

# Rapporto fiscale Italien – Anno d'imposta 2025

Valuta del report: EUR

Periodo del report 01.01.2025 - 31.12.2025

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## ■ Lettera introduttiva

Si prega di notare che il presente documento non costituisce consulenza fiscale vincolante. I valori devono essere verificati da un professionista prima dell'utilizzo nella dichiarazione.

Cordiali saluti

# REDDITI

## QUADRO RT - Plusvalenze di natura finanziaria

### SEZIONE I-A

PLUSVALENZE ASSOGGETTATE  
A IMPOSTA SOSTITUTIVA  
DEL 20%

RT1	1	Totale dei corrispettivi	0,00	2	Totale dei costi o dei valori di acquisto	0,00
RT2	1	(costo rideterminato)		2	(costo affrancato)	

### SEZIONE II-A

PLUSVALENZE ASSOGGETTATE  
A IMPOSTA SOSTITUTIVA  
DEL 26%

RT11	1	Totale dei corrispettivi	227.63	2	Totale dei costi o dei valori di acquisto	191.36
RT12	1	(costo rideterminato)		2	(costo affrancato)	

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## QUADRO RW - Investimenti all'estero e/o attività estere di natura finanziaria - monitoraggio / imposta crypto-attività

1	3	4	6	7	8	10	14	29	
Codice	Titolo possesso	Codice individuaz. bene	Codice Stato estero	Criterio determin. valore	Valore iniziale	Valore finale	Giorni	Codice	Imposta crypto-attività
<b>Attività finanziarie</b>									
ETH / derived / spot	1	14		1	0.0000	61.3230	366	3	0.1230
GALA / derived / spot	1	14		1	0.0000	26.4298	366	3	0.0530
HBAR / derived / spot	1	14		1	5.0531	15.1175	38	3	0.0000
BNB / derived / spot	1	14		1	0.0000	14.6693	1396	3	0.0000
OP / derived / spot	1	14		1	14.3808	14.5958	55	3	0.0000
ARB / derived / spot	1	14		1	14.1964	14.0397	2	3	0.0000
ALGO / derived / spot	1	14		1	6.3239	8.6173	651	3	0.0000
ALGO / derived / spot	1	14		1	6.3239	8.5988	651	3	0.0000
XRP / derived / spot	1	14		1	8.4591	8.5317	2	3	0.0000
DOT / derived / spot	1	14		1	8.4643	8.4644	1	3	0.0000
THETA / derived / spot	1	14		1	8.4637	8.4102	2	3	0.0000
BNB / derived / spot	1	14		1	0.0000	7.7439	366	3	0.0155
OP / derived / spot	1	14		1	7.0320	7.0849	6	3	0.0000
ACH / derived / spot	1	14		1	3.5022	7.0034	1012	3	0.0000
BTC / derived / spot	1	14		1	0.0000	6.8576	366	3	0.0138
SOL / derived / spot	1	14		1	0.0000	6.8246	366	3	0.0137
XRP / derived / spot	1	14		1	6.1917	6.1008	2	3	0.0000
TIA / derived / spot	1	14		1	5.5650	5.6596	3	3	0.0000
TIA / derived / spot	1	14		1	5.2603	5.3464	3	3	0.0000
ENA / derived / spot	1	14		1	5.2164	5.1907	1	3	0.0000
XRP / derived / spot	1	14		1	5.0755	5.0753	1	3	0.0000
XRP / derived / spot	1	14		1	5.0659	5.0564	1	3	0.0000
USDC / derived / spot	1	14		1	0.0000	4.5751	366	3	0.0092
EGLD / derived / spot	1	14		1	0.0000	3.9324	366	3	0.0079
XRP / derived / spot	1	14		1	3.3836	3.3835	1	3	0.0000
DOT / derived / spot	1	14		1	3.9986	3.2900	70	3	0.0000
EUR / derived / spot	1	14		1	3.2064	3.2064	366	3	0.0064
XDC / derived / spot	1	14		1	1.8628	3.1696	1131	3	0.0000
SOL / derived / spot	1	14		1	3.5442	3.1000	27	3	0.0000
XDC / derived / spot	1	14		1	0.0000	2.6194	366	3	0.0053
AAVE / derived / spot	1	14		1	0.0000	2.2465	366	3	0.0045
TRX / derived / spot	1	14		1	0.0000	2.2076	366	3	0.0044
ASTR / derived / spot	1	14		1	0.0000	1.5358	366	3	0.0031
SUI / derived / spot	1	14		1	0.0000	1.3013	366	3	0.0026
QNT / derived / spot	1	14		1	0.0000	1.1954	366	3	0.0024
ANKR / derived / spot	1	14		1	0.0000	1.1330	366	3	0.0023
XXRP / derived / spot	1	14		1	0.9900	1.0300	27	3	0.0000
ACH / derived / spot	1	14		1	0.0000	0.9036	366	3	0.0018
CAKE / derived / spot	1	14		1	0.0000	0.6973	366	3	0.0014
GT / derived / spot	1	14		1	0.0000	0.1456	366	3	0.0003
ICP / derived / spot	1	14		1	0.0000	0.0225	366	3	0.0000
NEAR / derived / spot	1	14		1	0.0000	0.0153	366	3	0.0000
DOT / derived / spot	1	14		1	0.0000	0.0123	366	3	0.0000
ARB / derived / spot	1	14		1	0.0000	0.0121	366	3	0.0000
CAMP / derived / spot	1	14		1	0.0000	0.0082	366	3	0.0000
ADA / derived / spot	1	14		1	0.0000	0.0020	366	3	0.0000
OP / derived / spot	1	14		1	0.0000	0.0019	366	3	0.0000
PROPC / derived / spot	1	14		1	0.0000	0.0018	366	3	0.0000
TIA / derived / spot	1	14		1	0.0000	0.0013	366	3	0.0000
STRK / derived / spot	1	14		1	0.0000	0.0008	366	3	0.0000
THETA / derived / spot	1	14		1	0.0000	0.0006	366	3	0.0000
MANTA / derived / spot	1	14		1	0.0000	0.0006	366	3	0.0000
ZK / derived / spot	1	14		1	0.0000	0.0004	366	3	0.0000
ENA / derived / spot	1	14		1	0.0000	0.0003	366	3	0.0000
PRCL / derived / spot	1	14		1	0.0000	0.0003	366	3	0.0000
ASTER / derived / spot	1	14		1	0.0000	0.0002	366	3	0.0000
POLYX / derived / spot	1	14		1	0.0000	0.0001	366	3	0.0000
LINK / derived / spot	1	14		1	0.0000	0.0000	366	3	0.0000
FLUX / derived / spot	1	14		1	0.0000	0.0000	366	3	0.0000
KAIA / derived / spot	1	14		1	0.0000	0.0000	366	3	0.0000
DYDX / derived / spot	1	14		1	0.0000	0.0000	366	3	0.0000
VTHO / derived / spot	1	14		1	0.0000	0.0000	366	3	0.0000

1	3	4	6	7	8	10	14	29	
Codice	Titolo possesso	Codice individuaz. bene	Codice Stato estero	Criterio determin. valore	Valore iniziale	Valore finale	Giorni	Codice	Imposta cripto-attivit�
SOLO / derived / spot	1	14		1	0.0000	0.0000	366	3	0.0000
ALGO / derived / spot	1	14		1	4.4272	0.0000	701	3	0.0000
OP / derived / spot	1	14		1	5.9595	0.0000	53	3	0.0000
ONE / derived / spot	1	14		1	5.8562	0.0000	1122	3	0.0000
<b>Totale imposta cripto-attivit�</b>									<b>0.2707</b>

\* Saldo finale spot ricostruito a ritroso da saldi correnti e movimenti successivi al 31.12., in analogia al modulo svizzero.

\* Saldo iniziale spot ricostruito a ritroso dal saldo finale tramite i movimenti spot dell'anno, se non sono presenti snapshot iniziali.

\* Codice bene 14, criterio valore 1, codice quadro ordinario 3 (Quadro RT).

\* Imposta cripto-attivit  stimata allo 0,2% pro rata temporis sul valore finale, salvo bollo gi  assolto tramite intermediario italiano.

## Riepilogo delle cessioni di crypto-attività

Data cessione	Data acquisto	Asset	Nominal	Quote	Corrispettivo (EUR)	Costo di acquisto (EUR)	Costi di vendita (EUR)	Costi accessori acquisto (EUR)	Risultato (EUR)
31.08.2025	31.08.2025	× XRP	1.800000	👉 USDT	5.06	5.07	0.01	0.01	-0.02
01.09.2025	31.08.2025	× XRP	2.200000	👉 USDT	6.10	6.19	0.01	0.01	-0.10
02.09.2025	02.09.2025	× XRP	1.800000	👉 USDT	5.08	5.08	0.01	0.01	-0.01
02.09.2025	02.09.2025	× XRP	1.200000	👉 USDT	3.38	3.38	0.00	0.00	-0.01
03.09.2025	02.09.2025	× XRP	3.000000	👉 USDT	8.53	8.46	0.01	0.01	0.06
01.09.2025	31.08.2025	📄 ARB	28.600000	👉 USDT	14.04	14.20	0.01	0.01	-0.18
01.09.2025	01.09.2025	📄 ENA	8.280000	👉 USDT	5.19	5.22	0.01	0.01	-0.04
02.09.2025	22.11.2023	▲ ALGO	37.000000	👉 USDT	8.62	6.32	0.01	0.02	2.27
02.09.2025	22.11.2023	▲ ALGO	37.000000	👉 USDT	8.60	6.32	0.01	0.02	2.25
22.10.2025	22.11.2023	▲ ALGO	25.900001	👉 USDT	0.00	4.43	0.00	0.01	-4.44
03.09.2025	03.09.2025	🌸 DOT	2.190000	👉 USDT	8.46	8.46	0.01	0.01	-0.02
11.11.2025	03.09.2025	🌸 DOT	1.235150	EUR	3.29	4.00	0.03	0.04	-0.78
03.09.2025	01.09.2025	📄 TIA	3.280000	👉 USDT	5.35	5.26	0.01	0.01	0.08
03.09.2025	01.09.2025	📄 TIA	3.470000	👉 USDT	5.66	5.56	0.01	0.01	0.08
05.09.2025	04.09.2025	📄 THETA	10.700000	👉 USDT	8.41	8.46	0.01	0.01	-0.07
05.09.2025	31.08.2025	📄 OP	9.990000	👉 USDT	7.08	7.03	0.01	0.01	0.04
22.10.2025	31.08.2025	📄 OP	7.552440	👉 USDT	0.00	5.96	0.00	0.01	-5.97
24.10.2025	31.08.2025	📄 OP	32.970000	👉 USDT	14.60	14.38	0.00	0.01	0.21
05.09.2025	29.11.2022	📄 ACH	361.000000	👉 USDT	7.00	3.50	0.01	0.00	3.49
22.10.2025	27.09.2022	📄 ONE	549.450044	👉 USDT	0.00	5.86	0.00	0.01	-5.86
22.10.2025	15.09.2025	📄 HBAR	90.658928	👉 USDT	15.12	5.05	0.00	0.01	10.06
24.10.2025	29.12.2021	📄 BNB	0.013000	👉 USDT	14.67	0.00	0.01	0.00	14.66
30.10.2025	26.09.2022	📄 XDC	54.630000	👉 USDT	3.17	1.86	0.00	0.00	1.30
11.11.2025	16.10.2025	📄 SOL	0.022420	EUR	3.10	3.54	0.03	0.03	-0.51
11.11.2025	16.10.2025	XXRP	0.494100	EUR	1.03	0.99	0.01	0.01	0.02
<b>Totale</b>					<b>161.54</b>	<b>144.60</b>	<b>0.19</b>	<b>0.24</b>	<b>16.51</b>

## Dettaglio delle cessioni per asset

XRP									
Event	Data	Nominal	Quote	Prezzo/Unità	Total	Cambio	Betrag (EUR)	Rigo	
Acquisto	31.08.2025	1.800000	 USDT	2.8144	5.06592	1.0000	5.06592	RT11(2)	
Costi accessori acquisto					0.005066	1.0000	0.005066	RT11(2)	
Vendita	31.08.2025	1.800000	 USDT	2.8091	5.05638	1.0000	5.05638	RT11(1)	
Costi accessori vendita					0.005056	1.0000	0.005056	RT11(2)	
<b>Gain / Loss (Nettoergebnis)</b>							-0.019662	RT11	
Acquisto	31.08.2025	2.200000	 USDT	2.8144	6.19168	1.0000	6.19168	RT11(2)	
Costi accessori acquisto					0.006192	1.0000	0.006192	RT11(2)	
Vendita	01.09.2025	2.200000	 USDT	2.7731	6.10082	1.0000	6.10082	RT11(1)	
Costi accessori vendita					0.006101	1.0000	0.006101	RT11(2)	
<b>Gain / Loss (Nettoergebnis)</b>							-0.103152	RT11	
Acquisto	02.09.2025	1.800000	 USDT	2.8197	5.07546	1.0000	5.07546	RT11(2)	
Costi accessori acquisto					0.005075	1.0000	0.005075	RT11(2)	
Vendita	02.09.2025	1.800000	 USDT	2.8196	5.07528	1.0000	5.07528	RT11(1)	
Costi accessori vendita					0.005075	1.0000	0.005075	RT11(2)	
<b>Gain / Loss (Nettoergebnis)</b>							-0.010331	RT11	
Acquisto	02.09.2025	1.200000	 USDT	2.8197	3.38364	1.0000	3.38364	RT11(2)	
Costi accessori acquisto					0.003384	1.0000	0.003384	RT11(2)	
Vendita	02.09.2025	1.200000	 USDT	2.8196	3.38352	1.0000	3.38352	RT11(1)	
Costi accessori vendita					0.003384	1.0000	0.003384	RT11(2)	
<b>Gain / Loss (Nettoergebnis)</b>							-0.006887	RT11	
Acquisto	02.09.2025	3.000000	 USDT	2.8197	8.4591	1.0000	8.4591	RT11(2)	
Costi accessori acquisto					0.008459	1.0000	0.008459	RT11(2)	
Vendita	03.09.2025	3.000000	 USDT	2.8439	8.5317	1.0000	8.5317	RT11(1)	
Costi accessori vendita					0.008532	1.0000	0.008532	RT11(2)	
<b>Gain / Loss (Nettoergebnis)</b>							0.055609	RT11	



Event	Data	Nominal	Quote	Prezzo/Unità	Total	Cambio	Betrag (EUR)	Rigo
Acquisto	31.08.2025	28.600000	 USDT	0.496377	14.196392	1.0000	14.196392	RT11(2)
Costi accessori acquisto					0.014196	1.0000	0.014196	RT11(2)
Vendita	01.09.2025	28.600000	 USDT	0.4909	14.03974	1.0000	14.03974	RT11(1)
Costi accessori vendita					0.01404	1.0000	0.01404	RT11(2)
<b>Gain / Loss (Nettoergebnis)</b>							-0.184888	RT11



Event	Data	Nominal	Quote	Prezzo/Unità	Total	Cambio	Betrag (EUR)	Rigo
Acquisto	01.09.2025	8.280000	 USDT	0.63	5.2164	1.0000	5.2164	RT11(2)
Costi accessori acquisto					0.005216	1.0000	0.005216	RT11(2)
Vendita	01.09.2025	8.280000	 USDT	0.6269	5.190732	1.0000	5.190732	RT11(1)
Costi accessori vendita					0.005191	1.0000	0.005191	RT11(2)
<b>Gain / Loss (Nettoergebnis)</b>							-0.036075	RT11



Event	Data	Nominal	Quote	Prezzo/Unità	Total	Cambio	Betrag (EUR)	Rigo
Acquisto	22.11.2023	37.000000	 USDT	0.170915	6.323859	1.0000	6.323859	RT11(2)
Costi accessori acquisto					0.015805	1.0000	0.015805	RT11(2)
Vendita	02.09.2025	37.000000	 USDT	0.2329	8.6173	1.0000	8.6173	RT11(1)
Costi accessori vendita					0.008617	1.0000	0.008617	RT11(2)
<b>Gain / Loss (Nettoergebnis)</b>							2.269019	RT11
Acquisto	22.11.2023	37.000000	 USDT	0.170915	6.323859	1.0000	6.323859	RT11(2)
Costi accessori acquisto					0.015805	1.0000	0.015805	RT11(2)
Vendita	02.09.2025	37.000000	 USDT	0.2324	8.5988	1.0000	8.5988	RT11(1)
Costi accessori vendita					0.008599	1.0000	0.008599	RT11(2)
<b>Gain / Loss (Nettoergebnis)</b>							2.250537	RT11
Acquisto	22.11.2023	25.900001	 USDT	0.170934	4.427199	1.0000	4.427199	RT11(2)
Costi accessori acquisto					0.011062	1.0000	0.011062	RT11(2)
Vendita	22.10.2025	25.900001	 USDT	0.00	0.00	1.0000	0.00	RT11(1)
<b>Gain / Loss (Nettoergebnis)</b>							-4.438261	RT11



Event	Data	Nominal	Quote	Prezzo/Unità	Total	Cambio	Betrag (EUR)	Rigo
Acquisto	03.09.2025	2.190000	 USDT	3.865	8.46435	1.0000	8.46435	RT11(2)
Costi accessori acquisto					0.008464	1.0000	0.008464	RT11(2)
Vendita	03.09.2025	2.190000	 USDT	3.865	8.46435	1.0000	8.46435	RT11(1)
Costi accessori vendita					0.008464	1.0000	0.008464	RT11(2)
<b>Gain / Loss (Nettoergebnis)</b>							-0.016929	RT11
Acquisto	03.09.2025	1.235150	EUR	3.237361	3.998626	1.0000	3.998626	RT11(2)
Costi accessori acquisto					0.039469	1.0000	0.039469	RT11(2)
Vendita	11.11.2025	1.235150	EUR	2.663645	3.29	1.0000	3.29	RT11(1)
Costi accessori vendita					0.03	1.0000	0.03	RT11(2)
<b>Gain / Loss (Nettoergebnis)</b>							-0.778095	RT11



Event	Data	Nominal	Quote	Prezzo/Unità	Total	Cambio	Betrag (EUR)	Rigo
Acquisto	01.09.2025	3.280000	 USDT	1.603746	5.260285	1.0000	5.260285	RT11(2)
Costi accessori acquisto					0.00526	1.0000	0.00526	RT11(2)
Vendita	03.09.2025	3.280000	 USDT	1.63	5.3464	1.0000	5.3464	RT11(1)
Costi accessori vendita					0.005346	1.0000	0.005346	RT11(2)
<b>Gain / Loss (Nettoergebnis)</b>							0.075508	RT11
Acquisto	01.09.2025	3.470000	 USDT	1.603746	5.564997	1.0000	5.564997	RT11(2)
Costi accessori acquisto					0.005565	1.0000	0.005565	RT11(2)
Vendita	03.09.2025	3.470000	 USDT	1.631	5.65957	1.0000	5.65957	RT11(1)
Costi accessori vendita					0.00566	1.0000	0.00566	RT11(2)
<b>Gain / Loss (Nettoergebnis)</b>							0.083348	RT11



Event	Data	Nominal	Quote	Prezzo/Unità	Total	Cambio	Betrag (EUR)	Rigo
Acquisto	04.09.2025	10.700000	 USDT	0.791	8.4637	1.0000	8.4637	RT11(2)
Costi accessori acquisto					0.008464	1.0000	0.008464	RT11(2)
Vendita	05.09.2025	10.700000	 USDT	0.786	8.4102	1.0000	8.4102	RT11(1)
Costi accessori vendita					0.00841	1.0000	0.00841	RT11(2)
<b>Gain / Loss (Nettoergebnis)</b>							-0.070374	RT11

OP								
Event	Data	Nominal	Quote	Prezzo/Unità	Total	Cambio	Betrag (EUR)	Rigo
Acquisto	31.08.2025	9.990000	₿ USDT	0.7039	7.031961	1.0000	7.031961	RT11(2)
Costi accessori acquisto					0.007032	1.0000	0.007032	RT11(2)
Vendita	05.09.2025	9.990000	₿ USDT	0.7092	7.084908	1.0000	7.084908	RT11(1)
Costi accessori vendita					0.007085	1.0000	0.007085	RT11(2)
<b>Gain / Loss (Nettoergebnis)</b>							0.03883	RT11
Acquisto	31.08.2025	7.552440	₿ USDT	0.789087	5.959535	1.0000	5.959535	RT11(2)
Costi accessori acquisto					0.00596	1.0000	0.00596	RT11(2)
Vendita	22.10.2025	7.552440	₿ USDT	0.00	0.00	1.0000	0.00	RT11(1)
<b>Gain / Loss (Nettoergebnis)</b>							-5.965494	RT11
Acquisto	31.08.2025	32.970000	₿ USDT	0.436178	14.380784	1.0000	14.380784	RT11(2)
Costi accessori acquisto					0.007332	1.0000	0.007332	RT11(2)
Vendita	24.10.2025	32.970000	₿ USDT	0.4427	14.595819	1.0000	14.595819	RT11(1)
Costi accessori vendita					0.00001	1.0000	0.00001	RT11(2)
<b>Gain / Loss (Nettoergebnis)</b>							0.207693	RT11

ACH								
Event	Data	Nominal	Quote	Prezzo/Unità	Total	Cambio	Betrag (EUR)	Rigo
Acquisto	29.11.2022	361.000000	₿ USDT	0.009701	3.502201	1.0000	3.502201	RT11(2)
Costi accessori acquisto					0.003502	1.0000	0.003502	RT11(2)
Vendita	05.09.2025	361.000000	₿ USDT	0.0194	7.0034	1.0000	7.0034	RT11(1)
Costi accessori vendita					0.007003	1.0000	0.007003	RT11(2)
<b>Gain / Loss (Nettoergebnis)</b>							3.490693	RT11

ONE								
Event	Data	Nominal	Quote	Prezzo/Unità	Total	Cambio	Betrag (EUR)	Rigo
Acquisto	27.09.2022	549.450044	₿ USDT	0.010658	5.856211	1.0000	5.856211	RT11(2)
Costi accessori acquisto					0.006242	1.0000	0.006242	RT11(2)
Vendita	22.10.2025	549.450044	₿ USDT	0.00	0.00	1.0000	0.00	RT11(1)
<b>Gain / Loss (Nettoergebnis)</b>							-5.862453	RT11

HBAR								
Event	Data	Nominal	Quote	Prezzo/Unità	Total	Cambio	Betrag (EUR)	Rigo
Acquisto	15.09.2025	90.658928	₿ USDT	0.055738	5.05311	1.0000	5.05311	RT11(2)
Costi accessori acquisto					0.005053	1.0000	0.005053	RT11(2)
Vendita	22.10.2025	90.658928	₿ USDT	0.166752	15.117534	1.0000	15.117534	RT11(1)
<b>Gain / Loss (Nettoergebnis)</b>							10.059372	RT11

 **BNB**

Event	Data	Nominal	Quote	Prezzo/Unità	Total	Cambio	Betrag (EUR)	Rigo
Acquisto	29.12.2021	0.013000	 USDT	0.00	0.00	1.0000	0.00	RT11(2)
Vendita	24.10.2025	0.013000	 USDT	1'128.41	14.66933	1.0000	14.66933	RT11(1)
Costi accessori vendita					0.011002	1.0000	0.011002	RT11(2)
<b>Gain / Loss (Nettoergebnis)</b>							14.658328	RT11

 **XDC**

Event	Data	Nominal	Quote	Prezzo/Unità	Total	Cambio	Betrag (EUR)	Rigo
Acquisto	26.09.2022	54.630000	 USDT	0.034098	1.862772	1.0000	1.862772	RT11(2)
Costi accessori acquisto					0.00335	1.0000	0.00335	RT11(2)
Vendita	30.10.2025	54.630000	 USDT	0.05802	3.169633	1.0000	3.169633	RT11(1)
Costi accessori vendita					0.00317	1.0000	0.00317	RT11(2)
<b>Gain / Loss (Nettoergebnis)</b>							1.300341	RT11

 **SOL**

Event	Data	Nominal	Quote	Prezzo/Unità	Total	Cambio	Betrag (EUR)	Rigo
Acquisto	16.10.2025	0.022420	EUR	158.081081	3.544178	1.0000	3.544178	RT11(2)
Costi accessori acquisto					0.034533	1.0000	0.034533	RT11(2)
Vendita	11.11.2025	0.022420	EUR	138.269402	3.10	1.0000	3.10	RT11(1)
Costi accessori vendita					0.03	1.0000	0.03	RT11(2)
<b>Gain / Loss (Nettoergebnis)</b>							-0.508711	RT11

**XXRP**

Event	Data	Nominal	Quote	Prezzo/Unità	Total	Cambio	Betrag (EUR)	Rigo
Acquisto	16.10.2025	0.494100	EUR	2.003643	0.99	1.0000	0.99	RT11(2)
Costi accessori acquisto					0.01	1.0000	0.01	RT11(2)
Vendita	11.11.2025	0.494100	EUR	2.084598	1.03	1.0000	1.03	RT11(1)
Costi accessori vendita					0.01	1.0000	0.01	RT11(2)
<b>Gain / Loss (Nettoergebnis)</b>							0.02	RT11

## Derivati (Futures/Perpetuals) - P&L realizzato

Data	Coin/Token	Quote	Nominal	Commissione	P&L realizzato	Risultato	Cambio	Risultato (EUR)	Rigo
15.09.2025	 LINK	 USDT	-1.8100	0.0219	1.2240	1.2021	1.0000	1.2021	RT11(1)
15.09.2025	 LINK	 USDT	0.9100	0.0110	0.0209	0.0099	1.0000	0.0099	RT11(1)
19.10.2025	 ARB	 PERP	99.2000	0.0000	-31.3670	-31.3670	1.0000	-31.3670	RT11(2)
22.10.2025	 ARB	 PERP	-185.3000	0.0000	56.8686	56.8686	1.0000	56.8686	RT11(1)
21.11.2025	 OP	 USDT	-98.9000	0.0000	-14.4888	-14.4888	1.0000	-14.4888	RT11(2)
23.11.2025	 QNT	 USDT	0.5000	0.0195	-0.0300	-0.0495	1.0000	-0.0495	RT11(2)
23.11.2025	 QNT	 USDT	-0.5000	0.0195	-0.0050	-0.0245	1.0000	-0.0245	RT11(2)
23.11.2025	 IMX	 USDT	-73.0000	0.0046	0.0000	-0.0046	1.0000	-0.0046	RT11(2)
23.11.2025	 QNT	 USDT	-0.4000	0.0062	-0.1320	-0.1382	1.0000	-0.1382	RT11(2)
23.11.2025	 QNT	 USDT	-0.4000	0.0062	-0.0330	-0.0392	1.0000	-0.0392	RT11(2)
23.11.2025	 QNT	 USDT	-0.2000	0.0031	0.0000	-0.0031	1.0000	-0.0031	RT11(2)
27.11.2025	 IMX	 USDT	73.0000	0.0118	-0.7081	-0.7199	1.0000	-0.7199	RT11(2)
<b>Totale futures (risultato EUR)</b>								<b>11.2500</b>	

## Funding fee - estratto (informativo)

Data	Coin/Token	Quote	Nominal	Prezzo	Totale	Cambio	Totale (EUR)	Rigo
31.12.2025	ACH	USDT	0.001639	0.00	-0.001639	1.00	-0.001639	RT11(2)
31.12.2025	ACH	USDT	0.000067	0.00	-0.000067	1.00	-0.000067	RT11(2)
31.12.2025	ACH	USDT	0.003985	0.00	0.003985	1.00	0.003985	RT11(1)
30.12.2025	ACH	USDT	0.001555	0.00	-0.001555	1.00	-0.001555	RT11(2)
30.12.2025	ACH	USDT	0.000128	0.00	-0.000128	1.00	-0.000128	RT11(2)
30.12.2025	ACH	USDT	0.001189	0.00	-0.001189	1.00	-0.001189	RT11(2)
29.12.2025	ACH	USDT	0.001698	0.00	-0.001698	1.00	-0.001698	RT11(2)
29.12.2025	ACH	USDT	0.001721	0.00	-0.001721	1.00	-0.001721	RT11(2)
29.12.2025	ACH	USDT	0.001668	0.00	-0.001668	1.00	-0.001668	RT11(2)
28.12.2025	ACH	USDT	0.000806	0.00	-0.000806	1.00	-0.000806	RT11(2)
28.12.2025	ACH	USDT	0.001571	0.00	-0.001571	1.00	-0.001571	RT11(2)
28.12.2025	ACH	USDT	0.001708	0.00	-0.001708	1.00	-0.001708	RT11(2)
27.12.2025	ACH	USDT	0.001325	0.00	-0.001325	1.00	-0.001325	RT11(2)
27.12.2025	ACH	USDT	0.001718	0.00	-0.001718	1.00	-0.001718	RT11(2)
27.12.2025	ACH	USDT	0.000863	0.00	-0.000863	1.00	-0.000863	RT11(2)
26.12.2025	ACH	USDT	0.001393	0.00	0.001393	1.00	0.001393	RT11(1)
26.12.2025	ACH	USDT	0.001987	0.00	0.001987	1.00	0.001987	RT11(1)
26.12.2025	ACH	USDT	0.001916	0.00	0.001916	1.00	0.001916	RT11(1)
25.12.2025	ACH	USDT	0.000529	0.00	-0.000529	1.00	-0.000529	RT11(2)
25.12.2025	ACH	USDT	0.001667	0.00	-0.001667	1.00	-0.001667	RT11(2)
25.12.2025	ACH	USDT	0.00123	0.00	0.00123	1.00	0.001230	RT11(1)
24.12.2025	ACH	USDT	0.000988	0.00	0.000988	1.00	0.000988	RT11(1)
24.12.2025	ACH	USDT	0.00098	0.00	-0.00098	1.00	-0.000980	RT11(2)
24.12.2025	ACH	USDT	0.000686	0.00	-0.000686	1.00	-0.000686	RT11(2)
23.12.2025	ACH	USDT	0.004027	0.00	0.004027	1.00	0.004027	RT11(1)
23.12.2025	ACH	USDT	0.004486	0.00	0.004486	1.00	0.004486	RT11(1)
23.12.2025	ACH	USDT	0.005231	0.00	0.005231	1.00	0.005231	RT11(1)
22.12.2025	ACH	USDT	0.002447	0.00	0.002447	1.00	0.002447	RT11(1)
22.12.2025	ACH	USDT	0.000802	0.00	-0.000802	1.00	-0.000802	RT11(2)
22.12.2025	ACH	USDT	0.000417	0.00	-0.000417	1.00	-0.000417	RT11(2)
21.12.2025	ACH	USDT	0.003769	0.00	0.003769	1.00	0.003769	RT11(1)
21.12.2025	ACH	USDT	0.003668	0.00	0.003668	1.00	0.003668	RT11(1)
21.12.2025	ACH	USDT	0.003842	0.00	0.003842	1.00	0.003842	RT11(1)
20.12.2025	ACH	USDT	0.004756	0.00	0.004756	1.00	0.004756	RT11(1)
20.12.2025	ACH	USDT	0.003814	0.00	0.003814	1.00	0.003814	RT11(1)
20.12.2025	ACH	USDT	0.004872	0.00	0.004872	1.00	0.004872	RT11(1)
19.12.2025	ACH	USDT	0.003198	0.00	0.003198	1.00	0.003198	RT11(1)
19.12.2025	ACH	USDT	0.003722	0.00	0.003722	1.00	0.003722	RT11(1)
19.12.2025	ACH	USDT	0.002826	0.00	0.002826	1.00	0.002826	RT11(1)
18.12.2025	ACH	USDT	0.002829	0.00	0.002829	1.00	0.002829	RT11(1)
<b>Totale funding fee (informativo)</b>							<b>0.17</b>	

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## Proventi (ad es. staking/rewards) - estratto (informativo)

Data	Coin/Token	Quote	Nominal	Prezzo	Totale	Cambio	Totale (EUR)	Rigo
08.02.2025	SOLO	USDT	7.928542	0.00	7.928542	1.00	7.93	RT11(1)
19.10.2025	SOL	EUR	0.00	0.00	0.000073	1.00	0.00	RT11(1)
19.10.2025	TRX	EUR	0.001166	0.00	0.000319	1.00	0.00	RT11(1)
19.10.2025	DOT	EUR	0.000664	0.00	0.001726	1.00	0.00	RT11(1)
19.10.2025	SOL	EUR	0.000003	0.00	0.000433	1.00	0.00	RT11(1)
19.10.2025	ETH	EUR	0.00	0.00	0.000503	1.00	0.00	RT11(1)
19.10.2025	TRX	EUR	0.000196	0.00	0.000054	1.00	0.00	RT11(1)
19.10.2025	SUI	EUR	0.00008	0.00	0.000181	1.00	0.00	RT11(1)
26.10.2025	SOL	EUR	0.00	0.00	0.00	1.00	0.00	RT11(1)
26.10.2025	TRX	EUR	0.006428	0.00	0.001662	1.00	0.00	RT11(1)
26.10.2025	SUI	EUR	0.0004	0.00	0.000909	1.00	0.00	RT11(1)
26.10.2025	SOL	EUR	0.000013	0.00	0.002233	1.00	0.00	RT11(1)
26.10.2025	TRX	EUR	0.00	0.00	0.00	1.00	0.00	RT11(1)
26.10.2025	DOT	EUR	0.001535	0.00	0.004196	1.00	0.00	RT11(1)
02.11.2025	SOL	EUR	0.000013	0.00	0.002081	1.00	0.00	RT11(1)
02.11.2025	TRX	EUR	0.00	0.00	0.00	1.00	0.00	RT11(1)
02.11.2025	DOT	EUR	0.001491	0.00	0.003751	1.00	0.00	RT11(1)
02.11.2025	SOL	EUR	0.00	0.00	0.00	1.00	0.00	RT11(1)
02.11.2025	TRX	EUR	0.006518	0.00	0.001667	1.00	0.00	RT11(1)
02.11.2025	SUI	EUR	0.00041	0.00	0.00082	1.00	0.00	RT11(1)
09.11.2025	SOL	EUR	0.000013	0.00	0.001804	1.00	0.00	RT11(1)
09.11.2025	TRX	EUR	0.00	0.00	0.00	1.00	0.00	RT11(1)
09.11.2025	DOT	EUR	0.001504	0.00	0.004221	1.00	0.00	RT11(1)
09.11.2025	SOL	EUR	0.00	0.00	0.00	1.00	0.00	RT11(1)
09.11.2025	TRX	EUR	0.006505	0.00	0.001639	1.00	0.00	RT11(1)
09.11.2025	SUI	EUR	0.0004	0.00	0.000734	1.00	0.00	RT11(1)
16.11.2025	SOL	EUR	0.000013	0.00	0.001536	1.00	0.00	RT11(1)
16.11.2025	TRX	EUR	0.006404	0.00	0.001625	1.00	0.00	RT11(1)
16.11.2025	SUI	EUR	0.0004	0.00	0.000585	1.00	0.00	RT11(1)
23.11.2025	SOL	EUR	0.000011	0.00	0.001245	1.00	0.00	RT11(1)
23.11.2025	TRX	EUR	0.006355	0.00	0.001517	1.00	0.00	RT11(1)
23.11.2025	SUI	EUR	0.00041	0.00	0.000482	1.00	0.00	RT11(1)
30.11.2025	SOL	EUR	0.000012	0.00	0.001397	1.00	0.00	RT11(1)
30.11.2025	TRX	EUR	0.006306	0.00	0.001541	1.00	0.00	RT11(1)
30.11.2025	SUI	EUR	0.00042	0.00	0.000561	1.00	0.00	RT11(1)
07.12.2025	SOL	EUR	0.000013	0.00	0.001451	1.00	0.00	RT11(1)
07.12.2025	TRX	EUR	0.00631	0.00	0.00154	1.00	0.00	RT11(1)
07.12.2025	SUI	EUR	0.0004	0.00	0.00052	1.00	0.00	RT11(1)
14.12.2025	SOL	EUR	0.000012	0.00	0.001362	1.00	0.00	RT11(1)
14.12.2025	TRX	EUR	0.00593	0.00	0.001391	1.00	0.00	RT11(1)
14.12.2025	SUI	EUR	0.0004	0.00	0.000545	1.00	0.00	RT11(1)
21.12.2025	SOL	EUR	0.000011	0.00	0.001208	1.00	0.00	RT11(1)
21.12.2025	TRX	EUR	0.005759	0.00	0.001406	1.00	0.00	RT11(1)

Data	Coin/Token	Quote	Nominal	Prezzo	Totale	Cambio	Totale (EUR)	Rigo
21.12.2025	 SUI	EUR	0.00041	0.00	0.000501	1.00	0.00	RT11(1)
28.12.2025	 SOL	EUR	0.000011	0.00	0.001214	1.00	0.00	RT11(1)
28.12.2025	 TRX	EUR	0.005849	0.00	0.00141	1.00	0.00	RT11(1)
28.12.2025	 SUI	EUR	0.00041	0.00	0.000509	1.00	0.00	RT11(1)
<b>Totale proventi (informativo)</b>							<b>7.98</b>	

## **Note / Disclaimer**

- Italien (MVP): Technische Auswertung, keine steuerliche Beratung.
- Hinweis: Quadro RT/RW, IVCA/monitoraggio fiscale und Sonderoptionen (Step-up 01.01.2025) müssen ggf. separat geprüft werden.
- Stablecoins werden in dieser Engine NICHT als FX behandelt (nur Fiat zählt als FX).
- Verbrauchsbewertung erfolgt nach costo medio ponderato; Verlustvorträge und Sonderregime sind in diesem MVP nicht voll modelliert.
- Margin Fees/Funding können je nach Sachverhalt/Interpretation abweichend zu behandeln sein (hier: wie Spot-Disposal modelliert).