

elven

Elven 全球加密财务报告研究

深入了解新加坡加密财务报告

Elven 研究 2024 年 9 月



内容

报告导言.....	3
研究方法.....	4
加密资产会计准则(国际财务报告准则)	5
新加坡金融管理局牌照审计报告的关键发现.....	8
结论.....	16
关于 Elven.....	17
Elven 如何帮助准备审计?	18
案例研究.....	23
案例研究 - 交易所.....	23
案例研究 - 场外交易 & 支付.....	24
案例研究 - Web3 项目.....	25
全球加密市场战略合规系列.....	26

报告导言

加密货币的会计处理一直是一个挑战。关于在国际财务报告准则(IFRS)下对加密货币持有的会计处理的讨论始于2016年12月,并在2019年6月由国际财务报告准则解释委员会(IFRIC)发布的议程决定而结束。2020年3月,新加坡特许会计师协会(ISCA)发布了一份财务报告指南,为财务报表编制者处理加密货币持有提供进一步指导。

Elven 审阅了9家获得新加坡金融管理局(MAS)牌照的区块链实体截至2023年12月31日的财务报表。其中7家持有主要支付机构(MPI)牌照,另外2家持有认可市场运营商(RMO)或资本市场服务(CMS)牌照。

关键发现:

1. 在这9家实体中,只有Blockchain.com和Independent Reserve在其资产负债表上有客户加密资产。
2. Crypto.com将客户加密资产持有于其关联方。
3. 许多交易所的资产负债表上并不包含加密货币。Metacomp将比特币(BTC)和以太坊(ETH)作为无形资产进行会计处理,而将USDC和USDT作为存货。
4. Coinmarketcap.com是一个受欢迎的定价来源,Blockchain.com和Metacomp都用它作为参考。
5. 虽然大多数实体将加密货币的公允价值(FV)变动计入损益表,但Metacomp和IX Swap采用了将无形资产重估作为其会计政策,因此将加密货币公允价值的变动收益计入其他综合收益(OCI)中。

研究方法

在本报告中, Elven 审阅了 9 家获得新加坡金融管理局(MAS)牌照的区块链实体截至 2023 年 12 月 31 日的财务报表。其中 7 家持有主要支付机构(MPI)牌照, 另外 2 家持有认可市场运营商(RMO)或资本市场服务(CMS)牌照。财务报表是从 bizfile 获取的。

参考的出版物

1. 2019 年 6 月, 国际财务报告准则解释委员会(IFRIC)发布了一项关于加密货币持有的议程决定。
2. 2019 年 12 月, 普华永道(PwC)发布了一份报告《加密资产及相关交易: 国际财务报告准则下的会计考虑》。
3. 2020 年 3 月, 新加坡特许会计师协会(ISCA)通过其财务报告委员会(FRC)及 FRC 核心小组委员会发布了财务报告指南(FRG), 以指导在新加坡财务报告准则(国际) (SFRS(I)s)、国际财务报告准则(IFRSs)或会计标准委员会发布的财务报告准则(FRSs)下的报告编制者对加密货币持有的会计处理。

加密资产会计准则(国际财务报告准则)

会计政策

- 如何在资产负债表上核算加密货币

除了加密货币外，加密资产还包括其他类型的加密资产，如实用型代币、资产型代币和证券型代币。

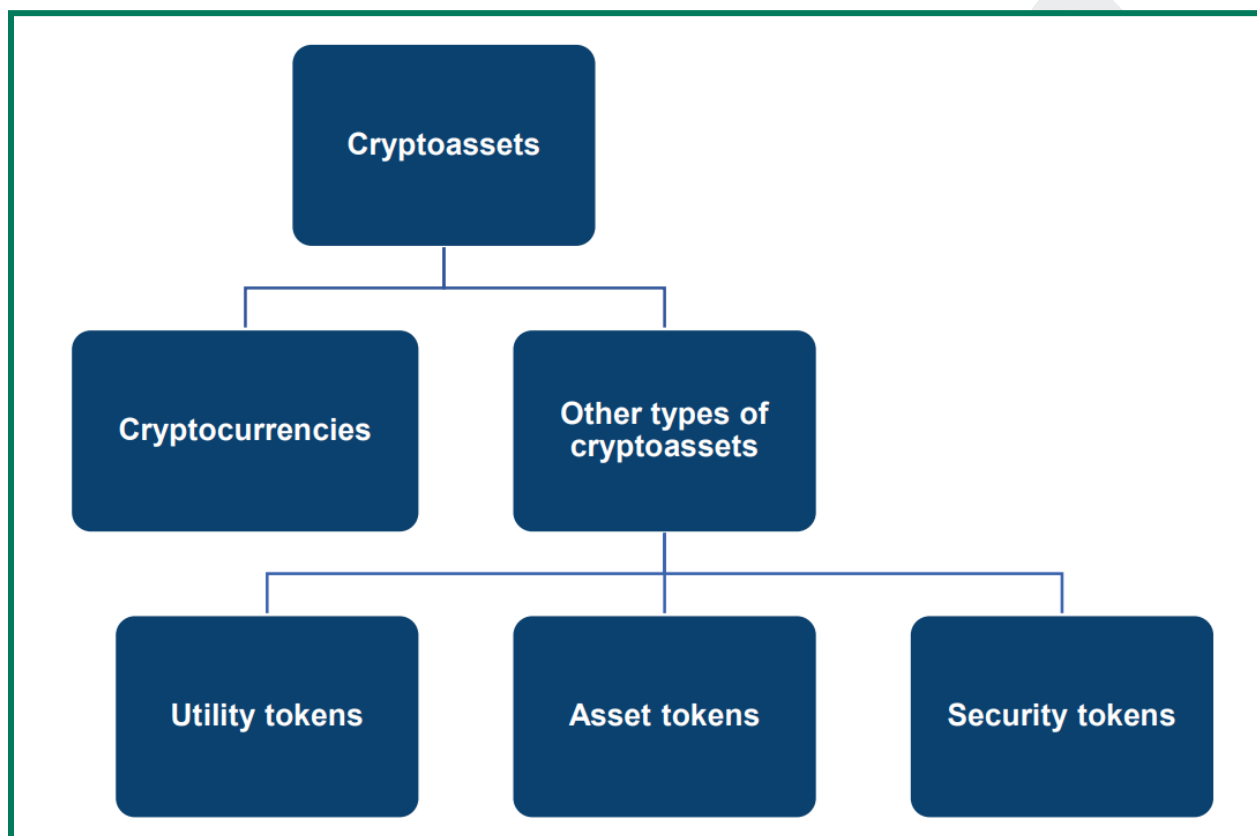


图 1: 加密货币, Elven 研究编制
来源: [新加坡特许会计师协会](#)

加密货币: 一种使用密码学技术进行安全保护的数字或虚拟货币。由于这一安全特性, 加密货币难以伪造。加密货币的一个定义特征, 也可以说是其最具吸引力的特点, 是其自然生成的特性; 它不由任何中央机构发行, 因此从理论上讲不受政府干预或操控。加密货币用于支付商品或服务以及转移资金。比特币(BTC)和以太坊(ETH)是加密货币的例子。

实用型代币: 实用型代币为持有者提供访问某种产品或服务的权利。

资产型代币: 资产型代币为持有者提供对某种资产的权利。通过“代币化”资产, 资产的权利可以分配给多个持有者。以这种方式发行的代币称为资产型代币, 表示持有者对这些基础

资产的权益。可以“代币化”的资产示例包括房地产、稀有收藏品(如绘画)以及知识产权(例如, 可以代表许可证的权利并自动分配版权收入)。USDC 是一个资产型代币的例子。

证券型代币: 证券型代币为持有者提供对证券的权利。证券型代币的性质类似于发行方的债务或股权权益, 例如, 给予持有者未来利润或现金流的分配权。根据IFRS, 加密货币被归类为存货和无形资产。

Applicable FRS	Classification	Subsequent measurement basis
FRS 2 <i>Inventories</i>	Inventory	Lower of cost and net realisable value
	Inventory held by entity acting as broker-trader	Fair value less costs to sell
FRS 38 <i>Intangible Assets</i>	Intangible asset – cost model	Cost less any accumulated amortisation and any accumulated impairment losses
	Intangible asset – revaluation model*	Fair value at the date of the revaluation less any subsequent accumulated amortisation and any subsequent accumulated impairment losses ¹¹

图 2: 适用的加密货币财务报告准则(FRS), Elven 研究编制
来源: [新加坡特许会计师协会](#)

客户加密资产是否列入资产负债表?

i) 加密实体通常会持有客户的资产。这个问题涉及判断, 并且我们参考了《国际会计准则第32号》(IAS 32)。

根据《国际会计准则第32号》, 实体只有满足以下两个基本要求时才适用抵销:

- a. 当前拥有可依法强制执行的抵销已确认金额的权利; 以及
- b. 打算按净额结算, 或同时变现资产和清偿债务。

ii) 在许多情况下, 很明显抵销不符合标准, 几乎不需要分析。在其他情况下, 可能需要进行更多分析。

iii) 普华永道(PWC)参考了《国际会计准则第8号》(IAS 8), 即《会计政策、会计估计变更及错误》, 并得出结论, 是否应将为客户持有的加密资产列入资产负债表或不列入资产负债表是一个判断问题, 并且可能因上述事实 and 情况的不同而有所变化。因此, 没有一个“放之四海而皆准”的答案。

新加坡金融管理局牌照审计报告的主要发现

我们审阅了 9 家获得新加坡金融管理局 (MAS) 牌照的加密实体的财务报表，并在下方列出了我们的发现。

1. 客户加密资产是否列入资产负债表？

在这 9 家实体中，只有 Blockchain.com 和 Independent Reserve 将客户加密资产列入了资产负债表。

BLOCKCHAIN.COM (SINGAPORE) PTE. LTD.		
<i>Company Registration No.: 201817211W</i>		
NOTES TO THE FINANCIAL STATEMENTS		
<i>For the financial year ended 31 December 2023</i>		
13	CRYPTO DIGITAL ASSETS (Continued)	
	As at reporting date, crypto digital assets held for customers are denominated in the following crypto digital asset tokens in units:	
		<u>2023</u> <u>2022</u>
	Tether	500,423
	USD Coin	39,801 -
	Solana	7,800 -
	Bitcoin	43 -
	Ethereum	34 -
		<hr style="width: 100%; border: 0.5px solid black;"/>

图 3: Blockchain.com 财务报表中的客户加密资产, Elven 研究编制
来源: Blockchain.com 财务报表

2. 如何对托管下的加密货币进行会计处理？

Crypto.com 将客户加密资产持有于其关联方。

FORIS DAX ASIA PTE. LTD. (Co. Reg. No. 201917495R)		
NOTES TO THE FINANCIAL STATEMENTS – 31 DECEMBER 2023		
4. TRADE RECEIVABLES		
	2023 US\$	2022 US\$
Receivable from third party acquirer	313,595	442,746
Related company - digital assets (note 9)	209,568,870	90,226,913
	<u>209,882,465</u>	<u>90,669,659</u>
Trade receivables are denominated in following currencies:		
	2023 US\$	2022 US\$
SGD	313,595	442,746
USD	209,568,870	90,226,913
	<u>209,882,465</u>	<u>90,669,659</u>
<p>The Company operates a wallet application ("digital wallet") hosted on Crypto.com. Based on the respective rights and obligations of the Company and its related companies (the "Group") and its customers under various agreements, digital assets (including crypto assets) stored by the Company's customers in their digital wallets on Crypto.com are held by the related company on behalf of the Company's customers in designated customer accounts and trade receivable due from a related company with a corresponding liability due to the customer recorded as trade payable (note 9 to the financial statements) are recorded in the Company's books. Both trade receivables due from a related company and trade payables due to customers in respect of the digital assets are measured at fair value through profit or loss. The related company maintains and manages the cryptographic keys necessary to access the crypto assets stored by the Company's customers in their digital wallets hosted on Crypto.com and is obligated to safeguard them from loss, theft, or other misuse.</p> <p>Upon a customer's request to withdraw digital assets, the Group transfers the digital assets from customer's digital wallets hosted on Crypto.com to the third-party wallet address as instructed by the customer and the related trade receivable due from a related company and trade payables due to customers recorded in the Company's books are derecognised.</p> <p>During the year ended 31 December 2023, no losses have been incurred by the Company's customers in connection with their crypto assets stored in the digital wallets on Crypto.com.</p>		

图 4: Crypto.com 财务报表中的托管加密货币, Elven 研究编制
来源: Crypto.com 财务报表

3. 加密货币的初始确认

许多交易所的资产负债表上并未列有加密货币。Metacomp 将比特币 (BTC) 和以太坊 (ETH) 作为无形资产进行会计处理, 而将 USDC 和 USDT 列为存货。

公司	牌照	主营业务	加密货币的初始确认
 Blockchain.com <u>Blockchain</u>	新加坡 MPI 牌照	场外交易	存货, 变动计入损益
 METACOMP <u>METACOMP</u>	新加坡 MPI 牌照	场外交易	比特币和以太坊 - 无形资产, 重估模型 USDC 和 USDT - 存货
 CIRCLE <u>Circle</u>	新加坡 MPI 牌照	稳定币发行商	加密货币 - 按成本计量的 无形资产 USDC - 金融资产
 FOMO Pay <u>FOMO Pay</u>	新加坡 MPI 牌照	支付服务	存货, 变动计入损益
 coinbase <u>Coinbase</u>	新加坡 MPI 牌照	交易所	无
 crypto.co <u>Crypto</u>	新加坡 MPI 牌照	交易所	无
 Indepen Reserve <u>Independent Reserve</u>	新加坡 MPI 牌照	交易所	无
 DigiFT <u>DigiFT</u>	新加坡 CMS/RMO 牌照	交易所	存货, 按成本计量
 IX Swap® <u>IX Swap</u>	新加坡 CMS/RMO 牌照	交易所	无形资产, 重估模型

图 5: 加密货币会计政策表, Elven 研究编制
来源: 持牌加密实体财务报表

4. 后续计量

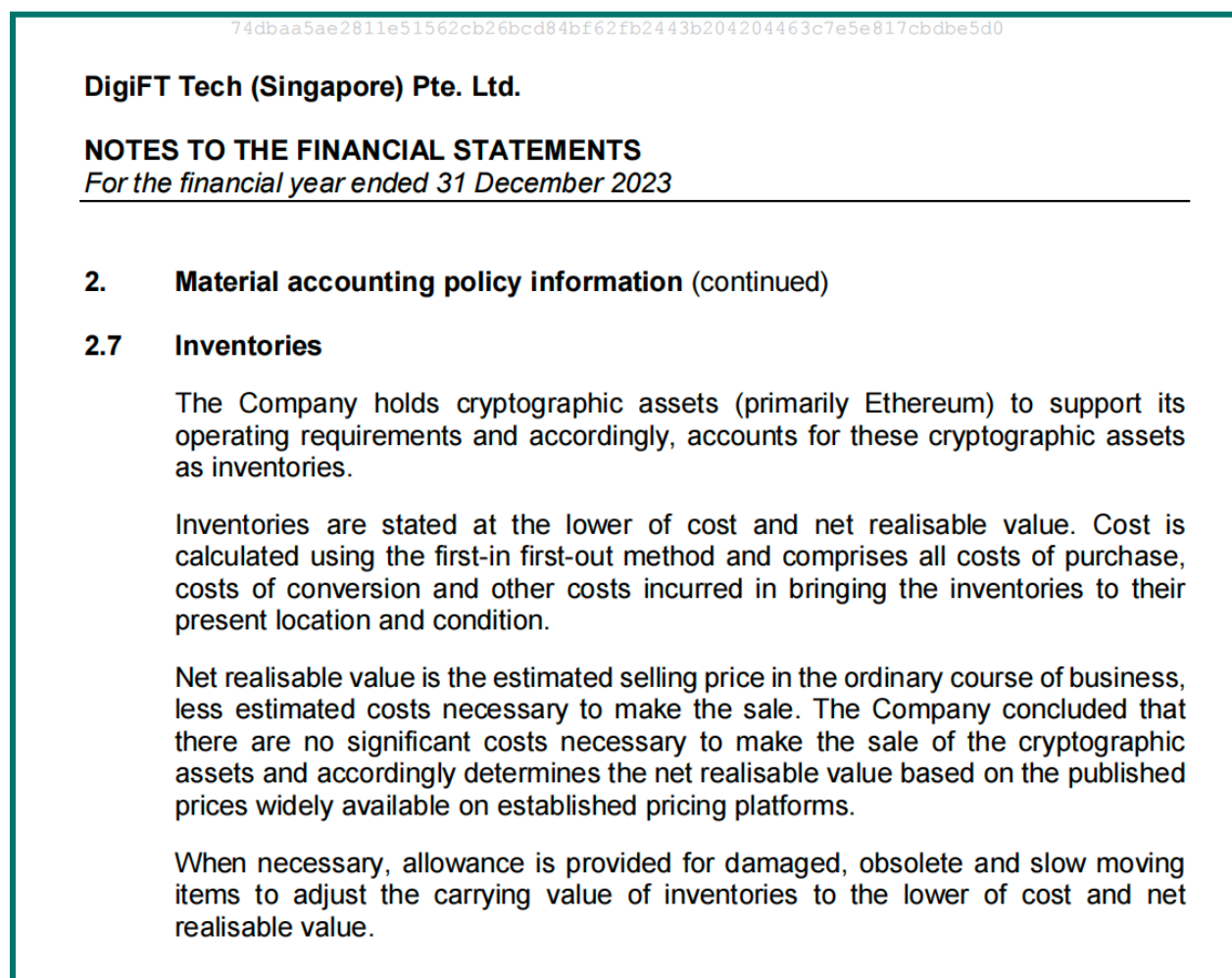


图 6: DigiFT 财务报表中按成本计量的存货, Elven 研究编制
来源: DigiFT 财务报表

BLOCKCHAIN.COM (SINGAPORE) PTE. LTD.*Company Registration No.: 201817211W***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 December 2023***2 MATERIAL ACCOUNTING POLICY INFORMATION (Continued)****2.9 Cash and cash equivalents**

Cash and cash equivalents comprise cash at banks and is subject to an insignificant risk of changes in value.

2.10 Crypto digital assets**Initial recognition and measurement**

At initial recognition, the Company measures crypto digital asset at its cost. The Company only holds crypto digital assets for trading with the intention of creating asset liquidity for asset conversion within its digital platform.

The Company's crypto digital assets mainly comprise of stablecoins, which are either held for the counterparties or placed with counterparties or related companies.

Crypto digital assets held for customers or placed with counterparties

Crypto digital assets are recognised as the Company's assets when the Company presents rights to the crypto digital assets and the right is to an economic benefit and control others' access to the benefit. If it is determined that the Company has the control over the crypto digital assets, the Company recognises Crypto digital assets held for customers as its assets and recognises a corresponding liability due to its customers for the crypto digital assets in its financial statements.

Subsequent measurement

Cryptocurrencies classified as held for trading are measured at fair value, and changes in fair value are recognised in the profit or loss.

图 7: Blockchain.com 财务报表中按公允价值 (FV) 计量的存货, Elven 研究编制
来源: Blockchain.com 财务报表

5. 定价

Coinmarketcap.com 是一个受欢迎的定价来源, Blockchain.com 和 Metacomp 都引用了该网站的数据。

b) Fair value measurements of assets and liabilities that are measured at fair value

Stablecoins, cryptocurrency assets, liabilities for cryptocurrency assets are measured at Level 1 at the fair value hierarchy. Fair values of cryptocurrency assets are obtained using the quoted market price on the exchange “Independent Reserve” (www.independentreserve.com) at the closing time of 00:00 Coordinated Universal Time (“UTC”) on 1 July (“Close”). The quoted market price is based on the price of the last transaction prior to the Close.

图 8: Independent Reserve 财务报表中的定价, Elven 研究编制
来源: Independent Reserve 财务报表

3.2 Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period are discussed below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

(a) Fair value estimation

The fair value of the crypto digital assets traded in active markets (Bitcoins, Ethereum, US Digital Coin and Tether) is based on quoted market prices at the end of reporting period. The Company uses coinmarketcap.com as the source of market data to quote its crypto digital assets and the closing time price quoted on 31 December 2023 at 11:59 PM Coordinated Universal Time (“UTC”)

BLOCKCHAIN.COM (SINGAPORE) PTE. LTD. 24

93b062b8fffe79e24420e2afd51c6c0ba8cab987e0ba3eb3ac3d464decd95ea7

time (“Close”). The quoted market price is based on the price of the last transaction prior to the Close. Coinmarketcap.com is derived from an index methodology where prices from leading exchanges are shortlisted with knockout of highest and lowest price, and remaining prices averaged using standard average formula.

图 9: Blockchain.com 财务报表中的 Coinmarketcap.com, Elven 研究编制
来源: Blockchain.com 财务报表

Fair value estimation

The fair value of the crypto assets traded in active markets (Bitcoins, Ethereum, US Digital Coin and Tether) is based on quoted market prices at the end of reporting period. The Company uses CoinMarketCap as the source of market data to quote its crypto assets and the closing time price quoted on 31 December 2023 at 11:59 PM UTC time.

图 10: Metacomp 财务报表中的 Coinmarketcap.com, Elven 研究编制
来源: Metacomp 财务报表

IC SG PTE. LTD

NOTES TO FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2023

9. **Intangible assets (Continued)**

Intangible assets at fair value:

	<u>2023</u>	<u>2022</u>
	\$	\$
<u>Investment tokens</u>		
At beginning of the financial year	21,484	-
Addition	69,150	68,551
Written off	(8,193)	-
Revaluation gain/(loss)	752,592	(45,528)
Exchange loss	(1,557)	(1,539)
At end of the financial year	<u>833,476</u>	<u>21,484</u>

The business model of the Company for holding the investment tokens is not for trading and the intent is to earn income while holding those tokens.

Active markets are present.

The fair value obtained from observable inputs of an active exchange market with enough frequency and volume to provide pricing information on an ongoing basis.

图 11: IX Swap 财务报表中的活跃市场, Elven 研究编制
来源: IX Swap 财务报表

6. 损益 / 其他综合收益

虽然大多数实体将加密货币的公允价值(FV)变动计入损益表, 但 Metacomp 和 IX Swap 采用了将无形资产重估作为其会计政策, 因此将加密货币公允价值的变动收益计入其他综合收益(OCI)中。

Metacomp Pte. Ltd.			
Statement of comprehensive income			
For the financial year ended 31 December 2023			
	Note	2023	2022
		S\$	S\$
Net Revenue	10	3,573,983	383,082
Expenses			
Trade operating expense	11	(36,353)	(4,858)
Consultancy fee	15	(2,874,480)	(1,855,966)
Legal and professional fees		(192,802)	(101,760)
Intercompany Cost Sharing - IT expenses	15	(1,810,846)	(1,617,178)
Other operating (expenses)/gain	12	(213,901)	1,916
Exchange loss		(60,774)	(3,344)
Operating Expense		(5,189,156)	(3,581,190)
Operating Loss		(1,615,173)	(3,198,108)
Interest expense		(3,974)	-
Interest income		9,229	-
Loss before tax		(1,609,918)	(3,198,108)
Income tax expense	13	-	-
Loss after tax for the year		(1,609,918)	(3,198,108)
Other comprehensive income:			
Items that may not be reclassified subsequently to profit or loss:			
Net gain/(Reversal of Net Gain) arising on fair value of Cryptoassets not held for trading		99,680	(93,235)
Total other comprehensive income		99,680	(93,235)
Total comprehensive loss for the year		(1,510,238)	(3,291,343)

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.

图 12: Metacomp 财务报表中的其他综合收益 (OCI), Elven 研究编制
来源: Metacomp 财务报表

结论

在国际财务报告准则 (IFRS) 下, 财务报告问题是多样的, 并且高度依赖于实体特定的事实和情况。由于技术和法规在不断发展, 目前还没有统一或明确的答案。

2023 年 12 月, 财务会计准则委员会 (FASB) 发布了会计准则更新 [\(ASU\)2023-08](#), 题为《无形资产——商誉及其他——加密资产 (子主题 350-60): 加密资产的会计处理与披露》。该更新要求加密资产按公允价值计量, 变动计入损益表。一些美国上市实体, 包括 Core Scientific、Marathon Digital Holdings、Block 和 Riot Platforms 已经采纳了这一更新。

虽然标准化的会计方法可以使财务报表更加一致和有用, 但行业需要等待 IFRS 纳入新的标准或指南。财务报表的编制者需要确保相关的会计处理和披露是适当和充分的。

关于 Elven

专业加密财务软件

Elven 是一款专业的加密财务软件，专为 OTC(场外交易)、支付、交易所和 Web3 项目设计，帮助实现合规、审计准备和会计自动化。Elven 已获得 Insight Assurance 提供的 SOC 2 Type 1 和 Type 2 以及 SOC 1 Type 2 审计报告，我们坚定致力于保障客户的数据安全和信息隐私。

Elven 受到 Web3 领域 800 多家行业领先企业(如 Hashkey 和 Coinhako)的信任。Elven 提供综合解决方案，如集成法币、加密会计、简化技术支持、全天候咨询服务，以及 SOC 2 审计的安全保障。



客户



Elven 如何帮助准备审计？

1. 原币种会计处理资产和负债账户：

在 Elven 中，资产和负债账户都支持以原币种进行会计处理。为了在财务报表中反映客户资产，可以创建相应的资产和负债账户，并设置为原币种进行会计处理。

The screenshot shows the 'Ledger' section of the Elven OTC system. It displays a table of accounts with columns for Account ID, Account name, Balance Type, Auxiliary Code, Original Currency, Cash Account, Description, and Created By. Two accounts are highlighted with red boxes: '100-05 Crypto assets - held for customers' and '200-01 Customer deposits'.

Account ID	Account name	Balance Type	Auxiliary Code	Original Currency	Cash Account	Description	Created By
100-04	Customer margin loans	Dr.		✓			moyan
100-05	Crypto assets - held for customers	Dr.	Account	✓			System
200	Liabilities						System
200-00	Accounts payable	Cr.	User	✓			System
200-01	Customer deposits	Cr.	User	✓			System
200-02	Customer crypto futures	Cr.	future product / positic				moyan
200-03	Client margin	Cr.	User	✓			moyan
200-04	Customer deposits - staking	Cr.	User	✓			moyan

通过使用自动化规则，在生成会计分录时，可以选择将价值变动记录到这些特定账户。

The screenshot shows the 'Automation' section of the Elven OTC system. It displays a table of automation rules with columns for Name, Data name, Conditions, Action / Journal, Action / Entry, and Status. Two rules are highlighted with red boxes: 'Customer deposits - Crypto' and 'Customer withdraw - USD'.

Name	Data name	Conditions	Action / Journal	Action / Entry	Status
4 Customer deposits - Crypto	settlement	settlement_type = asset received asset_currency is Crypto Assets	Create Journal: Journal Type is Customer deposit Timezone = "UTC(UTC+00:00)" Ref No. = settlement_id Additional Item = [transaction_id.note.u	Dr: Crypto assets - held for customers: Auxiliary Code = "Cobo" Currency = asset_currency Original Amount = quantity Reporting Amount = quantity*(Exchange rate) Cr: Customer deposits: Auxiliary Code = user_id Currency = asset_currency Original Amount = quantity Reporting Amount = quantity*(Exchange rate)	<input checked="" type="checkbox"/>
5 Customer withdraw - USD	settlement	settlement_type = asset send asset_currency = USD	Create Journal: Journal Type is Customer withdraw Timezone = "UTC(UTC+00:00)" Ref No. = settlement_id Additional Item = [transaction_id.note.u	Dr: Customer deposits: Auxiliary Code = user_id Currency = asset_currency Original Amount = quantity Reporting Amount = quantity*(Exchange rate) Cr: Cash - held for customers: Auxiliary Code = "DBS" Currency = asset_currency Original Amount = quantity Reporting Amount = quantity*(Exchange rate)	<input checked="" type="checkbox"/>

2. 加密货币的初始计量：

根据会计要求，您可以在 Elven 中创建各种类型的资产账户。

The screenshot shows the 'Ledger' section of the Elven OTC interface. It displays a table of accounts under the 'Chart Of Account' tab. A red box highlights the 'Assets' section, which includes the following accounts:

Account ID	Account name	Balance Type	Auxiliary Code	Original Currency	Cash Account	Description	Created By
100	Assets						System
100-00	Cash	Dr.	Account	✓	✓		System
100-01	Crypto assets	Dr.	Account	✓			System
100-02	Inventory	Dr.	Account	✓			System
100-04	Financial assets	Dr.	Account	✓			System
100-041	Intangible assets	Dr.		✓			moyan
100-05	Stable Coin	Dr.	Account	✓			System
100-06	USDC	Dr.	Account	✓			System

通过使用自动化规则进行加密货币交易的会计处理，加密资产会根据数据平台、交易对手和货币记录到适当的账户中。

The screenshot shows the 'Automation' section of the Elven OTC interface. It displays a table of automation rules for 'Spot Buy' transactions. Two rules are highlighted with red boxes:

Priority	Name	Conditions	Action / Journal	Action / Entry	Status
1	Spot Buy - Stable Coin	Type = Spot Buy Currency in USDC, USDT	Create Journal: Journal Type is Purchase of stable coin Ref No. = Trade Id	Dr: Stable Coin: Auxiliary Code.Account = TRADE.ACCOUNT Currency = Counter_asset Original Amount = Counter_amount Reporting Amount = Counter amount(SGD) Cr: Cash Currency = SGD Reporting Amount = Counter amount(SGD)	<input checked="" type="checkbox"/>
2	Spot Buy - Inventory	Type = Spot Buy Platform in Binance	Create Journal: Journal Type is Inventory Ref No. = Trade Id	Dr: Inventory Auxiliary Code.Account = TRADE.ACCOUNT Currency = Counter_asset Original Amount = Counter_amount Reporting Amount = Counter amount(SGD) Cr: Cash Currency = SGD Reporting Amount = Counter amount(SGD)	<input checked="" type="checkbox"/>

3. 后续计量:

Elven 允许根据加密资产价格的变动自动调整计算, 包括资产公允价值的计算和处置资产的已实现盈亏。

Elven OTC Valuation

Records: Acquisition, Lots, Disposal, Adjusting

Summary: Period 2023/01/01 - 2023/12/31

	Currency	Fair Value (Beginning)	Fair Value (Ending)	Cost Basis	Unrealized Gain(Loss)	Short Term Realized Gain(Loss)	Long Term Realized Gain(Loss)
Assets 18		\$1,282,458.07	\$41,415,766.29	\$25,271,606.94	\$19,413,020.20	-\$88,383.04	-\$48,692.59
1	UST UST	\$6,656.89 320,688.62	\$7,232.14 320,688.62	\$299,485.79	\$712.69	-	-
2	Rocket Pool RPL	\$0 0	\$6,418.55 214.67	\$9,723.20	-\$3,304.65	-\$0	-
3	Ampleforth AMPL	\$68,623.28 50,121.89	\$51,833.12 50,121.89	\$46,326.92	-\$13,997.99	-	-
4	Magic Internet Money	\$499.24 500	\$500.47 500	\$500.35	-\$0.32	-	-
5	Dai Stablecoin DAI	\$0 0	\$464,976.22 464,846.33	\$436,202.02	\$28,774.20	-	-
6	Multicoin	\$106.99	\$45.38				

Valuation Adjusting

Type: All

ty Code	Opening	Debit	Credit	Closing	Closing Price	Market Value	Unrealized Gain(Loss)	Journal No.
5d9	\$464,955.33 464,846.33 DAI	\$0 0 DAI	\$0 0 DAI	\$464,955.33 464,846.33 DAI	\$1.00	\$464,363.14	-\$592.19	UGA-07749
um-	\$3,430,820.74 1,000 ETH	\$0 0 ETH	\$0 0 ETH	\$3,430,820.74 1,000 ETH	\$3,392.20	\$3,392,195.63	-\$38,625.11	UGA-10963
vallet	-\$10,008 -10 USDT	\$0 0 USDT	\$0 0 USDT	-\$10,008 -10 USDT	\$1.00	-\$10.00	-\$0.009	UGL-00210
5d9	\$19,899.55 19,885.00 SUSD	\$0 0 SUSD	\$0 0 SUSD	\$19,899.55 19,885.00 SUSD	\$1.00	\$19,863.67	-\$35.87	UGA-07254
5d9	\$227,592.69 227,524.71 USDC	\$0 0 USDC	\$0 0 USDC	\$227,592.69 227,524.71 USDC	\$1.0002	\$227,580.72	-\$11.97	UGA-09166
5d9	\$3,043.01 73,623.009 EDEN	\$0 0 EDEN	\$0 0 EDEN	\$3,043.01 73,623.009 EDEN	\$0.04	\$2,807.33	-\$235.68	UGA-09850
5d9	-\$2,610,784.56 -2,608,736.49 USDT	\$0 0 USDT	\$0 0 USDT	-\$2,610,784.56 -2,608,736.49 USDT	\$1.00	-\$2,608,560.93	\$2,223.63	UGA-06054

Total: 16,953 | 20 /Page

Valuation

Disposal

Type: All Currency: All

	Currency	Lots	Quantity	Disposal Price	Amount	Cost Basis	STRG(L)	LTRG(L)
5...	ETH	L-ETH-1	8.5799695218...	\$3,389.16	\$29,078.92	\$10,267.47	\$0	-\$18,811.45
6...	ETH	ETH-4	300	\$1,196.61	\$358,983.92	\$358,983.92	\$0	\$0
7...	ETH	ETH-4	300	\$1,196.61	\$358,983.92	\$358,983.92	\$0	\$0
8...	USDT	USDT-7 USDT-8	117,779.197748	\$1.00	\$117,525.17	\$117,829.95	-\$228.33	-\$76.45
9...	USDT		0	\$1.00	\$0	\$0	\$0	\$0
9...	USDT	USDT-7	194	\$1.00	\$193.93	\$194.07	-\$0.14	\$0
c...	USDT	USDT-7	12,690.081761	\$1.00	\$12,681.11	\$12,694.78	-\$13.67	\$0

Total: 122 20 /Page

它支持根据财务需求配置成本定价方法，以计算已实现的盈亏。

Recording the quantity, cost, and usage of lots

The disposal quantity, price of crypto assets and liabilities, and unrealized change

Set cost basis method

Select the method for calculating your Cost Basis.

First in, first out (FIFO) ^

First in, first out (FIFO)

Cost average

4. 定价配置：

用于计算资产公允价值的默认价格来源是 Coingecko，但用户也可以上传自定义价格来源。

Name	Method	Date Range	Quote	Assets
1 My token price	CSV		USD	0
2 Exchange Rate Default	API	2000/01/01- 2024/08/09	USD	157
3 Coingecko USD Daily Default	API	2013/04/28- 2024/08/09	USD	2,868

5. 公允价值变动的会计处理：

在会计处理公允价值调整时，可以根据账户和辅助会计设置配置不同的会计账户。公允价值的变动可以记录在损益账户中或其他综合收益(OCI)中。

Name	Conditions	Action / Journal	Action / Entry	Status
FV Change - OCI	Account is Financial assets	Create Journal: Journal Type is FV-OCI Ref No. = Adjusting Id	Dr: Financial assets Currency = Base_Asset Reporting Amount = Amount(USD) Cr: Other Comprehensive Income Currency = Base_Asset Reporting Amount = Amount(USD)	<input checked="" type="checkbox"/>
FV Change - P/L	Account is Crypto assets	Create Journal: Journal Type is Unrealized Gain(Loss) Ref No. = Adjusting Id	Dr: Crypto assets Currency = Base_Asset Reporting Amount = Amount(USD) Cr: Unrealized gain(Loss) on derivatives: Currency = Base_Asset Reporting Amount = Amount(USD)	<input checked="" type="checkbox"/>

案例研究

案例研究 - 交易所



简介: Coinhako

Coinhako 是一家领先的新加坡加密货币交易所，它使用户能够交易各种加密货币，如比特币、以太坊和瑞波币。该平台专注于为亚洲用户简化加密货币交易，提供用户友好的界面和多种支付选项，如银行转账和信用/借记卡。

官方网站: <https://www.coinhako.com>

客户痛点

- 自动化的符合监管要求的每日对账报告
- 需要管理众多金融数据来源，并处理数以亿计的大量数据
- 手动对账和会计任务给财务团队带来了显著挑战

我们提供

- 客户资金的隔离、实时批量访问钱包余额以及每日余额对账。
- 导入客户订单数据，并与银行和钱包交易进行对账。
- 支持衍生品(保证金、永续合约、期权)交易的数据和会计处理。
- 根据定义的业务维度汇总订单，并实现会计自动化。
- 将加密子账簿与企业资源规划(ERP)系统集成。

案例研究 - 场外交易 & 支付



简介: Hashkey

Hashkey OTC 是 HashKey Group 推出的服务, HashKey Group 是一家领先的全球金融科技公司, 专注于区块链和数字资产管理。Hashkey OTC 获得了新加坡金融管理局的支付服务牌照, 使其在新加坡合法运营并提供这些交易服务。

官方网站: <https://www.hashkey.com>

客户痛点

- 繁琐的人工对账过程
- 耗时的用于审计的财务报告准备
- 客户资金的隔离

我们提供

- 法币和加密货币会计处理, 导入钱包、托管、交易所、支付渠道和银行账户, 并导入客户订单数据。
- 准确计算每笔交易的收入、成本和费用, 并按订单、客户和业务维度计算利润。
- 匹配对冲交易与客户订单。
- 核对客户订单与资金流。
- 提供清晰的交易来源、关系和个别订单的会计规则, 以便于审计。

案例研究 - Web3 项目



IX Swap®



CoinMarketCap



Nansen



PLANETARIUM



Bitlayer



Audit Alliance LLP

简介: Bitlayer

Bitlayer 是首个提供比特币级安全性和图灵完备性的第二层解决方案, 同时也是首个基于 BitVM 构建的解决方案。Bitlayer 旨在为比特币生态系统带来安全的可扩展性, 促进资产多样性, 并推动创新, 以提供更快、更安全和更灵活的用户体验。

官方网站: <https://bitlayer.org>

客户痛点

- 难以提供投资者资金和财务仪表板的实时更新
- 难以跟踪链上和跨链桥接交易的盈亏
- 难以与 Lark 系统集成, 以监控支出管理, 进行审计跟踪

我们提供

- 导入核心公司钱包和业务钱包(包括 Layer 1 和 Layer 2)
- 实现对相关账户余额和储备证明(POR)的实时监控, 自动导入和更新历史交易数据。
- 自动化记账和对账流程, 生成每月财务报告: 融资、收入、费用、利润、资金等。
- 自动化桥接业务的每日资金对账: 核对 Layer 1 和 Layer 2 的资金余额。

全球加密市场战略合规系列

Elven 理解首席财务官 (CFO) 和首席合规官 (CCO) 关注的的关键问题, 并将我们的研究重点放在以下几个方面:

- 持牌/注册
- 记录保存/合规文件
- 客户资产托管要求

Published

elven
Elven Global Crypto Compliance Research
Deep Dive into Singapore MPI License
Elven Research - July 2024

elven
Elven Global Crypto Compliance Research
Deep Dive into Hong Kong SFO / AMLO License
Elven Research - August 2024

[Singapore at elven.com](https://www.elven.com/singapore)

[Hong Kong at elven.com](https://www.elven.com/hong-kong)

Deep Dive into MTL license
elven

Deep Dive into Japan JVCEA license
elven

US

Japan

将于2024年第三季度上线, 敬请访问 [elven.com](https://www.elven.com)

elven

专业加密财务软件

邮箱: hi@elven.com