

# **Yayasan Kemanusiaan Ibu Pertiwi**

Financial Statements  
As of and for the year ended  
31 December 2025

with Independent Auditor's Report

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## **MANAGEMENT BOARD REPORT**

To Donors, Potential Donors, Members of the Advisory and Supervisory Board and YKIP Members.

Throughout 2025, YKIP remained focused on providing educational assistance and related services, with the dedication of our staff and the generosity of our donors. Below is an overview of YKIP's programs and their achievements this year:

### **1. KEMBALI Scholarship Program**

This program offers comprehensive and sustainable educational assistance to underprivileged and disabled students, helping them reach a critical milestone, graduating from high school as a step toward breaking the cycle of poverty.

As of December 31, 2025, the program supported 266 beneficiaries:

- 3 elementary school students
- 57 junior high school students
- 206 senior high school students

### **2. KIDS Scholarship Program**

This program provides comprehensive educational support to children who have lost a parent or whose parent was permanently injured in the 2002 and 2005 Bali bombings. It enables these children to complete their higher education.

In 2025, three students remained in the program, all of whom are enrolled at universities. One student graduated this year.

### **3. University Scholarship Program**

Launched in 2009 with the support of the Inspirasia Foundation and individual donors, this program aims to develop future leaders by supporting their university education. As of 2025, there were 16 university students in the program, with a total of 34 beneficiaries since its inception.

### **4. Vocational Education Scholarship Program**

The long-term objective of this program is to reduce unemployment and underemployment in Bali by offering scholarships to economically disadvantaged high school graduates to pursue one-year vocational certification. By equipping these students with the skills required for available jobs, the program enhances their employability and long-term livelihood prospects.

In 2025, YKIP supported 29 vocational students, and 15 of them graduated. To date, the Vocational Scholarship Program has successfully supported 108 graduates.

In 2025, YKIP recorded earned funds (donations plus interest) totaling Rp537,595,975 (approximately US\$32,034). This represents a significant decrease of Rp383,274,016 or

41.62% compared to the 2024 earned funds of Rp920,869,991 (approximately US\$56,977). The breakdown of which is that Rp485,280,459 (US\$28,917) is allocated as unrestricted funds and Rp52,315,516 (US\$3,117) is allocated as restricted funds. The decline in donations is primarily due to the discontinuation of support from the Inspirasia Foundation. While searching for a replacement for the Inspirasia Foundation, YKIP's board has already taken necessary steps to ensure the continuation of all programs.

Thanks to these donations and our reserves, YKIP was able to fund the following projects:

Project	Expenditure Rupiah	Expenditure US\$	Percentage
<b>Education</b>			
KEMBALI Scholarship	1,366,207,807	81,409	57%
KIDS Scholarship	207,260,565	12,350	9%
University Scholarship	187,138,055	11,151	8%
Vocational Education Scholarship	400,104,700	23,841	17%
Other Educational Projects	218,921,216	13,045	9%
<b>Total Education Project</b>	<b>2,379,632,343</b>	<b>141,797</b>	<b>100%</b>
<b>Non-Education</b>			
Other Non-Education Project	-	-	0%
<b>Total Non-Education Project</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total</b>	<b>2,379,632,343</b>	<b>141,797</b>	<b>100%</b>

The discrepancy between donations earned and expenditure in 2025 is due to the fact that many of our projects involve multi-year commitments. For example, donations are used to fund a child's education over several years.

As a result, at the end of the year 2025, the balance of unrestricted reserve was Rp3,023,569,357 (US\$180,167) while restricted reserves stood at Rp1,395,225,375 (US\$83,138). It is the Board's policy to keep an operating reserve to ensure that YKIP can continue to deliver its commitments.

General and Administrative expenses, excluding the impacts of the exchange rate, amounted to Rp266,259,500 which represents 49.53% over donations and 10.06% of the expenditures. Compared to the year 2024 at Rp337,143,906, the percentage over donation increased from 36.61% to 49.53%, while the percentage against expenditures slightly decreased from 10.92% to 10.06%.

We would like to thank everyone for their support and contribution to the work that YKIP has undertaken during the year.

On behalf of the Board of Management,

Bali, 18 May 2026




Endah Puspito Wardhani  
Head Of Management Board



Andriansyah Bachtar  
Treasurer

**Management Boards' Statement Letter  
Relating to  
The Responsibility on the Financial Statements  
For the Years Ended 31 December 2025 and 2024**

**Yayasan Kemanusiaan Ibu Pertiwi  
("Foundation")**

We, the undersigned :

Name : Endah Puspito Wardhani  
Office address : Jl. By Pass Ngurah Rai  
Gang Mina Utama No. 1 Suwung  
Denpasar 80223, Bali  
Position : Head of Management Board

Name : Andriansyah Bachtar  
Office address : Jl. By Pass Ngurah Rai  
Gang Mina Utama No. 1 Suwung  
Denpasar 80223, Bali  
Position : Treasury

State that:

1. We are responsible for the preparation and presentation of Foundation's financial statements;
2. The Foundation's financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards;
3. a. All information contained in the Foundation's financial statements is complete and correct;  
b. The Foundation's financial statements do not contain misleading material information or facts and do not omit material information and facts
4. We are responsible for the Foundation's internal control system.

This statement letter is made truthfully.

Bali, 18 May 2026



**Endah Puspito Wardhani  
Head of Management Board**

**Andriansyah Bachtar  
Treasury**



**PKF**  
**Paul Hadiwinata, Hidajat, Arsono,**  
**Retno, Palilingan & Rekan**

REGISTERED PUBLIC ACCOUNTANTS  
DECREE OF THE FINANCE MINISTER OF THE REPUBLIC OF INDONESIA NO. 855/KM.1/2017

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## **Independent Auditor's Report**

**Report No. : 01434/2.1133/AU.1/11/1312-1/1/V/2026**

The Board of Advisory, Management and Supervisor  
**Yayasan Kemanusiaan Ibu Pertiwi**

### **Opinion**

We have audited the financial statements of **Yayasan Kemanusiaan Ibu Pertiwi** (the "Foundation"), which comprise the statement of financial position as at 31 December 2025, and the statement of comprehensive income, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a material accounting policies information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Foundation as at 31 December 2025, and its financial performance and its cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

### **Basis for Opinion**

We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements paragraph of our report. We are independent of the Foundation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



**Independent Auditor's Report** (continued)

**Report No. : 01434/2.1133/AU.1/11/1312-1/1/V/2026** (continued)

**Responsibilities of Management and Those Charged with Governance for the Financial Statements** (continued)

In preparing the financial statements, management is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Foundation's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also :

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control.



**PKF**  
Paul Hadiwinata, Hidajat, Arsono,  
Retno, Palilingan & Rekan

**Independent Auditor's Report (continued)**

**Report No. : 01434/2.1133/AU.1/11/1312-1/1/V/2026 (continued)**

**Auditor's Responsibilities for the Audit of the Financial Statements (continued)**

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Foundation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan**

**Zainuddin, CPA**

Public Accountant Registration No. AP.1312

Jakarta, 18 May 2026



01434

**Yayasan Kemanusiaan Ibu Pertiwi**  
**Statements of Financial Position**  
As of 31 December 2025

(Expressed in Rupiah, unless otherwise stated)

	Notes	2025	2024
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	4	3,830,272,047	5,539,228,194
Time deposit	5	600,000,000	600,000,000
Other receivables		4,072,467	5,871,075
Advance payment		-	5,996,033
Prepaid expenses		7,518,185	8,744,561
<b>Total current assets</b>		<b>4,441,862,699</b>	<b>6,159,839,863</b>
Non-current assets			
Fixed assets - net book value	6	2,187,807	4,375,635
<b>Total assets</b>		<b>4,444,050,506</b>	<b>6,164,215,498</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Tax payable		1,854,299	2,289,397
Accounts payable and accrued expenses		23,401,475	24,034,802
<b>Total current liabilities</b>		<b>25,255,774</b>	<b>26,324,199</b>
<b>Long-term liabilities</b>		<b>-</b>	<b>-</b>
<b>Total liabilities</b>		<b>25,255,774</b>	<b>26,324,199</b>
<b>Net assets</b>			
Without restrictions from Resourced Provider		3,023,569,356	4,055,439,170
With restrictions from Resourced Provider	15	1,395,225,376	2,082,452,129
<b>Total net assets</b>		<b>4,418,794,732</b>	<b>6,137,891,299</b>
<b>Total liabilities and net assets</b>		<b>4,444,050,506</b>	<b>6,164,215,498</b>

The accompanying notes to financial statements form an integral part of these financial statements.

**Yayasan Kemanusiaan Ibu Pertiwi**  
**Statements of Comprehensive Income**  
For the year ended 31 December 2025

(Expressed in Rupiah, unless otherwise stated)

	Notes	2025	2024
<b>Without restrictions net assets from Resource Provider</b>			
Revenue :			
Donations	7	527,031,438	645,546,507
Interest income (time deposit and current account)		77,777,753	121,035,124
Total revenue		604,809,191	766,581,631
Expenses :			
Education and non education cost	8	1,435,392,533	1,241,868,646
General and administrative	9	274,239,359	329,570,812
Total expenses		1,709,631,892	1,571,439,458
Expense recovery		(59,339,854)	(82,050,166)
Total expenses - net		1,650,292,038	1,489,389,292
Deficit on without restrictions net assets from Resource Providers		(1,045,482,847)	(722,807,661)
<b>With restrictions net assets from Resource Providers</b>			
Revenue :			
Donations :			
Heidi Circle	12	10,564,538	12,115,000
Kembali Riot	14	-	263,208,484
Interest income	10,11,13	41,750,978	59,473,771
Total revenue		52,315,516	334,797,255

The accompanying notes to financial statements form an integral part of these financial statements.

**Yayasan kemanusiaan Ibu Pertiwi**  
**Statements of Comprehensive Income** (continued)  
For the year ended 31 December 2025

(Expressed in Rupiah, unless otherwise stated)

	Notes	2025	2024
<b>With restrictions net assets from Resource Providers</b> (continued)			
Expenses :			
Education and non education cost			
YKIP-KIDS Scholarship Fund	10	39,524,416	60,254,782
Annika Linden Foundation	11	-	328,876,730
Heidi Circle	12	20,805,465	46,844,832
KembaliKids	13	404,063,784	404,989,234
Kembali Riot	14	93,638,500	252,821,491
		558,032,165	1,093,787,069
General and administrative			
YKIP-KIDS Scholarship Fund	10	167,736,149	161,666,585
Annika Linden Foundation	11	107,922	18,000
KembaliKids	13	53,000	513,000
		167,897,071	162,197,585
<b>Total expenses</b>		<b>725,929,236</b>	<b>1,255,984,654</b>
Deficit on with restrictions net assets from Resource Providers		(673,613,720)	(921,187,399)
<b>Total net deficit in Net Assets</b>		<b>(1,719,096,567)</b>	<b>(1,643,995,060)</b>

The accompanying notes to financial statements form an integral part of these financial statements.

**Yayasan Kemanusiaan Ibu Pertiwi**  
**Statements of Changes in Net Assets**  
For the year ended 31 December 2025

(Expressed in Rupiah, unless otherwise stated)

	Notes	2025	2024
<b>Without restrictions net assets from Resources Providers</b>			
Balance at the beginning of the year		4,055,439,170	4,778,246,831
Deficit current year		(1,045,482,847)	(722,807,661)
Reclass from restricted net assets		13,613,033	-
Balance at the end of the year		3,023,569,356	4,055,439,170
<b>With restrictions net assets from Resources Providers</b>			
Balance at the beginning of the year	15	2,082,452,129	3,003,639,528
Deficit current year		(673,613,720)	(921,187,399)
Reclass to unrestricted net assets		(13,613,033)	-
Balance at the end of the year	15	1,395,225,376	2,082,452,129
<b>Total net assets</b>		<b>4,418,794,732</b>	<b>6,137,891,299</b>

The accompanying notes to financial statements form an integral part of these financial statements.

**Yayasan kemanusiaan Ibu Pertiwi**  
**Statements of Cash Flows**

For the year ended 31 December 2025

(Expressed in Rupiah, unless otherwise stated)

	Notes	2025	2024
<b>Cash flows from operating activities</b>			
Cash from donation		537,595,976	920,869,991
Cash used for program and others		(2,373,875,495)	(2,745,619,990)
Cash used for operation		(1,836,279,519)	(1,824,749,999)
Cash from (used for) other receivables		1,798,608	(5,871,075)
Cash from interest income		119,528,731	180,508,896
Cash used for advance payment		5,996,033	(5,996,033)
Net cash used for operating activities		(1,708,956,147)	(1,656,108,211)
<b>Cash flows from investing activities</b>			
Proceed from sales of fixed assets		-	4,000,000
Net cash from investing activities		-	4,000,000
<b>Cash flows from financing activities</b>			
Net decrease in cash and cash equivalents		(1,708,956,147)	(1,652,108,211)
Cash and cash equivalents at the beginning of the year	4	5,539,228,194	7,191,336,405
Cash and cash equivalents at the end of the year	4	3,830,272,047	5,539,228,194

The accompanying notes to financial statements form an integral part of these financial statements.

# Yayasan Kemanusiaan Ibu Pertiwi

## Notes to Financial Statements

As of and for the year ended 31 December 2025

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### 1. General

Yayasan Kemanusiaan Ibu Pertiwi (the "Foundation") was established by deed No. 61 dated 18 October 2002 and amended by deed No. 33 dated 12 November 2002 of Josef Sunar Wibisono SH., a Notary public in Denpasar and deed No. 56 dated 26 February 2003 of Josef Sunar Wibisono, SH. In relation with the Laws No. 16 year 2001, the Foundation's articles association has been changed by deed No. 40 dated 8 February 2005 and deed No. 42 dated 26 August 2006 of Josef Sunar Wibisono SH., a Notary public in Denpasar.

The objectives of the foundation are as follow :

- a. Assisting to the victims of disaster, violence, criminal, terrorism, nature disaster, accident, and victims of other disaster in general;
- b. Providing the needs of medicines and medical supplies to the victims;
- c. Providing medical assistance and treatments for the victims;
- d. Carrying out other efforts which related and useful to achieve the aim and objectives of the Foundation and does not contrary to the prevailing laws and regulations.

#### Advisory, Supervisory and Management Board

Based on deed No. 3 dated 21 Mei 2021 by Olivia Christie Sulendra, S.H., M.Kn., Notarial in Badung, the composition of the advisory, supervisory and management board as of 31 December 2025 and 2024 are as follows :

#### Advisory Board

Head of trustee board : Aloysius Purwa, MBA  
Member : DR. A.A. GN Asmarajaya

Supervisory Board : David William Magson

#### Management Board

Head of management board : Purnama Bulan  
General Secretary : Endah Puspito Wardhani  
Treasury : Dolok Djati Djaja Siahaan

### 2. Material accounting policies information

Set out below is a summary of the significant accounting policies adopted by the Foundation in the preparation of its financial statements.

#### a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Statement of Financial Accounting Standard.

**2. Material accounting policies information** (continued)

**a) Basis of preparation of financial statements** (continued)

The financial statements, except for the statements of cash flows, have been prepared on the accrual basis using the historical cost concept of accounting, except for certain accounts which are measured on the basis described in the related accounting policies of each account.

The statements of cash flows, which have been prepared using the direct method, present cash receipts and payments classified into operating, investing and financing activities.

The reporting currency used in the preparation of the financial statements are in Indonesian Rupiah currency which is the functional currency of the Foundation.

The preparation of financial statements in conformity with Indonesian Financial Accounting Standards requires the use of certain critical accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying the Foundation's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 3.

**Changes to the Statements of Financial Accounting Standards ("SFAS")**

The following are revision, amendments and improvements of the Statements of Financial Accounting Standards (SFAS) :

**Effective for the financial year starting 1 January 2025**

- SFAS No. 117 "Insurance Contracts".
- The amendment to SFAS No. 117 "Insurance Contracts" - Initial Application of SFAS No. 117 and SFAS No. 109 - Comparative Information.
- The amendment to SFAS No. 221 "The Effect of Changes in Foreign Exchange Rates - Lack of Exchangeability".

Changes to the Statements of Financial Accounting Standards ("SFAS") as mention above did not result in substantial changes to the Foundation's accounting policies and had no material effect on the amounts reported for the current year financial statements.

**Effective for the financial year starting 1 January 2026**

- The amendment to SFAS No. 109 "Financial Instruments" and SFAS No. 107 "Financial Instruments: Disclosures about Classification and Measurement of Financial Instruments".
- Annual Improvement of SFAS No. 107 "Financial Instruments : Disclosures".

**Yayasan Kemanusiaan Ibu Pertiwi**  
**Notes to Financial Statements** (continued)  
As of and for the year ended 31 December 2025

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**2. Material accounting policies information** (continued)

**a) Basis of preparation of financial statements** (continued)

**Effective for the financial year starting 1 January 2026** (continued)

- Annual Improvement of SFAS No. 109 “Financial Instruments”.
- Annual Improvement of SFAS No. 110 “Consolidated Financial Statements”.
- Annual Improvement of SFAS No. 207 “Statementss of Cash Flows”.
- SFAS No. 338 (Revised 2025) “Business Combination Under Common Control”.

**Effective for the financial year starting 1 January 2027**

- SFAS No. 118 “Presentation and Disclosure in Financial Statements”.
- SFAS No. 119 “Subsidiaries without Public Accountability : Disclosures”.
- The amendment SFAS No. 119 “Subsidiaries without Public Accountability : Disclosures”.

The Foundation is still evaluating the impact of adoption of the above SFAS and the impact on the Foundation’s financial statements from the adoption of the SFAS has not yet to be determined.

**b) Revenue and expense recognition**

Revenue from donation is recognized on cash basis.

Expenses are recognized base on accrual basis.

**c) Cash and cash equivalent**s

Cash and cash equivalent

s consist of cash on hand and in banks, and short-term deposits with maturity not more than 3 months after placement date and there is no restriction of the usage.

**d) Time deposit**

Time deposit represent short-term deposits with maturity more than 3 months after placement date and there is no restriction of the usage.

**e) Fixed assets**

The Foundation applied Statements of Financial Accounting Standards (SFAS) No. 216, “Fixed Assets”. Based on the revised SFAS, an entity shall choose between the cost model and revaluation model as the accounting policy and applied the policy to all fixed assets under the same class. The Foundation choose to adopt cost model, thus the Foundation’s fixed assets are recorded at cost less accumulated depreciation and impairment in value, if any.

**Yayasan kemanusiaan Ibu Pertiwi**  
**Notes to Financial Statements** (continued)  
As of and for the year ended 31 December 2025

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**2. Material accounting policies information** (continued)

**e) Fixed assets** (continued)

Initially an item of fixed assets are measured at cost which consist of its acquisition costs and any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management and the initial estimated of the costs dismantling and removing the item and restoring the site on which it is located.

Subsequent costs after initial acquisition as significant cost of replacing part of the assets and major inspection cost, recognize in the carrying amounts if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. Any remaining carrying amounts of the costs of the previous replacement or inspection cost is derecognized. Repairs and maintenance cost that do not meet the recognition criteria are recognized in the statements of comprehensive income as incurred.

Fixed assets are depreciated using double declining balance method based on the estimated useful life as follows :

Computers	50 %
Office equipments	50 %
Vehicles	25 %

The residual value, useful lives and depreciation methods shall be reviewed at each financial year end to ensure the residual value, useful lives and depreciation methods are applied consistently in line with the expected pattern of economic benefits of that assets.

When an items of assets disposed of or when no future economic benefits are expected from its use or disposal, acquisition costs, accumulated depreciation and accumulated impairment loss, if any, are removed from the accounts. Any resulting gains or losses on the disposal of fixed assets are recognized in the statements of income.

**f) Foreign currency transactions and balances**

The Foundation maintains its accounting record in Indonesian Rupiah. Transactions in currencies other than in Rupiah are recorded at the prevailing rates of exchange in effect on the date of the transactions.

As of the financial position date, all monetary assets and liabilities denominated in currencies other than Rupiah have been translated at the middle exchange rates quoted by Bank Indonesia (Indonesian Central Bank) on those dates. The net foreign exchange gains or losses arising from the translation are recognized in the current year's statements of activities.

As of 31 December 2025 and 2024, the exchange rate used for US\$ 1 are Rp 16,782 and Rp 16,162, respectively.

### **3. Significant accounting considerations, estimates and assumptions**

The preparation of financial statements, in conformity with Indonesian Financial Accounting Standards, requires management to make considerations, estimates and assumptions that affect amounts reported in the financial statements. Due to inherent uncertainty in making estimates, actual results reported in future periods may differ from those estimates. Management believes that the following disclosure has included a summary of significant accounting considerations, estimates and assumptions that affect the reported amounts and disclosures in the financial statements :

#### Determining depreciation method of fixed assets

The costs of fixed assets are depreciated on a double declining balance basis over their estimated useful lives. Management properly estimates the useful lives of these fixed assets to be within four (4) to eight (8) years. These are common life expectancies applied in the industries where the Foundation conducts its businesses. Changes in the expected level of usage and technological development could impact the economic useful lives and the residual values of these assets, and therefore future depreciation charges could be revised.

The carrying amount of the Foundation's fixed assets as of 31 December 2025 and 2024 are disclosed in Note 6.

#### Assessing impairment of certain non-financial assets

SFAS No. 236 requires that an impairment review be performed on certain non-financial assets whenever events or changes in circumstances indicate that the carrying value may not be recoverable. The factors that the Foundation considers important which could trigger an impairment review include the following :

- a. significant underperformance relative to the expected historical or project future operating results;
- b. significant changes in the manner of use of the acquired assets or the strategy for overall business; and
- c. significant negative industry or economic trends.

An impairment loss is recognized whenever the carrying amount of a non-financial asset exceeds its recoverable amount. Determining the recoverable amount of such assets requires the estimation of cash flows expected to be generated from the continued use and ultimate disposition of such assets.

As of 31 December 2025 and 2024, the Foundation, assessed that there is no indication of impairment on non-financial assets.

**Yayasan Kemanusiaan Ibu Pertiwi**  
**Notes to Financial Statements** (continued)  
As of and for the year ended 31 December 2025

(Expressed in Rupiah, unless otherwise stated)

**3. Significant accounting considerations, estimates and assumptions**  
(continued)

Assessing provision for income tax

Determining provision for Foundation Income Tax requires significant judgment by management. There are certain transactions and computation for which the ultimate tax determination is uncertain during the ordinary course of business. The Foundation recognizes liabilities for expected Foundation Income Tax issues based on estimates of Corporate Income Tax.

As of 31 December 2025 and 2024, the balance of provision for the Foundation's Income Tax amounting to Rp Nil, respectively.

**4. Cash and cash equivalents**

	2025	2024
Cash on hand	5,000,000	5,000,000
Cash in banks : - US Dollar accounts	83,425,168	196,655,013
- Rupiah accounts	366,846,879	762,573,181
Total cash on hand and in bank	455,272,047	964,228,194
Time deposits - Rupiah		
PT CIMB Niaga Tbk	-	250,000,000
PT Bank Rakyat Indonesia Tbk	3,375,000,000	4,325,000,000
Total time deposits	3,375,000,000	4,575,000,000
Total cash and cash equivalents	3,830,272,047	5,539,228,194

Time deposits in cash and cash equivalents

Time deposits represents deposit denominated in Rupiah currency with maturity not more than 3 (three) months and bearing interest rate per annum as follows :

	2025	2024
PT CIMB Niaga Tbk	-	2.16%
PT Bank Rakyat Indonesia Tbk	3.00% - 3.50%	3.00% - 3.50%

**Yayasan Kemanusiaan Ibu Pertiwi**  
**Notes to Financial Statements** (continued)  
As of and for the year ended 31 December 2025

(Expressed in Rupiah, unless otherwise stated)

**5. Time deposit**

Time deposit represents deposit in PT Bank Rakyat Indonesia Tbk, denominated in Rupiah currency with maturity more than 3 (three) months and bearing interest rate at 2.75% per annum (2025) and 3.00% per annum (2024). Balance as of 31 December 2025 and 2024 amounting to Rp 600,000,000, respectively.

**6. Fixed assets**

Balance and movement of fixed assets for the year ended 31 December 2025

	Balance 1 Jan. 2025	Additions	Deduction	Balance 31 Dec. 2025
Cost :				
Computers	23,360,960	-	-	23,360,960
Office equipments	65,884,950	-	-	65,884,950
	89,245,910	-	-	89,245,910
Accumulated depreciation :				
Computers	18,985,322	2,187,828	-	21,173,150
Office equipments	65,884,953	-	-	65,884,953
	84,870,275	2,187,828	-	87,058,103
Book value	4,375,635			2,187,807

Balance and movement of fixed assets for the year ended 31 December 2024

	Balance 1 Jan. 2024	Additions	Deduction	Balance 31 Dec. 2024
Cost :				
Computers	23,360,960	-	-	23,360,960
Office equipments	65,884,950	-	-	65,884,950
Vehicles	15,420,000	-	15,420,000	-
	104,665,910	-	15,420,000	89,245,910
Accumulated depreciation :				
Computers	14,715,262	4,270,060	-	18,985,322
Office equipments	65,884,953	-	-	65,884,953
Vehicles	15,419,998	2	15,420,000	-
	96,020,213	4,270,062	15,420,000	84,870,275
Book value	8,645,697			4,375,635

**Yayasan Kemanusiaan Ibu Pertiwi**  
**Notes to Financial Statements** (continued)  
As of and for the year ended 31 December 2025

(Expressed in Rupiah, unless otherwise stated)

**7. Revenue - donations**

Represents donations from private, corporation and other institution for general programs (without restrictions). Total donation for the years ended 31 December 2025 and 2024 amounting to Rp 527,031,438 and Rp 645,546,507, respectively.

**8. Expenses - Education and non education cost**

Represents Kembali project, University scholarship and Vocational scholarship. Total expenses for the years ended 31 December 2025 and 2024 amounting to Rp 1,435,392,533 and Rp 1,241,868,646, respectively.

**9. Expenses - general and administrative**

Represents general and administrative expenses, which consists of :

	2025	2024
Salaries and allowance	218,878,853	273,361,806
Communications	670,692	694,872
Office supplies and stationary	9,696,600	4,781,340
Depreciation of fixed assets	2,187,828	4,270,062
Legal and professional fee	27,447,700	25,220,000
Foreign exchanges gain - net	(3,411,070)	(824,056)
Gain on sales of fixed asset	-	(4,000,000)
Others	18,768,756	26,066,788
<b>Total general and administrative expenses</b>	<b>274,239,359</b>	<b>329,570,812</b>

**10. YKIP-KIDS Scholarship Fund**

Represents activity of YKIP - KIDS Scholarship, which consists of :

	2025	2024
Revenue		
Interest income	41,620,598	58,825,786
Expenses :		
Education and non education cost	39,524,416	60,254,782
General and administrative	167,736,149	161,666,585
<b>Total</b>	<b>207,260,565</b>	<b>221,921,367</b>
Deficit current year	(165,639,967)	(163,095,581)
Balance at the beginning - net assets	1,664,034,612	2,176,744,393
Reclass to KembaliKids (note 13)	(430,000,000)	(349,614,200)
<b>Balance at the ending - net assets</b>	<b>1,068,394,645</b>	<b>1,664,034,612</b>

**Yayasan kemanusiaan Ibu Pertiwi**  
**Notes to Financial Statements** (continued)  
As of and for the year ended 31 December 2025

(Expressed in Rupiah, unless otherwise stated)

**11. Annika Linden Foundation**

Represents activity of project donation from Annika Linden Foundation Project, which consists of :

	2025	2024
Revenue		
Interest income	82,349	611,793
<b>Total revenue</b>	<b>82,349</b>	<b>611,793</b>
Expenses :		
Education and non education cost	-	328,876,730
General and administrative	107,922	18,000
<b>Total</b>	<b>107,922</b>	<b>328,894,730</b>
Deficit current year	(25,573)	(328,282,937)
Balance at the beginning - net assets	13,638,606	341,921,543
Reclass to unrestricted	(13,613,033)	-
<b>Balance at the ending - net assets</b>	<b>-</b>	<b>13,638,606</b>

**12. Heidi Circle**

Represents activity of Heidi Circle, which consists of :

	2025	2024
Revenue		
Donation	10,564,538	12,115,000
Expenses :		
Education and non education cost	20,805,465	46,844,832
Deficit current year	(10,240,927)	(34,729,832)
Balance at the beginning - net assets	254,164,380	288,894,212
<b>Balance at the ending - net assets</b>	<b>243,923,453</b>	<b>254,164,380</b>

**Yayasan Kemanusiaan Ibu Pertiwi**  
**Notes to Financial Statements** (continued)  
As of and for the year ended 31 December 2025

(Expressed in Rupiah, unless otherwise stated)

**13. KembaliKIDS**

Represent activity of KembaliKIDS, the fund is taken from interest income generated by YKIP - KIDS Scholarship Funds in year 2025 and 2024 amounting to Rp 430,000,000 and Rp 349,614,200 to cover Kembali Project. It is consist of :

	2025	2024
Revenue		
Interest Income	48,031	36,192
Expenses		
Education and non education cost	404,063,784	404,989,234
General and administrative	53,000	513,000
Total	404,116,784	405,502,234
Deficit current year	(404,068,753)	(405,466,042)
Balance at the beginning - net assets	(21,800,590)	34,051,252
Reclass from YKIP-KIDS Scholarship Fund (note 10)	430,000,000	349,614,200
Balance at the ending - net assets	4,130,657	(21,800,590)

**14. Kembali Riot**

Represents activity of Kembali Riot, which consists of :

	2025	2024
Revenue		
Donation	-	263,208,484
Expenses		
Education and non education cost	93,638,500	252,821,491
Surplus (deficit) current year	(93,638,500)	10,386,993
Balance at the beginning - net assets	172,415,121	162,028,128
Balance at the ending - net assets	78,776,621	172,415,121

**Yayasan Kemanusiaan Ibu Pertiwi**  
**Notes to Financial Statements** (continued)  
As of and for the year ended 31 December 2025

(Expressed in Rupiah, unless otherwise stated)

**15. The balance of with restrictions net assets from Resource Providers**

	Notes	2025	2024
YKIP-KIDS Scholarship Fund	10	1,068,394,645	1,664,034,612
Annika Linden Foundation	11	-	13,638,606
Heidi Circle	12	243,923,453	254,164,380
KembaliKids	13	4,130,657	(21,800,590)
Kembali Riot	14	78,776,621	172,415,121
<b>Total</b>		<b>1,395,225,376</b>	<b>2,082,452,129</b>

**16. Event after the reporting period**

- a. Pursuant to the Written Resolutions of Yayasan Kemanusiaan Ibu Pertiwi Advisory dated 21 April 2026, the composition of advisory, supervisory and management board are as follows :

Advisory Board

Head of trustee board : Mr. Aloysius Purwa, MBA  
Member : Mr. DR. A.A. GN Asmarajaya

Supervisory Board

Head of supervisory board : Mrs. Purnama Bulan  
Member : Mr. I Gusti Putu Kompiang Asmara

Management Board

Head of management board : Mrs. Endah Puspito Wardhani  
General secretary : Mr. Abubakar Siddiq  
Secretary : Mrs. Kadek Yuni Dwitari  
Treasury : Mr. Andriansyah Bachtar

- b. Up to the date of issuance of the financial statements, there is no other significant event after reporting period which might have a significant effect to the financial statements as of and for the year ended 31 December 2025.

**17. Responsibility and issuance of the financial statements**

The Foundation's management are responsible in the preparation and presentation of the financial statements and approved for issuance on 18 May 2026.