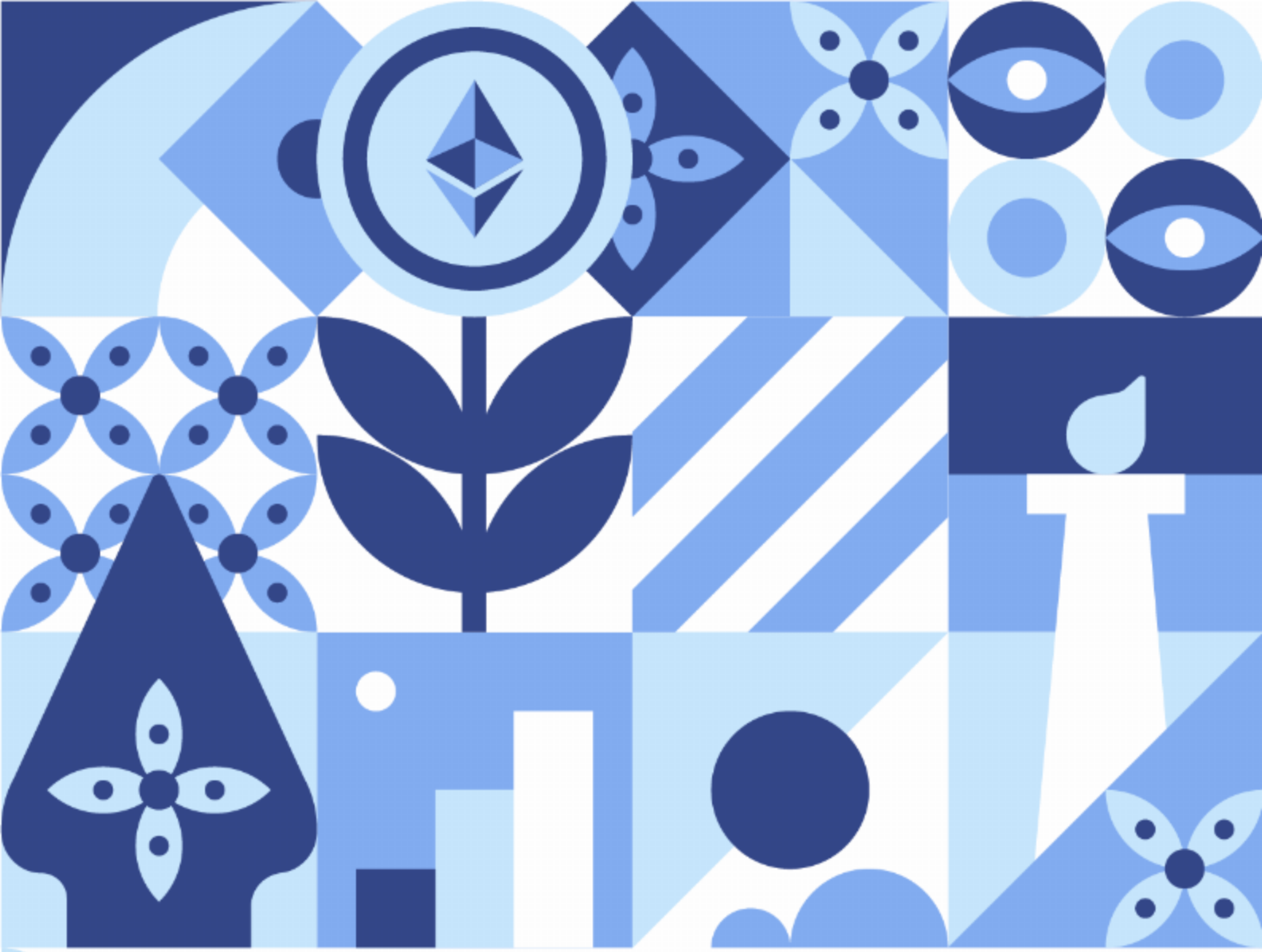

Simpl

Smart Contract Audit Report

SYSFIXED

23 Jan 2023

TABLE OF CONTENTS

AUDITED DETAILS

Audited Project

Project name	Token ticker	Blockchain
Simpl	IMPL	Ethereum

Addresses

Contract address	0xe853383514939E94EFEF6040a0AC7fdDC3328D4D
Contract deployer address	0x08a151E17EBcD1c191aa78BcCf2427e402d03C9a

Project Website

https://t.me/simplcoin

Codebase

https://etherscan.io/address/0xe853383514939E94EFEF6040a0AC7fdDC3328D4D#code

SUMMARY

$IMPL Coin is an ERC20 token on the Ethereum blockchain. Its motto is simplicity. They strive for speed privacy and simplicity. It shows in the contract.

Contract Summary

Documentation Quality

Simpl provides a very good documentation with standard of solidity base code.

- The technical description is provided clearly and structured and also dont have any high risk issue.

Code Quality

The Overall quality of the basecode is standard.

- Standard solidity basecode and rules are already followed by Simpl with the discovery of several low issues.

Test Coverage

Test coverage of the project is 100% (Through Codebase)

Audit Findings Summary

- SWC-100 SWC-108 | Explicitly define visibility for all state variables on lines 673, 674, 675 and 701.
- SWC-101 | It is recommended to use vetted safe math libraries for arithmetic operations consistently on lines 415, 438, 471, 474, 496, 499, 525, 527, 577, 673, 673, 690, 690, 758, 758, 810, 810, 811 and 811.
- SWC-103 | Pragma statements can be allowed to float when a contract is intended on lines 10, 37, 122, 207, 237 and 626.
- SWC-110 SWC-123 | It is recommended to use of revert(), assert(), and require() in Solidity, and the new REVERT opcode in the EVM on lines 782 and 783.

CONCLUSION

We have audited the Simpl project released on January 2023 to discover issues and identify potential security vulnerabilities in Simpl Project. This process is used to find technical issues and security loopholes which might be found in the smart contract.

The security audit report provides a satisfactory result with some low-risk issues.

The issues found in the Simpl smart contract code do not pose a considerable risk. The writing of the contract is close to the standard of writing contracts in general. The low-risk issues found are some arithmetic operation issues, a floating pragma is set, a state variable visibility is not set, and out of bounds array access which the index access expression can cause an exception in case of the use of an invalid array index value. We recommend setting the visibility of state variables explicitly. The default visibility for "feesToTransfer" is internal. Other possible visibility settings are public and private.

AUDIT RESULT

Article	Category	Description	Result
Default Visibility	SWC-100 SWC-108	Functions and state variables visibility should be set explicitly. Visibility levels should be specified consciously.	ISSUE FOUND
Integer Overflow and Underflow	SWC-101	If unchecked math is used, all math operations should be safe from overflows and underflows.	ISSUE FOUND
Outdated Compiler Version	SWC-102	It is recommended to use a recent version of the Solidity compiler.	PASS
Floating Pragma	SWC-103	Contracts should be deployed with the same compiler version and flags that they have been tested thoroughly.	ISSUE FOUND
Unchecked Call Return Value	SWC-104	The return value of a message call should be checked.	PASS
Unprotected Ether Withdrawal	SWC-105	Due to missing or insufficient access controls, malicious parties can withdraw from the contract.	PASS
SELFDESTRUCT Instruction	SWC-106	The contract should not be self-destructible while it has funds belonging to users.	PASS
Reentrancy	SWC-107	Check effect interaction pattern should be followed if the code performs recursive call.	PASS
Uninitialized Storage Pointer	SWC-109	Uninitialized local storage variables can point to unexpected storage locations in the contract.	PASS
Assert Violation	SWC-110 SWC-123	Properly functioning code should never reach a failing assert statement.	ISSUE FOUND
Deprecated Solidity Functions	SWC-111	Deprecated built-in functions should never be used.	PASS
Delegate call to Untrusted Callee	SWC-112	Delegatecalls should only be allowed to trusted addresses.	PASS

DoS (Denial of Service)	SWC-113 SWC-128	Execution of the code should never be blocked by a specific contract state unless required.	PASS
Race Conditions	SWC-114	Race Conditions and Transactions Order Dependency should not be possible.	PASS
Authorization through tx.origin	SWC-115	tx.origin should not be used for authorization.	PASS
Block values as a proxy for time	SWC-116	Block numbers should not be used for time calculations.	PASS
Signature Unique ID	SWC-117 SWC-121 SWC-122	Signed messages should always have a unique id. A transaction hash should not be used as a unique id.	PASS
Incorrect Constructor Name	SWC-118	Constructors are special functions that are called only once during the contract creation.	PASS
Shadowing State Variable	SWC-119	State variables should not be shadowed.	PASS
Weak Sources of Randomness	SWC-120	Random values should never be generated from Chain Attributes or be predictable.	PASS
Write to Arbitrary Storage Location	SWC-124	The contract is responsible for ensuring that only authorized user or contract accounts may write to sensitive storage locations.	PASS
Incorrect Inheritance Order	SWC-125	When inheriting multiple contracts, especially if they have identical functions, a developer should carefully specify inheritance in the correct order. The rule of thumb is to inherit contracts from more /general/ to more /specific/.	PASS
Insufficient Gas Griefing	SWC-126	Insufficient gas griefing attacks can be performed on contracts which accept data and use it in a sub-call on another contract.	PASS
Arbitrary Jump Function	SWC-127	As Solidity doesnt support pointer arithmetics, it is impossible to change such variable to an arbitrary value.	PASS

Typographical Error	SWC-129	A typographical error can occur for example when the intent of a defined operation is to sum a number to a variable.	PASS
Override control character	SWC-130	Malicious actors can use the Right-To-Left-Override unicode character to force RTL text rendering and confuse users as to the real intent of a contract.	PASS
Unused variables	SWC-131 SWC-135	Unused variables are allowed in Solidity and they do not pose a direct security issue.	PASS
Unexpected Ether balance	SWC-132	Contracts can behave erroneously when they strictly assume a specific Ether balance.	PASS
Hash Collisions Variable	SWC-133	Using abi.encodePacked() with multiple variable length arguments can, in certain situations, lead to a hash collision.	PASS
Hardcoded gas amount	SWC-134	The transfer() and send() functions forward a fixed amount of 2300 gas.	PASS
Unencrypted Private Data	SWC-136	It is a common misconception that private type variables cannot be read.	PASS

SMART CONTRACT ANALYSIS

Started	Sunday Jan 22 2023 18:18:38 GMT+0000 (Coordinated Universal Time)
Finished	Monday Jan 23 2023 06:09:24 GMT+0000 (Coordinated Universal Time)
Mode	Standard
Main Source File	Simpl.sol

Detected Issues

ID	Title	Severity	Status
SWC-101	ARITHMETIC OPERATION "+" DISCOVERED	low	acknowledged
SWC-101	ARITHMETIC OPERATION "-" DISCOVERED	low	acknowledged
SWC-101	ARITHMETIC OPERATION "-" DISCOVERED	low	acknowledged
SWC-101	ARITHMETIC OPERATION "+=" DISCOVERED	low	acknowledged
SWC-101	ARITHMETIC OPERATION "+=" DISCOVERED	low	acknowledged
SWC-101	ARITHMETIC OPERATION "+=" DISCOVERED	low	acknowledged
SWC-101	ARITHMETIC OPERATION "-" DISCOVERED	low	acknowledged
SWC-101	ARITHMETIC OPERATION "-=" DISCOVERED	low	acknowledged
SWC-101	ARITHMETIC OPERATION "-" DISCOVERED	low	acknowledged
SWC-101	ARITHMETIC OPERATION "*" DISCOVERED	low	acknowledged
SWC-101	ARITHMETIC OPERATION "**" DISCOVERED	low	acknowledged
SWC-101	ARITHMETIC OPERATION "*" DISCOVERED	low	acknowledged
SWC-101	ARITHMETIC OPERATION "**" DISCOVERED	low	acknowledged
SWC-101	ARITHMETIC OPERATION "/" DISCOVERED	low	acknowledged

SWC-101	ARITHMETIC OPERATION "*" DISCOVERED	low	acknowledged
SWC-101	ARITHMETIC OPERATION "/" DISCOVERED	low	acknowledged
SWC-101	ARITHMETIC OPERATION "*" DISCOVERED	low	acknowledged
SWC-101	ARITHMETIC OPERATION "/" DISCOVERED	low	acknowledged
SWC-101	ARITHMETIC OPERATION "*" DISCOVERED	low	acknowledged
SWC-103	A FLOATING PRAGMA IS SET.	low	acknowledged
SWC-103	A FLOATING PRAGMA IS SET.	low	acknowledged
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SWC-103	A FLOATING PRAGMA IS SET.	low	acknowledged
SWC-108	STATE VARIABLE VISIBILITY IS NOT SET.	low	acknowledged
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SWC-108	STATE VARIABLE VISIBILITY IS NOT SET.	low	acknowledged
SWC-110	OUT OF BOUNDS ARRAY ACCESS	low	acknowledged
SWC-110	OUT OF BOUNDS ARRAY ACCESS	low	acknowledged

SWC-101 | ARITHMETIC OPERATION "+" DISCOVERED

LINE 415

low SEVERITY

This plugin produces issues to support false positive discovery within mythril.

Source File

- Simpl.sol

Locations

```
414   address owner = _msgSender();
415   _approve(owner, spender, allowance(owner, spender) + addedValue);
416   return true;
417   }
418
419
```

SWC-101 | ARITHMETIC OPERATION "-" DISCOVERED

LINE 438

low SEVERITY

This plugin produces issues to support false positive discovery within mythril.

Source File

- Simpl.sol

Locations

```
437   unchecked {
438   _approve(owner, spender, currentAllowance - subtractedValue);
439   }
440
441   return true;
442
```

SWC-101 | ARITHMETIC OPERATION "-" DISCOVERED

LINE 471

low SEVERITY

This plugin produces issues to support false positive discovery within mythril.

Source File

- Simpl.sol

Locations

```
470   unchecked {
471   _balances[from] = fromBalance - amount;
472   // Overflow not possible: the sum of all balances is capped by totalSupply, and the
sum is preserved by
473   // decrementing then incrementing.
474   _balances[to] += amount;
475
```

SWC-101 | ARITHMETIC OPERATION "+=" DISCOVERED

LINE 474

low SEVERITY

This plugin produces issues to support false positive discovery within mythril.

Source File

- Simpl.sol

Locations

```
473   // decrementing then incrementing.
474   _balances[to] += amount;
475   }
476
477   emit Transfer(from, to, amount);
478
```

SWC-101 | ARITHMETIC OPERATION "+=" DISCOVERED

LINE 496

low SEVERITY

This plugin produces issues to support false positive discovery within mythril.

Source File

- Simpl.sol

Locations

```
495
496   _totalSupply += amount;
497   unchecked {
498   // Overflow not possible: balance + amount is at most totalSupply + amount, which
is checked above.
499   _balances[account] += amount;
500
```

SWC-101 | ARITHMETIC OPERATION "+=" DISCOVERED

LINE 499

low SEVERITY

This plugin produces issues to support false positive discovery within mythril.

Source File

- Simpl.sol

Locations

```
498   // Overflow not possible: balance + amount is at most totalSupply + amount, which
is checked above.
499   _balances[account] += amount;
500   }
501   emit Transfer(address(0), account, amount);
502
503
```

SWC-101 | ARITHMETIC OPERATION "-" DISCOVERED

LINE 525

low SEVERITY

This plugin produces issues to support false positive discovery within mythril.

Source File

- Simpl.sol

Locations

```
524   unchecked {
525   _balances[account] = accountBalance - amount;
526   // Overflow not possible: amount <= accountBalance <= totalSupply.
527   _totalSupply -= amount;
528   }
529
```

SWC-101 | ARITHMETIC OPERATION "-=" DISCOVERED

LINE 527

low SEVERITY

This plugin produces issues to support false positive discovery within mythril.

Source File

- Simpl.sol

Locations

```
526   // Overflow not possible: amount <= accountBalance <= totalSupply.
527   _totalSupply -= amount;
528   }
529
530   emit Transfer(account, address(0), amount);
531
```

SWC-101 | ARITHMETIC OPERATION "-" DISCOVERED

LINE 577

low SEVERITY

This plugin produces issues to support false positive discovery within mythril.

Source File

- Simpl.sol

Locations

```
576   unchecked {
577   _approve(owner, spender, currentAllowance - amount);
578   }
579   }
580   }
581
```

SWC-101 | ARITHMETIC OPERATION "*" DISCOVERED

LINE 673

low SEVERITY

This plugin produces issues to support false positive discovery within mythril.

Source File

- Simpl.sol

Locations

```
672   // basic characteristics
673   uint256 supply = 1000000 * 10 ** decimals();
674   string tokenName = "Simpl";
675   string tokenSymbol = "IMPL";
676
677
```

SWC-101 | ARITHMETIC OPERATION "**" DISCOVERED

LINE 673

low SEVERITY

This plugin produces issues to support false positive discovery within mythril.

Source File

- Simpl.sol

Locations

```
672   // basic characteristics
673   uint256 supply = 1000000 * 10 ** decimals();
674   string tokenName = "Simpl";
675   string tokenSymbol = "IMPL";
676
677
```

SWC-101 | ARITHMETIC OPERATION "*" DISCOVERED

LINE 690

low SEVERITY

This plugin produces issues to support false positive discovery within mythril.

Source File

- Simpl.sol

Locations

```
689   uint256 private swapThreshold = 100;
690   uint256 private _swapThreshold = swapThreshold * 10 ** decimals();
691
692   // address where the Uniswap v2 Router02 is deployed
693   address public UniswapV2Router02Address =
address(0x7a250d5630B4cF539739dF2C5dAcb4c659F2488D);
694
```

SWC-101 | ARITHMETIC OPERATION "**" DISCOVERED

LINE 690

low SEVERITY

This plugin produces issues to support false positive discovery within mythril.

Source File

- Simpl.sol

Locations

```
689   uint256 private swapThreshold = 100;
690   uint256 private _swapThreshold = swapThreshold * 10 ** decimals();
691
692   // address where the Uniswap v2 Router02 is deployed
693   address public UniswapV2Router02Address =
address(0x7a250d5630B4cF539739dF2C5dAcb4c659F2488D);
694
```

SWC-101 | ARITHMETIC OPERATION "/" DISCOVERED

LINE 758

low SEVERITY

This plugin produces issues to support false positive discovery within mythril.

Source File

- Simpl.sol

Locations

```
757   if (from == uniswapV2Pair && _buyTax > 0) {
758   feesToTransfer = (amount * _buyTax) / 100;
759   }
760   }
761
762
```

SWC-101 | ARITHMETIC OPERATION "*" DISCOVERED

LINE 758

low SEVERITY

This plugin produces issues to support false positive discovery within mythril.

Source File

- Simpl.sol

Locations

```
757   if (from == uniswapV2Pair && _buyTax > 0) {
758   feesToTransfer = (amount * _buyTax) / 100;
759   }
760   }
761
762
```

SWC-101 | ARITHMETIC OPERATION "/" DISCOVERED

LINE 810

low SEVERITY

This plugin produces issues to support false positive discovery within mythril.

Source File

- Simpl.sol

Locations

```
809
810   uint256 ethForDev = (ethBalance * _developmentShare) / 100;
811   uint256 ethForMarketing = (ethBalance * _marketingShare) / 100;
812
813   (success,) = address(_developmentAddress).call{value: ethForDev}("");
814
```

SWC-101 | ARITHMETIC OPERATION "*" DISCOVERED

LINE 810

low SEVERITY

This plugin produces issues to support false positive discovery within mythril.

Source File

- Simpl.sol

Locations

```
809
810   uint256 ethForDev = (ethBalance * _developmentShare) / 100;
811   uint256 ethForMarketing = (ethBalance * _marketingShare) / 100;
812
813   (success,) = address(_developmentAddress).call{value: ethForDev}("");
814
```

SWC-101 | ARITHMETIC OPERATION "/" DISCOVERED

LINE 811

low SEVERITY

This plugin produces issues to support false positive discovery within mythril.

Source File

- Simpl.sol

Locations

```
810   uint256 ethForDev = (ethBalance * _developmentShare) / 100;
811   uint256 ethForMarketing = (ethBalance * _marketingShare) / 100;
812
813   (success,) = address(_developmentAddress).call{value: ethForDev}("");
814   (success,) = address(_marketingAddress).call{value: ethForMarketing}("");
815
```

SWC-101 | ARITHMETIC OPERATION "*" DISCOVERED

LINE 811

low SEVERITY

This plugin produces issues to support false positive discovery within mythril.

Source File

- Simpl.sol

Locations

```
810   uint256 ethForDev = (ethBalance * _developmentShare) / 100;
811   uint256 ethForMarketing = (ethBalance * _marketingShare) / 100;
812
813   (success,) = address(_developmentAddress).call{value: ethForDev}("");
814   (success,) = address(_marketingAddress).call{value: ethForMarketing}("");
815
```

SWC-103 | A FLOATING PRAGMA IS SET.

LINE 10

low SEVERITY

The current pragma Solidity directive is ""^0.8.0"". It is recommended to specify a fixed compiler version to ensure that the bytecode produced does not vary between builds. This is especially important if you rely on bytecode-level verification of the code.

Source File

- Simpl.sol

Locations

```
9
10   pragma solidity ^0.8.0;
11
12   /**
13   * @dev Provides information about the current execution context, including the
14
```

SWC-103 | A FLOATING PRAGMA IS SET.

LINE 37

low SEVERITY

The current pragma Solidity directive is ""^0.8.0"". It is recommended to specify a fixed compiler version to ensure that the bytecode produced does not vary between builds. This is especially important if you rely on bytecode-level verification of the code.

Source File

- Simpl.sol

Locations

```
36
37   pragma solidity ^0.8.0;
38
39
40   /**
41
```

SWC-103 | A FLOATING PRAGMA IS SET.

LINE 122

low SEVERITY

The current pragma Solidity directive is ""^0.8.0"". It is recommended to specify a fixed compiler version to ensure that the bytecode produced does not vary between builds. This is especially important if you rely on bytecode-level verification of the code.

Source File

- Simpl.sol

Locations

```
121
122   pragma solidity ^0.8.0;
123
124   /**
125   * @dev Interface of the ERC20 standard as defined in the EIP.
126
```

SWC-103 | A FLOATING PRAGMA IS SET.

LINE 207

low SEVERITY

The current pragma Solidity directive is ""^0.8.0"". It is recommended to specify a fixed compiler version to ensure that the bytecode produced does not vary between builds. This is especially important if you rely on bytecode-level verification of the code.

Source File

- Simpl.sol

Locations

```
206
207   pragma solidity ^0.8.0;
208
209
210   /**
211
```

SWC-103 | A FLOATING PRAGMA IS SET.

LINE 237

low SEVERITY

The current pragma Solidity directive is ""^0.8.0"". It is recommended to specify a fixed compiler version to ensure that the bytecode produced does not vary between builds. This is especially important if you rely on bytecode-level verification of the code.

Source File

- Simpl.sol

Locations

```
236
237   pragma solidity ^0.8.0;
238
239
240
241
```

SWC-103 | A FLOATING PRAGMA IS SET.

LINE 626

low SEVERITY

The current pragma Solidity directive is ""^0.8.17"". It is recommended to specify a fixed compiler version to ensure that the bytecode produced does not vary between builds. This is especially important if you rely on bytecode-level verification of the code.

Source File

- Simpl.sol

Locations

```
625
626   pragma solidity ^0.8.17;
627
628
629
630
```

SWC-108 | STATE VARIABLE VISIBILITY IS NOT SET.

LINE 673

low SEVERITY

It is best practice to set the visibility of state variables explicitly. The default visibility for "supply" is internal. Other possible visibility settings are public and private.

Source File

- Simpl.sol

Locations

```
672   // basic characteristics
673   uint256 supply = 1000000 * 10 ** decimals();
674   string tokenName = "Simpl";
675   string tokenSymbol = "IMPL";
676
677
```

SWC-108 | STATE VARIABLE VISIBILITY IS NOT SET.

LINE 674

low SEVERITY

It is best practice to set the visibility of state variables explicitly. The default visibility for "tokenName" is internal. Other possible visibility settings are public and private.

Source File

- Simpl.sol

Locations

```
673   uint256 supply = 1000000 * 10 ** decimals();
674   string tokenName = "Simpl";
675   string tokenSymbol = "IMPL";
676
677   // buy tax in percentage points (i.e., 5 = 5%)
678
```

SWC-108 | STATE VARIABLE VISIBILITY IS NOT SET.

LINE 675

low SEVERITY

It is best practice to set the visibility of state variables explicitly. The default visibility for "tokenSymbol" is internal. Other possible visibility settings are public and private.

Source File

- Simpl.sol

Locations

```
674   string tokenName = "Simpl";
675   string tokenSymbol = "IMPL";
676
677   // buy tax in percentage points (i.e., 5 = 5%)
678   uint256 private _buyTax = 5;
679
```

SWC-108 | STATE VARIABLE VISIBILITY IS NOT SET.

LINE 701

low SEVERITY

It is best practice to set the visibility of state variables explicitly. The default visibility for "feesToTransfer" is internal. Other possible visibility settings are public and private.

Source File

- Simpl.sol

Locations

```
700   //uint256 amountToTransfer;
701   uint256 feesToTransfer;
702
703   constructor() ERC20(tokenName, tokenSymbol) {
704   // create reference to Uniswap v2 router
705
```

SWC-110 | OUT OF BOUNDS ARRAY ACCESS

LINE 782

low SEVERITY

The index access expression can cause an exception in case of use of invalid array index value.

Source File

- Simpl.sol

Locations

```
781   address[] memory path = new address[](2);
782   path[0] = address(this);
783   path[1] = uniswapV2Router.WETH();
784
785   _approve(address(this), address(uniswapV2Router), tokenAmount);
786
```

SWC-110 | OUT OF BOUNDS ARRAY ACCESS

LINE 783

low SEVERITY

The index access expression can cause an exception in case of use of invalid array index value.

Source File

- Simpl.sol

Locations

```
782   path[0] = address(this);
783   path[1] = uniswapV2Router.WETH();
784
785   _approve(address(this), address(uniswapV2Router), tokenAmount);
786
787
```

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This is a limited report on our findings based on our analysis, in accordance with good industry practice as of the date of this report, in relation to cybersecurity vulnerabilities and issues in the framework and algorithms based on smart contracts, the details of which are set out in this report. In order to get a full view of our analysis, it is crucial for you to read the full report. While we have done our best in conducting our analysis and producing this report, it is important to note that you should not rely on this report and cannot claim against us on the basis of what it says or doesn't say, or how we produced it, and it is important for you to conduct your own independent investigations before making any decisions. We go into more detail on this in the below disclaimer below – please make sure to read it in full.

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