

COINFIG TAX REPORT

Crypto Tax Report

A calculation of your crypto disposals from the data you connected, using the FIFO (First-In-First-Out) method, with all amounts converted to ZAR.

This is not a tax return or a filing with any tax authority. It gives you (or your tax practitioner) the figures and detailed workings needed to complete the crypto section of your own return.

TAXPAYER

E2E RSA Tester

JURISDICTION

South Africa

PERIOD

**1 March 2024 to 28
February 2025**

METHOD

**FIFO
(First-In-First-Out)**

CURRENCY

ZAR

TRANSACTIONS

26 · 2 sources

Report Disclaimer

This Coinfig report is generated from the information provided, uploaded, connected, classified or edited by the user, including exchange data, wallet data, CSV uploads, API data, transaction classifications, tax-year settings and any user-applied changes to base costs or capital-versus-income treatment.

Coinfig is a calculation and reporting tool only. This report does not constitute tax advice, legal advice, financial advice, an audit opinion, an assurance report, a SARS submission, or a guarantee of SARS acceptance. Silver Sixpence (Pty) Ltd is not endorsed by SARS and does not file tax returns or submissions on behalf of the taxpayer.

The accuracy of this report depends on the completeness and accuracy of the data provided to Coinfig. Coinfig does not independently verify source data from exchanges, wallets, CSV files, APIs or user uploads, and cannot be held responsible for missing data, incorrect source data, incomplete transaction histories, incorrect user classifications, or unsupported assumptions.

Coinfig may automatically classify certain transactions or apply default assumptions where data is incomplete, ambiguous or insufficiently reconciled. Where deposits, withdrawals or transfers are unmatched, Coinfig may treat unmatched deposits/acquisitions as zero-cost acquisitions and unmatched withdrawals/disposals as market-value disposals, depending on the report methodology. Where automatic classifications or assumptions are applied, responsibility for reviewing, correcting and approving those classifications, cost-basis changes and capital-versus-income assignments remains with the user.

Coinfig maintains an audit log of user changes to raw data and calculation inputs, including transaction classifications, base costs, capital-versus-income assignments and other report assumptions. The existence of an audit log does not constitute verification, approval or endorsement of the user's changes.

Coinfig applies FIFO (First-In-First-Out) as its cost-basis methodology. The user remains responsible for determining whether FIFO, the selected classifications, and the resulting tax treatment are appropriate for their circumstances.

Cryptocurrency prices used in this report are sourced from the user's connected exchange data and external pricing providers. Different providers may report different prices for the same asset at the same point in time, and prices for some assets, at some times, may be missing or inferred from a related leg of the same transaction. Rows where prices were inferred are marked in the report. Where the exchange or imported file supplied a price, that price is normally used. Otherwise Coinfig prices the transaction from market data. A trade against the reporting currency is valued at its executed rate, and any other transaction at a market price for the transaction date, which can be that day's closing price or the closest day with a price, rather than the price at the moment of the transaction.

Coinfig does not have knowledge of the taxpayer's broader financial position, including non-crypto income, deductions, allowances, assessed losses, tax registrations, personal circumstances, business activities, or other facts that may affect the taxpayer's final tax position. The calculation is based only on crypto-related information made available to Coinfig.

Unless a different tax year-end is selected or confirmed by the user, Coinfig may assume the South African individual tax year ending on the last day of February. The user is responsible for selecting the correct tax year or financial year-end, especially where the report relates to a company, trust, business or other non-individual taxpayer.

The taxpayer remains solely responsible for reviewing this report, obtaining professional advice where appropriate, and ensuring that all tax returns, declarations, payments, objections, supporting documents and related submissions are accurate, complete and submitted on time. A qualified tax practitioner should be consulted before relying on this report for tax filing, dispute, audit or advisory purposes.

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TAX REPORT

Report details & *basis of preparation*

Identifies the taxpayer, the period and the calculation method. The detail schedules that follow reconcile to the executive summary.

REPORT IDENTIFICATION & COMPLIANCE

Year of assessment	2025	Calculation method	FIFO (First-In-First-Out)
Period covered	1 March 2024 to 28 February 2025	Reporting currency	ZAR
Report date	1 October 2026	Tax year starts	1 March
Taxpayer	E2E RSA Tester	Connected sources	2 · ETH Wallet (e2e test), Luno (e2e test)
Taxpayer reference	[to be completed]	Transactions in scope	26
ID number	[to be completed]	Tax categories	Capital (6520/6521) · Revenue (2572)
		Classification	Capital for all disposals
		Treatment	Raw gain/loss only. Annual exclusion and inclusion rate applied by SARS

SCOPE & METHOD NOTICES

Amounts not already in ZAR were converted to ZAR at a market rate from exchange data.

Futures and derivative results in this report have been treated as revenue rather than capital. Derivative tax treatment varies by jurisdiction and by how you trade, so confirm this treatment with your tax adviser before filing.

5 deposits had no matching withdrawal from a connected source, so their cost basis was ASSUMED at market value on the deposit date (total R 164,500.00). Obtain records from the original source to substantiate basis. A revenue authority may disallow unevicenced basis.

1 receipt was treated as fortuitous (an unworked airdrop or a coin from a hard fork) with a total market value of R 1,000.00 at receipt. On this treatment these amounts were treated as not gross income and the assets were given a nil base cost on capital account. Retain evidence that no service was rendered to support this treatment.

South African treatment: an airdrop merely claimed and a coin from a hard fork are fortuitous receipts by default (SARS Draft Guide to the Taxation of Crypto Assets of 1 July 2026, section 4.10), so neither is gross income and both open at a nil base cost on capital account. Mark a drop you designedly sought and worked for as taxable income on the row and it is recognised at market value instead. Official documents for South Africa: <https://help.coinfig.tax/sources/za/>

FEE TREATMENT. This report applies the fee rules recorded for South Africa. A fee paid on a trade or a transfer between your own wallets is treated as an incidental cost of the asset, so it reduces your gain through the base cost of what you bought or through the proceeds of what you sold. Every other fee is treated as a residual cost. On the capital side it is deducted in the year it was paid, limited to that year's gross gain, so it can never create or deepen a loss. On the revenue side it is deducted in full. The cost of moving an asset between your own wallets is recognised in the year you paid it rather than when you eventually dispose of that asset. This is a disclosed simplification. Over the whole holding period the total is the same and only the split between years differs. 6 transactions in this year paid a fee and were treated this way.

TRANSFERS BETWEEN YOUR OWN WALLETS. A move of crypto from one of your wallets or exchange accounts to another is treated as not a disposal, so no gain or loss arises and the crypto keeps its original cost and acquisition date. This is Coinfig's assumption. SARS has not settled the point and says whether a tax event occurs depends on the facts of each transfer (SARS Draft Guide to the Taxation of Crypto Assets of 1 July 2026, section 3.1). A withdrawal Coinfig could not match to a deposit in your connected accounts is treated the same way, as a move to a wallet of your own. If any such transfer was in fact a sale, a payment or a gift, you can reclassify that transaction as a disposal.

IMPORTANT LEGAL & DATA-RELIANCE NOTICE

CALCULATION TOOL ONLY

The Coinfig report is generated from data provided, uploaded, classified or edited by the user. It does not constitute tax advice, legal advice, an audit opinion or a SARS submission. Silver Sixpence (Pty) Ltd is not endorsed by SARS and does not file returns on the taxpayer's behalf.

METHOD & SCOPE

FIFO (First-In-First-Out) is the cost-basis methodology. The user is responsible for whether FIFO, the chosen classifications (capital vs revenue) and the resulting tax treatment are appropriate. Non-crypto income, deductions, allowances and registrations are out of scope.

RELIANCE ON SOURCE DATA

Accuracy depends on the completeness of data made available to Coinfig. Coinfig does not independently verify source data from exchanges, wallets, CSVs, APIs or user uploads, and is not responsible for missing data, incorrect histories or incorrect user classifications.

PRICING

Crypto prices come from exchange data and external providers, which may differ. A transaction without a price from the exchange is valued from market data, which can be the closing price for its day or the nearest day with one. Missing and inferred prices are flagged in the report.

DEFAULTS & ASSUMPTIONS

Where data is incomplete or ambiguous, Coinfig may apply defaults: unmatched acquisitions may be treated as zero-cost and unmatched disposals at market value. An audit log of user changes is maintained. It does not constitute approval of those changes.

RESPONSIBILITY

The taxpayer remains solely responsible for reviewing this report, obtaining professional advice and ensuring returns, declarations and payments are accurate and on time. Use of Coinfig is subject to the Terms of Use, Privacy Notice and Acceptable Use Policy on the Coinfig website.

SARS SOURCE CODES RELEVANT TO CRYPTO TRADING

Capital Gains

6520 Gain: Financial Instruments, Crypto Assets (Local)
6521 Loss: Financial Instruments, Crypto Assets (Local)

Revenue

2572 Profit: crypto assets
2573 Loss: crypto assets

Tax-return summary: *your crypto disposals*

The figures below summarise the FIFO (First-In-First-Out) calculation. Use them to populate the crypto rows on your own ITR12. Coinfig does not file on your behalf.

TAXPAYER **E2E RSA Tester**

PERIOD **Mar 2024 to Feb 2025**

ACTIVITY **26 txns · 2 sources**

METHOD **FIFO (First-In-First-Out) · ZAR**

ITR12 FIELD MAPPING

NOT TAX ADVICE

Answer YES to the crypto-assets question in the ITR12 wizard so the crypto sections open for these fields.

CODE 6520

Net realised capital gain on crypto disposals

R 19,631.40

Disposals falling on the capital side under your classification election. Goes on the ITR12 under Local Assets: Capital Gain / Loss (Local Crypto Asset(s)). This covers disposals on capital account only. The Cost-Basis Calculations and Disposal Schedule pages cover every disposal, capital and revenue together.

Proceeds	R 105,436.50
Less base cost	R 85,805.10
Gain	R 19,631.40
Loss	R 22.00
· Disposal fees (in cost of sales)	R 100.50

CODE 2572

Net realised trading profit on crypto

R 66,341.50

Secondary classification, shown for completeness.

Sale proceeds (disposals)	R 66,433.50
Other income (rewards, interest)	R 145.00
Total turnover	R 66,578.50
Cost of disposals	-
Operating expenses (funding, interest)	R 37.00
Futures / derivatives net (revenue)	R (200.00)

Cross-bucket inventory mismatch, practitioner review required (2)

Disposal(s) below found no matching inventory in their own pool but the other pool held the asset. The engine took the zero-basis path (over-declares gain). This may indicate a mis-classification OR a genuine change of intention between investment and trading stock, and Coinfig does not assume which. Review each row and either reclassify the offending disposal or treat it as a change-of-intention deemed disposal at market value (Eighth Schedule para 12(2)(c) / s22(8)).

- BTC · 0.50000000 · disposal bucket=revenue · txid=e2e-rsa-008
- BTC · 0.50000000 · disposal bucket=revenue · txid=e2e-rsa-012

Bucket allocation reconciles · 11 disposals in scope · proceeds R 171,870.00 · cost basis R 85,805.10 · capital 9 + revenue 2 = 11

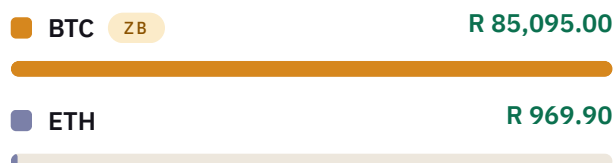
Per-asset summary, one line per coin

TRANSCRIBE TO ITR12

Asset	Disposals	Proceeds	Cost basis	Gain / (Loss)
BTC	6	R 164,835.00	R 79,740.00	R 85,095.00
ETH	3	R 7,020.00	R 6,050.10	R 969.90
USDT	2	R 15.00	R 15.00	-
Total	11	R 171,870.00	R 85,805.10	R 86,064.90

Realised gain by asset

TOP MOVERS



Year-end holdings

R 98,735.88 AT COST



Futures / Derivatives

Realised PnL	R (200.00)
Trading Fees	-
Net Funding	-
Net Taxable (Futures)	R (200.00)

Already included: this net taxable figure forms part of the revenue source-code amount shown above. Do not add it again on your return.

HOW COST-OF-SALES WAS DERIVED • METHODOLOGY +
LOT-MATCHING SUMMARY. FOR PER-ASSET PROCEEDS / GAIN
/ LOSS TOTALS SEE THE DISPOSAL SCHEDULE SECTION.

Cost-Basis Calculations

Methodology

First-In-First-Out (FIFO)

Assets acquired first are deemed disposed of first. Each disposal is matched against the earliest available acquisition lots from the full transaction history.

Acquisition fees are added to cost basis. Disposal fees are deducted from proceeds.

Where the exchange or imported file supplied a price, that price is normally used. Otherwise Coinfig prices the transaction from market data. A trade against the reporting currency is valued at its executed rate, and any other transaction at a market price for the transaction date, which can be that day's closing price or the closest day with a price, rather than the price at the moment of the transaction.

Calculation Summary

Lot Matches (disposals)	11
Matched to Historical Lots	9 (from 2023, 2024)
Zero-Basis Disposals	2
Acquisitions This Year	9
Total Realised Gains	R 86,086.90
Total Realised Losses	R 22.00
Net Realised Gain / Loss (before fee deductions)	R 86,064.90
Total Fees (all fee types, this year)	R 167.00
• Acquisition fees (in cost basis)	-

PER-ASSET DISPOSAL OVERVIEW: YEAR OF ASSESSMENT
2025 · SUPPORTING SCHEDULE, UPLOAD TO EFILING ON
REQUEST OR RETAIN AS RELEVANT MATERIAL

Disposal Schedule

Per-Asset Disposal Summary

ASSET	DISPOSALS	VOLUME	PROCEEDS	COST BASIS	GAIN / LOSS
BTC	6	2.5	R 164,835.00	R 79,740.00	R 85,095.00
ETH	3	3.01	R 7,020.00	R 6,050.10	R 969.90
USDT	2	15	R 15.00	R 15.00	-

Total disposals	11
Total proceeds	R 171,870.00
Total cost basis	R 85,805.10
Net gain / (loss) before fee deductions	R 86,064.90

Disclaimer: This report is generated from user-provided data and classifications and is only as accurate as the information made available to Coinfig. Coinfig does not verify source data, does not provide tax advice, is not endorsed by SARS, does not file on behalf of the taxpayer, and does not guarantee SARS acceptance. The taxpayer remains responsible for reviewing all classifications, assumptions, tax-year settings and outputs, and should consult a qualified tax practitioner before relying on this report.

Crypto Asset Rewards and Other Income

Income by Category

CATEGORY	EVENTS	TOTAL VALUE
Interest and lending	1	R 50.00
Referrals and rebates	1	R 70.00
Other income	1	R 25.00

Income by Asset

ASSET	EVENTS	TOTAL VOLUME	TOTAL VALUE	% OF TOTAL
BTC	1	0.001	R 70.00	48.3%
USDC	1	50	R 50.00	34.5%
USDT	1	25	R 25.00	17.2%

Total Cryptocurrency Income	R 145.00
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Income Event Details

DATE	ASSET	VOLUME	PRICE (ZAR)	VALUE (ZAR)	SOURCE
2024/08/01	USDC	50	R 1.00	R 50.00	ETH Wallet (e2e t...
2024/11/15	USDT	25	R 1.00	R 25.00	Luno (e2e test)
2025/01/10	BTC	0.001	R 70,000.00	R 70.00	Luno (e2e test)

Acquisition Schedule

Per-Asset Acquisition Summary

ASSET	COUNT	TOTAL VOLUME	TOTAL COST	FEES INCL.	% OF TOTAL
BTC	6	2.501	R 164,570.00	-	97.6%
USDC	2	4050	R 4,050.00	-	2.4%
USDT	1	25	R 25.00	-	0.0%

Total cost of lots opened this year

R 168,645.00

Includes every lot opened during the year: direct fiat purchases, crypto-to-crypto buys (where the inbound asset is acquired), inbound transfers and income-at-FMV. This is the figure that flows into FIFO cost basis and is not the same as "cash spent on crypto this year".

Classification Rationale

Capital vs revenue treatment is assessed **per asset** (and per transaction within an asset), not per taxpayer. The split below is what the engine applied, and it derives from the profile default plus any per-row overrides recorded in the source data.

Asset	Capital · count	Capital · proceeds	Revenue · count	Revenue · proceeds
BTC	4	R 98,401.50	2	R 66,433.50
ETH	3	R 7,020.00	0	-
USDT	2	R 15.00	0	-

SAMPLE

FEE AND EXPENSE BREAKDOWN PER BUCKET, DISCLOSED
INDIVIDUALLY SO EACH AMOUNT IS TRACEABLE

Deductible-Fee / Expense Schedule

Fees and expenses are split by category so the deductibility of each amount is visible. The engine routes each amount through exactly one path, so nothing is counted twice.

Category	Capital	Revenue	Where it lands
Acquisition fees (in cost basis)	-	-	In cost basis of acquired lot
Disposal fees	R 100.50	R 66.50	Netted via cost of sales / proceeds
Operating fees (on-chain)	-	-	Revenue: §2 expenses · Capital: para 20(1)(c) incidental cost
Operating expenses (funding, interest)	-	R 37.00	Always revenue, whatever the election

Each row above feeds the headline figures on §1 and §2, the same engine output, no re-derivation. The operating-fees row is deducted on both columns: as an expense on the revenue side and as a paragraph 20(1)(c) incidental cost on the capital side, limited so it can never create or increase a capital loss. Operating expenses (perpetual-futures funding paid, margin interest) are revenue in nature whatever you elected for spot, so they are only ever deducted on the revenue column, never inside the capital gain.

How operating fees are timed

Operating fees (on-chain gas on transfers, approvals and failed transactions) are shown here as a deduction in the year you paid them. SARS treats these costs as part of the base cost of the asset they relate to, which normally means they reduce your gain in the year you dispose of that asset rather than in the year you paid them. Coinfig applies the simpler year-of-payment treatment. Over the full holding period the total is the same, but the split between years can differ from a strict base cost calculation. If a year shows a capital loss made up only of fees, discuss it with your tax practitioner before filing. Coinfig does not provide tax advice and you remain responsible for the figures you submit.

Data Quality Assessment

Quality Scores

Data Completeness

67% (Needs Review)

Completeness Breakdown

2 disposals with zero cost basis — full proceeds treated as gain. Likely cause: missing acquisition history. Importing the acquiring source will correct base cost.

Fee Summary

Total Fees (FY)

R 167.00

Processing steps

- Transaction data imported from the connected sources listed in the Source Breakdown
- Cost-basis calculations performed by the Coinfig calculation engine
- Per-disposal gain/loss tracked individually with lot matching
- Prices sourced from connected exchange data and external providers, with inferred rows flagged

Report Notes

Standing clarifications

Three-year safe harbour (s9C) does not apply to crypto. The s9C deemed-capital rule applies to *equity shares*. Holding a crypto asset for more than three years does not automatically make a disposal capital. The holder's intention remains the test.

Annual exclusion and inclusion rate are applied by SARS. SARS applies an annual exclusion to an individual's aggregate capital gains and losses at assessment. The exclusion is R40 000 for the 2025 year of assessment. SARS then includes 40 percent of an individual's net capital gain in taxable income. For companies and trusts the inclusion rate is 80 percent. This report shows figures before those adjustments because SARS applies them at assessment.

Crypto-to-crypto swaps are disposals. Every swap (e.g. BTC → ETH) is a disposal of the asset given up, at the market value of the asset received. Only fiat sells are commonly recognised as disposals by non-specialist taxpayers, but both the engine and tax authorities treat swaps the same way.

Married in community of property. Capital gains and investment income from joint estate assets are split 50 / 50 between spouses for tax purposes. If this report reflects the joint estate, allocate accordingly when transcribing onto each spouse's ITR12.

Rounding. Figures in this report are presented to two decimal places. The ITR12 is filed in whole Rand, so round to whole Rand when transcribing.

Provisional taxpayer status. Significant crypto trading income or capital gains may trigger provisional-taxpayer registration with SARS (IRP6). This report does not assess whether that registration is required for the taxpayer. Practitioner confirmation recommended.

STANDING CLARIFICATIONS AND ITEMS REQUIRING USER REVIEW

Report Notes

Transfer Matching

Withdrawals and deposits across the user's own sources are paired and treated as non-taxable internal transfers when the volume matches within 2% and the timing within 45 days. Review the matches below. Unmatched legs are treated as separate acquisitions or disposals.

ASSET	VOLUME	WITHDRAWAL	DEPOSIT	SOURCES
ETH	5	2023/09/01	2023/09/01	src_e2e_rsa_exch → src_e2e_rsa_wallet
ETH	1	2024/04/01	2024/04/20	src_e2e_rsa_wallet → src_e2e_rsa_wallet
BTC	0.1	2024/05/05	2024/07/05	src_e2e_rsa_exch → src_e2e_rsa_exch

Zero-Basis Disposals

Disposals where the cost basis could not be resolved (typically on-chain swaps with no fiat anchor or missing pricing for one leg). Per policy these remain in the schedule and over-declare the gain rather than disappearing. Review each row and provide pricing or a manual cost basis in Coinfig to refine the figure.

DATE	ASSET	VOLUME	PROCEEDS (ZAR)	TXID
2024/09/11	BTC	0.5	R 32,967.00	e2e-rsa-008
2024/10/06	BTC	0.5	R 33,466.50	e2e-rsa-012

Report Notes

On-Chain Sources: Coverage Summary

Wallet-imported activity processed by the same FIFO engine as exchange data. Cross-chain transfers between the user's own wallets reconcile via the transfer-matching window above. Bridges across chains may need a manual reclassification in Coinfig if they fall outside the 45-day window.

WALLET / SOURCE	CHAIN	IMPORTED TX	DISPOSALS IN YEAR
ETH Wallet (e2e test)	ETHEREUM	10	0

WITHDRAWALS TREATED AS NON-TAXABLE
WALLET-TO-WALLET MOVES · 1 EVENT

Transfer / Self-Transfer Reconciliation

This report treats a self-transfer (a withdrawal to a wallet the taxpayer also controls) as not a disposal. The basis for that treatment, and whether it is an assumption for this jurisdiction, is stated in the scope and method notices at the front of the report. Rows below are the withdrawals the engine routed through that non-taxable path. **Unmatched** rows could not be paired with a deposit in the connected data set. The destination is assumed to be a self-controlled wallet that is not linked to Coinfig. If any of these is actually a third-party send / OTC sale, reclassify the row with `tax_treatment = 'disposal'` so it lands in the capital or revenue schedule.

Datetime	Asset	Volume	Notional ZAR	Match
2023-09-01 10:00:00	ETH	5.000000000	R 10,500.00	matched

Total notional: R 10,500.00

EVERY DISPOSAL WHERE COST BASIS IS ESTIMATED OR ZERO, DISCLOSED INDIVIDUALLY

Estimates & Assumptions

Zero-basis disposals (2)

No matching acquisition lot was found for these disposals, so the engine took the zero-basis path and treated the full proceeds as gain. Likely causes: missing source, incomplete import, or a row that should be re-classified into the other bucket (see cross-bucket warnings on the §1/§2 page).

Date	Asset	Volume	Proceeds	Gain at risk
2024-09-11	BTC	0.50000000	R 32,967.00	R 32,967.00
2024-10-06	BTC	0.50000000	R 33,466.50	R 33,466.50

Implied-price disposals (0)

The exchange did not supply a unit price for these rows, so the engine derived one from the base-currency leg (e.g. ZAR debit ÷ crypto credit). The implied price below was used as the disposal proceeds-per-unit.

No implied-price disposals in this period.

Partly unresolved carried basis (0)

Part of this asset's cost was carried from a non-taxable exchange of units whose cost could not be evidenced. The share below is the percentage of the units given up in that exchange that came from such a holding. These disposals do report a cost, so they are not zero-basis rows, but that cost rests in part on an assumption and a revenue authority may ask you to evidence it. Where most of the units given up came from such a holding, the disposal is listed as a zero-basis row above instead, with its share in the same table.

No disposals in this period carry a partly unresolved basis.

Balance Sheet: Year-End Holdings

Aggregate Totals (At Cost)

Total Cost Basis	R 98,735.88
Asset Count	5
Source Count	2
FMV at Year-End (informational)	Not available
Unrealised Gain/Loss (non-taxable)	Not available

Holdings at Cost

ASSET	UNITS	AVG COST / UNIT	TOTAL COST BASIS	LOTS
BTC	1.201	R 66,719.40	R 80,130.00	4
ETH	7.188	R 2,023.63	R 14,545.88	2
USDC	4050	R 1.00	R 4,050.00	2
USDT	10	R 1.00	R 10.00	1
XYZ	100	-	-	1

Per-Source Breakdown

BTC: 1.201 units, R 80,130.00 cost basis			
Luno (e2e test)	1.201	R 80,130.00	4 lots

ETH: 7.188 units, R 14,545.88 cost basis

Luno (e2e test)	6.988	R 14,045.88	1 lots
ETH Wallet (e2e test)	0.2	R 500.00	1 lots

USDC: 4050 units, R 4,050.00 cost basis

ETH Wallet (e2e test)	4050	R 4,050.00	2 lots
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USDT: 10 units, R 10.00 cost basis

Luno (e2e test)	10	R 10.00	1 lots
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XYZ: 100 units, - cost basis

ETH Wallet (e2e test)	100	-	1 lots
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Unit Reconciliation

ASSET	OPENING	+ ACQUIRED	- DISPOSED	= CLOSING
BTC	0	3.701	2.5	1.201
ETH	0	10.2	3.012	7.188
USDC	0	4050	0	4050
USDT	0	25	15	10
XYZ	0	100	0	100

Source Breakdown

Connected Data Sources

ETH Wallet (e2e test)		Connected
Type	Wallet	
Transactions (FY 2025)	6	
Transactions (All-time)	10	
Luno (e2e test)		Connected
Type	Api	
Transactions (FY 2025)	20	
Transactions (All-time)	26	

PER-DISPOSAL FIFO LOT MATCHING. 1 TO 11 OF 11 .
SUPPORTING SCHEDULE, UPLOAD TO EFILING ON REQUEST
OR RETAIN AS RELEVANT MATERIAL

Disposal Details

DISP. DATE	ASSET	VOLUME	ACQ. DATE	HELD (D)	PROCEEDS	COST BASIS	GAIN/LOSS	NOTES
2024/03/01	ETH	2	2023/08/15	199	R 3,998.00	R 4,020.00	R (22.00)	
2024/06/01	ETH	0.01	2023/08/15	291	R 22.00	R 20.10	R 1.90	
2024/09/02	BTC	0.5	2023/05/12	478	R 32,467.50	R 25,125.00	R 7,342.50	
2024/09/11	BTC	0.5	N/A	-	R 32,967.00	-	R 32,967.00	ZB
2024/09/21	BTC	0.5	2023/05/12	497	R 31,968.00	R 25,125.00	R 6,843.00	
2024/10/06	BTC	0.5	N/A	-	R 33,466.50	-	R 33,466.50	ZB
2024/10/16	BTC	0.2	2023/06/01	502	R 13,586.40	R 10,050.00	R 3,536.40	
2024/10/16	BTC	0.3	2024/09/01	45	R 20,379.60	R 19,440.00	R 939.60	
2024/11/05	USDT	5	2024/11/01	4	R 5.00	R 5.00	-	
2024/11/20	USDT	10	2024/11/01	19	R 10.00	R 10.00	-	
2025/02/20	ETH	1	2023/08/15	555	R 3,000.00	R 2,010.00	R 990.00	

Acq. Date = date of the matched FIFO lot (may be from prior tax years). Notes: ZB = zero-basis disposal (no matching acquisition found, cost basis is 0). ⚡ price inferred from a related leg of the same transaction. 3y+ = lot held ≥95 days.

1 TO 22 OF 26 · SUPPORTING SCHEDULE, UPLOAD TO
EFILING ON REQUEST OR RETAIN AS RELEVANT MATERIAL

Transaction Details

DATE	TYPE	ASSET	QUANTITY	PRICE	VALUE	FEE	SOURCE	EXCHANGE
2024/03/01	TRADE	USDC	4000	R 1.00	R 4,000.00	R 2.00	ETH Wallet ...	ethereum
2024/04/01	TRANSFER	ETH	1	R 2,100.00	R 2,100.00	-	ETH Wallet ...	ethereum
2024/04/20	TRANSFER	ETH	1	R 2,150.00	R 2,150.00	-	ETH Wallet ...	ethereum
2024/05/05	TRANSFER	BTC	0.1	R 60,000.00	R 6,000.00	-	Luno (e2e t...	LUNO
2024/06/01	EXPENSE	ETH	0.01	R 2,200.00	R 22.00	-	ETH Wallet ...	ethereum
2024/07/05	TRANSFER	BTC	0.1	R 62,000.00	R 6,200.00	-	Luno (e2e t...	LUNO
2024/08/01	INCOME	USDC	50	R 1.00	R 50.00	-	ETH Wallet ...	ethereum
2024/09/01	DEPOSIT	BTC	0.5	R 64,800.00	R 32,400.00	-	Luno (e2e t...	LUNO
2024/09/02	TRADE	ZAR	32500	R 1.00	R 32,500.00	R 32.50	Luno (e2e t...	LUNO
2024/09/10	DEPOSIT	BTC	0.5	R 65,800.00	R 32,900.00	-	Luno (e2e t...	LUNO
2024/09/11	TRADE	ZAR	33000	R 1.00	R 33,000.00	R 33.00	Luno (e2e t...	LUNO
2024/09/20	DEPOSIT	BTC	0.5	R 63,800.00	R 31,900.00	-	Luno (e2e t...	LUNO
2024/09/21	TRADE	ZAR	32000	R 1.00	R 32,000.00	R 32.00	Luno (e2e t...	LUNO
2024/10/05	DEPOSIT	BTC	0.5	R 66,800.00	R 33,400.00	-	Luno (e2e t...	LUNO
2024/10/06	TRADE	ZAR	33500	R 1.00	R 33,500.00	R 33.50	Luno (e2e t...	LUNO
2024/10/15	DEPOSIT	BTC	0.5	R 67,800.00	R 33,900.00	-	Luno (e2e t...	LUNO
2024/10/16	TRADE	ZAR	34000	R 1.00	R 34,000.00	R 34.00	Luno (e2e t...	LUNO
2024/11/01	DERIV	USDT	500	R 1.00	R 500.00	-	Luno (e2e t...	LUNO
2024/11/05	EXPENSE	USDT	5	R 1.00	R 5.00	-	Luno (e2e t...	LUNO
2024/11/15	INCOME	USDT	25	R 1.00	R 25.00	-	Luno (e2e t...	LUNO
2024/11/20	EXPENSE	USDT	10	R 1.00	R 10.00	-	Luno (e2e t...	LUNO
2024/11/25	INFO	BTCUSDTPERP	0	-	-	-	Luno (e2e t...	LUNO

Disclaimer: This report is generated from user-provided data and classifications and is only as accurate as the information made available to Coinfig. Coinfig does not verify source data, does not provide tax advice, is not endorsed by SARS, does not file on behalf of the taxpayer, and does not guarantee SARS acceptance. The taxpayer remains responsible for reviewing all classifications, assumptions, tax-year settings and outputs, and should consult a qualified tax practitioner before relying on this report.

23 TO 26 OF 26 · SUPPORTING SCHEDULE, UPLOAD TO
EFILING ON REQUEST OR RETAIN AS RELEVANT MATERIAL

Transaction Details

DATE	TYPE	ASSET	QUANTITY	PRICE	VALUE	FEE	SOURCE	EXCHANGE
2024/12/01	DERIV	USDT	200	R 1.00	R 200.00	-	Luno (e2e t...	LUNO
2025/01/10	INCOME	BTC	0.001	R 70,000.00	R 70.00	-	Luno (e2e t...	LUNO
2025/01/20	WITHDRAW	ZAR	5000	R 1.00	R 5,000.00	-	Luno (e2e t...	LUNO
2025/02/20	TRADE	ZAR	3000	R 1.00	R 3,000.00	-	ETH Wallet ...	ethereum

SAMPLE

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Audit Log

Each row is a deliberate edit made to a transaction by the taxpayer or their practitioner: classification, treatment, price overrides, asset/type corrections, manual additions or deletions. Any change that could shift the figures filed appears here. The underlying log retains operational events too (report exports, credential updates, system reads) for 7 years per SARS s. 29 (TAA). Only the taxpayer / practitioner edits surface in this section.

No tax-category events recorded yet.

SAMPLE