

# Evidence Pack – Personal workspace

## Financial Year Report – FY2025

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## Summary

Period 2024-07-01 to 2025-06-30	<b>Totals</b> Proceeds: \$50,792.92 Cost base: \$51,074.62 Capital gain/loss: -\$281.70
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## Disposals and allocations

Trade prices are derived from net amounts in your broker statement (which include fees). Allocations are pro-rata in cents so totals reconcile exactly.

**AAPL – sold 100.0000 on 2025-06-01 @ \$338.722094 (trade price)**

FX: 338.722094 AUD × 0.649500 USD/AUD = 220.000000 USD (Jun 2025, ATO rate)

Method: FIFO | Platform: superhero (T0000001)

Capital gain/loss: \$2,311.98 | Proceeds: \$33,864.51 | Cost base: \$31,552.53

#	Lot	Trade price	Qty alloc	Cost base	Proceeds	Gain/Loss
1	AAPL (Buy: 2024-07-01) FX USD (Jul 2024, ATO rate)	315.450322 210.500000 USD @ 0.667300 USD/ AUD	100.0000	\$31,552.53 21055.00 USD	\$33,864.51 21995.00 USD	\$2,311.98

### Calculation breakdown:

#### Price derivation:

Statement trade price: 338.722094  
Net unit price (used for calculations): 338.645112  
Calculation: Net amount ÷ Quantity = 338.645112

#### Total disposal (100.0000 units @ 338.645112):

Raw proceeds: 100.0000 × 338.645112 = 33864.511200  
Raw cost base (from all lots): 31552.525100  
After cent rounding → Proceeds: 33864.51 | Cost base: 31552.53  
Gain before discount: 33864.51 – 31552.53 = 2311.98

#### Step-by-step allocation to lots:

Total cost base in cents: 31552.525100 = 3155253¢  
Total proceeds in cents: 33864.511200 = 3386451¢

#### Lot 1: AAPL (Buy date: 2024-07-01) – 100.0000 units

Lot trade price: 315.450322 → Net unit price: 315.525251  
Raw cost base: 100.0000 × 315.525251 = 31552.525100  
Raw proceeds: 100.0000 × 338.645112 = 33864.511200

#### Cent allocation process:

Cost base: 3155253¢ of 3155253¢ total (100.00%)  
Proceeds: 3386451¢ of 3386451¢ total (100.00%)  
No rounding needed: Cost base 3155253¢ | Proceeds 3386451¢  
Convert to dollars: Cost base 31552.530000 | Proceeds 33864.510000  
Final (after cent rounding): Cost base 31552.53 | Proceeds 33864.51  
Gain calculation (from rounded values):  
33864.51 – 31552.53 = 2311.98 (before discount)  
No discount (held < 12 months): 2311.98 (capital gain/loss)

#### Verification:

Cost base: 31552.53 = 31552.53  
Proceeds: 33864.51 = 33864.51

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Gain before discount: 2311.98 = 2311.98  
Discount: 0.00 = 0.00  
Capital gain/loss: 2311.98 = 2311.98  
Check: 33864.51 – 31552.53 = 2311.98  
Check: 2311.98 – 0.00 = 2311.98  
Disposal totals: Cost base \$31,552.53 | Proceeds \$33,864.51 | Gain \$2,311.98

### AAPL – sold 50.0000 on 2025-06-15 @ \$338.722094 (trade price)

FX: 338.722094 AUD × 0.649500 USD/AUD = 220.000000 USD (Jun 2025, ATO rate)

Method: FIFO | Platform: superhero (T0000001)

Capital gain/loss: -\$2,593.68 | Proceeds: \$16,928.41 | Cost base: \$19,522.09

#	Lot	Trade price	Qty alloc	Cost base	Proceeds	Gain/Loss
1	AAPL (Buy: 2025-01-01) FX USD (Jan 2025, ATO rate)	390.361446 243.000000 USD @ 0.622500 USD/ AUD	50.0000	\$19,522.09 12152.50 USD	\$16,928.41 10995.00 USD	-\$2,593.68

#### Calculation breakdown:

##### Price derivation:

Statement trade price: 338.722094  
Net unit price (used for calculations): 338.568129  
Calculation: Net amount ÷ Quantity = 338.568129

##### Total disposal (50.0000 units @ 338.568129):

Raw proceeds: 50.0000 × 338.568129 = 16928.406450  
Raw cost base (from all lots): 19522.088350  
After cent rounding → Proceeds: 16928.41 | Cost base: 19522.09  
Gain before discount: 16928.41 – 19522.09 = -2593.68

##### Step-by-step allocation to lots:

Total cost base in cents: 19522.088350 = 1952209¢  
Total proceeds in cents: 16928.406450 = 1692841¢

##### Lot 1: AAPL (Buy date: 2025-01-01) – 50.0000 units

Lot trade price: 390.361446 → Net unit price: 390.441767  
Raw cost base: 50.0000 × 390.441767 = 19522.088350  
Raw proceeds: 50.0000 × 338.568129 = 16928.406450

##### Cent allocation process:

Cost base: 1952209¢ of 1952209¢ total (100.00%)  
Proceeds: 1692841¢ of 1692841¢ total (100.00%)  
No rounding needed: Cost base 1952209¢ | Proceeds 1692841¢  
Convert to dollars: Cost base 19522.090000 | Proceeds 16928.410000  
Final (after cent rounding): Cost base 19522.09 | Proceeds 16928.41  
Gain calculation (from rounded values):  
16928.41 – 19522.09 = -2593.68 (before discount)  
No discount (held < 12 months): -2593.68 (capital gain/loss)

##### Verification:

Cost base: 19522.09 = 19522.09  
Proceeds: 16928.41 = 16928.41  
Gain before discount: -2593.68 = -2593.68  
Discount: 0.00 = 0.00  
Capital gain/loss: -2593.68 = -2593.68  
Check: 16928.41 – 19522.09 = -2593.68  
Check: -2593.68 – 0.00 = -2593.68  
Disposal totals: Cost base \$19,522.09 | Proceeds \$16,928.41 | Gain -\$2,593.68

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### Open lots (for future disposals)

Lot	Trade price	Qty purchased	Qty remaining	Remaining cost base	Platform
AAPL (Buy date: 2025-01-01) FX USD (Jan 2025, ATO rate)	390.361446 243.000000 USD @ 0.622500 USD/AUD	100.0000	50.0000	\$19,522.088350 12152.50 USD	superhero T0000001
AAPL (Buy date: 2025-06-20) FX USD (Jun 2025, ATO rate)	331.023865 215.000000 USD @ 0.649500 USD/AUD	50.0000	50.0000	\$16,558.891450 10755.00 USD	superhero T0000001

### FX rates used

Currency	Year	Month	Foreign per AUD	Source
United States dollar	2024	7	0.667300	ATO
United States dollar	2024	8	0.666100	ATO
United States dollar	2024	9	0.676900	ATO
United States dollar	2024	10	0.671000	ATO
United States dollar	2024	11	0.653600	ATO
United States dollar	2024	12	0.634300	ATO
United States dollar	2025	1	0.622500	ATO
United States dollar	2025	2	0.629800	ATO
United States dollar	2025	3	0.629700	ATO
United States dollar	2025	4	0.627800	ATO
United States dollar	2025	5	0.644100	ATO
United States dollar	2025	6	0.649500	ATO