

PT IDRXX INDO INOVASI

**REPORT ON APPLYING AGREED-UPON PROCEDURES
FOR RESERVE ACCOUNT REPORT
AS OF AUGUST 28, 2026
AT 12:02 PM WESTERN INDONESIAN TIME**

PT IDRX Indo Inovasi
REPORT ON APPLYING AGREED-UPON PROCEDURES
FOR RESERVE ACCOUNT REPORT
As of August 28, 2026

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Report No. : 00001/3.0553/AUP/99/1180-1/1/IX/2026

Report on Applying Agreed-Upon Procedures

To : Audit Committee
Cc : PT IDRX Indo Inovasi

We have performed the procedures enumerated below, which were agreed to by PT IDRX Indo Inovasi (the Company) based on Engagement Letter No. SP-025/AUP/KAPJSR-Bek/VI/2026 with respect to the Reserve Account Report as of August 28, 2026 at 12:02 PM Western Indonesian Time. Our engagement was undertaken in accordance with Standard on Related Services applicable to agreed-upon procedures engagements. The procedure were performed solely to assist you in evaluating the Reserve Account Report based on the criteria forth set below:

- a. "IDRX Tokens" issued and in circulation = 13,253,263,412 IDR;
- b. Reserve assets maintained to collateralize "IDRX Tokens" (consisting of IDR balances and funds placed in the ORI030 (secondary) account, as reported in the Statement Letter of Account Balance issued by GHP Consulting Pte. Ltd.) = Rp13,292,913,637;
- c. As of the report date and time, the total amount of "IDRX Tokens" issued and in circulation does not exceed the balance of the reserve assets maintained to collateralize "IDRX Tokens".

The Company's management is responsible for the Company's compliance with the requirements.

The agreed-upon procedures performed and the findings relate to the agreed-upon procedures performed are presented in Appendix 1.

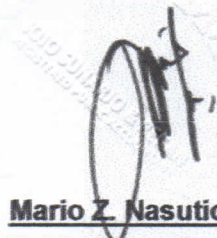
Because the above procedures do not constitute either an auditor a review made in accordance with standards on Auditing or Standards on review Engagements established by the Indonesian Institute of Certified Public Accountant, we do not express an opinion or conclusion or any other form of assurance on the Reserve Account Report as of August 28, 2026.

The Reserve Account Information in the accompanying Reserve Account Report relates to PT IDRX Indo Inovasi's token, which is a cryptographic stored value token that allows financial market participants to transaction a crypto asset. Crypto assets are an evolving area of technology and marketplace activity. Individuals who acquire and utilize IDR tokens and other crypto assets are responsible for informing themselves of the general risks and uncertainties.

Had we performed additional procedures or had we performed an auditor or review to the Reserve Account Report in accordance with Standards on Reviews Engagement established by the Indonesian Institute of Certified Public Accountant, other matters might have come to our attention that would have been reported to you.

Our reports are solely for the purpose set forth in the first paragraph of this report and for your information and are not to be used for anyone other than the specified parties. This report relates only on the Reserve Account Report and the item specified above.

Registered Public Accountant
Jojo Sunarjo & Rekan



Mario Z. Nasution, CA., CPA.
Public Accountant License No. AP. 1180

Jakarta, September 01, 2026

PT IDR X Indo Inovasi
RESERVE ACCOUNT REPORT

As of August 28, 2026 at 12:02 PM Western Indonesian Time

A. BACKGROUND

The PT IDR X Indo Inovasi (the “Company”) is a limited liability company in Indonesia. The IDR X token (“IDR X”) is a stable token (stablecoin) pegged to the Indonesian rupiah (IDR) value. IDR X is a stable token with a 1:1 ratio to the Indonesian Rupiah. IDR X currently runs on the Binance and Polygon network and will likely run on other blockchain networks in the future. As a crypto asset, IDR X offers users the benefits of blockchain technology, including security, transparency, and decentralized control. At the same time, as a stable token, IDR X offers price stability by maintaining a fixed exchange rate with the Rupiah Indonesia’s national currency. IDR X is designed to be used as a reliable store of value, and a secure way to transact in IDR-denominated assets without the volatility typically associated with crypto assets.

The foundation official website is <https://idrx.co/>

B. THE AGREED-UPON PROCEDURES TO BE PERFORMED AND THE FINDINGS RELATED TO THE AGREED-UPON PROCEDURES PERFORMED

1. Agreed-Up on Procedures

We have obtained a Reserve Account Report with the following :

No	Description	August 28, 2026	
		IDRX	IDR
a.	Reserve assets maintained to collateralize IDR X Tokens:		
	ORI030	4,005,850,153	4,005,850,153
	PT Bank Ina Perdana Tbk	5,999,326,639	5,999,326,639
	PT Bank Rakyat Indonesia (Persero) Tbk	12,800,105	12,800,105
	Indodax IDR	1,397,250,014	1,397,250,014
	PINTU	1,000,284,179	1,000,284,179
	Duitku	877,402,547	877,402,547
	Total	13,292,913,637	13,292,913,637
b.	IDR X in total issuance:		
	Base (ETH) Blockchain Explorer	4,885,779,429	4,885,779,429
	Polygon Scan	4,744,899,544	4,744,899,544
	Lisk	1,511,025,742	1,511,025,742
	Kaia	1,143,135,946	1,143,135,946
	Binance Smart Chain Explorer	649,597,802	649,597,802
	Solana Blockchain	313,674,949	313,674,949
	Etherlink	5,150,000	5,150,000
	Total	13,253,263,412	13,253,263,412
c.	IDR X in circulation	13,253,263,412	13,253,263,412

PT IDR X Indo Inovasi
RESERVE ACCOUNT REPORT

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Based on the information above, we conducted an examination with the following criteria:

- a. Compare the bank balance for token collateral with the outstanding IDR X Token balance in treasury accounts (PT Bank Ina Perdana Tbk and PT Bank Rakyat Indonesia (Persero) Tbk).
- b. Compare the bank balance for token collateral with the outstanding IDR X Token balance in treasury accounts (PT Indodax Nasional Indonesia ("Indodax")).
- c. Compare the bank balance for token collateral with the outstanding IDR X Token balance in wallet accounts (PT Kharisma Catur Mandala ("Duitku") & PT Pintu Kemana Saja ("PINTU")).
- d. Obtain the Statement Letter of Account Balance issued by GHP Consulting Pte. Ltd. stating that the funds have been credited to the ORI030 (secondary) account, and compare the amount stated in the letter with the amount reported as ORI030 in the Reserve Account Report.

Application Result Of The Agreed-Upon Procedures

- a. Based on the procedures that have been carried out, we find any differences in the reserve assets for token collateral with the IDR X Token balance circulating in the treasury with the following calculations:

Amount IDR X in the circulation	13,253,263,412
Less:	
IDR X ORI030 Investment Balance	4,005,850,153
IDR X PT Bank Ina Perdana Tbk Balance Account	5,999,326,639
IDR X PT Bank Rakyat Indonesia (Persero) Tbk Balance Account	12,800,105
IDR X Indodax Balance Account	1,397,250,014
IDR X PINTU Balance Account	1,000,284,179
IDR X Duitku Balance Account	877,402,547
Total	13,292,913,637
Difference	39,650,225

To ensure the outstanding balance in the treasury account (PT Bank Ina Perdana Tbk and PT Bank Rakyat Indonesia (Persero) Tbk) we check the balance from bank statements. Bank statement from the treasury account regarding the outstanding IDR X Token balance can be seen in Appendix 1a - Appendix 1b.

IDR X token balance are also stored at treasury account (Indodax) and wallet account (Duitku & PINTU), snapshot balances of Indodax balance account are in Appendix 1c and Duitku & PINTU balance account are in Appendix 1d & 1e.

PT IDRX Indo Inovasi

RESERVE ACCOUNT REPORT

As of August 28, 2026 at 12:02 PM Western Indonesian Time

Furthermore, we obtained a Statement Letter of Account Balance issued by GHP Consulting Pte. Ltd. dated August 28, 2026, stating that the funds had been credited to the Company's designated ORI030 (secondary) account. We compared the amount stated in the letter with the amount presented as ORI030 in the Reserve Account Report and found the amounts to be in agreement. The Statement Letter of Account Balance is presented in Appendix 1f.

PT IDRX Indo Inovasi
RESERVE ACCOUNT REPORT

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Appendix 1a. Bank Statement from PT Bank Ina Perdana Tbk

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BANK INA
Member of Salim Group

Informasi Rekening > Portofolio Rekening > Detail Informasi Rekening Giro

Detail Informasi Rekening Giro

← Kembali Cetak Lihat Mutasi Rekening

Nomor Rekening	1003354233
Nama Pemilik Rekening	PT IDRX INDO INOVASI
Jenis Produk	GIRO
Mata Uang	IDR
Tanggal	28 Agustus 2026 12:03:12
Plafon	-
Saldo Tersedia	5,891,053,606.81

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BANK INA
Member of Salim Group

Informasi Rekening > Portofolio Rekening > Detail Informasi Rekening Giro

Detail Informasi Rekening Giro

← Kembali Cetak Lihat Mutasi Rekening

Nomor Rekening	1002258168
Nama Pemilik Rekening	PT IDRX INDO INOVASI
Jenis Produk	GIRO PREMI
Mata Uang	IDR
Tanggal	28 Agustus 2026 12:02:58
Plafon	-
Saldo Tersedia	108,273,031.77

Figure 1a. Bank statement from PT Bank Ina Perdana Tbk

PT IDR X Indo Inovasi
RESERVE ACCOUNT REPORT

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Appendix 1b. Bank Statement from PT Bank Rakyat Indonesia (Persero) Tbk

The screenshot displays the internet banking interface of PT Bank Rakyat Indonesia (Persero) Tbk. The user is logged in as PT IDR X INDO INOVASI. The dashboard includes a welcome message, a transaction summary, and a list of recent transactions.

Saldo Rekening
 042001001300300
Rp12.800.105

Daftar Transaksi

Waktu	Fitur	Nominal	Status	Detail
24 Agustus 2026 11:49:47	RTGS	Rp1.450.000.000	Sukses	Lihat

Transaksi Terakhir

Waktu	Fitur	Nominal	Status	Detail
24 Agustus 2026				

Figure 1b. Bank statement from PT Bank Rakyat Indonesia (Persero) Tbk

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Appendix 1c. Snapshot of IDRX Token Balance in the Treasury Account (Indodax)

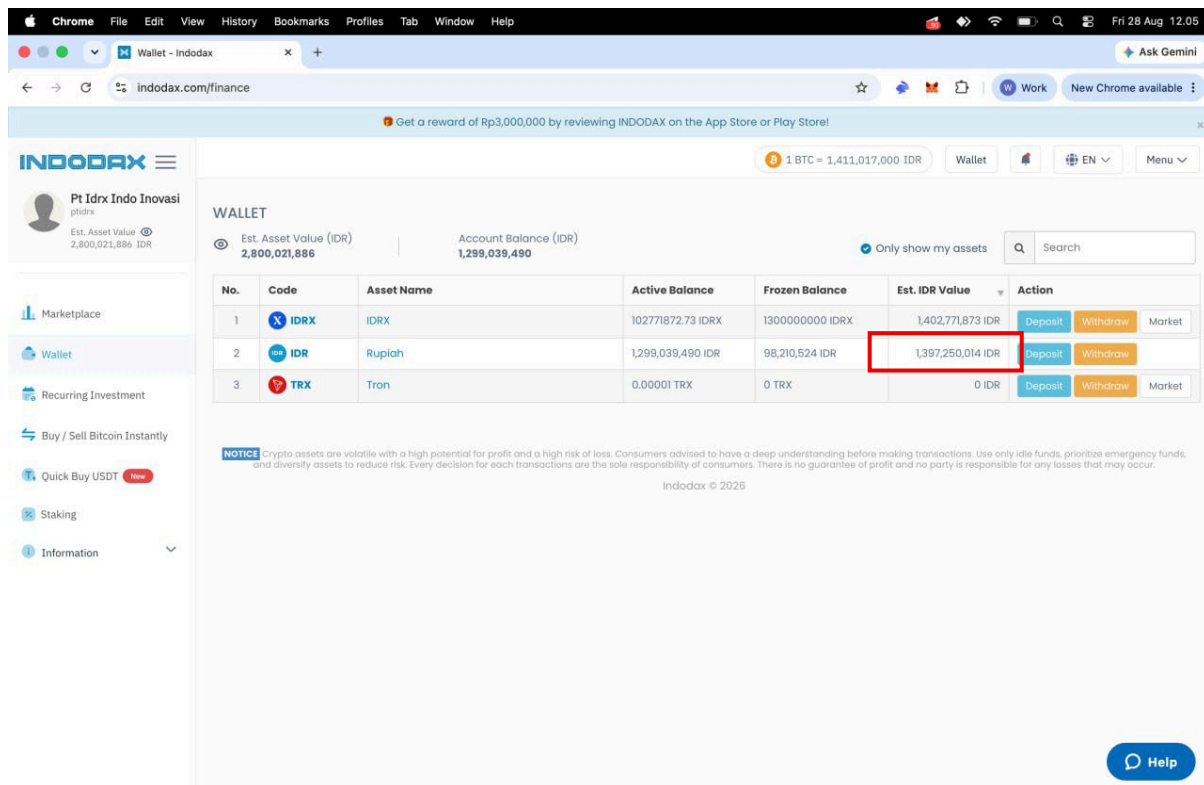


Figure 1c. Snapshot of IDRX Token Balance in the Treasury Account (Indodax)

PT IDRX Indo Inovasi
RESERVE ACCOUNT REPORT

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Appendix 1d. Snapshot of IDRX Token Balance in the Wallet Account (Duitku)

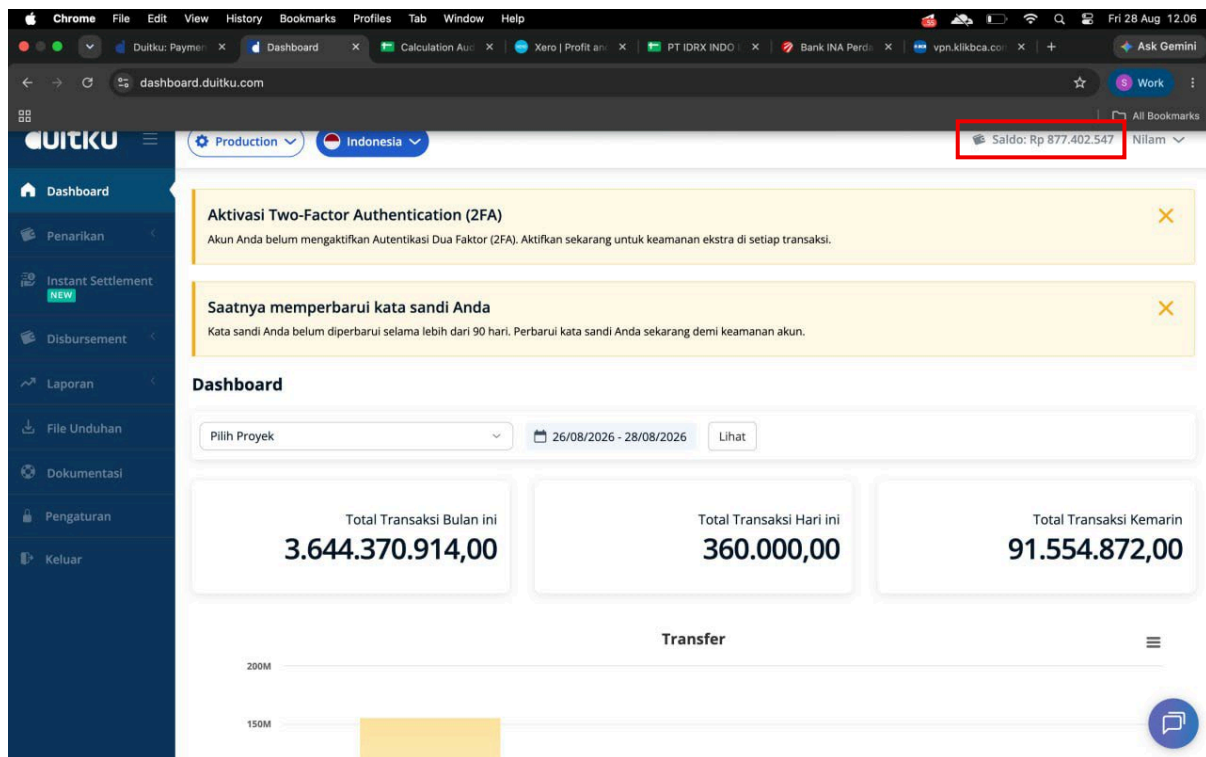


Figure 1d. Snapshot of IDRX Token Balance in the Wallet Account (Duitku)

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Appendix 1e. Snapshot of IDRX Token Balance in the Wallet Account (PINTU)

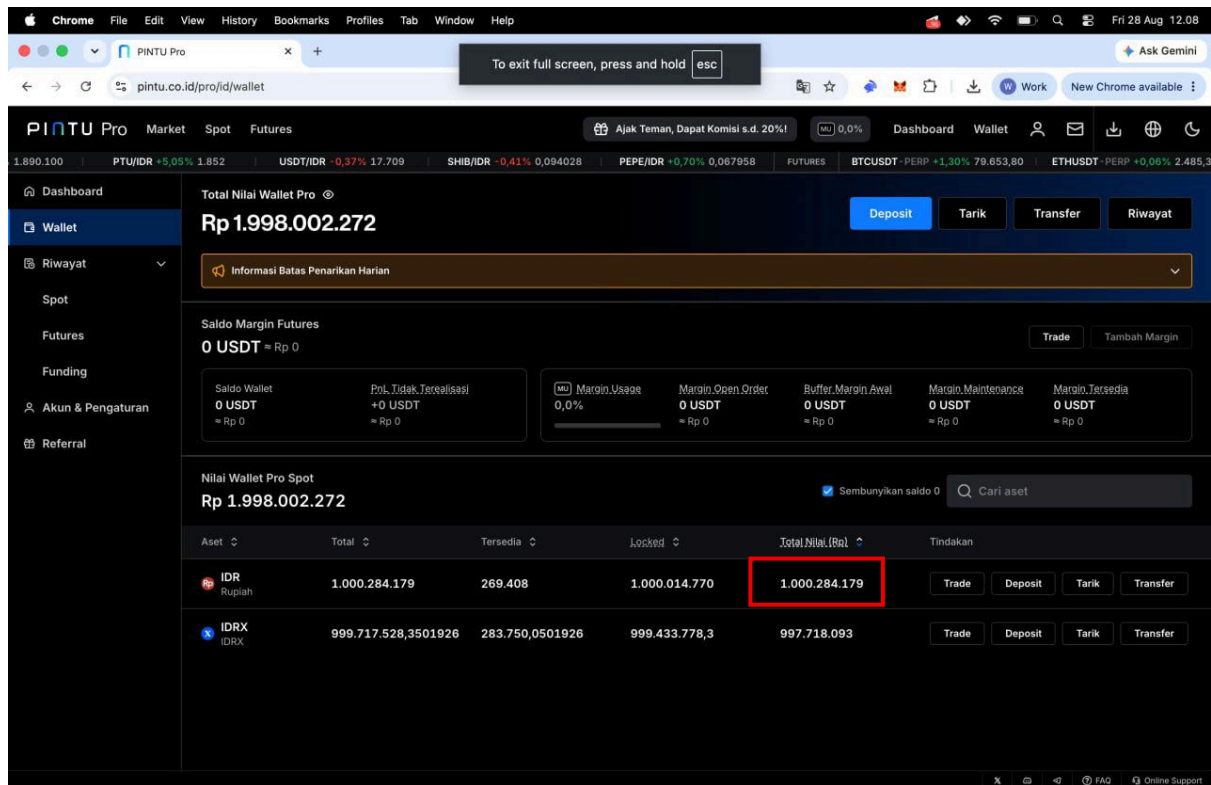
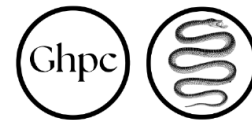


Figure 1e. Snapshot of IDRX Token Balance in the Wallet Account (PINTU)

PT IDRX Indo Inovasi
RESERVE ACCOUNT REPORT

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**Appendix 1f. Statement Letter of Account Balance issued by GHP Consulting Pte. Ltd.
regarding ORI030 (Secondary) Account**



STATEMENT LETTER OF ACCOUNT BALANCE

I, Benedikto Almando, in my capacity as Director of GHP Consulting Pte. Ltd., hereby acknowledge, represent, and confirm that the funds detailed below are held in our ORI030 (secondary) account.

Amount in ORI030 (secondary) Account	Rp 4,005,850,153 (Four billion five million eight hundred fifty thousand one hundred fifty-three Rupiah).
Dated	28 Aug 2026

I hereby confirm that:

- (a) The above information is true and accurate to the best of my knowledge;
- (b) The funds have been successfully credited to company designated ORI030 (secondary) account;
- (c) I acknowledge receipt of the stated amount without any deductions or charges; and
- (d) This statement is made voluntarily and without any coercion or duress.
- (e) Any bank transfer costs incurred will be billed separately, and a recap of such charges will be provided at the end of July.

Jakarta, 28 Aug 2026

Benedikto Almando

**Figure 1f. Statement Letter of Account Balance issued by GHP Consulting Pte. Ltd.
regarding ORI030 (Secondary) Account**