

## APPENDICES

### 1. CSR Disclosure index Item

No.	THEME
	<b>Economic (EC)</b>
1	Economic value generated and distributed directly, including income, operating costs, compensation to employees, donations and investments into the community, retained earnings as well as payments to capital and government providers.
2	Financial implications and various risks and opportunities for all corporate activities in the face of climate change.
3	List of corporate liability coverage in the planned benefit plan
4	Significant financial financial aid provided by the government.
5	The standard parameters of the employee's wage at the earliest level are compared with the minimum wage of employees applicable to a particular operating location.
6	Policy, implementation and sharing of expenditures on sub-contractors (partners) locally existing in various operating locations.
7	Procedure for recruitment of local workers and some senior management levels taken from the local community at several operating sites.
8	The development and impact of infrastructure investments and services provided primarily for the benefit of the public through trade, services and services or any of its pro bono nature.
9	Understanding and explanation of the economic impact indirectly, including the extent of impact.
	<b>Sub Total 1</b>
	<b>Environment (EN)</b>
1	Materials used and classified by weight and size.
2	Percentage of recycled materials used.
3	Use of energy derived from primary energy sources both directly and indirectly
4	The use of energy derived from the primary source indirectly.
5	Energy saved by efficiency and better conservation.
6	Initiatives to supply products and services using energy efficient or renewable resources, as well as reducing energy use as a result of this initiative.
7	Initiatives in terms of indirect energy consumption reduction and successful reduction.
8	Total water consumption from the source.
9	Use of water that gives a significant impact on the spring.
10	Percentage and total amount of water recycled and reused.
11	The location and area of land owned, rented, managed, or adjacent to protected areas and areas of high biodiversity value outside the protected area.
12	A description of the significant impacts of biodiversity activities, products and services on existing biodiversity in protected areas and areas with biodiversity values outside protected areas
13	Habitats that are protected or restored.
14	Strategies, current activities and future plans for managing impacts on biodiversity.
15	Number of IUCN Red List species and species listed on the national conservation list with habitats in the affected areas, based on extinction risk.
16	Total greenhouse gas emissions directly and indirectly measured by weight.
17	Indirect and relevant greenhouse gas emissions measured by weight.
18	Initiatives to reduce greenhouse gas emissions and abatement are achieved
19	Emissions from ozone-depleting substances measured by weight.
20	NOx, SOx and other significant air emissions and are classified by type and weight
21	Total water discharged based on quality and purpose.
22	Total weight of waste classified by type and method of disposal
23	Total cost and amount spilled.
25	The weight of waste transported, imported, exported or processed is classified as dangerous under

	Basel Convention Annex I, II, III, and VIII, and the percentage of waste shipped internationally.
26	Initiatives to mitigate adverse environmental impacts of products and services, and expand the impact of these initiatives.
27	Percentage of products sold and packaged material returned by category.
28	The monetary value of fines and the amount of costs of sanctions resulting from violations of environmental laws and regulations.
29	Significant impacts on the environment resulting from the transportation of products, other objects and materials used by the company in its operations send its employees.
30	Total cost for environmental protection and investment by type of activity.
	<b>Sub Total 2</b>
	<b>Human rights (HR)</b>
1	Percentage and total number of existing investment agreements and includes articles on human rights or has been through an evaluation of human rights.
2	Percentage of partners and suppliers who have undergone a selection process based on human rights principles that have been implemented.
3	Total amount of training time regarding policies and procedures related to human rights aspects related to work procedures, including the percentage of trained employees.
4	Total number of discrimination cases and problem solving steps taken.
5	Identified work procedures in which the right to exercise freedom of association and collective bargaining are risky and measures are taken to support the right to freedom of association.
6	Identified work procedures have a risk of child labor and the steps taken to eliminate child labor.
7	Identified work procedures risk the presence of permanent employees and contracts, and steps taken to eliminate permanent employees.
8	Percentage of security officers trained in accordance with company policies or procedures related to human rights aspects and work procedures.
9	Total number of infringement cases related to indigenous peoples' rights and steps taken.
	<b>Sub Total 3</b>
	<b>Labor practices (LP)</b>
1	The composition of the number of workers by type of work, employment contract and location.
2	Total and average labor turnover by age group, gender and area.
3	Benefits given to permanent employees.
4	Percentage of employees guaranteed by collective bargaining provisions.
5	The minimum deadline for relevant notices concerning changes to operational policies, including whether they will be contained in collective agreements.
6	The percentage of total employees present in the formal structure of management, ie the occupational safety and health committee that helps to oversee and provide direction in the occupational safety and health program. O R E
7	The level and number of accidents, the number of days lost, and the absenteeism rate are seen by area.
8	Educational, training, mentoring, risk prevention and control programs are held to assist employees, their families and the surrounding environment in tackling serious illnesses.
9	Matters concerning occupational safety and health are listed formally and in writing in a collective agreement of the union.
10	Average amount of time for training each year, each employee by employee category.
11	A long-term management and education skills program that supports the skills of employees and helps them to move forward and continue their career.
12	Percentage of employees who receive regular assessment of their performance and career development.
13	The composition of the areas of governance and translation of employees by categories such as gender, age, minority groups and other indications of diversity.
14	Comparison of standard wage between man and woman based on employee category.
	<b>Sub Total 4</b>
	<b>Product responsibility (PR)</b>

1	Processes and stages of work in maintaining the health and safety of consumers in the use of products or services evaluated for improvement and percentage of the relevant product and service categories in the procedure.
2	The total number of cases of policy violations and compliance mechanisms associated with the health and safety of consumers in the whole process, measured by the end result.
3	The type of product and service information required in the working procedure, and the percentage of related products and services in the procedure.
4	The total number of cases of policy violations and compliance mechanisms relating to product and service information, and labeling, is measured by the end result.
5	Practices related to customer satisfaction, including the results of customer satisfaction evaluation surveys.
6	Programs that support the existence of legal standards and compliance mechanisms related to sales communications, including advertising, promotions and forms of cooperation.
7	The total number of cases of policy violations and compliance mechanisms associated with sales communications, including advertising, promotions and forms
8	The total number of validated complaints relating to consumer privacy violations and lost consumer data.
9	The monetary value of fines and the total cost of sanctions due to violations of laws and policies relating to the procurement and use of products and services.
	<b>Sub Total 5</b>
	<b>Society (SO)</b>
1	The nature, scope, and effectiveness of any program and activity that assesses & manages the impact of operations on the community, including when entering the operating area, during operation & post operation.
2	The percentages and total number of business units analyzed have risks associated with bribery and corruption.
3	Percentage of number of employees trained in company procedures and policies related to bribery and corruption.
4	Steps taken in overcoming cases of bribery and corruption.
5	Description of general policies and contributions in the development of common policies and lobbying procedures.
6	Financial gain gains and other benefits arising from contributions to political parties, politicians and related institutions by the state.
7	The total number of legal actions against anti-competitive attitudes and monopolistic practices and frauds resulting from such practices.
8	The monetary value of fines and the total cost of sanctions due to violations of law and policy.
	Sub Total 6

## 2. Result of Analysis

Table 4.3

Descriptive statistics for corporate social responsibility disclosure in Indonesia and malaysia

	N	Minimum	Maximum	Mean	Std. Deviation
Corporate Social Responsibility	152	.00	.30	.1279	.06993
Assets	152	.00	181446408.00	6358450.3612	27122980.57335
Profitability	152	-.44	.93	.0675	.14488
Leverage	152	.00	11.27	.8959	1.15333
Independent Commissioners	152	.00	3.00	.4468	.28034
Independent Audit Committee	152	.00	4.00	.7239	.39330
Valid N (listwise)	152				

Table 4.4

Descriptive statistics for corporate social responsibility disclosure in Indonesia

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Corporate Social Responsibility	68	.00	.30	.1043	.07894
Assets	68	.00	175827108.00	9738903.9294	33830933.55523
Profitability	68	-.44	.84	.0375	.12343
Leverage	68	.00	11.27	1.3259	1.55511
Independent Commissioners	68	.00	.63	.3507	.16840
Independent Audit Committee	68	.00	1.00	.5200	.25776
Valid N (listwise)	68				

Table 4.5  
Descriptive statistics for corporate social responsibility disclosure in  
Malaysia

	N	Minimum	Maximum	Mean	Std. Deviation
Corporate Social Responsibility	84	.00	.28	.1470	.05512
Assets	84	.00	181446408.00	3621892.7107	19937944.83119
Profitability	84	-.09	.93	.0918	.15670
Leverage	84	.00	1.56	.5477	.44002
Independent Commisioners	84	.00	3.00	.5246	.32617
Independent Audit Committee	84	.00	4.00	.8890	.40758
Valid N (listwise)	84				

### HYPOTESIS TESTING

#### CLASSIC ASSUMPTION TEST

Table 4.6 Kolmogrov-Smirnov Test Results

<b>One-Sample Kolmogorov-Smirnov Test</b>		Unstandardized Residual
N		109
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	.05949630
	Absolute	.060
Most Extreme Differences	Positive	.058
	Negative	-.060
Kolmogorov-Smirnov Z		.629
Asymp. Sig. (2-tailed)		.824

a. Test distribution is Normal.

b. Calculated from data.

## MULTICOLINEARITY TEST

Table 4.7 Coefficients Table

Coefficients <sup>a</sup>							
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.017	.020		.845	.400	
	Assets	-1.315E-009	.000	-.010	-.123	.902	.898
	Profitability	.278	.134	.169	2.071	.041	.956
	Leverage	-.008	.009	-.078	-.952	.343	.952
	Independent Commissioners	.234	.044	.519	5.359	.000	.678
	Independent Audit Committee	.014	.026	.051	.529	.598	.697
							1.114
							1.046
							1.050
							1.475
							1.434

a. Dependent Variable: Corporate Social Responsibility

## AUTO CORRELATION

Table 4.8 Durbin Watson Test Results

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.586 <sup>a</sup>	.344	.312	.06092	1.984

a. Predictors: (Constant), Independent Audit Committee, Leverage, Profitability, Assets, Independent Commissioners

b. Dependent Variable: Corporate Social Responsibility

D-W	D <sub>u</sub>	4-d <sub>u</sub>	Information
1.984	1.7644	2.2356	Free Autocorrelation

## HETEROSKEDASTICITY

Table 4.9 Uji Glejser

<b>Coefficients<sup>a</sup></b>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.029	.009		3.163	.002
Assets	-5.711E-011	.000	-.001	-.006	.995
Profitability	.028	.054	.058	.514	.609
1 Leverage	.003	.003	.100	.884	.379
Independent Commissioners	.009	.016	.067	.564	.574
Independent Audit Committee	-.013	.010	-.153	-1.285	.202

a. Dependent Variable: ARES

Table 4.10 Summary of heteroscedasticity analysis results and conclusions based on alpha coefficients

Information	Significance	Alpha	Condition	conclusion
X1-ARX1	0,995	0,05	Sig > Alp	Accepted Ho
X2-ARX2	0,609	0,05	Sig > Alp	Accepted Ho
X3-ARX3	0,379	0,05	Sig > Alp	Accepted Ho
X4-ARX4	0,574	0,05	Sig > Alp	Accepted Ho
X5-ARX5	0,202	0,05	Sig > Alp	Accepted Ho

## REGRESSION ANALYSIS

Table 4.11 Multiple Linear Regression

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	.121	.019		6.310	.000
Assets	-2.388E-010	.000	-.086	-.796	.428
Profitability	.016	.040	.044	.391	.697
<sup>1</sup> Leverage	.022	.014	.175	1.557	.124
Independent Commisioners	.043	.019	.255	2.313	.023
Independent Audit Committee	-.010	.015	-.075	-.688	.494

a. Dependent Variable: Corporate Social Responsibility Disclosure

Tabel 4.12 Result for SIMULTANEOUS TESTING (TEST F)

ANOVA<sup>a</sup>

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	.024	5	.005	1.625	.163 <sup>1</sup>
<sup>1</sup> Residual	.228	78	.003		
Total	.252	83			

a. Dependent Variable: Corporate Social Responsibility Disclosure

b. Predictors: (Constant), Independent Audit Committee, Leverage, Assets, Independent Commisioners, Profitability

Table 4.13 Result For COEFFICIENT OF DETERMINATION

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.307 <sup>a</sup>	.094	.036	.05411

a. Predictors: (Constant), Independent Audit Committee, Leverage, Assets, Independent Commisioners, Profitability

b. Dependent Variable: Corporate Social Responsibility Disclosure



### 3. Calculation of CSR Disclosure Index In Indonesia and Malaysia

INDONESIA											
		Name Of Company	CSR Disclosure Category Presented						Total	CSR item	Index CSRD
			EC	EN	HR	LP	PR	SO			
1	2013	PT. Astra agro lestari tbk	4	6	0	3	0	0	13	79	0.16
2		PT. Austindo nusantara jaya tbk	5	7	0	3	0	0	15		0.19
3		PT. Bakrie sumatera Plantation tbk	4	7	0	3	0	0	14		0.18
4		PT. Dharma satya nusantara tbk	4	2	0	0	0	0	6		0.08
5		PT. Eagle high plantation tbk	0	0	0	3	0	0	3		0.04
6		PT. Gozco plantation tbk	3	2	0	0	0	0	5		0.06
7		PT. Jaya agra wattie tbk	0	0	0	0	0	0	0		0.00
8		PT. Multi agro gemilang plantation tbk	3	0	0	0	0	0	3		0.04
9		PT. PP London Sumatera Indonesia tbk	4	0	0	0	2	0	6		0.08
10		PT. Provident agro tbk	0	5	0	2	2	0	9		0.11
11		PT. Salim ivomas pratama tbk	4	5	0	3	2	0	14		0.18
12		PT. Sampoerna agro tbk	6	8	2	6	2	0	24		0.30
13		PT. Sinar mas agro resources and tehnology	3	4	0	6	2	0	15		0.19
14		PT. Sawit sumbermas sarana tbk	2	1	0	2	1	0	6		0.08
15		PT. Tunas baru lampung tbk	1	1	0	1	0	0	3		0.04
16		PT. Eterindo wahanatama tbk	2	2	0	1	1	0	6		0.08
17		PT. Golden plantation tbk	0	0	0	0	0	0	0		0.00
<i>Average</i>			2.65	2.94	0.12	1.94	0.71	0.00	8.35	79.00	0.11
18	2014	PT. Astra agro lestari tbk	4	6	0	3	0	0	13	79	0.16
19		PT. Austindo nusantara jaya tbk	5	7	0	3	0	0	15		0.19
20		PT. Bakrie sumatera Plantation tbk	4	7	0	0	0	0	11		0.14
21		PT. Dharma satya nusantara tbk	4	7	0	3	2	0	16		0.20
22		PT. Eagle high plantation tbk	2	0	0	3	2	0	7		0.09
23		PT. Gozco plantation tbk	3	1	0	0	0	0	4		0.05
24		PT. Jaya agra wattie tbk	0	0	0	0	0	0	0		0.00
25		PT. Multi agro gemilang plantation tbk	3	0	0	0	0	0	3		0.04
26		PT. PP London Sumatera Indonesia tbk	4	4	0	0	2	0	10		0.13
27		PT. Provident agro tbk	4	3	0	0	3	0	10		0.13
28		PT. Salim ivomas pratama tbk	4	2	0	3	2	0	11		0.14
29		PT. Sampoerna agro tbk	4	8	2	3	2	0	19		0.24
30		PT. Sinar mas agro resources and tehnology	3	8	0	6	2	0	19		0.24
31		PT. Sawit sumbermas sarana tbk	2	1	0	2	1	0	6		0.08
32		PT. Tunas baru lampung tbk	1	1	0	0	0	0	2		0.03
33		PT. Eterindo wahanatama tbk	2	2	0	1	1	0	6		0.08
34		PT. Golden plantation tbk	0	0	0	0	0	0	0		0.00
<i>Average</i>			2.88	3.35	0.12	1.59	1.00	0.00	8.94	79.00	0.11
35	2015	PT. Astra agro lestari tbk	4	6	0	3	0	0	13	79	0.16
36		PT. Austindo nusantara jaya tbk	5	7	0	0	2	0	14		0.18
37		PT. Bakrie sumatera Plantation tbk	4	7	0	0	0	0	11		0.14
38		PT. Dharma satya nusantara tbk	4	7	0	3	2	0	16		0.20
39		PT. Eagle high plantation tbk	2	1	0	1	1	0	5		0.06
40		PT. Gozco plantation tbk	3	1	0	0	0	0	4		0.05
41		PT. Jaya agra wattie tbk	4	2	0	2	0	0	8		0.10
42		PT. Multi agro gemilang plantation tbk	0	0	0	0	0	0	0		0.00
43		PT. PP London Sumatera Indonesia tbk	0	0	0	2	2	0	4		0.05
44		PT. Provident agro tbk	4	0	0	0	3	0	7		0.09
45		PT. Salim ivomas pratama tbk	4	2	0	3	2	0	11		0.14
46		PT. Sampoerna agro tbk	4	8	2	3	2	0	19		0.24

47		PT. Sinar mas agro resources and tehnology	3	4	0	6	2	0	15		0.19
48		PT. Sawit sumbermas sarana tbk	2	1	0	1	1	0	5		0.06
49		PT. Tunas baru lampung tbk	1	1	0	0	0	0	2		0.03
50		PT. Eterindo wahanatama tbk	0	0	0	0	0	0	0		0.00
51		PT. Golden plantation tbk	2	0	0	0	0	0	2		0.03
<i>Average</i>			2.71	2.76	0.12	1.41	1.00	0.00	8.00	79.00	0.10
52	2016	PT. Astra agro lestari tbk	0	0	0	0	0	0	0	79	0.00
53		PT. Austindo nusantara jaya tbk	5	4	0	3	2	0	14	0.18	
54		PT. Bakrie sumatera Plantation tbk	4	7	0	3	2	0	16	0.20	
55		PT. Dharma satya nusantara tbk	4	7	0	3	2	0	16	0.20	
56		PT. Eagle high plantation tbk	0	2	0	0	0	0	2	0.03	
57		PT. Gozco plantation tbk	3	1	0	0	0	0	4	0.05	
58		PT. Jaya agra wattie tbk	0	0	0	0	0	0	0	0.00	
59		PT. Multi agro gemilang plantation tbk	0	0	0	0	0	0	0	0.00	
60		PT. PP London Sumatera Indonesia tbk	2	0	0	1	2	0	5	0.06	
61		PT. Provident agro tbk	4	0	0	0	3	0	7	0.09	
62		PT. Salim ivomas pratama tbk	0	2	0	2	2	0	6	0.08	
63		PT. Sampoerna agro tbk	4	8	2	3	2	0	19	0.24	
64		PT. Sinar mas agro resources and tehnology	3	8	0	6	2	0	19	0.24	
65	PT. Sawit sumbermas sarana tbk	2	1	0	1	1	0	5	0.06		
66	PT. Tunas baru lampung tbk	1	1	0	0	0	0	2	0.03		
67	PT. Eterindo wahanatama tbk	0	0	0	0	0	0	0	0.00		
68	PT. Golden plantation tbk	2	7	0	4	0	0	13	0.16		
<i>Average</i>			2.00	2.82	0.12	1.53	1.06	0.00	7.53	79.00	0.10
<i>Min</i>											0.00
<i>Max</i>											0.30
<i>Standar Deviasi</i>											0.08

MALAYSIA											
		Name Of Company	CSR Disclosure Category Presented					Total	CSR item	Index CSR D	
			EC	EN	HR	LP	PR				SO
			69	2013	United plantation berhad	3	5				0
70	Sime darby plantation sendirian berhad	2	4		0	2	1	0	9	0.11	
71	Ioi corporation berhad	2	7		0	0	2	0	11	0.14	
72	Kulim (Malaysia) berhad	2	5		0	5	1	0	13	0.16	
73	Kuala lumpur kepong berhad	2	5		0	0	0	0	7	0.09	
74	Hap seng plantation holdings berhad	0	5		0	5	0	0	10	0.13	
75	Keck seng (Malaysia) berhad	2	5		0	3	2	0	12	0.15	
76	Boustead Plantations berhad	0	6		0	3	0	0	9	0.11	
77	Genting plantations berhad	2	8		0	5	2	0	17	0.22	
78	IJM Plantations berhad	2	13		0	5	2	0	22	0.28	
79	QL Resources berhad	2	3		0	2	2	0	9	0.11	
80	Jaya tiasa holdings berhad	2	6		0	3	3	0	14	0.18	
81	Sarawak oil palms berhad	2	2		0	2	0	0	6	0.08	
82	TSH resources berhad	2	6		0	4	3	0	15	0.19	
83	Subur tiasa holdings berhad	2	0		0	4	3	0	9	0.11	
84	Kwantas corporation berhad	2	2		0	2	0	0	6	0.08	
85	Pinehill pacific berhad	2	2		0	5	3	0	12	0.15	
86	Felda global ventures holdings berhad	2	6		0	0	0	0	8	0.10	
87	TDM berhad	2	2		0	5	0	0	9	0.11	
88	TH Plantation berhad	2	8		0	5	0	0	15	0.19	
89	KUB Malaysia berhad	2	0		0	5	0	0	7	0.09	
<b>Average</b>			<b>1.86</b>	<b>4.76</b>	<b>0.00</b>	<b>3.24</b>	<b>1.19</b>	<b>0.05</b>	<b>11.10</b>	<b>79.00</b>	<b>0.14</b>
90	2014	United plantation berhad	3	5	0	3	1	1	13	79	0.16
91		Sime darby plantation sendirian berhad	2	6	2	2	1	0	13	0.16	
92		Ioi corporation berhad	2	7	0	0	2	0	11	0.14	
93		Kulim (Malaysia) berhad	2	5	0	5	0	0	12	0.15	
94		Kuala lumpur kepong berhad	2	0	0	5	2	0	9	0.11	
95		Hap seng plantation holdings berhad	0	7	0	5	2	0	14	0.18	
96		Keck seng (Malaysia) berhad	2	5	0	3	2	0	12	0.15	
97		Boustead Plantations berhad	0	5	0	3	0	0	8	0.10	
98		Genting plantations berhad	2	8	0	5	2	0	17	0.22	
99		IJM Plantations berhad	2	13	0	5	2	0	22	0.28	
100		QL Resources berhad	2	3	0	2	2	0	9	0.11	
101		Jaya tiasa holdings berhad	2	6	0	3	3	0	14	0.18	
102		Sarawak oil palms berhad	2	2	0	2	0	0	6	0.08	
103		TSH resources berhad	2	6	0	4	3	0	15	0.19	
104		Subur tiasa holdings berhad	2	0	0	4	0	0	6	0.08	
105		Kwantas corporation berhad	2	2	0	2	0	0	6	0.08	
106		Pinehill pacific berhad	2	2	0	5	3	0	12	0.15	
107		Felda global ventures holdings berhad	2	6	0	0	0	0	8	0.10	
108		TDM berhad	2	11	0	5	0	0	18	0.23	
109		TH Plantation berhad	2	8	0	5	0	0	15	0.19	
110		KUB Malaysia berhad	2	0	0	5	0	0	7	0.09	
<b>Average</b>			<b>1.86</b>	<b>5.10</b>	<b>0.10</b>	<b>3.48</b>	<b>1.19</b>	<b>0.05</b>	<b>11.76</b>	<b>79.00</b>	<b>0.15</b>
111	2015	United plantation berhad	3	5	0	3	1	1	13	79	0.16
112		Sime darby plantation sendirian berhad	2	4	2	2	0	0	10	0.13	
113		Ioi corporation berhad	2	5	0	0	2	0	9	0.11	
114		Kulim (Malaysia) berhad	2	5	0	5	0	0	12	0.15	
115		Kuala lumpur kepong berhad	2	5	0	5	2	0	14	0.18	
116		Hap seng plantation holdings berhad	0	3	0	5	0	0	8	0.10	
117		Keck seng (Malaysia) berhad	2	5	0	3	2	0	12	0.15	
118		Boustead Plantations berhad	0	5	0	3	0	0	8	0.10	
119		Genting plantations berhad	2	8	0	5	2	0	17	0.22	

120		IJM Plantations berhad	2	13	0	5	2	0	22		0.28
121		QL Resources berhad	2	3	0	2	2	0	9		0.11
122		Jaya tiasa holdings berhad	2	6	0	3	3	0	14		0.18
123		Sarawak oil palms berhad	2	5	0	2	0	0	9		0.11
124		TSH resources berhad	2	6	0	4	3	0	15		0.19
125		Subur tiasa holdings berhad	2	1	0	4	3	0	10		0.13
126		Kwantas corporation berhad	2	2	0	5	0	0	9		0.11
127		Pinehill pacific berhad	2	2	0	5	3	0	12		0.15
128		Felda global ventures holdings berhad	0	9	0	5	0	0	14		0.18
129		TDM berhad	2	11	0	5	0	0	18		0.23
130		TH Plantation berhad	2	8	0	5	0	0	15		0.19
131		KUB Malaysia berhad	2	0	0	5	0	0	7		0.09
<b>Average</b>			<b>1.76</b>	<b>5.29</b>	<b>0.10</b>	<b>3.86</b>	<b>1.19</b>	<b>0.05</b>	<b>12.24</b>	<b>79.00</b>	<b>0.15</b>
132	2016	United plantation berhad	3	5	0	3	1	1	13	79	0.16
133		Sime darby plantation sendirian berhad	2	7	2	2	1	0	14		0.18
134		Ioi corporation berhad	2	5	0	0	0	0	7		0.09
135		Kulim (Malaysia) berhad	0	0	0	0	0	0	0		0.00
136		Kuala lumpur kepong berhad	2	5	0	5	2	0	14		0.18
137		Hap seng plantation holdings berhad	0	8	0	5	0	0	13		0.16
138		Keck seng (Malaysia) berhad	2	6	0	3	2	0	13		0.16
139		Boustead Plantations berhad	0	0	0	0	0	0	0		0.00
140		Genting plantations berhad	0	10	0	5	0	0	15		0.19
141		IJM Plantations berhad	2	13	0	5	2	0	22		0.28
142		QL Resources berhad	2	3	0	2	2	0	9		0.11
143		Jaya tiasa holdings berhad	2	6	0	3	3	0	14		0.18
144		Sarawak oil palms berhad	0	13	0	0	0	0	13		0.16
145		TSH resources berhad	2	1	0	4	0	0	7		0.09
146		Subur tiasa holdings berhad	2	1	0	4	3	0	10		0.13
147		Kwantas corporation berhad	2	2	0	5	0	0	9		0.11
148		Pinehill pacific berhad	2	2	0	5	3	0	12		0.15
149		Felda global ventures holdings berhad	0	9	0	5	0	0	14		0.18
150		TDM berhad	2	11	0	5	0	0	18		0.23
151		TH Plantation berhad	2	8	0	5	0	0	15		0.19
152	KUB Malaysia berhad	2	1	0	5	0	0	8		0.10	
<b>Average</b>			<b>1.48</b>	<b>5.52</b>	<b>0.10</b>	<b>3.38</b>	<b>0.90</b>	<b>0.05</b>	<b>11.43</b>	<b>79.00</b>	<b>0.14</b>
<b>Min</b>											<b>0.00</b>
<b>Max</b>											<b>0.28</b>
<b>Standar Deviasi</b>											<b>0.05</b>