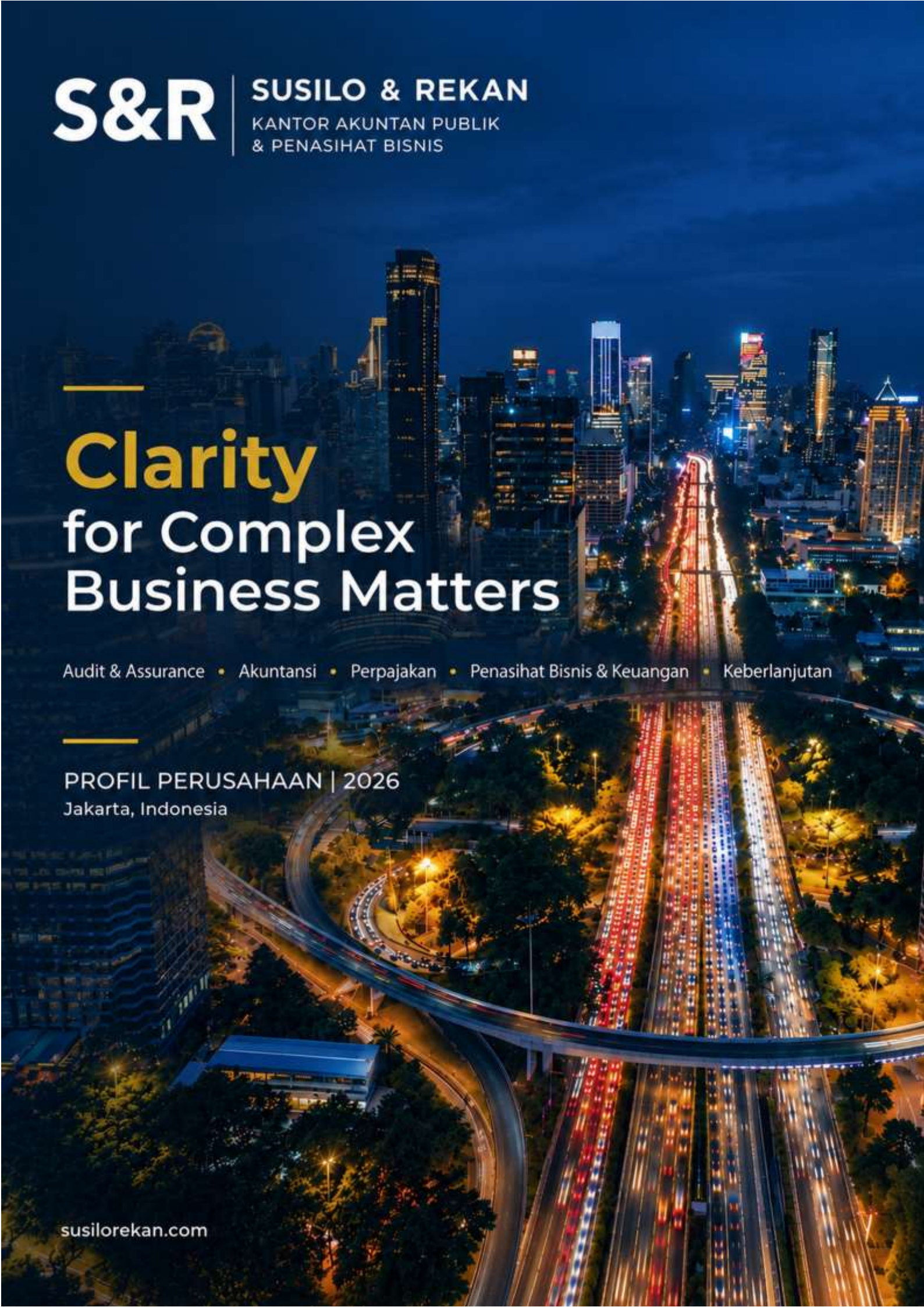




S&R

SUSILO & REKAN

KANTOR AKUNTAN PUBLIK
& PENASIHAT BISNIS

Clarity for Complex Business Matters

Audit & Assurance • Akuntansi • Perpajakan • Penasihat Bisnis & Keuangan • Keberlanjutan

PROFIL PERUSAHAAN | 2026
Jakarta, Indonesia

susilorekan.com

Who We Are

Clarity for Complex Business Matters

Good business decisions require relevant and reliable information, together with an appropriate understanding of the factors that may affect them. In an increasingly complex business environment, the information and considerations needed to make decisions do not always come from a single source or discipline. Accounting, finance, tax, valuation, governance, sustainability, regulation and other business considerations can be interconnected and need to be understood in the appropriate context.

Reliable information and a comprehensive, integrated understanding of the relevant considerations help management, shareholders and other stakeholders make decisions on a clearer and well-supported basis.

With this in mind, S&R brings together relevant professional expertise through an integrated approach tailored to our clients' needs. With our roots in public accounting, we combine professional discipline, adherence to professional standards, independence and an evidence-based approach with practical business understanding. Today, S&R's capabilities span audit & assurance, accounting, tax, business & financial advisory, and sustainability, which can be delivered individually or brought together as needed to provide the information, analysis and professional perspectives that support decision-making.

S&R is an evolution of KAP Bayu Susilo, a public accounting firm that commenced operations in 2008 under the leadership of Yulius Bayu Susilo Harto. Following the addition of Florentinus Suryo Susilo as a partner, KAP Bayu Susilo evolved in late 2017 into Susilo & Rekan and obtained its public accounting firm license in early 2018. The experience and capabilities built through KAP Bayu Susilo have since been carried forward, further developed, and enriched within S&R.

Why S&R

Quality. Access. Value.

Professional experience and discipline developed in global firms, combined with more direct partner involvement and a more efficient structure.

EXPERIENCE, METHODOLOGY & PROFESSIONAL STANDARDS

S&R's partners bring decades of experience from Big Four firms, international engagements and corporate environments, and remain actively involved in professional organizations, including leadership roles within the Indonesian Institute of Certified Public Accountants (IAPI). This experience is supported by structured methodologies, relevant professional references and a system of quality management embedded in the way S&R delivers its engagements.

DIRECT ACCESS TO EXPERIENCED PARTNERS

Our leaner structure enables partners to remain directly involved—from understanding the matter and determining the approach to reviewing key analyses and discussing conclusions with clients.

A MORE EFFICIENT STRUCTURE

Our leaner operating model enables S&R to deliver high-quality professional services with strong partner involvement and a more competitive fee structure than larger global firms.

CROSS-DISCIPLINARY PERSPECTIVE

Our roots in public accounting, combined with advisory and corporate experience, help us understand the connections between accounting, tax, finance, transactions, governance, sustainability and other business considerations in the context of each client's needs.

ANALYSIS THAT SUPPORTS DECISIONS

We focus on analysis that is technically sound while clearly explaining the issues, implications, options and considerations relevant to our clients' decisions.

When S&R Can Help

S&R can assist when organizations require professional judgment in financial reporting and tax matters; transactions, valuations, financing or restructuring; strengthening governance and controls; preparing for sustainability reporting and assurance; or other business decisions and situations that require relevant professional expertise.

What We Do

Evolving with Business Needs

Business needs continue to evolve, and so do the information, analysis and professional expertise required to support them. SCR develops its capabilities in response to these evolving needs, while remaining focused on areas supported by our professional expertise and experience.

Our capabilities currently span five principal areas:

Audit s Assurance

Financial Statement Audit · Review · Agreed-Upon Procedures · Compliance · Internal Audit

Accounting

Accounting C Bookkeeping · Financial Reporting · Closing Support · Accounting Advisory · Payroll · Accounting Systems C Processes

Tax

Tax Compliance Support · Tax Accounting · Tax Review C Reconciliation · Tax Reporting Support · Transaction Tax Considerations

Business s Financial Advisory

Financial Review · Due Diligence · Valuation · Corporate Finance · Restructuring · Financial Modelling · Governance · CFO Advisory · Forensic

Sustainability

Sustainability Reporting · Reporting Readiness · ESG Data C Controls · GHG Accounting · Climate-Related Disclosure · Assurance Readiness

Experience That Matters

Experience Built in Leading Professional Firms

SCR brings together professionals shaped by public accounting, Big Four firms, and international assignments—including KPMG, EY, Deloitte and PwC. That grounding shows in how we work today: disciplined, rigorous about standards, and focused on the issues that matter.

Decades of Experience

Senior professional experience spanning audit, accounting, financial reporting, corporate finance, transactions, governance and advisory.

Big Four Backgrounds

Professional foundations developed through KPMG, EY, Deloitte and PwC environments.

International Experience

Indonesia · United States · Europe.

Diverse Organizations

State-Owned · Private · Multinational · Emerging Businesses · Development.

Regulated Professional Practice

A licensed Indonesian public accounting practice with professional and regulatory credentials relevant to the services we provide.

Audit s Assurance

Reliable Information as a Foundation for Trust

Reliable financial information provides an important basis for shareholders, lenders, regulators and other stakeholders in making decisions. SCR provides audit C assurance services to give users confidence in the reliability of that information, in accordance with the scope and level of assurance established by applicable professional standards.

At SCR, audit C assurance are more than compliance exercises. We seek to understand the business behind the numbers and focus our work on significant areas, while maintaining the independence and professional skepticism required by applicable professional standards

◆ **Financial Statement Audit**

Independent audit of financial statements in accordance with applicable professional standards.

◆ **Review Engagements**

Limited assurance over financial information where an audit is not required or appropriate.

◆ **Agreed-Upon Procedures**

Targeted procedures addressing specific financial information, transactions or matters agreed with the engaging parties.

◆ **Compliance s Special Purpose Engagements**

Independent work addressing contractual, regulatory or other specified requirements.

◆ **I nternal Audit s Controls**

Assessment of internal controls, financial processes and areas of operational or financial risk.

Our Approach — Independent judgment. Focused execution. Clear communication.

In addition to completing the engagement in accordance with applicable standards, we communicate significant matters requiring management's attention and help stakeholders understand the information on which decisions are based.

A Risk-Based Audit Approach

Audits are conducted in accordance with Indonesian Standards on Auditing (SPAP) using a risk-based approach. We understand the business and relevant areas, assess the risk of material misstatement, and perform audit procedures to obtain sufficient appropriate evidence as the basis for our conclusions.

Partner involvement, review, documentation and our quality management system form part of the audit process. Where relevant, we also share observations and recommendations—including on internal controls and financial reporting processes—as an added value for clients.

Accounting

Better Information Starts with Better Accounting

Good decisions depend on reliable financial information. Accounting challenges, however, often extend beyond recording transactions—businesses may face changing reporting requirements, complex transactions, tight closing deadlines, weaknesses in financial processes or simply the need for better information to support management decisions.

SCR supports finance teams across the accounting and reporting cycle—from maintaining underlying records to addressing complex financial reporting matters and strengthening the infrastructure behind financial information.

◆ **Accounting s Bookkeeping**

Maintenance of accounting records and preparation of periodic financial information.

◆ **Financial Reporting**

Preparation and support for financial statements and management reporting.

◆ **Financial Closing Support**

Assistance with month-end, year-end and other reporting processes, including reconciliations and closing adjustments.

◆ **Accounting Advisory**

Analysis of accounting issues arising from transactions, contractual arrangements, changes in standards and other business events.

◆ **Chart of Accounts s Reporting Structure**

Design and development of accounting structures to support financial reporting, management information and business requirements.

◆ **Accounting Systems s Processes**

Review and improvement of accounting workflows, controls and financial reporting processes, including assistance with accounting system implementation.

◆ **Payroll Support**

Payroll processing and related financial administration.

Our accounting services support organizations that are growing, undergoing change, strengthening their finance function or addressing a particular reporting challenge. We can work alongside an existing finance team or provide additional professional capacity where needed.

From transactions to reporting, we help build reliable financial information.

Tax

Tax in the Context of Business

Tax considerations are often part of broader business decisions. Transactions, contracts, financing arrangements and changes in corporate structure can create tax consequences that need to be considered together with their accounting and commercial implications.

We therefore consider tax in its business context, not simply as a matter of calculation and reporting.

◆ **Tax Compliance Support**

Support for periodic and annual tax compliance and reporting processes.

◆ **Tax Review s Reconciliation**

Review and reconciliation of tax calculations, accounting records and supporting information to identify matters requiring attention.

◆ **Tax Accounting**

Support for the accounting and financial reporting implications of taxation.

◆ **Tax Reporting Support**

Support in organizing financial and accounting information required for tax reporting and compliance.

◆ **Transaction Tax Considerations**

Assessment of relevant tax considerations arising in transactions, investments, financing and restructuring.

Connected Perspective

Where an issue crosses accounting, finance and tax, SCR can bring these perspectives together. This is particularly relevant in transactions and restructuring, where accounting treatment, financial consequences and tax implications frequently need to be considered as part of the same decision.

Understand the obligation. See the implications. Make an informed decision.

Business s Financial Advisory

The Right Analysis to Support Business Decisions

Important business decisions require more than simply reading financial statements. Management and shareholders may need to understand the value of a business, the factors behind its financial performance, the economic merits of a transaction, the impact of a restructuring on stakeholders, or the alternatives available when circumstances change.

SCR combines financial analysis, accounting knowledge and commercial judgment to help clients evaluate the alternatives available.

TRANSACTIONS s VALUATION◆ **Financial Due Diligence**

Analysis of financial performance, financial position, cash flows and matters relevant to a proposed transaction.

◆ **Business Valuation**

Financial analysis supporting transactions, shareholder matters, restructuring and other business purposes.

◆ **Transaction Support**

Financial analysis and professional support throughout acquisitions, disposals, investments and other corporate transactions.

◆ **Financial Modelling**

Models supporting valuation, transactions, financing, scenario analysis and strategic decisions.

CORPORATE s FINANCIAL ADVISORY◆ **Business s Financial Review**

Focused analysis of financial performance, financial position and specific matters requiring management or shareholder attention.

◆ **Corporate Restructuring**

Financial analysis supporting changes in capital, ownership, financing or corporate arrangements.

◆ **Corporate Finance**

Analysis and support relating to financing, capital structure and other corporate financial matters.

◆ **Business Planning**

Financial and strategic analysis supporting business plans, projections and evaluation of future alternatives.

◆ **CFO Advisory**

Additional senior financial perspective for organizations facing significant financial, reporting or strategic issues.

GOVERNANCE s SPECIAL SITUATIONS◆ **Corporate Governance**

Review and advisory support relating to governance structures, accountability and financial oversight.

◆ **Forensic s Investigative Support**

Financial analysis addressing suspected irregularities, disputes or other matters requiring focused investigation.

Sometimes clients need an advisor across an entire workstream. At other times, they need an experienced financial professional to examine a specific issue independently and help them understand their options.

We bring structure to complex financial questions—so decisions can be made on a clearer basis.

Sustainability

The Evolution of Corporate Reporting

Corporate reporting continues to evolve. Investors, regulators, lenders, customers and other stakeholders increasingly consider sustainability information when assessing a company's performance, risks and long-term prospects. As a result, sustainability reporting is becoming increasingly connected with corporate reporting, governance, strategy, risk and business performance.

SCR brings its financial reporting and assurance experience to help organizations understand their sustainability reporting requirements and prepare the data, processes and controls needed to support them.

Sustainability Reporting s Disclosure

Sustainability Reporting · Sustainability Disclosure C Gap Assessment · Reporting Framework Assessment

Sustainability Reporting Readiness

Data C Reporting Processes · Reporting Controls · Governance C Responsibilities

Climate s GHG Reporting

Greenhouse Gas Accounting · Climate-Related Disclosure · Climate Risk C Opportunity Assessment

Sustainability in Transactions s Finance

ESG Due Diligence · Sustainable Finance Readiness · Supply Chain Sustainability Information

Assurance Readiness

Sustainability Assurance Readiness · Sustainability Information Review · Independent Sustainability Assurance

Relevant. Measurable. Documented. Consistent. Traceable. Assurable.

Preparing sustainability information to meet evolving corporate reporting needs.

Experience Across Markets

Diverse Organizations and Industries. A Broader Perspective.

The experience SCR brings to an engagement extends beyond the firm's own history. Careers built across SCR and its predecessor practice, Big Four firms and international assignments span different industries, ownership structures and stages of business development.

State-Owned Enterprises & Public Sector

Energy, natural resources, industrial estates and other sectors—accounting infrastructure, complex accounting, financial and commercial analysis, financial planning.

Private & Family-Owned Businesses

Financial reporting, governance, ownership, transactions and business transition.

Multinational & International Businesses

Multinational companies, international investors and organizations in Indonesia and overseas.

Investment, Fintech & Emerging Businesses

Investment and portfolio companies, fintech platforms, startups and evolving business models.

International Development & Non-Profit

Internationally funded programs and non-profit organizations where accountability, compliance and transparent reporting are fundamental.

Industry Experience: Energy & Natural Resources · Financial Services · Investment & Fintech · Telecommunications & Technology · Industrial & Distribution · Infrastructure & Construction · Shipping & Logistics · Consumer & Hospitality · Public Sector & Development

Leadership

Direct Involvement of Experienced Leaders

At SCR, senior experience remains close to the work. Our leadership team brings together decades of professional experience developed across international public accounting firms, corporate leadership, international assignments, and independent professional practice. Partners remain actively involved throughout each engagement—from understanding the issues and determining the appropriate approach to reviewing significant matters and discussing conclusions with clients. This direct involvement reflects our commitment to technical quality, professional judgment, and practical business solutions.



Yulius Bayu Susilo Harto

Managing Partner

30+ Years of Professional Experience

As Managing Partner, Yulius Bayu Susilo Harto leads SCR's professional practice and is responsible for the firm's overall technical quality, client service, and strategic direction.

With more than three decades of professional experience, he has advised organizations across audit C assurance, financial reporting, corporate finance, valuation, transactions, restructuring, governance, and financial advisory. His experience spans both Indonesia and the United States, supporting organizations across financial services, energy, telecommunications, industrial, agriculture, hospitality, and other sectors.

Drawing on the discipline of public accounting together with broader financial and commercial perspectives, Yulius helps clients navigate complex business and financial matters while maintaining the highest standards of professional quality, independence, and integrity.

Areas of Focus: Audit C Assurance · Financial Reporting · Financial Advisory · Corporate Finance · Valuation · Transactions · Restructuring · Governance

Professional Qualifications: MBA · CA · CPA · FCPA (Aust.) — Bachelor of Accounting, Universitas Indonesia; MBA, Universitas Gadjah Mada. Member, Certification Board of IAPI.

Professional Leadership

- Member, Committee on Risk, Legislation and Public Policy, Indonesian Institute of Certified Public Accountants (IAPI), 2025-2029.
- Former Secretary, Certification Board, Indonesian Institute of Certified Public Accountants (IAPI).

Leadership (continued)



Dr. Florentinus Suryo Susilo

Partner

20+ Years of Professional Experience

As Partner, Dr. Florentinus Suryo Susilo leads engagements involving corporate finance, mergers & acquisitions, financial reporting, governance, treasury, business restructuring, and other strategic financial matters.

His professional experience spans international public accounting firms and senior corporate leadership roles across Indonesia and Europe. He brings both advisor and management perspectives to complex financial and business decisions, combining technical expertise with practical commercial understanding.

His experience includes IFRS and US GAAP implementation, Sarbanes-Oxley and J-SOX compliance, SAP implementation, treasury, financial shared services, business restructuring, and CFO-related matters, enabling him to support organizations through significant business transformation and growth.

Areas of Focus: Audit & Assurance · MCA · Corporate Finance & Treasury · Financial Reporting · IFRS & US GAAP · Internal Controls · Business Restructuring · CFO Advisory

Professional Qualifications: Dr. · MBA · CA · CPA · CMA — Bachelor of Accounting, Brawijaya University; Executive MBA, ITB & Aalto University, Finland; Doctorate, Universitas Gadjah Mada.

Leadership (continued)



Cooky T. Adhikara

Business Development Director

20+ Years of Professional Experience

As Business Development Director, Cooky T. Adhikara leads SCR's strategic relationship development, business partnerships, and market development initiatives, helping connect the firm's professional capabilities with the evolving needs of clients and strategic stakeholders.

With more than two decades of professional experience spanning business development, industry engagement, public policy, and data analytics, he works closely with corporations, state-owned enterprises, professional organizations, and financial institutions to develop long-term relationships and identify opportunities for collaboration.

Drawing on his experience as an entrepreneur, policy analyst, academic, and consultant, Cooky supports SCR's continued growth through strategic partnerships while strengthening the firm's presence across key industries and institutions.

Areas of Focus: Business Development · Strategic Partnerships · Market Development · Public Sector C BUMN Relations · Banking C Financial Services · Industry Relations · Policy Analysis · Data Analytics · Infrastructure C Industrial Sectors

Professional Qualifications: Doctoral Candidate in Strategic Management, Universitas Brawijaya; Master of International Management, Universitas Indonesia; Bachelor of Management (Finance), Universitas Diponegoro.

Selected SsR Client Experience

Experience Across a Range of Engagements

SCR and its predecessor practice have been entrusted with professional assignments by Indonesian and international organizations across a diverse range of industries.

STATE-OWNED ENTERPRISES

PT Pertamina Hulu Indonesia

Energy — Accounting Manual · Financial Reporting · Tax, Finance C Treasury Procedures

PT Pertamina EP Cepu

Energy — Hedge Accounting Advisory · Financial Reporting · Systems C Procedures

PT Timah Tbk

Mining & Natural Resources — Contract Analysis C Evaluation

PT PLN Energi Primer Indonesia

Energy — Financial C Commercial Analysis · Pricing C Billing Studies

PT Agrinas Jaladri Nusantara (Persero)

State-Owned Enterprise — Chart of Accounts Design · Accounting C Reporting Structure

PT Kawasan Berikat Nusantara

State-Owned / Industrial Estate — Five-Year Financial Planning · Financial Modelling · Investor Support

PRIVATE, INTERNATIONAL s EMERGING BUSINESSES

PT Berau Coal Energy

Mining & Energy — IFRS Conversion · Financial Reporting · Internal Audit · SAP Support

PT Finansia Multi Finance

Financial Services — Accounting Advisory · Internal Audit

Raiz Invest Australia Limited

Fintech / Digital Investment — Accounting · Tax · Payroll · Financial Reporting

Amjary International Ltd

Investment & Portfolio Management — Accounting · Financial Reporting C Related Support

PT Repex Perdana Group (RPX)

Logistics — Business Planning · Financial Modelling · Investor Support

PT Nusantara Sejahtera Raya / Cinema XXI Group

Consumer & Entertainment — Accounting Advisory · Reconciliation · Financial Reporting Support

DEVELOPMENT s NON-PROFIT

Australian Government-Funded Development Programs

International Development — Financial Audit · Technical C Financial Audit · Project Financial Management

Transparency International Indonesia

Non-Profit / Development — Donor-Funded Program Audit

Yayasan Sayap Ibu

Non-Profit / Social Welfare Foundation — Financial Audit

Gereja GSJA Betlehem

Non-Profit / Religious Organization — Financial Audit

Selected Engagements

More Than a List of Clients

The nature of an engagement often says more about professional capability than the name of the client alone.

Cross-Border Financial Reporting s Capital Markets

PT Berau Coal Energy

Supported the conversion of financial reporting from Indonesian GAAP to IFRS in connection with an international bond and capital-market process.

IFRS · Complex Financial Reporting · International Capital Markets

Complex Accounting

PT Finansia Multi Finance

Accounting advisory relating to the treatment of convertible bonds under Indonesian Financial Accounting Standards, including recognition, measurement and presentation.

Complex Accounting · Financial Instruments · Technical Accounting

Finance Function s Reporting Infrastructure

PT Pertamina Hulu Indonesia

Development of an accounting manual and financial, taxation, finance and treasury standard operating procedures designed to strengthen the organization's reporting framework.

Accounting · Financial Reporting · Controls · Tax & Treasury

Accounting Structure for a State-Owned Enterprise

PT Agrinas Jaladri Nusantara (Persero)

Design and development of the chart of accounts to support the company's accounting, financial reporting and management information requirements.

Chart of Accounts · Accounting Structure · Management Information

Hedge Accounting s Financial Systems

PT Pertamina EP Cepu

Accounting advisory relating to hedging transactions, including assessment of hedge effectiveness and development of supporting working systems and procedures.

Financial Instruments · Hedge Accounting · Controls

Financial Planning s Modelling

PT Kawasan Berikat Nusantara

Development of a five-year financial plan, including financial modelling, multi-year projections and support relating to potential investor discussions.

Financial Planning · Modelling · Projections · Investor Support

How We Work

Consistent Working Principles

Engagements may differ, but the principles underlying how we work are fundamentally the same. We apply relevant references, understand the facts and context, and carry out structured analysis to reach conclusions that can be supported and explained. Where relevant, we also provide recommendations for the client's consideration and follow-up.

A Clear and Practical Approach

Every engagement is different, but the principles behind how we work remain consistent. We begin by understanding the issue in its business context—not simply the technical question presented to us.

1. UNDERSTAND

Start with the need and context, not the service.

We seek to understand the business, the circumstances surrounding the engagement and the decisions that need to be made.

2. ASSESS

Identify the areas that need to be considered.

Depending on the engagement, we consider the relevant accounting, tax, finance, valuation, governance, controls and regulatory aspects.

3. ANALYZE

Ground the analysis in facts and evidence.

Our work is grounded in facts, documentation and professional standards. We distinguish facts from assumptions.

4. COMMUNICATE

Make complex matters understandable.

We communicate significant findings, alternatives and conclusions in a way designed to support discussion and decision-making.

The SsR Approach:

Understand → Assess → Analyze → Communicate → Client Decision

Technical rigor is the foundation. Clarity makes the work useful. Where relevant, conclusions are also accompanied by recommendations to support the client's follow-up.

Insights s Perspectives

Perspectives That Support How We Work

The business environment continues to change, as do reporting, regulation, markets and professional practices. SCR follows developments in accounting, corporate reporting, finance, governance, sustainability and other relevant areas so that we can understand their implications for clients.

FEATURED INSIGHT

Sustainability Reporting: Tuntutan Baru Corporate Reporting Setelah Fair Value Accounting

Corporate reporting continues to evolve as stakeholders demand information that better captures risk, value and long-term business prospects. This SCR perspective examines sustainability reporting as part of that continuing evolution—from traditional financial reporting toward a broader corporate reporting environment in which sustainability-related risks and opportunities increasingly matter.

It also considers the practical implications as sustainability information becomes more structured, measurable and ultimately subject to assurance.

— *Yulius Bayu Susilo Harto, Managing Partner*

Areas We Follow: Corporate Reporting · Accounting · Sustainability · Finance · Governance · Business C
Regulatory Developments

Professional Credentials s Contact

Grounded in Professional Standards

SCR operates within Indonesia's regulated public accounting profession. Our professional credentials reflect the standards, responsibilities and accountability expected of a public accounting firm.

Ministry of Finance of the Republic of Indonesia

Licensed Public Accounting Firm — License No. 124/KM.1/2018

Financial Services Authority (OJK)

Registered Public Accounting Firm — Registration No. STTD.KAP-177/PM.2/2018

Indonesian Institute of Certified Public Accountants (IAPI)

Professional membership and participation in the Indonesian public accounting profession. Partner qualifications include CPA · CA · FCPA (Aust.) · CMA.

Our Approach

We begin by understanding a client's needs, situation and desired outcomes. From that understanding, we determine how SCR can help and the most suitable approach. The scope, timing and cost of the engagement are then set out clearly to be agreed together.

SsR — KAP Susilo s Rekan

Certified Public Accountants C Business Advisors

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