PT IDRX INDO INOVASI

REPORT ON APPLYING AGREED-UPON PROCEDURES
FOR RESERVE ACCOUNT REPORT
AS OF SEPTEMBER 30, 2026
AT 12:31 PM WESTERN INDONESIAN TIME

PT IDRX Indo Inovasi
REPORT ON APPLYING AGREED-UPON PROCEDURES
FOR RESERVE ACCOUNT REPORT
As of September 30, 2026

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Report No. : 00003/3.0553/AUP/99/1180-2/1/X/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-051/AUP/KAPJSR-JKS/IX/2026 with respect to the Reserve Account Report as of September 30, 2026 at 12:31 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 = 24,033,769,441 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.) = Rp24,141,731,495;

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 September 30, 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

Jakarta, Oktober 07, 2026

APPENDIX 1

PT IDRX Indo Inovasi

RESERVE ACCOUNT REPORT

As of September 30, 2026 at 12:31 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	September 30, 2026	
		IDRX	IDR
a.	Reserve assets maintained to collateralize IDRX Tokens:		
	ORI030	4,005,850,153	4,005,850,153
	PT Bank Ina Perdana Tbk	16,740,530,150	16,740,530,150
	PT Bank Nationalnobu Tbk	67,784,983	67,784,983
	PT Bank Rakyat Indonesia (Persero) Tbk	10,244,545	10,244,545
	PT Bank Mandiri (Persero) Tbk	10,085,000	10,085,000
	Duitku	1,604,097,929	1,604,097,929
	PINTU	996,226,547	996,226,547
	Indodax IDR	706,912,188	706,912,188
	Total	**24,141,731,495**	**24,141,731,495**
b.	IDRX in total issuance:		
	Base (ETH) Blockchain Explorer	4,659,128,309	4,659,128,309
	Polygon Scan	2,566,148,674	2,566,148,674
	Lisk	49,575,585	49,575,585
	Kaia	1,028,157,103	1,028,157,103
	Binance Smart Chain Explorer	1,511,624,588	1,511,624,588
	Solana Blockchain	363,875,182	363,875,182
	Celo Blockchain	13,855,260,000	13,855,260,000
	Total	**24,033,769,441**	**24,033,769,441**
c.	IDRX in circulation	24,033,769,441	24,033,769,441

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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 Ina Perdana Tbk, PT Bank Nationalnobu Tbk, PT Bank Rakyat Indonesia (Persero) Tbk and PT Bank Mandiri (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	24,033,769,441
Less:	
IDRX ORI030 Investment Balance	4,005,850,153
IDRX PT Bank Ina Perdana Tbk Balance Account	16,740,530,150
IDRX PT Bank Nationalnobu Tbk Balance Account	67,784,983
IDRX PT Bank Rakyat Indonesia (Persero) Tbk Balance Account	10,244,545
IDRX PT Bank Mandiri (Persero) Tbk Balance Account	10,085,000
IDRX Duitku Balance Account	1,604,097,929
IDRX PINTU Balance Account	996,226,547
IDRX Indodax Balance Account	706,912,188
Total	**24,141,731,495**
Difference	107,962,054

To ensure the outstanding balance in the treasury account (PT Bank Ina Perdana Tbk, PT Bank Nationalnobu Tbk, PT Bank Rakyat Indonesia (Persero) Tbk and PT Bank Mandiri (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 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 Statement Letter of Account Balance issued by GHP Consulting Pte. Ltd. dated September 30, 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 1h.

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

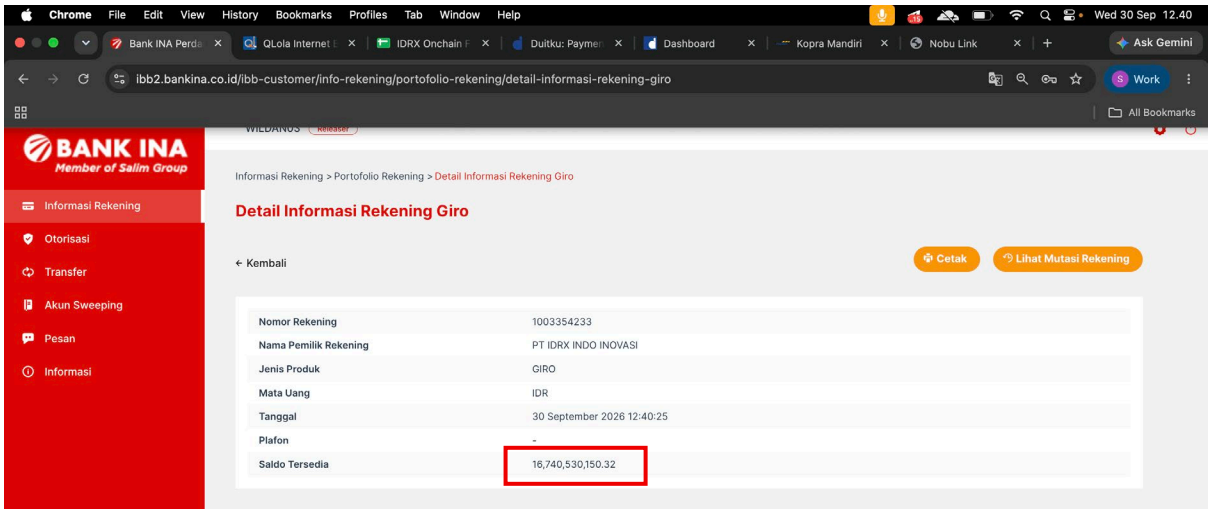


Figure 1a. Bank statement from PT Bank Ina Perdana Tbk

Appendix 1b. Bank Statement from PT Bank Nationalnobu Tbk

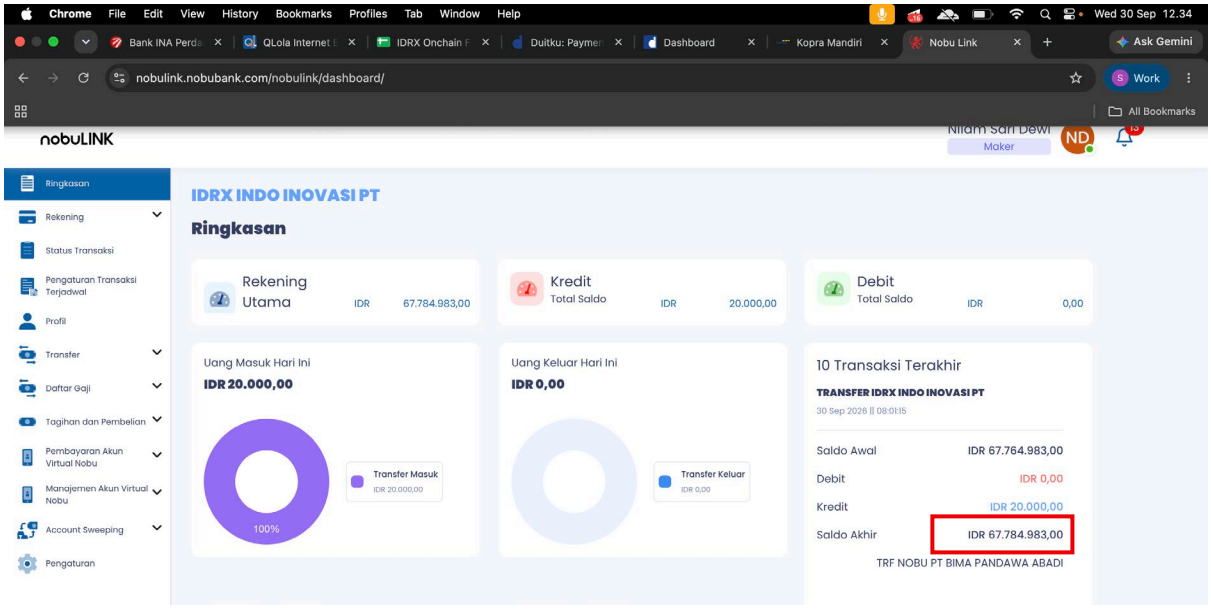


Figure 1b. Bank statement from PT Bank Nationalnobu Tbk

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

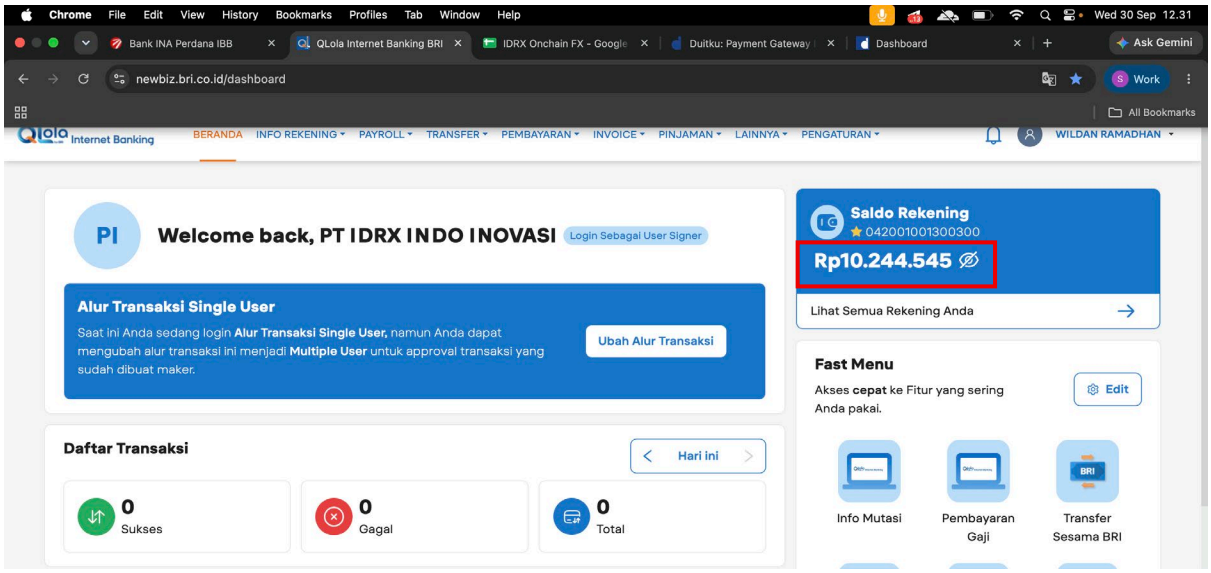


Figure 1c. Bank statement from PT Bank Rakyat Indonesia (Persero) Tbk

Appendix 1d. Bank Statement from PT Bank Mandiri (Persero) Tbk

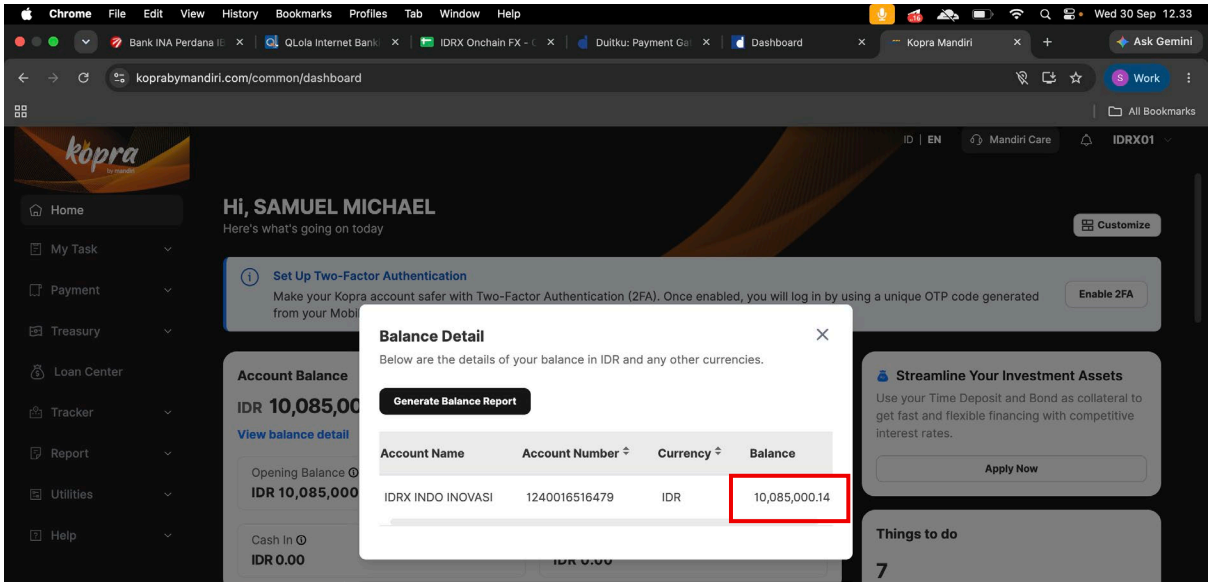


Figure 1d. Bank statement from PT Bank Rakyat Indonesia (Persero) Tbk

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

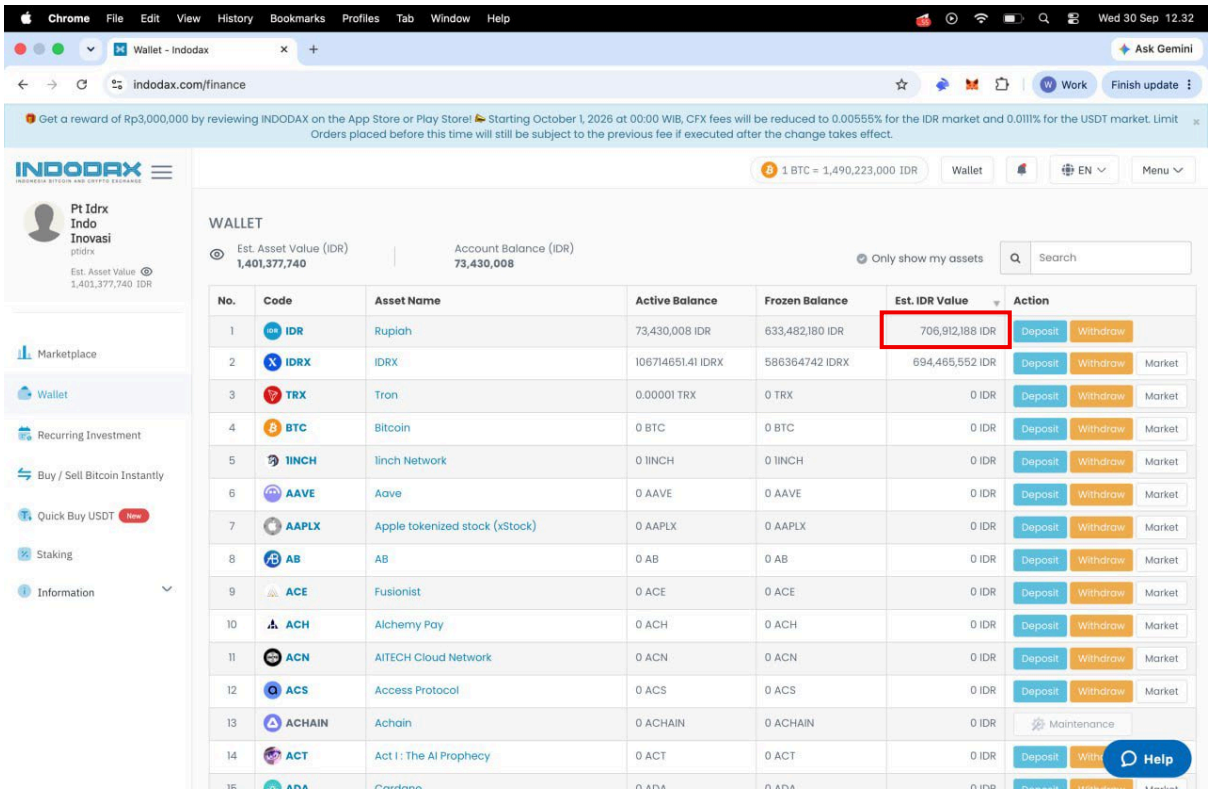


Figure 1e. Snapshot of IDRX Token Balance in the Treasury Account (Indodax)

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

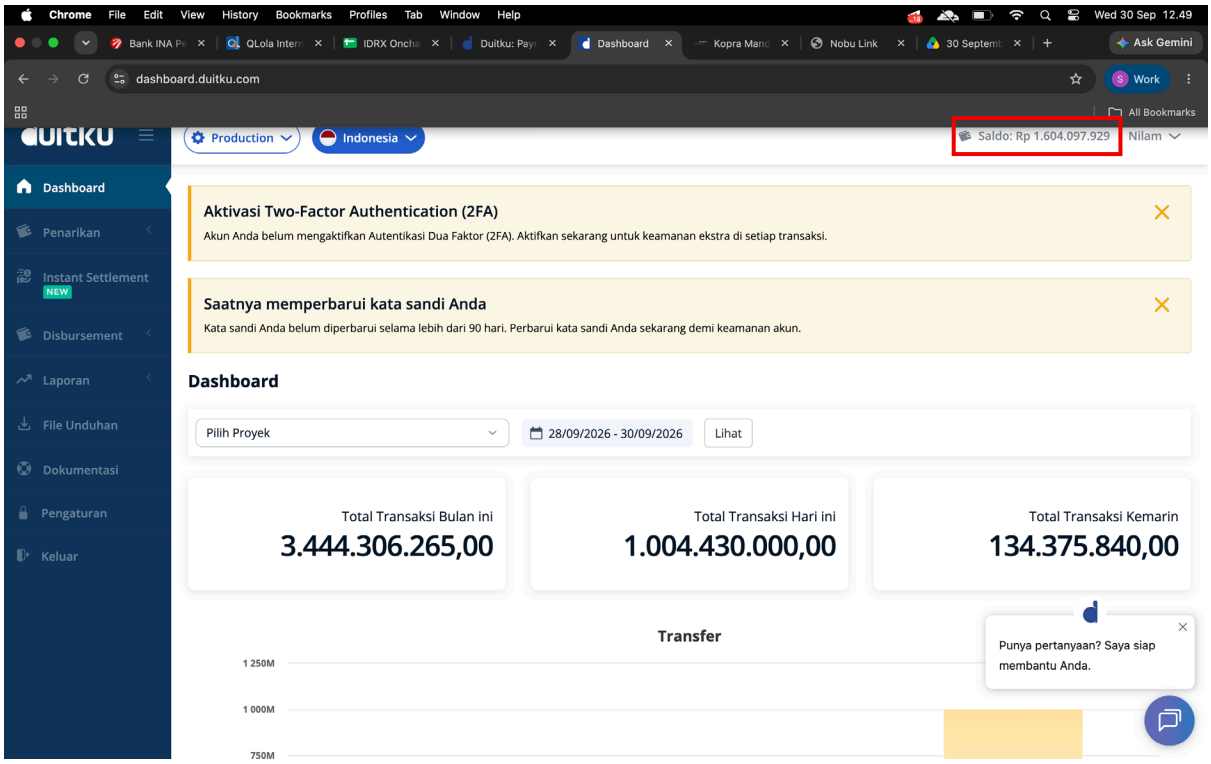


Figure 1f. Snapshot of IDRX Token Balance in the Wallet Account (Duitku)

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

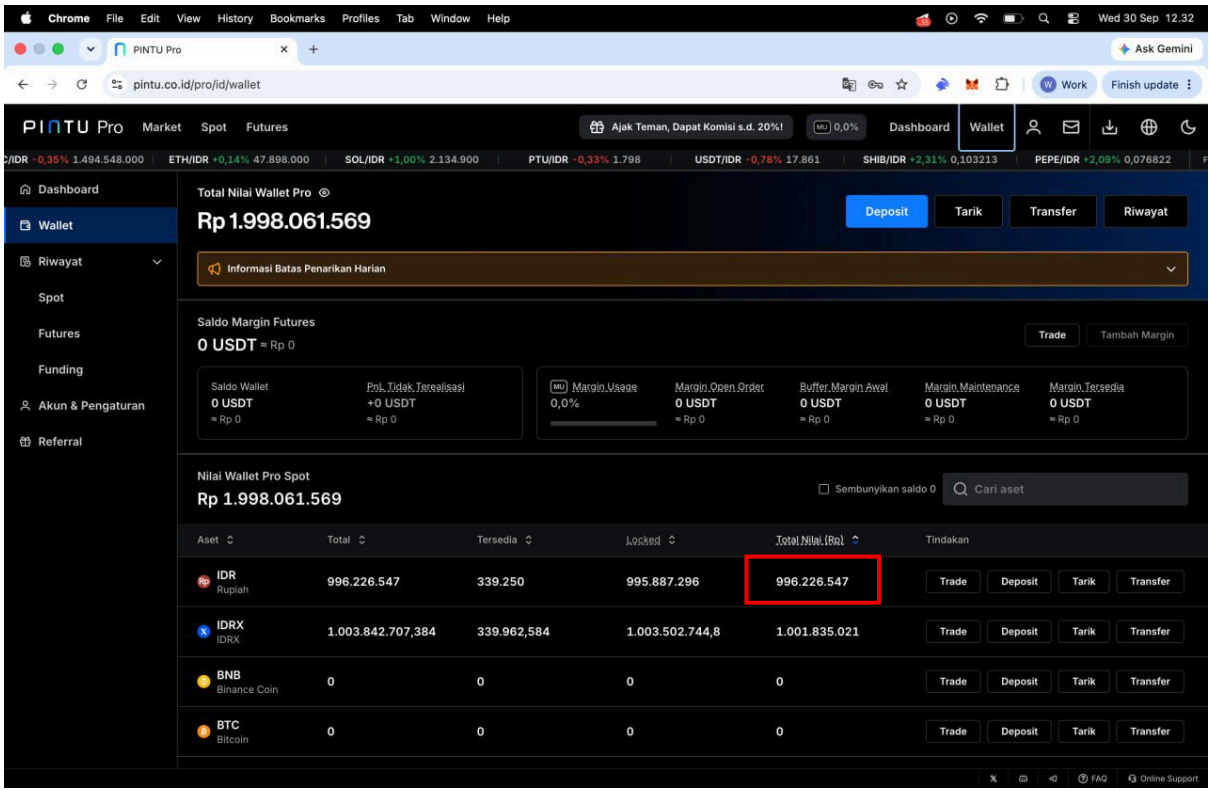


Figure 1g. Snapshot of IDRX Token Balance in the Wallet Account (PINTU)

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Appendix 1h. Statement Letter of Account Balance 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	**30 Sep 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, 30 Sep 2026

Benedikto Almando

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