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LAMPIRAN 1 Daftar Populasi Perusahaan *Food and Beverage* Indonesia

NO	KODE PERUSAHAAN	NAMA PERUSAHAAN
1	ADES	PT Akasha Wira International Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk, PT
3	ALTO	Tri Banyan Tirta Tbk, PT
4	BTEK	PT Bumi Teknokultura Unggul Tbk
5	BUDI	PT Budi Starch & Sweetener Tbk
6	CAMP	Campina Ice Cream Industry Tbk., PT
7	CEKA	Wilmar Cahaya Indonesia Tbk
8	CLEO	PT Sariguna Primatirta Tbk
9	COCO	PT Wahana Interfood Nusantara Tbk
10	DLTA	Delta Djakarta Tbk, PT
11	DMND	Diamond Food Indonesia Tbk., PT
12	ENZO	PT Morenzo Abadi Perkasa Tbk
13	FOOD	Sentra Food Indonesia Tbk., PT
14	GOOD	Garudafood Putra Putri Jaya Tbk., PT
15	HOKI	PT. Buyung Poetra Sembada Tbk
16	ICBP	Indofood CBP Sukses Makmur Tbk, PT
17	IIKP	PT. Inti Agri Resources Tbk
18	IKAN	Era Mandiri Cemerlang Tbk, PT
19	INDF	Indofood Sukses Makmur Tbk, PT
20	KEJU	Mulia Boga Raya Tbk, PT
21	MYOR	Mayora Indah Tbk, PT
22	PANI	Pratama Abadi Nusa Industri Tbk., PT
23	PCAR	Prima Cakrawala Abadi Tbk
24	PSDN	Prashida Aneka Niaga Tbk, PT
25	ROTI	Nippon Indosari Corporindo Tbk, PT
26	SKBM	Sekar Bumi Tbk, PT
27	SKLT	PT Sekar Laut Tbk
28	STTP	Mulia Industrindo Tbk
29	TBLA	PT. Tunas Baru Lampung Tbk
30	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk

LAMPIRAN 2
Daftar Populasi Perusahaan *Food and Beverage* Malaysia

NO	NAMA PERUSAHAAN	KODE PERUSAHAAN
1	THREE-A RESOURCES BERHAD	3A (0012)MAIN
2	ABLE GLOBAL BERHAD	ABLEGLOB (7167)MAIN
3	AJINOMOTO (MALAYSIA) BERHAD	AJI (2658)MAIN
4	APOLLO FOOD HOLDINGS BERHAD	APOLLO (6432)MAIN
5	ASTRAMINA GROUP BERHAD	ASTRA (03032)LEAP
6	BIOALPHA HOLDINGS BERHAD	BIOHLDG (0179)ACE
7	CARLSBERG BREWERY MALAYSIA BERHAD	CARLSBG (2836)MAIN
8	CARZO HOLDINGS BERHAD	CARZO (03048)LEAP
9	CCK CONSOLIDATED HOLDINGS BERHAD	CCK (7035)MAIN
10	C.I. HOLDINGS BERHAD	CIHLDG (2828)MAIN
11	CHINA OUHUA WINERY HOLDINGS LIMITED	CNOUHUA (5188)MAIN
12	DUTCH LADY MILK INDUSTRIES BERHAD	DLADY (3026)MAIN
13	FRASER & NEAVE HOLDINGS BHD	F&N (3689)MAIN
14	FARM FRESH BERHAD	FFB (5306)MAIN
15	GUAN CHONG BERHAD	GCB (5102)MAIN
16	GREEN OCEAN CORPORATION BERHAD	GOCEAN (0074)ACE
17	HARRISONS HOLDINGS (MALAYSIA) BERHAD	HARISON (5008)MAIN
18	HB GLOBAL LIMITED	HBGLOB (5187)MAIN
19	HEINEKEN MALAYSIA BERHAD	HEIM (3255)MAIN
20	HUP SENG INDUSTRIES BERHAD	HUPSENG (5024)MAIN
21	HWA TAI INDUSTRIES BERHAD	HWATAI (8478)MAIN
22	IMPIANA HOTELS BERHAD	IMPIANA (7243)MAIN
23	KAWAN FOOD BERHAD	KAWAN (7216)MAIN
24	KHEE SAN BERHAD	KHEESAN (6203)MAIN
25	LOTUS KFM BERHAD	LOTUS (8303)MAIN
26	MAG HOLDINGS BERHAD	MAG (0095)ACE
27	MALAYAN FLOUR MILLS BERHAD	MFLOUR (3662)MAIN
28	MSM MALAYSIA HOLDINGS BERHAD	MSM (5202)MAIN
29	NESTLE (MALAYSIA) BERHAD	NESTLE (4707)MAIN
30	OCB BERHAD	OCB (5533)MAIN
31	ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD	OFI (7107)MAIN

32	ORGABIO HOLDINGS BERHAD	ORGABIO (0252)ACE
33	PPB GROUP BERHAD	PPB (4065)MAIN
34	PT RESOURCES HOLDINGS BERHAD	PTRB (0260)ACE
35	POWER ROOT BERHAD	PWROOT (7237)MAIN
36	REX INDUSTRY BERHAD	REX (9946)MAIN
37	SAUDEE GROUP BERHAD	SAUDEE (5157)MAIN
38	SDS GROUP BERHAD	SDS (0212)MAIN
39	SPRITZER BHD	SPRITZER (7103)MAIN
40	WELLSPIRE HOLDINGS BERHAD	WELLS (0271)ACE

LAMPIRAN 3
Daftar Sampel Perusahaan *Food and Beverage* Indonesia

NO	NAMA PERUSAHAAN	KODE PERUSAHAAN
1	PT Akasha Wira International	ADES
2	PT Wilmar Cahaya Indonesia Tbk	CEKA
3	PT Delta Djakarta Tbk	DLTA
4	PT Indofood CBP Sukses Makmur Tbk	ICBP
5	PT Indofood Sukses Makmur Tbk	INDF
6	PT Multi Bintang Indonesia Tbk	MLBI
7	PT Mayora Indah Tbk	MYOR
8	PT Nippon Indosari Corpindo Tbk	ROTI
9	PT Sekar Bumi Tbk	SKBM

LAMPIRAN 4
Daftar Sampel Perusahaan *Food and Beverage* Malaysia

NO	NAMA PERUSAHAAN	KODE PERUSAHAAN
1	THREE-A RESOURCES BERHAD	3A (0012)MAIN
2	ABLE GLOBAL BERHAD	ABLEGLOB (7167)MAIN
3	AJINOMOTO (MALAYSIA) BERHAD	AJI (2658)MAIN
4	APOLLO FOOD HOLDINGS BERHAD	APOLLO (6432)MAIN
5	CARLSBERG BREWERY MALAYSIA BERHAD	CARLSBG (2836)MAIN
6	CCK CONSOLIDATED HOLDINGS BERHAD	CCK (7035)MAIN
7	DUTCH LADY MILK INDUSTRIES BERHAD	DLADY (3026)MAIN
8	FRASER & NEAVE HOLDINGS BHD	F&N (3689)MAIN
9	HEINEKEN MALAYSIA BERHAD	HEIM (3255)MAIN
10	HUP SENG INDUSTRIES BERHAD	HUPSENG (5024)MAIN
11	KAWAN FOOD BERHAD	KAWAN (7216)MAIN
12	MALAYAN FLOUR MILLS BERHAD	MFLOUR (3662)MAIN
13	NESTLE (MALAYSIA) BERHAD	NESTLE (4707)MAIN
14	ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD	OFI (7107)MAIN
15	PPB GROUP BERHAD	PPB (4065)MAIN
16	POWER ROOT BERHAD	PWROOT (7237)MAIN
17	SPRITZER BHD	SPRITZER (7103)MAIN

LAMPIRAN 5
Data Item Variabel Penelitian

NO	NAMA PERUSAHAAN	KODE PERUSAHAAN	TAHUN	ASET LANCAR	TOTAL ASET	HUTANG LANCAR	TOTAL HUTANG
1	PT Akasha Wira International	ADES	2014	239.021.000.000	502.990.000.000	156.902.000.000	210.845.000.000
			2015	276.323.000.000	653.224.000.000	199.364.000.000	324.855.000.000
			2016	319.614.000.000	767.479.000.000	195.466.000.000	383.091.000.000
			2017	294.244.000.000	840.236.000.000	244.888.000.000	417.225.000.000
			2018	364.138.000.000	881.275.000.000	262.397.000.000	399.361.000.000
			2019	351.120.000.000	822.375.000.000	175.191.000.000	254.438.000.000
			2020	545.239.000.000	958.791.000.000	183.509.000.000	258.283.000.000
			2021	673.394.000.000	1.304.108.000.000	268.367.000.000	334.291.000.000
			2022	815.319.000.000	1.645.582.000.000	254.719.000.000	310.746.000.000
			2023	1.230.110.000.000	2.085.182.000.000	298.814.000.000	355.374.000.000
2	PT Wilmar Cahaya Indonesia Tbk	CEKA	2014	1.053.321.371.198	1.284.150.037.341	718.681.070.349	746.598.865.219
			2015	1.253.019.074.345	1.485.826.210.015	816.471.301.252	845.932.695.663
			2016	1.103.865.252.070	1.425.964.152.418	504.208.767.076	538.044.038.690
			2017	988.479.957.549	1.392.636.444.501	444.383.077.820	489.592.257.434
			2018	809.166.450.672	1.168.956.042.706	158.255.592.250	192.308.466.864
			2019	1.067.652.078.121	1.393.079.542.074	222.440.530.626	261.784.845.240
			2020	1.266.586.465.994	1.566.673.828.068	271.641.005.590	305.958.833.204
			2021	1.358.085.356.038	1.697.387.196.209	283.104.828.760	310.020.233.374
			2022	1.383.998.340.429	1.718.287.453.575	139.037.021.213	168.244.583.827
			2023	1.581.591.507.205	1.893.560.797.758	217.016.302.851	251.275.135.465
3	PT Delta Djakarta Tbk	DLTA	2014	854.176.144.000	991.947.134.000	190.952.635.000	227.473.881.000
			2015	902.006.833.000	1.038.321.916.000	140.419.495.000	188.700.435.000
			2016	1.048.133.697.000	1.197.796.650.000	137.842.096.000	185.422.642.000
			2017	1.206.576.189.000	1.340.842.765.000	139.684.908.000	196.197.372.000

4	PT Indofood CBP Sukses Makmur Tbk	ICBP	2018	1.384.227.944.000	1.523.517.170.000	192.299.843.000	239.353.356.000
			2019	1.292.805.083.000	1.425.983.722.000	160.587.363.000	212.420.390.000
			2020	1.103.831.856.000	1.225.580.913.000	147.207.676.000	205.681.950.000
			2021	1.174.393.432.000	1.308.722.065.000	244.206.806.000	298.548.048.000
			2022	1.165.412.820.000	1.307.186.367.000	255.354.186.000	306.410.502.000
			2023	1.060.254.527.000	1.208.050.010.000	216.736.168.000	273.635.750.000
			2014	13.603.527.000.000	24.910.211.000.000	6.230.997.000.000	9.870.264.000.000
			2015	13.961.500.000.000	26.560.624.000.000	6.002.344.000.000	10.173.713.000.000
			2016	15.571.362.000.000	28.901.948.000.000	6.469.785.000.000	10.401.125.000.000
			2017	16.579.331.000.000	31.619.514.000.000	6.827.588.000.000	11.295.184.000.000
5	PT Indofood Sukses Makmur Tbk	INDF	2018	14.121.568.000.000	34.367.153.000.000	7.235.398.000.000	11.660.003.000.000
			2019	16.624.925.000.000	38.709.314.000.000	6.556.359.000.000	12.038.210.000.000
			2020	20.716.223.000.000	103.588.325.000.000	9.176.164.000.000	53.270.272.000.000
			2021	33.997.637.000.000	118.015.311.000.000	18.896.133.000.000	63.074.704.000.000
			2022	31.070.365.000.000	115.305.536.000.000	10.033.935.000.000	57.832.529.000.000
			2023	36.773.465.000.000	199.267.076.000.000	10.464.225.000.000	57.163.043.000.000
			2014	41.014.127.000.000	86.077.251.000.000	22.658.835.000.000	45.803.053.000.000
			2015	42.816.745.000.000	91.831.526.000.000	25.107.538.000.000	48.709.933.000.000
			2016	28.985.443.000.000	82.174.515.000.000	19.219.441.000.000	38.233.092.000.000
			2017	32.515.399.000.000	87.939.488.000.000	21.637.763.000.000	41.182.764.000.000
6	PT Multi Bintang Indonesia Tbk	MLBI	2018	33.272.618.000.000	96.537.796.000.000	31.204.102.000.000	46.620.996.000.000
			2019	31.403.445.000.000	96.198.559.000.000	24.686.862.000.000	41.996.071.000.000
			2020	38.418.238.000.000	163.136.516.000.000	27.975.875.000.000	83.998.472.000.000
			2021	54.183.399.000.000	179.271.840.000.000	40.403.404.000.000	92.285.331.000.000
			2022	54.876.668.000.000	180.433.300.000.000	30.725.942.000.000	86.810.262.000.000
			2023	63.101.797.000.000	186.587.957.000.000	32.914.504.000.000	86.123.066.000.000
			2014	816.494.000.000	2.231.051.000.000	1.588.801.000.000	1.677.254.000.000
			2015	709.955.000.000	2.100.853.000.000	1.215.227.000.000	1.334.373.000.000
			2016	901.258.000.000	2.275.038.000.000	1.326.261.000.000	1.454.398.000.000
			2017	1.076.845.000.000	2.510.078.000.000	1.304.114.000.000	1.445.173.000.000

7	PT Mayora Indah Tbk	MYOR	2018	1.228.961.000.000	2.889.501.000.000	1.578.919.000.000	1.721.965.000.000
			2019	1.162.802.000.000	2.896.950.000.000	1.588.693.000.000	1.750.943.000.000
			2020	1.189.261.000.000	2.907.425.000.000	1.338.441.000.000	1.474.019.000.000
			2021	1.241.112.000.000	2.922.017.000.000	1.682.700.000.000	1.822.860.000.000
			2022	1.649.257.000.000	3.374.502.000.000	2.154.777.000.000	2.301.227.000.000
			2023	1.733.206.000.000	3.407.442.000.000	1.870.445.000.000	2.015.987.000.000
			2014	6.508.768.623.440	10.297.997.020.540	3.114.337.601.361	6.220.960.735.713
			2015	7.454.347.029.087	11.342.715.686.221	3.151.495.162.694	6.148.255.759.034
			2016	8.739.782.750.141	12.922.421.859.142	3.884.051.319.005	6.657.165.872.077
			2017	10.674.199.571.313	14.915.849.800.251	4.473.628.322.956	7.561.503.434.179
8	PT Nippon Indosari Corpindo Tbk	ROTI	2018	12.647.858.727.872	17.591.706.426.634	4.764.510.387.113	9.049.161.944.940
			2019	12.776.102.781.513	19.037.918.806.473	3.714.359.539.201	9.137.978.611.155
			2020	12.838.729.162.094	19.777.500.514.550	3.475.323.711.943	8.506.032.464.592
			2021	12.969.783.874.643	19.917.653.265.528	5.570.773.468.770	8.557.621.869.393
			2022	14.772.623.976.128	22.276.160.695.411	5.636.627.301.308	9.441.466.604.896
			2023	14.738.922.387.529	23.870.404.962.472	4.013.200.501.414	8.588.315.775.736
			2014	420.316.388.535	2.142.894.276.216	307.608.669.233	1.182.771.921.472
			2015	812.990.646.097	2.706.323.637.034	395.920.006.814	1.517.788.685.162
			2016	949.414.338.057	2.919.640.858.718	395.920.006.814	1.476.889.086.692
			2017	2.319.937.439.019	4.559.573.709.411	1.027.176.531.240	1.739.467.993.982
9	PT Sekar Bumi Tbk	SKBM	2018	1.876.409.299.238	4.393.810.380.883	525.422.150.049	1.476.909.260.772
			2019	1.874.411.044.438	4.682.083.844.951	1.106.938.318.565	1.589.486.465.854
			2020	1.549.617.329.468	4.452.166.671.985	404.567.270.700	1.224.495.624.254
			2021	1.281.057.210.341	4.191.284.422.677	483.213.195.704	1.321.693.219.911
			2022	1.285.672.230.703	4.130.321.616.083	612.417.576.293	1.449.163.077.319
			2023	1.164.940.801.635	3.943.518.425.042	669.095.049.839	1.550.086.849.761
			2014	379.496.707.512	649.534.031.113	256.924.179.534	331.624.254.750
			2015	334.920.076.111	764.484.248.710	298.417.379.502	420.396.809.051
			2016	519.269.756.899	1.001.657.012.004	468.979.800.633	633.267.725.358
			2017	836.639.597.232	1.623.027.475.045	511.596.750.506	599.790.014.646

			2018	851.410.216.636	1.771.365.972.009	615.506.825.729	730.789.419.438
			2019	889.743.651.128	1.820.383.352.811	668.931.501.885	784.562.971.811
			2020	953.792.483.691	1.768.660.546.754	701.020.837.232	806.678.887.419
			2021	1.158.132.110.148	1.970.428.120.056	883.202.660.221	977.942.627.046
			2022	1.263.255.237.692	2.042.199.577.083	875.853.096.624	968.233.866.594
			2023	1.073.290.266.264	1.839.622.473.747	685.194.518.888	772.343.255.862
10	THREE-A RESOURCES BERHAD	3A (0012)MAIN	2014	139.974.000	279.649.000	23.808.000	47.824.000
			2015	163.888.000	319.119.000	48.854.000	70.948.000
			2016	169.451.000	339.577.000	33.580.000	60.142.000
			2017	187.454.000	372.415.000	29.944.000	63.100.000
			2018	203.093.000	394.502.000	36.889.000	65.907.000
			2019	210.630.000	406.519.000	31.572.000	58.345.000
			2020	213.909.000	431.837.000	44.489.000	65.364.000
			2021	238.187.000	463.570.000	46.471.000	65.259.000
			2022	271.088.000	509.048.000	63.706.000	88.941.000
			2023	263.588.000	505.664.000	32.384.000	55.072.000
11	ABLE GLOBAL BERHAD	ABLEGLOB (7167)MAIN	2014	234.659.938	329.176.156	132.555.039	149.246.731
			2015	256.054.770	366.947.666	161.691.475	174.542.052
			2016	233.335.047	346.954.979	109.065.195	122.694.703
			2017	272.534.404	394.306.822	93.101.262	104.194.388
			2018	299.761.115	443.842.425	119.130.675	128.847.708
			2019	285.635.387	453.476.423	102.416.606	112.009.491
			2020	307.599.276	470.370.328	104.586.690	112.858.208
			2021	366.278.558	531.404.899	143.055.550	150.614.356
			2022	460.287.216	720.612.887	148.416.335	317.803.972
			2023	583.343.634	802.572.208	192.560.582	360.062.241
12	AJINOMOTO (MALAYSIA) BERHAD	AJI (2658)MAIN	2014	202.186.975	308.019.111	35.429.982	45.943.156
			2015	225.213.978	332.945.544	41.690.275	53.423.049
			2016	259.596.499	367.053.498	46.764.061	59.240.013
			2017	441.375.721	532.437.851	45.327.601	57.800.315

			2018	400.659.886	486.591.789	37.451.218	49.462.684
			2019	455.722.690	533.261.262	56.116.876	67.926.465
			2020	391.393.229	580.449.992	71.254.089	84.771.104
			2021	331.503.722	727.528.691	101.547.417	215.216.446
			2022	263.610.957	731.015.585	118.245.352	225.029.107
			2023	24.235.737	741.979.603	136.741.149	213.013.819
13	APOLLO FOOD HOLDINGS BERHAD	APOLLO (6432)MAIN	2014	135.431.569	269.784.563	9.884.329	26.110.138
			2015	144.619.971	274.292.370	11.527.039	25.860.039
			2016	162.364.323	283.136.909	11.977.532	25.576.327
			2017	159.304.907	276.657.841	10.219.036	23.407.417
			2018	142.915.465	263.534.358	8.003.356	19.918.536
			2019	152.698.509	266.286.682	9.717.499	21.245.526
			2020	156.580.275	263.550.418	9.402.007	20.265.111
			2021	153.685.865	260.611.488	13.801.705	23.986.432
			2022	143.404.064	244.004.151	7.934.125	17.142.681
			2023	162.954.159	255.964.518	8.017.068	17.454.745
14	CARLSBERG BREWERY MALAYSIA BERHAD	CARLSBG (2836)MAIN	2014	436.503.000	661.548.000	314.421.000	330.427.000
			2015	410.741.000	661.765.000	305.614.000	319.177.000
			2016	408.730.000	661.522.000	314.576.000	331.475.000
			2017	403.202.000	651.425.000	319.370.000	338.959.000
			2018	409.994.000	682.523.000	485.420.000	501.526.000
			2019	364.937.000	679.379.000	491.090.000	522.671.000
			2020	313.750.000	636.547.000	439.256.000	461.913.000
			2021	479.654.000	808.329.000	569.296.000	592.747.000
			2022	663.120.000	1.058.190.000	888.142.000	904.073.000
			2023	577.817.000	1.017.311.000	770.015	782.714.000
15	CCK CONSOLIDATED HOLDINGS BERHAD	CCK (7035)MAIN	2014	111.633.218	244.014.843	85.253.197	90.908.916
			2015	130.238.729	332.423.480	98.916.024	115.766.204
			2016	141.479.616	364.175.504	101.589.824	129.975.275
			2017	156.032.700	358.662.795	99.420.227	121.626.490

			2018	156.865.994	370.500.934	99.255.576	119.949.683
			2019	166.858.801	402.601.706	93.215.106	126.448.139
			2020	175.066.144	425.900.162	87.965.108	124.876.472
			2021	176.963.807	435.095.812	89.436.882	120.846.825
			2022	258.429.867	505.343.877	115.212.117	143.093.153
			2023	311.288.085	576.246.077	116.076.942	144.686.599
16	DUTCH LADY MILK INDUSTRIES BERHAD	DLADY (3026)MAIN	2014	260.937.000	345.507.000	181.764.000	188.468.000
			2015	316.595.000	412.525.000	248.912.000	255.306.000
			2016	419.377.000	520.841.000	348.390.000	355.348.000
			2017	286.781.000	392.258.000	281.640.000	288.248.000
			2018	279.549.000	404.802.000	292.804.000	299.343.000
			2019	314.460.000	443.594.000	292.043.000	299.177.000
			2020	288.435.000	498.845.000	324.181.000	332.265.000
			2021	482.151.000	701.232.000	306.032.000	318.652.000
			2022	483.745.000	844.174.000	433.707.000	447.323.000
			2023	403.498.000	946.876.000	505.262.000	509.631.000
17	FRASER & NEAVE HOLDINGS BHD	F&N (3689)MAIN	2014	1.249.362.000	2.733.998.000	677.855.000	1.045.179.000
			2015	1.518.603.000	3.022.569.000	1.145.562.000	774.943.000
			2016	1.668.340.000	3.205.873.000	1.216.711.000	767.424.000
			2017	1.610.751.000	3.231.498.000	849.115.000	1.098.768.000
			2018	1.649.509.000	3.345.258.000	848.742.000	1.032.787.000
			2019	1.755.692.000	3.503.845.000	795.008.000	974.422.000
			2020	1.739.461.000	3.520.061.000	719.459.000	829.621.000
			2021	1.764.827.000	3.631.746.000	655.878.000	812.976.000
			2022	2.229.721.000	4.190.630.000	833.344.000	1.206.241.000
			2023	2.509.107.000	5.111.617.000	850.567.000	1.760.016.000
18	HEINEKEN MALAYSIA BERHAD	HEIM (3255)MAIN	2014	425.841.000	701.670.000	252.006.000	344.861.000
			2015	412.750.000	692.653.000	218.007.000	316.505.000
			2016	526.465.000	813.641.000	382.605.000	421.086.000
			2017	582.015.000	867.780.000	477.790.000	507.265.000

			2018	604.199.000	940.323.000	535.572.000	569.176.000
			2019	703.463.000	1.099.993.000	664.370.000	705.892.000
			2020	657.535.000	1.046.708.000	658.828.000	697.325.000
			2021	658.065.000	1.088.173.000	655.275.000	692.497.000
			2022	863.255.000	1.408.221.000	882.468.000	919.768.000
			2023	627.355.000	1.247.429.000	749.169.000	788.757.000
19	HUP SENG INDUSTRIES BERHAD	HUPSENG (5024)MAIN	2014	157.796.493	226.006.738	63.178.231	71.072.824
			2015	180.085.014	244.988.741	72.018.153	79.323.767
			2016	167.992.397	245.346.154	55.316.403	62.275.433
			2017	165.141.426	243.081.251	73.219.187	79.563.584
			2018	157.477.699	236.464.405	72.281.699	78.193.912
			2019	147.362.198	234.205.813	76.906.780	86.806.491
			2020	144.884.779	228.779.958	80.668.353	89.000.130
			2021	126.997.765	207.153.461	60.890.186	68.133.625
			2022	133.315.439	212.835.948	64.883.267	71.735.198
			2023	158.442.983	238.616.869	69.940.518	76.430.530
20	KAWAN FOOD BERHAD	KAWAN (7216)MAIN	2014	85.478.169	186.525.446	25.400.800	32.106.009
			2015	114.674.559	273.546.449	31.324.779	56.740.826
			2016	144.133.710	351.976.457	40.026.689	60.543.259
			2017	131.088.101	367.957.861	41.355.665	59.157.987
			2018	126.617.736	376.920.201	36.815.168	55.455.458
			2019	130.431.739	383.081.740	41.399.425	58.142.085
			2020	161.976.361	416.646.794	56.024.309	70.979.476
			2021	188.446.081	434.957.167	50.223.764	65.954.944
			2022	223.338.825	460.810.382	51.239.850	63.942.558
			2023	237.104.897	460.756.709	54.585.229	67.590.948
21	MALAYAN FLOUR MILLS BERHAD	MFLOUR (3662)MAIN	2014	1.115.988.000	1.727.217.000	890.300.000	924.360.000
			2015	1.173.316.000	1.865.204.000	957.092.000	1.013.500.000
			2016	1.356.424.000	2.088.073.000	1.108.114.000	1.170.676.000
			2017	1.192.208.000	2.027.798.000	1.032.079.000	1.120.534.000

			2018	1.115.301.000	2.176.562.000	1.121.540.000	1.282.389.000
			2019	1.312.210.000	2.582.132.000	1.153.555.000	1.401.134.000
			2020	1.268.392.000	2.582.002.000	1.168.566.000	1.417.095.000
			2021	1.448.989.000	2.731.613.000	1.187.420.000	1.381.057.000
			2022	1.490.979.000	2.731.427.000	1.120.606.000	1.265.334.000
			2023	1.396.236.000	2.580.740.000	1.034.706.000	1.134.759.000
22	NESTLE (MALAYSIA) BERHAD	NESTLE (4707)MAIN	2014	893.350.000	2.303.296.000	1.306.084.000	1.526.159.000
			2015	1.015.412.000	2.488.330.000	1.524.627.000	1.779.734.000
			2016	1.030.036.000	2.494.610.000	1.576.843.000	1.847.389.000
			2017	1.073.111.000	2.616.823.000	1.651.110.000	1.980.929.000
			2018	1.215.416.000	2.847.282.000	1.782.079.000	2.192.949.000
			2019	1.073.013.000	2.726.538.000	1.654.750.000	2.061.614.000
			2020	1.079.882.000	2.861.371.000	1.816.829.000	2.304.235.000
			2021	1.139.938.000	2.984.831.000	1.928.428.000	2.402.134.000
			2022	1.599.218.000	3.554.011.000	2.258.971.000	2.927.695.000
			2023	1.306.006.000	3.569.222.000	2.137.884.000	2.894.326.000
23	ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD	OFI (7107)MAIN	2014	88.934.176	183.543.437	26.451.702	38.724.381
			2015	100.419.566	203.807.627	24.300.407	43.179.349
			2016	118.184.063	224.800.838	35.084.235	50.697.200
			2017	102.480.661	41.432.369	37.564.995	58.695.363
			2018	102.278.302	251.610.170	48.347.442	66.719.650
			2019	106.944.919	256.897.553	44.406.149	67.299.770
			2020	104.233.090	248.785.020	34.135.109	53.849.100
			2021	122.521.724	266.790.768	40.226.855	57.614.007
			2022	147.603.500	282.212.551	44.617.613	61.392.665
			2023	156.973.124	288.125.271	42.229.532	56.929.628
24	PPB GROUP BERHAD	PPB (4065)MAIN	2014	2.666.841.000	18.605.179.000	1.076.560.000	1.223.863.000
			2015	2.937.701.000	21.925.474.000	1.164.508.000	1.372.903.000
			2016	2.818.833.000	22.702.710.000	862.793.000	1.034.977.000
			2017	3.141.522.000	22.939.090.000	1.224.865.000	1.583.135.000

			2018	3.139.090.000	23.244.663.000	1.167.871.000	1.507.792.000
			2019	3.150.924.000	23.579.757.000	1.085.363.000	1.448.966.000
			2020	2.994.362.000	24.883.658.000	933.686.000	1.337.213.000
			2021	3.694.379.000	27.397.162.000	1.679.240.000	2.216.859.000
			2022	3.916.060.000	28.932.677.000	1.795.776.000	2.364.169.000
			2023	3.330.618.000	29.408.364.000	916.590.000	1.597.186.000
25	POWER ROOT BERHAD	PWROOT (7237)MAIN	2014	236.102.978	319.185.042	93.597.269	96.755.698
			2015	228.327.538	316.574.369	78.521.080	81.558.795
			2016	243.869.052	326.010.757	84.122.686	85.766.884
			2017	275.993.108	360.128.363	107.441.458	108.360.190
			2018	271.203.381	355.920.612	146.803.486	147.090.525
			2019	250.473.371	332.154.538	112.946.407	112.965.157
			2020	292.298.537	376.572.806	122.171.037	122.835.441
			2021	236.443.111	348.725.659	82.533.637	82.724.797
			2022	272.056.724	386.382.480	101.928.970	119.702.957
			2023	304.742.741	38.153.273	1.318.002.311	147.803.843
26	SPRITZER BHD	SPRITZER (7103)MAIN	2014	106.200.000	307.622.000	85.917.000	119.830.000
			2015	103.259.000	311.738.000	71.704.000	96.192.000
			2016	141.841.000	367.497.000	51.830.000	79.242.000
			2017	229.791.000	457.548.000	56.804.000	81.077.000
			2018	226.825.000	476.361.000	63.449.000	87.157.000
			2019	189.843.000	498.900.000	60.229.000	83.620.000
			2020	191.224.000	516.549.000	54.816.000	72.546.000
			2021	234.920.000	557.947.000	74.127.000	95.197.000
			2022	179.718.000	600.954.000	84.863.000	107.474.000
			2023	201.855.000	687.910.000	99.498.000	160.879.000

NO	NAMA PERUSAHAAN	KODE PERUSAHAAN	TAHUN	LABA SEBELUM PAJAK	BEBAN PAJAK	LABA SETELAH PAJAK	PENJUALAN (T)	PENJUALAN (T-1)
1	PT Akasha Wira International	ADES	2014	41.579.000.000	10.507.000.000	31.072.000.000	578.784.000.000	502.524.000.000
			2015	44.175.000.000	11.336.000.000	32.839.000.000	669.725.000.000	578.784.000.000
			2016	61.636.000.000	5.685.000.000	55.951.000.000	887.663.000.000	669.725.000.000
			2017	51.095.000.000	12.853.000.000	38.242.000.000	814.490.000.000	887.663.000.000
			2018	70.060.000.000	17.102.000.000	52.958.000.000	804.302.000.000	814.490.000.000
			2019	110.179.000.000	26.294.000.000	83.885.000.000	834.330.000.000	804.302.000.000
			2020	167.919.000.000	32.130.000.000	135.789.000.000	673.364.000.000	834.330.000.000
			2021	337.828.000.000	72.070.000.000	265.758.000.000	935.075.000.000	673.364.000.000
			2022	464.308.000.000	99.330.000.000	364.972.000.000	1.290.992.000.000	935.075.000.000
			2023	503.664.000.000	107.886.000.000	395.798.000.000	1.525.445.000.000	1.290.992.000.000
2	PT Wilmar Cahaya Indonesia Tbk	CEKA	2014	56.866.547.178	15.865.132.224	41.001.414.954	3.701.868.790.192	2.531.881.182.546
			2015	142.271.353.890	35.721.906.910	106.549.446.980	3.485.733.830.354	3.701.868.790.192
			2016	285.827.837.455	36.130.823.829	249.697.013.626	4.115.541.761.173	3.485.733.830.354
			2017	143.195.939.366	35.775.052.527	107.420.886.839	4.257.738.486.908	4.115.541.761.173
			2018	123.394.812.359	30.745.155.584	92.649.656.775	3.629.327.583.572	4.257.738.486.908
			2019	285.132.249.695	69.673.049.453	215.459.200.242	3.120.937.098.980	3.629.327.583.572
			2020	232.864.791.126	51.052.197.134	181.812.593.992	3.634.297.273.749	3.120.937.098.980
			2021	236.334.817.214	49.267.827.129	187.066.990.085	5.359.440.530.374	3.634.297.273.749
			2022	283.149.105.983	62.444.562.911	220.704.543.072	6.143.759.424.928	5.359.440.530.374
			2023	195.807.621.110	42.232.841.486	153.574.779.624	6.337.428.625.946	6.143.759.424.928
3	PT Delta Djakarta Tbk	DLTA	2014	379.518.812.000	91.445.380.000	288.073.432.000	2.111.639.244.000	2.001.358.536.000
			2015	250.197.742.000	58.152.543.000	192.045.199.000	1.573.137.749.000	2.111.639.244.000
			2016	327.047.654.000	72.538.386.000	254.509.268.000	1.658.618.899.000	1.573.137.749.000
			2017	369.012.853.000	89.240.218.000	279.772.635.000	777.308.328.000	1.658.618.899.000
			2018	441.248.118.000	103.118.133.000	338.129.985.000	893.006.350.000	777.308.328.000
			2019	412.437.215.000	94.622.038.000	317.815.177.000	827.136.727.000	893.006.350.000
			2020	164.704.480.000	41.238.718.000	123.465.762.000	546.336.411.000	827.136.727.000

4	PT Indofood CBP Sukses Makmur Tbk	ICBP	2021	240.865.871.000	52.872.873.000	187.992.998.000	681.205.785.000	546.336.411.000
			2022	294.211.660.000	64.145.853.000	230.065.807.000	778.744.315.000	681.205.785.000
			2023	251.130.452.000	51.518.611.000	199.611.841.000	736.838.613.000	778.744.315.000
			2014	3.388.725.000.000	857.044.000.000	2.531.681.000.000	30.022.463.000.000	25.094.681.000.000
			2015	4.009.634.000.000	1.086.486.000.000	2.923.148.000.000	31.741.094.000.000	30.022.463.000.000
			2016	4.989.254.000.000	1.357.953.000.000	3.631.301.000.000	34.375.236.000.000	31.741.094.000.000
			2017	5.206.561.000.000	1.663.388.000.000	354.317.000.000	35.606.593.000.000	34.375.236.000.000
			2018	6.446.785.000.000	1.788.004.000.000	4.658.781.000.000	38.413.407.000.000	35.606.593.000.000
			2019	7.436.972.000.000	2.076.943.000.000	5.360.029.000.000	42.296.703.000.000	38.413.407.000.000
			2020	9.958.647.000.000	2.540.073.000.000	7.418.574.000.000	46.641.048.000.000	42.296.703.000.000
5	PT Indofood Sukses Makmur Tbk	INDF	2021	9.950.170.000.000	2.038.227.000.000	79.112.943.000.000	56.803.733.000.000	46.641.048.000.000
			2022	7.525.385.000.000	1.803.191.000.000	5.722.194.000.000	64.797.516.000.000	56.803.733.000.000
			2023	11.444.693.000.000	2.979.570.000.000	8.465.123.000.000	67.909.901.000.000	64.797.516.000.000
			2014	6.340.185.000.000	1.855.939.000.000	5.229.489.000.000	63.594.452.000.000	57.731.998.000.000
			2015	4.962.084.000.000	1.730.371.000.000	3.709.501.000.000	64.061.947.000.000	63.594.452.000.000
			2016	7.385.228.000.000	2.532.747.000.000	5.266.906.000.000	66.659.484.000.000	64.061.947.000.000
			2017	7.658.554.000.000	2.513.491.000.000	5.145.063.000.000	70.186.618.000.000	66.659.484.000.000
			2018	7.446.966.000.000	2.485.115.000.000	4.961.851.000.000	73.394.728.000.000	70.186.618.000.000
			2019	8.749.397.000.000	2.846.668.000.000	5.902.729.000.000	76.592.955.000.000	73.394.728.000.000
			2020	12.426.334.000.000	3.674.268.000.000	8.752.066.000.000	81.731.469.000.000	76.592.955.000.000
6	PT Multi Bintang Indonesia Tbk	MLBI	2021	14.488.653.000.000	3.258.958.000.000	11.229.695.000.000	99.345.618.000.000	81.731.469.000.000
			2022	12.318.765.000.000	3.126.196.000.000	9.192.569.000.000	110.830.272.000.000	99.345.618.000.000
			2023	15.615.384.000.000	4.121.651.000.000	11.493.733.000.000	111.703.611.000.000	110.830.272.000.000
			2014	1.078.378.000.000	283.495.000.000	794.883.000.000	2.988.501.000.000	3.561.989.000.000
			2015	675.572.000.000	178.663.000.000	496.909.000.000	2.696.318.000.000	2.988.501.000.000
			2016	1.320.186.000.000	338.057.000.000	982.129.000.000	3.263.311.000.000	2.696.318.000.000
			2017	1.780.020.000.000	457.953.000.000	1.322.067.000.000	3.389.736.000.000	3.263.311.000.000
			2018	1.671.912.000.000	447.105.000.000	1.224.807.000.000	3.649.615.000.000	3.389.736.000.000
			2019	1.626.612.000.000	420.553.000.000	1.206.059.000.000	3.711.405.000.000	3.649.615.000.000
			2020	396.470.000.000	110.853.000.000	285.617.000.000	1.985.009.000.000	3.711.405.000.000

7	PT Mayora Indah Tbk	MYOR	2021	877.781.000.000	211.931.000.000	665.850.000.000	2.473.681.000.000	1.985.009.000.000
			2022	1.246.487.000.000	321.581.000.000	924.906.000.000	3.114.907.000.000	2.473.681.000.000
			2023	265.584.000.000	61.641.000.000	203.943.000.000	740.016.000.000	3.114.907.000.000
			2014	529.267.706.614	119.649.017.130	409.618.689.484	14.169.088.278.238	12.017.837.133.337
			2015	1.640.494.765.801	390.261.637.241	1.250.233.128.560	14.818.730.635.847	14.169.088.278.238
			2016	1.845.683.269.238	457.007.141.573	1.388.676.127.665	18.349.959.898.358	14.818.730.635.847
			2017	2.186.884.603.474	555.930.772.581	1.630.953.830.893	20.816.673.946.473	18.349.959.898.358
			2018	2.381.942.198.855	621.507.918.551	1.760.434.280.304	24.060.802.395.725	20.816.673.946.473
			2019	2.704.466.581.011	665.062.374.247	2.051.404.206.764	25.026.739.472.547	24.060.802.395.725
			2020	2.683.890.279.936	585.721.765.291	2.098.168.514.645	24.476.953.742.651	25.026.739.472.547
8	PT Nippon Indosari Corpindo Tbk	ROTI	2021	1.549.648.556.686	338.595.908.733	1.211.052.647.953	27.904.558.322.183	24.476.953.742.651
			2022	2.506.057.517.934	535.992.979.785	1.970.064.538.149	30.669.405.967.404	27.904.558.322.183
			2023	4.093.715.832.812	848.843.741.591	3.244.872.091.221	31.485.008.185.525	30.669.405.967.404
			2014	252.762.908.103	64.185.387.029	188.577.521.074	1.880.262.901.697	1.505.519.937.691
			2015	378.251.615.088	107.712.914.648	270.538.700.440	2.174.501.712.899	1.880.262.901.697
			2016	369.416.841.698	89.639.472.867	279.777.368.831	2.521.920.968.213	2.174.501.712.899
			2017	186.147.334.530	50.783.313.391	135.364.021.139	2.491.100.179.560	2.521.920.968.213
			2018	186.936.324.915	59.764.888.552	127.171.436.363	2.766.545.866.684	2.491.100.179.560
			2019	347.098.820.613	110.580.263.193	236.518.557.420	3.337.022.314.624	2.766.545.866.684
			2020	160.357.537.779	8.252.744.699	168.610.282.478	3.212.034.546.032	3.337.022.314.624
9	PT Sekar Bumi Tbk	SKBM	2021	378.946.292.335	95.343.298.659	283.602.993.676	3.287.623.237.457	3.212.034.546.032
			2022	572.782.719.985	140.534.997.731	432.247.722.254	3.935.182.048.668	3.287.623.237.457
			2023	427.990.685.263	94.690.264.300	333.300.420.963	3.820.532.634.926	3.935.182.048.668
			2014	109.761.131.334	20.645.137.227	89.115.994.107	1.480.764.903.724	1.296.618.257.503
			2015	53.629.853.878	15.923.538.000	40.150.568.620	1.362.245.580.664	1.480.764.903.724
			2016	30.809.950.308	16.508.091.585	22.545.456.050	1.501.115.928.446	1.362.245.580.664
			2017	31.761.022.154	12.509.743.732	25.880.464.791	1.841.487.199.828	1.501.115.928.446
			2018	20.887.453.647	14.022.083.325	15.954.632.472	1.953.910.957.160	1.841.487.199.828
			2019	5.163.201.735	5.700.455.323	957.169.058	2.104.704.872.583	1.953.910.957.160
			2020	13.568.762.041	8.153.020.233	5.415.741.808	3.165.530.224.724	2.104.704.872.583

			2021	44.152.540.846	14.445.119.241	29.707.421.605	3.847.887.478.570	3.165.530.224.724
			2022	117.187.513.903	30.551.909.967	86.635.603.936	3.802.296.289.773	3.847.887.478.570
			2023	11.946.009.923	-10.373.191.840	2.306.736.526	2.839.561.359.367	3.802.296.289.773
10	THREE-A RESOURCES BERHAD	3A (0012)MAIN	2014	26.265.000	8.051.000	18.214.000	311.410.000	302.910.000
			2015	30.350.000	10.268.000	20.082.000	352.400.000	311.410.000
			2016	53.448.000	14.527.000	38.921.000	387.718.000	352.400.000
			2017	55.790.000	14.143.000	41.647.000	411.485.000	387.718.000
			2018	34.204.000	5.084.000	29.120.000	437.977.000	411.485.000
			2019	40.259.000	10.840.000	29.419.000	436.066.000	437.977.000
			2020	40.708.000	10.546.000	30.162.000	436.166.000	436.066.000
			2021	62.506.000	15.961.000	46.545.000	515.615.000	436.166.000
			2022	47.803.000	12.709.000	35.094.000	658.702.000	515.615.000
			2023	57.422.000	12.267.000	45.155.000	603.864.000	658.702.000
11	ABLE GLOBAL BERHAD	ABLEGLOB (7167)MAIN	2014	18.358.269	6.339.432	12.018.837	316.778.807	241.383.678
			2015	23.047.436	7.386.289	15.661.147	417.410.049	316.778.807
			2016	46.791.265	11.348.063	35.443.202	441.199.071	417.410.049
			2017	33.581.785	7.752.844	25.828.941	474.545.311	441.199.071
			2018	48.350.874	11.786.080	36.564.794	501.123.398	474.545.311
			2019	60.522.111	12.328.441	48.193.670	579.785.925	501.123.398
			2020	53.222.772	13.384.730	39.838.042	502.259.724	579.785.925
			2021	51.424.945	13.979.224	37.445.721	499.859.697	502.259.724
			2022	42.799.486	9.211.037	33.588.449	549.822.209	499.859.697
			2023	69.186.174	16.883.123	52.303.051	648.094.246	549.822.209
12	AJINOMOTO (MALAYSIA) BERHAD	AJI (2658)MAIN	2014	37.596.153	9.554.980	28.041.173	345.350.917	332.908.276
			2015	40.596.457	10.863.078	29.733.379	340.375.936	345.350.917
			2016	53.941.447	13.154.438	40.787.009	400.200.539	340.375.936
			2017	211.468.990	24.006.710	187.462.280	419.917.079	400.200.539
			2018	67.068.164	10.806.069	56.262.095	436.286.320	419.917.079
			2019	72.659.111	16.078.508	56.580.603	447.730.739	436.286.320
			2020	77.747.052	17.893.385	59.853.667	461.689.082	447.730.739

			2021	61.255.839	14.753.522	46.502.317	443.119.251	461.689.082
			2022	24.286.259	7.290.034	16.996.225	484.677.540	443.119.251
			2023	15.860.005	11.631.456	27.491.461	603.746.767	484.677.540
13	APOLLO FOOD HOLDINGS BERHAD	APOLLO (6432)MAIN	2014	43.605.431	10.134.691	33.470.740	220.713.333	222.904.111
			2015	34.056.071	8.762.135	25.293.936	212.626.773	220.713.333
			2016	40.042.605	10.300.180	29.742.425	208.185.792	212.626.773
			2017	24.663.555	6.830.538	17.833.017	208.918.294	208.185.792
			2018	14.725.879	3.654.038	11.071.841	190.818.447	208.918.294
			2019	23.606.938	6.181.604	17.425.334	188.835.828	190.818.447
			2020	19.942.393	5.698.242	14.244.151	174.934.531	188.835.828
			2021	23.282.051	5.942.302	17.339.749	190.387.376	174.934.531
			2022	13.329.537	3.357.959	9.971.578	188.266.001	190.387.376
			2023	39.881.068	8.232.765	31.648.303	257.106.324	188.266.001
14	CARLSBERG BREWERY MALAYSIA BERHAD	CARLSBG (2836)MAIN	2014	274.252.000	57.331.000	216.921.000	1.635.096.000	1.555.149.000
			2015	283.632.000	63.394.000	220.238.000	1.659.945.000	1.635.096.000
			2016	283.843.000	73.178.000	210.665.000	1.679.494.000	1.659.945.000
			2017	294.792.000	62.414.000	232.378.000	1.768.223.000	1.679.494.000
			2018	361.260.000	74.503.000	286.757.000	1.982.342.000	1.768.223.000
			2019	382.237.000	81.853.000	300.384.000	2.256.581.000	1.982.342.000
			2020	209.780.000	43.595.000	166.185.000	1.785.000.000	2.256.581.000
			2021	259.573.000	55.208.000	204.365.000	1.772.821.000	1.785.000.000
			2022	444.405.000	119.544.000	324.861.000	2.412.465.000	1.772.821.000
			2023	417.053.000	82.195.000	334.858.000	2.260.899.000	2.412.465.000
15	CCK CONSOLIDATED HOLDINGS BERHAD	CCK (7035)MAIN	2014	12.947.558	4.649.466	8.298.092	451.282.075	230.797.573
			2015	16.027.622	2.505.076	13.522.546	494.094.843	451.282.075
			2016	25.375.772	6.506.579	18.869.193	559.049.368	494.094.843
			2017	39.367.461	10.276.183	29.091.278	615.789.116	559.049.368
			2018	34.364.798	8.516.536	25.848.262	639.490.483	615.789.116
			2019	42.891.518	9.686.511	33.205.007	651.314.172	639.490.483
			2020	47.909.650	10.427.380	37.482.270	656.043.078	651.314.172

			2021	31.188.022	6.711.763	24.476.259	685.575.777	656.043.078
			2022	81.371.526	18.246.205	63.125.321	885.745.261	685.575.777
			2023	107.441.000	24.085.711	83.355.289	980.749.590	885.745.261
16	DUTCH LADY MILK INDUSTRIES BERHAD	DLADY (3026)MAIN	2014	148.423.000	38.582.000	109.841.000	1.000.244.000	980.073.000
			2015	188.737.000	47.757.000	140.980.000	1.001.663.000	1.000.244.000
			2016	197.982.000	48.908.000	149.074.000	1.047.725.000	1.001.663.000
			2017	157.519.000	39.802.000	117.717.000	1.064.536.000	1.047.725.000
			2018	171.292.000	41.843.000	129.449.000	1.048.568.000	1.064.536.000
			2019	137.600.000	34.642.000	102.958.000	1.066.662.000	1.048.568.000
			2020	97.511.000	24.148.000	73.363.000	1.100.659.000	1.066.662.000
			2021	284.525.000	36.525.000	248.000.000	1.133.733.000	1.100.659.000
			2022	54.559.000	8.288.000	46.271.000	1.339.410.000	1.133.733.000
			2023	96.493.000	24.099.000	72.394.000	1.442.823.000	1.339.410.000
17	FRASER & NEAVE HOLDINGS BHD	F&N (3689)MAIN	2014	315.469.000	56.061.000	259.408.000	3.818.802.000	3.508.225.000
			2015	333.829.000	53.757.000	280.072.000	4.107.606.000	3.818.802.000
			2016	442.937.000	57.567.000	385.370.000	4.167.567.000	4.107.606.000
			2017	353.713.000	30.366.000	323.347.000	4.101.374.000	4.167.567.000
			2018	422.729.000	37.633.000	385.096.000	4.109.859.000	4.101.374.000
			2019	532.956.000	122.732.000	410.224.000	4.077.138.000	4.109.859.000
			2020	522.911.000	112.787.000	410.124.000	3.988.507.000	4.077.138.000
			2021	479.411.000	84.281.000	395.130.000	4.130.872.000	3.988.507.000
			2022	454.050.000	71.781.000	382.269.000	4.470.163.000	4.130.872.000
			2023	624.672.000	82.644.000	542.028.000	5.001.351.000	4.470.163.000
18	HEINEKEN MALAYSIA BERHAD	HEIM (3255)MAIN	2014	265.787.000	67.581.000	198.206.000	1.610.587.000	1.676.348.000
			2015	292.399.000	78.206.000	214.193.000	1.748.885.000	1.610.587.000
			2016	549.223.000	121.963.000	427.260.000	2.810.308.000	1.748.885.000
			2017	63.174.000	93.116.000	270.058.000	1.929.963.000	2.810.308.000
			2018	380.764.000	98.244.000	282.520.000	2.029.672.000	1.929.963.000
			2019	412.127.000	99.159.000	312.968.000	2.320.249.000	2.029.672.000
			2020	198.716.000	44.519.000	154.197.000	1.762.396.000	2.320.249.000

			2021	321.427.000	75.749.000	245.678.000	1.979.348.000	1.762.396.000
			2022	594.500.000	181.676.000	412.824.000	2.855.065.000	1.979.348.000
			2023	510.880.000	124.080.000	386.800.000	2.637.741.000	2.855.065.000
19	HUP SENG INDUSTRIES BERHAD	HUPSENG (5024)MAIN	2014	31.802.867	220.572	31.582.295	34.773.392	32.749.714
			2015	51.683.172	229.046	51.454.126	47.308.122	34.773.392
			2016	23.898.727	175.157	23.723.570	27.123.219	47.308.122
			2017	68.670.830	185.999	68.484.831	71.958.121	27.123.219
			2018	46.263.325	185.555	46.077.770	49.594.122	71.958.121
			2019	48.036.023	178.145	47.857.878	51.521.703	49.594.122
			2020	65.716.639	127.373	65.589.266	78.757.505	51.521.703
			2021	18.928.754	103.130	18.825.624	23.752.497	78.757.505
			2022	14.556.174	152.974	14.403.200	16.682.406	23.752.497
			2023	24.093.132	188.615	23.904.517	26.827.402	16.682.406
20	KAWAN FOOD BERHAD	KAWAN (7216)MAIN	2014	26.284.844	5.355.670	20.929.174	149.524.306	126.426.372
			2015	40.134.700	8.100.180	32.034.520	165.773.327	149.524.306
			2016	41.539.694	8.558.077	32.981.617	186.948.060	165.773.327
			2017	36.052.689	6.946.218	29.106.471	196.282.105	186.948.060
			2018	29.244.575	6.437.298	22.807.277	199.984.904	196.282.105
			2019	15.354.048	3.340.331	12.013.717	214.086.870	199.984.904
			2020	32.015.393	4.362.873	27.652.520	254.702.961	214.086.870
			2021	36.656.041	4.871.175	31.784.866	251.769.749	254.702.961
			2022	40.144.010	1.666.272	38.477.738	293.231.119	251.769.749
			2023	34.266.322	4.137.689	30.128.633	287.215.315	293.231.119
21	MALAYAN FLOUR MILLS BERHAD	MFLOUR (3662)MAIN	2014	83.729.000	4.235.000	79.494.000	2.286.575.000	2.306.038.000
			2015	43.874.000	14.470.000	29.404.000	2.301.907.000	2.286.575.000
			2016	111.319.000	18.359.000	92.960.000	2.538.686.000	2.301.907.000
			2017	96.493.000	24.530.000	71.963.000	2.402.283.000	2.538.686.000
			2018	39.933.000	12.467.000	27.466.000	2.423.774.000	2.402.283.000
			2019	78.295.000	17.693.000	60.602.000	2.681.563.000	2.423.774.000
			2020	36.027.000	15.443.000	20.584.000	2.118.949.000	2.681.563.000

			2021	96.904.000	35.881.000	198.542.000	2.426.936.000	2.118.949.000
			2022	179.444.000	25.444.000	154.000.000	2.915.570.000	2.426.936.000
			2023	31.962.000	26.000.000	5.285.000	3.148.901.000	2.915.570.000
22	NESTLE (MALAYSIA) BERHAD	NESTLE (4707)MAIN	2014	701.187.000	150.803.000	550.384.000	4.808.933.000	4.787.925.000
			2015	727.711.000	136.978.000	590.733.000	4.837.957.000	4.808.933.000
			2016	766.494.000	129.367.000	637.127.000	5.063.506.000	4.837.957.000
			2017	812.216.000	169.666.000	642.550.000	5.260.490.000	5.063.506.000
			2018	875.890.000	217.008.000	658.882.000	5.519.045.000	5.260.490.000
			2019	875.725.000	202.812.000	672.913.000	5.518.076.000	5.519.045.000
			2020	724.769.000	172.056.000	552.713.000	5.412.180.000	5.518.076.000
			2021	751.817.000	182.006.000	569.811.000	5.733.816.000	5.412.180.000
			2022	859.477.000	239.143.000	620.334.000	6.664.145.000	5.733.816.000
			2023	879.093.000	219.223.000	659.870.000	7.050.879.000	6.664.145.000
23	ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD	OFI (7107)MAIN	2014	20.641.414	4.434.568	16.206.846	226.889.306	212.099.889
			2015	25.423.824	3.914.602	21.509.222	237.028.031	226.889.306
			2016	32.059.315	6.583.955	25.475.360	244.921.719	237.028.031
			2017	23.062.124	4.828.756	18.233.368	256.083.138	244.921.719
			2018	8.254.596	2.943.092	11.197.688	288.309.825	256.083.138
			2019	18.553.096	4.333.726	14.219.370	286.548.117	288.309.825
			2020	12.699.438	2.680.211	10.019.227	266.909.954	286.548.117
			2021	22.833.629	4.337.637	18.495.992	295.809.181	266.909.954
			2022	24.183.856	6.020.817	18.163.039	288.123.714	295.809.181
			2023	24.663.190	5.537.188	19.126.002	360.013.325	288.123.714
24	PPB GROUP BERHAD	PPB (4065)MAIN	2014	1.028.144.000	89.227.000	938.917.000	3.701.008.000	3.312.917.000
			2015	1.181.122.000	105.003.000	1.076.119.000	4.048.314.000	3.701.008.000
			2016	1.211.110.000	104.239.000	1.106.871.000	4.186.376.000	4.048.314.000
			2017	1.270.599.000	54.093.000	1.216.506.000	4.284.294.000	4.186.376.000
			2018	1.167.683.000	64.732.000	1.102.951.000	4.528.260.000	4.284.294.000
			2019	1.271.628.000	72.366.000	1.199.262.000	4.683.776.000	4.528.260.000
			2020	1.420.933.000	57.511.000	1.363.422.000	4.190.690.000	4.683.776.000

			2021	774.249.000	9.255.000	1.507.115.000	4.652.881.000	4.190.690.000
			2022	2.250.338.000	29.964.000	2.220.238.000	6.151.181.000	4.652.881.000
			2023	1.488.474.000	67.835.000	1.420.639.000	5.720.693.000	6.151.181.000
25	POWER ROOT BERHAD	PWROOT (7237)MAIN	2014	50.002.683	10.323.990	39.678.693	306.852.297	279.354.884
			2015	51.745.174	5.411.071	46.334.103	383.235.730	306.852.297
			2016	44.380.909	832.551	45.213.460	367.531.629	383.235.730
			2017	54.760.780	7.543.567	47.217.213	399.300.755	367.531.629
			2018	10.309.901	579.496	9.730.405	424.315.934	399.300.755
			2019	37.078.574	8.951.617	28.126.957	338.012.360	424.315.934
			2020	62.624.665	10.878.962	51.745.703	386.099.399	338.012.360
			2021	34.925.055	6.585.626	28.339.429	309.218.381	386.099.399
			2022	31.994.412	5.675.735	26.318.677	347.909.571	309.218.381
			2023	70.277.890	10.827.211	59.450.679	455.762.635	347.909.571
26	SPRITZER BHD	SPRITZER (7103)MAIN	2014	28.311.000	6.745.000	21.566.000	238.750.000	201.935.000
			2015	31.963.000	9.156.000	22.807.000	253.667.000	238.750.000
			2016	37.078.000	8.621.000	12.507.000	288.226.000	253.667.000
			2017	35.272.000	9.794.000	25.478.000	313.849.000	288.226.000
			2018	33.856.000	9.631.000	24.225.000	347.684.000	313.849.000
			2019	41.299.000	10.050.000	31.249.000	374.377.000	347.684.000
			2020	34.644.000	1.016.000	35.660.000	308.450.000	374.377.000
			2021	30.345.000	6.106.000	24.239.000	331.026.000	308.450.000
			2022	45.200.000	8.235.000	36.965.000	433.300.000	331.026.000
			2023	65.924.000	16.438.000	49.486.000	490.675.000	433.300.000

LAMPIRAN 6
Data Perhitungan Variabel Penelitian

NO	NAMA PERUSAHAAN	KODE PERUSAHAAN	TAHUN	PROFITABILITAS (X1)	LEVERAGE (X2)	SIZE (X3)	PERTUMBUHAN PENJUALAN (X4)	LIKUIDITAS (X5)	INFLASI (X6)	ETR (Y)
1	PT Akasha Wira International	ADES	2014	0,061774588	0,419183284	26,94383613	0,151753946	1,52337765	6,4	0,25269968
			2015	0,050272188	0,497310264	27,20518594	0,157124247	1,386022552	6,4	0,256615733
			2016	0,07290232	0,499155026	27,36637695	0,325414163	1,635138592	3,5	0,092235057
			2017	0,045513403	0,49655692	27,45694864	-0,082433311	1,201545196	3,8	0,251551032
			2018	0,06009248	0,453162747	27,50463556	-0,012508441	1,387736902	3,2	0,244105053
			2019	0,102003344	0,309394133	27,43546233	0,037334235	2,004212545	3	0,238648018
			2020	0,141625234	0,269384047	27,58893895	-0,192928458	2,971183975	1,9	0,191342254
			2021	0,203785269	0,256336898	27,8965404	0,388662002	2,509228035	1,6	0,213333412
			2022	0,221789008	0,188836533	28,12911524	0,380629361	3,20085663	4,2	0,21393127
			2023	0,189814606	0,170428289	28,36587726	0,181606857	4,116641121	2,6	0,214202325
2	PT Wilmar Cahaya Indonesia Tbk	CEKA	2014	0,031928835	0,581395354	27,88111817	0,462102099	1,465631161	6,4	0,278988843
			2015	0,071710572	0,569334886	28,0269921	-0,058385365	1,5346762	6,4	0,25108292
			2016	0,175107497	0,37731947	27,9858693	0,18068159	2,18930198	3,5	0,126407645
			2017	0,07713491	0,351557838	27,96221979	0,034551156	2,224387037	3,8	0,24983287
			2018	0,079258461	0,164513001	27,7871322	-0,147592649	5,113035433	3,2	0,249160844
			2019	0,154663961	0,187918089	27,96253791	-0,140078423	4,799719166	3	0,244353452
			2020	0,116050061	0,19529198	28,07997591	0,164489113	4,662721901	1,9	0,219235364
			2021	0,110208791	0,182645559	28,16011124	0,474684135	4,79711124	1,6	0,208466225
			2022	0,128444483	0,097914108	28,17234924	0,146343427	9,954171402	4,2	0,220535971
			2023	0,081103696	0,132699798	28,26948019	0,031522914	7,287892598	2,6	0,215685382
3	PT Delta Djakarta Tbk	DLTA	2014	0,290412082	0,229320569	27,62293565	0,055102924	4,473235701	6,4	0,240950849
			2015	0,184957282	0,181735965	27,66862698	-0,255015859	6,423658147	6,4	0,23242633
			2016	0,212481199	0,154803106	27,81150486	0,054337994	7,603872311	3,5	0,221797604

4	PT Indofood CBP Sukses Makmur Tbk	ICBP	2017	0,20865432	0,146323922	27,92431946	-0,531352061	8,637842171	3,8	0,241834986
			2018	0,221940384	0,157105782	28,05204271	0,148844439	7,198279117	3,2	0,233696482
			2019	0,222874337	0,148964106	27,98588302	-0,073761651	8,050478312	3	0,229421678
			2020	0,100740604	0,167824048	27,83443606	-0,339484763	7,498466697	1,9	0,250380063
			2021	0,143646236	0,228121811	27,90007225	0,246861405	4,809011883	1,6	0,219511684
			2022	0,17600077	0,234404603	27,89889813	0,143185117	4,563907247	4,2	0,218026209
			2023	0,16523475	0,226510283	27,82002861	-0,053811888	4,891913227	2,6	0,20514681
			2014	0,101632258	0,396233657	30,84629892	0,196367589	2,183202303	6,4	0,25291046
			2015	0,110055697	0,383037424	30,91045093	0,057244837	2,326007973	6,4	0,270968871
			2016	0,125642085	0,359876262	30,99493011	0,082988381	2,406781987	3,5	0,27217556
5	PT Indofood Sukses Makmur Tbk	INDF	2017	0,011205643	0,357221936	31,08479558	0,035821049	2,428285216	3,8	0,319479211
			2018	0,135559119	0,339277536	31,16812237	0,078828491	1,951733408	3,2	0,277348167
			2019	0,138468716	0,310990011	31,28710136	0,101092205	2,535694735	3	0,279272666
			2020	0,071615928	0,514249767	32,27144575	0,102711197	2,257612549	1,9	0,255062058
			2021	0,670361687	0,534462041	32,40183549	0,217891438	1,799184891	1,6	0,204843435
			2022	0,04962636	0,501558997	32,37860656	0,140726367	3,096528431	4,2	0,239614452
			2023	0,042481293	0,286866472	32,92566713	0,048032474	3,514208171	2,6	0,260345122
			2014	0,060753439	0,532115657	32,08626628	0,101546009	1,810072186	6,4	0,292726316
			2015	0,040394635	0,530427132	32,15097678	0,007351192	1,705334271	6,4	0,348718603
			2016	0,064094154	0,465267023	32,03986633	0,040547269	1,508131428	3,5	0,342947706
6	PT Multi Bintang Indonesia Tbk	MLBI	2017	0,058506856	0,46830798	32,10767006	0,052912711	1,502715368	3,8	0,328193938
			2018	0,051398014	0,482929981	32,20095572	0,045708286	1,066289874	3,2	0,333708385
			2019	0,061359848	0,436556134	32,19743549	0,043575705	1,272071153	3	0,325355907
			2020	0,053648724	0,514896812	32,72560849	0,067088598	1,373263142	1,9	0,295683989
			2021	0,062640597	0,514778735	32,81992443	0,215512448	1,341060248	1,6	0,224931745
			2022	0,050947187	0,481121068	32,8263823	0,115603025	1,786004413	4,2	0,253775115
			2023	0,061599544	0,461568192	32,85992386	0,007879968	1,917142576	2,6	0,263948104
			2014	0,35628186	0,751777525	28,43349389	-0,161002182	0,513905769	6,4	0,262890192
			2015	0,236527258	0,635157719	28,37336457	-0,097769082	0,584215953	6,4	0,264461819
			2016	0,431697844	0,639285146	28,45301787	0,210284173	0,679547992	3,5	0,256067706

7	PT Mayora Indah Tbk	MYOR	2017	0,526703553	0,575748244	28,55133494	0,038741327	0,825729192	3,8	0,257274076
			2018	0,42388184	0,595938537	28,69210494	0,076666442	0,778355951	3,2	0,267421371
			2019	0,416320268	0,60440912	28,69467958	0,016930553	0,731923663	3	0,258545369
			2020	0,0982371	0,506984359	28,69828893	-0,46515969	0,888541968	1,9	0,27959997
			2021	0,227873418	0,623836206	28,70329525	0,246181252	0,73757176	1,6	0,241439493
			2022	0,274086665	0,681945662	28,84726887	0,259219358	0,765395677	4,2	0,257989855
			2023	0,059852229	0,591642352	28,85698298	-0,762427578	0,926627621	2,6	0,23209606
			2014	0,03977654	0,604094245	29,96297053	0,179004851	2,089936756	6,4	0,226065214
			2015	0,110223439	0,542044421	30,05959686	0,04584927	2,365336656	6,4	0,237892644
			2016	0,107462529	0,515163949	30,18998505	0,23829499	2,250171801	3,5	0,247608649
			2017	0,109343675	0,506944193	30,33344551	0,134426127	2,386027359	3,8	0,254211298
			2018	0,100071831	0,514399327	30,49844868	0,155842785	2,654597787	3,2	0,260924853
			2019	0,107753596	0,479988317	30,57745383	0,040145672	3,439651613	3	0,245912587
			2020	0,106088659	0,430086323	30,61556607	-0,021967933	3,694254184	1,9	0,218236107
			2021	0,060802979	0,429650108	30,62262755	0,140033953	2,32818368	1,6	0,218498515
8	PT Nippon Indosari Corpindo Tbk	ROTI	2022	0,088438244	0,423837246	30,7345382	0,099082294	2,620826815	4,2	0,213878962
			2023	0,135937036	0,359789278	30,80366052	0,026593349	3,672610522	2,6	0,207352874
			2014	0,088001318	0,551950665	28,3931785	0,248912654	1,366399684	6,4	0,25393515
			2015	0,099965391	0,560830443	28,62661224	0,156488122	2,053421479	6,4	0,284765247
			2016	0,095825953	0,50584615	28,70248173	0,159769594	2,397995357	3,5	0,242651289
			2017	0,029687868	0,381497944	29,14825025	-0,012221156	2,258557676	3,8	0,272812466
			2018	0,028943315	0,336134046	29,11121793	0,110571903	3,571241332	3,2	0,319707198
			2019	0,05051566	0,3394827	29,17476439	0,20620531	1,693329261	3	0,318584382
			2020	0,037871512	0,275033644	29,12441199	-0,037454879	3,830308188	1,9	0,051464651
			2021	0,067664936	0,315343242	29,06402835	0,023532963	2,651122158	1,6	0,251601086
			2022	0,104652316	0,350859621	29,04937639	0,196968681	2,09933921	4,2	0,245354814
			2023	0,08451854	0,393072044	29,00309444	-0,029134462	1,741069228	2,6	0,22124375
9	PT Sekar Bumi Tbk	SKBM	2014	0,137199885	0,510557167	27,19952107	0,142020711	1,477076654	6,4	0,188091513
			2015	0,052519811	0,549909053	27,36246726	-0,080039257	1,122320947	6,4	0,296915558
			2016	0,02250816	0,632220129	27,63267676	0,101942227	1,10723267	3,5	0,535803902

			2017	0,015945796	0,36955013	28,11531433	0,226745493	1,635349709	3,8	0,393870943
			2018	0,009006966	0,412556993	28,2027721	0,061050523	1,383266897	3,2	0,671316071
			2019	0,000525806	0,430987776	28,23006823	0,077175429	1,330096802	3	1,104054348
			2020	0,003062058	0,456095936	28,20124362	0,504025703	1,360576509	1,9	0,600866918
			2021	0,015076633	0,496309719	28,30927195	0,215558597	1,311286936	1,6	0,32716394
			2022	0,042422692	0,474113244	28,34504857	-0,011848369	1,442314062	4,2	0,260709601
			2023	0,001253918	0,419837911	28,24058149	-0,253198293	1,566402294	2,6	-0,868339463
10	THREE-A RESOURCES BERHAD	3A (0012)MAIN	2014	0,065131647	0,171014379	19,4490458	0,02806114	5,879284274	3,1	0,306529602
			2015	0,062929503	0,222324587	19,58107463	0,131627115	3,354648545	2,1	0,338319605
			2016	0,114616125	0,177108579	19,64321128	0,100221339	5,046188207	2,1	0,271796887
			2017	0,111829545	0,169434636	19,73551938	0,061299708	6,260152284	3,9	0,253504212
			2018	0,073814581	0,167063792	19,79313477	0,064381448	5,50551655	0,9	0,148637586
			2019	0,072368081	0,143523427	19,82314123	-0,004363243	6,671417712	0,7	0,269256564
			2020	0,069845798	0,151362667	19,88355876	0,000229323	4,808132347	-1,1	0,259064557
			2021	0,100405548	0,140774856	19,95446796	0,182153125	5,125497622	2,5	0,255351486
			2022	0,068940454	0,174720262	20,04805287	0,277507443	4,255297774	3,4	0,265861975
			2023	0,089298427	0,108910265	20,04138298	-0,083251607	8,139451581	1,5	0,213628923
11	ABLE GLOBAL BERHAD	ABLEGLOB (7167)MAIN	2014	0,03651187	0,45339472	19,61210359	0,312345597	1,770283044	3,1	0,345317524
			2015	0,042679511	0,475659251	19,7207298	0,317670374	1,583600929	2,1	0,320482027
			2016	0,102155046	0,353632922	19,66470559	0,056991972	2,139408883	2,1	0,242525245
			2017	0,065504677	0,264246983	19,7926399	0,075580939	2,927290116	3,9	0,230864559
			2018	0,082382377	0,290300568	19,91098016	0,05600748	2,516237862	0,9	0,243761467
			2019	0,106276021	0,247001796	19,93245384	0,156972369	2,788955797	0,7	0,203701437
			2020	0,084695058	0,239934795	19,96903087	-0,133715217	2,9410939	-1,1	0,251485022
			2021	0,070465517	0,283426736	20,09103481	-0,004778458	2,560393903	2,5	0,271837413
			2022	0,046610947	0,441018996	20,39561264	0,099953071	3,1013245	3,4	0,215213729
			2023	0,065169278	0,448635322	20,50333239	0,178734208	3,029403152	1,5	0,244024521
12	AJINOMOTO (MALAYSIA) BERHAD	AJI (2658)MAIN	2014	0,091037121	0,149156836	19,54567239	0,037375583	5,706663215	3,1	0,254147811
			2015	0,08930403	0,160455816	19,6234895	-0,014405582	5,402074656	2,1	0,267586849
			2016	0,111120066	0,161393403	19,72101817	0,175760377	5,551196655	2,1	0,24386513

			2017	0,352082933	0,108557862	20,09297674	0,04926665	9,737460427	3,9	0,113523548
			2018	0,115624834	0,101651292	20,00293611	0,03898208	10,69818039	0,9	0,161120692
			2019	0,106102969	0,127379335	20,09452203	0,026231441	8,120956163	0,7	0,22128688
			2020	0,103115975	0,146043768	20,17931421	0,031175753	5,492923066	-1,1	0,230148726
			2021	0,06391819	0,2958185	20,40516399	-0,040221508	3,26452146	2,5	0,240850868
			2022	0,023250154	0,307830793	20,40994534	0,09378579	2,229355764	3,4	0,300171138
			2023	0,037051505	0,28708851	20,42483231	0,245666896	0,177238068	1,5	0,733382871
13	APOLLO FOOD HOLDINGS BERHAD	APOLLO (6432)MAIN	2014	0,124064697	0,096781438	19,41313428	-0,009828343	13,7016452	3,1	0,23241809
			2015	0,092215237	0,094279104	19,42970514	-0,036638294	12,54615092	2,1	0,257285551
			2016	0,105046089	0,090332013	19,46144112	-0,020886274	13,55574112	2,1	0,257230517
			2017	0,064458744	0,084607821	19,43829207	0,003518501	15,58903472	3,9	0,276948639
			2018	0,042012894	0,075582312	19,38969431	-0,086636008	17,85694214	0,9	0,248137174
			2019	0,065438248	0,079784411	19,40008404	-0,01039008	15,71376637	0,7	0,261855392
			2020	0,054047158	0,076892729	19,38975525	-0,073615781	16,65392027	-1,1	0,285735117
			2021	0,066534861	0,092039043	19,3785413	0,088335018	11,13528111	2,5	0,255231036
			2022	0,040866428	0,070255694	19,3126958	-0,011142414	18,07433888	3,4	0,251918653
			2023	0,123643321	0,068192049	19,36054939	0,365654567	20,32590456	1,5	0,206432912
14	CARLSBERG BREWERY MALAYSIA BERHAD	CARLSBG (2836)MAIN	2014	0,327899109	0,499475473	20,3100931	0,051407936	1,388275592	3,1	0,209044966
			2015	0,332803941	0,482311697	20,31042107	0,015197273	1,343986205	2,1	0,223507926
			2016	0,318455017	0,501079329	20,3100538	0,011776896	1,299304461	2,1	0,257811537
			2017	0,35672257	0,520334651	20,29467283	0,052830793	1,262491781	3,9	0,211722163
			2018	0,420142618	0,734811867	20,34130678	0,121092758	0,844617033	0,9	0,206230969
			2019	0,442144959	0,769336409	20,3366897	0,138340912	0,743116333	0,7	0,214142011
			2020	0,261072631	0,725654194	20,27156881	-0,208980311	0,714275958	-1,1	0,207812947
			2021	0,252824036	0,733299189	20,51047971	-0,006822969	0,842538855	2,5	0,21268776
			2022	0,306996853	0,854357913	20,77982574	0,360805744	0,746637362	3,4	0,268997874
			2023	0,329159913	0,769395003	20,74042871	-0,062826196	750,3970702	1,5	0,197085263
15	CCK CONSOLIDATED HOLDINGS BERHAD	CCK (7035)MAIN	2014	0,034006505	0,372554861	19,31273961	0,955315514	1,309431457	3,1	0,35909984
			2015	0,040678673	0,348249179	19,62192026	0,094869197	1,316659564	2,1	0,156297422
			2016	0,05181346	0,356902849	19,71314646	0,131461653	1,39265539	2,1	0,256409106

			2017	0,081110387	0,339110975	19,69789322	0,101493269	1,569426109	3,9	0,261032404
			2018	0,069765713	0,323750015	19,73036652	0,038489422	1,580425003	0,9	0,247827326
			2019	0,082476071	0,314077504	19,81345831	0,018489234	1,79004035	0,7	0,225837449
			2020	0,088007175	0,293205974	19,86971552	0,007260561	1,990177105	-1,1	0,217646758
			2021	0,056254872	0,277747617	19,89107682	0,045016402	1,978644638	2,5	0,215203228
			2022	0,124915575	0,283159962	20,0407497	0,291972807	2,243078886	3,4	0,22423329
			2023	0,144652246	0,251084744	20,17204534	0,107259201	2,681739195	1,5	0,224176162
16	DUTCH LADY MILK INDUSTRIES BERHAD	DLADY (3026)MAIN	2014	0,317912517	0,545482436	19,66052346	0,02058112	1,435581303	3,1	0,259946235
			2015	0,341748985	0,618886128	19,83780737	0,001418654	1,271915376	2,1	0,253034646
			2016	0,286217867	0,682258117	20,07095537	0,045985526	1,203757284	2,1	0,247032559
			2017	0,300100954	0,734842884	19,78743034	0,016045241	1,018253799	3,9	0,252680629
			2018	0,319783499	0,739480042	19,81890862	-0,014999962	0,95473081	0,9	0,244278775
			2019	0,232099623	0,674438789	19,91042029	0,017255915	1,076759244	0,7	0,251758721
			2020	0,147065722	0,666068619	20,02780598	0,031872327	0,889734438	-1,1	0,247643856
			2021	0,353663267	0,454417368	20,36834935	0,03004927	1,575492105	2,5	0,128371848
			2022	0,05481216	0,529894311	20,55386919	0,18141573	1,115372821	3,4	0,151908943
			2023	0,076455629	0,53822359	20,6686787	0,077207875	0,798591622	1,5	0,249748686
17	FRASER & NEAVE HOLDINGS BHD	F&N (3689)MAIN	2014	0,094882293	0,382289599	21,72903084	0,088528244	1,84311099	3,1	0,177706843
			2015	0,09266025	0,256385545	21,82937297	0,075626859	1,325640166	2,1	0,161031546
			2016	0,120207507	0,239380662	21,88825028	0,014597554	1,371188392	2,1	0,129966564
			2017	0,100061024	0,340018159	21,89621164	-0,015882888	1,896976264	3,9	0,085849262
			2018	0,115116981	0,308731643	21,93080966	0,002068819	1,943475167	0,9	0,089023937
			2019	0,117078238	0,278100772	21,97712677	-0,007961587	2,208395387	0,7	0,230285427
			2020	0,116510481	0,2356837	21,98174416	-0,021738533	2,417734715	-1,1	0,215690624
			2021	0,108798908	0,223852659	22,01297936	0,035693807	2,690785481	2,5	0,175801139
			2022	0,091219936	0,287842401	22,15611692	0,082135443	2,675630952	3,4	0,158090519
			2023	0,106038461	0,344316877	22,35478163	0,118829671	2,949922816	1,5	0,132299831
18	HEINEKEN MALAYSIA BERHAD	HEIM (3255)MAIN	2014	0,282477518	0,491486026	20,36897377	-0,039228728	1,689805005	3,1	0,254267515
			2015	0,309235649	0,456945974	20,35603971	0,085868072	1,89328783	2,1	0,267463295
			2016	0,52512103	0,517532917	20,51702979	0,60691412	1,376001359	2,1	0,222064626

			2017	0,311205605	0,584554841	20,58144878	-0,3132557	1,218139769	3,9	1,473960807
			2018	0,300449952	0,605298392	20,66173399	0,051663685	1,128137767	0,9	0,25801809
			2019	0,284518174	0,641724084	20,81856965	0,143164511	1,058842211	0,7	0,240603018
			2020	0,147316157	0,666207768	20,76891584	-0,240428075	0,998037424	-1,1	0,224033294
			2021	0,225771086	0,636385023	20,80776598	0,123100597	1,004257754	2,5	0,235664708
			2022	0,29315285	0,653141801	21,06559304	0,442427001	0,978228106	3,4	0,305594617
			2023	0,310077768	0,632306127	20,94435047	-0,076118757	0,837401174	1,5	0,242875039
19	HUP SENG INDUSTRIES BERHAD	HUPSENG (5024)MAIN	2014	0,139740502	0,314472146	19,23607537	0,061792234	2,497640255	3,1	0,006935601
			2015	0,210026493	0,323785357	19,31672281	0,360469005	2,500550299	2,1	0,004431733
			2016	0,096694281	0,253826816	19,31818064	-0,426668871	3,036936386	2,1	0,007329135
			2017	0,281736377	0,327312714	19,30890631	1,653008148	2,25543922	3,9	0,002708559
			2018	0,194861337	0,330679419	19,28130825	-0,31079187	2,178666262	0,9	0,004010844
			2019	0,204341119	0,370641915	19,27171083	0,038867126	1,916114522	0,7	0,003708571
			2020	0,286691485	0,389020659	19,24827122	0,528627751	1,796054755	-1,1	0,001938215
			2021	0,090877671	0,328904111	19,14897043	-0,698409733	2,085685286	2,5	0,005448325
			2022	0,067672779	0,337044558	19,17603223	-0,297656747	2,054696768	3,4	0,010509218
			2023	0,100179493	0,320306483	19,29036977	0,608125471	2,26539619	1,5	0,00782858
20	KAWAN FOOD BERHAD	KAWAN (7216)MAIN	2014	0,112205463	0,172126697	19,04407823	0,182698702	3,365176254	3,1	0,203755061
			2015	0,117108155	0,207426659	19,426982	0,108671436	3,660825795	2,1	0,201824855
			2016	0,093704043	0,172009399	19,67907485	0,127733052	3,600940113	2,1	0,206021667
			2017	0,079102729	0,160773809	19,72347898	0,049928547	3,169773742	3,9	0,192668514
			2018	0,060509564	0,147127848	19,74754405	0,018864679	3,439281766	0,9	0,22011939
			2019	0,031360714	0,151774619	19,76375894	0,070515152	3,150568855	0,7	0,217553768
			2020	0,066369213	0,170358868	19,8477494	0,189717805	2,891179988	-1,1	0,136274229
			2021	0,073075853	0,151635492	19,89075812	-0,011516207	3,752129789	2,5	0,132888737
			2022	0,083500154	0,138761105	19,9484972	0,164679713	4,358693966	3,4	0,041507363
			2023	0,065389461	0,146695526	19,94838072	-0,020515572	4,343755652	1,5	0,120750894
21	MALAYAN FLOUR MILLS BERHAD	MFLOUR (3662)MAIN	2014	0,046024327	0,535173056	21,26977728	-0,008440017	1,253496574	3,1	0,050579847
			2015	0,015764495	0,5433722	21,34663627	0,006705225	1,225917676	2,1	0,329808087
			2016	0,044519516	0,560648981	21,45950747	0,102862105	1,224083443	2,1	0,16492243

			2017	0,035488249	0,552586599	21,43021631	-0,053729764	1,155151883	3,9	0,254215332
			2018	0,012618984	0,589181011	21,5010124	0,008946073	0,994437113	0,9	0,312197932
			2019	0,023469753	0,542626791	21,67188125	0,106358514	1,137535705	0,7	0,22597867
			2020	0,007972108	0,548835748	21,6718309	-0,209808235	1,085426069	-1,1	0,428650734
			2021	0,072683063	0,505582965	21,72815811	0,145348944	1,220283472	2,5	0,370273673
			2022	0,056380786	0,463250162	21,72809002	0,201337819	1,330511348	3,4	0,14179354
			2023	0,002047862	0,439702953	21,67134202	0,080029291	1,349403599	1,5	0,813465991
22	NESTLE (MALAYSIA) BERHAD	NESTLE (4707)MAIN	2014	0,238954958	0,66259786	21,55760698	0,004387704	0,683991229	3,1	0,215068163
			2015	0,23740139	0,715232304	21,63487764	0,006035434	0,666006833	2,1	0,188231317
			2016	0,255401446	0,740552231	21,63739824	0,046620712	0,653226732	2,1	0,168777577
			2017	0,245545839	0,756997703	21,68522682	0,038902689	0,649933075	3,9	0,208892708
			2018	0,231407356	0,770190308	21,76963069	0,049150364	0,682021392	0,9	0,247757138
			2019	0,246801255	0,756128834	21,72629851	-0,000175574	0,648444176	0,7	0,231593251
			2020	0,193163697	0,805290541	21,77456672	-0,019190747	0,594377346	-1,1	0,237394259
			2021	0,190902265	0,804780572	21,81680897	0,059428179	0,591122925	2,5	0,242088168
			2022	0,174544761	0,82377207	21,99134266	0,162253027	0,707940916	3,4	0,278242466
			2023	0,184877825	0,810912294	21,99561348	0,058032051	0,610887214	1,5	0,249374071
23	ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD	OFI (7107)MAIN	2014	0,088299785	0,210982107	19,02796191	0,069728547	3,362134353	3,1	0,214838383
			2015	0,105536885	0,211863264	19,1326871	0,044685777	4,132423214	2,1	0,153973769
			2016	0,113324133	0,225520512	19,2307254	0,033302762	3,368580304	2,1	0,205367925
			2017	0,44007544	1,416654766	17,53957299	0,045571373	2,728089302	3,9	0,209380368
			2018	0,044504115	0,26517072	19,3433915	0,125844627	2,115485283	0,9	0,356539799
			2019	0,055350352	0,261971238	19,36418794	-0,006110468	2,408335814	0,7	0,233585058
			2020	0,04027263	0,216448322	19,33209971	-0,068533562	3,053544959	-1,1	0,211049576
			2021	0,069327706	0,215952026	19,40197527	0,108273321	3,0457694	2,5	0,189967044
			2022	0,06435943	0,21754052	19,45817107	-0,025981165	3,308189078	3,4	0,248960174
			2023	0,066380856	0,197586376	19,47890591	0,249509525	3,717140981	1,5	0,224512239
24	PPB GROUP BERHAD	PPB (4065)MAIN	2014	0,050465357	0,06578077	23,64670582	0,1171448	2,477187523	3,1	0,086784536
			2015	0,049080763	0,062616799	23,81091499	0,093840921	2,522697139	2,1	0,088901062
			2016	0,048755016	0,045588258	23,84575014	0,03410358	3,267102306	2,1	0,086068978

			2017	0,053032008	0,069014726	23,85610828	0,023389681	2,564790405	3,9	0,042572834
			2018	0,047449645	0,064866159	23,86934139	0,056944271	2,687873918	0,9	0,055436279
			2019	0,050859812	0,061449573	23,88365443	0,034343434	2,90310615	0,7	0,056908152
			2020	0,054791864	0,053738602	23,93747712	-0,105275316	3,2070332	-1,1	0,040474111
			2021	0,055009895	0,080915644	24,03370527	0,110289952	2,200030371	2,5	0,011953519
			2022	0,076738077	0,081712764	24,08823749	0,322015543	2,18070628	3,4	0,013315333
			2023	0,048307311	0,054310604	24,10454496	-0,069984609	3,633705364	1,5	0,04557352
25	POWER ROOT BERHAD	PWROOT (7237)MAIN	2014	0,124312508	0,30313356	19,58128156	0,098431832	2,522541315	3,1	0,206468721
			2015	0,146360879	0,25762918	19,57306875	0,248925733	2,907850198	2,1	0,10457151
			2016	0,138687019	0,26307992	19,60244094	-0,040977654	2,898968918	2,1	0,018759215
			2017	0,131112175	0,30089324	19,70197109	0,086439162	2,568776645	3,9	0,137754922
			2018	0,027338695	0,413267791	19,69021826	0,062647462	1,847390606	0,9	0,056207717
			2019	0,084680333	0,340098189	19,62111089	-0,20339461	2,21763027	0,7	0,241422904
			2020	0,137412214	0,326193074	19,74662196	0,142264144	2,39253545	-1,1	0,173716889
			2021	0,081265683	0,237220276	19,66979609	-0,199122346	2,86480906	2,5	0,188564513
			2022	0,068115607	0,309804308	19,77233832	0,125125776	2,669081459	3,4	0,177397697
			2023	1,558206527	3,873949242	17,4571221	0,310003153	0,231215635	1,5	0,154062835
26	SPRITZER BHD	SPRITZER (7103)MAIN	2014	0,070105519	0,389536509	19,54438231	0,18231114	1,236076679	3,1	0,238246618
			2015	0,073160795	0,308566809	19,55767365	0,062479581	1,440073078	2,1	0,286456215
			2016	0,034032931	0,21562625	19,72222571	0,136237666	2,736658306	2,1	0,232509844
			2017	0,055683775	0,177198895	19,94139236	0,088898989	4,045331315	3,9	0,277670674
			2018	0,050854289	0,182964181	19,98168653	0,10780662	3,574918438	0,9	0,284469518
			2019	0,062635799	0,167608739	20,02791623	0,076773737	3,152019791	0,7	0,243347297
			2020	0,069035077	0,140443598	20,06268071	-0,176097891	3,48847052	-1,1	0,029326868
			2021	0,043443194	0,170620149	20,13977453	0,073191765	3,169155638	2,5	0,201219311
			2022	0,061510532	0,178838979	20,21402895	0,308960625	2,117742715	3,4	0,182190265
			2023	0,071936736	0,233866349	20,34916857	0,132414032	2,028734246	1,5	0,249347734

LAMPIRAN 7 Hasil Olah Data

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	260	.00053	1.55821	.1339146	.14007229
X2	260	.04559	3.87395	.3851851	.30071355
X3	260	17.45712	32.92567	23.4745736	4.46358132
X4	260	-.76243	1.65301	.0715226	.20359338
X5	260	.17724	750.39707	5.9316268	46.45216030
X6	260	-1.1	6.4	2.516	1.6855
Y	260	-.86834	1.47396	.2284996	.15490857
Valid N (listwise)	260				

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

	Unstandardized Residual
N	246
Normal Parameters ^a	
Mean	.0000000
Std. Deviation	.05292751
Most Extreme Differences	
Absolute	.103
Positive	.069
Negative	-.103
Kolmogorov-Smirnov Z	1.615
Asymp. Sig. (2-tailed)	.011

a. Test distribution is Normal.

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.278 ^a	.077	.054	.05359	1.848

a. Predictors: (Constant), LAGX6, LAGX2, LAGX5, LAGX3, LAGX4, LAGX1

b. Dependent Variable: LAGY

Uji Multikolinearitas

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	LAGX1	.343	2.913
	LAGX2	.356	2.805
	LAGX3	.957	1.045
	LAGX4	.916	1.092
	LAGX5	.945	1.059
	LAGX6	.952	1.051

Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.078	.012		6.815	.000
	LAGX1	-.029	.027	-.112	-1.050	.295
	LAGX2	-.004	.013	-.035	-.330	.742
	LAGX3	-.004	.001	-.214	-3.332	.100
	LAGX4	.004	.009	.029	.444	.657
	LAGX5	-6.977	.000	-.011	-.166	.868
	LAGX6	.000	.001	.011	.166	.868

a. Dependent Variable: ABRES1

Uji F ANOVA^b

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.057	6	.010	3.328	.004 ^a
Residual	.686	239	.003		
Total	.744	245			

a. Predictors: (Constant), LAGX6, LAGX2, LAGX5, LAGX3, LAGX4, LAGX1

b. Dependent Variable: LAGY

Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.278 ^a	.077	.054	.05359	1.848

a. Predictors: (Constant), LAGX6, LAGX2, LAGX5, LAGX3, LAGX4, LAGX1

b. Dependent Variable: LAGY

Uji Parsial (Uji t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.067	.017		3.832	.000		
LAGX1	-.122	.042	-.312	-2.943	.004	.343	2.913
LAGX2	.042	.019	.224	2.151	.033	.356	2.805
LAGX3	.002	.002	.082	1.288	.199	.957	1.045
LAGX4	.003	.014	.015	.234	.816	.916	1.092
LAGX5	.000	.000	-.115	-1.797	.074	.945	1.059
LAGX6	.003	.002	.087	1.361	.175	.952	1.051

a. Dependent Variable: LAGY