YAYASAN MIMPI ANAK WANGSA INDONESIA

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED AUGUST 31, 2025

YAYASAN MIMPI ANAK WANGSA INDONESIA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025 AND
PERIOD FROM JULY 1, 2024 (DATE OF ESTABLISHMENT) TO AUGUST 31, 2024

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Make-A-Wish
INDONESIA

MANAGEMENT'S STATEMENT OF RESPONSIBILITY
FOR THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025 AND
PERIOD FROM JULY 1, 2024 (DATE OF ESTABLISHMENT) TO AUGUST 31, 2024

I, the undersigned:

Name	:	Imelda Hidayati
Office address	:	Wisma Keiai 22nd Floor, Jl. Jenderal Sudirman No. 3, Jakarta 10220
Title	:	Chairperson

Declare that:

1. I am responsible for the preparation and presentation of the financial statements of Yayasan Mimpi Anak Wangsa Indonesia;
2. The financial statements of Yayasan Mimpi Anak Wangsa Indonesia have been prepared and presented in accordance with Indonesian Financial Accounting Standards;
   i. All information in the financial statements of Yayasan Mimpi Anak Wangsa Indonesia have been completely and correctly disclosed;
   ii. The financial statements of Yayasan Mimpi Anak Wangsa Indonesia do not contain misleading material information or fact, and we have not omitted any information or facts that would be material to the financial statements;
3. I am responsible for the internal control system of Yayasan Mimpi Anak Wangsa Indonesia.

This statement is made truthfully.

May 26, 2026



Imelda Hidayati
Chairperson

Kantor Akuntan Publik Firmansyah
Jl. Bambu Aur Blok A.11 No. 11, Bojong Indah, Rawa Buaya, Cengkareng Jakarta 11740
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INDEPENDENT AUDITOR'S REPORT
No: 00021/2.1016/AU.1/11/0435-2/1/V/2026

The Board of Trustee, Supervisory and Executive
Yayasan Mimpi Anak Wangsa Indonesia

Opinion

We have audited the financial statements of Yayasan Mimpi Anak Wangsa Indonesia ("Foundation"), which comprise the statement of financial position as of August 31, 2025, and the statement of comprehensive income, statement of changes in net assets, and statement of cash flows for the year then ended August 31, 2025, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Foundation as of August 31, 2025, and its financial performance and its cash flows for the year ended August 31, 2025, 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.

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.

Auditors' 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.

- 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.

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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

Firmansyah Public Accounting Firm

Eric Firmansyah, S.E., CPA
License No: AP.0435
Jakarta, May 26, 2026

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YAYASAN MIMPI ANAK WANGSA INDONESIA
STATEMENTS OF FINANCIAL POSITION
AS OF AUGUST 31, 2025 AND 2024
(*AMOUNTS STATED IN RUPIAH, UNLESS OTHERWISE STATED*)

ASSETS	Notes	2025	2024
CURRENT ASSETS			
Cash and cash equivalents	2b,4	2.054.279.449	275.061.141
Prepaid expenses	5	32.855.635	-
Advance payments		1.248.860	16.070.000
Total Current Assets		2.088.383.944	291.131.141
NON-CURRENT ASSETS			
Security deposit	6	9.000.000	-
Fixed assets, net	2d,7	45.737.861	62.610.139
Total Non-Current Assets		54.737.861	62.610.139
INTANGIBLE ASSET			
Software	8	4.038.000	-
TOTAL ASSETS		2.147.159.805	353.741.280
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Taxes payable	9	5.757.297	284.250
NET ASSETS		2.141.402.508	353.457.030
TOTAL LIABILITIES AND NET ASSETS		2.147.159.805	353.741.280

The accompanying Notes to the Financial Statements are an integral part of the financial statements.

YAYASAN MIMPI ANAK WANGSA INDONESIA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED AUGUST 31, 2025 AND
PERIOD FROM JULY 1, 2024 (DATE OF ESTABLISHMENT) TO AUGUST 31, 2024
(*AMOUNTS STATED IN RUPIAH, UNLESS OTHERWISE STATED*)

	Notes	2025	2024
		Rp	Rp
Revenues and other income:			
Donations	2c,10	3.296.145.541	441.324.116
Finance income		231.725	981
Foreign exchange gain (loss)	2e	32.359.600	(9.308.505)
Total revenue and other income		3.328.736.866	432.016.592
Expenses and losses:			
Wish granting expenses	2c,11	(887.192.958)	(39.935.113)
General and Administrative	2c,12	(653.598.430)	(48.624.449)
Total expenses and losses		(1.540.791.388)	(88.559.562)
Increase in net assets before tax and other comprehensive income		1.787.945.478	343.457.030
Tax expense	2f,13	-	-
Surplus		1.787.945.478	343.457.030
Other comprehensive income		-	-
Total comprehensive income		1.787.945.478	343.457.030

See notes to financial statements, which form an integral part of the financial statements.

YAYASAN MIMPI ANAK WANGSA INDONESIA
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED AUGUST 31, 2025 AND
PERIOD FROM JULY 1, 2024 (DATE OF ESTABLISHMENT) TO AUGUST 31, 2024
(*AMOUNTS STATED IN RUPIAH, UNLESS OTHERWISE STATED*)

	2025	2024
Net assets without donor restrictions, beginning of year	353.457.030	-
Increase in net assets	1.787.945.478	343.457.030
Endowment fund from Founders	-	10.000.000
Net assets without donor restrictions, end of year	2.141.402.508	353.457.030
Net assets with donor restrictions, beginning of year	-	-
Increase in net assets	-	-
Net assets with donor restrictions, end of year	-	-
Total Net Assets, beginning of year	353.457.030	-
Increase in net assets	1.787.945.478	343.457.030
Endowment fund from Founders	-	10.000.000
Total Net Assets, end of year	2.141.402.508	353.457.030

The accompanying Notes to the Financial Statements are an integral part of the financial statements.

YAYASAN MIMPI ANAK WANGSA INDONESIA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2025 AND
PERIOD FROM JULY 1, 2024 (DATE OF ESTABLISHMENT) TO AUGUST 31, 2024
(*AMOUNTS STATED IN RUPIAH, UNLESS OTHERWISE STATED*)

	2025	2024
Cash flows from operating activities:		
Increase in net assets	1.787.945.478	343.457.030
Adjustments to reconcile net assets		
to net cash from operating activities:		
Depreciation of fixed assets	23.421.778	1.788.861
Change in working capitals		
Prepaid expenses	(32.855.635)	-
Advances payment	14.821.140	(16.070.000)
Security deposit	(9.000.000)	-
Software	(4.038.000)	-
Taxes payable	5.473.047	284.250
Net cash flows provided by operating activities	1.785.767.808	329.460.141
Net cash flows used in investing activities		
Acquisition of fixed assets	(6.549.500)	(64.399.000)
Net cash flows provided by financing activities		
Endowment fund from Founders	-	10.000.000
Net increase in cash and cash equivalents	1.779.218.308	275.061.141
Cash and cash equivalents, beginning of year	275.061.141	-
Cash and cash equivalents, end of year	2.054.279.449	275.061.141

The accompanying Notes to the Financial Statements are an integral part of the financial statements.

1. GENERAL INFORMATION

Yayasan Mimpi Anak Wangsa Indonesia ("the Foundation") is an Indonesian non-profit organization with its office located at Wisma Keiai 22nd Floor, Jl. Jenderal Sudirman No. 3, Jakarta 10220. The Foundation was established by deed of notary public Deska Legira, SH., M.Kn dated July 1, 2024 No. 01, which was approved by Minister of Justice and Human Rights under No. AHU-0010103.AH.01.04.Tahun 2024 dated July 3, 2024. Based on this notary deed, the Founders of the Foundation (Imelda Hidayati, Ruth Susiyana Setiabudi and Jullienne Leonita S.) made the contribution of Rp 10.000.000, as the initial assets of the Foundation.

In accordance with article 3 of its Articles of Association, the Foundation's activities are to organize fundraising activities and maintain the mental health of critically ill children through wish granting programs.

For the year ended August 31, 2025 and period from July 1, 2024 (date of establishment) to August 31, 2024, the composition of the Board of Trustee, Supervisory and Management of the Foundation are as follows:

Board of Trustee	
Chairperson	Ruth Susiyana Setiabudi
Member:	
Alexander Sri Agung	
	RM. Setya Budihardja
	F. Bedjo Wiantono
	Irhoan Tanudiredja
	Reski Damayanti
	Mohamad Fauzi M. Ichsan
	Catur Sapariyanto
	R. Dina Garniasih DR, SPA, M.KES
Board of Supervisory	
Chairperson	Samuel Susandi Gunawan
Member:	
Saniah Widuri, S.H., LL.M.,	
	Lillian Ann Kallman
Board of Management	
Chairperson	Imelda Hidayati
Secretary	Miranti Hadisusilo
Treasurer	Jullienne Leonita S.

As of August 31, 2025 and 2024, the Foundation had 4 and 2 employees, respectively.

The financial statements were prepared and finalized by the management and authorized for issue by the Board of Executive on May 26, 2026.

2. SUMMARY SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies adopted by the Foundation conform to Indonesian Financial Accounting Standards. The material accounting policies, consistently applied in the preparation of the financial statements were as follows:

a. Basis for preparation of financial statements

The financial statements have been prepared on the basis of historical cost and using the accruals basis, except in the statement of cash flows.

The statements of cash flows are prepared using the indirect method by classifying cash flows on the basis of operating, investing and financing activities.

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

b. Cash and cash equivalents

Cash comprises cash on hand and in banks. Cash equivalents mostly represent short-term deposits with an original maturity period of three months or less at the time of placements, not restricted for use, readily convertible to cash, subject to insignificant risk of changes in value, and not used as collateral for credit facility.

c. Recognition of revenues and expenses

All incoming resources are included in the statement of comprehensive income when the Foundation is entitled to the income, and the amounts can be quantified with reasonable accuracy. Assessed contributions are recognized in the period to which the contribution relates. Interest is recognized when earned. Grants received by the Foundation are recognized over the periods to which they relate. Revenue from donations is recognized when the Foundation obtains control of the resources and the amount can be reliably measured.

Expenses are recognized as incurred on an accrual basis.

d. Fixed assets

Fixed assets are initially recognized at cost, which comprises their purchase price and any cost directly attributable in bringing the assets to their working condition and to the location where they are intended to be used.

Depreciation of fixed assets starts when it is available for use and is computed using the straight-line method based on the estimated useful lives of the assets as follows:

- Office equipment and office furnitures: 25% (4 years)

2. SUMMARY SIGNIFICANT ACCOUNTING POLICIES (continued)

d. Fixed assets (continued)

The carrying amount of an item of fixed assets is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising from the derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is directly included in profit or loss when the item is derecognized.

The asset residual values, useful lives and depreciation method are reviewed at each year end and adjusted prospectively, if necessary.

Constructions in-progress are stated at cost, including, if any, capitalized borrowing costs and other charges incurred in connection with the financing of the said asset constructions.

The accumulated costs will be reclassified to the appropriate "Fixed Assets" account when the construction is completed, and the assets are ready for their intended use. Assets under construction are not depreciated as these are not yet available for use.

Fixed assets obtained from grants are recorded in the appropriate category of fixed assets and measured using fair value based on a valuation by an independent appraisal or historical costs disbursed by the grantor.

Repairs and maintenance expenses are taken to profit or loss when these are incurred. The cost of major renovation and restoration is included in the carrying amount of the related fixed asset when it is probable that future economic benefits in excess of the originally assessed standard of performance of the existing asset will flow to the Foundation and is depreciated over the remaining useful life of the related asset, if any.

e. Foreign currency translation

Transactions in foreign currencies are translated into Rupiah using the rates of exchange prevailing at the transactions date. At reporting date, monetary assets and liabilities denominated in foreign currencies are translated into Rupiah using the prevailing exchange rate at the balance sheet date. The exchange rates used for translation, based on the Bank Indonesia middle rates as of August 31, 2025 and 2024 were Rp 16.356 and Rp 15.409, respectively.

Foreign exchange gains/losses, realized and unrealized, are credited (charged) to the current year statement of comprehensive income.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

f. Taxation

Deferred income tax is provided using the balance sheet liability method, for all temporary differences arising between the tax bases of assets and liabilities and their carrying values.

Deferred income tax is determined using tax rates that have been enacted or substantially enacted at the statement of financial position date and is expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled. Deferred tax assets are recognised to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses carried forward can be utilized.

g. Financial instrument

(i) Financial assets

On initial recognition, a financial asset is classified as measured at amortized cost; fair value through other comprehensive income ("FVOCI") – debt investment; FVOCI – equity investment; or fair value through profit or loss ("FVTPL").

Financial assets are not reclassified subsequent to their initial recognition unless the Foundation changes its business model for managing the financial assets in which case all affected financial assets are reclassified on the first day of the first reporting period following the change in the business model.

The financial assets that are measured at amortized cost consist of cash and trade and other receivables. These financial assets are initially recognized at fair value plus directly attributable transaction costs and subsequently are measured at amortized cost using the effective interest method. The amortized cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognized in profit and loss. Gains and losses on derecognition of these financial assets are recognized in profit or loss.

(ii) Financial liabilities

Financial liabilities are classified as either measured-at-amortized cost, or at FVTPL A FVTPL financial liability is measured as such if it is classified as held-for-trading, if it is a derivative, or if it is designated as measured-at-FVTPL on initial recognition.

Loans and borrowing and trade and other payables are initially recognized at fair value plus transaction costs and subsequently measured at amortized cost using the effective interest method. Interest expenses and foreign exchange gain and losses are recognized in profit or loss. Gain or losses on derecognition in also recognized in profit or loss.

Derivative liabilities are classified as FVTPL instruments, and the related gains or losses, and interest charges, are recognized in profit or loss.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

g. Financial instrument (continued)

(iii) Derecognition

Financial assets

The Foundation derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire, or when it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and reward of ownership of the financial asset are transferred: i.e. when control over the financial asset is relinquished.

In transactions where a financial asset is transferred, but the risks and rewards associated with ownership are somehow retained, the transferred asset is not derecognized.

Financial liabilities

The Foundation derecognizes financial liability when its contractual obligations are discharged, cancelled, or otherwise extinguished. The Foundation also derecognizes a financial liability when its terms are modified, and the cash flows of the modified liability are substantially different, in which case a new financial liability, based on the modified terms, is recognized at fair value.

On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognized in profit or loss.

(iv) Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Foundation currently has a legally enforceable right to set off the amounts and it intends either to settle them on net basis or to realize the asset and settle the liability simultaneously.

(v) Impairment

The Foundation recognizes loss from allowances on expected credit loss ("ECL") on financial assets measured at amortized cost.

Measurements of ECLs

ECLs are a probability-weighted estimates of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the entity in accordance with the contract and the cash flows that the Foundation expects to receive). ECLs are discounted at the effective interest rate of the financial assets.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

h. Classification of net assets

Net assets are classified into two classes:
- Net assets with donor restrictions represent restricted resources set by the donors who do not expect repayments of such resources and require the resources to be maintained up to a certain period for certain purposes or until fulfilment of certain conditions after which, the balance of net assets will be cleared as unrestricted net assets.
- Net assets without donor restrictions represent resources that are not restricted for certain purposes by the donors who do not expect repayments of such resources.

i. Transaction with related parties

Related party represents a person or an entity who is related to the Foundation:

i. A person or a close member of the person's family is related to the Foundation if that person:
   1) has control or joint control over the Foundation;
   2) has significant influence over the Foundation; or
   3) is a member of the key management personnel of the Foundation.

ii. An entity is related to the Foundation if any of the following conditions applies:
   1) The entity and the Foundation are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
   2) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
   3) Both entities are joint ventures of the same third party.
   4) One entity is a joint venture of a third entity, and the other entity is an associate of the third entity.
   5) The entity is a post-employment benefit plan for the benefit of employees of either the Foundation or an entity related to the Foundation. If the Foundation is itself such a plan, the sponsoring employers are also related to the Foundation.
   6) The entity is controlled or jointly controlled by a person identified in i.
   7) A person identified in i has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
   8) The entity, or any member of a group of which it is part, provides key management personnel services to the Foundation or to the parent of the Foundation.

The transactions with related parties are made under terms and conditions as though the transactions were made with third parties.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

j. Use of estimates

The preparation of financial statements in accordance with Indonesian Financial Accounting Standards requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the reporting date, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates.

3. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

Estimates and judgements used in preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Actual results may differ from these estimates. The estimates, assumptions and judgements that have a significant effect on the carrying amounts of assets and liabilities are disclosed below.

Depreciation

Management determines the estimated useful lives and related depreciation charges for fixed assets.

Management will revise the depreciation charge where useful lives are different to those previously estimated, or it will write off or write down technically obsolete or non-strategic assets that have been abandoned or sold.

Taxation

The Foundation operates under the tax regulations in Indonesia. Significant judgement is required in determining the provision for income taxes. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will be recorded in profit or loss in the period in which such determination is made.

4. CASH AND CASH EQUIVALENTS

	2025	2024
Cash on hand	36.866.132	10.695.778
Cash in banks:		
Rupiah:		
PT Bank Central Asia Tbk	280.828.900	66.962.296
PT Bank Mega Tbk	14.263.556	4.960.066
PT Bank Victoria International Tbk	990.739	-
PT Bank Hibank Indonesia	5.941.309	-
PT Bank SMBC Indonesia, Tbk	4.850.000	-
	306.874.504	71.922.362
US Dollar:		
PT Bank Mega Tbk (2025: USD 18,727, 2024: USD 12,489)	306.298.813	192.443.001
Total Cash in banks	613.173.317	264.365.363
Time deposits:		
PT Bank Mega Tbk		
Rupiah	750.000.000	-
US Dollar (2025: USD 40,000)	654.240.000	-
Total Time deposits	1.404.240.000	264.365.363
Total	2.054.279.449	275.061.141

5. PREPAID EXPENSES

	2025	2024
Office rental	23.310.000	-
Association liabilities insurance	9.545.635	-
Total	32.855.635	-

6. SECURITY DEPOSITS

	2025	2024
Refundable deposits for office rental	9.000.000	-

7. FIXED ASSETS

	2025			
	Beginning Balance	Additions	Deductions	Ending Balance
Acquisition cost:				
Office Equipment	12.044.000	6.549.500	-	18.593.500
Office Furniture	52.355.000	-	-	52.355.000
	64.399.000	6.549.500	-	70.948.500
Accumulated depreciation:				
Office Equipment	334.555	5.970.111	-	6.304.666
Office Furniture	1.454.306	17.451.667	-	18.905.973
	1.788.861	23.421.778	-	25.210.639
Net Book Value	62.610.139			45.737.861

	2024			
	Beginning Balance	Additions	Deductions	Ending Balance
Acquisition cost:				
Office Equipment	-	12.044.000	-	12.044.000
Office Furniture	-	52.355.000	-	52.355.000
	-	64.399.000	-	64.399.000
Accumulated depreciation:				
Office Equipment	-	334.555	-	334.555
Office Furniture	-	1.454.306	-	1.454.306
	-	1.788.861	-	1.788.861
Net Book Value	-			62.610.139

These fixed assets were donated by Ruth Susiyana Setiabudi (Chairperson of Board of Trustees), Reski Damayanti (Member of Board of Trustees), Jullienne Leonita S. (Treasurer), Imelda Hidayati (Chairperson) and others.

8. INTANGIBLE ASSET

	2025	2024
Software	5.814.000	-
Amortization	(1.776.000)	-
Total	4.038.000	-

9. TAXES PAYABLE

	2025	2024
Income tax art. 21	5.274.797	127.550
Income tax art. 23	482.500	156.700
Total	5.757.297	284.250

10. DONATIONS

	2025	2024
Without donor restrictions:		
Donation received from		
Founder Circles	1.060.462.001	-
Individuals	978.505.919	155.116.400
Foundations	631.553.160	-
Corporates	310.000.000	201.860.384
Communities	102.948.213	-
Individual Website	57.663.710	-
In-kind Giving	155.012.538	99.347.332
Total	3.296.145.541	456.324.116

The Foundation benefits from significant pro-bono professional services provided by various partners and individuals, e.g. Legal Advisory Service, Brand Ambassador and other services to support its operation. These contributions are vital to the Foundation's ability to fulfil its mission and grant life-changing wishes while maintaining low administrative overhead.

In accordance with the Foundation's accounting policy, these services are not recognized as income nor expenses in the Statement of Activities. These services do not meet the recognition criteria under Indonesian Financial Accounting Standards. However, for the purpose of transparency and to reflect the full scale of community support, the fair market value of these services for the fiscal year ended August 31, 2025 and 2024 respectively, was estimated as follows:

Description of Pro-Bono Service Estimated Fair Value (IDR)

	2025	2024
Legal Advisory Services	1.063.752.857	1.015.103.571
Brand Ambassador Services	525.000.000	525.000.000
Others	158.000.000	35.000.000
Total	1.746.752.857	1.575.103.571

11. WISH GRANTING EXPENSES

	2025	2024
Gift	233.624.968	4.813.000
Salary	221.717.889	-
Food and beverage	94.740.651	10.921.250
Documentation	91.073.983	5.300.000
Merchandise	64,612,500	-
Overhead costs	50.297.672	-
Transportation	34.060.298	-
Office rental	33.255.000	
Decoration	10.379.596	9.423.382
Others	53,430,401	9.477.481
Total	887.192.958	39.935.113

12. GENERAL AND GENERAL AND ADMINISTRATIVE EXPENSES

	2025	2024
Salary staff	264.912.410	13.010.101
Public relations and social media	105.869.178	-
Communication	83.644.300	-
Travel and transportation	77.202.195	-
Office expense	34.836.811	-
Meeting, conference and training	24.854.194	-
Depreciation	23.421.778	1.788.861
Association liability insurance	19.091.269	-
Professional fees	12.786.800	25.600.000
Bank charges	2.949.995	-
Amortization software	1.776.000	-
Office rental	1.395.000	-
Others	858.500	8.225.487
Total	653.598.430	48.624.449

13. INCOME TAX EXPENSE

The reconciliation of increase in net assets before tax to taxable income is as follows:

	2025	2024
Increase in net assets before tax	1.787.945.478	343.457.030
Fiscal adjustments:		
Donation	(3.296.145.541)	(441.324.116)
Finance income	(231.725)	(981)
Foreign exchange (gain) loss	(32.359.600)	9.308.505
Expenses for non-taxable contribution	1.540.791.388	88.559.562
Taxable income	-	-

As of August 31, 2025 and 2024, the Foundation has not recognized deferred tax income as there are no temporary differences arising between the tax bases of assets and liabilities and their carrying values.

14. FAIR VALUE

Details of the significant accounting policies and methods adopted (including the criteria for recognition, the bases of measurement and the bases for recognition of income and expenses), for each class of financial asset and financial liability are disclosed in Note 2g to the financial statements.

The following table details the fair value of financial instruments as of August 31, 2025 and 2024:

	2025		2024	
	Carrying value	Fair value	Carrying value	Fair value
Financial assets:				
Cash and cash equivalents	2.054.279.449	2.054.279.449	275.061.141	275.061.141
Security deposit	9.000.000	9.000.000	-	-
	2.063.279.449	2.063.279.449	275.061.141	275.061.141
Financial liabilities	-	-	-	-
	-	-	-	-

The fair value of financial assets and liabilities approximate their carrying amount, as the impact of discounting is not significant.

15. SEGMENT OPERATING

The Foundation only has one business segment, to be engaged in social activities, by organizing a fundraiser and maintaining the mental health of critically ill children through wish-granting programs.

16. FINANCIAL RISK MANAGEMENT

The Foundation's activities expose it to a variety of financial risks, including foreign exchange risk, interest rate risk and credit risk. The Foundation's treasury policies are designed to mitigate the financial impact of foreign exchanges rates and to minimize potential adverse effects on the Foundation's financial risk.

a. Liquidity risk

Prudent liquidity risk management includes managing funding sources, maintaining sufficient cash and ensuring the availability of funding from the Grantors. The Foundation monitors rolling forecast of the Foundation's liquidity requirements to ensure it has sufficient cash to meet operational needs.

b. Credit risk

The Foundation is exposed to credit risk primarily from placement of donations received in bank accounts. The Foundation's policy in determining the banks is as follows:
1. To select the banks which give the highest interest rate
2. To select the banks which have good reputation and strong financial condition

c. Interest rate risk

The Foundation is exposed to interest rate risk through the impact of interest rate changes on bank accounts. To mitigate the risk, the Foundation:
1. Monitor the market interest rate
2. Maintain a good and intensive relationship with the related banks.

d. Foreign exchange risk

The Foundation is exposed to foreign exchange currency risk arising from various currency exposures. Foreign exchange risk primarily arises from recognized monetary assets and monetary liabilities that are denominated in a currency that is not the Foundation's functional currency. These exposures are managed partly by using natural hedges that arise from monetary assets and monetary liabilities in the same foreign currency.

16. FINANCIAL RISK MANAGEMENT (continued)

As of August 31, 2025 and 2024, the Foundation has monetary assets and monetary liabilities denominated in currencies other than Rupiah, as follows:

		Original Currency	
		2025	2024
Monetary assets:			
Cash and cash equivalents	USD	58,727	12,489

As of 31 August 2025, if the USD had strengthened/weakened by 5 % against IDR with all other variables held constant, the increase in net asset of the Foundation would increase/decrease by Rp 48.026.940.

17. COMMITMENTS

Affiliation and licensing agreement with MAWI

On July 30, 2024, the Foundation entered into an affiliation and licensing agreement with Make-A-Wish Foundation International, Arizona, United States (MAWI), where MAWI grants to the Foundation the exclusive right and sublicense to use MAWI's service marks and trademarks (the "Marks") in performance of wish granting in Indonesia. The Foundation shall pay a fee to MAWI of either 2.5% of cash donations or USD 2,500 p.a., whichever is greater, provided, however, that such fee shall be reduced, on a dollar-for-dollar basis, by cash donations raised by MAWI on behalf of the Foundation. MAWI agreed to waive the fee for the year ended 31 August, 2025 and 2024.

The Foundation shall also cover all the MAWI's set-up costs and expenses incurred in connection with the agreement, incl. without limitation, project management, training, legal and other set-up costs and expenses. The Foundation also received a loan in the amount of USD 50,000 from MAWI, which was disbursed in four tranches over a one-year period, beginning with the first transfer in August 2024 in the amount of USD12,500.

On October 13, 2025, the Foundation received confirmation from Head of Geographic Expansion MAWI that MAWI will raise money on behalf of the Foundation to repay the set-up costs and USD 50,000 loan given by MAWI to the Foundation. Hence, there is no requirement for the Foundation to repay either the set-up costs or the USD 50,000 loan.

Brand Ambassador Agreement with dr. Reisa Broto Asmoro

On October 1, 2024, the Foundation entered into a Brand Ambassador Agreement with dr. Reisa Broto Asmoro. Under this agreement, the Foundation appointed dr. Reisa Broto Asmoro as its Brand Ambassador to support, promote, and advocate the Foundation's mission and activities for the period from October 1, 2024 to September 30, 2026. The appointment is on a pro-bono basis, and no fees or other compensation are payable for the services provided.

17. COMMITMENTS (continued)

Cooperation agreement for wish granting program with hospitals

The Foundation has a cooperation agreement for wish granting program with several hospitals and social foundations in Jakarta, as follows:

1. Yayasan Onkologi Anak Indonesia on October 4, 2024, which is valid from August 27, 2024. The term of this agreement is valid continuously until one party decides to terminate the cooperation, with written notification to the other party within 30 days before termination.
2. RS Kanker Dharmais on November 1, 2024, which is valid for the period from November 1, 2024 up to October 31, 2026
3. RSAB Harapan Kita on November 22, 2024, which is valid for the period from November 22, 2024 up to November 21, 2026
4. RSUP Nasional DR. Cipto Mangunkusumo on March 10, 2025, which is valid for the period from March 10, 2025 up to March 9, 2027
5. Siloam Hospitals Lippo Village on March 18, 2025, which is valid for the period from March 18, 2025 up to March 17, 2027
6. Yayasan Jantung Indonesia on July 22, 2025, which is valid from July 22, 2025. The term of this agreement is valid continuously until one party decides to terminate the cooperation, with written notification to the other party within 30 days before termination.
7. Yayasan Sahabat Valencia Peduli (Rumah Harapan Kita) on August 25, 2025, which is valid from August 25, 2025. The term of this agreement is valid continuously until one party decides to terminate the cooperation, with written notification to the other party within 30 days before termination.

Under the cooperation agreement, the hospitals and social foundation's obligation is to select and determine the critical child patients who meet the criteria set wish granting program as determined by the Foundation.

18. TRANSACTIONS WITH RELATED PARTIES

In its operation, the Foundation entered into certain transaction with related parties. These transactions are generally conducted under normal conditions as if they were done with non-related parties. The transactions with related parties consist of legal advisory service to the Foundation in the amount of Rp1.063.752.857 (refer to Note 10).