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The Institute of Chartered Accountants of India

Code: FN1FR424891  
 Subject : 01 Financial Reporting

Total Marks: 100  
 Marks Obtained : 73

GRAPH PAPER IS ON THE PENULTIMATE PAGE  
 Book No. 1 (containing 28 pages)

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
 CA FINAL Examination

Group No. 1 Paper No. 1  
 Subject Financial Reporting  
 Number of Answer Books used : Main + 2 additional sheets  
 Date Seal 02 MAY 2023

For use by ICAI only  
 424891

Paper Code 1

MCQ Booklet Serial No.	Paper No. (See Reverse)	Level of Exam	Stream	Answers
0	0	Intermediate	Old	11
1	1	Intermediate	Old	12
2	2	Intermediate	Old	13
3	3	Intermediate	Old	14
4	4	Intermediate	Old	15
5	5	Intermediate	Old	16
6	6	Intermediate	Old	17
7	7	Intermediate	Old	18
8	8	Intermediate	Old	19
9	9	Intermediate	Old	20
10	10	Intermediate	Old	21
11	11	Intermediate	Old	22
12	12	Intermediate	Old	23
13	13	Intermediate	Old	24
14	14	Intermediate	Old	25
15	15	Intermediate	Old	26
16	16	Intermediate	Old	27
17	17	Intermediate	Old	28
18	18	Intermediate	Old	29
19	19	Intermediate	Old	30
20	20	Intermediate	Old	

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**INSTRUCTIONS TO THE CANDIDATE FOR FILLING THE MCQ ANSWER FIELDS**

**A. Pencil to Darken the appropriate Circle.**

1. Darken the correct MCQ Booklet Serial No. as printed on your question booklet which will be taken as final for marking the answer.

2. If any candidate fills in this information wrongly, Institute will not take any responsibility for rectifying the mistake.

3. Please do NOT make any stray marks on the OMR cover page.

4. Please darken the complete circle.

5. If you want to change your Answer, erase the all darkened circle completely and make a fresh mark.

6. Please do NOT make any stray marks on the OMR cover page.

7. Rough work must NOT be done on the OMR cover page.

8. Mark your answer only in the appropriate space against the number corresponding to the question.

**How to mark answers**

CORRECT METHOD: (A) ● (B) ● (C) ● (D) ●

WRONG METHOD: (A) ⊗ (B) ⊗ (C) ⊗ (D) ⊗

**LIST OF EXAM, PAPER NO. AND PAPER NAME ( TO BE REFERRED TO FOR FILLING ON THE REVERSE SIDE )**

Q. No.	To be ticked (✓) by the candidate against the Questions answered Descriptive Type	EXAM	PAPER NO.	PAPER NAME
		<b>Intermediate - New</b>		
1	✓	Intermediate - ( NEW COURSE )	2	CORPORATE AND OTHER LAWS
2	✓	Intermediate - ( NEW COURSE )	4	TAXATION
3	✓	Intermediate - ( NEW COURSE )	6	AUDITING AND ASSURANCE
4	✓	Intermediate - ( NEW COURSE )	7	ENTERPRISE INFORMATION SYSTEMS AND STRATEGIC MANAGEMENT
		<b>Final - NEW</b>		
5		FINAL - ( NEW COURSE )	3	ADVANCED AUDITING AND PROFESSIONAL ETHICS
6	✓	FINAL - ( NEW COURSE )	4	CORPORATE AND ECONOMIC LAWS
7		FINAL - ( NEW COURSE )	7	DIRECT TAX LAWS AND INTERNATIONAL TAXATION
8		FINAL - ( NEW COURSE )	8	INDIRECT TAX LAWS
9				
10				
11				
12				
13				
14				
Total				

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17.5

03

1a 13.5

1aStep1 2.5

Q-2 (a).

Balance sheet of Dawn Ltd  
As on 31st April 2023.

Particulars	Notes	Amount (₹ in lakhs)
<u>Non-current Asset</u>		
Property, Plant & Equipment	1	2000
Investment	2	1200
Intangible Asset	14	250
<u>Current Asset</u>		
Inventories	3	620
Financial Asset	.	
- Trade Receivable	4	1580
Other Current Asset	5	1050
Cash & cash equivalent	6	666
<b>Total</b>		<b>7366</b>
<u>Equity &amp; liabilities</u>		
<u>Equity</u>		
Share Capital	7	1260
Other Equity	8	2561.18
NCI (K.A.3)		330.7

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04

	Note No.	Asst in lks.
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
- Long term Borrowings	9	200
Long term Provisions	10	407.62
Deferred tax liability	11	231.5
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
- Short term borrowings	12	540
- Trade payables	13	870
Short term provision	15	25
<b>Total</b>		<u>7366</u>
<b>Notes to Accounts</b>		
1) Property, Plant & Equipment		
Sum and		00
Dues etc		1200      2000
2) Investment		
Sum and		900
Dues etc		300      1200

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		05		
3.) Inventories	Sum etd		366	
	Duck etd		260	620
4. Trade Receivable	Sum etd		640	
	Duck etd		540	1580
5. Other current Asset	Sum etd		100	
	Duck etd		350	1050
6.) cash & cash equivalent	Sum etd		520	
	Duck etd		290	
	(-) adjustment (L.N.1)		(144)	666
7.) Long term Borrowing	Sum etd		100	
	Duck etd		500	1200
10.) Long Term Provision	Sum etd		140	
	Duck etd		200	
	(-) adjustment (L.N.1)		67.62	407.62
11.) Deferred Tax liability.	Sum etd		0	
	Duck etd		-	
	(-) adjustment (L.N.2)		151.5	231.5

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12. Short term borrowing			
Share Ltd		250	
Duck Ltd		290	540
13. Trade payables			
Share Ltd		500	
Duck Ltd		370	870
14. Intangible Asset (N.N.3)			250
15. Short term provision			25
7. Share capital			
opening	Issued		Cl. balance
1200	60		140
8. Other equity			
opening	1450		
(+) Securities premium	540		
(+) Replacement asset	4.8		
(+) capital reserve	501.38		
closing balance	2501.18		

1aStep2

4.5

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07

(Amt in rupees)

1) Calculation of PC.

i) Cash $\{ 9 \text{ lakh} \times 80\% \times 20 \}$			144.
ii) Equity shares $\{ 9 \text{ lakh} \times \frac{5}{6} \times 80\% \times 100 \}$			600.
iii) Contingent consideration $\left[ \frac{90}{(1.1)^3} \right]$			67.62.
iv) Replacement amount $\left[ 12 \times \frac{2}{5} \right]$			4.8
1aStep3 <input type="text" value="2"/>			Purchase consideration 816.42.

2) Calculation of DTA/DTL.

	Carrying Amt	Tax Base	Tax Base	DTA/ (DTL)
i) Property, plant & equipment	1200	1000.		(200)
ii) Investment	300	240.		(60)
iii) Intangible asset	250	0		(250)
iv) low suit	5	0		5
		<u>DTL</u>		<u>(51.5)</u>
1aStep4 <input type="text" value="1"/>				<input type="text" value="51.5"/>

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08

3) Calculation of Goodwill / Capital Reserve  
(Amount in lakhs)

1aStep7	0	PPB	1200.
		Investment	300
		Intangible Asset	250.
		Inventories	260
		Trade receivable	540.
		Cash	290.
		Other current Asset	350
		(-) Long term borrowing	(500)
		(-) Long term provision	(200)
		(-) Short term borrowing	(290)
		(-) Trade payables	(310)
		(-) contingent liabilities (5+20)	(25)
		(-) DTL	(151.5)
		Net Assets	653.5
		NCI $[653.5 \times 20\%]$	130.7
		PC	816.42
		Capital Reserve	506.38.

1aStep5 2.5

1aStep6 1

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09

1b  4

Q 1 (b)

(i) Loan is classified as non-current liability.

1bStep1  4

ii) Yes. If new facility is agreed upon after expiry period, then loan facility will be classified as current liability.

iii) The loan will be classified as current.   
 x and potential to refinance will not affect the classification.

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10

14

2 § 2(a)

2a 4.5

2aStep1 1.5

2aStep2 0

2aStep3 2

2aStep4 1

① As per Ind AS 105, Non-current Asset held for sale, the asset is reclassified held for sale if it is available for sale immediately.

② In present case of ABC limited, entity temporarily discontinues production due to decline in demand.

③ But plant is maintained in workable condition & can be used in future when demand picks up.

④ The plant is not said to be available for immediate sale since because of reason it is abandoned temporarily.

⑤ It is in workable condition & hence should be treated as property plant & equipment under Ind AS 16.

⑥ So the accounting treatment made by accountant as per Ind AS 105 is not correct.

⑦ The plant will be accounted under Ind AS 16 as under 1-

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11

01 April 2020 Purchase 12 lakhs.  
 (-) Depreciation for 3 yrs. [2020-21 to 22-23]  $(\frac{12}{8} \times 3)$   (4.5) lakhs.  
 Carrying Amt as on 31 March 2023 7.5 lakhs

(8) As per Ind AS 36, if there is indication of impairment, impairment testing should be done.

(9) As on 31 March 2023, fair value less cost to sell is 7.5 lakhs  6.00 lakhs.

(10) Since recoverable amount is less than carrying amount, impairment should be done.  
 Carrying amount as on 31 March 2023 7.5 lakhs  
 (-) Impairment loss (1.5 lakhs)  
 Revised carrying amount as on 31 March 2023  6 lakhs.

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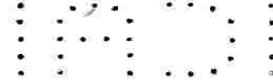
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Marks Obtained: 73



12



Balance - sheet extract.  
As on 31 March 2023.

Asset -

Non current Asset

Property, Plant & equipment. 6 lacs.

2b 5.5 Q. 2 (b)  
for FY 2021-22

fixed consideration = 30 lacs.  
Variable consideration = 3.75 lacs.  
Cost = 16.5 lacs.

- ① It is a defined contract as single performance obligation satisfied over a period of time.
- ② It also concludes that variable consideration is still constrained due to uncertain whether condition.

Therefore, variable consideration is not a part of transaction price.

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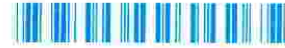
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1001

13



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② Z Ltd has satisfied 65% of its performance obligation.

So revenue, cost will be recognised 65% as per Ind AS 115.  
for FY 2021-22

Revenue =  $3000000 \times 65\% = 1950000$   
Cost =  $1650000 \times 65\% = 1072500$

Profit for 2021-22   877500

for FY 2022-23

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- ① on 15 April 2022, contract is modified.
- ② fixed consideration increased by 2.25 lakh.
- ③ expected cost increases by 1.2 lakh.
- ④ It is highly probable that incentive will be achieved & contract remain single performance obligation.
- ⑤ Therefore contract is modified and cumulative catch-up adjustment on 15 April 2022 are as follows.

Transaction price =  $3000000 + 225000 + 375000$   
=  $3600000$

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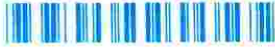


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14



2bStep1

2

Expected cost  $16,50,000 + 1,20,000$   
 $17,70,000$

Ⓐ Till 15 April 2022, 10,72,500 cost is recognised. This cost is

$$+ \frac{10,72,500}{17,70,000} \times 100$$

2bStep2

3.5

of revised

$$\left. \begin{array}{l} \\ \\ \end{array} \right\} 60.60\%$$

Ⓑ So, Revenue till 15 April 2022, will be recognised 60.60% of revised transaction price.

$$\text{Revenue } 36,00,000 \times 60.60\% = 21,81,600$$

Ⓒ Revenue recognised till 31 March 2022 is 19,50,000

$21,81,600 - 19,50,000 = 2,31,600$  revenue will be recognised on cumulative catch up adjustment basis on 15 April 2022.

On 15 April 2022

Revenue	21,81,600
Cost	10,72,500
profit	11,09,100

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15

Transaction price 4,00,000

Expected cost

- Air conditioner	1,20,000
- other cost	2,00,000

④ As per Ind AS 15, revenue is to be recognised if :-

- 1) Control of goods is transferred to customer.
- 2) there is no substantial improvement in condition of goods.
- 3) No work is performed on goods.

If these conditions are satisfied, then revenue to extent of cost incurred is recognised.

② In present case, air conditioner is purchased & delivered to site before 31 March 2023.

③ There is no substantial improvement in air conditioner & control is transferred before 31 March 2023.

④ So, revenue in respect of air conditioner will be recognised to the extent of cost incurred.

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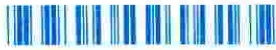


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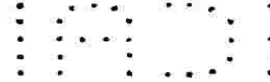
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16



⑤ other than air conditioning, revenue will be recognised using input method.

① Here actual cost incurred is 4,00,000 out of total expected other cost of 20,00,000.

$$\therefore \% \text{ Work completed} = \frac{4,00,000}{20,00,000} \times 100 = 20\%$$

\(\therefore\) Revenue to be recognised as under.

i) for Air conditioning revenue to be recognised for year ended 31 March 2023. 12,00,000

ii) for other installation service - 5,00,000

revenue to be recognised

$$[28,00,000 \times 20\%]$$

Total revenue 17,00,000

Cost [20,00,000 + 4,00,000] 16,00,000

Profit 1,00,000

2cStep2

3

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17

15

Q-4 (a)

① Calculation of interest on reducing balance at simple interest.

4a 14

(Amt in lakh)

Year	Principal outstanding at opening	Principal outstanding	Repayment	Principal outstanding at closing	Interest @ 9%
2019-20	12		(3)	9	0.48
2020-21	9		(3)	6	0.36
2021-22	6		(3)	3	0.24
2022-23	3		(3)	0	0.12

4aStep4 1

Total accumulated interest on reducing balance at simple interest  
 = 0.48 lakh + 0.36 lakh + 0.24 lakh + 0.12 lakh  
 = 1.2 lakh.  
 i.e. 1,20,000

This 120000 will be paid in 3 equal installment after payment of principal i.e. 40000 will be paid each year for 3 years starting from 31 March 2024

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② Calculation for initial recognition of loan.

Year.	CF.	PVF@9%.	PV.
2020	300000	0.9174	275220
2021	300000	0.8417	252510
2022	300000	0.7722	231660
2023	300000	0.7084	212520
2024	40000	0.6499	25996
2025	40000	0.5963	23852
2026.	40000	0.5470	21880

4aStep3

2

PV of ~~liability~~ <sup>loan</sup>

1043638

③ Amortisation schedule.

Year.	Op. bal	Int @ 9%	Repayment \$	cl. bal
2020	1043638	93927	(300000)	837565
2021	837567	75381	(300000)	612946
2022	612946	55165	(300000)	368111
2023	368111	33130	(300000)	101242
2024	101242	9118	(40000)	70353
2025	70353	6332	(40000)	36685
2026.	36685	3315	(40000)	-

4aStep5

3.5

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Journal Entries

1 April 2019

Loan to Mrs. Juma Bai employee	Dr	1043638
Prepaid employee cost	Dr	156362
	To Bank	1200000

31 March 2020

1) Loan to Mrs. Juma Bai employee	Dr	93927
	To Interest Income	93927

4aStep1 4

2) Bank	Dr	300000
	To Loan to employee: Mrs. Juma Bai	300000

3) P.F.C.	Dr	22337
	To prepaid employee cost	22337

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Loan to Mrs. James Bai

Dr.						Cr.	
Date	Particulars	Amnt	Date	Particulars	Amnt		
1/4/19	To Bank	1043638	31/3/20	By Intt income	9392		
31/3/20	To Intere income	93927	31/3/20	By Bank	300000		
				By Bal c/d	837565		
		<u>1137565</u>			<u>1137565</u>		
1/4/20	To Bal sid	837565	31/3/21	By Bank	300000		
31/3/21	To Intt income	75381	31/3/21	By Bal c/d	612946		
		<u>912946</u>			<u>912946</u>		
1/4/21	To Bal sid	612946	31/3/22	By Bank	300000		
31/3/22	To Intt income	55165	31/3/22	By Bal c/d	8111		
		<u>668111</u>			<u>668111</u>		
1/4/22	To Bal sid	368111	31/3/23	By Bank	300000		
31/3/23	To Intt Income	33130	31/3/23	By Bal c/d	101242		
		<u>401241</u>			<u>401241</u>		
1/4/23	To Bal sid	101242	31/3/24	By Bank	400000		
31/3/24	To Intt Income	9118	31/3/24	By Bal c/d	10353		
		<u>110360</u>			<u>110360</u>		

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	1/1/25	To Bal b/d	70353	31/3/25	By Bank	40000
	31/3/25	To Intt Income	6332	31/3/25	By Bal c/d	86685
			76685			86685
	1/1/25	To Bal b/d	86685	31/3/26	By Bank	40000
	31/3/26	To Intt Income	3315			
4aStep2			40000			40000

4b 1 3.5

Q4(b)

Organisational structure of Integrated Reporting.

① Regulator

4bStep1 1

The regulators prescribe various standards to be complied for integrated reporting.

② Accountants

Accountants are used to with integrated reporting who can suggest standards related to integrated reporting.

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Code: FN1FR424891  
Subject : 01 Financial Reporting

Total Marks: 100  
Marks Obtained : 73



22

② Government

Government of any country can set standards for integrated reporting for their statutory compliances.

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Total Marks: 100  
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23

6

6b

6bStep2

18

5

2

Q-6 (b)

i) Present value of loan  
 $= 600,000 \times 0.7938$   
 $= 476,280$

ii)

liability component	= 476,280
Issue proceeds	= 600,000
Equity component	= 123,720

iii) Amortisation schedule

Year	Opening balance	Intt @ 8%	Closing balance
2022	476,280	38,102.4	514,382.4
2023	514,382.4	41,150.6	555,533.0
2024	555,533.0	44,437.0	600,000
		→ Payment	(600,000)
			0

Journal entries  
in books of M/s Ltd

1/4/2021

Bank A/c	Dr 600,000
To Loan (liability)	476,280
To Loan (equity)	123,720

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24

31/3/2022

Interest exp - - - Dr 381024  
To Loan (Liability) 381024

31/3/2023

Interest exp - - - Dr 411506  
To Loan (Liability) 411506 -

31/3/2024

Interest exp - - - Dr 444670  
To Loan (Liability) 444670 -

6bStep1

3

31/3/2024

Loan (Liability) - - - Dr 6000000  
To Bank 6000000

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25

Q-6 (c)

Cost of customised gift.

Particulars	Amount	Reason
i) Material cost 20,000 kg x (110-10)	20,00,000	Material cost is directly attributable cost.
ii) freight	1,00,000	It is cost incurred to bring material to present location & condition & hence directly attributable cost.
iii) fee to external designer	20,000	directly attributable cost.
iv) Labours	8,000	directly attributable cost.
v) Cost during fooling phase		
Material	4,00,000	cost incurred to bring inventory to saleable condition.
Labours	20,000	
Depreciation	7,000	capitalise cost incurred to manufacture inventory

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Particulars	Amount	Reason
vi) material scrapped & sold	(5000)	material scrapped in testing phase which is directly attributable to cost of customised gift.
vii) Consumable stores	12000	direct attributable cost.
viii) Labels	14000	Direct attributable cost.
ix) Depreciation	30000	capitalize exp incurred to store inventory gift manufacture gift.
6cStep1		
cost of customised gift → 250,000		
6cStep2		

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28

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Rough work

NA - Dr 10  
 Goodwill 15  
 To Cash 15

SB Cash - Dr 11400000  
 Share 2500000  
 To 13900000

To NA 12000000  
 To Goodwill 1000000  
 13000000

SB 11400000  
 (-) 6000000  
profit 5400000

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02 MAY 2023

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Addl. Book No. 1

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
ADDL. BOOK

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ADDITIONAL ANSWER BOOK

6d  4

q-6 (d)  
in CPs

i) Gain or loss on disposal.

Sale proceed.	11400000
(-) Net Asset	(120,00,000)
(-) Goodwill	(1500000)
(+) Fair value of remaining interest.	28500000

6dStep1  1.5

Gain loss on disposal.  750000

6dStep2  1.5

Journal entries in CPs

Cash - - - Dr 11400000.  
Investment in sld - Dr 2800000

6dStep3  1

To Net Asset	1200000
To Goodwill	1500000
To Gain on disposal	750000 <input type="text"/>

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Code: FN1FR424891  
Subject: 01 Financial Reporting

Total Marks: 100  
Marks Obtained: 73

2



in SFS

Sale proceeds	11400000
(-) cost of investment (1500000 x 10%)	600000
<b>gain on disposal</b>	<b>5400000</b>

Journal entry in SFS  
on 31 March 2023.

Cash	11400000
To cost of investment	600000
in SFS	
To gain on disposal	5400000

Q-6 (a)

(i) The financial statements were approved on 26<sup>th</sup> 2022. When it was approved by Board.

(ii) Since conditions existed on reporting date, litigation is adjusting event. The court rejected company's claim. SFS are not approved. So provision should be made in FY 2022.

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Subject : 01 Financial Reporting

Total Marks: 100  
Marks Obtained : 73



3



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6a

4

iii) The conditions existed on reporting date. So debtor become insolvent in adjusting event. & adjusted for year ending 31/3/2023. Company should provide for ~~provision~~ <sup>allowance</sup> arising on account of insolvency.

iv) The investment in shares is measured at FVTOCI.

So any increase/decrease shall be recognised in fair value fluctuations reserve.

After reporting date fair value come down to 20 lakhs from 35 lakhs.

P Ltd should value investment at 20 lakhs on 31 March 2023 & recognise 5 lakhs on 31 March 2023 being value as on reporting date.

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6aStep1

4

v) Since negotiation is not valid sale to recognise purchase of land. So purchase of land should be recognised in FY 2023-24.

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Code: FN1FR424891  
Subject: 01 Financial Reporting

Total Marks: 100  
Marks Obtained: 73

3		8.5	4	
3b	5.5	3 (5)		
(1)	Particulars	Amount	Reason	
i)	Land	1200000		
ii)	Legal fees	150000	} directly attributable cost.	
iii)	Architects consultant fee.	170000		
		135000		
iv)	Cost of demolishing	135000		
v)	site preparation ch	100000		
vi)	Purchase of corner (100000 + 50000)	1450000	[ Retainable losses are not included in cost ]	
vii)	Employment cost of construction ( $\frac{200000}{10} \times 1$ )	200000	[ cost of 9 months is directly attributable to construction ]	
viii)	General overhead	-	General expenses.	
ix)	overhead cost incurred directly. (35000 x 9)	315000	specific expenses attributable to asset.	
x)	Income received from land	-	Income not directly attributable.	
xi)	Receipt from sale of salvaged scrap	(35000)	Receipt related to demolition & direct income.	
xii)	Material cost	(110000)	Abnormal cost.	
xiii)	Labour cost	(120000)	Abnormal cost.	

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Total Marks: 100  
Marks Obtained: 73

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02 MAY 2023

Addl. Book No. 2

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
ADDL. BOOK

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ADDITIONAL ANSWER BOOK**

Particular	Amount	
iv) Demolition cost	75000	
xv) Borrowing cost	425000	Building is qualified asset. So borrowing cost capitalised as per Ind AS 23 net off income.
	$\left[ \begin{array}{l} 600000 \times 10\% \times \frac{1}{12} \\ - 25000 \end{array} \right]$	
	(450000 - 25000)	
Cost of construction of warehouse	<u>846000</u>	
② Depreciation for year ended 31 March 2023.		
Depreciable amount	= 846000 - 420000	
	= 426000	
Depreciation		
soef	$\rightarrow 426000 \times 25\% \times \frac{1}{15} \times \frac{1}{12} = 5925$	
Building	$\rightarrow 426000 \times 75\% \times \frac{1}{25} \times \frac{1}{12} = 10665$	

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Subject: 01 Financial Reporting

Total Marks: 100  
Marks Obtained: 73

2



Total depreciation 2 16590  
for year ended 31 March 2023

(ii) carrying value of warehouse as on 31 March 2023.

Cost of construction of warehouse		8466000
(-) Depreciation for year		(16590)
		8449410

carrying value of warehouse as on 31 March 2023

(13 cc)

3c 3

3cStep1 3

(\*) If Mr. M have control over X Ltd & Y Ltd then Mr. M will be related party of X Ltd & Y Ltd.

ii) ~~No~~, if Mr. M has only significant influence over X Ltd & Y Ltd both, ~~X Ltd & Y Ltd~~ will not be related parties. In order to be related party Mr. M should have control over both X Ltd & Y Ltd.

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4

Q-3

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## The Institute of Chartered Accountants of India

Code: FN1FR424891  
Subject : 01 Financial Reporting

Total Marks: 100  
Marks Obtained : 73

### Result Overview

Awarded Marks: **73**

Max Marks:100

NA Not Attempted      ○ Optional      M Marked

#### Q1\_Compulsory (Score: 17.5/20 )

Question No	Awarded Marks	Maximum Marks	Status
1	17.5	20	M
1a	13.5	15	M
1b	4	5	M

#### Q2\_Q6 (Score: 55.5/80 )

Question No	Awarded Marks	Maximum Marks	Status
2	14	20	M
2a	4.5	8	M
2b	5.5	6	M
2c	4	6	M
3	8.5	20	M
3a	NA	8	NA
3b	5.5	8	M
3c	3	4	M
4	15	20	M
4a	14	14	M
4b	1	6	M
5	0	20	○
5a	0	16	○

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5b	0	4	O
6	18	20	M
6a	4	5	M
6b	5	5	M
6c	5	5	M
6d	4	5	M

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