

# Rapport fiscal Kanada - Année d'imposition 2025

Devise du rapport: CAD

Période du rapport 01.01.2025 - 31.12.2025

## **Lettre d'accompagnement**

Madame, Monsieur,

Vous trouverez ci-joint un aperçu des transactions en cryptomonnaies/tokens et, le cas échéant, des produits dérivés pour l'année d'imposition 2025. Ce rapport sert d'aide à la préparation et à la documentation des transactions selon les règles de l'ARC (CRA), notamment pour les gains/pertes en capital (produit de disposition, PBR, frais).

Ce document n'est pas un conseil fiscal ou juridique. Veuillez faire valider les montants par un professionnel avant de les reporter dans votre déclaration.

Cordialement,

**Annexe 3 (5000-S3-24F) - Gains (ou pertes) en capital (extrait)**

| Agence du revenu du Canada              |                                              | EXTRAIT - STYLE OFFICIEL |
|-----------------------------------------|----------------------------------------------|--------------------------|
| ANNEXE 3 - GAINS (OU PERTES) EN CAPITAL |                                              | 5000-S3-24F              |
| Année d'imposition 2025                 |                                              | Montants en CAD          |
| Ligne                                   | Description                                  | Montant                  |
| L1                                      | Produit de disposition - cryptomonnaies      | 297.95                   |
| L2                                      | Prix de base rajusté (PBR)                   | 221.52                   |
| L3                                      | Frais et dépenses de disposition             | 0.28                     |
| L4                                      | Gain (perte) en capital                      | 76.14                    |
| L5                                      | Gain en capital imposable (taux d'inclusion) | 38.07                    |

Extrait non officiel. La classification capital vs revenu d'entreprise depend des faits.

**T1 Generale - Declaration de revenus (extrait)**

| Agence du revenu du Canada           |                                                    | EXTRAIT - STYLE OFFICIEL |
|--------------------------------------|----------------------------------------------------|--------------------------|
| T1 GENERALE - DECLARATION DE REVENUS |                                                    | T1                       |
| Année d'imposition 2025              |                                                    | Montants en CAD          |
| Ligne                                | Description                                        | Montant                  |
| 12700                                | Gains en capital imposables (Annexe 3)             | 38.07                    |
| 12100                                | Interets et autres revenus de placements (T5)      | 0.00                     |
| 13500                                | Revenu d'entreprise (minage) - T2125               | 0.00                     |
| 13000                                | Autres revenus (recompenses, staking, airdrops)    | 11.46                    |
| 13000                                | Resultats derives (futures/perpetuels) - a classer | -945.22                  |

Extrait non officiel. Lignes et classification a confirmer selon votre situation fiscale.

**T2125 - Etat des resultats des activites d'entreprise ou de profession liberale (extrait)**

| Agence du revenu du Canada |                           | EXTRAIT - STYLE OFFICIEL |
|----------------------------|---------------------------|--------------------------|
| T2125 - ETAT DES RESULTATS |                           | T2125-24F                |
| Année d'imposition 2025    |                           | Montants en CAD          |
| Ligne                      | Description               | Montant                  |
| A                          | Revenus bruts (minage)    | 0.00                     |
| B                          | Depenses (non detaillees) | 0.00                     |
| C                          | Revenu net d'entreprise   | 0.00                     |

Extrait non officiel. Si le minage est un revenu d'entreprise, renseigner les depenses detaillees.

**T5 - Etat des revenus de placements (extrait)**

| Agence du revenu du Canada          |                                          | EXTRAIT - STYLE OFFICIEL |
|-------------------------------------|------------------------------------------|--------------------------|
| T5 - ETAT DES REVENUS DE PLACEMENTS |                                          | T5-25F                   |
| Année d'imposition 2025             |                                          | Montants en CAD          |
| Case                                | Description                              | Montant                  |
| 13                                  | Interets et autres revenus de placements | 0.00                     |
| Autres                              | Revenus de placements a classer          | 11.46                    |

Extrait non officiel. Utiliser le T5 pour les revenus d'interets/lending/placements.

**T1135 - Bilan de verification du revenu etranger (extrait)**

| Agence du revenu du Canada                       |                                                                  | EXTRAIT - STYLE OFFICIEL |
|--------------------------------------------------|------------------------------------------------------------------|--------------------------|
| T1135 - BILAN DE VERIFICATION DU REVENU ETRANGER |                                                                  | T1135-23F                |
| Année d'imposition 2025                          |                                                                  | Montants en CAD          |
| Case                                             | Description                                                      | Montant                  |
| A                                                | Biens etrangers specifiques (cryptos sur plateformes etrangeres) | 0.00                     |
| B                                                | Cout indique maximal dans l'annee (a renseigner)                 | 0.00                     |
| C                                                | Cout indique au 31 decembre (a renseigner)                       | 0.00                     |

Extrait non officiel. A produire si le cout indique total depasse le seuil prescrit par l'ARC.

## Resumé des dispositions (gains/pertes en capital)

| Date de disposition | Date d'acquisition | Actif   | Quantité | Devise | Produit (CAD) | ACB (CAD) | Frais de disposition (CAD) | Frais d'acquisition (CAD) | Gain/Perte (CAD) |
|---------------------|--------------------|---------|----------|--------|---------------|-----------|----------------------------|---------------------------|------------------|
| 31.08.2025          | 31.08.2025         | × XRP   | 1.8      | ₪ USDT | 6.95          | 5.07      | 0.01                       | 0.01                      | 1.88             |
| 01.09.2025          | 31.08.2025         | × XRP   | 2.2      | ₪ USDT | 8.39          | 6.19      | 0.01                       | 0.01                      | 2.18             |
| 02.09.2025          | 02.09.2025         | × XRP   | 1.8      | ₪ USDT | 7.00          | 5.08      | 0.01                       | 0.01                      | 1.91             |
| 02.09.2025          | 02.09.2025         | × XRP   | 1.2      | ₪ USDT | 4.66          | 3.38      | 0.00                       | 0.00                      | 1.27             |
| 03.09.2025          | 02.09.2025         | × XRP   | 3        | ₪ USDT | 11.77         | 8.46      | 0.01                       | 0.01                      | 3.29             |
| 01.09.2025          | 31.08.2025         | ARB     | 28.6     | ₪ USDT | 19.30         | 14.20     | 0.02                       | 0.01                      | 5.07             |
| 01.09.2025          | 01.09.2025         | ENA     | 8.28     | ₪ USDT | 7.14          | 5.22      | 0.01                       | 0.01                      | 1.91             |
| 02.09.2025          | 01.09.2025         | ALGO    | 37       | ₪ USDT | 11.88         | 8.50      | 0.01                       | 0.01                      | 3.36             |
| 02.09.2025          | 01.09.2025         | ALGO    | 37       | ₪ USDT | 11.85         | 8.50      | 0.01                       | 0.01                      | 3.33             |
| 03.09.2025          | 03.09.2025         | DOT     | 2.19     | ₪ USDT | 11.68         | 8.46      | 0.01                       | 0.01                      | 3.19             |
| 03.09.2025          | 01.09.2025         | TIA     | 3.28     | ₪ USDT | 7.38          | 5.26      | 0.01                       | 0.01                      | 2.10             |
| 03.09.2025          | 01.09.2025         | TIA     | 3.47     | ₪ USDT | 7.81          | 5.56      | 0.01                       | 0.01                      | 2.23             |
| 05.09.2025          | 04.09.2025         | THETA   | 10.7     | ₪ USDT | 11.60         | 8.46      | 0.01                       | 0.01                      | 3.12             |
| 05.09.2025          | 31.08.2025         | OP      | 9.99     | ₪ USDT | 9.77          | 7.03      | 0.01                       | 0.01                      | 2.73             |
| 24.10.2025          | 31.08.2025         | OP      | 32.97    | ₪ USDT | 20.47         | 15.54     | 0.00                       | 0.01                      | 4.92             |
| 05.09.2025          | 05.09.2025         | ACH     | 361      | ₪ USDT | 9.66          | 7.04      | 0.01                       | 0.01                      | 2.61             |
| 05.09.2025          | 05.09.2025         | POLYX   | 54.6     | ₪ USDT | 9.66          | 6.99      | 0.01                       | 0.01                      | 2.65             |
| 15.09.2025          | 05.09.2025         | MANTA   | 34.7     | ₪ USDT | 10.33         | 6.96      | 0.01                       | 0.01                      | 3.34             |
| 14.10.2025          | 08.10.2025         | WLDUSDT | 13.14    | ₪ USDT | 17.08         | 16.75     | 0.02                       | 0.02                      | 0.30             |
| 23.10.2025          | 22.10.2025         | NEAR    | 20.6     | ₪ USDT | 63.33         | 45.13     | 0.06                       | 0.05                      | 18.08            |
| 30.10.2025          | 25.10.2025         | XDC     | 54.63    | ₪ USDT | 4.44          | 3.41      | 0.00                       | 0.00                      | 1.02             |
| 30.10.2025          | 25.10.2025         | XDC     | 54.63    | ₪ USDT | 4.44          | 3.41      | 0.00                       | 0.00                      | 1.02             |
| 30.10.2025          | 25.10.2025         | WILD    | 10.02    | ₪ USDT | 2.84          | 2.12      | 0.00                       | 0.00                      | 0.72             |
| 09.11.2025          | 30.10.2025         | BTC     | 0.000047 | ₪ USDT | 6.94          | 5.02      | 0.01                       | 0.01                      | 1.90             |
| 09.11.2025          | 25.10.2025         | SUI     | 3.79     | ₪ USDT | 11.57         | 9.54      | 0.01                       | 0.01                      | 2.01             |
| Somme               |                    |         |          |        | 297.95        | 221.52    | 0.28                       | 0.21                      | 76.14            |

Produit/ACB/Outlays sind als Schedule-3-Logik dargestellt. Für die steuerpflichtige Komponente wird die Inclusion Rate angewendet.

## Detail des operations en devises (fiat) - optionnel

| XRP                                                                                          |            |         |        |            |          |                    |              |          |  |
|----------------------------------------------------------------------------------------------|------------|---------|--------|------------|----------|--------------------|--------------|----------|--|
| Evenement                                                                                    | Date       | Nominal | Devise | Prix/unite | Total    | Taux FX            | Betrag (CAD) | CRA      |  |
| Achat                                                                                        | 31.08.2025 | 1.8     | USDT   | 2.046677   | 3.684018 | 1.3751072225081489 | 5.06592      | ACB      |  |
| Frais d'achat                                                                                |            |         |        |            | 0.003684 | 1.3751072225081489 | 0.005066     | ACB      |  |
| Vente                                                                                        | 31.08.2025 | 1.8     | USDT   | 2.8091     | 5.05638  | 1.3751072225081489 | 6.953065     | Produit  |  |
| Frais de disposition                                                                         |            |         |        |            | 0.005056 | 1.3751072225081489 | 0.006953     | Outlays  |  |
| Gain / Perte <i>Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</i> |            |         |        |            |          |                    | 1.875126     | Annexe 3 |  |
| Achat                                                                                        | 31.08.2025 | 2.2     | USDT   | 2.046677   | 4.502689 | 1.3751072225081489 | 6.19168      | ACB      |  |
| Frais d'achat                                                                                |            |         |        |            | 0.004503 | 1.3751072225081489 | 0.006192     | ACB      |  |
| Vente                                                                                        | 01.09.2025 | 2.2     | USDT   | 2.7731     | 6.10082  | 1.3747332479726846 | 8.387        | Produit  |  |
| Frais de disposition                                                                         |            |         |        |            | 0.006101 | 1.3747332479726846 | 0.008387     | Outlays  |  |
| Gain / Perte <i>Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</i> |            |         |        |            |          |                    | 2.180741     | Annexe 3 |  |
| Achat                                                                                        | 02.09.2025 | 1.8     | USDT   | 2.045231   | 3.681415 | 1.3786707882534774 | 5.07546      | ACB      |  |
| Frais d'achat                                                                                |            |         |        |            | 0.003681 | 1.3786707882534774 | 0.005075     | ACB      |  |
| Vente                                                                                        | 02.09.2025 | 1.8     | USDT   | 2.8196     | 5.07528  | 1.3786707882534774 | 6.99714      | Produit  |  |
| Frais de disposition                                                                         |            |         |        |            | 0.005075 | 1.3786707882534774 | 0.006997     | Outlays  |  |
| Gain / Perte <i>Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</i> |            |         |        |            |          |                    | 1.909608     | Annexe 3 |  |
| Achat                                                                                        | 02.09.2025 | 1.2     | USDT   | 2.045231   | 2.454277 | 1.3786707882534774 | 3.38364      | ACB      |  |
| Frais d'achat                                                                                |            |         |        |            | 0.002454 | 1.3786707882534774 | 0.003384     | ACB      |  |
| Vente                                                                                        | 02.09.2025 | 1.2     | USDT   | 2.8196     | 3.38352  | 1.3786707882534774 | 4.66476      | Produit  |  |
| Frais de disposition                                                                         |            |         |        |            | 0.003384 | 1.3786707882534774 | 0.004665     | Outlays  |  |
| Gain / Perte <i>Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</i> |            |         |        |            |          |                    | 1.273072     | Annexe 3 |  |
| Achat                                                                                        | 02.09.2025 | 3       | USDT   | 2.045231   | 6.135692 | 1.3786707882534774 | 8.4591       | ACB      |  |
| Frais d'achat                                                                                |            |         |        |            | 0.006136 | 1.3786707882534774 | 0.008459     | ACB      |  |
| Vente                                                                                        | 03.09.2025 | 3       | USDT   | 2.8439     | 8.5317   | 1.379816356303098  | 11.772179    | Produit  |  |
| Frais de disposition                                                                         |            |         |        |            | 0.008532 | 1.379816356303098  | 0.011772     | Outlays  |  |
| Gain / Perte <i>Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</i> |            |         |        |            |          |                    | 3.292848     | Annexe 3 |  |

| ARB                                                                                          |            |         |        |            |           |                    |              |          |  |
|----------------------------------------------------------------------------------------------|------------|---------|--------|------------|-----------|--------------------|--------------|----------|--|
| Evenement                                                                                    | Date       | Nominal | Devise | Prix/unite | Total     | Taux FX            | Betrag (CAD) | CRA      |  |
| Achat                                                                                        | 31.08.2025 | 28.6    | USDT   | 0.360974   | 10.323844 | 1.3751072225081489 | 14.196392    | ACB      |  |
| Frais d'achat                                                                                |            |         |        |            | 0.010324  | 1.3751072225081489 | 0.014196     | ACB      |  |
| Vente                                                                                        | 01.09.2025 | 28.6    | USDT   | 0.4909     | 14.03974  | 1.3747332479726846 | 19.300897    | Produit  |  |
| Frais de disposition                                                                         |            |         |        |            | 0.01404   | 1.3747332479726846 | 0.019301     | Outlays  |  |
| Gain / Perte <i>Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</i> |            |         |        |            |           |                    | 5.071008     | Annexe 3 |  |

| ENA                                                                                          |            |         |        |            |          |                    |              |          |  |
|----------------------------------------------------------------------------------------------|------------|---------|--------|------------|----------|--------------------|--------------|----------|--|
| Evenement                                                                                    | Date       | Nominal | Devise | Prix/unite | Total    | Taux FX            | Betrag (CAD) | CRA      |  |
| Achat                                                                                        | 01.09.2025 | 8.28    | USDT   | 0.458271   | 3.794482 | 1.3747332479726846 | 5.2164       | ACB      |  |
| Frais d'achat                                                                                |            |         |        |            | 0.003794 | 1.3747332479726846 | 0.005216     | ACB      |  |
| Vente                                                                                        | 01.09.2025 | 8.28    | USDT   | 0.6269     | 5.190732 | 1.3747332479726846 | 7.135872     | Produit  |  |
| Frais de disposition                                                                         |            |         |        |            | 0.005191 | 1.3747332479726846 | 0.007136     | Outlays  |  |
| Gain / Perte <i>Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</i> |            |         |        |            |          |                    | 1.90712      | Annexe 3 |  |

| ALGO                                                                                  |            |         |        |            |          |                    |              |          |  |
|---------------------------------------------------------------------------------------|------------|---------|--------|------------|----------|--------------------|--------------|----------|--|
| Evenement                                                                             | Date       | Nominal | Devise | Prix/unite | Total    | Taux FX            | Betrag (CAD) | CRA      |  |
| Achat                                                                                 | 01.09.2025 | 37      | ₿ USDT | 0.167169   | 6.185268 | 1.3747332479726846 | 8.503093     | ACB      |  |
| Frais d'achat                                                                         |            |         |        |            | 0.006185 | 1.3747332479726846 | 0.008503     | ACB      |  |
| Vente                                                                                 | 02.09.2025 | 37      | ₿ USDT | 0.2329     | 8.6173   | 1.3786707882534774 | 11.88042     | Produit  |  |
| Frais de disposition                                                                  |            |         |        |            | 0.008617 | 1.3786707882534774 | 0.01188      | Outlays  |  |
| Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion |            |         |        |            |          |                    | 3.356943     | Annexe 3 |  |
| Achat                                                                                 | 01.09.2025 | 37      | ₿ USDT | 0.167169   | 6.185268 | 1.3747332479726846 | 8.503093     | ACB      |  |
| Frais d'achat                                                                         |            |         |        |            | 0.006185 | 1.3747332479726846 | 0.008503     | ACB      |  |
| Vente                                                                                 | 02.09.2025 | 37      | ₿ USDT | 0.2324     | 8.5988   | 1.3786707882534774 | 11.854914    | Produit  |  |
| Frais de disposition                                                                  |            |         |        |            | 0.008599 | 1.3786707882534774 | 0.011855     | Outlays  |  |
| Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion |            |         |        |            |          |                    | 3.331463     | Annexe 3 |  |

| DOT                                                                                   |            |         |        |            |          |                   |              |          |  |
|---------------------------------------------------------------------------------------|------------|---------|--------|------------|----------|-------------------|--------------|----------|--|
| Evenement                                                                             | Date       | Nominal | Devise | Prix/unite | Total    | Taux FX           | Betrag (CAD) | CRA      |  |
| Achat                                                                                 | 03.09.2025 | 2.19    | ₿ USDT | 2.801097   | 6.134403 | 1.379816356303098 | 8.46435      | ACB      |  |
| Frais d'achat                                                                         |            |         |        |            | 0.006134 | 1.379816356303098 | 0.008464     | ACB      |  |
| Vente                                                                                 | 03.09.2025 | 2.19    | ₿ USDT | 3.865      | 8.46435  | 1.379816356303098 | 11.679249    | Produit  |  |
| Frais de disposition                                                                  |            |         |        |            | 0.008464 | 1.379816356303098 | 0.011679     | Outlays  |  |
| Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion |            |         |        |            |          |                   | 3.194755     | Annexe 3 |  |

| TIA                                                                                   |            |         |        |            |          |                    |              |          |  |
|---------------------------------------------------------------------------------------|------------|---------|--------|------------|----------|--------------------|--------------|----------|--|
| Evenement                                                                             | Date       | Nominal | Devise | Prix/unite | Total    | Taux FX            | Betrag (CAD) | CRA      |  |
| Achat                                                                                 | 01.09.2025 | 3.28    | ₿ USDT | 1.166587   | 3.826404 | 1.3747332479726846 | 5.260285     | ACB      |  |
| Frais d'achat                                                                         |            |         |        |            | 0.003826 | 1.3747332479726846 | 0.00526      | ACB      |  |
| Vente                                                                                 | 03.09.2025 | 3.28    | ₿ USDT | 1.63       | 5.3464   | 1.379816356303098  | 7.37705      | Produit  |  |
| Frais de disposition                                                                  |            |         |        |            | 0.005346 | 1.379816356303098  | 0.007377     | Outlays  |  |
| Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion |            |         |        |            |          |                    | 2.104127     | Annexe 3 |  |
| Achat                                                                                 | 01.09.2025 | 3.47    | ₿ USDT | 1.166587   | 4.048056 | 1.3747332479726846 | 5.564997     | ACB      |  |
| Frais d'achat                                                                         |            |         |        |            | 0.004048 | 1.3747332479726846 | 0.005565     | ACB      |  |
| Vente                                                                                 | 03.09.2025 | 3.47    | ₿ USDT | 1.631      | 5.65957  | 1.379816356303098  | 7.809167     | Produit  |  |
| Frais de disposition                                                                  |            |         |        |            | 0.00566  | 1.379816356303098  | 0.007809     | Outlays  |  |
| Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion |            |         |        |            |          |                    | 2.230796     | Annexe 3 |  |

| THETA                                                                                 |            |         |        |            |          |                    |              |          |  |
|---------------------------------------------------------------------------------------|------------|---------|--------|------------|----------|--------------------|--------------|----------|--|
| Evenement                                                                             | Date       | Nominal | Devise | Prix/unite | Total    | Taux FX            | Betrag (CAD) | CRA      |  |
| Achat                                                                                 | 04.09.2025 | 10.7    | ₿ USDT | 0.572436   | 6.12506  | 1.3818150596720185 | 8.4637       | ACB      |  |
| Frais d'achat                                                                         |            |         |        |            | 0.006125 | 1.3818150596720185 | 0.008464     | ACB      |  |
| Vente                                                                                 | 05.09.2025 | 10.7    | ₿ USDT | 0.786      | 8.4102   | 1.37967000085492   | 11.603301    | Produit  |  |
| Frais de disposition                                                                  |            |         |        |            | 0.00841  | 1.37967000085492   | 0.011603     | Outlays  |  |
| Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion |            |         |        |            |          |                    | 3.119534     | Annexe 3 |  |

| OP                                                                                    |            |         |        |            |           |                    |              |          |  |
|---------------------------------------------------------------------------------------|------------|---------|--------|------------|-----------|--------------------|--------------|----------|--|
| Evenement                                                                             | Date       | Nominal | Devise | Prix/unite | Total     | Taux FX            | Betrag (CAD) | CRA      |  |
| Achat                                                                                 | 31.08.2025 | 9.99    | ₿ USDT | 0.511887   | 5.113755  | 1.3751072225081489 | 7.031961     | ACB      |  |
| Frais d'achat                                                                         |            |         |        |            | 0.005114  | 1.3751072225081489 | 0.007032     | ACB      |  |
| Vente                                                                                 | 05.09.2025 | 9.99    | ₿ USDT | 0.7092     | 7.084908  | 1.37967000085492   | 9.774835     | Produit  |  |
| Frais de disposition                                                                  |            |         |        |            | 0.007085  | 1.37967000085492   | 0.009775     | Outlays  |  |
| Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion |            |         |        |            |           |                    | 2.726067     | Annexe 3 |  |
| Achat                                                                                 | 31.08.2025 | 32.97   | ₿ USDT | 0.342773   | 11.301229 | 1.3751072225081489 | 15.540402    | ACB      |  |
| Frais d'achat                                                                         |            |         |        |            | 0.006686  | 1.3751072225081489 | 0.009194     | ACB      |  |
| Vente                                                                                 | 24.10.2025 | 32.97   | ₿ USDT | 0.4427     | 14.595819 | 1.4025146400275577 | 20.47085     | Produit  |  |
| Frais de disposition                                                                  |            |         |        |            | 0.000007  | 1.4025146400275577 | 0.00001      | Outlays  |  |
| Gain / Perte Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion |            |         |        |            |           |                    | 4.921244     | Annexe 3 |  |

| ACH                                                                                          |            |         |        |            |          |                  |              |          |
|----------------------------------------------------------------------------------------------|------------|---------|--------|------------|----------|------------------|--------------|----------|
| Evenement                                                                                    | Date       | Nominal | Devise | Prix/unite | Total    | Taux FX          | Betrag (CAD) | CRA      |
| Achat                                                                                        | 05.09.2025 | 361     | ₿ USDT | 0.014134   | 5.102307 | 1.37967000085492 | 7.0395       | ACB      |
| Frais d'achat                                                                                |            |         |        |            | 0.005102 | 1.37967000085492 | 0.00704      | ACB      |
| Vente                                                                                        | 05.09.2025 | 361     | ₿ USDT | 0.0194     | 7.0034   | 1.37967000085492 | 9.662381     | Produit  |
| Frais de disposition                                                                         |            |         |        |            | 0.007003 | 1.37967000085492 | 0.009662     | Outlays  |
| Gain / Perte <i>Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</i> |            |         |        |            |          |                  | 2.606179     | Annexe 3 |

| POLYX                                                                                        |            |         |        |            |          |                  |              |          |
|----------------------------------------------------------------------------------------------|------------|---------|--------|------------|----------|------------------|--------------|----------|
| Evenement                                                                                    | Date       | Nominal | Devise | Prix/unite | Total    | Taux FX          | Betrag (CAD) | CRA      |
| Achat                                                                                        | 05.09.2025 | 54.6    | ₿ USDT | 0.092848   | 5.069517 | 1.37967000085492 | 6.99426      | ACB      |
| Frais d'achat                                                                                |            |         |        |            | 0.00507  | 1.37967000085492 | 0.006994     | ACB      |
| Vente                                                                                        | 05.09.2025 | 54.6    | ₿ USDT | 0.1282     | 6.99972  | 1.37967000085492 | 9.657304     | Produit  |
| Frais de disposition                                                                         |            |         |        |            | 0.007    | 1.37967000085492 | 0.009657     | Outlays  |
| Gain / Perte <i>Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</i> |            |         |        |            |          |                  | 2.646392     | Annexe 3 |

| MANTA                                                                                        |            |         |        |            |          |                    |              |          |
|----------------------------------------------------------------------------------------------|------------|---------|--------|------------|----------|--------------------|--------------|----------|
| Evenement                                                                                    | Date       | Nominal | Devise | Prix/unite | Total    | Taux FX            | Betrag (CAD) | CRA      |
| Achat                                                                                        | 05.09.2025 | 34.7    | ₿ USDT | 0.14547    | 5.047794 | 1.37967000085492   | 6.96429      | ACB      |
| Frais d'achat                                                                                |            |         |        |            | 0.005048 | 1.37967000085492   | 0.006964     | ACB      |
| Vente                                                                                        | 15.09.2025 | 34.7    | ₿ USDT | 0.2153     | 7.47091  | 1.3821179670236274 | 10.325679    | Produit  |
| Frais de disposition                                                                         |            |         |        |            | 0.007471 | 1.3821179670236274 | 0.010326     | Outlays  |
| Gain / Perte <i>Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</i> |            |         |        |            |          |                    | 3.344099     | Annexe 3 |

| WLDUSD                                                                                       |            |         |        |            |           |                    |              |          |
|----------------------------------------------------------------------------------------------|------------|---------|--------|------------|-----------|--------------------|--------------|----------|
| Evenement                                                                                    | Date       | Nominal | Devise | Prix/unite | Total     | Taux FX            | Betrag (CAD) | CRA      |
| Achat                                                                                        | 08.10.2025 | 13.14   | ₿ USDT | 0.914389   | 12.015074 | 1.3941687451621225 | 16.751041    | ACB      |
| Frais d'achat                                                                                |            |         |        |            | 0.012015  | 1.3941687451621225 | 0.016751     | ACB      |
| Vente                                                                                        | 14.10.2025 | 13.14   | ₿ USDT | 0.9243     | 12.145302 | 1.4064745087855968 | 17.082058    | Produit  |
| Frais de disposition                                                                         |            |         |        |            | 0.012145  | 1.4064745087855968 | 0.017082     | Outlays  |
| Gain / Perte <i>Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</i> |            |         |        |            |           |                    | 0.297184     | Annexe 3 |

| NEAR                                                                                         |            |         |        |            |           |                    |              |          |
|----------------------------------------------------------------------------------------------|------------|---------|--------|------------|-----------|--------------------|--------------|----------|
| Evenement                                                                                    | Date       | Nominal | Devise | Prix/unite | Total     | Taux FX            | Betrag (CAD) | CRA      |
| Achat                                                                                        | 22.10.2025 | 20.6    | ₿ USDT | 1.5619     | 32.175133 | 1.4027789764391128 | 45.1346      | ACB      |
| Frais d'achat                                                                                |            |         |        |            | 0.032175  | 1.4027789764391128 | 0.045135     | ACB      |
| Vente                                                                                        | 23.10.2025 | 20.6    | ₿ USDT | 2.197      | 45.2582   | 1.399206417665833  | 63.325564    | Produit  |
| Frais de disposition                                                                         |            |         |        |            | 0.045258  | 1.399206417665833  | 0.063326     | Outlays  |
| Gain / Perte <i>Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</i> |            |         |        |            |           |                    | 18.082504    | Annexe 3 |

| XDC                                                                                          |            |         |        |            |          |                    |              |          |
|----------------------------------------------------------------------------------------------|------------|---------|--------|------------|----------|--------------------|--------------|----------|
| Evenement                                                                                    | Date       | Nominal | Devise | Prix/unite | Total    | Taux FX            | Betrag (CAD) | CRA      |
| Achat                                                                                        | 25.10.2025 | 54.63   | ₿ USDT | 0.044563   | 2.434467 | 1.4025146400275577 | 3.414375     | ACB      |
| Frais d'achat                                                                                |            |         |        |            | 0.002434 | 1.4025146400275577 | 0.003414     | ACB      |
| Vente                                                                                        | 30.10.2025 | 54.63   | ₿ USDT | 0.05802    | 3.169633 | 1.4007792207792207 | 4.439955     | Produit  |
| Frais de disposition                                                                         |            |         |        |            | 0.00317  | 1.4007792207792207 | 0.00444      | Outlays  |
| Gain / Perte <i>Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</i> |            |         |        |            |          |                    | 1.017726     | Annexe 3 |
| Achat                                                                                        | 25.10.2025 | 54.63   | ₿ USDT | 0.044563   | 2.434467 | 1.4025146400275577 | 3.414375     | ACB      |
| Frais d'achat                                                                                |            |         |        |            | 0.002434 | 1.4025146400275577 | 0.003414     | ACB      |
| Vente                                                                                        | 30.10.2025 | 54.63   | ₿ USDT | 0.05802    | 3.169633 | 1.4007792207792207 | 4.439955     | Produit  |
| Frais de disposition                                                                         |            |         |        |            | 0.00317  | 1.4007792207792207 | 0.00444      | Outlays  |
| Gain / Perte <i>Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</i> |            |         |        |            |          |                    | 1.017726     | Annexe 3 |

# WILD

| Evenement                                                                                    | Date       | Nominal | Devise                                                                                 | Prix/unite | Total    | Taux FX            | Betrag (CAD) | CRA      |
|----------------------------------------------------------------------------------------------|------------|---------|----------------------------------------------------------------------------------------|------------|----------|--------------------|--------------|----------|
| Achat                                                                                        | 25.10.2025 | 10.02   |  USDT | 0.150515   | 1.508164 | 1.4025146400275577 | 2.115222     | ACB      |
| Frais d'achat                                                                                |            |         |                                                                                        |            | 0.001508 | 1.4025146400275577 | 0.002115     | ACB      |
| Vente                                                                                        | 30.10.2025 | 10.02   |  USDT | 0.2025     | 2.02905  | 1.4007792207792207 | 2.842251     | Produit  |
| Frais de disposition                                                                         |            |         |                                                                                        |            | 0.002029 | 1.4007792207792207 | 0.002842     | Outlays  |
| Gain / Perte <i>Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</i> |            |         |                                                                                        |            |          |                    | 0.722072     | Annexe 3 |

# BTC

| Evenement                                                                                    | Date       | Nominal  | Devise                                                                                 | Prix/unite    | Total    | Taux FX            | Betrag (CAD) | CRA      |
|----------------------------------------------------------------------------------------------|------------|----------|----------------------------------------------------------------------------------------|---------------|----------|--------------------|--------------|----------|
| Achat                                                                                        | 30.10.2025 | 0.000047 |  USDT | 76'275.474689 | 3.584947 | 1.4007792207792207 | 5.02172      | ACB      |
| Frais d'achat                                                                                |            |          |                                                                                        |               | 0.003585 | 1.4007792207792207 | 0.005022     | ACB      |
| Vente                                                                                        | 09.11.2025 | 0.000047 |  USDT | 104'636.80    | 4.91793  | 1.4108641121010295 | 6.93853      | Produit  |
| Frais de disposition                                                                         |            |          |                                                                                        |               | 0.004918 | 1.4108641121010295 | 0.006939     | Outlays  |
| Gain / Perte <i>Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</i> |            |          |                                                                                        |               |          |                    | 1.90485      | Annexe 3 |

# SUI

| Evenement                                                                                    | Date       | Nominal | Devise                                                                                 | Prix/unite | Total    | Taux FX            | Betrag (CAD) | CRA      |
|----------------------------------------------------------------------------------------------|------------|---------|----------------------------------------------------------------------------------------|------------|----------|--------------------|--------------|----------|
| Achat                                                                                        | 25.10.2025 | 3.79    |  USDT | 1.794562   | 6.801391 | 1.4025146400275577 | 9.539051     | ACB      |
| Frais d'achat                                                                                |            |         |                                                                                        |            | 0.006801 | 1.4025146400275577 | 0.009539     | ACB      |
| Vente                                                                                        | 09.11.2025 | 3.79    |  USDT | 2.1641     | 8.201939 | 1.4108641121010295 | 11.571821    | Produit  |
| Frais de disposition                                                                         |            |         |                                                                                        |            | 0.008202 | 1.4108641121010295 | 0.011572     | Outlays  |
| Gain / Perte <i>Gain/perte en capital ; partie imposable = Gain/Perte x taux d'inclusion</i> |            |         |                                                                                        |            |          |                    | 2.01166      | Annexe 3 |

## Produits derives (futures/perpetuels) - resultats realises

| Date       | Evenement  | Actif | Devis | Nominal     | Frais    | PnL realise | Taux FX  | PnL realise (CAD) | Ref       |
|------------|------------|-------|-------|-------------|----------|-------------|----------|-------------------|-----------|
| 07.01.2025 | CLOSE_LONG | FLUX  | USDT  | 0.272989    | 0.007781 | 0.272989    | 1.43154  | 0.390795          | A classer |
| 07.01.2025 | CLOSE_LONG | FLUX  | USDT  | 0.272989    | 0.007781 | 0.272989    | 1.43154  | 0.390795          | A classer |
| 07.01.2025 | CLOSE_LONG | FLUX  | USDT  | 0.272989    | 0.007781 | 0.272989    | 1.43154  | 0.390795          | A classer |
| 07.01.2025 | CLOSE_LONG | FLUX  | USDT  | 0.272989    | 0.007781 | 0.272989    | 1.43154  | 0.390795          | A classer |
| 07.01.2025 | CLOSE_LONG | FLUX  | USDT  | 0.282089    | 0.00804  | 0.282089    | 1.43154  | 0.403821          | A classer |
| 07.01.2025 | CLOSE_LONG | EGLD  | USDT  | -161.236891 | 0.208328 | -161.236891 | 1.43154  | -230.817134       | A classer |
| 07.01.2025 | CLOSE_LONG | EGLD  | USDT  | -109.68496  | 0.14172  | -109.68496  | 1.43154  | -157.018458       | A classer |
| 09.01.2025 | CLOSE_LONG | EGLD  | USDT  | -220.092538 | 0.20149  | -220.092538 | 1.439204 | -316.75812        | A classer |
| 19.01.2025 | CLOSE_LONG | HBAR  | USDT  | 0.038988    | 0.000828 | 0.038988    | 1.443387 | 0.056274          | A classer |
| 22.01.2025 | CLOSE_LONG | LINK  | USDT  | 0.144557    | 0.0102   | 0.144557    | 1.433688 | 0.20725           | A classer |
| 22.01.2025 | CLOSE_LONG | LINK  | USDT  | 0.144557    | 0.0102   | 0.144557    | 1.433688 | 0.20725           | A classer |
| 23.01.2025 | CLOSE_LONG | LINK  | USDT  | -0.761443   | 0.009838 | -0.761443   | 1.440215 | -1.096642         | A classer |
| 27.01.2025 | CLOSE_LONG | IMX   | USDT  | -7.983867   | 0.010312 | -7.983867   | 1.433618 | -11.445817        | A classer |
| 01.02.2025 | CLOSE_LONG | EGLD  | USDT  | -190.224251 | 0.199152 | -190.224251 | 1.446647 | -275.187301       | A classer |
| 01.02.2025 | CLOSE_LONG | QNT   | USDT  | -18.797818  | 0.084285 | -18.797818  | 1.446647 | -27.193803        | A classer |
| 04.02.2025 | CLOSE_LONG | QNT   | USDT  | 1.494781    | 0.031259 | 1.494781    | 1.441122 | 2.154163          | A classer |
| 12.02.2025 | CLOSE_LONG | LINK  | USDT  | 20.241274   | 0.4819   | 20.241274   | 1.430087 | 28.946778         | A classer |
| 04.03.2025 | CLOSE_LONG | QNT   | USDT  | -8.619494   | 0.034459 | -8.619494   | 1.442076 | -12.429969        | A classer |
| 04.03.2025 | CLOSE_LONG | QNT   | USDT  | -8.626194   | 0.034455 | -8.626194   | 1.442076 | -12.43963         | A classer |
| 01.05.2025 | CLOSE_LONG | ASTR  | USDT  | 0.66375     | 0.026116 | 0.66375     | 1.382924 | 0.917916          | A classer |
| 06.05.2025 | CLOSE_LONG | QNT   | USDT  | 19.425034   | 0.070801 | 19.425034   | 1.380044 | 26.807405         | A classer |
| 11.05.2025 | CLOSE_LONG | XDC   | USDT  | -0.536      | 0.037267 | -0.536      | 1.391575 | -0.745884         | A classer |
| 11.05.2025 | CLOSE_LONG | QNT   | USDT  | 2.682894    | 0.038856 | 2.682894    | 1.391575 | 3.733448          | A classer |
| 17.05.2025 | CLOSE_LONG | IO    | USDT  | -16.023519  | 0.04416  | -16.023519  | 1.397177 | -22.387693        | A classer |
| 10.06.2025 | CLOSE_LONG | QNT   | USDT  | 3.779448    | 0.031615 | 3.779448    | 1.368536 | 5.172312          | A classer |
| 12.06.2025 | CLOSE_LONG | LINK  | USDT  | 2.967801    | 0.044496 | 2.967801    | 1.368582 | 4.06168           | A classer |
| 12.06.2025 | CLOSE_LONG | LINK  | USDT  | 2.967801    | 0.044496 | 2.967801    | 1.368582 | 4.06168           | A classer |
| 12.06.2025 | CLOSE_LONG | LINK  | USDT  | -0.561958   | 0.07655  | -0.561958   | 1.363378 | -0.766161         | A classer |
| 14.06.2025 | CLOSE_LONG | QNT   | USDT  | -3.261495   | 0.030244 | -3.261495   | 1.362926 | -4.445175         | A classer |
| 14.06.2025 | CLOSE_LONG | QNT   | USDT  | -3.256595   | 0.030247 | -3.256595   | 1.362926 | -4.438497         | A classer |
| 14.07.2025 | CLOSE_LONG | LINK  | USDT  | 1.473066    | 0.009432 | 1.473066    | 1.367322 | 2.014156          | A classer |
| 20.07.2025 | CLOSE_LONG | XDC   | USDT  | 3.049254    | 0.029802 | 3.049254    | 1.372017 | 4.183629          | A classer |
| 21.07.2025 | CLOSE_LONG | QNT   | USDT  | 52.01678    | 0.299656 | 52.01678    | 1.370532 | 71.290676         | A classer |
| 23.07.2025 | CLOSE_LONG | HBAR  | USDT  | 4.605667    | 0.295961 | 4.605667    | 1.358349 | 6.256103          | A classer |
| 28.07.2025 | CLOSE_LONG | XDC   | USDT  | -4.513424   | 0.106356 | -4.513424   | 1.372233 | -6.193468         | A classer |
| 02.08.2025 | CLOSE_LONG | KSM   | USDT  | -10.26      | 0.030415 | -10.26      | 1.387408 | -14.234805        | A classer |
| 14.08.2025 | CLOSE_LONG | IO    | USDT  | -1.772978   | 0.030006 | -1.772978   | 1.378358 | -2.443798         | A classer |
| 14.08.2025 | CLOSE_LONG | IO    | USDT  | -5.231341   | 0.023374 | -5.231341   | 1.378358 | -7.210659         | A classer |

Total derives (PnL realise) : -945.22

## Revenus (extrait)

| Date       | Plateforme | Evenement | Actif                                                                                       | Devise                                                                                   | Nominal  | Prix | Total    | Frais | Taux FX  | Total (CAD) | Frais (CAD) | Ref    |
|------------|------------|-----------|---------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|----------|------|----------|-------|----------|-------------|-------------|--------|
| 08.02.2025 |            | income    |  SOLO      |  USDT   | 7.928542 | 0.00 | 7.928542 | 0.00  | 1.43423  | 11.37       | 0.00        | Revenu |
| 09.10.2025 |            | income    |  USDT      | USD                                                                                      | 0.000555 | 0.00 | 0.000002 | 0.00  | 1.395056 | 0.00        | 0.00        | Revenu |
| 09.10.2025 |            | income    |  USDT      | USD                                                                                      | 0.000537 | 0.00 | 0.000002 | 0.00  | 1.395056 | 0.00        | 0.00        | Revenu |
| 09.10.2025 |            | income    |  USDT      | USD                                                                                      | 0.000504 | 0.00 | 0.000002 | 0.00  | 1.395056 | 0.00        | 0.00        | Revenu |
| 10.10.2025 |            | income    |  USDT      | USD                                                                                      | 0.000491 | 0.00 | 0.000002 | 0.00  | 1.401971 | 0.00        | 0.00        | Revenu |
| 10.10.2025 |            | income    |  USDT      | USD                                                                                      | 0.000483 | 0.00 | 0.000002 | 0.00  | 1.401971 | 0.00        | 0.00        | Revenu |
| 10.10.2025 |            | income    |  USDT      | USD                                                                                      | 0.000475 | 0.00 | 0.000001 | 0.00  | 1.401971 | 0.00        | 0.00        | Revenu |
| 19.10.2025 |            | income    |  SOL03.S   |  USDT   | 0.00     | 0.00 | 0.000085 | 0.00  | 1.40339  | 0.00        | 0.00        | Revenu |
| 19.10.2025 |            | income    |  TRX.F     |  USDT   | 0.001166 | 0.00 | 0.000373 | 0.00  | 1.40339  | 0.00        | 0.00        | Revenu |
| 19.10.2025 |            | income    |  DOT.F     |  USDT   | 0.000664 | 0.00 | 0.002016 | 0.00  | 1.40339  | 0.00        | 0.00        | Revenu |
| 19.10.2025 |            | income    |  SOL.F     |  USDT   | 0.000003 | 0.00 | 0.000506 | 0.00  | 1.40339  | 0.00        | 0.00        | Revenu |
| 19.10.2025 |            | income    |  XETH.F    |  USDT   | 0.00     | 0.00 | 0.00     | 0.00  | 1.40339  | 0.00        | 0.00        | Revenu |
| 19.10.2025 |            | income    |  TRX.B     |  USDT   | 0.000196 | 0.00 | 0.000063 | 0.00  | 1.40339  | 0.00        | 0.00        | Revenu |
| 19.10.2025 |            | income    |  SUI.F     |  USDT   | 0.00008  | 0.00 | 0.000211 | 0.00  | 1.40339  | 0.00        | 0.00        | Revenu |
| 26.10.2025 |            | income    |  SOL03.S   |  USDT   | 0.000013 | 0.00 | 0.002595 | 0.00  | 1.402515 | 0.00        | 0.00        | Revenu |
| 26.10.2025 |            | income    |  TRX.F     |  USDT   | 0.00     | 0.00 | 0.00     | 0.00  | 1.402515 | 0.00        | 0.00        | Revenu |
| 26.10.2025 |            | income    |  DOT.F     |  USDT   | 0.001535 | 0.00 | 0.004873 | 0.00  | 1.402515 | 0.01        | 0.00        | Revenu |
| 26.10.2025 |            | income    |  SOL.F     |  USDT   | 0.00     | 0.00 | 0.00     | 0.00  | 1.402515 | 0.00        | 0.00        | Revenu |
| 26.10.2025 |            | income    |  TRX.B     |  USDT   | 0.006428 | 0.00 | 0.00193  | 0.00  | 1.402515 | 0.00        | 0.00        | Revenu |
| 26.10.2025 |            | income    |  SUI.B     |  USDT   | 0.0004   | 0.00 | 0.001055 | 0.00  | 1.402515 | 0.00        | 0.00        | Revenu |
| 02.11.2025 |            | income    |  SOL03.S   |  USDT   | 0.000013 | 0.00 | 0.002405 | 0.00  | 1.402718 | 0.00        | 0.00        | Revenu |
| 02.11.2025 |            | income    |  TRX.F     |  USDT   | 0.00     | 0.00 | 0.00     | 0.00  | 1.402718 | 0.00        | 0.00        | Revenu |
| 02.11.2025 |            | income    |  DOT.F     |  USDT   | 0.001491 | 0.00 | 0.004334 | 0.00  | 1.402718 | 0.01        | 0.00        | Revenu |
| 02.11.2025 |            | income    |  SOL.F    |  USDT  | 0.00     | 0.00 | 0.00     | 0.00  | 1.402718 | 0.00        | 0.00        | Revenu |
| 02.11.2025 |            | income    |  TRX.B   |  USDT | 0.006518 | 0.00 | 0.001926 | 0.00  | 1.402718 | 0.00        | 0.00        | Revenu |
| 02.11.2025 |            | income    |  SUI.B   |  USDT | 0.00041  | 0.00 | 0.000948 | 0.00  | 1.402718 | 0.00        | 0.00        | Revenu |
| 09.11.2025 |            | income    |  SOL03.S |  USDT | 0.000013 | 0.00 | 0.002084 | 0.00  | 1.410864 | 0.00        | 0.00        | Revenu |
| 09.11.2025 |            | income    |  TRX.F   |  USDT | 0.00     | 0.00 | 0.00     | 0.00  | 1.410864 | 0.00        | 0.00        | Revenu |
| 09.11.2025 |            | income    |  DOT.F   |  USDT | 0.001504 | 0.00 | 0.00488  | 0.00  | 1.410864 | 0.01        | 0.00        | Revenu |
| 09.11.2025 |            | income    |  SOL.F   |  USDT | 0.00     | 0.00 | 0.00     | 0.00  | 1.410864 | 0.00        | 0.00        | Revenu |
| 09.11.2025 |            | income    |  TRX.B   |  USDT | 0.006505 | 0.00 | 0.001894 | 0.00  | 1.410864 | 0.00        | 0.00        | Revenu |
| 09.11.2025 |            | income    |  SUI.B   |  USDT | 0.0004   | 0.00 | 0.000845 | 0.00  | 1.410864 | 0.00        | 0.00        | Revenu |
| 16.11.2025 |            | income    |  SOL03.S |  USDT | 0.000013 | 0.00 | 0.001788 | 0.00  | 1.402043 | 0.00        | 0.00        | Revenu |
| 16.11.2025 |            | income    |  TRX.B   |  USDT | 0.006404 | 0.00 | 0.001893 | 0.00  | 1.402043 | 0.00        | 0.00        | Revenu |
| 16.11.2025 |            | income    |  SUI.B   |  USDT | 0.0004   | 0.00 | 0.000682 | 0.00  | 1.402043 | 0.00        | 0.00        | Revenu |
| 23.11.2025 |            | income    |  SOL03.S |  USDT | 0.000011 | 0.00 | 0.001435 | 0.00  | 1.408507 | 0.00        | 0.00        | Revenu |
| 23.11.2025 |            | income    |  TRX.B   |  USDT | 0.006355 | 0.00 | 0.001747 | 0.00  | 1.408507 | 0.00        | 0.00        | Revenu |
| 23.11.2025 |            | income    |  SUI.B   |  USDT | 0.00041  | 0.00 | 0.000558 | 0.00  | 1.408507 | 0.00        | 0.00        | Revenu |
| 30.11.2025 |            | income    |  SOL03.S |  USDT | 0.000012 | 0.00 | 0.001616 | 0.00  | 1.401522 | 0.00        | 0.00        | Revenu |
| 30.11.2025 |            | income    |  TRX.B   |  USDT | 0.006306 | 0.00 | 0.001782 | 0.00  | 1.401522 | 0.00        | 0.00        | Revenu |
| 30.11.2025 |            | income    |  SUI.B   |  USDT | 0.00042  | 0.00 | 0.000649 | 0.00  | 1.401522 | 0.00        | 0.00        | Revenu |
| 07.12.2025 |            | income    |  SOL03.S |  USDT | 0.000013 | 0.00 | 0.00169  | 0.00  | 1.393731 | 0.00        | 0.00        | Revenu |
| 07.12.2025 |            | income    |  TRX.B   |  USDT | 0.00631  | 0.00 | 0.001794 | 0.00  | 1.393731 | 0.00        | 0.00        | Revenu |
| 07.12.2025 |            | income    |  SUI.B   |  USDT | 0.0004   | 0.00 | 0.000606 | 0.00  | 1.393731 | 0.00        | 0.00        | Revenu |
| 14.12.2025 |            | income    |  SOL03.S |  USDT | 0.000012 | 0.00 | 0.001597 | 0.00  | 1.375757 | 0.00        | 0.00        | Revenu |
| 14.12.2025 |            | income    |  TRX.B   |  USDT | 0.00593  | 0.00 | 0.001632 | 0.00  | 1.375757 | 0.00        | 0.00        | Revenu |
| 14.12.2025 |            | income    |  SUI.B   |  USDT | 0.0004   | 0.00 | 0.000639 | 0.00  | 1.375757 | 0.00        | 0.00        | Revenu |
| 21.12.2025 |            | income    |  SOL03.S |  USDT | 0.000011 | 0.00 | 0.001415 | 0.00  | 1.379355 | 0.00        | 0.00        | Revenu |
| 21.12.2025 |            | income    |  TRX.B   |  USDT | 0.005759 | 0.00 | 0.001646 | 0.00  | 1.379355 | 0.00        | 0.00        | Revenu |
| 21.12.2025 |            | income    |  SUI.B   |  USDT | 0.00041  | 0.00 | 0.000586 | 0.00  | 1.379355 | 0.00        | 0.00        | Revenu |
| 28.12.2025 |            | income    |  SOL03.S |  USDT | 0.000011 | 0.00 | 0.00143  | 0.00  | 1.368287 | 0.00        | 0.00        | Revenu |

| Date       | Plateforme | Evenement | Actif                                                                                   | Devise                                                                                 | Nominal  | Prix | Total    | Frais | Taux FX  | Total (CAD) | Frais (CAD) | Ref    |
|------------|------------|-----------|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------|------|----------|-------|----------|-------------|-------------|--------|
| 28.12.2025 |            | income    |  TRX.B |  USDT | 0.005849 | 0.00 | 0.001661 | 0.00  | 1.368287 | 0.00        | 0.00        | Revenu |
| 28.12.2025 |            | income    |  SUI.B |  USDT | 0.00041  | 0.00 | 0.0006   | 0.00  | 1.368287 | 0.00        | 0.00        | Revenu |

**Total revenus (CAD) : 0.00**

## **Notes et avertissements**

- Canada (MVP) : analyse technique, aucun conseil fiscal ou juridique.
- Note : au Canada, une partie seulement du gain en capital est imposable (taux d'inclusion typique : 50 %).
- PBR (prix de base rajuste) et frais : verifier la plausibilite, surtout en cas de transferts et de frais.
- Lot pooling : AVG/ACB calcule globalement par actif (lotPoolMode=global).
- Revenu d'entreprise vs capital : selon la frequence et l'intention, l'ARC peut considerer un revenu plutot qu'un gain en capital.
- Les stablecoins ne sont pas traites comme actifs FX (affichage via USD uniquement).