

Deloitte.

Deloitte Indonesia
Delivering excellence



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Global strength, local delivery

Deloitte delivers measurable value to clients through a global network of diverse professionals, who bring unmatched depth and breadth of expertise.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 210,000 professionals are committed to becoming the standard of excellence.

Deloitte's professionals are unified by a collaborative culture that fosters integrity, outstanding value to markets and clients, commitment to each other, and strength from cultural diversity. They enjoy an environment of continuous learning, challenging experiences, and enriching career opportunities. Deloitte's professionals are dedicated to strengthening corporate responsibility, building public trust, and making a positive impact in their communities.

About Deloitte Southeast Asia

Deloitte Southeast Asia Ltd – a member firm of Deloitte Touche Tohmatsu Limited comprising Deloitte practices operating in Brunei, Cambodia, Guam, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam – was established to deliver measurable value to the particular demands of increasingly intra-regional and fast growing companies and enterprises.

Comprising over 270 partners and 6,300 professionals in 24 office locations, the subsidiaries and affiliates of Deloitte Southeast Asia Ltd combine their technical expertise and deep industry knowledge to deliver consistent high quality services to companies in the region.

All services are provided through the individual country practices, their subsidiaries and affiliates which are separate and independent legal entities.

About Deloitte Indonesia

In Indonesia, Deloitte is represented by the following:

- Osman Bing Satrio & Eny (OBS&E), Registered Public Accounting
- Deloitte Tax Solutions (DTS), Tax Consulting
- PT Deloitte Konsultan Indonesia (DKI), Financial Advisory Services
- PT Deloitte Consulting, Consulting Services

Deloitte Indonesia has over 1000 Partners and Staff located in Jakarta and Surabaya, serving companies listed in the Indonesian stock exchanges as well as multinational and large national enterprises, public institutions, and fast growing companies.

Looking far and beyond

Deloitte's people - the foundation for greatness

People are Deloitte's greatest asset: Deloitte recognises that the only way to create value for clients is through quality people. That is why Deloitte recruits exceptional people who demonstrate character, talent and the capacity to grow, both professionally and personally. We value diversity in talent, experience, skills and background that enhances our ability to help clients excel.

Deloitte is committed to continued investment in people. That is why we have put in place various development programs to support and encourage continuing education for our professionals. We also believe that part of this nurturing is providing our future leaders the firm with international experience. To this end, Deloitte has devised international secondment programs, such as our Global Mobility Programme, whereby local professionals are posted to overseas practices to gain the extensive cross-border experience needed to develop a truly global vision.

Right technology in the right place

Technology nowadays is no luxury - it's a competitive imperative. The Deloitte approach to issues is more encompassing than you might expect. Where others simply apply technology for the sake of automation, Deloitte takes a broader view.

When serving clients, Deloitte utilizes proprietary technology and internet-based information centers such as AuditSystem/2, Deloitte Resources, Deloitte DEX, Deloitte Learning, Intellinet, Marketplace, Deloitte Innovation, and ERS Link.

Deloitte brings together clients, offers innovative solutions, and delivers excellent services. We adopt a customized, responsive and personal approach towards client servicing and offer a complete range of services across various industries. Put simply, Deloitte builds our business by helping clients excel.



Excellence is Deloitte's promise

Assurance and Advisory Services

Audit services sit at the very heart of Deloitte's multidisciplinary offering to clients – and with today's strict compliance requirements, businesses and investors expect more from their auditors than ever before, with CFOs eager to draw upon Deloitte's skills and technical expertise.

At Deloitte, audit means more than just statutory requirements. We strive to add value by recognizing major issues affecting your business and providing fresh perspectives that improve your operations.

Deloitte goes well beyond the traditional checking and verification procedures. As the audit progresses, We evolve and exchange ideas with you to generate improvements in controls, procedures, and ultimately profitability.

The audit process is grounded on a precise understanding of each client and the industry and environment in which they operate.

Deloitte is able to deliver peace-of-mind audit services which, together with an excellent reputation for quality around the world, provide great potential for competitive success and growth.

A new generation of state-of-the-art Deloitte Audit tools is being developed to enable member firms to continue delivering the quality assurance services that are implicit in the Deloitte brand and which the financial community and public expect.

Is your business safe? Ask Deloitte.

Deloitte has specialists in local financial reporting standards, IFRS and US GAAP, who are teaming to build consistency of service, using proven global methodologies and tools throughout the Southeast Asia region.

Looking beyond the traditional financial reporting function, Our teams are in an ideal position to identify major risks and opportunities in your business activities and strategy. With its in-depth industry knowledge, Deloitte provides clients with value-added advisory services to complement its assurance offerings.

Among the services Deloitte offers in addition to statutory audits are:

- Special purpose and limited scope audits
- Reviews of engagements to provide comfort to lenders and shareholders
- Acquisition examinations and due diligence reviews
- IFRS services

Audit Advisory Services

In both challenging and favorable economic conditions, organizations strive to be smart, nimble, creative and forward thinking. Deloitte provides deep technical knowledge and extensive industry experience to assist clients in addressing business issues that goes beyond providing traditional audit services.

Audit advisory services develop and offer tailored, innovative, and comprehensive solutions for specific client business needs. Led by partners of industry and function specializations, the main objective of offering audit advisory services is to bring more focus to the value proposition by delivering a broader range of advisory services and competencies. Deloitte offers a full range of services to help clients tackle impending challenges faced in businesses. Currently, the set of service solutions includes:

Finance function resourcing and outsourcing

Deloitte has vast experience and in-depth knowledge in providing accounting services to local and multinational consumer business and transportation companies, of various sizes and complexity. Our services offer a full range of accounting needs to your organization which include solutions to address cross-practice support, follow-up of your day-to-day operations ensuring compliance with the relevant accounting and regulatory requirements at all stages in your life cycle.

Specialised services to financial institutions (Financial Services Industry)

Deloitte Indonesia's Financial Services Industry (FSI) practice offers a wide array of services specifically designed for financial institutions in the areas of financial risk management, financial and corporate governance, and regulatory compliance. With direct access to global network of international centres of excellence, Deloitte Indonesia can provide a localised tailor-made solution across the entire spectrum of the financial service industry.

Global offerings services

Deloitte member firm professionals specialize in assisting clients in their capital-raising activities, including initial public offerings, high-yield debt offerings, 144A offerings, and secondary offerings. Global IFRS and Offerings Services professionals take a flexible approach based on your specific need.

Financial accounting and reporting services

Our Financial Accounting & Reporting offering helps companies address a wide range of issues around their accounting and financial reporting requirements, including the preparation of financial statements and regulatory filings, the application and implementation of complex accounting standards in accordance with IFRS and PSAK, and Securities and Exchange Commission (SEC) reporting.

Deloitte Learning Solutions

For the past few years, Deloitte has offered various in-house trainings and seminars related to PSAK/IFRS and various learning to better understand the recent changes in finance area. The training service now has been reinforced by the establishment of Deloitte Learning Solutions, a dedicated training unit under the Audit Advisory Services group.

Other advisory services

Deloitte also offers other advisory services which will help develop your business. We offer tailored, efficient and reliable solutions to assist your Company. These other services include chart of account preparation, accounting policies and procedures, business unit financial reporting, IPO Readiness and cost accounting, among others.

Deloitte's promise to you

Independence

- Independence is integral to Deloitte's reputation as a professional services firm. Deloitte observe strict independence checks prior to accepting any engagement to ensure Deloitte does not compromise on integrity and objectivity.

Deep industry understanding

- The ability to deliver value-added advice is built upon a deep understanding of business in a wide range of industries including aviation & transport; consumer business; energy & resources; financial services; life sciences & healthcare; manufacturing; public sector; real estate; and technology, media & telecommunications.

Technological expertise

- Professionals are supported by advanced technology, including the proprietary Audit System/2 software. As audit process is integrated with this technology, Deloitte is able to make audit decisions by conducting robust diagnostic tests and analytical reviews.

Tax Services

Almost every business decision has tax implications, yet what makes this area even more complex is that tax rules are constantly changing. Companies face a daunting task to manage their tax costs and obligations effectively, especially when dealing across borders. Deloitte offers clients a broad range of fully integrated tax services. Deloitte's approach combines insight and innovation from multiple disciplines with business and industry knowledge to help your company excel globally.

Business Tax

Deloitte delivers a comprehensive, practical approach to tax planning that helps multinational businesses meet their worldwide tax and statutory responsibilities while identifying planning opportunities. Our services include tax compliance services, tax controversy services, and tax advisory services.

Cross-Border Tax

Deloitte professionals advise companies on a broad range of inbound and outbound tax issues, including structuring initial overseas investments, financing international operations, cross-border transactions, management of the global effective tax rate and business re-structuring.

International Tax Services

One of the biggest challenges for a multinational company today is effectively managing local and foreign taxes in a way that aligns with its overall business objectives and operations. Deloitte's innovative approach helps multinationals reduce taxes on earnings, enhance margins and grow their businesses.

Mergers & Acquisitions

All transactions—whether mergers, acquisitions, joint ventures, equity investments, or divestitures—involve complex issues that require dedicated attention. Deloitte can provide advice in effectively navigating the myriad of tax issues in cross-border transactions to help manage compliance risks and potentially enhance returns.

Transfer Pricing

Deloitte's transfer pricing team helps companies reduce risks by aligning practical transfer pricing solutions with overall global business operations and objectives, assists with strategic documentation to support transfer pricing practices, and resolves disputes efficiently.

Global Employer Services

As companies grow and become more global in scope, employment issues become more complex. Global employers must ensure that they and their employees are aware of and comply with local filing requirements. Deloitte offers well-rounded plans that can help transform global employment programs in a tax- and cost-efficient manner. Our professionals help companies coordinate various elements related to a globally mobile workforce, to address worldwide compliance with employees' individual and payroll reporting/filing and immigration requirements. Our experienced professionals also advise and assist multinational companies in setting up their presence in Indonesia that aligns with its overall business objectives and operations.

Customs & Global Trade

Effective management of global trade decisions and obligations is of strategic significance to a company's global supply chain. Our professionals help design strategies to reduce customs duty payments and other international trade costs, increase duty recoveries, explore and help to obtain relevant customs facilities.

Indirect Tax

VAT and other similar taxes are broadly based on transactions, and liability will arise regardless of profitability. Failing to account for these taxes correctly can have a significant impact on business costs and cash flows. Deloitte can help with timely planning that can help clients reduce costs, minimize risk and at the same time increase

Deloitte's promise to you

- **Broad service offering**

Deloitte provides one-stop solution that helps you maximize opportunities for tax savings and tax efficiencies.

- **Leading expertise**

Deloitte can advise you on practical and well-crafted tax solutions through our extensive knowledge and network across jurisdictions.

- **Industry knowledge**

Deloitte's ability to focus on your business is enhanced by knowledge of specific business environments including all the major industry sectors.



Financial Advisory

Growing shareholder and stakeholder value is the number one priority in all Deloitte engagements. Deloitte provides critical advice and support, whether it is to identify the right strategic targets or to engineer effective solutions for underperforming businesses.

Our Financial Advisory professionals provide a diverse range of strategic and financial advice to clients throughout the region in relation to corporate finance, restructuring and other general corporate activity.

Deloitte's Financial Advisory team is a highly specialized group that provides advice on every type of corporate finance transaction including mergers, acquisitions, takeovers, divestments, project and structured finance and capital raising - whether in the form of debt, private equity, or by way of initial public offer.

The team has provided advice on some of the most significant and complex mergers, acquisitions and financial restructuring in Southeast Asia, which have contributed to the redefinition of the region's corporate landscape.

Deloitte manages projects for a diverse portfolio of clients - from industrial to commercial firms, from family owned business to listed companies, from individual shareholders to directors, and from governments to regulatory bodies. Regardless of the size or nature of the business, Deloitte's focus is on enhancing shareholder value for the organization.

The services that Deloitte provides include:

- Corporate Finance Advisory Services
- M&A Transaction Services
- Valuation Services
- Reorganisation Services
- Forensic Services

Deloitte's promise to you

• Personal attention

The team is experienced in handling very large and complex transactions. Each transaction, regardless of size, is important. Deloitte gives senior-level attention to each client, each investment, and every relationship.

• Autonomous advice

Deloitte's strength lies in the ability to offer independent, objective advice to clients around the region. Deloitte's independence from debt and equity providers allows Deloitte to avoid the conflicts of interest inherent in some financial institutions.

• Multidisciplinary approach

The Deloitte range of services gives Deloitte access to a comprehensive global network of key corporate relationships and expertise in complementary practice areas, such as taxation, restructuring and accounting. This allows Deloitte to offer clients unique, seamless solutions to any issue arising in the course of a transaction.

Enterprise Risk Services

With increasing accountability at boardroom and senior management levels, changes to the regulatory environment, and continual technological innovation, managing risk has become more complex.

Our Enterprise Risk Services (ERS) team helps clients to manage risk through business processes at all levels of operation - whether organizational, technical, operational or financial.

Deloitte assists directors, chief executives, chief financial officers, chief information officers, line management and internal auditors in strengthening organizational performance through optimization of governance, business practices and controls.

Deloitte helps clients address issues affecting the condition of their business by taking a holistic approach to risk management to guide them through each phase of the business risk cycle.

ERS services can be described in three main service lines as follow:

- **Governance, Regulatory & Risk (GRR)**
 - Enterprise Risk Management
 - IT Governance and Risk
 - Data Risk Service
 - Independent Validation and Verification
 - GRC Systems Implementation and Integration
- **Controls Transformation & Assurance (CTA)**
 - Internal Audit
 - IT Audit
 - Information & Controls Assurance (CAS)
 - Contract Risk and Compliance
- **Security, Privacy and Resiliency (SPR)**

Through these services, Deloitte offers a comprehensive solution designed to help you to understand business risks, determine acceptable levels of exposure, and design and implement controls, and provides ongoing measurement and monitoring of the risk environment.

In short, Deloitte helps you to protect your bottom line without sacrificing profits.

Deloitte's promise to you

• Seamless approach

Deloitte believes it is critical to understand the strong link between standard business processes and risk processes and how they affect the organization. Deloitte adopts an integrated internal audit, risk management and governance approach supported by best practices, tools and methodologies to give you a comprehensive perspective on risk.

• Quality resources

Deloitte has experienced risk management professionals with extensive expertise in the areas of strategic, operational process and project risks. Deloitte is committed to helping clients develop a risk-intelligent organization, in order to identify, assess and manage all risks.

• Tailored solutions

Each engagement requires a detailed and customized risk-focused effort to develop a unique risk register.

Consulting

Deloitte Consulting is one of the fastest growing Consulting practices globally. With more than 210,000 practitioners serving 150 countries/locations, we have served over 80% of Fortune 500 companies and delivered more than 1,200 pro bono projects, delivering capacity-building business solutions across the breadth of Deloitte's consulting, tax and advisory services. Deloitte has been ranked No. 5 on Vault's Consulting 50.

Deloitte offers astute industry insights, business performance knowledge and valuable information through our consulting alliances. With our industry experience and broad capabilities, we maximize business opportunities, and prevent unnecessary risks. Through our various consulting services, clients are able to achieve enhanced business performance, increased shareholder value, and efficiency. Right from the onset of strategic input, to technology integration and outsourcing, clients are able to benefit from our full range of services. Our superior architecture, large resource and talent pool enable us to tailor single source solutions to meet any client's demands. We believe in helping clients establish a strong competitive advantage and to remain sustainable in today's volatile business world.

Business environment

What works in one industry may not work in another. That's why we strive to know them all, inside and out. Our people are experienced, real-world professionals who give you practical perspectives and solutions. So you can avoid pitfalls, minimize risk and gain an edge

Rapid change rules the business landscape. But for organizations that are willing to take on challenges and leverage disruptive trends, business outlook in the next few years are positive. Please see below professional services guidance which will be delivered from some of Deloitte's most experienced and innovative minds.

Analytics

Today's business leaders know the inherent value of analytics insights for driving smarter decisions. And, today's leaders have to consider the entire ecosystem in which they exist, including social, economic, environmental and political currents. That puts business analytics in the center of the action.

Business Transformation

We drive breakthrough operating performance by helping your company define/refine where it's going, and then assisting your company in building new ways of working to execute on that vision – those new ways of working are what Deloitte calls capabilities.

Customer Transformation

Customers demand high quality service wherever, whenever and however they connect with your business. Our people have the know-how to seamlessly link strategy, technology, people and processes. So your business can initiate, grow and sustain profitable customer relationships.

Digital Enterprise

Digital technology has disrupted the world. Harness the powerful forces of analytics, mobility, social, and cloud, to empower your business, reimagine your place in the business world, redefine your products and services, and retool strategies to effectively engage stakeholders.

Human Capital

Today's business challenges present a new set of HR, talent and organization priorities. Deloitte's Human Capital services leverage research, analytics, and industry insights to help design and execute critical programs from business driven HR to innovative talent, leadership, and change programs. Examples: talent and rewards strategies, HR technology & transformation, strategic change, organization design, technology adoption, HR mergers & acquisition support, actuarial & insurance services, advanced analytics & modeling.

Strategy & Operations (S&O)

Strategic insight. Deep industry experience. Rigorous analytics. Pragmatic solutions. That's what our teams bring to your most complex challenges. We bridge the gap between big ideas and execution to help you control costs, manage risk and achieve profitable growth. S&O practices provide consulting advice on all aspects of a business's strategy and operations, focused on helping clients achieve superior performance by providing insights that produce tangible and enduring results. For examples: corporate and business unit strategy, innovation, digital strategy, mergers & acquisitions consultative services, restructuring, finance transformation, business model transformation, CFO services, customer and marketing strategy, industry operations, program leadership and portfolio prioritization, supply chain services and capital projects.

For Capital projects, we have established a Capital Project maturity framework based on our extensive industry experience with major capital projects clients. The framework encompasses all traditional project phases from feasibility and planning through to project close out and operations. Our multi-disciplinary, value-driven approach enables us to deliver comprehensive solutions to our clients. Known as the "Deloitte Difference", this 360-degree strategy provides our clients with skilled expertise to deliver their capital projects to quality, time and cost.

Technology Services

From strategy to implementation, we deliver technological solutions that help drive transformation, improve productivity and streamline global operations. Our practical, innovative solutions are linked to measurable goals to help you achieve a competitive advantage. Technology practices combine market-leading industry expertise, superior business transformation capabilities, and deep technical knowledge to help clients solve complex business issues in the areas of enterprise applications, technology integration, and outsourcing services. Examples: application management services; technology advisory; emerging technologies and solutions including social, mobile, digital, cloud, and analytics; information management; systems integration; IT strategy; enterprise applications, such as Oracle, SAP, salesforce.com, and Workday; platform architecture and infrastructure (PA&I); and technology transformation services including Finance Transformation, Customer Solutions, and Supply Chain Management.

Innovation

Deloitte's commitment to innovation inspires our clients to new possibilities. From innovation think-tanks and breakthrough labs to fresh new products and services, we deliver what your business needs – value at every turn. Working with clients to explore new ways of thinking about critical business issues, our innovation agenda is designed to deliver tangible results in the near-term, and sustainable competitive advantage for years to come.

Deloitte's promise to you

• Tailored solutions

No matter how complex your business issues are, we have the capabilities and experience to deliver a tailored solutions to your needs with our deep industry knowledge and understanding of business across various industries, including consumer business, energy & resources, financial services, life sciences & healthcare, manufacturing, public sector & healthcare and Technology, Media & Telecommunications. Being the world's largest consulting firm, we can help you take decisive action and achieve sustainable results.

• Seamless approach

Deloitte provides one-stop solution. Through our various firm-wide services i.e. consulting, audit advisory, financial advisory, tax, enterprise risk, our clients are able to achieve enhanced business performance, increased shareholder value, and cost efficiency

• Our talented people

Combining our collective talent, working as ONE team, we bring to our clients business acumen, hands-on operational and implementation experience, deep understanding of working styles and cultures of the region, managing change capabilities and programme leadership.

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Notes



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. Please see www.deloitte.com/id/about for a more detailed description of DTTL and its member firms.

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