| Question | Answer                         | Mark | Mark scheme                                                                                                                                                                                                                                                                                                                               | Additional guidance                                                                                                            |
|----------|--------------------------------|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| 15       | 15% of 88 from correct figures | P1   | for first step towards finding comparable figures, eg $\frac{15}{100} \times 88 \ (= 13.2)$ oe or $\frac{20}{100} \times 62 \ (= 12.4)$ oe OR $15 \times 88 \ (= 1320)$ or $20 \times 62 \ (= 1240)$ for process to find two comparable figures, eg $\frac{15}{100} \times 88 \ (= 13.2)$ oe and $\frac{20}{100} \times 62 \ (= 12.4)$ oe | 0                                                                                                                              |
|          |                                | C1   | OR 15 × 88 (= 1320) and 20 × 62 (= 1240)  15% of 88 from 13.2 oe and 12.4 oe OR 15% of 88 from 1320 and 1240                                                                                                                                                                                                                              | Must have correct figures. Ignore an incorrect difference after a correct decision from correct figures unless it contradicts. |