**Practice 5**

The following figures were for Year 5:

|  |  |
| --- | --- |
|  | **RM** |
| Inventory, 1 January Year 5 | 19,400 |
| Inventory, 31 December Year 5 | 26,660 |
| Purchases | 155,880 |

The gross profit margin was 20%.

**You are required to find the following figures:**

1. Gross Profit;
2. Sales.