

FORM NUMBER: VIII.G.12-1

**Independent Accountant Report for
The Implementation of Mutually Agreed Procedure**

(Intended Person by Accountant)

We already conducted procedure as stated in the next paragraph, which has been agreed by PT (Issuer) and has complied with Capital Market Supervisory Agency Rule Number VIII.G.12, the Attachment of Decision of the Chairman of Capital Market Supervisory Agency Number Kep-17/PM/2004 dated April 13, 2004 concerning Audit Guidelines for Accountant in Securities Subscription and Allotment or Stock Dividend Allocation.

This procedure, which has been agreed by PT (Issuer name), was conducted only to help evaluating compliance of this assertion with Capital Market Supervisory Agency Rule Number IX.A.7 concerning Responsibilities of Underwriter With Respect to Subscriptions and Allotments of Securities in Public Offering, with Subscriptions and Allotments of Securities in Initial public Offering of PT (Issuer name), and shall not be used for other purposes.

This agreed procedure is implemented based on standards set by Indonesian Accountants Association. The appropriateness of procedure shall be the responsibility of report user. As a consequence, we do not make representation regarding the appropriateness of procedure that we state in the following, both for the purpose of this report or for other purposes.

(State the paragraph which consist of the conducted procedure and findings)

We do not make agreement, therefore we do not conduct audit which the purpose is to state opinion for the management assertion regarding Report of the Subscriptions and Allotments of Securities conducted by PT (Underwriter name) as Allotment Manager on date (state date month and year) in Initial Public Offering of PT (Issuer name). Moreover, we do not state opinion. If we conducted additional procedure, other things might be disclosed and shall be reported.

This report is not intended for other purpose except for providing information to PT (Issuer name) and Capital market Supervisory Agency and shall not be used by Person that do not agreed with such procedure and not responsible for the appropriateness of such procedure in achieving objectives.

Sign, name, Public Accountant License number and Public Accountant Office License number

Date

FORM NUMBER : VIII.G.12-1

**Independent Accountant Report for
The Implementation of Common Agreed Procedure**

(Person intended by Accountant)

We already conducted procedure as stated in next paragraph, which has been agreed by PT (Issuer) and has complied with Capital Market Supervisory Agency Rule Number VIII.G.12, the Attachment of Decision of the Chairman of Capital Market Supervisory Agency Number Kep-17/PM/2004 dated April 13, 2004 concerning Audit Guidelines for Accountant in Securities Subscription and Allotment or Stock Dividend Allocation.

This procedure, which has been agreed by PT (Issuer / Public Company name), conducted by us only to help evaluating compliance of this assertion with Capital Market Supervisory Agency Rule Number IX.D.1 concerning Pre-emptive Rights, with report of the Subscriptions and Allotments of Securities in Right Issue of PT (Issuer / Public Company name), and shall not be used for other purposes.

This agreed procedure is implemented based on standard set by Indonesian Accountants Association. The appropriateness of procedure shall be the responsibility of report user. As a consequence, we do not make representation regarding the appropriateness of procedure that we state in the following, both for the purpose of this report or for other purposes.

(State the paragraph which consist of the conducted procedure and findings)

We do not make agreement, therefore we do not conduct audit which the purpose is to state opinion for the management assertion regarding Report of the Subscriptions and Allotments of Securities conducted by PT (Underwriter name) as Allotment Manager on date (state date month and year) in Right Issue of PT (Issuer / Public Company name). Moreover, we do not state opinion. If we conducted additional procedure, other things might be disclosed and shall be reported.

This report is not intended for other purpose except for providing information to PT (Issuer / Public Company name) and Capital market Supervisory Agency and shall not be used by Person that do not agreed with such procedure and not responsible for the appropriateness of such procedure in achieving objectives.

Sign, name, Public Accountant License number and Public Accountant Office License number

Date

FORM NUMBER: VIII.G.12-1

**Independent Accountant Report for
The Implementation of Common Agreed Procedure**

(Person intended by Accountant)

We already conducted procedure as stated in next paragraph, which has been agreed by PT (Issuer / Public Company name) and has complied with Capital Market Supervisory Agency Rule Number VIII.G.12, the Attachment of Decision of the Chairman of Capital Market Supervisory Agency Number Kep-17/PM/2004 dated April 13, 2004 concerning Audit Guidelines for Accountant in Securities Subscription and Allotment or Stock Dividend Allocation.

This procedure, which has been agreed by PT (Issuer / Public Company name), conducted by us only to help evaluating compliance of this assertion with Capital Market Supervisory Agency Rule Number IX.F.1 concerning Tender Offers, with the Subscriptions and Allotments of Securities in Tender Offer of PT (Issuer name), and shall not be used for other purposes.

This agreed procedure is implemented based on standard set by Indonesian Accountants Association. The appropriateness of procedure shall be the responsibility of report user. As a consequence, we do not make representation regarding the appropriateness of procedure that we state in the following, both for the purpose of this report or for other purposes.

(State the paragraph which consist of the conducted procedure and findings)

We do not make agreement, therefore we do not conduct audit which the purpose is to state opinion for the management assertion regarding Report of the Subscriptions and Allotments of Securities conducted by (name of Person who conduct Tender Offer) as the Person who conduct Tender Offer on date (state date month and year) in Tender Offer of PT (name of Target Company). Moreover, we do not state opinion. If we conducted additional procedure, other things might be disclosed and shall be reported.

This report is not intended for other purpose except for providing information to shareholder of PT (name of Target Company) and Capital market Supervisory Agency and shall not be used by Person that do not agreed with such procedure and not responsible for the appropriateness of such procedure in achieving objectives.

Sign, name, Public Accountant License number and Public Accountant Office License number

Date

FORM NUMBER: VIII.G.12-1

**Independent Accountant Report for
The Implementation of Common Agreed Procedure**

(Person intended by Accountant)

We already conducted procedure as stated in next paragraph, which has been agreed by PT (Issuer / Public Company name) and has complied with Capital Market Supervisory Agency Rule Number VIII.G.12, the Attachment of Decision of the Chairman of Capital Market Supervisory Agency Number Kep-17/PM/2004 dated April 13, 2004 concerning Audit Guidelines for Accountant in Securities Subscription and Allotment or Stock Dividend Allocation.

This procedure, which have been agreed by PT (Issuer / Public Company name), conducted by us only to support in evaluating the compliance of this assertion with Capital Market Supervisory Agency Rule Number IX.D.5 concerning Stock Dividends, with report of the Subscriptions and Allotments of Securities in Stock Dividend Allocation of PT (Issuer / Public Company name), and shall not be used for other purposes.

This agreed procedure is implemented based on standard set by Indonesian Accountants Association. The appropriateness of procedure shall be the responsibility of report user. As a consequence, we do not make representation regarding the appropriateness of procedure that we state in the following, both for the purpose of this report or for other purposes.

(State the paragraph which consist of the conducted procedure and findings)

We do not make agreement, therefore we do not conduct audit which the purpose is to state opinion for the management assertion regarding Report of the Subscriptions and Allotments of Securities in Stock Dividend conducted by PT (Issuer / Public Company name). Moreover, we do not state opinion. If we conducted additional procedure, other things might be disclosed and shall be reported.

This report is not intended for other purpose except for providing information to PT (Issuer / Public Company name) and Capital market Supervisory Agency and shall not be used by Person that do not agreed with such procedure and not responsible for the appropriateness of such procedure in achieving objectives.

Sign, name, Public Accountant License number and Public Accountant Office License number

Date