

Tax Report Australien - Tax Year 2025

Reporting currency: AUD

Reporting period 01.01.2025 - 31.12.2025

Cover Letter

To whom it may concern,

Please find enclosed the tax summary of your cryptocurrency transactions for the tax year **2025**, prepared by **CoinTaxReporting**. This report is intended as a filing aid for your tax return and as supporting documentation for the relevant tax authority.

The report is structured as follows:

- I. Spot Trading Positions** – Overview of all cryptocurrency purchases and sales, including cost basis, proceeds, and realized gain/loss per transaction.
- II. Convert / Coin-to-Coin Swaps** – Instant exchanges of one cryptocurrency for another; treated as a disposal of the source asset and acquisition of the target asset.
- III. Margin Trading** – Credit-based purchases and sales (cross margin / isolated margin) including margin interest charges.
- IV. Futures / Perpetual Contracts** – Realized gains and losses from futures, perpetuals, and other derivative positions.
- V. Mining Income** – Revenue from cryptocurrency mining operations, classified as ordinary income or business income depending on scale and jurisdiction.
- VI. Staking, Airdrops & Other Income** – Income received from staking, proof-of-stake validation, airdrops, lending interest, and similar activities.
- VII. DeFi / Liquidity Mining** – Income and disposals from decentralized finance protocols, liquidity pool positions, and yield farming activities.
- VIII. NFTs** – Gains and losses from the purchase and sale of Non-Fungible Tokens, treated analogously to cryptocurrency disposals.
- IX. Funding Fees** – Financing costs paid and received on perpetual positions, deductible or reportable as income depending on jurisdiction.
- X. Exchanges & Wallets Used** – Overview of the data sources (exchanges, wallets, blockchain addresses) on which this report is based.

All amounts are stated in **AUD**. Foreign currency amounts have been converted using the reference exchange rate applicable at the time of each transaction.

Disclaimer: This report has been generated automatically based on imported transaction data and does not constitute legal or tax advice. We recommend having all figures reviewed by a qualified tax professional before submission.

Sincerely,

Tax return for individuals (supplementary section) - Item 18 Capital gains (Official-style Worksheet)

TAX RETURN FOR INDIVIDUALS (SUPPLEMENTARY SECTION) - ITEM 18 CAPITAL GAINS		
Tax year 2025		Amounts in AUD
Label	Description	Amount
H	Total current year capital gains	50.49
A	Net capital gain	9.94
V	Net capital losses carried forward to later income years	0.00
CGT discount applied: Yes (discount amount 9.94)		

Worksheet only. Based on the ATO individual tax return item 18 labels.

Tax return for individuals - Item 24 Other income (Official-style Worksheet)

TAX RETURN FOR INDIVIDUALS - ITEM 24 OTHER INCOME		
Tax year 2025		Amounts in AUD
Item	Description	Amount
	Crypto income (staking, rewards, airdrops)	12.77
	Derivatives (futures/perpetuals) - realized PnL	3.76
	Forex (fiat disposals) - net result	0.00
24	Total other income	16.53

Worksheet only. Other income classification can vary (capital vs revenue).

Forex (Fiat currency disposals) - Summary

Metric	Description	Amount (AUD)
Gains	Total FX gains	0.00
Losses	Total FX losses	0.00
Net	Net FX result	0.00

Derivatives (Futures/Perpetuals) - Realized PnL

Metric	Description	Amount (AUD)
Gains	Total realized derivative gains	3.76
Losses	Total realized derivative losses	0.00
Net	Net realized PnL	3.76

Summary (Australia)

Category	Description	Amount (AUD)
Capital Gains (CGT)	Net capital gain (after applying losses and CGT discount)	9.94
of which	Non-discountable capital gains (gross)	18.96
of which	Discountable capital gains (gross)	31.53
Capital losses	Current year capital losses	30.61
Loss applied	Applied to non-discountable gains	18.96
Loss applied	Applied to discountable gains	11.64
Discount	CGT discount amount (rate 50.00%)	9.94
Losses carried forward	Losses remaining to carry forward	0.00
Ordinary Income	Income (staking, rewards, airdrops)	12.77
Funding Fee	Net funding fee (perpetuals)	0.27
Derivatives	Net realized PnL (futures/perpetuals)	3.76
Forex	Net FX result (fiat disposals)	0.00

Capital Gains (CGT) - Summary of Disposals

Disposal date	Acquisition date	Asset	Nominal	Quote	Proceeds (AUD)	Cost base (AUD)	Sell fees (AUD)	Buy fees (AUD)	Gain or loss (AUD)
31.08.2025	31.08.2025	× XRP	1.800000	₿ USDT	7.75	7.78	0.01	0.01	-0.05
01.09.2025	31.08.2025	× XRP	0.200000	₿ USDT	0.85	0.86	0.00	0.00	-0.02
01.09.2025	31.08.2025	× XRP	2.000000	₿ USDT	8.47	8.60	0.01	0.01	-0.12
02.09.2025	02.09.2025	× XRP	1.800000	₿ USDT	7.80	7.79	0.01	0.01	-0.01
02.09.2025	02.09.2025	× XRP	1.200000	₿ USDT	5.20	5.20	0.01	0.01	-0.01
03.09.2025	02.09.2025	× XRP	3.000000	₿ USDT	13.05	13.01	0.01	0.01	0.07
01.09.2025	31.08.2025	₿ ARB	9.900000	₿ USDT	7.42	7.65	0.01	0.01	-0.22
01.09.2025	01.09.2025	₿ ARB	18.700000	₿ USDT	14.01	14.05	0.01	0.01	-0.06
01.09.2025	01.09.2025	₿ ENA	8.160000	₿ USDT	7.81	7.85	0.01	0.01	-0.05
01.09.2025	01.09.2025	₿ ENA	0.120000	₿ USDT	0.11	0.12	0.00	0.00	0.00
02.09.2025	22.11.2023	▲ ALGO	37.000000	₿ USDT	13.24	6.70	0.01	0.02	6.45
02.09.2025	22.11.2023	▲ ALGO	37.000000	₿ USDT	13.21	6.70	0.01	0.02	6.43
22.10.2025	22.11.2023	▲ ALGO	25.900001	₿ USDT	0.00	4.69	0.00	0.01	-4.76
03.09.2025	03.09.2025	₿ DOT	1.360000	₿ USDT	8.04	8.04	0.01	0.01	-0.02
03.09.2025	03.09.2025	₿ DOT	0.830000	₿ USDT	4.91	4.91	0.00	0.00	-0.01
11.11.2025	03.09.2025	₿ DOT	0.010000	EUR	0.05	0.07	0.00	0.00	-0.02
11.11.2025	16.10.2025	₿ DOT	1.225150	EUR	5.79	7.10	0.05	0.07	-1.36
03.09.2025	01.09.2025	₿ TIA	3.280000	₿ USDT	8.18	7.89	0.01	0.01	0.26
03.09.2025	01.09.2025	₿ TIA	0.010000	₿ USDT	0.02	0.02	0.00	0.00	0.00
03.09.2025	03.09.2025	₿ TIA	3.460000	₿ USDT	8.63	8.63	0.01	0.01	-0.02
05.09.2025	04.09.2025	₿ THETA	10.700000	₿ USDT	12.85	12.99	0.01	0.01	-0.11
05.09.2025	31.08.2025	₿ OP	0.500000	₿ USDT	0.54	0.54	0.00	0.00	0.00
05.09.2025	31.08.2025	₿ OP	7.350000	₿ USDT	7.96	7.93	0.01	0.01	0.04
05.09.2025	31.08.2025	₿ OP	2.140000	₿ USDT	2.32	2.31	0.00	0.00	0.01
22.10.2025	31.08.2025	₿ OP	0.010000	₿ USDT	0.00	0.01	0.00	0.00	-0.01
22.10.2025	15.09.2025	₿ OP	0.470000	₿ USDT	0.00	0.56	0.00	0.00	-0.57
22.10.2025	15.09.2025	₿ OP	6.970000	₿ USDT	0.00	8.26	0.00	0.01	-8.49
22.10.2025	15.09.2025	₿ OP	0.102440	₿ USDT	0.00	0.12	0.00	0.00	-0.12
24.10.2025	15.09.2025	₿ OP	0.017560	₿ USDT	0.01	0.02	0.00	0.00	-0.01
24.10.2025	23.10.2025	₿ OP	32.952440	₿ USDT	22.44	21.78	0.00	0.02	0.63
05.09.2025	29.11.2022	▲ ACH	361.000000	₿ USDT	10.70	5.09	0.01	0.01	5.45
22.10.2025	25.11.2022	₿ ONE	26.831000	₿ USDT	0.00	0.57	0.00	0.00	-0.59
22.10.2025	03.09.2025	₿ ONE	522.619044	₿ USDT	0.00	8.23	0.00	0.01	-8.31
22.10.2025	15.09.2025	₿ HBAR	21.000000	₿ USDT	5.40	7.59	0.00	0.01	-2.40
22.10.2025	22.10.2025	₿ HBAR	27.707403	₿ USDT	7.12	0.00	0.00	0.00	7.12
22.10.2025	22.10.2025	₿ HBAR	20.640610	₿ USDT	5.31	0.00	0.00	0.00	5.31
22.10.2025	22.10.2025	₿ HBAR	19.069154	₿ USDT	4.90	0.00	0.00	0.00	4.90
22.10.2025	22.10.2025	₿ HBAR	1.173997	₿ USDT	0.30	0.00	0.00	0.00	0.30
22.10.2025	22.10.2025	₿ HBAR	1.067764	₿ USDT	0.27	0.00	0.00	0.00	0.27
24.10.2025	15.11.2021	₿ BNB	0.013000	₿ USDT	22.56	10.13	0.02	0.21	10.83
30.10.2025	26.09.2022	₿ XDC	54.630000	₿ USDT	4.85	2.49	0.00	0.00	2.37
11.11.2025	11.11.2021	₿ SOL	0.022420	EUR	5.50	7.56	0.05	0.15	-3.27
11.11.2025	16.10.2025	XXRP	0.494100	EUR	1.83	1.77	0.02	0.02	0.04

Disposal date	Acquisition date	Asset	Nominal	Quote	Proceeds (AUD)	Cost base (AUD)	Sell fees (AUD)	Buy fees (AUD)	Gain or loss (AUD)
Total					249.41	225.61	0.31	0.68	19.89

Detailed breakdown per asset (CGT)

XRP									
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref	
Buy	31.08.2025	1.800000	USDT	2.8221	5.07978	1.53242409	7.784377	Item 18	
Buy fee					0.00508	1.53242409	0.007784	Item 18	
Sell	31.08.2025	1.800000	USDT	2.8091	5.05638	1.53242409	7.748519	Item 18	
Sell fee					0.005056	1.53242409	0.007749	Item 18	
Gain / Loss (taxable disposal)							-0.051392	Item 18	
Buy	31.08.2025	0.200000	USDT	2.8221	0.56442	1.53242409	0.864931	Item 18	
Buy fee					0.000564	1.53242409	0.000865	Item 18	
Sell	01.09.2025	0.200000	USDT	2.7731	0.55462	1.5266752	0.846725	Item 18	
Sell fee					0.000555	1.5266752	0.000847	Item 18	
Gain / Loss (taxable disposal)							-0.01667	Item 18	
Buy	31.08.2025	2.000000	USDT	2.8067	5.6134	1.53242409	8.602109	Item 18	
Buy fee					0.005613	1.53242409	0.008602	Item 18	
Sell	01.09.2025	2.000000	USDT	2.7731	5.5462	1.5266752	8.467246	Item 18	
Sell fee					0.005546	1.5266752	0.008467	Item 18	
Gain / Loss (taxable disposal)							-0.11963	Item 18	
Buy	02.09.2025	1.800000	USDT	2.8172	5.07096	1.53675082	7.792802	Item 18	
Buy fee					0.005071	1.53675082	0.007793	Item 18	
Sell	02.09.2025	1.800000	USDT	2.8196	5.07528	1.53675082	7.799441	Item 18	
Sell fee					0.005075	1.53675082	0.007799	Item 18	
Gain / Loss (taxable disposal)							-0.008953	Item 18	
Buy	02.09.2025	1.200000	USDT	2.8172	3.38064	1.53675082	5.195201	Item 18	
Buy fee					0.003381	1.53675082	0.005195	Item 18	
Sell	02.09.2025	1.200000	USDT	2.8196	3.38352	1.53675082	5.199627	Item 18	
Sell fee					0.003384	1.53675082	0.0052	Item 18	
Gain / Loss (taxable disposal)							-0.005969	Item 18	
Buy	02.09.2025	3.000000	USDT	2.8222	8.4666	1.53675082	13.011054	Item 18	
Buy fee					0.008467	1.53675082	0.013011	Item 18	
Sell	03.09.2025	3.000000	USDT	2.8439	8.5317	1.52947739	13.049042	Item 18	
Sell fee					0.008532	1.52947739	0.013049	Item 18	
Gain / Loss (taxable disposal)							0.07357	Item 18	

ARB									
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref	
Buy	31.08.2025	9.900000	USDT	0.5045	4.99455	1.53242409	7.653769	Item 18	
Buy fee					0.004995	1.53242409	0.007654	Item 18	
Sell	01.09.2025	9.900000	USDT	0.4909	4.85991	1.5266752	7.419504	Item 18	
Sell fee					0.00486	1.5266752	0.00742	Item 18	
Gain / Loss (taxable disposal)							-0.220596	Item 18	
Buy	01.09.2025	18.700000	USDT	0.4921	9.20227	1.5266752	14.048877	Item 18	
Buy fee					0.009202	1.5266752	0.014049	Item 18	
Sell	01.09.2025	18.700000	USDT	0.4909	9.17983	1.5266752	14.014619	Item 18	
Sell fee					0.00918	1.5266752	0.014015	Item 18	
Gain / Loss (taxable disposal)							-0.062322	Item 18	

🔄 ENA

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	01.09.2025	8.160000	🔗 USDT	0.63	5.1408	1.5266752	7.848332	Item 18
Buy fee					0.005141	1.5266752	0.007848	Item 18
Sell	01.09.2025	8.160000	🔗 USDT	0.6269	5.115504	1.5266752	7.809713	Item 18
Sell fee					0.005116	1.5266752	0.00781	Item 18
Gain / Loss (taxable disposal)							-0.054277	Item 18
Buy	01.09.2025	0.120000	🔗 USDT	0.63	0.0756	1.5266752	0.115417	Item 18
Buy fee					0.000076	1.5266752	0.000115	Item 18
Sell	01.09.2025	0.120000	🔗 USDT	0.6269	0.075228	1.5266752	0.114849	Item 18
Sell fee					0.000075	1.5266752	0.000115	Item 18
Gain / Loss (taxable disposal)							-0.000798	Item 18

⚙️ ALGO

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	22.11.2023	37.000000	EUR	0.11887	4.39819	1.52305013	6.698664	Item 18
Buy fee					0.010995	1.52305013	0.016747	Item 18
Sell	02.09.2025	37.000000	🔗 USDT	0.2329	8.6173	1.53675082	13.242643	Item 18
Sell fee					0.008617	1.53675082	0.013243	Item 18
Gain / Loss (taxable disposal)							6.453581	Item 18
Buy	22.11.2023	37.000000	EUR	0.11887	4.39819	1.52305013	6.698664	Item 18
Buy fee					0.010995	1.52305013	0.016747	Item 18
Sell	02.09.2025	37.000000	🔗 USDT	0.2324	8.5988	1.53675082	13.214213	Item 18
Sell fee					0.008599	1.53675082	0.013214	Item 18
Gain / Loss (taxable disposal)							6.425179	Item 18
Buy	22.11.2023	25.900001	EUR	0.11887	3.078733	1.52305013	4.689065	Item 18
Buy fee					0.007697	1.52305013	0.011723	Item 18
Sell	22.10.2025	25.900001	🔗 USDT	0.00	0.00	1.5417278	0.00	Item 18
Gain / Loss (taxable disposal)							-4.758435	Item 18

 DOT

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	03.09.2025	1.360000	 USDT	3.865	5.2564	1.52947739	8.039545	Item 18
Buy fee					0.005256	1.52947739	0.00804	Item 18
Sell	03.09.2025	1.360000	 USDT	3.865	5.2564	1.52947739	8.039545	Item 18
Sell fee					0.005256	1.52947739	0.00804	Item 18
Gain / Loss (taxable disposal)							-0.016079	Item 18
Buy	03.09.2025	0.830000	 USDT	3.865	3.20795	1.52947739	4.906487	Item 18
Buy fee					0.003208	1.52947739	0.004906	Item 18
Sell	03.09.2025	0.830000	 USDT	3.865	3.20795	1.52947739	4.906487	Item 18
Sell fee					0.003208	1.52947739	0.004906	Item 18
Gain / Loss (taxable disposal)							-0.009813	Item 18
Buy	03.09.2025	0.010000	 USDT	3.865	0.03865	1.7823	0.068886	Item 18
Buy fee					0.000039	1.7823	0.000069	Item 18
Sell	11.11.2025	0.010000	EUR	2.663645	0.026636	1.7738	0.047248	Item 18
Sell fee					0.000243	1.7738	0.000431	Item 18
Gain / Loss (taxable disposal)							-0.021809	Item 18
Buy	16.10.2025	1.225150	 USDT	3.234636	3.962913	1.7926	7.103919	Item 18
Buy fee					0.039594	1.7926	0.070977	Item 18
Sell	11.11.2025	1.225150	EUR	2.663645	3.263364	1.7738	5.788554	Item 18
Sell fee					0.029757	1.7738	0.052783	Item 18
Gain / Loss (taxable disposal)							-1.363877	Item 18

 TIA

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	01.09.2025	3.280000	 USDT	1.575	5.166	1.5266752	7.886804	Item 18
Buy fee					0.005166	1.5266752	0.007887	Item 18
Sell	03.09.2025	3.280000	 USDT	1.63	5.3464	1.52947739	8.177198	Item 18
Sell fee					0.005346	1.52947739	0.008177	Item 18
Gain / Loss (taxable disposal)							0.259839	Item 18
Buy	01.09.2025	0.010000	 USDT	1.575	0.01575	1.5266752	0.024045	Item 18
Buy fee					0.000016	1.5266752	0.000024	Item 18
Sell	03.09.2025	0.010000	 USDT	1.631	0.01631	1.52947739	0.024946	Item 18
Sell fee					0.000016	1.52947739	0.000025	Item 18
Gain / Loss (taxable disposal)							0.000807	Item 18
Buy	03.09.2025	3.460000	 USDT	1.631	5.64326	1.52947739	8.631239	Item 18
Buy fee					0.005643	1.52947739	0.008631	Item 18
Sell	03.09.2025	3.460000	 USDT	1.631	5.64326	1.52947739	8.631239	Item 18
Sell fee					0.005643	1.52947739	0.008631	Item 18
Gain / Loss (taxable disposal)							-0.017262	Item 18

THETA

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	04.09.2025	10.700000	 USDT	0.791	8.4637	1.53430068	12.985861	Item 18
Buy fee					0.008464	1.53430068	0.012986	Item 18
Sell	05.09.2025	10.700000	 USDT	0.786	8.4102	1.52774216	12.848617	Item 18
Sell fee					0.00841	1.52774216	0.012849	Item 18
Gain / Loss (taxable disposal)							-0.107513	Item 18

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	31.08.2025	0.500000	₿ USDT	0.7039	0.35195	1.53242409	0.539337	Item 18
Buy fee					0.000352	1.53242409	0.000539	Item 18
Sell	05.09.2025	0.500000	₿ USDT	0.7092	0.3546	1.52774216	0.541737	Item 18
Sell fee					0.000355	1.52774216	0.000542	Item 18
Gain / Loss (taxable disposal)							0.002969	Item 18
Buy	31.08.2025	7.350000	₿ USDT	0.7039	5.173665	1.53242409	7.928249	Item 18
Buy fee					0.005174	1.53242409	0.007928	Item 18
Sell	05.09.2025	7.350000	₿ USDT	0.7092	5.21262	1.52774216	7.963539	Item 18
Sell fee					0.005213	1.52774216	0.007964	Item 18
Gain / Loss (taxable disposal)							0.043646	Item 18
Buy	31.08.2025	2.140000	₿ USDT	0.7039	1.506346	1.53242409	2.308361	Item 18
Buy fee					0.001506	1.53242409	0.002308	Item 18
Sell	05.09.2025	2.140000	₿ USDT	0.7092	1.517688	1.52774216	2.318636	Item 18
Sell fee					0.001518	1.52774216	0.002319	Item 18
Gain / Loss (taxable disposal)							0.012708	Item 18
Buy	31.08.2025	0.010000	₿ USDT	0.7039	0.007039	1.53242409	0.010787	Item 18
Buy fee					0.000007	1.53242409	0.000011	Item 18
Sell	22.10.2025	0.010000	₿ USDT	0.00	0.00	1.5417278	0.00	Item 18
Gain / Loss (taxable disposal)							-0.010863	Item 18
Buy	15.09.2025	0.470000	₿ USDT	0.7892	0.370924	1.50084991	0.556701	Item 18
Buy fee					0.000371	1.50084991	0.000557	Item 18
Sell	22.10.2025	0.470000	₿ USDT	0.00	0.00	1.5417278	0.00	Item 18
Gain / Loss (taxable disposal)							-0.572436	Item 18
Buy	15.09.2025	6.970000	₿ USDT	0.7892	5.500724	1.50084991	8.255761	Item 18
Buy fee					0.005501	1.50084991	0.008256	Item 18
Sell	22.10.2025	6.970000	₿ USDT	0.00	0.00	1.5417278	0.00	Item 18
Gain / Loss (taxable disposal)							-8.4891	Item 18
Buy	15.09.2025	0.102440	₿ USDT	0.7892	0.080846	1.50084991	0.121337	Item 18
Buy fee					0.000081	1.50084991	0.000121	Item 18
Sell	22.10.2025	0.102440	₿ USDT	0.00	0.00	1.5417278	0.00	Item 18
Gain / Loss (taxable disposal)							-0.124767	Item 18
Buy	15.09.2025	0.017560	₿ USDT	0.7892	0.013858	1.50084991	0.020799	Item 18
Buy fee					0.000014	1.50084991	0.000021	Item 18
Sell	24.10.2025	0.017560	₿ USDT	0.4427	0.007774	1.53823631	0.011958	Item 18
Sell fee					0.00	1.53823631	0.00	Item 18
Gain / Loss (taxable disposal)							-0.009381	Item 18
Buy	23.10.2025	32.952440	₿ USDT	0.4299	14.166254	1.53756577	21.781547	Item 18
Buy fee					0.014166	1.53756577	0.021782	Item 18
Sell	24.10.2025	32.952440	₿ USDT	0.4427	14.588045	1.53823631	22.439861	Item 18
Sell fee					0.00001	1.53823631	0.000015	Item 18
Gain / Loss (taxable disposal)							0.627009	Item 18

ACH								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	29.11.2022	361.000000	₿ USDT	0.00949	3.42589	1.48697665	5.094218	Item 18
Buy fee					0.003426	1.48697665	0.005094	Item 18
Sell	05.09.2025	361.000000	₿ USDT	0.0194	7.0034	1.52774216	10.699389	Item 18
Sell fee					0.007003	1.52774216	0.010699	Item 18
Gain / Loss (taxable disposal)							5.44958	Item 18

ONE								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	25.11.2022	26.831000	₿ USDT	0.0142	0.381	1.48472289	0.56568	Item 18
Buy fee					0.000762	1.48472289	0.001131	Item 18
Sell	22.10.2025	26.831000	₿ USDT	0.00	0.00	1.5417278	0.00	Item 18
Gain / Loss (taxable disposal)							-0.588573	Item 18
Buy	03.09.2025	522.619044	₿ USDT	0.0103	5.382976	1.52947739	8.23314	Item 18
Buy fee					0.005383	1.52947739	0.008233	Item 18
Sell	22.10.2025	522.619044	₿ USDT	0.00	0.00	1.5417278	0.00	Item 18
Gain / Loss (taxable disposal)							-8.307383	Item 18

HBAR								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	15.09.2025	21.000000	₿ USDT	0.24068	5.05428	1.50084991	7.585716	Item 18
Buy fee					0.005054	1.50084991	0.007586	Item 18
Sell	22.10.2025	21.000000	₿ USDT	0.166752	3.501787	1.5417278	5.398802	Item 18
Gain / Loss (taxable disposal)							-2.401315	Item 18
Buy	22.10.2025	27.707403	₿ USDT	0.00	0.00	1.5417278	0.00	Item 18
Buy fee					0.001545	1.5417278	0.002382	Item 18
Sell	22.10.2025	27.707403	₿ USDT	0.166752	4.620258	1.5417278	7.12318	Item 18
Gain / Loss (taxable disposal)							7.12318	Item 18
Buy	22.10.2025	20.640610	₿ USDT	0.00	0.00	1.5417278	0.00	Item 18
Buy fee					0.001151	1.5417278	0.001774	Item 18
Sell	22.10.2025	20.640610	₿ USDT	0.166752	3.441858	1.5417278	5.306408	Item 18
Gain / Loss (taxable disposal)							5.306408	Item 18
Buy	22.10.2025	19.069154	₿ USDT	0.00	0.00	1.5417278	0.00	Item 18
Buy fee					0.001063	1.5417278	0.001639	Item 18
Sell	22.10.2025	19.069154	₿ USDT	0.166752	3.179815	1.5417278	4.902409	Item 18
Gain / Loss (taxable disposal)							4.902409	Item 18
Buy	22.10.2025	1.173997	₿ USDT	0.00	0.00	1.5417278	0.00	Item 18
Buy fee					0.000065	1.5417278	0.000101	Item 18
Sell	22.10.2025	1.173997	₿ USDT	0.166752	0.195766	1.5417278	0.301818	Item 18
Gain / Loss (taxable disposal)							0.301818	Item 18
Buy	22.10.2025	1.067764	₿ USDT	0.00	0.00	1.5417278	0.00	Item 18
Buy fee					0.00006	1.5417278	0.000092	Item 18
Sell	22.10.2025	1.067764	₿ USDT	0.166752	0.178051	1.5417278	0.274507	Item 18
Gain / Loss (taxable disposal)							0.274507	Item 18

 **BNB**

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	15.11.2021	0.013000	EUR	574.134065	7.463743	1.35765467	10.133185	Item 18
Buy fee					0.152321	1.35765467	0.2068	Item 18
Sell	24.10.2025	0.013000	 USDT	1'128.41	14.66933	1.53823631	22.564896	Item 18
Sell fee					0.011002	1.53823631	0.016924	Item 18
Gain / Loss (taxable disposal)							10.832666	Item 18

 **XDC**

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	26.09.2022	54.630000	 USDT	0.029623	1.618304	1.5403276	2.492719	Item 18
Sell	30.10.2025	54.630000	 USDT	0.05802	3.169633	1.53004329	4.849675	Item 18
Sell fee					0.00317	1.53004329	0.00485	Item 18
Gain / Loss (taxable disposal)							2.368749	Item 18

 **SOL**

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	11.11.2021	0.022420	EUR	214.768527	4.81511	1.5699	7.559242	Item 18
Buy fee					0.098268	1.5699	0.15427	Item 18
Sell	11.11.2025	0.022420	EUR	138.269402	3.10	1.7738	5.49878	Item 18
Sell fee					0.03	1.7738	0.053214	Item 18
Gain / Loss (taxable disposal)							-3.269784	Item 18

XXRP

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	16.10.2025	0.494100	CHF	2.003643	0.99	1.7926	1.774674	Item 18
Buy fee					0.01	1.7926	0.017926	Item 18
Sell	11.11.2025	0.494100	EUR	2.084598	1.03	1.7738	1.827014	Item 18
Sell fee					0.01	1.7738	0.017738	Item 18
Gain / Loss (taxable disposal)							0.035476	Item 18

Derivatives (Futures/Perpetuals) - Close (realized results)

Date	Coin/Token	Nominal	Quote	Open Trade	Close Trade	Fee	Realized PnL	FX	Open Trade (AUD)	Close Trade (AUD)	Fee (AUD)	Realized PnL (AUD)	Ref
15.09.2025	LINK	-1.8100	USDT	42.56	43.78	0.02	1.22	1.5008	63.90	65.71	0.03	1.80	Item 24
15.09.2025	LINK	0.9100	USDT	-22.01	-21.99	0.01	0.02	1.5008	-33.02	-33.00	0.02	0.01	Item 24
19.10.2025	ARB	99.2000	PERP	0.00	-31.37	0.00	-31.37	1.0000	0.00	-31.37	0.00	-31.37	Item 24
22.10.2025	ARB	-185.3000	PERP	0.00	56.87	0.00	56.87	1.0000	0.00	56.87	0.00	56.87	Item 24
21.11.2025	OP	-98.9000	USDT	43.76	29.27	0.00	-14.49	1.5515	67.90	45.42	0.00	-22.48	Item 24
23.11.2025	QNT	0.5000	USDT	-39.01	-39.03	0.02	-0.03	1.5515	-60.49	-60.56	0.03	-0.08	Item 24
23.11.2025	QNT	-0.5000	USDT	39.03	39.03	0.02	0.00	1.5515	60.59	60.55	0.03	-0.04	Item 24
23.11.2025	IMX	-73.0000	USDT	0.00	22.87	0.00	22.87	1.5515	35.49	35.48	0.01	-0.01	Item 24
23.11.2025	QNT	-0.4000	USDT	31.34	31.20	0.01	-0.13	1.5515	48.63	48.41	0.01	-0.21	Item 24
23.11.2025	QNT	-0.4000	USDT	31.24	31.20	0.01	-0.03	1.5515	48.47	48.41	0.01	-0.06	Item 24
23.11.2025	QNT	-0.2000	USDT	0.00	15.60	0.00	15.60	1.5515	24.21	24.21	0.00	0.00	Item 24
27.11.2025	IMX	73.0000	USDT	-22.87	-23.58	0.01	-0.71	1.5323	-35.03	-36.13	0.02	-1.10	Item 24
Total derivatives (AUD)									220.66	224.00	0.16	3.34	

Funding Fees (separat ausgewiesen)

Datum	Coin/Token	Quote	Nominal	Preis	Gesamt	Exchangerate ECB/EZB	Total (AUD)	Verweis
31.12.2025	ACH	USDT	0.001639	0.00	-0.001639	1.496255	-0.002453	Item 24
31.12.2025	ACH	USDT	0.000067	0.00	-0.000067	1.496255	-0.000101	Item 24
31.12.2025	ACH	USDT	0.003985	0.00	0.003985	1.496255	0.005963	Item 24
30.12.2025	ACH	USDT	0.001555	0.00	-0.001555	1.492132	-0.002320	Item 24
30.12.2025	ACH	USDT	0.000128	0.00	-0.000128	1.492132	-0.000191	Item 24
30.12.2025	ACH	USDT	0.001189	0.00	-0.001189	1.492132	-0.001774	Item 24
29.12.2025	ACH	USDT	0.001698	0.00	-0.001698	1.494391	-0.002538	Item 24
29.12.2025	ACH	USDT	0.001721	0.00	-0.001721	1.494391	-0.002571	Item 24
29.12.2025	ACH	USDT	0.001668	0.00	-0.001668	1.494391	-0.002492	Item 24
28.12.2025	ACH	USDT	0.000806	0.00	-0.000806	1.492068	-0.001202	Item 24
28.12.2025	ACH	USDT	0.001571	0.00	-0.001571	1.492068	-0.002344	Item 24
28.12.2025	ACH	USDT	0.001708	0.00	-0.001708	1.492068	-0.002549	Item 24
27.12.2025	ACH	USDT	0.001325	0.00	-0.001325	1.492068	-0.001976	Item 24
27.12.2025	ACH	USDT	0.001718	0.00	-0.001718	1.492068	-0.002563	Item 24
27.12.2025	ACH	USDT	0.000863	0.00	-0.000863	1.492068	-0.001287	Item 24
26.12.2025	ACH	USDT	0.001393	0.00	0.001393	1.492068	0.002079	Item 24
26.12.2025	ACH	USDT	0.001987	0.00	0.001987	1.492068	0.002965	Item 24
26.12.2025	ACH	USDT	0.001916	0.00	0.001916	1.492068	0.002859	Item 24
25.12.2025	ACH	USDT	0.000529	0.00	-0.000529	1.492068	-0.000789	Item 24
25.12.2025	ACH	USDT	0.001667	0.00	-0.001667	1.492068	-0.002487	Item 24
25.12.2025	ACH	USDT	0.001230	0.00	0.00123	1.492068	0.001835	Item 24
24.12.2025	ACH	USDT	0.000988	0.00	0.000988	1.492068	0.001474	Item 24
24.12.2025	ACH	USDT	0.000980	0.00	-0.00098	1.492068	-0.001462	Item 24
24.12.2025	ACH	USDT	0.000686	0.00	-0.000686	1.492068	-0.001024	Item 24
23.12.2025	ACH	USDT	0.004027	0.00	0.004027	1.493891	0.006015	Item 24
23.12.2025	ACH	USDT	0.004486	0.00	0.004486	1.493891	0.006701	Item 24
23.12.2025	ACH	USDT	0.005231	0.00	0.005231	1.493891	0.007814	Item 24
22.12.2025	ACH	USDT	0.002447	0.00	0.002447	1.504215	0.003681	Item 24
22.12.2025	ACH	USDT	0.000802	0.00	-0.000802	1.504215	-0.001206	Item 24
22.12.2025	ACH	USDT	0.000417	0.00	-0.000417	1.504215	-0.000627	Item 24
21.12.2025	ACH	USDT	0.003769	0.00	0.003769	1.5146	0.005708	Item 24
21.12.2025	ACH	USDT	0.003668	0.00	0.003668	1.5146	0.005556	Item 24
21.12.2025	ACH	USDT	0.003842	0.00	0.003842	1.5146	0.005819	Item 24
20.12.2025	ACH	USDT	0.004756	0.00	0.004756	1.5146	0.007203	Item 24
20.12.2025	ACH	USDT	0.003814	0.00	0.003814	1.5146	0.005777	Item 24
20.12.2025	ACH	USDT	0.004872	0.00	0.004872	1.5146	0.007379	Item 24
19.12.2025	ACH	USDT	0.003198	0.00	0.003198	1.5146	0.004843	Item 24
19.12.2025	ACH	USDT	0.003722	0.00	0.003722	1.5146	0.005637	Item 24
19.12.2025	ACH	USDT	0.002826	0.00	0.002826	1.5146	0.004280	Item 24
18.12.2025	ACH	USDT	0.002829	0.00	0.002829	1.513269	0.004281	Item 24
Summe Funding Fees (AUD)							0.265317	

Further 198 rows, see CSV analysis (supporting document).

Ordinary income (e.g. staking) - Item 24 (excerpt)

Date	Coin/Token	Quote	Quantity	Price	Total	FX	Total (AUD)	Ref
08.02.2025	SOLO	USDT	7.928542	0.00	7.928542	1.592464	12.63	Item 24
19.10.2025	SOL	USDT	0.00	0.00	0.000131	1.540536	0.00	Item 24
19.10.2025	TRX	USDT	0.001166	0.00	0.000575	1.540536	0.00	Item 24
19.10.2025	DOT	USDT	0.000664	0.00	0.003105	1.540536	0.00	Item 24
19.10.2025	SOL	USDT	0.000003	0.00	0.00078	1.540536	0.00	Item 24
19.10.2025	ETH	USDT	0.00	0.00	0.000906	1.540536	0.00	Item 24
19.10.2025	TRX	USDT	0.000196	0.00	0.000096	1.540536	0.00	Item 24
19.10.2025	SUI	USDT	0.00008	0.00	0.000325	1.540536	0.00	Item 24
26.10.2025	SOL	USDT	0.00	0.00	0.00	1.538236	0.00	Item 24
26.10.2025	TRX	USDT	0.006428	0.00	0.002968	1.538236	0.00	Item 24
26.10.2025	SUI	USDT	0.0004	0.00	0.001623	1.538236	0.00	Item 24
26.10.2025	SOL	USDT	0.000013	0.00	0.003988	1.538236	0.01	Item 24
26.10.2025	TRX	USDT	0.00	0.00	0.00	1.538236	0.00	Item 24
26.10.2025	DOT	USDT	0.001535	0.00	0.007495	1.538236	0.01	Item 24
02.11.2025	SOL	USDT	0.000013	0.00	0.003677	1.529514	0.01	Item 24
02.11.2025	TRX	USDT	0.00	0.00	0.00	1.529514	0.00	Item 24
02.11.2025	DOT	USDT	0.001491	0.00	0.006629	1.529514	0.01	Item 24
02.11.2025	SOL	USDT	0.00	0.00	0.00	1.529514	0.00	Item 24
02.11.2025	TRX	USDT	0.006518	0.00	0.002947	1.529514	0.00	Item 24
02.11.2025	SUI	USDT	0.00041	0.00	0.00145	1.529514	0.00	Item 24
09.11.2025	SOL	USDT	0.000013	0.00	0.003218	1.542946	0.00	Item 24
09.11.2025	TRX	USDT	0.00	0.00	0.00	1.542946	0.00	Item 24
09.11.2025	DOT	USDT	0.001504	0.00	0.007529	1.542946	0.01	Item 24
09.11.2025	SOL	USDT	0.00	0.00	0.00	1.542946	0.00	Item 24
09.11.2025	TRX	USDT	0.006505	0.00	0.002925	1.542946	0.00	Item 24
09.11.2025	SUI	USDT	0.0004	0.00	0.001309	1.542946	0.00	Item 24
16.11.2025	SOL	USDT	0.000013	0.00	0.002741	1.532194	0.00	Item 24
16.11.2025	TRX	USDT	0.006404	0.00	0.002899	1.532194	0.00	Item 24
16.11.2025	SUI	USDT	0.0004	0.00	0.001044	1.532194	0.00	Item 24
23.11.2025	SOL	USDT	0.000011	0.00	0.002225	1.551476	0.00	Item 24
23.11.2025	TRX	USDT	0.006355	0.00	0.00271	1.551476	0.00	Item 24
23.11.2025	SUI	USDT	0.00041	0.00	0.000862	1.551476	0.00	Item 24
30.11.2025	SOL	USDT	0.000012	0.00	0.002476	1.532163	0.00	Item 24
30.11.2025	TRX	USDT	0.006306	0.00	0.002731	1.532163	0.00	Item 24
30.11.2025	SUI	USDT	0.00042	0.00	0.000994	1.532163	0.00	Item 24
07.12.2025	SOL	USDT	0.000013	0.00	0.002547	1.506741	0.00	Item 24
07.12.2025	TRX	USDT	0.00631	0.00	0.002702	1.506741	0.00	Item 24
07.12.2025	SUI	USDT	0.0004	0.00	0.000913	1.506741	0.00	Item 24
14.12.2025	SOL	USDT	0.000012	0.00	0.002395	1.499787	0.00	Item 24
14.12.2025	TRX	USDT	0.00593	0.00	0.002447	1.499787	0.00	Item 24
Total income (Item 24)							12.75	

Further 7 rows, see CSV analysis (supporting document).

Legal Notices and Disclaimer

1. Purpose and Scope

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Transfers between wallets and exchange accounts held by the same beneficial owner are assumed to be tax-neutral internal transfers (not disposals). Transfers to a different beneficial owner (e.g. gifts, sales off-exchange) may constitute taxable events. Please consult a tax advisor to assess the tax treatment of any such transfers.

5. Foreign Currency Conversion

Amounts denominated in foreign currencies have been converted using the ECB reference rate at the time of each transaction. For currencies not covered by the ECB system (e.g. certain stablecoins or non-ECB fiat currencies), rates from cryptocurrency exchange APIs have been used as approximations. Foreign currency gains may be separately taxable; a separate itemisation is not possible in all cases.

6. Calculation Method (FIFO)

Gains and losses on cryptocurrency disposals are calculated using the **First In, First Out (FIFO)** method. The use of this method may produce results that differ from other permitted cost-basis methods. Please consult your tax advisor to determine whether the FIFO method is appropriate for your individual tax situation.

7. Staking, Mining, Airdrops and Other Income

Income from staking, mining, airdrops, lending interest, and similar activities is reported as ordinary income at the fair market value at the time of receipt. The tax classification of such income (e.g. ordinary income vs. capital gain, personal vs. business activity) must be assessed individually and may vary by jurisdiction. Airdrops are valued at market price on the date received.

8. DeFi, Liquidity Mining and NFTs

The tax treatment of DeFi protocols, liquidity mining, yield farming, and NFT transactions can be complex and may deviate from standard cryptocurrency treatment. In particular, deposits and withdrawals from liquidity pools may constitute taxable disposals. NFT transactions are generally treated analogously to cryptocurrency disposals. We recommend that these transactions be reviewed individually by a tax professional familiar with digital asset taxation.

9. Loss Offsetting

Losses from cryptocurrency transactions may only be offset against gains of the same type within the same tax year, subject to applicable jurisdiction rules. Loss carryforward and cross-account netting rules vary by jurisdiction. Please consult your tax advisor regarding the specific rules applicable to your situation.

10. Margin Trading, Futures and Derivatives

Gains and losses from margin trading, futures, perpetuals, and options may be subject to different tax treatment compared to spot transactions. Consult a qualified tax advisor regarding the specific rules applicable to derivative instruments in your jurisdiction.

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