

RULE NUMBER X.J.1 : REPORTS TO BAPEPAM BY ACCOUNTANTS

Attachment :
Decision of the Chairman of Bapepam
Number : Kep-79/PM/1996
Date : January 17, 1996
Substitute Prior Decision
Number : Kep-38/PM/1991
Date : July 17, 1991

1. Accountants that audit the financial statements of Issuers, Securities Exchanges, Clearing Guarantee Institutions, Central Securities Depositories and other persons engaged in Capital Market activities, must report in confidence to Bapepam within 3 (three) workdays after discovering the following:
 - a. any violation of the Capital Market law and or its implementing regulations; and
 - b. any matter that may jeopardize the financial condition of the institution, or the interests of its clients.
2. The reports referred to in item 1 of this rule must be submitted to Bapepam, using Form Number X.J.1-1.
3. The reports referred to in item 1 of this rule shall remain confidential unless determined otherwise by the Chairman of Bapepam.

FORM NUMBER : X.J.1-1

Attachment :
Rule Number : X.J.1

Number : Jakarta, 19.....
Enclosure :
Subject : Audit report on PT
To:

.....

Jakarta

We hereby Inform you that in conducting an audit on PT date, we have found items that must be reported to Bapepam according to Article 68 of Law Number 8, of 1995 on the Capital Market, as follows:

1.
2.
3.
4.

For further information, please contact (name) at Accounting firm address
..... (telephone number)

Accounting Firm,

(.....)

Accountant Name