

No. Letter	SB-140/CSL-LN/OJK/XII/17
Company Name	PT Link Net Tbk
Stock Code	LINK
Attachment	2
Subject	Disclosure of Information That Should be Known by the Public - Report of Appointment of Public Accountant and/or Public Accountant Firm In order to Audit the Annual Financial Information on Fiscal Year 2017

The Company/Issuer reported things as follows:

On December 29th, 2017, the Company experienced events/obtain information/material facts, namely:

☉ Other:

- Report of Appointment of Public Accountant and/or Public Accountant Firm In order to Audit the Annual Financial Information on Fiscal Year 2017

The impact of events, information or the important facts to the Company as follows:

Impact on Operational Activities:

-

Impact on financial condition and financial projections:

-

The Impact of Law:

-

Impact on the Company's business continuity:

-

Sender	Timotius Max Sulaiman
Position	Corporate Secretary
Date and Time	December 29 th , 2017 18:27:11
Attachment	OL_LN OJK - 20171229 - SB-140 - Laporan Penunjukkan Akuntan Publik.pdf
	Lampiran 1. Ringkasan Risalah RUPS.pdf
	Lampiran 2. Perjanjian Kerjasama.pdf
	Lampiran 3. Rekomendasi Komite Audit.pdf

This document is an official document of PT Link Net Tbk which do not require a signature for an electronically generated by the electronic reporting system. PT Link Net Tbk takes full responsibility for the information contained in this document.

Nomor : SB-140/CSL-LN/OJK/X/17

Jakarta, 29 December 2017

To:

Financial Services Authority (Otoritas Jasa Keuangan – “OJK”)

Gedung Sumitro Djojohadikusumo

Jalan Lapangan Banteng Timur No. 2-4

Jakarta 10710

Up: Head Executive of Capital Market Supervisory Commissioner

Perihal : Report of Appointment of Public Accountant (“PA”) and/or Public Accountant Firm (“PAF”) In order to Audit the Annual Financial Information on Fiscal Year 2017

Dear Sir,

Based on article 28 of Regulation of the Financial Services Authority Number: 13/POJK.03/2017 about Public Accountant and Public Accounting Firm Services on Financial Service Activities (“**OJK Regulation**”) and the Resolution of Annual General Meeting of Shareholders dated 21 April 2017, hereby we informed PT Link Net Tbk (“**the Company**”) has appointed a Public Accountant and/or Public Accounting Firm for the purpose of auditing the annual historical financial information for the fiscal year 2017 as follows:

1. Public Accountant
 - a. Name : Tjun Tjun
 - b. PA Registration Number from Ministry of Finance : AP.1115
 - c. Letter Number Registered : 46/PM.22/STTD-AP/2016
 - d. Year of Assignment : 2017
2. Public Accounting Firm
 - a. Name : KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan
 - b. Letter Number Registered : STTD.KAP-00012/PM.22/2017

To complete this report, we attached:

1. The summary of Minutes of the General Meeting of Shareholders;
2. Work Agreement between the Company and the Firm; and
3. Recommendations of the Audit Committee in the appointment of AP and/or KAP.

Please be informed accordingly and thank you for your attention.

Yours faithfully,
PT Link Net Tbk

(signature)

Timotius Max Sulaiman

Corporate Secretary

Cc:

1. Board of Financial Assessment of Service Sector Companies - OJK
2. Board of Director PT Bursa Efek Indonesia

Jakarta, 25 April 2017

Number	: 044/NOT/IV/2017	To:
Subject	: Summary of the Annual General Meeting of Shareholders	Board of Directors PT Link Net Tbk. Gd. BeritaSatu Plaza Lt. 4 Jl. Jend. Gatot Subroto Kav. 35-36 Kuningan Timur <u>Jakarta Selatan</u>

Dear Sir/Madam,

Herewith summarized the minutes of the Annual General Meeting of Shareholders ("AGMS") PT LINK NET Tbk., located in South Jakarta ("the Company").

The AGMS held on Friday, 21 April 2017 at Bllroom B, Aryaduta Tugu Tani Hotel, Jalan Prapatan 44-48, Jakarta 10110, opened at 10.09 Western Indonesia Time and closed at 11.13 Western Indonesia Time.

A. Agenda of AGMS as follows:

1. Approval of the Company's Annual Report for the year ended on 31 December 2016, and Approval on the Annual Accounts consist of Balance Sheet, Profit and Loss of the Company for the year ended on 31 December 2016, and to release and discharge (acquit et de charge) all members of the Board of Directors and the Board of Commissioners of the Company.
2. Decision on Income Loss of the Company for the year ended on 31 December 2016.
3. Appointment of Public Accountant to audit the Company's financial books for the 2017 financial year and delegation of authority to the Board of Directors of the Company in determining its honorarium other requirement for its appointment.
4. Decision on members of the Board of Commissioners and the Board of Directors of the Company and their honorarium, allowance, salary, and/or other remuneration.
5. Approval of the Company's plan to repurchase shares of the Company in accordance with the provisions of laws and regulations in Indonesia.

B. AGMS attended by the Members of the Board of Commissioners and the Board of Directors as follows:

- | | |
|---------------------------------|----------------------------|
| 1. Mr. Ali Chendra | - President Commissioner |
| 2. Mr. Bintan Regen Saragih | - Commissioner |
| 3. Mr. Jonathan Limbong Parapak | - Independent Commissioner |
| 4. Mr. Irwan Djaja | - President Director |
| 5. Mr. Edward Sanusi | - Director |
| 6. Mr. Henry Jani Liando | - Independent Director |

C. Quorum of the Attending Shareholders

The AGMS was present the shareholders and/or their proxies representing 2,772,330,439 (two billion seven hundred seventy two million three hundred thirty thousand four hundred thirty nine) shares or 93.7014% (ninety three point seven zero one four percent) of 2,958,685,584

(two billion nine hundred fifty eight million six hundred eighty five thousand five hundred eighty four) shares which resulted from a reduction of the total number of shares issued or placed by the Company of 3,042,649,384 (three billion forty two million six hundred forty nine thousand three hundred eighty four) shares with total treasury stock of 83,963,800 (eighty three million nine hundred sixty three thousand eight hundred) shares, therefore the provisions concerning the quorum of the AGMS as regulated in Article 14 paragraph 1 (a) of the Articles of Association of the Company and Article 86 paragraph 1 of Law Number 40 Year 2007 concerning the Limited Liability Company have been fulfilled.

D. Opportunity for Question and Answer

Opportunity was granted to the shareholders and representatives of the shareholders to make inquiries or to express their opinions in respect of the subject matter of each agenda of AGMS, by raising hands and submitting question forms.

No question was raised nor any opinion expressed in AGMS.

E. Mechanism of Resolutions

The decision-making mechanism is done orally by requesting the shareholders and/or their proxies to raise the hand for those who vote in disagreement and abstain, while those who vote in favor are not asked to raise their hand. Abstained votes are deemed to emit the same votes as the majority of voting shareholders.

F. Resolutions of AGMS

The results of the decisions made through the voting, as follows:

Agenda I

- The number of shares attending the meeting amounted to 2,772,330,439 shares;
- The number of votes that do not agree: - (none);
- The number of votes abstained by 680,700 shares;
- The number of votes that agreed as many as 2,772,330,439 shares or representing 100% of the total votes attending the meeting;

Thus the AGMS unanimously decided:

1. Accept and approve of the Company's Annual Report including the Supervisory Report of the Board of Commissioners for the book year ended on 31 December 2016, as well as work plans and the development of the Company;
2. Approval on the Annual Accounts consist of Balance Sheet and Profit and Loss Report of the Company for the book year ended on 31 December 2016, as well as the approval for full release and repaid in full (acquit et de charge) to all members of the Board of Directors and Board of Commissioners for the action and monitoring measures that have been carried out for the book year ended on 31 December 2016, as long as the action are reflected in the annual report and financial statements of the Company.

Agenda II

No one gives a vote of disagreement or abstention, therefore the AGMS deliberately agreed to consent:

1. Establish a provision for the reserve fund of the Company in accordance with Article 70 paragraph (1) of the Limited Liability Company Law amounting to Rp.100,000,000,- (one hundred million Rupiah);
2. Declare dividends amounting Rp.286,400,764,531,- (two hundred and eighty six billion, four hundred million seven hundred and sixty-four thousand five hundred and thirty-one Rupiah), which will be distributed to shareholders in the form of cash dividends amounting Rp.96.8,- (ninety six point eight Rupiah) per share, whose names appear on the Register of Shareholders of the Company on 5 May 2017 at 16.00 WIB ("Recording Date"), with due regard to the regulations of the Indonesian Stock Exchange on trading on the Indonesian Stock Exchange, with a note that for the Company's shares are in collective custody, the following provisions shall apply:
 - Cum Dividend at the Regular and Negotiation Market on 2 May 2017;
 - Ex Dividend at the Regular and Negotiation Market on 3 May 2017;
 - Cum Dividend at the Cash Market on 5 May 2017;
 - Ex Dividen Tunai at the Cash Market on 8 May 2017.

Payment of cash dividends to the shareholders who are entitled to be held at the latest on 26 May 2017.

3. Declare the remainder of the current year's net profit for the financial year ended 31 December 2016 amounting to Rp.532,061,597,918,- (five hundred and thirty two billion sixty one million, five hundred and ninety-seven thousand nine hundred eighteen Rupiah) be recorded as profit to be retained by the Company;
4. Delegate the authority to the Company's Board of Directors to undertake all actions required in connection with the dividend distribution in accordance with the applicable laws and regulations.

Agenda III

- The number of shares attending the meeting amounted to 2,772,330,439 shares;
- The number of votes that do not agree as much as 42,062,600 shares;
- The number of votes abstained by 5,597,200 shares;
- The number of votes that agreed as many as 2,730,267,839 shares or representing 98.483% of the total votes attending the meeting;

Thus the AGMS with the most votes decided:

1. Approve to appoint the Public Accounting Firm Amir Abadi Jusuf, Aryanto, Mawar & Partner as the public accounting firm registered with the Financial Services Authority (Otoritas Jasa Keuangan/OJK) to audit the Balance Sheet, Profit and Loss Report and any other component of the Company's Financial Report for the financial year ended 31 December 2017 and authorize the Board of Directors to determine the remuneration of the Public Accounting Firm and other terms of appointment.
2. Approve the delegation of authority to the Board of Commissioners of the Company to appoint another public accounting firm that will audit the Company's Financial Report for the fiscal year 2017, in the case of Public Accounting Firm Amir Abadi Jusuf, Aryanto, Mawar & Partner can not perform their duties for any reason. The appointment of such other public accounting firm shall comply with the terms and conditions under applicable regulations.

Agenda IV

- The number of shares attending the meeting amounted to 2,772,330,439 shares;

- The number of votes that do not agree as much as 444,007,181 shares;
- The number of votes abstained by 142,088,632 shares;
- The number of votes that agreed as many as 2,328,323,258 shares or representing 83.984% of the total votes attending the meeting;

Thus the AGMS with the most votes decided:

1. Approve the Board of Directors and Board of Commissioners of the Company effective as the Meeting until the closing of the Annual General Meeting of Shareholders of the Company for the financial year 2019 to be held in 2020, so that the composition of the Board of Directors and the Board of Commissioners of the Company will be as follows:

Board of Directors:

President Director	: Irwan Djaja
Director	: Henry Riady
Director	: Henry Jani Liando
Director	: Timotius Max Sulaiman
Director	: Edward Sanusi
Director	: Sigit Prasetya
Director	: Andy Nugroho Purwohardono
Independent Director	: Surya Tatang

Board of Commissioners:

President Commissioner	: Ali Chendra
Commissioner	: Edward Daniel Horowitz
Commissioner	: Lorne Rupert Somerville
Independent Commissioner	: Jonathan Limbong Parapak
Independent Commissioner	: Bintan Regen Saragih

2. Approve the provision of authority and power with the right of substitution, to the Board of Directors to carry out any action in connection with the Establishment's Board of Directors and Board of Commissioners of the Company, including but not limited to restate the decision in a notarial deed, and then notify the Minister of Law and Human Rights of the Republic of Indonesia in accordance with the legislation in force, registering the members of the Board of Directors and Board of Commissioners of the Company and to submit and sign all requests and other documents necessary without being exempted in accordance with the regulations and legislation in force;
3. Approve to give authority to the Company's President Commissioner to determine the honorarium, allowances, salaries, bonuses and/or other remuneration to the members of the Board of Directors and the Board of Commissioner of the Company.

The minutes of the company's AGMS are contained in my deed, Notary, dated 21 April 2017 Number 45.

Thus summarize the minutes of this AGMS I submit, to comply with the Financial Services Authority Regulation (Otoritas Jasa Keuangan – OJK) No. 32/POJK.04/2014 on the Plan and Implementation of the Public Company's General Meeting of Shareholders juncto the Financial Services Authority Regulation No. 10/POJK.04/2014 on Amendment to the Rule of Authority Financial Services Number

32/POJK.04/2014 on the Plan and Implementation of the Public Company's General Meeting of Shareholders.

Yours faithfully,

RINI YULIANTI, SH
Notary in East Jakarta

Amir Abadi Jusuf, Aryanto, Mawar & Rekan

Jakarta, December 19, 2017

No.: 1020817/TJN/1114/EL

To:

PT Link Net Tbk

Lippo Cyber Park,

Gajah Mada Boulevard No. 2170,

Lippo Karawaci, Tangerang 15811

Attn.: Bapak Irwan Djaja

Bapak Timotius M Sulaiman

Amir Abadi Jusuf, Aryanto, Mawar & Rekan
Registered Public Accountants

RSM Indonesia
Plaza ASIA, Level 10
Jl. Jend. Sudirman Kav. 59
Jakarta 12190 Indonesia

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F +62 21 5140 1350

www.rsm.id

Dengan hormat,

Dear Sirs,

Perihal: Audit Umum atas Laporan Keuangan Konsolidasian PT Link Net Tbk dan entitas anak untuk Tahun yang Berakhir pada 31 Desember 2017

Re.: *General Audit of the Consolidated Financial Statements of PT Link Net Tbk and subsidiary for the Year Ended December 31, 2017*

Surat ini menegaskan kesepakatan kami dan Saudara mengenai sifat dan lingkup jasa yang akan kami berikan, keterlibatan dan kerjasama PT Link Net Tbk dan entitas anak ("Perusahaan") dalam pelaksanaan penugasan kami, imbal jasa dan syarat dan ketentuan dengan pelaksanaan penugasan untuk menjamin tercapainya tujuan dari jasa yang akan kami berikan. Perjanjian ini tetap berlaku sampai dengan diperbaharui, secara tertulis oleh kedua belah pihak.

This engagement letter sets forth the nature and scope of the services we will provide, the required involvement and assistance of PT Link Net Tbk and subsidiary ("the Company") in support of our services, the related arrangement fees and other terms and conditions designed to assure that our professional services are performed to achieve the objectives of the services we will provide. This Agreement will remain effective until amended in writing by both parties.

Ruang Lingkup

Kami akan mengaudit laporan keuangan konsolidasian Perusahaan, yang disusun sesuai dengan Standar Akuntansi Keuangan di Indonesia, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2017, serta laporan laba rugi dan penghasilan komprehensif lain, perubahan ekuitas dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

Scope of Works

We will audit the consolidated financial statements of the Company, prepared in accordance with Indonesian Financial Accounting Standards, which comprise the statement of financial position as of December 31, 2017 and the related statement of profit and loss and other comprehensive income, change in equity and cash flows for year then ended, and summary of significant accounting policies and other explanatory information.

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING



Amir Abadi Jusuf, Aryanto, Mawar & Rekan

Entitas anak yang termasuk dalam lingkup audit ini adalah PT First Media Television.

The subsidiary involved in this audit area is PT First Media Television.

Audit kami dilaksanakan dengan tujuan untuk menyatakan suatu opini atas laporan keuangan konsolidasian Perusahaan. Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami untuk mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai tentang apakah laporan keuangan konsolidasian bebas dari kesalahan penyajian material.

Our audit will be conducted with the objective of expressing an opinion on the Company's financial statements. We will conduct our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit tentang angka-angka dan pengungkapan dalam laporan keuangan konsolidasian. Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan konsolidasian, baik yang disebabkan oleh kecurangan maupun kesalahan. Dalam melakukan penilaian risiko tersebut, kami akan mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan entitas untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan pengendalian internal entitas. Suatu audit juga mencakup pengevaluasian atas ketepatan kebijakan akuntansi yang digunakan dan kewajaran estimasi akuntansi yang dibuat oleh manajemen, serta pengevaluasian atas penyajian laporan keuangan secara keseluruhan.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we will consider internal control relevant to the preparation and fair presentation of the entity's financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

Kami akan mengumpulkan bukti audit yang cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

We will obtain sufficient and appropriate audit evidence to provide a basis for our audit opinion.

**Tanggung Jawab Kantor Akuntan Publik
Amir Abadi Jusuf, Aryanto, Mawar & Rekan
(KAP AAJ) atau Auditor**

**Kantor Akuntan Publik Amir Abadi Jusuf,
Aryanto, Mawar & Rekan (KAP AAJ) or
Auditor Responsibilities**

Tanggung Jawab Secara Umum

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan berdasarkan audit kami.

Prosedur audit kami meliputi, antara lain, pengujian atas dokumen/bukti pendukung atas transaksi-transaksi yang tercatat pada akun, pengujian atas keberadaan fisik aset tetap, dan melakukan konfirmasi langsung atas piutang serta aset dan liabilitas tertentu, melalui korespondensi kepada pelanggan, pemasok, penasihat hukum dan bank yang dipilih.

Audit yang akan kami lakukan meliputi penelaahan atas sistem akuntansi dan pengendalian internal Perusahaan, dan pelaksanaan pengujian dan pengajuan pertanyaan apabila menurut kami diperlukan pada kondisi tersebut. Pengujian dan pengajuan pertanyaan tersebut akan dilakukan pada kegiatan operasional sehari-hari selama periode audit, dan untuk menentukan validasi aset dan liabilitas pada akhir periode. Sifat dan lingkup pengujian audit ini akan berbeda tergantung atas penilaian kami terhadap sistem pengendalian internal Perusahaan. Audit kami tidak meliputi audit atas sejumlah besar transaksi individual, seperti yang umumnya dilakukan dalam penugasan khusus dalam rangka pengungkapan penggelapan atau ketidak-beresan lainnya.

Pada akhir audit kami, kami akan meminta representasi tertulis dari Perusahaan sehubungan dengan laporan keuangan dan hal-hal lain yang terkait.

Tanggung Jawab dalam Pendeteksian
Ketidakberesan dan Kecurangan

Audit kami tidak terlepas dari keterbatasan bawaan bahwa beberapa kesalahan penyajian material dalam laporan keuangan, termasuk kecurangan dan penggelapan, jika ada, mungkin

Responsibility in General

Our responsibility is to express an opinion on the financial statements based on our audit.

Our audit procedures will include, among others, tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of fixed assets, and direct confirmation to debtors and certain assets and liabilities through correspondence with selected customers, creditors, legal counsel, and banks.

The audit we will perform will include review of the accounting and internal control systems of the Company, and tests of implementation and inquiries, as we consider necessary in the circumstances. These tests and inquiries will apply to the day-to-day operations of the Company throughout the audit period, and to determine the validation of assets and liabilities at the end of the period. The nature and scope of these audit tests will vary according to our assessment on the internal control system of the Company. Our audit will not cover detailed audit of large numbers of individual transactions, as would generally be necessary in a special engagement focused on disclosing defalcations or other irregularities.

At the end of our audit, we will request a written representation from the Company in connection with the financial statements and other related matters.

Responsibility in Detecting Errors and Frauds

Our audit is subject to inherent risk that some material misstatements in the financial statements, including fraud and defalcations, if any, may not be detected. We will be aware of

tidak akan terdeteksi. Kami akan mewaspadai kemungkinan adanya perbuatan melanggar hukum, namun tidak memberikan keyakinan bahwa perbuatan melanggar hukum tersebut, jika ada, akan terdeteksi kecuali apabila perbuatan melanggar hukum tersebut memiliki dampak yang langsung dan signifikan terhadap laporan keuangan. Kami akan menginformasikan kepada Perusahaan tentang kesalahan yang material dan ketidakberesan atau perbuatan melanggar hukum yang kami temukan dalam audit kami.

Tanggung Jawab dalam Mendeteksi Ketidaktaatan terhadap Peraturan Perundang-undangan

Lebih lanjut, prosedur audit kami tidak meliputi pengujian dan pengajuan pertanyaan yang spesifik atas peristiwa masa lalu dan peristiwa potensial di masa yang akan datang menyangkut ketidaktaatan Perusahaan terhadap peraturan pemerintah yang relevan untuk industri yang bersangkutan, dalam hal pengarsipan, pelaporan, pencapaian rasio, atau hal-hal lain. Walaupun prosedur audit kami meliputi aspek tertentu yang menyangkut kepatuhan Perusahaan terhadap peraturan yang berlaku, hal tersebut tidak dimaksudkan untuk mendeteksi semua masalah ketidakpatuhan yang mungkin teridentifikasi oleh badan atau lembaga yang berwenang. Tanggung jawab untuk meyakinkan bahwa Perusahaan telah taat pada peraturan yang berlaku tetap berada pada manajemen Perusahaan.

Tanggung Jawab dalam Pemeriksaan Pajak

Prosedur audit kami tidak meliputi pengujian dan pemeriksaan seperti yang lazim dilakukan dalam pelaksanaan audit pajak yang dilakukan oleh Direktorat Jenderal Pajak. Walaupun prosedur audit kami meliputi juga beberapa aspek perpajakan, hal tersebut tidak dimaksudkan untuk mendeteksi semua masalah yang mungkin teridentifikasi dalam pelaksanaan audit pajak oleh Direktorat Jenderal Pajak.

the possibility that illegal acts may have occurred, however, we provide no assurance that illegal acts, if any, will be detected unless such illegal act has a direct and significant impact to the financial statements. We will inform the Company with respect to material errors and irregularities, or illegal acts that come to our attention during the course of our audit.

Responsibility in Detecting Non-Compliance to Laws and Regulations

Furthermore, our audit procedures do not incorporate tests and specific enquiries designed to identify past and future potential events regarding non-compliance of the Company with the relevant government regulations of the concerned industry in terms of documentations, reporting, achievement ratios, or any other matters. While our audit procedures may consider certain aspects of the Company's compliance with regulatory requirements, it is not intended to detect all events of non-compliance that may be identified by relevant authoritative agencies or bodies. The responsibilities to ensure that the Company has complied with the prevailing regulations remain in the management of the Company.

Responsibility in Examining Tax Matters

Our audit procedures do not incorporate tests and examinations commonly done in the implementation of a tax audit conducted by the Directorate General of Tax. Although our audit procedures may also include certain aspects of taxation, it is not intended to detect all exposures that may be identified during a tax audit conducted by the Directorate General of Tax.

Tanggung Jawab atas Pengendalian Internal

Sebagai bagian dari pelaksanaan audit, kami akan melakukan pemahaman mengenai pengendalian internal Perusahaan sesuai dengan standar audit yang ditetapkan oleh Institut Akuntan Publik Indonesia sebagai dasar penentuan sifat, waktu, dan luas prosedur audit yang perlu dilakukan untuk dapat menyatakan pendapat mengenai laporan keuangan. Laporan keuangan dan perancangan dan penerapan pengendalian internal Perusahaan adalah tanggung jawab manajemen Perusahaan.

Sebagai bagian dari pemahaman kami mengenai pengendalian internal Perusahaan, kami akan memberikan informasi kepada Perusahaan tentang kelemahan signifikan yang kami temukan dalam rancangan ataupun penerapan pengendalian intern dalam surat terpisah kepada manajemen (*management letter*) untuk membantu Perusahaan melakukan perbaikan pengendalian internal dan kegiatan usaha. Surat kepada manajemen Perusahaan ini digunakan hanya untuk keperluan internal Perusahaan dan tidak diperkenankan untuk digunakan oleh pihak ketiga tanpa adanya persetujuan tertulis dari kami. Persetujuan tersebut akan diberikan dengan dasar bahwa surat tersebut dibuat hanya untuk kepentingan Perusahaan, bukan untuk kepentingan pihak lain, dan oleh karena itu kami tidak bertanggung jawab atau mempunyai kewajiban kepada pihak lain tersebut.

Jika diperlukan, atas permintaan Perusahaan, kami dapat melakukan pemeriksaan yang lebih dalam atas pengendalian internal Perusahaan dan melaporkan temuan dan rekomendasi kami atau melakukan pemeriksaan atas efektivitas pengendalian internal Perusahaan dalam penugasan yang terpisah.

Tanggung Jawab ManajemenTanggung Jawab atas Laporan Keuangan dan Pengendalian Internal

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan

Responsibility in Assessing Internal Control

As part of our audit, we will consider the Company's internal control structure, as required by standards on auditing established by the Indonesian Institute of Certified Public Accountants, for the purpose of determining the nature, timing and extent of audit procedures necessary to be able to express an opinion on the financial statements. The financial statements and the design and implementation of the Company's internal control are the responsibility of the Company's management.

As part of our understanding of the Company's internal controls, we will inform the Company of any significant weakness that has come to our attention in the design or implementation of the internal control in a separate letter to management ("management letter"), to assist the Company in making improvements on its internal controls and business activities. This letter to the Company's management is used solely for internal purposes of the Company and is not permitted to be used by third party without our prior written consent. Such consent shall be granted on the basis that the letter made is only made for the benefit of the Company, not for the benefit of other parties and therefore we are not responsible or liable to such other parties.

If required, we are prepared at your request to perform a more in-depth assessment of the Company's internal control structure, and report our findings and recommendations, or to conduct an examination on the effectiveness of the Company's internal control structure in a separate assignment.

Management's ResponsibilitiesResponsibility Relating to the Financial Statements and Internal Control

Management is responsible for the preparation and fair presentation of the financial statements

keuangan sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

Penyusunan laporan keuangan mengharuskan manajemen untuk menggunakan pertimbangan dalam membuat estimasi akuntansi yang wajar sesuai dengan kondisinya, serta untuk memilih dan menetapkan kebijakan akuntansi yang tepat. Pertimbangan tersebut dibuat sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Manajemen bertanggung jawab untuk mencatat semua transaksi pada catatan pembukuan, menyusun laporan keuangan beserta daftar, rincian atau informasi lain yang menyertainya yang diperlukan untuk mendukung laporan keuangan tersebut, termasuk dalam hal ini bertanggung jawab untuk menyusun catatan atas laporan keuangan yang akan diterbitkan oleh Perusahaan.

Manajemen bertanggung jawab untuk merancang dan menerapkan pengendalian internal yang memadai agar penyusunan laporan keuangan dapat dilakukan sesuai dengan Standar Akuntansi Keuangan di Indonesia. Audit atas laporan keuangan tidak membebaskan manajemen atas tanggung jawab ini.

Tanggung Jawab dalam Pencegahan dan Pendeteksian Kecurangan

Tanggung jawab utama dalam pencegahan dan pendeteksian kecurangan berada pada pihak yang bertanggung jawab atas tata kelola Perusahaan dan manajemen.

Tanggung Jawab dalam Mematuhi Peraturan Perundang-undangan

Manajemen bertanggung jawab untuk memastikan bahwa operasi Perusahaan dijalankan berdasarkan ketentuan perundang-

in accordance with Indonesian Financial Accounting Standards, and for internal controls as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

The preparation of the financial statements requires management to exercise judgment in making accounting estimates that are reasonable in the circumstances, as well as to select and apply appropriate accounting policies. These considerations are made in accordance with the Indonesian Financial Accounting Standards.

The management is responsible for properly recording all transactions in the accounting records, preparing the financial statements including the lists, supporting details and other accompanied information necessary to support the financial statements, including in this case the responsibility for the preparation of the notes to the financial statements to be issued by the Company.

The management is responsible for design and implementation of adequate internal controls in order to prepare financial statements in conformity with the Indonesian Financial Accounting Standards. The audit of the financial statements does not relieve management of this responsibility.

Responsibility for the Prevention and Detection of Fraud

The primary responsibility for the prevention and detection of fraud is to those incharged with governance and management of the Company.

Responsibility for Compliance with Laws and Regulations

The management is responsible to ensure that the Company's operations are conducted in accordance with the provisions of the law,

undangan, termasuk kepatuhan terhadap ketentuan dalam peraturan perundang-undangan yang menentukan jumlah dan pengungkapan yang harus dilaporkan dalam laporan keuangan Perusahaan.

Manajemen bertanggung jawab dalam menjaga aset Perusahaan dan mencegah serta mendeteksi *fraud*. Manajemen juga bertanggung jawab untuk mengidentifikasi dan memastikan bahwa Perusahaan telah menaati hukum dan peraturan-peraturan yang terkait dengan aktivitas operasionalnya.

Tanggung Jawab dalam Penyediaan Data

Untuk memenuhi tujuan pelaksanaan penugasan, Perusahaan akan memenuhi jadwal audit dan menyediakan semua informasi keuangan seperti rekonsiliasi dan dokumen pendukung yang akan disiapkan oleh staf Perusahaan. Manajemen Perusahaan bersedia memberikan kepada kami akses atas data dan informasi untuk diverifikasi, melakukan komunikasi yang intensif dan akses tidak terbatas mengenai masalah akuntansi dan keuangan kepada semua individu, juga menyediakan tempat kerja dan bantuan lainnya yang telah disepakati sesuai dengan kondisi yang ada. Jika karena alasan tertentu Perusahaan tidak sanggup memenuhi jadwal, informasi dan bantuan yang diperlukan, kami dan Perusahaan, setelah bersepakat, akan merevisi imbal jasa yang telah ditetapkan atas jasa tambahan yang diberikan, jika ada, yang harus dilakukan. Tentu saja, kami akan segera menginformasikan kepada Perusahaan mengenai permasalahan yang muncul dalam pelaksanaan audit sesegera mungkin.

Akses Terhadap Informasi dan Individu

Manajemen Perusahaan akan memberikan kepada kami:

- (i) Akses terhadap semua informasi yang manajemen sadari bahwa informasi tersebut relevan dalam penyusunan laporan keuangan seperti catatan, dokumentasi, dan hal-hal lainnya;
- (ii) Informasi tambahan yang mungkin kami

including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in the Company's financial statements.

Management is responsible for safeguarding the assets of the Company and to prevent and detect fraud. The management is also responsible for identifying and ensuring that the Company has complied with the laws and regulations relevant to its operational activities.

Responsibility to Provide Information

To facilitate the objective of the engagement, the Company must meet the audit schedules and provide all supporting information such as account reconciliations and supporting documents which will be prepared by the Company's staffs. The Company's management will provide us with access to data and information for verification, including intensive communication and unrestricted access to all individuals regarding significant accounting and financial reporting matters, as well as to provide working space and clerical assistance as mutually agreed upon and reasonable in the circumstances. If for any reason the Company is unable to meet the schedules, information and assistance required, we and the Company, after agreed, will mutually revise the fee to reflect additional services to be provided, if any, required of us to achieve these objectives. We will, of course, immediately inform such circumstances to your attention at the time they arise.

Access to information and individuals

The Company's management will provide us with the following :

- (i) *Access to all information of which management recognize as relevant to the preparation of the financial statements such as records, documentation and other matters;*
- (ii) *Additional information that we may request*

minta dari manajemen untuk tujuan audit;
dan

- (iii) Akses tanpa batas kepada individu-individu dalam entitas yang kami pertimbangkan perlu untuk memperoleh bukti audit.

from management for the purpose of the audit; and

- (iii) Unrestricted access to individuals within the entity from whom we determine it necessary to obtain audit evidence.*

Representasi Manajemen

Pada akhir audit, manajemen Perusahaan akan menyediakan pernyataan tertulis kepada kami, yang diantaranya menyangkut penegasan dari manajemen mengenai tanggung jawab manajemen atas isi dan penyusunan laporan keuangan beserta catatan atas laporan keuangan sesuai dengan Standar Akuntansi Keuangan di Indonesia, penyediaan catatan keuangan dan data yang berhubungan, kelengkapan dan penyediaan seluruh risalah rapat manajemen dan ketiadaan kesalahan atau ketidakberesan yang dilakukan oleh manajemen atau staf Perusahaan yang memegang peranan penting dalam struktur pengendalian.

Representation from the Management

At the conclusion of the engagement, the Company's management will provide to us a representation letter which includes management's affirmation regarding to the responsibility of the management for the preparation of the financial statements in conformity with Indonesian Financial Accounting Standards, the availability of financial records and related data, the completeness and availability of all minutes of the management meetings, and to the best of their knowledge and belief, the absence of irregularities involving management or those employees who have significant roles in the control structure.

Komunikasi dengan Komite Audit

Standar profesi mensyaratkan kami untuk memastikan bahwa komite audit menerima informasi tambahan mengenai ruang lingkup dan hasil audit yang dapat membantu komite audit dan internal audit dalam mengawasi pembuatan dan pengungkapan laporan keuangan, yang menjadi tanggung jawab manajemen. Oleh karena itu, sebelum dan/atau selama pemeriksaan, kami akan berkomunikasi dengan komite audit dan internal audit seperti yang dipersyaratkan oleh standar profesi kami.

Communication with Audit Committee

Our professional standard requires the auditor to ensure that the audit committee receives additional information regarding the scope and results of the audit that may assist the audit committee in overseeing the financial reporting and disclosure process for which management is responsible. Accordingly, before and/or during our audit, we will have a communication with audit committee as required by our professional standard.

Komunikasi yang ditetapkan dalam standar terkait dengan audit. Dengan demikian, komunikasi tersebut tidak diharuskan untuk terjadi sebelum penerbitan laporan auditor atas laporan keuangan Perusahaan selama komunikasi terjadi secara tepat waktu. Namun, mungkin terjadi diskusi dengan komite audit dan internal audit, tentang hal-hal yang ditetapkan dalam standar sebelum penerbitan laporan jika menurut auditor hal itu dianggap perlu.

The communications specified in the standard are incidental to the audit. Accordingly, they are not required to occur before the issuance of the auditor's report on the entity's financial statements so long as the communication occurs on a timely basis. There may be occasions, however, when discussion of the matters specified in standard with the audit committee prior to the issuance of the report may, in the auditor's judgment, be desirable.

Pelaporan

Laporan Auditor Independen (LAI) yang disertai dengan laporan keuangan auditan PT Link Net Tbk dan PT First Media Television akan diterbitkan masing-masing sebanyak 5 (lima) buku dalam Bahasa Indonesia dan dalam Bahasa Inggris dan dialamatkan kepada Direksi Perusahaan.

Jadwal audit kami sajikan dalam Lampiran.

Imbal Jasa dan Penagihan

Total imbal jasa untuk penugasan ini diusulkan sebesar ~~Rp455.000.000~~ (empat ratus lima puluh lima juta Rupiah). *425.000.000 (four hundred and twenty five million Rupiah)*

Imbal jasa ini belum termasuk Pajak Pertambahan Nilai (PPN) 10% dan pajak yang berlaku. Penagihan dan pembayaran akan dilakukan sesuai dengan jadwal di bawah ini:

- Pembayaran I: 40% pada saat kesepakatan disetujui/ditandatangani
 Pembayaran II: 40% pada saat pekerjaan dimulai
 Pembayaran III: 20% pada saat draft laporan diserahkan

Biaya lainnya yang berhubungan dengan penugasan ini (*out of pocket expenses*) seperti biaya akomodasi, transportasi, alat tulis dan lainnya akan ditagih secara terpisah sejumlah pengeluaran aktual selama audit berlangsung. Apabila penugasan dilakukan di luar kota selain Jakarta, Perusahaan menyediakan akomodasi dan transportasi (termasuk tiket pesawat). *Out of pocket expenses* untuk penugasan di luar kota untuk *travel allowance* tim auditor (Rp 150.000/malam/staff), biaya makan, dan lain-lain, akan dibebankan sejumlah pengeluaran aktual sebagai bagian dari *out of pocket expenses*. Untuk penambahan buku LAI dikenakan penggantian biaya cetak sebesar Rp750.000 per buku.

Deliverables

The Independent Auditor's Report attached to the audited consolidated financial statements of PT Link Net Tbk and subsidiary will be issued each in 5 (five) copies and addressed to the directors of the Company, written in Bahasa Indonesia and English (Bilingual)

Audit schedules are provided in attachment.

Fees and Billing Arrangements

*Our fees for performing the general audit as described above is ~~Rp455.000.000~~ (four hundred and fifty five million Rupiahs). *425.000.000 (four hundred and twenty five million Rupiahs)**

The fee is subject to 10% VAT and other applicable tax. Billings and payments will be made based on the following schedules below:

- 1st payment : 40% on the signing of the engagement letter*
2nd payment : 40% on the first day of services
3rd payment : 20% on the submission of draft report

Out of pocket expenses (OPE) consisting of transportation, accommodation, travel allowance, meal, printing, stationeries, etc. are additional and will be billed separately. If the assignment is carried out outside the city of Jakarta, the Company be providing accommodation and transportation (includes airline tickets). Expenses for assignments outside the city for the cost of travel allowance (Rp 150.000/night/staff), meals, and others will be charged the actual amount of expenditures as part of the OPE. Additional reports will be charged Rp750,000 for each copy.

Jika diperlukan suatu prosedur yang harus dilakukan pada akun-akun lain atau entitas lain diluar ruang lingkup pekerjaan atau diminta untuk melakukan pekerjaan tambahan, karena dampak perubahan ruang lingkup, kami akan melakukan estimasi pengaruhnya terhadap waktu dan imbal jasa dan diperlukan persetujuan Perusahaan sebelum hal tersebut dilakukan.

Tanggung Jawab atas Distribusi secara Elektronik atas Laporan Auditor Independen (Opini) dari KAP AAJ

Jika Perusahaan ingin melakukan publikasi atau mencetak Laporan Auditor Independen beserta laporan keuangan secara elektronik (misalnya dari Internet atau Website) atau membuat acuan kepada kantor kami atas suatu dokumen yang memuat informasi, manajemen setuju untuk menyampaikan draft dokumen tersebut untuk kami pelajari dan kami setuju, sebelum dokumen tersebut diselesaikan dan didistribusikan. Bilamana Laporan Auditor Independen dicetak kembali dalam bentuk apapun, laporan keuangan beserta catatan atas laporan keuangan harus dilampirkan.

Komunikasi Secara Elektronik

Selama perikatan, dari waktu ke waktu kami mungkin berkomunikasi dengan saudara secara elektronik. Namun, seperti kita ketahui, transmisi informasi secara elektronik tidak dapat dijamin aman atau bebas dari kesalahan, dan informasi tersebut dapat tercegat, rusak, hilang, hancur, datang terlambat atau tidak lengkap atau dapat merugikan terkena atau tidak aman untuk digunakan. Oleh karena itu, sementara kami menggunakan prosedur yang wajar untuk memeriksa virus yang paling umum dikenal sebelum mengirim informasi secara elektronik, kami tidak memiliki tanggung jawab kepada saudara yang timbul dari atau sehubungan dengan komunikasi informasi elektronik untuk saudara. Kecuali saudara memberitahu kami secara tertulis, kami menganggap saudara menerima surat perikatan ini termasuk persetujuan saudara untuk penggunaan komunikasi secara elektronik dan sebagai

In case certain procedures has to be performed for other accounts or other entities outside the specified scope of work or request to perform additional work, because of the impact on the change in the scope, we will make an estimate of the time and fees and require approval from the Company before incurring them.

Responsibility relating to Electronic Distribution of KAP AAJ's Independent Auditor's Report (Opinion)

If the Company intends to publish or reproduce, in printed form or electronically (for example on an Internet Web Site), our report together with the financial statements or otherwise make reference to our Firm in a document that contains other information, management agrees to provide us with a draft of such document to read, and obtain our approval for inclusion of our report, before the document is finalized and distributed. Where our Independent Auditor's Report is reproduced in any medium, the complete financial statements, including notes, must also be presented.

Electronic Communications

During the engagement we may from time to time communicate with you electronically. However, as we are aware, the electronic transmission of information cannot be guaranteed to be secure or error free and such information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or otherwise be adversely affected or unsafe to use. Accordingly while we will use reasonable procedures to check for the most commonly known viruses before sending information electronically, we shall not have any liability to you arising from or in connection with the electronic communication of information to you. Unless you notify us otherwise in writing, we shall regard your acceptance of this letter of engagement as including your consent to the use of electronic communication and as your agreement to release us from any liability for any loss or damage suffered from the transmission

persetujuan saudara untuk membebaskan kami dari kewajiban apapun atas setiap kerugian atau kerusakan yang diderita dari pengiriman dokumen melalui komunikasi elektronik.

of documents via electronic communication.

Kepemilikan dan akses atas Kertas Kerja

Ownership of and Access to Audit Files

Kertas kerja dan semua dokumen yang kami buat selama penugasan ini, termasuk didalamnya dokumen elektronik, adalah milik KAP AAJ.

The working papers and all the documents we have made during the assignment, including the electronic documents, are the sole property of KAP AAJ.

Pembebasan dan Ganti Rugi

Release and Indemnification

Mengingat pentingnya representasi manajemen baik secara lisan maupun tertulis untuk efektivitas audit, Perusahaan membebaskan KAP AAJ beserta stafnya dari setiap dan seluruh tuntutan, liabilitas dan biaya-biaya yang disebabkan oleh representasi yang keliru dari pihak manajemen.

Because of the importance of oral and written management representation to an effective audit, the Company releases and indemnifies KAP AAJ and its personnel from any and all claim, liabilities, costs and expenses caused by misrepresentation of the management.

Dalam hal apapun KAP AAJ beserta stafnya tidak bertanggungjawab atas segala tuntutan, apakah klaim dalam gugatan, kontrak atau sebaliknya, yang secara tidak langsung menimbulkan kerugian sehubungan dengan jasa yang dilakukan dalam surat perikatan ini, kecuali bahwa hal tersebut pada akhirnya telah ditetapkan disebabkan oleh kesalahan yang tercela yang disengaja atau perilaku tidak semestinya dari KAP AAJ sehubungan dengan jasa tersebut.

In no event shall KAP AAJ or its personnel be liable for any claims, whether a claim be in tort, contract or otherwise, for any consequential, indirect, lost profit or similar damages relating to their services provided under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of KAP AAJ relating to such services.

Pembatasan Tanggung Jawab

Limitation of Liability

Kami akan menerapkan keahlian kami dalam memberikan jasa seperti yang tercantum dalam proposal ini. Jika kami tidak dapat memenuhi komitmen kami tersebut maka keseluruhan tanggung jawab KAP AAJ beserta stafnya tidak akan melebihi dari jumlah imbal jasa yang disepakati. Pembatasan tanggung jawab ini mencakup penugasan yang tercantum dalam proposal ini dan tuntutan yang terjadi akibat adanya wanprestasi atas kontrak, pengingkaran atau hal lainnya.

We shall use reasonable skill and care when providing the services set out in this proposal. In the unlikely event that we failed to fulfill our commitments, then the overall liability of KAP AAJ including its staffs will in no circumstances exceed the aggregate assignment fee. This limitation of liability extends to both the engagement containing in this proposal and any variation to it, and to claims arising from breach of contract, negligence or in any other way.

Amir Abadi Jusuf, Aryanto, Mawar & Rekan

Jika Perusahaan bermaksud untuk memasukkan Laporan Auditor Independen kami dalam laporan tahunan kepada para pemegang saham atau membuat pengacuan ke kantor kami, Perusahaan setuju untuk memberikan bukti pencetakan kepada kami untuk dapat kami review dan dapat kami setujui sebelum laporan tersebut dicetak dan memberikan kepada kami salinan cetakan laporan tahunan tersebut sebelum didistribusikan. Perusahaan juga setuju untuk meminta persetujuan kepada kami terlebih dahulu sebelum menerbitkan atau dengan cara lain memproduksi Laporan Auditor Independen atau membuat pengacuan ke kantor kami akan digunakan oleh publik.

Penerimaan dan Persetujuan

Apabila Perusahaan dapat menyetujui usulan kami, mohon untuk menandatangani salah satu dari surat ini sebagai penegasan dan kemudian mengembalikan salah satunya kepada kami.

Jika Perusahaan memerlukan informasi lebih lanjut atau ingin mendiskusikan perikatan sebelum menjawab, hendaknya tidak ragu-ragu menghubungi kami atau Bapak Saptoto Agustomo sebagai *Managing Partner* kantor kami.

Hormat kami/ *Very truly yours,*
Kantor Akuntan Publik/
Registered Public Accountants

Amir Abadi Jusuf, Aryanto, Mawar & Rekan



Tjun Tjun
Engagement Partner

If the Company intends to include our Independent Auditor's Report in its annual report to shareholders or make reference to us in such report as auditor, the Company agrees to provide us with printed proof or masters of the report for our review and approval before printing and with a copy of the final reproduced material for our approval prior to the distribution. The Company also agrees to obtain our permission prior to issuance or otherwise producing an Independent Auditor's Report or making reference to our Firm that will be used by the public.

Acceptance and Approval

If the Company can approve our proposal, please sign one of these letters as affirmation and return one of them to us.

Should the Company requires any further information, or wish to discuss the terms of our engagement further before replying, please do not hesitate to contact us or Bapak Saptoto Agustomo as Managing Partner in our firm.

Telah membaca dan menyetujui/
Read and accepted

PT Link Net Tbk

Timotus Sulaiman

Tanggal/ Date

Iwan Dasa

LAMPIRAN – 1

ATTACHMENT – 1

Berikut ini adalah usulan rencana kerja untuk audit atas laporan keuangan Perusahaan untuk Tahun yang berakhir pada tanggal 31 Desember 2017.

We state below our propose audit schedule for the audit of the Company's financial statements for the year ended December 31, 2017.

Laporan Keuangan untuk Interim Audit/Closing of Financial Statements for Interim Audit		
Laporan Keuangan Diserahkannya laporan keuangan interim Perusahaan per 30 September 2017 (termasuk catatan atas laporan keuangan) kepada auditor/ Financial Statements <i>Submit the Company's management/interim in-house financial statements as of September 30, 2017 (including Notes to Financial Statements) to auditor</i>	15 November 2017/ November 15, 2017	Perusahaan Company
Laporan Keuangan untuk Akhir Tahun/Financial Statements for Year End Audit		
Laporan Keuangan Diserahkannya laporan keuangan Perusahaan per 31 Desember 2017 (termasuk catatan atas laporan keuangan) kepada auditor/ Financial Statements <i>Submit the Company's management/ in-house financial statements as of December 31, 2017 (including Notes to Financial Statements) to auditor</i>	16 Januari 2018/ January 16, 2018	Perusahaan Company
Audit Lapangan/ Audit Fieldwork Audit Interim/ Interim Audit udit Akhir Tahun/ Year End Audit	15 November sampai dengan 29 Desember 2017/ <i>November 15, 2017 up to December 29, 2017</i> 16 Januari sampai dengan 2 Maret 2018/ <i>January 16 up to March 2, 2018</i>	Auditor Auditor
Draf Laporan/ Draft Report	3 Maret 2018/ March 3, 2018	Perusahaan dan Auditor Company and Auditor
Finalisasi Laporan Auditor Independen/ Final Independent Auditor's Report	17 Maret 2018/ March 17, 2018	Perusahaan dan Auditor Company and Auditor

Amir Abadi Jusuf, Aryanto, Mawar & Rekan

Untuk memungkinkan kami melaksanakan audit sesuai dengan waktu yang ditetapkan kami sangat mengharapkan bantuan dan kerjasama dalam menyediakan semua informasi tepat pada waktunya. Keterlambatan penyediaan data akan menyebabkan keterlambatan finalisasi Laporan Auditor Independen.

Please note that to enable us to complete the Independent Auditor's Report on time, we will require your assistance by providing all necessary data for us on a timely manner. Any delay on the submission of data from you will cause a delay on the finalization of the Independent Auditor's Report.

LAMPIRAN – 2

ATTACHMENT – 2

Daftar dan rincian yang harus disiapkan oleh Perusahaan adalah sebagai berikut

Schedule and analyses of accounts to be prepared by the Company are as follows:

No.	Nama Dokumen / Name of Documents	Tersedia Saat /Available at	
		Sebelum Audit/ Before Audit Fieldwork	Pekerjaan Lapangan/ During Audit Fieldwork
1.	Perubahan Akta Pendirian Perusahaan (jika ada). <i>Article of Association and its amendments (if any)</i>	√	
2.	Hasil Rapat Umum Pemegang Saham, dan rapat penting lainnya. <i>Minutes of Shareholders and Minutes of other Important Meetings</i>	√	
3.	Manual operasi (jika ada). <i>Manual of Operation (if applicable)</i>	√	
4.	Kebijakan-kebijakan dan standar akuntansi Perusahaan (jika ada). <i>Manual of Accounting Policies and Procedures (if applicable)</i>	√	
5.	Struktur organisasi Perusahaan dan revisinya (jika ada). <i>Organization Chart and the Revision (if any)</i>	√	
6.	<i>Jobs Description (if applicable)</i> Deskripsi jabatan dan pekerjaan (jika ada).	√	
7.	<i>Agreements with Third Party and Affiliated Companies</i> Perjanjian dengan pihak ketiga dan pihak afiliasi	√	
8.	Laporan Keuangan Konsolidasian per 30 September 2017 dan 31 Desember 2017 yang telah ditandatangani oleh Manajemen. <i>Consolidated Financial Statements of the Company and Subsidiary as of September 30, 2017 and December 31, 2017 signed by the Management</i>	√	
9.	Rincian Bank <i>List of Banks</i>	√	
10.	Rekonsiliasi Bank <i>Banks Reconciliation</i>	√	
11.	Rincian piutang usaha dan umur piutang. <i>List of Trade Receivables and Aging Schedules</i>	√	
12.	Rincian aset tetap, daftar penyusutan aset (termasuk aset tetap yang diperoleh melalui sewa pembiayaan). <i>List of Fixed Assets, Depreciation Schedules (including for those fixed assets obtained through financial leasing)</i>	√	

No.	Nama Dokumen / <i>Name of Documents</i>	Tersedia Saat /Available at	
		Sebelum Audit/ Before Audit Fieldwork	Pekerjaan Lapangan/ During Audit Fieldwork
13.	Rincian pinjaman dan skedul pinjaman serta pembayaran bunga <i>List of Loans and Schedule of Loans and Interest Payments</i>	√	
14.	Konfirmasi secara berkala dari bank atau lembaga keuangan lainnya mengenai pokok pinjaman dan tingkat bunga. <i>Regular confirmation from Third party such as from Banks regarding principal and interest.</i>	√	
15.	Laporan aktuaris independen <i>Independent actuarial report</i>	√	
16.	Rincian seluruh akun laporan keuangan <i>Details of All Financial Statements Accounts</i>	√	
17.	Semua data pendukung, buku besar dan pembantu, dan data-data penting lainnya. <i>All Supporting Documents, Ledgers and necessary data for the audit</i>	√	
18.	Surat Pernyataan Manajemen <i>Client's Representation Letter</i>		√
19.	<i>All Significant Subsequent Events</i> Peristiwa setelah tanggal neraca yang signifikan		√
20.	SSP Pajak dan SPT Pajak (untuk semua kewajiban pajak Perusahaan). <i>Tax Return - all taxes, monthly & yearly</i>	√	
21.	Tuntutan hukum (bila ada) dan surat menyurat dengan konsultan hukum (termasuk dokumen yang diterima dari pengadilan dan dokumen penting lainnya). <i>Legal Lawsuit and corresponding with Lawyer (including documents received from court and other related important documents)</i>	√	

RECOMMENDATION OF AUDIT COMMITTEE OF PT LINK NET TBK IN APPOINTMENT OF PUBLIC ACCOUNTANT AND/OR PUBLIC ACCOUNTANT FIRM

In connection with the plan to use the services of Public Accountants ("PA") and Public Accounting Firm ("PAF") for audit of annual financial information for fiscal year 2017, we recommend the services from PA and PAF Amir Abadi Jusuf, Aryanto, Mawar & Rekan.

The considerations in recommendation to PA and PAF are as follows:

1. Independence of PA, PAF, and Insiders PAF

In providing services, PA and PAF Amir Abadi Jusuf, Aryanto, Mawar & Rekan have been free from conflict of interest and Independent as referred to in the Law on Public Accountant.

2. The scope of the audit

- a. Audits the consolidated financial statements of the Company and its subsidiaries to provide an opinion on fairness in presenting the Company's financial statements in accordance with Indonesian financial accounting standards
- b. Implementation of an audit based on the Audit Standards established by the Indonesian Institute of Certified Public Accountants to ensure that the results of the audit are free from material misstatement
- c. Collect sufficient and appropriate audit evidence to provide a basis for providing opinions

3. Remuneration of audit services

Paying attention to the price quote given by PAF Amir Abadi Jusuf, Aryanto, Mawar & Rekan, with PA Tjun Tjun in our opinion is included in the fairness

4. Expertise and experience of PA, PAF, and Audit Team of PAF

PA, PAF, and Audit Team are experienced in auditing in Financial Services Activities mainly in Capital Market Sector. PAF also has a good reputation in the field of audit services

5. The methodology, techniques, and audit facilities used by PAF

- a. Understand the business and the risks associated with the financial statements
- b. Approach internal control system
 - This is to evaluate:
 - i. The process of information technology
 - ii. The process of accounting and internal control
 - iii. The process of preparing financial statements
 - iv. Testing of internal control
 - Evaluation of information technology is carried out to ensure that controls performed by information systems that are primarily concerned with the accuracy of the financial statements are effective
 - The audit approach and the necessary audit evidence are influenced by the above integrated risk assessment and the audit team establishes the most effective and efficient strategy
 - Assessment of the scope of services provided and the adequacy of the quotation test

6. The benefits of fresh eye perspectives that will be obtained through the replacement of PA, PAF, and Audit Team of PAF

The benefits of fresh eye perspectives that will be obtained through the replacement of PA, and the Audit Team once every 3 years are expected to provide a more critical view of the Company

7. The potential risk for the use of audit services by the same PAF in a row for a sufficiently long period

We are still using the same PAF in the hope of providing a consistent methodology of checking with standards

Please be informed accordingly.

Best regards,

Jonathan Limbong Parapak
Chairman of the Audit Committee

Lim Kwang Tak
Member of the Audit Committee

Herman Latief
Member of the Audit Committee