

# Tax Report Philippinen - Tax Year 2025

Report currency: PHP

Reporting period 01.01.2025 - 31.12.2025

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## **Cover Letter**

To whom it may concern,

Please find attached a summary of my income from digital asset transactions for tax year 2025. The following pages provide a technical overview of disposals, futures results, funding fees and other income events based on imported transaction data.

This report is not legal or tax advice. Values should be reviewed by a qualified tax professional before filing.

Sincerely,

## Capital Income Summary

Line	Income category	Amount (PHP)
18	Disposal proceeds	0.00
19	Foreign capital income	-815.71
20	Gains from disposals	0.00
21	Gains from futures/perpetuals	0.00
22	Losses from capital assets	0.00

The amounts above are provided as a technical summary and filing aid for your annual return.

## Other Income Summary

Line	Virtual currency / token category	Amount (PHP)
41	Income from virtual currency / token disposals	0.00
42	Virtual currency / token designation	0.00
43	Acquisition and disposal timing	0.00
44	Disposal value	146.87
45	Acquisition cost	145.36
46	Related disposal costs	0.18
47	Gain / Loss	1.03
54	Total gain / loss from virtual currencies	1.03

The amounts above are provided as a technical summary and filing aid for your annual return.

## Disposal Summary

Sell Date	Buy Date	Asset	Nominal	Quote	Sell (PHP)	Buy (PHP)	Sell Fee (PHP)	Buy Fee (PHP)	Result (PHP)
31.08.2025	31.08.2025	× XRP	1.800000	👉 USDT	5.05638	5.07978	0.005056	0.00508	-0.033536
01.09.2025	31.08.2025	× XRP	0.200000	👉 USDT	0.55462	0.56442	0.000555	0.000564	-0.010919
01.09.2025	31.08.2025	× XRP	2.000000	👉 USDT	5.5462	5.6134	0.005546	0.005613	-0.07836
02.09.2025	02.09.2025	× XRP	1.800000	👉 USDT	5.07528	5.07096	0.005075	0.005071	-0.005826
02.09.2025	02.09.2025	× XRP	1.200000	👉 USDT	3.38352	3.38064	0.003384	0.003381	-0.003884
03.09.2025	02.09.2025	× XRP	3.000000	👉 USDT	8.5317	8.4666	0.008532	0.008467	0.048102
01.09.2025	31.08.2025	📊 ARB	9.900000	👉 USDT	4.85991	4.99455	0.00486	0.004995	-0.144494
01.09.2025	01.09.2025	📊 ARB	18.700000	👉 USDT	9.17983	9.20227	0.00918	0.009202	-0.040822
01.09.2025	01.09.2025	📊 ENA	8.160000	👉 USDT	5.115504	5.1408	0.005116	0.005141	-0.035552
01.09.2025	01.09.2025	📊 ENA	0.120000	👉 USDT	0.075228	0.0756	0.000075	0.000076	-0.000523
02.09.2025	22.11.2023	▲ ALGO	37.000000	👉 USDT	8.6173	4.39819	0.008617	0.010995	4.199497
02.09.2025	22.11.2023	▲ ALGO	37.000000	👉 USDT	8.5988	4.39819	0.008599	0.010995	4.181016
22.10.2025	22.11.2023	▲ ALGO	25.900001	👉 USDT	0.00	3.078733	0.00	0.007697	-3.08643
03.09.2025	03.09.2025	🌸 DOT	1.360000	👉 USDT	5.2564	5.2564	0.005256	0.005256	-0.010513
03.09.2025	03.09.2025	🌸 DOT	0.830000	👉 USDT	3.20795	3.20795	0.003208	0.003208	-0.006416
11.11.2025	03.09.2025	🌸 DOT	0.010000	EUR	0.026636	0.03865	0.000243	0.000039	-0.012295
11.11.2025	16.10.2025	🌸 DOT	1.225150	EUR	3.263364	3.962913	0.029757	0.039594	-0.768901
03.09.2025	01.09.2025	📊 TIA	3.280000	👉 USDT	5.3464	5.166	0.005346	0.005166	0.169888
03.09.2025	01.09.2025	📊 TIA	0.010000	👉 USDT	0.01631	0.01575	0.000016	0.000016	0.000528
03.09.2025	03.09.2025	📊 TIA	3.460000	👉 USDT	5.64326	5.64326	0.005643	0.005643	-0.011287
05.09.2025	04.09.2025	📱 THETA	10.700000	👉 USDT	8.4102	8.4637	0.00841	0.008464	-0.070374
05.09.2025	31.08.2025	🔴 OP	0.500000	👉 USDT	0.3546	0.35195	0.000355	0.000352	0.001943
05.09.2025	31.08.2025	🔴 OP	7.350000	👉 USDT	5.21262	5.173665	0.005213	0.005174	0.028569
05.09.2025	31.08.2025	🔴 OP	2.140000	👉 USDT	1.517688	1.506346	0.001518	0.001506	0.008318
22.10.2025	31.08.2025	🔴 OP	0.010000	👉 USDT	0.00	0.007039	0.00	0.000007	-0.007046
22.10.2025	15.09.2025	🔴 OP	0.470000	👉 USDT	0.00	0.370924	0.00	0.000371	-0.371295
22.10.2025	15.09.2025	🔴 OP	6.970000	👉 USDT	0.00	5.500724	0.00	0.005501	-5.506225
22.10.2025	15.09.2025	🔴 OP	0.102440	👉 USDT	0.00	0.080846	0.00	0.000081	-0.080927
24.10.2025	23.10.2025	🔴 OP	32.970000	👉 USDT	14.595819	14.173803	0.00001	0.014174	0.407833
05.09.2025	05.09.2025	📊 ACH	361.000000	👉 USDT	7.0034	7.0395	0.007003	0.00704	-0.050143
22.10.2025	03.09.2025	📊 ONE	549.450044	👉 USDT	0.00	5.659335	0.00	0.005659	-5.664995
22.10.2025	15.09.2025	📊 HBAR	21.000000	👉 USDT	3.501787	5.05428	0.00	0.005054	-1.557548
22.10.2025	22.10.2025	📊 HBAR	27.707403	👉 USDT	4.620258	0.00	0.00	0.001545	4.620258
22.10.2025	22.10.2025	📊 HBAR	20.640610	👉 USDT	3.441858	0.00	0.00	0.001151	3.441858
22.10.2025	22.10.2025	📊 HBAR	19.069154	👉 USDT	3.179815	0.00	0.00	0.001063	3.179815
22.10.2025	22.10.2025	📊 HBAR	1.173997	👉 USDT	0.195766	0.00	0.00	0.000065	0.195766
22.10.2025	22.10.2025	📊 HBAR	1.067764	👉 USDT	0.178051	0.00	0.00	0.00006	0.178051
30.10.2025	25.10.2025	📊 XDC	54.630000	👉 USDT	3.169633	3.414375	0.00317	0.003414	-0.251326
11.11.2025	11.11.2021	📊 SOL	0.022420	EUR	3.10	4.81511	0.03	0.098268	-1.843378
11.11.2025	16.10.2025	XXRP	0.494100	EUR	1.03	0.99	0.01	0.01	0.02
<b>Summe</b>					<b>146.87</b>	<b>145.36</b>	<b>0.18</b>	<b>0.31</b>	<b>1.03</b>

## Detailed Listing of Disposals and Income Events

XRP								
Event	Date	Nominal	Quote	Price/Unit	Total	FX Rate	Result (PHP)	Ref
Buy	31.08.2025	1.800000	₳ USDT	2.8221	5.07978	57.20277921	5.07978	
Buy Fee					0.000089	57.20277921	0.00508	
Sell	31.08.2025	1.800000	₳ USDT	2.8091	5.05638	57.20277921	5.05638	
Sell Fee					0.000088	57.20277921	0.005056	
<b>Gain / Loss (taxable disposal result)</b>							-0.033536	
Buy	31.08.2025	0.200000	₳ USDT	2.8221	0.56442	57.20277921	0.56442	
Buy Fee					0.00001	57.20277921	0.000564	
Sell	01.09.2025	0.200000	₳ USDT	2.7731	0.55462	57.17883056	0.55462	
Sell Fee					0.00001	57.17883056	0.000555	
<b>Gain / Loss (taxable disposal result)</b>							-0.010919	
Buy	31.08.2025	2.000000	₳ USDT	2.8067	5.6134	57.20277921	5.6134	
Buy Fee					0.000098	57.20277921	0.005613	
Sell	01.09.2025	2.000000	₳ USDT	2.7731	5.5462	57.17883056	5.5462	
Sell Fee					0.000097	57.17883056	0.005546	
<b>Gain / Loss (taxable disposal result)</b>							-0.07836	
Buy	02.09.2025	1.800000	₳ USDT	2.8172	5.07096	57.32612056	5.07096	
Buy Fee					0.000088	57.32612056	0.005071	
Sell	02.09.2025	1.800000	₳ USDT	2.8196	5.07528	57.32612056	5.07528	
Sell Fee					0.000089	57.32612056	0.005075	
<b>Gain / Loss (taxable disposal result)</b>							-0.005826	
Buy	02.09.2025	1.200000	₳ USDT	2.8172	3.38064	57.32612056	3.38064	
Buy Fee					0.000059	57.32612056	0.003381	
Sell	02.09.2025	1.200000	₳ USDT	2.8196	3.38352	57.32612056	3.38352	
Sell Fee					0.000059	57.32612056	0.003384	
<b>Gain / Loss (taxable disposal result)</b>							-0.003884	
Buy	02.09.2025	3.000000	₳ USDT	2.8222	8.4666	57.32612056	8.4666	
Buy Fee					0.000148	57.32612056	0.008467	
Sell	03.09.2025	3.000000	₳ USDT	2.8439	8.5317	57.31313825	8.5317	
Sell Fee					0.000149	57.31313825	0.008532	
<b>Gain / Loss (taxable disposal result)</b>							0.048102	

  

ARB								
Event	Date	Nominal	Quote	Price/Unit	Total	FX Rate	Result (PHP)	Ref
Buy	31.08.2025	9.900000	₳ USDT	0.5045	4.99455	57.20277921	4.99455	
Buy Fee					0.000087	57.20277921	0.004995	
Sell	01.09.2025	9.900000	₳ USDT	0.4909	4.85991	57.17883056	4.85991	
Sell Fee					0.000085	57.17883056	0.00486	
<b>Gain / Loss (taxable disposal result)</b>							-0.144494	
Buy	01.09.2025	18.700000	₳ USDT	0.4921	9.20227	57.17883056	9.20227	
Buy Fee					0.000161	57.17883056	0.009202	
Sell	01.09.2025	18.700000	₳ USDT	0.4909	9.17983	57.17883056	9.17983	
Sell Fee					0.000161	57.17883056	0.00918	
<b>Gain / Loss (taxable disposal result)</b>							-0.040822	

**ENA**

Event	Date	Nominal	Quote	Price/Unit	Total	FX Rate	Result (PHP)	Ref
Buy	01.09.2025	8.160000	₳ USDT	0.63	5.1408	57.17883056	5.1408	
Buy Fee					0.00009	57.17883056	0.005141	
Sell	01.09.2025	8.160000	₳ USDT	0.6269	5.115504	57.17883056	5.115504	
Sell Fee					0.000089	57.17883056	0.005116	
<b>Gain / Loss (taxable disposal result)</b>							<b>-0.035552</b>	
Buy	01.09.2025	0.120000	₳ USDT	0.63	0.0756	57.17883056	0.0756	
Buy Fee					0.000001	57.17883056	0.000076	
Sell	01.09.2025	0.120000	₳ USDT	0.6269	0.075228	57.17883056	0.075228	
Sell Fee					0.000001	57.17883056	0.000075	
<b>Gain / Loss (taxable disposal result)</b>							<b>-0.000523</b>	

**ALGO**

Event	Date	Nominal	Quote	Price/Unit	Total	FX Rate	Result (PHP)	Ref
Buy	22.11.2023	37.000000	EUR	0.11887	4.39819	60.6980	4.39819	
Buy Fee					0.000181	60.6980	0.010995	
Sell	02.09.2025	37.000000	₳ USDT	0.2329	8.6173	57.32612056	8.6173	
Sell Fee					0.00015	57.32612056	0.008617	
<b>Gain / Loss (taxable disposal result)</b>							<b>4.199497</b>	
Buy	22.11.2023	37.000000	EUR	0.11887	4.39819	60.6980	4.39819	
Buy Fee					0.000181	60.6980	0.010995	
Sell	02.09.2025	37.000000	₳ USDT	0.2324	8.5988	57.32612056	8.5988	
Sell Fee					0.00015	57.32612056	0.008599	
<b>Gain / Loss (taxable disposal result)</b>							<b>4.181016</b>	
Buy	22.11.2023	25.900001	EUR	0.11887	3.078733	60.6980	3.078733	
Buy Fee					0.000127	60.6980	0.007697	
Sell	22.10.2025	25.900001	₳ USDT	0.00	0.00	58.23509105	0.00	
<b>Gain / Loss (taxable disposal result)</b>							<b>-3.08643</b>	

 DOT

Event	Date	Nominal	Quote	Price/Unit	Total	FX Rate	Result (PHP)	Ref
Buy	03.09.2025	1.360000	 USDT	3.865	5.2564	57.31313825	5.2564	
Buy Fee					0.000092	57.31313825	0.005256	
Sell	03.09.2025	1.360000	 USDT	3.865	5.2564	57.31313825	5.2564	
Sell Fee					0.000092	57.31313825	0.005256	
<b>Gain / Loss (taxable disposal result)</b>							-0.010513	
Buy	03.09.2025	0.830000	 USDT	3.865	3.20795	57.31313825	3.20795	
Buy Fee					0.000056	57.31313825	0.003208	
Sell	03.09.2025	0.830000	 USDT	3.865	3.20795	57.31313825	3.20795	
Sell Fee					0.000056	57.31313825	0.003208	
<b>Gain / Loss (taxable disposal result)</b>							-0.006416	
Buy	03.09.2025	0.010000	 USDT	3.865	0.03865	57.31313825	0.03865	
Buy Fee					0.000001	57.31313825	0.000039	
Sell	11.11.2025	0.010000	EUR	2.663645	0.026636	68.2550	0.026636	
Sell Fee					0.000004	68.2550	0.000243	
<b>Gain / Loss (taxable disposal result)</b>							-0.012295	
Buy	16.10.2025	1.225150	 USDT	3.234636	3.962913	58.06678685	3.962913	
Buy Fee					0.000682	58.06678685	0.039594	
Sell	11.11.2025	1.225150	EUR	2.663645	3.263364	68.2550	3.263364	
Sell Fee					0.000436	68.2550	0.029757	
<b>Gain / Loss (taxable disposal result)</b>							-0.768901	

 TIA

Event	Date	Nominal	Quote	Price/Unit	Total	FX Rate	Result (PHP)	Ref
Buy	01.09.2025	3.280000	 USDT	1.575	5.166	57.17883056	5.166	
Buy Fee					0.00009	57.17883056	0.005166	
Sell	03.09.2025	3.280000	 USDT	1.63	5.3464	57.31313825	5.3464	
Sell Fee					0.000093	57.31313825	0.005346	
<b>Gain / Loss (taxable disposal result)</b>							0.169888	
Buy	01.09.2025	0.010000	 USDT	1.575	0.01575	57.17883056	0.01575	
Buy Fee					0.00	57.17883056	0.000016	
Sell	03.09.2025	0.010000	 USDT	1.631	0.01631	57.31313825	0.01631	
Sell Fee					0.00	57.31313825	0.000016	
<b>Gain / Loss (taxable disposal result)</b>							0.000528	
Buy	03.09.2025	3.460000	 USDT	1.631	5.64326	57.31313825	5.64326	
Buy Fee					0.000098	57.31313825	0.005643	
Sell	03.09.2025	3.460000	 USDT	1.631	5.64326	57.31313825	5.64326	
Sell Fee					0.000098	57.31313825	0.005643	
<b>Gain / Loss (taxable disposal result)</b>							-0.011287	

 THETA

Event	Date	Nominal	Quote	Price/Unit	Total	FX Rate	Result (PHP)	Ref
Buy	04.09.2025	10.700000	 USDT	0.791	8.4637	57.09882373	8.4637	
Buy Fee					0.000148	57.09882373	0.008464	
Sell	05.09.2025	10.700000	 USDT	0.786	8.4102	56.84363512	8.4102	
Sell Fee					0.000148	56.84363512	0.00841	
<b>Gain / Loss (taxable disposal result)</b>							-0.070374	

**OP**

Event	Date	Nominal	Quote	Price/Unit	Total	FX Rate	Result (PHP)	Ref
Buy	31.08.2025	0.500000	₱ USDT	0.7039	0.35195	57.20277921	0.35195	
Buy Fee					0.000006	57.20277921	0.000352	
Sell	05.09.2025	0.500000	₱ USDT	0.7092	0.3546	56.84363512	0.3546	
Sell Fee					0.000006	56.84363512	0.000355	
<b>Gain / Loss (taxable disposal result)</b>							0.001943	
Buy	31.08.2025	7.350000	₱ USDT	0.7039	5.173665	57.20277921	5.173665	
Buy Fee					0.00009	57.20277921	0.005174	
Sell	05.09.2025	7.350000	₱ USDT	0.7092	5.21262	56.84363512	5.21262	
Sell Fee					0.000092	56.84363512	0.005213	
<b>Gain / Loss (taxable disposal result)</b>							0.028569	
Buy	31.08.2025	2.140000	₱ USDT	0.7039	1.506346	57.20277921	1.506346	
Buy Fee					0.000026	57.20277921	0.001506	
Sell	05.09.2025	2.140000	₱ USDT	0.7092	1.517688	56.84363512	1.517688	
Sell Fee					0.000027	56.84363512	0.001518	
<b>Gain / Loss (taxable disposal result)</b>							0.008318	
Buy	31.08.2025	0.010000	₱ USDT	0.7039	0.007039	57.20277921	0.007039	
Buy Fee					0.00	57.20277921	0.000007	
Sell	22.10.2025	0.010000	₱ USDT	0.00	0.00	58.23509105	0.00	
<b>Gain / Loss (taxable disposal result)</b>							-0.007046	
Buy	15.09.2025	0.470000	₱ USDT	0.7892	0.370924	57.17491076	0.370924	
Buy Fee					0.000006	57.17491076	0.000371	
Sell	22.10.2025	0.470000	₱ USDT	0.00	0.00	58.23509105	0.00	
<b>Gain / Loss (taxable disposal result)</b>							-0.371295	
Buy	15.09.2025	6.970000	₱ USDT	0.7892	5.500724	57.17491076	5.500724	
Buy Fee					0.000096	57.17491076	0.005501	
Sell	22.10.2025	6.970000	₱ USDT	0.00	0.00	58.23509105	0.00	
<b>Gain / Loss (taxable disposal result)</b>							-5.506225	
Buy	15.09.2025	0.102440	₱ USDT	0.7892	0.080846	57.17491076	0.080846	
Buy Fee					0.000001	57.17491076	0.000081	
Sell	22.10.2025	0.102440	₱ USDT	0.00	0.00	58.23509105	0.00	
<b>Gain / Loss (taxable disposal result)</b>							-0.080927	
Buy	23.10.2025	32.970000	₱ USDT	0.4299	14.173803	58.62158199	14.173803	
Buy Fee					0.000242	58.62158199	0.014174	
Sell	24.10.2025	32.970000	₱ USDT	0.4427	14.595819	58.63158801	14.595819	
Sell Fee					0.00	58.63158801	0.00001	
<b>Gain / Loss (taxable disposal result)</b>							0.407833	

**ACH**

Event	Date	Nominal	Quote	Price/Unit	Total	FX Rate	Result (PHP)	Ref
Buy	05.09.2025	361.000000	₱ USDT	0.0195	7.0395	56.84363512	7.0395	
Buy Fee					0.000124	56.84363512	0.00704	
Sell	05.09.2025	361.000000	₱ USDT	0.0194	7.0034	56.84363512	7.0034	
Sell Fee					0.000123	56.84363512	0.007003	
<b>Gain / Loss (taxable disposal result)</b>							-0.050143	

### ONE

Event	Date	Nominal	Quote	Price/Unit	Total	FX Rate	Result (PHP)	Ref
Buy	03.09.2025	549.450044	🇵🇭 USDT	0.0103	5.659335	57.31313825	5.659335	
Buy Fee					0.000099	57.31313825	0.005659	
Sell	22.10.2025	549.450044	🇵🇭 USDT	0.00	0.00	58.23509105	0.00	
<b>Gain / Loss (taxable disposal result)</b>							-5.664995	

### HBAR

Buy	15.09.2025	21.000000	🇵🇭 USDT	0.24068	5.05428	57.17491076	5.05428	
Buy Fee					0.000088	57.17491076	0.005054	
Sell	22.10.2025	21.000000	🇵🇭 USDT	0.166752	3.501787	58.23509105	3.501787	
<b>Gain / Loss (taxable disposal result)</b>							-1.557548	
Buy	22.10.2025	27.707403	🇵🇭 USDT	0.00	0.00	58.23509105	0.00	
Buy Fee					0.000027	58.23509105	0.001545	
Sell	22.10.2025	27.707403	🇵🇭 USDT	0.166752	4.620258	58.23509105	4.620258	
<b>Gain / Loss (taxable disposal result)</b>							4.620258	
Buy	22.10.2025	20.640610	🇵🇭 USDT	0.00	0.00	58.23509105	0.00	
Buy Fee					0.00002	58.23509105	0.001151	
Sell	22.10.2025	20.640610	🇵🇭 USDT	0.166752	3.441858	58.23509105	3.441858	
<b>Gain / Loss (taxable disposal result)</b>							3.441858	
Buy	22.10.2025	19.069154	🇵🇭 USDT	0.00	0.00	58.23509105	0.00	
Buy Fee					0.000018	58.23509105	0.001063	
Sell	22.10.2025	19.069154	🇵🇭 USDT	0.166752	3.179815	58.23509105	3.179815	
<b>Gain / Loss (taxable disposal result)</b>							3.179815	
Buy	22.10.2025	1.173997	🇵🇭 USDT	0.00	0.00	58.23509105	0.00	
Buy Fee					0.000001	58.23509105	0.000065	
Sell	22.10.2025	1.173997	🇵🇭 USDT	0.166752	0.195766	58.23509105	0.195766	
<b>Gain / Loss (taxable disposal result)</b>							0.195766	
Buy	22.10.2025	1.067764	🇵🇭 USDT	0.00	0.00	58.23509105	0.00	
Buy Fee					0.000001	58.23509105	0.00006	
Sell	22.10.2025	1.067764	🇵🇭 USDT	0.166752	0.178051	58.23509105	0.178051	
<b>Gain / Loss (taxable disposal result)</b>							0.178051	

### XDC

Buy	25.10.2025	54.630000	🇵🇭 USDT	0.0625	3.414375	58.63158801	3.414375	
Buy Fee					0.000058	58.63158801	0.003414	
Sell	30.10.2025	54.630000	🇵🇭 USDT	0.05802	3.169633	58.94458874	3.169633	
Sell Fee					0.000054	58.94458874	0.00317	
<b>Gain / Loss (taxable disposal result)</b>							-0.251326	

### SOL

Buy	11.11.2021	0.022420	EUR	214.768527	4.81511	57.3720	4.81511	
Buy Fee					0.001713	57.3720	0.098268	
Sell	11.11.2025	0.022420	EUR	138.269402	3.10	68.2550	3.10	
Sell Fee					0.00044	68.2550	0.03	
<b>Gain / Loss (taxable disposal result)</b>							-1.843378	

**XXRP**

Event	Date	Nominal	Quote	Price/Unit	Total	FX Rate	Result (PHP)	Ref
Buy	16.10.2025	0.494100	CHF	2.003643	0.99	72.71769512	0.99	
Buy Fee					0.000138	72.71769512	0.01	
Sell	11.11.2025	0.494100	EUR	2.084598	1.03	68.2550	1.03	
Sell Fee					0.000147	68.2550	0.01	
<b>Gain / Loss (taxable disposal result)</b>								0.02

## Futures/Perpetuals - Realized P&L

Date	Coin/Token	Quote	Nominal	Fee	Realized PnL	Result	FX Rate	Result (PHP)
15.09.2025	 LINK	 USDT	-1.8100	0.0219	1.2240	1.2021	57.1749	68.730524
15.09.2025	 LINK	 USDT	0.9100	0.0110	0.0209	0.0099	57.1749	0.568029
19.10.2025	 ARB	 PERP	99.2000	0.0000	-31.3670	-31.3670	1.0000	-31.36704
22.10.2025	 ARB	 PERP	-185.3000	0.0000	56.8686	56.8686	1.0000	56.86857
21.11.2025	 OP	 USDT	-98.9000	0.0000	-14.4888	-14.4888	58.8689	-852.943004
23.11.2025	 QNT	 USDT	0.5000	0.0195	-0.0300	-0.0495	58.8689	-2.915041
23.11.2025	 QNT	 USDT	-0.5000	0.0195	-0.0050	-0.0245	58.8689	-1.443171
23.11.2025	 IMX	 USDT	-73.0000	0.0046	0.0000	-0.0046	58.8689	-0.269277
23.11.2025	 QNT	 USDT	-0.4000	0.0062	-0.1320	-0.1382	58.8689	-8.138087
23.11.2025	 QNT	 USDT	-0.4000	0.0062	-0.0330	-0.0392	58.8689	-2.310064
23.11.2025	 QNT	 USDT	-0.2000	0.0031	0.0000	-0.0031	58.8689	-0.183695
27.11.2025	 IMX	 USDT	73.0000	0.0118	-0.7081	-0.7199	58.7683	-42.306712

**Total Futures (Result): -815.71**

## Funding Fees (Excerpt)

Date	Coin/Token	Quote	Amount	Price	Total	FX Rate	Total (PHP)
31.12.2025	▲ ACH	🇵🇪 USDT	0.0016	0.0000	-0.0016	58.9498	-0.0966
31.12.2025	▲ ACH	🇵🇪 USDT	0.0001	0.0000	-0.0001	58.9498	-0.0040
31.12.2025	▲ ACH	🇵🇪 USDT	0.0040	0.0000	0.0040	58.9498	0.2349
30.12.2025	▲ ACH	🇵🇪 USDT	0.0016	0.0000	-0.0016	58.8296	-0.0915
30.12.2025	▲ ACH	🇵🇪 USDT	0.0001	0.0000	-0.0001	58.8296	-0.0075
30.12.2025	▲ ACH	🇵🇪 USDT	0.0012	0.0000	-0.0012	58.8296	-0.0700
29.12.2025	▲ ACH	🇵🇪 USDT	0.0017	0.0000	-0.0017	58.8645	-0.1000
29.12.2025	▲ ACH	🇵🇪 USDT	0.0017	0.0000	-0.0017	58.8645	-0.1013
29.12.2025	▲ ACH	🇵🇪 USDT	0.0017	0.0000	-0.0017	58.8645	-0.0982
28.12.2025	▲ ACH	🇵🇪 USDT	0.0008	0.0000	-0.0008	58.7673	-0.0473
28.12.2025	▲ ACH	🇵🇪 USDT	0.0016	0.0000	-0.0016	58.7673	-0.0923
28.12.2025	▲ ACH	🇵🇪 USDT	0.0017	0.0000	-0.0017	58.7673	-0.1004
27.12.2025	▲ ACH	🇵🇪 USDT	0.0013	0.0000	-0.0013	58.7673	-0.0778
27.12.2025	▲ ACH	🇵🇪 USDT	0.0017	0.0000	-0.0017	58.7673	-0.1010
27.12.2025	▲ ACH	🇵🇪 USDT	0.0009	0.0000	-0.0009	58.7673	-0.0507
26.12.2025	▲ ACH	🇵🇪 USDT	0.0014	0.0000	0.0014	58.7673	0.0819
26.12.2025	▲ ACH	🇵🇪 USDT	0.0020	0.0000	0.0020	58.7673	0.1168
26.12.2025	▲ ACH	🇵🇪 USDT	0.0019	0.0000	0.0019	58.7673	0.1126
25.12.2025	▲ ACH	🇵🇪 USDT	0.0005	0.0000	-0.0005	58.7673	-0.0311
25.12.2025	▲ ACH	🇵🇪 USDT	0.0017	0.0000	-0.0017	58.7673	-0.0980
25.12.2025	▲ ACH	🇵🇪 USDT	0.0012	0.0000	0.0012	58.7673	0.0723
24.12.2025	▲ ACH	🇵🇪 USDT	0.0010	0.0000	0.0010	58.7673	0.0581
24.12.2025	▲ ACH	🇵🇪 USDT	0.0010	0.0000	-0.0010	58.7673	-0.0576
24.12.2025	▲ ACH	🇵🇪 USDT	0.0007	0.0000	-0.0007	58.7673	-0.0403
23.12.2025	▲ ACH	🇵🇪 USDT	0.0040	0.0000	0.0040	58.8240	0.2369
23.12.2025	▲ ACH	🇵🇪 USDT	0.0045	0.0000	0.0045	58.8240	0.2639
23.12.2025	▲ ACH	🇵🇪 USDT	0.0052	0.0000	0.0052	58.8240	0.3077
22.12.2025	▲ ACH	🇵🇪 USDT	0.0024	0.0000	0.0024	58.7169	0.1437
22.12.2025	▲ ACH	🇵🇪 USDT	0.0008	0.0000	-0.0008	58.7169	-0.0471
22.12.2025	▲ ACH	🇵🇪 USDT	0.0004	0.0000	-0.0004	58.7169	-0.0245
21.12.2025	▲ ACH	🇵🇪 USDT	0.0038	0.0000	0.0038	58.6971	0.2212
21.12.2025	▲ ACH	🇵🇪 USDT	0.0037	0.0000	0.0037	58.6971	0.2153
21.12.2025	▲ ACH	🇵🇪 USDT	0.0038	0.0000	0.0038	58.6971	0.2255
20.12.2025	▲ ACH	🇵🇪 USDT	0.0048	0.0000	0.0048	58.6971	0.2791
20.12.2025	▲ ACH	🇵🇪 USDT	0.0038	0.0000	0.0038	58.6971	0.2239
20.12.2025	▲ ACH	🇵🇪 USDT	0.0049	0.0000	0.0049	58.6971	0.2860
19.12.2025	▲ ACH	🇵🇪 USDT	0.0032	0.0000	0.0032	58.6971	0.1877
19.12.2025	▲ ACH	🇵🇪 USDT	0.0037	0.0000	0.0037	58.6971	0.2185
19.12.2025	▲ ACH	🇵🇪 USDT	0.0028	0.0000	0.0028	58.6971	0.1659
18.12.2025	▲ ACH	🇵🇪 USDT	0.0028	0.0000	0.0028	58.6065	0.1658

**Total Funding Fees: 10.3575**

... 198 more entries.

## Income (Excerpt)

Date	Coin/Token	Quote	Amount	Price	Total	FX Rate	Total (PHP)
08.02.2025	SOLO	USDT	7.928542	0.00	7.928542	58.003276	459.881392
19.10.2025	SOL	USDT	0.00	0.00	0.004934	58.155124	0.286952
19.10.2025	TRX	USDT	0.001166	0.00	0.021698	58.155124	1.261834
19.10.2025	DOT	USDT	0.000664	0.00	0.117226	58.155124	6.817297
19.10.2025	SOL	USDT	0.000003	0.00	0.029435	58.155124	1.711799
19.10.2025	ETH	USDT	0.00	0.00	0.034203	58.155124	1.989073
19.10.2025	TRX	USDT	0.000196	0.00	0.003641	58.155124	0.211731
19.10.2025	SUI	USDT	0.00008	0.00	0.01227	58.155124	0.713592
26.10.2025	SOL	USDT	0.00	0.00	0.000014	58.631588	0.000821
26.10.2025	TRX	USDT	0.006428	0.00	0.113144	58.631588	6.633826
26.10.2025	SUI	USDT	0.0004	0.00	0.061873	58.631588	3.627697
26.10.2025	SOL	USDT	0.000013	0.00	0.152002	58.631588	8.912119
26.10.2025	TRX	USDT	0.00	0.00	0.000005	58.631588	0.000299
26.10.2025	DOT	USDT	0.001535	0.00	0.285693	58.631588	16.750628
02.11.2025	SOL	USDT	0.000013	0.00	0.141136	58.711269	8.286256
02.11.2025	TRX	USDT	0.00	0.00	0.000005	58.711269	0.000295
02.11.2025	DOT	USDT	0.001491	0.00	0.254455	58.711269	14.939386
02.11.2025	SOL	USDT	0.00	0.00	0.000013	58.711269	0.000761
02.11.2025	TRX	USDT	0.006518	0.00	0.113107	58.711269	6.640634
02.11.2025	SUI	USDT	0.00041	0.00	0.055655	58.711269	3.267563
09.11.2025	SOL	USDT	0.000013	0.00	0.123355	59.146268	7.295962
09.11.2025	TRX	USDT	0.00	0.00	0.000005	59.146268	0.000306
09.11.2025	DOT	USDT	0.001504	0.00	0.288615	59.146268	17.070524
09.11.2025	SOL	USDT	0.00	0.00	0.000011	59.146268	0.000676
09.11.2025	TRX	USDT	0.006505	0.00	0.112107	59.146268	6.630691
09.11.2025	SUI	USDT	0.0004	0.00	0.05019	59.146268	2.968571
16.11.2025	SOL	USDT	0.000013	0.00	0.10549	58.97579	6.221374
16.11.2025	TRX	USDT	0.006404	0.00	0.111604	58.97579	6.581936
16.11.2025	SUI	USDT	0.0004	0.00	0.040194	58.97579	2.370494
23.11.2025	SOL	USDT	0.000011	0.00	0.084436	58.868924	4.970681
23.11.2025	TRX	USDT	0.006355	0.00	0.102846	58.868924	6.054461
23.11.2025	SUI	USDT	0.00041	0.00	0.032691	58.868924	1.924505
30.11.2025	SOL	USDT	0.000012	0.00	0.09481	58.665917	5.562136
30.11.2025	TRX	USDT	0.006306	0.00	0.104554	58.665917	6.133741
30.11.2025	SUI	USDT	0.00042	0.00	0.03805	58.665917	2.232228
07.12.2025	SOL	USDT	0.000013	0.00	0.099742	59.011593	5.885917
07.12.2025	TRX	USDT	0.00631	0.00	0.105839	59.011593	6.245739
07.12.2025	SUI	USDT	0.0004	0.00	0.035756	59.011593	2.110036
14.12.2025	SOL	USDT	0.000012	0.00	0.094328	59.058051	5.570856
14.12.2025	TRX	USDT	0.00593	0.00	0.09635	59.058051	5.690259

... 7 more entries.

## Notes / Disclaimer

- Philippines (MVP): Technische Auswertung, keine steuerliche Beratung.
- PH-MVP nutzt eine allgemeine Transaktionslogik; die konkrete steuerliche Einordnung je Vorgang (Capital vs. Ordinary Income) muss im Einzelfall geprüfert werden.
- Default fuer Steuer-Schaetzung ist 0%; setze context.ph.capitalGainsTaxRate und/oder context.ph.incomeTaxRate (z. B. 0.15 oder 15).
- Logica MVP: no aplica bestandschutz ni exencion por plazo de tenencia como en DE; taxableGain = econGain (salvo que el importador indique lo contrario).
- Tipo de cambio (FX): prioridad para Mongo/Preload; fallback a ECB opcional.
- Split: lot (none|buyday|lot)