

Method 2

$$\frac{60}{100} \times m = 80 \longrightarrow (1)$$

$$\frac{30}{100} \times m = x \longrightarrow (2)$$

$$\frac{(1)}{(2)} \longrightarrow \frac{60}{30} = \frac{80}{x}$$

Therefore $x = 40$

Answer (B)