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 Operating Profit Ratio = $\text{Operating Profit} / \text{Sales} * 100$.
 Operating Profit = $\text{Net Profit} + \text{Non-Operating Expenses} - \text{Non Operating Incomes} = 84,000 + 2,000 - 6,000 = 80,000 = 80,000 / 500000 * 100 = 16\%$.
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