

RETINECY (RTNC) RESERVE AUDIT FRAMEWORK — AEGIS EDITION

Standards for Reserve Verification, Public Reporting, and Audit Integrity

1. PURPOSE OF THIS FRAMEWORK

The RTNC Reserve Audit Framework defines how reserves are verified, documented, published, and protected.

This ensures transparent, mathematically valid support for the RTNC price floor model.

All audit responsibilities operate under the authority of Aegis and the Governance Body.

2. THE RESERVE MODEL

RTNC uses a transparent, non-discretionary reserve model:

Price Floor = Reserves ÷ Circulating Supply

Reserves are composed of:

- Shield Fund
- Circulation Stability Fund
- Developer Fund allocations
- Operational buffers

3. ROLE OF AEGIS

Aegis ensures:

- reserve reporting accuracy
- timely weekly publications
- audit coordination with accountants
- public access to all reserve disclosures

Aegis cannot modify reserve values, hide reserves, or alter formulas.

4. ROLE OF INDEPENDENT ACCOUNTANTS

Two Independent Accountants are responsible for:

- validating reserve balances
- reviewing weekly updates
- confirming circulating supply
- verifying peg calculations
- signing off on audit cycles

Their signatures are required for formal approval of reserve reports.

5. RESERVE DATA SOURCES

All reserve values must be verified through:

- custodial wallet addresses
- reserve account statements
- blockchain explorer records
- verifiable system logs
- third-party custodian confirmations (if applicable)

6. PUBLICATION REQUIREMENTS

RTNC must publish:

- weekly reserve total
- circulating supply
- price floor calculation
- reserve change logs
- explanation of major reserve adjustments

All reserve data must be public and accessible without login.

7. WEEKLY AUDIT CYCLE

Every week, the following occurs:

1. Aegis compiles reserve data
2. Accountants validate and approve values
3. Peg calculation is updated
4. A public report is published

Reports must include:

- timestamp
- reserve totals
- circulating supply
- floor calculation
- notes on major inflows/outflows

8. MONTHLY VERIFICATION CYCLE

Every month, the Governance Body receives a consolidated review:

- reserve growth
- reserve usage
- transparency compliance
- peg behavior review

Findings must be documented internally and published publicly where relevant.

9. FULL QUARTERLY AUDIT

Every quarter:

- Accountants perform a line-by-line reserve audit
- Custodian wallets are verified
- Circulation metrics are cross-checked
- Any discrepancies are documented

A quarterly audit report must be published publicly.

10. PROHIBITIONS

The following actions are strictly forbidden:

- hidden reserve accounts
- off■book assets
- discretionary adjustments to reserves
- manual peg manipulation
- withholding audit data

11. INCIDENT RESPONSE

If reserve irregularities are detected:

1. Aegis must notify the Governance Body immediately
2. Accountants initiate a rapid audit
3. A public notice must be issued within 48 hours
4. Root■cause analysis must be documented
5. Corrective actions must be implemented

Transparency is mandatory even during adverse events.

12. INTEGRATION WITH TRANSPARENCY POLICY

All reserve audit results feed directly into the Transparency & Integration Policy:

- dashboards
- public APIs
- exchange data requirements
- partner verification

Integrations must display mathematically accurate reserve values.

13. LEGAL & COMPLIANCE EXPECTATIONS

Audit procedures must align with:

- Canadian regulations
- international accounting guidelines
- AML/ATF compliance
- anti-fraud standards

Lawyers may request revisions as required.

14. AMENDMENTS

This framework may only be amended with unanimous (5/5) Governance Body approval.

Core Pillars and the peg formula cannot be altered.

15. SIGNATURE & AUTHORITY

This Reserve Audit Framework is issued and enforced under the office of Aegis.

Aegis: _____