



LEONARD, MULIA & RICHARD

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REGISTERED PUBLIC ACCOUNTANTS

LEONARD, MULIA & RICHARD



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About Us

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*Fairness is not an attitude.
It's a professional skill that must
be developed and exercised.*

- Brit Hume -

Leonard, Mulia & Richard (“LMR”) are independent firms that provide auditing, consulting, financial advisory, tax and related services.

Our people are drawn from many different backgrounds and are united by a set of shared values. They work in an environment where they can learn and develop, and everyone is given the opportunity to be the best they can be. This approach gives our organization an invaluable depth and breadth, helping us provide clients with a broad range of perspectives, ideas and capabilities experience.



LMR has grown rapidly over the years from August 1961 to its current size of over 200 employees, including 9 partners, two offices located in Jakarta and Semarang.

Today, the services offered by LMR are adding value in virtually every industry and sectors in the country, we continue to work with large multinationals, public sector entities and Indonesian companies, providing solutions to complex business issues.

Our services are rendered through separate legal entities focusing on different aspects of the service offerings we provide.

HEAD OFFICE



BRANCH OFFICE



Our People



*Coming together is a beginning,
staying together is progress,
and working together is success.*

- Henry Ford -

Our people are key to LMR success.

Our people development is enhanced by continuously training, providing access to industry training, technical skill building and instructions in various methodologies through training courses, in-house and outsourced.

LMR comprises over 200 employees with 9 partners, located in Jakarta and Semarang. Some professionals have advanced degrees in accounting, management, economics and finance, certified in specific aspects. Some of our people with over 25 years of well experience. The partners have experienced or taken an active part in the activities of Indonesian Institute of Certified Public Accountants.



Our Clients

Individual client attention is a fundamental aspect of the professional services offered by us. While business in Indonesia may face a number of similar issues, the optimal solutions may not be the same for different companies of the same line of business. Developing trust to understand clients' needs are essential in our tailored clients' specific objectives.

At present our firm has several hundreds of clients. Our clients' base includes:

- Multinational companies
- Public entities listed on the Indonesia Stock Exchange
- Private entities
- State-owned and government agencies
- Private entrepreneurship
- Non-profit organizations

Gaining competitive edge in your industry with our expertise provides many benefits to your lines of business



Automotive, Transportation, Hospitality & Services



The consumer industry group provides integrated services to member firm client across the entire value chain, from raw materials to the end consumer, tackling issues like shift to e-commerce, rising middle class buying power and more awareness in health and sustainable products.

Energy, Plantation, Industrial & Resources

*(including Oil, Gas & Chemicals; Mining & Metals;
Oil Palm Plantation; and Industrial Products & Construction)*

Energy, Resources & Industrial specialists provide comprehensive, integrated solutions to all segments of the Oil and Gas, Power, Mining, Shipping and Ports and Water sectors to tackle specific issues like renewable energy and developing supportive regulation framework while encouraging performance in power sector.



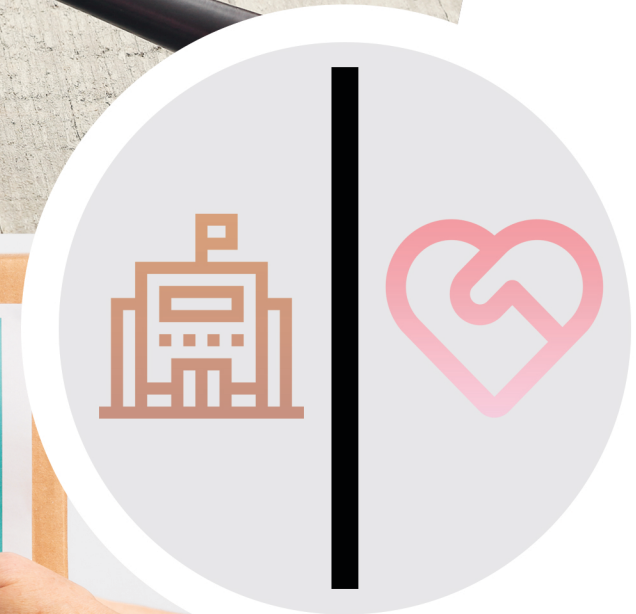
Financial Services *(including Banking & Capital Market, Insurance, and Real Estate)*

Recent fintech development, regulation dynamics and cyber risk drives financial services industry specialists to provide comprehensive, integrated solutions to the banking & securities, insurance, and investment management sectors. We leverage our global and regional network to provide suitable solutions to our clients.



Government & Non-Government Organizations *(including Associations and Foundations)*

Government and Non-Government Organizations are committed to improving public outcomes through a focus on people. With government's recent plan to provide faster economic recovery through National Economic Recovery program, LMR think about the complex issues facing the public sector and develop relevant, timely, and sustainable solutions for our clients.



Health Care And Life Sciences



The Life Sciences & Health Care strives to support clients in addressing the healthcare challenges that impact today's industry. LMR utilizes the extensive knowledge from global and local expertise to help in solving issues like payor capability and capacity, adoption of technology in delivering healthcare services and recent dynamics in disease/pandemic impact.

Media, Technology & Telecommunication *(including Sport Business)*

Technology, media and telecom companies know better than anyone that the only constant is change. But it can be hard to keep up. LMR has the necessary experience with this unpredictable and evolving operating environment to help clients thrive in the digital world, tackling issues like digitalized economy and 5G infrastructure investment.



Our Services

We provide Audit / Non-audit, Accounting and Advisory services, individually or on combined basis, delivering consistent multi-disciplinary skills and capabilities, based on extensive industry knowledge, to all of our national and multinational clients.

We respond to our clients' complex business challenges with a current approach to services that spans various industry sectors within and beyond national boundaries.



Audit



Non-Audit



Tax



Advisory

Audit



We provide independent audit services designed to assess the reliability of information prepared by clients for use by investors, creditors and other stakeholders, and compliance with Indonesia specific statutory reporting requirements in Indonesia.

The effective and efficient application of our audit methodologies is greatly enhanced by programs and procedures. It includes industry specific audit modules, as well as an automatic focus on audit requirements for specific risk areas identified. This audit tools supports our continuing efforts to manage the efficiency and the quality of our audit process.

Our audits are structured to provide our clients:

- fresh perspectives on opportunities to enhance continuous improvements in their financial information
- processes, controls, risk management and corporate governance
- clear and consistent focus on key issues
- continuous feedback
- timely reporting
- a year-round, hands-on involvement that aims to anticipate issues and provide practical support in resolving them on a timely basis
- business orientation.

Audit services also include a wide range of other forms of attestation services and reports. We are often called upon to assist clients issue reports on examinations, reviews or agreed-upon procedures. These services cover many needs for attestation that are outside the financial statement audit requirements.

Companies may sometimes prepare prospective financial information in a context where there is a regulatory requirement for information to be reported on by an independent external firm.

Non - Audit



Our non-audit services include:

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

Tax



Taxation is always a critical component of all business operations, even more and the taxation system in Indonesia provides many unique challenges. Failure to comply with often grey area laws and regulations can lead to significant time commitments, professional fees and tax penalties. Progressive and bottom line focused management has realized that taxes (direct and indirect, domestic and international), must be viewed as a dynamic item of cost, rather than a passive charge on profits. Effective tax-cost management provides a distinct competitive advantage and requires the application of the appropriate tax strategies, proactively identified and surgically implemented.

It is important to retain business oriented professional advisors who understand tax governance, have specialized skills and deep industry knowledge, and can assist in developing and implementing tax strategies as well as systems to minimize tax risks.

Our experienced tax professionals are drawn from a wide backgrounds. Industry specialization, service line expertise and international exposure, together with continual advanced training, equips them to work with our clients and be their professional tax advisors in a wide spectrum of business matters.



Advisory

Management Consulting

Business performance and effective use of information technology are always the priority to be improved. They go side by side because sustainable performance improvement depends on accurate and timely information to drive performance related decisions, unwind complexity, create structural change and provide a solid organizational foundation. All of which require a strategic, effective deployment of IT investments.

Consequently, today's organizations continue to seek a greater connection and alignment among strategy, process and technology. This connectivity is essential to addressing such priorities as creating the right cost structure, improving business intelligence and insight, integrating business operations and managing risk.

Integrated Financial Reporting

We offer integrated one-stop services with support from our cross-discipline team, by combining our vast experience and capabilities we are able to help clients to identify problems, provide alternatives, and upgrade the financial reporting process to ensure clients have the "golden standard" of financial reporting process. We recognised that understanding the financial impact of a new accounting standard on client's business can be a complex process which requires detailed calculations and modelling – especially for companies with large number of leases.



Accounting Advisory Services

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

- Improving the financial reporting process
- Improving the speed and quality of financial reporting
- Converting to International Financial Reporting Standards (IFRS).

Initial Public Offerings

Having experiences in initial public offering procedures, LMR can assist client in the process to become a public company successfully. Our specialist knowledge of Indonesian regulatory requirements equips us to help client address the complexities of the listings, and fulfil post-offering reporting requirements.



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