

Profit and Loss

→ Cost Price (खरीदी किंमत) → (C.P.)

→ Selling Price (विक्री किंमत) → (S.P.)

→ Profit (लाभ) : $\Rightarrow \underline{SP > CP}$ $\boxed{Pr = S.P. - C.P.}$ $\rightarrow \boxed{SP = CP + Pr}$
 $\rightarrow \boxed{CP = SP - Pr}$

→ Loss (तोटा) : $\Rightarrow \underline{CP > SP}$ $\boxed{Loss = CP - SP}$ $\boxed{CP = SP + Loss}$

$$\begin{aligned} 1) \quad & CP = 1250 \\ & SP = 1740 \\ & Pr = 1740 - 1250 \\ & \boxed{Pr = 490} \end{aligned}$$

$$\begin{aligned} 2) \quad & CP = 500 \\ & Pr = 250 \\ & S.P. = 500 + 250 \\ & \boxed{SP = 750} \end{aligned}$$

$$\begin{aligned} 3) \quad & SP = 470 \\ & Loss = 130 \\ & CP = SP + Lo = 470 + 130 \\ & \boxed{CP = 600} \end{aligned}$$

Cost Price	Selling Price	Profit /Loss	Profit/ Loss (%)
2000	<u>2400</u>	400	$\frac{400}{2000} \times 100 = 20\%$
2500	3300	800	$\frac{800}{2500} \times 100 = 32\%$
2800	2450	-350	$\frac{350}{2800} \times 100 = 12.5\%$
1500	<u>1800</u>	<u>300</u>	$\frac{300}{1500} \times 100 = 20\%$
300	<u>250</u>	<u>-50</u>	$\frac{50}{300} = \frac{1}{6} \times 100 = 16\frac{2}{3}\%$
360	$\frac{CP}{SP} = \frac{5}{6} \times 72$ 360 432	432	20 %
350	$\frac{CP}{SP} = \frac{5}{3} \times 70$ 350 (210)	140	-40 %
(120)	1440	(240)	20 %

Raj sold an item for Rs. 6,384/- and incurred a loss of 30%. At what price should he have sold the item to have gained a profit of 30%?

- a) Rs. 14, 565/-
- ☒ b) Rs. 11, 856/-
- c) Rs. 13, 544/-
- d) Cannot be determined
- e) None of these

$$\frac{CP}{SP} = \frac{10}{7} \quad \begin{array}{r} \times 912 \\ \hline 9120 \end{array} \quad \begin{array}{r} 6384 \end{array}$$

$$P = 30\%$$

$$SP = 13 \quad \begin{array}{r} \times 912 \\ \hline 11856 \end{array}$$

$$\begin{aligned} CP &= 10 \\ \text{loss} &= 30\% \\ SP_1 &= 7 \\ \text{Profit} &= 30\% \\ SP_2 &= 13 \end{aligned}$$

$$\begin{array}{r} 7 \quad \begin{array}{r} \times 912 \\ \hline 6384 \end{array} \\ 13 \quad \begin{array}{r} \times 912 \\ \hline 11856 \end{array} \end{array}$$

Kiran purchased a scooter for Rs. 52000. He sold it at loss of 10%. With that money he purchased another scooter and sold it at profit of 20%. What is his overall loss/profit?

- A) Rs. 4160 profit
- B) Rs. 2060 profit
- C) Rs. 2560 loss
- D) Rs. 1340 loss
- E) None

$$\begin{array}{l} \checkmark CP = 52000 \\ \text{Loss} = 10\% = 5200 \\ SP = 46800 \end{array} \quad \left\{ \begin{array}{l} CP = 46800 \\ P\% = 20\% = 9360 \\ SP = 56160 \end{array} \right.$$

$$\boxed{56160 - 52000 = 4160}$$

$$CP = \underline{100} \xrightarrow[-10]{-10\% \downarrow} 90 \xrightarrow[+18]{+20\% \uparrow} \underline{108}$$

$$\boxed{8\% \uparrow 52000 = \underline{4160}}$$

A sells an article which cost him Rs. 400 to B at a profit of 20%. B then sells it to C, making a profit of 10% on the price he paid to A. How much does C pay to B?

- a) 472
- b) 520
- c) 528
- d) 540
- e) 620

$$\begin{array}{ccccc} A & & B & & C \\ 400 & \xrightarrow[\frac{80}{20\%}]{} & 480 & \xrightarrow[\frac{48}{10\%}]{} & \boxed{528} \end{array}$$

The profit made on a product is 25%. What is the loss percent incurred on the sale if the figures of both CP and SP are interchanged?

- a) 15 %
- b) 20 %
- c) 16 %
- d) 25 %.
- e) None

$$CP = 4$$

$$SP = 5$$

$$CP = 5$$

$$SP = 4$$

$$\text{loss} = \frac{1}{5} \times 100 = \boxed{20\%}$$

Rani buys a old bike for Rs. 15000. If she spent 12% of the cost price for repairing , at what price should it be sold to earn 10% ?

- a) 18000
- b) 18480
- c) 16800
- d) 20000
- e) 18800

$$\left. \begin{aligned} CP &= 100 \\ \text{Repairing} &= 12\% \text{ of } 100 = 12 \\ CP &= 112 \\ P\& = 10\% \text{ of } 112 = 11.2 \\ SP &= 123.2\% \text{ of } 15000 \end{aligned} \right\}$$

$$15000 \xrightarrow[+1800]{12\% \uparrow} 16800 \xrightarrow[+1680]{10\% \uparrow}$$

$$SP = \boxed{18480}$$

Two-thirds of a consignment was sold at a profit of 6% while the rest at a loss of 3%. If there was an over all profit of Rs. 1080, the value of the consignment was

- a) 25000
- b) 30000
- ☒ c) 36000
- d) 40000
- e) 28000

$$\text{Cons} = 3$$

$$\text{CP} = 100$$

$$\text{CP} = 3 \times 100 = \boxed{300}$$



$$\boxed{\frac{2 \times 106}{16 \times 1}} + \boxed{\frac{1 \times 97}{13 \times 1}} = \boxed{309}$$

$$\text{CP} = 300 \xrightarrow{\times 120} \boxed{36000}$$

$$\text{SP} = 309$$

$$\text{Pr} = 9 \xrightarrow{\times 120} 1080$$

A vehicle dealer bought 5 second hand tractors for Rs. 2,00,000. He spent Rs. 2,00,000 additional on the maintenance and repairing of these 5 tractors. He sold one of the tractors for Rs. 1,50,000. What should be the average selling price of rest of the four tractors, if he makes 40% profit on the whole transaction?

- a) 100000
- b) 120000
- ☒ c) 102500
- d) 125000
- e) 150000

$$CP = 200000 + 200000 = 400000$$

$$P\% = 40\% \text{ of } 400000 = 160000$$

$$SP = 560000$$

$$(150000) + (4 \times x) = 560000$$

$$4x = 410000$$

$$x = \frac{410000}{4} = \boxed{102500}$$

A trader sells his goods at 20% profit. Had he bought it at 10% more and sold it for Rs. 70 more, he would have earned a profit of 25%. Find the cost price of the goods.

- a) 400
- b) 250
- c) 450
- d) 500
- e) 650

$$\begin{array}{ll} \text{CP} = 100 & \text{CP} = 110 \\ \text{P}_\% = 20 & \text{P}_\% = 25\% = 27.5 \\ \text{SP} = 120 & \text{SP} = 137.5 \end{array}$$

$+10\%$

$+17.5$

$$\begin{array}{r} 17.5 \times 4 = 70 \\ 100 \times 4 = 400 \end{array}$$

A smartphone costs 10 times the cost of a headphone. On selling smartphone there is a profit of 15% while the total profit on selling both headphone and smartphone is 20%. If there is a profit of Rs. 2800 on selling headphone then find the cost price of smartphone ?

- a) 25000
- b) 40000
- c) 45000
- d) 30000
- e) 35000

Smartphone	HeadPhone	Overall
CP = 1000	CP = 100	CP = 1100
Pr = 15% = <u>150</u>	Pr = <u>70</u>	Pr = 20% = <u>220</u>
$150 + \underline{70} = 220$		
$ \begin{array}{r} 70 \xrightarrow{\times 40} 2800 \\ 1000 \xrightarrow{\times 40} \underline{40000} \end{array} $		

A man purchased 150 chairs, each costing the same, but 40% of them are damaged which cannot be sold. He sold 50% of the remaining at 20% profit each and remaining at 5% loss each. If the total selling price of chairs is Rs. 7740, then what was the total cost price of all chairs?

a) 11000

b) 12000

c) 13000

d) 14000

e) 15000

$$\text{Total} = 150$$

$$\text{CP} = 100$$

$$\text{Original CP} = 15000$$

$$\text{Good} = 60\% \text{ of } 150 = 90$$

$$\begin{array}{cc} 50\% & 50\% \\ 45 & 45 \end{array}$$

$$\text{SP} = (45 \times 120) + (45 \times 95) = 45 \times 215 = 9675$$

(20% ↑) (5% ↓)

$$\begin{array}{r} 9675 \\ + 387 \quad \times 20 \\ \hline 7740 \end{array}$$

$$\begin{array}{r} 9675 \\ + 2175 \quad 600 \quad \times 20 \\ \hline 15000 \end{array}$$

12000

Discount

1) Discount એ
જેની marked
price (MP) વર
દિવા મળે.

$$2) SP = MP - \text{Disc}$$

$$3) \text{Disc} = MP - SP$$

$$4) MP = SP + \text{Disc}$$

Marked Price / labelled

$$CP = 500$$

$$P\% = 40 \therefore 500 = 200$$

$$SP = \underline{700}$$

$$MP = 1000$$

$$\text{Disc} = 30 \therefore 1000 = 300$$

$$SP = 1000 - 300 = \underline{700}$$

$$1) Pr = 40\%$$

$$Disc = 20\%$$

$$CP:SP:MP = 20:28:35$$

$$\frac{CP}{SP} = \frac{100}{140} = \frac{5}{7} = \frac{20}{28}$$

$$\frac{MP}{SP} = \frac{100}{80} = \frac{5}{4} = \frac{35}{28}$$

$$2) Disc = 20\% = \frac{1}{5}$$

$$Pr = 25\% = \frac{1}{4}$$

$$CP:SP:MP$$

$$\frac{CP}{SP} = \frac{4}{5} = \frac{16}{20}$$

$$\frac{MP}{SP} = \frac{5}{4} = \frac{25}{20}$$

$$CP:SP:MP = 16:20:25$$

$$3) Disc = 25\% = \frac{1}{4}$$

$$Loss = 20\% = \frac{1}{5}$$

$$CP:SP:MP$$

$$\frac{CP}{SP} = \frac{5}{4} = \frac{15}{12}$$

$$\frac{MP}{SP} = \frac{4}{3} = \frac{16}{12}$$

$$CP:SP:MP = 15:12:16$$