Virtual Assets Standards

Introduction

CoinCorner conducts various activities relating to Virtual Assets ("VAs") and has established and maintains standards for all supported VAs. The standards established by the firm cover various elements of each VA structure.

The firm conducts relevant due diligence measures to ensure that each VA meets the standards outlined by VARA, both prior to and at all times during the provision of VA activities.

Standards

The below list provides an overview of the standards each VA is assessed against in line with VARA requirements.

a) Market capitalisation, diluted value & liquidity.

b) Design, features and use cases.

c) Features that may materially impact VASP compliance.

d) Regulatory treatment under VARA and other regulators.

e) Regulatory prohibitions.

f) Security and immutability of the underlying DLT protocol.

g) Future development/roadmap as communicated by the issuer.

h) Susceptibility to price manipulation.

i) Potential or actual conflicts of interest.

j) The background of the issuer (fitness and propriety).

k) Enforceability of any rights to other assets.

l) Availability of sufficient assets to satisfy VA activities.

m) VA terms and conditions reflective of underlying physical markets.

n) Periodic review of VA terms and conditions for correlation with physical markets.

Implementation and Control

All virtual assets that the firm conducts VA activities for are subject to an assessment. This is conducted on an ongoing basis to ensure each asset continues to meet the defined VA standards.

Implementation

Implementation is the responsibility of the board of directors.

Supported Virtual Assets

Bitcoin (BTC/XBT)	
Date of Issuance	3rd January 2009
Market Capitalisation	$ 1,290,602,451,615 (as of 18/08/2026)
Fully Diluted Value	$ 1,350,406,152,661 (as of 18/08/2026)
Circulating Supply	20.07 million BTC (as of 18/08/2026)
Smart Contract Audit	N/A
Largest Price Fall	$64,445.37 to $16,552.32 between November 2021 and January 2022. Overall percentage decrease of 74.32% from high to low.

Source: https://coinmarketcap.com/currencies/bitcoin/

CoinCorner Virtual Assets Broker & Dealer Services LLC Virtual Assets Standards 18th August 2026.