1	E.g.		4	M1	for converting £ to \$ or \$ to £
	$(72 \div 3) \times 1.34 \ (= 17.91) \ or$				C
	34.5 × 1.34 (= 46.23) or				
	72 ÷ 1.34 (= 53.73) or				
	$(34.5 \times 3) \times 1.34 (= 138.69)$				
	34.5 - '17.91' (= 16.59) or			M1	for profit of 1 pair of jeans or 3
	$(46.23' - (72 \div 3) = (22.23)$ or				pairs of jeans
	$(34.5 \times 3) - 53.73' (= 49.77)$ or				
	<pre>'138.69' - 72 (= 66.69)</pre>				
	$\frac{16.59}{17.91} \times 100$ or $\frac{22.23}{72 \div 3} \times 100$ or			M1	for a complete method
	$\frac{1}{17.91'} \times 100 \text{ or } \frac{72 \div 3}{72 \div 3} \times 100 \text{ or }$				
	'49.77' 100 '66.69' 100				
	$\frac{49.77'}{53.73'} \times 100$ or $\frac{66.69'}{72} \times 100$				
		93		A1	for 92.625 – 93
					Total 4 marks

2 (a)		3720	1	B1
(b)		95	1	B1
(c)	$\frac{651}{93} \times 4.4$		2	M1
		308		Al
				Total 4 marks

3	350 × 91 (= 31 850) or 28 938 ÷ 91 (= 318)		3	M1	for converting one cost to the other currency
	"31 850" – 28 938 (= 2912) or 350 – "318" (= 32)			M1	for finding difference, accept 28 938 - "31 850" (= -2912) or "318" - 350 (= -32)
	Working not required, so correct answer scores full marks (unless from obvious incorrect working)	2912 rupees or £32		A1	must include units
					Total 3 marks

4	(Berlin) 120 ÷ 1.16 (= 103.45)		4	M1	
	(Dubai) $600 \times 0.24 \div 1.16 (= 124.14)$ oe			M1	
	or 144 ÷ 1.16				
	"124.14" – "103.45"			M1	dep on M2 Accept "103.45" - "124.14"
					or rounded/truncated values
		20.69		A1	allow 20.68 to 20.7(0)
					Total 4 marks
		1	•		
Alternative	Mark Scheme for Q4				
4	$(Dubai =) 600 \times 0.24 (= 144)$		4	M1	
	"144" - 120 = 24			M1	
	"24" ÷ 1.16			M1	dep on M2 for a fully correct method
		20.69		Al	allow 20.68 to 20.7(0)
					Total 4 marks

5	438 × 0.12 (= 52.56) or 44.39 ÷ 0.92 (= 48.25)		4	M1	
	438 × 0.12 (= 52.56) and 44.39 ÷ 0.92 (= 48.25) or			M1	
	438 × 0.12 (= 52.56) and "52.56" × 0.92 (=48.355) or				
	44.39 ÷ 0.92 (= 48.25) and "48.25" ÷ 0.12 (= 402.083)				
	"52.56" – "48.25" or			M1	Dep on M2
	"48.355" - 44.39 = 3.965 and "3.965" ÷ 0.92 or				
	438 - "402.083"(= 35.916) and "35.916" × 0.12				
		4.31		A1	
					Total 4 marks

6	1342 ÷ 11(=122) or 125 × 11 (=1375)		3	M1	
	125 – "122" (=3) or "1375" – 1342(=33)			M1	
		3 euros		A1	Answer must have correct units
		or			which may be shortened eg € or
		33 (Swedish) Krona			SK or krona
					Total 3 marks

7 (a)	eg 500 × 1.18		2	M1
	Correct answer scores full marks (unless from obvious	590]	A1
	incorrect working)			
(b)	eg 350 ÷ 1.40		2	M1
	Correct answer scores full marks (unless from obvious	250]	A1
	incorrect working)			
				Total 4 marks

8	$1620 \times 0.9(0) (= 1458)$		4	M1
	1620 ÷ 1.08 (= 1500)			M1
	"1500" – "1458"			M1
	Correct answer scores full marks (unless from obvious incorrect working)	42		A1
				SC B1 for 1620 ÷ 0.9 (= 1800) and 1620 × 1.08 (= 1749.6(0)) or for "1800" – "1749.6(0)" (= 50.4(0))
				Total 4 marks

9	(a)		612	1	B1	
	(b)	2580 ÷ 6.45 (= 400)		2	M1	
		or				
		2580 × 0.85 (= 2193)				
		or				
		$\frac{0.85}{6.45}(=0.13(17))$				
		or				
		$\frac{6.45}{0.85}(=7.5(88))$				
		Correct answer scores full marks (unless from	340		A1 cao	
		obvious incorrect working)				
						Total 3 marks