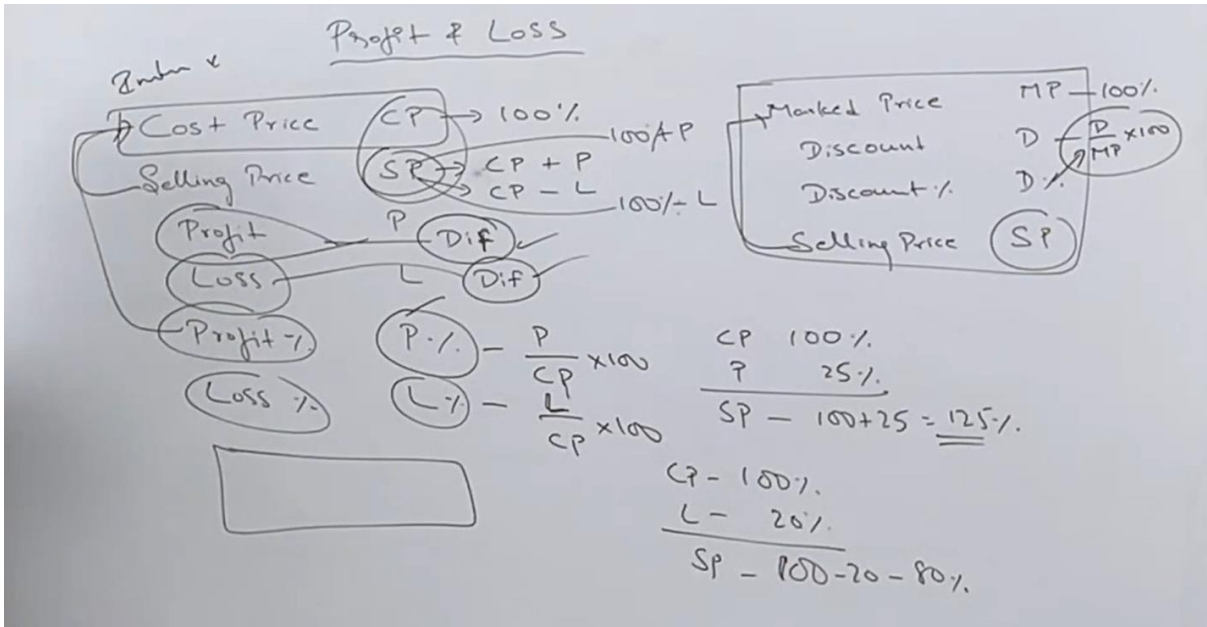


PROFIT & LOSS



If Rahul purchased an article for Rs 1500 & sold it for Rs 1950.
Find his Profit % ?

Sol : $P\% \Rightarrow \frac{450}{1500} \times 100 = 30\% \text{ Profit}$

If Rahul purchased an article for Rs 1500 & sold it for Rs 1950.
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Profit + Loss

A mobile phone is purchased for Rs 5000 & sold it for Rs 4820

Find Loss %.

Sol : $L\% = \frac{L}{CP} \times 100 = \frac{180}{5000} \times 100 = 3.6\%$ loss

Profit + Loss

A mobile phone is purchased for Rs 5000 & sold it for Rs 4820

Find Loss %.

Sol : $L\% = \frac{L}{CP} \times 100 = \frac{180}{5000} \times 100 = 3.6\%$ loss

Find the CP of dining Table if SP is Rs 3600 & loss is 10%.

Sol:-

$$\begin{array}{rcl}
 \text{CP} & \rightarrow & 100\% \\
 \text{L} & \rightarrow & 10\% \\
 \hline
 \text{SP} & \rightarrow & 90\% \xrightarrow{\times 40} 3600 \\
 \text{CP} & \rightarrow & 100\% \xrightarrow{\times 40} ? \underline{4000}
 \end{array}$$

Three successive discounts of 10%, 20% & 30% is equal to single discount of what %.

Profit & Loss

Simple C — DIF

10% + 18% + 21.6% = 49.6%

$$\begin{array}{rcl}
 100 & & \text{MP} \rightarrow 100\% \\
 - 30 & (30\%) & \text{D} \rightarrow 10\% (10\% \text{ of } 100) \\
 \hline
 70 & & \text{D} \rightarrow 90\% \\
 - 14 & (20\%) & \text{D} \rightarrow 18\% (20\% \text{ of } 90) \\
 \hline
 56 & & \text{D} \rightarrow 72\% \\
 - 16 & (30\%) & \text{D} \rightarrow 21.6\% (30\% \text{ of } 72) \\
 \hline
 40 & & \text{SP} \rightarrow 50.4\%
 \end{array}$$

Amrutesh marked an article for Rs 400. He sold it after giving a discount of 10%. If CP is Rs 300. Find P%.

Sol:-

Profit & Loss

$$\begin{array}{rcl}
 \text{MP} & \rightarrow & 400 \\
 \text{D} & \rightarrow & -40 (10\% \text{ of } 400) \\
 \hline
 \text{SP} & \rightarrow & 360 \\
 \text{CP} & \rightarrow & 300
 \end{array}$$

$\rightarrow \frac{360 - 300}{300} \times 100 = 20\% = \text{P}\%$

Profit & Loss

Dravid purchased two cars, each at $\text{Rs } 4,50,000$. \Rightarrow NP/NL
 Then he sold one at $(20\% \text{ profit})$ & another at $(20\% \text{ loss})$.
 Find his overall Profit or Loss %.

CP = Same
 P% & L% = Same
 \Rightarrow NP/NL

$P/L = 9,00,000 - 9,00,000$
 $= 0\% \Rightarrow$ NP/NL

Overall CP

CP₁ 4,50,000

CP₂ 4,50,000

CP = 9,00,000 ✓

Overall SP

SP₁ = 5,40,000

SP₂ = 3,60,000

SP = 9,00,000 ✓

Profit & Loss

Sold
 Dravid purchased two cars, each at $\text{Rs } 4,50,000$. \Rightarrow NP/NL
 Then he sold one at $(13\% \text{ profit})$ & another at $(13\% \text{ loss})$.
 Find his overall Profit or Loss %.

CP = Same
 P% & L% = Same
 \Rightarrow NP/NL

SP = 240 Each

P% = 20%

L% = 20%

Overall P% or L% = 4% loss

$(1.3)^2 \cdot \%$ loss

CP 5,42,638

Profit & Loss

Sold
David purchased two cars, each at $\text{Rs } 4,50,000$. \Rightarrow NP/NL
Then he sold one at $(13\% \text{ profit})$ & another at $(13\% \text{ loss})$.
Find his overall Profit or loss % $\Rightarrow 1.69\% \text{ loss}$

CP = Same
P% & L% = Same
 \Rightarrow NP/NL

SP = 240 each
P% = 20%
L% = 20%

Overall P% or L% = $4\% \text{ loss}$

Overall CP = 500
Overall SP = 480

L% = $\frac{20}{100} \times 100 = 4\% \text{ loss}$

$(1.3)^2\% \text{ loss}$

SP₁ = 120% = 240

CP₁ = 100% = 200

SP₂ \rightarrow 80% = 240

CP₂ \rightarrow 100% = 300

Profit & Loss

CP = Same
P% & L% = Same
 \Rightarrow NP/NL

SP = Same
P% & L% = Same (x)
 \Rightarrow Definite loss of

A merchant sells two articles for Rs 4550 each. On one he gains 30% & on other he loses 30%. Find the total amount of loss or gain? Rs 900

Sol: $SP = \text{Same}$
 $P\&L\% = \text{Same } (x) \quad 30$
 overall CP = 100%
 overall L = -9%
 overall SP = 91% $\rightarrow 4550 + 4550 = 9100$

\Rightarrow Definite loss of $\left(\frac{x}{10}\right)^2 \times 100 = \left(\frac{30}{10}\right)^2 \times 100 = 9\%$ overall loss

SP $\rightarrow 91\% \times 100 = 9100$
 Loss $\rightarrow 9\% \times 100 = 900$

If CP of 80 Articles is equal to SP of 60 Articles. Find Profit or loss %.

$\frac{SP}{CP} = \frac{80}{60} = \frac{4}{3}$

Profit = $\frac{20}{60} \times 100 = 33.33\%$ profit

| Price | No |
|-------|-----|
| Rs 2 | 50 |
| Rs 5 | 20 |
| Rs 25 | 4 |
| Rs 20 | 5 |
| Rs 10 | 10 |
| Rs 1 | 100 |

A man bought some fruits at a rate of 16 for 24 & sold them at a rate of 8 for 18. What is the profit %?

① CP of 16 = Rs 24

② (SP of 8 = Rs 18) $\times 2$

CP of 16 = Rs 24
 SP of 16 = Rs 36

CP = 24/-
 SP = 36/-

CP of 12 $\Rightarrow 30/- \times 2$
 (SP of 8 $\Rightarrow 25/- \times 3$)
 CP of 24 = Rs 60
 SP of 24 = Rs 75
 $P = \frac{15}{60} \times 100 = 25\%$

$P = \frac{12}{24} \times 100 = 50\%$

A man purchases 11 Articles for Rs 10 & sells 10 Articles for Rs 11.
Find his P or L%.

Sol

$$\begin{aligned} \text{CP of 11} &= \text{Rs } 10 \times 10 \\ \text{SP of 10} &= \text{Rs } 11 \times 11 \end{aligned}$$

$$\begin{aligned} \text{CP of 110} &= \text{Rs } 100 \\ \text{SP of 110} &= \text{Rs } 121 \end{aligned} \quad \left| \quad \begin{aligned} \text{Profit} &= \frac{21}{100} \times 100 \\ &= 21\% \text{ profit} \end{aligned} \right.$$

Profit & Loss

If an article is sold for Rs 306, a trader loses 30%.
What should be the SP of an article to gain 40%.

$$\text{SP} \rightarrow 70\% \rightarrow 306$$

$$\text{SP} \rightarrow 140\% \rightarrow ?$$

The price of Television set was decreased by 20%. As a result
Sale increased by 30%. Find the overall effect on the revenue of
the shop.

$$\begin{aligned} &\text{4\% Inc} \left\{ \begin{array}{l} 100\% \\ 30 \text{ (30\% of 100)} \\ \hline 130 \\ - 26 \text{ (20\% of 130)} \\ \hline 104\% \end{array} \right. \quad \left| \quad \begin{array}{l} 100\% \\ - 20 \text{ (20\% of 100)} \\ \hline 80 \\ + 24 \text{ (30\% of 80)} \\ \hline 104\% \\ \hline 4\% \text{ Inc} \end{array} \right. \end{aligned}$$

Profit & Loss

The profit earned by selling an article for Rs 360 is equal to the loss incurred when the same article is sold for Rs 270. Find the CP of the article.

SP = Given

P & L = Equal

CP = Avg of SP

$$CP = \frac{SP_1 + SP_2}{2}$$

$$= \frac{360 + 270}{2} = \frac{630}{2} = \text{Rs } 315$$

$$\begin{array}{cc} 360 & 270 \\ \text{ur} & \text{ur} \\ & 315 \end{array}$$

Profit & Loss

*** A shopkeeper sells an article for Rs 45 after giving 10% discount & earns 50% profit. If discount is not given, find Profit %.

$$\begin{array}{ccc} SP & & SP \\ 10\% d \rightarrow 90\% \rightarrow 150\% \end{array}$$

$$0\% d \rightarrow 100\% \rightarrow ? \quad 166.66\% \Rightarrow P = 66.66\%$$

$$\frac{50 \times 100}{37.5} = \frac{500}{3} = 166.66\%$$

Profit & Loss

*** Q. A Dishonest dealer professes to sell his goods at CP. But while weighing he uses 800g instead of 1kg. Find his profit %.

$$\text{Profit \%} = \frac{1000g - 800g}{800g} = \frac{200}{800} \times 100$$

$$\text{Profit \%} = \frac{\text{Diff}}{\text{False wt}} \times 100 = \frac{25}{100} \times 100 = 25\% \text{ Profit}$$

Profit & Loss

A dealer professes to sell his goods at CP, but gain 25% on his outlay. What weight did he substitute for 1 kg.

$$\begin{aligned}\text{less \%} &= \frac{125}{125} \times 100 = 20\% \text{ less weight} \\ &= 20\% \text{ of } 1000\text{g} = \underline{200\text{g less}} \\ &= 1000 - 200 = \underline{800\text{g}}\end{aligned}$$

| | | | | | | | | | | | | | |
|---|-----|-------|-------|-----|----|-----|--|-------|---|-----|--|-----|--|
| $\begin{aligned}\text{CP} &= ? \quad 100\% \quad \cancel{7\%} \\ \text{P} &= 28.57\% - \cancel{2\%} \\ \text{SP} &= 909 / - \cancel{7\%}\end{aligned}$ <hr style="width: 100%;"/> $\begin{aligned}\text{CP} &= 7 \\ \text{P} &= 2 \\ \text{SP} &= 9\end{aligned}$ <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">SP</td> <td style="width: 30%;">= 9</td> <td style="width: 10%; text-align: center;">x 101</td> <td style="width: 30%; border-bottom: 1px solid black;">909</td> </tr> <tr> <td>CP</td> <td>= 7</td> <td></td> <td style="border-bottom: 1px solid black;">? 707</td> </tr> <tr> <td>P</td> <td>= 2</td> <td></td> <td style="border-bottom: 1px solid black;">202</td> </tr> </table> </div> | SP | = 9 | x 101 | 909 | CP | = 7 | | ? 707 | P | = 2 | | 202 | $\begin{aligned}\text{SP} &= 128.57\% \rightarrow 909 \\ \text{CP} &= 100\% \rightarrow ? \\ \text{CP} &= \frac{7}{\cancel{7}} \\ \text{P} &= \frac{2}{\cancel{7}} \\ \text{SP} &= \frac{9}{\cancel{7}} \quad (\text{CP} + \text{P}) = \frac{7}{7} + \frac{2}{7}\end{aligned}$ |
| SP | = 9 | x 101 | 909 | | | | | | | | | | |
| CP | = 7 | | ? 707 | | | | | | | | | | |
| P | = 2 | | 202 | | | | | | | | | | |

Profit & Loss

$$\begin{aligned}
 \text{CP} &= ? \Rightarrow \frac{11}{11} \\
 \text{Loss} &= 27.27\% \Rightarrow \frac{3}{11} \\
 \text{SP} &= 1680/- = \frac{8}{11} \\
 \text{CP} &= \frac{11}{11} - \frac{3}{11} = \frac{8}{11}
 \end{aligned}$$

$$\begin{aligned}
 \text{SP} &= \frac{8}{11} \times 210 = 1680 \\
 \text{CP} &= \frac{11}{11} \times 210 = 2310
 \end{aligned}$$

A T.V set was sold for 1800/- for a loss of 14.28%.
Find the C.P.

Sol

$$\begin{aligned}
 \text{CP} &= ? \Rightarrow \frac{7}{7} \\
 \text{Loss} &= 14.28\% = \frac{1}{7} \\
 \text{SP} &= \frac{6}{7}
 \end{aligned}$$

$$\begin{aligned}
 \text{SP} &\rightarrow 6 \times 3 = 1800 \\
 \text{CP} &\rightarrow 7 \times 3 = 2100
 \end{aligned}$$

The owner of the stationary shop charges his customers 32% more than the C.P. If customer paid Rs 6600 for the book, find the C.P.

$$\begin{aligned}
 \text{CP} &= ? \text{ (100\%)} \\
 \text{P} &= 32\% \\
 \text{SP} &= 132\% \text{ 6600}
 \end{aligned}$$

$$\begin{aligned}
 \text{SP} &= 132\% \times \frac{1}{2} = 6600 \\
 \text{CP} &= 100\% \times \frac{1}{2} = 5000
 \end{aligned}$$

The owner of the stationary shop charges his customers 32% more than the C.P. If customer paid Rs 6600 for the book, find the C.P.

$$\begin{aligned}
 \text{CP} &= ? \text{ (100\%)} \\
 \text{P} &= 32\% \\
 \text{SP} &= 132\% \text{ 6600}
 \end{aligned}$$

$$\begin{aligned}
 \text{SP} &= 132\% \times \frac{1}{2} = 6600 \\
 \text{CP} &= 100\% \times \frac{1}{2} = 5000
 \end{aligned}$$

By selling a radio for Rs 400, a man loses 20%.
For how much should he sell to gain 20%?

$$\Rightarrow \text{Loss } 20\% \Rightarrow \text{SP} = 80\% \times 400$$

$$\Rightarrow \text{Profit } 20\% \Rightarrow \text{SP} = 120\% \times ? \quad \boxed{600}$$

Profit & Loss

A man sold an article at a loss of 10%. If he had taken Rs 60 more than before, the gain would have been 10%.

Find the CP of an article.

Sol :-

$$\begin{array}{l} \text{Loss of } 10\% \Rightarrow \text{SP} = 90\% \\ \text{Gain of } 10\% \Rightarrow \text{SP} = 110\% \end{array} \quad \left. \begin{array}{l} \text{Dif} \\ \text{CP} = 100\% \end{array} \right\} \begin{array}{l} \times 3 \\ - 20\% \\ - 60 \\ \times 3 \\ \hline 300/- \end{array}$$

Profit & Loss

8) A merchant purchases 20kg of rice at Rs 20 per kg & 80kg of rice at Rs 26 per kg. He sells the mixture at Rs 27 per kg. Find his profit?

Sol: Total CP

| | |
|----------------------------------|----------------|
| CP ₁ → 20 × 20 = 400 | |
| CP ₂ → 80 × 26 = 2080 | |
| Total CP → | <u>2480</u> CP |

Total SP → (20 + 80) × 27 = 100 × 27 = 2700 SP

Profit = SP - CP = 2700 - 2480 = Rs 220

| |
|---------------------------------------|
| Profit ₁ → 20 × 7 = Rs 140 |
| Profit ₂ → 80 × 1 = Rs 80 |
| Total Profit → <u>Rs 220</u> |

Q A merchant purchases 20kg of rice at Rs 30 per kg & 80kg of rice at Rs 25 per kg. He sells the mixture at Rs 27 per kg. Find his profit/loss?

① Loss $\rightarrow 3 \times 20 = \text{Rs } 60 \text{ loss}$
 ② Profit $\rightarrow 2 \times 80 = \text{Rs } 160 \text{ profit}$
 $\Rightarrow \text{overall Profit} \Rightarrow \text{Rs } 100$

$CP_1 = 20 \times 30 = \text{Rs } 600$
 $CP_2 = 80 \times 25 = \text{Rs } 2000$

$160 - 60 = 100/-$

Q A man purchases 80 dozen eggs at Rs 6 per dozen, of these 160 eggs are broken. At what price per dozen should he sell the remaining eggs to make a profit of 25%.

Sol: $CP = 80 \times 6 = \text{Rs } 480$ — CP
 $CP = 480$
 $P = 25\% \text{ of } 480 = \frac{1}{4} \times 480 = 120$
 $SP = 480 + 120 = 600 \rightarrow SP$

$80 \times 12 = 960$
 Broken = 160
 Available = 800

$\frac{3}{\cancel{800}} \times 12 = 9/- \text{ per dozen}$

Q A man purchases 50 dozen mangoes at Rs 4 per dozen, of these 40 are found rotten. At what price per dozen should he sell the remaining mangoes in order to make a profit of 5%.

Sol $CP = 4 \times 50 = \text{Rs } 200$ — CP
 Profit $\rightarrow 5\% \text{ of } 200 = 10$
 $SP \rightarrow 210$

$50 \times 12 = 600$
 Rotten = 40
 Available = 560

$\frac{3}{\cancel{200}} \times 12 = \frac{9}{2} = \text{Rs } 4.50 \text{ per dozen}$