



Mark Scheme (Results)

Summer 2026

Pearson Edexcel International GCSE in Business
4BS1/02

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General Marking Guidance

- All candidates must receive the same treatment. Examiners must mark the first candidate in exactly the same way as they mark the last.
- Mark schemes should be applied positively. Candidates must be rewarded for what they have shown they can do rather than penalised for omissions.
- Examiners should mark according to the mark scheme not according to their perception of where the grade boundaries may lie.
- There is no ceiling on achievement. All marks on the mark scheme should be used appropriately.
- All the marks on the mark scheme are designed to be awarded. Examiners should always award full marks if deserved, i.e. if the answer matches the mark scheme. Examiners should also be prepared to award zero marks if the candidate's response is not worthy of credit according to the mark scheme.
- Where some judgement is required, mark schemes will provide the principles by which marks will be awarded and exemplification may be limited.
- When examiners are in doubt regarding the application of the mark scheme to a candidate's response, the team leader must be consulted.
- Crossed out work should be marked UNLESS the candidate has replaced it with an alternative response.

Question Number	Which one of the following is most likely to lead to business failure?	Mark
	Answer	
1 (a)(i)	<p>AO1 – 1 mark</p> <p>The only correct answer is C Poor cash flow</p> <p><i>A is not the correct answer as creating a unique product is likely to help the business succeed</i></p> <p><i>B is not the correct answer as motivated employees are likely to help the business succeed</i></p> <p><i>D is not the correct answer as lack of competition is likely to help the business succeed</i></p>	(1)

Question Number	Which one of the following is shown as a liability on a statement of financial position?	Mark
	Answer	
1 (a) (ii)	<p>AO1 – 1 mark</p> <p>The only correct answer is B A bank loan</p> <p><i>A is not the correct answer as a building is an asset on a statement of financial income</i></p> <p><i>C is not the correct answer as cash is an asset on a statement of financial income</i></p> <p><i>D is not the correct answer as inventory is an asset on a statement of financial income</i></p>	(1)

Question Number	Which one of the following describes a shareholder? Answer	Mark
1 (a)(iii)	AO1 – 1 mark The only correct answer is A Someone who invests in a business <i>B is not the correct answer: someone who sells goods to the business is a supplier</i> <i>C is not the correct answer: someone who buys from a business is a customer</i> <i>D is not the correct answer: the government collects taxes from the business</i>	(1)

Question Number	Which one of the following is the total amount paid by Nando's for all three full-time workers in one year? Answer	Mark
1 (a)(iv)	AO2 – 1 mark The only correct answer is D €57 600 <i>A is not the correct answer as 4 800 is 3×1600</i> <i>B is not the correct answer as 6 400 is $1600 / 3 \times 12$</i> <i>C is not the correct answer as 19 200 is 1600×12</i>	(1)

Question Number	Which one of the following shows the total revenue from t-shirts in July 2025? Answer	Mark
1 (a)(v)	AO2 – 1 mark The only correct answer is D \$1 239.00 <i>A is not the correct answer as 107.50 is 118 – 10.50</i> <i>B is not the correct answer as 128.50 is 118 + 10.50</i> <i>C is not the correct answer as 1180 is 118 × 10</i>	(1)

Question Number	Which one of the following is a fringe benefit used to motivate employees? Answer	Mark
1 (a)(vi)	AO1 – 1 mark The only correct answer is A Free health insurance <i>B is not the correct answer as job enrichment is a non-monetary method to motivate employees</i> <i>C is not the correct answer as autonomy is a non-monetary method to motivate employees</i> <i>D is not the correct answer as job rotation is a non-monetary method to motivate employees</i>	(1)

Question Number	Define the term competitor . Answer	Mark
1 (b)	AO1 – 1 mark Award 1 mark for a correct definition of competitor . <ul style="list-style-type: none"> Another business/rival in the same market/selling similar products (1) 	(1)

Question Number	Define the term distribution channel . Answer	Mark
1 (c)	A01 – 1 mark Award 1 mark for a correct definition of a distribution channel . <ul style="list-style-type: none"> • Away a product gets from a producer to a customer (1) 	(1)

Question Number	State one reason why profit is important to Nando's. Answer	Mark
1 (d)	A02 – 1 mark Award 1 mark for reason why profit is important to Nando's. <ul style="list-style-type: none"> • Profit is needed to build new restaurants (1) NB Do not accept a reason that is not in the context of Nando's. Accept any other appropriate response.	(1)

Question Number	<p>Calculate, to two decimal places, the total amount of interest the business will pay if it uses the £2 600 overdraft for one month. You are advised to show your working.</p> <p>Answer</p>	Mark
1(e)	<p>A02 – 2 marks</p> <p>Award 2 marks for the correct response of £171.08 (2)</p> <p>OR</p> <p>Award 1 mark for correctly substituting numbers into formula</p> <p>$2\,600 \times 6.58\%$ (1)</p>	(2)

Question Number	Explain one reason why packaging may be important for a business. Answer	Mark
1 (f)	<p>A01 – 3 marks</p> <p>Award 1 mark for a reason why packaging is important to a business, plus 2 further marks for explaining the reason, for a maximum of 3 marks.</p> <ul style="list-style-type: none"> • The packaging may protect the goods (1) if the goods are fragile or easily broken (1) which should ensure the goods are delivered safely to the customer (1) • The packaging may be important to attract consumers (1) who are concerned with the aesthetics of a product (1) which may persuade the consumer to purchase the product (1) <p>NB No marks are awarded for a definition.</p> <p>Answers that list three reasons with no explanation will get a maximum of 1 mark.</p> <p>Accept any other appropriate response.</p>	(3)

Question Number	Analyse the benefits to Nando's of being a private limited company. Indicative content	Mark
1(g)	<p style="text-align: center;">AO2 = 3 marks AO3 = 3 marks</p> <p><u>AO2</u></p> <ul style="list-style-type: none"> • Nando's is able to sell shares to family and friends to raise capital to build new restaurants • Robert Brozin and Fernando Duarte moving away from a partnership will enable their business to benefit from limited liability as a private limited company <p><u>AO3</u></p> <ul style="list-style-type: none"> • This means they have more funds to grow and build new restaurants in Canada and Asia • Which means that they will attract more investors to the business because their personal possessions are protected 	(6)

Level	Mark	Descriptor
	0	No rewardable material.
Level 1	1-2	<ul style="list-style-type: none"> Limited application of knowledge and understanding of business concepts and issues to the business context (AO2). Attempts to deconstruct business information and/or issues, finding limited connections between points (AO3).
Level 2	3-4	<ul style="list-style-type: none"> Sound application of knowledge and understanding of business concepts and issues to the business context although there may be some inconsistencies (AO2). Deconstructs business information and/or issues, finding interconnected points with chains of reasoning, although there may be some logical inconsistencies (AO3).
Level 3	5-6	<ul style="list-style-type: none"> Detailed application of knowledge and understanding of business concepts and issues to the business context throughout (AO2). Deconstructs business information and/or issues, finding detailed interconnected points with logical chains of reasoning (AO3).

Question Number	State one reason why Nando's operating profit may increase. Answer	Mark
2 (a)	<p>A02 – 1 mark</p> <p>Award 1 mark for a reason why Nando's operating profit may increase.</p> <ul style="list-style-type: none"> • The price of chicken may decrease (1) • Nando's may sell more chicken, wraps and salads (1) <p>NB Do not accept a factor that is not in the context of Nando's.</p> <p>Accept any other appropriate response.</p>	(1)

Question Number	State one task that an employee in the marketing department of Nando's may carry out. Answer	Mark
2 (b)	<p>A02 – 1 mark</p> <p>Award 1 mark for a valid task that a marketing employee may do, which is in the context of the business.</p> <ul style="list-style-type: none"> • Promote new restaurants (1) • Test market a new chicken dish (1) <p>NB Do not accept a reason that is not in the context of Nando's.</p> <p>Accept any other appropriate response.</p>	(1)

Question Number	Explain one advantage for a business of having a strong brand. Answer	Mark
2 (c)	<p>A01 – 3 marks</p> <p>Award 1 mark for an advantage of having a strong brand, plus 2 further marks for explaining the reason, for a maximum of 3 marks.</p> <ul style="list-style-type: none"> • The product/service is easily recognisable (1) which may lead to customers choosing the business over competitors (1) leading to high levels of sales revenue (1) <p>NB No marks are awarded for a definition.</p> <p>Answers that list three advantages of a strong brand with no explanation will get 1 mark only.</p> <p>Accept any other appropriate response.</p>	(3)

Question Number	Explain one advantage for a business of using quality control. Answer	Mark
2 (d)	<p>A01 – 3 marks</p> <p>Award 1 mark for an advantage to a business of using quality control, plus 2 further marks for explaining this reason, for a maximum of 3 marks.</p> <ul style="list-style-type: none"> As a business checks the products at the end of the production line (1) defective products should be removed before shipment to the customers (1) which should result in satisfied customers (1) <p>NB No marks are awarded for a definition.</p> <p>Answers that list three advantages to a business of using quality control with no explanation will get 1 mark only.</p> <p>Accept any other appropriate response.</p>	(3)

Question Number	Explain one reason why a business needs to follow legal controls for equal opportunities. Answer	Mark
2 (e)	<p>A01 – 3 marks</p> <p>Award 1 mark for a reason why a business needs to follow legal controls for equal opportunities, plus 2 further marks for explaining the reason, for a maximum of 3 marks.</p> <ul style="list-style-type: none"> • A business may be fined by the government/courts (1) if it does not treat its employees fairly/equally (1) resulting in a poor reputation for the business (1) <p>NB No marks are awarded for a definition.</p> <p>Answers that list three reasons why a business needs to follow legal controls for equal opportunities with no explanation will get a maximum of 1 mark.</p> <p>Accept any other appropriate response.</p>	(3)

Question Number	<p>Option 1: penetration pricing</p> <p>Option 2: promotional pricing</p> <p>Justify which one of these pricing strategies Nando's should choose.</p> <p>Indicative content</p>	Mark
2 (f)	<p>AO2 = 3 marks, AO3 = 3 marks, AO4 = 3 marks</p> <p><u>AO2</u></p> <ul style="list-style-type: none"> • Option 1 – Nando's may charge a low price for its meals when it first opens a new restaurant • Option 2 – Nando's could offer a half-priced drink when a person orders a meal on their first visit <p><u>AO3</u></p> <ul style="list-style-type: none"> • Option 1 – Customers could be tempted to dine at Nando's if the price is lower than other restaurants in the area, resulting in more sales • Option 2 – The offer may attract more people to try the new restaurant if they believe they are getting a good deal <p><u>AO4</u></p> <ul style="list-style-type: none"> • Option 1 – However, some customers may associate a low price with low-quality food and may not visit the new restaurant • Option 2 – However, customers may not continue dining at Nando's once the promotional offer ends 	(9)

Level	Mark	Descriptor
	0	No rewardable material.
Level 1	1–3	<ul style="list-style-type: none"> Limited application of knowledge and understanding of business concepts and issues to the business context (AO2). Attempts to deconstruct business information and/or issues, finding limited connections between points (AO3). Makes a judgement, providing a simple justification based on limited evaluation of business information and issues relevant to the choice made (AO4).
Level 2	4–6	<ul style="list-style-type: none"> Sound application of knowledge and understanding of business concepts and issues to the business context although there may be some inconsistencies (AO2). Deconstructs business information and/or issues, finding interconnected points with chains of reasoning, although there may be some logical inconsistencies (AO3). Makes a judgement, providing a justification based on sound evaluation of business information and issues relevant to the choice made (AO4).
Level 3	7–9	<ul style="list-style-type: none"> Detailed application of knowledge and understanding of business concepts and issues to the business context throughout (AO2). Deconstructs business information and/or issues, finding detailed interconnected points with logical chains of reasoning (AO3). Makes a judgement, providing a clear justification based on a thorough evaluation of business information and issues relevant to the choice made (AO4).

Question Number	Define the term labour-intensive production . Answer	Mark
3 (a)	<p>A01 – 1 mark</p> <p>Award 1 mark for a correct definition of labour-intensive production.</p> <ul style="list-style-type: none"> When production of a good involves more use of people/labour than machinery/capital (1) 	(1)

Question Number	Outline one reason why good communication between employees is important at Nando's. Answer	Mark
3 (b)	<p>A02 – 2 marks</p> <p>Award 2 marks for two linked points which outline one reason why good communication is important at Nando's.</p> <ul style="list-style-type: none"> Nandocas can ensure customers receive the correct meals (1) to achieve customer satisfaction (1) <p>NB For 2 marks the answer must contain two linked points AND be in the context of the business.</p> <p>Accept any other appropriate response.</p>	(2)

Question Number	Using Figure 2, calculate, to two decimal places, the percentage change in the number of employees in the UK between 2024 and 2025. You are advised to show your working.	Mark
	Answer	
3 (c)	<p>A02 – 2 marks</p> <p>Award 2 marks for the correct response of 4.48% (2)</p> <p>OR</p> <p>Award 1 mark for correctly substituting numbers into formula</p> <p>$10\,030 - 9\,600 = 430$ (1)</p> <p>OR</p> <p>$430 / 9\,600$ (1)</p>	(2)

Question Number	Analyse the benefits to Nando's of providing induction training for new employees.	Mark
	Indicative content	
3 (d)	<p>A02 = 3 marks A03 = 3 marks</p> <p>A02</p> <ul style="list-style-type: none"> Nando's is likely to provide induction training on health and safety in its kitchens New employees are likely to be introduced to other Nandos before they start serving customers <p>A03</p> <ul style="list-style-type: none"> Employees will be more prepared to deal with any emergencies that arise when they start their job in the restaurant New recruits are likely to feel more comfortable if they feel as though they are part of a team, resulting in better customer service 	(6)

Level	Mark	Descriptor
	0	No rewardable material.
Level 1	1-2	<ul style="list-style-type: none"> Limited application of knowledge and understanding of business concepts and issues to the business context (AO2). Attempts to deconstruct business information and/or issues, finding limited connections between points (AO3).
Level 2	3-4	<ul style="list-style-type: none"> Sound application of knowledge and understanding of business concepts and issues to the business context although there may be some inconsistencies (AO2). Deconstructs business information and/or issues, finding interconnected points with chains of reasoning, although there may be some logical inconsistencies (AO3).
Level 3	5-6	<ul style="list-style-type: none"> Detailed application of knowledge and understanding of business concepts and issues to the business context throughout (AO2). Deconstructs business information and/or issues, finding detailed interconnected points with logical chains of reasoning (AO3).

Question Number	<p>Option 1: offer the managers an extra five days' paid holiday a year</p> <p>Option 2: pay a bonus to the managers whose restaurants achieve the highest levels of profit</p> <p>Justify which one of these two options Nando's should choose to retain managers.</p> <p>Indicative content</p>	Mark
3 (e)	<p>AO2 = 3 marks, AO3 = 3 marks, AO4 = 3 marks</p> <p>AO2</p> <ul style="list-style-type: none"> • Option 1 – The extra five days' holiday away from the restaurant will help provide the managers with a better work-life balance • Option 2 – A bonus will encourage the managers to attempt to sell more chicken, salad and wraps <p>AO3</p> <ul style="list-style-type: none"> • Option 1 – This may encourage the managers to stay with the business if they value non-financial incentives/time off with family and friends • Option 2 – Managers who are financially motivated may be tempted to remain with the business to try to achieve the bonus <p>AO4</p> <ul style="list-style-type: none"> • Option 1 – However, managers may already have enough holidays to take and might not be persuaded to stay with the business for this reward • Option 2 – However, the restaurant managers may not believe they can achieve the highest levels of profit and this potential reward may not be sufficient to stop them leaving Nando's for a new job 	(9)

Level	Mark	Descriptor
	0	No rewardable material.
Level 1	1–3	<ul style="list-style-type: none"> Limited application of knowledge and understanding of business concepts and issues to the business context (AO2). Attempts to deconstruct business information and/or issues, finding limited connections between points (AO3). Makes a judgement, providing a simple justification based on limited evaluation of business information and issues relevant to the choice made (AO4).
Level 2	4–6	<ul style="list-style-type: none"> Sound application of knowledge and understanding of business concepts and issues to the business context although there may be some inconsistencies (AO2). Deconstructs business information and/or issues, finding interconnected points with chains of reasoning, although there may be some logical inconsistencies (AO3). Makes a judgement, providing a justification based on sound evaluation of business information and issues relevant to the choice made (AO4).
Level 3	7–9	<ul style="list-style-type: none"> Detailed application of knowledge and understanding of business concepts and issues to the business context throughout (AO2). Deconstructs business information and/or issues, finding detailed interconnected points with logical chains of reasoning (AO3). Makes a judgement, providing a clear justification based on a thorough evaluation of business information and issues relevant to the choice made (AO4).

Question Number	Using Figure 3, calculate, to two decimal places, the gross profit margin in 2025. You are advised to show your working. Answer	Mark
4 (a)	<p>A02 – 2 marks</p> <p>Award 2 marks for the correct answer:</p> <p>38.07% (2)</p> <p>OR</p> <p>1 mark for workings</p> <p>528m – 327m = 201m (1)</p> <p>or</p> <p>201m / 528m (1)</p>	(2)

Question Number	Analyse how the Malaysian economy may benefit from Nando's expansion. Indicative content	Mark
4 (b)	<p>AO2 – 3 marks AO3 – 3 marks</p> <p><u>AO2</u></p> <ul style="list-style-type: none"> • More people will be recruited by Nando's in Malaysia to work in the restaurants • More people will pay taxation to the government of Malaysia if they are hired to be a chef/waiter in the restaurant <p><u>AO3</u></p> <ul style="list-style-type: none"> • This would lead to a decrease in Malaysia's unemployment rate which may increase spending in the economy • If the government collects more taxation, it can spend the money on schools and hospitals to increase the standard of living in Malaysia 	(6)

Level	Mark	Descriptor
	0	No rewardable material.
Level 1	1-2	<ul style="list-style-type: none"> Limited application of knowledge and understanding of business concepts and issues to the business context (AO2). Attempts to deconstruct business information and/or issues, finding limited connections between points (AO3).
Level 2	3-4	<ul style="list-style-type: none"> Sound application of knowledge and understanding of business concepts and issues to the business context although there may be some inconsistencies (AO2). Deconstructs business information and/or issues, finding interconnected points with chains of reasoning, although there may be some logical inconsistencies (AO3).
Level 3	5-6	<ul style="list-style-type: none"> Detailed application of knowledge and understanding of business concepts and issues to the business context throughout (AO2). Deconstructs business information and/or issues, finding detailed interconnected points with logical chains of reasoning (AO3).

Question Number	Evaluate the extent to which market orientation will guarantee the future success of Nando's. You should use the information provided as well as your own knowledge of business. Indicative content	Mark
4 (c)	<p style="text-align: center;">AO1 = 3 marks AO2 = 3 marks AO3 = 3 marks AO4 = 3 marks</p> <p><u>AO1</u></p> <ul style="list-style-type: none"> • Market orientation considers the opinions and preferences of the target market • It involves basing a product on customers' needs and wants rather than what the business thinks is right for the customer <p><u>AO2</u></p> <ul style="list-style-type: none"> • Market orientation will allow Nando's to understand what foods/tastes consumers prefer • Researching new dishes will help Nando's to assess whether new meals on its menu may be successful <p><u>AO3</u></p> <ul style="list-style-type: none"> • This may allow Nando's to sell meals that suit the tastes of its customers and encourage repeat purchases • Nando's can make changes to its new dishes before launching them in all restaurants, reducing the risk of new dishes not being popular <p><u>AO4</u></p> <ul style="list-style-type: none"> • However, researching trends and preferences takes time and other restaurants may respond more quickly to changes in food trends 	

	<ul style="list-style-type: none">• However, Nando's may prefer to use a product-orientated approach and focus on developing and improving dishes based on what it believes is superior quality and innovation, rather than primarily on customer preferences or market trend	(12)
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Level	Mark	Descriptor
	0	No rewardable material.
Level 1	1-4	<ul style="list-style-type: none"> • Demonstrates elements of knowledge and understanding of business concepts and issues, with limited business terminology used (AO1). • Limited application of knowledge and understanding of business concepts and issues to the business context (AO2). • Attempts to deconstruct business information and/or issues, finding limited connections between points (AO3). • Makes a judgement, providing a simple justification based on limited evaluation of business information and issues relevant to the choice made (AO4).
Level 2	5-8	<ul style="list-style-type: none"> • Demonstrates mostly accurate knowledge and understanding of business concepts and issues including appropriate use of business terminology in places (AO1). • Sound application of knowledge and understanding of business concepts and issues to the business context although there may be some inconsistencies (AO2). • Deconstructs business information and/or issues, finding interconnected points with chains of reasoning, although there may be some logical inconsistencies (AO3). • Makes a judgement, providing a justification based on sound evaluation of business information and issues relevant to the choice made (AO4).

Level 3	9–12	<ul style="list-style-type: none">• Demonstrates accurate knowledge and understanding of business concepts and issues throughout, including appropriate use of business terminology (AO1).• Detailed application of knowledge and understanding of business concepts and issues to the business context throughout (AO2).• Deconstructs business information and/or issues, finding detailed interconnected points with logical chains of reasoning (AO3).• Makes a judgement, providing a clear justification based on a thorough evaluation of business information and issues relevant to the choice made (AO4).
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