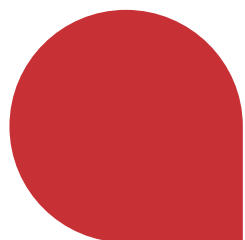


**Reliable partner  
in growing your  
business**

**Reanda  
Indonesia**





# Contents

**1** About Us

**2** Why Us

**3-9** Our Services

**10** Our Industrial Knowledge

**11-12** Our Credentials

**13-17** Our Leadership Team

**18** Our Team Contacts



# About Us

## Operation in Indonesia

Reanda Indonesia (locally known as “Reanda Bernardi”) comprises over 50 people, including 7 partners, across several strategic locations in Indonesia. Reanda Bernardi was founded in late 1972 offering traditional audit and tax services. Today, we have grown as a *one-stop* professional service firm, serving a wide range of client profile, from local and multinational businesses to private and publicly-held entities.

We have been serving the Indonesian market for more than 40 years. With that time spanned, we have worked with clients to help them excel in their business in any business climates.

Our services are rendered through separate legal entities which highlight different aspects of services we offer; each of which optimizes on our collective resources, both locally and globally, to deliver value to our clients.

## Reanda Network Structure

The Reanda global network is structured as a network of members firms, operating locally in countries around the world. Each member firm of Reanda International is a separate and independent legal entity and renders professional services in the territory based on deep industry knowledge and understanding of local markets.

The network enables all the member firms to share knowledge, skills and resources in serving clients with a quicker access of professional advisors in diverse locations offering wide range of high quality services.

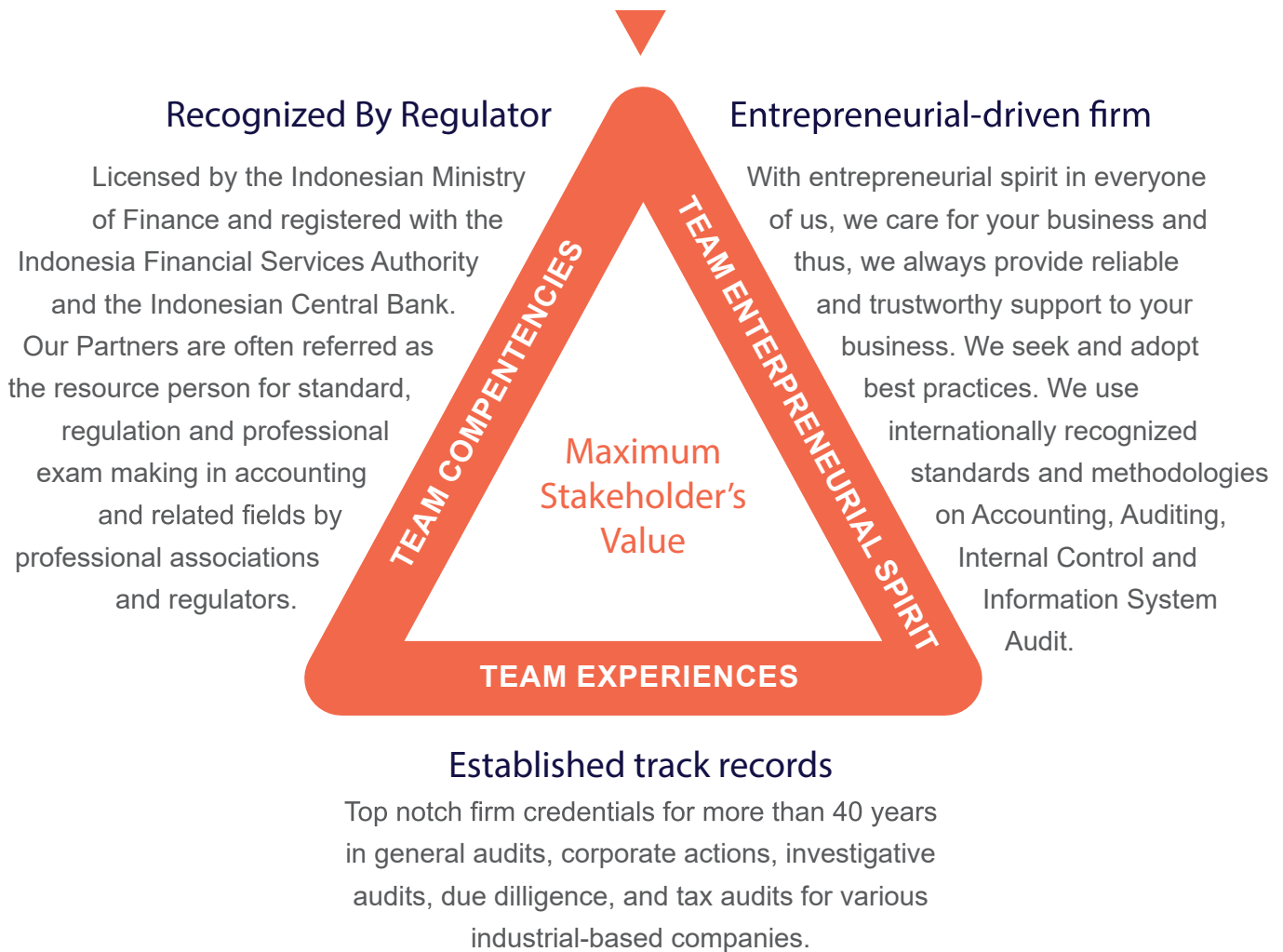
*Reanda International (www.reanda-international.com), the first China-branded international accounting network, aims to build a network that matches clients with carefully screened, independent, professional firms that are able to meet these exact requirements and other stringent membership criteria. Reanda International commissions its member firms to help prominent and growing companies in every industry to succeed in today's fast-changing legal and financial landscape.*

*Over 200 partners, 3,500 people and 120 offices in 30 countries and regions across our network share their expertise, experience, and insights to develop practical advice. As globalization has become bolder and bolder in any markets while China is now the leading economy, our China-originated network gives a distinctive edge to your business.*



# Why Us

The combination of Credible Partners, Competent Team, and Entrepreneurial Mindset enables us to deliver excellent services that maximize stakeholders' value.





# Our Services

Delivering practical insight and preserving trust to create results.

Reanda Bernardi is a one-stop professional service firm, which provides services beyond the traditional audit and tax lines of services. Our services range from audit and tax to multi-discipline advisory. Our cross-discipline team contributes to comprehensive solutions to complex issues faced by fast-growing mid-sized firms to established firms. We take pride in delivering value-added services which help our clients leap to the next level. We are driven for helping our clients making improvements in their business process, accountability, governance, transparency and financial results.



## Audit and Assurance Services

### Financial accounting audits & reviews

- Statutory audit
- Review of financial statements
- IFRS reporting
- Independent review of externally reported information such as review on management's discussion and analysis in annual reports

### Financial accounting advisory

- Accounting and regulatory advice on Indonesian GAAP and IFRS
- Knowledge sharing through accounting seminars and trainings

### Other attestation

- Agreed upon procedures
- Examination on pro-forma financial information
- Compliance attestation
- Performance/ internal control audits
- Review on internal control structure and financial information system

- *Provide assurance to the financial reports*
- *Improve the financial reporting process*

### Other non-attestation

- Compilation of financial statements such as assistance with period close, trial balance compilation, reconciliations, and data gathering and analysis

### Capital market services

- Reporting on financial performances in prospectus
- Reporting on pro forma, forecast and projections
- Comfort letters on prospectus disclosures



## Tax Services

### Tax compliance

- Annual personal taxes
- Monthly and annual corporate and business tax

### Tax advisory

- Local and international tax planning
- Tax diagnostic review
- Tax optimization and efficiency
- Tax management consulting
- Accounting tax advisory
- Tax risk advisory
- Knowledge sharing through tax seminars and trainings

### Tax dispute resolutions

- Tax audit, objection and appeal
- Tax reconsideration
- Tax audit post M&A

### Transfer pricing

- TP documentation
- TP planning, compliance and controversy resolution
- TP defense strategy
- TP and customs

### VAT

- VAT refund
- VAT dispute resolution (audit, objection and appeal)
- VAT training
- Due diligence review on VAT

- *Formulate effective tax strategies across provinces and countries*
- *Contribute to financial returns through managing tax exposures*

### Customs

- Customs dispute resolution (audit, objection and appeal)
- Customs training
- Due diligence review on customs
- Strategic trade planning
- License applications
- Customs Bonded Zone and Bonded Warehouse application and implementation
- Import facilities

### Mergers and acquisitions (M&A)

- Deal structuring
- Tax due diligence
- M&A transactions
- Post-deal tax integration

### Global tax assignments

- Tax registration and de-registration for expatriates
- Expatriate tax compliance
- Advice on cross-tax jurisdictions and social security aspects of compensation package
- Dispute resolution (audit, objection and appeal)

## Advisory Services

### Business advisory

- Advice on market entrance
- Advice on market exit
- Employment regulation advisory
- New business establishments
- Payroll advisory
- Corporate secretary

### Capital market services (IPO services)

- IPO readiness assessment
- During IPO:
  - IPO audits
  - IFRS conversion
  - Prospectus review
  - Advice on business plan, financial modeling and business valuation
  - Advice on internal control system and procedures
  - Advice on organizational structure, process or corporate governance
- Post IPO:
  - Advice on regulatory compliance
  - Systems and business process reviews
  - Improvement of governance systems.
  - Advice on accounting treatment on new and/or complex transactions.
  - Support in secondary offerings or other corporate actions
  - Technical training and updates on Indonesian Financial Accounting Standards and /or IFRS and other regulatory developments.

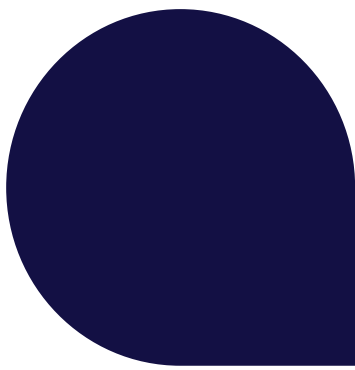
*- Provide a comprehensive range of solutions that support business growth*

### Corporate finance

- Mergers, acquisitions and divestitures (sell-off)
- Capital raising- private equity or capital markets
- Valuations
- Feasibility study
- Strategic placement and general corporate advice
- Financial modeling and sensitivity analysis
- Advice on structuring project contracts
- Financial structuring
- Arranging of multi-source funding
- Public private partnerships
- Corporate advisory
- M&A transaction services:
  - Financial and tax due diligence
  - Tax/accounting deal structuring
  - Purchase price and financing agreement review
  - Transaction closing







## Technology & Operation Services

- ERP solutions
- Development of accounting manual & standard operating procedures
- Development of risk control manual

*- Develop system backbone to accelerate your business growth*

## Fraud Services

- Fraud prevention and detection
- Fraud investigations and forensic
- Expert witness testimony and litigation support
- Whistle blowing system

*- Provide solutions that cut out financial irregularities*

## Consulting Services

- Finance function effectiveness
- Change management
- Performance improvement
- Enterprise risk management
- Internal audit transformation

*- Improve unit functionality and provide strategic advice to business owners*

- *Committed to serving Chinese and Japanese group of companies for their Indonesian operations*

### International business entry

- Company establishment
- Virtual/serviced office
- Import support
- Food and drug (BPOM) registration
- Halal certificate
- National standard certificate (SNI)
- Mergers and acquisitions
- Online and offline operation
- Brand management
- Warehousing and order fulfillment

### Accounting and auditing

- Book keeping and accounts
- Audit and other assurance
- Payroll

### Tax services

- Tax compliance
- Tax advisory
- Global tax
- Tax dispute resolutions
- Transfer pricing
- Customs



## Entrepreneurial Services

- *Provide an integrated business ecosystem to produce scalable Indonesian firms*

[www.iphub.co.id](http://www.iphub.co.id)

- Virtual serviced office
- Meeting room and co-working space
- Corporate establishment
- Business and product licences
- Corporate secretary
- Business process outsourcing
- Accounting, tax, payroll
- Business coaching and mentoring



# Our Industrial Knowledge



Reanda Bernardi provides industry-focused services in delivering results to our clients. Strengthened with our global network, our experienced team continues to support our clients' business growth by identifying global opportunities whilst playing local rules. Our client base ranges from local and multinational firms to private and publicly-held entities

## Consumer and Industrial Products and Services (CIPS)

- Automotive
- Infrastructure
- Transportation and logistics
- Engineering, procurement and construction
- Retail and consumer products and services
- Industrial manufacturing
- Chemicals
- Containers and packaging
- Plantation
- Paper and forest products
- Pharmaceutical
- Commercial and professional services

## Energy, Utilities, and Mining (EUM)

- Oil and gas
- Mining (coal, gold, silver, steel, silver and other precious metals and minerals)
- Electric utilities
- Water utilities
- Renewable energy
- Related service providers



## Financial Services (FS)

- Insurance
- Asset management
- Real estate

## Government, Entertainment, Non-Profit and Information Technology (GENT)

- Government agencies
- Media
- Advertising
- Hospitality and leisure
- Entertainment
- Foundation and other non-profit
- Internet software and services
- IT services
- Software





# Our Credentials

Having served both the Indonesian and global business community for more than 40 years, we have established strong footprints that showcase our service quality and commitments to our client's business.

The following list showcases the diversity of our services and client base:

## Audit and Assurance Services

- Pelita Air Service
- Star Air
- Bali Hyatt Hotel
- Bintan Hotel (Batam)
- Kartika Chandra Hotel
- Asuransi Videi
- Asuransi Jiwasraya
- Buanamas Investindo
- Bumi Asih Jaya
- Jumbo Leasing
- Panin Bank (listed)
- Panin Insurance (listed)
- Reasuransi Umum Indonesia
- BKN Insurance Brokers
- Akademi Perhotelan dan Pariwisata Sahid
- Universitas Jayabaya
- Grafiti Pers
- Tempo Group (listed)
- Bristol Myers Squibb (listed)
- Phapros (listed)
- Adnan Buyung Nasution & Associates
- Borel Consulting Limited
- Dimas Drillindo
- Frankipile Indonesia
- Inti Platindo Perdana
- Truba Jurong Indonesia
- Bouygues Indonesia
- Freyssinet Total Technology
- Plaza Indonesia Realty (listed)
- Bimantara Siti Wisesa
- Sagita Dumez
- Tatamulia Nusantara Indah
- Taman Cilegon Indah
- Baktiparamita Putrasama (Medistra Hospital)
- Kartika Bina Medikatama
- Tambang Batubara Bukit Asam (state-owned and listed)
- Karlez Petroleum (Seram) Ltd
- Global Select Ltd
- Santa Fe Pormeroy Indonesia
- East Asia Minerals Corporation Group
- Dayin Prima Paint
- Gajah Tunggal (listed)
- Haw Par Healthcare
- Indonesia Kansai
- Indonesia Republik Motor Company
- Kemang Food Industries
- Krama Yudha Tiga Berlian Motors
- Mayora Indah
- Matsumotoyushi Indonesia
- Pembina Galindra Electric
- Samudra Palapa Textile
- Semen Cibinong
- Sumber Mas Group
- Tawada Healthcare



- Young Indonesia Textile Industries
- Pool Advista Indonesia (listed)
- Samudera Indonesia Group
- ASL Group
- G-Shank
- Mahameru Kencana Abadi Group
- Aryan Indonesia (Kidzania)
- Dharma Jaya (regional - owned)
- Indrillco Hulu Energy Ltd

*“Trustworthiness and quality are what we value from our business relationship with Reanda Bernardi. They have continued to support us along with our growth strategies.”*

Reanda Bernardi's Client Satisfaction Survey



## Tax Services

- Haw Par Healthcare
- Humpuss Trading
- Offshore Services Indonesia
- Soletanche Bachy Group
- Boston Consulting Group
- Tauzia Hotel Management (Harris hotels)
- Kalimantan Rail Group
- Medco Group
- Sumber Suryadaya Prima Group
- Orion Engineering Group
- Marketch International
- Zoomlion
- Grama Bazita Group
- Casco Sea
- Telekomunikasi Indonesia Internasional (Telkom Group)
- DBS Bank
- Fivecurrents LLC
- Jakarta Intercultural School (JIS)
- Scientific Drilling International

## Advisory Services

- Indonesia Infrastructure Finance
- Pertamina (state-owned)
- Bank Mandiri (state-owned and listed)
- Philips Industries Batam
- Jasa Marga (state-owned and listed)
- Mont D'Or Oil Petroleum
- Paesa Pasindo Engineering
- One Pacific Partners Capital
- Dong Feng Group
- Sumber Suryadana Prima Group

## China Desk

- Formosa Group
- Zoomlion Group
- Marketch Group

## Japan Desk

- Xacti Group

# Our Leadership Team



**Ken Bernardi**

*Founder and Chairman*

Bernardi is the founder of Drs Bernardi & Co and the chairman of Reanda Bernardi (formerly known as Bernardi Consulting Group), one of the leading accounting and consulting firms in Indonesia. Reanda Bernardi has collaborated with some leading management institutions in the world, such as Japan Management Association, American Management Association, Harvard Institute, British Institute, and European Advisory Group.

Before founding his own firm, Bernardi had considerable experience in both government and private sectors in the field of accounting, auditing, taxation, and management consulting.

He held a strategic leadership position in the public accounting compartment of the Indonesian Institute of Accountants (IAI), now the Indonesian Institute of

#### Education & Certification

- BA, Accounting – University of Indonesia
- MBA, Finance – Aspen University, Nevada
- Indonesian Certified Public Accountant
- Indonesian Certified Tax Consultant

#### Areas of Expertise

- General audit
- International tax planning
- Tax audit and tax court appeals
- Corporate restructuring

- Merger and acquisition
- Receivership

#### Industries

- Manufacturing
- Plantation
- Pharmaceutical
- Healthcare
- Financial services

#### Professional Societies

- Indonesian Institute of Accountants
- Indonesian Institute of Tax Accountants
- Association of Indonesian Receivers and Administrators Association

Certified Public Accountants (IAPI) as the Chairman of Foreign Affairs. He was also the President of ASEAN Federation of Accountants in 1984 to 1985, of which in this role, he received a leadership recognition award.

His contribution in the development of accounting profession has been well-recognized and his reputation is widely known in the professional organizations.

In 1999, shortly after the monetary crisis that badly hit Indonesia, Bernardi cofounded the Indonesian Receiver and Administrator (IKAPI) and was appointed as a Receiver and Administrator by the Minister of Justice of the Republic of Indonesia, handling bankruptcy cases in Indonesia.

Through his visionary leadership, Bernardi continues to contribute his out-of-the-box thoughts in the strategic move of Reanda Bernardi.



## Michelle Bernardi

*CEO of Reanda Bernardi*

*Managing Partner of Drs Bernardi & Rekan*

Michelle has taken the leadership role in Drs. Bernardi & Rekan since 2009, bringing her years of professional experience auditing, corporate finance and management consulting in big four and top notch global consulting firms.

- Profit improvement
- Business process improvement
- Corporate finance
- M&A

### Industries

- Energy and mining
- Manufacturing
- Plantation
- Pharmaceutical
- Healthcare
- Financial services

### Professional Societies

- IFRS Implementation Team, Indonesian Institute of Accountants , 2009-2012
- Professional education and learning committee, Indonesian Institute of CPA, 2013-2017
- Editorial board of CPA magazine, 2015 - Present

### Education & Certification

- BA, Accounting – University of Indonesia
- MBA, Finance – University of Illinois at Urbana - Champaign
- Indonesian Certified Public Accountant
- Indonesian Certified Tax Consultant – Brevet C
- CFA Candidate Level 2

### Areas of Expertise

- General audit
- Internal audit
- International tax planning

Embracing the philosophy of independence, Michelle, a distinguished young woman from a respectable professional business family, has taken the formerly traditional accounting firm, Drs Bernardi & Co, to the next level, becoming a *one-stop* internationally-recognized professional service firm. Through Michelle's innovation, leadership and entrepreneurial spirit, Reanda Bernardi successfully diversified its service portfolio to include tax, business advisory, corporate finance and management consulting.

Prior to leading Reanda Bernardi, Michelle had extensive audit, M&A and business advisory experience in Big Four Indonesia and several major consulting firms in the USA and Canada. Enhanced by her vast experience and solid academic background, Michelle has been leading projects in the area of financial audits, business

advisory, international taxation, financial and tax due diligence, internal audits, business process improvements, financial modeling and sensitivity analysis, business valuation, capital raising, international equity portfolio development, market and benchmarking analysis, and business plan development.

Michelle has envisioned Reanda Bernardi not only as a sustainable business, but also as a catalyst to human capital development in Indonesia. Towards this end, she has been actively involved in the development of public accounting profession and finance and accounting professions at large. She has continuously served the Indonesian finance and accounting community as a speaker and moderator at national and international events, including serving the financial authorities.





## Heru Prasetyo

*Tax Leader of Reanda Bernardi – Jakarta Office*

Bringing in his ten years of experience with Big Four Indonesia and four years of experience in a leading Indonesian TV broadcast media and telecommunication, Tio is leading the Tax Line of Services of Reanda Bernardi, carried under a legal entity of PT Tridaya Partners. He serves clients in Jakarta, Surabaya and other big cities in Indonesia.

Tio has been providing tax consulting and tax compliance services to a wide range of multinational and local companies in a variety of industries, as well as high-profile individuals and expatriates.

Tio has deep experience in handling full range of Indonesian tax issues, including corporate taxes, value added taxes, withholding taxes, personnel taxes, international tax planning and taxation in merger & acquisition deals.

Tio is well versed in delivering tax diagnostic reviews to ensure proper tax compliance and to assess tax exposures. He also provides assistance during tax audits, from tax objection to tax appeal. He stands out

### Education

- BA, Accounting – University of Indonesia
- Indonesian Certified Tax Consultant – Brevet C

### Areas of Expertise

- Corporate tax compliance and planning
- Personal tax compliance
- International tax planning
- Mergers and acquisitions
- Transfer pricing

- Tax investigations
- Tax audit, tax objection, and tax court appeals

### Industries

- Consumer products
- Manufacturing
- Trading
- Services
- Telecommunication
- Natural resources
- Nutrition & Pharmaceutical
- TV broadcast media
- Advertisement agency

### Professional Societies

- Indonesian Institute of Tax Consultants, Member

in seeking specific tax rulings from tax authorities and in dealing with judicial review to the Supreme Court. Furthermore, Tio has extensive experiences in due diligence reviews of merger and acquisition deals, tax dispute resolution and tax court proceedings.

Tio represents Reanda Indonesia in the International Tax Panel of Reanda International. He contributes his insights on different aspects of taxation in Indonesia in PRISM, a quarterly-issued Reanda International tax newsletter, which provides updates about the recent taxation changes and current hot topics in various countries where Reanda Network has presence.



## T. Bodhiyanto Angwyn

*Tax Leader of Reanda Bernardi – Batam Office*

Bodhi is leading the Tax Line of Service of Reanda Bernardi in Batam, carried under PT Moores Rowland Consulting (“MRC”). Bodhi was one of the founders of MRC, now is a market leader in providing tax consulting services in Batam, a free-trade zone that has special tax treatments.

Prior to leading MRC, Bodhi brought in more than 25 years of professional experience in taxation. He led Batam branch of Big Four Indonesia for five years prior to establishing MRC in the late 1998.

Bodhi, having attended international tax conferences in Singapore, Sydney, Toronto, Rio De Janeiro, Amsterdam, Beijing, London, and Thailand, has a deep exposure in international taxation. He has been providing tax consulting and tax compliance services to multinational firms in Batam, which mostly were established as a manufacturing arm of their Singapore parent company, aiming to make use of special VAT-free treatment in Batam.

### Education & Certification

- BA, Accounting – Trisakti University
- Indonesian Certified Tax Consultant – Brevet C

### Areas of Expertise

- Corporate tax compliance and planning
- Personal tax compliance
- International tax planning
- Mergers and acquisitions

- Transfer pricing and investigations
- Tax audit and tax court appeals

### Industries

- Manufacturing
- Technological
- Pharmaceutical
- Healthcare
- Financial services

### Professional Societies

- Indonesian Institute of Tax Consultants, Member

Sharing the vision of Reanda Bernardi to be a catalyst to human capital development in Indonesia, Bodhi has continuously worked together with Batam tax authority in socializing tax updates and new tax regulations to business community.

Bodhi's area of expertise includes corporate tax planning and compliance, personal tax compliance, international tax planning, mergers and acquisitions, transfer pricing and tax audit and tax court appeals. He has worked collaboratively with Tio in contributing articles for PRISM.



## Mark Bernardi

*Chief Technological and Innovation Officer*

Mark joined Reanda Bernardi in mid 2015, bringing in his IT expertise in the telecommunication and banking industries, the two major industries in the Indonesian economy. Mark is leading the IT and Innovation division of Reanda Bernardi.

Mark started his career in Atlanta, US, as a software engineer, developing a component of an Interactive Voice Response System that interprets and processes human's voice and/or dial tone input based on Voice XML applications. In Indonesia, he continued his software engineering career path for 3 years, developing operating systems for customizable SIM cards for GSM 3G networks. Then he spent 8 years with Citibank Indonesia, holding IT leadership position in several different units and projects, such as credit initiation and collection, cards business, e-business, risk management, and cards and loans project management and process improvement.

During his years with Citi Group, he led several big migration projects such as cards migration and national clearing system. He also served as the country's subject-matter expert for Credit Approval

### Education & Certification

- BSc, Computer Science Georgia Institute of Technology, specializing in software engineering and database
- Risk Management Certificate Level 1
- Banking Competency Exam Level 2

### Areas of Expertise

- Software development life cycle
- IT project management
- Business process improvements

### Industries

- Telecommunication
- Financial services

### Professional Societies

- Indonesian Bankers Association
- FinTech community (Indonesia and overseas)

System for Assets Products and Front-liner application for online Portfolio actions.

In 2015, Mark and his IT & Innovation team introduced InvestoPreneurHub, the first in Indonesia and in the world that integrates the concepts of Virtual Office, Co-working Space, Private Equity Firms, and Maker Communities. We call IPHub - the Knowledge and Innovation Center, an integrated business ecosystem that connects individual investors, local entrepreneurs and professional experts with the mission to produce more of high scalable Indonesian firms.

In IPHub, Mark spearheads the IT initiatives among the community members as we, Reanda Bernardi group, believe that technological-led innovation would create a competitive advantage to any business.

# Our Team Contacts



Michelle Bernardi  
CEO/Managing Partner

## *Audit, Tax, M&A, and Advisory*



David Pardede  
Partner



Heru Prasetyo  
Partner



Aditya Febriansyah  
Partner



Vicky Sagir  
Partner



Welly Andry  
Partner



Bodhiyanto Angwyn  
Partner



Mark Bernardi  
Partner

## *China Desk*



Daniel Liu  
Partner

## *Japan Desk*



Michiyo Okubo  
Partner



# Locations



## Reanda Bernardi

- KAP Drs. Bernardi & Rekan
- PT Tridaya Partners
- PT Reanda Konsultan Indonesia
- PT Moores Rowland Consulting

### Jakarta Head Office

#### ***Cik9 Building***

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Jakarta Pusat, 10330  
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#### ***Key Firm Contacts***

**Michelle Bernardi**  
Assurance & Advisory Services Leader  
**Heru Prasetyo**  
Tax Services Leader

### Batam Branch

#### ***Wisma Batamindo #03-19***

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#### ***Key Firm Contacts***

**David Pardede**  
Assurance Services Leader  
**Bodhiyanto Angwyn**  
Tax Services Leader



Reanda Bernardi is comprised of KAP Drs. Bernardi dan Rekan, PT Tridaya Partners, PT Reanda Konsultan Indonesia and PT Moores Rowland Consulting, each of which is a separate legal entity and all of which together constitute the Indonesia member firm of Reanda global network, which is collectively referred to as Reanda Bernardi.

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