



Client Name: XYZ LLC  
Journal entries for the period July-2023

Particulars	Debit (In USD)	Credit (In USD)
Digital assets-ABCX	99,588	
Forex Gain/Loss		9,895
ABC association		89,693
(Note: Please book forex gain-loss in Xero in this transaction, this is payment against invoice No "INV-0007")		
Digital assets-ABCX	301,996	
Digital assets		301,996
(Staking revenue)		
Digital assets-ABC	733	
Digital assets		733
(Token Register and Token Deployment TST-000001)		
Digital assets-ABC	891	
Digital assets		891
(Token Register and Token Deployment SLT-000001)		
Digital assets	55,672	
Digital assets-ABCX		55,672
(Paid to XYZ)		
Digital assets	3,361	
Digital assets-ABCX		3,361
(Contractor Payment to ABC1 )		
Digital assets	16,604	
Digital assets-USDC		16,604
(Paid to ABC2)		
Digital assets	16,610	
Digital assets-USDC		16,610
(Double Payment Paid to ABC2 posted to suspense as of now as per client comment)		
Digital assets	483,030	
Digital assets-ABCX		483,030
(Sent to Satstreet for Sale 27,00,000 ABCx tokens having cost 4,23,446.603 USD)		

Digital Asset - ETH	569,969	
Digital Assets-USD		569,969
(227 ETH purchased for USD in Coinbase )		
Digital Asset - ETH	2,378	
Digital assets		2,378
(Staking revenue)		
Digital Asset - ETH2	560,919	
Digital Asset - ETH		560,919
(Stake 224 ETH and received 224 ETH2)		
Digital Assets-USD	254,493	
Digital Assets-LSETH		254,493
(Sold 100 LSETH having Cost 2,51,110.51 USD )		
Digital Assets-USD	342,777	
Digital Assets-LSETH		342,777
(Sold 135.71 LSETH having Cost 3,40,782.07 USD )		
Digital Assets-ABCX	71,204	
Digital Assets-LSETH	5,377	
Digital Assets-USDC	771	
Digital Assets-USD		47
Gain/Loss on Digital Assets		77,305



# **Qthics working paper and annexures**



**Client Name: XYZ LLC**  
**Wallet wise Balance for the period July-2023**

Wallet	Ticker	Token Amount
Wallet-1	USDC	46,899.2500
Wallet-1	ETH	36.0126
Wallet-1	ABC gov	640.0000
Wallet-1	USD	30,256.6800
Wallet-1	ABC gov	0.0019
Wallet-2	ETH	0.0018
Wallet-2	NFT	1.0000
Wallet-3	USDC	37.4900
Wallet-4	XYZ	15,000.0000
Wallet-5	ABC	14,000,010.0000
Wallet-6	ABC	14,000,010.0000
Wallet-7	ABC	323,461.8920
Wallet-8	ABC	72,053,815.4200
Wallet-9	ABC	9,999.8358
Wallet-10	ABC	999.3917
Wallet-11	ABC	3,050.0000

app.bitwave.io/#/inventory/views

Inventory Views Cost Avg

Dashboard Actions Lots Reports Updates Settings

Cost Basis Roll Forward

From: 01-Jul-2023 To: 31-Jul-2023 Run Report

Gain Loss Summary

Realized Short Term Gain/Loss: 0  
 Realized Long Term Gain/Loss: 0  
 Realized Unrealized Gain/Loss: 0  
 Impairment Expense: 0

Asset	Qty (Beg)	Cost Basis (Beg)	Qty (Acq)	Cost Basis (Acq)	Qty (Disp)	Proceeds From Disposal	Cost Basis Disposed			Qty (End)	Cost Basis (End)
							ST Gain Loss	Unrealized Gain Loss	LT Gain Loss		
USDC	92,737.63	120,465,3187	0	0	(45,800.89)	(60,245.53)	0	971	0	46,936.74	60,970.389
Items powered by Unisocks.org-24	1	0	0	0	0	0	0	0	0	1	0
ETH	10124,023.978	16,820,882.4404	2,27036.425739	405,584.043	(3,002,823.884332)	(842,262.8796)	0	71,203.917	0	100,391,346.539	15,791,607,541
USD	32.07	78,742.8876	227,848896	872,347113	(24,004576)	(860,319.376)	0	0	0	38.04	8071.226
ABC	9,817,2162	12,878.7012	454,406.601321	886,167,091	(433,687,02672)	(570,866.264)	0	(47,342)	0	39,256.688	39,832,186
ABC	416	1,096,327,969	224	960,919.376	0	0	0	0	0	640	1,096,247,346
	236,7119	891,897,409	0	0	(236.71)	(597,269.84)	0	6,37729	0	0.002	4.919

**Client Name: XYZ LLC**  
**Digital asset balance and unrealized Gain-Loss as on 31.07.2023 (All figures in USD)**

Particulars	Opening balance of token	Debit of token	Credit of token	Closing balance of token	Opening balance cost base	Debit cost base	Credit cost base	Closing balance cost base (In USD)	Price/Unit on July 31, 2023	Value on July 31, 2023 (In USD)	Unrealized Loss/ Gain (In USD)
ETH	32.14	328.88	123.00	238.01	78,743	572,347	560,919	90,170	2,412.59	574,231	484,061
ETH2	416.00	325.00	(101.00)	842.00	1,055,328	560,919	-	1,616,247	2,412.59	2,031,401	415,153
items powered by Unisocks.org-24	1.00	-	-	1.00	-	-	-	-	-	-	-
LSETH	235.71	101.00	134.71	202.00	591,897	-	591,893	5	2,508.81	506,785	506,780
ABC	5,000.00	10,101.00	101.00	15,000.00	1,037	1,624	-	2,661	0.25	3,684	1,023
ABCX	101,124,033.98	4,471,287.43	5,203,974.86	100,391,346.54	15,820,882	401,584	470,859	15,751,608	0.17	17,377,742	1,626,135
USD	9,517.23	454,507.50	433,768.03	30,256.71	12,579	598,167	570,914	39,832	1.33	40,150	318
USDC	92,737.63	101.00	45,901.89	46,936.74	120,465	-	59,495	60,970	1.32	61,956	986
<b>Total</b>					<b>17,680,931</b>	<b>2,134,642</b>	<b>2,254,079</b>	<b>17,561,493</b>		<b>20,595,950</b>	<b>3,034,457</b>



**Client Name: XYZ LLC**  
**Capital Gain-Loss during 31.07.2023 (All figures in USD)**

Token	Gain-loss (In USD)
ETH	0.03
LSETH	5,377.25
ABCX	71,203.81
USD	-47.34
USDC	771.00
<b>Total</b>	<b>77,304.75</b>

Date	Currency	Token amount	Wallet	Wallet name as per Xero	Cost basis	Proceeds	Gain-loss	Nature of transactions
25-07-2023 18:24:36	ABCX	2,700,000.00	ABCx yom4q	ABCX- Multisig Wallet #1	423,447	483,030	59,583	Amount sent to Satstreet
14-07-2023 13:59:00	ABCX	283,319.00	ABCx yom4q	ABCX- Multisig Wallet #1	44,360	55,672	11,313	Amount sent/received from XYZ
19-07-2023 08:51:02	LSETH	100.00	Coinbase Prime	LSETH Coinbase Prime	251,111	254,493	3,383	Sale of LSETH against USD
19-07-2023 14:25:22	LSETH	135.71	Coinbase Prime	LSETH Coinbase Prime	340,782	342,777	1,995	Sale of LSETH against USD
11-07-2023 19:14:42	ABCX	19,504.00	ABCx yom4q	ABCX- Multisig Wallet #1	3,053	3,361	308	Amount paid to ABC1
26-07-2023 20:42:05	USDC	12,564.00	Coinbase Prime	USDC Coinbase Prime	16,321	16,610	289	Double payment to ABC2 posted to suspense as of now
17-07-2023 19:29:12	USDC	12,565.00	Coinbase Prime	USDC Coinbase Prime	16,322	16,604	282	Payment of software development to ABC2
10-07-2023 23:59:11	USDC	6,890.63	Coinbase Prime	USDC Coinbase Prime	8,951	9,137	186	Amount paid to ABC3
25-07-2023 22:34:07	USDC	6,890.63	Coinbase Prime	USDC Coinbase Prime	8,951	9,089	138	Amount paid to ABC3
25-07-2023 18:13:00	ETH	0.00	Coinbase Prime	ETH Coinbase Prime	11	11	0	Transaction Fees
25-07-2023 18:13:00	ABCX	0.09	ABCx YhHvZ	ABCX - Staking Revenue Wallet	0	0	0	Transaction Fees
12-07-2023 22:48:00	ABCX	0.10	ABCX oD89r	ABCX oD89r	0	0	0	Transaction Fees
14-07-2023 13:58:36	ABCX	0.08	ABCX 49W9p	ABCX 49W9p	0	0	0	Transaction Fees
14-07-2023 13:58:00	ABCX	0.08	ABCX oD89r	ABCX oD89r	0	0	0	Transaction Fees
15-07-2023 10:58:13	ABCX	0.10	ABCX oD89r	ABCX oD89r	0	0	0	Transaction Fees
17-07-2023 19:28:48	ABCX	0.08	ABCX 49W9p	ABCX 49W9p	0	0	0	Transaction Fees
17-07-2023 19:28:12	ABCX	0.08	ABCX oD89r	ABCX oD89r	0	0	0	Transaction Fees
05-07-2023 20:04:12	ABCX	0.13	ABCX oD89r	ABCX oD89r	0	0	0	Transaction Fees
07-07-2023 21:42:36	ABCX	0.13	ABCX oD89r	ABCX oD89r	0	0	0	Transaction Fees
20-07-2023 08:42:00	ETH	224.00	Coinbase Prime	ETH Coinbase Prime	560,908	560,908	-	Stake ETH for ETH2
19-07-2023 15:55:00	USD	648.51	Coinbase Prime	USD Coinbase Prime	854	854	(0)	Transaction Fees
19-07-2023 14:24:36	USD	391.18	Coinbase Prime	USD Coinbase Prime	515	515	(0)	Transaction Fees
18-07-2023 15:28:06	USD	290.43	Coinbase Prime	USD Coinbase Prime	384	382	(2)	Transaction Fees
19-07-2023 14:27:48	USD	432,336.91	Coinbase Prime	USD Coinbase Prime	569,161	569,115	(46)	Purchase of ETH from USD
14-07-2023 16:18:54	USDC	6,890.63	Coinbase Prime	USDC Coinbase Prime	8,951	8,827	(124)	Amount paid to ABC3
<b>Total</b>					<b>2,254,080</b>	<b>2,331,384</b>	<b>77,305</b>	