

Tax Report Australien - Tax Year 2025

Reporting currency: AUD

Reporting period 01.01.2025 - 31.12.2025

Cover Letter

To whom it may concern,

Please find attached an overview of my taxable events and related income for the tax year 2025. This report is intended as documentation and a practical aid for transferring values into the Australian tax return.

This is not tax advice. Values should be reviewed by a qualified tax professional or the ATO, especially for classification topics (capital vs revenue, FX rules, derivatives).

Kind regards

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

TAX RETURN FOR INDIVIDUALS (SUPPLEMENTARY SECTION) - ITEM 18 CAPITAL GAINS		
Tax year 2025		Amounts in AUD
Label	Description	Amount
H	Total current year capital gains	40.45
A	Net capital gain	10.38
V	Net capital losses carried forward to later income years	0.00
CGT discount applied: Yes (discount amount 10.38)		

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

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

TAX RETURN FOR INDIVIDUALS - ITEM 24 OTHER INCOME		
Tax year 2025		Amounts in AUD
Item	Description	Amount
	Crypto income (staking, rewards, airdrops)	12.72
	Derivatives (futures/perpetuals) - realized PnL	3.76
	Forex (fiat disposals) - net result	0.00
24	Total other income	16.48

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

Forex (Fiat currency disposals) - Summary

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

Derivatives (Futures/Perpetuals) - Realized PnL

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

Summary (Australia)

Category	Description	Amount (AUD)
Capital Gains (CGT)	Net capital gain (after applying losses and CGT discount)	10.38
of which	Non-discountable capital gains (gross)	12.30
of which	Discountable capital gains (gross)	28.15
Capital losses	Current year capital losses	19.69
Loss applied	Applied to non-discountable gains	12.30
Loss applied	Applied to discountable gains	7.39
Discount	CGT discount amount (rate 50.00%)	10.38
Losses carried forward	Losses remaining to carry forward	0.00
Ordinary Income	Income (staking, rewards, airdrops)	12.72
Funding Fee	Net funding fee (perpetuals)	0.27
Derivatives	Net realized PnL (futures/perpetuals)	3.76
Forex	Net FX result (fiat disposals)	0.00

Capital Gains (CGT) - Summary of Disposals

Disposal date	Acquisition date	Asset	Nominal	Quote	Proceeds (AUD)	Cost base (AUD)	Sell fees (AUD)	Buy fees (AUD)	Gain or loss (AUD)
31.08.2025	31.08.2025	× XRP	1.800000	₿ USDT	5.06	5.08	0.01	0.01	-0.03
01.09.2025	31.08.2025	× XRP	0.200000	₿ USDT	0.55	0.56	0.00	0.00	-0.01
01.09.2025	31.08.2025	× XRP	2.000000	₿ USDT	5.55	5.61	0.01	0.01	-0.08
02.09.2025	02.09.2025	× XRP	1.800000	₿ USDT	5.08	5.07	0.01	0.01	-0.01
02.09.2025	02.09.2025	× XRP	1.200000	₿ USDT	3.38	3.38	0.00	0.00	0.00
03.09.2025	02.09.2025	× XRP	3.000000	₿ USDT	8.53	8.47	0.01	0.01	0.05
01.09.2025	31.08.2025	₿ ARB	9.900000	₿ USDT	4.86	4.99	0.00	0.00	-0.14
01.09.2025	01.09.2025	₿ ARB	18.700000	₿ USDT	9.18	9.20	0.01	0.01	-0.04
01.09.2025	01.09.2025	₿ ENA	8.160000	₿ USDT	5.12	5.14	0.01	0.01	-0.04
01.09.2025	01.09.2025	₿ ENA	0.120000	₿ USDT	0.08	0.08	0.00	0.00	0.00
02.09.2025	22.11.2023	▲ ALGO	37.000000	₿ USDT	8.62	4.40	0.01	0.01	4.20
02.09.2025	22.11.2023	▲ ALGO	37.000000	₿ USDT	8.60	4.40	0.01	0.01	4.18
22.10.2025	22.11.2023	▲ ALGO	25.900001	₿ USDT	0.00	3.08	0.00	0.01	-3.09
03.09.2025	03.09.2025	₿ DOT	1.360000	₿ USDT	5.26	5.26	0.01	0.01	-0.01
03.09.2025	03.09.2025	₿ DOT	0.830000	₿ USDT	3.21	3.21	0.00	0.00	-0.01
11.11.2025	03.09.2025	₿ DOT	0.010000	EUR	0.03	0.04	0.00	0.00	-0.01
11.11.2025	16.10.2025	₿ DOT	1.225150	EUR	3.26	3.96	0.03	0.04	-0.77
03.09.2025	01.09.2025	₿ TIA	3.280000	₿ USDT	5.35	5.17	0.01	0.01	0.17
03.09.2025	01.09.2025	₿ TIA	0.010000	₿ USDT	0.02	0.02	0.00	0.00	0.00
03.09.2025	03.09.2025	₿ TIA	3.460000	₿ USDT	5.64	5.64	0.01	0.01	-0.01
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	0.500000	₿ USDT	0.35	0.35	0.00	0.00	0.00
05.09.2025	31.08.2025	₿ OP	7.350000	₿ USDT	5.21	5.17	0.01	0.01	0.03
05.09.2025	31.08.2025	₿ OP	2.140000	₿ USDT	1.52	1.51	0.00	0.00	0.01
22.10.2025	31.08.2025	₿ OP	0.010000	₿ USDT	0.00	0.01	0.00	0.00	-0.01
22.10.2025	15.09.2025	₿ OP	0.470000	₿ USDT	0.00	0.37	0.00	0.00	-0.37
22.10.2025	15.09.2025	₿ OP	6.970000	₿ USDT	0.00	5.50	0.00	0.01	-5.51
22.10.2025	15.09.2025	₿ OP	0.102440	₿ USDT	0.00	0.08	0.00	0.00	-0.08
24.10.2025	15.09.2025	₿ OP	0.017560	₿ USDT	0.01	0.01	0.00	0.00	-0.01
24.10.2025	23.10.2025	₿ OP	32.952440	₿ USDT	14.59	14.17	0.00	0.01	0.41
05.09.2025	29.11.2022	▲ ACH	361.000000	₿ USDT	7.00	3.43	0.01	0.00	3.57
22.10.2025	25.11.2022	₿ ONE	26.831000	₿ USDT	0.00	0.38	0.00	0.00	-0.38
22.10.2025	03.09.2025	₿ ONE	522.619044	₿ USDT	0.00	5.38	0.00	0.01	-5.39
22.10.2025	15.09.2025	₿ HBAR	21.000000	₿ USDT	3.50	5.05	0.00	0.01	-1.56
22.10.2025	22.10.2025	₿ HBAR	27.707403	₿ USDT	4.62	0.00	0.00	0.00	4.62
22.10.2025	22.10.2025	₿ HBAR	20.640610	₿ USDT	3.44	0.00	0.00	0.00	3.44
22.10.2025	22.10.2025	₿ HBAR	19.069154	₿ USDT	3.18	0.00	0.00	0.00	3.18
22.10.2025	22.10.2025	₿ HBAR	1.173997	₿ USDT	0.20	0.00	0.00	0.00	0.20
22.10.2025	22.10.2025	₿ HBAR	1.067764	₿ USDT	0.18	0.00	0.00	0.00	0.18
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	1.62	0.00	0.00	1.55
11.11.2025	16.10.2025	₿ SOL	0.009870	EUR	1.36	1.98	0.01	0.02	-0.65
11.11.2025	19.10.2025	₿ SOL	0.000000	EUR	0.00	0.00	0.00	0.00	0.00
11.11.2025	19.10.2025	₿ SOL	0.000003	EUR	0.00	0.00	0.00	0.00	0.00

Disposal date	Acquisition date	Asset	Nominal	Quote	Proceeds (AUD)	Cost base (AUD)	Sell fees (AUD)	Buy fees (AUD)	Gain or loss (AUD)
11.11.2025	26.10.2025	 SOL	0.000000	EUR	0.00	0.00	0.00	0.00	0.00
11.11.2025	26.10.2025	 SOL	0.000013	EUR	0.00	0.00	0.00	0.00	0.00
11.11.2025	02.11.2025	 SOL	0.000013	EUR	0.00	0.00	0.00	0.00	0.00
11.11.2025	02.11.2025	 SOL	0.000000	EUR	0.00	0.00	0.00	0.00	0.00
11.11.2025	09.11.2025	 SOL	0.000013	EUR	0.00	0.00	0.00	0.00	0.00
11.11.2025	09.11.2025	 SOL	0.000000	EUR	0.00	0.00	0.00	0.00	0.00
11.11.2025	11.11.2025	 SOL	0.012508	EUR	1.73	3.11	0.02	0.02	-1.41
11.11.2025	16.10.2025	XXRP	0.494100	EUR	1.03	0.99	0.01	0.01	0.02
Total					161.54	140.34	0.19	0.24	20.77

Detailed breakdown per asset (CGT)

XRP									
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref	
Buy	31.08.2025	1.800000	USDT	1.841592	3.314866	1.53242409	5.07978	Item 18	
Buy fee					0.003315	1.53242409	0.00508	Item 18	
Sell	31.08.2025	1.800000	USDT	1.833109	3.299596	1.53242409	5.05638	Item 18	
Sell fee					0.0033	1.53242409	0.005056	Item 18	
Gain / Loss (taxable disposal)							-0.033536	Item 18	
Buy	31.08.2025	0.200000	USDT	1.841592	0.368318	1.53242409	0.56442	Item 18	
Buy fee					0.000368	1.53242409	0.000564	Item 18	
Sell	01.09.2025	0.200000	USDT	1.816431	0.363286	1.5266752	0.55462	Item 18	
Sell fee					0.000363	1.5266752	0.000555	Item 18	
Gain / Loss (taxable disposal)							-0.010919	Item 18	
Buy	31.08.2025	2.000000	USDT	1.831543	3.663085	1.53242409	5.6134	Item 18	
Buy fee					0.003663	1.53242409	0.005613	Item 18	
Sell	01.09.2025	2.000000	USDT	1.816431	3.632862	1.5266752	5.5462	Item 18	
Sell fee					0.003633	1.5266752	0.005546	Item 18	
Gain / Loss (taxable disposal)							-0.07836	Item 18	
Buy	02.09.2025	1.800000	USDT	1.833218	3.299793	1.53675082	5.07096	Item 18	
Buy fee					0.0033	1.53675082	0.005071	Item 18	
Sell	02.09.2025	1.800000	USDT	1.83478	3.302604	1.53675082	5.07528	Item 18	
Sell fee					0.003303	1.53675082	0.005075	Item 18	
Gain / Loss (taxable disposal)							-0.005826	Item 18	
Buy	02.09.2025	1.200000	USDT	1.833218	2.199862	1.53675082	3.38064	Item 18	
Buy fee					0.0022	1.53675082	0.003381	Item 18	
Sell	02.09.2025	1.200000	USDT	1.83478	2.201736	1.53675082	3.38352	Item 18	
Sell fee					0.002202	1.53675082	0.003384	Item 18	
Gain / Loss (taxable disposal)							-0.003884	Item 18	
Buy	02.09.2025	3.000000	USDT	1.836472	5.509416	1.53675082	8.4666	Item 18	
Buy fee					0.005509	1.53675082	0.008467	Item 18	
Sell	03.09.2025	3.000000	USDT	1.859393	5.57818	1.52947739	8.5317	Item 18	
Sell fee					0.005578	1.52947739	0.008532	Item 18	
Gain / Loss (taxable disposal)							0.048102	Item 18	

ARB									
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref	
Buy	31.08.2025	9.900000	USDT	0.329217	3.259248	1.53242409	4.99455	Item 18	
Buy fee					0.003259	1.53242409	0.004995	Item 18	
Sell	01.09.2025	9.900000	USDT	0.321548	3.183329	1.5266752	4.85991	Item 18	
Sell fee					0.003183	1.5266752	0.00486	Item 18	
Gain / Loss (taxable disposal)							-0.144494	Item 18	
Buy	01.09.2025	18.700000	USDT	0.322334	6.027654	1.5266752	9.20227	Item 18	
Buy fee					0.006028	1.5266752	0.009202	Item 18	
Sell	01.09.2025	18.700000	USDT	0.321548	6.012955	1.5266752	9.17983	Item 18	
Sell fee					0.006013	1.5266752	0.00918	Item 18	
Gain / Loss (taxable disposal)							-0.040822	Item 18	

ENA								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	01.09.2025	8.160000	 USDT	0.412661	3.367317	1.5266752	5.1408	Item 18
Buy fee					0.003367	1.5266752	0.005141	Item 18
Sell	01.09.2025	8.160000	 USDT	0.410631	3.350748	1.5266752	5.115504	Item 18
Sell fee					0.003351	1.5266752	0.005116	Item 18
Gain / Loss (taxable disposal)							-0.035552	Item 18
Buy	01.09.2025	0.120000	 USDT	0.412661	0.049519	1.5266752	0.0756	Item 18
Buy fee					0.00005	1.5266752	0.000076	Item 18
Sell	01.09.2025	0.120000	 USDT	0.410631	0.049276	1.5266752	0.075228	Item 18
Sell fee					0.000049	1.5266752	0.000075	Item 18
Gain / Loss (taxable disposal)							-0.000523	Item 18

ALGO								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	22.11.2023	37.000000	 USDT	0.078047	2.887751	1.52305013	4.39819	Item 18
Buy fee					0.007219	1.52305013	0.010995	Item 18
Sell	02.09.2025	37.000000	 USDT	0.151554	5.60748	1.53675082	8.6173	Item 18
Sell fee					0.005607	1.53675082	0.008617	Item 18
Gain / Loss (taxable disposal)							4.199497	Item 18
Buy	22.11.2023	37.000000	 USDT	0.078047	2.887751	1.52305013	4.39819	Item 18
Buy fee					0.007219	1.52305013	0.010995	Item 18
Sell	02.09.2025	37.000000	 USDT	0.151228	5.595442	1.53675082	8.5988	Item 18
Sell fee					0.005595	1.53675082	0.008599	Item 18
Gain / Loss (taxable disposal)							4.181016	Item 18
Buy	22.11.2023	25.900001	 USDT	0.078047	2.021426	1.52305013	3.078733	Item 18
Buy fee					0.005054	1.52305013	0.007697	Item 18
Sell	22.10.2025	25.900001	 USDT	0.00	0.00	1.5417278	0.00	Item 18
Gain / Loss (taxable disposal)							-3.08643	Item 18

 DOT

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	03.09.2025	1.360000	 USDT	2.527007	3.436729	1.52947739	5.2564	Item 18
Buy fee					0.003437	1.52947739	0.005256	Item 18
Sell	03.09.2025	1.360000	 USDT	2.527007	3.436729	1.52947739	5.2564	Item 18
Sell fee					0.003437	1.52947739	0.005256	Item 18
Gain / Loss (taxable disposal)							-0.010513	Item 18
Buy	03.09.2025	0.830000	 USDT	2.527007	2.097416	1.52947739	3.20795	Item 18
Buy fee					0.002097	1.52947739	0.003208	Item 18
Sell	03.09.2025	0.830000	 USDT	2.527007	2.097416	1.52947739	3.20795	Item 18
Sell fee					0.002097	1.52947739	0.003208	Item 18
Gain / Loss (taxable disposal)							-0.006416	Item 18
Buy	03.09.2025	0.010000	EUR	2.168546	0.021685	1.7823	0.03865	Item 18
Buy fee					0.000022	1.7823	0.000039	Item 18
Sell	11.11.2025	0.010000	EUR	1.50166	0.015017	1.7738	0.026636	Item 18
Sell fee					0.000137	1.7738	0.000243	Item 18
Gain / Loss (taxable disposal)							-0.012295	Item 18
Buy	16.10.2025	1.225150	EUR	1.804438	2.210707	1.7926	3.962913	Item 18
Buy fee					0.022088	1.7926	0.039594	Item 18
Sell	11.11.2025	1.225150	EUR	1.50166	1.839758	1.7738	3.263364	Item 18
Sell fee					0.016776	1.7738	0.029757	Item 18
Gain / Loss (taxable disposal)							-0.768901	Item 18

 TIA

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	01.09.2025	3.280000	 USDT	1.031654	3.383824	1.5266752	5.166	Item 18
Buy fee					0.003384	1.5266752	0.005166	Item 18
Sell	03.09.2025	3.280000	 USDT	1.065724	3.495573	1.52947739	5.3464	Item 18
Sell fee					0.003496	1.52947739	0.005346	Item 18
Gain / Loss (taxable disposal)							0.169888	Item 18
Buy	01.09.2025	0.010000	 USDT	1.031654	0.010317	1.5266752	0.01575	Item 18
Buy fee					0.00001	1.5266752	0.000016	Item 18
Sell	03.09.2025	0.010000	 USDT	1.066377	0.010664	1.52947739	0.01631	Item 18
Sell fee					0.000011	1.52947739	0.000016	Item 18
Gain / Loss (taxable disposal)							0.000528	Item 18
Buy	03.09.2025	3.460000	 USDT	1.066377	3.689666	1.52947739	5.64326	Item 18
Buy fee					0.00369	1.52947739	0.005643	Item 18
Sell	03.09.2025	3.460000	 USDT	1.066377	3.689666	1.52947739	5.64326	Item 18
Sell fee					0.00369	1.52947739	0.005643	Item 18
Gain / Loss (taxable disposal)							-0.011287	Item 18

THETA

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	04.09.2025	10.700000	 USDT	0.515544	5.516324	1.53430068	8.4637	Item 18
Buy fee					0.005516	1.53430068	0.008464	Item 18
Sell	05.09.2025	10.700000	 USDT	0.514485	5.504987	1.52774216	8.4102	Item 18
Sell fee					0.005505	1.52774216	0.00841	Item 18
Gain / Loss (taxable disposal)							-0.070374	Item 18

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	31.08.2025	0.500000	USDT	0.459338	0.229669	1.53242409	0.35195	Item 18
Buy fee					0.00023	1.53242409	0.000352	Item 18
Sell	05.09.2025	0.500000	USDT	0.464214	0.232107	1.52774216	0.3546	Item 18
Sell fee					0.000232	1.52774216	0.000355	Item 18
Gain / Loss (taxable disposal)							0.001943	Item 18
Buy	31.08.2025	7.350000	USDT	0.459338	3.376131	1.53242409	5.173665	Item 18
Buy fee					0.003376	1.53242409	0.005174	Item 18
Sell	05.09.2025	7.350000	USDT	0.464214	3.411976	1.52774216	5.21262	Item 18
Sell fee					0.003412	1.52774216	0.005213	Item 18
Gain / Loss (taxable disposal)							0.028569	Item 18
Buy	31.08.2025	2.140000	USDT	0.459338	0.982982	1.53242409	1.506346	Item 18
Buy fee					0.000983	1.53242409	0.001506	Item 18
Sell	05.09.2025	2.140000	USDT	0.464214	0.993419	1.52774216	1.517688	Item 18
Sell fee					0.000993	1.52774216	0.001518	Item 18
Gain / Loss (taxable disposal)							0.008318	Item 18
Buy	31.08.2025	0.010000	USDT	0.459338	0.004593	1.53242409	0.007039	Item 18
Buy fee					0.000005	1.53242409	0.000007	Item 18
Sell	22.10.2025	0.010000	USDT	0.00	0.00	1.5417278	0.00	Item 18
Gain / Loss (taxable disposal)							-0.007046	Item 18
Buy	15.09.2025	0.470000	USDT	0.525835	0.247143	1.50084991	0.370924	Item 18
Buy fee					0.000247	1.50084991	0.000371	Item 18
Sell	22.10.2025	0.470000	USDT	0.00	0.00	1.5417278	0.00	Item 18
Gain / Loss (taxable disposal)							-0.371295	Item 18
Buy	15.09.2025	6.970000	USDT	0.525835	3.665073	1.50084991	5.500724	Item 18
Buy fee					0.003665	1.50084991	0.005501	Item 18
Sell	22.10.2025	6.970000	USDT	0.00	0.00	1.5417278	0.00	Item 18
Gain / Loss (taxable disposal)							-5.506225	Item 18
Buy	15.09.2025	0.102440	USDT	0.525835	0.053867	1.50084991	0.080846	Item 18
Buy fee					0.000054	1.50084991	0.000081	Item 18
Sell	22.10.2025	0.102440	USDT	0.00	0.00	1.5417278	0.00	Item 18
Gain / Loss (taxable disposal)							-0.080927	Item 18
Buy	15.09.2025	0.017560	USDT	0.525835	0.009234	1.50084991	0.013858	Item 18
Buy fee					0.000009	1.50084991	0.000014	Item 18
Sell	24.10.2025	0.017560	USDT	0.287797	0.005054	1.53823631	0.007774	Item 18
Sell fee					0.00	1.53823631	0.00	Item 18
Gain / Loss (taxable disposal)							-0.006098	Item 18
Buy	23.10.2025	32.952440	USDT	0.279598	9.21343	1.53756577	14.166254	Item 18
Buy fee					0.009213	1.53756577	0.014166	Item 18
Sell	24.10.2025	32.952440	USDT	0.287797	9.483618	1.53823631	14.588045	Item 18
Sell fee					0.000006	1.53823631	0.00001	Item 18
Gain / Loss (taxable disposal)							0.407615	Item 18

ACH								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	29.11.2022	361.000000	₿ USDT	0.006382	2.30393	1.48697665	3.42589	Item 18
Buy fee					0.002304	1.48697665	0.003426	Item 18
Sell	05.09.2025	361.000000	₿ USDT	0.012698	4.584151	1.52774216	7.0034	Item 18
Sell fee					0.004584	1.52774216	0.007003	Item 18
Gain / Loss (taxable disposal)							3.567081	Item 18

ONE								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	25.11.2022	26.831000	₿ USDT	0.009564	0.256614	1.48472289	0.381	Item 18
Buy fee					0.000513	1.48472289	0.000762	Item 18
Sell	22.10.2025	26.831000	₿ USDT	0.00	0.00	1.5417278	0.00	Item 18
Gain / Loss (taxable disposal)							-0.381762	Item 18
Buy	03.09.2025	522.619044	₿ USDT	0.006734	3.519487	1.52947739	5.382976	Item 18
Buy fee					0.003519	1.52947739	0.005383	Item 18
Sell	22.10.2025	522.619044	₿ USDT	0.00	0.00	1.5417278	0.00	Item 18
Gain / Loss (taxable disposal)							-5.388359	Item 18

HBAR								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	15.09.2025	21.000000	₿ USDT	0.160362	3.367612	1.50084991	5.05428	Item 18
Buy fee					0.003368	1.50084991	0.005054	Item 18
Sell	22.10.2025	21.000000	₿ USDT	0.108159	2.271339	1.5417278	3.501787	Item 18
Gain / Loss (taxable disposal)							-1.557548	Item 18
Buy	22.10.2025	27.707403	₿ USDT	0.00	0.00	1.5417278	0.00	Item 18
Buy fee					0.001002	1.5417278	0.001545	Item 18
Sell	22.10.2025	27.707403	₿ USDT	0.108159	2.996805	1.5417278	4.620258	Item 18
Gain / Loss (taxable disposal)							4.620258	Item 18
Buy	22.10.2025	20.640610	₿ USDT	0.00	0.00	1.5417278	0.00	Item 18
Buy fee					0.000746	1.5417278	0.001151	Item 18
Sell	22.10.2025	20.640610	₿ USDT	0.108159	2.232468	1.5417278	3.441858	Item 18
Gain / Loss (taxable disposal)							3.441858	Item 18
Buy	22.10.2025	19.069154	₿ USDT	0.00	0.00	1.5417278	0.00	Item 18
Buy fee					0.00069	1.5417278	0.001063	Item 18
Sell	22.10.2025	19.069154	₿ USDT	0.108159	2.062501	1.5417278	3.179815	Item 18
Gain / Loss (taxable disposal)							3.179815	Item 18
Buy	22.10.2025	1.173997	₿ USDT	0.00	0.00	1.5417278	0.00	Item 18
Buy fee					0.000042	1.5417278	0.000065	Item 18
Sell	22.10.2025	1.173997	₿ USDT	0.108159	0.126978	1.5417278	0.195766	Item 18
Gain / Loss (taxable disposal)							0.195766	Item 18
Buy	22.10.2025	1.067764	₿ USDT	0.00	0.00	1.5417278	0.00	Item 18
Buy fee					0.000039	1.5417278	0.00006	Item 18
Sell	22.10.2025	1.067764	₿ USDT	0.108159	0.115488	1.5417278	0.178051	Item 18
Gain / Loss (taxable disposal)							0.178051	Item 18

BNB

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref	
Buy	29.12.2021	0.013000	 USDT	0.00	0.00	1.3835265	0.00	Item 18	
Sell	24.10.2025	0.013000	 USDT	733.573895	9.536461	1.53823631	14.66933	Item 18	
Sell fee					0.007152	1.53823631	0.011002	Item 18	
Gain / Loss (taxable disposal)								14.658328	Item 18

XDC

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref	
Buy	26.09.2022	54.630000	 USDT	0.019232	1.050624	1.5403276	1.618304	Item 18	
Sell	30.10.2025	54.630000	 USDT	0.03792	2.071597	1.53004329	3.169633	Item 18	
Sell fee					0.002072	1.53004329	0.00317	Item 18	
Gain / Loss (taxable disposal)								1.548158	Item 18

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	16.10.2025	0.009870	EUR	111.920209	1.104652	1.7926	1.9802	Item 18
Buy fee					0.011045	1.7926	0.0198	Item 18
Sell	11.11.2025	0.009870	EUR	77.950954	0.769376	1.7738	1.364719	Item 18
Sell fee					0.007446	1.7738	0.013207	Item 18
Gain / Loss (taxable disposal)							-0.648488	Item 18
Buy	19.10.2025	0.000000	EUR	163.095759	0.000072	1.7995	0.00013	Item 18
Buy fee					0.00	1.7995	0.000001	Item 18
Sell	11.11.2025	0.000000	EUR	77.950954	0.000035	1.7738	0.000061	Item 18
Sell fee					0.00	1.7738	0.000001	Item 18
Gain / Loss (taxable disposal)							-0.00007	Item 18
Buy	19.10.2025	0.000003	EUR	163.095759	0.000431	1.7995	0.000775	Item 18
Buy fee					0.000002	1.7995	0.000004	Item 18
Sell	11.11.2025	0.000003	EUR	77.950954	0.000206	1.7738	0.000365	Item 18
Sell fee					0.000002	1.7738	0.000004	Item 18
Gain / Loss (taxable disposal)							-0.000418	Item 18
Buy	26.10.2025	0.000000	EUR	170.384581	0.00	1.7862	0.00	Item 18
Buy fee					0.00	1.7862	0.00	Item 18
Sell	11.11.2025	0.000000	EUR	77.950954	0.00	1.7738	0.00	Item 18
Sell fee					0.00	1.7738	0.00	Item 18
Gain / Loss (taxable disposal)							0.00	Item 18
Buy	26.10.2025	0.000013	EUR	170.384581	0.002221	1.7862	0.003967	Item 18
Buy fee					0.000012	1.7862	0.000021	Item 18
Sell	11.11.2025	0.000013	EUR	77.950954	0.001016	1.7738	0.001802	Item 18
Sell fee					0.00001	1.7738	0.000017	Item 18
Gain / Loss (taxable disposal)							-0.002203	Item 18
Buy	02.11.2025	0.000013	EUR	158.325717	0.002069	1.7672	0.003655	Item 18
Buy fee					0.000012	1.7672	0.000021	Item 18
Sell	11.11.2025	0.000013	EUR	77.950954	0.001018	1.7738	0.001806	Item 18
Sell fee					0.00001	1.7738	0.000017	Item 18
Gain / Loss (taxable disposal)							-0.001888	Item 18
Buy	02.11.2025	0.000000	EUR	158.325717	0.00	1.7672	0.00	Item 18
Buy fee					0.00	1.7672	0.00	Item 18
Sell	11.11.2025	0.000000	EUR	77.950954	0.00	1.7738	0.00	Item 18
Sell fee					0.00	1.7738	0.00	Item 18
Gain / Loss (taxable disposal)							0.00	Item 18
Buy	09.11.2025	0.000013	EUR	138.438551	0.001792	1.7838	0.003197	Item 18
Buy fee					0.000012	1.7838	0.000021	Item 18
Sell	11.11.2025	0.000013	EUR	77.950954	0.001009	1.7738	0.00179	Item 18
Sell fee					0.00001	1.7738	0.000017	Item 18
Gain / Loss (taxable disposal)							-0.001445	Item 18
Buy	09.11.2025	0.000000	EUR	138.438551	0.00	1.7838	0.00	Item 18
Buy fee					0.00	1.7838	0.00	Item 18
Sell	11.11.2025	0.000000	EUR	77.950954	0.00	1.7738	0.00	Item 18
Sell fee					0.00	1.7738	0.00	Item 18
Gain / Loss (taxable disposal)							0.00	Item 18

Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	11.11.2025	0.012508	EUR	140.137746	1.752824	1.7738	3.10916	Item 18
Buy fee					0.009435	1.7738	0.016737	Item 18
Sell	11.11.2025	0.012508	EUR	77.950954	0.975	1.7738	1.729455	Item 18
Sell fee					0.009435	1.7738	0.016737	Item 18
Gain / Loss (taxable disposal)							-1.413178	Item 18

XXRP								
Event	Date	Nominal	Quote	Price/Unit	Total	FX	Gain or loss (AUD)	Ref
Buy	16.10.2025	0.494100	EUR	1.11773	0.55227	1.7926	0.99	Item 18
Buy fee					0.005578	1.7926	0.01	Item 18
Sell	11.11.2025	0.494100	EUR	1.175216	0.580674	1.7738	1.03	Item 18
Sell fee					0.005638	1.7738	0.01	Item 18
Gain / Loss (taxable disposal)							0.02	Item 18

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

Date	Coin/Token	Quote	Nominal	Fee	Realized PnL	Ergebnis	FX	Ergebnis (AUD)	Ref
15.09.2025	 LINK	 USDT	-1.8100	0.0219	1.2240	1.2021	1.5008	1.8042	Item 24
15.09.2025	 LINK	 USDT	0.9100	0.0110	0.0209	0.0099	1.5008	0.0149	Item 24
19.10.2025	 ARB	 PERP	99.2000	0.0000	-31.3670	-31.3670	1.0000	-31.3670	Item 24
22.10.2025	 ARB	 PERP	-185.3000	0.0000	56.8686	56.8686	1.0000	56.8686	Item 24
21.11.2025	 OP	 USDT	-98.9000	0.0000	-14.4888	-14.4888	1.5515	-22.4791	Item 24
23.11.2025	 QNT	 USDT	0.5000	0.0195	-0.0300	-0.0495	1.5515	-0.0768	Item 24
23.11.2025	 QNT	 USDT	-0.5000	0.0195	-0.0050	-0.0245	1.5515	-0.0380	Item 24
23.11.2025	 IMX	 USDT	-73.0000	0.0046	22.8709	22.8663	1.5515	-0.0071	Item 24
23.11.2025	 QNT	 USDT	-0.4000	0.0062	-0.1320	-0.1382	1.5515	-0.2145	Item 24
23.11.2025	 QNT	 USDT	-0.4000	0.0062	-0.0330	-0.0392	1.5515	-0.0609	Item 24
23.11.2025	 QNT	 USDT	-0.2000	0.0031	15.6020	15.5989	1.5515	-0.0048	Item 24
27.11.2025	 IMX	 USDT	73.0000	0.0118	-0.7081	-0.7199	1.5323	-1.1031	Item 24
Total derivatives Ergebnis (AUD)								3.3400	

Funding Fees (separat ausgewiesen)

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

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

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

Date	Coin/Token	Quote	Quantity	Price	Total	FX	Total (AUD)	Ref
08.02.2025	SOLO	USDT	7.928542	0.00	7.928542	1.592464	12.63	Item 24
19.10.2025	SOL	AUD	0.00	0.00	0.000131	1.00	0.00	Item 24
19.10.2025	TRX	AUD	0.001166	0.00	0.000575	1.00	0.00	Item 24
19.10.2025	DOT	AUD	0.000664	0.00	0.003105	1.00	0.00	Item 24
19.10.2025	SOL	AUD	0.000003	0.00	0.00078	1.00	0.00	Item 24
19.10.2025	ETH	AUD	0.00	0.00	0.000906	1.00	0.00	Item 24
19.10.2025	TRX	AUD	0.000196	0.00	0.000096	1.00	0.00	Item 24
19.10.2025	SUI	AUD	0.00008	0.00	0.000325	1.00	0.00	Item 24
26.10.2025	SOL	AUD	0.00	0.00	0.00	1.00	0.00	Item 24
26.10.2025	TRX	AUD	0.006428	0.00	0.002968	1.00	0.00	Item 24
26.10.2025	SUI	AUD	0.0004	0.00	0.001623	1.00	0.00	Item 24
26.10.2025	SOL	AUD	0.000013	0.00	0.003988	1.00	0.00	Item 24
26.10.2025	TRX	AUD	0.00	0.00	0.00	1.00	0.00	Item 24
26.10.2025	DOT	AUD	0.001535	0.00	0.007495	1.00	0.01	Item 24
02.11.2025	SOL	AUD	0.000013	0.00	0.003677	1.00	0.00	Item 24
02.11.2025	TRX	AUD	0.00	0.00	0.00	1.00	0.00	Item 24
02.11.2025	DOT	AUD	0.001491	0.00	0.006629	1.00	0.01	Item 24
02.11.2025	SOL	AUD	0.00	0.00	0.00	1.00	0.00	Item 24
02.11.2025	TRX	AUD	0.006518	0.00	0.002947	1.00	0.00	Item 24
02.11.2025	SUI	AUD	0.00041	0.00	0.00145	1.00	0.00	Item 24
09.11.2025	SOL	AUD	0.000013	0.00	0.003218	1.00	0.00	Item 24
09.11.2025	TRX	AUD	0.00	0.00	0.00	1.00	0.00	Item 24
09.11.2025	DOT	AUD	0.001504	0.00	0.007529	1.00	0.01	Item 24
09.11.2025	SOL	AUD	0.00	0.00	0.00	1.00	0.00	Item 24
09.11.2025	TRX	AUD	0.006505	0.00	0.002925	1.00	0.00	Item 24
09.11.2025	SUI	AUD	0.0004	0.00	0.001309	1.00	0.00	Item 24
16.11.2025	SOL	AUD	0.000013	0.00	0.002741	1.00	0.00	Item 24
16.11.2025	TRX	AUD	0.006404	0.00	0.002899	1.00	0.00	Item 24
16.11.2025	SUI	AUD	0.0004	0.00	0.001044	1.00	0.00	Item 24
23.11.2025	SOL	AUD	0.000011	0.00	0.002225	1.00	0.00	Item 24
23.11.2025	TRX	AUD	0.006355	0.00	0.00271	1.00	0.00	Item 24
23.11.2025	SUI	AUD	0.00041	0.00	0.000862	1.00	0.00	Item 24
30.11.2025	SOL	AUD	0.000012	0.00	0.002476	1.00	0.00	Item 24
30.11.2025	TRX	AUD	0.006306	0.00	0.002731	1.00	0.00	Item 24
30.11.2025	SUI	AUD	0.00042	0.00	0.000994	1.00	0.00	Item 24
07.12.2025	SOL	AUD	0.000013	0.00	0.002547	1.00	0.00	Item 24
07.12.2025	TRX	AUD	0.00631	0.00	0.002702	1.00	0.00	Item 24
07.12.2025	SUI	AUD	0.0004	0.00	0.000913	1.00	0.00	Item 24
14.12.2025	SOL	AUD	0.000012	0.00	0.002395	1.00	0.00	Item 24
14.12.2025	TRX	AUD	0.00593	0.00	0.002447	1.00	0.00	Item 24
Total income (Item 24)							12.71	

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

■ Notes and Disclaimer

- Australia (MVP): Technical calculation only; not tax advice.
- CGT discount (50%) is modeled as holding ≥ 365 days and applied after loss offsets; actual eligibility may differ.
- FX disposals, derivatives, and income are shown separately; capital vs revenue classification depends on facts and ATO guidance.
- This report is a worksheet only; confirm figures and mapping before lodging your ATO return.