPAK | (61.019.952) | (18.724.338) | 69,31 |
| 84 | BPPLAS | (2.423.479) | (4.409.291) | -81,94 |
| 85 | CANONE | (6.709.000) | (17.689.000) | -163,66 |
| 86 | CBIP | (127.345.000) | (92.314.000) | 27,51 |
| 87 | CCM | (39.273.000) | 17.182.000 | 143,75 |
| 88 | CHOOBEE | (7.597.000) | (16.910.000) | -122,59 |
| 89 | CME | (4.470.000) | (32.440.000) | -625,73 |
| 90 | CMSB | (143.218.000) | (150.726.000) | -5,24 |

Lampiran 12 (lanjutan)**Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Investasi (Malaysia)**

| No | Kode | AKI Tahun t-1 (RM) | AKI Tahun t (RM) | Δ AKI (%) |
|-----|---------|-----------------------|---------------------|-----------|
| 91 | CNASIA | (184.878) | (259.293) | -40,25 |
| 92 | CSCSTEL | (17.686.336) | (22.616.721) | -27,88 |
| 93 | DAIBOCI | (34.461.000) | (22.485.000) | 34,75 |
| 94 | DUFU | (3.250.277) | (1.003.672) | 69,12 |
| 95 | EPMB | (55.608.000) | (82.811.000) | -48,92 |
| 96 | EVERGRN | (37.260.622) | (24.516.857) | 34,20 |
| 97 | FAVCO | (15.359.000) | (22.425.000) | -46,01 |
| 98 | GESHEN | (7.011.000) | 519.000 | 107,40 |
| 99 | GPHAROS | (827.000) | (2.332.000) | -181,98 |
| 100 | GUH | 13.908.000 | (47.460.000) | -441,24 |
| 101 | HALEX | (472.432) | (11.350.500) | -2302,57 |
| 102 | HEVEA | (9.531.000) | (10.835.000) | -13,68 |
| 103 | HIL | 584.702 | (3.379.572) | -678,00 |
| 104 | HUAAN | (4.286.000) | (13.619.000) | -217,76 |
| 105 | HWGB | (15.197.000) | 3.850.000 | 125,33 |
| 106 | IRETEX | (11.801.299) | (20.774.600) | -76,04 |
| 107 | JOHOTIN | (21.017.218) | (12.254.511) | 41,69 |
| 108 | KIALIM | (2.910.324) | (3.985.361) | -36,94 |
| 109 | KIANJOO | (168.106.000) | (193.740.000) | -15,25 |
| 110 | KIMHIN | (24.906.000) | (39.208.000) | -57,42 |
| 111 | KKB | (866.698) | (75.140.627) | -8569,76 |
| 112 | KNM | (13.141.000) | (2.575.000) | 80,40 |
| 113 | KOSSAN | (118.827.000) | (147.867.000) | -24,44 |
| 114 | KSSC | 13.734.655 | (445.392) | -103,24 |
| 115 | LAFMSIA | (43.608.000) | (83.939.000) | -92,49 |
| 116 | LUSTER | (8.173.151) | (8.839.415) | -8,15 |
| 117 | LYSAGHT | (12.476.417) | (441.833) | 96,46 |
| 118 | MASTEEL | (44.051.000) | (76.955.000) | -74,70 |
| 119 | MASTER | (811.000) | (2.372.000) | -192,48 |
| 120 | MBL | (9.142.999) | (26.688.071) | -191,90 |

Lampiran 12 (lanjutan)**Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Investasi (Malaysia)**

| No | Kode | AKI Tahun t-1 (RM) | AKI Tahun t (RM) | Δ AKI (%) |
|-----|---------|-----------------------|---------------------|-----------|
| 121 | MIECO | (3.830.000) | 19.401.000 | 606,55 |
| 122 | MINHO | 17.376.000 | (2.598.000) | -114,95 |
| 123 | MUDA | (69.465.000) | (70.588.000) | -1,62 |
| 124 | ORNA | (10.322.000) | (8.384.000) | 18,78 |
| 125 | PCEM | (1.523.000.000) | (2.730.000.000) | -79,25 |
| 126 | PETGAS | (1.456.083.000) | (1.209.673.000) | 16,92 |
| 127 | PMBTECH | (7.193.000) | (6.774.000) | 5,83 |
| 128 | PMETAL | (440.067.000) | 259.991.000 | 159,08 |
| 129 | PPHB | (7.557.000) | 1.132.000 | 114,98 |
| 130 | PRESTAR | (7.395.000) | (17.657.000) | -138,77 |
| 131 | PRG | (131.000) | (13.024.000) | -9841,98 |
| 132 | RUBEREX | (4.650.080) | (21.648.975) | -365,56 |
| 133 | SCABLE | (32.843.000) | (108.438.000) | -230,17 |
| 134 | SCIB | (2.615.119) | (6.749.776) | -158,11 |
| 135 | SEACERA | 41.664.875 | 51.324.981 | 23,19 |
| 136 | SIGGAS | (5.337.718) | (6.666.454) | -24,89 |
| 137 | SLP | (6.695.860) | (856.068) | 87,21 |
| 138 | TAANN | (121.609.866) | (111.608.297) | 8,22 |
| 139 | TASEK | (18.187.000) | 121.129.000 | 766,02 |
| 140 | TECNIC | (6.051.078) | (14.063.401) | -132,41 |
| 141 | TGUAN | (27.096.000) | (22.277.000) | 17,78 |
| 142 | TOMYPAK | (13.768.000) | (12.694.000) | 7,80 |
| 143 | TONGHER | (24.161.000) | (1.220.000) | 94,95 |
| 144 | UCHITEC | (13.232.476) | (8.759.146) | 33,81 |
| 145 | ULICORP | (18.236.444) | (7.063.015) | 61,27 |
| 146 | UMSNGB | (7.938.000) | 7.087.000 | 189,28 |
| 147 | WASEONG | (268.125.000) | (271.632.000) | -1,31 |
| 148 | WTHORSE | (54.716.000) | (58.367.000) | -6,67 |
| 149 | WTK | (47.532.000) | (68.355.000) | -43,81 |
| 150 | YILAI | (2.804.379) | (6.957.222) | -148,08 |

Lampiran 13

Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Pendanaan (Indonesia) (dalam ribuan rupiah)

| No | Kode | AKP tahun t-1 (Rp) | AKP tahun t (Rp) | Δ AKP (%) |
|----|------|-----------------------|---------------------|------------------|
| 1 | AKPI | (210.384.146) | 497.470.388 | 336,46 |
| 2 | ALDO | 15.823.239 | 7.133.427 | -54,92 |
| 3 | ALKA | 3.534.205 | (619.110) | -117,52 |
| 4 | AMFG | (34.720.000) | (34.720.000) | 0,00 |
| 5 | APLI | (34.755.026) | 33.365.057 | 196,00 |
| 6 | ARNA | (135.995.707) | (72.261.213) | 46,87 |
| 7 | ARTI | 70.285.203 | 755.101.813 | 974,34 |
| 8 | ASII | -4.045.000.000 | -13.407.000.000 | -231,45 |
| 9 | AUTO | 610.996.000 | (534.087.000) | -187,41 |
| 10 | BATA | (20.362.117) | (44.646.555) | -119,26 |
| 11 | BRNA | (156.270.721) | (303.722.065) | -94,36 |
| 12 | BUDI | 228.393.000 | 131.382.000 | -42,48 |
| 13 | CPIN | 2.896.039.000 | 1.108.970.000 | -61,71 |
| 14 | DPNS | (3.454.354) | (4.540.311) | -31,44 |
| 15 | EKAD | 10.915.085 | (54.737.507) | -601,48 |
| 16 | FASW | (1.152.098.146) | 455.691.407 | 139,55 |
| 17 | GDST | 32.004.906 | (33.243.703) | -203,87 |
| 18 | GJTL | 198.003.000 | 253.020.000 | 27,79 |
| 19 | IGAR | (19.585.831) | (2.922.457) | 85,08 |
| 20 | IKAI | 9.413.995 | 10.000.000 | 6,22 |
| 21 | INAI | (36.255.551) | 103.987.857 | 386,82 |
| 22 | INCI | (353.640) | 50.670 | 114,33 |
| 23 | INDS | (47.409.351) | (63.718.450) | -34,40 |
| 24 | INTP | -3.365.099.000 | -4.993.314.000 | -48,39 |
| 25 | JECC | (53.383.143) | 108.973.451 | 304,13 |
| 26 | JPFA | (964.927.000) | (666.855.000) | 30,89 |
| 27 | KBLI | (97.323.609) | 65.056.726 | 166,85 |
| 28 | KBLM | 17.813.479 | (25.035.728) | -240,54 |
| 29 | KIAS | (22.163.028) | (22.681.147) | -2,34 |
| 30 | LION | 14.474.802 | (20.486.754) | -241,53 |

Lampiran 13 (lanjutan)**Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Pendanaan (Indonesia)
(dalam ribuan rupiah)**

| No | Kode | AKP tahun t-1 (Rp) | AKP tahun t (Rp) | Δ AKP (%) |
|----|------|-----------------------|---------------------|-----------|
| 31 | LMSH | (2.627.056) | (4.801.876) | -82,79 |
| 32 | MAIN | 1.193.350.441 | 613.056.475 | -48,63 |
| 33 | NIPS | 220.099.920 | 205.542.531 | -6,61 |
| 34 | PICO | (32.322.649) | (59.231.370) | -83,25 |
| 35 | RICY | 11.930.332 | (63.204.677) | -629,78 |
| 36 | SCCO | (178.066.082) | 60.825.096 | 134,16 |
| 37 | SIAP | 208.192.464 | 6.729.494 | -96,77 |
| 38 | SIPD | (174.235.210) | (48.354.717) | 72,25 |
| 39 | SMCB | 965.182.000 | 423.314.000 | -56,14 |
| 40 | SMGR | -2.984.492.387 | -2.658.247.265 | 10,93 |
| 41 | SMSM | (326.146.000) | (226.931.000) | 30,42 |
| 42 | SSTM | (17.258.850) | (24.886.064) | -44,19 |
| 43 | TOTO | (156.154.761) | 68.500.696 | 143,87 |
| 44 | TRST | (62.055.897) | (104.596.229) | -68,55 |
| 45 | VOKS | 81.021.773 | 116.813.094 | 44,17 |
| 46 | YPAS | (275.608.719) | (29.866.667) | 89,16 |
| 47 | AKPI | 87.208.797 | (210.384.146) | -341,24 |
| 48 | ALDO | 14.385.883 | 15.823.239 | 9,99 |
| 49 | ALKA | 16.332.017 | 3.534.205 | -78,36 |
| 50 | AMFG | (34.720.000) | (34.720.000) | 0,00 |
| 51 | APLI | (28.845.349) | (34.755.026) | -20,49 |
| 52 | ARNA | (133.068.777) | (135.995.707) | -2,20 |
| 53 | ARTI | 31.960.585 | 70.285.203 | 119,91 |
| 54 | ASII | (6.665.000.000) | -4.045.000.000 | 39,31 |
| 55 | AUTO | 1.021.954.000 | 610.996.000 | -40,21 |
| 56 | BATA | (20.319.952) | (20.362.117) | -0,21 |
| 57 | BRNA | (8.699.757) | (156.270.721) | -1696,27 |
| 58 | BUDI | (52.227.000) | 228.393.000 | 537,31 |
| 59 | CPIN | 220.321.000 | 2.896.039.000 | 1214,46 |
| 60 | DPNS | 249.460 | (3.454.354) | -1484,73 |

Lampiran 13 (lanjutan)**Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Pendanaan (Indonesia)
(dalam ribuan rupiah)**

| No | Kode | AKP tahun t-1 (Rp) | AKP tahun t (Rp) | Δ AKP (%) |
|----|------|-----------------------|---------------------|-----------|
| 61 | EKAD | 9.840.851 | 10.915.085 | 10,92 |
| 62 | FASW | (27.899.984) | (1.152.098.146) | -4029,39 |
| 63 | GDST | 32.004.906 | 32.004.906 | 0,00 |
| 64 | GJTL | 557.080.000 | 198.003.000 | -64,46 |
| 65 | IGAR | (52.085.991) | (19.585.831) | 62,40 |
| 66 | IKAI | (12.288.029) | 9.413.995 | 176,61 |
| 67 | INAI | (80.301.329) | (36.255.551) | 54,85 |
| 68 | INCI | 227.109 | (353.640) | -255,71 |
| 69 | INDS | 85.978.091 | (47.409.351) | -155,14 |
| 70 | INTP | (1.707.042.000) | -3.365.099.000 | -97,13 |
| 71 | JECC | 148.661.314 | (53.383.143) | -135,91 |
| 72 | JPFA | 2.152.769.000 | (964.927.000) | -144,82 |
| 73 | KBLI | 53.563.913 | (97.323.609) | -281,70 |
| 74 | KBLM | 136.711.404 | 17.813.479 | -86,97 |
| 75 | KIAS | 3.568.240 | (22.163.028) | -721,12 |
| 76 | LION | (20.557.419) | 14.474.802 | 170,41 |
| 77 | LMSH | 1.470.646 | (2.627.056) | -278,63 |
| 78 | MAIN | 233.763.015 | 1.193.350.441 | 410,50 |
| 79 | NIPS | 142.224.349 | 220.099.920 | 54,76 |
| 80 | PICO | 12.544.311 | (32.322.649) | -357,67 |
| 81 | RICY | 143.970.331 | 11.930.332 | -91,71 |
| 82 | SCCO | 65.073.399 | (178.066.082) | -373,64 |
| 83 | SIAP | 74.802.735 | 208.192.464 | 178,32 |
| 84 | SIPD | 91.257.430 | (174.235.210) | -290,93 |
| 85 | SMCB | 619.229.000 | 965.182.000 | 55,87 |
| 86 | SMGR | (2.323.590.671) | -2.984.492.387 | -28,44 |
| 87 | SMSM | (212.942.000) | (326.146.000) | -53,16 |
| 88 | SSTM | (40.484.242) | (17.258.850) | 57,37 |
| 89 | TOTO | (111.990.048) | (156.154.761) | -39,44 |
| 90 | TRST | 65.780.056 | (62.055.897) | -194,34 |
| 91 | VOKS | (253.641.899) | 81.021.773 | 131,94 |
| 92 | YPAS | 263.203.966 | (275.608.719) | -204,71 |

Lampiran 14

Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Pendanaan (Malaysia)

| No | Kode | AKP Tahun t-1 (RM) | AKP Tahun t (RM) | Δ AKP (%) |
|----|---------|--------------------|------------------|-----------|
| 1 | 3A | (36.464.000) | 16.618.000 | 145,57 |
| 2 | ADVPKG | (2.324.986) | (1.920.134) | 17,41 |
| 3 | AEM | 5.967.384 | 10.685.579 | 79,07 |
| 4 | AFUJIYA | (9.758.136) | 17.944.804 | 283,90 |
| 5 | AISB | (8.705.000) | (1.650.225) | 81,04 |
| 6 | APM | (19.389.000) | (25.715.000) | -32,63 |
| 7 | BHIC | (7.228.000) | (11.890.000) | -64,50 |
| 8 | BOXPAK | 9.080.718 | 31.048.970 | 241,92 |
| 9 | BPPLAS | (7.839.951) | (16.858.010) | -115,03 |
| 10 | CANONE | 69.974.000 | (16.213.000) | -123,17 |
| 11 | CBIP | (4.175.000) | (43.567.000) | -943,52 |
| 12 | CCM | (155.209.000) | 142.541.000 | 191,84 |
| 13 | CHOOBEE | 6.064.000 | (51.585.000) | -950,68 |
| 14 | CME | 29.670.000 | 12.662.000 | -57,32 |
| 15 | CMSB | (47.735.000) | 12.022.000 | 125,18 |
| 16 | CNASIA | 1.068.509 | (783.407) | -173,32 |
| 17 | CSCSTEL | (26.716.875) | (13.678.733) | 48,80 |
| 18 | DAIBOCI | (17.467.000) | (39.348.000) | -125,27 |
| 19 | DUFU | (8.641.709) | (15.992.103) | -85,06 |
| 20 | EPMB | 30.456.000 | (55.051.000) | -280,76 |
| 21 | EVERGRN | (59.238.795) | (3.538.470) | 94,03 |
| 22 | FAVCO | (21.359.000) | (22.425.000) | -4,99 |
| 23 | GESHEN | (1.359.000) | 16.095.000 | 1284,33 |
| 24 | GPHAROS | (3.081.000) | (1.017.000) | 66,99 |
| 25 | GUH | (18.798.000) | (13.239.000) | 29,57 |
| 26 | HALEX | 16.181.477 | (3.682.292) | -122,76 |
| 27 | HEVEA | (32.021.000) | (44.852.000) | -40,07 |
| 28 | HIL | (4.364.922) | (4.516.805) | -3,48 |
| 29 | HUAAN | (311.000) | 0 | 100,00 |
| 30 | HWGB | (6.773.000) | (11.760.000) | -73,63 |

Lampiran 14 (lanjutan)**Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Pendanaan (Malaysia)**

| No | Kode | AKP Tahun t-1 (RM) | AKP Tahun t (RM) | Δ AKP (%) |
|----|---------|-----------------------|---------------------|-----------|
| 31 | IRETEX | 50.700.296 | 3.283.660 | -93,52 |
| 32 | JOHOTIN | 29.557.483 | 35.632.633 | 20,55 |
| 33 | KIALIM | (6.112.245) | (4.349.771) | 28,84 |
| 34 | KIANJOO | 36.798.000 | 82.853.000 | 125,16 |
| 35 | KIMHIN | (5.862.000) | (11.425.000) | -94,90 |
| 36 | KKB | (10.803.191) | (28.383.477) | -162,73 |
| 37 | KNM | (97.100.000) | 136.409.000 | 240,48 |
| 38 | KOSSAN | (53.936.000) | (69.173.000) | -28,25 |
| 39 | KSSC | (13.434.674) | (6.230.972) | 53,62 |
| 40 | LAFMSIA | (366.692.000) | 4.542.000 | 101,24 |
| 41 | LUSTER | 202.426 | 14.829.849 | 7226,06 |
| 42 | LYSAGHT | (25.779.600) | 0 | 100,00 |
| 43 | MASTEEL | 27.208.000 | 42.882.000 | 57,61 |
| 44 | MASTER | (3.878.000) | (3.527.000) | 9,05 |
| 45 | MBL | (4.211.282) | 9.967.972 | 336,70 |
| 46 | MIECO | (31.505.000) | (26.223.000) | 16,77 |
| 47 | MINHO | (4.962.000) | (349.000) | 92,97 |
| 48 | MUDA | 22.129.000 | (57.937.000) | -361,81 |
| 49 | ORNA | (12.191.000) | (14.103.000) | -15,68 |
| 50 | PCHEM | (1.822.000.000) | (1.562.000.000) | 14,27 |
| 51 | PETGAS | (1.641.367.000) | (1.157.506.000) | 29,48 |
| 52 | PMBTECH | 10.567.000 | (43.123.000) | -508,09 |
| 53 | PMETAL | (566.848.000) | 621.536.000 | 209,65 |
| 54 | PPHB | (9.447.000) | (7.457.000) | 21,06 |
| 55 | PRESTAR | (34.557.000) | (44.801.000) | -29,64 |
| 56 | PRG | 81.091.000 | 9.027.000 | -88,87 |
| 57 | RUBEREX | (8.876.125) | (3.473.078) | 60,87 |
| 58 | SCABLE | 112.110.000 | 92.671.000 | -17,34 |
| 59 | SCIB | 1.158.433 | 2.434.185 | 110,13 |
| 60 | SEACERA | (22.356.396) | (16.157.854) | 27,73 |

Lampiran 14 (lanjutan)**Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Pendanaan (Malaysia)**

| No | Kode | AKP Tahun t-1 (RM) | AKP Tahun t (RM) | Δ AKP (%) |
|----|---------|-----------------------|---------------------|-----------|
| 61 | SIGGAS | 11.168.260 | (15.638.091) | -240,02 |
| 62 | SLP | (8.036.764) | (7.311.729) | 9,02 |
| 63 | TAANN | (95.948.247) | (168.574.000) | -75,69 |
| 64 | TASEK | (213.833.000) | (169.899.000) | 20,55 |
| 65 | TECNIC | (2.019.867) | (106.648.959) | -5180,00 |
| 66 | TGUAN | 76.157.000 | (49.114.000) | -164,49 |
| 67 | TOMYPAK | (13.204.000) | (4.572.000) | 65,37 |
| 68 | TONGHER | 34.900.000 | (61.129.000) | -275,15 |
| 69 | UCHITEC | (20.564.224) | (16.747.746) | 18,56 |
| 70 | ULICORP | (11.392.270) | 28.272.011 | 348,17 |
| 71 | UMSNGB | (4.865.000) | (5.670.000) | -16,55 |
| 72 | WASEONG | 91.342.000 | (16.732.000) | -118,32 |
| 73 | WTHORSE | 8.263.000 | (32.245.000) | -490,23 |
| 74 | WTK | (19.745.000) | 15.041.000 | 176,18 |
| 75 | YILAI | (4.787.646) | (3.747.020) | 21,74 |
| 76 | 3A | (36.768.000) | (36.464.000) | 0,83 |
| 77 | ADVPKG | (2.082.978) | (2.324.986) | -11,62 |
| 78 | AEM | 2.182.482 | 5.967.384 | 173,42 |
| 79 | AFUJIYA | 6.949.533 | (9.758.136) | -240,41 |
| 80 | AISB | (20.581.365) | (8.705.000) | 57,70 |
| 81 | APM | (106.429.000) | (19.389.000) | 81,78 |
| 82 | BHIC | (63.847.000) | (7.228.000) | 88,68 |
| 83 | BOXPAK | 42.523.010 | 9.080.718 | -78,65 |
| 84 | BPPLAS | (3.479.830) | (7.839.951) | -125,30 |
| 85 | CANONE | (51.385.000) | 69.974.000 | 236,18 |
| 86 | CBIP | (34.222.000) | (4.175.000) | 87,80 |
| 87 | CCM | (152.036.000) | (155.209.000) | -2,09 |
| 88 | CHOOBEE | 26.957.000 | 6.064.000 | -77,50 |
| 89 | CME | 8.881.000 | 29.670.000 | 234,08 |
| 90 | CMSB | (27.820.000) | (47.735.000) | -71,59 |

Lampiran 14 (lanjutan)**Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Pendanaan (Malaysia)**

| No | Kode | AKP Tahun t-1 (RM) | AKP Tahun t (RM) | Δ AKP (%) |
|-----|---------|-----------------------|---------------------|-----------|
| 91 | CNASIA | (111.178) | 1.068.509 | 1061,08 |
| 92 | CSCSTEL | (26.994.336) | (26.716.875) | 1,03 |
| 93 | DAIBOCI | 14.231.000 | (17.467.000) | -222,74 |
| 94 | DUFU | 459.976 | (8.641.709) | -1978,73 |
| 95 | EPMB | 34.346.000 | 30.456.000 | -11,33 |
| 96 | EVERGRN | (41.071.863) | (59.238.795) | -44,23 |
| 97 | FAVCO | (14.483.000) | (21.359.000) | -47,48 |
| 98 | GESHEN | (799.000) | (1.359.000) | -70,09 |
| 99 | GPHAROS | (1.905.000) | (3.081.000) | -61,73 |
| 100 | GUH | (5.110.000) | (18.798.000) | -267,87 |
| 101 | HALEX | (4.330.219) | 16.181.477 | 473,69 |
| 102 | HEVEA | (25.032.000) | (32.021.000) | -27,92 |
| 103 | HIL | (174.983) | (4.364.922) | -2394,48 |
| 104 | HUAAN | (308.000) | (311.000) | -0,97 |
| 105 | HWGB | 13.753.000 | (6.773.000) | -149,25 |
| 106 | IRETEX | 10.024.953 | 50.700.296 | 405,74 |
| 107 | JOHOTIN | (14.946.898) | 29.557.483 | 297,75 |
| 108 | KIALIM | (4.887.395) | (6.112.245) | -25,06 |
| 109 | KIANJOO | (11.636.000) | 36.798.000 | 416,24 |
| 110 | KIMHIN | 6.256.000 | (5.862.000) | -193,70 |
| 111 | KKB | (19.190.212) | (10.803.191) | 43,70 |
| 112 | KNM | (48.084.000) | (97.100.000) | -101,94 |
| 113 | KOSSAN | (89.142.000) | (53.936.000) | 39,49 |
| 114 | KSSC | (1.494.532) | (13.434.674) | -798,92 |
| 115 | LAFMSIA | (316.101.000) | (366.692.000) | -16,00 |
| 116 | LUSTER | 9.711.067 | 202.426 | -97,92 |
| 117 | LYSAGHT | (4.989.600) | (25.779.600) | -416,67 |
| 118 | MASTEEL | 9.761.000 | 27.208.000 | 178,74 |
| 119 | MASTER | (4.959.000) | (3.878.000) | 21,80 |
| 120 | MBL | (2.392.480) | (4.211.282) | -76,02 |

Lampiran 14 (lanjutan)**Hasil Perhitungan Perubahan Arus Kas dari Aktivitas Pendanaan (Malaysia)**

| No | Kode | AKP Tahun t-1 (RM) | AKP Tahun t (RM) | Δ AKP (%) |
|-----|---------|-----------------------|---------------------|-----------|
| 121 | MIECO | (27.822.000) | (31.505.000) | -13,24 |
| 122 | MINHO | (10.376.000) | (4.962.000) | 52,18 |
| 123 | MUDA | (11.484.000) | 22.129.000 | 292,69 |
| 124 | ORNA | (9.974.000) | (12.191.000) | -22,23 |
| 125 | PCHEM | (2.129.000.000) | (1.822.000.000) | 14,42 |
| 126 | PETGAS | (1.571.647.000) | (1.641.367.000) | -4,44 |
| 127 | PMBTECH | (546.000) | 10.567.000 | 2035,35 |
| 128 | PMETAL | (144.008.000) | (566.848.000) | -293,62 |
| 129 | PPHB | 3.018.000 | (9.447.000) | -413,02 |
| 130 | PRESTAR | (8.696.000) | (34.557.000) | -297,39 |
| 131 | PRG | (4.275.000) | 81.091.000 | 1996,87 |
| 132 | RUBEREX | (41.437.472) | (8.876.125) | 78,58 |
| 133 | SCABLE | 40.478.000 | 112.110.000 | 176,97 |
| 134 | SCIB | 162.838 | 1.158.433 | 611,40 |
| 135 | SEACERA | (14.267.626) | (22.356.396) | -56,69 |
| 136 | SIGGAS | 191.588 | 11.168.260 | 5729,31 |
| 137 | SLP | (2.509.579) | (8.036.764) | -220,24 |
| 138 | TAANN | (17.985.177) | (95.948.247) | -433,49 |
| 139 | TASEK | (145.537.000) | (213.833.000) | -46,93 |
| 140 | TECNIC | (5.748.366) | (2.019.867) | 64,86 |
| 141 | TGUAN | (3.064.000) | 76.157.000 | 2585,54 |
| 142 | TOMYPAK | (1.008.000) | (13.204.000) | -1209,92 |
| 143 | TONGHER | (4.951.000) | 34.900.000 | 804,91 |
| 144 | UCHITEC | (56.393.948) | (20.564.224) | 63,53 |
| 145 | ULICORP | (2.324.207) | (11.392.270) | -390,16 |
| 146 | UMSNGB | (1.731.000) | (4.865.000) | -181,05 |
| 147 | WASEONG | 53.249.000 | 91.342.000 | 71,54 |
| 148 | WTHORSE | 40.442.000 | 8.263.000 | -79,57 |
| 149 | WTK | (10.130.000) | (19.745.000) | -94,92 |
| 150 | YILAI | (13.057.707) | (4.787.646) | 63,33 |

Lampiran 15

Hasil Perhitungan Return Saham (Indonesia)

| No | Kode | Harga Saham t-1 (Rp) | Harga Saham t (Rp) | Return (%) |
|----|------|----------------------|--------------------|------------|
| 1 | AKPI | 890 | 890 | 0,00 |
| 2 | ALDO | 730 | 730 | 0,00 |
| 3 | ALKA | 160 | 160 | 0,00 |
| 4 | AMFG | 7.025 | 6.675 | -4,98 |
| 5 | APLI | 73 | 72 | -1,37 |
| 6 | ARNA | 590 | 600 | 1,69 |
| 7 | ARTI | 176 | 163 | -7,39 |
| 8 | ASII | 7.450 | 7.250 | -2,68 |
| 9 | AUTO | 1.850 | 1.920 | 3,78 |
| 10 | BATA | 850 | 845 | -0,59 |
| 11 | BRNA | 811 | 821 | 1,23 |
| 12 | BUDI | 68 | 69 | 1,47 |
| 13 | CPIN | 3.585 | 3.520 | -1,81 |
| 14 | DPNS | 310 | 310 | 0,00 |
| 15 | EKAD | 418 | 440 | 5,26 |
| 16 | FASW | 1.200 | 1.190 | -0,83 |
| 17 | GDST | 63 | 60 | -4,76 |
| 18 | GJTL | 745 | 695 | -6,71 |
| 19 | IGAR | 236 | 248 | 5,08 |
| 20 | IKAI | 116 | 110 | -5,17 |
| 21 | INAI | 362 | 360 | -0,55 |
| 22 | INCI | 308 | 288 | -6,49 |
| 23 | INDS | 450 | 441 | -2,00 |
| 24 | INTP | 20.525 | 20.500 | -0,12 |
| 25 | JECC | 2.100 | 2.100 | 0,00 |
| 26 | JPFA | 755 | 815 | 7,95 |
| 27 | KBLI | 145 | 153 | 5,52 |
| 28 | KBLM | 129 | 128 | -0,78 |
| 29 | KIAS | 77 | 78 | 1,30 |
| 30 | LION | 900 | 825 | -8,33 |

Lampiran 15 (lanjutan)**Hasil Perhitungan Return Saham (Indonesia)**

| No | Kode | Harga Saham t-1 (Rp) | Harga Saham t (Rp) | Return (%) |
|-----------|-------------|-----------------------------|---------------------------|-------------------|
| 31 | LMSH | 570 | 545 | -4,39 |
| 32 | MAIN | 1.515 | 1.415 | -6,60 |
| 33 | NIPS | 595 | 525 | -11,76 |
| 34 | PICO | 186 | 180 | -3,23 |
| 35 | RICY | 143 | 142 | -0,70 |
| 36 | SCCO | 4.875 | 4.900 | 0,51 |
| 37 | SIAP | 83 | 83 | 0,00 |
| 38 | SIPD | 610 | 625 | 2,46 |
| 39 | SMCB | 1.055 | 1.100 | 4,27 |
| 40 | SMGR | 10.575 | 10.250 | -3,07 |
| 41 | SMSM | 4.745 | 4.735 | -0,21 |
| 42 | SSTM | 81 | 85 | 4,94 |
| 43 | TOTO | 6.300 | 6.150 | -2,38 |
| 44 | TRST | 303 | 290 | -4,29 |
| 45 | VOKS | 850 | 1.000 | 17,65 |
| 46 | YPAS | 800 | 800 | 0,00 |
| 47 | AKPI | 630 | 640 | 1,59 |
| 48 | ALDO | 730 | 720 | -1,37 |
| 49 | ALKA | 900 | 900 | 0,00 |
| 50 | AMFG | 7.400 | 7.475 | 1,01 |
| 51 | APLI | 81 | 83 | 2,47 |
| 52 | ARNA | 925 | 955 | 3,24 |
| 53 | ARTI | 78 | 90 | 15,38 |
| 54 | ASII | 7.850 | 8.000 | 1,91 |
| 55 | AUTO | 3.795 | 3.650 | -3,82 |
| 56 | BATA | 1.100 | 1.110 | 0,91 |
| 57 | BRNA | 707 | 657 | -7,04 |
| 58 | BUDI | 94 | 95 | 1,06 |
| 59 | CPIN | 3.520 | 3.370 | -4,26 |
| 60 | DPNS | 330 | 345 | 4,55 |

Lampiran 15 (lanjutan)**Hasil Perhitungan Return Saham (Indonesia)**

| No | Kode | Harga Saham t-1 (Rp) | Harga Saham t (Rp) | Return (%) |
|-----------|-------------|-----------------------------|---------------------------|-------------------|
| 61 | EKAD | 496 | 490 | -1,21 |
| 62 | FASW | 1.605 | 1.605 | 0,00 |
| 63 | GDST | 83 | 77 | -7,23 |
| 64 | GJTL | 1.260 | 1.290 | 2,38 |
| 65 | IGAR | 303 | 297 | -1,98 |
| 66 | IKAI | 103 | 100 | -2,91 |
| 67 | INAI | 370 | 375 | 1,35 |
| 68 | INCI | 229 | 251 | 9,61 |
| 69 | INDS | 1.230 | 1.285 | 4,47 |
| 70 | INTP | 22.200 | 21.650 | -2,48 |
| 71 | JECC | 2.390 | 2.390 | 0,00 |
| 72 | JPFA | 825 | 885 | 7,27 |
| 73 | KBLI | 137 | 138 | 0,73 |
| 74 | KBLM | 136 | 145 | 6,62 |
| 75 | KIAS | 129 | 117 | -9,30 |
| 76 | LION | 10.500 | 10.500 | 0,00 |
| 77 | LMSH | 8.825 | 8.275 | -6,23 |
| 78 | MAIN | 1.655 | 1.575 | -4,83 |
| 79 | NIPS | 600 | 600 | 0,00 |
| 80 | PICO | 149 | 149 | 0,00 |
| 81 | RICY | 170 | 173 | 1,76 |
| 82 | SCCO | 3.950 | 3.950 | 0,00 |
| 83 | SIAP | 390 | 384 | -1,54 |
| 84 | SIPD | 750 | 730 | -2,67 |
| 85 | SMCB | 1.865 | 1.655 | -11,26 |
| 86 | SMGR | 14.875 | 14.750 | -0,84 |
| 87 | SMSM | 4.525 | 4.405 | -2,65 |
| 88 | SSTM | 82 | 78 | -4,88 |
| 89 | TOTO | 3.992 | 3.992 | 0,00 |
| 90 | TRST | 345 | 337 | -2,32 |
| 91 | VOKS | 655 | 655 | 0,00 |
| 92 | YPAS | 500 | 500 | 0,00 |

Lampiran 16**Hasil Perhitungan Return Saham (Malaysia)**

| No | Kode | Harga Saham t-1 (RM) | Harga Saham t (RM) | Return (%) |
|-----------|-------------|---------------------------------|-------------------------------|-------------------|
| 1 | 3A | 1,04 | 1,03 | -0,96 |
| 2 | ADVPKG | 2,25 | 1,98 | -12,00 |
| 3 | AEM | 0,11 | 0,11 | -4,55 |
| 4 | AFUJIYA | 0,44 | 0,44 | 0,00 |
| 5 | AISB | 0,36 | 0,33 | -8,45 |
| 6 | APM | 3,91 | 3,90 | -0,26 |
| 7 | BHIC | 1,70 | 1,64 | -3,53 |
| 8 | BOXPAK | 2,47 | 2,52 | 1,97 |
| 9 | BPPLAS | 1,54 | 1,49 | -3,25 |
| 10 | CANONE | 3,86 | 4,03 | 4,40 |
| 11 | CBIP | 2,29 | 2,21 | -3,49 |
| 12 | CCM | 0,97 | 0,95 | -1,55 |
| 13 | CHOOBEE | 1,55 | 1,54 | -0,65 |
| 14 | CME | 0,05 | 0,05 | -10,00 |
| 15 | CMSB | 4,75 | 4,75 | 0,00 |
| 16 | CNASIA | 0,21 | 0,19 | -9,52 |
| 17 | CSCSTEL | 1,43 | 1,44 | 0,70 |
| 18 | DAIBOCI | 2,10 | 2,07 | -1,43 |
| 19 | DUFU | 0,50 | 0,48 | -3,03 |
| 20 | EPMB | 0,62 | 0,60 | -3,23 |
| 21 | EVERGRN | 1,13 | 1,08 | -4,42 |
| 22 | FAVCO | 2,69 | 2,71 | 0,74 |
| 23 | GESHEN | 1,57 | 1,62 | 3,18 |
| 24 | GPHAROS | 0,37 | 0,37 | 0,00 |
| 25 | GUH | 0,89 | 0,88 | -1,12 |
| 26 | HALEX | 0,53 | 0,52 | -1,90 |
| 27 | HEVEA | 1,27 | 1,24 | -2,36 |
| 28 | HIL | 0,74 | 0,76 | 2,70 |
| 29 | HUAAN | 0,03 | 0,03 | 0,00 |
| 30 | HWGB | 0,06 | 0,06 | 0,00 |

Lampiran 16 (lanjutan)**Hasil Perhitungan Return Saham (Malaysia)**

| No | Kode | Harga Saham t-1 (RM) | Harga Saham t (RM) | Return (%) |
|-----------|-------------|---------------------------------|-------------------------------|-------------------|
| 31 | IRETEX | 0,23 | 0,22 | -4,35 |
| 32 | JOHOTIN | 0,91 | 0,88 | -3,30 |
| 33 | KIALIM | 0,61 | 0,56 | -8,20 |
| 34 | KIANJOO | 3,13 | 3,14 | 0,32 |
| 35 | KIMHIN | 2,02 | 1,90 | -5,94 |
| 36 | KKB | 1,65 | 1,68 | 1,82 |
| 37 | KNM | 0,50 | 0,47 | -7,00 |
| 38 | KOSSAN | 6,35 | 6,00 | -5,51 |
| 39 | KSSC | 0,38 | 0,39 | 4,00 |
| 40 | LAFMSIA | 9,12 | 8,76 | -3,95 |
| 41 | LUSTER | 0,08 | 0,07 | -13,33 |
| 42 | LYSAGHT | 3,60 | 3,70 | 2,78 |
| 43 | MASTEEL | 0,71 | 0,62 | -12,77 |
| 44 | MASTER | 0,61 | 0,62 | 0,82 |
| 45 | MBL | 0,79 | 0,78 | -0,64 |
| 46 | MIECO | 0,87 | 0,82 | -6,32 |
| 47 | MINHO | 1,44 | 1,45 | 0,38 |
| 48 | MUDA | 1,95 | 1,86 | -4,62 |
| 49 | ORNA | 0,98 | 0,97 | -1,02 |
| 50 | PCHEM | 6,71 | 6,73 | 0,30 |
| 51 | PETGAS | 21,78 | 22,62 | 3,86 |
| 52 | PMBTECH | 0,96 | 0,98 | 2,62 |
| 53 | PMETAL | 1,54 | 1,54 | -0,32 |
| 54 | PPHB | 0,89 | 0,87 | -2,25 |
| 55 | PRESTAR | 0,52 | 0,52 | -0,96 |
| 56 | PRG | 1,12 | 1,10 | -1,79 |
| 57 | RUBEREX | 0,83 | 0,78 | -6,02 |
| 58 | SCABLE | 1,54 | 1,45 | -5,84 |
| 59 | SCIB | 0,86 | 0,78 | -9,30 |
| 60 | SEACERA | 0,90 | 0,87 | -3,35 |

Lampiran 16 (lanjutan)**Hasil Perhitungan Return Saham (Malaysia)**

| No | Kode | Harga Saham t-1 (RM) | Harga Saham t (RM) | Return (%) |
|-----------|-------------|---------------------------------|-------------------------------|-------------------|
| 61 | SIGGAS | 0,48 | 0,48 | 0,00 |
| 62 | SLP | 2,09 | 2,03 | -2,87 |
| 63 | TAANN | 4,80 | 4,79 | -0,21 |
| 64 | TASEK | 15,30 | 15,50 | 1,31 |
| 65 | TECNIC | 1,41 | 1,33 | -5,67 |
| 66 | TGUAN | 3,15 | 3,18 | 0,95 |
| 67 | TOMYPAK | 1,91 | 1,96 | 2,51 |
| 68 | TONGHER | 2,01 | 2,08 | 3,48 |
| 69 | UCHITEC | 1,66 | 1,73 | 4,22 |
| 70 | ULICORP | 5,45 | 5,38 | -1,28 |
| 71 | UMSNGB | 1,06 | 1,03 | -2,83 |
| 72 | WASEONG | 0,82 | 0,76 | -7,36 |
| 73 | WTHORSE | 2,20 | 2,25 | 2,27 |
| 74 | WTK | 1,25 | 1,18 | -5,60 |
| 75 | YILAI | 0,97 | 0,93 | -4,12 |
| 76 | 3A | 0,93 | 0,98 | 5,95 |
| 77 | ADVPKG | 2,45 | 2,28 | -6,94 |
| 78 | AEM | 0,15 | 0,14 | -6,67 |
| 79 | AFUJIYA | 0,45 | 0,43 | -3,37 |
| 80 | AISB | 0,32 | 0,31 | -3,13 |
| 81 | APM | 5,10 | 5,10 | 0,00 |
| 82 | BHIC | 2,22 | 2,19 | -1,35 |
| 83 | BOXPAK | 2,33 | 2,29 | -2,08 |
| 84 | BPPLAS | 0,89 | 0,92 | 2,81 |
| 85 | CANONE | 2,78 | 2,78 | 0,00 |
| 86 | CBIP | 2,03 | 2,09 | 2,96 |
| 87 | CCM | 1,10 | 1,08 | -1,82 |
| 88 | CHOOBEE | 1,68 | 1,70 | 1,19 |
| 89 | CME | 0,09 | 0,08 | -11,76 |
| 90 | CMSB | 4,70 | 4,83 | 2,77 |

Lampiran 16 (lanjutan)**Hasil Perhitungan Return Saham (Malaysia)**

| No | Kode | Harga Saham t-1 (RM) | Harga Saham t (RM) | Return (%) |
|-----------|-------------|---------------------------------|-------------------------------|-------------------|
| 91 | CNASIA | 0,50 | 0,29 | -42,00 |
| 92 | CSCSTEL | 1,00 | 1,00 | 0,00 |
| 93 | DAIBOCI | 2,19 | 2,17 | -1,14 |
| 94 | DUFU | 0,37 | 0,36 | -1,37 |
| 95 | EPMB | 0,78 | 0,79 | 1,28 |
| 96 | EVERGRN | 1,15 | 1,12 | -2,61 |
| 97 | FAVCO | 2,85 | 2,81 | -1,40 |
| 98 | GESHEN | 0,71 | 0,69 | -2,13 |
| 99 | GPHAROS | 0,53 | 0,50 | -5,66 |
| 100 | GUH | 1,10 | 1,05 | -4,55 |
| 101 | HALEX | 0,69 | 0,67 | -2,90 |
| 102 | HEVEA | 3,11 | 3,18 | 2,25 |
| 103 | HIL | 0,89 | 0,85 | -5,06 |
| 104 | HUAAN | 0,10 | 0,10 | 0,00 |
| 105 | HWGB | 0,14 | 0,14 | 0,00 |
| 106 | IRETEX | 0,35 | 0,33 | -7,14 |
| 107 | JOHOTIN | 0,79 | 0,77 | -2,55 |
| 108 | KIALIM | 0,64 | 0,60 | -6,25 |
| 109 | KIANJOO | 3,08 | 3,05 | -0,97 |
| 110 | KIMHIN | 1,55 | 1,50 | -3,23 |
| 111 | KKB | 1,37 | 1,55 | 13,14 |
| 112 | KNM | 0,61 | 0,56 | -9,02 |
| 113 | KOSSAN | 6,30 | 6,28 | -0,32 |
| 114 | KSSC | 0,54 | 0,53 | -1,85 |
| 115 | LAFMSIA | 9,98 | 9,78 | -2,00 |
| 116 | LUSTER | 0,10 | 0,10 | 0,00 |
| 117 | LYSAGHT | 3,74 | 3,70 | -1,07 |
| 118 | MASTEEL | 0,62 | 0,51 | -17,74 |
| 119 | MASTER | 0,81 | 0,79 | -2,47 |
| 120 | MBL | 0,79 | 0,76 | -3,80 |

Lampiran 16 (lanjutan)**Hasil Perhitungan Return Saham (Malaysia)**

| No | Kode | Harga Saham t-1 (RM) | Harga Saham t (RM) | Return (%) |
|-----------|-------------|---------------------------------|-------------------------------|-------------------|
| 121 | MIECO | 0,70 | 0,68 | -2,16 |
| 122 | MINHO | 0,87 | 0,88 | 1,15 |
| 123 | MUDA | 1,56 | 1,37 | -12,18 |
| 124 | ORNA | 1,22 | 1,19 | -2,46 |
| 125 | PCHEM | 5,06 | 5,55 | 9,68 |
| 126 | PETGAS | 23,02 | 23,00 | -0,09 |
| 127 | PMBTECH | 0,99 | 0,98 | -1,01 |
| 128 | PMETAL | 1,36 | 1,33 | -2,57 |
| 129 | PPHB | 0,87 | 0,83 | -4,05 |
| 130 | PRESTAR | 0,52 | 0,50 | -3,85 |
| 131 | PRG | 0,65 | 0,64 | -0,78 |
| 132 | RUBEREX | 0,71 | 0,70 | -2,11 |
| 133 | SCABLE | 1,30 | 1,36 | 4,62 |
| 134 | SCIB | 0,96 | 0,89 | -7,29 |
| 135 | SEACERA | 0,79 | 0,76 | -3,80 |
| 136 | SIGGAS | 0,49 | 0,56 | 13,27 |
| 137 | SLP | 0,98 | 1,04 | 6,67 |
| 138 | TAANN | 3,88 | 3,75 | -3,35 |
| 139 | TASEK | 16,40 | 16,20 | -1,22 |
| 140 | TECNIC | 0,80 | 0,83 | 3,75 |
| 141 | TGUAN | 1,95 | 1,93 | -1,03 |
| 142 | TOMYPAK | 1,18 | 1,20 | 1,35 |
| 143 | TONGHER | 2,20 | 2,15 | -2,27 |
| 144 | UCHITEC | 1,52 | 1,57 | 3,29 |
| 145 | ULICORP | 3,00 | 3,14 | 4,67 |
| 146 | UMSNGB | 0,84 | 0,86 | 2,99 |
| 147 | WASEONG | 1,32 | 1,31 | -0,76 |
| 148 | WTHORSE | 2,30 | 2,28 | -0,87 |
| 149 | WTK | 1,03 | 1,07 | 3,88 |
| 150 | YILAI | 1,00 | 1,00 | -0,50 |

Lampiran 17

Hasil Sampling Perusahaan Industri yang terdapat di Indeks Saham Syariah Indonesia (ISSI)

| No. | Kode | Δ NI (%) | Δ AKO (%) | Δ AKI (%) | Δ AKP (%) | RShm (%) |
|-----|------|-----------------|------------------|------------------|------------------|----------|
| 1 | AKPI | -20,24 | -113,57 | -152,50 | 336,46 | 0,00 |
| 2 | ALDO | 14,28 | 568,26 | 23,03 | -54,92 | 0,00 |
| 3 | ALKA | -139,87 | 84,71 | 4,15 | -117,52 | 0,00 |
| 4 | AMFG | -26,46 | -34,99 | -85,11 | 0,00 | -4,98 |
| 5 | APLI | -80,87 | 10,19 | -110,22 | 196,00 | -1,37 |
| 6 | ARNA | -72,81 | -53,16 | 6,90 | 46,87 | 1,69 |
| 7 | ARTI | -40,00 | 465,80 | -241,23 | 974,34 | -7,39 |
| 8 | ASII | -29,43 | 75,70 | 21,15 | -231,45 | -2,68 |
| 9 | AUTO | -66,18 | 227,62 | 41,61 | -187,41 | 3,78 |
| 10 | BATA | 81,79 | -131,57 | 325,49 | -119,26 | -0,59 |
| 11 | BRNA | -112,57 | 39,47 | 204,79 | -94,36 | 1,23 |
| 12 | BUDI | -26,13 | 42,04 | 26,01 | -42,48 | 1,47 |
| 13 | CPIN | 4,98 | 268,80 | 49,97 | -61,71 | -1,81 |
| 14 | DPNS | -32,14 | -20,90 | 7834,19 | -31,44 | 0,00 |
| 15 | EKAD | 14,77 | 2074,72 | 17,38 | -601,48 | 5,26 |
| 16 | FASW | -437,58 | -94,51 | -169,54 | 139,55 | -0,83 |
| 17 | GDST | -307,05 | -117,85 | 83,89 | -203,87 | -4,76 |
| 18 | GJTL | -210,71 | 422,94 | 1,23 | 27,79 | -6,71 |
| 19 | IGAR | -6,78 | 210,76 | -491,22 | 85,08 | 5,08 |
| 20 | IKAI | -316,28 | -4,08 | -20,28 | 6,22 | -5,17 |
| 21 | INAI | 27,66 | 94,27 | -3624,14 | 386,82 | -0,55 |
| 22 | INCI | 53,39 | 440,08 | 8,71 | 114,33 | -6,49 |
| 23 | INDS | -98,49 | 67,86 | 81,35 | -34,40 | -2,00 |
| 24 | INTP | -17,39 | -5,57 | 20,64 | -48,39 | -0,12 |
| 25 | JECC | -89,69 | -48,97 | -794,90 | 304,13 | 0,00 |
| 26 | JPFA | 33,84 | -7,49 | 57,08 | 30,89 | 7,95 |
| 27 | KBLI | 60,18 | -72,88 | -31,10 | 166,85 | 5,52 |
| 28 | KBLM | -37,75 | 304,04 | -147,24 | -240,54 | -0,78 |
| 29 | KIAS | -305,57 | -209,18 | 12,79 | -2,34 | 1,30 |
| 30 | LION | -5,53 | -2,57 | 91,55 | -241,53 | -8,33 |

Lampiran 17 (lanjutan)**Hasil Sampling Perusahaan Industri yang terdapat di Indeks Saham Syariah Indonesia (ISSI)**

| No. | Kode | Δ NI (%) | Δ AKO (%) | Δ AKI (%) | Δ AKP (%) | RShm (%) |
|------------|-------------|-----------------|------------------|------------------|------------------|-----------------|
| 31 | LMSH | -74,43 | 9,11 | -65,55 | -82,79 | -4,39 |
| 32 | MAIN | 26,81 | 91,29 | 46,56 | -48,63 | -6,60 |
| 33 | NIPS | -38,34 | -652,23 | -140,72 | -6,61 | -11,76 |
| 34 | PICO | -7,71 | 143,03 | 59,26 | -83,25 | -3,23 |
| 35 | RICY | -10,97 | 184,56 | 30,99 | -629,78 | -0,70 |
| 36 | SCCO | 15,62 | 218,44 | 39,86 | 134,16 | 0,51 |
| 37 | SIAP | -599,14 | 65,44 | -42,86 | -96,77 | 0,00 |
| 38 | SIPD | -10224,42 | 875,37 | -179,19 | 72,25 | 2,46 |
| 39 | SMCB | -73,46 | -68,77 | 82,16 | -56,14 | 4,27 |
| 40 | SMGR | -18,72 | 16,70 | -132,44 | 10,93 | -3,07 |
| 41 | SMSM | 9,55 | 19,17 | -84,32 | 30,42 | -0,21 |
| 42 | SSTM | 25,53 | -25,94 | 82,59 | -44,19 | 4,94 |
| 43 | TOTO | -3,59 | -21,80 | 29,32 | 143,87 | -2,38 |
| 44 | TRST | -16,33 | -43,01 | 49,86 | -68,55 | -4,29 |
| 45 | VOKS | 100,32 | 122,11 | 60,21 | 44,17 | 17,65 |
| 46 | YPAS | -10,95 | -35,30 | -100,17 | 89,16 | 0,00 |
| 47 | AKPI | 0,11 | -1642,95 | -309,30 | -341,24 | 1,59 |
| 48 | ALDO | -6,72 | -101,19 | 74,83 | 9,99 | -1,37 |
| 49 | ALKA | 1034,44 | -3610,81 | -14,47 | -78,36 | 0,00 |
| 50 | AMFG | 37,18 | 2,24 | 12,70 | 0,00 | 1,01 |
| 51 | APLI | 415,05 | -63,78 | -883,73 | -20,49 | 2,47 |
| 52 | ARNA | 10,17 | -14,32 | 44,65 | -2,20 | 3,24 |
| 53 | ARTI | -55,34 | 4931,50 | -302,27 | 119,91 | 15,38 |
| 54 | ASII | -0,77 | -29,59 | -15,15 | 39,31 | 1,91 |
| 55 | AUTO | -4,57 | -52,05 | -41,62 | -40,21 | -3,82 |
| 56 | BATA | 60,56 | 29,25 | -20,99 | -0,21 | 0,91 |
| 57 | BRNA | 566,24 | 92,17 | 90,53 | -1696,27 | -7,04 |
| 58 | BUDI | -33,49 | -69,32 | -45,67 | 537,31 | 1,06 |
| 59 | CPIN | -30,96 | -77,54 | -73,34 | 1214,46 | -4,26 |
| 60 | DPNS | -78,25 | 1076,97 | -97,89 | -1484,73 | 4,55 |

Lampiran 17 (lanjutan)**Hasil Sampling Perusahaan Industri yang terdapat di Indeks Saham Syariah Indonesia (ISSI)**

| No. | Kode | Δ NI (%) | Δ AKO (%) | Δ AKI (%) | Δ AKP (%) | RShm (%) |
|------------|-------------|-----------------|------------------|------------------|------------------|-----------------|
| 61 | EKAD | 3,89 | -80,00 | 58,90 | 10,92 | -1,21 |
| 62 | FASW | 136,74 | 532,58 | -11,74 | -4029,39 | 0,00 |
| 63 | GDST | -114,76 | 14,16 | 30,32 | 0,00 | -7,23 |
| 64 | GJTL | 135,20 | -88,29 | -54,47 | -64,46 | 2,38 |
| 65 | IGAR | 57,45 | -18,40 | 60,65 | 62,40 | -1,98 |
| 66 | IKAI | -1,79 | -32,93 | -71,23 | 176,61 | -2,91 |
| 67 | INAI | 346,56 | 5,35 | 122,71 | 54,85 | 1,35 |
| 68 | INCI | 7,02 | -173,78 | 47,04 | -255,71 | 9,61 |
| 69 | INDS | -13,41 | -74,23 | -196,54 | -155,14 | 4,47 |
| 70 | INTP | 5,22 | -1,34 | -69,45 | -97,13 | -2,48 |
| 71 | JECC | 5,99 | 135,46 | 117,38 | -135,91 | 0,00 |
| 72 | JPFA | -38,83 | 804,64 | -2,79 | -144,82 | 7,27 |
| 73 | KBLI | -2,04 | 727,06 | -291,79 | -281,70 | 0,73 |
| 74 | KBLM | 166,98 | 105,72 | 56,62 | -86,97 | 6,62 |
| 75 | KIAS | 5,68 | -73,35 | -55,42 | -721,12 | -9,30 |
| 76 | LION | -24,78 | 15,81 | -264,96 | 170,41 | 0,00 |
| 77 | LMSH | -47,12 | -27,62 | 35,01 | -278,63 | -6,23 |
| 78 | MAIN | -135,11 | -376,02 | -88,25 | 410,50 | -4,83 |
| 79 | NIPS | 46,85 | 75,68 | -139,57 | 54,76 | 0,00 |
| 80 | PICO | 5,10 | 509,01 | 61,46 | -357,67 | 0,00 |
| 81 | RICY | 73,44 | 155,54 | -41,33 | -91,71 | 1,76 |
| 82 | SCCO | 31,11 | 198,83 | -1,13 | -373,64 | 0,00 |
| 83 | SIAP | 227,74 | 42,30 | 44,82 | 178,32 | -1,54 |
| 84 | SIPD | -57,32 | -160,29 | 268,71 | -290,93 | -2,67 |
| 85 | SMCB | -30,71 | -24,44 | 7,79 | 55,87 | -11,26 |
| 86 | SMGR | 3,98 | 3,29 | 10,07 | -28,44 | -0,84 |
| 87 | SMSM | 24,50 | 0,41 | 30,95 | -53,16 | -2,65 |
| 88 | SSTM | -6,20 | -52,63 | 43,17 | 57,37 | -4,88 |
| 89 | TOTO | 25,07 | -4,03 | -104,74 | -39,44 | 0,00 |
| 90 | TRST | -8,22 | 111,69 | 33,72 | -194,34 | -2,32 |
| 91 | VOKS | -321,45 | -121,35 | 52,53 | 131,94 | 0,00 |
| 92 | YPAS | -243,13 | 816,83 | 185,74 | -204,71 | 0,00 |

Lampiran 18

Hasil Sampling Perusahaan Industri yang terdapat di FTSE Bursa Malaysia EMAS Syariah (FBMS)

| No. | Kode | Δ NI (%) | Δ AKO (%) | Δ AKI (%) | Δ AKP (%) | RShm (%) |
|-----|---------|-----------------|------------------|------------------|------------------|----------|
| 1 | 3A | 10,26 | -84,67 | -1144,70 | 145,57 | -0,96 |
| 2 | ADVPKG | 38,26 | 44,76 | -261,79 | 17,41 | -12,00 |
| 3 | AEM | -191,99 | 154,41 | -511,98 | 79,07 | -4,55 |
| 4 | AFUJIYA | -41,55 | -91,95 | 4,86 | 283,90 | 0,00 |
| 5 | AISB | -1723,41 | -84,95 | 17,54 | 81,04 | -8,45 |
| 6 | APM | -35,30 | -3,19 | 7,95 | -32,63 | -0,26 |
| 7 | BHIC | -272,21 | -116,98 | -92,22 | -64,50 | -3,53 |
| 8 | BOXPAK | 24,23 | 231,38 | -77,52 | 241,92 | 1,97 |
| 9 | BPPLAS | 116,79 | 38682,55 | -105,94 | -115,03 | -3,25 |
| 10 | CANONE | 14,13 | 73,58 | -236,09 | -123,17 | 4,40 |
| 11 | CBIP | 10,45 | -34,94 | 61,96 | -943,52 | -3,49 |
| 12 | CCM | -106,80 | -86,28 | -450,78 | 191,84 | -1,55 |
| 13 | CHOOBEE | -51,10 | 650,78 | 20,32 | -950,68 | -0,65 |
| 14 | CME | -543,47 | -577,15 | 99,13 | -57,32 | -10,00 |
| 15 | CMSB | 14,68 | -109,11 | -202,52 | 125,18 | 0,00 |
| 16 | CNASIA | -48,29 | 90,03 | 194,29 | -173,32 | -9,52 |
| 17 | CSCSTEL | 356,76 | 6832,14 | 5,02 | 48,80 | 0,70 |
| 18 | DAIBOCI | 12,58 | 87,48 | 53,70 | -125,27 | -1,43 |
| 19 | DUFU | 74,71 | 112,60 | -380,03 | -85,06 | -3,03 |
| 20 | EPMB | -80,83 | 20,77 | 32,23 | -280,76 | -3,23 |
| 21 | EVERGRN | 5864,92 | 29,20 | -252,73 | 94,03 | -4,42 |
| 22 | FAVCO | 11,73 | 54,43 | 12,76 | -4,99 | 0,74 |
| 23 | GESHEN | 492,61 | 468,03 | -6838,92 | 1284,33 | 3,18 |
| 24 | GPHAROS | -117,06 | -91,37 | 48,16 | 66,99 | 0,00 |
| 25 | GUH | -51,60 | -55,42 | 86,96 | 29,57 | -1,12 |
| 26 | HALEX | -135,55 | 152,98 | -148,13 | -122,76 | -1,90 |
| 27 | HEVEA | 143,81 | 181,19 | 25,56 | -40,07 | -2,36 |
| 28 | HIL | -12,90 | 18,72 | 57,84 | -3,48 | 2,70 |
| 29 | HUAAN | -14076,43 | 547,97 | -169,90 | 100,00 | 0,00 |
| 30 | HWGB | 14,05 | 257,80 | 8,03 | -73,63 | 0,00 |

Lampiran 18 (lanjutan)**Hasil Sampling Perusahaan Industri yang terdapat di FTSE Bursa Malaysia
EMAS Syariah (FBMS)**

| No. | Kode | Δ NI (%) | Δ AKO (%) | Δ AKI (%) | Δ AKP (%) | RShm (%) |
|------------|-------------|-----------------|------------------|------------------|------------------|-----------------|
| 31 | IRETEX | -107,55 | 92,21 | 58,32 | -93,52 | -4,35 |
| 32 | JOHOTIN | 30,31 | 77,36 | -64,38 | 20,55 | -3,30 |
| 33 | KIALIM | -63,05 | 15,70 | 15,02 | 28,84 | -8,20 |
| 34 | KIANJOO | 9,33 | 31,14 | -2,03 | 125,16 | 0,32 |
| 35 | KIMHIN | 38,22 | 39,88 | 38,35 | -94,90 | -5,94 |
| 36 | KKB | 21,56 | -17,16 | 60,01 | -162,73 | 1,82 |
| 37 | KNM | 20,49 | -40,31 | -1369,86 | 240,48 | -7,00 |
| 38 | KOSSAN | 38,62 | 60,08 | 40,47 | -28,25 | -5,51 |
| 39 | KSSC | -55,60 | -55,45 | 16,46 | 53,62 | 4,00 |
| 40 | LAFMSIA | -1,86 | -16,81 | -544,86 | 101,24 | -3,95 |
| 41 | LUSTER | -2320,57 | -780,11 | -105,26 | 7226,06 | -13,33 |
| 42 | LYSAGHT | 45,13 | 2,12 | 1833,26 | 100,00 | 2,78 |
| 43 | MASTEEL | -418,44 | -35,08 | -14,21 | 57,61 | -12,77 |
| 44 | MASTER | -43,43 | 9,62 | -9,65 | 9,05 | 0,82 |
| 45 | MBL | 57,96 | 488,27 | 78,83 | 336,70 | -0,64 |
| 46 | MIECO | 4,28 | 235,58 | -188,64 | 16,77 | -6,32 |
| 47 | MINHO | 193,19 | -48,37 | 35,76 | 92,97 | 0,38 |
| 48 | MUDA | 14,98 | 10,64 | 56,60 | -361,81 | -4,62 |
| 49 | ORNA | -26,50 | -13,02 | 33,78 | -15,68 | -1,02 |
| 50 | PCHEM | 13,39 | 3,31 | -32,12 | 14,27 | 0,30 |
| 51 | PETGAS | 7,81 | 10,44 | 10,08 | 29,48 | 3,86 |
| 52 | PMBTECH | 16,95 | 260,40 | 7,96 | -508,09 | 2,62 |
| 53 | PMETAL | -39,48 | 134,79 | -745,68 | 209,65 | -0,32 |
| 54 | PPHB | 14,87 | 36,05 | 612,01 | 21,06 | -2,25 |
| 55 | PRESTAR | -12,55 | -10,01 | 73,00 | -29,64 | -0,96 |
| 56 | PRG | 231,66 | 101,48 | 67,82 | -88,87 | -1,79 |
| 57 | RUBEREX | 47,01 | -48,22 | -142,70 | 60,87 | -6,02 |
| 58 | SCABLE | 61,67 | -71,76 | 55,46 | -17,34 | -5,84 |
| 59 | SCIB | 108,18 | -54,68 | 85,33 | 110,13 | -9,30 |
| 60 | SEACERA | -74,81 | 127,48 | -85,96 | 27,73 | -3,35 |

Lampiran 18 (lanjutan)**Hasil Sampling Perusahaan Industri yang terdapat di FTSE Bursa Malaysia
EMAS Syariah (FBMS)**

| No. | Kode | Δ NI (%) | Δ AKO (%) | Δ AKI (%) | Δ AKP (%) | RShm (%) |
|------------|-------------|-----------------|------------------|------------------|------------------|-----------------|
| 61 | SIGGAS | -35,53 | -87,90 | 96,17 | -240,02 | 0,00 |
| 62 | SLP | 124,16 | 99,60 | -706,16 | 9,02 | -2,87 |
| 63 | TAANN | 52,66 | -3,47 | 54,75 | -75,69 | -0,21 |
| 64 | TASEK | -13,12 | -9,00 | -100,02 | 20,55 | 1,31 |
| 65 | TECNIC | 395,89 | -63,27 | 495,77 | -5180,00 | -5,67 |
| 66 | TGUAN | 115,55 | 350,02 | 14,80 | -164,49 | 0,95 |
| 67 | TOMYPAK | 180,71 | 68,63 | -91,79 | 65,37 | 2,51 |
| 68 | TONGHER | -93,72 | 414,51 | -650,08 | -275,15 | 3,48 |
| 69 | UCHITEC | 22,91 | -4,66 | 214,03 | 18,56 | 4,22 |
| 70 | ULICORP | 11,94 | -37,36 | -75,75 | 348,17 | -1,28 |
| 71 | UMSNGB | 4,00 | 2055,14 | -144,19 | -16,55 | -2,83 |
| 72 | WASEONG | -108,07 | 325,32 | 60,74 | -118,32 | -7,36 |
| 73 | WTHORSE | -42,24 | 99,31 | 28,43 | -490,23 | 2,27 |
| 74 | WTK | 48,24 | -9,73 | 56,15 | 176,18 | -5,60 |
| 75 | YILAI | -28,43 | 0,68 | 5,94 | 21,74 | -4,12 |
| 76 | 3A | 76,56 | -13,55 | 76,14 | 0,83 | 5,95 |
| 77 | ADVPKG | -28,61 | -32,34 | 119,71 | -11,62 | -6,94 |
| 78 | AEM | -253,74 | -607,83 | 228,82 | 173,42 | -6,67 |
| 79 | AFUJIYA | -28,32 | -18,88 | 29,58 | -240,41 | -3,37 |
| 80 | AISB | 187,44 | -58,65 | -68,78 | 57,70 | -3,13 |
| 81 | APM | -21,37 | 285,16 | -225,71 | 81,78 | 0,00 |
| 82 | BHIC | 464,69 | -84,60 | 1454,79 | 88,68 | -1,35 |
| 83 | BOXPAK | -34,19 | -49,69 | 69,31 | -78,65 | -2,08 |
| 84 | BPPLAS | -0,29 | -100,78 | -81,94 | -125,30 | 2,81 |
| 85 | CANONE | -8,12 | -64,39 | -163,66 | 236,18 | 0,00 |
| 86 | CBIP | -13,92 | 103,08 | 27,51 | 87,80 | 2,96 |
| 87 | CCM | -407,04 | -31,17 | 143,75 | -2,09 | -1,82 |
| 88 | CHOOBEE | -45,91 | 126,34 | -122,59 | -77,50 | 1,19 |
| 89 | CME | 380,76 | 5959,09 | -625,73 | 234,08 | -11,76 |
| 90 | CMSB | 23,22 | 75,53 | -5,24 | -71,59 | 2,77 |

Lampiran 18 (lanjutan)**Hasil Sampling Perusahaan Industri yang terdapat di FTSE Bursa Malaysia
EMAS Syariah (FBMS)**

| No. | Kode | Δ NI (%) | Δ AKO (%) | Δ AKI (%) | Δ AKP (%) | RShm (%) |
|------------|-------------|-----------------|------------------|------------------|------------------|-----------------|
| 91 | CNASIA | -483,77 | -0,06 | -40,25 | 1061,08 | -42,00 |
| 92 | CSCSTEL | -172,46 | -101,22 | -27,88 | 1,03 | 0,00 |
| 93 | DAIBOCI | -13,57 | 14,44 | 34,75 | -222,74 | -1,14 |
| 94 | DUFU | 213,08 | 37,51 | 69,12 | -1978,73 | -1,37 |
| 95 | EPMB | -11,34 | 25,03 | -48,92 | -11,33 | 1,28 |
| 96 | EVERGRN | 103,50 | 107,37 | 34,20 | -44,23 | -2,61 |
| 97 | FAVCO | 29,26 | 26,13 | -46,01 | -47,48 | -1,40 |
| 98 | GESHEN | 18,33 | -60,95 | 107,40 | -70,09 | -2,13 |
| 99 | GPHAROS | 681,97 | 282,48 | -181,98 | -61,73 | -5,66 |
| 100 | GUH | -32,93 | 106,26 | -441,24 | -267,87 | -4,55 |
| 101 | HALEX | -15,29 | -81,91 | -2302,57 | 473,69 | -2,90 |
| 102 | HEVEA | 34,36 | 29,20 | -13,68 | -27,92 | 2,25 |
| 103 | HIL | 641,92 | 120,64 | -678,00 | -2394,48 | -5,06 |
| 104 | HUAAN | -86,98 | -192,15 | -217,76 | -0,97 | 0,00 |
| 105 | HWGB | 10,28 | 182,91 | 125,33 | -149,25 | 0,00 |
| 106 | IRETEX | -342,75 | -403,53 | -76,04 | 405,74 | -7,14 |
| 107 | JOHOTIN | -41,43 | -222,23 | 41,69 | 297,75 | -2,55 |
| 108 | KIALIM | 32,72 | 12,12 | -36,94 | -25,06 | -6,25 |
| 109 | KIANJOO | 0,56 | 1,86 | -15,25 | 416,24 | -0,97 |
| 110 | KIMHIN | 1912,23 | 156,89 | -57,42 | -193,70 | -3,23 |
| 111 | KKB | -31,51 | 395,73 | -8569,76 | 43,70 | 13,14 |
| 112 | KNM | 99,68 | -92,31 | 80,40 | -101,94 | -9,02 |
| 113 | KOSSAN | 6,27 | -22,60 | -24,44 | 39,49 | -0,32 |
| 114 | KSSC | -63,10 | 15,55 | -103,24 | -798,92 | -1,85 |
| 115 | LAFMSIA | -30,27 | 1,50 | -92,49 | -16,00 | -2,00 |
| 116 | LUSTER | -85,86 | -98,86 | -8,15 | -97,92 | 0,00 |
| 117 | LYSAGHT | -25,47 | -13,04 | 96,46 | -416,67 | -1,07 |
| 118 | MASTEEL | -41,41 | -38,79 | -74,70 | 178,74 | -17,74 |
| 119 | MASTER | 2,33 | -26,48 | -192,48 | 21,80 | -2,47 |
| 120 | MBL | -35,95 | -114,02 | -191,90 | -76,02 | -3,80 |

Lampiran 18 (lanjutan)**Hasil Sampling Perusahaan Industri yang terdapat di FTSE Bursa Malaysia
EMAS Syariah (FBMS)**

| No. | Kode | Δ NI (%) | Δ AKO (%) | Δ AKI (%) | Δ AKP (%) | RShm (%) |
|------------|-------------|-----------------|------------------|------------------|------------------|-----------------|
| 121 | MIECO | 128,10 | -46,78 | 606,55 | -13,24 | -2,16 |
| 122 | MINHO | -63,36 | 236,49 | -114,95 | 52,18 | 1,15 |
| 123 | MUDA | -47,38 | -21,53 | -1,62 | 292,69 | -12,18 |
| 124 | ORNA | 19,65 | 171,21 | 18,78 | -22,23 | -2,46 |
| 125 | PCHEM | -22,20 | -5,73 | -79,25 | 14,42 | 9,68 |
| 126 | PETGAS | -11,39 | 15,36 | 16,92 | -4,44 | -0,09 |
| 127 | PMBTECH | -12,61 | 137,46 | 5,83 | 2035,35 | -1,01 |
| 128 | PMETAL | 2197,77 | -26,46 | 159,08 | -293,62 | -2,57 |
| 129 | PPHB | 20,99 | 55,77 | 114,98 | -413,02 | -4,05 |
| 130 | PRESTAR | -7,41 | 229,30 | -138,77 | -297,39 | -3,85 |
| 131 | PRG | -70,21 | -2269,17 | -9841,98 | 1996,87 | -0,78 |
| 132 | RUBEREX | 2326,10 | 9,86 | -365,56 | 78,58 | -2,11 |
| 133 | SCABLE | 3135,50 | -161,12 | -230,17 | 176,97 | 4,62 |
| 134 | SCIB | -4,23 | -40,78 | -158,11 | 611,40 | -7,29 |
| 135 | SEACERA | 182,08 | 5,69 | 23,19 | -56,69 | -3,80 |
| 136 | SIGGAS | 273,95 | 27,01 | -24,89 | 5729,31 | 13,27 |
| 137 | SLP | 8,26 | 117,18 | 87,21 | -220,24 | 6,67 |
| 138 | TAANN | 35,25 | -8,99 | 8,22 | -433,49 | -3,35 |
| 139 | TASEK | 11,86 | 36,16 | 766,02 | -46,93 | -1,22 |
| 140 | TECNIC | 33,79 | 23,85 | -132,41 | 64,86 | 3,75 |
| 141 | TGUAN | -36,21 | -264,55 | 17,78 | 2585,54 | -1,03 |
| 142 | TOMYPAK | -41,96 | -33,12 | 7,80 | -1209,92 | 1,35 |
| 143 | TONGHER | 69,28 | -131,62 | 94,95 | 804,91 | -2,27 |
| 144 | UCHITEC | 2,65 | 6,13 | 33,81 | 63,53 | 3,29 |
| 145 | ULICORP | 40,03 | 54,37 | 61,27 | -390,16 | 4,67 |
| 146 | UMSNGB | 70,47 | -108,16 | 189,28 | -181,05 | 2,99 |
| 147 | WASEONG | 355,54 | -85,09 | -1,31 | 71,54 | -0,76 |
| 148 | WTHORSE | 22,94 | -44,20 | -6,67 | -79,57 | -0,87 |
| 149 | WTK | -21,12 | 38,24 | -43,81 | -94,92 | 3,88 |
| 150 | YILAI | 4,81 | -48,62 | -148,08 | 63,33 | -0,50 |

Lampiran 19: Hasil Uji Asumsi Klasik dan Uji Hipotesis

1. Uji Statistik Deskriptif

a. Uji Statistik Deskriptif Indonesia

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|-----------|---------|-----------|----------------|
| NI | 83 | -10224,42 | 566,24 | -144,3166 | 1130,25705 |
| AKO | 83 | -1642,95 | 4931,50 | 153,6282 | 655,69686 |
| AKI | 83 | -3624,14 | 7834,19 | 15,1882 | 969,88121 |
| AKP | 83 | -4029,39 | 1214,46 | -98,2561 | 551,51820 |
| RETURN | 83 | -7,23 | 15,38 | -,3345 | 3,67727 |
| Valid N (listwise) | 83 | | | | |

b. Uji Statistik Deskriptif Malaysia

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|-----------|----------|-----------|----------------|
| NI | 133 | -14076,43 | 5864,92 | 30,2068 | 1400,53406 |
| AKO | 133 | -2269,17 | 38682,55 | 372,7163 | 3412,68397 |
| AKI | 133 | -9841,98 | 1833,26 | -172,3253 | 1099,41148 |
| AKP | 133 | -5180,00 | 2585,54 | -46,2119 | 681,53432 |
| RETURN | 133 | -8,20 | 4,67 | -1,3290 | 2,98910 |
| Valid N (listwise) | 133 | | | | |

2. Uji Normalitas

a. Uji Normalitas Indonesia

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 83 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | 3,18469174 |
| Most Extreme Differences | Absolute | ,074 |
| | Positive | ,074 |
| | Negative | -,054 |
| Kolmogorov-Smirnov Z | | ,670 |
| Asymp. Sig. (2-tailed) | | ,761 |

a. Test distribution is Normal.

b. Calculated from data.

b. Uji Normalitas Malaysia

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 133 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | 2,96565234 |
| Most Extreme Differences | Absolute | ,055 |
| | Positive | ,055 |
| | Negative | -,050 |
| Kolmogorov-Smirnov Z | | ,638 |
| Asymp. Sig. (2-tailed) | | ,811 |

a. Test distribution is Normal.

b. Calculated from data.

3. Uji Multikolinieritas

a. Uji Multikolinieritas Indonesia

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | -,745 | ,374 | | -1,990 | ,050 | | |
| | NI | -3,4E-005 | ,000 | -,011 | -,106 | ,916 | ,978 | 1,022 |
| | AKO | ,003 | ,001 | ,502 | 5,021 | ,000 | ,963 | 1,038 |
| | AKI | -4,1E-005 | ,000 | -,011 | -,110 | ,913 | ,996 | 1,004 |
| | AKP | ,000 | ,001 | ,039 | ,397 | ,692 | ,973 | 1,028 |

a. Dependent Variable: RETURN

b. Uji Multikolinieritas Malaysia

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | -1,292 | ,268 | | -4,820 | ,000 | | |
| | NI | -9,3E-005 | ,000 | -,043 | -,495 | ,621 | ,998 | 1,002 |
| | AKO | -3,4E-005 | ,000 | -,039 | -,442 | ,659 | ,998 | 1,002 |
| | AKI | -4,0E-006 | ,000 | -,001 | -,016 | ,987 | ,892 | 1,122 |
| | AKP | ,000 | ,000 | ,108 | 1,159 | ,249 | ,892 | 1,121 |

a. Dependent Variable: RETURN

4. Uji Heteroskedastisitas

a. Uji Heteroskedastisitas Indonesia

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 2,520 | ,237 | | 10,650 | ,000 |
| | NI | ,000 | ,000 | ,115 | 1,021 | ,311 |
| | AKO | ,000 | ,000 | -,112 | -,990 | ,325 |
| | AKI | -5,1E-005 | ,000 | -,024 | -,218 | ,828 |
| | AKP | 8,60E-005 | ,000 | ,023 | ,205 | ,838 |

a. Dependent Variable: ABS_RES1

b. Uji Heteroskedastisitas Malaysia

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 2,364 | ,161 | | 14,691 | ,000 |
| | NI | ,000 | ,000 | ,108 | 1,234 | ,219 |
| | AKO | -4,5E-005 | ,000 | -,085 | -,969 | ,334 |
| | AKI | 1,38E-005 | ,000 | ,008 | ,091 | ,928 |
| | AKP | -2,7E-005 | ,000 | -,010 | -,111 | ,912 |

a. Dependent Variable: ABS_RES1

5. Uji Autokorelasi

a. Uji Autokorelasi Indonesia

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | ,500 ^a | ,250 | ,211 | 3,26533 | 2,121 |

a. Predictors: (Constant), AKP, AKI, NI, AKO

b. Dependent Variable: RETURN

b. Uji Autokorelasi Malaysia

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | ,125 ^a | ,016 | -,015 | 3,01163 | 1,777 |

a. Predictors: (Constant), AKP, AKO, NI, AKI

b. Dependent Variable: RETURN

6. Uji Nilai F

a. Uji Nilai F Indonesia

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | 277,163 | 4 | 69,291 | 6,499 | ,000 ^a |
| | Residual | 831,665 | 78 | 10,662 | | |
| | Total | 1108,828 | 82 | | | |

a. Predictors: (Constant), AKP, AKI, NI, AKO

b. Dependent Variable: RETURN

b. Uji Nilai F Malaysia

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|------|-------------------|
| 1 | Regression | 18,430 | 4 | 4,607 | ,508 | ,730 ^a |
| | Residual | 1160,952 | 128 | 9,070 | | |
| | Total | 1179,382 | 132 | | | |

a. Predictors: (Constant), AKP, AKO, NI, AKI

b. Dependent Variable: RETURN

7. Uji Adjusted R²

a. Uji Adjusted R² Indonesia

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | ,500 ^a | ,250 | ,211 | 3,26533 |

a. Predictors: (Constant), AKP, AKI, NI, AKO

b. Uji Adjusted R² Malaysia

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | ,125 ^a | ,016 | ,015 | 3,01163 |

a. Predictors: (Constant), AKP, AKO, NI, AKI

8. Uji Nilai t

a. Uji Nilai t Indonesia

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -,745 | ,374 | | -1,990 | ,050 |
| | NI | -3,4E-005 | ,000 | -,011 | -,106 | ,916 |
| | AKO | ,003 | ,001 | ,502 | 5,021 | ,000 |
| | AKI | -4,1E-005 | ,000 | -,011 | -,110 | ,913 |
| | AKP | ,000 | ,001 | ,039 | ,397 | ,692 |

a. Dependent Variable: RETURN

b. Uji Nilai t Malaysia

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -1,292 | ,268 | | -4,820 | ,000 |
| | NI | -9,3E-005 | ,000 | -,043 | -,495 | ,621 |
| | AKO | -3,4E-005 | ,000 | -,039 | -,442 | ,659 |
| | AKI | -4,0E-006 | ,000 | -,001 | -,016 | ,987 |
| | AKP | ,000 | ,000 | ,108 | 1,159 | ,249 |

a. Dependent Variable: RETURN

9. Uji Chow

a. Nilai Residual Indonesia

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | 277,163 | 4 | 69,291 | 6,499 | ,000 ^a |
| | Residual | 831,665 | 78 | 10,662 | | |
| | Total | 1108,828 | 82 | | | |

a. Predictors: (Constant), AKP, AKI, NI, AKO

b. Dependent Variable: RETURN

b. Nilai Residual Malaysia

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|------|-------------------|
| 1 | Regression | 18,430 | 4 | 4,607 | ,508 | ,730 ^a |
| | Residual | 1160,952 | 128 | 9,070 | | |
| | Total | 1179,382 | 132 | | | |

a. Predictors: (Constant), AKP, AKO, NI, AKI

b. Dependent Variable: RETURN

c. Nilai Residual Gabungan

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|------|-------------------|
| 1 | Regression | 16,355 | 4 | 4,089 | ,371 | ,829 ^a |
| | Residual | 2322,408 | 211 | 11,007 | | |
| | Total | 2338,763 | 215 | | | |

a. Predictors: (Constant), AKP, AKO, NI, AKI

b. Dependent Variable: RETURN