



Profit, Loss, Discount, Value Added Tax (VAT) Ex 13.1 Q24

**Answer :**

$C.P$  of 100 hens = Rs. 8000

Cost of one hen =  $\frac{8000}{100}$  = Rs. 80

$C.P$  of 20 hens = Rs.  $\left( 80 \times 20 \right)$  = Rs. 1600

Gain % = 5%

$S.P = C.P \left( \frac{100 + \text{gain \%}}{100} \right)$

$S.P = 1600 \times \frac{105}{100}$  = Rs. 1680

$C.P$  of 80 hens = Rs.  $\left( 80 \times 80 \right)$  = Rs. 6400

Gain on 80 hens =  $S.P$  of 80 hens -  $C.P$  of 80 hens

Gain on 100 hens = Gain on 80 hens + Gain on 20 hens

Gain on 100 hens = Rs.  $\left( 80 + S.P \text{ of } 80 \text{ hens} - 6400 \right)$

Gain % on 100 hens =  $\frac{\text{Gain on } 100 \text{ hens}}{C.P \text{ of } 100 \text{ hens}} \times 100$

$20 = \frac{(80 + S.P \text{ of } 80 \text{ hens} - 6400)}{8000} \times 100$

$1600 = 80 + S.P \text{ of } 80 \text{ hens} - 6400$   $S.P \text{ of } 80 \text{ hens} = \text{Rs. } \left( 1600 + 6400 - 80 \right)$   $S.P$  of

80 hens = Rs. 7920 Gain on 80 hens =  $S.P$  of 80 hens -  $C.P$  of 80 hens = Rs

$\cdot \left( 7920 - 6400 \right) = \text{Rs. } 1520$  Gain % on 80 hens =  $\frac{\text{Gain on } 80 \text{ hens}}{C.P \text{ of } 80 \text{ hens}} \times 100 = \frac{1520}{6400} \times 100 =$

.75% Therefore, Toshiba gained 23.75% on 80 hens.

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