AUDITCHAIN

TO: Federal Deposit Insurance Corporation
FROM: Jason Meyers, Auditchain Labs AG
DATE: February 9, 2026

RE: RIN 3064-AG20 - Application Requirements for Issuance of Payment Stablecoins by Subsidiaries of FDIC-Supervised Insured Depository Institutions

I. INTRODUCTION AND SUMMARY

Auditchain Labs AG ("Auditchain"), acting on its own behalf, respectfully submits this comment letter in response to the Federal Deposit Insurance Corporation's ("FDIC") Notice of Proposed Rulemaking regarding application requirements for FDIC-supervised institutions, ("Applicants" or "Depository Institutions") seeking to issue payment stablecoins, ("Stablecoins") under the Guiding and Establishing National Innovation for U.S. Stablecoins Act ("GENIUS Act").

Auditchain is a provider of on-chain operating system infrastructure for regulatory disclosure automation through its Pacioli.ai platform. We are a member of XBRL US, Inc. and recently initiated the formation of the XBRL US Digital Asset Working Group, ("DAWG")[1]. We are actively designing and developing proposed XBRL-based disclosure taxonomies for the GENIUS Act and the proposed CLARITY Act. We also implemented and deployed disclosure automation infrastructure under the European Union's Markets in Crypto-Assets Regulation ("MiCA") through our platform MiCA Pacioli.ai

Shared Public Infrastructure is a Shared Public Policy Issue

Blockchains are globally distributed open public infrastructure networks that are shared by a diverse spectrum of users with various different interests, use cases and objectives. Tens of thousands of decentralized applications are deployed to public blockchains, and they are relied upon by hundreds of millions of users worldwide[2] to transfer, store and program approximately $3 trillion in current value.

The proposed approval process must consider that many of the Stablecoins that will be approved by the FDIC will be deployed to and be highly dependent on the same blockchain networks shared with the public. This raises serious concerns about safety and soundness[3], financial stability and conflicts of interests[4].

Mining, ("Proof of Work" or "PoW")[5] and validation, ("Proof of Stake" or "PoS")[6] activities are rewarded for providing the critical decentralized consensus building security functions that are necessary for the wholesale cryptographic reinforcement of stability and public trust.

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[1] https://auditchain.com/auditchain-joins-xbrl-us/
[2] https://etherscan.io/chart/address
[3] FDIC Safety and Soundness Standards (Appendix A to Part 364) - Relates to the ability Applicants and affiliates to be subject to external attacks. It also relates to regulatory arbitrage and shadow banking concerns by requiring oversight of affiliate dealings that could involve hidden leverage or transfer pricing, similar to undisclosed revenues from blockchain network participation activities impacting the issuer's financial condition.
[4] FDIC Guidelines on Conflicts of Interest and Self-Dealing - Supports the proposed disclosures by establishing precedent for requiring revelation of activities that create conflicts, such as affiliate mining/validation that could lead to prioritizing its own transactions over depositors' interests, addressing safety and soundness and operational risks.

[5] See Section 4 "Proof of Work" in the Bitcoin Whitepaper https://bitcoin.org/bitcoin.pdf
[6] https://ethereum.org/developers/docs/consensus-mechanisms/pos/

Third parties also provide blockchain infrastructure as a service for these activities, ("PoW", "PoS" and "BaaS" are together referred to in this submission as "Blockchain Network Participation" or "BNP" activities).

The decentralized nature of public blockchains also enable malicious actors engaged in BNP activities to launch various forms of attacks including maximum extractable value, ("MEV") attacks[7] which are seen as acts of market manipulation and abuse in conventional market contexts[8]. Applicants and their affiliates who deploy Stablecoins to public blockchains will likely depend on unknown third parties engaged in BNP activities to process transactions which may subject them and their Stablecoin users to destabilization and economic risks.

Upgrading the Gatekeeper Architecture

As gatekeepers[9], Applicants and/or their affiliates who engage in BNP activities can counterbalance risks and defend themselves against MEV attacks that could destabilize its operations. Implementing mitigation tools[10] is a widely adopted practice among BNP participants which not only promotes safety but democratizes fair transaction ordering, prevents censorship and helps reinforce on-chain stability and public trust.

The GENIUS Act and the pending CLARITY Act are a long-awaited response to mass adoption and illustrate how systemically important public blockchain infrastructure has become for the U.S. financial system. This presents an extraordinary opportunity for the FDIC to undergo a transformation about how it thinks about, specifies and operationalizes regulation in order to efficiently and effectively administrate oversight of Depository Institutions who issue Stablecoins. When it becomes law, the pending CLARITY Act will enable the $500 trillion U.S. capital markets to rapidly migrate to public blockchains[11] and Stablecoins will facilitate its settlement.

We believe it is therefore incumbent upon the FDIC to establish the application process with a requirement for Applicants and their affiliates to provide detailed initial and ongoing disclosure about BNP activities in a machine-readable and provable manner using open data standards. This requirement is in the interest of safety and stability and enables the public to make informed investment and utility decisions on the use of certain public blockchains if conflicts of interests exist [12]

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[7] https://www.ey.com/en_us/insights/financial-services/an-introduction-to-maximal-extractable-value-on-ethereum

[8] https://www.bis.org/bcbs/publ/wp44.pdf - The Bank for International Settlements (the "BIS"), the International Organization of Securities Commissions ("IOSCO"), and the International Monetary Fund (the "IMF") together with the Financial Stability Board (the "FSB") have each expressed sentiments broadly likening MEV to acts of market manipulation and abuse.

[9] https://www.sec.gov/newsroom/speeches-statements/crenshaw-remarks-center-american-progress-101123 - In a 2023 speech, SEC Commissioner Caroline A. Crenshaw highlighted how intermediary banks act as gatekeepers in registered securities markets by scrutinizing issuers' disclosures to prevent misleading information and fraud which helps maintain market confidence.

[10] Most validators (including institutional) use MEV-Boost and Proposer-Builder Separation (PBS), where block building is outsourced to competitive builders, reducing direct control over harmful ordering. Private relays, encrypted mempools (e.g., Flashbots Protect), and inclusion commitments further limit attacks, often rebating value to users or the network rather than privately capturing it.

[11] https://www.sec.gov/files/ctf-memo-auditchain-labs-ag-rutgers-business-school-060225.pdf

[12] Applicants and their affiliates have access to substantial financial resources and are in a unique position to exert concentrated influence over public blockchains via PoW or PoS. This enables transaction prioritization, fee manipulation, and governance dominance that place other actors that share and use the same public blockchain at a significant disadvantage and pose systemic risks. When value-dependent assets, such as stablecoins are tied to public blockchains dominated by Applicants, failures, cyberattacks, or exploits create single points of failure. During times of stress, cascading liquidations, and procyclical vulnerabilities amplify and accelerate widespread financial instability across interconnected blockchain based financial ecosystems that can cause harm to the public and bleed into the traditional financial system similar to that suffered during the failures of FTX, Silicon Valley Bank and Signature Bank.

II. RESPONSE TO SPECIFIC QUESTIONS

Question 2: Application Format (Letter vs. Structured Form)

In response to Question 2 regarding whether the FDIC should require letter applications or structured forms, we recommend a hybrid approach: a structured XBRL-tagged form that captures standardized data elements while allowing the submission of written policies, procedures and narrative explanations where needed. This would combine the flexibility of a letter with the consistency benefits of a form, particularly for the BNP data we propose below.

Question 3: Filing Content Requirements - Blockchain Network Participation Disclosure

We strongly recommend that the FDIC capture additional information on Blockchain Network Participation activities as a core component of the application under proposed § 303.252(d)(1). This aligns with the expectation for FDIC-supervised institutions to describe "related activities of the applicant," which include activities performed at both the Applicant and subsidiary levels regarding the Stablecoin, as well as third-party involvement in such activities.

Blockchain Network Participation by Applicants and their affiliates fall squarely within this requirement. This application requirement would better enable the FDIC to automate collection, evaluate safety and soundness as well as conflicts of interests pursuant to the factors in section 5(c) of the GENIUS Act[13], without necessitating duplicative requests for additional information under section 5(c)(5).

Disclosure Questionnaire and Taxonomy of Terms

The following enclosed documents, subject to supplement, include the domain knowledge and draft samples of the recommended disclosure information to be captured by the application.

Provided and marked as "EXHIBIT A – Blockchain Network Participation Disclosure Questionnaire" to this submission, is a list of questions that captures all the required initial disclosures by Applicants and their affiliates.

Provided and marked as "EXHIBIT B - Blockchain Network Participation Disclosure – Draft Sample Terms Hierarchical Overview" to this submission is a sample list of taxonomy terms and associated data types that we recommend be implemented that captures all the required initial and ongoing disclosures by Applicants and their affiliates.

Provided and marked as "EXHIBIT C – Draft Type Extensions Specification" to this submission is a brief specification of type extensions the FDIC can implement that allow Applicants to duplicate reporting elements for the purposes of disclosing information for each data set by the Applicant and each affiliate.

These exhibits are attached hereto and incorporated by reference. We recommend that final versions of the taxonomy elements based on these exhibits be implemented for the initial application and as extensions to the FDIC call report taxonomy. Furthermore, we recommend these elements be implemented and used for interim event driven disclosures as we state below.

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[13] 12 U.S.C. § 5904(c) (listing five factors for consideration in evaluating applications: (1) ability to meet section 4 requirements; (2) whether any officer/director has specified felony convictions; (3) competence, experience, and integrity of management; (4) redemption policy compliance; and (5) such other factors as determined necessary for safety and soundness).

Rationale for Blockchain Network Participation Disclosure

Safety and Soundness, Conflicts of Interest and Self-Dealing Risks

During the preparation of this submission the Digital Currency Initiative at MIT published research that strongly supports the disclosure requirements we provide. It analyzes GENIUS Act implementation that demonstrates that "technological risks—arising from smart contract logic, blockchain consensus mechanisms, bridges, oracles, and governance design—may impair transferability or redemption in some circumstances, potentially affecting confidence, even when reserves remain intact."[14] This confirms that the FDIC's evaluation under section 5(c)(1) of the GENIUS Act must encompass operational dependencies on blockchain infrastructure, not solely reserve quality.

When Applicants or their affiliates participate in BNP activities on the same blockchain network as the public, MEV risk mitigation systems and methods can be implemented as a defense against attacks and as a measure that promotes the safety and soundness of both Stablecoin operations and the public.

Where the Applicants are applying as a consortium, they have the ability to leverage BNP activities to their own advantage at the expense of the public and other Applicants.

Additionally, if Applicants and their affiliates are not engaged in BNP activities, the Applicant, its affiliate and their Stablecoin users are more vulnerable to various attack risks by malicious actors engaged in BNP activities.

In all cases, the following are risks that include, but are not limited to:

- **Transaction prioritization**: BNP participants can prioritize their own Stablecoin's transactions, including redemptions, over competitors' transactions and public users
- **Fee manipulation**: BNP participants can influence gas fees or transaction costs that directly impact Stablecoin operations and public users
- **Consensus influence**: Significant hash power or value at stake gives disproportionate influence over protocol changes, hard forks, or network governance decisions that may affect Stablecoin functionality and the functionality of other assets held by the public
- **Front-running opportunities**: BNP activities enable visibility into pending transactions before public confirmation which can extract value and place the Applicant and the public at a significant disadvantage

Network Concentration and Systemic Risk

Where the Applicant is part of a consortium, the concentration of BNP activities across all bank holding company affiliates of all consortium members creates systemic vulnerabilities that include, but are not limited to:

- **Procyclical risks**: During network stress (e.g., congestion, attacks), Applicant may face simultaneous operational challenges in both validation and Stablecoin management or that of its competitors

[14] Aronoff, D.J., Calabia, F.C., Brownworth, A., Samuel, A., & Narula, N., The Hidden Plumbing of Stablecoins: Financial and Technological Risks in the GENIUS Act Era, MIT Digital Currency Initiative (Feb. 4, 2026), available at https://static1.squarespace.com/static/6675a0d5fc9e317c60db9b37/t/6982abb3c5cfd2209a98da90/1770171315639/The+Hidden+Plumbing+of+Stablecoins_+vShare.pdf.

- **Cascading liquidations**: In PoS systems, slashing events or forced unstaking could impact the financial condition of the Applicant and cause contagion across other public blockchains that bleed into the traditional financial system.

Regulatory Arbitrage and Shadow Banking Concerns

Undisclosed BNP activities and operations may constitute:

- **Hidden leverage**: Staked assets or mining equipment may serve as undisclosed collateral
- **Regulatory capital avoidance**: BNP revenues may flow to unregulated affiliates
- **Transfer pricing issues**: Services between the Applicant and affiliated BNP participants may not be at arm's length

International Regulatory Alignment

The European Union's MiCA framework (Regulation (EU) 2023/1114) requires machine-readable[15] disclosure of:

- Distributed ledger technology dependencies
- Conflicts of interest in blockchain governance
- Technical infrastructure providers

Failure to require these disclosures may create opportunities for undisclosed conflicts of interest that could undermine public confidence in the payment stablecoin framework and pose substantial structural and systemic risks.

Practical Implementation Considerations

Threshold Determinations

We recommend the initial disclosures as proposed in our response to Question 2 as well as ongoing and interim disclosures when changes in BNP activity of the Applicant, its subsidiary, or any affiliate (as defined in 12 U.S.C. § 1841(k)) occur where:

- Increases or decreases of more than 1% of hash rate (PoW) or staked value (PoS) on any blockchain
- Changes in the contractual relationships with third party BNP service providers

Proposed Structured Data Requirement

The FDIC has a long and rich history capturing[16] information in call reports in machine-readable structured data format and making it available to the public[17].

We recommend the FDIC add to § 303.252(d)(2):

[15] https://eur-lex.europa.eu/eli/reg_impl/2024/2984/oj/eng
[16] Taxonomy and bulk XBRL data: https://cdr.ffiec.gov/public/DownloadTaxonomy.aspx
[17] FFIEC Central Data Repository (public access to Call Reports, UBPRs, and bulk XBRL downloads): https://cdr.ffiec.gov/public/

"Financial information required under this paragraph shall be provided in machine-readable, structured data format using XBRL (eXtensible Business Reporting Language).

Rationale for Structured Data Requirements

Regulatory Efficiency and Real-Time Supervision

The FDIC insures deposits at over 4,400 commercial banks and savings associations[18] in the United States of which 2,848 are directly supervised[19] for safety and soundness. Taxonomy integration that combines the elements we propose with the application process and for ongoing disclosure would allow:

- **Automated validation rules** to flag reserve deficiencies, concentration risks, or valuation anomalies
- **Real-time aggregation** of systemic exposures across all PPSIs
- **Efficient examination processes** where examiners can query standardized data rather than manually extracting information from PDFs
- **Pattern detection** to identify early warning indicators

Capturing information from Applicants in letter form or PDFs prevents effective oversight and leads to:

- Higher costs for the Applicant and the FDIC
- **Inconsistent reporting** across issuers, frustrating comparative analysis
- **Unauditable HTML or PDF disclosures** that cannot be efficiently analyzed by regulators, auditors, or market participants
- **Delayed detection of reserve deficiencies** due to manual review processes
- **Inability to aggregate systemic risk** across the PPSI ecosystem

Structured data allows auditors to:

- Run automated completeness and accuracy checks
- Focus professional judgment on valuation, classification, and risk assessment
- Provide higher-quality attestation within the monthly timeframe

Public investors, researchers, and competing Stablecoin issuers need comparable data to assess:

- Blockchain Network Participation statistics
- Relative reserve quality across issuers
- Concentration risks within specific asset classes
- Redemption patterns and liquidity stress indicators
- Automated aggregation by third-party data providers
- Academic research on Stablecoin stability
- Enhanced market discipline as reserve quality becomes instantly comparable

International Best Practices

The European Union's MiCA framework requires:

[18] https://www.fdic.gov/news/press-releases/2025/fdic-releases-results-summary-deposits-annual-survey
[19] https://www.fdic.gov/strategic-plans/fdic-2025-performance-plan-and-2024-annual-performance-report.pdf

- Machine-readable disclosure of crypto-asset white papers in iXBRL format
- Standardized regulatory reporting
- Public disclosure of reserves backing e-money tokens and asset-referenced tokens

Our company has implemented these requirements using XBRL standards. The same technical infrastructure is being developed for GENIUS Act requirements. We recommend the FDIC establish clear data standards **now** rather than allowing fragmentation and cost escalation.

Disclosure Consistency Across Frameworks

Our XBRL taxonomy development activities for the GENIUS Act and pending CLARITY Act (tokenized securities) reveals substantial overlap in required data elements:

- Issuer identification and control structures
- Blockchain infrastructure and smart contract specifications
- Custodial arrangements
- Redemption/conversion mechanics

Requiring applicants to address these intersections upfront will:

- Reduce regulatory confusion
- Enable more efficient disclosure systems
- Support FDIC coordination with SEC and CFTC

Consortium Structures

The FDIC should clarify in the final rule how applications will be processed when:

- Multiple FDIC-supervised institutions jointly own a PPSI subsidiary
- Whether one institution acts as lead applicant
- How governance and decision-making authority is allocated
- Whether minority owners face ongoing supervisory obligations

Response to Question 7: Additions to Required Policies and Procedures

In response to Question 7, we believe the proposed rule should more comprehensively assess safety and soundness under § 303.252(d)(4), particularly if Stablecoin issuance involves or intersects with BNP activities. We recommend adding a requirement for FDIC-supervised institutions and their subsidiaries to draft and submit detailed policies and procedures governing any BNP activities.

These policies are necessary for the FDIC to evaluate whether the subsidiary can meet the requirements under section 4(a)(4) of the GENIUS Act (operational, compliance, and IT risk management

requirements) pursuant to the evaluation factor in section 5(c)(1)[20]. Such policies should address key risks, including:

- Governance and controls over participation decisions (e.g., selection of networks, allocation of resources)
- Risk management for slashing penalties, MEV extraction/mitigation strategies (including use of PBS, private mempools, or rebating mechanisms), and potential conflicts of interest
- Custody, segregation, and reconciliation of any staked or mined assets if they form part of reserves or collateral
- Operational resilience, cybersecurity, and contingency plans for network disruptions or forks
- Compliance with applicable AML/CFT, sanctions, and consumer protection requirements in blockchain contexts.

Question 11: Cost-Benefit Analysis and XBRL Implementation

In response to the Paperwork Reduction Act invitation to minimize burden through automated techniques or information technology, as well as pursuant to Question 11 regarding the accuracy of cost estimates and unidentified benefits, we recommend an XBRL taxonomy implementation for all initial application materials and ongoing disclosures related to Stablecoin issuance (including monthly reserve composition reports certified by public accounting firms under GENIUS Act section 4(a)(3)).

The FDIC and FFIEC have successfully implemented XBRL for Call Reports since 2005, achieving 95% data validation rates[21], eliminating manual re-entry errors, enabling immediate public access and analysis, and substantially reducing processing costs for both filers and regulators. Extending this to PPSI filings would yield similar benefits.

This approach would not only minimize the regulatory burden identified in the PRA analysis but also deliver net cost benefits that the FDIC may not have fully quantified, particularly as the Stablecoin market scales. We urge the FDIC to continue its leadership in structured data and implement an XBRL taxonomy integration in this rulemaking.

Our Commitment

Auditchain has significant domain knowledge and expertise in blockchain architecture, XBRL specifications and the FDIC's use of XBRL taxonomies. Additionally, our technology stack supports the Open Information Model, ("OIM")[22] requirements to modernize XBRL.

We are prepared to support the FDIC's implementation through:

- **Technical assistance** in developing XBRL taxonomy specifications
- **Pilot testing** with early PPSI applicants
- **Educational resources** for applicants and FDIC examination staff
- **Ongoing taxonomy maintenance** as the stablecoin market evolves

The GENIUS Act represents a historic opportunity to establish best-in-class regulatory standards for digital assets. By incorporating structured data requirements and comprehensive BNP activities, conflict-

[20] 12 U.S.C. § 5904(c)(1) (requiring consideration of ability to meet requirements under section 4, including operational, compliance, and IT risk management requirements under section 4(a)(4)).
[21] https://xbrl.us/home/priorities/filers/fdic-reporting/ - The goal of the program, led by the FDIC, was to improve accuracy, efficiency and reduce costs in data collection from approximately 6,127 banks reporting to the nine regulators that fall under the FFIEC. The program reaped immediate benefits
[22] https://www.xbrl.org/REQ/oim-taxonomy-requirements/REQ-2025-12-17/oim-taxonomy-requirements-2025-12-17.html - OIM is an initiative to modernize XBRL by providing a syntax-independent model of XBRL semantics, enabling ease of use and scaling.

of-interest disclosures, the FDIC can ensure that the Stablecoin framework promotes both innovation and stability.

We appreciate the opportunity to comment and welcome further engagement on these technical matters.

Respectfully submitted,
Auditchain Labs AG
Jason Meyers, Lead Architect

EXHIBIT A - Blockchain Network Participation Disclosure Questionnaire - DRAFT

This questionnaire captures all required information for stablecoin issuers regarding their blockchain network participation and affiliate relationships.

BACK

Section 1: Blockchain Protocols Utilized

1. What is the name of the blockchain protocol used for your digital asset?
2. What type of blockchain network is it (e.g., public, private, permissioned, hybrid)?
3. What consensus mechanism does the blockchain use (e.g., Proof of Work, Proof of Stake, Delegated Proof of Stake)?
4. What is the primary use of the digital asset on this blockchain?
5. What is the smart contract address for your digital asset on this blockchain?
6. What date was the smart contract deployed?

Section 2: Direct Network Participation by Issuer

Basic Participation Information

7. Does the issuer or any subsidiary directly operate blockchain infrastructure (such as nodes, validators, or mining equipment) on the same network used for the digital asset?
8. If yes, which entity operates this infrastructure? Please describe.
9. What type of network participation does the issuer engage in (e.g., validator, miner, node operator, staker)?
10. How many nodes or validators does the issuer operate?
11. Where is the blockchain infrastructure geographically located? Please describe all locations.

Network Share and Concentration Metrics

12. What is the issuer's estimated share of the network's total hash power (as a percentage)?
13. What is the basis for calculating the hash power estimate? Please explain the methodology.
14. What data source is used to estimate the network share? Please provide the URL.

15. What is the issuer's estimated share of the network's total stake (as a percentage)?
16. What is the total monetary value of assets staked by the issuer?
17. How many validator slots does the issuer control?
18. What is the total number of validator slots in the network?
19. What is the average uptime percentage for the issuer's validators over the reporting period?

Network Governance Participation

20. Does the issuer hold governance tokens for this blockchain protocol?
21. If yes, what is the name of the governance token?
22. How many governance tokens does the issuer hold?
23. What percentage of total voting power does the issuer control?
24. Has the issuer participated in any governance votes in the past 12 months?
25. If yes, how many governance votes has the issuer cast?
26. Please describe any significant governance positions held by the issuer (e.g., council member, delegate, committee participant).

Financial Performance from Network Participation

27. What was the total revenue earned from mining or validating activities during the reporting period?
28. What percentage of the issuer's total revenue comes from mining or validating activities?
29. What was the net income from mining or validating activities during the reporting period?
30. What were the capital expenditures on network infrastructure during the reporting period?

Operational Dependencies

31. Is the blockchain infrastructure operated by the issuer critical to the issuer's business operations?
32. If yes, please describe how the operations depend on this infrastructure.
33. Can the digital asset continue to function if the issuer's infrastructure fails or goes offline?
34. What is the business continuity plan if the issuer's blockchain infrastructure fails? Please describe.
35. Are there backup validators or nodes operated by third parties that can take over if the issuer's infrastructure fails?
36. If yes, please identify the backup providers.

Section 3: Affiliate Network Participation

Initial Assessment

37. Do any affiliates of the issuer engage in blockchain network participation (mining, validating, staking, or node operation) on the same protocol used for the digital asset?

If the answer to question 37 is "No," skip to Section 4.

Affiliate Identification (repeat for each affiliate)

38. What is the legal name of the affiliate?
39. What is the affiliate's Legal Entity Identifier (LEI)?
40. What is the affiliate's relationship to the issuer (e.g., parent company, subsidiary, sister company, joint venture)?
41. What percentage of the affiliate does the issuer own (directly or indirectly)?
42. Are there any directors or officers who serve in both the issuer and the affiliate? If yes, please identify them and their roles.

Affiliate Network Participation Details

43. On which blockchain protocols does the affiliate participate?
44. What type of network participation does the affiliate engage in (e.g., validator, miner, node operator, staker)?
45. Does the affiliate participate on the same blockchain protocol that the issuer uses for its digital asset?
46. What is the affiliate's estimated share of network hash power (as a percentage)?
47. What is the affiliate's estimated share of network stake (as a percentage)?
48. What is the affiliate's annual revenue from network participation activities?

Services Provided by Affiliate

49. Does the affiliate provide any services to the issuer related to blockchain operations?
50. If yes, please describe the services provided by the affiliate.
51. Are the services provided at arm's length pricing (i.e., comparable to what would be charged to an unrelated third party)?
52. What are the annual fees paid to the affiliate for these services?
53. Could the issuer obtain these services from unaffiliated third parties if needed?

Conflicts of Interest Analysis

54. Can the affiliate influence the ordering of transactions on the blockchain (e.g., through

MEV extraction or block production)?

55. Can the affiliate observe pending transactions before they are publicly confirmed (e.g., access to mempool data)?
56. Does the affiliate participate in protocol governance in ways that could affect the issuer's operations?
57. Are there any non-compete or exclusivity agreements between the issuer and the affiliate related to blockchain operations?
58. Please describe any actual or potential conflicts of interest arising from the affiliate's network participation.
59. What measures has the issuer implemented to mitigate these conflicts of interest?

Section 4: Aggregated Concentration Analysis

60. What is the total combined hash power controlled by the issuer and all affiliates across the network (as a percentage)?
61. What is the total combined stake controlled by the issuer and all affiliates across the network (as a percentage)?
62. What is the total number of validator slots controlled by the issuer and all affiliates combined?
63. Could the combined network participation of the issuer and affiliates potentially influence consensus outcomes or network governance?

Systemic Risk Assessment

64. Could the issuer continue to fulfill its obligations to token holders if the blockchain network were disrupted?
65. Would network congestion simultaneously affect both the issuer's blockchain operations and its ability to meet obligations to token holders?
66. Are there any single points of failure that could affect both the issuer's network operations and its core business?
67. If yes, please describe these single points of failure.
68. Are any mining equipment or staked assets pledged as collateral or otherwise encumbered?
69. If yes, please describe the pledged or encumbered assets and the nature of the encumbrance.

Section 5: Operational Controls and Policies

70. Please describe the governance structure and oversight mechanisms for blockchain

network participation activities.

71. Is there a board-level committee responsible for overseeing blockchain infrastructure operations?
72. Is the issuer's network participation subject to internal audit review? If yes, what was the date of the most recent internal audit of network participation activities?
73. Are there information barriers between personnel involved in network operations and issuer management?
74. If yes, please describe the information barrier policies.
75. Does the issuer have a policy prohibiting preferential treatment of its own transactions in block production or validation?
76. Are transaction ordering decisions logged and available for audit?
77. Does the issuer monitor for front-running, sandwich attacks, or other misconduct in its network operations?

Section 6: Multi-Network Disclosure

Complete the following for each blockchain network on which the issuer has deployed smart contracts or operates infrastructure. Copy this section as needed.

Network Identifier: _____

78. What is the name of the blockchain protocol?
79. What type of network is it?
80. What consensus mechanism does it use?
81. What is the primary use of the digital asset on this network?
82. What is the smart contract address?
83. What date was the smart contract deployed?
84. Does the issuer operate infrastructure on this network?
85. If yes, which entity operates the infrastructure?
86. What type of participation does the issuer have?
87. How many nodes or validators are operated?
88. Where is the infrastructure located?
89. What is the estimated hash power share?
90. What is the basis for the hash power estimate?
91. What is the data source for the estimate?
92. What is the estimated stake share?
93. What is the total value staked?
94. How many validator slots are controlled?
95. What is the total number of validator slots in the network?
96. What is the validator uptime percentage?
97. Does the issuer hold governance tokens?
98. What is the governance token name?
99. How many governance tokens are held?

100. What is the voting power percentage?
101. Has the issuer voted in governance in the past 12 months?
102. How many votes were cast?
103. Please describe significant governance positions.
104. What is the total revenue from mining or validating?
105. What percentage of total revenue is this?
106. What is the net income from these activities?
107. What are the capital expenditures on infrastructure?
108. Is this infrastructure critical to operations?
109. Please describe the operational dependency.
110. Can the digital asset function if this infrastructure fails?
111. What is the business continuity plan?
112. Are there third-party backup providers?
113. If yes, identify the backup providers.

Section 7: Affiliate Disclosure Table

Complete the following for each affiliate engaged in blockchain network participation. Copy this section as needed.

Affiliate Identifier: _____

114. Legal name of affiliate
115. Legal Entity Identifier (LEI)
116. Relationship to issuer
117. Ownership percentage
118. Overlapping directors or officers
119. Blockchain protocols participated in
120. Type of network participation
121. Participates on same protocol as issuer's digital asset?
122. Estimated hash power share
123. Estimated stake share
124. Annual revenue from network participation
125. Provides services to issuer?
126. Description of services provided
127. Services at arm's length pricing?
128. Annual fees paid for services
129. Could services be obtained elsewhere?
130. Can influence transaction ordering?
131. Can observe transactions before confirmation?
132. Participates in protocol governance?
133. Non-compete or exclusivity agreements?
134. Description of conflicts of interest
135. Conflict mitigation measures

Summary Checklist

Before submitting, confirm the following:

- [ ] All blockchain networks used for the digital asset have been disclosed
- [ ] All direct network participation by the issuer has been described
- [ ] All affiliates engaged in network participation have been identified
- [ ] Concentration analysis includes issuer and all affiliates combined
- [ ] Conflicts of interest have been identified and mitigation measures described
- [ ] Operational controls and policies have been documented
- [ ] All monetary figures are in the same reporting currency
- [ ] All percentages are calculated consistently

Total Questions: 136

EXHIBIT B - Blockchain Network Participation Disclosure - Hierarchical Overview - DRAFT

BACK

genius:BlockchainNetworkParticipationDisclosureAbstract

Blockchain network participation disclosure [abstract]

1. genius:BlockchainProtocolsUtilizedAbstract

Blockchain protocols utilized [abstract]

- genius:BlockchainProtocolName— Blockchain protocol name *(String, Instant)*
- genius:BlockchainNetworkType— Blockchain network type *(String, Instant)*
- genius:ConsensusMechanismType— Consensus mechanism type *(String, Instant)*
- genius:PrimaryUseForDigitalAsset— Primary use for digital asset *(String, Duration)*
- genius:SmartContractAddress— Smart contract address *(String, Instant)*
- genius:SmartContractDeploymentDate— Smart contract deployment date *(Date, Instant)*

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2. genius:DirectNetworkParticipationAbstract

Direct network participation by issuer [abstract]

- genius:IssuerOperatesBlockchainInfrastructureIndicator— Issuer operates blockchain infrastructure indicator *(BooleanNA, Instant)*
- genius:OperatingEntityDescription— Operating entity description *(String, Duration)*
- genius:TypeOfNetworkParticipation— Type of network participation *(String, Duration)*
- genius:NumberOfNodesOrValidatorsOperated— Number of nodes or validators operated *(Integer, Instant)*
- genius:GeographicLocationOfInfrastructureExplanatory— Geographic location of infrastructure [text block] *(TextBlock-DTR, Duration)*

2.1 genius:NetworkShareAndConcentrationAbstract

Network share and concentration metrics [abstract]

- genius:EstimatedHashPowerSharePercentage— Estimated hash power share percentage *(Percentage, Instant)*
- genius:BasisForHashPowerEstimateExplanatory— Basis for hash power estimate [text block] *(TextBlock-DTR, Duration)*
- genius:DataSourceForNetworkShareEstimate— Data source for network share estimate *(URI, Duration)*
- genius:EstimatedStakeSharePercentage— Estimated stake share percentage *(Percentage, Instant)*
- genius:TotalValueStaked— Total value staked *(Monetary, Instant, Debit)*
- genius:NumberOfValidatorSlotsControlled— Number of validator slots controlled *(Integer, Instant)*
- genius:TotalValidatorSlotsInNetwork— Total validator slots in network *(Integer, Instant)*
- genius:ValidatorUptimePercentage— Validator uptime percentage *(Percentage, Duration)*

2.2 genius:NetworkGovernanceParticipationAbstract

Network governance participation [abstract]

- genius:EntityHoldsGovernanceTokensIndicator— Entity holds governance tokens indicator *(BooleanNA, Instant)*
- genius:GovernanceTokenName— Governance token name *(String, Instant)*
- genius:GovernanceTokensQuantityHeld— Governance tokens quantity held *(Decimal, Instant)*
- genius:VotingPowerPercentage— Voting power percentage *(Percentage, Instant)*
- genius:ParticipatedInGovernanceVotesPast12MonthsIndicator— Participated in governance votes in past 12 months indicator *(BooleanNA, Duration)*
- genius:NumberOfGovernanceVotesCast— Number of governance votes cast *(Integer, Duration)*
- genius:SignificantGovernancePositionsExplanatory— Description of significant governance positions [text block] *(TextBlock-DTR, Duration)*

2.3 genius:FinancialPerformanceFromNetworkParticipationAbstract

Financial performance from network participation [abstract]

- genius:TotalRevenueFromMiningOrValidating— Total revenue from mining or validating *(Monetary, Duration, Credit)*
- genius:MiningOrValidatingRevenuePercentageOfTotal— Mining or validating revenue as percentage of total revenue *(Percentage, Duration)*
- genius:NetIncomeFromMiningOrValidating— Net income from mining or validating *(Monetary, Duration, Credit)*

- genius:CapitalExpendituresOnNetworkInfrastructure— Capital expenditures on network infrastructure *(Monetary, Duration, Debit)*

2.4 genius:OperationalDependenciesAbstract

Operational dependencies on network infrastructure [abstract]

- genius:NetworkInfrastructureCriticalToOperationsIndicator— Network infrastructure critical to operations indicator *(BooleanNA, Instant)*
- genius:InfrastructureDependencyDescriptionExplanatory— Description of infrastructure dependency [text block] *(TextBlock-DTR, Duration)*
- genius:DigitalAssetCanFunctionIfInfrastructureFailsIndicator— Digital asset can function if infrastructure fails indicator *(BooleanNA, Instant)*
- genius:BusinessContinuityPlanForInfrastructureFailureExplanatory — Business continuity plan for infrastructure failure [text block] *(TextBlock-DTR, Duration)*
- genius:BackupValidatorsOperatedByThirdPartiesIndicator— Backup validators operated by third parties indicator *(BooleanNA, Instant)*
- genius:BackupProviderIdentificationExplanatory— Backup provider identification [text block] *(TextBlock-DTR, Duration)*

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3. genius:AffiliateNetworkParticipationAbstract

Affiliate network participation [abstract]

- genius:AffiliatesEngageInBlockchainNetworkParticipationIndicator — Affiliates engage in blockchain network participation indicator *(BooleanNA, Instant)*

3.1 genius:AffiliateIdentificationAbstract

Affiliate identification [abstract]

- genius:AffiliateLegalName— Affiliate legal name *(String, Instant)*
- genius:AffiliateLegalEntityIdentifier— Affiliate legal entity identifier *(LEI, Instant)*
- genius:AffiliateRelationshipToIssuer— Affiliate relationship to issuer *(String, Duration)*
- genius:AffiliateOwnershipPercentage— Affiliate ownership percentage *(Percentage, Instant)*
- genius:OverlappingDirectorsOrOfficersExplanatory— Overlapping directors or officers [text block] *(TextBlock-DTR, Duration)*

3.2 genius:AffiliateNetworkParticipationDetailsAbstract

Affiliate network participation details [abstract]

- genius:AffiliateBlockchainProtocols— Affiliate blockchain protocols *(String, Duration)*
- genius:AffiliateTypeOfNetworkParticipation— Affiliate type of network participation *(String, Duration)*
- genius:AffiliateParticipatesOnSameProtocolIndicator— Affiliate participates on same protocol as issuer indicator *(BooleanNA, Instant)*
- genius:AffiliateEstimatedHashPowerSharePercentage— Affiliate estimated hash power share percentage *(Percentage, Instant)*
- genius:AffiliateEstimatedStakeSharePercentage— Affiliate estimated stake share percentage *(Percentage, Instant)*
- genius:AffiliateAnnualRevenueFromNetworkParticipation— Affiliate annual revenue from network participation *(Monetary, Duration, Credit)*

3.3 genius:ServicesProvidedByAffiliateAbstract

Services provided by affiliate to issuer [abstract]

- genius:AffiliateProvidesServicesToIssuerIndicator— Affiliate provides services to issuer indicator *(BooleanNA, Instant)*
- genius:ServicesProvidedByAffiliateExplanatory— Description of services provided by affiliate [text block] *(TextBlock-DTR, Duration)*
- genius:ServicesProvidedAtArmsLengthPricingIndicator— Services provided at arms length pricing indicator *(BooleanNA, Duration)*
- genius:AnnualFeesPaidToAffiliateForServices— Annual fees paid to affiliate for services *(Monetary, Duration, Debit)*
- genius:IssuerCouldObtainServicesFromUnaffiliatedPartiesIndicator — Issuer could obtain services from unaffiliated parties indicator *(BooleanNA, Instant)*

3.4 genius:ConflictsOfInterestAnalysisAbstract

Conflicts of interest analysis [abstract]

- genius:AffiliateCanInfluenceTransactionOrderingIndicator— Affiliate can influence transaction ordering indicator *(BooleanNA, Instant)*
- genius:AffiliateCanObserveTransactionsBeforeConfirmationIndicator — Affiliate can observe transactions before public confirmation indicator *(BooleanNA, Instant)*
- genius:AffiliateParticipatesInProtocolGovernanceIndicator— Affiliate participates in protocol governance affecting issuer indicator *(BooleanNA, Instant)*

- genius:NonCompeteOrExclusivityAgreementsWithAffiliateIndicator— Non-compete or exclusivity agreements with affiliate indicator *(BooleanNA, Instant)*
- genius:ConflictsOfInterestDescriptionExplanatory— Description of conflicts of interest [text block] *(TextBlock-DTR, Duration)*
- genius:ConflictMitigationMeasuresExplanatory— Description of conflict mitigation measures [text block] *(TextBlock-DTR, Duration)*

3.5 genius:AffiliateNetworkParticipationByAffiliateTable *(Hypercube)*

Affiliate network participation by affiliate [table]

- **Axis:** genius:AffiliateIdentifierTypedAxis— Affiliate identifier [typed axis] *(Domain: affiliateIdentifier)*
- **Line Items:** genius:AffiliateNetworkParticipationByAffiliateLineItems
    - genius:AffiliateLegalName
    - genius:AffiliateLegalEntityIdentifier
    - genius:AffiliateRelationshipToIssuer
    - genius:AffiliateOwnershipPercentage
    - genius:OverlappingDirectorsOrOfficersExplanatory
    - genius:AffiliateBlockchainProtocols
    - genius:AffiliateTypeOfNetworkParticipation
    - genius:AffiliateParticipatesOnSameProtocolIndicator
    - genius:AffiliateEstimatedHashPowerSharePercentage
    - genius:AffiliateEstimatedStakeSharePercentage
    - genius:AffiliateAnnualRevenueFromNetworkParticipation
    - genius:AffiliateProvidesServicesToIssuerIndicator
    - genius:ServicesProvidedByAffiliateExplanatory
    - genius:ServicesProvidedAtArmsLengthPricingIndicator
    - genius:AnnualFeesPaidToAffiliateForServices
    - genius:IssuerCouldObtainServicesFromUnaffiliatedPartiesIndic ator
    - genius:AffiliateCanInfluenceTransactionOrderingIndicator
    - genius:AffiliateCanObserveTransactionsBeforeConfirmationIndi cator
    - genius:AffiliateParticipatesInProtocolGovernanceIndicator
    - genius:NonCompeteOrExclusivityAgreementsWithAffiliateIndicat or
    - genius:ConflictsOfInterestDescriptionExplanatory
    - genius:ConflictMitigationMeasuresExplanatory

4. genius:AggregatedConcentrationAnalysisAbstract

Aggregated concentration analysis [abstract]

- genius:TotalCombinedHashPowerPercentage— Total combined hash power across all entities percentage *(Percentage, Instant)*
- genius:TotalCombinedStakePercentage— Total combined stake across all entities percentage *(Percentage, Instant)*
- genius:TotalCombinedValidatorSlotsControlled— Total combined validator slots controlled *(Integer, Instant)*
- genius:CombinedEntitiesCouldInfluenceConsensusIndicator— Combined entities could influence consensus indicator *(BooleanNA, Instant)*

4.1 genius:SystemicRiskAssessmentAbstract

Systemic risk assessment [abstract]

- genius:IssuerCouldFulfillObligationsIfNetworkDisruptedIndicator— Issuer could fulfill obligations if network disrupted indicator *(BooleanNA, Instant)*
- genius:NetworkCongestionAffectsBothOperationsIndicator— Network congestion affects both operations and obligations indicator *(BooleanNA, Instant)*
- genius:SinglePointsOfFailureIndicator— Single points of failure affecting both network and operations indicator *(BooleanNA, Instant)*
- genius:SinglePointsOfFailureDescriptionExplanatory— Description of single points of failure [text block] *(TextBlock-DTR, Duration)*
- genius:MiningOrStakingAssetsPledgedOrEncumberedIndicator— Mining or staking assets pledged or encumbered indicator *(BooleanNA, Instant)*
- genius:PledgedOrEncumberedAssetsDescriptionExplanatory— Description of pledged or encumbered assets [text block] *(TextBlock-DTR, Duration)*

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5. genius:OperationalControlsAndPoliciesAbstract

Operational controls and policies [abstract]

- genius:GovernanceAndOversightOfNetworkParticipationExplanatory— Description of governance and oversight of network participation [text block] *(TextBlock-DTR, Duration)*
- genius:BoardCommitteeOverseesBlockchainInfrastructureIndicator— Board committee oversees blockchain infrastructure indicator *(BooleanNA, Instant)*

- genius:NetworkParticipationSubjectToInternalAuditIndicator— Network participation subject to internal audit indicator *(BooleanNA, Instant)*
- genius:MostRecentNetworkParticipationAuditDate— Date of most recent network participation audit *(Date, Instant)*
- genius:InformationBarriersBetweenNetworkAndManagementIndicator— Information barriers between network operations and issuer management indicator *(BooleanNA, Instant)*
- genius:InformationBarrierPoliciesExplanatory— Description of information barrier policies [text block] *(TextBlock-DTR, Duration)*
- genius:PolicyProhibitsPreferentialTreatmentIndicator — Policy prohibits preferential treatment of own transactions indicator *(BooleanNA, Instant)*
- genius:TransactionOrderingDecisionsLoggedIndicator — Transaction ordering decisions logged and auditable indicator *(BooleanNA, Instant)*
- genius:MonitoringForFrontRunningIndicator— Monitoring for front-running or misconduct indicator *(BooleanNA, Instant)*

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6. genius:BlockchainNetworkParticipationByNetworkTable *(Hypercube)*

Blockchain network participation by network [table]

- **Axis:** genius:BlockchainNetworkIdentifierTypedAxis— Blockchain network identifier [typed axis] *(Domain: blockchainNetworkIdentifier)*
- **Line Items:** genius:BlockchainNetworkParticipationByNetworkLineItems
  - genius:BlockchainProtocolName
  - genius:BlockchainNetworkType
  - genius:ConsensusMechanismType
  - genius:PrimaryUseForDigitalAsset
  - genius:SmartContractAddress
  - genius:SmartContractDeploymentDate
  - genius:IssuerOperatesBlockchainInfrastructureIndicator
  - genius:OperatingEntityDescription
  - genius:TypeOfNetworkParticipation
  - genius:NumberOfNodesOrValidatorsOperated
  - genius:GeographicLocationOfInfrastructureExplanatory
  - genius:EstimatedHashPowerSharePercentage
  - genius:BasisForHashPowerEstimateExplanatory
  - genius:DataSourceForNetworkShareEstimate
  - genius:EstimatedStakeSharePercentage
  - genius:TotalValueStaked

- genius:NumberOfValidatorSlotsControlled
- genius:TotalValidatorSlotsInNetwork
- genius:ValidatorUptimePercentage
- genius:EntityHoldsGovernanceTokensIndicator
- genius:GovernanceTokenName
- genius:GovernanceTokensQuantityHeld
- genius:VotingPowerPercentage
- genius:ParticipatedInGovernanceVotesPast12MonthsIndicator
- genius:NumberOfGovernanceVotesCast
- genius:SignificantGovernancePositionsExplanatory
- genius:TotalRevenueFromMiningOrValidating
- genius:MiningOrValidatingRevenuePercentageOfTotal
- genius:NetIncomeFromMiningOrValidating
- genius:CapitalExpendituresOnNetworkInfrastructure
- genius:NetworkInfrastructureCriticalToOperationsIndicator
- genius:InfrastructureDependencyDescriptionExplanatory
- genius:DigitalAssetCanFunctionIfInfrastructureFailsIndicator
- genius:BusinessContinuityPlanForInfrastructureFailureExplana tory
- genius:BackupValidatorsOperatedByThirdPartiesIndicator
- genius:BackupProviderIdentificationExplanatory

Domain Members

genius:BlockchainNetworkDomain

Blockchain network [domain]

- genius:EthereumMember— Ethereum [member]
- genius:BitcoinMember— Bitcoin [member]
- genius:SolanaMember— Solana [member]
- genius:PolygonMember— Polygon [member]
- genius:AvalancheMember— Avalanche [member]
- genius:ArbitrumMember— Arbitrum [member]
- genius:OptimismMember— Optimism [member]
- genius:OtherBlockchainNetworkMember— Other blockchain network [member]

genius:AffiliateDomain

Affiliate [domain]

- genius:AffiliateOneMember— Affiliate one [member]
- genius:AffiliateTwoMember— Affiliate two [member]
- genius:AffiliateThreeMember— Affiliate three [member]

Element Count Summary

Category	**Count**
Abstracts	14
Concepts	78
Tables (Hypercubes)	2
Axes (Typed Dimensions)	2
Domain Members	11
Total Elements	**107**

EXHIBIT C - Type Extensions Specification - DRAFT

BACK

Overview

Two typed dimensions were implemented to support multi-instance reporting for blockchain network participation disclosures. These enable issuers to report data across multiple blockchain networks and multiple affiliates using open-ended identifiers rather than fixed enumerated members.

Typed Dimension 1: Blockchain Network Identifier

Property	Value
Element Name	`genius:BlockchainNetworkIdentifierTypedAxis`
Category	`TypedDimension`
Standard Label	Blockchain network identifier [typed axis]
Domain Reference	`blockchainNetworkIdentifier`
Associated Table	`genius:BlockchainNetworkParticipationByNetworkTable`
Line Items	`genius:BlockchainNetworkParticipationByNetworkLineItems`

Purpose

Allows issuers to report network-specific disclosures for each blockchain on which they have deployed smart contracts or operate infrastructure. Each network

instance is identified by a user-provided string value (e.g., "Ethereum Mainnet", "Polygon PoS", "Arbitrum One").

Line Items (36 concepts)

- Protocol identification (name, type, consensus mechanism, primary use)
- Smart contract details (address, deployment date)
- Infrastructure operation (indicator, entity description, participation type, node count, location)
- Network share metrics (hash power, stake, validator slots, uptime)
- Governance participation (tokens held, voting power, votes cast, positions)
- Financial performance (revenue, net income, capital expenditures)
- Operational dependencies (criticality, continuity plans, backup providers)

Typed Dimension 2: Affiliate Identifier

Property	Value
Element Name	`genius:AffiliateIdentifierTypedAxis`
Category	`TypedDimension`
Standard Label	Affiliate identifier [typed axis]
Domain Reference	`affiliateIdentifier`
Associated Table	`genius:AffiliateNetworkParticipationByAffiliateTable`
Line Items	`genius:AffiliateNetworkParticipationByAffiliateLineItems`

Purpose

Allows issuers to report affiliate-specific disclosures for each related entity engaged in blockchain network participation. Each affiliate instance is identified by a user-provided string value (e.g., "Subsidiary A", "Mining Operations LLC").

Line Items (22 concepts)

- Affiliate identification (legal name, LEI, relationship, ownership percentage, overlapping officers)

- Network participation details (protocols, participation type, same-protocol indicator, hash power, stake, revenue)
- Services to issuer (indicator, description, arm's length pricing, fees, alternative availability)
- Conflicts of interest (transaction ordering, pre-confirmation observation, governance influence, exclusivity agreements, conflict description, mitigation measures)

Comparison: Typed vs. Explicit Dimensions

Aspect	**Typed Dimension (Implemented)**	**Explicit Dimension (Alternative)**
Member Definition	Open-ended, user-provided values	Pre-defined enumerated members
Use Case	Unknown/variable number of instances	Known, fixed set of categories
Example	Network names, affiliate names	Blockchain type (L1, L2, Sidechain)
Flexibility	High - any string value	Low - limited to defined members
Validation	Datatype only	Member existence check

Domain Members (Reference Only)

While the typed dimensions use open identifiers, the taxonomy also includes explicit domain members for optional use:

BlockchainNetworkDomain

- EthereumMember
- BitcoinMember
- SolanaMember

- PolygonMember
- AvalancheMember
- ArbitrumMember
- OptimismMember
- OtherBlockchainNetworkMember

AffiliateDomain

- AffiliateOneMember
- AffiliateTwoMember
- AffiliateThreeMember

These can be used with explicit dimension axes if the reporting application prefers enumerated selection over free-text entry.