

# 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: \$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:  $100.0000 \times 14.945500 = 1494.550000$

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:  $1005.450000 = 100545\text{¢}$

Total proceeds in cents:  $1494.550000 = 149455\text{¢}$

**Lot 1: TST (Buy date: 2024-07-01) – 100.0000 units**

Lot trade price: 10.000000 → Net unit price: 10.054500

Raw cost base:  $100.0000 \times 10.054500 = 1005.450000$

Raw proceeds:  $100.0000 \times 14.945500 = 1494.550000$

Cent allocation process:

Cost base:  $100545\text{¢}$  of  $100545\text{¢}$  total (100.00%)

Proceeds:  $149455\text{¢}$  of  $149455\text{¢}$  total (100.00%)

No rounding needed: Cost base  $100545\text{¢}$  | Proceeds  $149455\text{¢}$

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

**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:  $100273\text{¢}$  of  $100273\text{¢}$  total (100.00%)  
Proceeds:  $74455\text{¢}$  of  $74455\text{¢}$  total (100.00%)  
No rounding needed: Cost base  $100273\text{¢}$  | Proceeds  $74455\text{¢}$   
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