

11. A man purchased some mangoes at the rate of 30 for ₹ 40 and same number of mangoes at the rate of 40 for ₹ 50. He sells all of them at the rate of 20 for ₹ 30. Find profit or loss?

(1)  $16\frac{4}{31}\%$

(2)  $15\frac{4}{31}\%$

(3)  $18\frac{4}{31}\%$

(4)  $17\frac{4}{31}\%$

(5) None of these

12. A man purchased some articles for ₹ 5400. He sells  $\frac{2}{3}$  rd of them at 15% profit. At what profit percent did he sell the remaining to obtain an overall profit of 12%.

(1) 5% (2) 4%

(3) 6% (4) 7%

(5) None of these

13. A man purchased some articles for ₹ 1,89,542. He sells  $\frac{3}{8}$  of them at 5% loss. At what profit % did he sell the remaining so that he earns 9% profit overall?

(1) 17.4% (2) 18.5%

(3) 19.2% (4) 16.5%

(5) None of these

14. A shopkeeper promises to sell his goods at its. C.P. but he uses 960 gms weight instead of 1 kg. Find his profit%?

(1)  $5\frac{1}{6}\%$

(2)  $4\frac{1}{6}\%$

(3)  $7\frac{1}{6}\%$

(3)  $6\frac{1}{6}\%$

(5) None of these

15. A shopkeeper promises to sell his goods at 10% profit but he uses a false weight of 20% less. Find his profit%.

(1)  $37\frac{1}{2}\%$  (2)  $35\frac{1}{2}\%$

(3)  $36\frac{1}{2}\%$  (4)  $37\frac{1}{2}\%$

(5) None of these

16. A man sells his goods at 44% loss. He used 30% less weight. Find his profit or loss%?

(1) 30% (2) 22%

(3) 20% (4) 25%

(5) None of these

17. A man sells his goods at  $x\%$  profit but he uses 20% less weight and he still gains 50% overall profit. Find  $x$ ?

(1) 122 (2) 128

(3) 125 (4) 120

(5) None of these

18. A man sells his good at  $x\%$  loss but he uses 25% less weight and he still gains 20% overall profit. Find the S.P.?

(1) 89 (2) 87

(3) 90 (4) 88

(5) None of these

19. A dishonest shopkeeper uses 10% less weight at the time of buying the goods while he uses 10% faulty weight at the time of selling the goods? What is the profit percent.

(1)  $22\frac{2}{9}\%$  (2)  $23\frac{2}{9}\%$

(3)  $24\frac{2}{9}\%$  (3)  $25\frac{2}{9}\%$

(5) None of these

20. A shopkeeper selles his goods at 9% of profit . Had he sold it for ₹ 64 more then he would have gained 13%. Find his intial C.P.?

(1) ₹ 1550 (2) ₹ 1600

(3) ₹ 1580 (4) ₹ 1590

(5) None of these

21. A man sells his good at 7% loss. Had he sold it ₹ 80 more, he would have gained 9% profit. Find the initial C.P.?
- ₹ 500
  - ₹ 450
  - ₹ 480
  - ₹ 490
  - None of these
22. A shopkeeper sells his goods at 20% profit. Had he purchased it for 10% less and sold it ₹ 18 less, then he would have gained 30%. Find initial C.P.?
- 500
  - 550
  - 400
  - 600
  - None of these
23. A man sells his goods at 10% profit. Had he purchased it for ₹ 20 less and sold it for 20 more, he would have gained 40%. What was the initial C.P.?
- ₹ 990
  - ₹ 980
  - ₹ 970
  - ₹ 1000
  - None of these
24. A man sells his goods at 25% profit. Had he purchased it for ₹ 900 less and sold it for ₹ 900 less, then he would have gained 5% profit more. Find initial C.P.?
- 5600
  - 5500
  - 5400
  - 6000
  - None of these
25. The total cost of 8 books and 5 pens is ₹ 92 and the cost of 5 books and 8 pens is 77. Find the cost of 3 books and 2 pens?
- ₹ 35
  - ₹ 36
  - ₹ 34
  - ₹ 33
  - None of these
26. A man sells a table at 12% loss and a book at 19% profit then he earns ₹ 160 as profit. But if he sells the table at 12% profit and the book at 16% loss then he bears a loss of ₹ 40. Find the price of one book?
- ₹ 4200
  - ₹ 4100
  - ₹ 4300
  - ₹ 4000
  - None of these
27. A man purchased a book and a pen for ₹ 25800. He sold the book at 13% profit and the pen at 17% profit. If he sold the book at 17% profit and the pen at 13% profit, he would have earned ₹ 80 more.
- Find the difference between the C.P.
  - Find their individual C.P.
- ₹ 2000, ₹ 12000
  - ₹ 1000, ₹ 118000
  - ₹ 2000, ₹ 11900
  - ₹ 2000, ₹ 11600
  - None of these
28. If a man sells a table at 15% profit and a chair at 12% loss then he earns ₹ 540 as total profit but if he sells the table at 12% loss and the chair at 15% profit then there is no loss or profit. Find the price of the table and the chair.?
- ₹ 11,000, ₹ 9000
  - ₹ 10,000, ₹ 8000
  - ₹ 12,000, ₹ 7000
  - ₹ 9,000, ₹ 6000
  - None of these
29. If a man sells a book at 13% profit and pen at 9% profit then he earns ₹ 1060 as profit but if he sells a book at  $16\frac{2}{3}\%$  profit and a pen at  $11\frac{1}{4}\%$  loss then he bears no profit or loss. Find the C.P. of the book and the pen?
- ₹ 4000, ₹ 6000
  - ₹ 5000, ₹ 5000
  - ₹ 6000, ₹ 3000
  - ₹ 4000, ₹ 4000
  - None of these
30. A man purchased some oranges at the rate of 25 oranges for ₹ 1. How many for ₹ 1 should he sell to gain 25% profit.
- 20
  - 30
  - 40
  - 50
  - None of these



42. A man sells two articles one at 15% loss and the other at 19% profit. During the whole transaction he earned a loss of ₹ 90. Find the price of the second article if S.P. of both articles are same?
- (1) ₹ 4500      (2) ₹ 4000  
 (3) ₹ 3500      (4) ₹ 5500  
 (5) None of these
43. The profit % of A & B are same on selling the articles at ₹ 1800 each but A calculated his profit on selling price and B calculated his profit on cost price which is equal to 20%. Find the total C.P.?
- (1) ₹ 1940      (2) ₹ 2940  
 (3) ₹ 3000      (4) ₹ 2950  
 (5) None of these
44. A man sells 3 articles. First at a profit of 20%, second at a loss of 10% and the third at 25% loss. During the whole transaction he bears a loss of ₹ 60. Find C.P. of each article if their S.P. are same.
- (1) 180,120,288      (2) 180,240,288  
 (3) 180,280,250      (4) 180,240,300  
 (5) None of these
45. A man sells two articles for ₹ 1710. He earns 10% loss on the first article and 25% profit on the 2nd article. If the C.P. of 1st article is equal to selling of the 2nd article, find profit or loss%?
- (1) Profit ₹ 90      (2) loss ₹ 90  
 (3) Profit ₹ 60      (4) loss ₹ 60  
 (5) None of these
46. A man purchased two articles for ₹ 7500. If he sells the first at 20% profit and the second at 50% less then find the amount of profit /loss if C.P. of 1st article is equal to selling price of 2nd article.
- (1) ₹ 2000      (2) ₹ 3000  
 (3) ₹ 2500      (4) ₹ 3500  
 (5) None of these
47. By how much percentage a shopkeeper marked his goods above its C.P so that by giving a discount of 20%, a man gains 10% profit?
- (1)  $37\frac{1}{2}\%$       (2)  $36\frac{1}{2}\%$   
 (3)  $38\frac{1}{2}\%$       (4)  $39\frac{1}{2}\%$   
 (5) None of these
48. By how much % a shopkeeper marked his good above C.P. so that by giving 10% discount, a man gains 30% profit?
- (1)  $45\frac{4}{9}\%$       (2)  $43\frac{4}{9}\%$   
 (3)  $44\frac{4}{9}\%$       (4)  $46\frac{4}{9}\%$   
 (5) None of these
49. By how much percent a shopkeeper marked his goods above C.P. so that by giving 30% discount a man gains 20% profit?
- (1)  $69\frac{3}{7}\%$       (2)  $71\frac{3}{7}\%$   
 (3)  $68\frac{3}{7}\%$       (4)  $70\frac{3}{7}\%$   
 (5) None of these
50. A retailer purchased 70 pens at the Marked price of 56 pens from a wholeseller and the retailer sells them to customer at Marked price. Find the profit percent of the retailer?
- (1) 20%      (2) 19.5%  
 (3) 18%      (4) 17%  
 (5) None of these
51. A wholesale dealer sell 40 pens at the M.P. of 36 pens and the retailer sells them to customer at 1% discount. Find its profit%?
- (1) 9%      (2) 11%  
 (3) 12%      (4) 10%  
 (5) None of these

52. A shopkeeper gives 1 item free with every 15 items and a discount of 4% is also offered to the trader and the shopkeeper still gains 35% profit. Find the ratio of C.P. to M.P.?
- (1) 2 : 5                          (2) 1 : 3  
 (3) 3 : 5                          (4) 3 : 7  
 (5) None of these
53. A dealer offers a cash discount of 20% and still makes a profit of 20% and he further allows 4 articles free on the sale of 12 articles. Find the ratio of C.P. to M.P.?
- (1) 9 : 8                          (2) 7 : 9  
 (3) 10 : 8                        (4) 6 : 8  
 (5) None of these
54. A manufacturer of patent medicines gives one dozen extra bottles of the medicine for every order of 12 dozens. A discount of 25% is also offered to the trader on the marked price. If a bottle is marked ₹ 117, find the lowest price at which a bottle can be sold without any loss.
- (1) 81                              (2) 91  
 (3) 109                            (4) 113  
 (5) None of these
55. A shopkeeper gives 1 item free with every 15 items and a discount of 4% is also offered to the trader and the shopkeeper still gain 35%. Find how much % did the shopkeeper mark his goods above C.P.
- (1) 44%                            (2) 47.7%  
 (3) 50%                            (4) 72%  
 (5) None of these
56. By selling an article for ₹ 1080 a man gives 10% discount and earns 30% profit. If the article is sold at 5% discount then what should be the P%?
- (1) 37.2%                        (2) 37%  
 (3) 38%                            (4) 41%  
 (5) None of these
57. A bat of marked price ₹ 30 is sold at 25% discount and the shopkeeper gives a ball of ₹ 1.50 free and still gains 20%.?
- (1) 13%                            (2) 17.5%  
 (3) 17%                            (4) 19%  
 (5) None of these
58. The list price of an article is ₹ 160 and a customer buys it for ₹ 122.40 after two successive discounts. If the first discount is 10% then find the other one.?
- (1) 12%                            (2) 10%  
 (3) 10%                            (4) 14%  
 (5) 15%
59. A article is marked at ₹ 65 and a customer buys it for ₹ 56.16 and got two successive discount of 4% and k%. Find k.?
- (1) 5%                              (2) 7%  
 (3) 10%                            (4) 9%  
 (5) None of these
60. A man sells  $\frac{2}{3}$ rd of his stock at 30% profit and  $\frac{1}{4}$ th stock at 16% profit and the remaining at 12% profit. In total he gains ₹ 75. Find the value of his stock.
- (1) 200                            (2) 300  
 (3) 500                            (4) 350  
 (5) None of these
61. A shopkeeper marks his goods 20% above his cost price and gives 15% discount on the marked price. Find his gain%.
- (1) 2%                              (2) 3%  
 (3) 4%                              (4) 102%  
 (5) None of these
62. A shopkeeper earns a profit of 12% on selling a book at 10% discount on printed price. Find the ratio of the cost price to printed price of the book.
- (1) 56 : 45                        (2) 45 : 56  
 (3) 11 : 15                        (4) 15 : 11  
 (5) None of these

**All books & Magazines**  
**Available on**  
**Paramountpublication.com**  
**amazon.in, flipkart.com**

### **Answer with solution**

$$1.4; P = 25\% - \frac{25}{100} = \frac{1}{4} \rightarrow P$$

It means

$$S.P. = 4$$

$$\text{Profit} = 1$$

$$\text{then C.P.} = 3 \text{ (as C.P.} = S.P. - P)$$

$$= \frac{1}{3} \times 100 = 33\frac{1}{3}\%$$

$$2.1; \text{Profit \%} = 16\frac{2}{3}\% = \frac{50}{3 \times 100} = \frac{1}{6} \rightarrow P$$

$$S.P. = 6$$

$$\text{Loss} = 1$$

$$\text{then C.P.} = 7 \text{ (as C.P.} = S.P.+ L)$$

$$= \frac{1}{7} \times 100 = 14\frac{2}{7}\%$$

$$3.3; \text{If the } \rightarrow \text{C.P. of 1 article} = ₹ 1$$

$$\text{then C.P. of 9 articles} = ₹ 9$$

$$\text{given that C.P. of 9 articles} = S.P. \text{ of 12 articles}$$

$$S.P. \text{ of 12 articles is hence } 9/-$$

$$S.P. \text{ of 1 article} = \frac{9}{12} = \frac{3}{4}$$

$$S.P. = \frac{3}{4}$$

$$C.P. = 1$$

$$\text{Loss} = 1 - \frac{3}{4} = \frac{1}{4}$$

$$\text{Loss \%} = \frac{1}{4} \times 100 = 25\%$$

**Note:-** C.P. of 9 articles is equal to the selling price of 12 articles means that if one invests ₹ 12 he gets 9/- in return as

$$C.P. \text{ of 9 articles} = 9/-$$

$$\text{So, C.P. of 12 articles} = 12/- \\ \text{but S.P. of 12 articles} = 9/-$$

### **3.3; Paramount Concept:-**

$$\downarrow \\ \text{C.P. of 9 articles} = S.P. \text{ of 12 articles} \\ \uparrow \\ L = 12 - 9 = 3/-$$

$$L\% = \frac{L}{C.P.} \times 100$$

$$\frac{3}{12} \times 100 = 25\%$$

4.4; C.P. 15 articles is equal to the S.P. of 12 articles means on investing 12/- one will get ₹ 15 in return.  
Means 3/- = Profit

$$P\% = \frac{\text{Profit}}{\text{C.P.}} \times 100$$

$$= \frac{3}{12} \times 100 = 25\%$$

### **4.4; Paramount Concept:-**

$$\downarrow \\ \text{C.P. of 15 articles} = S.P. \text{ of 12 articles} \\ \uparrow \\ P = 3\%$$

$$P\% = \frac{P}{C.P.} \times 100$$

$$= \frac{3}{12} \times 100 = 25\%$$

5.1; Suppose C.P. of 11 articles = 11/- = the same is loss (given)  
C.P. of 33 articles = 33/-

$$\text{Loss \%} = \frac{L}{C.P.} \times 100$$

$$= \frac{11}{33} \times 100 = 33\frac{1}{3}\%$$

### **5.1; Paramount Concept:-**

$$\downarrow \quad \text{is} \\ \text{S.P. of 33m. articles gives loss of C.P. of 11 articles} \\ \uparrow \quad \text{is}$$

$$L\% = \frac{L}{C.P.} \times 100 = \frac{11}{33} \times 100 = 33\frac{1}{3}\%$$

6.2; Suppose S.P. of 25 articles = 25/-  
 Gain = S.P. of 5 articles = 5/-  
 C.P. = S.P. - P = 25 - 5 = 20/-

$$P\% = \frac{P}{C.P.} \times 100$$

$$= \frac{5}{20} \times 100 = 25\%$$

### 6.2; Paramount Concept:-

S.P. of 25 items gives profit equivalent to the S.P. of 5 items

$$\begin{aligned} S.P. &= 25 \\ P &= 5 \\ \text{then, } C.P. &= 20 \end{aligned}$$

$$P\% = \frac{5}{20} \times 100 = 25\%$$

7.1; It means on S.P. of 66/-

$$\text{Loss} = 11/-$$

$$S.P. = ₹ 66$$

$$C.P. = 77$$

$$\text{Loss}\% = \frac{11}{77} \times 100 = 14\frac{2}{7}\%$$

### 7.1; Paramount Concept:-

S.P. of 66m. cloth = loss of S.P. of 11m. cloth

$$\begin{aligned} S.P. &= 66 \\ \text{Loss} &= 11 \\ C.P. &= S.P. + \text{Loss} = 77/- \end{aligned}$$

$$\text{Loss}\% = \frac{11}{77} \times 100 = 14\frac{2}{7}\%$$

8.3;  $C.P. = 340 - x$  ]  $\rightarrow$  C.P. same in both cases  
 $C.P. = 248 + x$

$$340 - x = 248 + x$$

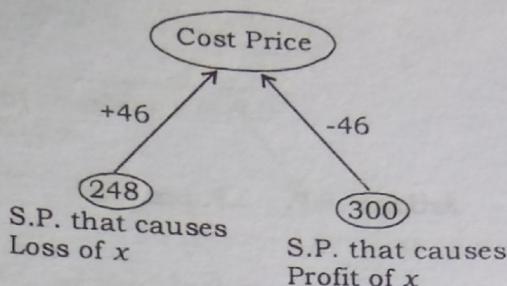
$$92 = 2x$$

$$46 = x$$

$$C.P. = 340 - 46$$

$$C.P. = ₹ 294/-$$

### 8.3; Paramount Concept:-

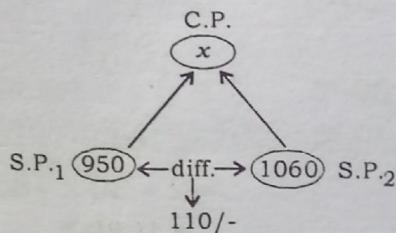


$$\begin{aligned} \text{Diff.} &= 340 - 248 \\ &= 92/- \end{aligned}$$

$$\begin{aligned} \frac{92}{2} &= 46/- \text{ (as some where in between} \\ &\text{lies the C.P.)} \\ 248 + 46 &= 294 \end{aligned}$$

**Note-** Applicable only when loss and profit are equal.

9.1;



If loss = 100/-

then profit = 120/- (as profit is 20% more than loss)

$$L : P$$

$$100 : 120$$

$$5 : 6$$

$$\text{Diff.} = 110$$

110 in ratio

$$5 : 6$$

$$= 50 : 60$$

$$\begin{aligned} C.P._1 &= 1060 - 60 \text{ (S.P. - P)} \\ &= ₹ 1000 \end{aligned}$$

$$\begin{aligned} C.P._2 &= 950 + 50 \text{ (S.P. + P)} \\ &= ₹ 1000/- \end{aligned}$$

10.1; Articles C.P. C.P. per article

5	1	1/5
4	1	1/4

$$\begin{array}{r} \text{C.P. of 2 articles} = 1/5 + 1/4 \\ = 9/20 \end{array}$$

Articles S.P. S.P. per article

9	5	2/9
---	---	-----

S.P. of 2 articles

$$\frac{2}{9} \times 2 = \frac{4}{9}$$

$$\text{Loss} = \frac{9}{20} - \frac{4}{9}$$

$$= \frac{1}{20 \times 9}$$

$$\text{If loss} = \frac{1}{20 \times 9} \text{ articles} = 2$$

$$\begin{array}{ll} " & " = 30 \quad " = \frac{1 \times 30}{180} \\ & = 2 \times 30 \times 180 \\ & = ₹ 10800 \end{array}$$

11.1; C.P. Article ₹ Price / Article  $\times$  L.C.M. of  
3, 4 & 2

$$\begin{array}{ll} x \quad \text{C.P.}_1 \quad 30 \quad 40 \quad 4/3 \times 12 = 16 \\ x \quad \text{C.P.}_2 \quad 40 \quad 50 \quad 5/4 \times 12 = 15 \\ & & & \text{C.P. of 24 articles} \\ & & & = 16 + 15 = 31 \end{array}$$

$$\begin{array}{ll} 2x \quad \text{S.P. } 20, 30 \quad \frac{30}{20} \times 24 = 36 \\ & & \downarrow \\ & & (\text{S.P. is also taken for} \\ & & 24 \text{ articles}) \end{array}$$

$$\text{C.P. of 24 articles} = ₹ 31$$

$$\text{S.P. of 24 articles} = ₹ 36$$

$$\text{Profit} = ₹ 5$$

$$\text{Profit} = \frac{5}{31} \times 100 = 16 \frac{4}{31} \%$$

12.3; He sells  $\frac{2}{3}$  rd of them. Hence let us

assume he buys 3 articles.

C.P. of the 3 articles  $\rightarrow 5400/-$

C.P. of the 1 articles  $\rightarrow \frac{5400}{3}$

$$\begin{array}{l} \text{C.P. of the 2 articles} \rightarrow \frac{5400}{3} \times 2 \\ = 3600 \end{array}$$

For C.P. of 3600, profit % is 15%

$$P = \frac{15}{100} \times 3600 = ₹ 540$$

$$\text{Remaining} = 5400 - 3600 = ₹ 1800$$

$$\begin{array}{l} \text{Profit of 12% on whole i.e. } \frac{12}{100} \times 5400 \\ = 648 \text{ (overall profit)} \end{array}$$

$$\text{Profit till now} = ₹ 540/-$$

$$\text{Needed } 648 - 540 = ₹ 108/-$$

$$x \times 1800 = 108/-$$

$$x = 6\%$$

Remaining will be sold at 6%

12.3; Paramount Concept:-

$$\begin{array}{l} 2 \rightarrow \text{sells} \\ 3 \rightarrow \text{Total Article} \end{array}$$

$$\text{Remaining} = 3 - 2 = 1$$

$$\frac{15\%}{1} + \frac{15\%}{1} + \frac{x}{1} \rightarrow 12\%$$

$$\downarrow \quad \downarrow \quad = 12 \times 3 = 36\%$$

$$15\% \quad 15\%$$

$$30\% + x = 36$$

$$x = 6\%$$

13.1; The fraction given is  $\frac{3}{8}$ . Let this means first 3 are sold at 5% loss

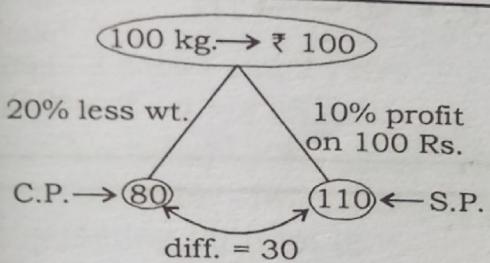
	1st	2nd	3rd .....	9th
13.1;	↓	↓	↓	
Sold at				
loss → 5%	5%	5%	5%	
3 sold at 5% loss each				
To make 9% profit on each of the 8 items means $9 \times 8 = 72\%$				
To gain 9% profit on each now the remaining 5 items should be sold at				
$-15\% + 5x = 72\%$				
$5x + 87\%$				

$$x = \frac{87}{5} = 17.4\% \text{ profit each}$$

14.2; Let 1 gr price = ₹ 1  
 1 kg price = ₹ 1000  
 C.P. = 960/-  
 S.P. = 1000/-  
 P = 40/-

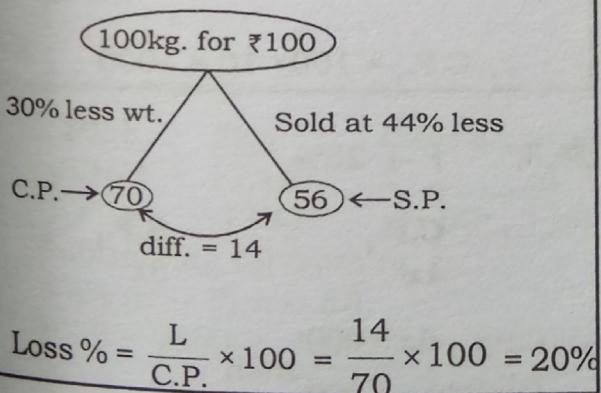
$$P\% = \frac{P}{C.P.} \times 100 = \frac{40}{960} \times 100 = 4\frac{1}{6}\%$$

15.1; Let

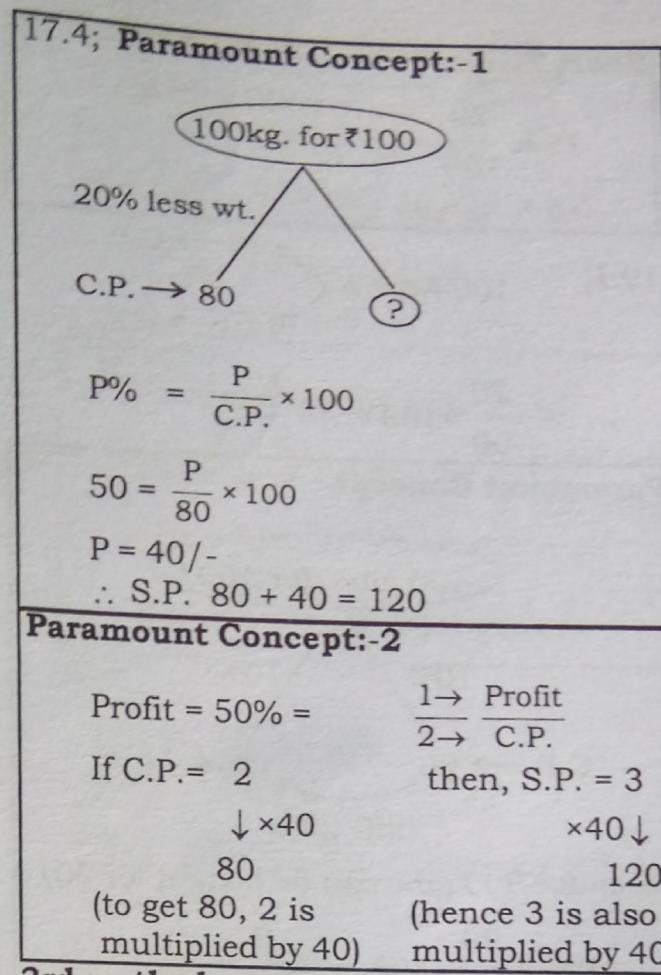


$$P\% = \frac{P}{C.P.} \times 100 = \frac{30}{80} \times 100 = 37\frac{1}{2}\%$$

### **16.3; Paramount Concept:-**



# *Arithmetic - Where Concept is Paramount*



### **3rd method:-**

$$80 \times \frac{50}{100} = 40$$

$$C.P. + P = 80 + 40 = ₹ 120$$

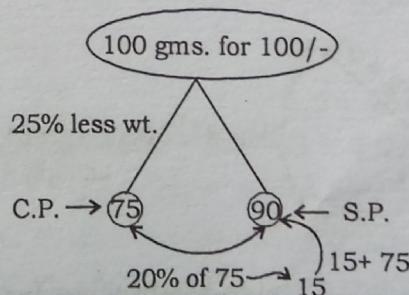
18.3; Overall profit = 20%

$$20\% = \frac{1 \rightarrow P}{5 \rightarrow C.P.}$$

$$\text{C.P.} = 5 \quad \text{S.P.} = 6$$

$$\begin{array}{r} \text{(gains)} \times 15 \downarrow \\ \quad\quad\quad 75 \\ \hline \end{array} \qquad \begin{array}{l} \times 15 \downarrow \text{(Hence 6 is also} \\ \quad\quad\quad 90 \text{ multiplied by 15)} \end{array}$$

### **18.3; Paramount Concept:-**



### Short Trick:-

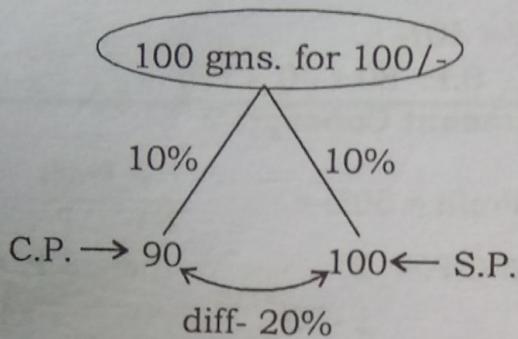
$$75 \times \frac{20}{100} = 15$$

$$75 + 15 = 90$$

19.1;      100 Article

$$\frac{20}{90} \times 100 = 22\frac{2}{9}\%$$

### Paramount Concept



(because 900 gms can be bought for 90/-)

$$P\% = \frac{20}{90} \times 100 = 22\frac{2}{9}\%$$

### 3rd Method:-

$$\frac{1 \rightarrow P}{10 \rightarrow C.P.}$$

**C.P.**    10    11 (10% less weight taken)  
 $\frac{10}{100} \frac{11}{121}$  (10% faulty weight taken)  
 diff. = 21

Which is  $\frac{21}{C.P.} \times 100 = 21\%$  profit

### 20.2; Paramount Concept:-1

C.P. = 100       $P\% = 9\%$  → 109  
 $\times 16$  ↓       $P\% = 13\%$  → 113  
 diff =  $4 \times 16 \rightarrow 64$  (To get 64, we multiply 4 with 16)  
 (Hence 100 also multiplied by 16)

### 20.2; Paramount Concept:-2

$$(13 - 9\%) = 4\% = ₹ 64$$

$$100\% = \frac{64}{4} \times 100 = ₹ 1600$$

21.1;

C.P. = 100       $P\% = 7\%$  → 93  
 $\times 5$  ↓       $P\% = 9\%$  → 109  
 diff =  $16 \times 5 \rightarrow 80$

( $16 \times 5 = 80$ . Hence C.P. is also multiplied by 5. Hence C.P. = 500)

22.4;

C.P.<sub>1</sub> = 100 → 120  
 10% less ↓      diff  $\times 6 \rightarrow 18$  (to get 18, we multiply 3 by 6.  
 C.P.<sub>2</sub> = 90 → 117       $= 3$  Hence C.P.<sub>1</sub> is also multiplied by 6. Hence C.P.<sub>1</sub> =  $100 \times 6 = 600$ )

23.4;

C.P.<sub>1</sub> = 100 → 110  
 20% less ↓      diff  $\times 10 \rightarrow 20$  To get 20, we multiply 2 by 10. Hence C.P.<sub>1</sub> is also multiplied by 10.  
 C.P.<sub>2</sub> = 80 → 112

$$\therefore C.P._1 = 100 \times 10 = 1000$$

24.3;      P → 25%

$$\frac{1 \rightarrow P_1}{4 \rightarrow C.P._1}$$

$$C.P._1 \\ 4x$$

$$S.P._1 \\ 5x$$

$$\frac{C.P._2 \rightarrow 4x - 900}{S.P._2 \rightarrow 5x - 900} \text{ then}$$

