

# Expect the Extra Mile

Grant Thornton Indonesia



“The possibilities that exist within you are endless. We are here to assist and support you in discovering any opportunities and better solutions so our people, clients, and communities can positively shape tomorrow.”



**Johanna Gani**  
Chief Executive Officer

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# Our Values

## We are Grant Thornton

### We go beyond business as usual, so you can too

We listen, build relationships, and understand client concerns to deliver a more personal, agile, and proactive experience. We celebrate fresh thinking and diverse perspectives to find better solutions. As a network, we invest in the global technology, infrastructure, and talent necessary to deliver the consistent cross-border service international clients' demand.

### We embrace what makes each market unique. On a global scale

We are one of the world's most highly regarded professional services networks, with over 76,000 people in member firms across more than 150 markets. We share a common goal of helping Grant Thornton clients realise their ambitions. To achieve this, we combine global scale and capability with local insights and understanding—and a reassuringly human touch.

Excellence

Find a better way every time  
We never get complacent

Respect

Listen and understand,  
be forthright  
We create honest relationships

Collaboration

Ask for help, give help  
We work well together

Leadership

Have courage and inspire others  
We challenge each other  
to be the best we can be

Agility

Think broadly, act quickly  
We thrive in change

Responsibility

Use influence wisely  
We own our actions

Trustworthiness

Integrity and Honesty

CLEAR + T

# About Grant Thornton

We're a network of independent assurance, tax, and advisory firms with more than 76,000 people in 150 markets. We're here to help dynamic organisations unlock their growth potential.

For more than 100 years, we have helped dynamic organisations realise their strategic ambitions. Whether you are looking for answers in a wide range of or human capital efficiently, optimise your operations or realise stakeholder value, we can help you.


We've got scale, combined with local market understanding. That means we are everywhere you are, as well as where you want to be. We offer a full range of services to help clients of all sizes address the challenges and opportunities for growth.

 **USD 8bn**  
global revenues in USD

 **76,000+**  
people

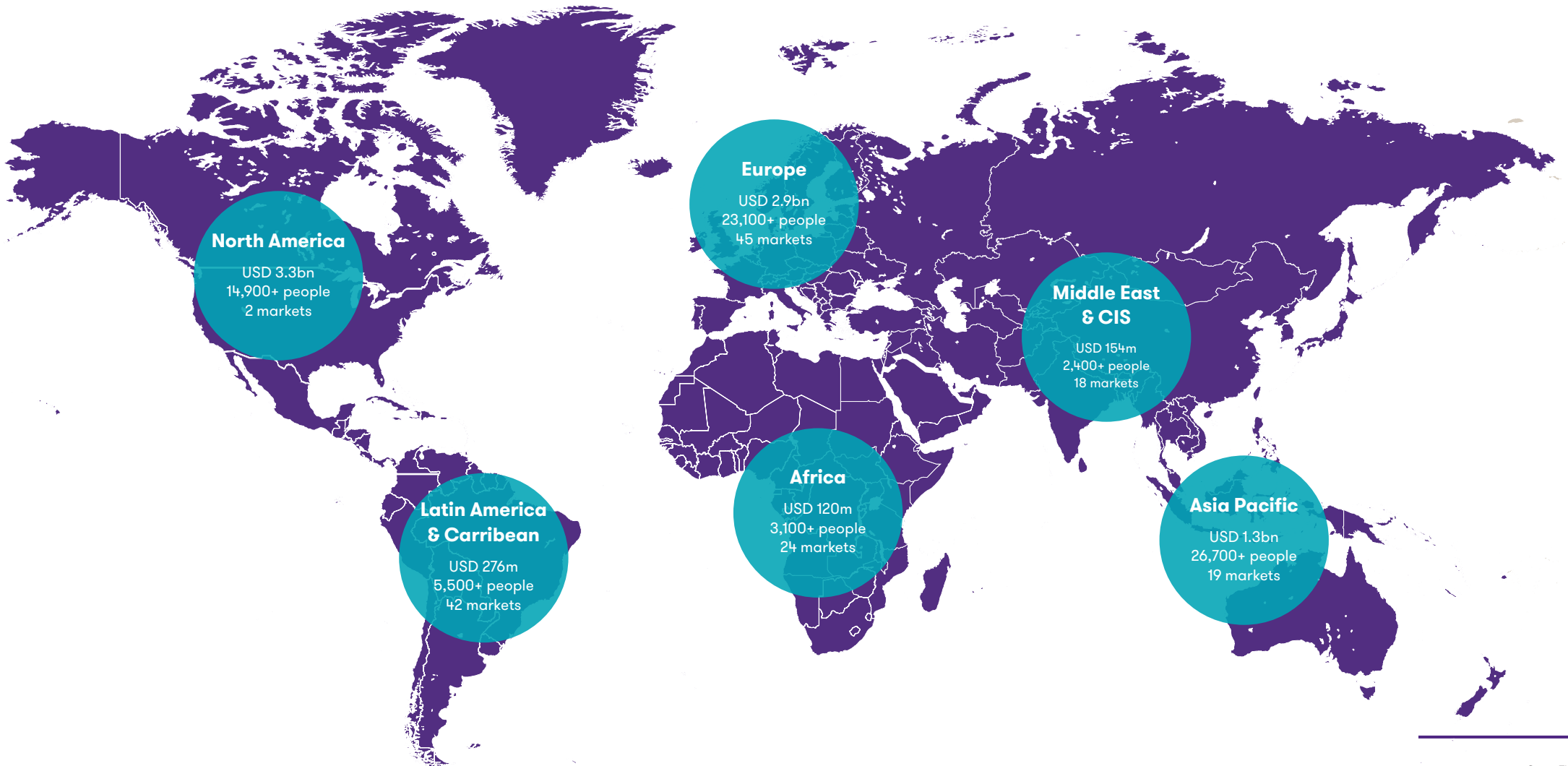
 **150+**  
markets

 **700+**  
offices

 **8.72**  
client satisfaction rate based on our four key engagement drivers.

As per **12,000 responses** from **33 member firm** include in the ClientVoice global benchmarking report.

## Regional numbers



## 2024 global revenue by service line (USD)



## Awards



2021 Innovation Management Award for 'Best Innovation' by IdeaScale, a cloud-based software company that provides the platform for our global Innovation Exchange



Top 50 global employer for diversity and inclusion (D&I) in 2019 by Universum



2020 EMCC Global Coaching Award winner by the European Mentoring & Coaching Council



# Indonesia



600+ employees



36 partners and directors



30+ years of service in Indonesia



Jakarta office



# What makes us different

## How we work with you

Privately owned enterprises and listed companies, as well as their subsidiaries and public sector organisations, come to us for our global scale, quality, and deep technical expertise. Though they also value our knowledge of regulatory landscapes and industry standards, what sets us apart is our client experience.

### We make business personal.

Uncovering the right answer starts with asking the right questions. So we invest in listening, building relationships, and understanding your concerns. Which allows our team to focus on the real issues, challenge you constructively, collaboratively engage and offer solutions that are both illuminating and actionable.

Going beyond expectations through empathy, collaboration and personalisation.

### We value diverse perspectives.

Sometimes the path forward isn't clear until you change your point of view. Which is why we foster an open culture where the boldest ideas can flourish. We celebrate fresh thinking. We combine deep industry expertise with newly uncovered insights. And we leave no stone unturned until you have the whole picture. So you can make decisions with confidence.

Going beyond to nurture fresh thinking, diverse solutions and confident decisions.

### We work at the pace that matters. Yours.

Issues arise, goals evolve, needs change. And our team is poised to change with them. Our flatter structure and agile approach quickly adapts to your way of working. We aren't limited by geographical borders. We've replaced silos with relationships. We simplify the complex, making the technical accessible. So you're always ready to react at the speed of today's business.

Going beyond to provide speed, clarity and flexibility.

### We don't predict the future. We help you shape it.

A brighter tomorrow starts with a clear eye on the horizon and compass to guide you. Which is why we match proactive insights to practical applications. Working closely with regulators, funders and standard setting bodies to help define the business landscape. Creating sustainable growth through positive progress. So, no matter the road ahead, you're moving forward.

Going beyond to offer proactive insights, practical guidance and positive progress

# Who has trusted us

Grant Thornton Indonesia prioritises client satisfaction, allowing us to consistently connect and engage with both prospective and existing clients through various channels as we ensure the delivery of high-quality services and trusted opinions.



## What client say about us

“We hold professionalism in the highest regard. They listen to our specific situations and consistently provide solutions based on our evolving requirements. They rely on proven experience when discussing accounting services with our partners. Team members are friendly, responsive, compassionate, and detailed. We feel fortunate to work with them as our partners in providing a shared service centre, and we look forward to further expanding our collaborative scope.

**PT Shell Indonesia**

“Grant Thornton has supported TelkomMetra in several corporate action projects, such as financial and tax due diligence and carve out transactions, in a professional manner and with timely deliverables.

**PT Multimedia Nusantara / TelkomMetra**  
(part of the largest telecommunication SoE)

“By handing over our employees’ payroll and complex benefits to Grant Thornton Indonesia, we can focus more on strategic management. This helps us stay on track for success.

**PT Redpath Indonesia**

“As one of the biggest investment banks in Indonesia, PT BRI Danareksa Sekuritas works closely with selected partners to meet our goals. We have worked and continue to work with Grant Thornton as one of our partners in undertaking many important M&A and other corporate transactions. We look forward to sustaining this collaboration with Grant Thornton for many more years.

**PT BRI Danareksa Sekuritas**  
(part of the largest investment banking SoE)

“Grant Thornton did an excellent job of understanding our intentions and scope from financial and tax perspectives. They were responsive to our timely feedback and discussions, and made a commitment to us throughout the entire process.

**MUFG Innovation Partners Co., Ltd.**

# Helping your business grow

## Our service lines

To achieve your ambitions, thousands of dynamic organisations in every industry worldwide call on our independent assurance, tax, and advisory.



### Assurance

At Grant Thornton Indonesia, we provide more than just auditing services. Through personalised attention and deep local market knowledge, we guarantee consistent service delivery, full compliance with relevant standards, and proactive updates on legislative changes. We also identify strategic planning opportunities tailored to your needs and priorities.



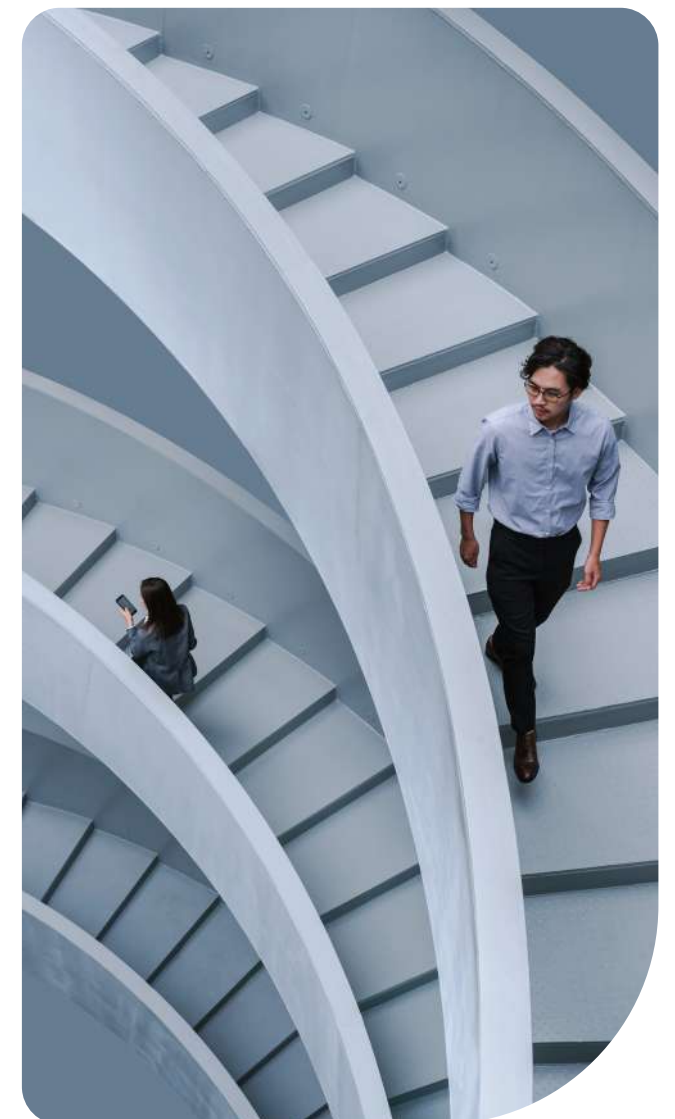
### Tax

Our tax services help you build trust and stay ahead, enabling you to manage your taxes transparently and ethically. As your tax consultants, we prioritise your bottom line while also adhering to tax regulations, minimising your tax exposure through legitimate tax planning and thereby reducing the overall impact of taxation.



### Advisory

We provide tailored advisory services focused on long-term impact, helping clients make clear, well-informed decisions by assessing returns, risks, and sensitivities. We are equipped to handle whatever advisory needs your company might have, from business transactions and IT insights to strategic guidance for effective human resource management, and extending further to business process solutions (BPS) services that delegate business tasks and allow clients to streamline operations and focus on core business.





# Assurance

## Assurance

Clients will receive a high-quality audit of their financial statements from Grant Thornton Indonesia. We design a customised audit program tailored to each business, combining the collective skill and experience of our audit professionals to deliver an efficient and effective audit.

At Grant Thornton Indonesia, we aim to consistently increase efficiency and foster relationships with your organisation, as we ensure consistent service delivery through regular dialogue with both your finance team and senior management.

Our assurance teams have a proven track record of delivering complex audits within tightly defined timetables for some of Indonesia's largest privately held and listed companies based throughout various sectors, including several entities backed by private equity.

### Audit of Financial Statements/ Financial Information

We legitimise your company's confidence in its financial information through guaranteed adherence to the relevant standards and regulations.

### Review of Financial Statements/ Financial Information

We assist with in-depth analysis, identifying shortcomings and offering valuable recommendations to enhance reporting accuracy, compliance, and reliability in internal controls.

### Other Assurance and Related Services

We provide high-quality services for non-audit matters, including agreed-upon procedures, ensuring compliance with relevant policies and regulations such as:

- Assurance engagements other than the audit or review of financial statements/financial information
- Examination of prospective financial information (previously ISA 810)
- Assurance reports on controls within service organisations
- Assurance engagements to report on the compilation of pro forma financial information included in a prospectus
- Agreed-upon procedures regarding financial information
- Compilation engagements
- Comfort letters to underwriters and other requesting parties

### ESG Assurance

We offer independent verification of Environmental, Social, and Governance (ESG) practices, enhancing transparency, building stakeholder trust, and ensuring regulatory compliance towards your company's sustainable growth.

## Tax

With ever-evolving tax regulations, staying compliant across jurisdictions is crucial. Grant Thornton Indonesia's tax specialists offer innovative solutions to help you manage liabilities and achieve your goals.

As your tax consultants, we prioritise your bottom line, offering individuals, corporations, well-established businesses, and growing operations a multitude of domestic and international tax services tailored to meet your needs in accordance with relevant tax regulations.

### Tax Compliance

A high level of tax compliance is crucial due to the potential legislative and regulatory changes, as well as increasing digitalisation by tax authorities. Our specific services include:

- Individual Income Tax
- Annual Corporate Income Tax
- Monthly Tax Compliance (Employee, Corporate, VAT)

### Tax Review

Our team is familiar with assisting clients with identifying the taxpayer's level of compliance with tax regulations, as well as calculating any potential risks through these services:

- **Tax Diagnostic Review (TDR):** Generally purposed to satisfy internal client needs in improving their level of compliance
- **Tax Due Diligence (TDD):** Generally assigned to us in regard to the acquisition/merger type of transactions

### Tax Advisory

Tax is crucial in business operations. To minimise potential of having unexpected losses, it is essential to seek advice before transactions and during tax planning. Identify and mitigate tax exposures by discussing your deals with us and we will assist with valued insights. Our services include:

- Tax Advisory on Particular Cases and/or Transaction
- Tax Structuring/Restructuring
- Tax Advisory for shareholders
- Individual Tax Advisory

### Tax Litigation

Our tax dispute blends legal insights, transaction knowledge, and strong credentials to ensure credibility with both taxpayers and authorities. Needless to say, we have a strong competitive advantage in offering expert assistance throughout the tax litigation process, including tax objection, tax appeal, tax lawsuit, and tax judicial review/contra memory of judicial review. General situation for this, among others are the case of:

- VAT Refund
- Tax Overpayment
- Business Combinations (Acquisition, Merger, etc.)
- Tax ID or VAT/ Tax-able Company ID De-Registration
- Tax Audit/Objection/Appeal/Judicial Review

### Transfer Pricing (TP)

The Indonesian Tax Office (ITO) is intensifying its scrutiny of related-party transactions. Non-compliance may lead to significant tax adjustments under the arm's length principle. We support clients with transfer pricing compliance documentation and risk management. Our services include:

- **Planning Phase:** Assisting in devising a pricing policy and preparing necessary study for related party transactions
- **Implementation Phase:** Assisting clients in preparing TP documents in meeting the criteria set out by ITO as well as the commonly adopted practices
- **Tax Audit and/or Litigations Phase:** Assisting clients in facing the tax audit/handling the objection/appeal/judicial review

### Special Assignment

We also frequently assist our clients in particular assignment depending on their needs, e.g. getting tax exemption, tax facilities, getting special tax ruling, etc.



# Advisory

## Advisory

We help you create, transform, and protect value. We provide advice, free from conflicts of interest, to bring clear insights, practical solutions, and a commitment to quality.

### Business & Transaction Advisory

Understanding the many facets of business transactions is critical to its success, and our team of experienced professionals will help clients navigate a wide range of business transactions from end to end.

**Our services include:**

- Transaction Advisory Services (e.g. Due Dilligence)
- Valuation Services
- Merger and Acquisition (M&A)
- Business Risk Services (e.g. Internal Audit)
- Forensic and Investigation Services (e.g Fraud, Whistleblower)
- ESG Services
- Business Consulting
- Business Process Transformation
- Restructuring and Insolvency
- CFO Services

### Business Process Solutions (BPS)

Throughout a company's journey, they might face unprecedented obstacles they are not prepared for. We have built a team that is fully equipped to provide and implement business process solutions to any issues clients might face.

**Our services include:**

- Bookkeeping & Accounting Advisory
- Finance Administration Services
- Staffing Loan Services
- Payroll Services
- Talent Search Services
- Business Process Outsourcing (BPO)
- Corporate Secretary Services

### Information Technology (IT) Advisory

With our expertise in consulting, audit, review, and assessment services, we serve as your trusted strategic partner, empowering your organisation to achieve its business goals and objectives. Our industry-specific solutions leverage proven methodologies and advanced tools, ensuring secure, resilient, and reliable operations across your enterprise.

**Our team is positioned to empower and support you in:**

- IT Governance, Risk and Compliance
- Information/Cybersecurity Management
- Data Privacy and Data Protection
- Data Analytics and Data Governance
- Vulnerability Assessment and Penetration Testing
- Digital Forensics
- System Migration and Implementation
- Business Continuity Management
- IT Strategic Plan

### Human Capital Advisory

A company's development and environment is determined by its internal policies and culture, and our experts can guide client HR departments through the necessary steps to build a strong foundation for external company success.

**We serve clients by offering:**

- Organisational Design
- HR Policies and Procedures
- Performance Management
- Human Resources Transformation
- Human Capital Due Diligence

# Our trusted experts

## Our trusted experts



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Grant Thornton Japan and Grant Thornton Indonesia have set up a joint venture to establish a 'Japan desk' dedicated to provide comprehensive audit, tax, advisory, and business process solutions services to both Japanese companies operating in Indonesia and Indonesian companies operating in Japan.



# Contact us

We are Grant Thornton Indonesia, and we aspire to be a dynamic, influential, and the most preferred organisation by going beyond business as usual, empowering our clients to do the same.

For service enquiries  
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Grant Thornton

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# Advisory


## Business & Transaction Advisory

### Transaction Advisory Services


Transactions are significant events that have a lasting impact on the future shape of all organisations involved. High stakes for both buyers and sellers require experience, determination and pragmatism to bring deals successfully through to conclusion.

- 


#### Financial Due Diligence

We provide robust financial due diligence services that are clearly linked to our clients' requirements as purchasers and suitable for their funders.
- 

#### Commercial Due Diligence

We deliver thoughtful, robust advice based on primary and secondary research combined with quantitative analyses and focus on key issues that impact value.
- 

#### Vendor Due Diligence


Our approach to vendor due diligence is balanced and independent, recognising the vendor's desire to control the process and protect shareholder value, and balanced by the requirement for a robust and independent report to be utilised by the purchaser and their funders.
- 

#### Financial Modelling


We spend time understanding the value drivers, allowing us to build integrated models for pricing and structuring deals that focus on the issues of greatest impact. We quantify returns, risks, and sensitivities to provide a clear point of view to help clients make better decisions.

### Valuation Services


For organisations involved in a transaction, dispute, or embarking towards restructuring, the value of the business involved, as well as its assets, will be an important commercial consideration. A robust and reasoned opinion on value is essential. For litigants, a professional valuation is often the key to securing a fair settlement. Our team provides expert advice in the following areas:

- 

#### Transactions

An independent view on value for mergers, acquisitions, restructuring, and proposed financial structures, delivering robust advice within the constraints placed by deal deadlines.
- 

#### Financial Reporting

We draw on our extensive financial reporting expertise to consolidate newly acquired businesses into your group accounts, including breaking out recognisable intangible assets from goodwill, in accordance with the latest accounting principles.
- 

#### Other Valuation Services

We have specialist experience in the valuation of shares in a business or valuation of intangible assets.

# Advisory

## Business & Transaction Advisory

### Merger and Acquisition (M&A)

At Grant Thornton Indonesia, we guide businesses through every phase of the M&A lifecycle. Our expert team ensures a seamless process, from initial strategy development to post-transaction integration, enabling you to achieve strategic objectives and maximise value. M&A advisory services include:

- 

#### M&A Advisory

Providing strategic advice and execution support for acquisitions, sales, and fund raising
- 

#### Management Advisory

Advising management teams on management terms in a transaction with private equity
- 

#### Capital Market

Acting as a regulated stock exchange adviser, such as a Nominated Adviser or Sponsor and advising on the public company aspects of a transaction
- 

#### Raising Finance and Debt Advisory

Advising management teams on management terms in a transaction with private equity
- 

#### Business Sale

Support shareholders with the sale of the business, in whole or in part, and the disposal and carve out of non core operations for corporates
- 

#### IPO Readiness

Preparing businesses across a wide range of areas in preparation for an IPO. This includes framing the market opportunity and equity story; modelling financial track record trends, business risks and expected growth drivers; assessing historic financial information, corporate/tax structure, cyber security environment and potential corporate governance framework
- 

#### Business Acquisition

Market mapping of potential acquisition targets for corporates and private equity; approaching targets and advising on the negotiation of acquisition terms and execution of the transaction
- 

#### Private Equity Advisory

Advising funds and portfolio companies on new platform investments; acquisitions and disposals for portfolio companies; review of exit options and running and exit



# Advisory

## Business & Transaction Advisory

### Business Risk Services

Internal audit is about much more than compliance; it's critical to good governance and business performance, providing confidence in managing key risks, informing good decision making, and improving organisational performance.

#### Outsourced Internal Audit

Looking to set up an internal audit department or outsource your existing internal audit department? Our outsourced internal audit solutions are flexible.

**We can help:**

- Assess your audit requirements
- Develop an internal audit charter
- Generate strategies
- Deliver and report on internal audit reviews
- Run your full internal audit function

#### Co-Sourced Internal Audit

Does your in-house internal audit department require additional resources? We hope that they would benefit from the skills our experienced practitioners offer.

**Our solutions provide:**

- Experienced internal auditors who require minimal supervision
- In-country support around the world through Grant Thornton's global network of firms

#### Enterprise Risk Management

Our risk management offering helps you develop or enhance your organisation's approach to risk management that will help you safeguard your business' assets and allow you to achieve your growth objectives.

**This includes:**

- Assessing risk management frameworks
- Conducting enterprise-wide risk assessments

#### Business Process Review

Business process review helps you to identify gaps and inefficiencies in their processes and effectively monitor the company's resources and profitability.

**Our review includes:**

- Analysis of process designs
- Assessment and evaluation of the appropriateness and responsibilities of each personnel involved in the process under review
- Identification of areas for improvement and subsequent recommendations

#### External Quality Assessment Review (EQAR)

EQAR will help you assess and improve your internal audit function. This may be for regulatory compliance or internal development plans.

**Our reviews includes:**

- Benchmarking against best practices and international standards
- Pragmatic advice on improvements in internal audit activities
- Assurance to boards and audit committees that your internal audit function is following relevant standards and regulations

# Advisory

## Business & Transaction Advisory

### Forensic and Investigation Services

In today's complex and global business environment, businesses may encounter unethical conduct posed by internal or external threats. We offer the following range of forensic services to help navigate any challenges you might face.

#### Forensic Investigation

We help you understand critical evidence and individuals responsible for decision making.

- Primary document review and analysis, data collection, and comparison across various financial data sources
- Conducting key person/subject interviews
- Analysis of evidence gathered
- Computer forensics that target review of electronic data, including digital evidence recovery, digital data analysis, and data security suggestions

#### Corporate Intelligence

We help you understand an organisation's track record and its principals' reputations to make informed commercial decisions.

- Background searches on individuals and companies that include their track records, litigation reports, reputation and integrity, and operational risk using a range of online public data records and Grant Thornton databases
- Deep dive compliance risk assessment on customers, suppliers, agents, and other parties

#### Fraud Risk Management

We help you understand your company's exposure to the risk of financial crime.

- Analysis of sample-based testing focusing on the adequacy of procedures in place
- Assessment of industry best practices and conducting employee/third party affiliates due diligence
- Providing recommendations and implementation action plans aimed at strengthening the control environment and fraud risk management framework

#### Whistleblower Reporting System

We provide a reporting system that can record reports regarding malpractice, fraud, or violation of the company's policies and values.

- Providing web-based whistleblower reporting systems developed by Grant Thornton and complemented with dedicated telephone, email, messaging, and mail/post
- Conducting initial analysis and incorporating the right questions to gather more factual information from the whistleblower

# Advisory

## Business & Transaction Advisory

### ESG Advisory

We support businesses in understanding the ESG landscape, risk mitigation, and proactive business model transformation. Grant Thornton Indonesia can help your organisation navigate the complex ESG domain to leverage insights and drive growth to new frontiers.

At Grant Thornton Indonesia, we are dedicated to driving sustainable growth and resilience through our specialised ESG services. With a holistic approach to ESG, Grant Thornton Indonesia enables organisations to build a strong, responsible foundation for long-term success. Our offerings cover every aspect of Environmental, Social, and Governance needs, empowering businesses to operate responsibly and transparently.



#### ESG Strategy

Guiding strategic ESG initiatives for impactful and sustainable decision-making



#### Materiality Assessment

Identifying key ESG issues that align with stakeholder priorities



#### ESG and Sustainability Reporting

Assisting with framework selection and implementation for accurate, credible reporting



#### Readiness Review

Evaluating ESG preparedness and ensuring alignment with best practices



#### ESG Due Diligence

Assessing ESG risks and opportunities for informed investment decisions



#### ESG Capacity Building and Support

Empowering teams with the knowledge and skills for successful ESG integration

# Advisory

## Business & Transaction Advisory

### Business Consulting

Every business faces unique and complex challenges; change is shaped by growth, which successful businesses can learn to navigate.

Grant Thornton Indonesia helps its clients in various production sectors to interpret changes and understand their impact on their respective industries. Through supporting clients in defining strategies, we help design, create, and develop tailor-made organisational models and integrated management systems based on company needs.



#### Our Services

Understand and improve all aspects of your performance: from the top line (revenue) to the bottom line (margin), right through to cash. We bring together market-leading analytics and real-world insight through the following services:

- Strategic business planning
- Enterprise performance management
- Finance and transformation consulting
- Enterprise applications: systems transformation
- Process optimisation
- Digital transformation
- Transformation consulting
- Operation and supply chain
- Business system strategy

to achieve



#### Expected Outcome

- Improving your business performance
- Optimising your business model
- Delivering value from technology and digitalisation

### Business Process Transformation

As organisations expand, outdated processes can hinder agility. Our consultants provide tailored strategies to optimise resources, ensuring scalability and impactful transformation in a dynamic market.



#### Initiation

##### Business Process Improvement

- Current State Assessment
- GAP Analysis and Recommendation
- Development of to-be Processes



#### Implementation

##### Change Management

- Socialisation and Training
- Hypercare/Post-Go-Live



#### Technology Requirement Analysis

##### Technology Transformation Services

- Vendor Selection
- System Implementation Support
- Business Required Document Preparation



#### Business Process Design

##### Business Process Documentation

- SOP Development
- Policy Development
- Working Instruction Development





# Advisory

## Business & Transaction Advisory

### Restructuring and Insolvency

We provide practical solutions in times of crises. The circumstances that lead to distress or insolvency are unique to each business and situation. We work closely with companies and their stakeholders to identify and resolve issues towards either safeguarding value or recovering value.



#### Restructuring

- Crisis stabilisation
- Appraisal of business viability, forecast, and option review
- Implementation of court-sanctioned protection schemes



#### Domestic Insolvency

- Receivership
- Judicial Management
- Liquidation
- Private Trustee in Bankruptcy



#### Cross Border Insolvency and Asset Recovery

- Global fraud and asset tracing
- Recognition order
- Enforcement of cross-border judgements and awards



#### Corporate Simplification

- Business and strategic review
- Business closure/downsizing
- Profitability analysis

# Advisory

## Business & Transaction Advisory

### CFO Services

We recognise the vital role of the Chief Financial Officer (CFO) in steering organisational success through financial discipline and strategic foresight. We empower CFOs to navigate intricate financial landscapes and regulatory frameworks with confidence.

Our services are designed to assist CFOs in optimising financial reporting and accounting standards, ensuring compliance with evolving regulations, and effectively managing event-based accounting complexities, among other business activities



#### Financial Strategy Development

Create strategies aligned with long-term goals, including setting objectives, assessing market conditions, and identifying growth opportunities.



#### Financial Planning and Analysis (FP&A)

Improve forecasting and budget management using advanced analytical tools for actionable insights.



#### Treasury Management

Optimise cash flow, liquidity, and financial risk management, including investment optimisation, to ensure effective handling of the organisation's financial assets and liabilities.



#### Capital Management and Funding Strategies

Advise on optimising capital structure, managing debt, and fundraising, including evaluating financing options and negotiating terms.



#### Operational Efficiency Improvement

Enhance efficiency by identifying cost-saving opportunities and streamlining workflows, evaluating resource allocation, and recommending improvements.



#### Risk Management and Compliance

Mitigate financial risks with effective frameworks and ensure compliance through risk assessments and asset protection strategies.

# Advisory

## Information Technology Advisory

Through our consulting, audit, review, and assessment services, we will serve as your trusted partner, delivering suitable guidance, standards and frameworks to drive your organisation toward its enterprise and business goals and objectives.

### IT Governance, Risk, and Compliance

We help achieve this alignment economically, efficiently, and effectively by deploying secure and reliable IT. What we can do is:

#### Governance

- Designing effective IT governance based on your needs, organisation size, and culture
- Assessing your enterprise IT governance to ensure its sustainability and supporting organisation strategies and objectives
- Ensuring the creation of value through the implementation of IT

#### Risk Management

- Advising you to ensure the respective policies, procedures, and technology your organisation adopts are in place to reduce threats, vulnerabilities, and consequences
- Assessing your IT risk management plan and implementation
- Prioritising your IT risk management strategy and recommending best practices

#### Compliance

- Identifying and assessing fulfilled laws, requirements, and standards
- Providing recommendations and remedies for non-compliance
- Designing your strategy and its individual components
- Auditing your IT Compliance policies, procedures, controls, and practices

# Advisory

## Information Technology Advisory

### Information/Cyber Security Management

Organisations must take the needed steps to protect prioritized information, both analog and electronic, from breaches, unauthorised access, and other disruptive security threats and attacks. We will work closely with you in:

- Developing and maintaining globally recognised Information Security Management policies, processes, and practices that are appropriate for your business
- Reviewing/auditing your organisation's information security management
- Sizing up potential risk and developing a comprehensive information security management plan

### Data Privacy and Data Protection

While data privacy is the regulation or policies governing the use of our data when shared with any entity, data protection is the mechanism (tools and procedures) to enforce the policy and regulation. We will help you by:

- Defining and designing Data Classification
- Performing Data Privacy Assessment
- Rolling out Data Privacy Implementation
- Conducting Data Life Cycle Management
- Crafting Strategy for Data Retention and Disposal
- Conducting Data Protection Impact Assessment (DPIA)
- Performing Record of Processing Activities (RoPA)
- Providing Data Privacy Audit/Assessment/Review

### Data Analytics and Data Governance

Given that data is the new oil in which they can provide us with hindsight, insight and foresight, assuming data quality is already in place, we can help the organisations by:

- Performing descriptive, diagnostic, and predictive analytics from various data sources across multiple systems and databases to gain hindsight, insight and foresight
- Planning, Auditing, Reviewing and Assessing Data Governance implementation
- Providing Gap Assessment and road map for Data Governance Implementation



# Advisory

## Information Technology Advisory



### Vulnerability Assessment and Penetration Testing (VAPT)

Security technical assessment is needed to identify and address exposure across an organisation's IT estate. We will partner with you in:

- Performing VAPT to protect your organisation by identifying security weaknesses and guidance towards addressing them
- Helping you identify, classify, and address security risks and providing advice needed to mitigate any risks identified
- Using a combination of machine and human-led techniques to identify and exploit vulnerabilities
- Providing an assessment report detailing any vulnerabilities discovered and remediation guidance to help address them



### Digital Forensics

When an incident happens, whether it is a crime, attack, or fraud, and you need electronic data and or information in any format as digital evidence, we will collaborate with you in:

- Performing preservation, identification, extraction, and documentation of digital evidence which can be used in the court of law
- Developing a report that contains information and a conclusion that is easy for stakeholders to understand
- Using a combination of machine and human-led techniques to identify and exploit vulnerabilities
- Preserving the chain of custody by following correct and consistent procedures to ensure the quality of evidence



### System Migration and Implementation

System-related migration activities, particularly business, accounting, and finance systems utilised by a ton of users, will be properly and adequately planned, managed, implemented, reviewed, and/or audited. We will assist you in:

- Delivering consultancy in developing your organisation's business continuity management (BCM) manual
- Auditing and/or reviewing your BCM strategy and implementation
- Improving or enhancing business impact analysis and its key indicators
- Assuring the optimum delivery of your Emergency Response, Crisis Management, Business Continuity, and Disaster Recovery functionalities

# Advisory

## Information Technology Advisory



### Business Continuity Management (BCM)

All key business resources may face unexpected unique incidents, requiring uninterrupted and available support. By taking your risk appetite and risk tolerance into account, we partner with you in:

- Delivering consultancy in developing your organisation's business continuity management (BCM) manual
- Auditing and/or reviewing your BCM strategy and implementation
- Improving or enhancing business impact analysis and its key indicators
- Assuring the optimum delivery of your Emergency Response, Crisis Management, Business Continuity, and Disaster Recovery functionalities



### IT Strategic Plan

We help you in setting goals and objectives for how technologies will be implemented and used, as well as articulating how technology strategy supports your key business objectives.

- Delivering consultation and/or auditing
- Assess your business goals and ensure that they are aligned with IT goals
- Validating your enterprise architecture, particularly business architecture in alignment with information system and technology architecture

# Advisory

## Business Process Solutions

### Bookkeeping and Accounting Services

We are the leading advisors to dynamic organisations, providing a full consultancy and delivery service for organisations looking to improve their finance and accounting business processes.

#### Bookkeeping and Accounting

- Monthly bookkeeping and record transactions
- Preparation and compilation of financial statements
- Accounting diagnostic review of financial statements
- Customised ad hoc services for financial statements
- Operational compliances and reporting
- Reconstruction of financial statements

#### Accounting Advisory

- PSAK training programs
- GAP analysis implementation of general SAK from ETAP
- Development of accounting procedures and policy
- Assessment implementation of PSAK standards

#### Inventory and Fixed Asset Opname

- Identifying physical assets
- Physical stock taking
- Reconciling fixed assets and inventory

#### External Audit Assistance

- Support and assist with year-end audits of financial statements

### Finance Administration Services

Our finance administration services prioritize financial acumen through comprehensive organisation of your financial operations with strategic business goals, safeguarding against risk, and positioning your enterprise beyond numbers.

#### Financial Operation and Reporting

- Generate sales invoice and VAT invoice preparation
- Bank transactions with documentation
- Budgeting and forecasting

#### External Reporting

- BI report (LLD, ULN, KPPK) for external reporting
  - \*LLD : Lalu Lintas Devisa (Foreign Exchange Flow Activities)
  - \*\*ULN : Utang Luar Negeri (Foreign Debt)
  - \*\*\*KPPK : Kegiatan Penerapan Prinsip Kehati-hatian (The Application of the Prudential Principle)

#### Administrative Services

- Accounts receivable (A/R) management
- Accounts payable (A/P) management
- Documentation and filing
- Opening bank accounts

# Advisory

## Business Process Solutions

### Staffing Loan Services

Our Staffing Loan Services division addresses the challenge of finding qualified candidates for short-term, mid-term, or project-based financial roles—a common obstacle for companies during peak periods or specific project phases.

Finding interested candidates can be challenging, especially when factoring in sufficient technical accounting and finance skills. Grant Thornton Indonesia has a pool of skilled accounting and finance specialists who can fill company gaps in such situations.

Our offer of staffing loan services involves our staff working at client offices under company management direction and supervision as they perform accounting and/or finance-related work. We have many clients that have benefited from our staffing loan assistance.

### Payroll Services

The Payroll Services division is your comprehensive partner in managing the intricacies of employee compensation. We maintain a full spectrum of services designed to ensure accuracy and compliance in all aspects of payroll management.

#### Human Resources (HR) Service

- HR administrative duties
- Attendance management
- Leave management

#### Year-End Payroll Service

- Summarising total annual salaries and tax
- Preparing and distributing form 1721-A1

#### Monthly Payroll Service

- Calculate salaries, social security, and tax-based income
- Submit monthly social security reports
- Submit monthly income tax returns
- Provide online salary slips
- Ad hoc services in relation to Payroll Service

#### Background Investigation Service

- Candidate screening and background checks

#### Other Services

- Lodgment services
- Legislation services



# Advisory

## Business Process Solutions

### Talent Search Services

The talent search is not just about filling a vacancy; it is a strategic engagement designed to enhance the leadership and direction of your organisation. The corporate talent pool requires an experienced specialist in top-tier manpower acquisition.

#### Professional Services for Recruiting

Our team specialises in recruiting executives and other high-level personnel dedicated to clients.

#### Talent Search Agents and Professionals

Our agents leverage extensive industry networks and vast expertise to identify top talent. They conduct thorough interviews to ensure candidates meet all qualifications and align with the client's culture, presenting only those who fit seamlessly into the company's values and environment.

### Business Process Outsourcing (BPO)

We offer comprehensive consultancy services through BPO programs, covering the full spectrum of finance, accounting, and tax processes. Our mission is to help clients identify optimal outsourcing opportunities and implement Robotic Process Automation (RPA) to streamline management processes and enhance organisational efficiency.

- The client sends the raw data via email or uploads it to either the client's or Grant Thornton's FTP or web portal
- Grant Thornton processes the raw data using specialised software installed on its server within its data centre
- Grant Thornton procures software licenses required for this process from authorized third-party distributors, and the licenses are registered under Grant Thornton's name.
- The processed data is then emailed or uploaded to the client's or Grant Thornton's FTP server or web portal.



# Advisory

## Business Process Solutions

### Corporate Secretary Services

Grant Thornton Indonesia provides a wide scope of corporate secretary services, encompassing both legal and compliance support.

Unlisted companies are not required to have a dedicated corporate secretary. However, companies must maintain:

1. A register of shareholders, directors, and commissioners
2. A special register of directors, commissioners, and their family members' shares in other companies

Other secretarial responsibilities include, among others:

- Submitting annual manpower reports to the Manpower Department
- Registering the company's articles of association and any amendments in the company register at the Department of Industry and Trade (through the One Single System/OSS, as described herein)
- Scheduling the annual shareholders' meeting for the presentation of annual financial reports, etc. (Note that reporting obligations may vary for companies in different industries, subject to rules and regulations issued by relevant technical departments; for instance, foreign direct investment (FDI) companies must also submit quarterly reports on investment realization to BKPM)

Let our team serve as the regulatory compass for your company, providing expertise in adapting to changes and thus empowering you to focus on growth and scaling with confidence.

- Full **company establishment** and **registration services** in Indonesia, which may include the consultation and preparation of supporting documents e.g company registration, license, etc.
- Arrangement for the **Submission of Investment Activity Report** (a.k.a. Laporan Kegiatan Penanaman Modal "LKPM") to the Capital Investment Coordinating Board (a.k.a. "BKPM"), for a representative office (RO) company (if required)
- Arrangement for the **Submission of the Annual Foreign Manpower Report** (a.k.a Rencana Penggunaan Tenaga Kerja Asing "RPTKA")
- **Renewal of basic licenses and representative office (RO) Licenses** (Single Business Number a.k.a Nomor Induk Berusaha/"NIB" by risk-based assessment a.k.a. "RBA" – maximum once per year of service)
- **Notification for required actions in respect to or updating of any existing licenses, in compliance with the Investment Law No. 25/2007 and other prevailing regulations**, provided such a requirement arises due to the occurrence of certain events or changes, and provided such underlying events or changes have been duly notified to us in a timely manner

# Advisory

## Human Capital Advisory

Human Capital Advisory aims to provide strategic guidance for effective human resource (HR) management. Enabling organisations to achieve their goals through the optimisation of human resource assets facilitates future success and sustainable growth.



### Organisational Design

This service involves aligning an organisation's structure with its goals. It includes evaluating the existing structure, creating roles and responsibilities, and establishing processes and structures to help achieve business goals.

- Understand your organisation's goals and strategy
- Analyse its current state to identify strengths and areas for improvement
- Define roles and responsibilities and establish communication channels
- Select the most advantageous organisational model based on your organisation's size, industry, and goals



### HR Policies and Procedures

This service advises organisations on comprehensive and compliant HR policies and procedures, ensuring alignment with the organisation's goals and values. Our review includes:

- Identifying HR needs and priorities
- Conducting a policy and procedure audit
- Developing a policy framework
- Draft policies and procedures
- Review and approval process



### Performance Management

This service connects business strategy with employee performance through Key Behaviour Indicators (KBI), Key Performance Indicators (KPI), and other indicator models to ensure organisational efforts align with strategic objectives.

- Identify strategic objectives
- Establish targets, setting realistic yet challenging targets for each objective



### HR Transformation

This service involves restructuring the human resource department by making strategic changes and taking a systematic approach towards its organisation, processes, roles, and responsibilities in order to align with overall needs and goals.

- Assess the current state of the HR department
- Clarify the HR department's objectives and priorities
- Define the future state, including the use of technology
- Develop a restructuring plan
- Redesign roles and responsibilities
- Streamline processes and workflows
- Establish communication channels



### Human Capital Due Diligence

Our Human Capital Due Diligence (HCDD) assesses quality, compliance, capabilities, and risks in target organisations, providing essential HR insights for mergers and acquisitions. HCDD maximises transaction value by minimising risks, strengthening synergies, and ensuring a smooth employee transition, including cultural alignment for lasting success. Key assessment areas include:

- Organisational structure
- Compliance and legal considerations to the labor law
- HR policies and practices
- Culture and values
- Employee skills and expertise retention and turnover
- Leadership and succession planning concerning employee benefits and compensation
- Workforce diversity and inclusion training and development