

**MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA
CAPITAL MARKET AND FINANCIAL INSTITUTIONS SUPERVISORY
AGENCY**

DUPLICATE OF

**DECISION OF THE CHAIRMAN OF CAPITAL MARKET
AND FINANCIAL INSTITUTIONS SUPERVISORY AGENCY
NUMBER: KEP - 41/BL/2008**

CONCERNING

**REGISTRATION OF ACCOUNTANT ENGAGING IN CAPITAL MARKET
ACTIVITIES**

**CHAIRMAN OF CAPITAL MARKET AND FINANCIAL INSTITUTIONS
SUPERVISORY AGENCY,**

Considering : that in order to improve the effectiveness of the registration of Accountant engaging in Capital Market activities and to improve the independence, objectiveness, and professionalism of Accountant, it is deemed necessary to revise Rule Number VIII.A.1, Attachment Decision of the Chairman of Capital Market Supervisory Agency Number: Kep-34/PM/2003 concerning Registration of Accountant Engaging in Capital Market Activities by enacting the new Decision of Chairman of Capital Market and Financial Institutions Supervisory Agency;

In view of : 1. Law Number 8 year 1995 concerning Capital Market (Statute Book year 1995 number 64, Supplement to the Statute Book Number 3608);

2. Government Regulation Number 45 year 1995 concerning Capital Market Organization (Statute Book Year 1995 Number 86, Supplement to Statute Book Number 3617) as revised by Government Regulation Number 12 year 2004 (Statute Book Year 2004 Number 27, Supplement to Statute Book Number 4372);

3. Government Regulation Number 46 year 1995 concerning Capital Market Formal Investigative Procedures (Statute Book year 1995 Number 87, Supplement to Statute Book Number 3618);

4. Decree of the President of the Republic of Indonesia Number 45/M year 2006;

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5. Decree of the Minister of Finance Number 17/PMK.01/2008 concerning Public Accountant Service;

HAS DECIDED:

To enact : **DECISION OF THE CHAIRMAN OF CAPITAL MARKET AND FINANCIAL INSTITUTIONS SUPERVISORY AGENCY CONCERNING REGISTRATION OF ACCOUNTANT ENGAGING IN CAPITAL MARKET ACTIVITIES**

Article 1

Provisions concerning Registration of Accountant Engaging in Capital Market Activities are regulated in Rule Number VIII.A.1 as stipulated in the Attachment of this Decision.

Article 2

Accountant, who has been registered with Capital Market and Financial Institutions Supervisory Agency before the enactment of this decision, shall become a Partner in the Public Accounting Firm that has quality control guide.

Article 3

Accountant, who has been registered with Capital Market and Financial Institutions Supervisory Agency (later called as Registered Accountant) before the enactment of this decision, shall submit the document of quality control guide that is applied standard in Public Accounting Firms, as mentioned in Rule Number VIII.A.1 Attachment of this Decision to Capital Market and Financial Institutions Supervisory Agency no later than 6 (six) months since the enactment of this decision.

Article 4

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Quality control guide, that is applied by Public Accounting Firms as a standard used by Registered Accountant in conducting an engagement as mentioned in Rule Number VIII.A.1 Attachment of this Decision, shall be implemented no later than 6 (six) months since the enactment of this decision.

Article 5

Registered Accountant, who has been registered before this Rule is enacted and he or she works, regardless the position, for more than one Person that is licensed, approved or registered by Capital Market and Financial Institutions Supervisory Agency, as well as Person that submits Registration Statement or its Registration Statement has been effective, shall no longer work for more than one Person no later than 6 (six) months since this decision is enacted, except it is allowed by Rule Number VIII.A.1 Attachment of this Decision.

Article 6

Public Accountant Firm, that engages activities in Capital Market and is not yet led by Registered Accountant, shall immediately adjust to the Rule Number VIII.A.1 Attachment of this Decision, no later than 12 (twelve) months since this decision is enacted.

Article 7

With the enactment of this Decision, the Decision of Chairman of Capital Market and Financial Institutions Supervisory Agency Number Kep-34/PM/2003 concerning Registration of Accountant Engaging in Capital Market Activities is declared revoked.

Article 8

This decision shall become effective since the date of its promulgation.

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In order that all will be informed, this Regulation will be promulgated by publication in the State Gazette of the Republic of Indonesia.

Enacted in : Jakarta
Date : February 14, 2008

Chairman of Capital Market And Financial
Institutions Supervisory Agency

Signed

A. Fuad Rahmany
NIP. 060063058

Based on the original documents
Head General Affairs Division

Signed

Prasetyo Wahyu Adi Suryo
NIP 060076008

ATTACHMENT :

Decision of the Chairman of Capital
Market and Financial Institutions
Supervisory Agency (CMFISA)

Number : Kep-41/BL/2008

Date : February 14, 2008

**RULE NUMBER VIII.A.1 : REGISTRATION OF ACCOUNTANT
ENGAGING IN CAPITAL MARKET
ACTIVITIES**

1. Accountant, who engages in Capital Market activities, shall be registered with Capital Market and Financial Institutions Supervisory Agency (CMFISA) and fulfill the requirements stipulated in this rule.
2. Requirements on an Accountant referred to in item 1 of this Rule are as follows:
 - a. have a practice license granted by the Minister of Finance;
 - b. have not committed disgraceful act and or been found guilty of criminal act in financial sector;
 - c. have good characters and morals;
 - d. shall comply with the code of ethics, which is enacted by the Indonesian Public Accountant Institute (IAPI) as long as it is not against the rules in Capital Market;
 - e. shall comply with the professional standards enacted by IAPI as long as it is not against the rules in Capital Market;
 - f. shall apply Financial Accounting Standards enacted by the Indonesian Institute of Accountants (IAI) and other accepted accounting practices in Capital Market;
 - g. shall be independent, objective, and professional in engaging Capital Market activities;
 - h. has become a member of IAPI;
 - i. do not work, regardless the position, in more than one Public Accountant Firm and or any Person that is licensed, approved and registered by CMFISA, as well as any Person that submits Registration Statement or that has its Registration Statement become effective, except as:
 - 1) Stock Exchange Commissioner; and
 - 2) A higher educational lecturer who is not a chancellor, dean or other equivalent position in higher education.
 - j. has expertise in Capital Market area, which may be obtained by

attending training programs conducted by Capital Market Accountant Forum – IAPI (later called as FAPM-IAPI) by at least 30 (thirty) professional credit points in each attendance;

- k. agree to attend Continuing Advanced Professional Training programs regarding accounting and Capital Market rules conducted by FAPM-IAPI at least 5 (five) professional credit points each year;
- l. shall be a partner in Public Accountant Firm that fulfills the requirements as follows:
 - 1) has a business license granted by the Minister of Finance and is led by Accountant who has been granted license by the Minister of Finance and registered with CMFISA (later called by Register Accountant);
 - 2) implements at least 2 (two) level of control (supervision) in audit activity, that is, Partner who is responsible to sign the report and middle supervisor who supervises the staff;
 - 3) has and complies with the quality control guide, that is standards applied by Public Accounting Firm, which consists of:
 - a) guidelines for client acceptance and rejection;
 - b) quality certainty and ethics policy;
 - c) guidelines for risk management;
 - d) engagement quality control;
 - e) guidelines for Accountant and Public Accountant Firm independency;
 - f) audit and non audit procedures; and
 - g) quality review;
 - 4) has been a member of FAPM-IAPI;
 - 5) agree to be reviewed by CMFISA regarding the audit activity and quality control in a certain Public Accounting Firm; and
 - 6) If a Public Accounting Firm has only 1 (one) Partner who is registered with CMFISA, to be able to engage in Capital Market activity, he or she must sign a written agreement with another Public Accounting Firm that has Partner registered with CMFISA, regarding transfer of responsibilities if the Registered Accountant of the respective Public Accountant Firm is unable to fulfill its duties.
3. An application for an Accountant to be registered as a Capital Market Supporting Professional shall be submitted to CMFISA in 2 (two) copies, using Form VIII.A.1-1, Attachment 1 of this rule.
4. Application, referred to in item 3 of this rule, is attached with:
 - a. Documents concerning the Accountant:

- 1) the most current and signed curriculum vitae, which contains working experiences as an auditor completed with an explanation concerning audit engagement in the last 3 (three) years, name of client, years of engagement, and types of engagement;
 - 2) a copy of Accountant's Tax Registration Number (NPWP);
 - 3) a copy of current identity card;
 - 4) the most current color photo size 4x6;
 - 5) a copy of license of Public Accountant granted by Minister of Finance;
 - 6) a legalized copy of certificate of formal diploma in accounting;
 - 7) a copy of certificate of Capital Market Professional Education, referred to in item 2 point j of this rule, which is obtained no longer than 2 (two) years ago;
 - 8) a copy of State Registration Identity;
 - 9) a copy of membership document in IAPI;
 - 10) a recommendation letter to engage in capital market activities from FAPM-IAPI; and
 - 11) a stamped statement that the Accountant has never committed disgraceful act and or been found guilty of criminal act in the financial sector.
- b. Document concerning the Public Accounting Firm:
- 1) a copy of establishment deed of Public Accounting Firm and its amendment;
 - 2) a copy of business license granted by Minister of Finance;
 - 3) a copy of license of Partner that is a Managing Partner, granted by Minister of Finance;
 - 4) a copy of Capital Market Supporting Professional Certificate of Partner that is a Managing Partner of the Public Accounting Firm, granted by CMFISA;
 - 5) a copy of membership document in FAPM-IAPI;
 - 6) an agreement, signed by Accountant, with other Public Accounting Firm that has a Partner registered with CMFISA, regarding transfer of responsibilities if the Accounting Firm with only one partner is unable to fulfill his or her duties. This rule is applied for Public Accounting Firm that has only 1 (one) Partner who is registered with CMFISA;
 - 7) organization chart of Public Accounting Firm, that shows:
 - a) the structure of Partner, middle supervisor, and staff including the name of each person in each position;

- b) that in audit engagement, Accountant implements at least 2 (two) level of control (supervision) in audit engagement, i.e. name of Partner who is responsible to sign the report and name of middle supervisor who engages supervision of staff.
 - 8) a copy of establishment license of Public Accounting Firm's branch(s) granted by the authorized institution, if Public Accounting Firm has branch(s);
 - 9) a copy of approval letter granted by Minister of Finance concerning the use of name of Foreign Public Accounting Firm (KAPA), if Public Accounting Firm cooperates with KAPA;
 - 10) a copy of approval letter granted by Minister of Finance concerning the use of name of Foreign Audit Organization (OAA), if Public Accounting Firm cooperates with OAA;
 - 11) document of cooperation agreement with KAPA, if Public Accounting Firm cooperates with KAPA;
 - 12) document of cooperation agreement with OAA, if Public Accounting Firm cooperates with OAA;
 - 13) document of quality control guide referred to in item 2. point 1.3) of this rule;
 - 14) a copy of document of Public Accounting Firm's Tax Registration Number;
 - 15) a stamped statement, that is signed by the Managing Partner of Public Accounting Firm, which states that he or she is responsible for the implementation of quality control guide in the respective Public Accounting Firm;
 - 16) a stamped statement, that is signed by the Managing Partner, which states that he or she agrees to be reviewed by CMFISA concerning the audit engagement and quality control in the respective Public Accounting Firm;
5. During the registration of Accountant engaging in Capital Market activities, CMFISA could request supporting document, other than referred to in item 4.point a and b of this rule.
6. If the application referred to in item 3 of this rule fails to fulfill the requirements, CMFISA must give a notice to the Applicant no later than 45 (forty five) days after the submission of the application, which states that:
- a. the application is not complete, using Form Number VIII.A.1-2, Attachment 2 of this rule; or
 - b. the application is rejected, using Form Number VIII.A.1-3, Attachment 3 of this rule.
7. The Applicant who is unable to complete the required document within 45 (forty five) days after the letter date referred to item 6 point a of this rule is

considered withdrawn.

8. If the application referred to item 3 of this rule fulfills the requirements, CMFISA will issue a Capital Market Supporting Professional Certificate to the Applicant no later than 45 (forty five) days after the submission of the application using Form Number VIII.A.1-4, Attachment 4 of this rule.
9. Registered Accountant shall report to CMFISA for matters as follows:
 - a. his/her annual attendance in Continuing Advanced Professional programs no later than 15 January of the following year and attach its supporting documents;
 - b. If 15 January is a holiday, the report shall be submitted on the subsequent working day.
 - c. any change with respect to data and information from the Accountant and or the Public Accounting Firm, including information referred to in item 4 point a and b of this rule no later than 14 (fourteen) days since the change occurs and attach its supporting documents. If the fourteenth day is a holiday, the report shall be submitted on the subsequent working day.
 - d. The obligation to submit any change of data and information referred to in item 9 point b, including obligation in submission of the data and information regarding the following matters:
 - 1) Accountant turns of duty to other Public Accounting Firm;
 - 2) Change of name of Public Accounting Firm; and
 - 3) Change of address of Public Accounting Firm.
10. If Accountant intends to postpone his or her engagement in Capital Market activities within at least one year, then:
 - a. The Accountant shall submit a notice that states that he or she postpones the engagement in Capital Market activities for a certain duration of time to CMFISA;
 - b. Accountant's Capital Market Supporting Professional Certificate is temporary suspended by CMFISA. The notice of this suspension uses Form Number VIII.A.1-5, Attachment 5 of this rule;
 - c. If Accountant wants to recommence his or her engagement in Capital Market activities, he or she shall give notice to CMFISA and attach:
 - 1) A copy of certificate of annual Continuing Advanced Professional Training program, if during the postponing period the Accountant attends the Continuing Advanced Professional Training program referred to in item 9 point a of this rule;
 - 2) A copy of certificate of Continuing Advanced Professional Training with the required number of annual professional credit unit, if within a certain period the Accountant does not attend annual Continuing Advanced Professional Training referred to in item 9

point a of this rule, if Accountant submits the notice to postpone his/her engagement in Capital Market activities for no more than 2 (two) years; or

- 3) A copy of training program (referred to in item 2 point j of this rule), obtained within no longer than the last 2 (two) years and has been legalized, if within the period Accountant does not attend annual Continuing Advanced Professional Training referred to item 9 point a of this rule; and
 - 4) A list of changes of data and information from the Accountant and or the Public Accounting Firm if the change occurred and the supporting evidences; and
- d. CMFISA will recommence Capital Market Supporting Professional Certificate after the Accountant fulfills the regulation referred to in item 10 point c of this rule. The notice of this recommencement uses Form Number VIII.A.1-6 Attachment 6 of this rule.

11. Provisions concerning Continuing Advanced Professional Training are as follows:

- a. Accountant who does not attend Continuing Advanced Professional Training will be imposed by administrative sanctions, that is, written admonitions and fine which is considered from the date of reporting obligation to the date of fulfillment of reporting obligation of the attendance of Accountant's Continuing Advanced Professional Training to CMFISA;
- b. If within 2 (two) consecutive years Accountant does not attend Continuing Advanced Professional Training or if within 5 (five) years Accountant does not attend three times of Continuing Advanced Professional Training, Accountant is imposed by administrative sanctions, that is, suspension of business activity as Accountant in Capital Market, except for Accountant referred to in item 10 of this rule;
- c. If suspension of business activity referred to in item 11 point b of this rule has expired, Accountant may engage in Capital Market activities by applying to CMFISA and attach the following documents:
 - 1) A copy of training program (referred to in item 2 point j of this rule), that has been obtained within no longer than the last 2 (two) years and has been legalized;
 - 2) A recommendation letter referred to item 4 point a 10) of this rule; and
 - 3) A list of any change of data and information from Accountant and or Public Accounting Firm referred to in item 9 point b and c of this rule, if no changes occurs, it should be proved by supporting documents;
 - 4) If within 1 (one) year Continuing Advanced Professional Training has not been conducted, Chairman of CMFISA may enact other

regulation.

12. Registered Accountant, who is no longer a Partner in Public Accounting Firm, cannot engage in Capital Market activities.
13. If Public Accounting Firm no longer fulfills the requirements referred to in item 2 point 1 of this rule, then the Registered Accountant, who is a Partner of the firm, cannot engage in Capital Market activities.
14. By no means of undermining criminal stipulation in capital market, CMFISA may impose sanction on any violations of this Rule, as well as on any Person that causes the violation to occur.

Enacted in : Jakarta
Date : February 14, 2008

Chairman of Capital Market and
Financial Institutions Supervisory
Agency

Signed

A. Fuad Rahmany
NIP. 060063058

Based on the original documents
Head of General Affairs Division

Signed

Prasetyo Wahyu Adi Suryo
NIP 060076008

**MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA
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ATTACHMENT : 1
Rule Number : VIII.A.1

FORM NUMBER : VIII.A.1-1

Number : 20.....
Attachment :
Subject : Registration of Public Accounting as aCapital Market Supporting
Professional

To
The Chairman of Capital Market and
Financial Institutions Supervisory Agency
In Jakarta

We hereby submit our application to be registered as a Capital Market Supporting Professionals. For further consideration, we submit the following data:

A Data of Applicant

1. Name :
2. Residence Address :
(Name of street and number)
.....
(City and Zip Code)
3. Telephone and facsimile :
4. E-mail address :
5. Tax Registration Number :
6. Position in Public Accounting Firm :
7. Number and date of State :
Registration
8. Number & date of membership in :
IAPI
9. Number & date of license of :
Public Accountant granted by
Minister of Finance
10. Capital Market Supporting :
Professional Certificate

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- a. Title :
- b. Sponsor :
- c. Date of certificate :
- d. Number of professional credit unit (SKP) :
- 11. Certificate of formal diploma in accounting :
- a. Title/Major :
- b. University :
- c. Date of certificate :

B Data of Public Accounting Firm (KAP)

- 1. Name of KAP :
- 2. Address of KAP :
- (Name of street and number)
- (City and Zip Code)
- 3. Telephone and facsimile :
- 4. E-mail address :
- 5. Tax Registration Number :
- 6. KAP Membership Number in FAPM-IAPI :
- 7. Number & date of business license granted by Minister of Finance :
- 8. Structure of Partner in KAP
 - a. Name of KAP's Managing Partner :
 - b. Name of Partner(s) who is registered in CMFISA
 - : 1.
 - 2.
 - 3. etc
 - c. Name of Partner(s) who is not registered in CMFISA
 - : 1.
 - 2.
 - 3. etc
 - d. Number of professional human resources in KAP
 - 1) D-3 :person

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- 2) S-1 :person
- 3) others :person
- 9. A list of KAP's branch(es) and Number and Date of licensed establishment of KAP's branch granted by Minister of Finance
 - 4.
 - 5.
 - 6. etc
- 10. Cooperation with other KAP
 - a. Name of Accountant :
 - b. Name of KAP :
 - c. Duration :
- 11. Cooperation/affiliation with KAPA
 - a. Name of KAPA :
 - b. Duration :
- 12. Cooperation/affiliation with OAA
 - a. Name of OAA :
 - b. Duration :

As a part of this application, we enclose the following documents:

A. Document concerning Accountant:

- 1. Curriculum Vitae;
- 2. a copy of Tax Registration Number;
- 3. a copy of identity card;
- 4. the most current color photo size 4x6;
- 5. a license granted by Minister of Finance;
- 6. a copy of certificate of formal diploma in accounting;
- 7. a copy of Capital Market Supporting Professional Certificate;
- 8. a copy of State Registration Identity;
- 9. a copy of proved document of membership in IAPI;
- 10. recommendation letter to engage in Capital Market activities from FAPM-IAPI;

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11. a stamped statement that the Accountant has never committed a disgraceful act and or been found guilty of a criminal act in the financial sector.
12. Responses to questions in Attachment 1 (list of questions) and Attachment 2 (List A) of this form.

B. Document concerning the Public Accounting Firm:

1. a copy of establishment deed of Public Accounting Firm and its amendment;
2. a copy of business license granted by Minister of Finance;
3. a copy of Managing Partner's license of the Public Accounting Firm, granted by Minister of Finance;
4. a copy of Managing Partner's Capital Market Supporting Professional Certificate of the Public Accounting Firm, granted by CMFISA;
5. a copy of proved document of membership in FAPM-IAPI;
6. an agreement, signed by Accountant, with another Public Accounting Firms that has a Partner registered with CMFISA, regarding transfer of Responsibilities if the Accounting Firm with only one partner is unable to fulfill its duties. This rule is applied for Public Accounting Firm that has only 1 (one) Partner;
7. an organization chart;
8. a copy of establishment license of Public Accounting Firm branch(es) granted by authorized institution, if Public Accounting Firm, which has branch(es);
9. a copy of approval letter granted by Minister of Finance concerning the use of name of Foreign Public Accounting Firm (KAPA), if Public Accounting Firm cooperates with KAPA (if available);
10. a copy of approval letter granted by Minister of Finance concerning the use of name of Foreign Audit Organization (OAA), if Public Accounting Firm cooperates with OAA (if available);
11. document of cooperation agreement with KAPA, if Public Accounting Firm cooperates with KAPA (if available);
12. document of cooperation agreement with OAA, if Public Accounting Firm cooperates with OAA (if available);
13. document of quality control guide concerning engagement, which includes;
 - (1) guidelines for client acceptance and rejection;
 - (2) quality certainty and ethics policy;

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- (3) guidelines for risk management;
 - (4) engagement of quality control;
 - (5) guidelines for of independency of Accountant and Public Accountant Firm;
 - (6) audit and non audit procedures; and
 - (7) quality review.
14. a copy of document of Public Accounting Firm's Tax Registration Number;
15. a stamped statement, that signed by the Managing Partner of Public Accounting Firm which states that he or she has responsibility for the implementation of quality control guide in a certain Public Accounting Firm;
16. a stamped statement, that signed by the Managing Partner which states that the he or she agrees to be reviewed by CMFISA concerning the audit engagement and quality control in a certain Public Accounting Firm;

I declare that the data and information submitted are true and if there might be a mistake in the future, I agree to take the responsibility.

Thank you for your attention

Applicant,

Stamp
duty

(Full name)

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ATTACHMENT : 1
Rule Number : VIII.A.1-
1

List of Questions

Guideline to answer all questions below:

1. All questions must be answered by the Applicant.
2. Put a \surd mark inside the box in front of the word "Yes" if your answer is "Yes" or put \surd mark inside the box in front of word "No" if your answer is "No". For each "Yes" answer, the Applicant shall provide a clear and detailed answer in Schedule A which shall include:
 - a) Related institutions and Persons;
 - b) Cases and dates of the action being taken;
 - c) The court or institution taking the action; and
 - d) The action taken and sanction imposed.

Please answer the following questions:

1. In the last 10 (ten) years, has the Applicant been sentenced for :
 - a) a criminal action related to investments or profession related to investment?
 Yes No
 - b) any other crimes?
 Yes No

2. Has a court?
 - a) declared bankrupt to Applicant?
 Yes No
 - b) in the last 10 (ten) years forbidden the Applicant to engage in activities

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related to investment or profession related to investment?

Yes

No

- c) found the Applicant guilty of engaging an activity related to investment or profession related to investment which caused a Company's business license to be suspended, restricted, or revoked?

Yes

No

3. Has CMFISA:

- a) found the Applicant to have made a false or misleading statement?

Yes

No

- b) found the Applicant to have been involved in a violation of Capital Market Regulation?

Yes

No

- c) found the Applicant guilty of engaging in an activity related to investment or profession related to investment which caused a Company's business license to be suspended, restricted, or revoked?

Yes

No

- d) rejected, suspended, or revoked the registration or sanction the Applicant by restricting its activities related to investment or profession?

Yes

No

4. Has any institution other than a Court, CMFISA, or a Securities Exchange:

- a) found the Applicant to have made a false or misleading statement of to be dishonest, unfair or unethical?

Yes

No

- b) found the Applicant to be involved in a violation against regulations regarding investment and other regulations?

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Yes

No

c) declared the Applicant guilty of engaging in an activity related to investment or profession related to investment that caused the Company's business license to be suspended, restricted, or revoked?

Yes

No

d) forbidden the Applicant to have activities related to investment or profession related to investment in the last 10 (ten) years?

Yes

No

e) rejected, suspended or revoked Applicant's application or business license?

Yes

No

5. Has any Securities Exchange:

a) found the Applicant to have made a false statement or neglected to give information that should have been disclosed?

Yes

No

b) found the Applicant to have been involved in a violation of Securities Exchange Regulation?

Yes

No

6. Has other state court declared the Applicant guilty caused by a criminal action or civil violation related to investment or the profession?

Yes

No

7. Is the Applicant now the subject of a case on Court?

Yes

No

8. Does the Applicant have any commitment, covenant, or liability to other person whose case is being processed or has been declared by a Court?

Yes

No

9. Has the IAPI given an oral or written warning to the Applicant?

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Yes

No

10. Has the IAPI ever found that the Applicant violated Public Accountant Professional Standard or the Professional Code ethics?

Yes

No

.....,.....20.....

Applicant,

Stamp
duty

(Full Name)

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ATTACHMENT : 2
Rule Number : VIII.A.1-
1

Schedule A

Explanation to all "yes" responses of Attachment 1 of Form Number VIII.A.1-1

Question Number	Explanation

Note: The Attachment 2 must be enclosed even though there is no "Yes" response to all questions in Attachment 1 of Form Number VIII.A.1-1.

.....,.....20.....

Applicant,

Stamp

duty

(Full Name)

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ATTACHMENT : 2
Rule Number : VIII.A.1

FORM NUMBER: VIII.A.1-2

Number : S- /BL/20... Jakarta,20.....
Attachment : --
Subject : Notification of Incompleteness in Application for Registration of Public
ccountant as a Capital Market Supporting Professional

To:
.....
In

Referring to your letter number:..... date..... subject.....,
we hereby notify that your application is incomplete because it does not include the
following matters:

1.
2.
3.

With respect to the matters above, we hereby inform you that your application to be
registered as a Capital Market Supporting Professional will not be further
considered until the above requirements are fulfilled.

Please be advised accordingly.

**Capital Market and Financial
Institutions Supervisory Agency**
Chairman,

.....
...
NIP.
.....

Cc:
.....

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ATTACHMENT : 3
Rule Number : VIII.A.1

FORM NUMBER: VIII.A.1-3

Number : S- /BL/20... Jakarta,20.....
Attachment : --
Subject : Rejection of Application for Registration of Public accountant as a Capital
Market Supporting Professional

To:
.....
In

Referring to your letter number:..... date..... subject.....,
we hereby notify that your application is rejected because it does not fulfill the
following requirements:

1.
2.
3.

Please be advised accordingly.

**Capital Market and Financial
Institutions Supervisory Agency**
Chairman,

.....
...
NIP.
.....

Cc:
.....

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ATTACHMENT : 4
Rule Number : VIII.A.1

FORM NUMBER: VIII.A.1-4

**REGISTRATION CERTIFICATE AS
A CAPITAL MARKET SUPPORTING PROFESSIONAL**

Number:...../BL/STTD-AP/20

Registration Certificate as a Capital Market Supporting Professional is granted to:

.....
State Reg. No.....

as a Capital Market Supporting Professional (Accountant) with all rights and obligations contained in Law Number 8 Year 1995 concerning Capital Market and Government Regulation Number 45 year 1995 concerning Capital Market Organizations as amended by Government Regulation Number 12 Year 2004 and CMFISA Rule Number VIII.A.1 concerning Registration of Accountant Engaging In Capital Market Activities.

The Capital Market Supporting Professional Registration Certificate is valid from the date issued and should any mistakes in this decision be brought to attention in later date, necessary revision may be carried out by CMFISA Chairman accordingly.

Jakarta..... 20.....

**INDONESIAN CAPITAL MARKET AND
FINANCIAL INSTITUTIONS SUPERVISORY
AGENCY**

Chairman,

.....
NIP.....

cc.

1. Executive Secretary of Bapepam and LK;
2. Head of Bureaus;
3. The Chairman of the IAPI-FAPM

**MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA
CAPITAL MARKET AND FINANCIAL INSTITUTIONS SUPERVISORY AGENCY**

**MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA
CAPITAL MARKET AND FINANCIAL INSTITUTIONS SUPERVISORY AGENCY**

ATTACHMENT : 6
Rule Number : VIII.A.1

FORM NUMBER: VIII.A.1-6

Number : S- /BL/20... Jakarta,20.....
Attachment : --
Subject : Recommencement of Registration Certificate as a Capital Market Supporting Professional

To:
.....
In

Referring to your letter number:..... date..... subject..... , considering your proposal, we hereby notify that you have fulfilled the regulation stated in item 10 point c of Rule Number VIII.A.1 concerning Registration of Accountant Engaging In Capital Market Activities and your Registration Certificate as a Capital Market Supporting Professional (STTD) Number.....is declared "recommenced".

Please be advised accordingly.

**Capital Market and Financial
Institutions Supervisory Agency**
Chairman,

.....
...
NIP.
.....

Cc:
.....

**MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA
CAPITAL MARKET AND FINANCIAL INSTITUTIONS SUPERVISORY AGENCY**

**MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA
CAPITAL MARKET AND FINANCIAL INSTITUTIONS SUPERVISORY AGENCY**

ATTACHMENT : 5
Rule Number : VIII.A.1

FORM NUMBER: VIII.A.1-5

Number : S- /BL/20... Jakarta,20.....
Attachment : --
Subject : Suspension of Registration Certificate as a Capital Market Supporting
Professional

To:
.....
In

Referring to your letter number:..... date..... subject..... ,
we hereby notify that your Registration Certificate as a Capital Market Supporting
Professional (STTD), Number..... is suspended until you notify that you propose
to re-engage in Capital Market activities by fulfilling the regulation stated in item 10
point c of Rule Number VIII.A.1 concerning Registration of Accountant Engaging In
Capital Market Activities.

Please be advised accordingly.

**Capital Market and Financial
Institutions Supervisory Agency**
Chairman,

.....
...
NIP.
.....

Cc:
.....