

Sure Asmi!

Here are complete, exam-oriented, easy-to-revise Percentage Notes with all formulas, patterns, shortcuts, tricks, and solved examples.



PERCENTAGE – COMPLETE NOTES FOR GOVT EXAMS



1. BASIC FORMULAS

1. Percentage Formula

```
[  
 \text{Percentage} = \frac{\text{Value}}{\text{Total}} \times 100  
 ]
```

2. Value from Percentage

```
[  
 \text{Value} = \frac{\text{Percentage}}{100} \times \text{Total}  
 ]
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3. Percentage Change

```
[  
 \text{Increase \%} = \frac{\text{Increase}}{\text{Original}} \times 100  
 ]  
 [  
 \text{Decrease \%} = \frac{\text{Decrease}}{\text{Original}} \times 100  
 ]
```



2. POPULAR SHORTCUT VALUES

Fraction	Percentag e
----------	----------------

1/2	50%
-----	-----

1/3	33.33%
2/3	66.66%
1/4	25%
3/4	75%
1/5	20%
2/5	40%
3/5	60%
4/5	80%
1/8	12.5%
3/8	37.5%
5/8	62.5%
7/8	87.5%
1/10	10%

Remember mixed fractions:

Mixed Fraction	Decimal	Percentag e
1 1/4	1.25	125%
1 1/2	1.5	150%
2 1/2	2.5	250%



3. IMPORTANT PATTERNS IN EXAMS

A. % Increase + % Increase → Net Increase

Formula:

$$[A + B + \frac{AB}{100}]$$

Example: Prices increase by 20% and then 30%.

```
[  
20 + 30 + \frac{20\times30}{100} = 56%  
]
```

B. % Increase + % Decrease → Net Effect

```
[  
A - B - \frac{AB}{100}  
]
```

Example: Increase 20%, decrease 10%:

```
[  
20 - 10 - \frac{20\times10}{100} = 8% \text{ increase}  
]
```

C. Reverse % (Back Calculations)

If A is 20% more than B:

```
[  
B = \frac{A}{1.20}  
]
```

If A is 20% less than B:

```
[  
B = \frac{A}{0.80}  
]
```

D. Conversion Trick

- Increase by $x\%$ → multiply by $(1 + x/100)$
- Decrease by $x\%$ → multiply by $(1 - x/100)$

Example: 500 increased by 20%

$$\rightarrow 500 \times 1.2 = \mathbf{600}$$



4. DIFFERENT QUESTION PATTERNS

Pattern 1: Basic % Questions

Q. What is 20% of 450?

$$20\% = 1/5 \rightarrow 450 \div 5 = 90$$

Pattern 2: Percentage Increase / Decrease

Q. Price increases from 800 to 1000. Find % increase.

$$[\frac{200}{800} \times 100 = 25\%]$$

Pattern 3: Successive Percentage

Q. Increase by 20% then 10%

$$[20 + 10 + \frac{20 \times 10}{100} = 32\%]$$

Pattern 4: Population / Salary Increase

Same formula: multiply each year.

Q. Salary increases 10% every year. What after 2 years?

$$\begin{aligned} &\rightarrow \text{Multiply by } 1.1 \times 1.1 = 1.21 \\ &\rightarrow \text{Increase} = 21\% \end{aligned}$$

Pattern 5: Exam Marks

Q. He scored 120 marks, which is 40% of total. Find total.

$$[\frac{120 \times 100}{40} = 300]$$

Pattern 6: Comparing Two Numbers

Q. A is 25% more than B. B = ?

If B = 100 → A = 125

So reverse:

[

$$B = \frac{A}{1.25}$$

]

Pattern 7: Profit-Loss type % Use

Q. CP = 800. Profit = 25%. SP?

[

$$SP = 800 \times 1.25 = 1000$$

]

★ 5. TRENDING EXAM QUESTIONS (VERY IMPORTANT)

Q1. A is 20% more than B. B is how much less than A?

Shortcut:

[

$$\frac{20}{120} \times 100 = 16.66\%$$

]

Q2. A number is increased by 20% and then decreased by 20%. Find net % change.

[

$$20 - 20 - \frac{20 \times 20}{100} = -4\%$$

]

Q3. Population of a village increases 5% then decreases 5%. Net effect?

[
5 - 5 - $\frac{25}{100}$ = -0.25%
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Q4. Marks increased from 240 to 300. Find % change.

[
 $\frac{60}{240} \times 100 = 25\%$
]

Q5. A girl scores 40% marks and fails by 30 marks. Passing = 50%. Find max marks.

Difference = 10% = 30 marks
So 1% = 3
Total = **300 marks**

6. MUST-REMEMBER SHORTCUTS

Successive % formula (golden)

[
 $\text{Net \%} = A + B + \frac{AB}{100}$
]

Increase followed by decrease

Always **negative** effect:

[
 $\text{Net \%} = A - A \left(\frac{x}{100} \right)$
]

Reverse % (super useful)

If A is x% more than B:

$$B = A / (1 + x/100)$$

If A is x% less than B:

$$B = A / (1 - x/100)$$



7. PRACTICE QUESTIONS (YOU TRY)

(I can solve after you try)

1. A number is increased by 25% and then increased by 10%. Find net % increase.
 2. A student got 180 marks, which is 60% of total. Find total marks.
 3. The price of an article decreased from 600 to 450. Find % decrease.
 4. A's salary is 20% less than B. B's salary?
 5. A shopkeeper gives 10% discount and still earns 20% profit. If CP = 500, find MRP.
-

Asmi, if you want, I can also make this into a **PDF** for your revision.

Nice — I'll give you a single, **complete, exam-ready cheat-sheet** for **Profit & Loss** that includes:

- All **English trap words** used in exams (with short meanings)
- Every **pattern** you'll meet (with the *fast method* to solve)
- **Adulteration / Cheating / Faulty balance** patterns (with formulas)
- **Step-by-step solved examples** for each important pattern
- Quick **shortcuts** and a 1-line **strategy** you can memorize

I won't ask anything back — here's everything you need right now.



ENGLISH TRAP WORDS (common in government exams)

(Word → short meaning / how it tricks you)

- **Cost Price (CP)** → amount spent to buy/make the item.
- **Selling Price (SP)** → actual amount at which item is sold.

- **Marked Price (MP) / List Price / Labelled Price / Nominal Price** → printed price before discount.
- **Discount / Rebate** → reduction on MP. (Trick: “rebate” sometimes used for tax)
- **Outlay** → *total money spent* (same as total CP / investment).
- **Gain / Profit / Margin** → SP – CP (positive).
- **Loss** → CP – SP (if CP > SP).
- **Gross Profit / Net Profit** → gross: before expenses; net: after expenses.
- **Overhead Charges / Brokerage / Commission** → extra expenses or deductions; sometimes added to CP.
- **Surcharge** → an extra charge (often tax-like) — add to price or cost.
- **Face Value** → written value (like coupon); not always actual market value.
- **Trade Discount** → between wholesaler & retailer (not shown to final buyer usually).
- **Cash Discount** → for immediate payment (applied on invoice).
- **Marked up / Marked up price** → price increased from CP to MP.
- **Underpriced / Overpriced** → relative terms used to confuse.
- **Faulty Balance / Short Weight / Adulteration** → cheating methods (special formulas).
- **Turnover** → total sales revenue ($SP \times \text{quantity}$).
- **Break-even point** → no profit/no loss.
- **Net Margin / Profit % on Cost / Profit % on SP** → check which base they want (CP or SP).

Tip: if the question says “percentage of”, check the **base** carefully — many traps ask profit% **on cost** vs **on selling price**.

CORE FORMULAS (memorize these multipliers)

- Profit% = $(\frac{SP-CP}{CP} \times 100)$
 - Loss% = $(\frac{CP-SP}{CP} \times 100)$
 - SP (with p% profit) = $(CP \times (1 + \frac{p}{100}))$
 - SP (with p% loss) = $(CP \times (1 - \frac{p}{100}))$
 - CP (if SP and profit p% known) = $(\frac{SP}{1 + \frac{p}{100}})$
 - CP (if SP and loss p% known) = $(\frac{SP}{1 - \frac{p}{100}})$
 - Successive discounts (a%, b%): net = $(a+b-\frac{ab}{100})$
 - Successive percent increases (a%, b%): net = $(a + b + \frac{ab}{100})$
-

ADULTERATION / MIXTURE / CHEATING FORMULAS (must know)

1. Adulteration (mixing cheaper thing — e.g., water with milk) when sold at cost price of pure article

If seller mixes (x%) of cheap stuff (water) with ((100-x)% of real one, and sells the mixture at the **cost price of pure article**, gain% =

[

$$\text{Gain\%} = \frac{x}{100-x} \times 100 = \frac{x}{100-x} \times 100\%$$

]

(Common exam pattern: “If water is mixed to milk by x%, profit?”)

2. Cheating by short weight (gives less weight but charges for full kg)

If seller gives (W) grams instead of 1000g (or gives (x) kg instead of 1 kg), and charges for 1 kg:

Effective gain% = $(\frac{\text{Price charged} - \text{Actual cost for given weight}}{\text{Actual cost for given weight}}) \times 100$.

If CP per kg = C, seller gives (w) grams (i.e., $w/1000$ kg) but charges C:
Cost for (w)g = $(C \times \frac{w}{1000})$.

Profit% = $(\frac{C - C \times \frac{w}{1000}}{C \times \frac{w}{1000}}) \times 100 = \frac{1000-w}{w} \times 100\%$.

3. Cheating by giving more price but less quantity (general)

If actual weight given is (x) instead of 1 and selling price = price for 1 unit, gain% = $(\frac{1-x}{x}) \times 100$.



QUICK STRATEGY (one-line)

1. Identify base (CP or SP or MP).
 2. Convert all percentages to **multipliers**: $+p\% \rightarrow (1+\frac{p}{100})$, $-p\% \rightarrow (1-\frac{p}{100})$.
 3. Work on a convenient base (1, 100, or CP = 100) to simplify.
 4. For adulteration/cheating, convert to **effective cost** for the actual quantity given.
 5. Always check whether % is on CP or on SP.
-



PATTERNS & HOW TO SOLVE (with solved examples)

I'll list the common exam patterns and give a neat, fully-worked example for each.

Pattern A — Basic: find Profit% / Loss% / SP / CP

Example A1: An article bought for ₹600 is sold for ₹750. Find profit% and SP.

Step-by-step:

- $CP = 600, SP = 750$
- $Profit = SP - CP = 750 - 600 = 150$
- $Profit\% = (150/600 \times 100 = 25\%)$.

Answer: Profit 150, Profit% = 25%.

Pattern B — SP when profit% given

Example B1: $CP = ₹480$, profit = 20%. Find SP.

- $SP = CP \times (1 + 20/100) = 480 \times 1.2 = 576$.

Answer: ₹576.

Pattern C — CP when SP and profit% given (reverse %)

Example C1: An item is sold for ₹1320 at 10% profit. Find CP.

- $CP = SP / 1.10 = 1320 / 1.1 = 1200$.

Answer: ₹1200.

(Work digit-by-digit: $1320 \div 1.1 = 13200 \div 11 = 1200$.)

Pattern D — Marked Price (MP), Discount, then Profit

Example D1: $MP = ₹2000$. Shopkeeper gives 20% discount and still makes 10% profit. Find CP.

- After 20% discount, $SP = MP \times (1 - 0.20) = 2000 \times 0.8 = ₹1600$.
- If SP gives 10% profit, $CP = SP / 1.10 = 1600 / 1.1 = 1454.545\dots \rightarrow ₹1454.55$ (or fraction $1600 \times 10/11 = 16000/11 = 1454 \frac{6}{11}$).
- For exams, often they keep integers; but process is important.

Answer: CP = 1600 / 1.1 = 1454.545...

Pattern E — Successive Discounts

Example E1: Two discounts 20% and 10% on MP 1000. Net discount?

- Net discount% = $20 + 10 - (20 \times 10/100) = 30 - 2 = 28\%$.
- Net SP = MP $\times (1 - 0.28) = 1000 \times 0.72 = ₹720$.

Answer: Net discount 28%, SP = ₹720.

Pattern F — Successive Profit/Loss

Example F1: A price increases by 20% then decreases by 10%. Net change?

- Net% = $20 - 10 - (20 \times 10/100) = 10 - 2 = 8\%$ increase.

Answer: 8% net increase.

(Or multiplier: $1.2 \times 0.9 = 1.08 \rightarrow 8\%$ increase.)

Pattern G — Chain transactions (A sells to B sells to C)

Example G1: A buys at ₹500, sells to B at 20% profit. B sells to C at 10% loss. Final SP?

- A → B: SP1 = $500 \times 1.2 = ₹600$.
- B's CP = 600; B sells at 10% loss → SP2 = $600 \times 0.9 = ₹540$.

Answer: Final SP = ₹540 (overall A's profit = $540/500 - 1 = 8\%$ overall).

Pattern H — Profit% on MP with discount (find MP)

Example H1: CP = ₹400. The shopkeeper wants 25% profit after giving 10% discount on MP. Find MP.

- Let MP = x . After 10% discount, SP = $0.9x$.
- Required SP to get 25% profit = $CP \times 1.25 = 400 \times 1.25 = 500$.
- So $0.9x = 500 \rightarrow x = 500 / 0.9 = 555.555\dots \rightarrow ₹555.56$.

Answer: MP $\approx ₹555.56$.

Pattern I — Faulty Balance / Short Weight

Example I1: A shopkeeper sells sugar at price ₹100 per kg (CP = ₹100 per kg). He gives only 950 g but charges for 1 kg. What is his gain% (ignoring other costs)?

- Cost for 950 g = $100 \times 950/1000 = ₹95$.
- He charges ₹100 (price of 1 kg), so profit = 5.
- Profit% = $(5 / 95) \times 100 = (\frac{5}{95}) \times 100 = \frac{500}{95} \approx 5.263157\dots\%$
- Rounded = 5.263%.

Answer: $\approx 5.263\%$ gain.

(Alternate formula: gain% = $(1000 - 950)/950 \times 100 = 50/950 \times 100 = 5.263\%$)

Pattern J — Adulteration (mixing water in milk) — standard

Example J1: A milk seller mixes 10% water to milk and sells the mixture at cost price of pure milk. Gain%?

- $x = 10 \rightarrow \text{gain\%} = x/(100 - x) \times 100 = 10/90 \times 100 = 11.111\dots\%$
- So gain $\approx 11.11\%$.

Answer: 11.111...% (i.e., $10/90 \times 100$).

Why it works: For 100 kg pure milk (cost = 100 units of money), he actually gives only 90 kg real milk + 10 kg water (water cost 0). He sells 100 kg mixture at price of 100 kg pure milk, so he paid only for 90 kg but got money for 100 kg.

General: if $x\%$ adulteration, gain% = $(\frac{x}{100-x}) \times 100$.

Pattern K — Adulteration where cheaper ingredient has non-zero cost

If cheaper ingredient has cost (c_2) per unit and expensive has (c_1), and mixed ratio given, compute weighted CP and compare with selling price.

Quick method: compute CP per unit of mixture, then compare SP.

Pattern L — Profit% on SP (rare) vs on CP

- Profit% on CP = $(\frac{\text{Profit}}{\text{CP}}) \times 100$.
- Profit% on SP = $(\frac{\text{Profit}}{\text{SP}}) \times 100$.
Be careful: exams may ask either — read base.

Example L1: CP = 80, SP = 100. Profit = 20.

- Profit% on CP = $20/80 \times 100 = 25\%$.
 - Profit% on SP = $20/100 \times 100 = 20\%$.
-

Pattern M — Outlay (total CP) and splitting

Example M1: “Total outlay on 5 articles is ₹2500. He sold each at 10% profit. Find SP per article if all sold equally.”

- Outlay = total CP = 2500 → CP per item = 500.
 - SP per item = $500 \times 1.10 = ₹550$.
-

Pattern N — Discount + GST / VAT (modern pattern)

Example N1: MP = ₹1000, discount 10%, GST 18% on net. Find final price.

- After discount: price = $1000 \times 0.9 = 900$.
- Add GST 18%: final = $900 \times 1.18 = 900 + 162 = ₹1062$.

(Always check whether GST is on MP or discounted price.)

Pattern O — Two items with different profit% — overall profit%

Example O1: Sold 2 articles: one bought at ₹200 sold at 10% profit, another bought at ₹300 sold at 20% profit. Overall profit%?

- Profit1 = $200 \times 0.10 = 20$; SP1 = 220.
 - Profit2 = $300 \times 0.20 = 60$; SP2 = 360.
 - Total CP = 500; Total SP = 580; Total profit = 80.
 - Overall profit% = $80/500 \times 100 = 16\%$.
-

12 MOST-LIKELY EXAM QUESTIONS (SOLVED QUICKLY)

1. CP ₹900, sold at 10% loss. SP = $900 \times 0.9 = ₹810$.
2. Item sold for ₹660 at 10% profit. CP = $660/1.1 = ₹600$.
3. MP ₹2000, discount 25%, SP = 1500. If CP = 1200, profit = 300 → profit% = 25%.
4. Two discounts 30% and 20% on MP ₹1000 → net discount = $30+20 - 6 = 44\%$ → SP = 560.
5. Mix: add 20% water to milk, sell at CP of milk → gain% = $20/80 \times 100 = 25\%$.
6. Short weight: gives 990g for 1kg → gain% = $(1000 - 990)/990 \times 100 = 10/990 \times 100 \approx 1.0101\%$.

7. Sold one at 10% profit and another at 10% loss for same CP → overall = 0 (only if CPs equal). If CPs differ, compute totals.
 8. Item marked up 40% then 10% discount → net multiplier = $1.4 \times 0.9 = 1.26 \rightarrow 26\%$ profit on CP.
 9. If tax (GST) is added after discount, compute discount first, then tax on net.
 10. If question says “profit of 20% on selling price” — change base: profit% on SP = p% → profit on CP = $p/(100-p) \times 100$. (E.g., profit 20% on SP means profit% on CP = $20/80 \times 100 = 25\%$).
 11. If outlay = ₹x for n articles sold with y% profit overall → SP total = $x \times (1 + y/100)$.
 12. If a shopkeeper allows 5% discount but still earns 10% profit, and CP known, find MP: $SP = CP \times 1.10$; $MP = SP / (1 - 0.05)$.
-

TRAPS & QUICK CHECKLIST (before answering any exam Q)

- Does the % refer to CP or SP? (base matters)
 - Is “outlay” = total CP? (yes)
 - If MP and discount both present, compute $SP = MP \times (1 - \text{discount}\%)$.
 - Successive % → use multipliers (not add/subtract except for small trick).
 - For adulteration with water (cost 0) use $(x/(100-x)) \times 100$.
 - Faulty balance → compute actual cost for given weight then compare.
 - If commission / brokerage given, treat as added cost to CP or reduce SP accordingly.
 - If multiple transactions, use total CP and total SP to find overall %.
-

MEMORY-AID (one page to memorize)

- Convert percent → multiplier: $+p\% \rightarrow (1+\frac{p}{100})$, $-p\% \rightarrow (1-\frac{p}{100})$.
 - Adulteration (water): $\text{gain\%} = (\frac{x}{100-x} \times 100)$.
 - Short weight: $\text{gain\%} = (\frac{1000-w}{w} \times 100)$ (if charging for 1kg but giving w grams).
 - Successive discounts: $(a+b-\frac{ab}{100})$.
 - Successive increases: $(a+b+\frac{ab}{100})$.
-

If you want, I'll convert this into a one-page printable PDF and also prepare **30 exam-level mixed P&L questions (with answers and short tricks)** targeted for SSC/Banking/RRB — tell me **PDF or Questions** (or both), and I'll make it right away.

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Remember mixed fractions:

Mixed Fraction	Decimal	Percentag e
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1 1/4	1.25	125%
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2.5

250%



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A. % Increase + % Increase → Net Increase

Formula:

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Example: Prices increase by 20% and then 30%.

$$[20 + 30 + \frac{20 \times 30}{100} = 56\%]$$

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$$[A - B - \frac{AB}{100}]$$

Example: Increase 20%, decrease 10%:

$$[20 - 10 - \frac{20 \times 10}{100} = 8\% \text{ increase}]$$

C. Reverse % (Back Calculations)

If A is 20% more than B:

$$[B = \frac{A}{1.20}]$$

If A is 20% less than B:

$$[B = \frac{A}{0.80}]$$

D. Conversion Trick

- Increase by $x\%$ → multiply by $(1 + x/100)$
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Example: 500 increased by 20%

$$\rightarrow 500 \times 1.2 = \mathbf{600}$$

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$$20\% = 1/5 \rightarrow 450 \div 5 = \mathbf{90}$$

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Q. Price increases from 800 to 1000. Find % increase.

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Pattern 3: Successive Percentage

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Pattern 4: Population / Salary Increase

Same formula: multiply each year.

Q. Salary increases 10% every year. What after 2 years?

→ Multiply by $1.1 \times 1.1 = 1.21$

→ Increase = 21%

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Q. He scored 120 marks, which is 40% of total. Find total.

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$$\frac{120 \times 100}{40} = 300$$

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Pattern 6: Comparing Two Numbers

Q. A is 25% more than B. B = ?

If $B = 100 \rightarrow A = 125$

So reverse:

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$$B = \frac{A}{1.25}$$

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Pattern 7: Profit-Loss type % Use

Q. CP = 800. Profit = 25%. SP?

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$$SP = 800 \times 1.25 = 1000$$

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★ **Successive % formula (golden)**

[
 $\text{Net \%} = A + B + \frac{AB}{100}$
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Increase followed by decrease

Always **negative** effect:

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Reverse % (super useful)

If A is x% more than B:

$$B = A / (1 + x/100)$$

If A is x% less than B:

$$B = A / (1 - x/100)$$

7. PRACTICE QUESTIONS (YOU TRY)

(I can solve after you try)

1. A number is increased by 25% and then increased by 10%. Find net % increase.
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