

PT IDRX INDO INOVASI

**REPORT ON APPLYING AGREED-UPON PROCEDURES
FOR RESERVE ACCOUNT REPORT
AS OF JULY 28, 2026
AT 11:00 AM WESTERN INDONESIAN TIME**

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

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Report No. : 00024/3.0408/AUP/99/1180-14/1/VIII/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/V/2026 with respect to the Reserve Account Report as of July 28, 2026 at 11:00 AM 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 = 12,694,960,138 IDRX;
- 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.) = Rp12,850,702,106;
- 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 July 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 IDRX 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

Bekasi, August 05, 2026

PT IDR X Indo Inovasi
RESERVE ACCOUNT REPORT

As of July 28, 2026 at 11:00 AM 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-Upon Procedures

We have obtained a Reserve Account Report with the following :

No	Description	July 28, 2026	
		IDR X	IDR
a.	Reserve assets maintained to collateralize IDR X Tokens:		
	ORI030	4,005,850,153	4,005,850,153
	PT Bank Central Asia Tbk	3,397,831,673	3,397,831,673
	PT Bank Ina Perdana Tbk	1,121,465,194	1,121,465,194
	PT Bank Rakyat Indonesia (Persero) Tbk	117,678,550	117,678,550
	Indodax IDR	2,000,491,416	2,000,491,416
	Duitku	1,207,064,492	1,207,064,492
	PINTU	1,000,320,628	1,000,320,628
	Total	12,850,702,106	12,850,702,106
b.	IDR X in total issuance:		
	Base (ETH) Blockchain Explorer	5,403,068,432	5,403,068,432
	Polygon Scan	2,964,309,339	2,964,309,339
	Binance Smart Chain Explorer	1,264,252,700	1,264,252,700
	Lisk	1,534,058,131	1,534,058,131
	Kaia	1,143,135,946	1,143,135,946
	Solana Blockchain	380,985,590	380,985,590
	Etherlink	5,150,000	5,150,000
	Total	12,694,960,138	12,694,960,138
c.	IDR X in circulation	12,694,960,138	12,694,960,138

PT IDRX 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 IDRX Token balance in treasury accounts (PT Bank Central Asia, PT Bank Ina Perdana Tbk and PT Bank Rakyat Indonesia (Persero) Tbk).
- b. Compare the bank balance for token collateral with the outstanding IDRX Token balance in treasury accounts (PT Indodax Nasional Indonesia ("Indodax")).
- c. Compare the bank balance for token collateral with the outstanding IDRX 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 IDRX Token balance circulating in the treasury with the following calculations:

Amount IDRX in the circulation	12,694,960,138
Less:	
IDRX ORI030 Investment Balance	4,005,850,153
IDRX PT Bank Central Asia Tbk Balance Account	3,397,831,673
IDRX PT Bank Ina Perdana Tbk Balance Account	1,121,465,194
IDRX PT Bank Rakyat Indonesia (Persero) Tbk Balance Account	117,678,550
IDRX Indodax Balance Account	2,000,491,416
IDRX Duitku Balance Account	1,207,064,492
IDRX PINTU Balance Account	1,000,320,628
Total	12,850,702,106
Difference	155,741,968

To ensure the outstanding balance in the treasury account (PT Bank Central Asia Tbk, 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 IDRX Token balance can be seen in Appendix 1a - Appendix 1c.

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

PT IDRX Indo Inovasi

RESERVE ACCOUNT REPORT

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Furthermore, we obtained a Statement Letter of Account Balance issued by GHP Consulting Pte. Ltd. dated July 27, 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 1g.

PT IDR X Indo Inovasi
RESERVE ACCOUNT REPORT
As of July 28, 2026 at 11:00 AM Western Indonesian Time

Appendix 1a. Bank Statement from PT Bank Central Asia Tbk

The screenshot shows the 'Informasi Rekening - Informasi Saldo' page on the Klik BCA website. The page displays the following information:

Nomor Rekening	Nama Rekening	Saldo Siap Pakai
487-0926117	IDR X INDO INOVASI	Rp 3,397,831,672.63
Total		Rp 3,397,831,672.63

The balance amount, Rp 3,397,831,672.63, is highlighted with a red box. Below the table, there is a 'Format Download' section with options for 'csv' (selected) and 'html'. There are also 'Download' and 'Cetak' buttons. The footer of the page includes the copyright notice: © 2010 BCA. Hak cipta dilindungi undang-undang.

Figure 1a. Bank statement from PT Bank Central Asia Tbk

PT IDRX Indo Inovasi
RESERVE ACCOUNT REPORT

As of July 28, 2026 at 11:00 AM Western Indonesian Time

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

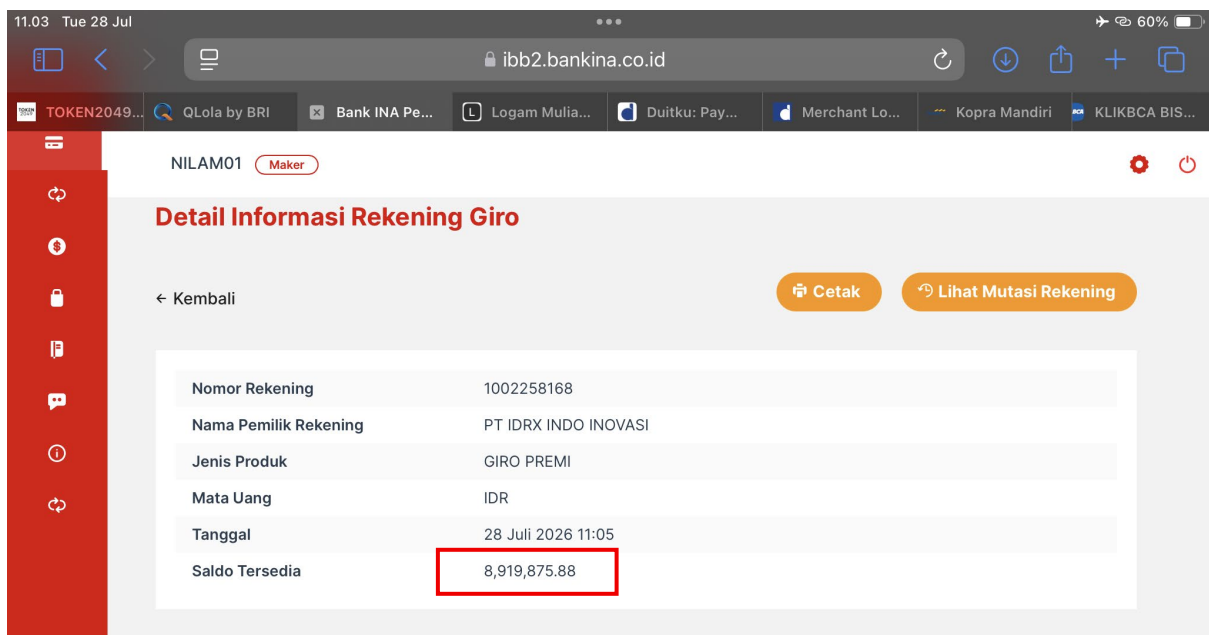
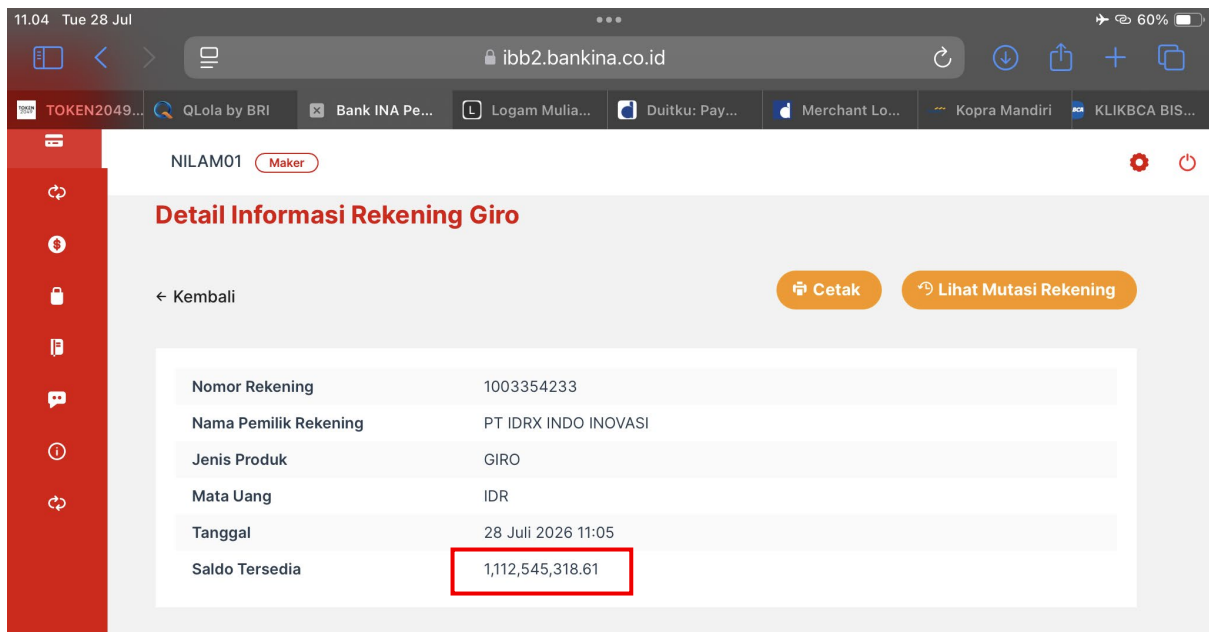


Figure 1b. Bank statement from PT Bank Ina Perdana Tbk

PT IDRX Indo Inovasi
RESERVE ACCOUNT REPORT

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

Info Mutasi

Nomor Rekening: 042001001300300 | IDRX INDO INOVASI

Lihat mutasi hanya bisa memilih 1 rekening dan Download bisa sampai 5 rekening sekaligus

Periode Mutasi: Dari 28-07-2026 sampai 28-07-2026

Maksimal periode mutasi satu bulan

Hari Ini 7 Hari Terakhir Bulan Ini

Lihat Download

Daftar Mutasi

Nomor Rekening : 042001001300300

Saldo : Rp117.678.550

Tanggal Transaksi	Transaksi	Debet	Kredit	Saldo
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Daftar Download

Tidak Ada Data

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

PT IDR X Indo Inovasi
RESERVE ACCOUNT REPORT

As of July 28, 2026 at 11:00 AM Western Indonesian Time

Appendix 1d. Snapshot of IDR X Token Balance in the Treasury Account (Indodax)

The screenshot shows the Indodax wallet interface. The top bar displays the user's profile, 'Pt Idrx Indo Inovasi', and the estimated asset value of 4,004,055,745 IDR. The main section is titled 'WALLET' and shows the account balance of 12,167 IDR. A table lists 15 assets, including IDR X, Rupiah, TRX, Bitcoin, and various other tokens. The IDR X token is highlighted in red, showing an active balance of 3.73 IDR X and a frozen balance of 199,956,195 IDR X. The estimated IDR value for the IDR X token is 2,000,491,416 IDR.

No.	Code	Asset Name	Active Balance	Frozen Balance	Est. IDR Value	Action
1	IDRX	IDRX	3.73 IDR X	199,956,195 IDR X	2,003,564,329 IDR	Deposit Withdraw Market
2	IDR	Rupiah	12,167 IDR	2,000,479,249 IDR	2,000,491,416 IDR	Deposit Withdraw
3	TRX	Tron	0.00001 TRX	0 TRX	0 IDR	Deposit Withdraw Market
4	BTC	Bitcoin	0 BTC	0 BTC	0 IDR	Deposit Withdraw Market
5	IINCH	Iinch Network	0 IINCH	0 IINCH	0 IDR	Deposit Withdraw Market
6	AAVE	Aave	0 AAVE	0 AAVE	0 IDR	Deposit Withdraw Market
7	AA	Alva	0 AA	0 AA	0 IDR	Deposit Withdraw
8	AAPLX	Apple tokenized stock (xstock)	0 AAPLX	0 AAPLX	0 IDR	Deposit Withdraw Market
9	AAZ	ATLAZ	0 AAZ	0 AAZ	0 IDR	Deposit Withdraw
10	AB	AB	0 AB	0 AB	0 IDR	Deposit Withdraw Market
11	ABBC	ABBC Coin	0 ABBC	0 ABBC	0 IDR	Maintenance
12	ABI	AB DEFI	0 ABI	0 ABI	0 IDR	Deposit Withdraw
13	ABYSS	Abyss	0 ABYSS	0 ABYSS	0 IDR	Deposit
14	ACE	Fusionist	0 ACE	0 ACE	0 IDR	Deposit
15	ACH	Alchemy Pay	0 ACH	0 ACH	0 IDR	Deposit

Figure 1d. Snapshot of IDR X Token Balance in the Treasury Account (Indodax)

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RESERVE ACCOUNT REPORT

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

TANGGAL	TIPE	CREDIT	DEBIT	SALDO	DESKRIPSI
28/07/2026 10.34	Deposit	17.955.000,00	0,00	1.207.064.491,76	BRV VA - 3743b2c26-811c-4b0d-9fed-9d0f66f06a7
28/07/2026 10.29	Disbursement	0,00	531.500,00	1.189.109.491,76	Redeem Token
28/07/2026 09.53	Disbursement	0,00	1.766.400,00	1.189.640.991,76	Redeem Token
28/07/2026 09.53	Deposit	17.958.000,00	0,00	1.191.407.991,76	BRV VA - a844750a-9fee-4531-999a-d99e474e0ff
28/07/2026 09.50	Deposit	13.173.000,00	0,00	1.173.457.991,76	BRV VA - 4486f7e5-9015-4c1c-9583-7a1a727590b
28/07/2026 09.36	Deposit	17.938.000,00	0,00	1.160.284.991,76	BRV VA - 8f13af3a-da51-4053-af24-d47ee369761
28/07/2026 08.56	Deposit	17.915.000,00	0,00	1.142.354.991,76	BRV VA - 14a0245-9b52-4a7b-a3a5-93b824c7a803
28/07/2026 08.56	Disbursement	0,00	1.997.500,00	1.124.439.991,76	Redeem Token
28/07/2026 08.44	Deposit	17.905.000,00	0,00	1.126.436.991,76	BRV VA - b305973a-e09a-48de-83ee-5653a243f141
28/07/2026 08.13	Disbursement	0,00	1.535.684,00	1.108.531.891,76	Redeem Token
28/07/2026 08.12	Disbursement	0,00	998.518,00	1.110.067.575,76	Redeem Token
28/07/2026 08.11	Disbursement	0,00	8.365.765,00	1.111.066.095,76	Redeem Token
28/07/2026 08.08	Deposit	117.000,00	0,00	1.119.431.858,76	DANA - 20260728111212800110166872523747010
28/07/2026 07.15	Deposit	11.303.000,00	0,00	1.119.314.858,76	BRV VA - 1893a307-54ea-450f-a70a-a183880ae57
28/07/2026 06.41	Deposit	17.900.000,00	0,00	1.108.011.858,76	BRV VA - 8740c7e0-d997-41eb-b962-6175479a23f7
28/07/2026 06.30	Deposit	50.000.000,00	0,00	1.090.111.858,76	BRV VA - a70f0b3b-683c-4624-b962-e979a6161b17
28/07/2026 06.06	Disbursement	0,00	85.302,00	1.040.111.858,76	Redeem Token
28/07/2026 05.30	Disbursement	0,00	531.000,00	1.040.197.160,76	Redeem Token
28/07/2026 05.26	Refund	3.268.879,00	0,00	1.040.728.160,76	Code: 40433f3
28/07/2026 05.26	Disbursement	0,00	3.268.879,00	1.037.459.281,76	Redeem Token

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

PT IDRX Indo Inovasi
RESERVE ACCOUNT REPORT
As of July 28, 2026 at 11:00 AM Western Indonesian Time

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

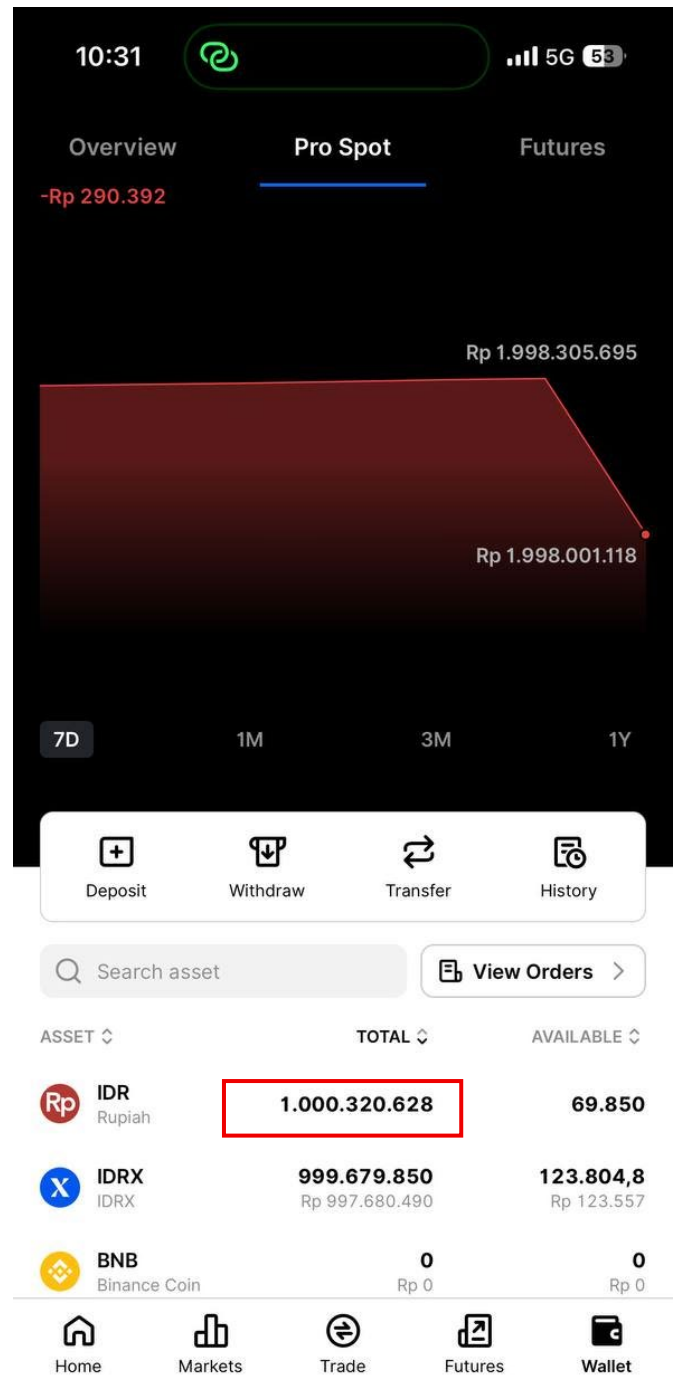
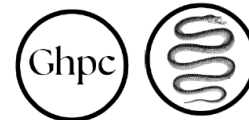


Figure 1f. Snapshot of IDRX Token Balance in the Wallet Account (PINTU)

PT IDRX Indo Inovasi
RESERVE ACCOUNT REPORT

As of July 28, 2026 at 11:00 AM Western Indonesian Time

Appendix 1g. 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 : **27 July 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, 27 July 2026

Benedikto Almando

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