

Rapport fiscal Frankreich - Année fiscale 2025

micro-BNC professionnel (2042-C-PRO)

Devise du rapport: EUR

Période couverte 01.01.2025 - 31.12.2025

■ Lettre d'accompagnement

Madame, Monsieur,

Veillez trouver ci-joint un aperçu de mes revenus de capitaux mobiliers ainsi que de mes autres revenus provenant de transactions sur monnaies virtuelles et autres tokens pour l'année fiscale 2025. Les pages suivantes servent d'aide au remplissage des formulaires fiscaux et de documentation des transactions sous-jacentes.

Veillez noter qu'il ne s'agit pas d'un conseil fiscal juridiquement contraignant. Les montants doivent être vérifiés avant report dans la déclaration fiscale par un conseiller fiscal ou l'administration fiscale.

Cordialement

FORMULAIRES PROFESSIONNELS (FRANCE)

REGIME PROFESSIONNEL ACTIF: BNC

Formulaire 2042-C-PRO (declaration BNC)	Requis
Formulaire 2035-SD (declaration controlee / BNC reel)	Non requis (micro-BNC)
Template BNC actif	Professionnel
micro-BNC actif (declarant 1 / 2 / 3)	Cases 5HQ/5IQ/5JQ
Montant global BNC (Spot + Futures + Staking)	42.94 EUR
Formulaire 3916-3916 bis (comptes exchanges/actifs numeriques etrangers)	Requis

Ce bloc remplace le schema prive (2086 / 2042C 3AN-3BN) lorsque la qualification professionnelle est activee.

Resume des cessions

Date de cession	Date d acquisition	Actif	Nominal	Quote	Cession (EUR)	Acquisition (EUR)	Frais cession (EUR)	Frais acquisition (EUR)	Resultat (EUR)
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

Date de cession	Date d acquisition	Actif	Nominal	Quote	Cession (EUR)	Acquisition (EUR)	Frais cession (EUR)	Frais acquisition (EUR)	Resultat (EUR)
11.11.2025	19.10.2025	 SOL	0.000003	EUR	0.00	0.00	0.00	0.00	0.00
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	1.74	0.02	0.02	-0.05
11.11.2025	16.10.2025	XXRP	0.494100	EUR	1.03	0.99	0.01	0.01	0.02
Total					161.54	138.97	0.19	0.00	22.14

Detail par actif des acquisitions, cessions et resultats

XRP									
Event	Date	Nominal	Quote	Prix/Unit	Total	Taux de change	Resultat (EUR)	Reference	
Achat	31.08.2025	1.800000	 USDT	3.290004	5.922008	0.85778007	5.07978	-	
Frais d'acquisition					0.005922	0.85778007	0.00508	-	
Vente	31.08.2025	1.800000	 USDT	3.274849	5.894728	0.85778007	5.05638	-	
Frais de cession					0.005895	0.85778007	0.005056	-	
Gain / Loss	<i>(imposable selon parametrage)</i>							-0.033536	2042-C-PRO 5HQ/5IQ/5JQ
Achat	31.08.2025	0.200000	 USDT	3.290004	0.658001	0.85778007	0.56442	-	
Frais d'acquisition					0.000658	0.85778007	0.000564	-	
Vente	01.09.2025	0.200000	 USDT	3.248687	0.649737	0.85360649	0.55462	-	
Frais de cession					0.00065	0.85360649	0.000555	-	
Gain / Loss	<i>(imposable selon parametrage)</i>							-0.010919	2042-C-PRO 5HQ/5IQ/5JQ
Achat	31.08.2025	2.000000	 USDT	3.272051	6.544102	0.85778007	5.6134	-	
Frais d'acquisition					0.006544	0.85778007	0.005613	-	
Vente	01.09.2025	2.000000	 USDT	3.248687	6.497373	0.85360649	5.5462	-	
Frais de cession					0.006497	0.85360649	0.005546	-	
Gain / Loss	<i>(imposable selon parametrage)</i>							-0.07836	2042-C-PRO 5HQ/5IQ/5JQ
Achat	02.09.2025	1.800000	 USDT	3.280911	5.90564	0.85866392	5.07096	-	
Frais d'acquisition					0.005906	0.85866392	0.005071	-	
Vente	02.09.2025	1.800000	 USDT	3.283706	5.910671	0.85866392	5.07528	-	
Frais de cession					0.005911	0.85866392	0.005075	-	
Gain / Loss	<i>(imposable selon parametrage)</i>							-0.005826	2042-C-PRO 5HQ/5IQ/5JQ
Achat	02.09.2025	1.200000	 USDT	3.280911	3.937093	0.85866392	3.38064	-	
Frais d'acquisition					0.003937	0.85866392	0.003381	-	
Vente	02.09.2025	1.200000	 USDT	3.283706	3.940447	0.85866392	3.38352	-	
Frais de cession					0.00394	0.85866392	0.003384	-	
Gain / Loss	<i>(imposable selon parametrage)</i>							-0.003884	2042-C-PRO 5HQ/5IQ/5JQ
Achat	02.09.2025	3.000000	 USDT	3.286734	9.860202	0.85866392	8.4666	-	
Frais d'acquisition					0.00986	0.85866392	0.008467	-	
Vente	03.09.2025	3.000000	 USDT	3.313997	9.94199	0.85814812	8.5317	-	
Frais de cession					0.009942	0.85814812	0.008532	-	
Gain / Loss	<i>(imposable selon parametrage)</i>							0.048102	2042-C-PRO 5HQ/5IQ/5JQ



Event	Date	Nominal	Quote	Prix/Unit	Total	Taux de change	Resultat (EUR)	Reference	
Achat	31.08.2025	9.900000	 USDT	0.588146	5.822646	0.85778007	4.99455	-	
Frais d'acquisition						0.005823	0.85778007	0.004995	-
Vente	01.09.2025	9.900000	 USDT	0.575089	5.693385	0.85360649	4.85991	-	
Frais de cession						0.005693	0.85360649	0.00486	-
Gain / Loss (imposable selon parametrage)							-0.144494	2042-C-PRO 5HQ/5IQ/5JQ	
Achat	01.09.2025	18.700000	 USDT	0.576495	10.780459	0.85360649	9.20227	-	
Frais d'acquisition						0.01078	0.85360649	0.009202	-
Vente	01.09.2025	18.700000	 USDT	0.575089	10.754171	0.85360649	9.17983	-	
Frais de cession						0.010754	0.85360649	0.00918	-
Gain / Loss (imposable selon parametrage)							-0.040822	2042-C-PRO 5HQ/5IQ/5JQ	



Event	Date	Nominal	Quote	Prix/Unit	Total	Taux de change	Resultat (EUR)	Reference	
Achat	01.09.2025	8.160000	 USDT	0.738045	6.022447	0.85360649	5.1408	-	
Frais d'acquisition						0.006022	0.85360649	0.005141	-
Vente	01.09.2025	8.160000	 USDT	0.734413	5.992813	0.85360649	5.115504	-	
Frais de cession						0.005993	0.85360649	0.005116	-
Gain / Loss (imposable selon parametrage)							-0.035552	2042-C-PRO 5HQ/5IQ/5JQ	
Achat	01.09.2025	0.120000	 USDT	0.738045	0.088565	0.85360649	0.0756	-	
Frais d'acquisition						0.000089	0.85360649	0.000076	-
Vente	01.09.2025	0.120000	 USDT	0.734413	0.08813	0.85360649	0.075228	-	
Frais de cession						0.000088	0.85360649	0.000075	-
Gain / Loss (imposable selon parametrage)							-0.000523	2042-C-PRO 5HQ/5IQ/5JQ	

ALGO									
Event	Date	Nominal	Quote	Prix/Unit	Total	Taux de change	Resultat (EUR)	Reference	
Achat	22.11.2023	37.000000	USDT	0.129699	4.798865	0.91650628	4.39819	-	
Frais d'acquisition					0.011997	0.91650628	0.010995	-	
Vente	02.09.2025	37.000000	USDT	0.271235	10.035708	0.85866392	8.6173	-	
Frais de cession					0.010036	0.85866392	0.008617	-	
Gain / Loss	<i>(imposable selon parametrage)</i>							4.199497	2042-C-PRO 5HQ/5IQ/5JQ
Achat	22.11.2023	37.000000	USDT	0.129699	4.798865	0.91650628	4.39819	-	
Frais d'acquisition					0.011997	0.91650628	0.010995	-	
Vente	02.09.2025	37.000000	USDT	0.270653	10.014162	0.85866392	8.5988	-	
Frais de cession					0.010014	0.85866392	0.008599	-	
Gain / Loss	<i>(imposable selon parametrage)</i>							4.181016	2042-C-PRO 5HQ/5IQ/5JQ
Achat	22.11.2023	25.900001	USDT	0.129699	3.359206	0.91650628	3.078733	-	
Frais d'acquisition					0.008398	0.91650628	0.007697	-	
Vente	22.10.2025	25.900001	USDT	0.00	0.00	0.86303616	0.00	-	
Gain / Loss	<i>(imposable selon parametrage)</i>							-3.08643	2042-C-PRO 5HQ/5IQ/5JQ

DOT									
Event	Date	Nominal	Quote	Prix/Unit	Total	Taux de change	Resultat (EUR)	Reference	
Achat	03.09.2025	1.360000	USDT	4.503885	6.125283	0.85814812	5.2564	-	
Frais d'acquisition					0.006125	0.85814812	0.005256	-	
Vente	03.09.2025	1.360000	USDT	4.503885	6.125283	0.85814812	5.2564	-	
Frais de cession					0.006125	0.85814812	0.005256	-	
Gain / Loss	<i>(imposable selon parametrage)</i>							-0.010513	2042-C-PRO 5HQ/5IQ/5JQ
Achat	03.09.2025	0.830000	USDT	4.503885	3.738224	0.85814812	3.20795	-	
Frais d'acquisition					0.003738	0.85814812	0.003208	-	
Vente	03.09.2025	0.830000	USDT	4.503885	3.738224	0.85814812	3.20795	-	
Frais de cession					0.003738	0.85814812	0.003208	-	
Gain / Loss	<i>(imposable selon parametrage)</i>							-0.006416	2042-C-PRO 5HQ/5IQ/5JQ
Achat	03.09.2025	0.010000	EUR	3.865	0.03865	1.0000	0.03865	-	
Frais d'acquisition					0.000039	1.0000	0.000039	-	
Vente	11.11.2025	0.010000	EUR	2.663645	0.026636	1.0000	0.026636	-	
Frais de cession					0.000243	1.0000	0.000243	-	
Gain / Loss	<i>(imposable selon parametrage)</i>							-0.012295	2042-C-PRO 5HQ/5IQ/5JQ
Achat	16.10.2025	1.225150	EUR	3.234636	3.962913	1.0000	3.962913	-	
Frais d'acquisition					0.039594	1.0000	0.039594	-	
Vente	11.11.2025	1.225150	EUR	2.663645	3.263364	1.0000	3.263364	-	
Frais de cession					0.029757	1.0000	0.029757	-	
Gain / Loss	<i>(imposable selon parametrage)</i>							-0.768901	2042-C-PRO 5HQ/5IQ/5JQ

TIA

Event	Date	Nominal	Quote	Prix/Unit	Total	Taux de change	Resultat (EUR)	Reference	
Achat	01.09.2025	3.280000	🇺🇸 USDT	1.845112	6.051969	0.85360649	5.166	-	
Frais d'acquisition					0.006052	0.85360649	0.005166	-	
Vente	03.09.2025	3.280000	🇺🇸 USDT	1.899439	6.23016	0.85814812	5.3464	-	
Frais de cession					0.00623	0.85814812	0.005346	-	
Gain / Loss	<i>(imposable selon parametrage)</i>							0.169888	2042-C-PRO 5HQ/5IQ/5JQ
Achat	01.09.2025	0.010000	🇺🇸 USDT	1.845113	0.018451	0.85360649	0.01575	-	
Frais d'acquisition					0.000018	0.85360649	0.000016	-	
Vente	03.09.2025	0.010000	🇺🇸 USDT	1.900604	0.019006	0.85814812	0.01631	-	
Frais de cession					0.000019	0.85814812	0.000016	-	
Gain / Loss	<i>(imposable selon parametrage)</i>							0.000528	2042-C-PRO 5HQ/5IQ/5JQ
Achat	03.09.2025	3.460000	🇺🇸 USDT	1.900604	6.576091	0.85814812	5.64326	-	
Frais d'acquisition					0.006576	0.85814812	0.005643	-	
Vente	03.09.2025	3.460000	🇺🇸 USDT	1.900604	6.576091	0.85814812	5.64326	-	
Frais de cession					0.006576	0.85814812	0.005643	-	
Gain / Loss	<i>(imposable selon parametrage)</i>							-0.011287	2042-C-PRO 5HQ/5IQ/5JQ

THETA

Event	Date	Nominal	Quote	Prix/Unit	Total	Taux de change	Resultat (EUR)	Reference	
Achat	04.09.2025	10.700000	🇺🇸 USDT	0.921278	9.857671	0.85859019	8.4637	-	
Frais d'acquisition					0.009858	0.85859019	0.008464	-	
Vente	05.09.2025	10.700000	🇺🇸 USDT	0.919384	9.837411	0.85492006	8.4102	-	
Frais de cession					0.009837	0.85492006	0.00841	-	
Gain / Loss	<i>(imposable selon parametrage)</i>							-0.070374	2042-C-PRO 5HQ/5IQ/5JQ

Event	Date	Nominal	Quote	Prix/Unit	Total	Taux de change	Resultat (EUR)	Reference
Achat	31.08.2025	0.500000	 USDT	0.820607	0.410303	0.85778007	0.35195	-
Frais d'acquisition					0.00041	0.85778007	0.000352	-
Vente	05.09.2025	0.500000	 USDT	0.829551	0.414776	0.85492006	0.3546	-
Frais de cession					0.000415	0.85492006	0.000355	-
Gain / Loss	<i>(imposable selon parametrage)</i>						0.001943	2042-C-PRO 5HQ/5IQ/5JQ
Achat	31.08.2025	7.350000	 USDT	0.820607	6.031459	0.85778007	5.173665	-
Frais d'acquisition					0.006031	0.85778007	0.005174	-
Vente	05.09.2025	7.350000	 USDT	0.829551	6.097202	0.85492006	5.21262	-
Frais de cession					0.006097	0.85492006	0.005213	-
Gain / Loss	<i>(imposable selon parametrage)</i>						0.028569	2042-C-PRO 5HQ/5IQ/5JQ
Achat	31.08.2025	2.140000	 USDT	0.820607	1.756098	0.85778007	1.506346	-
Frais d'acquisition					0.001756	0.85778007	0.001506	-
Vente	05.09.2025	2.140000	 USDT	0.829551	1.77524	0.85492006	1.517688	-
Frais de cession					0.001775	0.85492006	0.001518	-
Gain / Loss	<i>(imposable selon parametrage)</i>						0.008318	2042-C-PRO 5HQ/5IQ/5JQ
Achat	31.08.2025	0.010000	 USDT	0.820607	0.008206	0.85778007	0.007039	-
Frais d'acquisition					0.000008	0.85778007	0.000007	-
Vente	22.10.2025	0.010000	 USDT	0.00	0.00	0.86303616	0.00	-
Gain / Loss	<i>(imposable selon parametrage)</i>						-0.007046	2042-C-PRO 5HQ/5IQ/5JQ
Achat	15.09.2025	0.470000	 USDT	0.928573	0.436429	0.84990651	0.370924	-
Frais d'acquisition					0.000436	0.84990651	0.000371	-
Vente	22.10.2025	0.470000	 USDT	0.00	0.00	0.86303616	0.00	-
Gain / Loss	<i>(imposable selon parametrage)</i>						-0.371295	2042-C-PRO 5HQ/5IQ/5JQ
Achat	15.09.2025	6.970000	 USDT	0.928573	6.472152	0.84990651	5.500724	-
Frais d'acquisition					0.006472	0.84990651	0.005501	-
Vente	22.10.2025	6.970000	 USDT	0.00	0.00	0.86303616	0.00	-
Gain / Loss	<i>(imposable selon parametrage)</i>						-5.506225	2042-C-PRO 5HQ/5IQ/5JQ
Achat	15.09.2025	0.102440	 USDT	0.928573	0.095123	0.84990651	0.080846	-
Frais d'acquisition					0.000095	0.84990651	0.000081	-
Vente	22.10.2025	0.102440	 USDT	0.00	0.00	0.86303616	0.00	-
Gain / Loss	<i>(imposable selon parametrage)</i>						-0.080927	2042-C-PRO 5HQ/5IQ/5JQ
Achat	15.09.2025	0.017560	 USDT	0.928573	0.016306	0.84990651	0.013858	-
Frais d'acquisition					0.000016	0.84990651	0.000014	-
Vente	24.10.2025	0.017560	 USDT	0.514063	0.009027	0.86117809	0.007774	-
Frais de cession					0.00	0.86117809	0.00	-
Gain / Loss	<i>(imposable selon parametrage)</i>						-0.006098	2042-C-PRO 5HQ/5IQ/5JQ

Event	Date	Nominal	Quote	Prix/Unit	Total	Taux de change	Resultat (EUR)	Reference
Achat	23.10.2025	32.952440	 USDT	0.498383	16.422938	0.86258949	14.166254	-
Frais d'acquisition					0.016423	0.86258949	0.014166	-
Vente	24.10.2025	32.952440	 USDT	0.514063	16.939638	0.86117809	14.588045	-
Frais de cession					0.000011	0.86117809	0.00001	-
Gain / Loss	<i>(imposable selon parametrage)</i>						0.407615	2042-C-PRO 5HQ/5IQ/5JQ

ACH

Event	Date	Nominal	Quote	Prix/Unit	Total	Taux de change	Resultat (EUR)	Reference
Achat	29.11.2022	361.000000	 USDT	0.009837	3.551278	0.96469226	3.42589	-
Frais d'acquisition					0.003551	0.96469226	0.003426	-
Vente	05.09.2025	361.000000	 USDT	0.022692	8.191877	0.85492006	7.0034	-
Frais de cession					0.008192	0.85492006	0.007003	-
Gain / Loss	<i>(imposable selon parametrage)</i>						3.567081	2042-C-PRO 5HQ/5IQ/5JQ

ONE

Event	Date	Nominal	Quote	Prix/Unit	Total	Taux de change	Resultat (EUR)	Reference
Achat	25.11.2022	26.831000	 USDT	0.014733	0.395288	0.96385542	0.381	-
Frais d'acquisition					0.000791	0.96385542	0.000762	-
Vente	22.10.2025	26.831000	 USDT	0.00	0.00	0.86303616	0.00	-
Gain / Loss	<i>(imposable selon parametrage)</i>						-0.381762	2042-C-PRO 5HQ/5IQ/5JQ
Achat	03.09.2025	522.619044	 USDT	0.012003	6.272782	0.85814812	5.382976	-
Frais d'acquisition					0.006273	0.85814812	0.005383	-
Vente	22.10.2025	522.619044	 USDT	0.00	0.00	0.86303616	0.00	-
Gain / Loss	<i>(imposable selon parametrage)</i>						-5.388359	2042-C-PRO 5HQ/5IQ/5JQ

H HBAR

Event	Date	Nominal	Quote	Prix/Unit	Total	Taux de change	Resultat (EUR)	Reference
Achat	15.09.2025	21.000000	 USDT	0.283184	5.946866	0.84990651	5.05428	-
Frais d'acquisition					0.005947	0.84990651	0.005054	-
Vente	22.10.2025	21.000000	 USDT	0.193215	4.05752	0.86303616	3.501787	-
Gain / Loss							-1.557548	2042-C-PRO 5HQ/5IQ/5JQ
Achat	22.10.2025	27.707403	 USDT	0.00	0.00	0.86303616	0.00	-
Frais d'acquisition					0.00179	0.86303616	0.001545	-
Vente	22.10.2025	27.707403	 USDT	0.193215	5.353493	0.86303616	4.620258	-
Gain / Loss							4.620258	2042-C-PRO 5HQ/5IQ/5JQ
Achat	22.10.2025	20.640610	 USDT	0.00	0.00	0.86303616	0.00	-
Frais d'acquisition					0.001333	0.86303616	0.001151	-
Vente	22.10.2025	20.640610	 USDT	0.193215	3.988081	0.86303616	3.441858	-
Gain / Loss							3.441858	2042-C-PRO 5HQ/5IQ/5JQ
Achat	22.10.2025	19.069154	 USDT	0.00	0.00	0.86303616	0.00	-
Frais d'acquisition					0.001232	0.86303616	0.001063	-
Vente	22.10.2025	19.069154	 USDT	0.193215	3.684451	0.86303616	3.179815	-
Gain / Loss							3.179815	2042-C-PRO 5HQ/5IQ/5JQ
Achat	22.10.2025	1.173997	 USDT	0.00	0.00	0.86303616	0.00	-
Frais d'acquisition					0.000076	0.86303616	0.000065	-
Vente	22.10.2025	1.173997	 USDT	0.193215	0.226834	0.86303616	0.195766	-
Gain / Loss							0.195766	2042-C-PRO 5HQ/5IQ/5JQ
Achat	22.10.2025	1.067764	 USDT	0.00	0.00	0.86303616	0.00	-
Frais d'acquisition					0.000069	0.86303616	0.00006	-
Vente	22.10.2025	1.067764	 USDT	0.193215	0.206308	0.86303616	0.178051	-
Gain / Loss							0.178051	2042-C-PRO 5HQ/5IQ/5JQ

B NB

Event	Date	Nominal	Quote	Prix/Unit	Total	Taux de change	Resultat (EUR)	Reference
Achat	29.12.2021	0.013000	 USDT	0.00	0.00	0.88472087	0.00	-
Vente	24.10.2025	0.013000	 USDT	1'310.309692	17.034026	0.86117809	14.66933	-
Frais de cession					0.012776	0.86117809	0.011002	-
Gain / Loss							14.658328	2042-C-PRO 5HQ/5IQ/5JQ

XDC

Event	Date	Nominal	Quote	Prix/Unit	Total	Taux de change	Resultat (EUR)	Reference
Achat	26.09.2022	54.630000	 USDT	0.028574	1.561017	1.03669915	1.618304	-
Vente	30.10.2025	54.630000	 USDT	0.067013	3.660926	0.86580087	3.169633	-
Frais de cession					0.003661	0.86580087	0.00317	-
Gain / Loss <i>(imposable selon parametrage)</i>							1.548158	2042-C-PRO 5HQ/5IQ/5JQ

Event	Date	Nominal	Quote	Prix/Unit	Total	Taux de change	Resultat (EUR)	Reference
Achat	16.10.2025	0.009870	EUR	200.628166	1.9802	1.0000	1.9802	-
Frais d'acquisition					0.0198	1.0000	0.0198	-
Vente	11.11.2025	0.009870	EUR	138.269402	1.364719	1.0000	1.364719	-
Frais de cession					0.013207	1.0000	0.013207	-
Gain / Loss	<i>(imposable selon parametrage)</i>						-0.648488	2042-C-PRO 5HQ/5IQ/5JQ
Achat	19.10.2025	0.000000	EUR	162.371724	0.000072	1.0000	0.000072	-
Frais d'acquisition					0.000001	1.0000	0.000001	-
Vente	11.11.2025	0.000000	EUR	138.269402	0.000061	1.0000	0.000061	-
Frais de cession					0.000001	1.0000	0.000001	-
Gain / Loss	<i>(imposable selon parametrage)</i>						-0.000012	2042-C-PRO 5HQ/5IQ/5JQ
Achat	19.10.2025	0.000003	EUR	162.371724	0.000429	1.0000	0.000429	-
Frais d'acquisition					0.000004	1.0000	0.000004	-
Vente	11.11.2025	0.000003	EUR	138.269402	0.000365	1.0000	0.000365	-
Frais de cession					0.000004	1.0000	0.000004	-
Gain / Loss	<i>(imposable selon parametrage)</i>						-0.000072	2042-C-PRO 5HQ/5IQ/5JQ
Achat	26.10.2025	0.000000	EUR	169.667288	0.00	1.0000	0.00	-
Frais d'acquisition					0.00	1.0000	0.00	-
Vente	11.11.2025	0.000000	EUR	138.269402	0.00	1.0000	0.00	-
Frais de cession					0.00	1.0000	0.00	-
Gain / Loss	<i>(imposable selon parametrage)</i>						0.00	2042-C-PRO 5HQ/5IQ/5JQ
Achat	26.10.2025	0.000013	EUR	169.667288	0.002211	1.0000	0.002211	-
Frais d'acquisition					0.000021	1.0000	0.000021	-
Vente	11.11.2025	0.000013	EUR	138.269402	0.001802	1.0000	0.001802	-
Frais de cession					0.000017	1.0000	0.000017	-
Gain / Loss	<i>(imposable selon parametrage)</i>						-0.000448	2042-C-PRO 5HQ/5IQ/5JQ
Achat	02.11.2025	0.000013	EUR	157.618233	0.002059	1.0000	0.002059	-
Frais d'acquisition					0.000021	1.0000	0.000021	-
Vente	11.11.2025	0.000013	EUR	138.269402	0.001806	1.0000	0.001806	-
Frais de cession					0.000017	1.0000	0.000017	-
Gain / Loss	<i>(imposable selon parametrage)</i>						-0.000292	2042-C-PRO 5HQ/5IQ/5JQ
Achat	02.11.2025	0.000000	EUR	157.618233	0.00	1.0000	0.00	-
Frais d'acquisition					0.00	1.0000	0.00	-
Vente	11.11.2025	0.000000	EUR	138.269402	0.00	1.0000	0.00	-
Frais de cession					0.00	1.0000	0.00	-
Gain / Loss	<i>(imposable selon parametrage)</i>						0.00	2042-C-PRO 5HQ/5IQ/5JQ

Event	Date	Nominal	Quote	Prix/Unit	Total	Taux de change	Resultat (EUR)	Reference
Achat	09.11.2025	0.000013	EUR	137.722486	0.001783	1.0000	0.001783	-
Frais d'acquisition					0.000021	1.0000	0.000021	-
Vente	11.11.2025	0.000013	EUR	138.269402	0.00179	1.0000	0.00179	-
Frais de cession					0.000017	1.0000	0.000017	-
Gain / Loss	<i>(imposable selon parametrage)</i>						-0.000031	2042-C-PRO 5HQ/5IQ/5JQ
Achat	09.11.2025	0.000000	EUR	137.722486	0.00	1.0000	0.00	-
Frais d'acquisition					0.00	1.0000	0.00	-
Vente	11.11.2025	0.000000	EUR	138.269402	0.00	1.0000	0.00	-
Frais de cession					0.00	1.0000	0.00	-
Gain / Loss	<i>(imposable selon parametrage)</i>						0.00	2042-C-PRO 5HQ/5IQ/5JQ
Achat	11.11.2025	0.012508	EUR	139.352132	1.742998	1.0000	1.742998	-
Frais d'acquisition					0.016737	1.0000	0.016737	-
Vente	11.11.2025	0.012508	EUR	138.269402	1.729455	1.0000	1.729455	-
Frais de cession					0.016737	1.0000	0.016737	-
Gain / Loss	<i>(imposable selon parametrage)</i>						-0.047016	2042-C-PRO 5HQ/5IQ/5JQ

XXRP								
Event	Date	Nominal	Quote	Prix/Unit	Total	Taux de change	Resultat (EUR)	Reference
Achat	16.10.2025	0.494100	EUR	2.003643	0.99	1.0000	0.99	-
Frais d'acquisition					0.01	1.0000	0.01	-
Vente	11.11.2025	0.494100	EUR	2.084598	1.03	1.0000	1.03	-
Frais de cession					0.01	1.0000	0.01	-
Gain / Loss	<i>(imposable selon parametrage)</i>						0.02	2042-C-PRO 5HQ/5IQ/5JQ

Produits derives (Futures/Perpetuals) - PnL realise

Date	Coin/Token	Nominal	Quote	Open Trade	Close Trade	Frais	PnL realise	Taux de change ECB/EZB	Open Trade (EUR)	Close Trade (EUR)	Frais (EUR)	PnL realise (EUR)	Reference
15.09.2025	LINK	-1.8100	USDT	42.56	43.78	0.02	1.22	0.8499	36.21	37.21	0.02	1.00	2042-C-PRO 5HQ/5IQ/5JQ
15.09.2025	LINK	0.9100	USDT	-22.01	-21.99	0.01	0.02	0.8499	-18.69	-18.69	0.01	0.00	2042-C-PRO 5HQ/5IQ/5JQ
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	2042-C-PRO 5HQ/5IQ/5JQ
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	2042-C-PRO 5HQ/5IQ/5JQ
21.11.2025	OP	-98.9000	USDT	43.76	29.27	0.00	-14.49	0.8681	37.99	25.41	0.00	-12.58	2042-C-PRO 5HQ/5IQ/5JQ
23.11.2025	QNT	0.5000	USDT	-39.01	-39.03	0.02	-0.03	0.8681	-33.82	-33.88	0.02	-0.06	2042-C-PRO 5HQ/5IQ/5JQ
23.11.2025	QNT	-0.5000	USDT	39.03	39.03	0.02	0.00	0.8681	33.92	33.88	0.02	-0.04	2042-C-PRO 5HQ/5IQ/5JQ
23.11.2025	IMX	-73.0000	USDT	0.00	22.87	0.00	22.87	0.8681	19.86	19.85	0.00	-0.01	2042-C-PRO 5HQ/5IQ/5JQ
23.11.2025	QNT	-0.4000	USDT	31.34	31.20	0.01	-0.13	0.8681	27.21	27.09	0.01	-0.13	2042-C-PRO 5HQ/5IQ/5JQ
23.11.2025	QNT	-0.4000	USDT	31.24	31.20	0.01	-0.03	0.8681	27.13	27.09	0.01	-0.04	2042-C-PRO 5HQ/5IQ/5JQ
23.11.2025	QNT	-0.2000	USDT	0.00	15.60	0.00	15.60	0.8681	13.55	13.54	0.00	-0.01	2042-C-PRO 5HQ/5IQ/5JQ
27.11.2025	IMX	73.0000	USDT	-22.87	-23.58	0.01	-0.71	0.8631	-19.72	-20.35	0.01	-0.63	2042-C-PRO 5HQ/5IQ/5JQ
Total Futures (PnL realise EUR)									123.63	136.65	0.09	13.02	2042-C-PRO 5HQ/5IQ/5JQ

Revenus (p. ex. staking) - Extrait France

Date	Coin/Token	Quote	Nominal	Prix	Total	Taux de change ECB/BCE	Total (EUR)	Reference
08.02.2025	SOLO	USDT	7.928542	0.00	7.928542	0.96367	7.64	2042-C-PRO 5HQ/5IQ/5JQ
05.09.2025	LINK	USDT	0.002000	0.00	-0.002	0.85492	0.00	2042-C-PRO 5HQ/5IQ/5JQ
06.09.2025	LINK	USDT	0.002006	0.00	-0.002006	0.85492	0.00	2042-C-PRO 5HQ/5IQ/5JQ
06.09.2025	LINK	USDT	0.001999	0.00	-0.001999	0.85492	0.00	2042-C-PRO 5HQ/5IQ/5JQ
06.09.2025	LINK	USDT	0.001985	0.00	-0.001985	0.85492	0.00	2042-C-PRO 5HQ/5IQ/5JQ
07.09.2025	LINK	USDT	0.001997	0.00	-0.001997	0.85492	0.00	2042-C-PRO 5HQ/5IQ/5JQ
07.09.2025	LINK	USDT	0.002007	0.00	-0.002007	0.85492	0.00	2042-C-PRO 5HQ/5IQ/5JQ
07.09.2025	LINK	USDT	0.002016	0.00	-0.002016	0.85492	0.00	2042-C-PRO 5HQ/5IQ/5JQ
08.09.2025	LINK	USDT	0.002021	0.00	-0.002021	0.85266	0.00	2042-C-PRO 5HQ/5IQ/5JQ
08.09.2025	LINK	USDT	0.002015	0.00	-0.002015	0.85266	0.00	2042-C-PRO 5HQ/5IQ/5JQ
08.09.2025	LINK	USDT	0.002089	0.00	-0.002089	0.85266	0.00	2042-C-PRO 5HQ/5IQ/5JQ
09.09.2025	LINK	USDT	0.002073	0.00	-0.002073	0.851499	0.00	2042-C-PRO 5HQ/5IQ/5JQ
09.09.2025	LINK	USDT	0.002130	0.00	-0.00213	0.851499	0.00	2042-C-PRO 5HQ/5IQ/5JQ
09.09.2025	LINK	USDT	0.002063	0.00	-0.002063	0.851499	0.00	2042-C-PRO 5HQ/5IQ/5JQ
10.09.2025	LINK	USDT	0.000026	0.00	0.000026	0.85419	0.00	2042-C-PRO 5HQ/5IQ/5JQ
10.09.2025	LINK	USDT	0.002110	0.00	-0.00211	0.85419	0.00	2042-C-PRO 5HQ/5IQ/5JQ
10.09.2025	LINK	USDT	0.002130	0.00	-0.00213	0.85419	0.00	2042-C-PRO 5HQ/5IQ/5JQ
11.09.2025	LINK	USDT	0.001598	0.00	-0.001598	0.855798	0.00	2042-C-PRO 5HQ/5IQ/5JQ
11.09.2025	LINK	USDT	0.002144	0.00	-0.002144	0.855798	0.00	2042-C-PRO 5HQ/5IQ/5JQ
11.09.2025	LINK	USDT	0.000208	0.00	0.000208	0.855798	0.00	2042-C-PRO 5HQ/5IQ/5JQ
12.09.2025	LINK	USDT	0.002201	0.00	-0.002201	0.853388	0.00	2042-C-PRO 5HQ/5IQ/5JQ
12.09.2025	LINK	USDT	0.002207	0.00	-0.002207	0.853388	0.00	2042-C-PRO 5HQ/5IQ/5JQ
12.09.2025	LINK	USDT	0.001421	0.00	-0.001421	0.853388	0.00	2042-C-PRO 5HQ/5IQ/5JQ
13.09.2025	LINK	USDT	0.002261	0.00	-0.002261	0.853388	0.00	2042-C-PRO 5HQ/5IQ/5JQ
13.09.2025	LINK	USDT	0.002265	0.00	-0.002265	0.853388	0.00	2042-C-PRO 5HQ/5IQ/5JQ
13.09.2025	LINK	USDT	0.002234	0.00	-0.002234	0.853388	0.00	2042-C-PRO 5HQ/5IQ/5JQ
14.09.2025	LINK	USDT	0.002239	0.00	-0.002239	0.853388	0.00	2042-C-PRO 5HQ/5IQ/5JQ
14.09.2025	LINK	USDT	0.002214	0.00	-0.002214	0.853388	0.00	2042-C-PRO 5HQ/5IQ/5JQ
14.09.2025	LINK	USDT	0.000648	0.00	-0.000648	0.853388	0.00	2042-C-PRO 5HQ/5IQ/5JQ
15.09.2025	LINK	USDT	0.000553	0.00	-0.000553	0.849907	0.00	2042-C-PRO 5HQ/5IQ/5JQ

Date	Coin/Token	Quote	Nominal	Prix	Total	Taux de change ECB/BCE	Total (EUR)	Reference
19.10.2025	 SOL	EUR	0.000000	0.00	0.000073	1.00	0.00	2042-C-PRO 5HQ/5IQ/5JQ
19.10.2025	 TRX	EUR	0.001166	0.00	0.000319	1.00	0.00	2042-C-PRO 5HQ/5IQ/5JQ
19.10.2025	 DOT	EUR	0.000664	0.00	0.001726	1.00	0.00	2042-C-PRO 5HQ/5IQ/5JQ
19.10.2025	 SOL	EUR	0.000003	0.00	0.000433	1.00	0.00	2042-C-PRO 5HQ/5IQ/5JQ
19.10.2025	 ETH	EUR	0.000000	0.00	0.000503	1.00	0.00	2042-C-PRO 5HQ/5IQ/5JQ
19.10.2025	 TRX	EUR	0.000196	0.00	0.000054	1.00	0.00	2042-C-PRO 5HQ/5IQ/5JQ
19.10.2025	 SUI	EUR	0.000080	0.00	0.000181	1.00	0.00	2042-C-PRO 5HQ/5IQ/5JQ
24.10.2025	 OP	 USDT	0.003657	0.00	0.003657	0.861178	0.00	2042-C-PRO 5HQ/5IQ/5JQ
25.10.2025	 OP	 USDT	0.004431	0.00	-0.004431	0.861178	0.00	2042-C-PRO 5HQ/5IQ/5JQ
25.10.2025	 OP	 USDT	0.002513	0.00	0.002513	0.861178	0.00	2042-C-PRO 5HQ/5IQ/5JQ
Total revenus (2042-C-PRO 5HQ/5IQ/5JQ)							7.60	

Limitation de la responsabilite

- Document d aide declarative pour resident fiscal francais: information technique, sans conseil fiscal ou juridique.
- Mode professionnel actif: orientation formulaires BIC/BNC selon le parametrage (regime actuel: BNC).
- BNC micro: declaration via 2042-C-PRO (2035-SD non requis).
- Comptes/plateformes etrangers: declaration 3916/3916-bis requise selon les regles applicables.
- Les montants proviennent des donnees disponibles (exchanges, integrateurs, prix/FX) et doivent etre verifies avant depot.