

This white paper has been prepared in compliance with the requirements of the Commission Implementing Regulation 2024/2984 of 29 November 2024 implementing technical standards for the application of Regulation (EU) 2023/1114 of the European Parliament and of the Council with regard to forms, formats and templates for the crypto-asset White Paper

Polygon (POL) prior MATICToken White Paper

This crypto-asset white paper has not been approved by any competent authority in any Member State of the European Union. The operator of the trading platform of the crypto-asset is solely responsible for the content of this crypto-asset white paper.

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
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01	Date of notification	2025-[XX]-[XX]	YYYY-MM-DD
02	Statement in accordance with Article 6(3) of Regulation (EU) 2023/1114	Regarding offerors: This crypto-asset white paper has not been approved by any competent authority in any Member State of the European Union. The operator of the trading platform of the crypto-asset is solely responsible for the content of this crypto-asset white paper.	Predefined alphanumerical text

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
03	Compliance statement in accordance with Article 6(6) of Regulation (EU) 2023/1114	This crypto-asset white paper complies with Title II of Regulation (EU) 2023/1114 of the European Parliament and of the Council and, to the best of the knowledge of the management body, the information presented in the crypto-asset white paper is fair, clear and not misleading and the crypto-asset white paper makes no omission likely to affect its import.	Predefined alphanumerical text
04	Statement in accordance with Article 6(5), points (a), (b), (c), of Regulation (EU) 2023/1114	The crypto-asset referred to in this crypto-asset white paper may lose its value in part or in full, may not always be transferable and may not be liquid.	Predefined alphanumerical text
05	Statement in accordance with Article 6(5), point (d), of Regulation (EU) 2023/1114	true The utility token referred to in this white paper may not be exchangeable against the good or service promised in this white paper, especially in the case of a failure or discontinuation of the crypto-asset project.	'true' – Yes 'false' – Not applicable If Yes, Predefined alphanumerical text
06	Statement in accordance with Article 6(5), points (e) and (f), of Regulation (EU) 2023/1114	The crypto-asset referred to in this white paper is not covered by the investor compensation schemes under Directive 97/9/EC of the European Parliament and of the Council or the deposit guarantee schemes under Directive 2014/49/EU of the European Parliament and of the Council.	Predefined alphanumerical text
SUMMARY			

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07	Warning in accordance with Article 6(7), second subparagraph, of Regulation (EU) 2023/1114	Warning This summary should be read as an introduction to the crypto-asset white paper. The prospective holder should base any decision to purchase this crypto-asset on the content of the crypto- asset white paper as a whole and not on the summary alone. The offer to the public of this crypto-asset does not constitute an offer or solicitation to purchase financial instruments and any such offer or solicitation can be made only by means of a prospectus or other offer documents pursuant to the applicable national law. This crypto-asset white paper does not constitute a prospectus as referred to in Regulation (EU) 2017/1129 of the European Parliament and of the Council or any other offer document pursuant to Union or national law.	Predefined alphanumerical text
08	Characteristics of the crypto-asset	The Polygon (“ POL ”) token is a utility token as defined by Article 3(1)(9) of Regulation (EU) 2023/1114 of the European Parliament and Council of 31 May 2023 on markets in crypto-assets (“ MiCA ”).	Free alphanumerical text
09		Not applicable.	Free alphanumerical text
10	Key information about the offer to the public or admission to trading	https://www.coingecko.com/en/coins/polygon POL is the native token of the Polygon network. Originally issued in 2019 via a public sale, POL is traded on multiple centralised and decentralised platforms accessible to users inside and outside the EU. The token is freely tradable and transferable, with its market price	Free alphanumerical text

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
		determined by supply and demand on secondary markets. The Polygon Ecosystem Token functions as a utility token within the Polygon network, primarily used for staking. Holders can stake tokens to support network security and consensus, earning rewards based on their staked amount. As of 2025-08-15, there are a total/maximum supply of 10,000,000,000 POL, and 1,397,491,275 POL are being circulated.	
<i>Part A - Information about the offeror or the person seeking admission to trading</i>			
A.1	Name	Polygon Labs Tokens (Cayman) Ltd.	Free alphanumerical text
A.2	Legal form	Legal entity	ISO standard 20275 'Financial Services – Entity Legal Forms (ELF)'
A.3	Registered address	4th Floor, Harbour Place, 103 South Church Street, Grand Cayman, KY1-1002, Cayman Islands	ISO standard 3166-1 alpha 2 country codes and codes for their subdivisions and Free alphanumerical text
A.4	Head office	39 W 38th St, Second Floor, New York, NY 10018, USA	ISO standard 3166-1 alpha 2 country codes and codes for their subdivisions and Free alphanumerical text
A.5	Registration date	2022-10-31	ISO 8601 date format (YYYY-MM-DD)

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
A.6	Legal entity identifier	984500E2FDFCE92FDX25	{LEI}
A.7	Another identifier required pursuant to applicable national law	Not Applicable	Free text
A.8	Contact telephone number	Information not publicly available	Free alphanumerical text
A.9	E-mail address	info@polygon.technology	Free alphanumerical text
A.10	Response time (Days)	Information not publicly available	{DURATION}
A.11	Parent company	Information not publicly available	Free alphanumerical text
A.12	Members of the management body	Sandeep Nailwal, Co-Founder and CEO of Polygon Foundation Marc Boiron, CEO Mudit Gupta, CTO Jake Werrett, CLO Jonathan Tamblyn, CPO Ryan Niedzialek, COO	Free alphanumerical text presented in a tabular format
A.13	Business activity	Polygon Labs develops and maintains decentralised, open-source Ethereum scaling protocols—such as Polygon PoS, Polygon zkEVM and the Polygon Chain Development Kit (CDK)—to deliver higher throughput, lower fees and interoperability for builders. It also provides developer tooling and ecosystem support, operating through affiliated	Free alphanumerical text

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
		entities (e.g., Polygon Labs Tokens (Cayman) Ltd) as a software provider for Ethereum scaling.	
A.14	Parent company business activity	Not Applicable	Free alphanumerical text
A.15	Newly established	false	'true' – Yes 'false' – No
A.16	Financial condition for the past three years	Information not publicly available	Free alphanumerical text
A.17	Financial condition since registration	Information not publicly available	Free alphanumerical text
<i>Part B - Information about the issuer, if different from the offeror or person seeking admission to trading</i>			
Not applicable			
<i>Part C- Information about the operator of the trading platform in cases where it draws up the crypto-asset white paper and information about other persons drawing the crypto-asset white paper pursuant to Article 6(1), second subparagraph, of Regulation (EU) 2023/1114</i>			
C.1	Name	Revolut Digital Assets Europe Ltd	Free alphanumerical text
C.2	Legal form	Legal entity	ISO standard 20275 'Financial Services – Entity Legal Forms (ELF)'
C.3	Registered address	Pikioni, 10 Flat/Office 5, 3075, Limassol, Cyprus	ISO standard 3166-1 alpha 2 country codes and codes for their subdivisions

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
			and Free alphanumerical text
C.4	Head office	Pikioni, 10 Flat/Office 5, 3075, Limassol, Cyprus	ISO standard 3166-1 alpha 2 country codes and codes for their subdivisions and Free alphanumerical text
C.5	Registration date	2022-08-09	ISO 8601 date format (YYYY-MM-DD)
C.6	Legal entity identifier	549300ET4IUR6RCZOL84	{LEI}
C.7	Another identifier required pursuant to applicable national law	Company registration number: HE430310	Free text
C.8	Parent company	Revolut Group Holdings Ltd	Free alphanumerical text
C.9	Reason for crypto-asset white paper Preparation	This crypto-asset white paper has been drawn up in accordance with the requirements of Article 4, Article 6 and Article 8 of Regulation (EU) 2023/1114.	Free alphanumerical text
C.10	Members of the Management body	Mr Costas Michael (CEO) Mr Christos Drakos (CFO) Mr Ioannis Ashiotis (NED) Mr Konstantinos Adamos (NED)	Free alphanumerical text presented in a tabular format

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
C.11	Operator business activity	Revolut Digital Assets Europe Ltd is a financial technology company registered as a crypto-assets services provider by the Cyprus Securities and Exchange Commission. Revolut Digital Assets Europe Ltd provides crypto-asset services across the European Union, including buying, selling, and exchange of crypto-assets. Revolut Digital Assets Europe Ltd has applied to the Cyprus Securities and Exchange Commission for a crypto-asset services provider (CASP) authorisation under Regulation (EU) 2023/1114. The authorisation is expected to cover the following crypto-asset services: • exchange of crypto-assets for funds • exchange of crypto-assets for crypto-assets • operation of a Trading Platform • custody and administration of crypto-assets • transfer of crypto-assets	Free alphanumeric text
C.12	Parent company business activity	Revolut Digital Assets Europe Ltd is a wholly-owned subsidiary of Revolut Group Holdings Ltd, a private company limited by shares registered in England and Wales (company number: 12743269)	Free alphanumeric text
C.13	Other persons drawing up the crypto-asset white paper according to Article 6(1), second subparagraph, of Regulation (EU) 2023/1114	Not applicable	Free alphanumeric text

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
C.14	Reason for drawing the white paper by persons referred to in Article 6(1), second subparagraph, of Regulation (EU) 2023/1114	Not applicable	Free alphanumerical text
<i>Part D- Information about the crypto-asset project</i>			
D.1	Crypto-asset project name	Polygon (POL) prior MATIC	Free alphanumerical text
D.2	Crypto-assets name	See DTI in F.13	Free alphanumerical text
D.3	Abbreviation	See DTI in F.13	Free alphanumerical text
D.4	Crypto-asset project description	The POL token is part of an upgrade to the Polygon network, a leading Ethereum Layer 2 scaling solution. Polygon 2.0 introduces POL as the native token for a multichain ecosystem powered by zero-knowledge (zk) technology, enabling seamless interoperability across unlimited chains. Designed to be hyper productive, POL allows holders to participate in staking, validation, and governance across multiple chains. This marks a technical and economic shift from MATIC to POL, aligning incentives for validators, developers, and users while promoting long-term sustainability. There is no public token sale; instead, MATIC holders can migrate to POL on a 1:1 basis. The upgrade is protocol-level, supported by the Polygon community, and aims to position Polygon as a key player in Ethereum's scalability roadmap under MiCA-compliant transparency.	Free alphanumerical text

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D.5	Details of all natural or legal persons involved in the implementation of the crypto-asset project	Polygon Labs (39 West 38th Street, Room 2W New York, NY 10018, United States) Polygon Labs has a team of co-founders; notable names include: • Sandeep Nailwal (Co-founder) • Jaynti Kanani (Co-founder) • Mihailo Bjelic (Co-founder) • Anurag Arjun (Co-founder)	Free alphanumeric text presented in a tabular format
D.6	Utility Token Classification	true	'true' – Yes 'false' – No
D.7	Key Features of Goods/Services for Utility Token Projects	Key features of the POL token include: • Staking and Security: Used by validators to secure the Polygon network(s) through the Proof-of-Stake mechanism. • Gas Fees: Serves as the native token for transaction fees across various Polygon chains, including Polygon PoS and zkEVM. • Governance Participation: Enables token holders to participate in protocol governance and decision-making processes. • Multichain Support: Powers coordination across multiple Layer 2 solutions and chains within the Polygon ecosystem. • Interoperability: Fully compatible with Ethereum (ERC-20 standard), allowing use across wallets, dApps, and	Free alphanumeric text

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
		exchanges. Supply and Emissions: Follows a governed emission schedule with a theoretical maximum supply, subject to community governance.	
D.8	Plans for the token	The transition from MATIC to POL marks a strategic upgrade designed to expand the Polygon ecosystem into a unified, multichain network secured by zero-knowledge (zk) technology.	Free alphanumeric text
D.9	Resource allocation	The POL token has been designed to promote decentralisation and support the long-term development of the Polygon ecosystem. Its official allocation is as follows: - Ecosystem Development (40%) Allocated to fund developer incentives, partnerships, community programmes, and broader ecosystem growth. - Validator Staking (30%) Used to incentivise validators through staking rewards for securing the network and validating transactions. - Team and Advisors (15%) Reserved for the core team and advisors, with a long-term vesting schedule to align incentives and ensure sustained commitment. - Liquidity and Market Support (10%) Dedicated to enhancing trading liquidity and supporting market access and expansion strategies. - Reserve Fund (5%) Held as a strategic reserve to support	Free alphanumeric text

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
		future protocol upgrades and respond to unforeseen network or market risks.	
D.10	Planned use of collected funds or crypto-assets	Information not publicly available	Free alphanumerical text
<i>Part E - Information about the offer to the public of crypto-assets or their admission to trading</i>			
E.1	Public offering or admission to trading	ATTR	'OTPC' - offer to the public 'ATTR' - admission to trading
E.2	Reasons for public offer or admission to trading	POL is offered as a utility token to facilitate access to services within the Polygon ecosystem, such as paying transaction fees and participating in network activities. Its primary purpose is to enable seamless interaction with Polygon's platforms, encouraging widespread adoption and use.	Free alphanumerical text
E.3	Fundraising target	0	Amount in monetary value {DECIMAL-18/3} Or Numerical {INTEGER-n}
E.4	Minimum subscription goals	0	Amount in monetary value {DECIMAL-18/3} or Numerical {INTEGER-n}
E.5	Maximum subscription goals	0	Amount in monetary value {DECIMAL-18/3} or Numerical {INTEGER-n}

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
E.6	Oversubscription acceptance	false	'true' - Yes 'false' – No
E.7	Oversubscription allocation	Not applicable	Free alphanumerical text
E.8	Issue price	Not applicable	Amount in monetary value{DECIMAL-18/3} Or Numerical {INTEGER-n}
E.9	Official currency or any other crypto-assets determining the issue price	Not applicable	{CURRENCYCODE_3} or {DTI}
E.10	Subscription fee	0	Amount in monetary value {DECIMAL-18/3} Or Numerical {INTEGER-n}
E.11	Offer price determination method	Not applicable	Free alphanumerical text
E.12	Total number of offered/traded crypto-assets	The total supply of POL is initially set at 10,000,000,000 tokens, corresponding to the maximum supply of MATIC.	Numerical {INTEGER-n}
E.13	Targeted holders	ALL	'RETL' – retail investors 'PROF' – professional investors 'ALL' – all types of investors

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
E.14	Holder restrictions	Not applicable	Free alphanumerical text
E.15	Reimbursement notice	Not applicable	Predefined alphanumerical text
E.16	Refund mechanism	Not applicable	Free alphanumerical text
E.17	Refund timeline	Not applicable	Free alphanumerical text
E.18	Offer phases	Not applicable	Free alphanumerical text
E.19	Early purchase discount	Not applicable	Free alphanumerical text
E.20	Time-limited offer	false	'true'- Yes 'false' – No
E.21	Subscription period beginning	Not applicable	ISO 8601 date format (YYYY-MM-DD)
E.22	Subscription period end	Not applicable	ISO 8601 date format (YYYY-MM-DD)
E.23	Safeguarding arrangements for offered funds/crypto- Assets	Not applicable	Free alphanumerical text
E.24	Payment methods for crypto-asset purchase	Crypto-assets like POL can be purchased using various methods, including fiat currency payments (bank transfers, debit/credit cards, e-wallets) through regulated platforms. Alternatively, users can trade other	Free alphanumerical text

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
		cryptocurrencies such as ETH, BTC, or stablecoins (USDT, USDC) via centralised or decentralised exchanges. These methods ensure flexibility and compliance with regulatory standards like AML and KYC.	
E.25	Value transfer methods for reimbursement	Not applicable	Free alphanumerical text
E.26	Right of withdrawal	Not applicable	Free alphanumerical text
E.27	Transfer of purchased crypto-assets	Not applicable	Free alphanumerical text
E.28	Transfer time schedule	Not applicable	ISO 8601 date format (YYYY-MM-DD)
E.29	Purchaser's technical requirements	To acquire and use crypto-assets like POL, purchasers need: • A compatible digital wallet that supports the token's standards (e.g., ERC-20 wallets for POL). • Secure management of private keys or seed phrases to ensure asset control and security. • Access to an internet-enabled device (computer or smartphone) with appropriate software or apps for trading and interacting with the blockchain. • Basic knowledge of blockchain transactions, including sending, receiving, and staking tokens. • Compliance with any platform-specific requirements such as identity verification (KYC) and anti-money	Free alphanumerical text

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING											
		laundering (AML) checks. These technical prerequisites ensure safe and efficient participation in the Polygon ecosystem.												
E.30	Crypto-asset service provider (CASP) name	Revolut Digital Assets Europe Ltd	Free alphanumerical text											
E.31	CASP identifier	549300ET4IUR6RCZOL84	{LEI}											
E.32	Placement form	NTAV	'WITH- with a firm commitment basis 'WOUT' - without a firm commitment basis 'NTAV' - Not applicable											
E.33	Trading platforms name	Revolut Digital Assets Europe Ltd	Free alphanumerical text											
E.34	Trading platforms Market identifier code (MIC)	Not applicable	{MIC}											
E.35	Trading platforms access	Polygon (POL) is widely traded on multiple regulated and unregulated trading platforms globally. As a decentralised crypto-asset with no central issuer, POL is not restricted to a single exchange and can be accessed by retail and institutional investors worldwide.	Free alphanumerical text											
E.36	Involved costs	<table><thead><tr><th>Platform Type</th><th>Fee Type</th><th>Cost Estimate</th></tr></thead><tbody><tr><td rowspan="2">Centralised Exchange (CEX)</td><td>Trading Fee</td><td>0.1%–0.2% per trade</td></tr><tr><td>Withdrawal Fee</td><td>~0.01–0.1 POL or platform-specific</td></tr><tr><td>Decentralised Exchange (DEX)</td><td>Swap Fee</td><td>~0.3% per trade</td></tr></tbody></table>	Platform Type	Fee Type	Cost Estimate	Centralised Exchange (CEX)	Trading Fee	0.1%–0.2% per trade	Withdrawal Fee	~0.01–0.1 POL or platform-specific	Decentralised Exchange (DEX)	Swap Fee	~0.3% per trade	Free alphanumerical text
Platform Type	Fee Type	Cost Estimate												
Centralised Exchange (CEX)	Trading Fee	0.1%–0.2% per trade												
	Withdrawal Fee	~0.01–0.1 POL or platform-specific												
Decentralised Exchange (DEX)	Swap Fee	~0.3% per trade												

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
		Gas Fee Varies, typically 5–50 gwei Fiat On-Ramp Service/Processing Fee 1.5%–5%	
E.37	Offer expenses	Not applicable	Free alphanumerical text and Amount in monetary value {DECIMAL-18/3}
E.38	Conflicts of interest	No conflicts publicly disclosed.	Free alphanumerical text
E.39	Applicable law	Information not publicly available.	Drop-down list of applicable laws
E.40	Competent court	Information not publicly available.	Drop-down list of applicable laws
<i>Part F - Information about the crypto-assets</i>			
F.1	Crypto-asset type	Utility token	Free alphanumerical text
F.2	Crypto-asset functionality	See D.8	Free alphanumerical text
F.3	Planned application of functionalities	See D.8. Timelines subject to change and development times.	Free alphanumerical text
<i>A description of the characteristics of the crypto-asset, including the data necessary for classification of the crypto-asset white paper in the register referred to in Article 109 of Regulation (EU) 2023/1114, as specified in accordance with paragraph 8 of that Article</i>			
F.4	Type of crypto-asset white paper	OTHR	OTHR
F.5	The type of submission	NEWT	NEWT = New MODI = Modify EROR = Error

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
			CORR = Correction
F.6	Crypto-asset characteristics	Total supply of 10,000,000,000 POL tokens	Free alphanumerical text
F.7	Commercial name or trading name	See DTI in F.13	Free alphanumerical text
F.8	Website of the issuer	https://polygon.technology/pol-token	Free alphanumerical text
F.9	Starting date of offer to the public or admission to trading	Not applicable	YYYY-MM-DD
F.10	Publication date	2025-[XX]-[XX]	YYYY-MM-DD
F.11	Any other services provided by the issuer	Polygon Foundation provides key services beyond the POL token ecosystem, including: Ecosystem Development: Supporting developers and projects building on Polygon through grants, partnerships, and developer resources. Research & Development: Advancing blockchain scalability, security, and interoperability through continuous innovation and protocol upgrades. Community Engagement: Facilitating governance participation, education, and community events to foster a vibrant and active user base. Security Audits and Best Practices: Promoting secure smart contract development and network safety. Infrastructure Support: Helping maintain and improve the Polygon network infrastructure,	Free alphanumerical text

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
		including nodes and validator support.	
F.12	Language or languages of the crypto-asset white paper	English	Closed list of EU languages
F.13	Digital token identifier code used to uniquely identify the crypto-asset or each of the several crypto assets to which the white paper relates, where available	HGMF3TRBK;RQWW6J6K0;612RCQLCX	ISO 24165 Digital Token Identifier
F.14	Functionally fungible group digital token identifier, where available	GB8DQ8DWN	ISO 24165 FFG DTI
F.15	Voluntary data flag	false	'true' – voluntary 'false' – mandatory
F.16	Personal data flag	false	'true' – Yes 'false' – No
F.17	LEI eligibility	true	'true' – eligible 'false' – not eligible
F.18	Home Member State	Republic of Cyprus	Closed list of EU Member States
F.19	Host Member States	Austria, Belgium, Bulgaria, Croatia, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden.	Closed list of EU Member States
<i>Part G - Information on the rights and obligations attached to the crypto-assets</i>			

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
G.1	Purchaser rights and obligations	Purchasers of POL have the right to freely transfer and trade the token on supported platforms. They can participate in network governance by voting on proposals that influence the ecosystem's development. However, purchasers are responsible for securely managing their private keys, as loss or theft may result in permanent loss of tokens. They must also comply with applicable laws and regulations in their jurisdiction, including any tax obligations related to token ownership or transactions. The token does not confer ownership, profit rights, or debt claims against the Polygon Foundation or any associated entities.	Free alphanumerical text
G.2	Exercise of rights and obligations	POL rights—such as staking, governance, and protocol rewards—are exercised through decentralised, on-chain mechanisms without intermediaries. Users interact directly with smart contracts using compatible wallets. There is no central authority overseeing these rights, which are functional, non-exclusive, and non-binding. The network operates autonomously, and users are solely responsible for their transactions and participation within the protocol.	Free alphanumerical text
G.3	Conditions for modifications of rights and obligations	Modifications to the rights and obligations associated with POL tokens require community consensus and are implemented through protocol upgrades governed by on-chain mechanisms.	Free alphanumerical text
G.4	Future public offers	Information not publicly available.	Free alphanumerical text

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
G.5	Issuer retained crypto-assets	Not applicable	Numerical {INTEGER-n}
G.6	Utility token classification	true	'true' – Yes 'false' – No
G.7	Key features of goods/services of utility tokens	See D.7.	Free alphanumerical text
G.8	Utility tokens redemption	Not applicable	Free alphanumerical text
G.9	Non-trading request	false	'true' – sought 'false' – not sought
G.10	Crypto-assets purchase or sale modalities	Crypto-asset purchase or sale modalities typically include the following: • Centralised Exchanges (CEXs): Users create accounts on certain platforms to buy or sell tokens using fiat currency or other cryptocurrencies. Transactions occur through order books with set trading pairs and fees. • Decentralised Exchanges (DEXs): Trading happens directly between users' wallets via automated market makers (AMMs) or liquidity pools. • Peer-to-Peer (P2P) Trading: Buyers and sellers trade directly with each other, often using escrow services for security. • Fiat On-Ramps: Services that allow users to purchase crypto-assets using traditional payment methods like	Free alphanumerical text

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		credit/debit cards, bank transfers, or e-wallets. Each modality involves different fees, settlement times, and technical requirements depending on the platform and asset.	
G.11	Crypto-assets transfer restrictions	There are no inherent restrictions imposed on the transfer of the crypto-asset at the protocol level for POL token. However, transfers may be subject to limitations or prohibitions under the laws and regulations of certain jurisdictions. It is the responsibility of the token holders and users to ensure compliance with applicable local regulations when transferring, receiving, or using the crypto-asset.	Free alphanumeric text
G.12	Supply adjustment protocols	true	'true' – Yes 'false' – No
G.13	Supply adjustment mechanisms	The current burning of the native MATIC token and better fee visibility. The burning is a two-step affair that starts on the Polygon network and completes on the Ethereum network. The Polygon team has created a public interface where users can monitor and become part of the burning process. Stay tuned for the link to the page, which will go live when the upgrade is complete.	Free alphanumeric text
G.14	Token value protection schemes	false	'true' – Yes 'false' – No
G.15	Token value protection schemes description	Not applicable	Free alphanumeric text

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
G.16	Compensation schemes	false	'true' – Yes 'false' – No
G.17	Compensation schemes description	Not applicable	Free alphanumerical text
G.18	Applicable law	Not applicable	Drop-down list of applicable laws
G.19	Competent court	Not applicable	Free alphanumerical text
<i>Part H – information on the underlying technology</i>			
H.1	Distributed ledger technology (DTL)	Distributed Ledger Technology (DLT) refers to a decentralised digital infrastructure used for recording transactions across multiple locations simultaneously. Unlike traditional, centralised databases, DLT systems operate without a central authority, relying instead on a network of independent nodes, each maintaining a synchronised copy of the ledger. Transactions are validated through consensus mechanisms, promoting transparency, security, and resistance to tampering. One of the most widely adopted forms of DLT is blockchain, which consists of sequentially linked blocks containing timestamped transaction data. Each block is cryptographically connected to the previous one, making it virtually immutable and resistant to retroactive alteration. Blockchains can also support smart contracts, self-executing agreements that automate processes and enforce rules without intermediaries, thereby increasing trust and efficiency in decentralised systems.	Free alphanumerical text

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		Blockchain-based DLT enhances transparency, consumer choice, and interoperability within the broader digital economy. Users can inspect open-source blockchain code, independently verify data integrity, and choose platforms that align with their preferences. The permissionless nature of public blockchains promotes seamless integration and innovation across applications, wallets, and services.	
H.2	Protocols and technical standards	POL is built upon Ethereum-compatible protocols and complies with widely recognised technical standards, principally the ERC-20 token standard for its native token and EVM (Ethereum Virtual Machine) compatibility for smart contract execution. The Polygon PoS chain employs a dual-consensus architecture, combining Proof-of-Stake (PoS) with Heimdall/Bor-based mechanisms to enhance scalability and efficiency. Advanced solutions within the Polygon ecosystem, such as zkEVM and Miden, utilise zero-knowledge rollup technology, adhering to cryptographic standards that ensure secure and trustless transaction verification. Polygon's protocols are open-source, modular, and designed for interoperability across multiple chains, maintaining alignment with the security, performance, and reliability requirements expected in regulated blockchain environments.	Free alphanumerical text
H.3	Technology used	POL utilises a suite of Ethereum-compatible technologies to provide scalable, low-cost, and secure blockchain infrastructure. Its primary network, the Polygon PoS chain, operates	Free alphanumerical text

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		using a Proof-of-Stake consensus mechanism in conjunction with a dual-layer architecture (Heimdall and Bor) to facilitate fast and efficient block production. Polygon also integrates advanced zero-knowledge (zk) technologies, including Polygon zkEVM and Polygon Miden, which leverage cryptographic proofs to deliver high-throughput and trustless scalability. All Polygon chains are EVM-compatible, support smart contracts, and maintain interoperability with Ethereum, thereby enabling the seamless deployment and migration of decentralised applications while upholding principles of decentralisation, transparency, and verifiability.	
H.4	Consensus mechanism	The POL token is designed for use within Polygon's Proof-of-Stake (PoS) and zero-knowledge (zk)-based consensus frameworks. On the Polygon PoS chain, validators stake POL (following the migration from MATIC) to participate in block validation and uphold network security. In Polygon's zk-based chains, such as Polygon zkEVM, consensus is achieved through off-chain computation and the submission of validity proofs to Ethereum for final settlement. POL facilitates participation across multiple chains within the Polygon ecosystem, enabling a multi-chain validator economy whereby stakers contribute to the security of various protocols and earn rewards in accordance with protocol-defined consensus mechanisms.	Free alphanumerical text
H.5	Incentive mechanisms and applicable fees	The POL token is designed to support a protocol-level incentive mechanism that rewards validators and stakers for securing one or more Polygon chains. Holders who stake POL may earn rewards in the form of	Free alphanumerical text

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		newly emitted tokens or transaction fees, subject to each chain's configuration and governance decisions. The protocol may implement governance-approved emissions to incentivise long-term participation and strengthen network security. Applicable fees include transaction (gas) fees, which are paid in POL on Polygon-based chains and may vary based on protocol usage and network congestion. Both fee structures and reward rates are subject to modification through decentralised governance processes.	
H.6	Use of distributed ledger technology	false	'true' – Yes, DLT operated by the issuer or a third-party acting on the issuer's behalf 'false' – No, DLT not operated by the issuer or a third-party acting on the issuer's behalf
H.7	DLT functionality description	DLT is a digital system for recording transactions in which the transactions and their details are recorded in multiple places at the same time. Unlike traditional databases, distributed ledgers have no central data store or administration functionality. Instead, the ledger is decentralised, and consensus on the transactions is achieved through a process that involves multiple nodes, each maintaining its own copy of the ledger. The benefits of DLT include increased transparency, enhanced security, improved traceability, and greater efficiency of transactions.	Free alphanumerical text
H.8	Audit	true	'true' – Yes 'false' – No

No	FIELD	CONTENT TO BE REPORTED	FORM AND STANDARDS TO BE USED FOR REPORTING
H.9	Audit outcome	No critical vulnerabilities were identified, and all noted issues were resolved prior to deployment.	Free alphanumerical text
Part I – Information on risks			
I.1	Offer-related risks	Users participating in the voluntary migration from MATIC to POL may face market volatility, liquidity constraints, or regulatory uncertainties in certain jurisdictions. There may be limited price discovery initially, and secondary market prices can fluctuate due to speculative activity or low trading volume. Additionally, as this migration involves interacting with smart contracts, users are exposed to transactional risks, including the potential for incorrect execution or delays. Participants must ensure They are using official channels and are aware of any applicable local regulations.	Free alphanumerical text
I.2	Issuer-related risks	POL is a decentralised token with no central issuer; however, certain risks may arise from entities involved in facilitating the token migration or supporting associated infrastructure. Furthermore, reliance on Polygon Labs and other ecosystem contributors introduces operational and continuity risks, particularly if key development teams cease participation or are subject to legal or regulatory challenges. As there is no formal legal issuer accountable for POL, users have limited avenues for recourse, and trust must be placed in the integrity of decentralised governance and the broader community maintaining the protocol.	Free alphanumerical text
I.3	Crypto-assets-related risks	Crypto-assets such as POL are subject to a range of inherent risks that may affect their	Free alphanumerical text

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		value, functionality, accessibility, or regulatory treatment. These include: 1. Market Volatility Crypto-assets are highly volatile and may experience significant fluctuations in price due to market sentiment, liquidity constraints, macroeconomic events, technological developments, or regulatory announcements. 2. Regulatory and Legal Risk The regulatory landscape for crypto-assets continues to evolve across jurisdictions. Changes in laws or enforcement actions may restrict access, trading, or use of certain tokens, or impose compliance obligations on service providers. 3. Technology and Protocol Risk Crypto-assets rely on underlying blockchain protocols. Bugs, exploits, or vulnerabilities in smart contracts or consensus mechanisms may result in financial loss or network disruption. Layer 2 solutions and rollups may introduce additional complexity and risk. 4. Operational Risk Failures or compromises affecting exchanges, wallets, custodians, or other infrastructure providers can result in loss of access, theft, or downtime. Users are responsible for secure private key management when using non-custodial solutions. 5. Cybersecurity Risk The crypto ecosystem is a frequent target of cyberattacks, including	

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		phishing, malware, and protocol-level exploits. Losses arising from such incidents are often irreversible and may not be covered by traditional legal protections or compensation schemes. 6. Governance Risk Changes to network parameters, tokenomics, or protocol upgrades are typically managed through decentralised governance. Divergence in community consensus may lead to contentious forks or uncertainty over the token's future direction. 7. Liquidity Risk While some crypto-assets are widely traded, market depth may vary. Under certain conditions, including high volatility or regulatory constraints, users may be unable to buy or sell tokens at desired prices or volumes. 8. Environmental and Sustainability Risk Although newer consensus models like Proof-of-Stake (PoS) reduce environmental impact, energy consumption and sustainability remain areas of concern for some stakeholders and may influence future regulatory treatment.	
I.4	Project implementation-related risks	The successful implementation of the Polygon (POL) project depends on multiple interrelated technical, operational, and governance factors. Key risks include: 1. Development Delays Timelines for delivering network	Free alphanumerical text

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		upgrades, protocol enhancements (e.g., Polygon 2.0), or zero-knowledge (zk) infrastructure may be delayed due to unforeseen technical complexity, resourcing constraints, or shifting priorities among contributors. 2. Reliance on Key Contributors Polygon's continued development relies heavily on contributions from core teams such as Polygon Labs and affiliated developers. The withdrawal, legal challenges, or reorganisation of such entities may impair the project's progress or strategic direction. 3. Network Migration Risk The transition from MATIC to POL, including staking migration and protocol adoption, involves complex technical processes. Any failure in migration tools, validator participation, or smart contract deployment could compromise network stability or user experience. 4. Interoperability and Integration Challenges Polygon's roadmap depends on successful integration with Ethereum and cross-chain ecosystems. Delays or incompatibility with third-party infrastructure, such as wallets, bridges, or Layer 2 rollups, may hinder adoption and functionality. 5. Governance and Coordination Risks As Polygon adopts a more decentralised governance model, coordination among diverse stakeholders may become challenging. Conflicts over protocol upgrades,	

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		tokenomics, or resource allocation may result in delays or forks. 6. Ecosystem Adoption Risk Widespread usage of the POL token depends on ongoing adoption by developers, decentralised applications (dApps), validators, and institutional participants. Slower-than-expected adoption could limit the token's utility and economic sustainability. 7. Regulatory Uncertainty Affecting Implementation Changes in applicable laws or regulatory interpretations across jurisdictions may affect Polygon's ability to roll out new services or scale its infrastructure, particularly in areas such as staking, DeFi, and cross-chain operations.	
I.5	Technology-related risks	The Polygon (POL) network and its associated infrastructure rely on complex and evolving technologies. While significant measures are taken to ensure security, reliability, and performance, several technology-related risks remain: 1. Smart Contract Vulnerabilities Smart contracts deployed on Polygon chains are immutable and autonomous. Any bugs, coding errors, or security vulnerabilities in these contracts can be exploited, potentially resulting in loss of funds, unintended behaviour, or disruption of services. Audits and formal verification reduce, but do not eliminate, these risks. 2. Consensus and Network Security	Free alphanumeric text

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		Risks Polygon's Proof-of-Stake (PoS) and zero-knowledge (zk)-based consensus mechanisms depend on validator and prover integrity. Attacks targeting consensus mechanisms, such as validator collusion, slashing incidents, or cryptographic failures, could compromise the network's security and finality. 3. Upgrades and Protocol Changes The network undergoes periodic upgrades through governance-approved proposals. Implementation of protocol changes may introduce new bugs or unintended effects. Failure to properly execute upgrades, or lack of validator or user coordination, could result in forks or service disruption. 4. Dependence on Layer 2 and zk Technology Polygon utilises advanced cryptographic technologies, such as zero-knowledge rollups (e.g., zkEVM, Miden), which are still in active development. Risks include cryptographic assumptions being broken, performance bottlenecks, or reliance on trusted setup procedures. 5. Private Key Management Users are solely responsible for the secure storage of their private keys. Loss, theft, or compromise of private keys results in irreversible loss of POL or other assets. There is no central recovery mechanism for self-custodied wallets. 6. Network Congestion and Performance Limitations	

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		High demand during peak usage may result in increased gas fees, slower transaction finality, or delayed network responsiveness. While Layer 2 solutions aim to mitigate congestion, scalability challenges remain a core risk. 7. Compatibility and Interoperability Risks Polygon networks aim for Ethereum Virtual Machine (EVM) compatibility and cross-chain interoperability. Incompatibilities between upgrades, wallets, bridges, or third-party services could impact functionality or user access. 8. Quantum Computing Threats While largely theoretical at present, future advancements in quantum computing could pose risks to cryptographic security assumptions, including those underpinning digital signatures and zero-knowledge proofs.	
I.6	Mitigation measures	To mitigate the risks, the Polygon ecosystem adopts a multi-layered approach, including formal audits, open-source development, and transparent governance. Smart contracts used in the migration and staking processes are reviewed by leading security firms. Risk is further reduced through the use of non-custodial wallets, user education, and community oversight. Polygon's modular architecture enables the gradual rollout of features, thereby reducing systemic exposure. The use of Ethereum as a base layer contributes to enhanced security and reliability, while established governance mechanisms support timely responses to emerging issues. Users are encouraged to follow official	Free alphanumerical text

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		updates, engage in governance processes, and apply best practices for self-custody.	
Part J – Information on the sustainability indicators in relation to adverse impact on the climate and other environment-related adverse impacts			
J.1	Adverse impacts on climate and other environment- related adverse impacts	The POL token operates on the Polygon network, which utilises a Proof-of-Stake (PoS) consensus mechanism as well as various Layer 2 scaling technologies. These approaches are generally recognised as more energy-efficient than traditional Proof-of-Work (PoW) systems. While Polygon's infrastructure consumes less energy per transaction compared to PoW alternatives, it should be clearly noted that this does not equate to a net reduction of energy consumption or environmental impact in absolute terms. Instead, these consensus and scaling methods offer a relatively less burdensome energy footprint, contributing to a more efficient operational model.	Free alphanumerical text