Pricing, Execution and Routing

Introduction

CoinCorner acts under best execution standards on behalf of its customers when handling Virtual Asset ("VA") transactions. 'Best execution' is a regulatory mandate that requires brokers to seek the most favourable options to execute customer orders within the prevailing market environment. The purpose of this is to protect investors by obligating brokers to act in their best interests.

Liquidity Providers

All client orders are executed via the firm's parent company, CoinCorner Ltd. CoinCorner Ltd contracts the following entities for the provision of liquidity and execution services.

Kraken

Kraken is a prominent cryptocurrency exchange that has established itself as a key player in the digital asset ecosystem. Founded in 2011, Kraken has since evolved into one of the largest and most reputable cryptocurrency exchanges globally.

B2C2

B2C2 is a digital asset pioneer building the ecosystem of the future. B2C2's success is built on crypto-native technology and continuous product innovation, making it the partner of choice for diverse institutions globally. Founded in 2015 and acquired by Japanese financial group, SBI, in 2020, B2C2 remains a standalone company. Headquartered in the UK, with offices in the US and Japan.

<u>Over twenty percent (20%) of client orders will be routed to B2C2.</u>

Price Determination

The liquidity providers named have been selected taking the following factors and considerations into account:

- Quality of execution (including, price, cost and speed)

- Quality of the operator of the execution venue
- Quality of the execution venue (including, reliability, continuity of trading and creditworthiness)

Clients will receive the best price available from the liquidity providers, at the time of each trade.

Implementation

Implementation is the responsibility of the board of directors.

CoinCorner Virtual Assets Broker & Dealer Services LLC Pricing, Execution and Routing statement 1st August 2025.