



**Teguh Heru
& Rekan** REGISTERED PUBLIC
ACCOUNTANTS

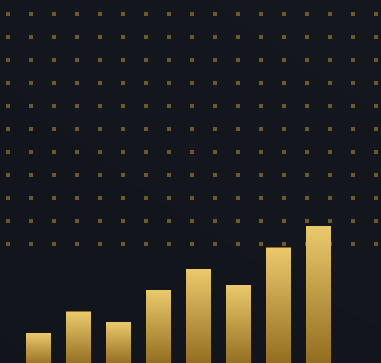
KANTOR AKUNTAN PUBLIK
JAKARTA · INDONESIA
EST. 1994

AUDIT · ASSURANCE · TAX · ADVISORY

COMPANY PROFILE 2026

Precision in numbers. *Partnership* in growth.

Audit, tax and advisory delivered to international standards
— with the local depth Indonesian and cross-border
businesses rely on.



THE FIRM

An audit is a promise that the numbers can be trusted. For three decades, we have built our practice around keeping *that promise* — engagement after engagement, standard after standard.

Teguh Heru & Rekan is an Indonesian partnership of certified public accountants based in Jakarta. We serve owner-managed companies, established groups, foundations and public-interest entities across the archipelago, and support foreign investors entering the Indonesian market.

Our work is grounded in the International Standards on Auditing and a documented system of quality management, and connected to the world through our membership of Abacus Worldwide. What clients notice, though, is simpler: partners who stay close to the file, and judgement earned over thirty years of practice.



THREE DECADES OF STEADY GROWTH

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Who We Are

01 / PROFILE

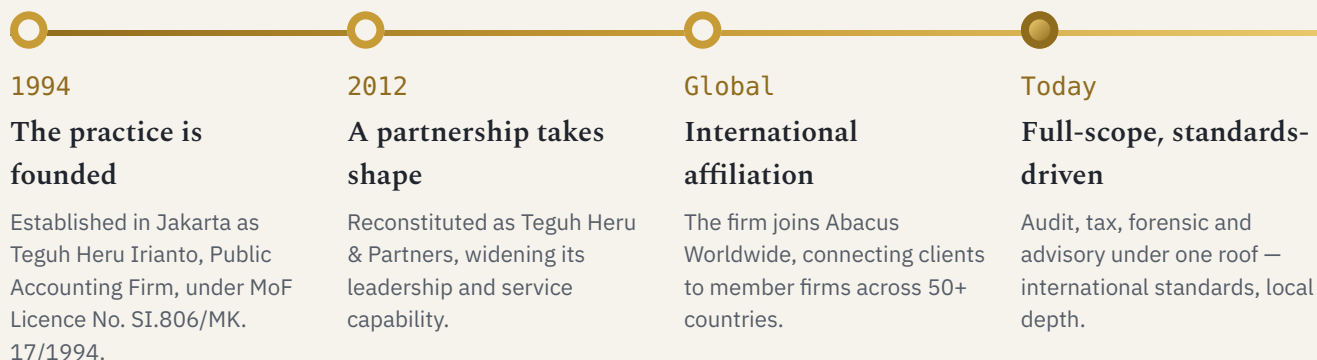
A public accounting firm with a *thirty-year record* and a global network behind it.

Teguh Heru & Rekan was established in 1994 under Minister of Finance Licence No. SI.806/MK.17/1994, originally as the practice of Teguh Heru Irianto. As the firm and its clients grew, it was reconstituted as a partnership — Teguh Heru & Partners in 2012 — broadening both its leadership and the depth of its service lines.

Over the years the firm has grown from a traditional audit practice into a full-scope firm, bringing audit, tax, forensic and advisory disciplines under one roof — so engagement teams move fluently between assurance, compliance and transaction work.

Through our membership of Abacus Worldwide, our clients gain a direct line to trusted professionals in more than fifty countries, while working with a firm that knows the Indonesian regulatory landscape from the inside.

A THIRTY-YEAR TRAJECTORY



REGISTRATION & STANDING

Licensed by the Ministry of Finance and subject to the oversight of the Centre for Financial Profession Supervision (PPPK). Member, Indonesian Institute of Certified Public Accountants (IAPI). Registered with the Supreme Audit Board (BPK).

INTERNATIONAL AFFILIATION

Member firm of Abacus Worldwide — an alliance of independent accounting and law firms spanning 50+ countries and 170+ offices, providing cross-border referral, knowledge exchange and technical support.

The Firm by the Numbers

02 / AT A GLANCE

30⁺

YEARS IN PRACTICE —
SINCE 1994

100%

ENGAGEMENTS PARTNER-
REVIEWED

08

INTEGRATED SERVICE
LINES

50⁺

COUNTRIES VIA ABACUS
WORLDWIDE

170⁺

MEMBER OFFICES
WORLDWIDE

ISA ·
ISQM¹

STANDARDS FRAMEWORK
WE WORK TO

WHAT GUIDES US

MISSION

To give every client financial information they — and their stakeholders — can rely on, through rigorous, independent and technology-enabled professional service.

VISION

To be the Indonesian firm of choice for businesses that expect Big-Four rigour with the responsiveness and partnership of an owner-led practice.

VALUES

Integrity above expedience. Professional scepticism. Confidentiality without exception. Craft in the detail. Long relationships over short wins.

What We Do

03 / CAPABILITIES

Eight service lines, *one engagement team* — so insight moves between disciplines without being lost in a handover.

01 Audit & Assurance

Independent opinions that withstand scrutiny.

General audit · special-purpose & compliance audits · agreed-upon procedures · review engagements

02 Tax Advisory & Dispute Resolution

Compliance, planning and defence.

Compliance & reporting · tax review & planning · SP2DK responses · objection & appeal support

03 Accounting & Outsourcing

A dependable back office, scaled to you.

Bookkeeping · management & statutory reporting · payroll · accounting system design

04 Forensic Accounting & Investigation

Following the numbers where they lead.

Fraud investigation · fund-flow reconstruction · dispute & litigation support · integrity reviews

05 Technical Accounting Advisory

PSAK & IFRS applied to the hard questions.

Accounting-policy opinions · complex transactions · new-standard adoption · restatements

06 Mergers, Acquisitions & Transactions

Clarity at the moments that decide value.

Mergers & acquisitions (M&A) · financial due diligence · valuation · pre-IPO readiness · business-process improvement

07 Sustainability & ESG Assurance

Confidence in non-financial reporting.

Sustainability-report assurance (ISSA 5000) · ESG data & controls readiness

08 Quality & Governance Advisory

Building the controls standards require.

ISQM 1 system design · internal-control & governance review · risk-management advisory

INDUSTRIES WE SERVE

Manufacturing & distribution · Logistics & supply chain · Food & beverage · Retail & consumer · Property & construction · Financial services & multifinance · Foundations & not-for-profit · Healthcare & public-service entities (BLUD) · Foreign-investment (PMA) companies

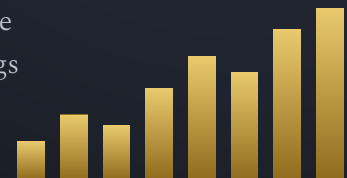
Audit & Assurance

04 / SERVICE

OUR FOUNDING DISCIPLINE

An opinion is only as good as the work behind it.

Every audit we sign is built on a risk-based methodology aligned to the International Standards on Auditing, documented from planning through to the file that supports our report. We audit to understand the business first and test the numbers second — which is why our findings tend to be useful long after the report is filed.



ENGAGEMENTS

- **General (statutory) audit** of financial statements for corporates, groups and foundations.
- **Special-purpose & compliance audits** — grant, project, and regulatory-mandated reporting.
- **Review engagements** (ISRE 2400) for entities needing limited assurance.
- **Agreed-upon procedures** (ISRS 4410-related) for targeted, factual reporting.
- **Group audits** coordinating component work across locations and, via Abacus, across borders.

WHAT SETS THE WORK APART

- **Scalable rigour.** We apply the ISA for Less Complex Entities framework where it fits — full assurance, proportionate effort.
- **Partner-led files.** A partner reviews the judgements, not just the sign-off page.
- **Digital workpapers.** A cloud-based audit platform keeps evidence, review notes and standards linkage in one auditable trail.
- **Data-driven testing.** Analytics let us look across whole populations, not only samples.

THE OUTCOME

A clean, defensible audit file — and a management letter that tells you something you did not already know about your own controls.

Tax & Transaction Advisory

05 / SERVICE

T1

Tax Advisory & Dispute Resolution

COMPLIANCE · PLANNING · DEFENCE

We keep clients current with their obligations and ready for the moments those obligations are questioned. Routine compliance is handled quietly and on time; where the tax authority raises an SP2DK or issues an assessment, we build the technical defence — reconstructing the position, documenting the methodology, and representing the client through objection and appeal.

Corporate & individual compliance · monthly & annual reporting · tax review & planning · SP2DK response · transfer-pricing documentation support · objection, appeal & litigation support

T2

Mergers, Acquisitions & Transactions

M&A · DUE DILIGENCE · VALUATION

When value is being created, transferred or tested, the numbers have to be right and the risks visible. We support mergers, acquisitions and divestitures end to end — financial due diligence that surfaces what matters, independent valuations grounded in accepted methodology, and hands-on structuring support through to close.

Buy-side & sell-side financial due diligence · business & share valuation · deal structuring support · post-transaction integration review

T3

Pre-IPO & Capital Readiness

GETTING THE HOUSE IN ORDER

Going public exposes every accounting choice to new scrutiny. We help companies prepare — restating where needed, closing control gaps, and readying financial statements and disclosures to the standard the market and regulators will expect.

T4

Business-Process Improvement

FROM FINDINGS TO FIXES

Audit and advisory work often reveals where a business leaks time, cash or control. We translate those findings into practical redesign — clearer processes, stronger controls, better information for the people who run the company day to day.

WHY CLIENTS BRING US IN EARLY

Because the same team that will audit the outcome can help you shape the decision — with independence intact and no surprises at year-end.

Forensics, Technical & Outsourcing

06 / SERVICE

■ Forensic Accounting & Investigation

When something does not reconcile, we find out why. Our forensic practice reconstructs transactions and fund flows, tests allegations of fraud or misappropriation, and produces work that holds up under legal and stakeholder scrutiny.

- Fraud & misconduct investigation
- Fund-flow & transaction reconstruction
- Asset-tracing & integrity reviews
- Dispute quantification & expert support

■ Technical Accounting Advisory

The hardest questions in a set of accounts are rarely about arithmetic — they are about judgement under the standards. We advise on the application of PSAK and IFRS to complex, unusual or first-time transactions.

- Accounting-policy & position papers
- Complex & non-routine transactions
- New-standard adoption & transition
- Prior-period corrections & restatements

■ Accounting & Outsourcing

For companies that would rather focus on their business than their back office, we run the finance function — accurately, confidentially and on schedule — and design the systems that make it repeatable.

- Bookkeeping & periodic close
- Management & statutory reporting
- Payroll administration
- Accounting-system & SOP design

■ Sustainability, ESG & Quality

As reporting expands beyond the financial, we help clients — and firms — meet the newer standards: assurance over sustainability information, and the design of quality-management systems the profession now mandates.

- Sustainability-report assurance (ISSA 5000)
- ESG data, controls & readiness
- ISQM 1 quality-system design
- Internal-control & governance review

“One firm, many lenses. The forensic instinct sharpens the audit; the technical view informs the advice; the advisory work feeds back into how we test.”

Methodology & Technology

07 / HOW WE WORK

A disciplined, risk-based approach — carried by a *modern digital platform*, so rigour and efficiency reinforce each other.

01

Understand

We learn the business, its environment and its risks before we test anything — the entity, its industry, its controls, and where its numbers are most exposed to error or judgement.

02

Assess & plan

Risks are identified and ranked, materiality is set, and the engagement is scoped so effort concentrates where it changes the answer. The ISA for LCE framework lets us keep that effort proportionate.

03

Test & analyse

Controls and balances are tested with a blend of substantive procedures and data analytics — examining full populations where the data allows, so exceptions surface rather than hide in a sample.

04

Conclude & review

Findings are evaluated, judgements are documented, and a partner reviews the substance of the file before any report is signed.

05

Report & advise

We deliver the opinion — and the observations behind it, in a management letter written to be acted on, not filed away.

TECHNOLOGY

A cloud-based digital audit platform.

Our engagements run on a digital platform that binds each procedure to the standard it satisfies, keeps evidence and review notes in a single auditable trail, and applies analytics across whole datasets. The result: faster fieldwork, tighter documentation, and a file that is transparent from planning to opinion.

ISA

ISA for LCE

ISQM 1

ISQM 2

ISRE 2400

ISRS 4410

ISSA 5000

PSAK

IFRS

Quality, Ethics & Independence

08 / STANDARDS

Trust is the product. Everything below exists to make sure the opinion on the page can *carry the weight* placed on it.

SYSTEM OF QUALITY MANAGEMENT

Quality is designed, not hoped for

The firm operates a documented system of quality management aligned to ISQM 1 — covering governance, risk assessment, engagement performance, resources and monitoring — so consistency does not depend on any single person or engagement.

INDEPENDENCE & ETHICS

Independence in fact and appearance

We adhere to the IESBA / IAPI Code of Ethics. Independence is assessed and safeguarded on every engagement; conflicts are managed openly; objectivity is never traded for convenience.

OVERSIGHT & REGISTRATION

Accountable to the right authorities

Licensed by the Ministry of Finance and supervised by the PPPK, with our certified public accountants members of IAPI and the firm registered with the BPK. We welcome external inspection as a discipline, not a burden.

CONFIDENTIALITY & DATA

Your information stays yours

Client information is handled under strict confidentiality and held on controlled, access-restricted systems. Discretion is a professional obligation we treat as absolute.

PROFESSIONAL SCEPTICISM

We ask the awkward question before someone else has to. It is the least comfortable and most valuable thing an auditor does.

Global Reach

09 / NETWORK

MEMBER OF ABACUS WORLDWIDE

A Jakarta firm with a direct line to trusted advisers on *every continent*.

Abacus Worldwide is an international alliance of independent accounting, consulting and legal firms. Membership gives our clients cross-border reach without the cost of a multinational — vetted local partners for foreign subsidiaries, coordinated group and transnational audit support, and a standing exchange of technical knowledge that keeps our practice current with the wider world.

50+

COUNTRIES

170+

MEMBER OFFICES

4

GLOBAL REGIONS

Asia Pacific

Our home region — from Jakarta to partner firms across Southeast & East Asia.

EMEA

Europe, the Middle East & Africa — including a growing GCC presence.

North America

Member firms across the United States and Canada.

Latin America

Coverage throughout Central & South America.

Network figures reflect Abacus Worldwide as an alliance; member firms are independently owned and managed. Teguh Heru & Rekan is an independent member firm.

A partner-led firm, in the full sense of the phrase: the people whose names are on the door are *the people on your engagement*.

TH

Teguh Heru Irianto

FOUNDER & MANAGING PARTNER • CPA

Founder of the practice in 1994 and its managing partner, with three decades of experience across audit, assurance and advisory for Indonesian and multinational clients. Sets the firm's technical standards and quality direction.

PW

Priatama Wisudana

PARTNER • CPA • CFI

Holds a Master in Accounting from Universitas Indonesia, with prior experience in industry and consulting. Leads engagements across audit, financial reporting and internal control, bringing a client-side perspective to the firm's advisory work.

TA

Teta Aktuarisia

PARTNER • CPA

Partner responsible for the firm's forensic, tax-dispute and technical-accounting practice, and the architect of its digital audit platform. Combines deep PSAK/IFRS expertise with a technology-driven approach to modern assurance.

BEHIND THE PARTNERS

A team of managers, supervisors and associates — many holding or pursuing the CPA and CA designations — trained in the firm's methodology and standards, and supported by continuous professional development in line with IAPI requirements.

Why Teguh Heru & Rekan

11 / THE CASE

Big-firm rigour, owner-led attention

International standards and documented quality, delivered by partners who stay close to the file.

Thirty years of standing

A practice built and tested since 1994, with the continuity and institutional memory only time produces.

One roof, many disciplines

Audit, tax, forensic, technical and advisory in a single firm — so insight compounds instead of getting lost.

Technology that earns its place

A digital audit platform and data analytics that make the work faster, tighter and more transparent.

Global reach, local fluency

Abacus Worldwide behind us — and native command of Indonesian regulation, tax practice and business culture.

Built for what comes next

Ready for the newer mandates — ISQM quality systems and ISSA 5000 sustainability assurance.

IN ONE LINE

The rigour your stakeholders demand, from a firm that treats your growth as the measure of its own.

— *We grow through your growth.*



**Teguh Heru
& Rekan** REGISTERED PUBLIC ACCOUNTANTS



LET US TALK

Start a conversation with a partner.

Whether it is a statutory audit, a tax matter that needs defending, a transaction on the horizon or a finance function that needs steadying — we would welcome the discussion.

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NETWORK

Member firm of
Abacus Worldwide

PRACTICE

Audit · Assurance
Tax · Advisory