

# Israel Crypto Tax Working File

Filing-oriented review pack for virtual asset disposals, derivatives, funding adjustments and related crypto income.  
Intended as supporting documentation for annual reporting and capital-gains analysis.

Country	Israel
Tax year	2025
Reporting currency	ILS
Period	01.01.2025 - 31.12.2025

## OVERVIEW

Dear Sir or Madam,

Please find attached a structured review of virtual asset transactions for the selected tax year, including capital disposals, derivatives, funding-fee adjustments and separately identified income items.

This pack is designed as a working file for Israel Tax Authority reporting. It does not replace professional tax advice.

### Working assumptions

Spot disposals are presented as capital transactions. Derivatives, funding fees and certain income items remain review-sensitive because treatment may depend on whether the activity remains capital in nature or rises to a business.

Where official ITA crypto-specific form mapping is clear, references are shown directly. Otherwise the report marks the amount as annual-return review only.

## ITA FORMS

### Form 1399

Report of sale of an asset under section 91. Used here as the primary working form for virtual-currency disposals treated as capital transactions.

No.	Description	Amount (ILS)	Ref
1	Total disposal proceeds from virtual currency disposals	161.54	1399
2	Allowable acquisition cost	143.82	1399
3	Allowable incidental costs	0.43	1399
4	Net result from virtual currency disposals	17.29	1399

Form 1399 is the clearest identified ITA form basis for asset-sale reporting under section 91. This report uses it as the disposal reference for spot crypto assets.

### Form 1301

Annual individual tax return review. Used here as the review frame for annual capital and income positions that do not map as cleanly to Form 1399.

No.	Description	Amount (ILS)	Ref
1	Capital gains base from crypto disposals	17.29	1301
2	Capital gains base from derivatives / perpetuals	11.35	1301 review
3	Capital gains base from taxable fiat FX	0.00	1301 review
4	Other crypto income	8.30	1301 review
5	Funding fee balance	0.00	1301 review
6	Total capital-gains base	28.64	1301
7	Estimated capital-gains tax (working only)	7.16	Estimate

No equally clear dedicated ITA crypto form, comparable to Form 1399 for asset disposals, was identified for derivatives, funding-fee adjustments or other crypto income. They are therefore shown as annual-return review items.

## DISPOSAL SUMMARY

Disposal date	Acquisition date	Asset	Quantity	Quote	Proceeds (ILS)	Cost (ILS)	Fees (ILS)	Gain/Loss (ILS)
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

Disposal date	Acquisition date	Asset	Quantity	Quote	Proceeds (ILS)	Cost (ILS)	Fees (ILS)	Gain/Loss (ILS)
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
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	0.01	0.00	-0.01
11.11.2025	02.11.2025	 SOL	0.0000	EUR	0.00	0.01	0.00	-0.01
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	0.01	0.00	-0.01
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	6.57	0.03	-4.88
11.11.2025	16.10.2025	XXRP	0.4941	EUR	1.03	0.99	0.02	0.02
<b>Total crypto disposals</b>					<b>161.54</b>	<b>143.82</b>	<b>0.43</b>	<b>17.29</b>

## PER-ASSET BREAKDOWN

✕ XRP								
Transaction	Date	Quantity	Quote	Unit price	Total	FX	Amount (ILS)	Ref
Acquisition	31.08.2025	1.8000	👉 USDT	2.8221	5.0798	1.0000	-5.0798	1399
Acquisition fees					0.0051	1.0000	-0.0051	1399
Disposal	31.08.2025	1.8000	👉 USDT	2.8091	5.0564	1.0000	5.0564	1399
Disposal fees					0.0051	1.0000	-0.0051	1399
<b>Gain / Loss (taxable capital result)</b>							-0.0335	1399
Acquisition	31.08.2025	0.2000	👉 USDT	2.8221	0.5644	1.0000	-0.5644	1399
Acquisition fees					0.0006	1.0000	-0.0006	1399
Disposal	01.09.2025	0.2000	👉 USDT	2.7731	0.5546	1.0000	0.5546	1399
Disposal fees					0.0006	1.0000	-0.0006	1399
<b>Gain / Loss (taxable capital result)</b>							-0.0109	1399
Acquisition	31.08.2025	2.0000	👉 USDT	2.8067	5.6134	1.0000	-5.6134	1399
Acquisition fees					0.0056	1.0000	-0.0056	1399
Disposal	01.09.2025	2.0000	👉 USDT	2.7731	5.5462	1.0000	5.5462	1399
Disposal fees					0.0055	1.0000	-0.0055	1399
<b>Gain / Loss (taxable capital result)</b>							-0.0784	1399
Acquisition	02.09.2025	1.8000	👉 USDT	2.8172	5.0710	1.0000	-5.0710	1399
Acquisition fees					0.0051	1.0000	-0.0051	1399
Disposal	02.09.2025	1.8000	👉 USDT	2.8196	5.0753	1.0000	5.0753	1399
Disposal fees					0.0051	1.0000	-0.0051	1399
<b>Gain / Loss (taxable capital result)</b>							-0.0058	1399
Acquisition	02.09.2025	1.2000	👉 USDT	2.8172	3.3806	1.0000	-3.3806	1399
Acquisition fees					0.0034	1.0000	-0.0034	1399
Disposal	02.09.2025	1.2000	👉 USDT	2.8196	3.3835	1.0000	3.3835	1399
Disposal fees					0.0034	1.0000	-0.0034	1399
<b>Gain / Loss (taxable capital result)</b>							-0.0039	1399
Acquisition	02.09.2025	3.0000	👉 USDT	2.8222	8.4666	1.0000	-8.4666	1399
Acquisition fees					0.0085	1.0000	-0.0085	1399
Disposal	03.09.2025	3.0000	👉 USDT	2.8439	8.5317	1.0000	8.5317	1399
Disposal fees					0.0085	1.0000	-0.0085	1399
<b>Gain / Loss (taxable capital result)</b>							0.0481	1399

ARB								
Transaction	Date	Quantity	Quote	Unit price	Total	FX	Amount (ILS)	Ref
Acquisition	31.08.2025	9.9000	₪ USDT	0.5045	4.9945	1.0000	-4.9945	1399
Acquisition fees					0.0050	1.0000	-0.0050	1399
Disposal	01.09.2025	9.9000	₪ USDT	0.4909	4.8599	1.0000	4.8599	1399
Disposal fees					0.0049	1.0000	-0.0049	1399
<b>Gain / Loss (taxable capital result)</b>							-0.1445	1399
Acquisition	01.09.2025	18.7000	₪ USDT	0.4921	9.2023	1.0000	-9.2023	1399
Acquisition fees					0.0092	1.0000	-0.0092	1399
Disposal	01.09.2025	18.7000	₪ USDT	0.4909	9.1798	1.0000	9.1798	1399
Disposal fees					0.0092	1.0000	-0.0092	1399
<b>Gain / Loss (taxable capital result)</b>							-0.0408	1399

ENA								
Transaction	Date	Quantity	Quote	Unit price	Total	FX	Amount (ILS)	Ref
Acquisition	01.09.2025	8.1600	₪ USDT	0.6300	5.1408	1.0000	-5.1408	1399
Acquisition fees					0.0051	1.0000	-0.0051	1399
Disposal	01.09.2025	8.1600	₪ USDT	0.6269	5.1155	1.0000	5.1155	1399
Disposal fees					0.0051	1.0000	-0.0051	1399
<b>Gain / Loss (taxable capital result)</b>							-0.0356	1399
Acquisition	01.09.2025	0.1200	₪ USDT	0.6300	0.0756	1.0000	-0.0756	1399
Acquisition fees					0.0001	1.0000	-0.0001	1399
Disposal	01.09.2025	0.1200	₪ USDT	0.6269	0.0752	1.0000	0.0752	1399
Disposal fees					0.0001	1.0000	-0.0001	1399
<b>Gain / Loss (taxable capital result)</b>							-0.0005	1399

ALGO								
Transaction	Date	Quantity	Quote	Unit price	Total	FX	Amount (ILS)	Ref
Acquisition	22.11.2023	37.0000	₪ USDT	0.1189	4.3982	1.0000	-4.3982	1399
Acquisition fees					0.0110	1.0000	-0.0110	1399
Disposal	02.09.2025	37.0000	₪ USDT	0.2329	8.6173	1.0000	8.6173	1399
Disposal fees					0.0086	1.0000	-0.0086	1399
<b>Gain / Loss (taxable capital result)</b>							4.1995	1399
Acquisition	22.11.2023	37.0000	₪ USDT	0.1189	4.3982	1.0000	-4.3982	1399
Acquisition fees					0.0110	1.0000	-0.0110	1399
Disposal	02.09.2025	37.0000	₪ USDT	0.2324	8.5988	1.0000	8.5988	1399
Disposal fees					0.0086	1.0000	-0.0086	1399
<b>Gain / Loss (taxable capital result)</b>							4.1810	1399
Acquisition	22.11.2023	25.9000	₪ USDT	0.1189	3.0787	1.0000	-3.0787	1399
Acquisition fees					0.0077	1.0000	-0.0077	1399
Disposal	22.10.2025	25.9000	₪ USDT	0.0000	0.0000	1.0000	0.0000	1399
<b>Gain / Loss (taxable capital result)</b>							-3.0864	1399

DOT								
Transaction	Date	Quantity	Quote	Unit price	Total	FX	Amount (ILS)	Ref
Acquisition	03.09.2025	1.3600	🇺🇸 USDT	3.8650	5.2564	1.0000	-5.2564	1399
Acquisition fees					0.0053	1.0000	-0.0053	1399
Disposal	03.09.2025	1.3600	🇺🇸 USDT	3.8650	5.2564	1.0000	5.2564	1399
Disposal fees					0.0053	1.0000	-0.0053	1399
<b>Gain / Loss (taxable capital result)</b>							-0.0105	1399
Acquisition	03.09.2025	0.8300	🇺🇸 USDT	3.8650	3.2079	1.0000	-3.2079	1399
Acquisition fees					0.0032	1.0000	-0.0032	1399
Disposal	03.09.2025	0.8300	🇺🇸 USDT	3.8650	3.2079	1.0000	3.2079	1399
Disposal fees					0.0032	1.0000	-0.0032	1399
<b>Gain / Loss (taxable capital result)</b>							-0.0064	1399
Acquisition	03.09.2025	0.0100	EUR	0.9848	0.0098	3.9247	-0.0387	1399
Acquisition fees					0.0000	3.9247	0.0000	1399
Disposal	11.11.2025	0.0100	EUR	0.7149	0.0071	3.7260	0.0266	1399
Disposal fees					0.0001	3.7260	-0.0002	1399
<b>Gain / Loss (taxable capital result)</b>							-0.0123	1399
Acquisition	16.10.2025	1.2251	EUR	0.8410	1.0304	3.8460	-3.9629	1399
Acquisition fees					0.0103	3.8460	-0.0396	1399
Disposal	11.11.2025	1.2251	EUR	0.7149	0.8758	3.7260	3.2634	1399
Disposal fees					0.0080	3.7260	-0.0298	1399
<b>Gain / Loss (taxable capital result)</b>							-0.7689	1399

TIA								
Transaction	Date	Quantity	Quote	Unit price	Total	FX	Amount (ILS)	Ref
Acquisition	01.09.2025	3.2800	🇺🇸 USDT	1.5750	5.1660	1.0000	-5.1660	1399
Acquisition fees					0.0052	1.0000	-0.0052	1399
Disposal	03.09.2025	3.2800	🇺🇸 USDT	1.6300	5.3464	1.0000	5.3464	1399
Disposal fees					0.0053	1.0000	-0.0053	1399
<b>Gain / Loss (taxable capital result)</b>							0.1699	1399
Acquisition	01.09.2025	0.0100	🇺🇸 USDT	1.5750	0.0158	1.0000	-0.0158	1399
Acquisition fees					0.0000	1.0000	0.0000	1399
Disposal	03.09.2025	0.0100	🇺🇸 USDT	1.6310	0.0163	1.0000	0.0163	1399
Disposal fees					0.0000	1.0000	0.0000	1399
<b>Gain / Loss (taxable capital result)</b>							0.0005	1399
Acquisition	03.09.2025	3.4600	🇺🇸 USDT	1.6310	5.6433	1.0000	-5.6433	1399
Acquisition fees					0.0056	1.0000	-0.0056	1399
Disposal	03.09.2025	3.4600	🇺🇸 USDT	1.6310	5.6433	1.0000	5.6433	1399
Disposal fees					0.0056	1.0000	-0.0056	1399
<b>Gain / Loss (taxable capital result)</b>							-0.0113	1399

 THETA

Transaction	Date	Quantity	Quote	Unit price	Total	FX	Amount (ILS)	Ref
Acquisition	04.09.2025	10.7000	 USDT	0.7910	8.4637	1.0000	-8.4637	1399
Acquisition fees					0.0085	1.0000	-0.0085	1399
Disposal	05.09.2025	10.7000	 USDT	0.7860	8.4102	1.0000	8.4102	1399
Disposal fees					0.0084	1.0000	-0.0084	1399
<b>Gain / Loss</b> <i>(taxable capital result)</i>							-0.0704	1399

Transaction	Date	Quantity	Quote	Unit price	Total	FX	Amount (ILS)	Ref
Acquisition	31.08.2025	0.5000	🇺🇸 USDT	0.7039	0.3520	1.0000	-0.3519	1399
Acquisition fees					0.0004	1.0000	-0.0004	1399
Disposal	05.09.2025	0.5000	🇺🇸 USDT	0.7092	0.3546	1.0000	0.3546	1399
Disposal fees					0.0004	1.0000	-0.0004	1399
Gain / Loss (taxable capital result)							0.0019	1399
Acquisition	31.08.2025	7.3500	🇺🇸 USDT	0.7039	5.1737	1.0000	-5.1737	1399
Acquisition fees					0.0052	1.0000	-0.0052	1399
Disposal	05.09.2025	7.3500	🇺🇸 USDT	0.7092	5.2126	1.0000	5.2126	1399
Disposal fees					0.0052	1.0000	-0.0052	1399
Gain / Loss (taxable capital result)							0.0286	1399
Acquisition	31.08.2025	2.1400	🇺🇸 USDT	0.7039	1.5063	1.0000	-1.5063	1399
Acquisition fees					0.0015	1.0000	-0.0015	1399
Disposal	05.09.2025	2.1400	🇺🇸 USDT	0.7092	1.5177	1.0000	1.5177	1399
Disposal fees					0.0015	1.0000	-0.0015	1399
Gain / Loss (taxable capital result)							0.0083	1399
Acquisition	31.08.2025	0.0100	🇺🇸 USDT	0.7039	0.0070	1.0000	-0.0070	1399
Acquisition fees					0.0000	1.0000	0.0000	1399
Disposal	22.10.2025	0.0100	🇺🇸 USDT	0.0000	0.0000	1.0000	0.0000	1399
Gain / Loss (taxable capital result)							-0.0070	1399
Acquisition	15.09.2025	0.4700	🇺🇸 USDT	0.7892	0.3709	1.0000	-0.3709	1399
Acquisition fees					0.0004	1.0000	-0.0004	1399
Disposal	22.10.2025	0.4700	🇺🇸 USDT	0.0000	0.0000	1.0000	0.0000	1399
Gain / Loss (taxable capital result)							-0.3713	1399
Acquisition	15.09.2025	6.9700	🇺🇸 USDT	0.7892	5.5007	1.0000	-5.5007	1399
Acquisition fees					0.0055	1.0000	-0.0055	1399
Disposal	22.10.2025	6.9700	🇺🇸 USDT	0.0000	0.0000	1.0000	0.0000	1399
Gain / Loss (taxable capital result)							-5.5062	1399
Acquisition	15.09.2025	0.1024	🇺🇸 USDT	0.7892	0.0808	1.0000	-0.0808	1399
Acquisition fees					0.0001	1.0000	-0.0001	1399
Disposal	22.10.2025	0.1024	🇺🇸 USDT	0.0000	0.0000	1.0000	0.0000	1399
Gain / Loss (taxable capital result)							-0.0809	1399
Acquisition	15.09.2025	0.0176	🇺🇸 USDT	0.7892	0.0139	1.0000	-0.0139	1399
Acquisition fees					0.0000	1.0000	0.0000	1399
Disposal	24.10.2025	0.0176	🇺🇸 USDT	0.4427	0.0078	1.0000	0.0078	1399
Disposal fees					0.0000	1.0000	0.0000	1399
Gain / Loss (taxable capital result)							-0.0061	1399
Acquisition	23.10.2025	32.9524	🇺🇸 USDT	0.4299	14.1663	1.0000	-14.1663	1399
Acquisition fees					0.0142	1.0000	-0.0142	1399
Disposal	24.10.2025	32.9524	🇺🇸 USDT	0.4427	14.5880	1.0000	14.5880	1399
Disposal fees					0.0000	1.0000	0.0000	1399
Gain / Loss (taxable capital result)							0.4076	1399

**ACH**

Transaction	Date	Quantity	Quote	Unit price	Total	FX	Amount (ILS)	Ref
Acquisition	29.11.2022	361.0000	 USDT	0.0095	3.4259	1.0000	-3.4259	1399
Acquisition fees					0.0034	1.0000	-0.0034	1399
Disposal	05.09.2025	361.0000	 USDT	0.0194	7.0034	1.0000	7.0034	1399
Disposal fees					0.0070	1.0000	-0.0070	1399
<b>Gain / Loss</b> (taxable capital result)							3.5671	1399

**ONE**

Transaction	Date	Quantity	Quote	Unit price	Total	FX	Amount (ILS)	Ref
Acquisition	25.11.2022	26.8310	 USDT	0.0142	0.3810	1.0000	-0.3810	1399
Acquisition fees					0.0008	1.0000	-0.0008	1399
Disposal	22.10.2025	26.8310	 USDT	0.0000	0.0000	1.0000	0.0000	1399
<b>Gain / Loss</b> (taxable capital result)							-0.3818	1399
Acquisition	03.09.2025	522.6190	 USDT	0.0103	5.3830	1.0000	-5.3830	1399
Acquisition fees					0.0054	1.0000	-0.0054	1399
Disposal	22.10.2025	522.6190	 USDT	0.0000	0.0000	1.0000	0.0000	1399
<b>Gain / Loss</b> (taxable capital result)							-5.3884	1399

HBAR								
Transaction	Date	Quantity	Quote	Unit price	Total	FX	Amount (ILS)	Ref
Acquisition	15.09.2025	21.0000	₿ USDT	0.2407	5.0543	1.0000	-5.0543	1399
Acquisition fees					0.0051	1.0000	-0.0051	1399
Disposal	22.10.2025	21.0000	₿ USDT	0.1668	3.5018	1.0000	3.5018	1399
Gain / Loss (taxable capital result)							-1.5575	1399
Acquisition	22.10.2025	27.7074	₿ USDT	0.0000	0.0000	1.0000	0.0000	1399
Acquisition fees					0.0015	1.0000	-0.0015	1399
Disposal	22.10.2025	27.7074	₿ USDT	0.1668	4.6203	1.0000	4.6203	1399
Gain / Loss (taxable capital result)							4.6203	1399
Acquisition	22.10.2025	20.6406	₿ USDT	0.0000	0.0000	1.0000	0.0000	1399
Acquisition fees					0.0012	1.0000	-0.0012	1399
Disposal	22.10.2025	20.6406	₿ USDT	0.1668	3.4419	1.0000	3.4419	1399
Gain / Loss (taxable capital result)							3.4419	1399
Acquisition	22.10.2025	19.0692	₿ USDT	0.0000	0.0000	1.0000	0.0000	1399
Acquisition fees					0.0011	1.0000	-0.0011	1399
Disposal	22.10.2025	19.0692	₿ USDT	0.1668	3.1798	1.0000	3.1798	1399
Gain / Loss (taxable capital result)							3.1798	1399
Acquisition	22.10.2025	1.1740	₿ USDT	0.0000	0.0000	1.0000	0.0000	1399
Acquisition fees					0.0001	1.0000	-0.0001	1399
Disposal	22.10.2025	1.1740	₿ USDT	0.1668	0.1958	1.0000	0.1958	1399
Gain / Loss (taxable capital result)							0.1958	1399
Acquisition	22.10.2025	1.0678	₿ USDT	0.0000	0.0000	1.0000	0.0000	1399
Acquisition fees					0.0001	1.0000	-0.0001	1399
Disposal	22.10.2025	1.0678	₿ USDT	0.1668	0.1781	1.0000	0.1781	1399
Gain / Loss (taxable capital result)							0.1781	1399

BNB								
Transaction	Date	Quantity	Quote	Unit price	Total	FX	Amount (ILS)	Ref
Acquisition	29.12.2021	0.0130	₿ USDT	0.0000	0.0000	1.0000	0.0000	1399
Disposal	24.10.2025	0.0130	₿ USDT	1'128.4100	14.6693	1.0000	14.6693	1399
Disposal fees					0.0110	1.0000	-0.0110	1399
Gain / Loss (taxable capital result)							14.6583	1399

XDC								
Transaction	Date	Quantity	Quote	Unit price	Total	FX	Amount (ILS)	Ref
Acquisition	26.09.2022	54.6300	₿ USDT	0.0296	1.6183	1.0000	-1.6183	1399
Disposal	30.10.2025	54.6300	₿ USDT	0.0580	3.1696	1.0000	3.1696	1399
Disposal fees					0.0032	1.0000	-0.0032	1399
Gain / Loss (taxable capital result)							1.5482	1399

Transaction	Date	Quantity	Quote	Unit price	Total	FX	Amount (ILS)	Ref
Acquisition	16.10.2025	0.0099	EUR	52.1654	0.5149	3.8460	-1.9802	1399
Acquisition fees					0.0051	3.8460	-0.0198	1399
Disposal	11.11.2025	0.0099	EUR	37.1093	0.3663	3.7260	1.3647	1399
Disposal fees					0.0035	3.7260	-0.0132	1399
Gain / Loss (taxable capital result)							-0.6485	1399
Acquisition	19.10.2025	0.0000	EUR	631.7436	0.0003	1.0000	-0.0003	1399
Acquisition fees					0.0000	1.0000	0.0000	1399
Disposal	11.11.2025	0.0000	EUR	37.1093	0.0000	3.7260	0.0001	1399
Disposal fees					0.0000	3.7260	0.0000	1399
Gain / Loss (taxable capital result)							-0.0002	1399
Acquisition	19.10.2025	0.0000	EUR	631.7436	0.0017	1.0000	-0.0017	1399
Acquisition fees					0.0000	1.0000	0.0000	1399
Disposal	11.11.2025	0.0000	EUR	37.1093	0.0001	3.7260	0.0004	1399
Disposal fees					0.0000	3.7260	0.0000	1399
Gain / Loss (taxable capital result)							-0.0013	1399
Acquisition	26.10.2025	0.0000	EUR	652.6390	0.0000	1.0000	0.0000	1399
Acquisition fees					0.0000	1.0000	0.0000	1399
Disposal	11.11.2025	0.0000	EUR	37.1093	0.0000	3.7260	0.0000	1399
Disposal fees					0.0000	3.7260	0.0000	1399
Gain / Loss (taxable capital result)							0.0000	1399
Acquisition	26.10.2025	0.0000	EUR	652.6390	0.0085	1.0000	-0.0085	1399
Acquisition fees					0.0000	1.0000	0.0000	1399
Disposal	11.11.2025	0.0000	EUR	37.1093	0.0005	3.7260	0.0018	1399
Disposal fees					0.0000	3.7260	0.0000	1399
Gain / Loss (taxable capital result)							-0.0067	1399
Acquisition	02.11.2025	0.0000	EUR	596.2506	0.0078	1.0000	-0.0078	1399
Acquisition fees					0.0000	1.0000	0.0000	1399
Disposal	11.11.2025	0.0000	EUR	37.1093	0.0005	3.7260	0.0018	1399
Disposal fees					0.0000	3.7260	0.0000	1399
Gain / Loss (taxable capital result)							-0.0060	1399
Acquisition	02.11.2025	0.0000	EUR	596.2506	0.0000	1.0000	0.0000	1399
Acquisition fees					0.0000	1.0000	0.0000	1399
Disposal	11.11.2025	0.0000	EUR	37.1093	0.0000	3.7260	0.0000	1399
Disposal fees					0.0000	3.7260	0.0000	1399
Gain / Loss (taxable capital result)							0.0000	1399
Acquisition	09.11.2025	0.0000	EUR	523.9927	0.0068	1.0000	-0.0068	1399
Acquisition fees					0.0000	1.0000	0.0000	1399
Disposal	11.11.2025	0.0000	EUR	37.1093	0.0005	3.7260	0.0018	1399
Disposal fees					0.0000	3.7260	0.0000	1399
Gain / Loss (taxable capital result)							-0.0050	1399

Transaction	Date	Quantity	Quote	Unit price	Total	FX	Amount (ILS)	Ref
Acquisition	09.11.2025	0.0000	EUR	523.9927	0.0000	1.0000	0.0000	1399
Acquisition fees					0.0000	1.0000	0.0000	1399
Disposal	11.11.2025	0.0000	EUR	37.1093	0.0000	3.7260	0.0000	1399
Disposal fees					0.0000	3.7260	0.0000	1399
Gain / Loss (taxable capital result)							0.0000	1399
Acquisition	11.11.2025	0.0125	EUR	141.0688	1.7645	3.7260	-6.5744	1399
Acquisition fees					0.0045	3.7260	-0.0167	1399
Disposal	11.11.2025	0.0125	EUR	37.1093	0.4642	3.7260	1.7295	1399
Disposal fees					0.0045	3.7260	-0.0167	1399
Gain / Loss (taxable capital result)							-4.8784	1399

### XXRP

Transaction	Date	Quantity	Quote	Unit price	Total	FX	Amount (ILS)	Ref
Acquisition	16.10.2025	0.4941	EUR	0.5210	0.2574	3.8460	-0.9900	1399
Acquisition fees					0.0026	3.8460	-0.0100	1399
Disposal	11.11.2025	0.4941	EUR	0.5595	0.2764	3.7260	1.0300	1399
Disposal fees					0.0027	3.7260	-0.0100	1399
Gain / Loss (taxable capital result)							0.0200	1399

## DERIVATIVES REVIEW

Date	Underlying	Nominal	Quote	Open trade	Close trade	Fee	Realised PnL	FX	Open trade (ILS)	Close trade (ILS)	Fee (ILS)	Realised PnL (ILS)	Ref
15.09.2025	 LINK	-1.8100	 USDT	42.56	43.78	0.02	1.22	1.0000	42.58	43.78	0.02	1.20	1301 review
15.09.2025	 LINK	0.9100	 USDT	-22.01	-21.99	0.01	0.02	1.0000	-22.00	-21.99	0.01	0.01	1301 review
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	1301 review
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	1301 review
21.11.2025	 OP	-98.9000	 USDT	43.76	29.27	0.00	-14.49	1.0000	43.76	29.27	0.00	-14.49	1301 review
23.11.2025	 QNT	0.5000	 USDT	-39.01	-39.03	0.02	-0.03	1.0000	-38.99	-39.03	0.02	-0.05	1301 review
23.11.2025	 QNT	-0.5000	 USDT	39.03	39.03	0.02	0.00	1.0000	39.05	39.03	0.02	-0.02	1301 review
23.11.2025	 IMX	-73.0000	 USDT	0.00	22.87	0.00	22.87	1.0000	22.88	22.87	0.00	0.00	1301 review
23.11.2025	 QNT	-0.4000	 USDT	31.34	31.20	0.01	-0.13	1.0000	31.34	31.20	0.01	-0.14	1301 review
23.11.2025	 QNT	-0.4000	 USDT	31.24	31.20	0.01	-0.03	1.0000	31.24	31.20	0.01	-0.04	1301 review
23.11.2025	 QNT	-0.2000	 USDT	0.00	15.60	0.00	15.60	1.0000	15.61	15.60	0.00	0.00	1301 review
27.11.2025	 IMX	73.0000	 USDT	-22.87	-23.58	0.01	-0.71	1.0000	-22.86	-23.58	0.01	-0.72	1301 review
<b>Total derivatives (realised PnL ILS)</b>												<b>11.25</b>	<b>1301 review</b>

No dedicated official ITA crypto-derivatives form, comparable to Form 1399 for asset disposals, was identified. This section is therefore shown as annual-return review only.

## OTHER CRYPTO INCOME REVIEW

Date	Asset	Quote	Nominal	Price	Total	FX	Total (ILS)	Ref
08.02.2025	 SOLO	 USDT	7.9285	0.0000	7.9285	1.0000	7.93	1301 review
05.09.2025	 LINK	 USDT	0.0020	0.0000	-0.0020	1.0000	0.00	1301 review
06.09.2025	 LINK	 USDT	0.0020	0.0000	-0.0020	1.0000	0.00	1301 review
06.09.2025	 LINK	 USDT	0.0020	0.0000	-0.0020	1.0000	0.00	1301 review
06.09.2025	 LINK	 USDT	0.0020	0.0000	-0.0020	1.0000	0.00	1301 review
07.09.2025	 LINK	 USDT	0.0020	0.0000	-0.0020	1.0000	0.00	1301 review
07.09.2025	 LINK	 USDT	0.0020	0.0000	-0.0020	1.0000	0.00	1301 review
07.09.2025	 LINK	 USDT	0.0020	0.0000	-0.0020	1.0000	0.00	1301 review
08.09.2025	 LINK	 USDT	0.0020	0.0000	-0.0020	1.0000	0.00	1301 review
08.09.2025	 LINK	 USDT	0.0020	0.0000	-0.0020	1.0000	0.00	1301 review
08.09.2025	 LINK	 USDT	0.0021	0.0000	-0.0021	1.0000	0.00	1301 review
09.09.2025	 LINK	 USDT	0.0021	0.0000	-0.0021	1.0000	0.00	1301 review
09.09.2025	 LINK	 USDT	0.0021	0.0000	-0.0021	1.0000	0.00	1301 review
09.09.2025	 LINK	 USDT	0.0021	0.0000	-0.0021	1.0000	0.00	1301 review
10.09.2025	 LINK	 USDT	0.0000	0.0000	0.0000	1.0000	0.00	1301 review
10.09.2025	 LINK	 USDT	0.0021	0.0000	-0.0021	1.0000	0.00	1301 review
10.09.2025	 LINK	 USDT	0.0021	0.0000	-0.0021	1.0000	0.00	1301 review
11.09.2025	 LINK	 USDT	0.0016	0.0000	-0.0016	1.0000	0.00	1301 review
11.09.2025	 LINK	 USDT	0.0021	0.0000	-0.0021	1.0000	0.00	1301 review
11.09.2025	 LINK	 USDT	0.0002	0.0000	0.0002	1.0000	0.00	1301 review
12.09.2025	 LINK	 USDT	0.0022	0.0000	-0.0022	1.0000	0.00	1301 review
12.09.2025	 LINK	 USDT	0.0022	0.0000	-0.0022	1.0000	0.00	1301 review
12.09.2025	 LINK	 USDT	0.0014	0.0000	-0.0014	1.0000	0.00	1301 review
13.09.2025	 LINK	 USDT	0.0023	0.0000	-0.0023	1.0000	0.00	1301 review
13.09.2025	 LINK	 USDT	0.0023	0.0000	-0.0023	1.0000	0.00	1301 review
13.09.2025	 LINK	 USDT	0.0022	0.0000	-0.0022	1.0000	0.00	1301 review
14.09.2025	 LINK	 USDT	0.0022	0.0000	-0.0022	1.0000	0.00	1301 review
14.09.2025	 LINK	 USDT	0.0022	0.0000	-0.0022	1.0000	0.00	1301 review
14.09.2025	 LINK	 USDT	0.0006	0.0000	-0.0006	1.0000	0.00	1301 review
15.09.2025	 LINK	 USDT	0.0006	0.0000	-0.0006	1.0000	0.00	1301 review
19.10.2025	 SOL	ILS	0.0000	0.0000	0.0003	1.0000	0.00	1301 review
19.10.2025	 TRX	ILS	0.0012	0.0000	0.0012	1.0000	0.00	1301 review
19.10.2025	 DOT	ILS	0.0007	0.0000	0.0067	1.0000	0.01	1301 review
19.10.2025	 SOL	ILS	0.0000	0.0000	0.0017	1.0000	0.00	1301 review
19.10.2025	 ETH	ILS	0.0000	0.0000	0.0019	1.0000	0.00	1301 review
19.10.2025	 TRX	ILS	0.0002	0.0000	0.0002	1.0000	0.00	1301 review
19.10.2025	 SUI	ILS	0.0001	0.0000	0.0007	1.0000	0.00	1301 review
24.10.2025	 OP	 USDT	0.0037	0.0000	0.0037	1.0000	0.00	1301 review
25.10.2025	 OP	 USDT	0.0044	0.0000	-0.0044	1.0000	0.00	1301 review

Date	Asset	Quote	Nominal	Price	Total	FX	Total (ILS)	Ref
25.10.2025	 OP	 USDT	0.0025	0.0000	0.0025	1.0000	0.00	1301 review
25.10.2025	 OP	 USDT	0.0044	0.0000	-0.0044	1.0000	0.00	1301 review
26.10.2025	 SOL	ILS	0.0000	0.0000	0.0000	1.0000	0.00	1301 review
26.10.2025	 TRX	ILS	0.0064	0.0000	0.0063	1.0000	0.01	1301 review
26.10.2025	 SUI	ILS	0.0004	0.0000	0.0035	1.0000	0.00	1301 review
26.10.2025	 SOL	ILS	0.0000	0.0000	0.0085	1.0000	0.01	1301 review
26.10.2025	 TRX	ILS	0.0000	0.0000	0.0000	1.0000	0.00	1301 review
26.10.2025	 DOT	ILS	0.0015	0.0000	0.0160	1.0000	0.02	1301 review
26.10.2025	 OP	 USDT	0.0200	0.0000	0.0200	1.0000	0.02	1301 review
26.10.2025	 OP	 USDT	0.0044	0.0000	-0.0044	1.0000	0.00	1301 review
26.10.2025	 OP	 USDT	0.0008	0.0000	0.0008	1.0000	0.00	1301 review
27.10.2025	 OP	 USDT	0.0046	0.0000	-0.0046	1.0000	0.00	1301 review
27.10.2025	 OP	 USDT	0.0041	0.0000	-0.0041	1.0000	0.00	1301 review
27.10.2025	 OP	 USDT	0.0036	0.0000	0.0036	1.0000	0.00	1301 review
28.10.2025	 OP	 USDT	0.0043	0.0000	0.0043	1.0000	0.00	1301 review
28.10.2025	 OP	 USDT	0.0060	0.0000	0.0060	1.0000	0.01	1301 review
28.10.2025	 OP	 USDT	0.0045	0.0000	-0.0045	1.0000	0.00	1301 review
29.10.2025	 OP	 USDT	0.0043	0.0000	-0.0043	1.0000	0.00	1301 review
29.10.2025	 OP	 USDT	0.0175	0.0000	0.0175	1.0000	0.02	1301 review
29.10.2025	 OP	 USDT	0.0042	0.0000	-0.0042	1.0000	0.00	1301 review
30.10.2025	 OP	 USDT	0.0008	0.0000	0.0008	1.0000	0.00	1301 review
30.10.2025	 OP	 USDT	0.0043	0.0000	-0.0043	1.0000	0.00	1301 review
30.10.2025	 OP	 USDT	0.0142	0.0000	0.0142	1.0000	0.01	1301 review
31.10.2025	 OP	 USDT	0.0054	0.0000	0.0054	1.0000	0.01	1301 review
31.10.2025	 OP	 USDT	0.0085	0.0000	0.0085	1.0000	0.01	1301 review
31.10.2025	 OP	 USDT	0.0002	0.0000	-0.0002	1.0000	0.00	1301 review
01.11.2025	 OP	 USDT	0.0039	0.0000	-0.0039	1.0000	0.00	1301 review
01.11.2025	 OP	 USDT	0.0040	0.0000	-0.0040	1.0000	0.00	1301 review
01.11.2025	 OP	 USDT	0.0053	0.0000	0.0053	1.0000	0.01	1301 review
02.11.2025	 SOL	ILS	0.0000	0.0000	0.0078	1.0000	0.01	1301 review
02.11.2025	 TRX	ILS	0.0000	0.0000	0.0000	1.0000	0.00	1301 review
02.11.2025	 DOT	ILS	0.0015	0.0000	0.0141	1.0000	0.01	1301 review
02.11.2025	 SOL	ILS	0.0000	0.0000	0.0000	1.0000	0.00	1301 review
02.11.2025	 TRX	ILS	0.0065	0.0000	0.0063	1.0000	0.01	1301 review
02.11.2025	 SUI	ILS	0.0004	0.0000	0.0031	1.0000	0.00	1301 review
02.11.2025	 OP	 USDT	0.0052	0.0000	0.0052	1.0000	0.01	1301 review
02.11.2025	 OP	 USDT	0.0042	0.0000	-0.0042	1.0000	0.00	1301 review
02.11.2025	 OP	 USDT	0.0049	0.0000	0.0049	1.0000	0.00	1301 review
03.11.2025	 OP	 USDT	0.0015	0.0000	-0.0015	1.0000	0.00	1301 review
03.11.2025	 OP	 USDT	0.0042	0.0000	0.0042	1.0000	0.00	1301 review

Date	Asset	Quote	Nominal	Price	Total	FX	Total (ILS)	Ref
03.11.2025	OP	USDT	0.0031	0.0000	0.0031	1.0000	0.00	1301 review
04.11.2025	OP	USDT	0.0037	0.0000	0.0037	1.0000	0.00	1301 review
04.11.2025	OP	USDT	0.0023	0.0000	-0.0023	1.0000	0.00	1301 review
04.11.2025	OP	USDT	0.0002	0.0000	-0.0002	1.0000	0.00	1301 review
05.11.2025	OP	USDT	0.0006	0.0000	0.0006	1.0000	0.00	1301 review
05.11.2025	OP	USDT	0.0035	0.0000	-0.0035	1.0000	0.00	1301 review
05.11.2025	OP	USDT	0.0001	0.0000	0.0001	1.0000	0.00	1301 review
06.11.2025	OP	USDT	0.0065	0.0000	0.0065	1.0000	0.01	1301 review
06.11.2025	OP	USDT	0.0003	0.0000	0.0003	1.0000	0.00	1301 review
06.11.2025	OP	USDT	0.0018	0.0000	0.0018	1.0000	0.00	1301 review
07.11.2025	OP	USDT	0.0008	0.0000	0.0008	1.0000	0.00	1301 review
07.11.2025	OP	USDT	0.0038	0.0000	-0.0038	1.0000	0.00	1301 review
07.11.2025	OP	USDT	0.0027	0.0000	0.0027	1.0000	0.00	1301 review
08.11.2025	OP	USDT	0.0057	0.0000	0.0057	1.0000	0.01	1301 review
08.11.2025	OP	USDT	0.0021	0.0000	-0.0021	1.0000	0.00	1301 review
08.11.2025	OP	USDT	0.0017	0.0000	-0.0017	1.0000	0.00	1301 review
09.11.2025	SOL	ILS	0.0000	0.0000	0.0068	1.0000	0.01	1301 review
09.11.2025	TRX	ILS	0.0000	0.0000	0.0000	1.0000	0.00	1301 review
09.11.2025	DOT	ILS	0.0015	0.0000	0.0159	1.0000	0.02	1301 review
09.11.2025	SOL	ILS	0.0000	0.0000	0.0000	1.0000	0.00	1301 review
09.11.2025	TRX	ILS	0.0065	0.0000	0.0062	1.0000	0.01	1301 review
09.11.2025	SUI	ILS	0.0004	0.0000	0.0028	1.0000	0.00	1301 review
09.11.2025	OP	USDT	0.0012	0.0000	0.0012	1.0000	0.00	1301 review
09.11.2025	OP	USDT	0.0018	0.0000	-0.0018	1.0000	0.00	1301 review
09.11.2025	OP	USDT	0.0027	0.0000	0.0027	1.0000	0.00	1301 review
10.11.2025	OP	USDT	0.0029	0.0000	-0.0029	1.0000	0.00	1301 review
10.11.2025	OP	USDT	0.0086	0.0000	0.0086	1.0000	0.01	1301 review
10.11.2025	OP	USDT	0.0038	0.0000	-0.0038	1.0000	0.00	1301 review
11.11.2025	OP	USDT	0.0014	0.0000	-0.0014	1.0000	0.00	1301 review
11.11.2025	OP	USDT	0.0063	0.0000	0.0063	1.0000	0.01	1301 review
11.11.2025	OP	USDT	0.0042	0.0000	-0.0042	1.0000	0.00	1301 review
12.11.2025	OP	USDT	0.0036	0.0000	-0.0036	1.0000	0.00	1301 review
12.11.2025	OP	USDT	0.0040	0.0000	-0.0040	1.0000	0.00	1301 review
12.11.2025	OP	USDT	0.0041	0.0000	-0.0041	1.0000	0.00	1301 review
13.11.2025	OP	USDT	0.0041	0.0000	0.0041	1.0000	0.00	1301 review
13.11.2025	OP	USDT	0.0037	0.0000	-0.0037	1.0000	0.00	1301 review
13.11.2025	OP	USDT	0.0002	0.0000	-0.0002	1.0000	0.00	1301 review
14.11.2025	OP	USDT	0.0032	0.0000	-0.0032	1.0000	0.00	1301 review
14.11.2025	OP	USDT	0.0017	0.0000	-0.0017	1.0000	0.00	1301 review
14.11.2025	OP	USDT	0.0017	0.0000	-0.0017	1.0000	0.00	1301 review

Date	Asset	Quote	Nominal	Price	Total	FX	Total (ILS)	Ref
15.11.2025	OP OP	₪ USDT	0.0051	0.0000	0.0051	1.0000	0.01	1301 review
15.11.2025	OP OP	₪ USDT	0.0039	0.0000	0.0039	1.0000	0.00	1301 review
15.11.2025	OP OP	₪ USDT	0.0044	0.0000	0.0044	1.0000	0.00	1301 review
16.11.2025	SOL	ILS	0.0000	0.0000	0.0058	1.0000	0.01	1301 review
16.11.2025	TRX	ILS	0.0064	0.0000	0.0061	1.0000	0.01	1301 review
16.11.2025	SUI	ILS	0.0004	0.0000	0.0022	1.0000	0.00	1301 review
16.11.2025	OP OP	₪ USDT	0.0027	0.0000	0.0027	1.0000	0.00	1301 review
16.11.2025	OP OP	₪ USDT	0.0071	0.0000	0.0071	1.0000	0.01	1301 review
16.11.2025	OP OP	₪ USDT	0.0026	0.0000	0.0026	1.0000	0.00	1301 review
17.11.2025	OP OP	₪ USDT	0.0021	0.0000	-0.0021	1.0000	0.00	1301 review
17.11.2025	OP OP	₪ USDT	0.0039	0.0000	-0.0039	1.0000	0.00	1301 review
17.11.2025	OP OP	₪ USDT	0.0001	0.0000	0.0001	1.0000	0.00	1301 review
18.11.2025	OP OP	₪ USDT	0.0028	0.0000	0.0028	1.0000	0.00	1301 review
18.11.2025	OP OP	₪ USDT	0.0037	0.0000	-0.0037	1.0000	0.00	1301 review
18.11.2025	OP OP	₪ USDT	0.0022	0.0000	-0.0022	1.0000	0.00	1301 review
19.11.2025	OP OP	₪ USDT	0.0038	0.0000	-0.0038	1.0000	0.00	1301 review
19.11.2025	OP OP	₪ USDT	0.0029	0.0000	-0.0029	1.0000	0.00	1301 review
19.11.2025	OP OP	₪ USDT	0.0020	0.0000	0.0020	1.0000	0.00	1301 review
20.11.2025	OP OP	₪ USDT	0.0020	0.0000	0.0020	1.0000	0.00	1301 review
20.11.2025	OP OP	₪ USDT	0.0038	0.0000	-0.0038	1.0000	0.00	1301 review
20.11.2025	OP OP	₪ USDT	0.0038	0.0000	-0.0038	1.0000	0.00	1301 review
21.11.2025	OP OP	₪ USDT	0.0154	0.0000	0.0154	1.0000	0.02	1301 review
21.11.2025	OP OP	₪ USDT	0.0031	0.0000	0.0031	1.0000	0.00	1301 review
21.11.2025	OP OP	₪ USDT	0.0038	0.0000	0.0038	1.0000	0.00	1301 review
23.11.2025	SOL	ILS	0.0000	0.0000	0.0047	1.0000	0.00	1301 review
23.11.2025	TRX	ILS	0.0064	0.0000	0.0057	1.0000	0.01	1301 review
23.11.2025	SUI	ILS	0.0004	0.0000	0.0018	1.0000	0.00	1301 review
24.11.2025	IMX	₪ USDT	0.0003	0.0000	0.0003	1.0000	0.00	1301 review
24.11.2025	IMX	₪ USDT	0.0006	0.0000	-0.0006	1.0000	0.00	1301 review
24.11.2025	IMX	₪ USDT	0.0006	0.0000	0.0006	1.0000	0.00	1301 review
24.11.2025	IMX	₪ USDT	0.0011	0.0000	0.0011	1.0000	0.00	1301 review
24.11.2025	IMX	₪ USDT	0.0003	0.0000	0.0003	1.0000	0.00	1301 review
24.11.2025	IMX	₪ USDT	0.0011	0.0000	0.0011	1.0000	0.00	1301 review
25.11.2025	IMX	₪ USDT	0.0009	0.0000	0.0009	1.0000	0.00	1301 review
25.11.2025	IMX	₪ USDT	0.0013	0.0000	-0.0013	1.0000	0.00	1301 review
25.11.2025	IMX	₪ USDT	0.0001	0.0000	0.0001	1.0000	0.00	1301 review
25.11.2025	IMX	₪ USDT	0.0011	0.0000	0.0011	1.0000	0.00	1301 review
25.11.2025	IMX	₪ USDT	0.0010	0.0000	0.0010	1.0000	0.00	1301 review
25.11.2025	IMX	₪ USDT	0.0011	0.0000	0.0011	1.0000	0.00	1301 review
26.11.2025	IMX	₪ USDT	0.0012	0.0000	0.0012	1.0000	0.00	1301 review

Date	Asset	Quote	Nominal	Price	Total	FX	Total (ILS)	Ref
26.11.2025	IMX	USDT	0.0017	0.0000	-0.0017	1.0000	0.00	1301 review
26.11.2025	IMX	USDT	0.0004	0.0000	-0.0004	1.0000	0.00	1301 review
26.11.2025	IMX	USDT	0.0009	0.0000	-0.0009	1.0000	0.00	1301 review
26.11.2025	IMX	USDT	0.0011	0.0000	0.0011	1.0000	0.00	1301 review
26.11.2025	IMX	USDT	0.0003	0.0000	0.0003	1.0000	0.00	1301 review
27.11.2025	IMX	USDT	0.0037	0.0000	-0.0037	1.0000	0.00	1301 review
27.11.2025	IMX	USDT	0.0012	0.0000	0.0012	1.0000	0.00	1301 review
27.11.2025	ACH	USDT	0.0113	0.0000	0.0113	1.0000	0.01	1301 review
27.11.2025	ACH	USDT	0.0042	0.0000	0.0042	1.0000	0.00	1301 review
28.11.2025	ACH	USDT	0.0007	0.0000	0.0007	1.0000	0.00	1301 review
28.11.2025	ACH	USDT	0.0032	0.0000	0.0032	1.0000	0.00	1301 review
28.11.2025	ACH	USDT	0.0022	0.0000	-0.0022	1.0000	0.00	1301 review
29.11.2025	ACH	USDT	0.0022	0.0000	-0.0022	1.0000	0.00	1301 review
29.11.2025	ACH	USDT	0.0002	0.0000	-0.0002	1.0000	0.00	1301 review
29.11.2025	ACH	USDT	0.0002	0.0000	-0.0002	1.0000	0.00	1301 review
30.11.2025	SOL	ILS	0.0000	0.0000	0.0053	1.0000	0.01	1301 review
30.11.2025	TRX	ILS	0.0063	0.0000	0.0058	1.0000	0.01	1301 review
30.11.2025	SUI	ILS	0.0004	0.0000	0.0021	1.0000	0.00	1301 review
30.11.2025	ACH	USDT	0.0020	0.0000	0.0020	1.0000	0.00	1301 review
30.11.2025	ACH	USDT	0.0021	0.0000	-0.0021	1.0000	0.00	1301 review
30.11.2025	ACH	USDT	0.0013	0.0000	0.0013	1.0000	0.00	1301 review
01.12.2025	ACH	USDT	0.0024	0.0000	0.0024	1.0000	0.00	1301 review
01.12.2025	ACH	USDT	0.0019	0.0000	0.0019	1.0000	0.00	1301 review
01.12.2025	ACH	USDT	0.0012	0.0000	-0.0012	1.0000	0.00	1301 review
02.12.2025	ACH	USDT	0.0019	0.0000	-0.0019	1.0000	0.00	1301 review
02.12.2025	ACH	USDT	0.0033	0.0000	0.0033	1.0000	0.00	1301 review
02.12.2025	ACH	USDT	0.0041	0.0000	0.0041	1.0000	0.00	1301 review
03.12.2025	ACH	USDT	0.0014	0.0000	0.0014	1.0000	0.00	1301 review
03.12.2025	ACH	USDT	0.0003	0.0000	0.0003	1.0000	0.00	1301 review
03.12.2025	ACH	USDT	0.0020	0.0000	-0.0020	1.0000	0.00	1301 review
04.12.2025	ACH	USDT	0.0022	0.0000	0.0022	1.0000	0.00	1301 review
04.12.2025	ACH	USDT	0.0020	0.0000	-0.0020	1.0000	0.00	1301 review
04.12.2025	ACH	USDT	0.0020	0.0000	-0.0020	1.0000	0.00	1301 review
05.12.2025	ACH	USDT	0.0020	0.0000	-0.0020	1.0000	0.00	1301 review
05.12.2025	ACH	USDT	0.0019	0.0000	-0.0019	1.0000	0.00	1301 review
05.12.2025	ACH	USDT	0.0074	0.0000	0.0074	1.0000	0.01	1301 review
06.12.2025	ACH	USDT	0.0041	0.0000	0.0041	1.0000	0.00	1301 review
06.12.2025	ACH	USDT	0.0028	0.0000	0.0028	1.0000	0.00	1301 review
06.12.2025	ACH	USDT	0.0019	0.0000	-0.0019	1.0000	0.00	1301 review
07.12.2025	SOL	ILS	0.0000	0.0000	0.0055	1.0000	0.01	1301 review

Date	Asset	Quote	Nominal	Price	Total	FX	Total (ILS)	Ref
07.12.2025	TRX	ILS	0.0063	0.0000	0.0058	1.0000	0.01	1301 review
07.12.2025	SUI	ILS	0.0004	0.0000	0.0020	1.0000	0.00	1301 review
07.12.2025	ACH	USDT	0.0012	0.0000	-0.0012	1.0000	0.00	1301 review
07.12.2025	ACH	USDT	0.0045	0.0000	0.0045	1.0000	0.00	1301 review
07.12.2025	ACH	USDT	0.0028	0.0000	0.0028	1.0000	0.00	1301 review
08.12.2025	ACH	USDT	0.0037	0.0000	0.0037	1.0000	0.00	1301 review
08.12.2025	ACH	USDT	0.0007	0.0000	-0.0007	1.0000	0.00	1301 review
08.12.2025	ACH	USDT	0.0048	0.0000	0.0048	1.0000	0.00	1301 review
09.12.2025	ACH	USDT	0.0007	0.0000	0.0007	1.0000	0.00	1301 review
09.12.2025	ACH	USDT	0.0015	0.0000	0.0015	1.0000	0.00	1301 review
09.12.2025	ACH	USDT	0.0019	0.0000	-0.0019	1.0000	0.00	1301 review
10.12.2025	ACH	USDT	0.0019	0.0000	-0.0019	1.0000	0.00	1301 review
10.12.2025	ACH	USDT	0.0018	0.0000	-0.0018	1.0000	0.00	1301 review
10.12.2025	ACH	USDT	0.0019	0.0000	-0.0019	1.0000	0.00	1301 review
11.12.2025	ACH	USDT	0.0023	0.0000	0.0023	1.0000	0.00	1301 review
11.12.2025	ACH	USDT	0.0037	0.0000	0.0037	1.0000	0.00	1301 review
11.12.2025	ACH	USDT	0.0098	0.0000	0.0098	1.0000	0.01	1301 review
12.12.2025	ACH	USDT	0.0051	0.0000	0.0051	1.0000	0.01	1301 review
12.12.2025	ACH	USDT	0.0024	0.0000	0.0024	1.0000	0.00	1301 review
12.12.2025	ACH	USDT	0.0005	0.0000	0.0005	1.0000	0.00	1301 review
13.12.2025	ACH	USDT	0.0032	0.0000	0.0032	1.0000	0.00	1301 review
13.12.2025	ACH	USDT	0.0056	0.0000	0.0056	1.0000	0.01	1301 review
13.12.2025	ACH	USDT	0.0028	0.0000	0.0028	1.0000	0.00	1301 review
14.12.2025	SOL	ILS	0.0000	0.0000	0.0051	1.0000	0.01	1301 review
14.12.2025	TRX	ILS	0.0059	0.0000	0.0052	1.0000	0.01	1301 review
14.12.2025	SUI	ILS	0.0004	0.0000	0.0020	1.0000	0.00	1301 review
14.12.2025	ACH	USDT	0.0042	0.0000	0.0042	1.0000	0.00	1301 review
14.12.2025	ACH	USDT	0.0077	0.0000	0.0077	1.0000	0.01	1301 review
14.12.2025	ACH	USDT	0.0032	0.0000	0.0032	1.0000	0.00	1301 review
15.12.2025	ACH	USDT	0.0001	0.0000	-0.0001	1.0000	0.00	1301 review
15.12.2025	ACH	USDT	0.0006	0.0000	-0.0006	1.0000	0.00	1301 review
15.12.2025	ACH	USDT	0.0005	0.0000	-0.0005	1.0000	0.00	1301 review
16.12.2025	ACH	USDT	0.0063	0.0000	0.0063	1.0000	0.01	1301 review
16.12.2025	ACH	USDT	0.0024	0.0000	0.0024	1.0000	0.00	1301 review
16.12.2025	ACH	USDT	0.0007	0.0000	0.0007	1.0000	0.00	1301 review
17.12.2025	ACH	USDT	0.0057	0.0000	0.0057	1.0000	0.01	1301 review
17.12.2025	ACH	USDT	0.0004	0.0000	0.0004	1.0000	0.00	1301 review
17.12.2025	ACH	USDT	0.0018	0.0000	-0.0018	1.0000	0.00	1301 review
18.12.2025	ACH	USDT	0.0028	0.0000	0.0028	1.0000	0.00	1301 review
18.12.2025	ACH	USDT	0.0016	0.0000	-0.0016	1.0000	0.00	1301 review

Date	Asset	Quote	Nominal	Price	Total	FX	Total (ILS)	Ref
18.12.2025	ACH	USDT	0.0003	0.0000	-0.0003	1.0000	0.00	1301 review
19.12.2025	ACH	USDT	0.0032	0.0000	0.0032	1.0000	0.00	1301 review
19.12.2025	ACH	USDT	0.0037	0.0000	0.0037	1.0000	0.00	1301 review
19.12.2025	ACH	USDT	0.0028	0.0000	0.0028	1.0000	0.00	1301 review
20.12.2025	ACH	USDT	0.0048	0.0000	0.0048	1.0000	0.00	1301 review
20.12.2025	ACH	USDT	0.0038	0.0000	0.0038	1.0000	0.00	1301 review
20.12.2025	ACH	USDT	0.0049	0.0000	0.0049	1.0000	0.00	1301 review
21.12.2025	SOL	ILS	0.0000	0.0000	0.0045	1.0000	0.00	1301 review
21.12.2025	TRX	ILS	0.0058	0.0000	0.0053	1.0000	0.01	1301 review
21.12.2025	SUI	ILS	0.0004	0.0000	0.0019	1.0000	0.00	1301 review
21.12.2025	ACH	USDT	0.0038	0.0000	0.0038	1.0000	0.00	1301 review
21.12.2025	ACH	USDT	0.0037	0.0000	0.0037	1.0000	0.00	1301 review
21.12.2025	ACH	USDT	0.0038	0.0000	0.0038	1.0000	0.00	1301 review
22.12.2025	ACH	USDT	0.0024	0.0000	0.0024	1.0000	0.00	1301 review
22.12.2025	ACH	USDT	0.0008	0.0000	-0.0008	1.0000	0.00	1301 review
22.12.2025	ACH	USDT	0.0004	0.0000	-0.0004	1.0000	0.00	1301 review
23.12.2025	ACH	USDT	0.0040	0.0000	0.0040	1.0000	0.00	1301 review
23.12.2025	ACH	USDT	0.0045	0.0000	0.0045	1.0000	0.00	1301 review
23.12.2025	ACH	USDT	0.0052	0.0000	0.0052	1.0000	0.01	1301 review
24.12.2025	ACH	USDT	0.0010	0.0000	0.0010	1.0000	0.00	1301 review
24.12.2025	ACH	USDT	0.0010	0.0000	-0.0010	1.0000	0.00	1301 review
24.12.2025	ACH	USDT	0.0007	0.0000	-0.0007	1.0000	0.00	1301 review
25.12.2025	ACH	USDT	0.0005	0.0000	-0.0005	1.0000	0.00	1301 review
25.12.2025	ACH	USDT	0.0017	0.0000	-0.0017	1.0000	0.00	1301 review
25.12.2025	ACH	USDT	0.0012	0.0000	0.0012	1.0000	0.00	1301 review
26.12.2025	ACH	USDT	0.0014	0.0000	0.0014	1.0000	0.00	1301 review
26.12.2025	ACH	USDT	0.0020	0.0000	0.0020	1.0000	0.00	1301 review
26.12.2025	ACH	USDT	0.0019	0.0000	0.0019	1.0000	0.00	1301 review
27.12.2025	ACH	USDT	0.0013	0.0000	-0.0013	1.0000	0.00	1301 review
27.12.2025	ACH	USDT	0.0017	0.0000	-0.0017	1.0000	0.00	1301 review
27.12.2025	ACH	USDT	0.0009	0.0000	-0.0009	1.0000	0.00	1301 review
28.12.2025	SOL	ILS	0.0000	0.0000	0.0046	1.0000	0.00	1301 review
28.12.2025	TRX	ILS	0.0058	0.0000	0.0053	1.0000	0.01	1301 review
28.12.2025	SUI	ILS	0.0004	0.0000	0.0019	1.0000	0.00	1301 review
28.12.2025	ACH	USDT	0.0008	0.0000	-0.0008	1.0000	0.00	1301 review
28.12.2025	ACH	USDT	0.0016	0.0000	-0.0016	1.0000	0.00	1301 review
28.12.2025	ACH	USDT	0.0017	0.0000	-0.0017	1.0000	0.00	1301 review
29.12.2025	ACH	USDT	0.0017	0.0000	-0.0017	1.0000	0.00	1301 review
29.12.2025	ACH	USDT	0.0017	0.0000	-0.0017	1.0000	0.00	1301 review
29.12.2025	ACH	USDT	0.0017	0.0000	-0.0017	1.0000	0.00	1301 review

Date	Asset	Quote	Nominal	Price	Total	FX	Total (ILS)	Ref
30.12.2025	 ACH	 USDT	0.0016	0.0000	-0.0016	1.0000	0.00	1301 review
30.12.2025	 ACH	 USDT	0.0001	0.0000	-0.0001	1.0000	0.00	1301 review
30.12.2025	 ACH	 USDT	0.0012	0.0000	-0.0012	1.0000	0.00	1301 review
31.12.2025	 ACH	 USDT	0.0016	0.0000	-0.0016	1.0000	0.00	1301 review
31.12.2025	 ACH	 USDT	0.0001	0.0000	-0.0001	1.0000	0.00	1301 review
31.12.2025	 ACH	 USDT	0.0040	0.0000	0.0040	1.0000	0.00	1301 review
<b>Other income total (reporting currency)</b>							<b>8.30</b>	<b>1301 review</b>

## NOTES / DISCLAIMER

- Israel (MVP): Technische Auswertung, keine steuerliche Beratung.
- Israel Tax Authority behandelt "virtual currency" typischerweise als Asset; Einordnung als Business/Capital ist fallabhängig.
- Optional: allowBoiFxFallback=true nutzt BOI SDMX Live-FX (Netzwerkzugriff).