

MINSITRY OF FINANCE OF REPUBLIC OF INDONESIA
CAPITAL MARKET SUPERVISORY AGENCY

DUPLICATE OF
DECISION OF THE CHAIRMAN OF CAPITAL MARKET SUPERVISORY AGENCY
NUMBER: KEP-17/PM/2004

CONCERNING

**AUDIT GUIDELINES FOR ACCOUNTANT IN SECURITIES SUBSCRIPTION AND
ALLOTMENT OR STOCK DIVIDEND ISSUANCE**

CHAIRMAN OF CAPITAL MARKET SUPERVISORY AGENCY,

Considering : that in order to provide guidelines for the fairness of securities allotment and to guarantee the availability of fund received from Public Offering, and also the fairness of stock dividend issuance; it is necessary to promulgate a Decision of the Chairman of Capital Market Supervisory Agency concerning Audit Guidelines for Accountant in Securities Subscription and Allotment or Stock Dividend Issuance;

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

2. Government Regulation Number 45 of 1995 concerning Capital Market Organization (Statute Book Year 1995 Number 86, Supplement to Statute Book Number 3617);

3. Government Regulation Number 46 of 1995 concerning Procedure of Formal Investigation in Capital Market (Statute Book Year 1995 Number 87, Supplement to Statute Book Number 3618);

3. President of Indonesia Decree Number 7/M of 2000;

HAS DECIDED:

To issue : **DECISION OF THE CHAIRMAN OF CAPITAL MARKET SUPERVISORY AGENCY CONCERNING AUDIT GUIDELINES FOR ACCOUNTANT IN SECURITIES SUBSCRIPTION AND ALLOTMENT OR STOCK DIVIDEND ISSUANCE**

Article 1

Provisions concerning Audit Guidelines for Accountant in Securities Subscription and Allotment or Stock Dividend Issuance are regulated in Rule Number VIII.G.12 as stipulated in the Attachment of this Decision.

MINISTRY OF FINANCE OF REPUBLIC OF INDONESIA
CAPITAL MARKET SUPERVISORY AGENCY

Article 2

This Decision shall become effective on the date of its promulgation.

Enacted in : Jakarta
Date : April 13, 2004

Chairman Of Capital Market Supervisory Agency

Signed

Herwidayatmo
NIP. 060065750

Based on the original documents
Acting Executive Secretary

Robinson Simbolon
NIP 060047831