

Tax Report United Kingdom - Tax Year 2025/26

Reporting currency: GBP

Period: 06.04.2025 - 05.04.2026

Cover letter

Dear Sir or Madam,

Please find attached an overview of my cryptoasset transactions and the resulting capital gains/losses (Capital Gains) and, where applicable, income (e.g. staking/rewards) for the reporting period shown.

The following pages are intended as a completion aid for the Self Assessment return, in particular for the **Capital Gains summary (SA108) - Cryptoassets**, and as documentation of the underlying transactions and calculations.

Note: This is not legally binding tax advice. Please review the figures before including them in your tax return or have them reviewed by a qualified tax adviser.

Yours sincerely

Capital Gains Tax summary

Other property, assets and gains (Reference SA108)

Description	Tax form	Page	Box	£	Amount
Number of disposals	SA108	CG2	14	£	29
Disposal proceeds	SA108	CG2	15	£	360.19
Allowable costs (including purchase price)	SA108	CG2	16	£	327.74
Gains in the year, before losses	SA108	CG2	17	£	26.07
Losses in the year	SA108	CG2	19	£	0.00

Listed shares and securities (Reference SA108)

Description	Tax form	Page	Box	£	Amount
Number of disposals	SA108	CG2	23	£	0
Disposal proceeds	SA108	CG2	24	£	0.00
Allowable costs (including purchase price)	SA108	CG2	25	£	0.00
Gains in the year, before losses	SA108	CG2	26	£	0.00
Losses in the year	SA108	CG2	27	£	0.00

Unlisted shares and securities (Reference SA108)

Description	Tax form	Page	Box	£	Amount
Number of disposals	SA108	CG3	31	£	0
Disposal proceeds	SA108	CG3	32	£	0.00
Allowable costs (including purchase price)	SA108	CG3	33	£	0.00
Gains in the year, before losses	SA108	CG3	34	£	0.00
Losses in the year	SA108	CG3	35	£	0.00

Gains on excluded indexed securities

Description	Tax form	Page	Box	£	Amount
Total gains from the disposal of excluded indexed securities	SA108	CG4	52EG	£	0.00

HMRC forms shown above are reporting aids. Populate SA100/SA101/SA106/SA108 based on your final tax position.

Income credited in the period (all amounts in GBP)

UK income (Reference SA100)

Description	Tax form	Page	Box	£	Amount
Taxed UK interest	SA100	TR3	1	£	0.00
Untaxed UK interest	SA100	TR3	2	£	0.00
Dividends from UK companies	SA100	TR3	4	£	0.00
Other dividends	SA100	TR3	5	£	0.00
Other taxable income	SA100	TR3	17	£	0.00
Any tax taken off box 17	SA100	TR3	19	£	0.00

Other UK income (Reference SA101)

Description	Tax form	Page	Box	£	Amount
Gilt etc interest after tax taken off	SA101	Ai1	1	£	0.00
Tax taken off	SA101	Ai1	2	£	0.00
Gross amount before tax	SA101	Ai1	3	£	0.00
Stock dividends	SA101	Ai1	12	£	0.00

Income from overseas sources (Reference SA106)

Description	Tax form	Page	Box	£	Amount
Interest and other income from overseas savings (gross amount)	SA106	F2	B	£	0.02
Foreign tax taken off or paid	SA106	F2	C	£	0.00
Dividends from foreign companies (gross amount)	SA106	F2	B	£	0.00
Foreign tax taken off or paid (dividends)	SA106	F2	C	£	0.00
Gains on disposals of holdings in offshore funds	SA106	F6	41	£	0.00

Summary of disposals (cryptoassets) - SA108

Disposal date	Acquisition date	Asset	Quantity	Quote	Proceeds (GBP)	Cost (GBP)	Fees (GBP)	Gain/Loss (GBP)
05.01.2026	17.10.2025	 AAVE	0.0181	CHF	1.49	2.90	0.99	-2.40
05.09.2025	05.09.2025	 ACH (SMR)	361.0000	 USDT	7.00	7.40	0.01	-0.40
22.10.2025	22.11.2023	 ALGO	25.9000	 USDT	0.00	4.43	0.01	-4.44
02.09.2025	02.09.2025	 ALGO (SMR)	23.0000	 USDT	5.36	5.36	0.02	-0.02
02.09.2025	02.09.2025	 ALGO (SMR)	14.0000	 USDT	3.26	3.26	0.01	-0.01
02.09.2025	15.09.2025	 ALGO (SMR)	25.0000	 USDT	5.81	6.04	0.02	-0.25
02.09.2025	01.09.2025	 ALGO (SMR)	12.0000	 USDT	2.79	2.73	0.01	0.05
01.09.2025	01.09.2025	 ARB (SMR)	18.8000	 USDT	9.23	9.26	0.02	-0.05
01.09.2025	31.08.2025	 ARB (SMR)	9.8000	 USDT	4.81	4.95	0.01	-0.15
05.01.2026	17.10.2025	 AVAX	0.1231	CHF	1.38	1.92	0.00	-0.54
24.10.2025	29.12.2021	 BNB	0.0130	 USDT	14.67	0.00	0.01	14.66
02.02.2026	29.12.2021	 BNB	0.0105	 USDC	6.33	0.02	0.10	6.21
02.02.2026	02.02.2026	 BNB (SMR)	0.0103	 USDC	6.16	6.22	0.09	-0.16
02.02.2026	02.02.2026	 BNB (SMR)	0.0000	 USDC	0.01	0.01	0.00	0.00
03.09.2025	03.09.2025	 DOT (SMR)	1.3600	 USDT	5.26	5.25	0.01	-0.01
03.09.2025	03.09.2025	 DOT (SMR)	0.8300	 USDT	3.21	3.21	0.01	0.00
11.11.2025	16.10.2025	 DOT (SMR)	1.2315	EUR	3.28	3.98	0.07	-0.77
11.11.2025	19.10.2025	 DOT (SMR)	0.0007	EUR	0.00	0.00	0.00	0.00
11.11.2025	26.10.2025	 DOT (SMR)	0.0015	EUR	0.00	0.00	0.00	0.00
11.11.2025	02.11.2025	 DOT (SMR)	0.0014	EUR	0.00	0.00	0.00	0.00
01.09.2025	01.09.2025	 ENA (SMR)	8.1600	 USDT	5.12	5.14	0.01	-0.04
01.09.2025	01.09.2025	 ENA (SMR)	0.1200	 USDT	0.08	0.08	0.00	0.00
22.10.2025	15.09.2025	 HBAR	20.9790	 USDT	3.50	1.17	0.00	2.33
22.10.2025	22.10.2025	 HBAR (SMR)	27.7074	 USDT	4.62	1.54	0.00	3.07
22.10.2025	22.10.2025	 HBAR (SMR)	20.6406	 USDT	3.44	1.15	0.00	2.29
22.10.2025	22.10.2025	 HBAR (SMR)	19.0692	 USDT	3.18	1.06	0.00	2.12
22.10.2025	22.10.2025	 HBAR (SMR)	1.1740	 USDT	0.20	0.07	0.00	0.13
22.10.2025	22.10.2025	 HBAR (SMR)	1.0888	 USDT	0.18	0.06	0.00	0.12
22.10.2025	27.09.2022	 ONE	549.4500	 USDT	0.00	5.86	0.01	-5.86
05.09.2025	15.09.2025	 OP (SMR)	0.4700	 USDT	0.33	0.37	0.00	-0.04
05.09.2025	15.09.2025	 OP (SMR)	6.9700	 USDT	4.94	5.50	0.01	-0.57
05.09.2025	15.09.2025	 OP (SMR)	0.1200	 USDT	0.09	0.09	0.00	-0.01
05.09.2025	31.08.2025	 OP (SMR)	0.5000	 USDT	0.35	0.35	0.00	0.00
05.09.2025	31.08.2025	 OP (SMR)	1.9300	 USDT	1.37	1.36	0.00	0.01
22.10.2025	23.10.2025	 OP (SMR)	7.5524	 USDT	0.00	3.25	0.01	-3.25
24.10.2025	24.10.2025	 OP (SMR)	32.9700	 USDT	14.60	14.59	0.01	0.00
11.11.2025	11.11.2025	 SOL (SMR)	0.0224	EUR	3.10	3.23	0.06	-0.19
05.09.2025	04.09.2025	 THETA (SMR)	10.7000	 USDT	8.41	8.47	0.02	-0.07
03.09.2025	03.09.2025	 TIA (SMR)	3.2800	 USDT	5.35	5.35	0.01	-0.01
03.09.2025	03.09.2025	 TIA (SMR)	0.1900	 USDT	0.31	0.31	0.00	0.00
03.09.2025	01.09.2025	 TIA (SMR)	3.2800	 USDT	5.35	5.16	0.01	0.18
30.10.2025	25.10.2025	 XDC (SMR)	54.6300	 USDT	3.17	3.47	0.01	-0.30
31.08.2025	31.08.2025	 XRP (SMR)	1.8000	 USDT	5.06	5.08	0.01	-0.03
01.09.2025	02.09.2025	 XRP (SMR)	2.2000	 USDT	6.10	6.19	0.01	-0.11
02.09.2025	02.09.2025	 XRP (SMR)	0.8000	 USDT	2.26	2.25	0.00	0.00
02.09.2025	02.09.2025	 XRP (SMR)	1.0000	 USDT	2.82	2.82	0.01	-0.01

Disposal date	Acquisition date	Asset	Quantity	Quote	Proceeds (GBP)	Cost (GBP)	Fees (GBP)	Gain/Loss (GBP)
02.09.2025	02.09.2025	× XRP (SMR)	1.2000	₿ USDT	3.38	3.38	0.01	-0.01
03.09.2025	31.08.2025	× XRP (SMR)	0.2000	₿ USDT	0.57	0.56	0.00	0.00
03.09.2025	31.08.2025	× XRP (SMR)	2.0000	₿ USDT	5.69	5.61	0.01	0.07
03.09.2025	02.09.2025	× XRP (SMR)	0.8000	₿ USDT	2.28	2.26	0.00	0.01
11.11.2025	16.10.2025	XXRP (SMR)	0.4941	EUR	1.03	0.99	0.02	0.02
Summe (Cryptoassets)					176.91 SA108(CG2)15	149.22 SA108(CG2)16	1.61 SA108(CG2)16	26.07 SA108(CG2)17

Share Matching Rules (SMR) - affected assets

ACH SMR

Transaction	Value date	Section 104 qty	Same-day qty	30-day qty	Result (GBP)
SMR matched disposal	05.09.2025	361.0000	361.0000	0.0000	-0.4041
SMR total		361.0000	361.0000	0.0000	-0.4041

ALGO SMR

Transaction	Value date	Section 104 qty	Same-day qty	30-day qty	Result (GBP)
SMR matched disposal	02.09.2025	23.0000	23.0000	0.0000	-0.0215
SMR matched disposal	02.09.2025	14.0000	14.0000	0.0000	-0.0131
SMR matched disposal	02.09.2025	25.0000	0.0000	25.0000	-0.2458
SMR matched disposal	02.09.2025	12.0000	0.0000	12.0000	0.0488
SMR total		74.0000	37.0000	37.0000	-0.2315

ARB SMR

Transaction	Value date	Section 104 qty	Same-day qty	30-day qty	Result (GBP)
SMR matched disposal	01.09.2025	18.8000	18.8000	0.0000	-0.0506
SMR matched disposal	01.09.2025	9.8000	0.0000	9.8000	-0.1479
SMR total		28.6000	18.8000	9.8000	-0.1985

BNB SMR

Transaction	Value date	Section 104 qty	Same-day qty	30-day qty	Result (GBP)
SMR matched disposal	02.02.2026	0.0103	0.0103	0.0000	-0.1564
SMR matched disposal	02.02.2026	0.0000	0.0000	0.0000	-0.0001
SMR total		0.0103	0.0103	0.0000	-0.1565

DOT SMR

Transaction	Value date	Section 104 qty	Same-day qty	30-day qty	Result (GBP)
SMR matched disposal	03.09.2025	1.3600	1.3600	0.0000	-0.0066
SMR matched disposal	03.09.2025	0.8300	0.8300	0.0000	-0.0040
SMR matched disposal	11.11.2025	1.2315	0.0000	1.2315	-0.7729
SMR matched disposal	11.11.2025	0.0007	0.0000	0.0007	0.0016
SMR matched disposal	11.11.2025	0.0015	0.0000	0.0015	0.0036
SMR matched disposal	11.11.2025	0.0014	0.0000	0.0014	0.0034
SMR total		3.4251	2.1900	1.2351	-0.7750

ENA SMR

Transaction	Value date	Section 104 qty	Same-day qty	30-day qty	Result (GBP)
SMR matched disposal	01.09.2025	8.1600	8.1600	0.0000	-0.0386
SMR matched disposal	01.09.2025	0.1200	0.1200	0.0000	-0.0006
SMR total		8.2800	8.2800	0.0000	-0.0391

HBAR SMR

Transaction	Value date	Section 104 qty	Same-day qty	30-day qty	Result (GBP)
SMR matched disposal	22.10.2025	27.7074	27.7074	0.0000	3.0744
SMR matched disposal	22.10.2025	20.6406	20.6406	0.0000	2.2902
SMR matched disposal	22.10.2025	19.0692	19.0692	0.0000	2.1159
SMR matched disposal	22.10.2025	1.1740	1.1740	0.0000	0.1303
SMR matched disposal	22.10.2025	1.0888	1.0888	0.0000	0.1208
SMR total		69.6799	69.6799	0.0000	7.7316

OP SMR

Transaction	Value date	Section 104 qty	Same-day qty	30-day qty	Result (GBP)
SMR matched disposal	05.09.2025	0.4700	0.0000	0.4700	-0.0384
SMR matched disposal	05.09.2025	6.9700	0.0000	6.9700	-0.5695
SMR matched disposal	05.09.2025	0.1200	0.0000	0.1200	-0.0098
SMR matched disposal	05.09.2025	0.5000	0.0000	0.5000	0.0018
SMR matched disposal	05.09.2025	1.9300	0.0000	1.9300	0.0069
SMR matched disposal	22.10.2025	7.5524	0.0000	7.5524	-3.2543
SMR matched disposal	24.10.2025	32.9700	32.9700	0.0000	0.0000
SMR total		50.5124	32.9700	17.5424	-3.8634

SOL SMR

Transaction	Value date	Section 104 qty	Same-day qty	30-day qty	Result (GBP)
SMR matched disposal	11.11.2025	0.0224	0.0224	0.0000	-0.1900
SMR total		0.0224	0.0224	0.0000	-0.1900

THETA SMR

Transaction	Value date	Section 104 qty	Same-day qty	30-day qty	Result (GBP)
SMR matched disposal	05.09.2025	10.7000	0.0000	10.7000	-0.0726
SMR total		10.7000	0.0000	10.7000	-0.0726

TIA SMR

Transaction	Value date	Section 104 qty	Same-day qty	30-day qty	Result (GBP)
SMR matched disposal	03.09.2025	3.2800	3.2800	0.0000	-0.0119
SMR matched disposal	03.09.2025	0.1900	0.1900	0.0000	-0.0005
SMR matched disposal	03.09.2025	3.2800	0.0000	3.2800	0.1751
SMR total		6.7500	3.4700	3.2800	0.1626

XDC SMR

Transaction	Value date	Section 104 qty	Same-day qty	30-day qty	Result (GBP)
SMR matched disposal	30.10.2025	54.6300	0.0000	54.6300	-0.3025
SMR total		54.6300	0.0000	54.6300	-0.3025

XRP SMR

Transaction	Value date	Section 104 qty	Same-day qty	30-day qty	Result (GBP)
SMR matched disposal	31.08.2025	1.8000	1.8000	0.0000	-0.0303
SMR matched disposal	01.09.2025	2.2000	0.0000	2.2000	-0.1053
SMR matched disposal	02.09.2025	0.8000	0.8000	0.0000	-0.0011
SMR matched disposal	02.09.2025	1.0000	1.0000	0.0000	-0.0064
SMR matched disposal	02.09.2025	1.2000	1.2000	0.0000	-0.0077
SMR matched disposal	03.09.2025	0.2000	0.0000	0.2000	0.0036
SMR matched disposal	03.09.2025	2.0000	0.0000	2.0000	0.0667
SMR matched disposal	03.09.2025	0.8000	0.0000	0.8000	0.0143
SMR total		10.0000	4.8000	5.2000	-0.0662

XXRP SMR

Transaction	Value date	Section 104 qty	Same-day qty	30-day qty	Result (GBP)
SMR matched disposal	11.11.2025	0.4941	0.0000	0.4941	0.0200
SMR total		0.4941	0.0000	0.4941	0.0200

Detailed breakdown - disposals by asset (crypto)

AAVE

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	17.10.2025	0.0181	CHF	160.5906	2.9	0.9393	-2.72	
Position and average price	17.10.2025	0.0181	CHF	160.5906	2.9			
Average purchase cost	05.01.2026	0.0181	CHF	160.5906	2.9	0.934	-2.72	SA108(CG2)16
Sale	05.01.2026	-0.0181	CHF	82.5104	1.49	0.934	1.39	SA108(CG2)15
Sale fees					0.99	0.934	-0.92	SA108(CG2)16
Gain	05.01.2026						-2.26	SA108(CG2)19

ACH (SMR)

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	05.09.2025	361.0000	 USDT	0.0276	9.9703	0.7419	-7.3970	
Purchase fees					0.0047	0.74189963	-0.0035	
Average purchase cost	05.09.2025	361.0000	 USDT	0.0276	7.3970	0.74189963	-7.3970	SA108(CG2)16
Purchase fees					0.0047	0.74189963	-0.0035	SA108(CG2)16
Sale	05.09.2025	-361.0000	 USDT	0.0261	9.4398	0.7419	7.0034	SA108(CG2)15
Sale fees					0.0094	0.7419	0.0070	SA108(CG2)16
Gain							-0.4041	SA108(CG2)19

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	14.10.2022	1'495.0185	EUR	0.3336	498.7531	0.8682	-433.03	
Purchase fees					1.2469	0.8682	-1.08	
Position and average price	14.10.2022	1'495.0185	EUR	0.3336	498.7531			
Average purchase fees per unit			EUR	0.0008				
Purchase	15.11.2022	1'884.1491	EUR	0.2647	498.7531	0.8746	-436.18	
Purchase fees					1.2469	0.8746	-1.09	
Position and average price	15.11.2022	3'379.1676	EUR	0.2952	997.5062			
Average purchase fees per unit			EUR	0.0007				
Purchase	19.12.2022	1'727.4829	EUR	0.1732	299.2519	0.8712	-260.70	
Purchase fees					0.7481	0.8712	-0.65	
Position and average price	19.12.2022	5'106.6506	EUR	0.2539	1'296.7581			
Average purchase fees per unit			EUR	0.0006				
Purchase	26.12.2022	1'245.7149	EUR	0.1601	199.5012	0.8803	-175.62	
Purchase fees					0.4988	0.8803	-0.44	
Position and average price	26.12.2022	6'352.3655	EUR	0.2355	1'496.2594			
Average purchase fees per unit			EUR	0.0006				
Average purchase cost	18.04.2023	6'352.3655	EUR	0.2355	1'496.2594	0.8814	-1'305.54	
Average purchase fees per unit			EUR	0.0006	3.7406	0.8814	-3.26	
Sale	18.04.2023	-6'352.3655	EUR	0.2022	1'284.4483	0.8814	1'132.15	
Sale fees					3.2183	0.8814	-2.84	
Gain	18.04.2023						-179.49	
Purchase	22.11.2023	7'226.8223	EUR	0.1189	859.0524	0.8703	-747.63	
Purchase fees					2.1476	0.8703	-1.87	
Position and average price	22.11.2023	7'226.8223	EUR	0.1189	859.0524			
Average purchase fees per unit			EUR	0.0003				
Purchase	22.11.2023	379.7	EUR	0.1188	45.1273	0.8703	-39.27	
Purchase fees					0.1227	0.8703	-0.11	
Position and average price	22.11.2023	7'606.5223	EUR	0.1189	904.1797			
Average purchase fees per unit			EUR	0.0003				
Purchase	12.04.2024	2'694.7207	EUR	0.1832	493.6459	0.8542	-421.69	
Purchase fees					1.2341	0.8542	-1.05	
Position and average price	12.04.2024	10'301.243	EUR	0.1357	1'397.8256			
Average purchase fees per unit			EUR	0.0003				
Purchase	12.04.2024	13'904.4231	EUR	0.1763	2'450.9327	0.8542	-2'093.68	
Purchase fees					6.1273	0.8542	-5.23	
Position and average price	12.04.2024	24'205.6662	EUR	0.159	3'848.7583			
Average purchase fees per unit			EUR	0.0004				
Purchase	12.04.2024	5'671.1486	EUR	0.1762	999.1997	0.8542	-853.56	
Purchase fees					2.5003	0.8542	-2.14	
Position and average price	12.04.2024	29'876.8148	EUR	0.1623	4'847.9579			
Average purchase fees per unit			EUR	0.0004				
Purchase	12.04.2024	14'192.6377	EUR	0.176	2'498.1881	0.8542	-2'134.05	
Purchase fees					6.2419	0.8542	-5.33	
Position and average price	12.04.2024	44'069.4524	EUR	0.1667	7'346.146			
Average purchase fees per unit			EUR	0.0004				
Purchase	12.04.2024	213.8	EUR	0.1753	37.4877	0.8542	-32.02	
Purchase fees					0.0923	0.8542	-0.08	
Position and average price	12.04.2024	44'283.2524	EUR	0.1667	7'383.6337			
Average purchase fees per unit			EUR	0.0004				
Purchase	12.04.2024	35'827.7999	EUR	0.1749	6'264.4908	0.8542	-5'351.38	
Purchase fees					15.6592	0.8542	-13.38	

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Position and average price	12.04.2024	80'111.0523	EUR	0.1704	13'648.1245			
Average purchase fees per unit			EUR	0.0004				
Purchase	12.04.2024	9'519	EUR	0.1745	1'660.9703	0.8542	-1'418.87	
Purchase fees					4.1597	0.8542	-3.55	
Position and average price	12.04.2024	89'630.0523	EUR	0.1708	15'309.0948			
Average purchase fees per unit			EUR	0.0004				
Purchase	12.04.2024	1'575.9434	EUR	0.1745	274.9706	0.8542	-234.89	
Purchase fees					0.6894	0.8542	-0.59	
Position and average price	12.04.2024	91'205.9957	EUR	0.1709	15'584.0654			
Average purchase fees per unit			EUR	0.0004				
Purchase	01.09.2025	38	USDT	0.2271	8.6298	0.7394	-6.38	
Purchase fees					0.038	0.7394	-0.03	
Position and average price	01.09.2025	91'243.9957	USDT	0.1709	15'592.6952			
Average purchase fees per unit			USDT	0.0004				
Purchase	02.09.2025	23	USDT	0.2326	5.3498	0.7472	-4.00	
Purchase fees					0.023	0.7472	-0.02	
Position and average price	02.09.2025	91'266.9957	USDT	0.1709	15'598.045			
Average purchase fees per unit			USDT	0.0004				
Purchase	02.09.2025	14	USDT	0.2326	3.2564	0.7472	-2.43	
Purchase fees					0.014	0.7472	-0.01	
Position and average price	02.09.2025	91'280.9957	USDT	0.1709	15'601.3014			
Average purchase fees per unit			USDT	0.0004				
Average purchase cost	02.09.2025	37	USDT	0.1709	6.3239	0.7472	-5.41	SA108(CG2)16
Average purchase fees per unit			USDT	0.0004	0.0158	0.7472	-0.01	SA108(CG2)16
Sale	02.09.2025	-37	USDT	0.2329	8.6173	0.7472	6.44	SA108(CG2)15
Sale fees					0.0086	0.7472	-0.01	SA108(CG2)16
Gain	02.09.2025						1.01	SA108(CG2)17
Position and average price	02.09.2025	91'243.9957	USDT	0.1709	15'594.9776			
Average purchase cost	02.09.2025	37	USDT	0.1709	6.3239	0.7472	-5.41	SA108(CG2)16
Average purchase fees per unit			USDT	0.0004	0.0158	0.7472	-0.01	SA108(CG2)16
Sale	02.09.2025	-37	USDT	0.2324	8.5988	0.7472	6.43	SA108(CG2)15
Sale fees					0.0086	0.7472	-0.01	SA108(CG2)16
Gain	02.09.2025						1.00	SA108(CG2)17
Position and average price	02.09.2025	91'206.9957	USDT	0.1709	15'588.6537			
Purchase	15.09.2025	25	USDT	0.241	6.025	0.7344	-4.42	
Purchase fees					0.025	0.7344	-0.02	
Position and average price	15.09.2025	91'231.9957	USDT	0.1709	15'594.6787			
Average purchase fees per unit			USDT	0.0004				
Average purchase cost	22.10.2025	25.9	USDT	0.1709	4.4272	0.7499	-3.79	SA108(CG2)16
Average purchase fees per unit			USDT	0.0004	0.0111	0.7499	-0.01	SA108(CG2)16
Sale	22.10.2025	-25.9	USDT	0	0	0.7499	0.00	SA108(CG2)15
Gain	22.10.2025						-3.79	SA108(CG2)19
Position and average price	22.10.2025	91'206.0957	USDT	0.1709	15'590.2515			
Purchase	05.02.2026	20.96	USDT	0.0979	2.052	0.7367	-1.51	
Purchase fees					0.001	0.7367	0.00	
Position and average price	05.02.2026	91'227.0557	USDT	0.1709	15'592.3035			
Average purchase fees per unit			USDT	0.0004				

ALGO (SMR)								
Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	02.09.2025	23.0000	USDT	0.3121	7.1773	0.7472	-5.3630	
Purchase fees					0.0131	0.74720934	-0.0098	
Average purchase cost	02.09.2025	23.0000	USDT	0.3121	5.3630	0.74720934	-5.3630	SA108(CG2)16
Purchase fees					0.0131	0.74720934	-0.0098	SA108(CG2)16
Sale	02.09.2025	-23.0000	USDT	0.3117	7.1689	0.7472	5.3567	SA108(CG2)15
Sale fees					0.0072	0.7472	0.0054	SA108(CG2)16
Gain							-0.0215	SA108(CG2)19
Purchase	02.09.2025	14.0000	USDT	0.3121	4.3688	0.7472	-3.2644	
Purchase fees					0.0080	0.74720934	-0.0060	
Average purchase cost	02.09.2025	14.0000	USDT	0.3121	3.2644	0.74720934	-3.2644	SA108(CG2)16
Purchase fees					0.0080	0.74720934	-0.0060	SA108(CG2)16
Sale	02.09.2025	-14.0000	USDT	0.3117	4.3637	0.7472	3.2606	SA108(CG2)15
Sale fees					0.0044	0.7472	0.0033	SA108(CG2)16
Gain							-0.0131	SA108(CG2)19
Purchase	15.09.2025	25.0000	USDT	0.3289	8.2234	0.7344	-6.0393	
Purchase fees					0.0145	0.73440422	-0.0107	
Average purchase cost	02.09.2025	25.0000	USDT	0.3289	6.0393	0.73440422	-6.0393	SA108(CG2)16
Purchase fees					0.0145	0.73440422	-0.0107	SA108(CG2)16
Sale	02.09.2025	-25.0000	USDT	0.3110	7.7756	0.7472	5.8100	SA108(CG2)15
Sale fees					0.0078	0.7472	0.0058	SA108(CG2)16
Gain							-0.2458	SA108(CG2)19
Purchase	01.09.2025	12.0000	USDT	0.3079	3.6950	0.7394	-2.7321	
Purchase fees					0.0069	0.73939394	-0.0051	
Average purchase cost	02.09.2025	12.0000	USDT	0.3079	2.7321	0.73939394	-2.7321	SA108(CG2)16
Purchase fees					0.0069	0.73939394	-0.0051	SA108(CG2)16
Sale	02.09.2025	-12.0000	USDT	0.3110	3.7323	0.7472	2.7888	SA108(CG2)15
Sale fees					0.0037	0.7472	0.0028	SA108(CG2)16
Gain							0.0488	SA108(CG2)17

ARB (SMR)								
Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	01.09.2025	18.8000	USDT	0.6662	12.5251	0.7394	-9.2609	
Purchase fees					0.0126	0.73939394	-0.0093	
Average purchase cost	01.09.2025	18.8000	USDT	0.6662	9.2609	0.73939394	-9.2609	SA108(CG2)16
Purchase fees					0.0126	0.73939394	-0.0093	SA108(CG2)16
Sale	01.09.2025	-18.8000	USDT	0.6639	12.4817	0.7394	9.2289	SA108(CG2)15
Sale fees					0.0125	0.7394	0.0092	SA108(CG2)16
Gain							-0.0506	SA108(CG2)19
Purchase	31.08.2025	9.8000	USDT	0.6792	6.6562	0.7435	-4.9490	
Purchase fees					0.0065	0.74352376	-0.0049	
Average purchase cost	01.09.2025	9.8000	USDT	0.6792	4.9490	0.74352376	-4.9490	SA108(CG2)16
Purchase fees					0.0065	0.74352376	-0.0049	SA108(CG2)16
Sale	01.09.2025	-9.8000	USDT	0.6639	6.5064	0.7394	4.8108	SA108(CG2)15
Sale fees					0.0065	0.7394	0.0048	SA108(CG2)16
Gain							-0.1479	SA108(CG2)19

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	17.10.2025	0.1231	CHF	15.594	1.92	0.9393	-1.80	
Position and average price	17.10.2025	0.1231	CHF	15.594	1.92			
Average purchase cost	05.01.2026	0.1231	CHF	15.594	1.92	0.934	-1.80	SA108(CG2)16
Sale	05.01.2026	-0.1231	CHF	11.2082	1.38	0.934	1.29	SA108(CG2)15
Gain	05.01.2026						-0.51	SA108(CG2)19

BNB

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	15.11.2021	0.8535	EUR	574.1341	500	0.8517	-425.82	
Purchase fees					10	0.8517	-8.52	
Position and average price	15.11.2021	0.8535	EUR	585.8511	500			
Average purchase fees per unit			EUR	11.717				
Purchase	23.11.2021	0.1505	EUR	520.879	80	0.8418	-67.35	
Purchase fees					1.6	0.8418	-1.35	
Position and average price	23.11.2021	1.004	EUR	577.7042	580			
Average purchase fees per unit			EUR	11.5541				
Purchase	29.12.2021	1.0244	USDT	0	0	0.7442	0.00	
Position and average price	29.12.2021	2.0284	USDT	285.9381	580			
Average purchase fees per unit			USDT	5.7188				
Purchase	29.12.2021	0.2225	USDT	0	0	0.7442	0.00	
Position and average price	29.12.2021	2.2509	USDT	257.6729	580			
Average purchase fees per unit			USDT	5.1535				
Purchase	25.01.2022	1.0035	USDT	0	0	0.7429	0.00	
Position and average price	25.01.2022	3.2545	USDT	178.2172	580			
Average purchase fees per unit			USDT	3.5643				
Purchase	26.01.2022	1.9098	USDT	0	0	0.7401	0.00	
Position and average price	26.01.2022	5.1642	USDT	112.3113	580			
Average purchase fees per unit			USDT	2.2462				
Purchase	27.01.2022	0.5172	USDT	0	0	0.747	0.00	
Position and average price	27.01.2022	5.6814	USDT	102.0879	580			
Average purchase fees per unit			USDT	2.0418				
Average purchase cost	24.10.2025	0.013	USDT	102.0879	1.3271	0.7515	-1.13	SA108(CG2)16
Average purchase fees per unit			USDT	2.0418	0.0265	0.7515	-0.02	SA108(CG2)16
Sale	24.10.2025	-0.013	USDT	1'128.41	14.6693	0.7515	11.02	SA108(CG2)15
Sale fees					0	0.7515	0.00	SA108(CG2)16
Gain	24.10.2025						9.87	SA108(CG2)17
Position and average price	24.10.2025	5.6684	USDT	102.0879	578.6729			
Purchase	18.12.2025	0.0105	CHF	654.3708	6.9	0.9388	-6.48	
Position and average price	18.12.2025	5.6789	CHF	103.1133	585.5729			
Average purchase fees per unit			CHF	2.038				
Purchase	02.02.2026	0.0103	CHF	601.1673	6.18	0.9412	-5.82	
Purchase fees					0.0476	0.9412	-0.04	
Position and average price	02.02.2026	5.6892	CHF	104.0133	591.7529			
Average purchase fees per unit			CHF	2.0426				
Average purchase cost	02.02.2026	0.0103	CHF	104.0133	1.0682	0.9412	-0.91	SA108(CG2)16
Average purchase fees per unit			CHF	2.0426	0.021	0.9412	-0.02	SA108(CG2)16
Sale	02.02.2026	-0.0103	CHF	599.8053	6.16	0.9412	5.80	SA108(CG2)15
Sale fees					0.0948	0.9412	-0.09	SA108(CG2)16
Gain	02.02.2026						4.78	SA108(CG2)17
Position and average price	02.02.2026	5.6789	CHF	104.0133	590.6846			
Average purchase cost	02.02.2026	0.0003	CHF	104.0133	0.027	0.9412	-0.02	SA108(CG2)16
Average purchase fees per unit			CHF	2.0426	0.0005	0.9412	0.00	SA108(CG2)16
Sale	02.02.2026	-0.0003	CHF	601.518	0.1564	0.9412	0.15	SA108(CG2)15
Sale fees					0.0024	0.9412	0.00	SA108(CG2)16
Gain	02.02.2026						0.12	SA108(CG2)17
Position and average price	02.02.2026	5.6684	CHF	104.0133	589.5883			

BNB (SMR)

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	02.02.2026	0.0103	USDC	828.4247	8.5079	0.7313	-6.2214	
Purchase fees					0.0001	0.73125	-0.0001	
Average purchase cost	02.02.2026	0.0103	USDC	828.4247	6.2214	0.73125	-6.2214	SA108(CG2)16
Purchase fees					0.0001	0.73125	-0.0001	SA108(CG2)16
Sale	02.02.2026	-0.0103	USDC	820.2465	8.4239	0.7313	6.1600	SA108(CG2)15
Sale fees					0.1297	0.7313	0.0948	SA108(CG2)16
Gain							-0.1564	SA108(CG2)19
Purchase	02.02.2026	0.0000	USDC	828.4247	0.0083	0.7313	-0.0061	
Purchase fees					0.0000	0.73125	0.0000	
Average purchase cost	02.02.2026	0.0000	USDC	828.4247	0.0061	0.73125	-0.0061	SA108(CG2)16
Purchase fees					0.0000	0.73125	0.0000	SA108(CG2)16
Sale	02.02.2026	0.0000	USDC	822.5888	0.0082	0.7313	0.0060	SA108(CG2)15
Sale fees					0.0001	0.7313	0.0001	SA108(CG2)16
Gain							-0.0001	SA108(CG2)19

 DOT (SMR)

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	03.09.2025	1.3600	 USDT	5.1808	7.0459	0.7455	-5.2525	
Purchase fees					0.0071	0.74547327	-0.0053	
Average purchase cost	03.09.2025	1.3600	 USDT	5.1808	5.2525	0.74547327	-5.2525	SA108(CG2)16
Purchase fees					0.0071	0.74547327	-0.0053	SA108(CG2)16
Sale	03.09.2025	-1.3600	 USDT	5.1846	7.0511	0.7455	5.2564	SA108(CG2)15
Sale fees					0.0071	0.7455	0.0053	SA108(CG2)16
Gain							-0.0066	SA108(CG2)19
Purchase	03.09.2025	0.8300	 USDT	5.1808	4.3000	0.7455	-3.2056	
Purchase fees					0.0043	0.74547327	-0.0032	
Average purchase cost	03.09.2025	0.8300	 USDT	5.1808	3.2056	0.74547327	-3.2056	SA108(CG2)16
Purchase fees					0.0043	0.74547327	-0.0032	SA108(CG2)16
Sale	03.09.2025	-0.8300	 USDT	5.1846	4.3032	0.7455	3.2079	SA108(CG2)15
Sale fees					0.0043	0.7455	0.0032	SA108(CG2)16
Gain							-0.0040	SA108(CG2)19
Purchase	16.10.2025	1.2315	EUR	3.7285	4.5917	0.8676	-3.9838	
Purchase fees					0.0455	0.8676	-0.0395	
Average purchase cost	11.11.2025	1.2315	EUR	3.7285	3.9838	0.8676	-3.9838	SA108(CG2)16
Purchase fees					0.0455	0.8676	-0.0395	SA108(CG2)16
Sale	11.11.2025	-1.2315	EUR	3.0255	3.7259	0.8804	3.2803	SA108(CG2)15
Sale fees					0.0340	0.8804	0.0299	SA108(CG2)16
Gain							-0.7729	SA108(CG2)19
Purchase	19.10.2025	0.0007	EUR	0.3081	0.0002	0.8695	-0.0002	
Purchase fees					0.0000	0.8695	0.0000	
Average purchase cost	11.11.2025	0.0007	EUR	0.3081	0.0002	0.8695	-0.0002	SA108(CG2)16
Purchase fees					0.0000	0.8695	0.0000	SA108(CG2)16
Sale	11.11.2025	-0.0007	EUR	3.0255	0.0020	0.8804	0.0018	SA108(CG2)15
Sale fees					0.0000	0.8804	0.0000	SA108(CG2)16
Gain							0.0016	SA108(CG2)17
Purchase	26.10.2025	0.0015	EUR	0.3070	0.0005	0.8726	-0.0004	
Purchase fees					0.0001	0.8726	0.0000	
Average purchase cost	11.11.2025	0.0015	EUR	0.3070	0.0004	0.8726	-0.0004	SA108(CG2)16
Purchase fees					0.0001	0.8726	0.0000	SA108(CG2)16
Sale	11.11.2025	-0.0015	EUR	3.0255	0.0046	0.8804	0.0041	SA108(CG2)15
Sale fees					0.0000	0.8804	0.0000	SA108(CG2)16
Gain							0.0036	SA108(CG2)17
Purchase	02.11.2025	0.0014	EUR	0.3039	0.0004	0.8816	-0.0004	
Purchase fees					0.0001	0.8816	0.0000	
Average purchase cost	11.11.2025	0.0014	EUR	0.3039	0.0004	0.8816	-0.0004	SA108(CG2)16
Purchase fees					0.0001	0.8816	0.0000	SA108(CG2)16
Sale	11.11.2025	-0.0014	EUR	3.0255	0.0043	0.8804	0.0038	SA108(CG2)15
Sale fees					0.0000	0.8804	0.0000	SA108(CG2)16
Gain							0.0034	SA108(CG2)17

🔄 ENA (SMR)

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	01.09.2025	8.1600	🔗 USDT	0.8525	6.9568	0.7394	-5.1438	
Purchase fees					0.0070	0.73939394	-0.0051	
Average purchase cost	01.09.2025	8.1600	🔗 USDT	0.8525	5.1438	0.73939394	-5.1438	SA108(CG2)16
Purchase fees					0.0070	0.73939394	-0.0051	SA108(CG2)16
Sale	01.09.2025	-8.1600	🔗 USDT	0.8479	6.9185	0.7394	5.1155	SA108(CG2)15
Sale fees					0.0069	0.7394	0.0051	SA108(CG2)16
Gain							-0.0386	SA108(CG2)19
Purchase	01.09.2025	0.1200	🔗 USDT	0.8525	0.1023	0.7394	-0.0756	
Purchase fees					0.0001	0.73939394	-0.0001	
Average purchase cost	01.09.2025	0.1200	🔗 USDT	0.8525	0.0756	0.73939394	-0.0756	SA108(CG2)16
Purchase fees					0.0001	0.73939394	-0.0001	SA108(CG2)16
Sale	01.09.2025	-0.1200	🔗 USDT	0.8479	0.1017	0.7394	0.0752	SA108(CG2)15
Sale fees					0.0001	0.7394	0.0001	SA108(CG2)16
Gain							-0.0006	SA108(CG2)19

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	03.12.2021	815.4184	EUR	0.3005	250	0.8505	-212.62	
Purchase fees					5	0.8505	-4.25	
Position and average price	03.12.2021	815.4184	EUR	0.3066	250			
Average purchase fees per unit			EUR	0.0061				
Purchase	20.05.2023	4'469.3132	EUR	0.0492	219.7606	0.8684	-190.84	
Purchase fees					0.5494	0.8684	-0.48	
Position and average price	20.05.2023	5'284.7316	EUR	0.0889	469.7606			
Average purchase fees per unit			EUR	0.0011				
Purchase	21.06.2023	9'885.7636	EUR	0.0454	448.3392	0.8583	-384.80	
Purchase fees					1.1208	0.8583	-0.96	
Position and average price	21.06.2023	15'170.4952	EUR	0.0605	918.0998			
Average purchase fees per unit			EUR	0.0004				
Purchase	21.06.2023	12'110	EUR	0.0453	549.1643	0.8583	-471.34	
Purchase fees					1.3757	0.8583	-1.18	
Position and average price	21.06.2023	27'280.4952	EUR	0.0538	1'467.264			
Average purchase fees per unit			EUR	0.0003				
Purchase	29.06.2023	2'733.3817	EUR	0.0443	120.9576	0.864	-104.51	
Purchase fees					0.3024	0.864	-0.26	
Position and average price	29.06.2023	30'013.8769	EUR	0.0529	1'588.2216			
Average purchase fees per unit			EUR	0.0003				
Average purchase cost	13.07.2023	116.3783	EUR	0.0529	6.1583	0.8555	-5.29	
Average purchase fees per unit			EUR	0.0003	0.0324	0.8555	-0.03	
Sale	13.07.2023	-116.3783	EUR	0.0431	5.0125	0.8555	4.29	
Sale fees					0.0125	0.8555	-0.01	
Gain	13.07.2023						-1.04	
Position and average price	13.07.2023	29'897.4985	EUR	0.0529	1'582.0633			
Average purchase cost	13.07.2023	20	EUR	0.0529	1.0583	0.8555	-0.91	
Average purchase fees per unit			EUR	0.0003	0.0056	0.8555	0.00	
Sale	13.07.2023	-20	EUR	0.0431	0.8614	0.8555	0.74	
Sale fees					0.0114	0.8555	-0.01	
Gain	13.07.2023						-0.19	
Position and average price	13.07.2023	29'877.4985	EUR	0.0529	1'581.005			
Average purchase cost	12.04.2024	17'590.0691	EUR	0.0529	930.8004	0.8542	-799.45	
Average purchase fees per unit			EUR	0.0003	4.8927	0.8542	-4.18	
Sale	12.04.2024	-17'590.0691	EUR	0.0766	1'348.1381	0.8542	1'151.63	
Sale fees					3.3681	0.8542	-2.88	
Gain	12.04.2024						345.12	
Position and average price	12.04.2024	12'287.4295	EUR	0.0529	650.2046			
Average purchase cost	12.04.2024	7'362	EUR	0.0529	389.5694	0.8542	-334.60	
Average purchase fees per unit			EUR	0.0003	2.0477	0.8542	-1.75	
Sale	12.04.2024	-7'362	EUR	0.0766	564.2458	0.8542	482.00	
Sale fees					1.4058	0.8542	-1.20	
Gain	12.04.2024						144.45	
Position and average price	12.04.2024	4'925.4295	EUR	0.0529	260.6352			
Average purchase cost	12.04.2024	4'925.4295	EUR	0.0529	260.6352	0.8542	-223.86	
Average purchase fees per unit			EUR	0.0003	1.37	0.8542	-1.17	
Sale	12.04.2024	-4'925.4295	EUR	0.0769	3'966.8717	0.8542	3'388.66	
Sale fees					9.9217	0.8542	-8.48	
Gain	12.04.2024						3'155.16	
Purchase	15.09.2025	21	USDT	0.2407	5.0543	0.7344	-3.71	

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase fees					0.021	0.7344	-0.02	
Position and average price	15.09.2025	21	USDT	0.2407	5.0543			
Average purchase fees per unit			USDT	0.001				
Purchase	22.10.2025	27.7074	USDT	0	0	0.7499	0.00	
Position and average price	22.10.2025	48.7074	USDT	0.1038	5.0543			
Average purchase fees per unit			USDT	0.0004				
Purchase	22.10.2025	20.6406	USDT	0	0	0.7499	0.00	
Position and average price	22.10.2025	69.348	USDT	0.0729	5.0543			
Average purchase fees per unit			USDT	0.0003				
Purchase	22.10.2025	19.0692	USDT	0	0	0.7499	0.00	
Position and average price	22.10.2025	88.4172	USDT	0.0572	5.0543			
Average purchase fees per unit			USDT	0.0002				
Purchase	22.10.2025	1.174	USDT	0	0	0.7499	0.00	
Position and average price	22.10.2025	89.5912	USDT	0.0564	5.0543			
Average purchase fees per unit			USDT	0.0002				
Purchase	22.10.2025	1.0888	USDT	0	0	0.7499	0.00	
Position and average price	22.10.2025	90.6799	USDT	0.0557	5.0543			
Average purchase fees per unit			USDT	0.0002				
Average purchase cost	22.10.2025	20.979	USDT	0.0557	1.1693	0.7499	-0.86	SA108(CG2)16
Average purchase fees per unit			USDT	0.0002	0.0049	0.7499	0.00	SA108(CG2)16
Sale	22.10.2025	-20.979	USDT	0.1668	3.4983	0.7499	2.62	SA108(CG2)15
Gain	22.10.2025						1.76	SA108(CG2)17
Position and average price	22.10.2025	0.021	USDT	0.0557	0.0012			
Purchase	26.01.2026	657	USDT	0.1065	69.9902	0.7329	-51.30	
Purchase fees					0.0001	0.7329	0.00	
Position and average price	26.01.2026	657.021	USDT	0.1065	69.9914			
Average purchase fees per unit			USDT	0				
Purchase	05.02.2026	12.59	USDT	0.086	1.0827	0.7367	-0.80	
Purchase fees					0.0005	0.7367	0.00	
Position and average price	05.02.2026	669.611	USDT	0.1061	71.0741			
Average purchase fees per unit			USDT	0				

H HBAR (SMR)

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	22.10.2025	27.7074	USDT	0.0743	2.0594	0.7499	-1.5443	
Purchase fees					0.0021	0.74989212	-0.0015	
Average purchase cost	22.10.2025	27.7074	USDT	0.0743	1.5443	0.74989212	-1.5443	SA108(CG2)16
Purchase fees					0.0021	0.74989212	-0.0015	SA108(CG2)16
Sale	22.10.2025	-27.7074	USDT	0.2224	6.1612	0.7499	4.6203	SA108(CG2)15
Gain							3.0744	SA108(CG2)17
Purchase	22.10.2025	20.6406	USDT	0.0743	1.5342	0.7499	-1.1505	
Purchase fees					0.0015	0.74989212	-0.0012	
Average purchase cost	22.10.2025	20.6406	USDT	0.0743	1.1505	0.74989212	-1.1505	SA108(CG2)16
Purchase fees					0.0015	0.74989212	-0.0012	SA108(CG2)16
Sale	22.10.2025	-20.6406	USDT	0.2224	4.5898	0.7499	3.4419	SA108(CG2)15
Gain							2.2902	SA108(CG2)17
Purchase	22.10.2025	19.0692	USDT	0.0743	1.4174	0.7499	-1.0629	
Purchase fees					0.0014	0.74989212	-0.0011	
Average purchase cost	22.10.2025	19.0692	USDT	0.0743	1.0629	0.74989212	-1.0629	SA108(CG2)16
Purchase fees					0.0014	0.74989212	-0.0011	SA108(CG2)16
Sale	22.10.2025	-19.0692	USDT	0.2224	4.2404	0.7499	3.1798	SA108(CG2)15
Gain							2.1159	SA108(CG2)17
Purchase	22.10.2025	1.1740	USDT	0.0743	0.0873	0.7499	-0.0654	
Purchase fees					0.0001	0.74989212	-0.0001	
Average purchase cost	22.10.2025	1.1740	USDT	0.0743	0.0654	0.74989212	-0.0654	SA108(CG2)16
Purchase fees					0.0001	0.74989212	-0.0001	SA108(CG2)16
Sale	22.10.2025	-1.1740	USDT	0.2224	0.2611	0.7499	0.1958	SA108(CG2)15
Gain							0.1303	SA108(CG2)17
Purchase	22.10.2025	1.0888	USDT	0.0743	0.0809	0.7499	-0.0607	
Purchase fees					0.0001	0.74989212	-0.0001	
Average purchase cost	22.10.2025	1.0888	USDT	0.0743	0.0607	0.74989212	-0.0607	SA108(CG2)16
Purchase fees					0.0001	0.74989212	-0.0001	SA108(CG2)16
Sale	22.10.2025	-1.0888	USDT	0.2224	0.2421	0.7499	0.1816	SA108(CG2)15
Gain							0.1208	SA108(CG2)17

ONE

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	27.09.2022	3'877.968	USDT	0.0213	82.5038	0.9257	-76.37	
Purchase fees					6.7864	0.9257	-6.28	
Position and average price	27.09.2022	3'877.968	USDT	0.0213	82.5038			
Average purchase fees per unit			USDT	0.0018				
Purchase	27.09.2022	4'612.99	USDT	0.0213	98.1183	0.9257	-90.83	
Purchase fees					8.0727	0.9257	-7.47	
Position and average price	27.09.2022	8'490.958	USDT	0.0213	180.6221			
Average purchase fees per unit			USDT	0.0018				
Purchase	25.11.2022	2'398.502	USDT	0.0139	33.32	0.8278	-27.58	
Purchase fees					4.797	0.8278	-3.97	
Position and average price	25.11.2022	10'889.46	USDT	0.0196	213.9421			
Average purchase fees per unit			USDT	0.0018				
Purchase	25.11.2022	73.269	USDT	0.0142	1.0404	0.8278	-0.86	
Purchase fees					0.1465	0.8278	-0.12	
Position and average price	25.11.2022	10'962.729	USDT	0.0196	214.9825			
Average purchase fees per unit			USDT	0.0018				
Purchase	25.11.2022	4'632.178	USDT	0.0142	65.7769	0.8278	-54.45	
Purchase fees					9.2644	0.8278	-7.67	
Position and average price	25.11.2022	15'594.907	USDT	0.018	280.7594			
Average purchase fees per unit			USDT	0.0019				
Average purchase cost	20.05.2023	5'371.079	USDT	0.018	96.697	0.8035	-86.14	
Average purchase fees per unit			USDT	0.0019	10.0111	0.8035	-8.79	
Sale	20.05.2023	-5'371.079	USDT	0.0167	89.6379	0.8035	72.02	
Sale fees					0.1658	0.8035	-0.13	
Gain	20.05.2023						-23.04	
Position and average price	20.05.2023	10'223.828	USDT	0.018	184.0624			
Average purchase cost	20.05.2023	5'263.77	USDT	0.018	94.7651	0.8035	-84.42	
Average purchase fees per unit			USDT	0.0019	9.811	0.8035	-8.61	
Sale	20.05.2023	-5'263.77	USDT	0.0167	87.8471	0.8035	70.58	
Sale fees					0.1625	0.8035	-0.13	
Gain	20.05.2023						-22.58	
Position and average price	20.05.2023	4'960.058	USDT	0.018	89.2973			
Average purchase cost	20.05.2023	4'933.227	USDT	0.018	88.8142	0.8035	-79.11	
Average purchase fees per unit			USDT	0.0019	9.195	0.8035	-8.07	
Sale	20.05.2023	-4'933.227	USDT	0.0167	82.3306	0.8035	66.15	
Sale fees					0.1523	0.8035	-0.12	
Gain	20.05.2023						-21.16	
Position and average price	20.05.2023	26.831	USDT	0.018	0.483			
Purchase	03.09.2025	550	USDT	0.0103	5.665	0.7455	-4.22	
Purchase fees					0.55	0.7455	-0.41	
Position and average price	03.09.2025	576.831	USDT	0.0107	6.148			
Average purchase fees per unit			USDT	0.001				
Average purchase cost	22.10.2025	549.45	USDT	0.0107	5.8562	0.7499	-4.43	SA108(CG2)16
Average purchase fees per unit			USDT	0.001	0.5715	0.7499	-0.43	SA108(CG2)16
Sale	22.10.2025	-549.45	USDT	0	0	0.7499	0.00	SA108(CG2)15
Gain	22.10.2025						-4.86	SA108(CG2)19
Position and average price	22.10.2025	27.381	USDT	0.0107	0.2918			

OP (SMR)

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	15.09.2025	0.4700	₿ USDT	1.0750	0.5053	0.7344	-0.3711	
Purchase fees					0.0005	0.73440422	-0.0003	
Average purchase cost	05.09.2025	0.4700	₿ USDT	1.0750	0.3711	0.73440422	-0.3711	SA108(CG2)16
Purchase fees					0.0005	0.73440422	-0.0003	SA108(CG2)16
Sale	05.09.2025	-0.4700	₿ USDT	0.9559	0.4493	0.7419	0.3333	SA108(CG2)15
Sale fees					0.0004	0.7419	0.0003	SA108(CG2)16
Gain							-0.0384	SA108(CG2)19
Purchase	15.09.2025	6.9700	₿ USDT	1.0750	7.4929	0.7344	-5.5028	
Purchase fees					0.0067	0.73440422	-0.0049	
Average purchase cost	05.09.2025	6.9700	₿ USDT	1.0750	5.5028	0.73440422	-5.5028	SA108(CG2)16
Purchase fees					0.0067	0.73440422	-0.0049	SA108(CG2)16
Sale	05.09.2025	-6.9700	₿ USDT	0.9559	6.6628	0.7419	4.9431	SA108(CG2)15
Sale fees					0.0067	0.7419	0.0049	SA108(CG2)16
Gain							-0.5695	SA108(CG2)19
Purchase	15.09.2025	0.1200	₿ USDT	1.0750	0.1290	0.7344	-0.0947	
Purchase fees					0.0001	0.73440422	-0.0001	
Average purchase cost	05.09.2025	0.1200	₿ USDT	1.0750	0.0947	0.73440422	-0.0947	SA108(CG2)16
Purchase fees					0.0001	0.73440422	-0.0001	SA108(CG2)16
Sale	05.09.2025	-0.1200	₿ USDT	0.9559	0.1147	0.7419	0.0851	SA108(CG2)15
Sale fees					0.0001	0.7419	0.0001	SA108(CG2)16
Gain							-0.0098	SA108(CG2)19
Purchase	31.08.2025	0.5000	₿ USDT	0.9471	0.4736	0.7435	-0.3521	
Purchase fees					0.0005	0.74352376	-0.0004	
Average purchase cost	05.09.2025	0.5000	₿ USDT	0.9471	0.3521	0.74352376	-0.3521	SA108(CG2)16
Purchase fees					0.0005	0.74352376	-0.0004	SA108(CG2)16
Sale	05.09.2025	-0.5000	₿ USDT	0.9559	0.4780	0.7419	0.3546	SA108(CG2)15
Sale fees					0.0005	0.7419	0.0004	SA108(CG2)16
Gain							0.0018	SA108(CG2)17
Purchase	31.08.2025	1.9300	₿ USDT	0.9471	1.8279	0.7435	-1.3591	
Purchase fees					0.0018	0.74352376	-0.0014	
Average purchase cost	05.09.2025	1.9300	₿ USDT	0.9471	1.3591	0.74352376	-1.3591	SA108(CG2)16
Purchase fees					0.0018	0.74352376	-0.0014	SA108(CG2)16
Sale	05.09.2025	-1.9300	₿ USDT	0.9559	1.8449	0.7419	1.3688	SA108(CG2)15
Sale fees					0.0018	0.7419	0.0014	SA108(CG2)16
Gain							0.0069	SA108(CG2)17
Purchase	23.10.2025	7.5524	₿ USDT	0.5737	4.3331	0.7497	-3.2484	
Purchase fees					0.0079	0.74967653	-0.0060	
Average purchase cost	22.10.2025	7.5524	₿ USDT	0.5737	3.2484	0.74967653	-3.2484	SA108(CG2)16
Purchase fees					0.0079	0.74967653	-0.0060	SA108(CG2)16
Sale	22.10.2025	-7.5524	₿ USDT	0.0000	0.0000	0.7499	0.0000	SA108(CG2)15
Gain							-3.2543	SA108(CG2)19

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	24.10.2025	32.9700	 USDT	0.5888	19.4134	0.7515	-14.5885	
Purchase fees					0.0098	0.751464	-0.0073	
Average purchase cost	24.10.2025	32.9700	 USDT	0.5888	14.5885	0.751464	-14.5885	SA108(CG2)16
Purchase fees					0.0098	0.751464	-0.0073	SA108(CG2)16
Sale	24.10.2025	-32.9700	 USDT	0.5891	19.4232	0.7515	14.5958	SA108(CG2)15
Sale fees					0.0000	0.7515	0.0000	SA108(CG2)16
Gain							0.0000	SA108(CG2)19

SOL (SMR)

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	11.11.2025	0.0224	EUR	163.4071	3.6636	0.8804	-3.2254	
Purchase fees					0.0393	0.8804	-0.0346	
Average purchase cost	11.11.2025	0.0224	EUR	163.4071	3.2254	0.8804	-3.2254	SA108(CG2)16
Purchase fees					0.0393	0.8804	-0.0346	SA108(CG2)16
Sale	11.11.2025	-0.0224	EUR	157.0529	3.5211	0.8804	3.1000	SA108(CG2)15
Sale fees					0.0341	0.8804	0.0300	SA108(CG2)16
Gain							-0.1900	SA108(CG2)19

THETA (SMR)

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	04.09.2025	10.7000	 USDT	1.0637	11.3821	0.7438	-8.4659	
Purchase fees					0.0114	0.74379669	-0.0085	
Average purchase cost	05.09.2025	10.7000	 USDT	1.0637	8.4659	0.74379669	-8.4659	SA108(CG2)16
Purchase fees					0.0114	0.74379669	-0.0085	SA108(CG2)16
Sale	05.09.2025	-10.7000	 USDT	1.0594	11.3360	0.7419	8.4102	SA108(CG2)15
Sale fees					0.0113	0.7419	0.0084	SA108(CG2)16
Gain							-0.0726	SA108(CG2)19

TIA (SMR)

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	03.09.2025	3.2800	USDT	2.1871	7.1736	0.7455	-5.3477	
Purchase fees					0.0071	0.74547327	-0.0053	
Average purchase cost	03.09.2025	3.2800	USDT	2.1871	5.3477	0.74547327	-5.3477	SA108(CG2)16
Purchase fees					0.0071	0.74547327	-0.0053	SA108(CG2)16
Sale	03.09.2025	-3.2800	USDT	2.1865	7.1718	0.7455	5.3464	SA108(CG2)15
Sale fees					0.0072	0.7455	0.0053	SA108(CG2)16
Gain							-0.0119	SA108(CG2)19
Purchase	03.09.2025	0.1900	USDT	2.1871	0.4155	0.7455	-0.3098	
Purchase fees					0.0004	0.74547327	-0.0003	
Average purchase cost	03.09.2025	0.1900	USDT	2.1871	0.3098	0.74547327	-0.3098	SA108(CG2)16
Purchase fees					0.0004	0.74547327	-0.0003	SA108(CG2)16
Sale	03.09.2025	-0.1900	USDT	2.1879	0.4157	0.7455	0.3099	SA108(CG2)15
Sale fees					0.0004	0.7455	0.0003	SA108(CG2)16
Gain							-0.0005	SA108(CG2)19
Purchase	01.09.2025	3.2800	USDT	2.1293	6.9841	0.7394	-5.1640	
Purchase fees					0.0071	0.73939394	-0.0053	
Average purchase cost	03.09.2025	3.2800	USDT	2.1293	5.1640	0.73939394	-5.1640	SA108(CG2)16
Purchase fees					0.0071	0.73939394	-0.0053	SA108(CG2)16
Sale	03.09.2025	-3.2800	USDT	2.1879	7.1762	0.7455	5.3497	SA108(CG2)15
Sale fees					0.0072	0.7455	0.0053	SA108(CG2)16
Gain							0.1751	SA108(CG2)17

XDC (SMR)

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	25.10.2025	54.6300	USDT	0.0844	4.6119	0.7515	-3.4657	
Purchase fees					0.0045	0.751464	-0.0033	
Average purchase cost	30.10.2025	54.6300	USDT	0.0844	3.4657	0.751464	-3.4657	SA108(CG2)16
Purchase fees					0.0045	0.751464	-0.0033	SA108(CG2)16
Sale	30.10.2025	-54.6300	USDT	0.0761	4.1597	0.7620	3.1696	SA108(CG2)15
Sale fees					0.0042	0.7620	0.0032	SA108(CG2)16
Gain							-0.3025	SA108(CG2)19

✕ XRP (SMR)

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	31.08.2025	1.8000	USDT	3.7931	6.8276	0.7435	-5.0765	
Purchase fees					0.0068	0.74352376	-0.0051	
Average purchase cost	31.08.2025	1.8000	USDT	3.7931	5.0765	0.74352376	-5.0765	SA108(CG2)16
Purchase fees					0.0068	0.74352376	-0.0051	SA108(CG2)16
Sale	31.08.2025	-1.8000	USDT	3.7781	6.8006	0.7435	5.0564	SA108(CG2)15
Sale fees					0.0068	0.7435	0.0051	SA108(CG2)16
Gain							-0.0303	SA108(CG2)19
Purchase	02.09.2025	2.2000	USDT	3.7679	8.2893	0.7472	-6.1938	
Purchase fees					0.0083	0.74720934	-0.0062	
Average purchase cost	01.09.2025	2.2000	USDT	3.7679	6.1938	0.74720934	-6.1938	SA108(CG2)16
Purchase fees					0.0083	0.74720934	-0.0062	SA108(CG2)16
Sale	01.09.2025	-2.2000	USDT	3.7505	8.2511	0.7394	6.1008	SA108(CG2)15
Sale fees					0.0083	0.7394	0.0061	SA108(CG2)16
Gain							-0.1053	SA108(CG2)19
Purchase	02.09.2025	0.8000	USDT	3.7679	3.0143	0.7472	-2.2523	
Purchase fees					0.0030	0.74720934	-0.0023	
Average purchase cost	02.09.2025	0.8000	USDT	3.7679	2.2523	0.74720934	-2.2523	SA108(CG2)16
Purchase fees					0.0030	0.74720934	-0.0023	SA108(CG2)16
Sale	02.09.2025	-0.8000	USDT	3.7735	3.0188	0.7472	2.2557	SA108(CG2)15
Sale fees					0.0030	0.7472	0.0023	SA108(CG2)16
Gain							-0.0011	SA108(CG2)19
Purchase	02.09.2025	1.0000	USDT	3.7746	3.7746	0.7472	-2.8204	
Purchase fees					0.0038	0.74720934	-0.0028	
Average purchase cost	02.09.2025	1.0000	USDT	3.7746	2.8204	0.74720934	-2.8204	SA108(CG2)16
Purchase fees					0.0038	0.74720934	-0.0028	SA108(CG2)16
Sale	02.09.2025	-1.0000	USDT	3.7735	3.7735	0.7472	2.8196	SA108(CG2)15
Sale fees					0.0038	0.7472	0.0028	SA108(CG2)16
Gain							-0.0064	SA108(CG2)19
Purchase	02.09.2025	1.2000	USDT	3.7746	4.5295	0.7472	-3.3845	
Purchase fees					0.0045	0.74720934	-0.0034	
Average purchase cost	02.09.2025	1.2000	USDT	3.7746	3.3845	0.74720934	-3.3845	SA108(CG2)16
Purchase fees					0.0045	0.74720934	-0.0034	SA108(CG2)16
Sale	02.09.2025	-1.2000	USDT	3.7735	4.5282	0.7472	3.3835	SA108(CG2)15
Sale fees					0.0045	0.7472	0.0034	SA108(CG2)16
Gain							-0.0077	SA108(CG2)19
Purchase	31.08.2025	0.2000	USDT	3.7931	0.7586	0.7435	-0.5641	
Purchase fees					0.0008	0.74352376	-0.0006	
Average purchase cost	03.09.2025	0.2000	USDT	3.7931	0.5641	0.74352376	-0.5641	SA108(CG2)16
Purchase fees					0.0008	0.74352376	-0.0006	SA108(CG2)16
Sale	03.09.2025	-0.2000	USDT	3.8149	0.7630	0.7455	0.5688	SA108(CG2)15
Sale fees					0.0008	0.7455	0.0006	SA108(CG2)16
Gain							0.0036	SA108(CG2)17

Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	31.08.2025	2.0000	 USDT	3.7724	7.5448	0.7435	-5.6098	
Purchase fees					0.0076	0.74352376	-0.0056	
Average purchase cost	03.09.2025	2.0000	 USDT	3.7724	5.6098	0.74352376	-5.6098	SA108(CG2)16
Purchase fees					0.0076	0.74352376	-0.0056	SA108(CG2)16
Sale	03.09.2025	-2.0000	 USDT	3.8149	7.6298	0.7455	5.6878	SA108(CG2)15
Sale fees					0.0076	0.7455	0.0057	SA108(CG2)16
Gain							0.0667	SA108(CG2)17
Purchase	02.09.2025	0.8000	 USDT	3.7746	3.0196	0.7472	-2.2563	
Purchase fees					0.0030	0.74720934	-0.0023	
Average purchase cost	03.09.2025	0.8000	 USDT	3.7746	2.2563	0.74720934	-2.2563	SA108(CG2)16
Purchase fees					0.0030	0.74720934	-0.0023	SA108(CG2)16
Sale	03.09.2025	-0.8000	 USDT	3.8149	3.0519	0.7455	2.2751	SA108(CG2)15
Sale fees					0.0031	0.7455	0.0023	SA108(CG2)16
Gain							0.0143	SA108(CG2)17

XXRP (SMR)								
Transaction	Value date	Quantity	Currency	Rate	Total	Exchange rate	Result (GBP)	Reference
Purchase	16.10.2025	0.4941	EUR	2.3094	1.1411	0.8676	-0.9900	
Purchase fees					0.0115	0.8676	-0.0100	
Average purchase cost	11.11.2025	0.4941	EUR	2.3094	0.9900	0.8676	-0.9900	SA108(CG2)16
Purchase fees					0.0115	0.8676	-0.0100	SA108(CG2)16
Sale	11.11.2025	-0.4941	EUR	2.3678	1.1699	0.8804	1.0300	SA108(CG2)15
Sale fees					0.0114	0.8804	0.0100	SA108(CG2)16
Gain							0.0200	SA108(CG2)17

Derivatives (Futures/Perpetuals) - Realized P&L

Datum	Underlying	Nominal	Quote	Open Trade	Close Trade	Fee	Realized PnL	FX	Open Trade (GBP)	Close Trade (GBP)	Fee (GBP)	Realized PnL (GBP)
15.09.2025	LINK	-1.8100	USDT	42.56	43.78	0.02	1.22	0.7344	31.25	32.15	0.02	0.88
15.09.2025	LINK	0.9100	USDT	-22.01	-21.99	0.01	0.02	0.7344	-16.17	-16.15	0.01	0.01
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
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
21.11.2025	OP	-98.9000	USDT	43.76	29.27	0.00	-14.49	0.7641	33.44	22.37	0.00	-11.07
23.11.2025	QNT	0.5000	USDT	-39.01	-39.03	0.02	-0.03	0.7641	-29.81	-29.83	0.01	-0.04
23.11.2025	QNT	-0.5000	USDT	39.03	39.03	0.02	0.00	0.7641	29.83	29.82	0.01	-0.02
23.11.2025	IMX	-73.0000	USDT	22.87	22.87	0.00	0.00	0.7641	17.48	17.48	0.00	0.00
23.11.2025	QNT	-0.4000	USDT	31.34	31.20	0.01	-0.13	0.7641	23.95	23.84	0.00	-0.11
23.11.2025	QNT	-0.4000	USDT	31.24	31.20	0.01	-0.03	0.7641	23.87	23.84	0.00	-0.03
23.11.2025	QNT	-0.2000	USDT	15.60	15.60	0.00	0.00	0.7641	11.92	11.92	0.00	0.00
27.11.2025	IMX	73.0000	USDT	-22.87	-23.58	0.01	-0.71	0.7556	-17.28	-17.82	0.01	-0.54
05.01.2026	BTC	-0.0001	PERP	0.00	9.36	0.00	9.36	1.0000	0.00	9.36	0.00	9.36
26.01.2026	ACH	-2'143.0000	USDT	22.31	22.63	0.01	0.33	0.7329	16.35	16.59	0.01	0.23
26.01.2026	ACH	-970.0000	USDT	10.25	10.25	0.01	0.00	0.7329	7.51	7.51	0.00	0.00
26.01.2026	ACH	-840.0000	USDT	8.87	8.87	0.00	0.00	0.7329	6.50	6.50	0.00	0.00
26.01.2026	ACH	-333.0000	USDT	3.52	3.52	0.00	0.00	0.7329	2.58	2.58	0.00	0.00
26.01.2026	ACH	2'143.0000	USDT	-22.63	-22.55	0.01	0.08	0.7329	-16.59	-16.53	0.01	0.05
26.01.2026	ACH	-2'143.0000	USDT	22.56	22.56	0.01	0.00	0.7329	16.53	16.53	0.01	-0.01
02.02.2026	BTC	0.0001	PERP	0.00	-7.86	0.00	-7.86	1.0000	0.00	-7.86	0.00	-7.86
02.02.2026	RENDER	5.1000	PERP	0.00	-8.22	0.00	-8.22	1.0000	0.00	-8.22	0.00	-8.22
21.02.2026	BTC	0.0010	USDT	-68.89	-67.97	0.04	0.92	0.7417	-51.10	-50.42	0.03	0.66
21.02.2026	SOL	-0.6000	PERP	51.00	51.14	0.03	0.14	1.0000	51.00	51.14	0.03	0.11
21.02.2026	INJ	2.1100	PERP	-8.08	-8.33	0.00	-0.25	1.0000	-8.08	-8.33	0.00	-0.26
21.02.2026	INJ	11.2900	PERP	-43.21	-44.55	0.02	-1.34	1.0000	-43.21	-44.55	0.02	-1.36
21.02.2026	INJ	-11.4900	PERP	43.68	44.26	0.02	0.57	1.0000	43.68	44.26	0.02	0.55
21.02.2026	INJ	9.7000	PERP	-37.39	-36.13	0.02	1.26	1.0000	-37.39	-36.13	0.02	1.24
24.02.2026	SEI	-1'218.0000	PERP	80.63	77.70	0.04	-2.94	1.0000	80.63	77.70	0.04	-2.98
Summe Derivatives (Realized PnL GBP)									183.28	176.90	0.29	6.09
									SA08(CG2)15	SA08(CG2)16	SA08(CG2)16	SA08(CG2)17

Notes/Disclaimer

- UK (MVP): Technical analysis only, not tax advice.
- SA108 Cryptoassets: Boxes 14/15/16/17/19 are derived from prepared disposal computations.
- SA108 Cryptoassets: Please attach computations and per-transaction gain/loss details to your return.
- Classification of derivatives/futures and rewards may depend on individual facts (Capital vs. Income/Trading).
- Valuation method: UK uses Average Cost by default (via LotBook avg), unless overridden by flags.ukMethodUsed.
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