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Percentage gross

profit/sales 600 000 – 480

000 = $120\,000 \div 600\,000 \times 100$

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000 600 000 (1) 20% (1)

Percentage 36 000 - 8 000 =

28 000 net profit/sales (1)

× 100 600 000 600 000 (1)

4.7% (1)

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