PT ADHYOKA BERKAH MAJU

REPORT ON APPLYING AGREED-UPON PROCEDURES
FOR RESERVE ACCOUNT REPORT
AS OF JUNE 30, 2026
AT 10:28 AM WESTERN INDONESIAN TIME

PT ADHYOKA BERKAH MAJU
REPORT ON APPLYING AGREED-UPON PROCEDURES
FOR RESERVE ACCOUNT REPORT
As of June 30, 2026

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Report No. : 00018/3.0408/AUP/05/1180-3/1/VII/2026

Report on Applying Agreed-Upon Procedures

To : Audit Committee
Cc : PT Adhyoka Berkah Maju

We have performed the procedures enumerated below, which were agreed to by PT Adhyoka Berkah Maju (the Company) based on Engagement Letter No. SP-037/AUP/KAPJSR-Bek/VI/2026 with respect to the Reserve Account Report as of June 30, 2026 at 10:28 AM Western Indonesian Time. Our engagement was undertaken in accordance with the Standards 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. "IDRP Tokens" issued and in circulation = 55,453,341,439 IDRP;

b. IDR held in escrow accounts and investments in Indonesian Government Bonds, with the escrow arrangements supported by PT Tennet Depository Indonesia = Rp55,630,233,932;

c. As the report date and time, the total amount of "IDRP Tokens" issued and in circulation do not exceed the balance of the IDR held in reserve 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 30, 2026.

The Reserve Account Information in the accompanying Reserve Account Report relates to PT Adhyoka Berkah Maju's token, which is a cryptographic stored value token that allows financial market participants to invest into a financial digital asset (crypto asset). Crypto assets are an evolving area of technology and marketplace activity. Individuals who acquire and utilize IDRP 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, July 10, 2026

PT Adhyoka Berkah Maju

RESERVE ACCOUNT REPORT

As of June 30, 2026 at 10:28 AM Western Indonesian Time

A. BACKGROUND

PT Adhyoka Berkah Maju (the "Company") is a limited liability company in Indonesia. According to information provided by management, the IDRP token ("IDRP") is a tokenized asset based on the stablecoin concept, pegged 1:1 to the Indonesian Rupiah and fully backed by Rupiah reserves. Operating with a secure escrow mechanism, IDRP ensures that each token is supported by an equivalent amount of Indonesian Rupiah, guaranteeing stability, transparency, and trust for all users. IDRP adheres to relevant regulations, upholding legal integrity and operational transparency. This robust framework allows IDRP to provide a secure, transparent, and reliable environment for users to manage their crypto assets with confidence.

In the rapidly evolving digital era, stability and trust are critical for the widespread adoption of digital assets. IDRP offers a comprehensive range of solutions and benefits designed to support users. As a fully backed, secure, and transparent Indonesian Rupiah reserves, IDRP provides the stability and reliability users need in a crypto asset. With a strong commitment to compliance and transparency, IDRP ensures alignment with financial regulations, fostering trust and credibility in the market.

Currently, IDRP is available on Polygon, Ethereum (ERC-20), Binance Smart Chain (BSC), Kaia and Tron. This multi-chain approach allows for the issuance of IDRP tokens on different blockchain networks, each offering unique capabilities based on the transport protocol.

The official website is https://idrp.io/

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

1. <u>Agreed-Upon Procedures</u>

We have obtained a Reserve Account Report with the following :

No	Description	June 30, 2026	
		IDRP	**IDR**
a.	Reserve funds for token collateral:		
	PT Bank Negara Indonesia (Persero) Tbk	55,372,276,826	55,372,276,826
	PT Bank Nationalnobu Tbk	138,009,104	138,009,104
	Indonesian Government Bonds - PT BNI Sekuritas	119,948,002	119,948,002
	Total	**55,630,233,932**	**55,630,233,932**
b.	IDRP in total issuance:		
	Kaia	55,225,875,337	55,225,875,337
	Ethereum	216,459,522	216,459,522
	Polygon	5,002,177	5,002,177
	Binance Smart Chain	4,003,243	4,003,243
	Tron	2,001,160	2,001,160
	Total	**55,453,341,439**	**55,453,341,439**
c.	IDRP in circulation	55,453,341,439	55,453,341,439

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

a. Obtain the Reserve Account Report prepared by management and compare the total reserve funds, comprising balances maintained at PT Bank Negara Indonesia (Persero) Tbk, PT Bank Nationalnobu Tbk, and Indonesian Government Bonds held through PT BNI Sekuritas, with the total IDRP tokens in circulation as of 30 June 2026.

PT Adhyoka Berkah Maju

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Application Result Of The Agreed-Upon Procedures

a. Based on the procedures that have been carried out, we noted that the total reserve funds exceeded the total IDRP tokens in circulation by IDR 176,892,493, with the following calculations:

Total Reserve Funds Available:	
IDRP - PT Bank Negara Indonesia (Persero) Tbk Balance	55,372,276,826
IDRP - PT Bank Nationalnobu Tbk Balance	138,009,104
IDRP - PT BNI Sekuritas Bond Investment Balance	119,948,002
Subtotal Reserve Account	55,630,233,932
Less:	
Total IDRP Tokens in Circulation	(55,453,341,439)
Difference (Over-collateralized)	176,892,493

As part of our procedures, we obtained and inspected the bank statements for the escrow accounts maintained at PT Bank Negara Indonesia (Persero) Tbk and PT Bank Nationalnobu Tbk. The balances reflected in the bank statements were agreed to the amounts presented in the Reserve Account Report. The supporting bank statements are presented in Appendix 1a and Appendix 1b.

In addition to maintaining reserve funds in escrow accounts, PT Adhyoka Berkah Maju also manages a portion of the reserve funds backing the IDRP token through investments in Indonesian Government Bonds. Appendix 1c presents the Client Statement of Bond issued by PT BNI Sekuritas for the period from 1 June 2026 to 30 June 2026. The statement indicates that, as of 30 June 2026, the bond had a face value of IDR 120,000,000 and a reported market value of IDR 119,948,002. As part of our procedures, we obtained and inspected the Client Statement and identified the face value, acquisition value, and market value reported therein. We further noted that management included the reported market value of IDR 119,948,002 as part of the reserve funds presented in the Reserve Account Report as of 30 June 2026. We agreed the reported market value included in the Reserve Account Report to the Client Statement issued by PT BNI Sekuritas. Our procedures were limited to inspecting the documentation made available to us and did not include independent confirmation with PT BNI Sekuritas, verification of ownership, or an independent valuation of the bond investment.

APPENDIX 1

PT Adhyoka Berkah Maju

RESERVE ACCOUNT REPORT

As of June 30, 2026 at 10:28 AM Western Indonesian Time

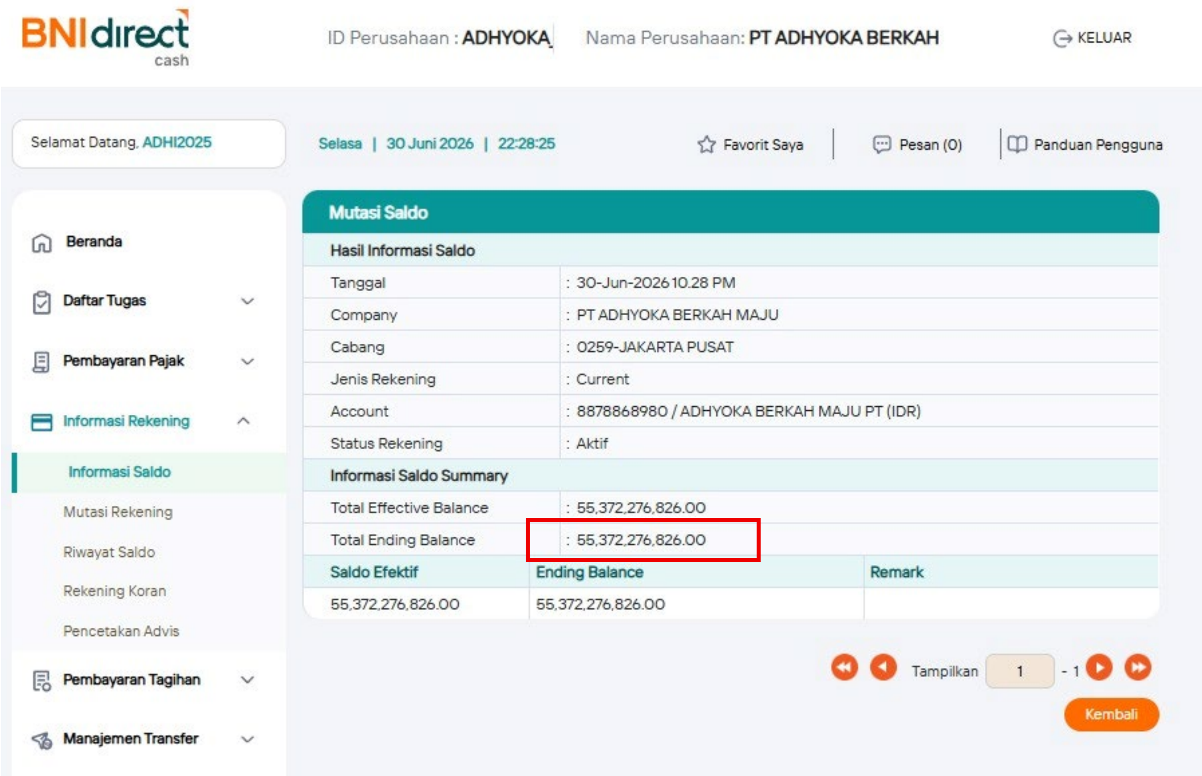
PT Adhyoka Berkah Maju has signed agreements with PT Tennet Depository Indonesia and PT Bank Negara Indonesia (Persero) Tbk (“BNI”) to support the management and safekeeping of reserve account backing the IDRP token. These agreements are intended to ensure that the underlying funds are securely held in escrow with trusted institutions. As part of our work, we reviewed these agreements to understand their purpose and key terms. This included identifying the roles and responsibilities of each party in managing the reserve funds. However, our review was limited in scope and was not conducted as an audit or review under professional assurance standards, and we do not express any opinion or form of assurance.

PT Adhyoka Berkah Maju

RESERVE ACCOUNT REPORT

As of June 30, 2026 at 10:28 AM Western Indonesian Time

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


BNIdirect cash

ID Perusahaan : ADHYOKA

Nama Perusahaan: PT ADHYOKA BERKAH

KELUAR

Selamat Datang, ADHI2025

Selasa | 30 Juni 2026 | 22:28:25

Favorit Saya

Pesan (0)

Panduan Pengguna

Beranda

Daftar Tugas

Pembayaran Pajak

Informasi Rekening

Informasi Saldo

Mutasi Rekening

Riwayat Saldo

Rekening Koran

Pencetakan Advis

Pembayaran Tagihan

Manajemen Transfer

Mutasi Saldo

Hasil Informasi Saldo	
Tanggal	: 30-Jun-2026 10.28 PM
Company	: PT ADHYOKA BERKAH MAJU
Cabang	: 0259-JAKARTA PUSAT
Jenis Rekening	: Current
Account	: 8878868980 / ADHYOKA BERKAH MAJU PT (IDR)
Status Rekening	: Aktif
Informasi Saldo Summary	
Total Effective Balance	: 55,372,276,826.00
Total Ending Balance	: 55,372,276,826.00

Saldo Efektif	Ending Balance	Remark
55,372,276,826.00	55,372,276,826.00	

Tampilkan 1 - 1

Kembali

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

PT Adhyoka Berkah Maju

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Appendix 1b. Bank Statement from PT Bank Nationalnobu Tbk

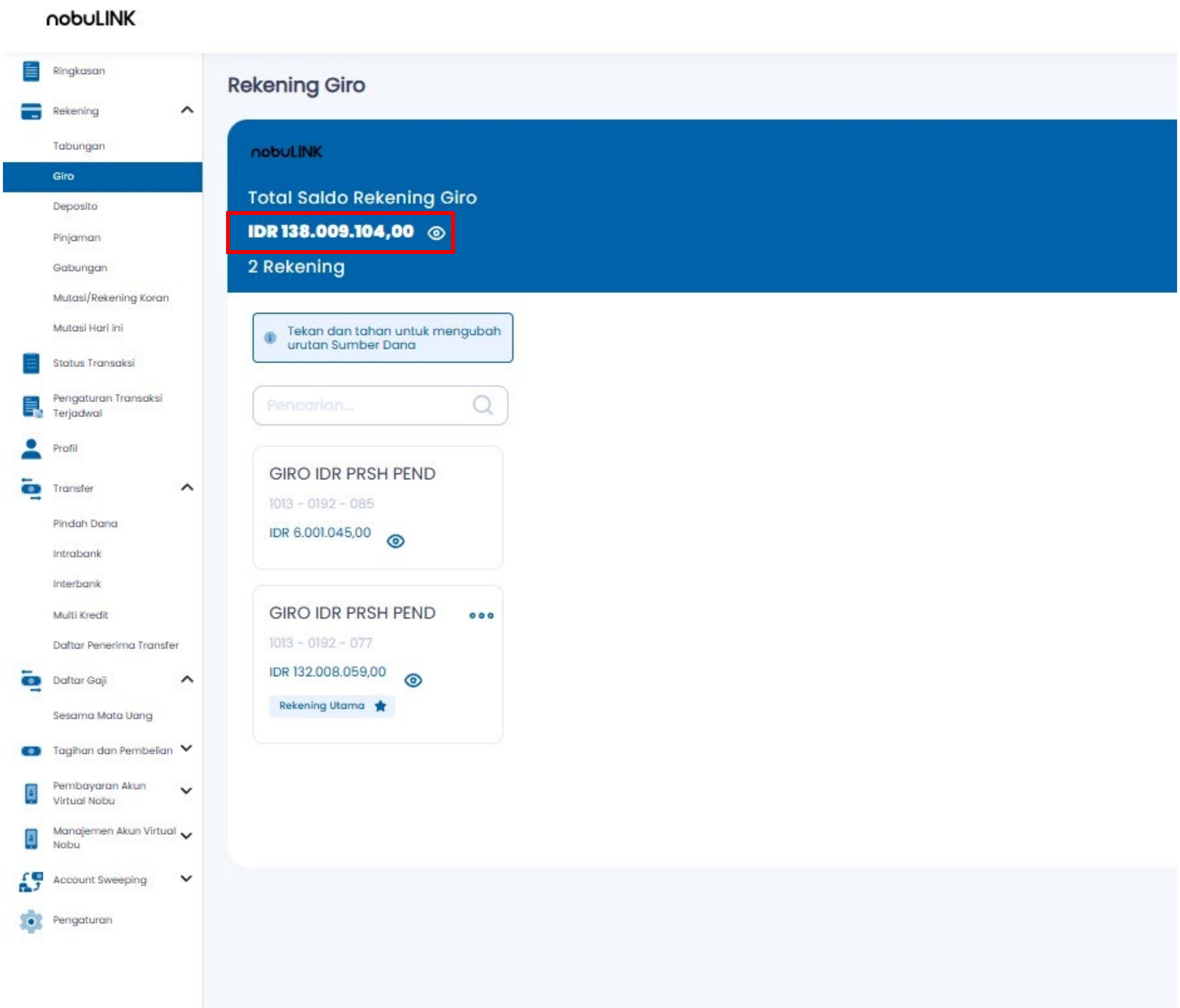

Figure 1b. Bank statement PT Bank Nationalnobu Tbk

PT Adhyoka Berkah Maju

RESERVE ACCOUNT REPORT

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Appendix 1c. Client Statement of Indonesian Government Bond from PT BNI Sekuritas

BNI Sekuritas

CLIENT STATEMENT

From : Monday, 01-Jun-2026 To : Tuesday, 30-Jun-2026

To : PT ADHYOKA BERKAH MAJU E-mail : INFO@IDRP.IO;ADHYOKABERKAH@GMAIL.COM

Portfolio : IDR - BOND

No.	Bond	Face Value	Acq. Date	Acq. Price	Acq. Value	Market Price	Market Value	Unrealized	%
1	ORI023T3-OBLIGASI NEGARA REPUBLIK INDONESIA SERI ORI023T3	120,000,000	12-May-26	101.4500 %	121,740,000	99.9567 %	119,948,002	-1,791,998	-1 %
	Total :	**120,000,000**			**121,740,000**		**119,948,002**	**-1,791,998**	**-1 %**

Figure 1b. Client Statement of Indonesian Government Bond from PT BNI Sekuritas