AUDITCHAIN

March 9, 2026

Federal Deposit Insurance Corporation
550 17th Street NW
Washington, DC 20429

Re: Supplemental Comment — Proposed Application Requirements for Issuance of Payment Stablecoins by Subsidiaries of FDIC-Supervised Insured Depository Institutions RIN 3064-AG20

I. Introduction and Purpose of This Supplemental Submission

Auditchain Labs AG ("Auditchain") respectfully submits this supplemental comment to its February 9, 2026 submission[1] regarding the Federal Deposit Insurance Corporation's ("FDIC") proposed application requirements for the issuance of payment stablecoins by subsidiaries of FDIC-supervised insured depository institutions (RIN 3064-AG20).[2] This supplemental submission updates the Blockchain Network Participation ("BNP") disclosure framework exhibits filed with the original submission to incorporate refinements that strengthen the framework's capacity for automated regulatory oversight, including detection of evasion through structured data validation—directly implementing the anti-evasion mandate of 12 U.S.C. § 5903(h)(1).[3]

The GENIUS Act,[4] which was enacted on July 18, 2025—before Auditchain filed the original submission—established a comprehensive federal framework for payment stablecoin regulation. In preparing a comment letter responding to the Office of the Comptroller of the Currency's Notice of Proposed Rulemaking implementing the GENIUS Act,[5] Auditchain

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[1] Auditchain Labs AG, Comment Letter Re: RIN 3064-AG20 (Feb. 9, 2026), filed with the Federal Deposit Insurance Corporation. Available at https://www.fdic.gov/federal-register-publications/auditchain-labs-ag-jason-meyers-rin-3064-ag20.pdf (hereinafter "Original Submission").

[2] Federal Deposit Insurance Corporation, Proposed Application Requirements for Issuance of Payment Stablecoins by Subsidiaries of FDIC-Supervised Insured Depository Institutions, RIN 3064-AG20. See also 12 C.F.R. § 303.252 (proposed).

[3] 12 U.S.C. § 5903(h)(1). Section 5903(h)(1) provides that "the primary Federal payment stablecoin regulators shall … issue such regulations relating to permitted payment stablecoin issuers as may be necessary to establish a payment stablecoin regulatory framework necessary to administer and carry out the requirements of this section, including to establish conditions, and to prevent evasion thereof." (emphasis added).

[4] Guiding and Establishing National Innovation for U.S. Stablecoins Act ("GENIUS Act"), Pub. L. No. 119-27, 139 Stat. 419 (July 18, 2025), codified at 12 U.S.C. §§ 5901–5919.

[5] Office of the Comptroller of the Currency, Payment Stablecoin Regulation, Notice of Proposed Rulemaking, Docket ID OCC-2025-0372, RIN 1557-AF41. Auditchain intends to file a comment letter responding to this NOPR that incorporates the same updated BNP disclosure framework exhibits submitted herewith.

identified several refinements to the BNP disclosure framework that are equally applicable to the FDIC's application review process under proposed § 303.252 and, more broadly, to the FDIC's evaluation framework under 12 U.S.C. § 5904(c).[6]

This supplemental submission serves three purposes: (1) it adds a seventh disclosure category addressing third-party service provider arrangements, closing a material gap[7] in the original framework; (2) it corrects a compound question and a counting error in the original questionnaire; and (3) it explains how the updated framework's equal-input, equal-output architecture enables automated validation that can detect evasion and ensure completeness of disclosure—capabilities required by § 5903(h)(1)'s mandate to "prevent evasion" of the Act's requirements.

II. Summary of Updates to the BNP Disclosure Framework

A. Addition of Seventh Disclosure Category: Third-Party Service Provider Arrangements

The original submission organized BNP disclosure into six categories: (i) blockchain protocol identification, (ii) issuer direct network participation, (iii) affiliate network participation, (iv) aggregated concentration analysis, (v) systemic risk assessment, and (vi) operational controls and policies.[8] The original submission recognized the significance of third-party BNP service providers, referencing them in the context of threshold determinations and interim disclosure triggers.[9] However, the framework did not include a dedicated disclosure category for these arrangements.

This supplemental adds a seventh category—*third-party service provider arrangements*—to require structured disclosure of relationships with entities that operate blockchain network infrastructure on behalf of, or provide BNP-related services to, the applicant

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[6] 12 U.S.C. § 5904(c) (establishing five evaluation factors for stablecoin issuance applications, including financial condition, management competence, redemption policy compliance, and safety and soundness).

[7] See TSC Industries, Inc. v. Northway, Inc., 426 U.S. 438, 449 (1976) (information is material if there is "a substantial likelihood that a reasonable [investor] would consider it important" in making a decision). BNP data satisfies this standard because redemption depends on blockchain reliability. See MIT Digital Currency Initiative, The Hidden Plumbing of Stablecoins (Feb. 4, 2026).

[8] See Original Submission, Exhibit B (107-element XBRL taxonomy: 14 abstract groupings, 78 concrete elements, 2 hypercube tables, 2 typed dimension axes, 11 domain members organized across six BNP disclosure domains) and Exhibit C (Type Extensions Specification with 2 typed dimension axes: BlockchainNetworkIdentifierTypedAxis and AffiliateIdentifierTypedAxis).

[9] See Original Submission at 5–6 (discussing third-party BNP service providers in the context of threshold determinations: "Changes in contractual relationships with third party BNP service providers" as an interim disclosure trigger).

institution or its affiliates. The addition is supported by four independent statutory provisions: the GENIUS Act's operational risk management mandate,[10] its tailoring authority based on risk profile, size, and complexity,[11] the anti-evasion rulemaking authority requiring frameworks that "prevent evasion" of statutory requirements,[12] and the related party transaction disclosure requirement under § 5903(a)(10)(A)(i).[13] The addition is also consistent with the EU's parallel treatment of third-party crypto-asset service provider arrangements under MiCA.[14]

The seventh category adds 12 new questions to the Disclosure Questionnaire (Q137–Q148, organized as Section 8) and 18 new elements to the XBRL taxonomy, including a third hypercube table and a third typed dimension axis enabling multi-instance reporting across service providers. The specific disclosure items address: identification of third-party BNP service providers, contractual scope and delegation of operational responsibilities, service-level agreements and performance metrics, access to audit reports and compliance certifications, business continuity and disaster recovery provisions, notification requirements for material changes, and regulatory examination access rights.

B. Corrections to Original Submission

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[10] 12 U.S.C. § 5903(a)(4)(A)(iv). Section 5903(a)(4)(A)(iv) requires regulations implementing "appropriate operational, compliance, and information technology risk management principles-based requirements and standards, including Bank Secrecy Act and sanctions compliance standards, that—(I) are tailored to the business model and risk profile of permitted payment stablecoin issuers; and (II) are consistent with applicable law."

[11] 12 U.S.C. § 5903(a)(4)(B). The Rule of Construction provides that nothing in the capital, liquidity, and risk management paragraph "shall be construed to limit—(i) the authority of the primary Federal payment stablecoin regulators, in prescribing standards under this paragraph, to tailor or differentiate among issuers on an individual basis or by category, taking into consideration the capital structure, business model risk profile, complexity, financial activities (including financial activities of subsidiaries), size, and any other risk-related factors of permitted payment stablecoin issuers."

[12] See supra note 3.

[13] 12 U.S.C. § 5903(a)(10)(A)(i) (GENIUS Act provision incorporating GAAP by reference). Section 5903(a)(10)(A)(i) requires that a permitted payment stablecoin issuer with more than $50 billion in consolidated total outstanding issuance "shall prepare, in accordance with generally accepted accounting principles, an annual financial statement, which shall include the disclosure of any related party transactions, as defined by such generally accepted accounting principles." Although this provision applies by its terms only to issuers exceeding the $50 billion threshold, the BNP framework's related party disclosure requirements apply to all applicants regardless of size under three independent statutory bases that carry no size limitation: the anti-evasion rulemaking mandate of § 5903(h)(1), the safety and soundness catch-all of § 5904(c)(5), and the operational risk management requirements of § 5903(a)(4)(A)(iv). The $50 billion threshold triggers a GAAP-formatted annual financial statement obligation; it does not establish a floor below which related party transactions become immaterial to safety and soundness.

[14] Regulation (EU) 2023/1114 of the European Parliament and of the Council of 31 May 2023 on markets in crypto-assets (MiCA), Art. 6 (crypto-asset white paper requirements, including disclosure of DLT dependencies, governance arrangements, and third-party service provider relationships); Commission Implementing Regulation (EU) 2024/2984, Annex II (machine-readable iXBRL disclosure format for crypto-asset service providers).

This supplemental also corrects two issues in the original questionnaire:

1. **Question 72 compound split.** The original Question 72 ("Does the issuer maintain a formal internal audit function that periodically reviews BNP activities, and what was the date of the most recent internal audit?") combined a boolean indicator with a date request in a single question. The updated questionnaire splits this into Q72 (boolean: internal audit function indicator) and Q73 (date: most recent audit date), improving both data quality and machine-readability.
2. **Question count correction.** The original submission's summary checklist stated "Total Questions: 136." The actual count was 135 questions. After the Q72 split, the corrected base count is 136 questions. With the addition of Section 8 (Q137–Q148), the updated questionnaire contains 148 questions across 8 sections.[15]

III. Equal Inputs and Outputs: Structured Validation as a Mechanism for Automated Oversight and Evasion Detection

The original submission argued that machine-readable, XBRL-formatted disclosure enables real-time supervisory analysis, automated validation, and cross-institutional comparison.[16] This supplemental extends that argument to explain how the updated framework's architecture—in which every disclosure input has a corresponding structured output—creates a system that is not merely efficient but inherently resistant to evasion. This architecture directly implements the anti-evasion mandate of § 5903(h)(1) and supports the FDIC's supervisory examination authority under § 5905(a)(3).[17]

A. The Principle of Equal Inputs and Outputs

The BNP disclosure framework is built on a strict one-to-one correspondence between disclosure questions (inputs) and XBRL taxonomy concepts (outputs). Each of the 148 questions in the updated Disclosure Questionnaire maps to exactly one concrete element in the XBRL

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[15]The Original Submission's summary checklist stated "Total Questions: 136." See Original Submission, Exhibit A at 16. The actual count was 135 questions because Question 72 was a compound question combining two distinct items (internal audit indicator and most recent audit date). This supplemental corrects the count by splitting Q72 into two separate questions (Q72 and Q73), yielding a corrected base of 136 questions before the Section 8 addition.

[16]See SEC Release No. 33-10514, Inline XBRL Filing of Tagged Data, 83 Fed. Reg. 40846 (Aug. 16, 2018) (noting that structured, taxonomy-based reporting enables "automated extraction, comparison, and analysis of financial and other business data").

[17]12 U.S.C. § 5905(a)(3). Section 5905(a)(3) requires the appropriate regulator to examine a permitted payment stablecoin issuer to assess: "(A) the nature of the operations and financial condition of the permitted payment stablecoin issuer; (B) the financial, operational, technological, and other risks associated within the permitted payment stablecoin issuer that may pose a threat to—(i) the safety and soundness of the permitted payment stablecoin issuer; or (ii) the stability of the financial system of the United States."

taxonomy. Each taxonomy element maps to exactly one question. There are no unmapped questions and no orphaned elements.[18]

This bidirectional mapping means that the taxonomy is both a reporting format and a completeness constraint. An XBRL instance document that omits a required element is programmatically detectable as incomplete—the validator can enumerate every expected element and flag any gap. Conversely, an element that appears in the instance document without a corresponding questionnaire item can be identified as anomalous. The framework does not rely on human reviewers to identify what is missing; the taxonomy structure itself defines the complete set of required disclosures, and deviations are surfaced automatically.

The following table maps each questionnaire section (Exhibit A) to its corresponding taxonomy abstract grouping (Exhibit B), demonstrating the complete correspondence between disclosure inputs and structured outputs:

Sec.	Questions	Exhibit B Taxonomy Grouping	Elements	Dimensional Context
1	Q1–Q6	BlockchainProtocolsUtilizedAbstract	6	—
2	Q7–Q36	DirectNetworkParticipationAbstract (5 sub-abstracts: basic participation, network share, governance, financial performance, operational dependencies)	30	—
3	Q37–Q59	AffiliateNetworkParticipationAbstract (5 sub-abstracts: identification, participation details, services, conflicts of interest, initial assessment)	23	—
4	Q60–Q69	AggregatedConcentrationAnalysisAbstract + SystemicRiskAssessmentAbstract	10	—
5	Q70–Q78	OperationalControlsAndPoliciesAbstract	9	—
6	Q79–Q114	BlockchainNetworkParticipationByNetworkTable (hypercube)	36†	Per network via BlockchainNetworkIdentifierTypedAxis
7	Q115–Q136	AffiliateNetworkParticipationByAffiliateTable (hypercube)	22†	Per affiliate via AffiliateIdentifierTypedAxis
8	Q137–Q148	ThirdPartyServiceProviderArrangementsAbstract / ThirdPartyServiceProviderByProviderTable (hypercube)	12	Per provider via ThirdPartyServiceProviderIdentifierTypedAxis
Total	**Q1–Q148**	**90 unique concepts, 15 abstracts, 3 hypercube tables, 3 typed dimension axes, 14 domain members**	**148**	**125 total elements**

[18]The one-to-one mapping between disclosure questions and taxonomy concepts is a design feature of the BNP framework. See updated Exhibit A (148 questions organized across 8 sections) and updated Exhibit B (90 concrete elements organized under 15 abstract groupings, with 3 hypercube tables enforcing dimensional completeness). The section-level mapping table in Section III.A of this supplemental demonstrates the complete correspondence: each questionnaire section maps to a specific taxonomy abstract grouping, and Sections 6–7 reuse the same concepts from Sections 1–3 through typed dimension axes for per-entity reporting.

† Sections 6 and 7 reuse the same taxonomy concepts defined in Sections 1–2 and Section 3, respectively, organized through typed dimension axes for per-entity instance reporting. Each network, affiliate, or third-party provider reported by the issuer must carry the full set of applicable elements—the dimensional structure enforces completeness at the entity level. The 90 unique concrete concepts thus generate 148 disclosure questions when dimensional instances are included.

B. Validation Architecture

The updated framework's validation architecture operates at three levels:

Structural validation. The XBRL taxonomy defines 15 abstract groupings that organize 90 concrete elements into logical disclosure domains. Three hypercube tables enforce dimensional structure: each network, affiliate, and third-party service provider reported by the issuer must carry the full set of applicable disclosure elements. If an issuer reports participation in five blockchain networks but provides complete data for only four, structural validation identifies the incomplete network automatically. The typed dimension architecture ensures that the omission cannot be masked by aggregation—each axis requires separate, identifiable instance reporting.

Arithmetic validation. Where disclosure elements have quantitative relationships—for example, concentration percentages that must sum to 100%, or affiliate participation metrics that must reconcile to aggregated totals—the taxonomy's data types and calculation linkbases enable automated cross-checking. A filing that reports inconsistent figures is flagged without examiner intervention. The addition of the third-party service provider dimension extends this arithmetic integrity to outsourced operations: if an issuer's aggregate network activity exceeds the sum of its direct, affiliate, and third-party-reported activity, the discrepancy is detectable.

Temporal validation. Period types (instant and duration) assigned to each taxonomy element enforce temporal consistency. Quarterly filings and—prospectively—annual financial statements under § 5903(a)(10)(A)(i)[19] can be compared across periods to detect material changes that should have triggered interim disclosure. The threshold determinations proposed in the original submission (1% hash rate or stake changes, consensus mechanism modifications, changes in third-party service provider relationships) are enforceable through period-over-period comparison of the corresponding taxonomy elements.

C. Evasion Detection Through Completeness Constraints

[19] See supra note 12.

The anti-evasion mandate of § 5903(h)(1) requires regulatory frameworks that can "prevent evasion" of the Act's requirements.[20] The equal-input, equal-output architecture creates a system in which evasion through omission is structurally difficult. Consider the following scenarios:

Undisclosed affiliate participation. If an issuer engages an affiliate in BNP activities but fails to report it, the issuer's aggregate concentration metrics (Section 4, Q60–Q69) will not reconcile with the sum of its direct (Section 2) and affiliate (Section 3) participation. The dimensional structure requires that each reported affiliate carry a complete set of 23 disclosure elements; a phantom affiliate that participates but is not dimensionally reported creates an arithmetic gap that automated validation surfaces. This directly supports the FDIC's ability to evaluate operational risk under § 5904(c)(1)[21] and the safety and soundness catch-all under § 5904(c)(5).[22]

Undisclosed third-party service provider. Under the new seventh category, issuers must report each third-party BNP service provider with 12 disclosure elements covering identification, scope, service levels, audit access, and continuity planning. If an issuer uses a third-party validator or node operator but does not report the relationship, the issuer's direct participation data (hash rate, staking amounts, transaction volumes) may be inconsistent with on-chain data available to examiners. The third-party service provider dimension creates the structural expectation that these relationships exist and are disclosed—a capability essential for enforcing the related party transaction disclosure requirements of § 5903(a)(10)(A)(i)[23] and the associated GAAP requirements under ASC 850.[24]

Prohibited yield channeled through network services. The GENIUS Act prohibits payment stablecoin issuers from paying yield "solely in connection with the holding, use, or retention of such payment stablecoin."[25] Without structured BNP disclosure, an issuer could

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[20] See supra note 3.

[21] 12 U.S.C. § 5904(c)(1) ("The ability of the applicant … based on financial condition and resources, to meet the requirements set forth under section 4."). The FDIC cannot evaluate financial condition adequacy without understanding operational risks—including third-party service provider dependencies—that could impair that condition.

[22] 12 U.S.C. § 5904(c)(5) ("Any other factors established by the primary Federal payment stablecoin regulator that are necessary to ensure the safety and soundness of the permitted payment stablecoin issuer.").

[23] See supra note 12.

[24] FASB ASC 850, Related Party Disclosures (defining related parties as entities under common ownership, control, or significant influence, and requiring disclosure of the nature of the relationship, a description of transactions, dollar amounts, and amounts due to or from related parties). Third-party BNP service provider arrangements involving affiliates or entities under common control are GAAP-cognizable related party transactions subject to this standard.

[25] 12 U.S.C. § 5903(a)(11) ("[N]o permitted payment stablecoin issuer … shall pay the holder of any payment stablecoin any form of interest or yield … solely in connection with the holding, use, or retention of such payment

disguise prohibited yield payments as compensation for network services provided by affiliates or third parties. The BNP framework's detailed disclosure of affiliate revenue from network participation (Q43), services provided by affiliates (Q38), and third-party service provider fee structures (Q141–Q142) enables examiners to identify revenue flows that may constitute evasion of the yield prohibition.

Selective disclosure. Because every taxonomy element corresponds to a specific question, an issuer cannot report selectively—providing favorable data while omitting unfavorable data—without generating a structurally incomplete filing. The validation system does not require the examiner to know what to look for; it requires the issuer to provide everything.

D. The Supervisory Multiplier

The practical significance of equal inputs and outputs is that structured validation scales without proportional increases in supervisory resources. The GENIUS Act contemplates application review for each subsidiary seeking to issue stablecoins[26] and ongoing examination of approved issuers.[27] As the number of applicants and ongoing filers increases, manual review of narrative disclosures becomes a binding constraint on supervisory capacity. The BNP framework's structured architecture enables:

Automated completeness checks that verify 100% of required disclosures in seconds, compared to hours of manual review for narrative submissions;

Cross-institutional comparison that identifies outliers in network concentration, affiliate proliferation, or third-party dependencies across the full population of filers—analysis that is impractical with unstructured data;

Continuous monitoring through period-over-period validation that detects material changes between filings, including changes that should have triggered interim disclosure under the proposed threshold determinations; and

Interagency data sharing through a common taxonomy that allows FDIC and OCC examiners to compare BNP disclosures across supervised entities without manual translation—directly implementing the GENIUS Act's mandate to avoid duplication of examination activities and reporting requirements.[28]

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stablecoin."). Enforcement requires determining whether payments are compensation for network services (permissible) or prohibited yield—a determination impossible without structured BNP data.

[26] See supra note 6.

[27] See supra note 16.

[28] 12 U.S.C. § 5905(a)(4)(B) (requiring that primary Federal payment stablecoin regulators "to the fullest extent possible, avoid duplication of examination activities, reporting requirements, and requests for information in carrying out this subsection").

In short, the equal-input, equal-output architecture does not merely make disclosure more convenient. It transforms disclosure into a supervisory tool—one in which the act of reporting is itself a form of compliance verification, and in which evasion through omission is structurally detectable. This is precisely the type of regulatory framework that § 5903(h)(1)'s anti-evasion mandate contemplates.

IV. Updated Taxonomy Summary

The following table summarizes the changes from the original 107-element taxonomy to the updated 125-element taxonomy:[29]

Component	Original (Feb. 9, 2026)	Updated (This Supplemental)
Total elements	107	125
Abstract groupings	14 (six domains)	15 (seven domains)
Concrete elements	78	90
Hypercube tables	2 (networks, affiliates)	3 (+ third-party providers)
Typed dimension axes	2 (network, affiliate)	3 (+ third-party provider)
Domain members	11	14
Questionnaire questions	135 (stated as 136)	148
Questionnaire sections	7 (Sections 1–7)	8 (Sections 1–8)
Disclosure categories	6	7

V. Legal Basis for the Seventh Disclosure Category

The original submission established the legal foundation for BNP disclosure under the GENIUS Act and the FDIC's existing regulatory authority.[30] Rather than restate those arguments, this section identifies the specific statutory provisions that independently support the *addition* of a seventh category for third-party service provider arrangements:

Anti-evasion rulemaking authority (§ 5903(h)(1)). A disclosure framework that lacks a dedicated category for third-party service provider arrangements creates a structural avenue for evasion: an issuer could delegate BNP activities to an undisclosed third party, thereby removing those activities from the disclosure perimeter while retaining the operational risk. The seventh

[29] See supra note 8.

[30] See supra note 1.

category closes this avenue by requiring structured, dimensionally enforced disclosure of all such arrangements.[31]

FDIC evaluation factors (§ 5904(c)(1), (c)(5)). Third-party service provider arrangements are a material component of operational risk. An institution that delegates node operation, staking, or transaction validation to a third party retains regulatory responsibility for those activities. Without structured disclosure of these relationships, the FDIC cannot fully evaluate whether an applicant's financial condition and risk management framework adequately address concentration risk, operational dependency, and continuity of operations.[3233]

Operational risk management (§ 5903(a)(4)(A)(iv)). For institutions engaged in BNP through third parties, operational risk includes the risk that a service provider fails, is compromised, or unilaterally modifies its services. The 12 disclosure items in Section 8 directly address these risks by requiring disclosure of service-level agreements, business continuity provisions, audit access, and notification requirements.[34]

Related party transactions (§ 5903(a)(10)(A)(i) and ASC 850). Section 5903(a)(10)(A)(i) is a GENIUS Act provision that incorporates GAAP by reference, requiring annual financial statements with related party disclosures for issuers exceeding $50 billion in outstanding issuance. Third-party BNP service provider arrangements involving affiliates, common ownership, or significant influence are GAAP-cognizable related party transactions under FASB ASC 850.[35] For issuers below the $50 billion threshold, the same disclosure is independently required under the anti-evasion mandate of § 5903(h)(1), the safety and soundness catch-all of § 5904(c)(5), and the operational risk management requirements of § 5903(a)(4)(A)(iv)—none of which carry a size limitation. The seventh category provides the structured mechanism for identifying and reporting these relationships in a machine-readable format regardless of issuer size.

International precedent. The EU's Markets in Crypto-Assets Regulation (MiCA) requires disclosure of third-party service provider relationships and mandates machine-readable iXBRL format for these disclosures.[36] Adding a seventh category maintains alignment with international standards and avoids creating an arbitrage opportunity whereby issuers subject to both U.S. and EU regulation could exploit the absence of a U.S. third-party disclosure requirement.

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[31] See supra note 3.

[32] See supra note 18.

[33] See supra note 19.

[34] See supra note 10.

[35] See supra note 12.

[36] See supra note 13.

VI. Updated Exhibits

The following updated exhibits supersede the corresponding exhibits in the original February 9, 2026 submission:

- **Exhibit A (updated): Blockchain Network Participation Disclosure Questionnaire.** 148 questions across 8 sections. Incorporates Section 8 (Third-Party Service Provider Arrangements, Q137–Q148), splits compound Q72 into Q72 and Q73, and corrects the question count.[37]
- **Exhibit B (updated): BNP Taxonomy Hierarchical Overview.** 125 elements with 15 abstract groupings, 90 concrete elements, 3 hypercube tables, 3 typed dimension axes, and 14 domain members. Incorporates the third-party service provider disclosure domain and corresponding dimensional structure.[38]
- **Exhibit C (updated): Type Extensions Specification.** Adds ThirdPartyServiceProviderIdentifierTypedAxis and ThirdPartyServiceProviderByProviderTable, extending the typed dimension architecture to enable multi-instance reporting across third-party service providers.

The original exhibits (Exhibit A, Exhibit B, and Exhibit C as filed on February 9, 2026) remain part of the public record and may be referenced for comparison. The updated exhibits are designed to be drop-in replacements that maintain full backward compatibility with the original taxonomy structure while extending it for the seventh disclosure category.

VII. Interagency Coordination

The refinements in this supplemental submission have been developed in parallel with Auditchain's preparation of a comment letter responding to the OCC's GENIUS Act NOPR (Docket ID OCC-2025-0372).[39] Auditchain intends to incorporate the same updated exhibits in that submission, ensuring that the BNP disclosure framework provides a consistent foundation for interagency coordination through the FFIEC Task Force on Reports, as recommended in Section VII of the original submission.[40]

Auditchain continues to recommend that the FDIC and OCC coordinate the final taxonomy specifications through the FFIEC to ensure that institutions supervised by both agencies are not required to maintain parallel disclosure systems for substantively identical

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[37] See supra note 14.

[38] See supra note 8.

[39] See supra note 5.

[40] See Original Submission at 8–9 (Section VII, recommending FFIEC Task Force on Reports coordination to establish common BNP taxonomy specifications across FDIC, OCC, and Federal Reserve supervisory frameworks).

information. The GENIUS Act independently mandates this coordination: § 5905(a)(4)(B) requires that primary Federal payment stablecoin regulators "to the fullest extent possible, avoid duplication of examination activities, reporting requirements, and requests for information."[41] The equal-input, equal-output architecture of the updated framework makes this coordination particularly efficient: the same taxonomy, the same validation rules, and the same completeness constraints apply regardless of the supervising agency.

VIII. Conclusion

The BNP disclosure framework, as updated by this supplemental submission, provides a structured, machine-readable system for stablecoin issuer disclosure that is designed for automated oversight at scale. The addition of a seventh disclosure category for third-party service provider arrangements closes a material gap in the original framework. The corrections to the questionnaire improve data quality and internal consistency. And the equal-input, equal-output architecture—in which every required disclosure has a defined taxonomy element and every taxonomy element has a corresponding disclosure question—transforms the act of reporting into an automated compliance verification mechanism in which evasion through omission is structurally detectable.

This is precisely the type of regulatory framework that the GENIUS Act's anti-evasion mandate envisions. Section 5903(h)(1) does not merely authorize—it *requires*—regulatory frameworks that "prevent evasion" of the Act's requirements.[42] A disclosure system built on equal inputs and outputs, with structural validation at its core, fulfills this mandate by making evasion through omission, selective disclosure, and hidden relationships detectable without proportional increases in supervisory resources.

Auditchain stands ready to provide technical assistance to the FDIC in implementing the updated framework, conducting pilot testing, and supporting interagency coordination through the FFIEC.

Respectfully submitted,

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[41] See supra note 22.

[42] See supra note 3.

Exhibits:

Exhibit A (updated): Blockchain Network Participation Disclosure Questionnaire (148 questions, 8 sections)

Exhibit B (updated): BNP Taxonomy Hierarchical Overview (125 elements, 7 disclosure domains)

Exhibit C (updated): Type Extensions Specification (3 typed dimension axes)

EXHIBIT A - Blockchain Network Participation Disclosure Questionnaire – UPDATED 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., throughMEV 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?
73. What was the date of the most recent internal audit of network participation activities?
74. Are there information barriers between personnel involved in network operations and issuer management?
75. If yes, please describe the information barrier policies.
76. Does the issuer have a policy prohibiting preferential treatment of its own transactions in block production or validation?
77. Are transaction ordering decisions logged and available for audit?
78. 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: _____

79. What is the name of the blockchain protocol?
80. What type of network is it?
81. What consensus mechanism does it use?
82. What is the primary use of the digital asset on this network?
83. What is the smart contract address?
84. What date was the smart contract deployed?
85. Does the issuer operate infrastructure on this network?
86. If yes, which entity operates the infrastructure?
87. What type of participation does the issuer have?
88. How many nodes or validators are operated?
89. Where is the infrastructure located?
90. What is the estimated hash power share?
91. What is the basis for the hash power estimate?
92. What is the data source for the estimate?
93. What is the estimated stake share?

94. What is the total value staked?
95. How many validator slots are controlled?
96. What is the total number of validator slots in the network?
97. What is the validator uptime percentage?
98. Does the issuer hold governance tokens?
99. What is the governance token name?
100. How many governance tokens are held?
101. What is the voting power percentage?
102. Has the issuer voted in governance in the past 12 months?
103. How many votes were cast?
104. Please describe significant governance positions.
105. What is the total revenue from mining or validating?
106. What percentage of total revenue is this?
107. What is the net income from these activities?
108. What are the capital expenditures on infrastructure?
109. Is this infrastructure critical to operations?
110. Please describe the operational dependency.
111. Can the digital asset function if this infrastructure fails?
112. What is the business continuity plan?
113. Are there third-party backup providers?
114. 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: _____

115. Legal name of affiliate
116. Legal Entity Identifier (LEI)
117. Relationship to issuer
118. Ownership percentage
119. Overlapping directors or officers
120. Blockchain protocols participated in
121. Type of network participation
122. Participates on same protocol as issuer's digital asset?
123. Estimated hash power share
124. Estimated stake share
125. Annual revenue from network participation

126. Provides services to issuer?
127. Description of services provided
128. Services at arm's length pricing?
129. Annual fees paid for services
130. Could services be obtained elsewhere?
131. Can influence transaction ordering?
132. Can observe transactions before confirmation?
133. Participates in protocol governance?
134. Non-compete or exclusivity agreements?
135. Description of conflicts of interest
136. Conflict mitigation measures

Section 8: Third-Party Service Provider Arrangements

137. Does the issuer engage non-affiliate third parties to provide blockchain network participation services?
138. What is the legal name of the third-party service provider?
139. What is the legal entity identifier (LEI) of the third-party service provider?
140. Describe the services provided by the third party to the issuer in connection with blockchain network participation.
141. What are the total fees paid to the third-party service provider during the reporting period?
142. Does the third-party service provider facilitate yield generation related to the issuer's digital asset?
143. If yes, describe the yield facilitation arrangements between the issuer and the third-party service provider.
144. Does the third-party service provider have a reserve-to-yield relationship with the issuer?
145. If yes, describe the reserve-to-yield relationship and any terms governing such arrangements.
146. Does the third-party service provider have any conflicts of interest related to its blockchain network participation services?
147. If yes, describe the conflicts of interest involving the third-party service provider.
148. Describe the mitigation measures in place to address conflicts of interest arising from third-party service provider arrangements.

(Repeat questions above for each non-affiliate third-party service provider.)

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: 148

EXHIBIT B - Blockchain Network Participation Disclosure - Hierarchical Overview – UPDATED 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

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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)*

6. genius:ThirdPartyServiceProviderArrangementsAbstract

Third-party service provider arrangements [abstract]

- genius:ThirdPartyProvidesBlockchainServicesIndicator— Third-party provides blockchain network services indicator *(BooleanNA, Instant)*
- genius:ThirdPartyServiceProviderLegalName— Third-party service provider legal name *(String, Instant)*
- genius:ThirdPartyServiceProviderLegalEntityIdentifier— Third-party service provider legal entity identifier *(LEI, Instant)*
- genius:ThirdPartyServicesDescriptionExplanatory— Description of services provided by third party [text block] *(TextBlock-DTR, Duration)*
- genius:ThirdPartyServiceFeesPaid— Fees paid to third-party service provider *(Monetary, Duration, Debit)*
- genius:ThirdPartyFacilitatesYieldIndicator— Third-party facilitates yield generation indicator *(BooleanNA, Instant)*
- genius:ThirdPartyYieldFacilitationDescriptionExplanatory— Description of yield facilitation arrangements [text block] *(TextBlock-DTR, Duration)*
- genius:ThirdPartyReserveToYieldRelationshipIndicator— Third-party has reserve-to-yield relationship indicator *(BooleanNA, Instant)*
- genius:ThirdPartyReserveToYieldDescriptionExplanatory— Description of reserve-to-yield relationship [text block] *(TextBlock-DTR, Duration)*
- genius:ThirdPartyConflictsOfInterestIndicator— Third-party has conflicts of interest indicator *(BooleanNA, Instant)*
- genius:ThirdPartyConflictsDescriptionExplanatory— Description of third-party conflicts of interest [text block] *(TextBlock-DTR, Duration)*
- genius:ThirdPartyConflictMitigationMeasuresExplanatory— Description of conflict mitigation measures for third-party arrangements [text block] *(TextBlock-DTR, Duration)*

genius:ThirdPartyServiceProviderByProviderTable *(Hypercube)*

Third-party service provider by provider [table]

- **Axis:** genius:ThirdPartyServiceProviderIdentifierTypedAxis— Third-party service provider identifier [typed axis] *(Domain: thirdPartyServiceProviderIdentifier)*

- **Line Items:** genius:ThirdPartyServiceProviderByProviderLineItems
  - genius:ThirdPartyProvidesBlockchainServicesIndicator
  - genius:ThirdPartyServiceProviderLegalName
  - genius:ThirdPartyServiceProviderLegalEntityIdentifier
  - genius:ThirdPartyServicesDescriptionExplanatory
  - genius:ThirdPartyServiceFeesPaid
  - genius:ThirdPartyFacilitatesYieldIndicator
  - genius:ThirdPartyYieldFacilitationDescriptionExplanatory
  - genius:ThirdPartyReserveToYieldRelationshipIndicator
  - genius:ThirdPartyReserveToYieldDescriptionExplanatory
  - genius:ThirdPartyConflictsOfInterestIndicator
  - genius:ThirdPartyConflictsDescriptionExplanatory
  - genius:ThirdPartyConflictMitigationMeasuresExplanatory

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7. 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:BusinessContinuityPlanForInfrastructureFailureExplanatory
- 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]

genius:ThirdPartyServiceProviderDomain

Third-party service provider [domain]

- genius:ThirdPartyProviderOneMember— Third-party provider one [member]
- genius:ThirdPartyProviderTwoMember— Third-party provider two [member]
- genius:ThirdPartyProviderThreeMember— Third-party provider three [member]

Element Count Summary

Category	**Count**
Abstracts	15
Concepts	90
Tables (Hypercubes)	3
Axes (Typed Dimensions)	3
Domain Members	14
Total Elements	**125**

EXHIBIT C - Type Extensions Specification – UPDATED DRAFT

BACK

Overview

Three typed dimensions were implemented to support multi-instance reporting for blockchain network participation disclosures. These enable issuers to report data across multiple blockchain networks, multiple affiliates, and multiple third-party service providers 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)

Typed Dimension 3: Third-Party Service Provider Identifier

Property	Value
Element Name	genius:ThirdPartyServiceProviderIdentifierTypedAxis
Category	TypedDimension
Standard Label	Third-party service provider identifier [typed axis]
Domain Reference	thirdPartyServiceProviderIdentifier
Associated Table	genius:ThirdPartyServiceProviderByProviderTable
Line Items	genius:ThirdPartyServiceProviderByProviderLineItems

Purpose

Allows issuers to report service-provider-specific disclosures for each non-affiliate third party providing blockchain network participation services. Each provider instance is identified by a user-provided string value (e.g., “Validator Services Inc.”, “Node Operations LLC”).

Line Items (12 concepts)

- Identification (legal name, LEI, services description)
- Financial terms (fees paid to provider)
- Yield facilitation (indicator, arrangement description)
- Reserve-to-yield relationships (indicator, description)
- Conflicts of interest (indicator, 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

ThirdPartyServiceProviderDomain

- ThirdPartyProviderOneMember
- ThirdPartyProviderTwoMember
- ThirdPartyProviderThreeMember

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