

Tax Report Ireland - Tax Year 2025

Reporting currency: EUR

Period: 01.01.2025 - 31.12.2025

Cover letter

Dear Sir or Madam,

Please find attached an overview of my crypto-asset transactions and the resulting capital gains/losses, together with any separately identified income items, for the reporting period shown.

This report is intended as a filing aid for Irish Revenue purposes, in particular as a working paper for **Capital Gains Tax reporting via Form 11 or CG1**, and for identifying amounts that may require review under the Income Tax return where applicable.

Note: this is not tax advice. Irish crypto tax treatment depends on facts, including whether activity is capital in nature or amounts to a trade. Please review all figures before filing.

Yours sincerely

Revenue Ireland - Crypto CGT filing aid

Capital Gains Tax summary (Form 11 / CG1 reference)

No.	Description	Amount (EUR)	Ref
1	Number of disposals	0	Form 11 / CG1
2	Disposal proceeds	161.54	Form 11 / CG1
3	Allowable acquisition cost	138.97	Form 11 / CG1
4	Allowable incidental costs	0.43	Form 11 / CG1
5	Net chargeable gain / loss before reliefs	22.14	Form 11 / CG1
6	Gains in the year before losses	0.00	Working only
7	Losses in the year	0.00	Working only

Use this block as a Revenue working paper for CGT. Final presentation may be through Form 11 or CG1, depending on filing status.

Revenue Ireland - Income review block

Income Tax review (Form 11 reference)

No.	Description	Amount (EUR)	Ref
1	Other crypto income (staking / rewards / similar)	7.69	Form 11
2	Derivatives / perpetuals realised result	13.11	CGT
3	Funding fee balance	0.15	CGT

Derivatives and funding fees are shown here on a CGT working basis. If the activity amounts to a trade, treatment may instead fall under Income Tax / Form 11 trading sections. Certain crypto income items may still require separate review.

Summary of crypto disposals

Disposal date	Acquisition date	Asset	Quantity	Quote	Proceeds (EUR)	Cost (EUR)	Fees (EUR)	Gain/Loss (EUR)
31.08.2025	31.08.2025	✕ XRP	1.8000	🇺🇸 USDT	5.06	5.08	0.01	-0.03
01.09.2025	31.08.2025	✕ XRP	0.2000	🇺🇸 USDT	0.55	0.56	0.00	-0.01
01.09.2025	31.08.2025	✕ XRP	2.0000	🇺🇸 USDT	5.55	5.61	0.01	-0.08
02.09.2025	02.09.2025	✕ XRP	1.8000	🇺🇸 USDT	5.08	5.07	0.01	-0.01
02.09.2025	02.09.2025	✕ XRP	1.2000	🇺🇸 USDT	3.38	3.38	0.01	0.00
03.09.2025	02.09.2025	✕ XRP	3.0000	🇺🇸 USDT	8.53	8.47	0.02	0.05
01.09.2025	31.08.2025	📄 ARB	9.9000	🇺🇸 USDT	4.86	4.99	0.01	-0.14
01.09.2025	01.09.2025	📄 ARB	18.7000	🇺🇸 USDT	9.18	9.20	0.02	-0.04
01.09.2025	01.09.2025	⊙ ENA	8.1600	🇺🇸 USDT	5.12	5.14	0.01	-0.04
01.09.2025	01.09.2025	⊙ ENA	0.1200	🇺🇸 USDT	0.08	0.08	0.00	0.00
02.09.2025	22.11.2023	▲ ALGO	37.0000	🇺🇸 USDT	8.62	4.40	0.02	4.20
02.09.2025	22.11.2023	▲ ALGO	37.0000	🇺🇸 USDT	8.60	4.40	0.02	4.18
22.10.2025	22.11.2023	▲ ALGO	25.9000	🇺🇸 USDT	0.00	3.08	0.01	-3.09
03.09.2025	03.09.2025	🌸 DOT	1.3600	🇺🇸 USDT	5.26	5.26	0.01	-0.01
03.09.2025	03.09.2025	🌸 DOT	0.8300	🇺🇸 USDT	3.21	3.21	0.01	-0.01
11.11.2025	03.09.2025	🌸 DOT	0.0100	EUR	0.03	0.04	0.00	-0.01
11.11.2025	16.10.2025	🌸 DOT	1.2251	EUR	3.26	3.96	0.07	-0.77
03.09.2025	01.09.2025	🌀 TIA	3.2800	🇺🇸 USDT	5.35	5.17	0.01	0.17
03.09.2025	01.09.2025	🌀 TIA	0.0100	🇺🇸 USDT	0.02	0.02	0.00	0.00
03.09.2025	03.09.2025	🌀 TIA	3.4600	🇺🇸 USDT	5.64	5.64	0.01	-0.01
05.09.2025	04.09.2025	📄 THETA	10.7000	🇺🇸 USDT	8.41	8.46	0.02	-0.07
05.09.2025	31.08.2025	🔴 OP	0.5000	🇺🇸 USDT	0.35	0.35	0.00	0.00
05.09.2025	31.08.2025	🔴 OP	7.3500	🇺🇸 USDT	5.21	5.17	0.01	0.03
05.09.2025	31.08.2025	🔴 OP	2.1400	🇺🇸 USDT	1.52	1.51	0.00	0.01
22.10.2025	31.08.2025	🔴 OP	0.0100	🇺🇸 USDT	0.00	0.01	0.00	-0.01
22.10.2025	15.09.2025	🔴 OP	0.4700	🇺🇸 USDT	0.00	0.37	0.00	-0.37
22.10.2025	15.09.2025	🔴 OP	6.9700	🇺🇸 USDT	0.00	5.50	0.01	-5.51
22.10.2025	15.09.2025	🔴 OP	0.1024	🇺🇸 USDT	0.00	0.08	0.00	-0.08
24.10.2025	15.09.2025	🔴 OP	0.0176	🇺🇸 USDT	0.01	0.01	0.00	-0.01
24.10.2025	23.10.2025	🔴 OP	32.9524	🇺🇸 USDT	14.59	14.17	0.01	0.41
05.09.2025	29.11.2022	▲ ACH	361.0000	🇺🇸 USDT	7.00	3.43	0.01	3.57
22.10.2025	25.11.2022	🌀 ONE	26.8310	🇺🇸 USDT	0.00	0.38	0.00	-0.38
22.10.2025	03.09.2025	🌀 ONE	522.6190	🇺🇸 USDT	0.00	5.38	0.01	-5.39
22.10.2025	15.09.2025	🔴 HBAR	21.0000	🇺🇸 USDT	3.50	5.05	0.01	-1.56
22.10.2025	22.10.2025	🔴 HBAR	27.7074	🇺🇸 USDT	4.62	0.00	0.00	4.62
22.10.2025	22.10.2025	🔴 HBAR	20.6406	🇺🇸 USDT	3.44	0.00	0.00	3.44
22.10.2025	22.10.2025	🔴 HBAR	19.0692	🇺🇸 USDT	3.18	0.00	0.00	3.18
22.10.2025	22.10.2025	🔴 HBAR	1.1740	🇺🇸 USDT	0.20	0.00	0.00	0.20
22.10.2025	22.10.2025	🔴 HBAR	1.0678	🇺🇸 USDT	0.18	0.00	0.00	0.18
24.10.2025	29.12.2021	🟡 BNB	0.0130	🇺🇸 USDT	14.67	0.00	0.01	14.66
30.10.2025	26.09.2022	🔵 XDC	54.6300	🇺🇸 USDT	3.17	1.62	0.00	1.55
11.11.2025	16.10.2025	🟢 SOL	0.0099	EUR	1.36	1.98	0.03	-0.65
11.11.2025	19.10.2025	🟢 SOL	0.0000	EUR	0.00	0.00	0.00	0.00
11.11.2025	19.10.2025	🟢 SOL	0.0000	EUR	0.00	0.00	0.00	0.00

Disposal date	Acquisition date	Asset	Quantity	Quote	Proceeds (EUR)	Cost (EUR)	Fees (EUR)	Gain/Loss (EUR)
11.11.2025	26.10.2025	 SOL	0.0000	EUR	0.00	0.00	0.00	0.00
11.11.2025	26.10.2025	 SOL	0.0000	EUR	0.00	0.00	0.00	0.00
11.11.2025	02.11.2025	 SOL	0.0000	EUR	0.00	0.00	0.00	0.00
11.11.2025	02.11.2025	 SOL	0.0000	EUR	0.00	0.00	0.00	0.00
11.11.2025	09.11.2025	 SOL	0.0000	EUR	0.00	0.00	0.00	0.00
11.11.2025	09.11.2025	 SOL	0.0000	EUR	0.00	0.00	0.00	0.00
11.11.2025	11.11.2025	 SOL	0.0125	EUR	1.73	1.74	0.03	-0.05
11.11.2025	16.10.2025	XXRP	0.4941	EUR	1.03	0.99	0.02	0.02
Total crypto disposals					161.54	138.97	0.43	22.14

Detailed breakdown per asset

XRP								
Transaction	Date	Quantity	Currency	Rate	Total	Exchange rate	Amount (EUR)	Reference
Acquisition	31.08.2025	1.8000	USDT	3.2900	5.9220	0.85778007	-5.0798	CGT
Acquisition fees					0.0059	0.85778007	-0.0051	CGT
Disposal	31.08.2025	1.8000	USDT	3.2748	5.8947	0.85778007	5.0564	CGT
Disposal fees					0.0059	0.85778007	-0.0051	CGT
Gain / Loss (capital gain / loss)							-0.0335	CGT
Acquisition	31.08.2025	0.2000	USDT	3.2900	0.6580	0.85778007	-0.5644	CGT
Acquisition fees					0.0007	0.85778007	-0.0006	CGT
Disposal	01.09.2025	0.2000	USDT	3.2487	0.6497	0.85360649	0.5546	CGT
Disposal fees					0.0006	0.85360649	-0.0006	CGT
Gain / Loss (capital gain / loss)							-0.0109	CGT
Acquisition	31.08.2025	2.0000	USDT	3.2721	6.5441	0.85778007	-5.6134	CGT
Acquisition fees					0.0065	0.85778007	-0.0056	CGT
Disposal	01.09.2025	2.0000	USDT	3.2487	6.4974	0.85360649	5.5462	CGT
Disposal fees					0.0065	0.85360649	-0.0055	CGT
Gain / Loss (capital gain / loss)							-0.0784	CGT
Acquisition	02.09.2025	1.8000	USDT	3.2809	5.9056	0.85866392	-5.0710	CGT
Acquisition fees					0.0059	0.85866392	-0.0051	CGT
Disposal	02.09.2025	1.8000	USDT	3.2837	5.9107	0.85866392	5.0753	CGT
Disposal fees					0.0059	0.85866392	-0.0051	CGT
Gain / Loss (capital gain / loss)							-0.0058	CGT
Acquisition	02.09.2025	1.2000	USDT	3.2809	3.9371	0.85866392	-3.3806	CGT
Acquisition fees					0.0039	0.85866392	-0.0034	CGT
Disposal	02.09.2025	1.2000	USDT	3.2837	3.9404	0.85866392	3.3835	CGT
Disposal fees					0.0039	0.85866392	-0.0034	CGT
Gain / Loss (capital gain / loss)							-0.0039	CGT
Acquisition	02.09.2025	3.0000	USDT	3.2867	9.8602	0.85866392	-8.4666	CGT
Acquisition fees					0.0099	0.85866392	-0.0085	CGT
Disposal	03.09.2025	3.0000	USDT	3.3140	9.9420	0.85814812	8.5317	CGT
Disposal fees					0.0099	0.85814812	-0.0085	CGT
Gain / Loss (capital gain / loss)							0.0481	CGT

ARB								
Transaction	Date	Quantity	Currency	Rate	Total	Exchange rate	Amount (EUR)	Reference
Acquisition	31.08.2025	9.9000	USDT	0.5881	5.8226	0.85778007	-4.9945	CGT
Acquisition fees					0.0058	0.85778007	-0.0050	CGT
Disposal	01.09.2025	9.9000	USDT	0.5751	5.6934	0.85360649	4.8599	CGT
Disposal fees					0.0057	0.85360649	-0.0049	CGT
Gain / Loss (capital gain / loss)							-0.1445	CGT
Acquisition	01.09.2025	18.7000	USDT	0.5765	10.7805	0.85360649	-9.2023	CGT
Acquisition fees					0.0108	0.85360649	-0.0092	CGT
Disposal	01.09.2025	18.7000	USDT	0.5751	10.7542	0.85360649	9.1798	CGT
Disposal fees					0.0108	0.85360649	-0.0092	CGT
Gain / Loss (capital gain / loss)							-0.0408	CGT

ENA								
Transaction	Date	Quantity	Currency	Rate	Total	Exchange rate	Amount (EUR)	Reference
Acquisition	01.09.2025	8.1600	₿ USDT	0.7380	6.0224	0.85360649	-5.1408	CGT
Acquisition fees					0.0060	0.85360649	-0.0051	CGT
Disposal	01.09.2025	8.1600	₿ USDT	0.7344	5.9928	0.85360649	5.1155	CGT
Disposal fees					0.0060	0.85360649	-0.0051	CGT
Gain / Loss (capital gain / loss)							-0.0356	CGT
Acquisition	01.09.2025	0.1200	₿ USDT	0.7380	0.0886	0.85360649	-0.0756	CGT
Acquisition fees					0.0001	0.85360649	-0.0001	CGT
Disposal	01.09.2025	0.1200	₿ USDT	0.7344	0.0881	0.85360649	0.0752	CGT
Disposal fees					0.0001	0.85360649	-0.0001	CGT
Gain / Loss (capital gain / loss)							-0.0005	CGT

ALGO								
Transaction	Date	Quantity	Currency	Rate	Total	Exchange rate	Amount (EUR)	Reference
Acquisition	22.11.2023	37.0000	₿ USDT	0.1297	4.7989	0.91650628	-4.3982	CGT
Acquisition fees					0.0120	0.91650628	-0.0110	CGT
Disposal	02.09.2025	37.0000	₿ USDT	0.2712	10.0357	0.85866392	8.6173	CGT
Disposal fees					0.0100	0.85866392	-0.0086	CGT
Gain / Loss (capital gain / loss)							4.1995	CGT
Acquisition	22.11.2023	37.0000	₿ USDT	0.1297	4.7989	0.91650628	-4.3982	CGT
Acquisition fees					0.0120	0.91650628	-0.0110	CGT
Disposal	02.09.2025	37.0000	₿ USDT	0.2707	10.0142	0.85866392	8.5988	CGT
Disposal fees					0.0100	0.85866392	-0.0086	CGT
Gain / Loss (capital gain / loss)							4.1810	CGT
Acquisition	22.11.2023	25.9000	₿ USDT	0.1297	3.3592	0.91650628	-3.0787	CGT
Acquisition fees					0.0084	0.91650628	-0.0077	CGT
Disposal	22.10.2025	25.9000	₿ USDT	0.0000	0.0000	0.86303616	0.0000	CGT
Gain / Loss (capital gain / loss)							-3.0864	CGT

 DOT

Transaction	Date	Quantity	Currency	Rate	Total	Exchange rate	Amount (EUR)	Reference
Acquisition	03.09.2025	1.3600	 USDT	4.5039	6.1253	0.85814812	-5.2564	CGT
Acquisition fees					0.0061	0.85814812	-0.0053	CGT
Disposal	03.09.2025	1.3600	 USDT	4.5039	6.1253	0.85814812	5.2564	CGT
Disposal fees					0.0061	0.85814812	-0.0053	CGT
Gain / Loss (capital gain / loss)							-0.0105	CGT
Acquisition	03.09.2025	0.8300	 USDT	4.5039	3.7382	0.85814812	-3.2079	CGT
Acquisition fees					0.0037	0.85814812	-0.0032	CGT
Disposal	03.09.2025	0.8300	 USDT	4.5039	3.7382	0.85814812	3.2079	CGT
Disposal fees					0.0037	0.85814812	-0.0032	CGT
Gain / Loss (capital gain / loss)							-0.0064	CGT
Acquisition	03.09.2025	0.0100	EUR	3.8650	0.0387	1.0000	-0.0387	CGT
Acquisition fees					0.0000	1.0000	0.0000	CGT
Disposal	11.11.2025	0.0100	EUR	2.6636	0.0266	1.0000	0.0266	CGT
Disposal fees					0.0002	1.0000	-0.0002	CGT
Gain / Loss (capital gain / loss)							-0.0123	CGT
Acquisition	16.10.2025	1.2251	EUR	3.2346	3.9629	1.0000	-3.9629	CGT
Acquisition fees					0.0396	1.0000	-0.0396	CGT
Disposal	11.11.2025	1.2251	EUR	2.6636	3.2634	1.0000	3.2634	CGT
Disposal fees					0.0298	1.0000	-0.0298	CGT
Gain / Loss (capital gain / loss)							-0.7689	CGT

 TIA

Transaction	Date	Quantity	Currency	Rate	Total	Exchange rate	Amount (EUR)	Reference
Acquisition	01.09.2025	3.2800	 USDT	1.8451	6.0520	0.85360649	-5.1660	CGT
Acquisition fees					0.0061	0.85360649	-0.0052	CGT
Disposal	03.09.2025	3.2800	 USDT	1.8994	6.2302	0.85814812	5.3464	CGT
Disposal fees					0.0062	0.85814812	-0.0053	CGT
Gain / Loss (capital gain / loss)							0.1699	CGT
Acquisition	01.09.2025	0.0100	 USDT	1.8451	0.0185	0.85360649	-0.0158	CGT
Acquisition fees					0.0000	0.85360649	0.0000	CGT
Disposal	03.09.2025	0.0100	 USDT	1.9006	0.0190	0.85814812	0.0163	CGT
Disposal fees					0.0000	0.85814812	0.0000	CGT
Gain / Loss (capital gain / loss)							0.0005	CGT
Acquisition	03.09.2025	3.4600	 USDT	1.9006	6.5761	0.85814812	-5.6433	CGT
Acquisition fees					0.0066	0.85814812	-0.0056	CGT
Disposal	03.09.2025	3.4600	 USDT	1.9006	6.5761	0.85814812	5.6433	CGT
Disposal fees					0.0066	0.85814812	-0.0056	CGT
Gain / Loss (capital gain / loss)							-0.0113	CGT

THETA

Transaction	Date	Quantity	Currency	Rate	Total	Exchange rate	Amount (EUR)	Reference
Acquisition	04.09.2025	10.7000	 USDT	0.9213	9.8577	0.85859019	-8.4637	CGT
Acquisition fees					0.0099	0.85859019	-0.0085	CGT
Disposal	05.09.2025	10.7000	 USDT	0.9194	9.8374	0.85492006	8.4102	CGT
Disposal fees					0.0098	0.85492006	-0.0084	CGT
Gain / Loss (capital gain / loss)							-0.0704	CGT

Transaction	Date	Quantity	Currency	Rate	Total	Exchange rate	Amount (EUR)	Reference
Acquisition	31.08.2025	0.5000	₳ USDT	0.8206	0.4103	0.85778007	-0.3519	CGT
Acquisition fees					0.0004	0.85778007	-0.0004	CGT
Disposal	05.09.2025	0.5000	₳ USDT	0.8296	0.4148	0.85492006	0.3546	CGT
Disposal fees					0.0004	0.85492006	-0.0004	CGT
Gain / Loss (capital gain / loss)							0.0019	CGT
Acquisition	31.08.2025	7.3500	₳ USDT	0.8206	6.0315	0.85778007	-5.1737	CGT
Acquisition fees					0.0060	0.85778007	-0.0052	CGT
Disposal	05.09.2025	7.3500	₳ USDT	0.8296	6.0972	0.85492006	5.2126	CGT
Disposal fees					0.0061	0.85492006	-0.0052	CGT
Gain / Loss (capital gain / loss)							0.0286	CGT
Acquisition	31.08.2025	2.1400	₳ USDT	0.8206	1.7561	0.85778007	-1.5063	CGT
Acquisition fees					0.0018	0.85778007	-0.0015	CGT
Disposal	05.09.2025	2.1400	₳ USDT	0.8296	1.7752	0.85492006	1.5177	CGT
Disposal fees					0.0018	0.85492006	-0.0015	CGT
Gain / Loss (capital gain / loss)							0.0083	CGT
Acquisition	31.08.2025	0.0100	₳ USDT	0.8206	0.0082	0.85778007	-0.0070	CGT
Acquisition fees					0.0000	0.85778007	0.0000	CGT
Disposal	22.10.2025	0.0100	₳ USDT	0.0000	0.0000	0.86303616	0.0000	CGT
Gain / Loss (capital gain / loss)							-0.0070	CGT
Acquisition	15.09.2025	0.4700	₳ USDT	0.9286	0.4364	0.84990651	-0.3709	CGT
Acquisition fees					0.0004	0.84990651	-0.0004	CGT
Disposal	22.10.2025	0.4700	₳ USDT	0.0000	0.0000	0.86303616	0.0000	CGT
Gain / Loss (capital gain / loss)							-0.3713	CGT
Acquisition	15.09.2025	6.9700	₳ USDT	0.9286	6.4722	0.84990651	-5.5007	CGT
Acquisition fees					0.0065	0.84990651	-0.0055	CGT
Disposal	22.10.2025	6.9700	₳ USDT	0.0000	0.0000	0.86303616	0.0000	CGT
Gain / Loss (capital gain / loss)							-5.5062	CGT
Acquisition	15.09.2025	0.1024	₳ USDT	0.9286	0.0951	0.84990651	-0.0808	CGT
Acquisition fees					0.0001	0.84990651	-0.0001	CGT
Disposal	22.10.2025	0.1024	₳ USDT	0.0000	0.0000	0.86303616	0.0000	CGT
Gain / Loss (capital gain / loss)							-0.0809	CGT
Acquisition	15.09.2025	0.0176	₳ USDT	0.9286	0.0163	0.84990651	-0.0139	CGT
Acquisition fees					0.0000	0.84990651	0.0000	CGT
Disposal	24.10.2025	0.0176	₳ USDT	0.5141	0.0090	0.86117809	0.0078	CGT
Disposal fees					0.0000	0.86117809	0.0000	CGT
Gain / Loss (capital gain / loss)							-0.0061	CGT
Acquisition	23.10.2025	32.9524	₳ USDT	0.4984	16.4229	0.86258949	-14.1663	CGT
Acquisition fees					0.0164	0.86258949	-0.0142	CGT
Disposal	24.10.2025	32.9524	₳ USDT	0.5141	16.9396	0.86117809	14.5880	CGT
Disposal fees					0.0000	0.86117809	0.0000	CGT
Gain / Loss (capital gain / loss)							0.4076	CGT

ACH								
Transaction	Date	Quantity	Currency	Rate	Total	Exchange rate	Amount (EUR)	Reference
Acquisition	29.11.2022	361.0000	₿ USDT	0.0098	3.5513	0.96469226	-3.4259	CGT
Acquisition fees					0.0036	0.96469226	-0.0034	CGT
Disposal	05.09.2025	361.0000	₿ USDT	0.0227	8.1919	0.85492006	7.0034	CGT
Disposal fees					0.0082	0.85492006	-0.0070	CGT
Gain / Loss (capital gain / loss)							3.5671	CGT

ONE								
Transaction	Date	Quantity	Currency	Rate	Total	Exchange rate	Amount (EUR)	Reference
Acquisition	25.11.2022	26.8310	₿ USDT	0.0147	0.3953	0.96385542	-0.3810	CGT
Acquisition fees					0.0008	0.96385542	-0.0008	CGT
Disposal	22.10.2025	26.8310	₿ USDT	0.0000	0.0000	0.86303616	0.0000	CGT
Gain / Loss (capital gain / loss)							-0.3818	CGT
Acquisition	03.09.2025	522.6190	₿ USDT	0.0120	6.2728	0.85814812	-5.3830	CGT
Acquisition fees					0.0063	0.85814812	-0.0054	CGT
Disposal	22.10.2025	522.6190	₿ USDT	0.0000	0.0000	0.86303616	0.0000	CGT
Gain / Loss (capital gain / loss)							-5.3884	CGT

HBAR								
Transaction	Date	Quantity	Currency	Rate	Total	Exchange rate	Amount (EUR)	Reference
Acquisition	15.09.2025	21.0000	₿ USDT	0.2832	5.9469	0.84990651	-5.0543	CGT
Acquisition fees					0.0059	0.84990651	-0.0051	CGT
Disposal	22.10.2025	21.0000	₿ USDT	0.1932	4.0575	0.86303616	3.5018	CGT
Gain / Loss (capital gain / loss)							-1.5575	CGT
Acquisition	22.10.2025	27.7074	₿ USDT	0.0000	0.0000	0.86303616	0.0000	CGT
Acquisition fees					0.0018	0.86303616	-0.0015	CGT
Disposal	22.10.2025	27.7074	₿ USDT	0.1932	5.3535	0.86303616	4.6203	CGT
Gain / Loss (capital gain / loss)							4.6203	CGT
Acquisition	22.10.2025	20.6406	₿ USDT	0.0000	0.0000	0.86303616	0.0000	CGT
Acquisition fees					0.0013	0.86303616	-0.0012	CGT
Disposal	22.10.2025	20.6406	₿ USDT	0.1932	3.9881	0.86303616	3.4419	CGT
Gain / Loss (capital gain / loss)							3.4419	CGT
Acquisition	22.10.2025	19.0692	₿ USDT	0.0000	0.0000	0.86303616	0.0000	CGT
Acquisition fees					0.0012	0.86303616	-0.0011	CGT
Disposal	22.10.2025	19.0692	₿ USDT	0.1932	3.6845	0.86303616	3.1798	CGT
Gain / Loss (capital gain / loss)							3.1798	CGT
Acquisition	22.10.2025	1.1740	₿ USDT	0.0000	0.0000	0.86303616	0.0000	CGT
Acquisition fees					0.0001	0.86303616	-0.0001	CGT
Disposal	22.10.2025	1.1740	₿ USDT	0.1932	0.2268	0.86303616	0.1958	CGT
Gain / Loss (capital gain / loss)							0.1958	CGT
Acquisition	22.10.2025	1.0678	₿ USDT	0.0000	0.0000	0.86303616	0.0000	CGT
Acquisition fees					0.0001	0.86303616	-0.0001	CGT
Disposal	22.10.2025	1.0678	₿ USDT	0.1932	0.2063	0.86303616	0.1781	CGT
Gain / Loss (capital gain / loss)							0.1781	CGT

BNB

Transaction	Date	Quantity	Currency	Rate	Total	Exchange rate	Amount (EUR)	Reference
Acquisition	29.12.2021	0.0130	 USDT	0.0000	0.0000	0.88472087	0.0000	CGT
Disposal	24.10.2025	0.0130	 USDT	1'310.3097	17.0340	0.86117809	14.6693	CGT
Disposal fees					0.0128	0.86117809	-0.0110	CGT
Gain / Loss (capital gain / loss)							14.6583	CGT

XDC

Transaction	Date	Quantity	Currency	Rate	Total	Exchange rate	Amount (EUR)	Reference
Acquisition	26.09.2022	54.6300	 USDT	0.0286	1.5610	1.03669915	-1.6183	CGT
Disposal	30.10.2025	54.6300	 USDT	0.0670	3.6609	0.86580087	3.1696	CGT
Disposal fees					0.0037	0.86580087	-0.0032	CGT
Gain / Loss (capital gain / loss)							1.5482	CGT

Transaction	Date	Quantity	Currency	Rate	Total	Exchange rate	Amount (EUR)	Reference
Acquisition	16.10.2025	0.0099	EUR	200.6282	1.9802	1.0000	-1.9802	CGT
Acquisition fees					0.0198	1.0000	-0.0198	CGT
Disposal	11.11.2025	0.0099	EUR	138.2694	1.3647	1.0000	1.3647	CGT
Disposal fees					0.0132	1.0000	-0.0132	CGT
Gain / Loss (capital gain / loss)							-0.6485	CGT
Acquisition	19.10.2025	0.0000	EUR	162.3717	0.0001	1.0000	-0.0001	CGT
Acquisition fees					0.0000	1.0000	0.0000	CGT
Disposal	11.11.2025	0.0000	EUR	138.2694	0.0001	1.0000	0.0001	CGT
Disposal fees					0.0000	1.0000	0.0000	CGT
Gain / Loss (capital gain / loss)							0.0000	CGT
Acquisition	19.10.2025	0.0000	EUR	162.3717	0.0004	1.0000	-0.0004	CGT
Acquisition fees					0.0000	1.0000	0.0000	CGT
Disposal	11.11.2025	0.0000	EUR	138.2694	0.0004	1.0000	0.0004	CGT
Disposal fees					0.0000	1.0000	0.0000	CGT
Gain / Loss (capital gain / loss)							-0.0001	CGT
Acquisition	26.10.2025	0.0000	EUR	169.6673	0.0000	1.0000	0.0000	CGT
Acquisition fees					0.0000	1.0000	0.0000	CGT
Disposal	11.11.2025	0.0000	EUR	138.2694	0.0000	1.0000	0.0000	CGT
Disposal fees					0.0000	1.0000	0.0000	CGT
Gain / Loss (capital gain / loss)							0.0000	CGT
Acquisition	26.10.2025	0.0000	EUR	169.6673	0.0022	1.0000	-0.0022	CGT
Acquisition fees					0.0000	1.0000	0.0000	CGT
Disposal	11.11.2025	0.0000	EUR	138.2694	0.0018	1.0000	0.0018	CGT
Disposal fees					0.0000	1.0000	0.0000	CGT
Gain / Loss (capital gain / loss)							-0.0004	CGT
Acquisition	02.11.2025	0.0000	EUR	157.6182	0.0021	1.0000	-0.0021	CGT
Acquisition fees					0.0000	1.0000	0.0000	CGT
Disposal	11.11.2025	0.0000	EUR	138.2694	0.0018	1.0000	0.0018	CGT
Disposal fees					0.0000	1.0000	0.0000	CGT
Gain / Loss (capital gain / loss)							-0.0003	CGT
Acquisition	02.11.2025	0.0000	EUR	157.6182	0.0000	1.0000	0.0000	CGT
Acquisition fees					0.0000	1.0000	0.0000	CGT
Disposal	11.11.2025	0.0000	EUR	138.2694	0.0000	1.0000	0.0000	CGT
Disposal fees					0.0000	1.0000	0.0000	CGT
Gain / Loss (capital gain / loss)							0.0000	CGT
Acquisition	09.11.2025	0.0000	EUR	137.7225	0.0018	1.0000	-0.0018	CGT
Acquisition fees					0.0000	1.0000	0.0000	CGT
Disposal	11.11.2025	0.0000	EUR	138.2694	0.0018	1.0000	0.0018	CGT
Disposal fees					0.0000	1.0000	0.0000	CGT
Gain / Loss (capital gain / loss)							0.0000	CGT
Acquisition	09.11.2025	0.0000	EUR	137.7225	0.0000	1.0000	0.0000	CGT
Acquisition fees					0.0000	1.0000	0.0000	CGT
Disposal	11.11.2025	0.0000	EUR	138.2694	0.0000	1.0000	0.0000	CGT
Disposal fees					0.0000	1.0000	0.0000	CGT
Gain / Loss (capital gain / loss)							0.0000	CGT

Transaction	Date	Quantity	Currency	Rate	Total	Exchange rate	Amount (EUR)	Reference
Acquisition	11.11.2025	0.0125	EUR	139.3521	1.7430	1.0000	-1.7430	CGT
Acquisition fees					0.0167	1.0000	-0.0167	CGT
Disposal	11.11.2025	0.0125	EUR	138.2694	1.7295	1.0000	1.7295	CGT
Disposal fees					0.0167	1.0000	-0.0167	CGT
Gain / Loss (capital gain / loss)							-0.0470	CGT

XXRP								
Transaction	Date	Quantity	Currency	Rate	Total	Exchange rate	Amount (EUR)	Reference
Acquisition	16.10.2025	0.4941	EUR	2.0036	0.9900	1.0000	-0.9900	CGT
Acquisition fees					0.0100	1.0000	-0.0100	CGT
Disposal	11.11.2025	0.4941	EUR	2.0846	1.0300	1.0000	1.0300	CGT
Disposal fees					0.0100	1.0000	-0.0100	CGT
Gain / Loss (capital gain / loss)							0.0200	CGT

Derivatives (futures / perpetuals) - realised results

Date	Underlying	Nominal	Quote	Open trade	Close trade	Fee	Realised PnL	FX	Open trade (EUR)	Close trade (EUR)	Fee (EUR)	Realised PnL (EUR)	Reference
15.09.2025	LINK	-1.8100	USDT	42.56	43.78	0.02	1.22	0.8499	36.19	37.21	0.02	1.02	CGT
15.09.2025	LINK	0.9100	USDT	-22.01	-21.99	0.01	0.02	0.8499	-18.70	-18.69	0.01	0.01	CGT
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	CGT
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	CGT
21.11.2025	OP	-98.9000	USDT	43.76	29.27	0.00	-14.49	0.8681	37.99	25.41	0.00	-12.58	CGT
23.11.2025	QNT	0.5000	USDT	-39.01	-39.03	0.02	-0.03	0.8681	-33.84	-33.88	0.02	-0.04	CGT
23.11.2025	QNT	-0.5000	USDT	39.03	39.03	0.02	0.00	0.8681	33.90	33.88	0.02	-0.02	CGT
23.11.2025	IMX	-73.0000	USDT	0.00	22.87	0.00	22.87	0.8681	19.86	19.85	0.00	0.00	CGT
23.11.2025	QNT	-0.4000	USDT	31.34	31.20	0.01	-0.13	0.8681	27.21	27.09	0.01	-0.12	CGT
23.11.2025	QNT	-0.4000	USDT	31.24	31.20	0.01	-0.03	0.8681	27.12	27.09	0.01	-0.03	CGT
23.11.2025	QNT	-0.2000	USDT	0.00	15.60	0.00	15.60	0.8681	13.55	13.54	0.00	0.00	CGT
27.11.2025	IMX	73.0000	USDT	-22.87	-23.58	0.01	-0.71	0.8631	-19.73	-20.35	0.01	-0.62	CGT
Total derivatives (realised PnL EUR)												13.11	CGT

This section is shown on a CGT working basis. If the activity amounts to a trade, the final filing position may instead fall under Income Tax / Form 11 trading sections.

Funding fees - extract

Date	Asset	Quote	Nominal	Price	Total	FX	Total (EUR)	Reference
31.12.2025	ACH	USDT	0.0040	0.0000	0.0040	0.8511	0.003392	CGT
31.12.2025	ACH	USDT	0.0001	0.0000	-0.0001	0.8511	-0.000057	CGT
31.12.2025	ACH	USDT	0.0016	0.0000	-0.0016	0.8511	-0.001395	CGT
30.12.2025	ACH	USDT	0.0012	0.0000	-0.0012	0.8506	-0.001012	CGT
30.12.2025	ACH	USDT	0.0001	0.0000	-0.0001	0.8506	-0.000109	CGT
30.12.2025	ACH	USDT	0.0016	0.0000	-0.0016	0.8506	-0.001322	CGT
29.12.2025	ACH	USDT	0.0017	0.0000	-0.0017	0.8499	-0.001417	CGT
29.12.2025	ACH	USDT	0.0017	0.0000	-0.0017	0.8499	-0.001462	CGT
29.12.2025	ACH	USDT	0.0017	0.0000	-0.0017	0.8499	-0.001443	CGT
28.12.2025	ACH	USDT	0.0017	0.0000	-0.0017	0.8484	-0.001449	CGT
28.12.2025	ACH	USDT	0.0016	0.0000	-0.0016	0.8484	-0.001333	CGT
28.12.2025	ACH	USDT	0.0008	0.0000	-0.0008	0.8484	-0.000683	CGT
27.12.2025	ACH	USDT	0.0009	0.0000	-0.0009	0.8484	-0.000732	CGT
27.12.2025	ACH	USDT	0.0017	0.0000	-0.0017	0.8484	-0.001457	CGT
27.12.2025	ACH	USDT	0.0013	0.0000	-0.0013	0.8484	-0.001124	CGT
26.12.2025	ACH	USDT	0.0019	0.0000	0.0019	0.8484	0.001626	CGT
26.12.2025	ACH	USDT	0.0020	0.0000	0.0020	0.8484	0.001686	CGT
26.12.2025	ACH	USDT	0.0014	0.0000	0.0014	0.8484	0.001182	CGT
25.12.2025	ACH	USDT	0.0012	0.0000	0.0012	0.8484	0.001044	CGT
25.12.2025	ACH	USDT	0.0017	0.0000	-0.0017	0.8484	-0.001414	CGT
25.12.2025	ACH	USDT	0.0005	0.0000	-0.0005	0.8484	-0.000449	CGT
24.12.2025	ACH	USDT	0.0007	0.0000	-0.0007	0.8484	-0.000582	CGT
24.12.2025	ACH	USDT	0.0010	0.0000	-0.0010	0.8484	-0.000831	CGT
24.12.2025	ACH	USDT	0.0010	0.0000	0.0010	0.8484	0.000838	CGT
23.12.2025	ACH	USDT	0.0052	0.0000	0.0052	0.8485	0.004438	CGT
23.12.2025	ACH	USDT	0.0045	0.0000	0.0045	0.8485	0.003806	CGT
23.12.2025	ACH	USDT	0.0040	0.0000	0.0040	0.8485	0.003416	CGT
22.12.2025	ACH	USDT	0.0004	0.0000	-0.0004	0.8514	-0.000355	CGT
22.12.2025	ACH	USDT	0.0008	0.0000	-0.0008	0.8514	-0.000683	CGT
22.12.2025	ACH	USDT	0.0024	0.0000	0.0024	0.8514	0.002084	CGT
21.12.2025	ACH	USDT	0.0038	0.0000	0.0038	0.8538	0.003280	CGT
21.12.2025	ACH	USDT	0.0037	0.0000	0.0037	0.8538	0.003132	CGT
21.12.2025	ACH	USDT	0.0038	0.0000	0.0038	0.8538	0.003218	CGT
20.12.2025	ACH	USDT	0.0049	0.0000	0.0049	0.8538	0.004160	CGT
20.12.2025	ACH	USDT	0.0038	0.0000	0.0038	0.8538	0.003257	CGT
20.12.2025	ACH	USDT	0.0048	0.0000	0.0048	0.8538	0.004061	CGT
19.12.2025	ACH	USDT	0.0028	0.0000	0.0028	0.8538	0.002413	CGT
19.12.2025	ACH	USDT	0.0037	0.0000	0.0037	0.8538	0.003178	CGT
19.12.2025	ACH	USDT	0.0032	0.0000	0.0032	0.8538	0.002730	CGT
18.12.2025	ACH	USDT	0.0003	0.0000	-0.0003	0.8533	-0.000233	CGT
Funding fees total (reporting currency)							0.15	CGT

... 198 more entries.

Other income (e.g. staking / rewards) - extract

Date	Asset	Quote	Nominal	Price	Total	FX	Total (EUR)	Reference
08.02.2025	SOLO	USDT	7.9285	0.0000	7.9285	0.9637	7.64	Form 11
19.10.2025	SOL	EUR	0.0000	0.0000	0.0001	1.0000	0.00	Form 11
19.10.2025	TRX	EUR	0.0012	0.0000	0.0003	1.0000	0.00	Form 11
19.10.2025	DOT	EUR	0.0007	0.0000	0.0017	1.0000	0.00	Form 11
19.10.2025	SOL	EUR	0.0000	0.0000	0.0004	1.0000	0.00	Form 11
19.10.2025	ETH	EUR	0.0000	0.0000	0.0005	1.0000	0.00	Form 11
19.10.2025	TRX	EUR	0.0002	0.0000	0.0001	1.0000	0.00	Form 11
19.10.2025	SUI	EUR	0.0001	0.0000	0.0002	1.0000	0.00	Form 11
26.10.2025	SOL	EUR	0.0000	0.0000	0.0000	1.0000	0.00	Form 11
26.10.2025	TRX	EUR	0.0064	0.0000	0.0017	1.0000	0.00	Form 11
26.10.2025	SUI	EUR	0.0004	0.0000	0.0009	1.0000	0.00	Form 11
26.10.2025	SOL	EUR	0.0000	0.0000	0.0022	1.0000	0.00	Form 11
26.10.2025	TRX	EUR	0.0000	0.0000	0.0000	1.0000	0.00	Form 11
26.10.2025	DOT	EUR	0.0015	0.0000	0.0042	1.0000	0.00	Form 11
02.11.2025	SOL	EUR	0.0000	0.0000	0.0021	1.0000	0.00	Form 11
02.11.2025	TRX	EUR	0.0000	0.0000	0.0000	1.0000	0.00	Form 11
02.11.2025	DOT	EUR	0.0015	0.0000	0.0038	1.0000	0.00	Form 11
02.11.2025	SOL	EUR	0.0000	0.0000	0.0000	1.0000	0.00	Form 11
02.11.2025	TRX	EUR	0.0065	0.0000	0.0017	1.0000	0.00	Form 11
02.11.2025	SUI	EUR	0.0004	0.0000	0.0008	1.0000	0.00	Form 11
09.11.2025	SOL	EUR	0.0000	0.0000	0.0018	1.0000	0.00	Form 11
09.11.2025	TRX	EUR	0.0000	0.0000	0.0000	1.0000	0.00	Form 11
09.11.2025	DOT	EUR	0.0015	0.0000	0.0042	1.0000	0.00	Form 11
09.11.2025	SOL	EUR	0.0000	0.0000	0.0000	1.0000	0.00	Form 11
09.11.2025	TRX	EUR	0.0065	0.0000	0.0016	1.0000	0.00	Form 11
09.11.2025	SUI	EUR	0.0004	0.0000	0.0007	1.0000	0.00	Form 11
16.11.2025	SOL	EUR	0.0000	0.0000	0.0015	1.0000	0.00	Form 11
16.11.2025	TRX	EUR	0.0064	0.0000	0.0016	1.0000	0.00	Form 11
16.11.2025	SUI	EUR	0.0004	0.0000	0.0006	1.0000	0.00	Form 11
23.11.2025	SOL	EUR	0.0000	0.0000	0.0012	1.0000	0.00	Form 11
23.11.2025	TRX	EUR	0.0064	0.0000	0.0015	1.0000	0.00	Form 11
23.11.2025	SUI	EUR	0.0004	0.0000	0.0005	1.0000	0.00	Form 11
30.11.2025	SOL	EUR	0.0000	0.0000	0.0014	1.0000	0.00	Form 11
30.11.2025	TRX	EUR	0.0063	0.0000	0.0015	1.0000	0.00	Form 11
30.11.2025	SUI	EUR	0.0004	0.0000	0.0006	1.0000	0.00	Form 11
07.12.2025	SOL	EUR	0.0000	0.0000	0.0015	1.0000	0.00	Form 11
07.12.2025	TRX	EUR	0.0063	0.0000	0.0015	1.0000	0.00	Form 11
07.12.2025	SUI	EUR	0.0004	0.0000	0.0005	1.0000	0.00	Form 11
14.12.2025	SOL	EUR	0.0000	0.0000	0.0014	1.0000	0.00	Form 11
14.12.2025	TRX	EUR	0.0059	0.0000	0.0014	1.0000	0.00	Form 11
14.12.2025	SUI	EUR	0.0004	0.0000	0.0005	1.0000	0.00	Form 11
21.12.2025	SOL	EUR	0.0000	0.0000	0.0012	1.0000	0.00	Form 11
21.12.2025	TRX	EUR	0.0058	0.0000	0.0014	1.0000	0.00	Form 11
21.12.2025	SUI	EUR	0.0004	0.0000	0.0005	1.0000	0.00	Form 11

Date	Asset	Quote	Nominal	Price	Total	FX	Total (EUR)	Reference
28.12.2025	 SOL	EUR	0.0000	0.0000	0.0012	1.0000	0.00	Form 11
28.12.2025	 TRX	EUR	0.0058	0.0000	0.0014	1.0000	0.00	Form 11
28.12.2025	 SUI	EUR	0.0004	0.0000	0.0005	1.0000	0.00	Form 11
Total other income (reporting currency)							7.69	Form 11

Notes / Disclaimer

- Ireland: FIFO-based interim CGT logic without UK same-day / 30-day / Section 104 matching. Review all results before filing.
- Ireland: treatment of staking, funding and derivatives can depend on facts and filing position; this report shows them separately for review.