

Evidence Pack – Personal workspace

Financial Year Report – FY2025

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Summary

Period 2024-07-01 to 2025-06-30	Totals Proceeds: \$2,239.10 Cost base: \$2,008.18 Capital gain/loss: \$230.92
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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.

TST – sold 100.0000 on 2025-06-01 @ \$15.000000 (trade price)						
Method: FIFO Platform: superhero (T0000000)						
Capital gain/loss: \$489.10 Proceeds: \$1,494.55 Cost base: \$1,005.45						
#	Lot	Trade price	Qty alloc	Cost base	Proceeds	Gain/Loss
1	TST (Buy: 2024-07-01)	10.000000	100.0000	\$1,005.45	\$1,494.55	\$489.10
Calculation breakdown:						
Price derivation:						
Statement trade price: 15.000000						
Net unit price (used for calculations): 14.945500						
Calculation: Net amount ÷ Quantity = 14.945500						
Total disposal (100.0000 units @ 14.945500):						
Raw proceeds: 100.0000 × 14.945500 = 1494.550000						
Raw cost base (from all lots): 1005.450000						
After cent rounding → Proceeds: 1494.55 Cost base: 1005.45						
Gain before discount: 1494.55 – 1005.45 = 489.10						
Step-by-step allocation to lots:						
Total cost base in cents: 1005.450000 = 100545¢						
Total proceeds in cents: 1494.550000 = 149455¢						
Lot 1: TST (Buy date: 2024-07-01) – 100.0000 units						
Lot trade price: 10.000000 → Net unit price: 10.054500						
Raw cost base: 100.0000 × 10.054500 = 1005.450000						
Raw proceeds: 100.0000 × 14.945500 = 1494.550000						
Cent allocation process:						
Cost base: 100545¢ of 100545¢ total (100.00%)						
Proceeds: 149455¢ of 149455¢ total (100.00%)						
No rounding needed: Cost base 100545¢ Proceeds 149455¢						
Convert to dollars: Cost base 1005.450000 Proceeds 1494.550000						
Final (after cent rounding): Cost base 1005.45 Proceeds 1494.55						
Gain calculation (from rounded values):						
1494.55 – 1005.45 = 489.10 (before discount)						
No discount (held < 12 months): 489.10 (capital gain/loss)						
Verification:						
Cost base: 1005.45 = 1005.45						
Proceeds: 1494.55 = 1494.55						
Gain before discount: 489.10 = 489.10						
Discount: 0.00 = 0.00						
Capital gain/loss: 489.10 = 489.10						
Check: 1494.55 – 1005.45 = 489.10						

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Check: $489.10 - 0.00 = 489.10$ Disposal totals: Cost base \$1,005.45 Proceeds \$1,494.55 Gain \$489.10
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TST – sold 50.0000 on 2025-06-15 @ \$15.000000 (trade price)						
Method: FIFO Platform: superhero (T0000000)						
Capital gain/loss: -\$258.18 Proceeds: \$744.55 Cost base: \$1,002.73						
#	Lot	Trade price	Qty alloc	Cost base	Proceeds	Gain/Loss
1	TST (Buy: 2025-01-01)	20.000000	50.0000	\$1,002.73	\$744.55	-\$258.18
Calculation breakdown:						
Price derivation:						
Statement trade price: 15.000000						
Net unit price (used for calculations): 14.891000						
Calculation: Net amount ÷ Quantity = 14.891000						
Total disposal (50.0000 units @ 14.891000):						
Raw proceeds: $50.0000 \times 14.891000 = 744.550000$						
Raw cost base (from all lots): 1002.725000						
After cent rounding → Proceeds: 744.55 Cost base: 1002.73						
Gain before discount: $744.55 - 1002.73 = -258.18$						
Step-by-step allocation to lots:						
Total cost base in cents: $1002.725000 = 100273\text{¢}$						
Total proceeds in cents: $744.550000 = 74455\text{¢}$						
Lot 1: TST (Buy date: 2025-01-01) – 50.0000 units						
Lot trade price: 20.000000 → Net unit price: 20.054500						
Raw cost base: $50.0000 \times 20.054500 = 1002.725000$						
Raw proceeds: $50.0000 \times 14.891000 = 744.550000$						
Cent allocation process:						
Cost base: 100273¢ of 100273¢ total (100.00%)						
Proceeds: 74455¢ of 74455¢ total (100.00%)						
No rounding needed: Cost base 100273¢ Proceeds 74455¢						
Convert to dollars: Cost base 1002.730000 Proceeds 744.550000						
Final (after cent rounding): Cost base 1002.73 Proceeds 744.55						
Gain calculation (from rounded values):						
$744.55 - 1002.73 = -258.18$ (before discount)						
No discount (held < 12 months): -258.18 (capital gain/loss)						
Verification:						
Cost base: $1002.73 = 1002.73$						
Proceeds: $744.55 = 744.55$						
Gain before discount: $-258.18 = -258.18$						
Discount: $0.00 = 0.00$						
Capital gain/loss: $-258.18 = -258.18$						
Check: $744.55 - 1002.73 = -258.18$						
Check: $-258.18 - 0.00 = -258.18$						
Disposal totals: Cost base \$1,002.73 Proceeds \$744.55 Gain -\$258.18						

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Open lots (for future disposals)

Lot	Trade price	Qty purchased	Qty remaining	Remaining cost base	Platform
TST (Buy date: 2025-01-01)	20.000000	100.0000	50.0000	\$1,002.725000	superhero T0000000
TST (Buy date: 2025-06-20)	14.000000	50.0000	50.0000	\$705.450000	superhero T0000000