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Accounting Grade 10 Exemplar Year-end Question Paper. 6.3 Calculation of net profit. Sales = 3 366 0 + 1 188 0 = 4 554 0 Cost of sales = 125 x 22 = 2 750 0 Gross profit = 4 554 - 2 750 = 1 804. Overhead expenses = 80 0 + 66 0 + 176 0 = R322.

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