

# Rapport fiscal Kanada - Annee d'imposition 2025

Devise du rapport: CAD

Periode du rapport 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:**

1. **I. Spot Trading Positions** – Overview of all cryptocurrency purchases and sales, including cost basis, proceeds, and realized gain/loss per transaction.
2. **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.
3. **III. Margin Trading** – Credit-based purchases and sales (cross margin / isolated margin) including margin interest charges.
4. **IV. Futures / Perpetual Contracts** – Realized gains and losses from futures, perpetuals, and other derivative positions.
5. **V. Mining Income** – Revenue from cryptocurrency mining operations, classified as ordinary income or business income depending on scale and jurisdiction.
6. **VI. Staking, Airdrops & Other Income** – Income received from staking, proof-of-stake validation, airdrops, lending interest, and similar activities.
7. **VII. DeFi / Liquidity Mining** – Income and disposals from decentralized finance protocols, liquidity pool positions, and yield farming activities.
8. **VIII. NFTs** – Gains and losses from the purchase and sale of Non-Fungible Tokens, treated analogously to cryptocurrency disposals.
9. **IX. Funding Fees** – Financing costs paid and received on perpetual positions, deductible or reportable as income depending on jurisdiction.
10. **X. Exchanges & Wallets Used** – Overview of the data sources (exchanges, wallets, blockchain addresses) on which this report is based.

All amounts are stated in **CAD**. 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,

### Annexe 3 (5000-S3-24F) - Gains (ou pertes) en capital (extrait)

| Agence du revenu du Canada              |  | EXTRAIT - STYLE OFFICIEL |
|---|--|--------------------------|
| ANNEXE 3 - GAINS (OU PERTES) EN CAPITAL |  | 5000-S3-24F              |
| Année d'imposition 2025                 |  | Montants en CAD          |
| Ligne                                   | Description                                  | Montant                  |
| L1                                      | Produit de disposition - cryptomonnaies      | 225.59                   |
| L2                                      | Prix de base rajuste (PBR)                   | 235.01                   |
| L3                                      | Frais et dépenses de disposition             | 0.02                     |
| L4                                      | <b>Gain (perte) en capital</b>               | <b>-9.45</b>             |
| L5                                      | Gain en capital imposable (taux d'inclusion) | -4.72                    |

Extrait non officiel. La classification capital vs revenu d'entreprise depend des faits.

### T1 Generale - Declaration de revenus (extrait)

| Agence du revenu du Canada           |  | EXTRAIT - STYLE OFFICIEL |
|--------------------------------------|--|--------------------------|
| T1 GENERALE - DECLARATION DE REVENUS |  | T1                       |
| Année d'imposition 2025              |  | Montants en CAD          |
| Ligne                                | Description  | Montant                  |
| 12700                                | Gains en capital imposables (Annexe 3)             | -4.72                    |
| 12100                                | Interets et autres revenus de placements (T5)      | 0.00                     |
| 13500                                | Revenu d'entreprise (minage) - T2125               | 0.00                     |
| 13000                                | Autres revenus (recompenses, staking, airdrops)    | 11.49                    |
| 13000                                | Resultats derives (futures/perpetuels) - a classer | 5.39                     |

Extrait non officiel. Lignes et classification a confirmer selon votre situation fiscale.

### T5 - Etat des revenus de placements (extrait)

| Agence du revenu du Canada          |  | EXTRAIT - STYLE OFFICIEL |
|-------------------------------------|--|--------------------------|
| T5 - ETAT DES REVENUS DE PLACEMENTS |  | T5-25F                   |
| Année d'imposition 2025             |  | Montants en CAD          |
| Case                                | Description                              | Montant                  |
| 13                                  | Interets et autres revenus de placements | 0.00                     |
| Autres                              | Revenus de placements a classer          | 11.49                    |

Extrait non officiel. Utiliser le T5 pour les revenus d'interets/lending/placements.

### T1135 - Bilan de verification du revenu etranger (extrait)

| Agence du revenu du Canada                       |  | EXTRAIT - STYLE OFFICIEL |
|--|--|--------------------------|
| T1135 - BILAN DE VERIFICATION DU REVENU ETRANGER |  | T1135-23F                |
| Année d'imposition 2025                          |  | Montants en CAD          |
| Case   | Description  | Montant                  |
| A  | Biens etrangers specifiques (cryptos sur plateformes etrangeres) | 0.00                     |
| B  | Cout indique maximal dans l'annee (a renseigner)                 | 0.00                     |
| C  | Cout indique au 31 decembre (a renseigner)                       | 0.00                     |

Extrait non officiel. A produire si le cout indique total depasse le seuil prescrit par l'ARC.

## Resumé des dispositions (gains/pertes en capital)

| Date de disposition | Date d'acquisition | Actif   | Quantite   | Devise | Produit (CAD) | ACB (CAD)     | Frais de disposition (CAD) | Frais d'acquisition (CAD) | Gain/Perte (CAD) |
|---------------------|--------------------|---------|------------|--------|---------------|---------------|----------------------------|---------------------------|------------------|
| 31.08.2025          | 31.08.2025         | × XRP   | 1.800000   | 👉 USDT | 6.95          | 6.97          | 0.01                       | 0.01                      | -0.03            |
| 01.09.2025          | 31.08.2025         | × XRP   | 2.200000   | 👉 USDT | 8.39          | 8.51          | 0.01                       | 0.01                      | -0.15            |
| 02.09.2025          | 02.09.2025         | × XRP   | 1.800000   | 👉 USDT | 7.00          | 7.00          | 0.01                       | 0.01                      | -0.02            |
| 02.09.2025          | 02.09.2025         | × XRP   | 1.200000   | 👉 USDT | 4.66          | 4.66          | 0.00                       | 0.01                      | -0.01            |
| 03.09.2025          | 02.09.2025         | × XRP   | 3.000000   | 👉 USDT | 11.77         | 11.66         | 0.01                       | 0.02                      | 0.08             |
| 01.09.2025          | 31.08.2025         | 👉 ARB   | 28.600000  | 👉 USDT | 19.30         | 19.52         | 0.02                       | 0.03                      | -0.27            |
| 01.09.2025          | 01.09.2025         | 👉 ENA   | 8.280000   | 👉 USDT | 7.14          | 7.17          | 0.01                       | 0.01                      | -0.05            |
| 02.09.2025          | 22.11.2023         | ⚡ ALGO  | 37.000000  | 👉 USDT | 11.88         | 8.67          | 0.01                       | 0.03                      | 3.17             |
| 02.09.2025          | 22.11.2023         | ⚡ ALGO  | 37.000000  | 👉 USDT | 11.85         | 8.67          | 0.01                       | 0.03                      | 3.14             |
| 22.10.2025          | 22.11.2023         | ⚡ ALGO  | 25.900001  | 👉 USDT | 0.00          | 6.07          | 0.00                       | 0.02                      | -6.09            |
| 03.09.2025          | 03.09.2025         | 🌸 DOT   | 2.190000   | 👉 USDT | 11.68         | 11.68         | 0.01                       | 0.02                      | -0.03            |
| 11.11.2025          | 03.09.2025         | 🌸 DOT   | 1.235150   | EUR    | 5.34          | 6.43          | 0.05                       | 0.09                      | -1.23            |
| 03.09.2025          | 01.09.2025         | 👉 TIA   | 3.280000   | 👉 USDT | 7.38          | 7.23          | 0.01                       | 0.01                      | 0.13             |
| 03.09.2025          | 01.09.2025         | 👉 TIA   | 3.470000   | 👉 USDT | 7.81          | 7.65          | 0.01                       | 0.01                      | 0.14             |
| 05.09.2025          | 04.09.2025         | 📱 THETA | 10.700000  | 👉 USDT | 11.60         | 11.70         | 0.01                       | 0.02                      | -0.12            |
| 05.09.2025          | 31.08.2025         | 👉 OP    | 9.990000   | 👉 USDT | 9.77          | 9.67          | 0.01                       | 0.01                      | 0.08             |
| 22.10.2025          | 31.08.2025         | 👉 OP    | 7.552440   | 👉 USDT | 0.00          | 8.19          | 0.00                       | 0.01                      | -8.21            |
| 24.10.2025          | 31.08.2025         | 👉 OP    | 32.970000  | 👉 USDT | 20.47         | 19.78         | 0.00                       | 0.01                      | 0.68             |
| 05.09.2025          | 29.11.2022         | 👉 ACH   | 361.000000 | 👉 USDT | 9.66          | 4.73          | 0.01                       | 0.01                      | 4.91             |
| 22.10.2025          | 27.09.2022         | 👉 ONE   | 549.450044 | 👉 USDT | 0.00          | 8.01          | 0.00                       | 0.01                      | -8.02            |
| 22.10.2025          | 15.09.2025         | 👉 HBAR  | 90.658928  | 👉 USDT | 21.21         | 30.16         | 0.00                       | 0.01                      | -8.96            |
| 24.10.2025          | 15.11.2021         | 👉 BNB   | 0.013000   | 👉 USDT | 20.57         | 9.22          | 0.00                       | 0.05                      | 11.31            |
| 30.10.2025          | 26.09.2022         | 👉 XDC   | 54.630000  | 👉 USDT | 4.44          | 2.55          | 0.00                       | 0.01                      | 1.88             |
| 11.11.2025          | 11.11.2021         | 👉 SOL   | 0.022420   | EUR    | 5.03          | 6.89          | 0.05                       | 0.14                      | -2.04            |
| 11.11.2025          | 16.10.2025         | XXRP    | 0.494100   | EUR    | 1.67          | 1.62          | 0.02                       | 0.03                      | 0.01             |
| <b>Summe</b>        |                    |         |            |        | <b>225.59</b> | <b>235.01</b> | <b>0.02</b>                | <b>0.61</b>               | <b>-9.69</b>     |

Produit/ACB/Outlays sind als Schedule-3-Logik dargestellt. für die steuerpflichtige Komponente wird die Inclusion Rate angewendet.

## Detail des operations en devises (fiat) - optionnel

| XRP  |            |          |        |            |          |         |              |       |
|--|------------|----------|--------|------------|----------|---------|--------------|-------|
| Evenement  | Date       | Nominal  | Devise | Prix/unite | Total    | Taux FX | Betrag (CAD) | Ligne |
| Achat  | 31.08.2025 | 1.800000 | USDT   | 2.8144     | 5.06592  | 1.37511 | 6.966183     | L2    |
| Frais d'achat  |            |          |        |            | 0.006966 | 1.37511 | 0.009579     | L2    |
| Vente  | 31.08.2025 | 1.800000 | USDT   | 2.8091     | 5.05638  | 1.37511 | 6.953065     | L1    |
| Frais de disposition   |            |          |        |            | 0.005056 | 1.37511 | 0.006953     | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |          |        |            |          |         | -0.029651    | L5    |
| Achat  | 31.08.2025 | 2.200000 | USDT   | 2.8144     | 6.19168  | 1.37511 | 8.514224     | L2    |
| Frais d'achat  |            |          |        |            | 0.008514 | 1.37511 | 0.011708     | L2    |
| Vente  | 01.09.2025 | 2.200000 | USDT   | 2.7731     | 6.10082  | 1.37473 | 8.387        | L1    |
| Frais de disposition   |            |          |        |            | 0.007487 | 1.37473 | 0.010293     | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |          |        |            |          |         | -0.149225    | L5    |
| Achat  | 02.09.2025 | 1.800000 | USDT   | 2.8197     | 5.07546  | 1.37867 | 6.997388     | L2    |
| Frais d'achat  |            |          |        |            | 0.006997 | 1.37867 | 0.009647     | L2    |
| Vente  | 02.09.2025 | 1.800000 | USDT   | 2.8196     | 5.07528  | 1.37867 | 6.99714      | L1    |
| Frais de disposition   |            |          |        |            | 0.005075 | 1.37867 | 0.006997     | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |          |        |            |          |         | -0.016892    | L5    |
| Achat  | 02.09.2025 | 1.200000 | USDT   | 2.8197     | 3.38364  | 1.37867 | 4.664926     | L2    |
| Frais d'achat  |            |          |        |            | 0.004665 | 1.37867 | 0.006431     | L2    |
| Vente  | 02.09.2025 | 1.200000 | USDT   | 2.8196     | 3.38352  | 1.37867 | 4.66476      | L1    |
| Frais de disposition   |            |          |        |            | 0.003384 | 1.37867 | 0.004665     | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |          |        |            |          |         | -0.011262    | L5    |
| Achat  | 02.09.2025 | 3.000000 | USDT   | 2.8197     | 8.4591   | 1.37867 | 11.662314    | L2    |
| Frais d'achat  |            |          |        |            | 0.011662 | 1.37867 | 0.016078     | L2    |
| Vente  | 03.09.2025 | 3.000000 | USDT   | 2.8439     | 8.5317   | 1.37982 | 11.772179    | L1    |
| Frais de disposition   |            |          |        |            | 0.008532 | 1.37982 | 0.011772     | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |          |        |            |          |         | 0.082014     | L5    |

| ARB  |            |           |        |            |           |         |              |       |
|--|------------|-----------|--------|------------|-----------|---------|--------------|-------|
| Evenement  | Date       | Nominal   | Devise | Prix/unite | Total     | Taux FX | Betrag (CAD) | Ligne |
| Achat  | 31.08.2025 | 28.600000 | USDT   | 0.496377   | 14.196392 | 1.37511 | 19.521562    | L2    |
| Frais d'achat  |            |           |        |            | 0.019518  | 1.37511 | 0.026839     | L2    |
| Vente  | 01.09.2025 | 28.600000 | USDT   | 0.4909     | 14.03974  | 1.37473 | 19.300897    | L1    |
| Frais de disposition   |            |           |        |            | 0.01404   | 1.37473 | 0.019301     | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |           |        |            |           |         | -0.266805    | L5    |

| ENA  |            |          |        |            |          |         |              |       |
|--|------------|----------|--------|------------|----------|---------|--------------|-------|
| Evenement  | Date       | Nominal  | Devise | Prix/unite | Total    | Taux FX | Betrag (CAD) | Ligne |
| Achat  | 01.09.2025 | 8.280000 | USDT   | 0.63       | 5.2164   | 1.37473 | 7.171159     | L2    |
| Frais d'achat  |            |          |        |            | 0.007171 | 1.37473 | 0.009858     | L2    |
| Vente  | 01.09.2025 | 8.280000 | USDT   | 0.6269     | 5.190732 | 1.37473 | 7.135872     | L1    |
| Frais de disposition   |            |          |        |            | 0.005191 | 1.37473 | 0.007136     | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |          |        |            |          |         | -0.052281    | L5    |

**ALGO**

| Evenement  | Date       | Nominal   | Devise | Prix/unite | Total    | Taux FX | Betrag (CAD) | Ligne |
|--|------------|-----------|--------|------------|----------|---------|--------------|-------|
| Achat  | 22.11.2023 | 37.000000 | EUR    | 0.170867   | 6.322067 | 1.37100 | 8.667565     | L2    |
| Frais d'achat  |            |           |        |            | 0.023172 | 1.37100 | 0.031768     | L2    |
| Vente  | 02.09.2025 | 37.000000 | USDT   | 0.2329     | 8.6173   | 1.37867 | 11.88042     | L1    |
| Frais de disposition   |            |           |        |            | 0.008617 | 1.37867 | 0.01188      | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |           |        |            |          |         | 3.169206     | L5    |
| Achat  | 22.11.2023 | 37.000000 | EUR    | 0.170867   | 6.322067 | 1.37100 | 8.667565     | L2    |
| Frais d'achat  |            |           |        |            | 0.023172 | 1.37100 | 0.031768     | L2    |
| Vente  | 02.09.2025 | 37.000000 | USDT   | 0.2324     | 8.5988   | 1.37867 | 11.854914    | L1    |
| Frais de disposition   |            |           |        |            | 0.008599 | 1.37867 | 0.011855     | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |           |        |            |          |         | 3.143726     | L5    |
| Achat  | 22.11.2023 | 25.900001 | EUR    | 0.170867   | 4.425447 | 1.37100 | 6.067296     | L2    |
| Frais d'achat  |            |           |        |            | 0.016218 | 1.37100 | 0.022235     | L2    |
| Vente  | 22.10.2025 | 25.900001 | USDT   | 0.00       | 0.00     | 1.40278 | 0.00         | L1    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |           |        |            |          |         | -6.089531    | L5    |

**DOT**

| Evenement  | Date       | Nominal  | Devise | Prix/unite | Total    | Taux FX | Betrag (CAD) | Ligne |
|--|------------|----------|--------|------------|----------|---------|--------------|-------|
| Achat  | 03.09.2025 | 2.190000 | USDT   | 3.865      | 8.46435  | 1.37982 | 11.679249    | L2    |
| Frais d'achat  |            |          |        |            | 0.011679 | 1.37982 | 0.016115     | L2    |
| Vente  | 03.09.2025 | 2.190000 | USDT   | 3.865      | 8.46435  | 1.37982 | 11.679249    | L1    |
| Frais de disposition   |            |          |        |            | 0.008464 | 1.37982 | 0.011679     | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |          |        |            |          |         | -0.027794    | L5    |
| Achat  | 03.09.2025 | 1.235150 | USDT   | 3.239713   | 4.001531 | 1.60790 | 6.434062     | L2    |
| Frais d'achat  |            |          |        |            | 0.055464 | 1.60790 | 0.089181     | L2    |
| Vente  | 11.11.2025 | 1.235150 | EUR    | 2.663645   | 3.29     | 1.62340 | 5.340986     | L1    |
| Frais de disposition   |            |          |        |            | 0.03     | 1.62340 | 0.048702     | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |          |        |            |          |         | -1.230959    | L5    |

**TIA**

| Evenement  | Date       | Nominal  | Devise | Prix/unite | Total    | Taux FX | Betrag (CAD) | Ligne |
|--|------------|----------|--------|------------|----------|---------|--------------|-------|
| Achat  | 01.09.2025 | 3.280000 | USDT   | 1.603746   | 5.260285 | 1.37473 | 7.231489     | L2    |
| Frais d'achat  |            |          |        |            | 0.007245 | 1.37473 | 0.009961     | L2    |
| Vente  | 03.09.2025 | 3.280000 | USDT   | 1.63       | 5.3464   | 1.37982 | 7.37705      | L1    |
| Frais de disposition   |            |          |        |            | 0.005346 | 1.37982 | 0.007377     | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |          |        |            |          |         | 0.128223     | L5    |
| Achat  | 01.09.2025 | 3.470000 | USDT   | 1.603746   | 5.564997 | 1.37473 | 7.650387     | L2    |
| Frais d'achat  |            |          |        |            | 0.007665 | 1.37473 | 0.010538     | L2    |
| Vente  | 03.09.2025 | 3.470000 | USDT   | 1.631      | 5.65957  | 1.37982 | 7.809167     | L1    |
| Frais de disposition   |            |          |        |            | 0.00566  | 1.37982 | 0.007809     | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |          |        |            |          |         | 0.140434     | L5    |

| THETA  |            |           |         |            |          |         |              |       |
|--|------------|-----------|---------|------------|----------|---------|--------------|-------|
| Evenement  | Date       | Nominal   | Devise  | Prix/unite | Total    | Taux FX | Betrag (CAD) | Ligne |
| Achat  | 04.09.2025 | 10.700000 | 🇺🇸 USDT | 0.791      | 8.4637   | 1.38182 | 11.695268    | L2    |
| Frais d'achat  |            |           |         |            | 0.011695 | 1.38182 | 0.016161     | L2    |
| Vente  | 05.09.2025 | 10.700000 | 🇺🇸 USDT | 0.786      | 8.4102   | 1.37967 | 11.603301    | L1    |
| Frais de disposition   |            |           |         |            | 0.00841  | 1.37967 | 0.011603     | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |           |         |            |          |         | -0.119731    | L5    |

| OP   |            |           |         |            |           |         |              |       |
|--|------------|-----------|---------|------------|-----------|---------|--------------|-------|
| Evenement  | Date       | Nominal   | Devise  | Prix/unite | Total     | Taux FX | Betrag (CAD) | Ligne |
| Achat  | 31.08.2025 | 9.990000  | 🇺🇸 USDT | 0.7039     | 7.031961  | 1.37511 | 9.6697       | L2    |
| Frais d'achat  |            |           |         |            | 0.00967   | 1.37511 | 0.013297     | L2    |
| Vente  | 05.09.2025 | 9.990000  | 🇺🇸 USDT | 0.7092     | 7.084908  | 1.37967 | 9.774835     | L1    |
| Frais de disposition   |            |           |         |            | 0.007085  | 1.37967 | 0.009775     | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |           |         |            |           |         | 0.082063     | L5    |
| Achat  | 31.08.2025 | 7.552440  | 🇺🇸 USDT | 0.789087   | 5.959535  | 1.37511 | 8.194999     | L2    |
| Frais d'achat  |            |           |         |            | 0.008237  | 1.37511 | 0.011326     | L2    |
| Vente  | 22.10.2025 | 7.552440  | 🇺🇸 USDT | 0.00       | 0.00      | 1.40278 | 0.00         | L1    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |           |         |            |           |         | -8.206326    | L5    |
| Achat  | 31.08.2025 | 32.970000 | 🇺🇸 USDT | 0.436178   | 14.380784 | 1.37511 | 19.77512     | L2    |
| Frais d'achat  |            |           |         |            | 0.010257  | 1.37511 | 0.014105     | L2    |
| Vente  | 24.10.2025 | 32.970000 | 🇺🇸 USDT | 0.4427     | 14.595819 | 1.40251 | 20.47085     | L1    |
| Frais de disposition   |            |           |         |            | 0.00001   | 1.40251 | 0.000014     | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |           |         |            |           |         | 0.681611     | L5    |

| ACH  |            |            |         |            |          |         |              |       |
|--|------------|------------|---------|------------|----------|---------|--------------|-------|
| Evenement  | Date       | Nominal    | Devise  | Prix/unite | Total    | Taux FX | Betrag (CAD) | Ligne |
| Achat  | 29.11.2022 | 361.000000 | 🇺🇸 USDT | 0.009701   | 3.502201 | 1.35105 | 4.731654     | L2    |
| Frais d'achat  |            |            |         |            | 0.004736 | 1.35105 | 0.006398     | L2    |
| Vente  | 05.09.2025 | 361.000000 | 🇺🇸 USDT | 0.0194     | 7.0034   | 1.37967 | 9.662381     | L1    |
| Frais de disposition   |            |            |         |            | 0.007003 | 1.37967 | 0.009662     | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |            |         |            |          |         | 4.914666     | L5    |

| ONE  |            |            |         |            |          |         |              |       |
|--|------------|------------|---------|------------|----------|---------|--------------|-------|
| Evenement  | Date       | Nominal    | Devise  | Prix/unite | Total    | Taux FX | Betrag (CAD) | Ligne |
| Achat  | 27.09.2022 | 549.450044 | 🇺🇸 USDT | 0.010658   | 5.856211 | 1.36831 | 8.013123     | L2    |
| Frais d'achat  |            |            |         |            | 0.008593 | 1.36831 | 0.011758     | L2    |
| Vente  | 22.10.2025 | 549.450044 | 🇺🇸 USDT | 0.00       | 0.00     | 1.40278 | 0.00         | L1    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |            |         |            |          |         | -8.024881    | L5    |

| HBAR   |            |           |         |            |           |         |              |       |
|--|------------|-----------|---------|------------|-----------|---------|--------------|-------|
| Evenement  | Date       | Nominal   | Devise  | Prix/unite | Total     | Taux FX | Betrag (CAD) | Ligne |
| Achat  | 15.09.2025 | 90.658928 | 🇺🇸 USDT | 0.24068    | 21.819791 | 1.38212 | 30.157525    | L2    |
| Frais d'achat  |            |           |         |            | 0.006984  | 1.38212 | 0.009653     | L2    |
| Vente  | 22.10.2025 | 90.658928 | 🇺🇸 USDT | 0.166752   | 15.117534 | 1.40278 | 21.206559    | L1    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |           |         |            |           |         | -8.960618    | L5    |

**BNB**

| Evenement  | Date       | Nominal  | Devise | Prix/unite | Total    | Taux FX | Betrag (CAD) | Ligne |
|--|------------|----------|--------|------------|----------|---------|--------------|-------|
| Achat  | 15.11.2021 | 0.013000 | EUR    | 566.150119 | 7.359952 | 1.25253 | 9.21859      | L2    |
| Frais d'achat  |            |          |        |            | 0.038043 | 1.25253 | 0.04765      | L2    |
| Vente  | 24.10.2025 | 0.013000 | USDT   | 1'128.41   | 14.66933 | 1.40251 | 20.57395     | L1    |
| Frais de disposition   |            |          |        |            | 0.00001  | 1.40251 | 0.000014     | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |          |        |            |          |         | 11.307696    | L5    |

**XDC**

| Evenement  | Date       | Nominal   | Devise | Prix/unite | Total    | Taux FX | Betrag (CAD) | Ligne |
|--|------------|-----------|--------|------------|----------|---------|--------------|-------|
| Achat  | 26.09.2022 | 54.630000 | USDT   | 0.034098   | 1.862772 | 1.36792 | 2.548131     | L2    |
| Frais d'achat  |            |           |        |            | 0.004525 | 1.36792 | 0.00619      | L2    |
| Vente  | 30.10.2025 | 54.630000 | USDT   | 0.05802    | 3.169633 | 1.40078 | 4.439955     | L1    |
| Frais de disposition   |            |           |        |            | 0.00317  | 1.40078 | 0.00444      | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |           |        |            |          |         | 1.881194     | L5    |

**SOL**

| Evenement  | Date       | Nominal  | Devise | Prix/unite | Total    | Taux FX | Betrag (CAD) | Ligne |
|--|------------|----------|--------|------------|----------|---------|--------------|-------|
| Achat  | 11.11.2021 | 0.022420 | EUR    | 213.073277 | 4.777103 | 1.44190 | 6.888105     | L2    |
| Frais d'achat  |            |          |        |            | 0.096721 | 1.44190 | 0.139462     | L2    |
| Vente  | 11.11.2025 | 0.022420 | EUR    | 138.269402 | 3.10     | 1.62340 | 5.03254      | L1    |
| Frais de disposition   |            |          |        |            | 0.03     | 1.62340 | 0.048702     | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |          |        |            |          |         | -2.043729    | L5    |

**XXRP**

| Evenement  | Date       | Nominal  | Devise | Prix/unite | Total    | Taux FX | Betrag (CAD) | Ligne |
|--|------------|----------|--------|------------|----------|---------|--------------|-------|
| Achat  | 16.10.2025 | 0.494100 | CHF    | 2.003643   | 0.99     | 1.63700 | 1.62063      | L2    |
| Frais d'achat  |            |          |        |            | 0.017598 | 1.63700 | 0.028809     | L2    |
| Vente  | 11.11.2025 | 0.494100 | EUR    | 2.084598   | 1.03     | 1.62340 | 1.672102     | L1    |
| Frais de disposition   |            |          |        |            | 0.01     | 1.62340 | 0.016234     | L3    |
| <b>Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</b> |            |          |        |            |          |         | 0.006429     | L5    |

## Produits derives (futures/perpetuels) - resultats realises

| Date                | Actif | Nominal   | Devis | Open Trade | Close Trade | Frais | PnL réalisé | Taux de change | Open Trade (CAD) | Close Trade (CAD) | Frais (CAD) | PnL réalisé (CAD) | Ref   |
|---------------------|-------|-----------|-------|------------|-------------|-------|-------------|----------------|------------------|-------------------|-------------|-------------------|-------|
| 15.09.2025          | LINK  | -1.8100   | USDT  | 42.56      | 43.78       | 0.02  | 1.22        | 1.3821         | 58.85            | 60.51             | 0.03        | 1.66              | T5008 |
| 15.09.2025          | LINK  | 0.9100    | USDT  | -22.01     | -21.99      | 0.01  | 0.02        | 1.3821         | -30.41           | -30.39            | 0.02        | 0.01              | T5008 |
| 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            | T5008 |
| 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             | T5008 |
| 21.11.2025          | OP    | -98.9000  | USDT  | 43.76      | 29.27       | 0.00  | -14.49      | 1.4085         | 61.64            | 41.23             | 0.00        | -20.41            | T5008 |
| 23.11.2025          | QNT   | 0.5000    | USDT  | -39.01     | -39.03      | 0.02  | -0.03       | 1.4085         | -54.91           | -54.98            | 0.03        | -0.07             | T5008 |
| 23.11.2025          | QNT   | -0.5000   | USDT  | 39.03      | 39.03       | 0.02  | 0.00        | 1.4085         | 55.01            | 54.97             | 0.03        | -0.03             | T5008 |
| 23.11.2025          | IMX   | -73.0000  | USDT  | 22.87      | 22.87       | 0.00  | 0.00        | 1.4085         | 32.22            | 32.21             | 0.01        | -0.01             | T5008 |
| 23.11.2025          | QNT   | -0.4000   | USDT  | 31.34      | 31.20       | 0.01  | -0.13       | 1.4085         | 44.15            | 43.95             | 0.01        | -0.19             | T5008 |
| 23.11.2025          | QNT   | -0.4000   | USDT  | 31.24      | 31.20       | 0.01  | -0.03       | 1.4085         | 44.01            | 43.95             | 0.01        | -0.06             | T5008 |
| 23.11.2025          | QNT   | -0.2000   | USDT  | 15.60      | 15.60       | 0.00  | 0.00        | 1.4085         | 21.98            | 21.98             | 0.00        | 0.00              | T5008 |
| 27.11.2025          | IMX   | 73.0000   | USDT  | -22.87     | -23.58      | 0.01  | -0.71       | 1.4045         | -32.11           | -33.12            | 0.02        | -1.01             | T5008 |
| Total dérivés (CAD) |       |           |       |            |             |       |             |                | <b>200.43</b>    | <b>205.82</b>     | <b>0.15</b> | <b>5.39</b>       |       |

## Funding fees (extrait)

| Date                              | Actif | Devises | Nominal  | Prix | Total    | Taux FX | Total (CAD) | Ref |
|-----------------------------------|-------|---------|----------|------|----------|---------|-------------|-----|
| 31.12.2025                        | ACH   | USDT    | 0.001639 | 0.00 | -0.00164 | 1.36919 | -0.002245   | L3  |
| 31.12.2025                        | ACH   | USDT    | 0.000067 | 0.00 | -0.00007 | 1.36919 | -0.000092   | L3  |
| 31.12.2025                        | ACH   | USDT    | 0.003985 | 0.00 | 0.00399  | 1.36919 | 0.005457    | L3  |
| 30.12.2025                        | ACH   | USDT    | 0.001555 | 0.00 | -0.00155 | 1.36974 | -0.002129   | L3  |
| 30.12.2025                        | ACH   | USDT    | 0.000128 | 0.00 | -0.00013 | 1.36974 | -0.000175   | L3  |
| 30.12.2025                        | ACH   | USDT    | 0.001189 | 0.00 | -0.00119 | 1.36974 | -0.001629   | L3  |
| 29.12.2025                        | ACH   | USDT    | 0.001698 | 0.00 | -0.00170 | 1.36886 | -0.002325   | L3  |
| 29.12.2025                        | ACH   | USDT    | 0.001721 | 0.00 | -0.00172 | 1.36886 | -0.002355   | L3  |
| 29.12.2025                        | ACH   | USDT    | 0.001668 | 0.00 | -0.00167 | 1.36886 | -0.002283   | L3  |
| 28.12.2025                        | ACH   | USDT    | 0.000806 | 0.00 | -0.00081 | 1.36829 | -0.001102   | L3  |
| 28.12.2025                        | ACH   | USDT    | 0.001571 | 0.00 | -0.00157 | 1.36829 | -0.002149   | L3  |
| 28.12.2025                        | ACH   | USDT    | 0.001708 | 0.00 | -0.00171 | 1.36829 | -0.002337   | L3  |
| 27.12.2025                        | ACH   | USDT    | 0.001325 | 0.00 | -0.00132 | 1.36829 | -0.001813   | L3  |
| 27.12.2025                        | ACH   | USDT    | 0.001718 | 0.00 | -0.00172 | 1.36829 | -0.002350   | L3  |
| 27.12.2025                        | ACH   | USDT    | 0.000863 | 0.00 | -0.00086 | 1.36829 | -0.001180   | L3  |
| 26.12.2025                        | ACH   | USDT    | 0.001393 | 0.00 | 0.00139  | 1.36829 | 0.001906    | L3  |
| 26.12.2025                        | ACH   | USDT    | 0.001987 | 0.00 | 0.00199  | 1.36829 | 0.002719    | L3  |
| 26.12.2025                        | ACH   | USDT    | 0.001916 | 0.00 | 0.00192  | 1.36829 | 0.002622    | L3  |
| 25.12.2025                        | ACH   | USDT    | 0.000529 | 0.00 | -0.00053 | 1.36829 | -0.000724   | L3  |
| 25.12.2025                        | ACH   | USDT    | 0.001667 | 0.00 | -0.00167 | 1.36829 | -0.002281   | L3  |
| 25.12.2025                        | ACH   | USDT    | 0.001230 | 0.00 | 0.00123  | 1.36829 | 0.001683    | L3  |
| 24.12.2025                        | ACH   | USDT    | 0.000988 | 0.00 | 0.00099  | 1.36829 | 0.001352    | L3  |
| 24.12.2025                        | ACH   | USDT    | 0.000980 | 0.00 | -0.00098 | 1.36829 | -0.001341   | L3  |
| 24.12.2025                        | ACH   | USDT    | 0.000686 | 0.00 | -0.00069 | 1.36829 | -0.000939   | L3  |
| 23.12.2025                        | ACH   | USDT    | 0.004027 | 0.00 | 0.00403  | 1.37010 | 0.005517    | L3  |
| 23.12.2025                        | ACH   | USDT    | 0.004486 | 0.00 | 0.00449  | 1.37010 | 0.006146    | L3  |
| 23.12.2025                        | ACH   | USDT    | 0.005231 | 0.00 | 0.00523  | 1.37010 | 0.007166    | L3  |
| 22.12.2025                        | ACH   | USDT    | 0.002447 | 0.00 | 0.00245  | 1.37659 | 0.003369    | L3  |
| 22.12.2025                        | ACH   | USDT    | 0.000802 | 0.00 | -0.00080 | 1.37659 | -0.001104   | L3  |
| 22.12.2025                        | ACH   | USDT    | 0.000417 | 0.00 | -0.00042 | 1.37659 | -0.000574   | L3  |
| 21.12.2025                        | ACH   | USDT    | 0.003769 | 0.00 | 0.00377  | 1.37935 | 0.005198    | L3  |
| 21.12.2025                        | ACH   | USDT    | 0.003668 | 0.00 | 0.00367  | 1.37935 | 0.005060    | L3  |
| 21.12.2025                        | ACH   | USDT    | 0.003842 | 0.00 | 0.00384  | 1.37935 | 0.005299    | L3  |
| 20.12.2025                        | ACH   | USDT    | 0.004756 | 0.00 | 0.00476  | 1.37935 | 0.006560    | L3  |
| 20.12.2025                        | ACH   | USDT    | 0.003814 | 0.00 | 0.00381  | 1.37935 | 0.005261    | L3  |
| 20.12.2025                        | ACH   | USDT    | 0.004872 | 0.00 | 0.00487  | 1.37935 | 0.006720    | L3  |
| 19.12.2025                        | ACH   | USDT    | 0.003198 | 0.00 | 0.00320  | 1.37935 | 0.004410    | L3  |
| 19.12.2025                        | ACH   | USDT    | 0.003722 | 0.00 | 0.00372  | 1.37935 | 0.005134    | L3  |
| 19.12.2025                        | ACH   | USDT    | 0.002826 | 0.00 | 0.00283  | 1.37935 | 0.003898    | L3  |
| 18.12.2025                        | ACH   | USDT    | 0.002829 | 0.00 | 0.00283  | 1.37904 | 0.003902    | L3  |
| <b>Total funding fees (CAD) :</b> |       |         |          |      |          |         | <b>0.24</b> |     |

## Revenus (extrait)

| Date                         | Actif | Devises | Nominal  | Prix | Total   | Taux FX | Total (CAD)  | Ref   |
|------------------------------|-------|---------|----------|------|---------|---------|--------------|-------|
| 08.02.2025                   | SOLO  | USDT    | 7.928542 | 0.00 | 7.92854 | 1.43423 | 11.37        | 13000 |
| 19.10.2025                   | SOL   | USDT    | 0.000000 | 0.00 | 0.00012 | 1.40339 | 0.00         | 13000 |
| 19.10.2025                   | TRX   | USDT    | 0.001166 | 0.00 | 0.00052 | 1.40339 | 0.00         | 13000 |
| 19.10.2025                   | DOT   | USDT    | 0.000664 | 0.00 | 0.00283 | 1.40339 | 0.00         | 13000 |
| 19.10.2025                   | SOL   | USDT    | 0.000003 | 0.00 | 0.00071 | 1.40339 | 0.00         | 13000 |
| 19.10.2025                   | ETH   | USDT    | 0.000000 | 0.00 | 0.00083 | 1.40339 | 0.00         | 13000 |
| 19.10.2025                   | TRX   | USDT    | 0.000196 | 0.00 | 0.00009 | 1.40339 | 0.00         | 13000 |
| 19.10.2025                   | SUI   | USDT    | 0.000080 | 0.00 | 0.00030 | 1.40339 | 0.00         | 13000 |
| 26.10.2025                   | SOL   | USDT    | 0.000000 | 0.00 | 0.00000 | 1.40251 | 0.00         | 13000 |
| 26.10.2025                   | TRX   | USDT    | 0.006428 | 0.00 | 0.00271 | 1.40251 | 0.00         | 13000 |
| 26.10.2025                   | SUI   | USDT    | 0.000400 | 0.00 | 0.00148 | 1.40251 | 0.00         | 13000 |
| 26.10.2025                   | SOL   | USDT    | 0.000013 | 0.00 | 0.00364 | 1.40251 | 0.01         | 13000 |
| 26.10.2025                   | TRX   | USDT    | 0.000000 | 0.00 | 0.00000 | 1.40251 | 0.00         | 13000 |
| 26.10.2025                   | DOT   | USDT    | 0.001535 | 0.00 | 0.00683 | 1.40251 | 0.01         | 13000 |
| 02.11.2025                   | SOL   | USDT    | 0.000013 | 0.00 | 0.00337 | 1.40272 | 0.00         | 13000 |
| 02.11.2025                   | TRX   | USDT    | 0.000000 | 0.00 | 0.00000 | 1.40272 | 0.00         | 13000 |
| 02.11.2025                   | DOT   | USDT    | 0.001491 | 0.00 | 0.00608 | 1.40272 | 0.01         | 13000 |
| 02.11.2025                   | SOL   | USDT    | 0.000000 | 0.00 | 0.00000 | 1.40272 | 0.00         | 13000 |
| 02.11.2025                   | TRX   | USDT    | 0.006518 | 0.00 | 0.00270 | 1.40272 | 0.00         | 13000 |
| 02.11.2025                   | SUI   | USDT    | 0.000410 | 0.00 | 0.00133 | 1.40272 | 0.00         | 13000 |
| 09.11.2025                   | SOL   | USDT    | 0.000013 | 0.00 | 0.00294 | 1.41086 | 0.00         | 13000 |
| 09.11.2025                   | TRX   | USDT    | 0.000000 | 0.00 | 0.00000 | 1.41086 | 0.00         | 13000 |
| 09.11.2025                   | DOT   | USDT    | 0.001504 | 0.00 | 0.00688 | 1.41086 | 0.01         | 13000 |
| 09.11.2025                   | SOL   | USDT    | 0.000000 | 0.00 | 0.00000 | 1.41086 | 0.00         | 13000 |
| 09.11.2025                   | TRX   | USDT    | 0.006505 | 0.00 | 0.00267 | 1.41086 | 0.00         | 13000 |
| 09.11.2025                   | SUI   | USDT    | 0.000400 | 0.00 | 0.00120 | 1.41086 | 0.00         | 13000 |
| 16.11.2025                   | SOL   | USDT    | 0.000013 | 0.00 | 0.00251 | 1.40204 | 0.00         | 13000 |
| 16.11.2025                   | TRX   | USDT    | 0.006404 | 0.00 | 0.00265 | 1.40204 | 0.00         | 13000 |
| 16.11.2025                   | SUI   | USDT    | 0.000400 | 0.00 | 0.00096 | 1.40204 | 0.00         | 13000 |
| 23.11.2025                   | SOL   | USDT    | 0.000011 | 0.00 | 0.00202 | 1.40851 | 0.00         | 13000 |
| 23.11.2025                   | TRX   | USDT    | 0.006355 | 0.00 | 0.00246 | 1.40851 | 0.00         | 13000 |
| 23.11.2025                   | SUI   | USDT    | 0.000410 | 0.00 | 0.00078 | 1.40851 | 0.00         | 13000 |
| 30.11.2025                   | SOL   | USDT    | 0.000012 | 0.00 | 0.00227 | 1.40152 | 0.00         | 13000 |
| 30.11.2025                   | TRX   | USDT    | 0.006306 | 0.00 | 0.00250 | 1.40152 | 0.00         | 13000 |
| 30.11.2025                   | SUI   | USDT    | 0.000420 | 0.00 | 0.00091 | 1.40152 | 0.00         | 13000 |
| 07.12.2025                   | SOL   | USDT    | 0.000013 | 0.00 | 0.00236 | 1.39373 | 0.00         | 13000 |
| 07.12.2025                   | TRX   | USDT    | 0.006310 | 0.00 | 0.00250 | 1.39373 | 0.00         | 13000 |
| 07.12.2025                   | SUI   | USDT    | 0.000400 | 0.00 | 0.00084 | 1.39373 | 0.00         | 13000 |
| 14.12.2025                   | SOL   | USDT    | 0.000012 | 0.00 | 0.00220 | 1.37576 | 0.00         | 13000 |
| 14.12.2025                   | TRX   | USDT    | 0.005930 | 0.00 | 0.00224 | 1.37576 | 0.00         | 13000 |
| <b>Total revenus (CAD) :</b> |       |         |          |      |         |         | <b>11.49</b> |       |

... 7 weitere Einträge.

## **Legal Notices and Disclaimer**

### **1. Purpose and Scope**

This report is prepared for the use of individuals who are tax residents holding cryptocurrency and other digital assets as personal (non-business) investments. The information contained herein is provided for informational purposes only and does not constitute legal or tax advice. It does not replace individual advice from a qualified tax professional or attorney.

### **2. Data Sources and Price Provenance**

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The tax treatment presented in this report is based on applicable tax legislation, case law, and administrative guidance in effect at the time of preparation. Tax laws and their interpretation by tax authorities are subject to change and may affect the tax treatment of cryptocurrency transactions retroactively or prospectively. CoinTaxReporting assumes no obligation to update this report following any change in law or guidance.

### **4. Transfers Between Wallets and Exchanges**

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.

### **11. Completeness of Data**

This report is based solely on the transaction data imported into CoinTaxReporting. Transactions that were not imported, or that could not be captured due to API limitations, are not reflected. It is the taxpayer's responsibility to verify the completeness of imported data by cross-referencing the official statements of each relevant trading platform.

### **12. Limitation of Liability**

CoinTaxReporting, its employees, partners, and contractors accept no liability for any damages arising from the use of this report, including without limitation any tax assessments, penalties, interest, or other financial consequences. This report does not substitute for individualised tax advice. We strongly recommend that all tax-relevant positions be reviewed by a licensed tax advisor or accountant before filing your tax return.