

$$\begin{aligned}
 \textcircled{12} \quad \text{s.p. of calculator} &= \text{Rs } 1325 \\
 \text{gain \%} &= 6 \\
 \text{CP of calculator} &= \frac{100}{100 + \text{g}\%} \times \text{SP} \\
 &= \frac{100}{106} \times 1325 \\
 &= \text{Rs } 1250
 \end{aligned}$$

$$\text{If g}\% = 12$$

$$\begin{aligned}
 \text{s.p. of calculator} &= \frac{100 + \text{g}\%}{100} \times \text{CP} \\
 &= \frac{112}{100} \times 1250 \\
 &= \text{Rs } 1400
 \end{aligned}$$

$$\begin{aligned}
 \textcircled{13} \quad \text{s.p.}_1 \text{ of computer} &= \text{Rs } 24480, \text{ loss \%} = 4 \\
 \text{reqd. g}\% &= 4
 \end{aligned}$$

$$\begin{aligned}
 \text{SP}_2 &= \frac{100 + \text{g}\%}{100} \times \text{CP} \\
 &= \frac{100 + \text{g}\%}{100} \times \frac{100}{100 - \text{ly}\%} \times \text{SP}_1 \\
 &= \frac{104}{96} \times 24480 \\
 &= \text{Rs } 26520
 \end{aligned}$$

$$\textcircled{14} \quad \text{\% diff. in profit} = \frac{20 - 15}{5}$$

$$\text{diff in SP} = \text{Rs } 108$$

$$5\% \text{ of CP} = \text{Rs } 108$$

$$100\% \text{ of CP} = \frac{108}{5} \times 100 = 2160$$

$$\therefore \text{CP} = \text{Rs } 2160$$