PT IDRX INDO INOVASI

REPORT ON APPLYING AGREED-UPON PROCEDURES
FOR RESERVE ACCOUNT REPORT
AS OF JUNE 19, 2026
AT 13:00 PM WESTERN INDONESIAN TIME

PT IDRX Indo Inovasi
REPORT ON APPLYING AGREED-UPON PROCEDURES
FOR RESERVE ACCOUNT REPORT
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Report No. : 00016/3.0408/AUP/99/1180-13/1/VI/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 June 19, 2026 at 13:00 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 = 12,618,760,039 IDRX;

b. IDR held in custody of PT IDRX Indo Inovasi (including IDR balances and USD deposits held in escrow at GHP Consulting Pte. Ltd.) = Rp12,639,968,180;

c. As the report date and time, the total amount of "IDRX Tokens" issued and in circulation do not exceed the balance of the IDR held in custody accounts.

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 June 19, 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, June 30, 2026

APPENDIX 1

PT IDRX Indo Inovasi

RESERVE ACCOUNT REPORT

As of June 19, 2026 at 13:00 PM Western Indonesian Time

A. BACKGROUND

The PT IDRX Indo Inovasi (the "Company") is a limited liability company in Indonesia. The IDRX token ("IDRX") is a stable token (stablecoin) pegged to the Indonesian rupiah (IDR) value. IDRX is a stable token with a 1:1 ratio to the Indonesian Rupiah. IDRX currently runs on the Binance and Polygon network and will likely run on other blockchain networks in the future. As a crypto asset, IDRX offers users the benefits of blockchain technology, including security, transparency, and decentralized control. At the same time, as a stable token, IDRX offers price stability by maintaining a fixed exchange rate with the Rupiah Indonesia's national currency. IDRX 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	June 19, 2026	
		IDRX	IDR
a.	Bank balance for token collateral:		
	GHP Consulting Pte. Ltd. ($267,127)	4,761,805,902	4,761,805,902
	PT Bank Rakyat Indonesia (Persero) Tbk	3,722,163,381	3,722,163,381
	PT Bank Ina Perdana Tbk	369,006,340	369,006,340
	PT Bank Nationalnobu Tbk (Nobu Bank)	25,536,025	25,536,025
	PT Bank Permata Tbk	1,007,343	1,007,343
	Indodax IDR	1,500,179,369	1,500,179,369
	Duitku	1,260,417,351	1,260,417,351
	PINTU	999,852,469	999,852,469
	Total	**12,639,968,180**	**12,639,968,180**
b.	IDRX in total issuance:		
	Base (ETH) Blockchain Explorer	4,921,382,914	4,921,382,914
	Polygon Scan	2,649,829,256	2,649,829,256
	Binance Smart Chain Explorer	2,089,931,248	2,089,931,248
	Lisk	1,461,036,991	1,461,036,991
	Kaia	1,143,135,946	1,143,135,946
	Solana Blockchain	348,293,684	348,293,684
	Etherlink	5,150,000	5,150,000
	Total	**12,618,760,039**	**12,618,760,039**
c.	IDRX in circulation	12,618,760,039	12,618,760,039

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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 Rakyat Indonesia (Persero) Tbk, PT Bank Permata Tbk, PT Bank Nationalnobu Tbk (Nobu Bank) and PT Bank Ina Perdana 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. Compare the bank balance for token collateral with the outstanding IDRX Token balance in escrow accounts managed by GHP Consulting Pte. Ltd..

Application Result Of The Agreed-Upon Procedures

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

Amount IDRX in the circulation	12,618,760,039
Less:	
IDRX GHP Consulting Pte. Ltd. Balance Account	4,761,805,902
IDRX PT Bank Rakyat Indonesia (Persero) Tbk Balance Account	3,722,163,381
IDRX PT Bank Ina Perdana Tbk Balance Account	369,006,340
IDRX PT Bank Nationalnobu Tbk Balance Account	25,536,025
IDRX PT Bank Permata Tbk Balance Account	1,007,343
IDRX Indodax Balance Account	1,500,179,369
IDRX Duitku Balance Account	1,260,417,351
IDRX PINTU Balance Account	999,852,469
Total	**12,639,968,180**
Difference	21,208,141

To ensure the outstanding balance in the treasury account (PT Bank Rakyat Indonesia (Persero) Tbk, PT Bank Permata Tbk, PT Bank Nationalnobu Tbk (Nobu Bank) and PT Bank Ina Perdana 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 1d.

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

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Furthermore, we obtained a formal statement letter of account balance from GHP Consulting Pte. Ltd. (GHPC) dated June 01, 2026 to verify the sufficiency of the collateral held in the escrow account. As of June 19, 2026, the balance remains unchanged at USD 267,127 (converted at an exchange rate of Rp17,826). The details of this statement can be found in Appendix 1h.

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

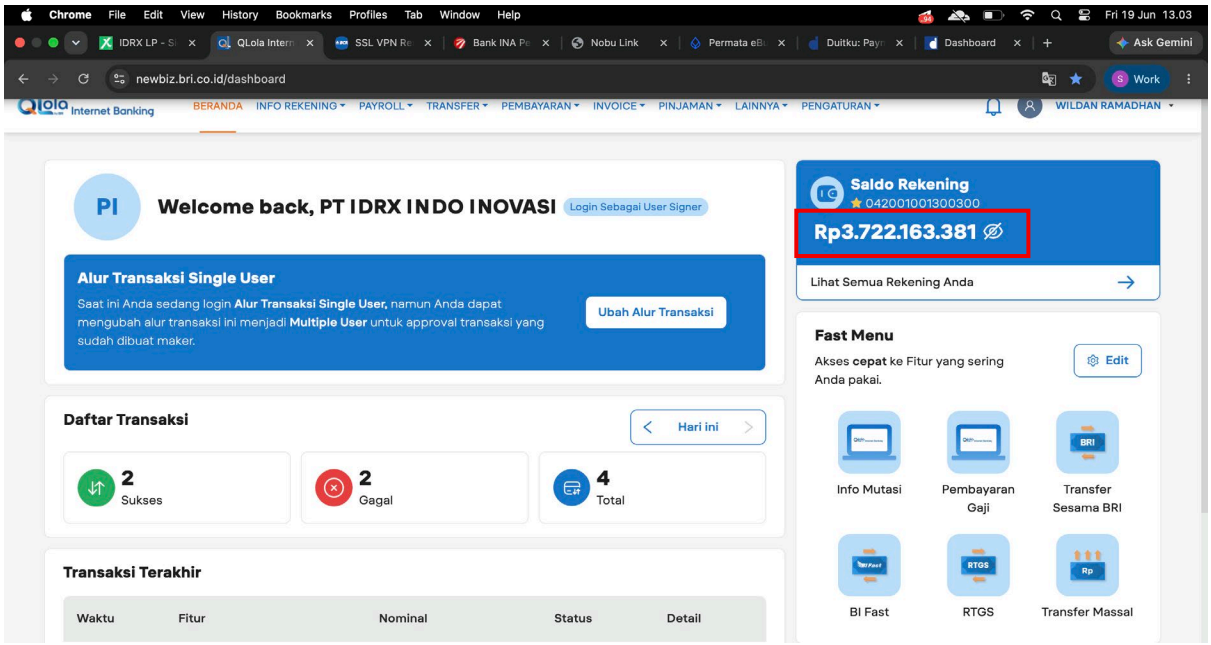


Figure 1a. Bank statement from PT Bank Rakyat Indonesia (Persero) Tbk

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Appendix 1b. Bank Statement from PT Bank Permata Tbk

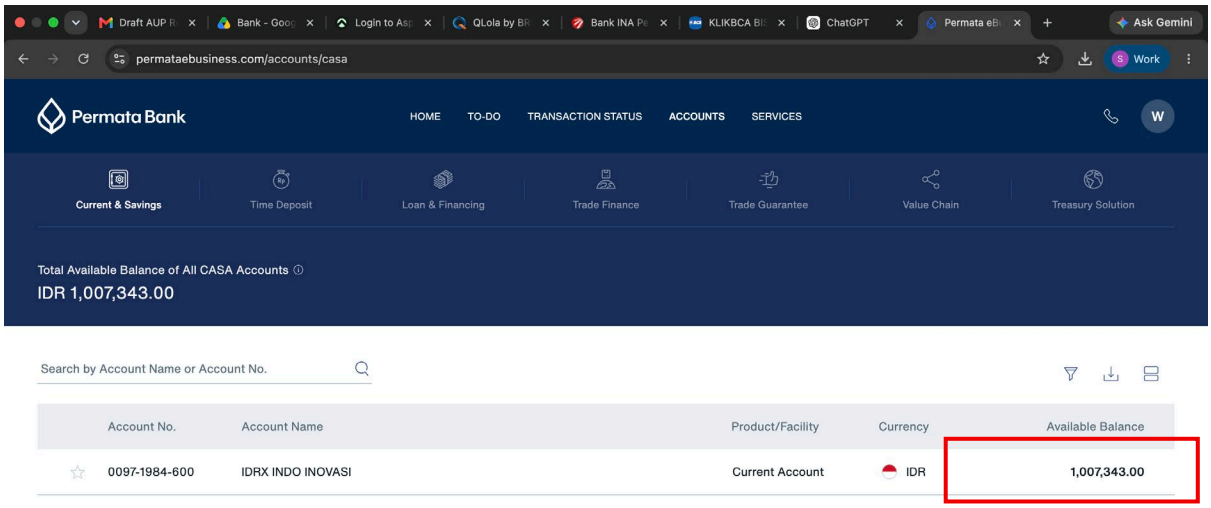


Figure 1b. Bank statement from PT Bank Permata Tbk

Appendix 1c. Bank Statement from PT Bank Nationalnobu Tbk (Nobu Bank)

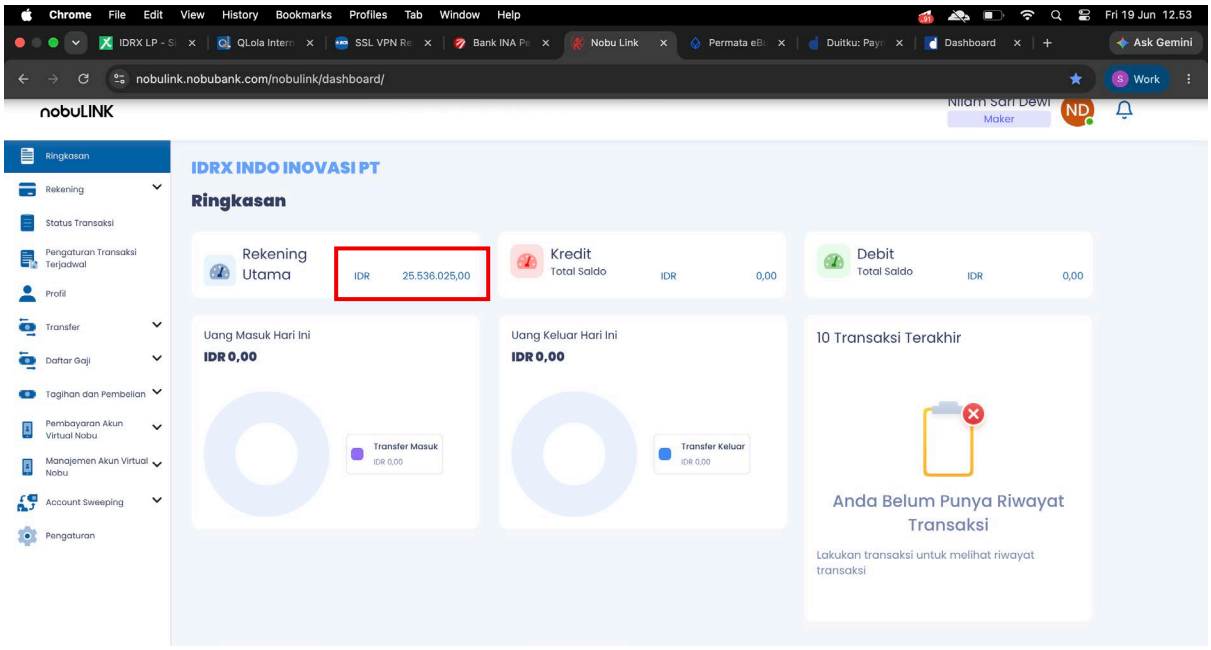


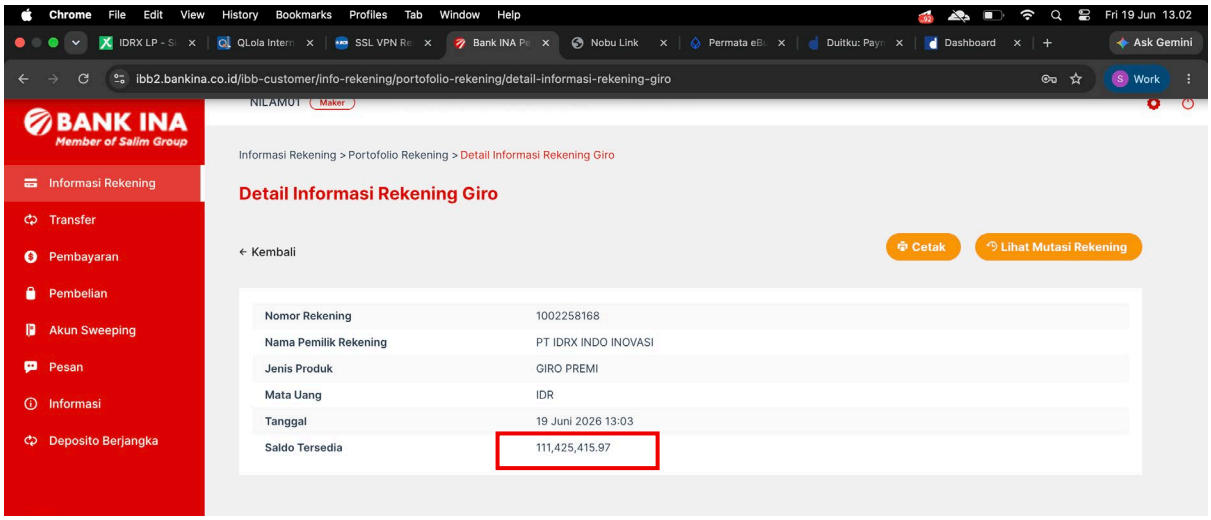
Figure 1c. Bank statement from PT Bank Nationalnobu Tbk (Nobu Bank)

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



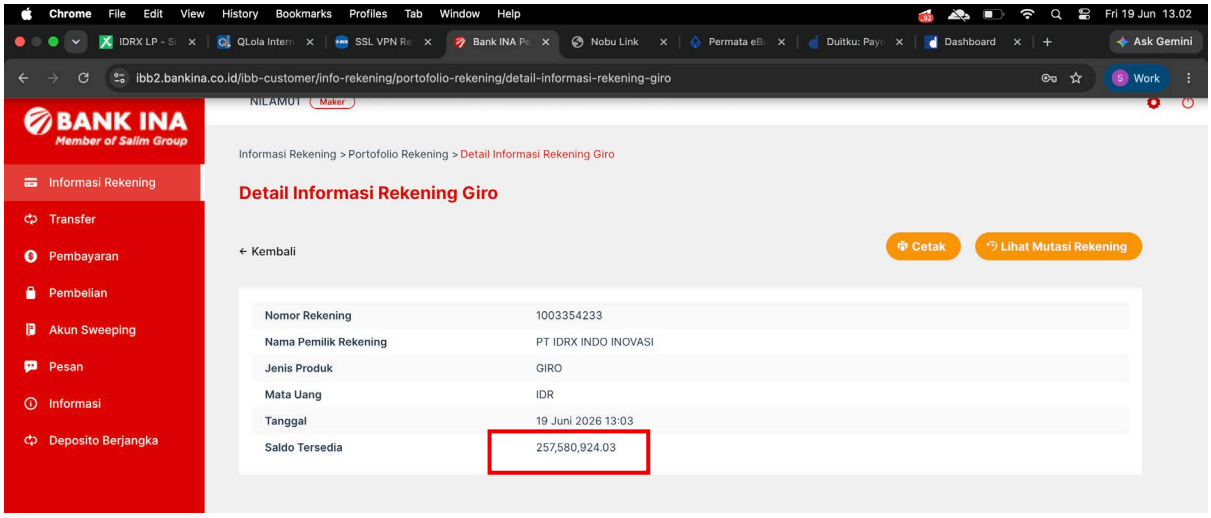


Figure 1d. Bank Statement from PT Bank Ina Perdana Tbk

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

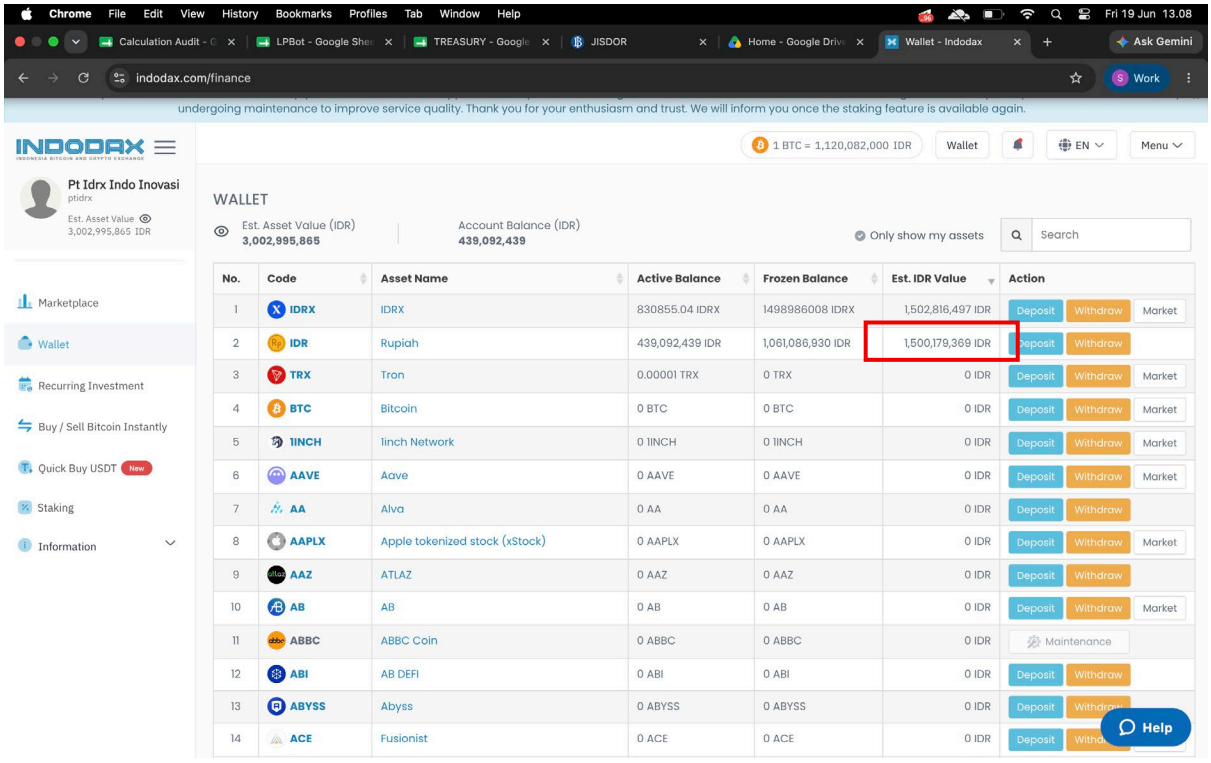


Figure 1e. Snapshot of IDRX Token Balance in the Treasury Account (Indodax)

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

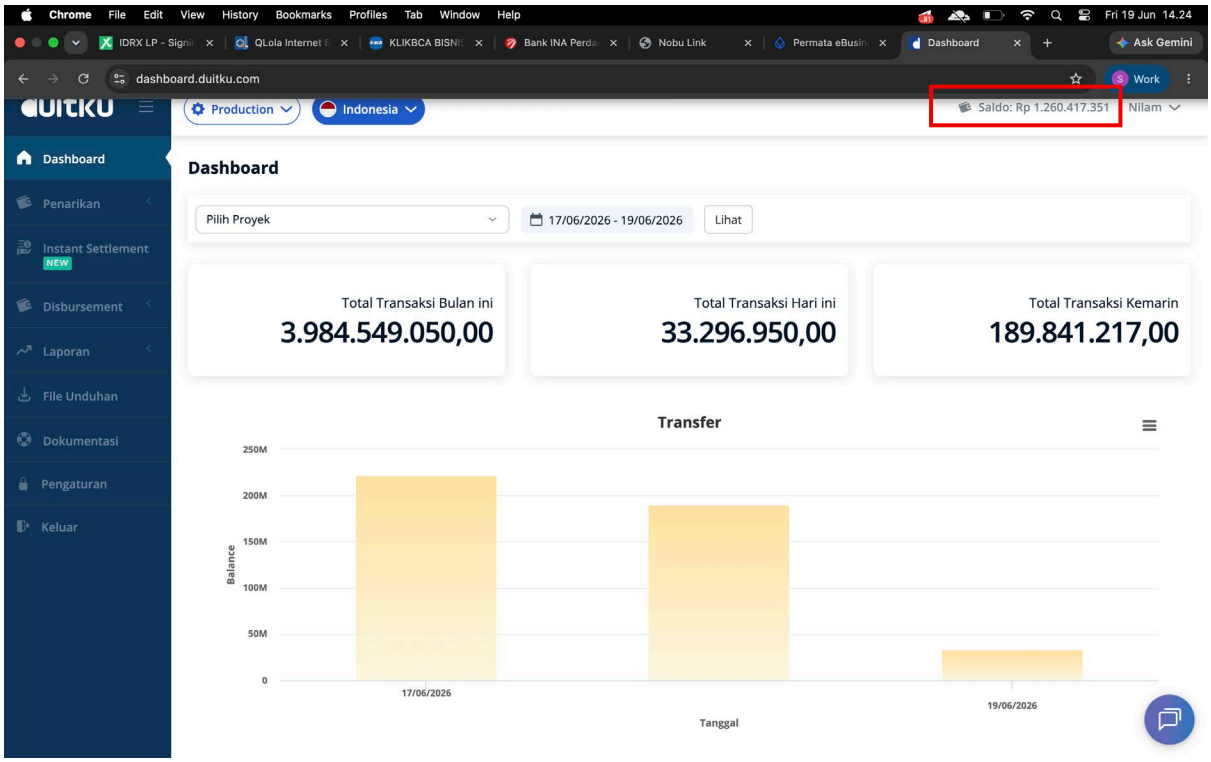


Figure 1f. Snapshot of IDRX Token Balance in the Wallet Account (Duitku)

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

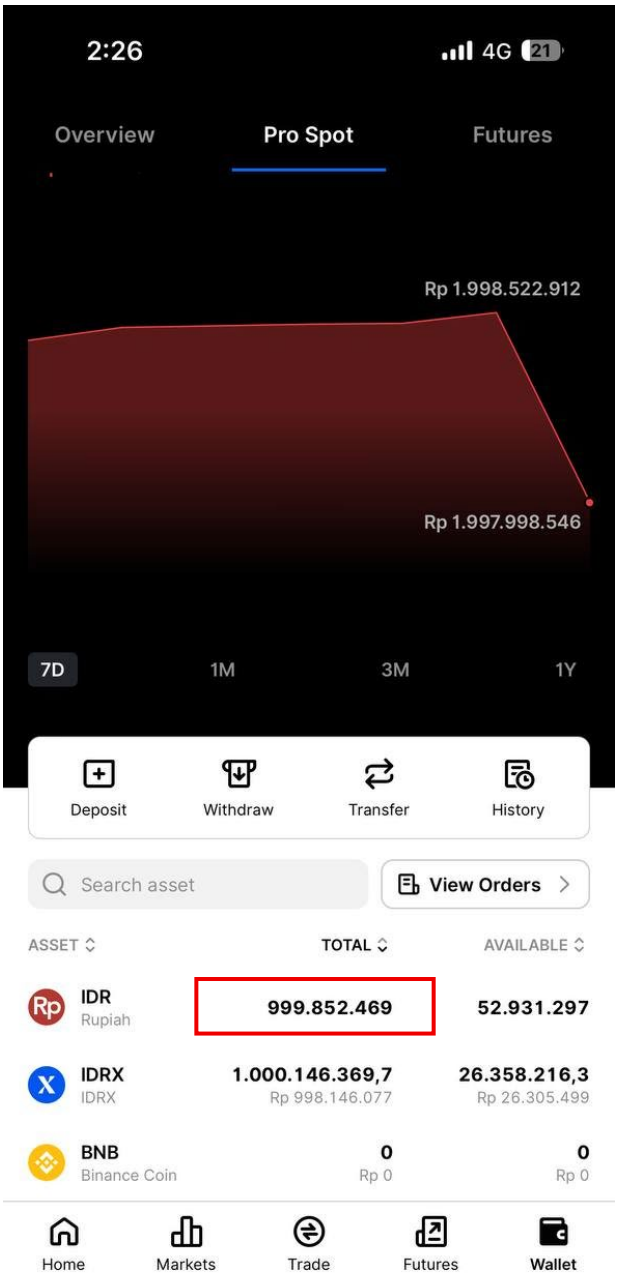


Figure 1g. Snapshot of IDRX Token Balance in the Wallet Account (PINTU)

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Appendix 1h. Statement Letter of Account Balance – GHP Consulting Pte. Ltd.

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 escrow account.

- Amount in Escrow Account : **USD 267,167 (two hundred sixty-seven thousand one hundred sixty-seven United States Dollars).**
- Dated : **1 June 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 escrow 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 May.

Jakarta, 1 June 2026

Benedikto Almando

Figure 1h. Statement Letter of Account Balance – GHP Consulting Pte. Ltd.