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| 1. The expenditures of a manufacturing firm per annum (in lakh rupees) over a given period:  Year | Salary | Raw Materials | Bonus | Maintenance | Insurance |
| 2018 | 450 | 180 | 4.50 | 32.8 | 95 |
| 2019 | 520 | 210 | 3.90 | 45.2 | 110 |
| 2020 | 480 | 195 | 5.20 | 38.6 | 85 |
| 2021 | 590 | 250 | 4.80 | 52.4 | 125 |
| 2022 | 610 | 275 | 5.60 | 48.9 | 140 |

The total maintenance expenses during the given period is what percent of the total raw materials cost?  
(A) 8.75%  
(B) 9.50%  
(C) 10.25%  
(D) 11.00%

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| 2. Annual expenditures of a tech company (in lakh rupees):  Year | Wages | R&D | Bonus | Marketing | Utilities |
| 2019 | 380 | 150 | 2.85 | 85.6 | 42 |
| 2020 | 420 | 180 | 3.15 | 92.8 | 48 |
| 2021 | 460 | 200 | 3.45 | 105.2 | 55 |
| 2022 | 510 | 240 | 3.90 | 118.4 | 62 |
| 2023 | 540 | 260 | 4.20 | 125.6 | 68 |

What percent of total wages paid represents the total bonus distributed during this period?  
(A) 0.65%  
(B) 0.75%  
(C) 0.85%  
(D) 0.95%

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| 3. Operational costs of a retail chain (in lakh rupees):  Year | Staff Cost | Transport | Commission | Rent | Equipment |
| 2017 | 285 | 95 | 8.50 | 125.5 | 78 |
| 2018 | 315 | 110 | 9.25 | 142.8 | 85 |
| 2019 | 340 | 125 | 7.80 | 158.6 | 92 |
| 2020 | 295 | 85 | 6.95 | 135.2 | 68 |
| 2021 | 375 | 140 | 10.50 | 168.9 | 105 |

The total commission paid is approximately what percent of total transport expenses?  
(A) 7.8%  
(B) 8.4%  
(C) 9.1%  
(D) 9.7%

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| 4. Healthcare facility expenditures (in lakh rupees):  Year | Salaries | Medical Supplies | Incentive | Infrastructure | Training |
| 2020 | 650 | 280 | 6.50 | 185.4 | 35 |
| 2021 | 720 | 320 | 7.20 | 210.8 | 42 |
| 2022 | 680 | 295 | 5.95 | 195.6 | 38 |
| 2023 | 780 | 350 | 8.45 | 235.2 | 48 |
| 2024 | 810 | 375 | 9.10 | 248.9 | 52 |

Total training costs over the period represent what percent of total infrastructure expenses?  
(A) 19.8%  
(B) 20.5%  
(C) 21.2%  
(D) 21.9%

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| 5. Educational institution expenditures (in lakh rupees):  Year | Faculty Pay | Books | Performance Bonus | Lab Equipment | Maintenance |
| 2018 | 420 | 85 | 12.60 | 155.8 | 68 |
| 2019 | 465 | 95 | 14.85 | 178.2 | 75 |
| 2020 | 385 | 70 | 10.95 | 135.6 | 58 |
| 2021 | 510 | 105 | 16.20 | 195.4 | 82 |
| 2022 | 545 | 115 | 17.40 | 210.9 | 88 |

What percentage of total faculty pay does the total performance bonus represent?  
(A) 2.8%  
(B) 3.1%  
(C) 3.4%  
(D) 3.7%

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| 6. Pharmaceutical company costs (in lakh rupees):  Year | Payroll | Research | Bonus | Quality Control | Regulatory |
| 2019 | 580 | 240 | 17.40 | 95.6 | 125 |
| 2020 | 620 | 280 | 18.60 | 108.4 | 140 |
| 2021 | 560 | 220 | 15.75 | 89.2 | 115 |
| 2022 | 680 | 320 | 21.25 | 118.8 | 155 |
| 2023 | 710 | 350 | 22.90 | 125.6 | 165 |

The total quality control expenses are what percent of total research costs?  
(A) 32.5%  
(B) 33.8%  
(C) 35.1%  
(D) 36.4%

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| 7. Construction company expenditures (in lakh rupees):  Year | Labor | Materials | Incentives | Equipment Rental | Insurance |
| 2020 | 750 | 450 | 22.50 | 285.8 | 95 |
| 2021 | 820 | 520 | 24.60 | 325.6 | 110 |
| 2022 | 695 | 415 | 19.85 | 258.4 | 82 |
| 2023 | 880 | 580 | 26.40 | 368.2 | 125 |
| 2024 | 925 | 615 | 27.75 | 385.9 | 135 |

Total incentives paid represent approximately what percent of total insurance costs?  
(A) 22.2%  
(B) 23.8%  
(C) 25.4%  
(D) 27.0%

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| 8. Software development firm costs (in lakh rupees):  Year | Developer Wages | Licenses | Bonus | Cloud Services | Office Rent |
| 2021 | 920 | 180 | 27.60 | 145.8 | 220 |
| 2022 | 1050 | 210 | 31.50 | 168.4 | 245 |
| 2023 | 1120 | 240 | 33.60 | 185.6 | 265 |
| 2024 | 1180 | 260 | 35.40 | 198.2 | 285 |

The total bonus amount is what percent of total license costs?  
(A) 14.2%  
(B) 14.8%  
(C) 15.4%  
(D) 16.0%

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| 9. Food processing company expenditures (in lakh rupees):  Year | Production Staff | Raw Food | Incentive Pay | Packaging | Quality Testing |
| 2019 | 485 | 620 | 14.55 | 285.6 | 85 |
| 2020 | 425 | 540 | 12.75 | 248.2 | 72 |
| 2021 | 520 | 680 | 15.60 | 312.4 | 95 |
| 2022 | 565 | 740 | 16.95 | 338.8 | 105 |
| 2023 | 595 | 785 | 17.85 | 358.9 | 112 |

Total quality testing costs represent what percent of total incentive pay?  
(A) 608%  
(B) 612%  
(C) 618%  
(D) 624%

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| 10. Logistics company annual costs (in lakh rupees):  Year | Driver Salaries | Fuel | Performance Bonus | Vehicle Maintenance | Technology |
| 2020 | 650 | 380 | 19.50 | 185.4 | 125 |
| 2021 | 720 | 420 | 21.60 | 210.8 | 140 |
| 2022 | 695 | 395 | 20.85 | 198.6 | 132 |
| 2023 | 780 | 460 | 23.40 | 235.2 | 155 |
| 2024 | 825 | 485 | 24.75 | 248.9 | 165 |

The total performance bonus paid is approximately what percent of total technology expenses?  
(A) 15.8%  
(B) 16.2%  
(C) 16.6%  
(D) 17.0%