ARH&J

ACHMAD, RASYID, HISBULLAH & JERRY
REGISTERED PUBLIC ACCOUNTANTS
KANTOR PUSAT : NIU. KAP : 586/KM.I/2007
Member of : Nozaka Japan Certified Public Accountant Firm

Nozaka Japan CPA Firm

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Cabang : Jakarta Mampang, Bandung & Semarang

INDEPENDENT AUDITORS' REPORT

No : 171/ARHJ-RD/EDI-LeIP/GA/06.14

The of Boards Founder, Advisory and Management
Yayasan Lembaga Kajian dan Advokasi Independensi Peradilan

We have audited the accompanying balance sheets of **Yayasan Lembaga Kajian dan Advokasi Independensi Peradilan** as at December 31, 2013 and 2012 the related statements of activities and fund balances and statement of cash flows for the years then ended. These financial statements are the responsibility of the Institution management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with auditing standards established by the Indonesian Institute of Certified Public Accountants. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Yayasan Lembaga Kajian dan Advokasi Independensi Peradilan** as at December 31, 2013 and 2012, the results of its activities and their cash flows for the years then ended, in conformity with Financial Accounting Standards Non Accountability for Public Entities.

DR. Achmad R K, Ak, MM,CPA,CA
Public Accountant Registration Number AP.0102

Jakarta, June 30, 2014