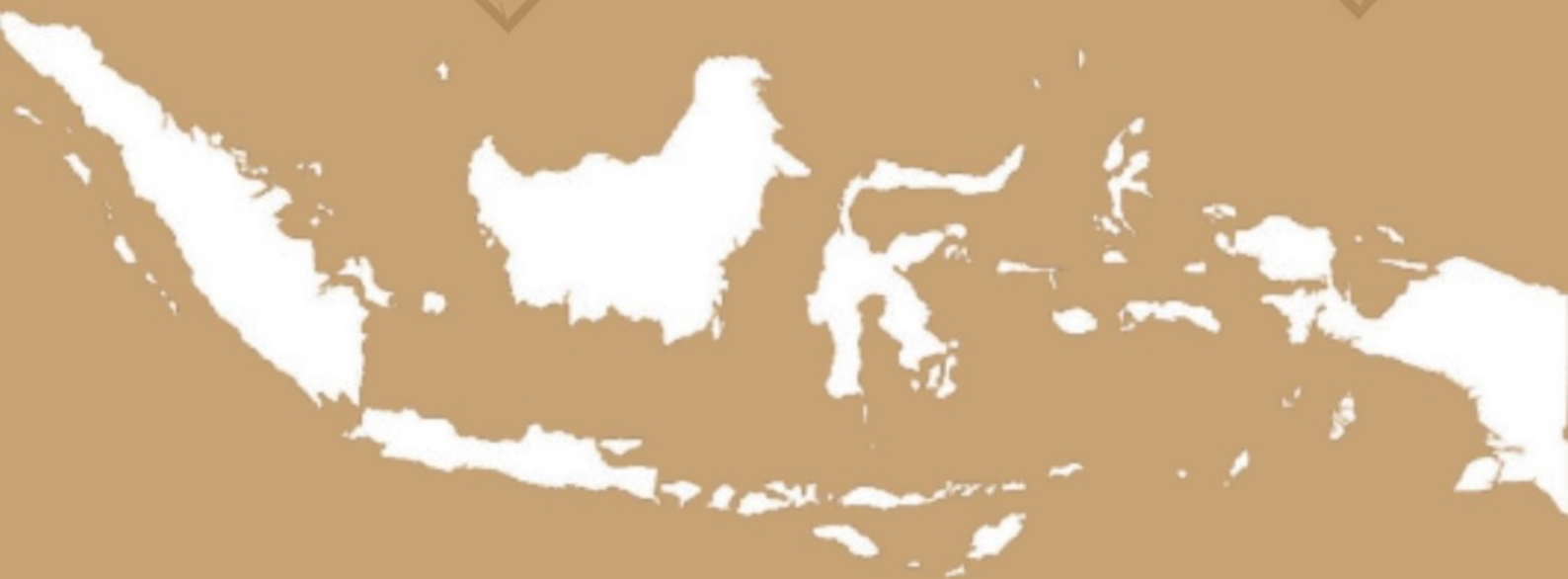


YAYASAN ADVOKASI BURUH MIGRAN INDONESIA
(ADBMI Foundation, Advocacy for Indonesian Migrant Laborers Foundation)
FINANCIAL REPORT
PROJECT "INNOVATIVE AND INCLUSIVE APPROACH TOWARDS
SOCIAL AND ECONOMIC REINTEGRATION FOR MIGRANT WORKERS
COMMUNITIES IN EAST LOMBOK"
BMZ PROJECT NUMBER 2023.2618.9 - AWO PROJECT NUMBER 601050
COUNTRY : INDONESIA
TIME PERIOD : 1 JANUARY 2025 - 31 DECEMBER 2025



YAYASAN ADVOKASI BURUH MIGRAN INDONESIA
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Independent Auditor's Report

**STATEMENT OF DIRECTOR REGARDING THE RESPONSIBILITY FOR
STATEMENT OF RECEIPT AND EXPENDITURE
YAYASAN ADVOKASI BURUH MIGRAN INDONESIA
Related To Project "Innovative and Inclusive Approach Towards Social and
Economic Reintegration for Migrant Workers Communities in East Lombok"
BMZ Project Number : 2023.2618.9 - AWO Project Number : 601050 ADBMI
For the period From January 1, 2025 To December 31, 2025**

We, the undersigned:

Name : ROMA HIDAYAT
Office Address : Jl. Tengku Umar No. 20, Selong 83619,
Lombok Timur, West Nusa Tenggara,
Indonesia
Position : Chairman

Stated that :

1. Responsible for the preparation and presentation of statement of receipt and expenditure of Yayasan Advokasi Buruh Migran Indonesia related to Project Title: "Innovative and Inclusive Approach Towards Social and Economic Reintegration for Migrant Workers Communities in East Lombok" BMZ Project Number : 2023.2618.9 - AWO Project Number : 601050 ADBMI.
2. Statement of receipt and expenditure have been prepared and presented in accordance with *Standar Audit 805 Pertimbangan Khusus – Audit atas Laporan Keuangan Tunggal dan Suatu Unsur, Akun, atau Pos Tertentu Dalam Laporan Keuangan*.
3. All information has been published in the statement of receipt and expenditure are complete and correct.
4. Statement of receipt and expenditure do not contain information or material facts are not true, and does not eliminate any information or material fact.
5. Responsible for internal control system Yayasan Advokasi Buruh Indonesia.

This Statement was made with actual.

Selong, June 30, 2026



ROMA HIDAYAT
Chairman

4a. Financial report - Yayasan ADBMI - January - December 2025


International e.v.

Project:	Innovative and inclusive approach towards social and economic reintegration for migrant workers communities in Lombok
Organization:	Yayasan ADBMI
Country:	Indonesia
Time Period:	January - December 2025

Date:	31/12/2025
Actual exchange rate	17.546,54

Income	Amount LC	Amount EUR	Expenditure	Amount LC	Amount EUR
Opening balance	33.476.394,51	2.021,72	1.1. TRAINING AND ADVISORY MEASURES	729.413.000,00	41.570,20
Cash in hand	24.482.000,00	1.478,53	1.1.1. RESULT AREA 1: Social structure (LSD) that represents the needs of the migrant worker community is formed and its capacity is	-	-
Reconciled bank balance	8.994.394,51	543,19	1.1.1.01. Village meeting for Formation of LSD; management board, SOP, workplan	-	-
Advances	-	-	1.1.1.02. District workshop for the development of assessment tools & migrant database format	-	-
Receivables	-	-	1.1.1.03. Village Survey of database development & migrants pro	-	-
Payables	-	-	1.1.1.04. District workshop for Compilation of Village Roadmap on Inclusive Protection for Migrant Communities	-	-
			1.1.1.05. Village workshop for refinement & approval of the Roadmap Draft on Inclusive Protection	-	-
			1.1.1.06. Training Of Community Organizing Technique & Basic Advocacy For Social Structure	-	-
			1.1.1.07. Training of Migrant Rights & Social Inclusion	-	-
			1.1.1.08. Training of basic techniques of counseling & cases management	-	-
Instalments from AWO	1.222.856.699,77	69.578,34	1.2.1. RESULT AREA 2: Policies on social and economic reintegration services for migrant worker communities is available.	251.141.000,00	14.312,85
Date			1.2.1.01. Technical training On Drafting of Village Regulations & RKPDES At District Level	93.371.500,00	5.321,36
08/01/2025	355.539.759,37	21.820,93	1.2.1.02. Village Meeting For Village Regulation Drafting Village le	35.661.000,00	2.032,37
27/03/2025	314.548.324,12	18.137,50	1.2.1.03. District Consultative meeting with the District Legal Department for Harmonization & Synchronization Between Village Regulations & Higher Legislation	8.048.000,00	458,67
23/06/2025	215.641.635,76	11.827,73	1.2.1.04. Village Plenary session for discussion & ratification of the draft to become a village regulation	-	-
02/10/2025	307.741.511,77	16.229,68	1.2.1.05. Special team discussion and consultative meeting on Regent Regulation ratification	-	-
12/12/2025	29.385.468,75	1.562,50	1.2.1.06. District Coordination Meeting of Multistakeholders to compile Regent Regulation at District Level	-	-
			1.2.1.07. District Consultative Meeting for Regent Regulation Drafting (District agency)	-	-
			1.2.1.08. District Meeting for Online Case Management	8.273.000,00	471,49
			1.2.1.09. Film production on Socialization of Regent Regulation no. 79 year 2024 on Socioeconomic empowerment of migrant workers	105.787.500,00	6.028,97
			1.2.1.10. Socialization of Regent Regulation no. 79 year 2024 on Socioeconomic empowerment of migrant workers at the village, sub-district and district level	-	-
Bank Interest	-	-	1.3.1. RESULT AREA 3: The Economic Resilience of Migrant Families is Increasing.	478.272.000,00	27.257,34
Date: _____	-	-	1.3.1.01. Thematic Community Discussion	29.832.500,00	1.700,19
			1.3.1.02. Counseling Group of Ideal Family	29.731.000,00	1.694,41
			1.3.1.03. Training of Trainer on Micro Business Development Dist	87.791.000,00	5.003,32
			1.3.1.04. Community Training on Micro Business Development	109.834.000,00	6.259,58
			1.3.1.05. Case Handling (Various levels; Micro, Meso, Macro)	62.783.500,00	3.578,11
			1.3.1.06. Home Visit for after Training Support & Facilitation to obtain business license	22.551.500,00	1.285,24
			1.3.1.07. BANJAR Consultative Meeting	23.818.000,00	1.357,42
			1.3.1.08. District Workshop On BUMDeS strategic workplan	111.930.500,00	6.379,07
			1.4.1. RESULT AREA 4: The capability of the organization improves in documenting the	-	-
			1.4.1.01. Workshop on data-based documentation & online based project learning	-	-
			1.4.1.02. A competition of creating Social Media Content /reel video content for Teenagers for public campaign	-	-

Other income	-	-	5. PERSONNEL AND INFRASTRUCTURE	474.466.000,00	27.040,44
Date: _____	-	-	5.2. National Personnel	443.604.000,00	25.281,57
			5.2.1. Project coordination staff	349.764.000,00	19.933,51
			5.2.1.01. Salary Program Coordinator (70%)	130.000.000,00	7.408,87
			5.2.1.02. Salary Organizing and Public Policy Manager (100%)	78.000.000,00	4.445,32
			5.2.1.03. Salary Field Staff (2 Persons) (100%)	139.100.000,00	7.927,49
			5.2.1.04. Social Benefit for Program Coordinator (70%)	1.098.000,00	62,58
			5.2.1.05. Social Benefit for Organizing and Public Policy Manager (100%)	1.566.000,00	89,25
			5.2.1.06. Social Benefit for Field Staff (2 Persons) (100%)	-	-
			5.2.2. Administration Staff	93.840.000,00	5.348,06
			5.2.2.01. Salary Financial Manager (40%)	33.800.000,00	1.926,31
			5.2.2.02. Salary Administration and Finance Staff (100%)	57.850.000,00	3.296,95
			5.2.2.03. Social Benefit for Financial Manager (40%)	624.000,00	35,56
			5.2.2.04. Social Benefit for Administration and Finance Staff (100%)	1.566.000,00	89,25
			5.4.1. Project infrastructure	30.862.000,00	1.758,87
			5.4.1.01. Telephone (70%)	-	-
			5.4.1.02. Water (80%)	355.000,00	20,23
			5.4.1.03. Electricity (70%)	2.118.000,00	120,71
			5.4.1.04. Stationery	3.389.000,00	193,14
			5.4.1.05. Office Equipment	-	-
			5.4.1.06. Audit Fee	25.000.000,00	1.424,78
			6. Project preparation, coordination, monitoring, review and follow-up	2.475.000,00	141,05
			6.2. Coordination / Monitoring / Evaluation	2.475.000,00	141,05
			6.2.1.01. Monitoring and Evaluation	2.475.000,00	141,05
			6.2.1.02. Project Assessment	-	-
Interest and other income to be repaid to AWO, if applicable	-	-	TOTAL EXPENSES	1.206.354.000,00	68.751,69
			Closing Balance	49.979.094,28	2.848,37
			Cash on Hand	5.352.596,00	305,05
			Reconciled Bank Balance	44.626.498,28	2.543,32
			Advances	-	-
			Receivables	-	-
			Payables (except payables to AWO)	-	-
			Payable to AWO (repayment of interest and other income), if applicable	-	-
TOTAL	1.256.333.094,28	71.600,06	TOTAL	1.256.333.094,28	71.600,06

ADBMI FOUNDATION

NOTES TO THE FINANCIAL STATEMENT

Project "Innovative and Inclusive Approach Towards Social and Economic Reintegration for Migrant Workers Communities in East Lombok"

BMZ Project Number 2023.2618.9 - AWO Project Number 601050

Time Period : 1 January 2025 - 31 December 2025

1. INFORMATION ABOUT THE PARTNER ORGANIZATION

Yayasan Advokasi Buruh Migran Indonesia (ADBMI Foundation, Advocacy for Indonesian Migrant Laborers Foundation) is the first non-profit civil society organization based locally in East Lombok that is concerned with the issue of migrant workers and human trafficking with the type of rights-based movements and needs of victims. ADBMI Foundation was founded and formed in 2000 by caring individuals, human rights activists, former migrant workers, boarding schools and victims of migrant workers.

In 2004, ADBMI Foundation was registered for the first time under the name of Advokasi Buruh Migran Indonesia (ADBMI) organization based on Notary Deed of Hafsan Hirwan, SH., No. 68 dated November 24, 2004 and registered with the Selong District Court No. 25U24/171/HT.10.10/U/2016.

Based on the regulations in Indonesia regarding Community Organizations, then in July 2016, ADBMI changed its legal entity to become ADBMI Foundation based on the Notary Deed of Ahmad Sukro, SH.,M.Kn., No. 01 dated July 25, 2016. The deed of establishment was approved by the Minister of Law and Human Rights with the Decree No. AHU-0032950.AH.01.12.Year 2016. ADBMI Foundation is also registered with the Directorate General of Taxes with a Taxpayer Identification Number (NPWP) at the Pratama Praya Tax Service Office number 66.311.138.3-915.000.

ADBMI Foundation is domiciled in Lombok Timur, Indonesia, with its office is located at Jl. Diponegoro No. 27, Selong 83619, Lombok Timur, West Nusa Tenggara, Indonesia. Phone (0378) 21880, e-mail : adbmi@adbmifoundation.org; www.adbmifoundation.org.

The Composition of the ADBMI Foundation Boards for the Year 2025 are as follows:

- Chairman : Roma Hidayat
- Financial Manager : Muhnan
- Administration and Finance Staff : Rizka Hidayatussolihah
- Internal Control System : Indrawati
: Hj. Haeriah H.
: Suparni
- Divisions:
 - Protection of Women and Children : Fauzan
 - Empowering the Micro Economy : Widya K. Harwin
 - PMI Case Handling : Fauzan
 - Advocacy and Case Handling : Sahrudin
: Zainul Fikri
 - Publication and Documentation : Ilham Firdaus Yusuf
: Firman Siddik
: Rizqon Lutfi
 - Disaster : Nendi W. Imansah
 - Organizing : Rasyid Ridho
: Turmawazi
 - Household : Abdul H.

2. INFORMATION ABOUT THE PROJECT

- a. Project Number and Date of the Contract of Cooperation : Cooperation Agreement : 2024 - 2026
BMZ Project Number : 2023.2618.9
AWO Project Number : 601050 ADBMI
Dated December 15, 2023
- b. Project's Title : Innovative and Inclusive Approach Towards Social and Economic Reintegration for Migrant Workers Communities in East Lombok.
- c. The Main Objective of The Project : The Project Will Contribute to Improved Protection for Migrant Workers and Their Families at Their Home Regions.
- d. Project Duration : 1st January 2024 to 31st December 2026.
- e. Location : 4 (four) villages in East Lombok District as Follows :

No :	District	Sub-District	Village
1.	East Lombok	East Sakra	Menceh
2.	East Lombok	West Sakra	Borok Toyang
3.	East Lombok	Pringgabaya	Telaga Waru
4.	East Lombok	Aikmel	Kaljaga Timur

ADBMI FOUNDATION
NOTES TO THE FINANCIAL STATEMENT
Project "Innovative and Inclusive Approach Towards Social and Economic
Reintegration for Migrant Workers Communities in East Lombok"
BMZ Project Number 2023.2618.9 - AWO Project Number 601050
Time Period : 1 January 2025 - 31 December 2025

f. Project Executing Personnel	
Program Coordinator (70%)	: Roma Hidayat
Financial Manager (60%)	: Muhnan
Organizing and Public Policy Manager (100%)	: Widya Kuswatun Harwin
Field Staff for Menceh Village and Borok Toyang Village (100%)	: Fauzan
Field Staff for Village of Telaga Waru Village and Kalijaga Timur Village (100%)	: Rasyid Ridho
Administration and Finance Staff (100%)	: Rizka Hidayatussolihah

3. ACCOUNTING POLICIES

a. Basis of Preparation of the Financial Report

The Financial Report has been prepared by the management of ADBMI Foundation in accordance with the cash receipts and disbursements basis of accounting, as well as the applicable Financial Guidelines attached (Annex C) to the Cooperation Agreement dated December 15, 2023 between AWO International e.V and ADBMI.

b. Reporting Currency and Actual Exchange Rate Used

The reporting currency used in the financial report are Indonesian Rupiah ("LC") and Euro (with corresponding Euro rates conversion according to actual rates). Figures in the financial report are rounded to the nearest LC as well as Euro cent.

Partner's bookkeeping is maintained in Local Currency. The amount in euros is calculated using the weighted average actual exchange rate in 2025, which is Rp17.546,54 (see Note 4).

c. Receipt and Payment Recognition

Receipts are recognized when they are received in cash or via bank. Payments are recognized when they are disbursed in cash or via bank.

4. ACTUAL EXCHANGE RATE

The actual exchange rate obtained from the following calculation :

	LC	Euro
Opening Balance	33.476.394,51	2.021,72
Installments from AWO International e.V. :		
Date		
08/01/2025	355.539.759,37	21.820,93
27/03/2025	314.548.324,12	18.137,50
23/06/2025	215.641.635,76	11.827,73
02/10/2025	307.741.511,77	16.229,68
12/12/2025	29.385.468,75	1.562,50
Sum	1.222.856.699,77	69.578,34
Total	1.256.333.094,28	71.600,06
Actual exchange rate LC/EUR = 1.256.333.094,28 / 71.600,06 =		17.546,54

5. CLOSING BALANCE

	LC	Euro
The closing balance as at December 31, 2025	49.979.094,28	2.848,37
Consisted of :		
Cash on hand	5.352.596,00	305,05
Cash on Bank	44.626.498,28	2.543,32
Advances	-	-
Receivables	-	-
Payables	-	-
Total	49.979.094,28	2.848,37

1c. Personnel List - Yayasan ADBMI 2025



International e.V.

Project:	Innovative and inclusive approach towards Social & Economic Reintegration for Migrant Workers Communities in Lombok
Organisation:	Yayasan ADBMI
Country:	Indonesia
Year:	2025

Actual Exchange rate 17,546,54

Nr.	Budget line	Employee name	Position	Monthly salary as per contract	Proportion paid by AWO as %	Contract term from...to...	Jan		Feb		Mar		Apr		May		Jun	
							Salary	Social Benefits	Salary	Social Benefits	Salary	Social Benefits	Salary	Social Benefits	Salary	Social Benefits	Salary	Social Benefits
1.	5.2.1.	Roma Hidayat	Programme Coordin	10.000.000	70%	1 January - 31 December 2025	10.000.000	91.500,00	10.000.000	91.500,00	20.000.000	91.500,00	10.000.000	91.500,00	10.000.000	91.500,00	10.000.000	91.500,00
2.	5.2.2.	Muhnan	Financial Manager	2.600.000	40%	1 January - 31 December 2025	2.600.000	52.000,00	2.600.000	52.000,00	5.200.000	52.000,00	2.600.000	52.000,00	2.600.000	52.000,00	2.600.000	52.000,00
3.	5.2.3.	Widya Kuswatu	Organizing and Pub	6.000.000	100%	1 January - 31 December 2025	6.000.000	130.500,00	6.000.000	130.500,00	12.000.000	130.500,00	6.000.000	130.500,00	6.000.000	130.500,00	6.000.000	130.500,00
4.	5.2.4.	Fauzan	Field Staff	5.350.000	100%	1 January - 31 December 2025	5.350.000	0,00	5.350.000	0,00	10.700.000	0,00	5.350.000	0,00	5.350.000	0,00	5.350.000	0,00
5.	5.2.4.	Rasyid Ridho	Field Staff	5.350.000	100%	1 January - 31 December 2025	5.350.000	0,00	5.350.000	0,00	10.700.000	0,00	5.350.000	0,00	5.350.000	0,00	5.350.000	0,00
6.	5.2.5.	Rizka Hidayatussolih	Administration and Finance Staff	4.450.000	100%	1 January - 31 December 2025	4.450.000	130.500,00	4.450.000	130.500,00	8.900.000	130.500,00	4.450.000	130.500,00	4.450.000	130.500,00	4.450.000	130.500,00
7.																		
8.																		
9.																		
10.																		
Total							33.750.000,00	404.500,00	33.750.000,00	404.500,00	67.500.000,00	404.500,00	33.750.000,00	404.500,00	33.750.000,00	404.500,00	33.750.000,00	404.500,00

Nr.	Budget line	Employee name	Position	Jul		Aug		Sep		Oct		Nov		Dec		Total Salary (in LC)	Total Social Benefit (in LC)	TOTAL (in LC)	Total Salary (in EUR)	Total Social Benefit (in EUR)	Total (in Euro)
				Salary	Social Benefit	Salary	Social Benefit	Salary	Social Benefit	Salary	Social Benefit	Salary	Social Benefit	Salary	Social Benefit						
1.	5.2.1.	Roma Hidayat	Programme Coordin	10.000.000	91.500,00	10.000.000	91.500,00	10.000.000	91.500,00	10.000.000	91.500,00	10.000.000	91.500,00	10.000.000	91.500,00	130.000.000,00	1.098.000,00	131.098.000,00	7.408,87	62,58	7.471,44
2.	5.2.2.	Muhnan	Financial Manager	2.600.000	52.000,00	2.600.000	52.000,00	2.600.000	52.000,00	2.600.000	52.000,00	2.600.000	52.000,00	2.600.000	52.000,00	33.800.000,00	624.000,00	34.424.000,00	1.926,31	35,56	1.961,87
3.	5.2.3.	Widya Kuswatu	Organizing and Pub	6.000.000	#####	6.000.000	130.500,00	6.000.000	130.500,00	6.000.000	130.500,00	6.000.000	130.500,00	6.000.000	130.500,00	78.000.000,00	1.566.000,00	79.566.000,00	4.445,32	89,25	4.534,57
4.	5.2.4.	Fauzan	Field Staff	5.350.000	0,00	5.350.000	0,00	5.350.000	0,00	5.350.000	0,00	5.350.000	0,00	5.350.000	0,00	69.550.000,00	0,00	69.550.000,00	3.963,74	0,00	3.963,74
5.	5.2.4.	Rasyid Ridho	Field Staff	5.350.000	0,00	5.350.000	0,00	5.350.000	0,00	5.350.000	0,00	5.350.000	0,00	5.350.000	0,00	69.550.000,00	0,00	69.550.000,00	3.963,74	0,00	3.963,74
6.	5.2.5.	Rizka Hidayatussolih	Administration and Finance Staff	4.450.000	#####	4.450.000	130.500,00	4.450.000	130.500,00	4.450.000	130.500,00	4.450.000	130.500,00	4.450.000	130.500,00	57.850.000,00	1.566.000,00	59.416.000,00	3.296,95	89,25	3.386,19
7.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00
8.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00
9.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00
10.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00
Total				33.750.000,00	#####	33.750.000,00	404.500,00	33.750.000,00	404.500,00	33.750.000,00	404.500,00	33.750.000,00	404.500,00	33.750.000,00	404.500,00	438.750.000,00	4.854.000,00	443.604.000,00	25.004,93	276,64	25.281,57

Roma Hidayat
Signature Director

6b. Inventory of goods above €400 - Yayasan ADBMI - 2025



International

Project:	Innovative and inclusive approach towards Social & Economic Reintegration for Migrant Workers Communities in Lombok Timur
Organisation:	Yayasan ADBMI
Country:	Indonesia
Project period:	2025

Year	Annual actual exchange rate	Remarks
2018	16.311,45	100 euro/unit; no purchases
2019	15.607,28	100 euro/unit
2020	16.486,08	100 euro/unit
2021	16.359,88	100 euro/unit
2022	15.088,56	100 euro/unit
2023	15.604,12	100 euro/unit
2024	16.558,36	400euro/unit; no purchases
2025	17.546,54	400euro/unit; no purchases

* please calculate price in EUR manually using the respective actual annual exchange rate

No.	Description of the purchased goods (incl. brand name, modell and serial number)	Purchase date	Supplier	Unit Price in LC	Unit Price in EUR *	Location/User	Condition / Status / Date of disposal	Inventory Number
1	Computer PC Dekstop AIO Lenovo	13/02/2019	Sejahtera Computer	5.000.000,00	320,36	Ketapang Raya Village	damaged	E/PC/01/III/2019
2	Computer PC Dekstop AIO Lenovo	13/02/2019	Sejahtera Computer	5.000.000,00	320,36	Suradadi Village / Asniati	Good, Functional	E/PC/02/III/2019
3	Computer PC Dekstop AIO Lenovo	13/02/2019	Sejahtera Computer	5.000.000,00	320,36	Pringgasela Timur Village / M.	Good, Functional	E/PC/03/III/2019
4	Computer PC Dekstop AIO Lenovo	13/02/2019	Sejahtera Computer	5.000.000,00	320,36	Anjani Village	damaged	E/PC/04/III/2019
5	Computer PC Dekstop AIO Lenovo	13/02/2019	Sejahtera Computer	5.000.000,00	320,36	Wanasaba Village	damaged	E/PC/05/III/2019
6	Scanner Machine EPSON DS - 7500	21/01/2020	Harmonitech/Tokopedia	15.662.658,00	950,05	ADBMI Office	Damaged	E/UPS/21/I/2020
7	Filling Cabinet	23/01/2021	Sinar Bahagia	2.700.000,00	165,04	Ketapang Raya Village / Mastuni	Good	OE/FC/01/IV/2021
8	Filling Cabinet	23/01/2021	Sinar Bahagia	2.700.000,00	165,04	Suradadi Village / Asniati	Good	OE/FC/02/IV/2021
9	Filling Cabinet	23/01/2021	Kalila Mable	2.700.000,00	165,04	Pringgasela Timur / M. Azhari	Good	OE/FC/03/IV/2021
10	Filling Cabinet	23/01/2021	Kalila Mable	2.700.000,00	165,04	Anjani Village /Nendi Wahyu I.	Good	OE/FC/04/IV/2021
11	Filling Cabinet	23/01/2021	Ruby	2.700.000,00	165,04	Wanasaba Village /Rahmatulah	Good	OE/FC/05/IV/2021
12	Scanner Plustek Smartoffice PL4080	31/08/2022	PT Dinamika Guna Sarana	9.759.400,00	646,81	ADBMI Office/Finance	Good	OE/SC/01/VIII/2022
13	Camera Sony A6500	14/12/2022	Lensdigital	14.507.200,00	961,47	ADBMI Office / IT Staff	Good, Functional	OE/CS/02/XII/2022
14	Laptop Computer - Asus ROG Serial #	14/12/2022	ROGS Store	16.094.600,00	1.066,68	ADBMI Office / IT Staff	Good, Functional	OE/LAR/03/XII/2022
15	Laptop Computer - Lenovo Yoga Slim 7i Carbon	14/12/2022	Lenovo Yoga Official	15.599.000,00	1.033,83	ADBMI Office / Program	Good, Functional	OE/LL/04/XII/2022
16	Laptop Computer - Lenovo Yoga Slim 7i Carbon	14/12/2022	Lenovo Yoga Official	15.599.000,00	1.033,83	ADBMI Office / Public Policy	Good, Functional	OE/LL/05/XII/2022
17	Laptop Computer - Lenovo Yoga Slim 7i Carbon	14/12/2022	Lenovo Yoga Official	15.599.000,00	1.033,83	ADBMI Office / Finance	Good, Functional	OE/LL/06/XII/2022
18	LCD Projector Epson - Model H972C - Serial #	14/12/2022	Inside Jaya Computer	5.625.000,00	372,80	ADBMI Office / IT Staff	Good, Functional	OE/LCD/07/XII/2022
19	Zhiyun Weebill s Gimbal - Serial #	14/12/2022	Gadget Definition	4.262.200,00	282,48	ADBMI Office / IT Staff	Good, Functional	OE/ZWG/08/XII/2022
20	GoPro 9 Hero Black	14/12/2022	GoPro Official Store	6.738.200,00	446,58	ADBMI Office / IT Staff	Good, Functional	OE/GP/09/XII/2022
21	Speaker Wireless Hardwell 15 - Serial	08/14/2023	Golden.Music	4.749.500,00	304,37	ADBMI Office / IT Staff	Good, Functional	OE/SP/01/VIII/2023
22	Printer Epson L3210 - Serial #XAGK961923	11/14/2023	Kreasindo Retail	2.325.000,00	149,00	ADBMI Office / Finance	Good, Functional	OE/PR/02/XI/2023
23	Filling Cabinet	08/12/2023	Sinar Bahagia	3.000.000,00	192,26	ADBMI Office / Finance	Good	OE/FC/03/XII/2023
24	LCD Projector Epson	12/12/2023	Epson Authorized Store	6.702.000,00	429,50	ADBMI Office / IT Staff	Good, Functional	OE/LCD/04/XII/2023
25	Conference Table	12/29/2023	Anugerah Mebel	5.000.000,00	320,43	ADBMI Office/Finance	Good	OE/CT/05/XII/2023
26	*****nothing follows*****							
Total				179.722.758,00	11.650,92			

INDEPENDENT AUDITOR'S REPORT

No. 00118/2.1449/AU.6/11/1970-1/1/VI/2026

To:
Management Yayasan Advokasi Buruh Migran Indonesia (ADBMI)

Opinion

We have audited the financial statements of Yayasan Advokasi Buruh Migran Indonesia (ADBMI), which comprise the statement of receipt and expenditure for Project "Innovative and Inclusive Approach Towards Social and Economic Reintegration For Migrant Workers Communities In East Lombok" BMZ Project Number 2023.2618.9 - Awo Project Number 601050, Country: Indonesia for the period from January 1, 2025 To December 31, 2025, and statement of cash flows, and notes to the statement of cash flow, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the cash flows position For the period from January 1, 2025 To December 31, 2025 Cooperation Agreement with AWO International.

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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



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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.

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.
- 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



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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.

We also provide those charged with governance with a statement that we have complied with relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances.

We determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**Kantor Akuntan Publik
FRIDOLINUS PENO**



Fridolinus Peno, SE., Ak., M.Ak., CA., CPA., ASEAN CPA., CFI., CGAA
Izin Akuntan : AP. 1970
Izin Kantor : 37/KM.1/2024



Pontianak, 30 Juni 2026



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