

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: \$2,508.18 Capital gain/loss: -\$269.08
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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: Minimise gain (highest cost first) | Platform: superhero (T0000000)

Capital gain/loss: -\$510.90 | Proceeds: \$1,494.55 | Cost base: \$2,005.45

#	Lot	Trade price	Qty alloc	Cost base	Proceeds	Gain/Loss
1	TST (Buy: 2025-01-01)	20.000000	100.0000	\$2,005.45	\$1,494.55	-\$510.90

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): 2005.450000

After cent rounding → Proceeds: 1494.55 | Cost base: 2005.45

Gain before discount: $1494.55 - 2005.45 = -510.90$

Step-by-step allocation to lots:

Total cost base in cents: $2005.450000 = 200545\text{¢}$

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

Lot 1: TST (Buy date: 2025-01-01) – 100.0000 units

Lot trade price: 20.000000 → Net unit price: 20.054500

Raw cost base: $100.0000 \times 20.054500 = 2005.450000$

Raw proceeds: $100.0000 \times 14.945500 = 1494.550000$

Cent allocation process:

Cost base: 200545¢ of 200545¢ total (100.00%)

Proceeds: 149455¢ of 149455¢ total (100.00%)

No rounding needed: Cost base 200545¢ | Proceeds 149455¢

Convert to dollars: Cost base 2005.450000 | Proceeds 1494.550000

Final (after cent rounding): Cost base 2005.45 | Proceeds 1494.55

Gain calculation (from rounded values):

$1494.55 - 2005.45 = -510.90$ (before discount)

No discount (held < 12 months): -510.90 (capital gain/loss)

Verification:

Cost base: $2005.45 = 2005.45$

Proceeds: $1494.55 = 1494.55$

Gain before discount: $-510.90 = -510.90$

Discount: $0.00 = 0.00$

Capital gain/loss: $-510.90 = -510.90$

Check: $1494.55 - 2005.45 = -510.90$

Evidence Pack – Personal workspace

Financial Year Report – FY2025

Check: $-510.90 - 0.00 = -510.90$
Disposal totals: Cost base \$2,005.45 | Proceeds \$1,494.55 | Gain -\$510.90

TST – sold 50.0000 on 2025-06-15 @ \$15.000000 (trade price)

Method: Minimise gain (highest cost first) | Platform: superhero (T0000000)

Capital gain/loss: \$241.82 | Proceeds: \$744.55 | Cost base: \$502.73

#	Lot	Trade price	Qty alloc	Cost base	Proceeds	Gain/Loss
1	TST (Buy: 2024-07-01)	10.000000	50.0000	\$502.73	\$744.55	\$241.82

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): 502.725000
After cent rounding → Proceeds: 744.55 | Cost base: 502.73
Gain before discount: $744.55 - 502.73 = 241.82$

Step-by-step allocation to lots:

Total cost base in cents: 502.725000 = 50273¢
Total proceeds in cents: 744.550000 = 74455¢

Lot 1: TST (Buy date: 2024-07-01) – 50.0000 units

Lot trade price: 10.000000 → Net unit price: 10.054500
Raw cost base: $50.0000 \times 10.054500 = 502.725000$
Raw proceeds: $50.0000 \times 14.891000 = 744.550000$

Cent allocation process:

Cost base: 50273¢ of 50273¢ total (100.00%)
Proceeds: 74455¢ of 74455¢ total (100.00%)
No rounding needed: Cost base 50273¢ | Proceeds 74455¢
Convert to dollars: Cost base 502.730000 | Proceeds 744.550000
Final (after cent rounding): Cost base 502.73 | Proceeds 744.55
Gain calculation (from rounded values):
 $744.55 - 502.73 = 241.82$ (before discount)
No discount (held < 12 months): 241.82 (capital gain/loss)

Verification:

Cost base: 502.73 = 502.73
Proceeds: 744.55 = 744.55
Gain before discount: 241.82 = 241.82
Discount: 0.00 = 0.00
Capital gain/loss: 241.82 = 241.82
Check: $744.55 - 502.73 = 241.82$
Check: $241.82 - 0.00 = 241.82$
Disposal totals: Cost base \$502.73 | Proceeds \$744.55 | Gain \$241.82

Evidence Pack – Personal workspace

Financial Year Report – FY2025

Open lots (for future disposals)

Lot	Trade price	Qty purchased	Qty remaining	Remaining cost base	Platform
TST (Buy date: 2024-07-01)	10.000000	100.0000	50.0000	\$502.725000	superhero T0000000
TST (Buy date: 2025-06-20)	14.000000	50.0000	50.0000	\$705.450000	superhero T0000000