PT ADHYOKA BERKAH MAJU

REPORT ON APPLYING AGREED-UPON PROCEDURES
FOR RESERVE ACCOUNT REPORT
AS OF DECEMBER 31, 2025
AT 01:58 PM WESTERN INDONESIAN TIME

PT ADHYOKA BERKAH MAJU
REPORT ON APPLYING AGREED-UPON PROCEDURES
FOR RESERVE ACCOUNT REPORT
As of December 31, 2025

Report No. 00001/3.0408/AUP/05/1180-1/1/I/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-088/AUP/KAPJSR-Bek/XII/2025 with respect to the Reserve Account Report as of December 31, 2025 at 01:58 PM 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 = 1,942,740,057 IDRP;

b. IDR held in escrow of reputable bank, including PT Tennet Depository Indonesia and escrow account PT Adhyoka Berkah Maju = Rp1,944,316,233;

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 escrow 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 December 31, 2025.

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, January 12, 2026

APPENDIX 1

PT Adhyoka Berkah Maju

RESERVE ACCOUNT REPORT

As of December 31, 2025 at 01:58 PM Western Indonesian Time

A. BACKGROUND

The PT Adhyoka Berkah Maju (the “Company”) is a limited liability company in Indonesia. 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. The upcoming blockchains are Ethereum (ERC-20), Binance Smart Chain (BSC), 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 foundation official website is https://idrp.io/

PT Adhyoka Berkah Maju

RESERVE ACCOUNT REPORT

As of December 31, 2025 at 01:58 PM Western Indonesian Time

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		December 31, 2025	
			IDRP	**IDR**
a.	Bank balance for token collateral:			
	PT Bank Negara Indonesia (Persero) Tbk		1,944,316,233	1,944,316,233
	Total		**1,944,316,233**	**1,944,316,233**
b.	IDRP in total issuance:			
	Polygon		1,930,733,592	1,930,733,592
	Ethereum		5,003,024	5,003,024
	Binance Smart Chain		4,001,598	4,001,598
	Kaia		3,001,843	3,001,843
	Total		**1,942,740,057**	**1,942,740,057**
c.	IDRP in circulation		1,942,740,057	1,942,740,057

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

a. Compare the bank balance for token collateral with the outstanding IDRP Token balance in escrow accounts (PT Bank Negara Indonesia (Persero) Tbk).

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 IDRP Token balance circulating in the escrow with the following calculations:

Amount IDRP in the circulation	1,942,740,057
Less:	
IDRP PT Bank Negara Indonesia (Persero) Tbk Balance Account	1,944,316,233
Difference	1,576,176

APPENDIX 1

PT Adhyoka Berkah Maju

RESERVE ACCOUNT REPORT

As of December 31, 2025 at 01:58 PM Western Indonesian Time

To ensure the outstanding balance in the escrow account (PT Bank Negara Indonesia (Persero) Tbk) we check the balance from bank statements. Bank statement from the escrow account (PT Bank Negara Indonesia (Persero) Tbk) regarding the outstanding IDRP Token balance can be seen in Appendix 1a.

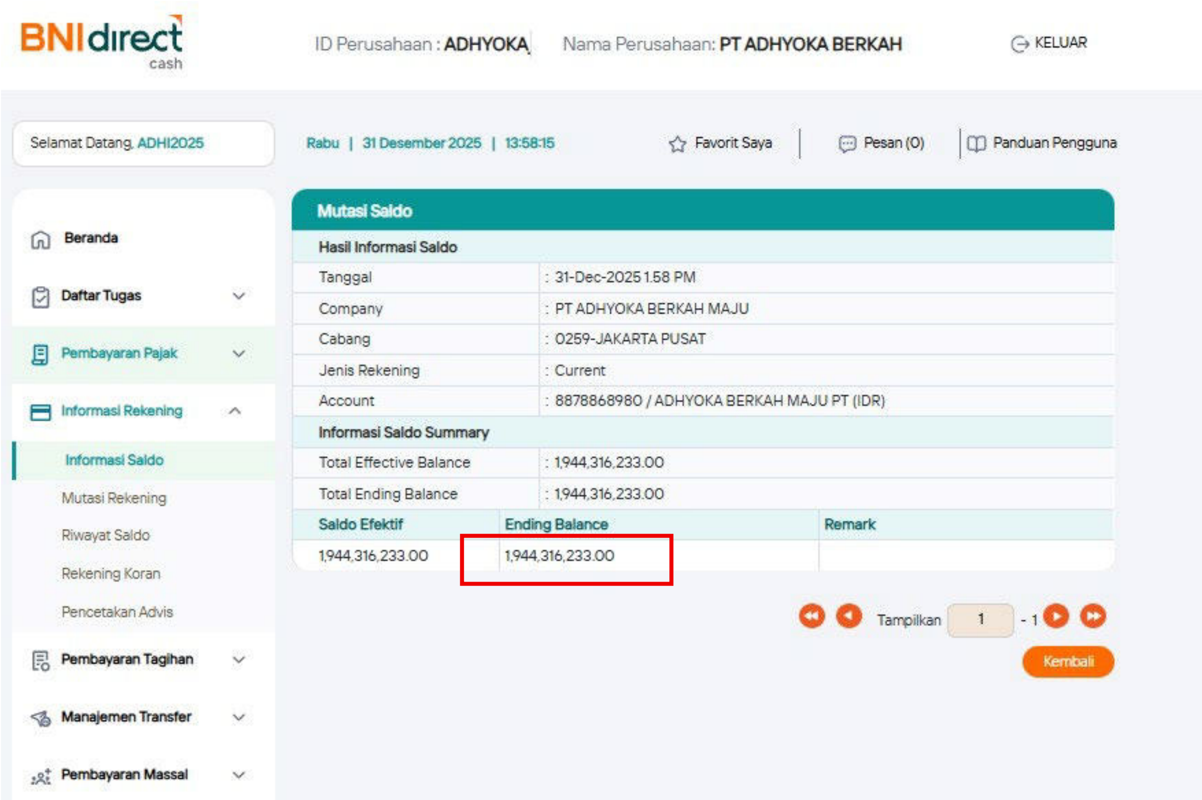
PT Adhyoka Berkah Maju has signed agreements with PT Tennet Depository Indonesia and PT Bank Negara Indonesia (Persero) Tbk ("BNI") to support the management and safekeeping of reserve funds backing the IDRP token. These agreements are intended to ensure that the underlying funds are securely held in 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 December 31, 2025 at 01:58 PM 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

Rabu | 31 Desember 2025 | 13:58:15 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
Pembayaran Massal

Mutasi Saldo

Hasil Informasi Saldo	
Tanggal	: 31-Dec-2025 1.58 PM
Company	: PT ADHYOKA BERKAH MAJU
Cabang	: 0259-JAKARTA PUSAT
Jenis Rekening	: Current
Account	: 8878868980 / ADHYOKA BERKAH MAJU PT (IDR)
Informasi Saldo Summary	
Total Effective Balance	: 1,944,316,233.00
Total Ending Balance	: 1,944,316,233.00

Saldo Efektif	Ending Balance	Remark
1,944,316,233.00	1,944,316,233.00	

Tampilkan 1 - 1

Kembali

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