

# Relatorio Fiscal Brasilien - Ano-calendario 2025

Moeda do relatorio: BRL

Periodo 01.01.2025 - 31.12.2025

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## ■ Carta de apresentacao

Prezados(as),

Segue um resumo das operacoes com criptoativos, derivativos (futuros/perpetuos) e eventuais rendimentos (ex.: staking/rewards) referentes ao ano-calendario 2025. Este relatorio foi estruturado para apoiar a apuracao e a declaracao no IRPF (incl. Ganhos de Capital/GCAP e Renda Variavel), bem como para documentar as transacoes subjacentes.

Observacao: este documento nao constitui consultoria tributaria. Recomenda-se validar os valores com profissional habilitado e/ou as orientacoes oficiais.

Atenciosamente,

## Resumo anual

Categoria	Descricao	Valor (BRL)	Referencia
Criptoativos	Total de vendas (proventos/alienacoes)	1849.93	GCAP
Criptoativos	Total de custos (aquisicoes)	0.00	GCAP
Criptoativos	Total de taxas (compra+venda)	0.00	GCAP
Criptoativos	Resultado (ganho/perda)	22.14	GCAP
Derivativos	Resultado realizado (futuros/perpetuos)	-51.10	RV
Rendimentos	Rendimentos (ex.: staking/rewards) soma (estimada)	<b>46.06</b>	IRPF
Funding Fee	Funding fee liquido (perpetuos)	0.94	IRPF

Nota: no Brasil, a apuracao de ganho de capital com cripto costuma ser mensal (GCAP) e pode haver isencao quando o total de vendas do ms no ultrapassa R\$ 35.000 (pessoa fisica). Este relatorio inclui um quadro de apuracao mensal (abaixo) como apoio.

## Apuracao mensal - Criptoativos (GCAP) (apoio)

Ms	Vendas (BRL)	Custos+Taxas (BRL)	Resultado (BRL)	Vendas = 35.000?	Ganho tributavel* (BRL)	Ref.
Jan	0.00	0.00	0.00		0.00	GCAP
Fev	0.00	0.00	0.00		0.00	GCAP
Mar	0.00	0.00	0.00		0.00	GCAP
Abr	0.00	0.00	0.00		0.00	GCAP
Mai	0.00	0.00	0.00		0.00	GCAP
Jun	0.00	0.00	0.00		0.00	GCAP
Jul	0.00	0.00	0.00		0.00	GCAP
Ago	27.43	0.05	-0.03	Sim	0.00	GCAP
Set	844.22	1.11	11.79	Sim	0.00	GCAP
Out	742.00	0.31	11.84	Sim	0.00	GCAP
Nov	236.28	0.96	-1.46	Sim	0.00	GCAP
Dez	0.00	0.00	0.00		0.00	GCAP
<b>Total</b>	<b>1849.93</b>	<b>2.43</b>	<b>22.14</b>	<b>4</b>	<b>0.00</b>	

\* Ganho tributavel como apoio: quando vendas = 35.000 (BRL), o relatorio considera 0. para perdas/compensacao e casos especiais, use a logica oficial/GCAP.

## Resumo das alienacoes (criptoativos) - lista

Data da venda	Data da compra	Ativo	Nominal	Quote	Venda (BRL)	Compra (BRL)	Venda-NK (BRL)	Compra-NK (BRL)	Resultado (BRL)
05.09.2025	29.11.2022	ACH	361.000000	USDT	38.00	0.00	0.04	0.02	3.57
02.09.2025	22.11.2023	ALGO	37.000000	USDT	47.18	0.00	0.05	0.06	4.20
02.09.2025	22.11.2023	ALGO	37.000000	USDT	47.07	0.00	0.05	0.06	4.18
22.10.2025	22.11.2023	ALGO	25.900001	USDT	0.00	0.00	0.00	0.04	-3.09
01.09.2025	31.08.2025	ARB	9.900000	USDT	76.21	0.00	0.03	0.03	-0.14
01.09.2025	01.09.2025	ARB	18.700000	USDT	76.21	0.00	0.05	0.05	-0.04
24.10.2025	29.12.2021	BNB	0.013000	USDT	79.04	0.00	0.06	0.00	14.66
03.09.2025	03.09.2025	DOT	1.360000	USDT	46.16	0.00	0.03	0.03	-0.01
03.09.2025	03.09.2025	DOT	0.830000	USDT	46.16	0.00	0.02	0.02	-0.01
11.11.2025	03.09.2025	DOT	0.010000	EUR	20.13	0.00	0.00	0.00	-0.01
11.11.2025	16.10.2025	DOT	1.225150	EUR	20.13	0.00	0.18	0.24	-0.77
01.09.2025	01.09.2025	ENA	8.160000	USDT	28.17	0.00	0.03	0.03	-0.04
01.09.2025	01.09.2025	ENA	0.120000	USDT	28.17	0.00	0.00	0.00	0.00
22.10.2025	15.09.2025	HBAR	21.000000	USDT	81.43	0.00	0.00	0.03	-1.56
22.10.2025	22.10.2025	HBAR	27.707403	USDT	81.43	0.00	0.00	0.01	4.62
22.10.2025	22.10.2025	HBAR	20.640610	USDT	81.43	0.00	0.00	0.01	3.44
22.10.2025	22.10.2025	HBAR	19.069154	USDT	81.43	0.00	0.00	0.01	3.18
22.10.2025	22.10.2025	HBAR	1.173997	USDT	81.43	0.00	0.00	0.00	0.20
22.10.2025	22.10.2025	HBAR	1.067764	USDT	81.43	0.00	0.00	0.00	0.18
22.10.2025	25.11.2022	ONE	26.831000	USDT	0.00	0.00	0.00	0.00	-0.38
22.10.2025	03.09.2025	ONE	522.619044	USDT	0.00	0.00	0.00	0.03	-5.39
05.09.2025	31.08.2025	OP	0.500000	USDT	38.44	0.00	0.00	0.00	0.00
05.09.2025	31.08.2025	OP	7.350000	USDT	38.44	0.00	0.03	0.03	0.03
05.09.2025	31.08.2025	OP	2.140000	USDT	38.44	0.00	0.01	0.01	0.01
22.10.2025	31.08.2025	OP	0.010000	USDT	0.00	0.00	0.00	0.00	-0.01
22.10.2025	15.09.2025	OP	0.470000	USDT	0.00	0.00	0.00	0.00	-0.37
22.10.2025	15.09.2025	OP	6.970000	USDT	0.00	0.00	0.00	0.03	-5.51
22.10.2025	15.09.2025	OP	0.102440	USDT	0.00	0.00	0.00	0.00	-0.08
24.10.2025	15.09.2025	OP	0.017560	USDT	78.65	0.00	0.00	0.00	-0.01
24.10.2025	23.10.2025	OP	32.952440	USDT	78.65	0.00	0.00	0.08	0.41
11.11.2025	16.10.2025	SOL	0.009870	EUR	18.97	0.00	0.08	0.12	-0.65
11.11.2025	19.10.2025	SOL	0.000000	EUR	18.97	0.00	0.00	0.00	0.00
11.11.2025	19.10.2025	SOL	0.000003	EUR	18.97	0.00	0.00	0.00	0.00
11.11.2025	26.10.2025	SOL	0.000000	EUR	18.97	0.00	0.00	0.00	0.00
11.11.2025	26.10.2025	SOL	0.000013	EUR	18.97	0.00	0.00	0.00	0.00
11.11.2025	02.11.2025	SOL	0.000013	EUR	18.97	0.00	0.00	0.00	0.00
11.11.2025	02.11.2025	SOL	0.000000	EUR	18.97	0.00	0.00	0.00	0.00
11.11.2025	09.11.2025	SOL	0.000013	EUR	18.97	0.00	0.00	0.00	0.00
11.11.2025	09.11.2025	SOL	0.000000	EUR	18.97	0.00	0.00	0.00	0.00
11.11.2025	11.11.2025	SOL	0.012508	EUR	18.97	0.00	0.10	0.10	-0.05
05.09.2025	04.09.2025	THETA	10.700000	USDT	45.63	0.00	0.05	0.05	-0.07
03.09.2025	01.09.2025	TIA	3.280000	USDT	29.16	0.00	0.03	0.03	0.17
03.09.2025	01.09.2025	TIA	0.010000	USDT	30.86	0.00	0.00	0.00	0.00
03.09.2025	03.09.2025	TIA	3.460000	USDT	30.86	0.00	0.03	0.03	-0.01

Data da venda	Data da compra	Ativo	Nominal	Quote	Venda (BRL)	Compra (BRL)	Venda-NK (BRL)	Compra-NK (BRL)	Resultado (BRL)
30.10.2025	26.09.2022	 XDC	54.630000	 USDT	17.09	0.00	0.02	0.00	1.55
31.08.2025	31.08.2025	× XRP	1.800000	 USDT	27.43	0.00	0.03	0.03	-0.03
01.09.2025	31.08.2025	× XRP	0.200000	 USDT	33.11	0.00	0.00	0.00	-0.01
01.09.2025	31.08.2025	× XRP	2.000000	 USDT	33.11	0.00	0.03	0.03	-0.08
02.09.2025	02.09.2025	× XRP	1.800000	 USDT	27.79	0.00	0.03	0.03	-0.01
02.09.2025	02.09.2025	× XRP	1.200000	 USDT	18.52	0.00	0.02	0.02	0.00
03.09.2025	02.09.2025	× XRP	3.000000	 USDT	46.53	0.00	0.05	0.05	0.05
11.11.2025	16.10.2025	XXRP	0.494100	EUR	6.30	0.00	0.06	0.06	0.02
<b>Total</b>					<b>1849.93</b>	<b>0.00</b>	<b>1.09</b>	<b>1.35</b>	<b>22.14</b>

## Detalhamento por ativo (criptoativos) - transacoes e calculo

ACH								
Evento	Data	Qty	Par	Preco/Unid	Total	FX	Total (BRL)	Ref.
Compra	29.11.2022		USDT	0.00	0.00	5.42532	0.00	GCAP
Taxa (compra)					0.003426	5.42532	0.018587	GCAP
Venda	05.09.2025		USDT	0.0194	7.0034	5.42532	37.995705	GCAP
Taxa (venda)					0.007003	5.42532	0.037996	GCAP
<b>Resultado</b>							<b>3.567081</b>	<b>GCAP</b>

ALGO								
Evento	Data	Qty	Par	Preco/Unid	Total	FX	Total (BRL)	Ref.
Compra	22.11.2023		USDT	0.00	0.00	5.47458	0.00	GCAP
Taxa (compra)					0.010995	5.47458	0.060196	GCAP
Venda	02.09.2025		USDT	0.2329	8.6173	5.47458	47.176129	GCAP
Taxa (venda)					0.008617	5.47458	0.047176	GCAP
<b>Resultado</b>							<b>4.199497</b>	<b>GCAP</b>
Compra	22.11.2023		USDT	0.00	0.00	5.47458	0.00	GCAP
Taxa (compra)					0.010995	5.47458	0.060196	GCAP
Venda	02.09.2025		USDT	0.2324	8.5988	5.47458	47.074849	GCAP
Taxa (venda)					0.008599	5.47458	0.047075	GCAP
<b>Resultado</b>							<b>4.181016</b>	<b>GCAP</b>
Compra	22.11.2023		USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (compra)					0.007697	5.38629	0.041457	GCAP
Venda	22.10.2025		USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (venda)					0.00	5.38629	0.00	GCAP
<b>Resultado</b>							<b>-3.08643</b>	<b>GCAP</b>

ARB								
Evento	Data	Qty	Par	Preco/Unid	Total	FX	Total (BRL)	Ref.
Compra	31.08.2025		USDT	0.00	0.00	5.42783	0.00	GCAP
Taxa (compra)					0.004995	5.42783	0.02711	GCAP
Venda	01.09.2025		USDT	0.4909	14.03974	5.42783	76.205288	GCAP
Taxa (venda)					0.00486	5.42783	0.026379	GCAP
<b>Resultado</b>							<b>-0.144494</b>	<b>GCAP</b>
Compra	01.09.2025		USDT	0.00	0.00	5.42783	0.00	GCAP
Taxa (compra)					0.009202	5.42783	0.049948	GCAP
Venda	01.09.2025		USDT	0.4909	14.03974	5.42783	76.205288	GCAP
Taxa (venda)					0.00918	5.42783	0.049827	GCAP
<b>Resultado</b>							<b>-0.040822</b>	<b>GCAP</b>

BNB								
Evento	Data	Qty	Par	Preco/Unid	Total	FX	Total (BRL)	Ref.
Compra	29.12.2021		USDT	0.00	0.00	5.38839	0.00	GCAP
Taxa (compra)					0.00	5.38839	0.00	GCAP
Venda	24.10.2025		USDT	1'128.41	14.66933	5.38839	79.04409	GCAP
Taxa (venda)					0.011002	5.38839	0.059283	GCAP
<b>Resultado</b>							<b>14.658328</b>	<b>GCAP</b>

 DOT

Evento	Data	Qty	Par	Preco/Unid	Total	FX	Total (BRL)	Ref.
Compra	03.09.2025		 USDT	0.00	0.00	5.45353	0.00	GCAP
Taxa (compra)					0.005256	5.45353	0.028666	GCAP
Venda	03.09.2025		 USDT	3.865	8.46435	5.45353	46.160597	GCAP
Taxa (venda)					0.005256	5.45353	0.028666	GCAP
<b>Resultado</b>							-0.010513	GCAP
Compra	03.09.2025		 USDT	0.00	0.00	5.45353	0.00	GCAP
Taxa (compra)					0.003208	5.45353	0.017495	GCAP
Venda	03.09.2025		 USDT	3.865	8.46435	5.45353	46.160597	GCAP
Taxa (venda)					0.003208	5.45353	0.017495	GCAP
<b>Resultado</b>							-0.006416	GCAP
Compra	03.09.2025		EUR	0.00	0.00	6.11960	0.00	GCAP
Taxa (compra)					0.000039	6.11960	0.000237	GCAP
Venda	11.11.2025		EUR	2.805986	3.29	6.11960	20.133484	GCAP
Taxa (venda)					0.000243	6.11960	0.001486	GCAP
<b>Resultado</b>							-0.012295	GCAP
Compra	16.10.2025		EUR	0.00	0.00	6.11960	0.00	GCAP
Taxa (compra)					0.039594	6.11960	0.242301	GCAP
Venda	11.11.2025		EUR	2.805986	3.29	6.11960	20.133484	GCAP
Taxa (venda)					0.029757	6.11960	0.182102	GCAP
<b>Resultado</b>							-0.768901	GCAP

 ENA

Evento	Data	Qty	Par	Preco/Unid	Total	FX	Total (BRL)	Ref.
Compra	01.09.2025		 USDT	0.00	0.00	5.42783	0.00	GCAP
Taxa (compra)					0.005141	5.42783	0.027903	GCAP
Venda	01.09.2025		 USDT	0.6269	5.190732	5.42783	28.174398	GCAP
Taxa (venda)					0.005116	5.42783	0.027766	GCAP
<b>Resultado</b>							-0.035552	GCAP
Compra	01.09.2025		 USDT	0.00	0.00	5.42783	0.00	GCAP
Taxa (compra)					0.000076	5.42783	0.00041	GCAP
Venda	01.09.2025		 USDT	0.6269	5.190732	5.42783	28.174398	GCAP
Taxa (venda)					0.000075	5.42783	0.000408	GCAP
<b>Resultado</b>							-0.000523	GCAP

H HBAR								
Evento	Data	Qty	Par	Preco/Unid	Total	FX	Total (BRL)	Ref.
Compra	15.09.2025		🔗 USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (compra)					0.005054	5.38629	0.027224	GCAP
Venda	22.10.2025		🔗 USDT	0.166752	15.117534	5.38629	81.4275	GCAP
Taxa (venda)					0.00	5.38629	0.00	GCAP
<b>Resultado</b>							<b>-1.557548</b>	<b>GCAP</b>
Compra	22.10.2025		🔗 USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (compra)					0.001545	5.38629	0.00832	GCAP
Venda	22.10.2025		🔗 USDT	0.166752	15.117534	5.38629	81.4275	GCAP
Taxa (venda)					0.00	5.38629	0.00	GCAP
<b>Resultado</b>							<b>4.620258</b>	<b>GCAP</b>
Compra	22.10.2025		🔗 USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (compra)					0.001151	5.38629	0.006198	GCAP
Venda	22.10.2025		🔗 USDT	0.166752	15.117534	5.38629	81.4275	GCAP
Taxa (venda)					0.00	5.38629	0.00	GCAP
<b>Resultado</b>							<b>3.441858</b>	<b>GCAP</b>
Compra	22.10.2025		🔗 USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (compra)					0.001063	5.38629	0.005726	GCAP
Venda	22.10.2025		🔗 USDT	0.166752	15.117534	5.38629	81.4275	GCAP
Taxa (venda)					0.00	5.38629	0.00	GCAP
<b>Resultado</b>							<b>3.179815</b>	<b>GCAP</b>
Compra	22.10.2025		🔗 USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (compra)					0.000065	5.38629	0.000353	GCAP
Venda	22.10.2025		🔗 USDT	0.166752	15.117534	5.38629	81.4275	GCAP
Taxa (venda)					0.00	5.38629	0.00	GCAP
<b>Resultado</b>							<b>0.195766</b>	<b>GCAP</b>
Compra	22.10.2025		🔗 USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (compra)					0.00006	5.38629	0.000321	GCAP
Venda	22.10.2025		🔗 USDT	0.166752	15.117534	5.38629	81.4275	GCAP
Taxa (venda)					0.00	5.38629	0.00	GCAP
<b>Resultado</b>							<b>0.178051</b>	<b>GCAP</b>

ONE								
Evento	Data	Qty	Par	Preco/Unid	Total	FX	Total (BRL)	Ref.
Compra	25.11.2022		🔗 USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (compra)					0.000762	5.38629	0.004104	GCAP
Venda	22.10.2025		🔗 USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (venda)					0.00	5.38629	0.00	GCAP
<b>Resultado</b>							<b>-0.381762</b>	<b>GCAP</b>
Compra	03.09.2025		🔗 USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (compra)					0.005383	5.38629	0.028994	GCAP
Venda	22.10.2025		🔗 USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (venda)					0.00	5.38629	0.00	GCAP
<b>Resultado</b>							<b>-5.388359</b>	<b>GCAP</b>

OP								
Evento	Data	Qtd	Par	Preco/Unid	Total	FX	Total (BRL)	Ref.
Compra	31.08.2025		🔗 USDT	0.00	0.00	5.42532	0.00	GCAP
Taxa (compra)					0.000352	5.42532	0.001909	GCAP
Venda	05.09.2025		🔗 USDT	0.7092	7.084908	5.42532	38.437912	GCAP
Taxa (venda)					0.000355	5.42532	0.001924	GCAP
<b>Resultado</b>							0.001943	GCAP
Compra	31.08.2025		🔗 USDT	0.00	0.00	5.42532	0.00	GCAP
Taxa (compra)					0.005174	5.42532	0.028069	GCAP
Venda	05.09.2025		🔗 USDT	0.7092	7.084908	5.42532	38.437912	GCAP
Taxa (venda)					0.005213	5.42532	0.02828	GCAP
<b>Resultado</b>							0.028569	GCAP
Compra	31.08.2025		🔗 USDT	0.00	0.00	5.42532	0.00	GCAP
Taxa (compra)					0.001506	5.42532	0.008172	GCAP
Venda	05.09.2025		🔗 USDT	0.7092	7.084908	5.42532	38.437912	GCAP
Taxa (venda)					0.001518	5.42532	0.008234	GCAP
<b>Resultado</b>							0.008318	GCAP
Compra	31.08.2025		🔗 USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (compra)					0.000007	5.38629	0.000038	GCAP
Venda	22.10.2025		🔗 USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (venda)					0.00	5.38629	0.00	GCAP
<b>Resultado</b>							-0.007046	GCAP
Compra	15.09.2025		🔗 USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (compra)					0.000371	5.38629	0.001998	GCAP
Venda	22.10.2025		🔗 USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (venda)					0.00	5.38629	0.00	GCAP
<b>Resultado</b>							-0.371295	GCAP
Compra	15.09.2025		🔗 USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (compra)					0.005501	5.38629	0.029629	GCAP
Venda	22.10.2025		🔗 USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (venda)					0.00	5.38629	0.00	GCAP
<b>Resultado</b>							-5.506225	GCAP
Compra	15.09.2025		🔗 USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (compra)					0.000081	5.38629	0.000435	GCAP
Venda	22.10.2025		🔗 USDT	0.00	0.00	5.38629	0.00	GCAP
Taxa (venda)					0.00	5.38629	0.00	GCAP
<b>Resultado</b>							-0.080927	GCAP
Compra	15.09.2025		🔗 USDT	0.00	0.00	5.38839	0.00	GCAP
Taxa (compra)					0.000014	5.38839	0.000075	GCAP
Venda	24.10.2025		🔗 USDT	0.4427	14.595819	5.38839	78.647984	GCAP
Taxa (venda)					0.00	5.38839	0.00	GCAP
<b>Resultado</b>							-0.006098	GCAP
Compra	23.10.2025		🔗 USDT	0.00	0.00	5.38839	0.00	GCAP
Taxa (compra)					0.014166	5.38839	0.076333	GCAP
Venda	24.10.2025		🔗 USDT	0.4427	14.595819	5.38839	78.647984	GCAP
Taxa (venda)					0.00001	5.38839	0.000052	GCAP
<b>Resultado</b>							0.407615	GCAP

Evento	Data	Qty	Par	Preco/Unid	Total	FX	Total (BRL)	Ref.
Compra	16.10.2025		EUR	0.00	0.00	6.11960	0.00	GCAP
Taxa (compra)					0.0198	6.11960	0.121168	GCAP
Venda	11.11.2025		EUR	139.352132	3.10	6.11960	18.97076	GCAP
Taxa (venda)					0.013207	6.11960	0.080821	GCAP
<b>Resultado</b>							<b>-0.648488</b>	<b>GCAP</b>
Compra	19.10.2025		EUR	0.00	0.00	6.11960	0.00	GCAP
Taxa (compra)					0.000001	6.11960	0.000004	GCAP
Venda	11.11.2025		EUR	139.352132	3.10	6.11960	18.97076	GCAP
Taxa (venda)					0.000001	6.11960	0.000004	GCAP
<b>Resultado</b>							<b>-0.000012</b>	<b>GCAP</b>
Compra	19.10.2025		EUR	0.00	0.00	6.11960	0.00	GCAP
Taxa (compra)					0.000004	6.11960	0.000026	GCAP
Venda	11.11.2025		EUR	139.352132	3.10	6.11960	18.97076	GCAP
Taxa (venda)					0.000004	6.11960	0.000022	GCAP
<b>Resultado</b>							<b>-0.000072</b>	<b>GCAP</b>
Compra	26.10.2025		EUR	0.00	0.00	6.11960	0.00	GCAP
Taxa (compra)					0.00	6.11960	0.00	GCAP
Venda	11.11.2025		EUR	139.352132	3.10	6.11960	18.97076	GCAP
Taxa (venda)					0.00	6.11960	0.00	GCAP
<b>Resultado</b>							<b>0.00</b>	<b>GCAP</b>
Compra	26.10.2025		EUR	0.00	0.00	6.11960	0.00	GCAP
Taxa (compra)					0.000021	6.11960	0.00013	GCAP
Venda	11.11.2025		EUR	139.352132	3.10	6.11960	18.97076	GCAP
Taxa (venda)					0.000017	6.11960	0.000107	GCAP
<b>Resultado</b>							<b>-0.000448</b>	<b>GCAP</b>
Compra	02.11.2025		EUR	0.00	0.00	6.11960	0.00	GCAP
Taxa (compra)					0.000021	6.11960	0.00013	GCAP
Venda	11.11.2025		EUR	139.352132	3.10	6.11960	18.97076	GCAP
Taxa (venda)					0.000017	6.11960	0.000107	GCAP
<b>Resultado</b>							<b>-0.000292</b>	<b>GCAP</b>
Compra	02.11.2025		EUR	0.00	0.00	6.11960	0.00	GCAP
Taxa (compra)					0.00	6.11960	0.00	GCAP
Venda	11.11.2025		EUR	139.352132	3.10	6.11960	18.97076	GCAP
Taxa (venda)					0.00	6.11960	0.00	GCAP
<b>Resultado</b>							<b>0.00</b>	<b>GCAP</b>
Compra	09.11.2025		EUR	0.00	0.00	6.11960	0.00	GCAP
Taxa (compra)					0.000021	6.11960	0.000129	GCAP
Venda	11.11.2025		EUR	139.352132	3.10	6.11960	18.97076	GCAP
Taxa (venda)					0.000017	6.11960	0.000106	GCAP
<b>Resultado</b>							<b>-0.000031</b>	<b>GCAP</b>
Compra	09.11.2025		EUR	0.00	0.00	6.11960	0.00	GCAP
Taxa (compra)					0.00	6.11960	0.00	GCAP
Venda	11.11.2025		EUR	139.352132	3.10	6.11960	18.97076	GCAP
Taxa (venda)					0.00	6.11960	0.00	GCAP
<b>Resultado</b>							<b>0.00</b>	<b>GCAP</b>

Evento	Data	Qty	Par	Preco/Unid	Total	FX	Total (BRL)	Ref.
Compra	11.11.2025		EUR	0.00	0.00	6.11960	0.00	GCAP
Taxa (compra)					0.016737	6.11960	0.102422	GCAP
Venda	11.11.2025		EUR	139.352132	3.10	6.11960	18.97076	GCAP
Taxa (venda)					0.016737	6.11960	0.102422	GCAP
<b>Resultado</b>							<b>-0.047016</b>	GCAP

THETA								
Evento	Data	Qty	Par	Preco/Unid	Total	FX	Total (BRL)	Ref.
Compra	04.09.2025		USDT	0.00	0.00	5.42532	0.00	GCAP
Taxa (compra)					0.008464	5.42532	0.045918	GCAP
Venda	05.09.2025		USDT	0.786	8.4102	5.42532	45.628049	GCAP
Taxa (venda)					0.00841	5.42532	0.045628	GCAP
<b>Resultado</b>							<b>-0.070374</b>	GCAP

TIA								
Evento	Data	Qty	Par	Preco/Unid	Total	FX	Total (BRL)	Ref.
Compra	01.09.2025		USDT	0.00	0.00	5.45353	0.00	GCAP
Taxa (compra)					0.005166	5.45353	0.028173	GCAP
Venda	03.09.2025		USDT	1.63	5.3464	5.45353	29.15676	GCAP
Taxa (venda)					0.005346	5.45353	0.029157	GCAP
<b>Resultado</b>							<b>0.169888</b>	GCAP
Compra	01.09.2025		USDT	0.00	0.00	5.45353	0.00	GCAP
Taxa (compra)					0.000016	5.45353	0.000086	GCAP
Venda	03.09.2025		USDT	1.631	5.65957	5.45353	30.864642	GCAP
Taxa (venda)					0.000016	5.45353	0.000089	GCAP
<b>Resultado</b>							<b>0.000528</b>	GCAP
Compra	03.09.2025		USDT	0.00	0.00	5.45353	0.00	GCAP
Taxa (compra)					0.005643	5.45353	0.030776	GCAP
Venda	03.09.2025		USDT	1.631	5.65957	5.45353	30.864642	GCAP
Taxa (venda)					0.005643	5.45353	0.030776	GCAP
<b>Resultado</b>							<b>-0.011287</b>	GCAP

XDC								
Evento	Data	Qty	Par	Preco/Unid	Total	FX	Total (BRL)	Ref.
Compra	26.09.2022		USDT	0.00	0.00	5.39290	0.00	GCAP
Taxa (compra)					0.00	5.39290	0.00	GCAP
Venda	30.10.2025		USDT	0.05802	3.169633	5.39290	17.093513	GCAP
Taxa (venda)					0.00317	5.39290	0.017094	GCAP
<b>Resultado</b>							<b>1.548158</b>	GCAP

XRP								
Evento	Data	Qty	Par	Preco/Unid	Total	FX	Total (BRL)	Ref.
Compra	31.08.2025		 USDT	0.00	0.00	5.42572	0.00	GCAP
Taxa (compra)					0.00508	5.42572	0.027561	GCAP
Venda	31.08.2025		 USDT	2.8091	5.05638	5.42572	27.434483	GCAP
Taxa (venda)					0.005056	5.42572	0.027434	GCAP
<b>Resultado</b>							-0.033536	GCAP
Compra	31.08.2025		 USDT	0.00	0.00	5.42783	0.00	GCAP
Taxa (compra)					0.000564	5.42783	0.003064	GCAP
Venda	01.09.2025		 USDT	2.7731	6.10082	5.42783	33.114199	GCAP
Taxa (venda)					0.000555	5.42783	0.00301	GCAP
<b>Resultado</b>							-0.010919	GCAP
Compra	31.08.2025		 USDT	0.00	0.00	5.42783	0.00	GCAP
Taxa (compra)					0.005613	5.42783	0.030469	GCAP
Venda	01.09.2025		 USDT	2.7731	6.10082	5.42783	33.114199	GCAP
Taxa (venda)					0.005546	5.42783	0.030104	GCAP
<b>Resultado</b>							-0.07836	GCAP
Compra	02.09.2025		 USDT	0.00	0.00	5.47458	0.00	GCAP
Taxa (compra)					0.005071	5.47458	0.027761	GCAP
Venda	02.09.2025		 USDT	2.8196	5.07528	5.47458	27.785044	GCAP
Taxa (venda)					0.005075	5.47458	0.027785	GCAP
<b>Resultado</b>							-0.005826	GCAP
Compra	02.09.2025		 USDT	0.00	0.00	5.47458	0.00	GCAP
Taxa (compra)					0.003381	5.47458	0.018508	GCAP
Venda	02.09.2025		 USDT	2.8196	3.38352	5.47458	18.523363	GCAP
Taxa (venda)					0.003384	5.47458	0.018523	GCAP
<b>Resultado</b>							-0.003884	GCAP
Compra	02.09.2025		 USDT	0.00	0.00	5.45353	0.00	GCAP
Taxa (compra)					0.008467	5.45353	0.046173	GCAP
Venda	03.09.2025		 USDT	2.8439	8.5317	5.45353	46.527893	GCAP
Taxa (venda)					0.008532	5.45353	0.046528	GCAP
<b>Resultado</b>							0.048102	GCAP

XXRP								
Evento	Data	Qty	Par	Preco/Unid	Total	FX	Total (BRL)	Ref.
Compra	16.10.2025		EUR	0.00	0.00	6.11960	0.00	GCAP
Taxa (compra)					0.01	6.11960	0.061196	GCAP
Venda	11.11.2025		EUR	2.084598	1.03	6.11960	6.303188	GCAP
Taxa (venda)					0.01	6.11960	0.061196	GCAP
<b>Resultado</b>							0.02	GCAP

## Derivativos (Futuros/Perpetuos) - fechamentos (resultado realizado)

Data	Evento	Ativo	Quote	Nominal	Fee	Realized PnL	Resultado	FX	Resultado (BRL)	Ref.
15.09.2025	LINK	USDT	-1.8100	0.0219	1.2240	1.2021	5.33478	6.4130		RV
15.09.2025	LINK	USDT	0.9100	0.0110	0.0209	0.0099	5.33478	0.0530		RV
19.10.2025	ARB	PERP	99.2000	0.0000	-31.3670	-31.3670	1.00000	-31.3670		RV
22.10.2025	ARB	PERP	-185.3000	0.0000	56.8686	56.8686	1.00000	56.8686		RV
21.11.2025	OP	USDT	-98.9000	0.0000	-14.4888	-14.4888	5.37144	-77.8260		RV
23.11.2025	QNT	USDT	0.5000	0.0195	-0.0300	-0.0495	5.37144	-0.2660		RV
23.11.2025	QNT	USDT	-0.5000	0.0195	-0.0050	-0.0245	5.37144	-0.1317		RV
23.11.2025	IMX	USDT	-73.0000	0.0046	0.0000	-0.0046	5.37144	-0.0246		RV
23.11.2025	QNT	USDT	-0.4000	0.0062	-0.1320	-0.1382	5.37144	-0.7426		RV
23.11.2025	QNT	USDT	-0.4000	0.0062	-0.0330	-0.0392	5.37144	-0.2108		RV
23.11.2025	QNT	USDT	-0.2000	0.0031	0.0000	-0.0031	5.37144	-0.0168		RV
27.11.2025	IMX	USDT	73.0000	0.0118	-0.7081	-0.7199	5.34766	-3.8497		RV
<b>Total derivativos (Resultado BRL)</b>									<b>-51.1000</b>	

## Apuracao mensal - Derivativos (Renda Variavel) (apoio)

Ms	Resultado (BRL)	Ref.
Jan	0.00	RV
Fev	0.00	RV
Mar	0.00	RV
Abr	0.00	RV
Mai	0.00	RV
Jun	0.00	RV
Jul	0.00	RV
Ago	0.00	RV
Set	6.47	RV
Out	25.50	RV
Nov	-83.07	RV
Dez	0.00	RV
<b>Total</b>	<b>-51.10</b>	

## Funding fee (perpetuos) - extrato

Data	Coin/Token	Quote	Nominal	Preco	Total	FX	Total (BRL)	Ref
31.12.2025	▲ ACH	🇺🇸 USDT	0.001639	0.00	-0.001639	5.47779	-0.008980	FUND
31.12.2025	▲ ACH	🇺🇸 USDT	0.000067	0.00	-0.000067	5.47779	-0.000369	FUND
31.12.2025	▲ ACH	🇺🇸 USDT	0.003985	0.00	0.003985	5.47779	0.021832	FUND
30.12.2025	▲ ACH	🇺🇸 USDT	0.001555	0.00	-0.001555	5.52258	-0.008586	FUND
30.12.2025	▲ ACH	🇺🇸 USDT	0.000128	0.00	-0.000128	5.52258	-0.000706	FUND
30.12.2025	▲ ACH	🇺🇸 USDT	0.001189	0.00	-0.001189	5.52258	-0.006568	FUND
29.12.2025	▲ ACH	🇺🇸 USDT	0.001698	0.00	-0.001698	5.57071	-0.009461	FUND
29.12.2025	▲ ACH	🇺🇸 USDT	0.001721	0.00	-0.001721	5.57071	-0.009585	FUND
29.12.2025	▲ ACH	🇺🇸 USDT	0.001668	0.00	-0.001668	5.57071	-0.009291	FUND
28.12.2025	▲ ACH	🇺🇸 USDT	0.000806	0.00	-0.000806	5.52100	-0.004447	FUND
28.12.2025	▲ ACH	🇺🇸 USDT	0.001571	0.00	-0.001571	5.52100	-0.008672	FUND
28.12.2025	▲ ACH	🇺🇸 USDT	0.001708	0.00	-0.001708	5.52100	-0.009431	FUND
27.12.2025	▲ ACH	🇺🇸 USDT	0.001325	0.00	-0.001325	5.52100	-0.007314	FUND
27.12.2025	▲ ACH	🇺🇸 USDT	0.001718	0.00	-0.001718	5.52100	-0.009484	FUND
27.12.2025	▲ ACH	🇺🇸 USDT	0.000863	0.00	-0.000863	5.52100	-0.004763	FUND
26.12.2025	▲ ACH	🇺🇸 USDT	0.001393	0.00	0.001393	5.52100	0.007692	FUND
26.12.2025	▲ ACH	🇺🇸 USDT	0.001987	0.00	0.001987	5.52100	0.010972	FUND
26.12.2025	▲ ACH	🇺🇸 USDT	0.001916	0.00	0.001916	5.52100	0.010579	FUND
25.12.2025	▲ ACH	🇺🇸 USDT	0.000529	0.00	-0.000529	5.52100	-0.002921	FUND
25.12.2025	▲ ACH	🇺🇸 USDT	0.001667	0.00	-0.001667	5.52100	-0.009202	FUND
25.12.2025	▲ ACH	🇺🇸 USDT	0.00123	0.00	0.00123	5.52100	0.006791	FUND
24.12.2025	▲ ACH	🇺🇸 USDT	0.000988	0.00	0.000988	5.52100	0.005456	FUND
24.12.2025	▲ ACH	🇺🇸 USDT	0.00098	0.00	-0.00098	5.52100	-0.005411	FUND
24.12.2025	▲ ACH	🇺🇸 USDT	0.000686	0.00	-0.000686	5.52100	-0.003788	FUND
23.12.2025	▲ ACH	🇺🇸 USDT	0.004027	0.00	0.004027	5.58722	0.022497	FUND
23.12.2025	▲ ACH	🇺🇸 USDT	0.004486	0.00	0.004486	5.58722	0.025063	FUND
23.12.2025	▲ ACH	🇺🇸 USDT	0.005231	0.00	0.005231	5.58722	0.029224	FUND
22.12.2025	▲ ACH	🇺🇸 USDT	0.002447	0.00	0.002447	5.52942	0.013531	FUND
22.12.2025	▲ ACH	🇺🇸 USDT	0.000802	0.00	-0.000802	5.52942	-0.004435	FUND
22.12.2025	▲ ACH	🇺🇸 USDT	0.000417	0.00	-0.000417	5.52942	-0.002304	FUND
21.12.2025	▲ ACH	🇺🇸 USDT	0.003769	0.00	0.003769	5.52954	0.020839	FUND
21.12.2025	▲ ACH	🇺🇸 USDT	0.003668	0.00	0.003668	5.52954	0.020283	FUND
21.12.2025	▲ ACH	🇺🇸 USDT	0.003842	0.00	0.003842	5.52954	0.021244	FUND
20.12.2025	▲ ACH	🇺🇸 USDT	0.004756	0.00	0.004756	5.52954	0.026297	FUND
20.12.2025	▲ ACH	🇺🇸 USDT	0.003814	0.00	0.003814	5.52954	0.021092	FUND
20.12.2025	▲ ACH	🇺🇸 USDT	0.004872	0.00	0.004872	5.52954	0.026938	FUND
19.12.2025	▲ ACH	🇺🇸 USDT	0.003198	0.00	0.003198	5.52954	0.017681	FUND
19.12.2025	▲ ACH	🇺🇸 USDT	0.003722	0.00	0.003722	5.52954	0.020579	FUND
19.12.2025	▲ ACH	🇺🇸 USDT	0.002826	0.00	0.002826	5.52954	0.015626	FUND
18.12.2025	▲ ACH	🇺🇸 USDT	0.002829	0.00	0.002829	5.54757	0.015696	FUND
<b>Total funding fee</b>							<b>0.94</b>	

... 198 outros registros.

## Rendimentos (ex.: staking/rewards) - extrato

Data	Evento	Ativo	Par	Nominal	Preco	Total	FX	Total (BRL)	Ref.
08.02.2025	SOLO	USDT	7.928542	0.00	7.928542	5.76824	45.73	IRPF	
19.10.2025	SOL	EUR	0.00	0.00	0.000073	6.34570	0.00	IRPF	
19.10.2025	TRX	EUR	0.001166	0.00	0.000319	6.34570	0.00	IRPF	
19.10.2025	DOT	EUR	0.000664	0.00	0.001726	6.34570	0.01	IRPF	
19.10.2025	SOL	EUR	0.000003	0.00	0.000433	6.34570	0.00	IRPF	
19.10.2025	ETH	EUR	0.00	0.00	0.000503	6.34570	0.00	IRPF	
19.10.2025	TRX	EUR	0.000196	0.00	0.000054	6.34570	0.00	IRPF	
19.10.2025	SUI	EUR	0.00008	0.00	0.000181	6.34570	0.00	IRPF	
26.10.2025	SOL	EUR	0.00	0.00	0.00	6.25700	0.00	IRPF	
26.10.2025	TRX	EUR	0.006428	0.00	0.001662	6.25700	0.01	IRPF	
26.10.2025	SUI	EUR	0.0004	0.00	0.000909	6.25700	0.01	IRPF	
26.10.2025	SOL	EUR	0.000013	0.00	0.002233	6.25700	0.01	IRPF	
26.10.2025	TRX	EUR	0.00	0.00	0.00	6.25700	0.00	IRPF	
26.10.2025	DOT	EUR	0.001535	0.00	0.004196	6.25700	0.03	IRPF	
02.11.2025	SOL	EUR	0.000013	0.00	0.002081	6.21710	0.01	IRPF	
02.11.2025	TRX	EUR	0.00	0.00	0.00	6.21710	0.00	IRPF	
02.11.2025	DOT	EUR	0.001491	0.00	0.003751	6.21710	0.02	IRPF	
02.11.2025	SOL	EUR	0.00	0.00	0.00	6.21710	0.00	IRPF	
02.11.2025	TRX	EUR	0.006518	0.00	0.001667	6.21710	0.01	IRPF	
02.11.2025	SUI	EUR	0.00041	0.00	0.00082	6.21710	0.01	IRPF	
09.11.2025	SOL	EUR	0.000013	0.00	0.001804	6.20070	0.01	IRPF	
09.11.2025	TRX	EUR	0.00	0.00	0.00	6.20070	0.00	IRPF	
09.11.2025	DOT	EUR	0.001504	0.00	0.004221	6.20070	0.03	IRPF	
09.11.2025	SOL	EUR	0.00	0.00	0.00	6.20070	0.00	IRPF	
09.11.2025	TRX	EUR	0.006505	0.00	0.001639	6.20070	0.01	IRPF	
09.11.2025	SUI	EUR	0.0004	0.00	0.000734	6.20070	0.00	IRPF	
16.11.2025	SOL	EUR	0.000013	0.00	0.001536	6.17640	0.01	IRPF	
16.11.2025	TRX	EUR	0.006404	0.00	0.001625	6.17640	0.01	IRPF	
16.11.2025	SUI	EUR	0.0004	0.00	0.000585	6.17640	0.00	IRPF	
23.11.2025	SOL	EUR	0.000011	0.00	0.001245	6.18790	0.01	IRPF	
23.11.2025	TRX	EUR	0.006355	0.00	0.001517	6.18790	0.01	IRPF	
23.11.2025	SUI	EUR	0.00041	0.00	0.000482	6.18790	0.00	IRPF	
30.11.2025	SOL	EUR	0.000012	0.00	0.001397	6.17520	0.01	IRPF	
30.11.2025	TRX	EUR	0.006306	0.00	0.001541	6.17520	0.01	IRPF	
30.11.2025	SUI	EUR	0.00042	0.00	0.000561	6.17520	0.00	IRPF	
07.12.2025	SOL	EUR	0.000013	0.00	0.001451	6.18500	0.01	IRPF	
07.12.2025	TRX	EUR	0.00631	0.00	0.00154	6.18500	0.01	IRPF	
07.12.2025	SUI	EUR	0.0004	0.00	0.00052	6.18500	0.00	IRPF	
14.12.2025	SOL	EUR	0.000012	0.00	0.001362	6.33650	0.01	IRPF	
14.12.2025	TRX	EUR	0.00593	0.00	0.001391	6.33650	0.01	IRPF	
14.12.2025	SUI	EUR	0.0004	0.00	0.000545	6.33650	0.00	IRPF	
21.12.2025	SOL	EUR	0.000011	0.00	0.001208	6.47620	0.01	IRPF	
21.12.2025	TRX	EUR	0.005759	0.00	0.001406	6.47620	0.01	IRPF	
21.12.2025	SUI	EUR	0.00041	0.00	0.000501	6.47620	0.00	IRPF	

Data	Evento	Ativo	Par	Nominal	Preco	Total	FX	Total (BRL)	Ref.
28.12.2025	 SOL	EUR	0.000011	0.00	0.001214	6.50760	0.01	IRPF	
28.12.2025	 TRX	EUR	0.005849	0.00	0.00141	6.50760	0.01	IRPF	
28.12.2025	 SUI	EUR	0.00041	0.00	0.000509	6.50760	0.00	IRPF	
<b>Total rendimentos</b>								<b>46.06</b>	

## ■ Observacoes / Avisos

- Brasil (MVP): analise tecnica, sem consultoria tributaria.
- Cripto: regra GCAP/isencao (R\$ 35.000/mes) vs regime offshore (Lei 14.754 + IN 2.180/2024) e configuravel.
- Derivativos: modo padrao orientado a renda variavel (15% comum / 20% day trade); validar enquadramento para derivativos cripto no exterior.