6	12 × 2.45 (= 29.4) **or** 21 ÷ 12 (= 1.75)		3	M1
	$\frac{'29.4'-21}{21}\times 100$ oe **or** $\frac{2.45-'1.75'}{'1.75'}\times 100$ oe **or** $(\frac{'29.4'-21}{12}) \div '1.75' \times 100$ oe **or** $(\frac{2.45}{'1.75'}\times 100)-100$ oe			M1 or an answer of 140(%)
	Correct answer scores full marks (unless from obvious incorrect working)	40		A1
				Total 3 marks