9	100(%) + 12(%) (= 112(%)) **or** 1 + 0.12 (= 1.12) oe **or** $\frac{140}{112}$ (=1.25) oe		3	M1 may be seen embedded. Do **not** allow (1 + 12%) unless correctly processed
	$\frac{140}{"1.12"}$ **or** $\frac{140}{112} \times 100$ oe			M1 for a complete method
	Correct answer scores full marks (unless from obvious incorrect working)	125		A1
				Total 3 marks