

Income Summary Report - Quarterly

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Period: Financial Year 2024-25

Accounting Method: First-in First-out (FIFO)

Currency: INR

Country: INDIA

Contents of the report

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1	Quarter 1 (Apr-Jun)
2	Quarter 2 (Jul-Sep)
3	Quarter 3 (Oct-Dec)
4	Quarter 4 (Jan-Mar)
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Notes and Disclaimers

- All amounts are in INR.*
- Calculations of profit and loss are as per First-in First-out (FIFO) method of accounting.*
- Trading between cryptocurrencies is treated as a taxable event as per Income Tax Act, 1961.*
- Market prices are computed as per the Current Market Price at the time of disposal unless price is provided by the trading platform or it is manually overridden.*
- Computation of turnover for Futures Income is as per Income Tax Act read with Guidance Note on Tax Audit by the Institute of Chartered Accountants of India.*
- Treatment of Income or Loss on account of valuation of stock under section 37 of Income Tax Act, 1961 does not form part of this report.*
- Tax-payer may be required to maintain books of accounts under Section 44AA and get them audited under Section 44AB of Income Tax Act, 1961, if applicable.*
- All dates and times are as per Indian Standard Time (IST).*
- This report may be used for tax purposes only after it is checked for accuracy and completeness either by yourself or your crypto tax advisor.*
- The results in this report are based on the data you provided at the time of calculation. Please use these results as an estimate and for guidance purposes only. While we strive for accuracy, occasional errors may happen. Make sure you verify the results, and if unsure, consult your tax professional.*

Tax Settings and Customizations

Country INDIA

Currency INR

Transaction Preferences

Tax Settings	Default	Your Preference
Calculation Method	First-in First-out (FIFO)	First-in First-out (FIFO)
Treat Airdrops as Income	Yes	Yes
Treat Other Gains as Capital Gains	No	No
Treat Crypto to Crypto Trades as Taxable	Yes	Yes
Treat Reward as Income	Yes	Yes
Treat Interest as Income	Yes	Yes
Treat External Deposit as Income	No	No
Treat External Withdrawal as Sale	No	No
Treat Loan Repayment as Sale	No	No
Offset Brokerage Fees in Trades	No	No
Treat Stablecoins as USD	No	No
Treat Lost as Sale	No	No

Quarter 1 (Apr–Jun)

Summary of Capital Gains

Capital Gains

Summary of profit and loss from crypto transfers during the year 2024-25. This section includes the income from trades done in the Spot, P2P and Margin markets.

Label	Capital Gains	
a	Number of Transfers <i>(Total number of capital gains applicable crypto transfers during the year)</i>	102
b	Sale Consideration <i>(Total sale consideration received during the year from transfer of capital gains applicable crypto assets)</i>	₹1,398.69
c	Cost of Acquisition <i>(Total cost incurred to purchase these crypto assets)</i>	₹1,017.63
d	Taxable Capital Gains before losses and expenses <i>(As per the tax law in India, only crypto profits are taxed without allowing any deduction or set-off for losses and expenses)</i>	₹679.43
e	Losses <i>(Gross loss from all capital gains applicable crypto transfers during the year - This is a loss which cannot be off-set in the tax return)</i>	₹298.38

Summary of Income from Crypto Derivatives

Summary of Realised PnL, Interest Expenses, Interest Income etc. on Crypto Futures and Options.

Label	Summary of Income from Crypto Derivatives	
a	Total Realised Futures Profit during the year <i>(Cummulative profits from all futures trades during the year)</i>	₹0
b	Total Realised Futures Losses during the year <i>(Cummulative losses from all futures trades during the year)</i>	₹0
c	Total Futures turnover during the year <i>(Futures turnover computed for Business Income as per ICAI Guidance Note)</i> <i>(a + b)</i>	₹0
d	Total Brokerage Fee paid for Futures Transactions	₹0
e	Funding Interest Received	₹0
f	Funding Fees Paid	₹0
g	Gross Gains from Futures <i>(before deducting brokerage fee)</i> <i>(a + e - (b + f))</i>	₹0
h	Net Gains from Futures <i>(after deducting brokerage fee)</i> <i>(g - d)</i>	₹0
i	Total Realised Options Profit during the year <i>(Cummulative profits from all options trades during the year)</i>	₹0
j	Total Realised Options Losses during the year <i>(Cummulative losses from all options trades during the year)</i>	₹0
k	Total Options turnover during the year <i>(Options turnover computed for Business Income as per ICAI Guidance Note)</i> <i>(i + j)</i>	₹0
l	Total Brokerage Fee paid for Options Transactions	₹0
m	Gross Gains from Options <i>(before deducting brokerage fee)</i> <i>(i - j)</i>	₹0
n	Net Gains from Options <i>(after deducting brokerage fee)</i> <i>(m - l)</i>	₹0

Self Filing Tips

- 1 Tax treatment of Crypto Derivatives Income is different from that of spot, P2P, and margin market transactions. It may be disclosed under the head Profits and Gains from Business or Profession (PGBP) and classified as Speculative Business Income.

Note: Currently, there is no specific guidance on the treatment of crypto derivatives. However, under Section 43(5) of the Income Tax Act, transactions settled otherwise than by actual delivery are generally treated as speculative unless specifically excluded. Since crypto derivatives are not recognized under notified stock exchanges for this exclusion, a view may be taken that such income falls under speculative business income. Accordingly, income tax as per applicable slab rates may be paid on net income, subject to advice from a qualified tax expert.

- 2 The taxpayer may be required to maintain books of accounts when declaring income under PGBP (Speculative Business Income).
- 3 Income tax audit may be required if the turnover exceeds the prescribed audit threshold under the Income Tax Act.
- 4 Please consult your tax advisor before filing income under PGBP (Speculative Business Income).
- 5 As crypto derivatives may not involve actual transfer of a Virtual Digital Asset, a position may be adopted, on advice from a qualified tax expert, that such transactions are not required to be disclosed in Schedule VDA in the income tax return.

Summary of Other Incomes

Summary of Income from Airdrops, Rewards, Staking Income and receipt of any other Income.

Summary of Other Incomes	
Airdrops Income	₹0
Rewards received	₹0
Staking Income	₹0
Salary Income	₹0
Consultancy Income	₹0
Mining Income	₹0
Profit on Borrow	₹0
Income from External Deposits	₹0
Income from Fixed Deposits	₹0
Total	₹0

Summary of Other Expenses, Gifts, and Donations Given

Summary of expenses and fees paid.

Summary of Other Expenses, Gifts, and Donations Given	
Margin Interest Paid	₹0
Mining Expense	₹0
Donation Made	₹0
Consultancy Expense	₹0
Loss on Borrow	₹0
Miscellaneous Expenses	₹0
Deposit/Withdrawal Fee	₹0
Lost	₹0
Brokerage fee	₹0

Summary of expenses and fees paid.

Summary of Other Expenses, Gifts, and Donations Given	
Total	₹0

Quarter 2 (Jul–Sep)

Summary of Capital Gains

Capital Gains

Summary of profit and loss from crypto transfers during the year 2024-25. This section includes the income from trades done in the Spot, P2P and Margin markets.

Label	Capital Gains	
a	Number of Transfers <i>(Total number of capital gains applicable crypto transfers during the year)</i>	106
b	Sale Consideration <i>(Total sale consideration received during the year from transfer of capital gains applicable crypto assets)</i>	₹1,176.26
c	Cost of Acquisition <i>(Total cost incurred to purchase these crypto assets)</i>	₹1,087.23
d	Taxable Capital Gains before losses and expenses <i>(As per the tax law in India, only crypto profits are taxed without allowing any deduction or set-off for losses and expenses)</i>	₹378.4
e	Losses <i>(Gross loss from all capital gains applicable crypto transfers during the year - This is a loss which cannot be off-set in the tax return)</i>	₹289.37

Summary of Income from Crypto Derivatives

Summary of Realised PnL, Interest Expenses, Interest Income etc. on Crypto Futures and Options.

Label	Summary of Income from Crypto Derivatives	
a	Total Realised Futures Profit during the year <i>(Cummulative profits from all futures trades during the year)</i>	₹0
b	Total Realised Futures Losses during the year <i>(Cummulative losses from all futures trades during the year)</i>	₹0
c	Total Futures turnover during the year <i>(Futures turnover computed for Business Income as per ICAI Guidance Note)</i> <i>(a + b)</i>	₹0
d	Total Brokerage Fee paid for Futures Transactions	₹0
e	Funding Interest Received	₹0
f	Funding Fees Paid	₹0
g	Gross Gains from Futures <i>(before deducting brokerage fee)</i> <i>(a + e - (b + f))</i>	₹0
h	Net Gains from Futures <i>(after deducting brokerage fee)</i> <i>(g - d)</i>	₹0
i	Total Realised Options Profit during the year <i>(Cummulative profits from all options trades during the year)</i>	₹0
j	Total Realised Options Losses during the year <i>(Cummulative losses from all options trades during the year)</i>	₹0
k	Total Options turnover during the year <i>(Options turnover computed for Business Income as per ICAI Guidance Note)</i> <i>(i + j)</i>	₹0
l	Total Brokerage Fee paid for Options Transactions	₹0
m	Gross Gains from Options <i>(before deducting brokerage fee)</i> <i>(i - j)</i>	₹0
n	Net Gains from Options <i>(after deducting brokerage fee)</i> <i>(m - l)</i>	₹0

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Summary of Other Incomes

Summary of Income from Airdrops, Rewards, Staking Income and receipt of any other Income.

Summary of Other Incomes	
Airdrops Income	₹0
Rewards received	₹0
Staking Income	₹0
Salary Income	₹0
Consultancy Income	₹0
Mining Income	₹0
Profit on Borrow	₹0
Income from External Deposits	₹0
Income from Fixed Deposits	₹0
Total	₹0

Summary of Other Expenses, Gifts, and Donations Given

Summary of expenses and fees paid.

Summary of Other Expenses, Gifts, and Donations Given	
Margin Interest Paid	₹0
Mining Expense	₹0
Donation Made	₹0
Consultancy Expense	₹0
Loss on Borrow	₹0
Miscellaneous Expenses	₹0
Deposit/Withdrawal Fee	₹0
Lost	₹0
Brokerage fee	₹0

Summary of expenses and fees paid.

Summary of Other Expenses, Gifts, and Donations Given	
Total	₹0

Quarter 3 (Oct–Dec)

Summary of Capital Gains

Capital Gains

Summary of profit and loss from crypto transfers during the year 2024-25. This section includes the income from trades done in the Spot, P2P and Margin markets.

Label	Capital Gains	
a	Number of Transfers <i>(Total number of capital gains applicable crypto transfers during the year)</i>	110
b	Sale Consideration <i>(Total sale consideration received during the year from transfer of capital gains applicable crypto assets)</i>	₹1,386.21
c	Cost of Acquisition <i>(Total cost incurred to purchase these crypto assets)</i>	₹1,485.24
d	Taxable Capital Gains before losses and expenses <i>(As per the tax law in India, only crypto profits are taxed without allowing any deduction or set-off for losses and expenses)</i>	₹356.82
e	Losses <i>(Gross loss from all capital gains applicable crypto transfers during the year - This is a loss which cannot be off-set in the tax return)</i>	₹455.85

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a	Total Realised Futures Profit during the year <i>(Cummulative profits from all futures trades during the year)</i>	₹0
b	Total Realised Futures Losses during the year <i>(Cummulative losses from all futures trades during the year)</i>	₹0
c	Total Futures turnover during the year <i>(Futures turnover computed for Business Income as per ICAI Guidance Note)</i> <i>(a + b)</i>	₹0
d	Total Brokerage Fee paid for Futures Transactions	₹0
e	Funding Interest Received	₹0
f	Funding Fees Paid	₹0
g	Gross Gains from Futures <i>(before deducting brokerage fee)</i> <i>(a + e - (b + f))</i>	₹0
h	Net Gains from Futures <i>(after deducting brokerage fee)</i> <i>(g - d)</i>	₹0
i	Total Realised Options Profit during the year <i>(Cummulative profits from all options trades during the year)</i>	₹0
j	Total Realised Options Losses during the year <i>(Cummulative losses from all options trades during the year)</i>	₹0
k	Total Options turnover during the year <i>(Options turnover computed for Business Income as per ICAI Guidance Note)</i> <i>(i + j)</i>	₹0
l	Total Brokerage Fee paid for Options Transactions	₹0
m	Gross Gains from Options <i>(before deducting brokerage fee)</i> <i>(i - j)</i>	₹0
n	Net Gains from Options <i>(after deducting brokerage fee)</i> <i>(m - l)</i>	₹0

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Summary of Other Incomes	
Airdrops Income	₹0
Rewards received	₹0
Staking Income	₹0
Salary Income	₹0
Consultancy Income	₹0
Mining Income	₹0
Profit on Borrow	₹0
Income from External Deposits	₹0
Income from Fixed Deposits	₹0
Total	₹0

Summary of Other Expenses, Gifts, and Donations Given

Summary of expenses and fees paid.

Summary of Other Expenses, Gifts, and Donations Given	
Margin Interest Paid	₹0
Mining Expense	₹0
Donation Made	₹0
Consultancy Expense	₹0
Loss on Borrow	₹0
Miscellaneous Expenses	₹0
Deposit/Withdrawal Fee	₹0
Lost	₹0
Brokerage fee	₹0

Summary of expenses and fees paid.

Summary of Other Expenses, Gifts, and Donations Given	
Total	₹0

Quarter 4 (Jan–Mar)

Summary of Capital Gains

Capital Gains

Summary of profit and loss from crypto transfers during the year 2024-25. This section includes the income from trades done in the Spot, P2P and Margin markets.

Label	Capital Gains	
a	Number of Transfers <i>(Total number of capital gains applicable crypto transfers during the year)</i>	0
b	Sale Consideration <i>(Total sale consideration received during the year from transfer of capital gains applicable crypto assets)</i>	₹0
c	Cost of Acquisition <i>(Total cost incurred to purchase these crypto assets)</i>	₹0
d	Taxable Capital Gains before losses and expenses <i>(As per the tax law in India, only crypto profits are taxed without allowing any deduction or set-off for losses and expenses)</i>	₹0
e	Losses <i>(Gross loss from all capital gains applicable crypto transfers during the year - This is a loss which cannot be off-set in the tax return)</i>	₹0

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b	Total Realised Futures Losses during the year <i>(Cummulative losses from all futures trades during the year)</i>	₹0
c	Total Futures turnover during the year <i>(Futures turnover computed for Business Income as per ICAI Guidance Note)</i> <i>(a + b)</i>	₹0
d	Total Brokerage Fee paid for Futures Transactions	₹0
e	Funding Interest Received	₹0
f	Funding Fees Paid	₹0
g	Gross Gains from Futures <i>(before deducting brokerage fee)</i> <i>(a + e - (b + f))</i>	₹0
h	Net Gains from Futures <i>(after deducting brokerage fee)</i> <i>(g - d)</i>	₹0
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k	Total Options turnover during the year <i>(Options turnover computed for Business Income as per ICAI Guidance Note)</i> <i>(i + j)</i>	₹0
l	Total Brokerage Fee paid for Options Transactions	₹0
m	Gross Gains from Options <i>(before deducting brokerage fee)</i> <i>(i - j)</i>	₹0
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Summary of Income from Airdrops, Rewards, Staking Income and receipt of any other Income.

Summary of Other Incomes	
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Rewards received	₹0
Staking Income	₹0
Salary Income	₹0
Consultancy Income	₹0
Mining Income	₹0
Profit on Borrow	₹0
Income from External Deposits	₹0
Income from Fixed Deposits	₹0
Total	₹0

Summary of Other Expenses, Gifts, and Donations Given

Summary of expenses and fees paid.

Summary of Other Expenses, Gifts, and Donations Given	
Margin Interest Paid	₹0
Mining Expense	₹0
Donation Made	₹0
Consultancy Expense	₹0
Loss on Borrow	₹0
Miscellaneous Expenses	₹0
Deposit/Withdrawal Fee	₹0
Lost	₹0
Brokerage fee	₹0

Summary of expenses and fees paid.

Summary of Other Expenses, Gifts, and Donations Given	
Total	₹0

Data sources

List of exchange names, wallet addresses etc.

Name	Custom Name	Type	Address	First Transaction At	Last Transaction At
Custom File	KoinX - 1	exchange	-	-	-
Custom File	KoinX - 2	exchange	-	06-04-2024 12:56:59	22-12-2024 08:44:00