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Accounting Grade 10 Exemplar Year -end Question Paper. 6.3 Calculation of net profit. Sales = 3 366 ü + 1 188 ü = 4 554 ü Cost of sales = 125 x 22 = 2 750 üü Gross profit = 4 554 – 2 750 = 1 804. Overhead expenses = 80 ü + 66 ü + 176 ü = R322.

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