The Institute of Chartered Accountants of India

Code: FN6IB273243 | Total Marks: 60

Subject : 06 Integrated Business Solutions Multi disciplinary Case Studies | Marks Obtained : 48

GRAPH PAPER IS ON THE PENULTIMATE PAGE

Book No. 1 (containing 28 pages)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

CA FINAL / INTT - AT Examination

Group No. II Paper No. 6

Subject Integrated Business Solutions

Number of Answer Books used : Main + 1 additional sheets

Date Seal 14 SEP 2025

For use by ICAI only

273243

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA SEPTEMBER, 2025

ICAI

Paper Code: SZY

Question Booklet No.

Level of Exam: Final / INTT AT

Paper No.

Pl. ensure to answer the MCQs relevant to questions as attempted in the descriptive answer book.

1.1	
1.2	
1.3	
1.4	
1.5	
2.1	D
2.2	A
2.3	C
2.4	A
2.5	A
3.1	B
3.2	B
3.3	D
3.4	B
3.5	D
4.1	D
4.2	C
4.3	A
4.4	D
4.5	C
5.1	C
5.2	C
5.3	B
5.4	A
5.5	B

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...r book to the invigilator take care to score out (X) blank pages, if any, that you might have left.

...CTIONS TO THE CANDIDATE FOR FILLING THE MCQ ANSWER FIELDS

...Pencil to Darken the appropriate Circle.

...arken the correct MCQ Booklet Serial No. as printed on your question booklet which will be taken as final for evaluation. ...ny candidate fills in this information wrongly, Institute will not take any responsibility for rectifying the mistake.

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

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

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

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

How to mark answers

CORRECT METHOD Ⓐ ● Ⓒ Ⓓ

WRONG METHOD

Q. No.	To be ticked ✓ by the candidate against the Questions answered (Descriptive Type)		
1		8	
2	✓	9	
3	✓	10	
4	✓	11	
5	✓	12	
6		13	
7		14	
Total		Total	

ICAI 03

DO NOT WRITE ANYTHING HERE

Case Study - 5

Q 5.6

Statement of Reconciliation - Budgeted V/s Actual Profit

Particulars	Rs. (in lakhs)
Budgeted Profit	34.00
Less: Sales Volume Contribution - Planning variances (Adverse)	(5.25)
Less: Sales volume contribution - Operational variances (Adverse)	(6.30)
Add: Sales Price variance (Favourable)	8.625
Less: Variable cost variance (Adverse)	(12.075)
Less: Fixed cost variance (Adverse)	(2.00)
Actual Profit	17.00

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Workings :-

(1) Budgeted Market Share (in %) = $\frac{20,00,000}{40,00,000} \times 100$

= 50%

(2) Actual Market Share (in %) = $\frac{17,25,000}{37,50,000} \times 100$

= 46%

(3) Budgeted contribution (in lakhs) = 210 - 126

= 84

(4) Average Budgeted CPU = $\frac{\text{Rs. 84 lakhs}}{\text{20 lakhs}}$

= Rs. 4.2

(5) Standard Sales price per unit = $\frac{\text{Rs. 210 lakhs}}{\text{20 lakh}}$

= Rs. 10.50

(6) Actual sales price per unit = $\frac{\text{Rs. 189.75 lakh}}{\text{17.25 lakh}}$

= Rs. 11

(7) Standard VCPU = $\frac{\text{Rs. 126 lakh}}{\text{20 lakh}}$ = Rs. 6.3

ICAI 05

(8) Actual VCPU = Rs. 120.75 lakh / 17.25 lakh

Rs. 7

5.6Step1 2.5

Calculation of variances :-

(1) Sales variances -

Volume contribution Planning = Budgeted Market Share% × (Actual Industry Sales − Budgeted sales qty) × (Avg. Budgeted CPU)

= 50% × (37,50,000 − 40,00,000) × Rs. 4.2

= 5.25 lakhs (A)

Volume contribution Operational

= (Actual market share − Budgeted share) × (Actual Sales qty) × (Avg. Budgeted CPU)

= (46% − 50%) × (37.50) × Rs. 4.2

= 6.3 lakhs (A)

Price = Actual sales − Std. sales

= Actual sales Qty × (Actual Price − Std. Price)

= 17.25 lakh × (11 − 10.5)

= 8.625 lakhs (F)

06

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(2) Variable Cost Variance

Cost = Actual Production × (Std. cost p.u. − Actual cost p.u.)
= 17.25 lakh × (6.3 − 7)
= 12.075 lakhs (A)

(3) Fixed Cost Variances

Expenditure = Budgeted F.C − Actual F.C
= 50 − 52
= 2 lakhs (A)

5.6Step2 2.5

5.6 5

ICAI 07

Q.5.7

(A) Computation of import duty payable by TJL:-

Particulars	Amount (US$)
Assessable value	5,00,000

Particulars	Amount (₹)
Value in INR ($5,00,000 × 81) (Note-1)	4,0500,000
Custom Duty @ 10% (Note-2)	40,50,000
Add: Social welfare surcharge @ 10% on Rs. 40,50,000	4,05,000
Total customs duty payable	44,55,000

Notes:-

(1) As per 3rd Proviso to section 14(1) of Customs Act, 1962, assessable value has to be calculated with reference to rate of exchange prevalent on date on which into bond bill of entry is presented for warehousing u/s 46, which in given case is Rs. 81/$ on 20th September.

(2) Goods which are not removed from warehouse within permissible period are deemed to be improperly removed u/s 72 on the day it should have been removed [Kesoram Rayon v. CC 1996 (86) ELT 464 (SC)]. Duty rate applicable on ~~such~~ last date on which goods should have

removed in taken,
In given case, goods should have removed by 27th January, 2025 being 4 months from 27th September, 2024. So, duty rate on said date i.e., 10% is taken.
Note – In question duty rate on 10th December is given. It is assumed that the said rate on 10th December, 2024 of 10% is still prevailing on 27th January.

(B) Computation of Interest payable by TJL:–

As per sec 61 of customs Act, 1962, if goods remain in warehouse beyond 90 days, interest @ 15% will be charged after expiry of 90 days from order permitting warehousing.

Therefore, interest will be computed as under –

Period of 90 days from 27th Sep, 2024 expires on — 26th December, 2024

No. of days for which interest shall be payable (27th Dec, 2024 to 30th March, 2025) — 95 days

Interest payable = $44,55,000 \times 15\% \times \frac{95}{365}$ = Rs. 1,73,928
(Round off)

5.7Step1 4
5.7 4

ICAI

09

Q 5.8

Computation of Book profits of TJL u/s 115JB for AY 2025-26

Particulars		₹ in lakhs	₹ in lakhs
	Profit as per SOPL		1425.00
	Add:-		
i)	Bank loan interest (No adjustment for same u/s 115 JB is to be made)	-	
(ii)	Provision for income tax	105	
(iii)	Amount paid & payable to MSME	-	
(iv)	Depreciation	360	
(v)	Provision for gratuity (since as per actuarial valuation, allowed)	-	
(vi)	Arrears of wages paid to employees relating to FY 2022-23	-	465
	Less:-		
i)	LTCG on sale of commercial apartments	-	
(ii)	Agricultural Income (since exempt so not to be included)	(20)	

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Marks Obtained : 48

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(iii)	Depreciation [Depreciation as per books but excluding dep' on account of revaluation reserve i.e., Rs. 210 lakhs (360 - 150)]	(210)	~~(490)~~ (230)
	Book profit u/s 115 JB of Income Tax Act, 1961		~~1660~~ 1660

5.8Step1 4.5

5.8 4.5

C5 13.5

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ICAI

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Case Study - 2

Q. 2.6

Rule 10C deals with the determination of most appropriate method. Under Rule 10C, the method which is best suited to the facts and circumstances & which provides the most reliable measures of an arm's length price in relation to the international transaction will be considered to be most appropriate method.

2.6Step1 1

For the purpose of selecting the most appropriate method, the following factors should be taken into account —

(i) The nature and class of the international transaction;

(ii) The class, or classes of associated enterprises entering into the transaction and the functions performed by them taking into account assets employed or to be employed and risks assumed by such ~~employe~~ enterprises;

(iii) The availability, coverage & reliability of data necessary for application of the method;

(iv) The degree of comparability ~~between~~ existing between the international transaction and the uncontrolled transaction and between the enterprises entering into

12

such transactions ;

(v) The extent to which reliable & accurate adjustments can be made to account for difference, if any, between ~~the enterprises entering into such transactions;~~ the international transaction and the comparable uncontrolled transaction or between the enterprises entering into such transactions;

(vi) The nature, extent and reliability of assumptions required to be made in application of a method.

2.6Step2 4

2.6 5

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Q.2.7

→ Generally, Bonds issuer may refund bonds prior to its maturity date especially when interest rates are falling. Under this scheme by issuing fresh bonds at lower coupon rates, company can refund the existing bonds issued earlier at higher interest rates on coupon rate. Therefore, company prefers to issue bonds with call ~~opti~~ features as it gives them the right or choice to redeem bonds before their due date of maturity especially when market conditions are favourable to them, and new bonds can be issued at lower interest rates. However, this call feature is not free of cost because companies are supposed to repay higher amount than the face value of bonds which is called 'call premium'.

→ It is a type of strategic financing decision, and the capital budgeting method is used to evaluate the decision to refund existing bonds & issuing new bonds of an equivalent amount. Generally, the Net Present Value (NPV) method is used to evaluate such type of Bond refunding decisions. If PV of cash inflows (savings) exceeds Present value of cash outflows (call premium, interest during transition period, etc.) then existing bonds can be refunded & new bonds carrying lower coupon rate can be

14

issued resulting in overall savings in cash outflows.

→ Interest cost between the overlapping / transition period may be incurred on both existing and new bond's which may lead to extra interest costs.

2.7Step1 4.5

2.7 4.5

C2 9.5

DO NOT WRITE ANYTHING HERE

ICAI

15

Q 2.8

The acquisition of controlling stake in GSB Warriors can be classified as business acquisition under Ind AS 103 as -

- It has revenue potential from broadcasting rights, sponsorships, ticket sales & merchandise.
- There is rapid growth & global audience
- Brand Building & cross promotional

All these suggest a substantive process and revenue generating capacity.

~~The investment in GSB Warriors will be recognised at Rs. 1500 crores + Rs. 500 crores i.e., Rs. 2,000~~

The investment in GSB warriors will be recognised at Rs. 2500 crores and appl as an intangible asset under Ind AS 38.

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Subject : 06 Integrated Business Solutions Multi disciplinary Case Studies Marks Obtained : 48

ICAI 17

Case Study - 3

Q 3.6

The evaluation of company's performance on various areas using Triple Bottom Line (TBL) framework are -

(1) People, The Social Botton line -

Company AFL has began incorporating organic cotton into its production process which significantly reduces the chemical pesticides & fertilizers, which used to adversely affect the health of farmers & nearby communities.

- Organised training programs for 9000 (approx) farmers, on-field assistance, access to government schemes etc.
- Nearly 60% workforce is from local communities.
- Addressing livelihood needs of employees - food, clothing, education & healthcare
- compliance with labour laws & fair wages.

All these shows commitment towards social causes, employees and local groups.

(2) Planet, The Environmental Bottom Line –

- AFL has launched innovative water management project that includes 50 million litre per day (MLD) sewage treatment plant which has collects, transports & treats public sewage & recycle approximately 6 billion litres of water annualy.
- AFL has developed rainwater harvesting ponds to enhance water availability
- AFL has ~~75%~~ diverted 75% of textile waste from landfill through comprehensive reuse & recycle program.
- AFL has planted 1,00,000 trees, installed solar panels to reduce energy consumption & conducted carbon audit & net zero emission by 2030.

These steps are towards improved economic footprints & environment protection

(3) Economic, The Profit Bottom Line –

- AFL has entered poly clothing segment, succesfully capturing 5% market share.
- Operating income has increased by ₹710 lakhs in FY 2024-25
- cost effective materials for T-shirts & shirts due to local availability.

3.6Step1 3.5

3.6 3.5

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ICAI 19

Q 3.7

A Forward cover -

3- month forward selling rate is ₹116.70/£

₹ receivable in 3 months = £ 2,50,000 × ₹116.70/£

= ₹. 2,91,75,000

B. Money Market cover -

(a) Borrow present value of £ 2,50,000 from UK for 3 months @ 4% p.a.

Borrowed amount = $\frac{£ 2,50,000}{1 + (0.04 \times \frac{3}{12})}$

= $\frac{£ 2,50,000}{1.01}$

= £ 2,47,525

(b) Sell £ 2,47,525 spot @ ₹115/£

₹ received = £ 2,47,525 × ₹115/£

= ₹ 2,84,65,375

(c) Invest ₹2,84,65,375 for 3 month @ 6% p.a.

₹ received after 3 months = ₹2,84,65,375 × 1.015

= ₹2,88,92,356

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C. Option contract -

Since, AFL has receivable of €2,50,000 in 3 months, it should buy ~~call~~ put option on Rupees. at ₹116 per pound

Premium = €2,50,000 × ₹1.60/€

= ₹~~3,50,000~~ 4,00,000

On expiry after 3 months, following calculations are relevant -

(1) Probability	(2) Exchange Rate	(3) Exercise/Lapse	(4) Rate for conversion	(5) ₹ receivable
0.2	114	~~Lapse~~ Exercise	116	2,90,00,000
0.5	116	~~Lapse~~ Exercise	116	2,90,00,000
0.3	118	~~Exercise~~ Lapse	118	2,95,00,000

Expected ₹ receivable (=Prob. × (1) × (5))

58,00,000

1,45,00,000

88,50,000

2,91,50,000

∴ Expected ₹ receivable after 3 months

= 2,91,50,000 − 4,00,000

= ₹2,87,50,000 (net of put premium)

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ICAI 21

D. No Hedging -

Expected spot rate after 3 months
= (0.2 × 114) + (0.5 × 116) + (0.3 × 118)
= ₹ 116.20 / £

∴ ₹ realisable after 3 months = £ 2,50,000 × ₹ 116.20 / £
= ₹ 2,90,50,000

Conclusion - Company should take forward cover as inflow is highest in it at ₹ 2,91,75,000.

3.7Step1 6

3.7 6

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Q 3.8

→ On initial measurement, Entity X will measure the lease liability of ROU asset as under.

Year	Lease payment (USD)	PVF @ 8%	PV of lease liab	Conversion Rate (₹/$)	INR Value
1	18,000	0.926	16,668	83	13,83,444
2	18,000	0.857	15,426	83	12,80,358
3	18,000	0.794	14,292	83	11,86,236
4	18,000	0.735	13,230	83	10,98,090
5	18,000	0.681	12,258	83	10,17,414
	Total.		71,874		59,65,542

→ As per Ind AS 21, The Effects of changes in foreign exchange rates, monetary & ~~non monetary assets~~ liabilities are restated at each reporting date & difference is recognised in P&L a/c.

→ At the end of year 1, lease liability will be measured in terms of USD as under –

Lease liability –

(a) Year	(b) Initial value (USD)	(c) Lease Payment	(d) Int @ 8%	(b) – (c) + (d) Closing value (USD)
1	71,784	18,000	5,743	59,527

→ Interest will be accounted at average rate of Rs. 84 per P&L a/c i.e., Rs. 4,82,412 (5743×84)

Interest Expense a/c	Dr	4,82,412	
To Lease Liability			4,82,412

→ Lease payment will be accounted at rate on 31.3.2025 i.e., ₹86/$ So Rs. 15,48,000 (18,000 × 86)

Lease liab. a/c	Dr	15,48,000	
To cash			15,48,000

→ Further lease liab at the end will be translated at closing Rate of Rs. 86/$.

	₹
Lease liab on 31.3.25 (59,527 × 86)	51,19,322
Lease liab as per balancing figure (59,65,542 + 4,82,412 − 15,48,000)	(48,99,954)
Exchange loss to be taken to P&L	Rs. 2,19,368

3.8Step1 2.5
3.8 2.5
C3 12

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8

Case Study - 4

Q 4.6

(i) TDS on dividend to resident shareholders of Rs. 300 lakhs will be deducted u/s 194 of the Income Tax Act, 1961, if on the payment made to individual shareholders exceeds Rs. 5000 at the rate of 10%. So, if we assume that payment to each shareholder as dividend exceeds Rs. 5,000, in total TDS of Rs. 30 lakhs (300 lakhs @ 10%) will be deducted.

TDS on dividend to non-resident shareholders of Rs. 200 lakhs will be deducted u/s 195 of the Income Tax Act, 1961 at the rate in force, applicable on such shareholders.

(ii) TDS on payment to Roger Bouk (NR) tennis player of Rs. 60 lakhs will be deducted u/s 194E at the rate of 20.8% (20% plus 4% cess). Participation in MBL's function for launch of one of its model is brand advertisement, So, TDS of Rs. 12,48,000 (60 lakh x 20.8%) will be deducted.

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(iii) TDS on solar power motor vehicle given to cine actor as influencer for purpose of marketing will be deducted u/s 194R of Income Tax Act, 1961 @ 10%. The value of perquisite will be cost of such product i.e., Rs. 2 lakhs. So, TDS of Rs. 20,000 (2,00,000 x 10%) will be deducted.

(iv) Payment for technical services of Rs. 110 lakh to Hauling GmbH of Germany will be deducted u/s 195 at rate in force. Since, rate as per DTAA is 15%, so TDS @ 15% of Rs. 16.5 lakhs will be deducted.

(v) Expenditure of sales promotion meeting is not a perquisite u/s 194R, so no TDS will be deducted.

However, Rs. ₹ 2 lakhs per distributed apportioned to 2 days of sight seeing is perquisited & hence TDS u/s 194 @ 10% of Rs. 20,000 per distributor will be deducted.

4.6Step1 4.5

4.6 4.5

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Q 4.7

Calculation of exchange Rates (INR/ Naira)

Spot Rate = $\frac{84}{1400}$ = Rs. 0.06 / Naira

Expected spot rate after = $\frac{85}{1600}$ = Rs. 0.053125 / Naira

Forward Rate = $\frac{86}{1550}$ = Rs. 0.0555 / Naira

(a) Calculation of expected loss if no forward is taken -

	Rs.
Expected receipt after on expected spot rate (300 x 0.053125)	15,93,750
Receipts at current spot rate (300 x 0.06)	(18,00,000)
Expected loss	Rs. 2,06,250

Calculation of loss if forward is taken -

Expected receipts on forward Rate (300 x 0.0555)	16,65,000
Receipts at current spot rate	(18,00,000)
Loss if forward taken	Rs. 1,35,000

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Rough

500	12000
300	10,000
180	8,000
980	

10653

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6273243-01

Addl. Book No. ......1.........

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ADDL. BOOK

DO NOT WRITE ROLL NUMBER ANYWHERE IN THIS ADDITIONAL ANSWER BOOK

Since loss after taking forward has reduced by Rs. 72,000, so decision to take forward is justified

(b) Spot Rate on 31st March, 2025 = $\frac{86.5}{1600}$

= Rs. 0.0541 / Naira

Cal. of loss at spot rate on 31.3.2025 -

	Rs.
Expec Receipts on spot rate of 31st March, 2025 (300 X 0.0541)	16,23,000
Receipts at current spot rate £3.	(18,00,000)
Loss if no forward taken	Rs. 1,77,000

The decision to take forward is stil justified as loss in forward is less than loss at spot rate on 31.3.25 by Rs. 42,000.

Note - All exchange rates are rounded off upto 4 digits in decimal.

4.7Step1 5

4.7 5

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2

Q 4.8

Summary of the issues to be tackled by Motor Bikes Ltd. as per Porter's five forces model are –

(1) Intensity of competition, rivalry amongst firms –

At present there are 20 players existing in such manufacture of electric vehicles but only 3 are engaged in solar powered vehicles. And that too not have superior technology & market visibility. So, intensity of competition & rivalry in the industry is low and MBL has advantage among other rivals.

(2) Threat of new entrants –

The investment to set up similar unit viz manufacture solar powered motor vehicles would be around Rs. 100 crores on Research & development before considering cost of regular operations. Due to such high investment & R&D., there are high barriers on entry of new entrant.

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6273243-02

(3) Threat of substitutes -
~~The technology used by~~
There are no much substitutes to electric & solar powered motor vehicles as normal motor cycles are not vibrant & due to political scenario, petroleum prices keep on spiralling over a period of time.

(4) Bargaining power of supplier -

The spare parts of MBL are only available with its distributors which are patented. So, there could be high bargaining power of suppliers

(5) Bargaining power of buyers -

There would be ~~big~~ not huge promotional expense as MBL already has market presence & logistic. Further there are no much suppliers of such solar powered motor cycles & the product of technology is unique.
So Bargaining power of buyers would be low.

4.8Step1 3.5

4.8 3.5

C4 13

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Result Overview

Awarded Marks: 48

Max Marks:60

NA Not Attempted | O Optional | M Marked

Case Study (Score: 48/60)

Question No	Awarded Marks	Maximum Marks	Status
C1	0	15	O
1.6	0	5	O
1.7	0	5	O
1.8	0	5	O
C2	9.5	15	M
2.6	5	5	M
2.7	4.5	5	M
2.8	NA	5	NA
C3	12	15	M
3.6	3.5	4	M
3.7	6	6	M
3.8	2.5	5	M
C4	13	15	M
4.6	4.5	5	M
4.7	5	5	M
4.8	3.5	5	M
C5	13.5	15	M
5.6	5	5	M
5.7	4	5	M
5.8	4.5	5	M