

Tax Information pursuant to the DAC8 Directive

Revision March 2026

Sigmine Ltd · Reg. 207785406 · Bulgaria

1. Regulatory framework and purpose

This document is issued in compliance with **Directive (EU) 2023/2226 (DAC8)**, concerning the automatic exchange of information in the field of crypto-assets.

SigMine informs the User that, where legally required, certain personal and tax data may be communicated to competent tax authorities, in order to ensure tax transparency and compliance with applicable European and national tax obligations.

2. Affected subjects

The reporting obligation may apply to Users who:

- Use the service from a European Union Member State.
- Are considered tax residents in the European Union.
- Carry out operations that must be reported under the DAC8 Directive or its national transposition legislation.

3. Information subject to reporting

Where applicable, SigMine may communicate to competent tax authorities:

3.1. User identity

- Full name or corporate name.
- Date of birth or incorporation, where required.

3.2. Tax identification number

- Tax identification number (or equivalent) in the User's country of residence.
- Country or jurisdiction of issuance.

3.3. Wallet addresses

- Public crypto-asset wallet addresses associated with the User and used for fund withdrawals.
- Information necessary to link such addresses to the User for tax purposes.

3.4. Assets and operations

- Identification of crypto-assets generated or obtained as a result of the service.
- Quantities, dates, and, where applicable, reference value in accordance with applicable tax regulations.
- Value credited to the User in USDT/USDC as a result of daily settlements.

4. Scope and limits of reporting

Reporting will be limited **strictly** to the data required by the DAC8 Directive and national transposition legislation, carried out within legal deadlines and through the official channels provided.

SigMine **assumes no responsibility** for the tax treatment that competent authorities may apply to the reported information or for any tax consequences that may arise for the User.

5. User's tax responsibility

The User acknowledges and accepts that:

- They are **solely responsible** for complying with their personal tax obligations.
- Reporting under DAC8 **does not replace or exempt** the obligation to declare assets, income, or taxable events.
- SigMine **does not provide tax advice**. The User should seek independent professional advice.

6. Data protection

The processing of the data described herein will be carried out in accordance with the *Privacy Policy*, limited exclusively to the purposes of tax compliance and fiscal transparency.