Stichting RESTORE the Legacy
located, Arnhem

Report on the annual accounts

2 December 2024 until 31 December 2025

Stichting RESTORE the Legacy
Arnhem

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Stichting RESTORE the Legacy
To the attention of Renée Smits
Winterkleed 17
6846DD Arnhem

Gemert 4 June 2026
15205

ACCOUNTANT'S COMPILATION REPORT

The financial statements of Stichting RESTORE the Legacy, Arnhem, have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at 31 December 2025 and the statement of activities for the period 2 december 2024 until 31 december 2025 for the year then ended with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

This compilation engagement has been performed by us in accordance with Dutch law, including the Dutch Standard 4410, 'Compilation engagements', which is applicable to accountants. The standard requires us to assist you in the preparation and presentation of the financial statements. To this end we have applied our professional expertise in accounting and financial reporting.

In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility. To conclude our work, we have read the financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of Stichting RESTORE the Legacy.

During this engagement we have complied with the relevant ethical requirements prescribed by the 'Verordening Gedrags- en Beroepsregels Accountants' (VGBA). You and other users of these financial statements may therefore assume that we have conducted the engagement in a professional, competent and objective manner and with due care and integrity and that we will treat all information provided to us as confidential.

GENERAL

Incorporation foundation

The company Stichting RESTORE the Legacy was founded on 02-12-2024 and registered with the Chamber of Commerce under number 95669493.
The first financial year therefore runs from 02-12-2024 to 31-12-2025.

Activities

The activities of Stichting RESTORE the Legacy in the field of management and conservation of nature reserves.
The conservation and restoration of nature areas in Bali with a focus on biodiversity, sustainable development and collaborations with local and international partners.

ANBI Foundation

Restore the Legacy Foundation was formally established as an ANBI foundation on the 1th of January 2025 and officially launched in April 2025. With its first operational activities commencing following establishment in April 2025. As a newly established ANBI foundation, 2025 represented a foundational year focused on building the operational, legal, scientific and local infrastructure required to enable measurable, scalable and community-supported rainforest restoration in Indonesia.

During this first operational year, the Foundation intentionally invested the majority of its available resources into mission-related activities aimed at establishing restoration readiness, local partnerships, scientific grounding, donor confidence and long-term implementation capacity in Bali and Borneo. The Foundation's activities in 2025 focused on laying the groundwork required to initiate large-scale and measurable ecosystem restoration from 2026 onwards.

Key activities undertaken during the year included:

1. Organisational establishment and launch Restore the Legacy invested in the formal establishment and launch of the Foundation, including governance, compliance, legal structuring, ANBI requirements, transparency systems, operational policies and organisational foundations necessary to ensure accountable and long-term mission delivery.

2. Local partnerships, stakeholder engagement and regional exploration The Foundation invested in building trusted relationships with local stakeholders, communities, farmers, landowners, co-implementation partners and regional actors in Bali and Borneo. Activities included stakeholder engagement, regional project exploration, due diligence and the identification of restoration opportunities aligned with ecological suitability, local support and long-term feasibility.

3. Establishment of local implementation readiness Recognising the importance of long-term local ownership and legal compliance, Restore the Legacy initiated preparations for a formal local operational presence in Indonesia. This included legal advisory activities, exploration of regulatory requirements, governance considerations, engagement with local stakeholders and preparatory work towards the future establishment of a local entity to support long-term restoration activities.

4. Scientific restoration planning and biodiversity design Significant investments were made in the scientific design and preparation of restoration projects. This included the development of scientifically informed reforestation plans, biodiversity planning, companion planting strategies, ecological assessments and restoration methodologies tailored to local ecosystems and long-term biodiversity recovery.

5. Community-based seedling cultivation and restoration preparation Restore the Legacy initiated small-scale, community-based native seedling cultivation in collaboration with local farmers and households. The Foundation focused on local ownership by supporting decentralised mini-nurseries managed within communities, aimed at strengthening future restoration capacity while promoting local stewardship. Native species were collected and cultivated to support biodiversity restoration and ecosystem resilience.

6. Community education, training and local capacity building The Foundation invested in practical training, on-the-job knowledge transfer and capacity building with local households and communities to strengthen preparedness for future restoration activities. Knowledge sharing focused on sustainable agroforestry practices, biodiversity restoration, seedling cultivation, ecosystem stewardship and livelihood development to support independent long-term participation from 2026 onward.

7. Sustainable livelihood development and local commodity networks Recognising that long-term rainforest protection requires stable economic incentives for local communities, Restore the Legacy invested in the development of sustainable livelihood pathways connected to restoration activities. Initial commodity value-chain relationships were explored and strengthened around products such as coffee, cacao, candlenut (kemiri), vanilla and fruit, with the objective of supporting local economic resilience and enabling communities to benefit directly from regenerative land-use systems.

8. Partnership development, donor engagement and implementation readiness The Foundation invested in relationship building with private donors, corporate stakeholders, potential implementation partners and long-term collaborators. Activities included fundraising efforts, partnership exploration, stakeholder engagement, field immersion and project validation visits aimed at strengthening long-term restoration readiness and mission sustainability.

9. Education, academic collaboration and next-generation changemakers Restore the Legacy initiated collaboration with academic institutions and higher education stakeholders to support future student involvement, applied learning opportunities and next-generation leadership development related to

rainforest restoration, biodiversity and sustainable livelihoods.

10. Transparency, communication and accountability infrastructure To support transparency, donor trust and implementation credibility, investments were made in website development, public communication, storytelling, documentary and cinematic field documentation, awareness materials and evidence-based visual reporting. Field documentation focused on transparently demonstrating local realities, ecological conditions and partnerships on the ground.

11. Scientific measurement, traceability and innovation The Foundation initiated baseline ecological assessments, scientific review processes and the early development of proprietary ecological mapping and monitoring methodologies to strengthen traceability, impact measurement and restoration planning.

Overall, 2025 functioned as a foundational investment year in which Restore the Legacy focused on building the systems, scientific basis, local relationships, operational readiness and community partnerships required to create measurable, locally supported and financially sustainable rainforest restoration programmes from 2026 onwards. The majority of expenditures were therefore directly linked to mission delivery, restoration readiness, local implementation capacity and long-term public benefit in accordance with the Foundation’s charitable objectives.

Stichting RESTORE the Legacy
Arnhem

VGA
Financiële administraties
Jaarrekeningen
Belastingaangiften

RESULTS

Analysis of the result

	2024 / 2025	
	€	%
Benefits	171.113	DIV/0
Selling expenses	7.581	DIV/0
Office expenses	156	DIV/0
General expenses	159.928	DIV/0
Total of sum of expenses	167.665	-
Total of net result	3.448	DIV/0

FISCAL POSITION

Van Geffen Administraties
Domein 36
5421 AR Gemert

A.J.L.W. van Geffen

Financial statements

BALANCE SHEET AS AT 31 DECEMBER 2025

	31 December 2025	
	€	€
ASSETS		
Current assets		
Cash and cash equivalents		3.448
Total assets		3.448

	31 December 2025	
	€	€
EQUITY AND LIABILITIES		
Net assets		
Result for the year		3.448
Total equity and liabilities		3.448

Stichting RESTORE the Legacy
Arnhem

STATEMENT OF ACTIVITIES FOR THE PERIOD 2024 UNTIL 2025

		2024 / 2025
	€	€
Benefits		
Sponsorship contributions		171.113
		171.113
Expenses		
Selling expenses	7.581	
Office expenses	156	
General expenses	159.928	
Total of sum of expenses		167.665
Total of net result		3.448

NOTES TO THE FINANCIAL STATEMENTS

Entity information

Registered office, legal form and registration number at the Chamber of Commerce

The registered and actual address of Stichting RESTORE the Legacy is Winterkleed 17, 6846DD in Arnhem, Nederland. Stichting RESTORE the Legacy is registered at the Chamber of Commerce under number 95669493.

General accounting principles

The accounting standards used to prepare the financial statements

The financial statements are drawn up in accordance with the provisions of Title 9, Book 2 of the Dutch Civil Code and the firm pronouncements in the Dutch Accounting Standards, as published by the Dutch Accounting Standards Board ('Raad voor de Jaarverslaggeving').

Assets and liabilities are generally valued at historical cost, production cost or at fair value at the time of acquisition. If no specific valuation principle has been stated, valuation is at historical cost.

Financial instruments

Securities included in financial and current assets are stated at fair value, if these are related to securities held for trading or if they relate to equity instruments not held for trading, as well as derivatives of which the underlying object is listed on a stock exchange. All other on-balance financial instruments are carried at (amortised) cost.

Accounting principles

Non-current assets

Prepayments on intangible fixed assets at the costs incurred less the accumulated amortisation costs.

Cash and cash equivalents

Cash at banks and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at banks are recognised as part of debts to lending institutions under current liabilities. Cash at banks and in hand is valued at nominal value.

Current assets

Current assets are initially valued at the fair value of the consideration to be received. Trade receivables are subsequently valued at the amortised cost price. If payment of the receivable is postponed under an extended payment deadline, fair value is measured on the basis of the discounted value of the expected revenues. Interest gains are recognised using the effective interest method. Provisions for bad debts are deducted from the carrying amount of the receivable.

Accounting principles for determining the result

The result is the difference between the realisable value of the goods/services provided and the costs and other charges during the year. The results on transactions are recognised in the year in which they are realised.

Selling expenses

Selling expenses comprise costs chargeable to the year that are not directly attributable to the cost of the goods and services sold.

Other operating expenses

Costs are determined on a historical basis and are attributed to the reporting year to which they relate.

NOTES TO THE BALANCE SHEET

ASSETS

Current assets

	31-12-2025
	€
Cash and cash equivalents	
ING Bank N.V.	3.294
Crossposts	154
	3.448

Net assets

Movements in equity were as follows:

	Result for the year
	€
Balance as at 2 December 2024	-
Result for the year	3.448
Balance as at 31 December 2025	3.448

Stichting RESTORE the Legacy
Arnhem

NOTES TO THE STATEMENT OF ACTIVITIES

	2024 / 2025
	€
Benefits	
Sponsorship contributions	171.113
Selling expenses	
Advertising expenses	1.791
Representation expenses	5.277
Travelling and hotel expenses	513
	7.581
Office expenses	
Office supplies	20
Telephone and fax expenses	82
Other office expenses	54
	156
General expenses	
Subscriptions	2.731
Notarial expenses	615
Consultancy expenses	156.090
Bank expenses	147
Other general expenses	345
	159.928

Arnhem, 4 June 2026

Stichting RESTORE the Legacy

Smits, Renée	Deepa, Renjen	Jacobs - Smits, Peggy
Founder & CEO	Secretary	Treasurer