



### Computation of Operating Profit

Net Profit 5,00,000

#### Add: Non Operating Expenses

Loss on sale of Furniture	12,000	
Loss by Fire	50,000	
Interest on Loan from Bank	10,000	
Donation	5,100	77,100
		<u>5,77,100</u>

#### Less: Non Operating Income

Dividend Received	6,000	
Rent Received	24,000	30,000
		<u>5,47,100</u>

#### Operating Profit

