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Accounting Grade 10 Exemplar Year -end Question Paper. 6.3 Calculation of net profit. Sales = 3 366 \u00d7 + 1 188 \u00d7 = 4 554 \u00d7 Cost of sales = 125 x 22 = 2 750 \u00d7 Gross profit = 4 554 - 2 750 = 1 804. Overhead expenses = 80 \u00d7 + 66 \u00d7 + 176 \u00d7 = R322.

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