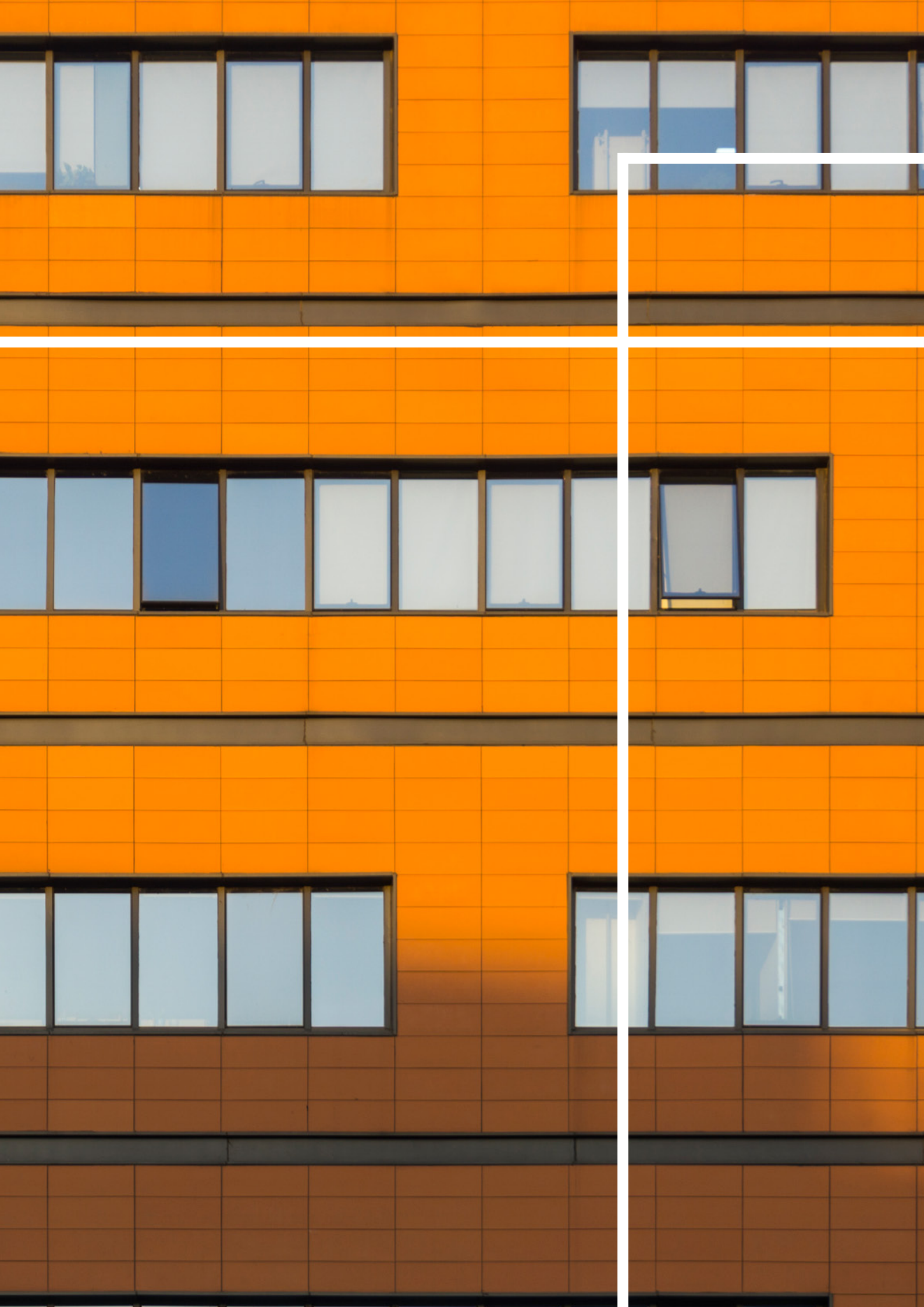


# PwC Indonesia: Build trust in society and solve important problems

[pwc.com/id](https://pwc.com/id)





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# About us

**PwC ([www.pwc.com/id](http://www.pwc.com/id)) provides industry-focused assurance, tax and legal, advisory and consulting services to build public trust and enhance value for its clients and their stakeholders.**

## PwC awards



**2024 LinkedIn Top Companies United States - Proud to be ranked #5, our sixth consecutive time being recognised and highest ranking yet.**



**Fortune 100 Best Companies to Work For 2024 - This year PwC ranked #22 on Fortune's 100 Best Companies to Work For®. This is our 20th consecutive year being recognised. #PwCProud.**



**EcoVadis Platinum rating and is recognised in the top 1% in our industry for sustainability performance.**



**Accountancy Firm of the Year at the 2023 City A.M. Awards.**



**Highly Recommended Profiles by Asialaw – 2023**

## Operations in Indonesia

PwC Indonesia ('PwC' or 'we') comprise over 3,600 employees, including over 80 partners and advisors. Today, the services offered by PwC are adding value in virtually every industry and sectors in the country.

We have played an integral part in the growth and progress of Indonesia since 1971 having worked with our clients to help them succeed through both buoyant and challenging economic times.

Today we continue to work with large multinationals, public sector entities and Indonesian companies, providing solutions to complex business issues.

Our services are rendered through separate legal entities focusing on different aspects of the service offerings we provide, each of which draw on the collective resources and experience of PwC firms, both here and worldwide.

PwC Indonesia is a member firm of the PwC global network and works closely with PwC firms across both Asia Pacific and the wider global network. At PwC, our purpose is to build trust in society and solve important problems. We are a network of firms in 151 countries with more than 364,000 people who are committed to delivering quality in assurance, tax and legal, advisory and consulting services.

## PwC facts

***"It was amazing working with PwC because I gained a lot of knowledge and experience. Additionally, their responsibility in completing the project was to a high standard, therefore we got positive outcomes."***

*From PwC Indonesia's Client Satisfaction Survey*



**688**  
Cities



**364,000**  
People



**13,385**  
Partners



**151**  
Countries

## The New Equation

PwC's landmark global strategy, The New Equation, focuses on two interconnected needs that clients face in a world of technological disruption, fractured geopolitics and climate change.

The first is to build trust, which has never been more important, nor more difficult. Organisations increasingly need to earn trust across a wide range of topics that are important to their stakeholders. Success depends on fundamental shifts in the way executives think, organisational culture, systems and ambition.

The second is to deliver sustained outcomes in an environment where competition and the risk of disruption are more intense than ever and societal expectations have never been greater. Businesses need to change faster and more thoroughly to attract capital, talent and customers. Too often, however, narrowly conceived transformation initiatives do not deliver the outcomes they promise. A new approach is needed.

PwC's multidisciplinary model is the foundation for the strategy, bringing together a passionate, diverse community to help organisations build trust and deliver sustained outcomes. The model enables investment at scale in the combination of capabilities that is essential to delivering quality and impact for clients, stakeholders and society.



PwC's approach to building trust is designed to meet rising expectations of transparency and stakeholder engagement. It combines expertise in audit, tax and compliance activity with an expansion of specialist capabilities including cyber security, data privacy, sustainability and Artificial Intelligence (AI).

Similarly, delivering sustained outcomes requires an integrated approach. Instead of a traditional technology-driven approach to transformation, PwC's approach is focused on the outcome that effort seeks to achieve. PwC then mobilises expertise in strategy, digital and cloud services, value creation, people and organisation, tax, sustainability, deals, business recovery services, legal and compliance, amongst other areas to deliver the agreed outcomes.



# Our initiatives

We strive to fulfil our purpose through our contribution to solving major challenges and supporting key initiatives for positive developments in Indonesia. Some examples are:



## Knowledge Partner for B20

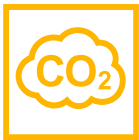
The B20 engagement group is the official G20 dialogue forum for the global business community. The B20 operates through Task Forces (TFs) and Action Councils (ACs) entrusted to develop consensus-based policy recommendations for the G20 and for international organisations and institutions. With PwC Indonesia's appointment in B20 Indonesia 2022 as Knowledge Partner for the Energy, Sustainability & Climate (ESC) and the Finance & Infrastructure (F&I) TFs, as well as our participation as members alongside global industry leaders in various other task forces, we continue to demonstrate our commitment to supporting inclusive, resilient, and sustainable global economic growth, in line with our purpose: to build trust in society and deliver sustained outcomes.



## ASEAN BAC

The ASEAN Business Advisory Council (ASEAN-BAC) is an organisation representing business communities in ASEAN, offering feedback and guidance from the private sector to enhance the region's economic integration initiatives. During the ASEAN-BAC 2023 Chairmanship, the organisation aims to address economic challenges across various sectors, with a focus on sustainable development as one of its policy priorities.

In this context, PwC has been appointed as the Knowledge Partner to facilitate the exchange of knowledge within the sustainable development working group. This includes discussions on policy areas and legacy programmes, such as the ASEAN Net Zero Hub and ASEAN Carbon Center of Excellence. Additionally, PwC provides technical support for advocacy activities and assists in developing policy recommendations for ASEAN, reinforcing its commitment to sustainability and hastening progress toward net-zero goals.



### Knowledge Partner for Indonesia Carbon Trade Association (IDCTA)

Indonesia Carbon Trade Association (IDCTA) in partnership with International Emissions Trading Association (IETA), PwC Indonesia, and Ministry of Tourism and Creative Economy successfully hosted a dynamic conference, bringing together industry leaders, experts, and visionaries to explore the latest trends in carbon trading, sustainability, and environmental impact toward net-zero goals.



### Sustainability

As a result of a rapidly increasing global focus on broad sustainability issues from both government, the private sector and the general public over the past few years, a trend intensified by the COVID-19 pandemic, we have witnessed a drastic shift towards better understanding sustainability, climate change, and related sustainability issues. As companies and organisations look to identify and respond to their sustainability risks and opportunities, sustainability management and performance can both increase as well as decrease top and bottom line value as well as reputation and social licence to operate. To respond to this growing market demand, PwC Indonesia has positioned itself to help our clients better understand the wider sustainability challenges as well as their sustainability value creation journey, and guide them with their needs and requests.



## Energy Transition

Our Energy Transition team is made up of industry, sector and service experts, whose diverse backgrounds and shared values are unified around a common driver to help clients anticipate challenges and unlock potential across the entire project life-cycle.

We focus on value creation and preservation, partnering with clients and relevant bodies to support an equitable transition that tackles their specific decarbonisation and renewable energy imperatives, and the complex and multi-faceted sustainability and climate issues that result from their transition pathways.



## Supporting Indonesia's infrastructure development

PwC Indonesia, in supporting the Jokowi Administration, has established the “Indonesian Infrastructure: Stable foundations for growth”, an overlook of the present and future state of Indonesia’s infrastructure. The report outlines the key success factors for the infrastructure programme, while also considering the key challenges that may need to be addressed. The main goal of this report is to assist the Indonesian Government in creating the necessary foundations for the future of Indonesia’s infrastructure.



## Net zero

Climate change is one of the most pressing problems facing our world today. It affects everyone - from families worrying about their children’s futures, to pension funds deciding where to invest. So, it is in the interests of everyone that we see systemic change that averts climate catastrophe and unlocks the potential of green growth.

At PwC, we believe the business community has a key role to play in making that happen. And we’re determined to play our part. That’s why we’re making a worldwide science-based commitment to reach net zero greenhouse gas emissions by 2030. We’re working to reduce our absolute carbon emissions by 50% by 2030 at the latest and offsetting the remainder, including by switching to renewable energy and reducing our air travel.



### **New world. New skills.**

Upskilling the global workforce to bridge the digital divide is a complex problem that requires business leaders, governments and educators to work together to make the world a more resilient, more capable and more inclusive place. Organisations are transforming their workforces to drive productivity, innovation and growth.

Upskilling is key. It's about anticipating the right skills for the future. It's imperative that people are open and want to learn, are open to being upskilled themselves, and see it as an investment in their future. Everyone is affected by this transformation. If we embrace upskilling and take ownership of ourselves, we can protect the future ahead of us.



### **Digital Advisor for the Ministry of Communications and Informatics of the Republic of Indonesia (KemKominfo)**

PwC Indonesia supported the Digital Collaboration between Saudi Arabia and Indonesia, with the scope of their cooperation including, not limited: to empowering entrepreneurs in digital technologies, establishing a joint center for digital innovation; and activating the role of accelerators, incubators, and venture capital investors in the field of digital technologies. PwC hosted a workshop with the purpose of using Indonesia's experience to help support Saudi Arabia in achieving its objectives, which are: supporting digital entrepreneurship, increasing participation of Small and Medium-sized Enterprises (SMEs), selective cross-border collaborations, and leverage the growing domestic market and digital ecosystem to create four unicorns.



## Supporting the development of business – CIO & CFO Forums

PwC Indonesia has facilitated quarterly forums for CIOs and CFOs since 2014. The objective of the workshops is to provide a platform for CIO's and CFOs to discuss, network, share knowledge, and together solve common issues or problems facing business in Indonesia.



## Knowledge Partner for BKPM

As the primary interface between business and government, BKPM or Indonesian Investment Coordinating Board is mandated to boost domestic and foreign direct investment through creating a conducive investment climate. PwC Indonesia is proud to foster a long-standing relationship with BKPM and continues to be BKPM's knowledge partner for several significant policies including the revision on foreign investment restrictions (Negative Investment List), Ease of Doing Business and Investment Facilities.



## Transparency in Sports Management – President's Cup 2015 – 2019

PwC Indonesia has been reappointed as the financial auditor for the President's Cup for the fourth consecutive year in 2019, in line with the President's objective to ensure transparency in tournament management.



# Our services



**Our purpose—to build trust in society and solve important problems—is at the core of everything we do. It guides how we serve our clients, our people and the world.**

To help our clients build trust and deliver sustained outcomes, PwC provides professional services in strategy, digital services, value creation, people and organisation, tax, legal and compliance. Within these segments we bring a range of capabilities to help organisations solve faster, solve more and realise more value. These capabilities include digital, deals, sustainability, cyber security and privacy, governance/boards, risk, transformation, tax services and much more.

***“PwC was highly committed to the deadline set by management. There were no last minutes issues and they had good teamwork and communication.”***

*From PwC Indonesia’s Client Satisfaction Survey*





## Assurance services

*In assurance, we are committed in delivering high-quality assurance services, helping organisations navigate regulatory complexity and strengthen trust and transparency. Our services are designed to deliver real value and underpin investor confidence. With our investment in digital and workforce transformation, we are prepared to help our clients maintain resilience in these unprecedented times.*

### Audit and Non-audit services

Our core assurance group provides comprehensive audit and other non-audit services designed to build trust and deliver real value to our stakeholders. We place quality as our top priority in delivering our services. With our depth of experience, methodology and our extensive industry knowledge, we continuously focus on meeting the expectations of the stakeholders and complying with all applicable standards and policies.

#### Financial statement audit

Financial statement audit has never been more important in today's business environment as a foundation to maintain trust with all stakeholders of an organisation. The stakeholders' expectations in general with regard to financial reporting hover around the completeness, accuracy and fair presentation of information in the financial statements prepared by management. We provide robust audits, which we believe are key to sustaining confidence of the stakeholders and meeting their expectations.

As we provide trust in society through our internationally accepted standards and processes, we take into account the significant changes in today's world to help our clients to navigate through them and those that will emerge in the future. Our audits are performed with precise service commitments that add value and minimise risk.

Our audit approach starts with in-depth understanding of the industry and the markets in which our clients operate. With that as a capital, we gain a thorough understanding of their strategies and business objectives, and then work through the structure and processes of the organisations to understand what drives value and identify audit risks. Such approach enables us to gain valuable insights in business, controls, and risks, which we share with our clients.

Our audit clients range from large multinational companies, state-owned companies and public companies to medium-sized corporations. Our leading-edge audit approach is designed to enable tailoring to meet the needs of all of our clients. We also realise the importance of investing in technology in this digital era, not only to provide us the capability to perform our audits more efficiently but also enable us to gain valuable insights from various analytics. By combining our talent and the right technologies, we turn today's ideas into tomorrow's solutions and drive the right outcomes.

### Non-audit services

Our non-audit services include:

- Review of historical financial information
- Agreed-Upon Procedures
- Report on the Summary Financial Statements
- Examination of prospective financial information (e.g., annual report or prospectus)
- Assurance to report on the compilation of proforma financial information included in a prospectus
- Compilation services
- Other assurance services, including attestation on certain subject matter information.



## Broader Assurance Services

### Risk Assurance

Challenging economic times, volatile world events and fast-changing technology are leaving organisations more vulnerable than ever. It is much harder to predict where new risks will come from, when it is critical to ensure trust during the digital transformation of organisations. PwC Risk Assurance is at the forefront of this change, determining effective risk management solutions to meet your strategic objectives. Our services in Indonesia include:

- **Governance, Risk and Compliance (GRC)**

Our services enhance internal controls and assurance framework of organisations by evaluating, improving and monitoring the GRC capabilities towards the organisation's performance.

- **Digital trust solutions**

Our assurance services cater to the entire digital transformation journey of a client's organisation.

**Enterprise System & Transformation Assurance (ESTA)**

ESTA services help the client to make sure their digital transformation programme is delivering the expected business outcomes, mitigating risks, delivering business value and meeting stakeholder expectations.

**Data Analytics & Process Automation**

Analysing the large volumes of data along with automating repetitive process tasks is crucial to achieve efficiencies and free up organisational resources across functions like finance so that more emphasis can be laid on business growth.

**Data Trust Solutions**

Today data is one of the most critical ingredient of any business. Our data trust services will make sure data across the organisation is managed in a structured, consistent and integrated manner, thereby helping to deliver crucial business insights for the business teams.

**Cyber Security & Cloud Trust**

Cyber Security can no longer be considered as a separate part of a business. Our cyber security & cloud trust services will handhold organisations to build their cyber function, proactively carry out threat & vulnerability assessment, prepare to handle any emergency situations and develop a robust cloud migration strategy with all the necessary security checks in place.

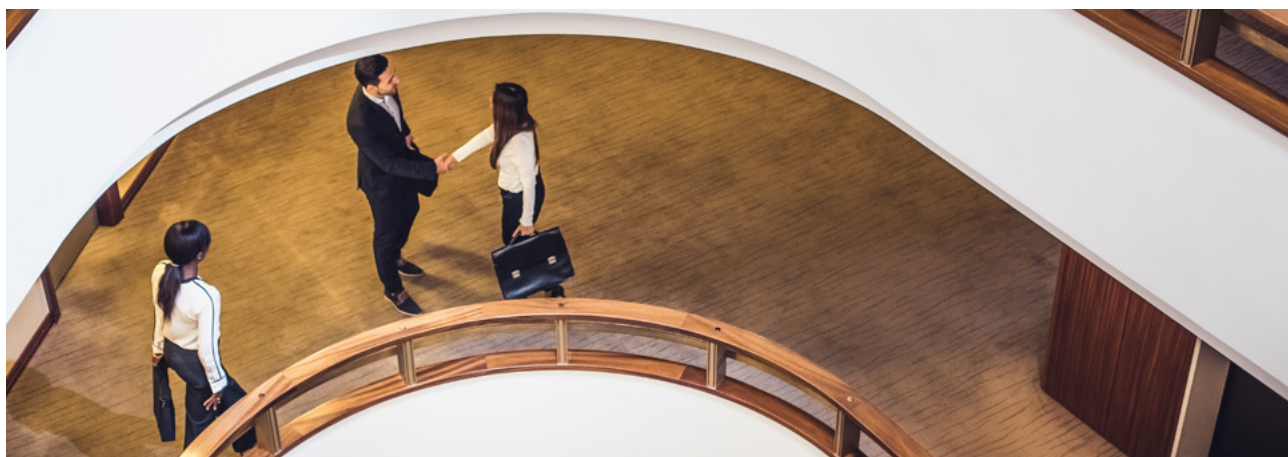
**IT Governance**

IT Governance services help the client to deliver the expected benefits of IT in a controlled way to help enhance the long term sustainable success of the enterprise by aligning the information technology with the enterprise's business strategy and managing the IT risk.



- **Internal Audit**

In today's dynamic environment, internal audit plays a key part in helping your organisation achieve its strategic business objectives within the risk settings you desire. PwC brings the full range of specialty skills and industry experience to bear to give our clients the confidence and insights they need as they execute. The systems, capabilities and collective knowledge we deploy, can deliver sharp and objective insights and high value to our clients.



### Capital Markets & Accounting Advisory Services (CMAAS)

PwC CMAAS group of experts advise clients across the deal spectrum to capture value. With a consulting mindset, we solve our clients' complex accounting & financial reporting issues around deals or other transformation events. Our services in Indonesia include:

- **Accounting Advisory Services**

Our team offers assistance in resolving complex transactions by analysing the nature of the accounting issues, providing accounting interpretation, assess the accounting implication, defining possible options and their impacts, support in structuring the transaction to achieve accounting effects, design the accounting policies and appropriate process and collaborate with our tax and legal experts to provide more comprehensive analysis that would be critical for client's decision making process.

- **Integrated Financial Reporting and Technology**

We offer integrated one-stop services with support from our cross-discipline team. By combining our vast experience and capabilities we can help you to identify problems, provide alternatives and upgrade the financial reporting process to ensure you achieve the "golden standard".

We recognise that understanding the financial impact of a new accounting standard on your business can be a complex process requiring detailed calculations and

modelling – especially for companies with many leases. Therefore, as one of our key differentiators, we have developed the IFRS 16/PSAK 73 Lease Accounting Tool to support lessees who want an accurate, reliable, and cost-effective accounting solution.

We have also incorporated current technology to support your business and the reporting process, shifting the manual work and monitoring process to the automated and technology driven processes.

All data will be consolidated into one trusted source to enhance efficiency, accuracy, and auditability. We have developed a best practice standard for the implementation of technology for your business and reporting process to ensure the governance and goals will be achieved, so you can reduce manual work and focus your time on analysing financial performance.

Our advanced platforms to support you are as follows:

- Contract lifecycle management
- Integrated financial reporting: local statutory, annual reporting, management report, and other reports.



- **Capital Markets Services**

Our capital markets specialists leverage deep knowledge of both the Indonesian and global exchanges and regulatory processes to help clients effectively address the new challenges of the current economic environment. Our IPO readiness assessment service will guide you through the whole journey from the start to the end of an IPO.



## Tax services

**Optimise tax efficiency and contribute to overall corporate strategy through the formulation of effective tax strategies and innovative tax planning.**

### Corporate Tax

- Structuring Advisory
- Monthly & Annual Compliance
- Tax Diagnostic Review
- Rulings.

### International Tax

- Tax Advisory
- Permanent Establishment Exposure
- Tax Treaty Application
- Two-Pillar Solutions.

### Transfer Pricing (TP)

- TP Documentation
- Risk Assessment & Defence
- TP Planning.

### Mergers and Acquisitions (M&A)

- Investment Structuring
- Tax Due Diligence
- M&A Transactions
- Post-transaction Tax Integration.

### VAT

- Structuring Advisory
- Rulings.

### Tax Disputes

- Tax audit, Objection & Appeal
- Supreme Court Proceedings
- Tax Audit Post-merger.

### International Assignments

- Monthly & Annual Tax Compliance
- Tax Registration/De-registration (expatriates)
- General Queries & Tax Audit.

### Customs

- Valuation & Classification
- Post Clearance Audit
- Trade Issues
- Customs Disputes
- Customs Planning.

### Investment and Corporate Services

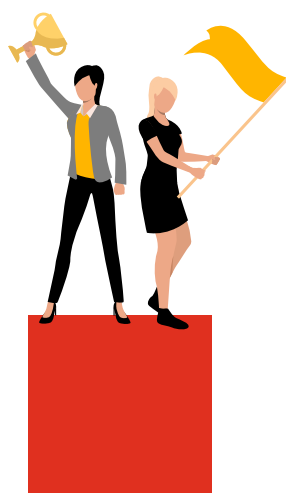
- Investment: PMA Establishment & Compliance
- Payroll Services
- Liquidation
- Corporate Secretary.

### Tax Technology & Strategy

- Data Automation & Robotics
- Data & Analytics - Interactive Dashboards
- Compliance & Audit Monitoring Tools
- Function Design - Process Evaluation/Improvement
- Custom Automation Tools.

## Awards

- Indonesian Tax Firm of the year - 2017
- Indonesian Tax Firm of the year - 2016
- Indonesian Tax Advisory Firm of the year - 2012
- Indonesian Tax Dispute Firm of the year - 2010
- Indonesian Tax Firm of the year - 2010



***“They possess good knowledge, are always up to date on any tax regulation and provide support for the issues happening. Perfect.”***

*From PwC Indonesia’s Client Satisfaction Survey*



## Deals services



**Implement an integrated suite of solutions covering deals, transaction support, project delivery and performance improvement.**

### Business Recovery Services (BRS)

- Business Turnaround
- Corporate Restructuring
- Debt Restructuring
- Distressed M&A
- Debt Capital Advisory
- NPL Sale.

### Sustainable Infrastructure Advisory

- Infrastructure Strategy
- Business Case Analysis
- Feasibility Studies
- Procurement
- Project Finance
- Project Assurance and Oversight
- Portfolio & Programme Management
- Technology Solutions for Capital Projects.

### Economics & Policy

- Demand Analysis
- Economic Impact Assessment
- Cost Benefit Analysis
- Value for Money Analysis
- Regulatory Impact Assessment/Policy Analysis.

### Corporate Finance

- Corporate Finance
- IPOs and Capital Raisings
- Leveraged Buy-outs
- Private Equity Transactions
- M&A
- Strategic Options Analysis
- Divestments/Fund Raisings.

### Valuations

- Valuation of Business, Shares and Assets
- Advising on Deal Values
- Strategic Value Consulting
- Valuations for Accounting, Dispute and Tax
- Valuation Modelling.

### Deal Strategy

- Growth Strategy
- Market Entry Strategy
- M&A Strategy
- Commercial Due Diligence
- Feasibility Studies
- Strategic Alliances
- Business Plan Development

- Pricing Strategy
- Customer Analysis
- Target Search & Screen.

### Delivering Deal Value

- M&A Integration
- Divestiture and Separation (including Vendor Assistance and TSA Management)
- Operational Due Diligence

***“The PwC team has been very cooperative and demonstrated high levels of expertise and professionalism in delivering the consultation for the company.”***

*From PwC Indonesia's Client Satisfaction Survey*





## Transaction Services

- Financial and Tax Due Diligence
- Review Sales and Purchase Agreements
- Transaction Structuring.

- Facilitating “Whistleblowers Hotline”
- Litigation Support
- Disputes and Claims Resolution
- Damages or Loss Quantifications.

## Environmental, Social and Governance (ESG) Deals Services

- Sustainability/ESG Strategy
- Responsible/Impact Investing Strategy
- Sustainable Finance Advisory
- ESG Fund Development
- ESG Value Creation in Deals
- Carbon and Nature-based Value Advisory
- Pre-IPO ESG Readiness Assessment
- ESG Due Dilligence
- Environmental & Social Impact Analysis.

## Financial Crime Solutions

- Anti Financial Crimes System Design, Assessment & Improvement
- Anti-Money Laundering (“AML”) and Counter-terrorist Financing Vulnerability Assessments
- Know Your Customer (“KYC”), & Sanctions Implementation and Monitoring Solutions
- Transactions Monitoring
- Developing Automatic & AI-based Financial Crimes Detection System
- Remediation Centers
- Regulatory Compliance Review.

## Forensic Investigations

- Fraud Investigations (e.g. Accounting, Procurement fraud)
- Bribery and Corruption Compliance Reviews
- Reputational & Integrity Due Diligence
- Counterparty Due Diligence
- Fraud Risk Assessment
- Fraud Awareness Training
- Fraud Risk Management (Anti-fraud strategy) Design, Assessment and Improvement
- Developing Automatic & AI-based Fraud Detection System

## Forensic Technology Solutions

- Electronic Discovery (“E-Discovery”) Services
- Securing Electronic Evidence
- Cyber Incident Response Investigations
- Licensing Management Services
- Data Recovery Services
- Fraud Data Analytics.

## Consulting services



***PwC's Consulting business can help you create a bold approach to solving your business's biggest challenges - while minimising business disruption, maximising impact, and extracting new value. Our regional presence brings access to the best of local knowledge and an established network of sector expertise across Southeast Asia. We are a community of solvers who combine strategy, technology and management consulting expertise to empower people and help organisations succeed. We reimagine how people, businesses and technology work to unlock new value.***

### Digital Transformation

- Workforce Transformation
- Finance Transformation
- Digital, Cloud, Data
- Strategy & Operations
- FS Strategy & Operations
- Cyber
- Risk & Modelling Services
- Sustainability.

### Alliance

- SAP
- Salesforce
- Oracle





## Legal services

***Our team of legal experts will provide solutions of the highest quality for you and your business. We work with you to understand your commercial objectives and offer you seamless end-to-end service across the lifecycle of your project.***



### About Legal Services

PwC Legal Indonesia, previously known as Melli Darsa & Co., was established in 2002, and since that time we have built a strong reputation as advocates and legal consultants, providing value-added advice on the complexities and challenges of the Indonesian legal environment to both inbound investors and Indonesian corporations.

From 17 July 2017, PwC Legal Indonesia has been complementing the assurance, tax, financial advisory, and business consulting services that are provided by PwC Indonesia.

While technical excellence is at the core of what we do, the breadth of our business and market insight differentiates us from traditional law firms, enabling us to deliver unparalleled focus and integrated services.

Our core value is providing legal services, putting the needs and priorities of our clients first, while continuously improving our approach and continuing to do business ethically. Our legal services include:

### Mergers & Acquisition and Corporate Advisory

The lawyers in our team have a solid track record in carrying out strategic and comprehensive M&A transactions and corporate advisory across a broad range of areas, including:

- Foreign Direct Investments
- International Business Restructuring
- Legal Due Diligence
- Stocks/Shares and Asset Sales
- Joint Ventures and Strategic Alliances
- General Corporate Matters and Licensing Requirements
- Anti-monopoly
- Company Liquidation
- Anti-bribery and Corruption
- Employment
- Company Regulations, Collective Labour Agreements, Policies and Procedures.

## Finance and Financial Regulation

Working closely with industry-focused colleagues in the PwC global network, our team of banking and finance lawyers are able to assist you with the key legal and documentation aspects of finance, including:

- Corporate Finance, Loan Agreement and Funding Facilities
- Acquisition Finance
- Project Finance and Property Finance
- Intra-group Lending
- Personal and Corporate Guarantee
- Loan Refinancing and Debt-to-equity Swap
- Export Financing
- Security Arrangement and Enforcement (including filing/registration of security documents and advice)
- Limited Legal Due Diligence for Lending Transactions (borrowers engaging in various industries)
- Structuring Finance Transactions Including Leveraged Buy-outs, Structured Notes, and Securitisation
- Equity Support Arrangements
- Advice on Banking, Multi-finance and Insurance Regulations
- Regulatory and Compliance Issues.

## Capital Markets

We have consistently been the firm of choice for a number of international investment banks in relation to capital market transactions, and we work seamlessly with other global firms specialising in securities work. Our lawyers are well-versed in advising and providing counsel to clients in the following areas:

- Equity Offerings Including Initial Public Offerings, Rights Issues, Non-preemptive Rights, Warrants and Options
- Debt Offerings Including Bonds, Notes, Debt Exchanges, Convertible and Exchangeable Bonds
- Mergers, Acquisitions, and Tender Offer
- Stock Trading and Block Trades
- Share Buyback and Resale
- Corporate Restructuring and Joint Ventures
- Corporate Governance
- Regulatory and Compliance Matters
- Share-based Incentive Plans
- Affiliated Party, Conflict of Interest and Material Transactions
- General Meeting of Shareholders
- Disclosure, Announcement and Filing
- Confidentiality and Insider Trading Matters
- Legal Due Diligence and Legal Opinion.

## Regulatory

Through PwC's industry-focused network, combined with our lawyers' extensive experience in various industries, we are capable of providing advice on various regulatory regimes and structures. We work with private and publicly listed companies, small businesses, individuals and government across Indonesia, as well as globally. Our work includes regulations in the following industries:

### Government & Public Services

- Infrastructure Development
- Government Bodies
- Regulators
- Transportation
- Transit Oriented Development
- Education
- Healthcare
- International Development
- Security
- Smart Cities.

### Energy, Utilities and Resources

- Mining and Metals
- Power and Utilities
- Oil and Gas
- Renewable Energy
- Chemicals
- Water
- Related Service Providers.

### Real Estate

Real estate, whether as a valuable asset or as a liability, is a very important component of most business strategies. Our lawyers will help you with various aspects of your projects, including:

- Acquisitions, Disposals, Lettings and General Management Matters

- Legal Due Diligence for Asset, Share and Loan Transactions
- Implementing Structuring and Corporate Re-organisations
- Asset and Property Management Agreements
- Advising Occupiers on Strategy, Value Realisation, Cost Mitigation, Managing Onerous and Contingent Lease Liabilities

### Technology, Media and Telecommunication

- Technology
- Information & Communication
- Television & Other Media
- Advertising
- Hospitality and Leisure
- Entertainment.



## Accolades



## Specialist services



*We have established several specialised teams focused on providing cross-disciplinary and cross-industry support to specialised areas of the economy. These teams of specialists connect you to the full breadth of our product and industry experience and capabilities through a single point of contact who understands you and your business.*



### Japan Business Desk

- Considered as the leading firm in Indonesia for Japanese Business in terms of the number of clients and business volume.
- Strong dedicated team of Japanese expatriates. This team is part of the Global PwC Japanese Business Network that operates in more than 80 countries.
- The most active firm in Japanese Business in Indonesia, conducting various seminars and training events as well as issuing publications in Japanese.
- We work closely with Japanese Institutions, including the Japanese Embassy, JICA, JETRO and JJC.

### Korea Business Desk

- First firm to have a dedicated team for Korean businesses operating in Indonesia, advising on how to set up a business, compliance with regulations and reporting requirements, and assisting in the unique business and market environment in Indonesia.
- We work closely with Korean professional associations, including KOTRA, the Korean Embassy, KAFA (Injaemo), KTA (trading industry), KERA (energy industry) and KFA (financial institutions).



## China Business Desk

- We have a team of Mandarin-speaking professionals across all major lines of service who are fully committed to serving Chinese companies operating in Indonesia. This team is part of the PwC Global Chinese Business Network, enabling our clients to access the markets and professional expertise of these regions as and when they are needed.
- We have a wealth of experience in dealing with the typical problems faced by Chinese investors doing business in Indonesia, allowing us to provide one-stop assistance covering all aspects of clients' investment. We regularly organise events and publish thought leaderships in Mandarin designated for Chinese companies.
- We work closely with the China Chamber of Commerce in Indonesia, Hong Kong Trade Development Council and Taiwanese Business Associations.

## Entrepreneurial & Private Business (EPB)

- The Entrepreneurial & Private Business group is dedicated to serving family-owned businesses; start-ups, scale-ups and unicorns. We also help you make connections with the networks that matter most.
- Our team helps family businesses owners, nextgen members and key management to manage ownership and growth at every stage, in a way that fits the needs of your business.
- Our team, through the PwC NextLevel platform, supports start-ups, scale-ups, corporates and investors in a range of different ways to help the respective needs and growth ambitions, specifically in the digital and start-ups ecosystem. PwC NextLevel provides the tools to enable them to effectively and efficiently scale your business and bring the ecosystem together. It is a platform for exchange between start-ups, scale-ups, corporates and investors.



- Our team provides professional insights through our service offerings in tax, structuring, business funding, deals, strategy and operation, digital, legal, assurance and consulting which includes advice in family office, succession planning and family governance.
- Our local and global NextGen network reaches the next generation of family businesses across Indonesia, AsPac region and around the world. Our events, mentoring programmes and thought leadership are designed to leverage NextGen's personal strengths and talents. We help develop NextGen's personal brand and support them in shaping the vision for their own venture or building the family business legacy.
- Our EPB team is an integrated part with the PwC Asia Pacific EPB team operating across the region, and our specialists are available in both the Jakarta and Surabaya offices.

***“The team is cooperative & understands the assignment. When a fast response is needed, they are very accommodating and helpful. Communication is well established and respected, most importantly, the team is flexible and open to change, which we appreciate!”***

*From PwC Indonesia's  
Client Satisfaction Survey*



***“In terms of professionalism and responsiveness, PwC is the best compared to others we have dealt with.”***

*From PwC Indonesia’s  
Client Satisfaction Survey*



### Capital markets services

We use our deep knowledge of both the Indonesian and global exchanges and regulatory processes to provide assistance in addressing new challenges in the current environment. We advise clients throughout the lifecycle of the Initial Public Offering (IPO) process, from pre-IPO preparation to the offering process and beyond.

Our capital market services include:

- Equity offerings (IPO, follow-ons, right issues)
- Debt offerings
- IPO readiness review.

### Capital Projects and Infrastructure (CP&I)

Indonesia is embarking on huge investments to develop its infrastructure, both in the public and private sectors, ranging from ports and airports to toll roads, power plants, water utilities and other major infrastructure investments. We bring together functional and industry expertise to help clients solve complex issues related to infrastructure investing. We have robust experience and a global network to provide services in the area of toll roads, ports, power and water, railways, and other types of infrastructure. We support our clients through the entire lifecycle from the initial structuring process through to development, operation and ultimately asset disposal, including:

- Strategy: Defining market/business needs and identifying regulatory drivers.
- Assessing projects: Analysing project costs, revenues and capabilities; developing a financing strategy; conducting an investment appraisal; conducting a cost-benefit analysis, and developing a business case.

- Developing projects: Assessing project readiness; refining project model; and reviewing contracts and risks.
- Procuring projects: Identifying procurement strategy; selecting and implementing project systems; developing a project contract strategy; selecting and procuring suppliers, and implementing a financing plan.
- Delivering projects: Establishing project management office; controlling, analysing and improving projects; assuring project costs; analysing disputes, and conducting a post-completion review.
- Operating projects: Assessing and improving asset performance.
- Disposing of projects: Evaluating divestiture options and managing asset disposal.

*Infrastructure Journal - ranked 2 globally by value of deals*

*InfraNews - ranked 1 globally by value of deals*



## Actuarial Services

A Jakarta-based team, serving the actuarial needs of business in Indonesia. Our actuarial practice, integrated with PwC global network expertise, has the breadth and experience to advise on actuarial best practice, identifying risks and addressing complex actuarial related matters. We provide insights and solutions for all businesses that face significant and complex risks.

Our advice and support can help in managing risk and capital more effectively and provide a more informed, efficient and sustainable basis for value creation.

The areas where we can add value:

- IFRS 17 & IFRS 9 Assessment and Implementation
- Life Insurance
- General Insurance
- Employee Benefits
- Actuarial Due Diligence and M&A Support
- Credit Risk Management
- Risk Modelling & Data Management
- Pension Funds
- Efficiency Improvement Solutions
- Reinsurance Strategy Implementation/Optimisation

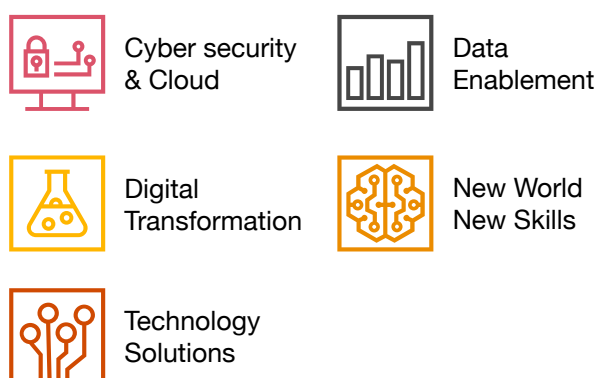
## Digital services

Digital isn't just about technology – it's about what technology can enable. It involves new ways of solving problems, opening new possibilities, creating unique experiences and accelerating business performance.

But to be successful, businesses must make digital decisions and investments wisely, be clear about their goals, and carefully manage change among their people.

At PwC Indonesia, we can help you transform your business in today's digital economy. We aim to be essential collaborators who help you make decisions both for today and tomorrow, so that you can reimagine your own future with confidence. Let us be part of your success story.

Our digital agenda:



***PwC has won "Digital Innovation of the Year" at the International Accounting Forum and Awards***

Human led. Tech powered.  
Data enabled.



## Omnibus

The breakthrough Omnibus Law on Jobs Creation was signed by the President on 2 November 2020. With the implementation of the Omnibus Law, 76 cross-sectoral laws will be aligned and streamlined with the objective of removing obstacles to investment thus contributing significantly to jobs creation and sustainable economic growth.

Effective implementation will require a massive synchronisation with existing laws, including the issuance of new implementing regulations and revision of other regulations in the spirit of harmonisation at the central, regional and municipal levels. It is expected that a total of nearly 40 government regulations and presidential decrees could be issued after the Omnibus Law came into force.

PwC Indonesia has initiated a dedicated webpage and the "Omnibus Flash" series to bring you objective updates, explanations and analysis of the content of the law and related regulations.

We have hosted Webinars featuring prominent government officials and business stakeholders to help you gain insights and interpret the changes impacting your business and the Indonesian society. Our professionals will be staying current and up to date on all the various sections of the law and forthcoming regulations and we are here to help you.

Together we can all work to move forward with President's Jokowi's vision of increasing Indonesia's competitiveness and future growth potential.

## KEHATI Award

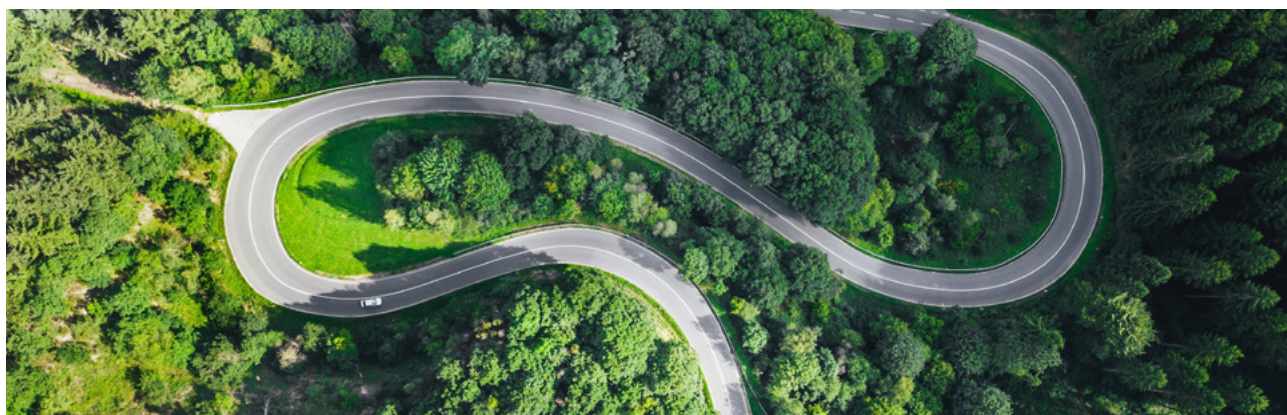


In recent years, issues on sustainability have become an important factor to consider for investors and companies in Indonesia should take this into account. In 2023, PwC Indonesia is honoured to have won the KEHATI ESG Award for Best Capital Market Facilitator. This award demonstrates our deep expertise and experience, developed through years of providing sustainability-related services to our clients in Indonesia and Southeast Asia. As we advance, PwC Indonesia hopes to keep fostering sustainable investment for businesses in Indonesia and boosting our performance in capital markets.



## Sustainability for Long Term Value Creation

Global sustainability concerns have escalated, driving businesses to address Environmental, Social, and Governance (ESG) risks. This trend demands not only compliance with evolving ESG regulations but also a positive societal and environmental impact. Sustainability has become a key component of business strategy, focusing on identifying vital sustainability aspects, crafting thorough strategies, and ensuring transparent sustainability performance reporting.



We provide 5 pillars of services and technology support to help you achieve your sustainability goals:

### Pillar 1

#### Energy Transition

1. Climate risk and scenario analysis: Identifying climate-related risks (both physical and transitional) and conducting qualitative and quantitative scenario analysis.
2. Greenhouse gas (GHG) accounting: Baseline GHG emissions by source and decarbonisation options.
3. Net-zero strategy and roadmap: Building a net-zero strategy and roadmap based on the results of climate risk analysis, scenario analysis, and GHG Accounting.
4. Social impact analysis: Conducting social impact analysis (including consideration of gender equality and social inclusion) to ensure the company's decarbonisation strategy provides benefits to society.
5. Access to financing for energy transition and net-zero strategies: Identifying potential sources of debt and equity financing and providing support with feasibility studies, economic analysis, valuation, mergers, and acquisition strategy as required.
6. Green taxonomy alignment: Aligning business operations and services with the national green taxonomy to comply with regulations, as well as identifying opportunities available for becoming green.

Pillar  
**2**

### Carbon Market Advisory

1. Carbon-related technical aspects: Measuring current emissions and carbon stock, emission reduction planning, and establishing offset and reduction strategies.
2. Carbon project eligibility assessment and registration support: Assessing technical and legal eligibility of carbon projects, supporting the entire verification and registration process, and assisting with monitoring and reporting activities.
3. Carbon project financial modeling: Analysing the financial potential of carbon projects, aiding in business decisions like acquisitions and restructuring to incorporate carbon projects, including cash flow modeling and carbon credit accounting.

Pillar  
**3**

### Sustainability Reporting and Assurance

1. Sustainability reporting, strategy and training: Developing sustainability reports based on global standards, including strategy and staff training.
2. Materiality assessment: Identifying stakeholders' ESG concerns for prioritised reporting topics.
3. ESG metrics identification: Determining relevant ESG indicators for strategy overview and reporting.
4. Gap analysis on reporting frameworks: Analysing and aligning with global sustainability frameworks and standards.
5. Gap analysis on ESG rating agencies framework: Evaluating against ESG rating agencies' indicators to improve scores.
6. Sustainability report assurance: Providing assurance to enhance stakeholder trust.

Pillar  
**4**

### Sustainable Finance

1. Developing sustainable finance framework: Assisting in the creation of frameworks for sustainable finance instruments.
2. Implementing green taxonomy: Developing green taxonomy questionnaires and integrating it into banking systems.
3. Climate-related risk integration: Enhancing bank risk management to include climate-related risks and opportunities.
4. Transition plan development for financial institutions: Aiding financial institutions in establishing and implementing transition plans for climate change mitigation and adaptation.

## Pillar 5

### Other Sustainability Transformation

1. Sustainability Strategy Development: Crafting a comprehensive ESG strategy integrated into the business model.
2. ESG Risk and Governance: Refining processes for efficient ESG data collection.
3. ESG Internal Audit: Conducting audits to identify risks and improve ESG tools.
4. ESG Training: Tailoring internal training for specific ESG topics.
5. ESG Research and Development: Researching to enhance ESG performance.
6. Diversity, Equity, Inclusion (DEI): Assessing DEI maturity and providing improvement strategies.
7. Sustainable Supply Chain Advisory: Developing strategies for supply chain traceability and compliance with ESG principles.

PwC Indonesia also provides other ESG and sustainability-related services, depending on your needs and business objectives.

Using advanced technology to support clients' businesses toward their sustainability goals, at PwC we deliver a cutting-edge platform tailored to our clients' needs.

**ESG Reporting Tool:** A centralised platform allows users to gather quantitative and qualitative inputs in one place with multi-user access to generate an ESG or sustainability report. This platform's features:

1. Centralised ESG data collection.
2. Automated data analysis.
3. ESG data insights dashboard.
4. One-click report generation.

**Emission Tracker:** This tool is an integrated platform to measure, manage and analyse emissions towards achieving net-zero. The tool features:

1. Centralised data collection.
2. Best practice for emission calculation.
3. Interactive insights dashboard.

## PwC's Academy

PwC's Academy is the specialised learning, education and development arm of PwC, where our PwC practitioners lead the learning experience. We offer a wide range of training courses in accounting, finance, business and professional development. Our expanding Academy currently operates across Indonesia and covers the full range of industries and issues, from energy and utilities to the financial sectors.

Our programme is developed and delivered by our people based on their real-life experiences. As a part of global PwC network, our programmes are also enriched with global perspectives and experiences. PwC's Academy offers various types of training that you can choose to suit your company's needs.

### In-house training

Several of our various modules include Big-3 PSAK 71, 72 & 73, Basic Accounting and Financial Reporting, IFRS (Basic to Advanced), Financial Reporting for IPO, Financial Statements Analysis, Cyber Security Awareness and Risk Management, Infrastructure Business Case(TM) and many more depends on your specific requests.

### Public workshop

PwC's Academy believe that learning should be accessible for anyone. To facilitate our clients who have smaller team, we also offer public-class workshops in various topics that can be attended by individuals. You may consider to reach our website to see our training calendar.

### Third-party collaboration programme

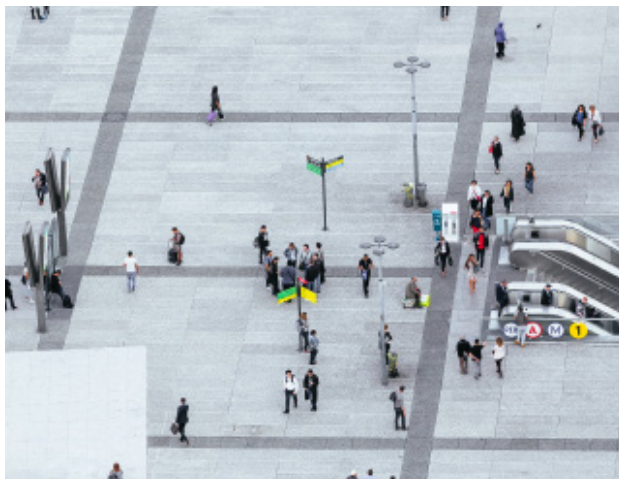
To enhance the value of our IFRS programme, we collaborate with the Association of Chartered Certified Accountants (ACCA). We work closely with ACCA to design and deliver the right

modules to you and to help you achieve your objective. By the end of the course, participants may opt to join the ACCA certification exam and get the designation of CertIFR/DipIFR. Our training modules have been designed to support you to face the certification exam.

### eLearning

PwC's Academy is using a learning management system, Cornerstone LMS, to provide a platform for constant learning in your company. Our available modules include basic presentation of financial statements (IAS 1) up to the latest accounting standards such as Big-three IFRS 9,15 and 16. For detailed available modules, you may consider to reach our website.

# Industry focus



PwC's industry-focused network is designed to anticipate and address your business needs. The depth and breadth of our industry-focused services mean that we look at business issues – not just accounting and auditing matters – while taking into consideration industry risks and challenges.

By organising our services around industries, we:

- Share the latest research and points of view on emerging industry trends.
- Collaborate on business and accounting issues unique to individual industries, especially in situations where interpretive guidance is required.
- Provide methodologies and best practice guidance in complex accounting, taxation and business areas.

*“PwC has added value to our business and helped improve our sustainability. The engagement in our business understanding is highly appreciated and cooperation in finishing the audit in a timely manner is so amazing. We would love to work with PwC again in the future.”*

*From PwC Indonesia's Client Satisfaction Survey*



## Energy, Utilities and Resources (EU&R)

- Mining and metals
- Power and utilities
- Oil and gas
- Renewable energy
- Chemicals
- Water
- Related service providers
- Carbon market participants.



### **Consumer and Industrial Products and Services (CIPS)**

- Automotive
- Plantations
- Retail and consumer
- Infrastructure
- Transportation and logistics
- Pharmaceutical
- Engineering and construction
- Industrial manufacturing.



### **Government & Public Services (G&PS)**

- Defence
- Education
- International development
- Security
- Healthcare.



### **Financial Services (FS)**

- Banking and capital markets
- Insurance
- Asset management
- Islamic banking and finance
- Securities
- Fintech
- Private Equity
- Real Estate.



### **Technology, Media and Telecommunications (TMT)**

- Technology
- Information and communication
- Television and other media
- Advertising
- Hospitality and leisure
- Entertainment.

# Our clients

## Our clients are our reason for being

PwC Indonesia provides industry-focused services for public and private clients in order to build public trust and enhance value. Our experienced staff, combined with our global network, provide a complete business consulting solution, tailored to our clients' specific needs. Our clients range from national and multinational companies to private businesses and corporate entities.

Our client base includes:

- Government institutions – national, regional, and local
- Multi-national corporations
- Public and private entities
- National champions in every industry sector
- State-owned enterprises
- Entrepreneurial & Private Business
- Donor funds and NGOs.



***“The communication throughout the engagement was clear and effective. PwC listened to my concerns, responded promptly and kept me informed about the progress.”***

From PwC Indonesia's  
Client Satisfaction Survey



# Our people

People are the backbone of our high quality services. Our talent strategy is drawn to help our people continuously develop their skills, grow their careers and deliver consistently extraordinary results for clients.

In response to changes in the talent market, we are transforming the way we attract, develop, retain and inspire our people. We're working hard to engage and empower our millennials, and re-defining our workplace culture while continuing to meet the needs of other generations.

Using the PwC Professional as our leadership development framework, we develop our people into authentic and inclusive leaders who inspire others and can lead clients, institutions and each other through times of change. With this in mind, we are committed to providing our people with learning experience that helps them develop the skills across the five dimensions of the PwC Professional framework, i.e. Leadership, Business Acumen, Global Acumen, Relationships and Technical Capabilities.

Some of our key initiatives include the BeLIEVe program (Becoming Leaders who Inspire, Empower, and create Value), Journey for Excellence and Genesis Park (Global), and tours of duty for our high-performing staff across the PwC network.



# HR Asia Awards 2024



**Best Companies to  
Work for 2024**



**HR Asia Diversity, Equity &  
Inclusion Awards 2024**

Winning these awards are a testament to our commitment to building trust in society and fulfilling our promises of innovation, growth, and modern working practices.

As we benchmark against leading Indonesian companies across various industries, this recognition celebrates our achievements and inspires us to continue evolving as an employer of choice.

## PwC Indonesia Alumni

PwC alumni are doing amazing things across Indonesia each and every day. Our alumni programme is about helping you stay a part of the PwC community and connecting you with former colleagues, mentors and friends who have made an impact in your career. It's also about keeping you up to date with current business issues and regulatory changes through the firm's various publications, reports, events and webinars.

## Global Mobility

PwC's global mobility programme matches high-performing individuals interested in international assignments with PwC member firms in need of support. These assignments, which can be short- or long-term, allow us to bring another dimension to the services provided to clients while accelerating career development and personal growth.

## People Engagement

As part of continuous improvement efforts, we seek feedback from our people through our annual Global People Survey. In ensuring that we are on the right track to making PwC a responsible organisation that provides its people with a great place to work, we review how effective our people initiatives are and how we can improve.

# Our corporate responsibility

Through our Corporate Responsibility (CR) agenda, we aim to be a catalyst for change, which is about using our skills, voice, and relationships to work with others and influence activities that make a difference, create change and have a lasting impact on the world around us, and doing the right thing, which means playing our part on responsible business issues that are central to our business – from the quality of our services and the diversity of our people, to our engagement with communities and our environmental footprint.



These aims form the network-wide commitments as part of our broader CR efforts, our firms support these commitments. Our CR strategy is tailored to our specific strengths and opportunities, as a network of professional services firms. To align and structure our CR activities, we focus on the two commitments in which PwC people across the world can play their part: community and environment, as well as responsible business.



## Community

PwC people are inspired to help and connect with the communities in which they live and work. All staff are eligible for two days of community service leave each year. Our community engagement focuses on sharing our skills to help others build theirs, from financial to digital literacy in our community. PwC Indonesia has collaborated with various organisations, such as Kick Andy Foundation, The Learning Farm, and Sabang Merauke. PwC Indonesia's employees have also contributed to several disaster relief initiatives, collaborating with Habitat for Humanity and Global Rescue Network.



Skills & education



Building the capacity of NGOs



Supporting social & micro enterprises

## Capacity building through simple audit simulation workshop

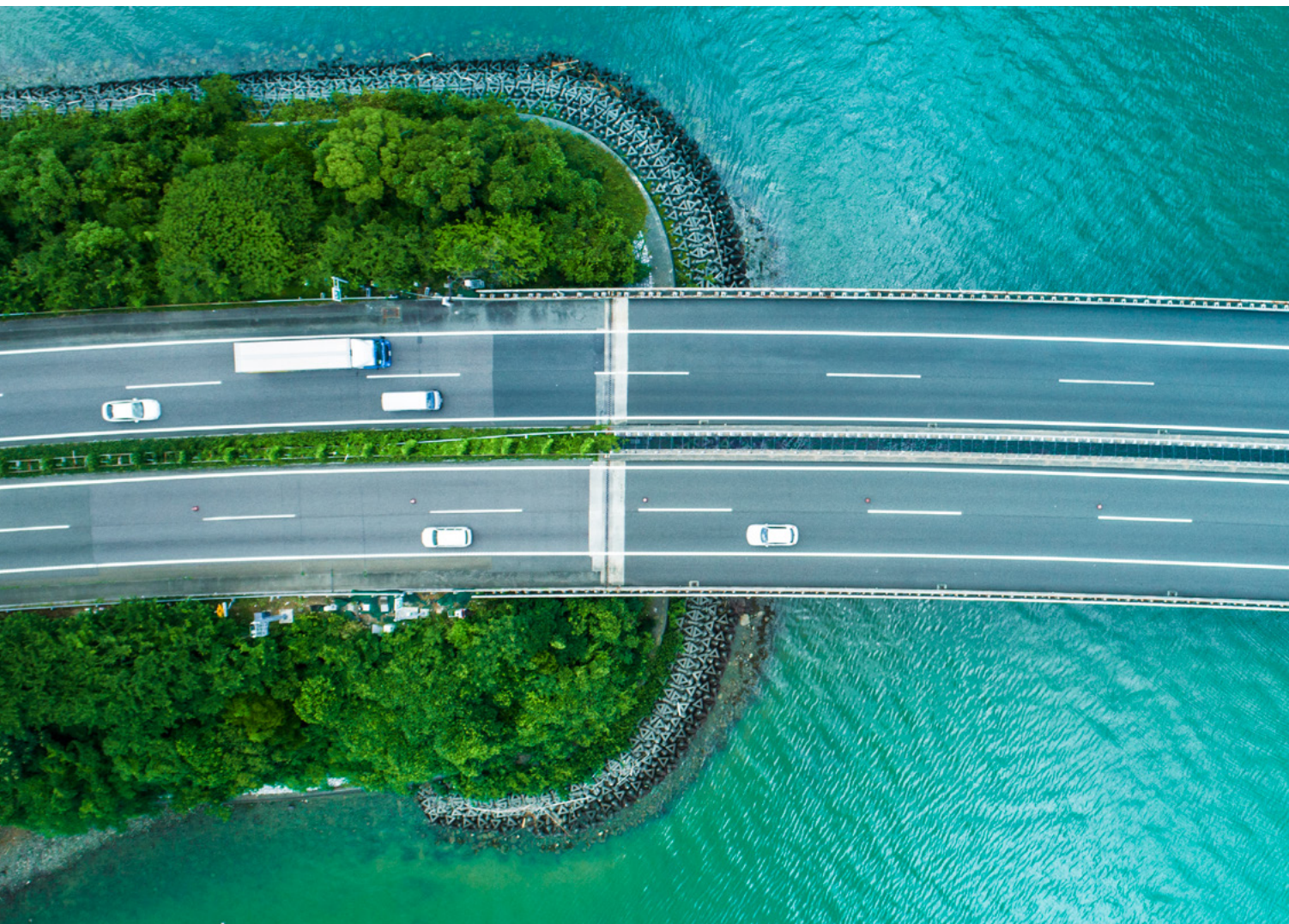
PwC Indonesia also believes that high quality human resources are the first and foremost priority in providing the best quality of services to our clients. In an effort to develop human resources in Indonesia, particularly in accounting, we hold simple workshops at several leading universities in Indonesia to increase the knowledge of students who are aspiring to have a promising career as auditors. In the workshops, students are given case studies related to current business practice, which allow them to act as auditors.

## COVID-19 response

Since the outbreak of COVID-19, PwC Indonesia has been involved in several programs related to the COVID-19 response and supporting communities affected by the pandemic. PwC Indonesia has made a contribution through public hospitals and the Harvard Alumni Association by providing Personal Protective Equipment (PPE), and conducting a series of pro bono projects with local government and StateOwned Enterprises. We have also collaborated with Kitabisa.com, Indonesia's biggest fundraising platform, and have successfully raised a substantial amount within a limited period of time to help those less fortunate with basic food packages.



At the beginning of the pandemic, our Consulting team was involved in three pro bono projects as part of the COVID-19 response. They have been helping the transformation of one of Indonesia's healthcare institutions into COVID-19 hospital, supporting the provincial Government of DKI in accelerating performance of their COVID-19 task force and also designing their social aid logistic mechanism for middle-lower households as part of the PSBB preparation.



## Environmental

Business, government and individuals – we are all responsible for the preservation of our natural environment. The greatest impacts from operating our business come from the energy we use to power our offices and our air travel. Building on our environment commitment to drive efficiency, PwC launched the Net Zero commitment by 2030 which includes measuring our environmental impact and developing initiatives to reduce our absolute carbon emissions, switching to renewables, and offsetting the remainder. We also engage our people in environmental activities, including Earth Hour and Earth Day.



Driving  
efficiency



100%  
renewable



100% air  
travel offset

# Our drive: Sharing points of view

## *Taking our leadership position in the marketplace seriously.*

Our thought leadership is the means by which we articulate our distinctive points of view on major business and emerging trends. Below are several recent PwC Indonesia publications that explore some of these issues.

Visit [www.pwc.com/id](http://www.pwc.com/id) to download or order hard copies of reports:

1. Indonesian Pocket Tax Book (2024)
2. Oil & Gas in Indonesia: Investment, Taxation and Regulatory Guide (2024)
3. PwC Indonesia TMT Update 2023
4. PwC Indonesia Transparency Report 2023
5. Mining in Indonesia: Investment, Taxation and Regulatory Guide (2023)
6. Power in Indonesia: Investment and Taxation Guide (2023)
7. PT Indonesia Illustrative PSAK consolidated financial statements (2023)
8. PT Indonesia Tbk and Subsidiaries (2023)
9. Indonesia Electric Vehicle Consumer Survey (2023)
10. Indonesia Economic Update Q1-Q4 (2023)
11. Investing in Indonesia (2023)
12. IFRS and Indonesian GAAP (IFAS) Similarities and Differences (2023)
13. PSAK Pocket Guide (2023)
14. A Practical Guide to the New and Revised Indonesian Financial Accounting Standards for 2023
15. Indonesia's Carbon Pricing: Understanding the Basic Regulatory Framework (2023)
16. PwC Indonesia Mergers and Acquisition Update 2023
17. Equity Capital Market Watch (2023)
18. State of Readiness - PSAK 71-73 Implementation (2020)
19. Industries and services newsflash



# Our thought leaders

Thought leaders are people who combine warmth, humanity and passion with technical expertise - bringing the head and the heart together in their approach. They set direction and provide guidance born of years of experience in professional services.

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