



# The Institute of Chartered Accountants of India

Code: IN1AA403012  
Subject: 01 Advanced Accounting

Total Marks: 70  
Marks Obtained: 62.5

Subject: Advance accounting  
Number of Answer Books used : Main + 4 additional sheets

Date Seal: 04 SEP 2025

Barcode 403012  
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ICAI Logo

Paper Code	C	A	B	<input checked="" type="radio"/>	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
	Z	A	B	C	D	E	F	G	H	I	J	K	L	M	<input checked="" type="radio"/>	O	P	Q	R	S	T	U	V	W	X	Y	Z
	J	A	B	C	D	E	F	G	H	I	<input checked="" type="radio"/>	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
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MCQ Booklet Serial No. <u>6024910</u>	Paper No. <u>1</u>	Level of Exam → <u>Intermediate</u> Foundation <input type="radio"/> Intermediate <input checked="" type="radio"/> Final <input type="radio"/>
<b>MCQ Answers</b>		
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4	4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5
6	6	6	6	6	6	6	6	6	6
7	7	7	7	7	7	7	7	7	7
8	8	8	8	8	8	8	8	8	8
9	9	9	9	9	9	9	9	9	9

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

- Use Pencil to Darken the appropriate Circle.
- Darken the correct MCQ Booklet Serial No. as printed on your question booklet which will be taken as final for evaluation.
- If any candidate fills in this information wrongly, Institute will not take any responsibility for rectifying the mistake.
- Do not erase or over-darken the complete circle.
- If you want to change your Answer, erase the darkened circle completely and make a fresh mark.
- Please do NOT make any stray marks on the OMR cover page.
- Rough work must NOT be done on the OMR cover page.
- Mark your answer only in the appropriate space against the number corresponding to the question.

How to mark answers	
CORRECT METHOD	WRONG METHOD
A ● C D	X ⊕ ⊖ ⊙

Q. No.	To be ticked <input checked="" type="checkbox"/> by the candidate against the Questions answered ( Descriptive Type )	
1	<input type="checkbox"/>	8 <input type="checkbox"/>
2	<input type="checkbox"/>	9 <input type="checkbox"/>
3	<input type="checkbox"/>	10 <input type="checkbox"/>
4	<input type="checkbox"/>	11 <input type="checkbox"/>
5	<input type="checkbox"/>	12 <input type="checkbox"/>
6	<input type="checkbox"/>	13 <input type="checkbox"/>
7	<input type="checkbox"/>	14 <input type="checkbox"/>
<b>Total</b>		<b>Total</b>



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03

(Q: 3 (b))

(i) computation of value in use.

year	cash flow	PF factor	Present value.
2025-26	1000	0.909	909
2026-27	800	0.826	660.8
2027-28	700	0.751	525.7
2028-29	800	0.683	546.4
2029-30	600	0.621	372.6
2030-31	500	0.564	282
value in use			3296.5

(ii) Recoverable amount  
Highest of  
value in use - ₹3296.5  
(iii) Net realisable value - ₹3000

3bStep1 ✓ 3

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04

carrying value on 31.3.2015

Cost	6000		
Less: depreciation			
2 years			
$(6000 \times 2)$			
8			
Goodwill			
$2000 \times 2$			
[Note 1]			
	(1500)	(800)	
	4500	1200	5700

others. vessel 6000

Goodwill 2000

£ in lakhs

unrecoverable value (wvii)

			3296.5
Impairment (Note 2)	(1203.5)	(1200)	2403.5
	3296.5	Nil	3296.5
	3296.5		

3bStep3 ✓ 3

3bStep2 ✓ 1

① [Note:] it is assumed that goodwill is amortised over 5 years as per AS-14

② [Note:] Impairment loss is reduced from Goodwill first and balance against other assets.

DO NOT WRITE ANYTHING HERE



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05

DO NOT WRITE ANYTHING HERE

DO NOT WRITE ANYTHING HERE

DO NOT WRITE ANYTHING HERE

Summary.

Impairment = 22403.5 lacs  
revised carrying value = ₹ 3296.5 l

3b ✓ 7

Q:



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06

Q. 3(b)

Q. 3(a)

Q. 3(a)

Magenta Ltd  
cash flow from operating activities.

Particulars	₹	₹
profit before tax (₹)	6.05	
add: depreciation		
plant 0.5		0.5
plant 1		1.0
add: goodwill amortisation (5.75 - 4.5)		1.25
		2.75
cash flow before tax and working capital changes	8.8	
working capital changes (₹)		(2.9)
cash flow before tax		5.9
		(PTD)

DO NOT WRITE ANYTHING HERE

DO NOT WRITE ANYTHING HERE

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07

cash flow from operating activity

Pen: tan paid. (1.75)

4.15

3aStep1 ✓ 6.5

	At the	Plant at	2/1/2019
Total b/d.	4	by depreciation	0.5
To bank at b/f	(6)		
		by bal c/d	9.5
	10		10



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08

(2)

<u>land and building</u>		
Total b/d	10	by depreciation 1
		by bal c/d 9
	10	10

(3)

<u>provision for tax</u>		
Total b/d	1.75	by bal b/d 2
		by profit and loss (b/f) 2.25
Total c/d	2.5	4.25

3aStep2  0.5



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09

④	profit before tax	2	
	profit after tax (1.5 - 2.4)	0.9	<input checked="" type="checkbox"/>
	add: provision for tax (10.3)	<del>2.25</del> 2.25	<input checked="" type="checkbox"/>
	add: Interim dividend paid	1	<input checked="" type="checkbox"/>
	add: general reserve (4.1 - 6)	1.9	<input checked="" type="checkbox"/>
	profit before tax	<u>6.05</u>	

dividend payable

2	2
---	---



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10

⑤ Working Capital

	opening	closing	difference
outstanding expense.	1	0.8	(0.2)
trade payable.	2.75	4.15	1.4
Inventory	4.85	4.35	0.5
trade receivable.	8	12.6	(4.6)
			(2.9)
			(negative)

Note: ~~purchase~~ of sale of securities is <sup>an</sup> investing activity

3a ✓ 7

3 ✓ 14



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11

(Q.5)

(Q.5) Consolidated Balance sheet of Seva Ltd and its subsidiary on 31.3.2025

Particulars	Note	₹	
<u>Equity and liability</u>			
Shareholders fund			
Share capital	1	6000	<input checked="" type="checkbox"/>
reserve and surplus	2	5840	<input checked="" type="checkbox"/>
minority interest (ur 7)		1335	<input checked="" type="checkbox"/>
<u>Non current liabilities</u>			
long term borrowings	3.	2000	<input checked="" type="checkbox"/>
<u>Current liabilities</u>			
Trade payable	4	2580	<input checked="" type="checkbox"/>
<b>total</b>		<b>17755</b>	
<u>ASSETS.</u>			
<u>Non current assets</u>			
Property plant and Equipment (PPE)	5	11260	<input checked="" type="checkbox"/>



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12

Current assets

Inventory	6	2475	✓
Trade receivable	7	2420	✓
Cash and Cash equivalents	8	1660	✓
total		17755	

5Step1 ✓ 3

DO NOT WRITE ANYTHING HERE

DO NOT WRITE ANYTHING HERE

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13

<u>Notes to accounts</u>		<u>2<sup>nd</sup> labn</u>
① <u>Share capital</u>		
<u>Authorised capital</u>		
Issued shares of ₹10 each		9000
<u>Issued capital</u>		6000
② <u>reserve and surplus</u>		
<u>Capital reserve (nr 8)</u>	1640	1640 ✓
<u>Profit and loss</u>	2000	
add: of Meera Ltd (nr 6)	720 ✓	
less: unrealised profit		
(25 × 80/-)	(200) ✓	2700
<u>General reserve</u>		1500 ✓
		5840
③ <u>long term borrowing</u>		
<u>(of debentures)</u>		
Sera Ltd	1180	
Meera Ltd.	820	2000



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14

(4) Trade payable			
Sera Ltd	1500		
Mera Ltd.	<u>1080</u>	2580	<input checked="" type="checkbox"/>
(5) PPE			
Land			
Sera Ltd	4000		
Mera Ltd.	<u>4150</u>	8150	<input checked="" type="checkbox"/>
Plant			
Sera Ltd	1460		
Mera, Ltd.	<u>1650</u>	3110	<input checked="" type="checkbox"/>
		<u>11260</u>	
(6) Inventory			
Sera Ltd	1400		
Mera, Ltd.	1000		
Less: unrealised profit	<u>(25)</u>	2475	<input checked="" type="checkbox"/>
(7) Trade receivable			
Sera Ltd	1420		
Mera, Ltd	1000	2420	<input checked="" type="checkbox"/>



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15

(8) Cash and cash equivalents

<u>Cash at bank</u>		
Seva Ltd	550	
Mera Ltd.	<u>600</u>	1150
<u>in Hand</u>		
Seva Ltd	350	
Mera Ltd.	<u>100</u>	450
		<u>1600</u>

5Step2 ✓ 2 ✓



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16



~~(1)~~ (W.M)

capital before bonus.

$$x + \left( 21 \times \frac{1}{3} \right) = 4000$$

$$x + \frac{1}{3}x$$

$$\frac{4x}{3} = 24000 \text{ d.}$$

$$x = 23000 \text{ d.}$$

Bonus. 100 d shares @ 210 each



(2) Holding pattern

Sona Ltd = 80%  
minority = 20%

(3) capital profit.

General reserve  
less: bonus (W.M)  
(100 d x 210)

profit and loss

v. 210 d shares

2000	
(1000)	
1000	✓
800	✓
1800	✓

DO NOT WRITE ANYTHING HERE

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17

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Holding Share 80% (800 x 80%)	✓ 21440	✓
Minority	✓ 2360	✓

DO NOT WRITE ANYTHING HERE

(4)

General reserve a/c		2 in lakh
To bonus (WV 1) (100 x 10%)	1000	by bal b/d 2000
	✓	by profit and loss b/f ✓ 200
To bal old	1200	
	2200	2200

DO NOT WRITE ANYTHING HERE

(5)

P/L a/c		
To general reserve	200	by bal b/d 1500
	✓	by current year b/f 900
To bal old	1500	
	1700	1700

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⑤ Revenue profit ₹ 10 lakhs

General reserve (work)	200	
(current year transfer)		
Profit and loss (₹ 5) 900	900	
less: General reserve (200)	700	
	<u>900</u>	<input checked="" type="checkbox"/>

(Sera Ltd) holding 80%

₹ 720 l

₹ 720 l

minority 20%

₹ 180 l

⑥ minority interest ₹ in lakh

Share capital (including bonus) 400000	800	<input checked="" type="checkbox"/>
Capital profit (₹ 3)	1600	<input checked="" type="checkbox"/>
Revenue profit (₹ 6)	180	<input checked="" type="checkbox"/>
less: unrealised profit. 25 l × 20%	(5)	<input checked="" type="checkbox"/>
	<u>2415</u>	<input checked="" type="checkbox"/>
	<u>1335</u>	<input checked="" type="checkbox"/>

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19

⑤ Cost of control

Investment	3000
less: Capital brought forward	3200
Capital profit (loss)	1640
Capital reserve	1640

2 M  
each

5Step3 ✓ 7

5 ✓ 12



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Q. 4

Q. 4

Computation of net assets

Property plant and equipment	3644500	✓
Goodwill (w 3)	750000	✓
Inventory. 400000 + 10%	528000	✓
Unrecorded asset	110000	✓
trade receivable	465000	✓
Cash	35000	✓
bank	60000	✓
<b>Total assets</b>	<b>5595000</b>	✓

Less: debentures (w 2)	720000	✓
retirement gratuity	130000	✓
trade payable	425000	✓
other liability	88000	✓
Short term provision	320000	✓

(Net assets) purchase consideration 4200,000

equity shares. 40k. 40000 shares

4Step1 ✓ 2.5

Face value	40k x 100	£400
premium	40k x 5	£20

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② Debtors - 8000 - 10%  $\sqrt{27.2}$   
 $\sqrt{27.2}$

③ Goodwill 2 profit

Year.	
2021-22.	45000
2022-23.	
(39000 + 5000)	44000
2023-24.	23500

④ 112500

Simple average  $\left(\frac{a}{3}\right)$  237500

Goodwill = Simple avg  $\times$  no. of years of purchase

$= 37500 \times 2$   
 $= 27.5$

4Step4  1

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Balance sheet. as at 1.4.2025  
Blue Ltd.

Particulars	Note	₹	
<u>Equity and liability</u>			
<u>Shareholders fund</u>			
- Share capital	1	80,00,000	<input checked="" type="checkbox"/>
- reserve	2	35,00,000	<input checked="" type="checkbox"/>
<u>Non current liability</u>			
Long term borrowing	3	22,20,000	<input checked="" type="checkbox"/>
Other long term provision	4	47,50,000	<input checked="" type="checkbox"/>
<u>Current liabilities</u>			
Trade payable	5	10,15,000	<input checked="" type="checkbox"/>
Other liability	6	21,20,000	<input checked="" type="checkbox"/>
Short term provision	7	10,30,000	<input checked="" type="checkbox"/>
<b>Total</b>		<b>1,23,75,000</b>	
<u>ASSETS</u>			
<u>Non current assets</u>			
Property plant and equipment	8	71,09,500	<input checked="" type="checkbox"/>

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Intangible asset	9	1625000	✓
<u>Current assets</u>			
Inventory	10	1417000	✓
Trade receivable	11	1668500	✓
Other assets	12	116000	✓
Cash and cash equivalents	13	339000	✓
<b>total</b>		<b>12375000</b>	

4Step2 ✓ 4

(Notes) (1) Share Capital

8000 shares of 2500  
(4000+4000)  
out of which 4000 shares  
is issued for consideration  
other than cash.

8000000 ✓

(2) Reserves.

General reserve 150000  
7.5  
Securities premium (100k x 5) 200000 350000 ✓

(3) long term borrowing.  
10% debentures.  
(15 + 7.22) 2220000 ✓



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Barcode: [Barcode]

(4) Other long term provision retirement gratuity fund.	Blue l/d 3.45 Yellow l/d. 74. 1.3.	(475000)	✓
(5) Trade payable	Blue l/d 74.2 Yellow l/d 4.25 Less: mutual (1.5)	(1015000)	✓
<del>(6) PPE land.</del>			
(8) Other liability	Blue l/d 1.240 Yellow 682	(212000)	✓
(7) Short term provision	Blue l/d 0.71 Yellow l/d 0.32	(103000)	✓

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(8) PPE

Blue Ltd	356500	
Yellow Ltd	<u>3644500</u>	7209500

✓

(9) Goodwill (Intangible asset)

Blue Ltd	875000	
Yellow Ltd	<u>750000</u>	1625000

(conv 2) ✓

(10) Inventory

Blue Ltd	889000	
Yellow Ltd	<u>528000</u>	1417000

✓

(11) Trade receivable

Blue Ltd	1353500	
Yellow Ltd	<u>465000</u>	
Common	<u>(150000)</u>	1668500

✓

(12) Other asset

unrecorded asset  
(Yellow Ltd)

160000 ✓

(13) Cash and cash equivalents

Blue Ltd	247500	
TRS (0.485 + 1.99)		

✓



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26

Yellow Ltd.  
(0.3152 + 0.64)

4Step3 ✓ 6.5

4 ✓ 14

(b. 10)

(b. 10) Cost of finished good MP.

Labour.	323200	✓
material consumed (w1)	4779600	✓
Fixed overheads.	484800	✓
315000 x 40400	282800	✓
45000 (w2)	1090800	✓
Cost per unit	$\frac{1090800}{40400}$	✓
Net realisable value (NRV)	222	✓

(Note) MP (finished goods is to be valued at Cost or NRV whichever is less

222. ✓

91500  
91500  
375000

627500

339000 ✓

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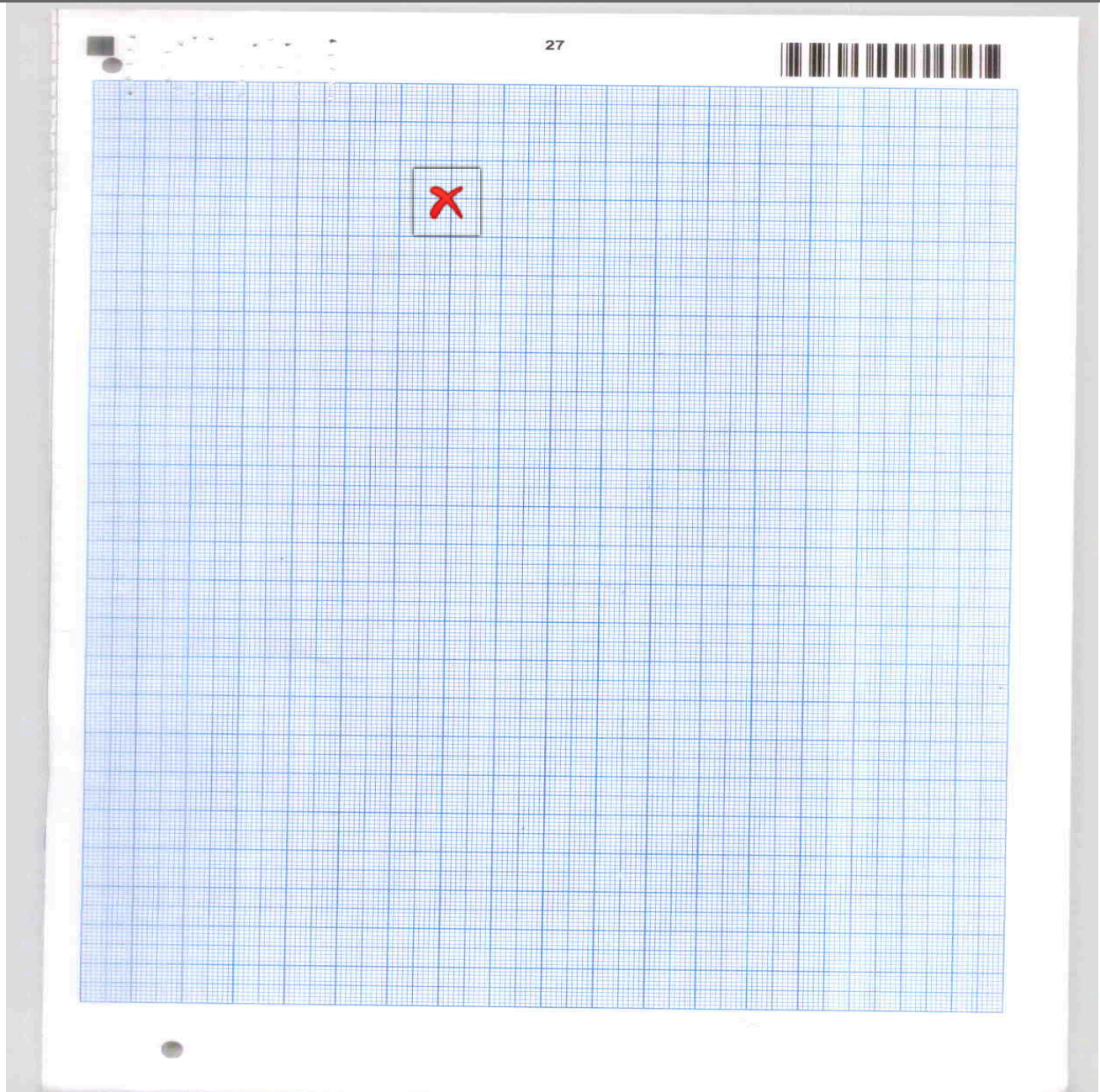
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Subject : 01 Advanced Accounting

Total Marks: 70  
Marks Obtained : 62.5





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(Q1) material consumed

opening stock	₹4000
(+) purchase	₹4000
(-) closing	(₹4200)
<u>produced consumed</u>	<u>₹39800</u>

Consumed

₹48000	₹12 × 39800	₹477600
₹4000		

(Q2) units produced

(Q3) Raw material consumed

opening stock	₹4000
(+) purchase	₹4000
(-) closing	(₹4000)
<u>consumed</u>	<u>₹40400</u>

Consumed

(₹48000)	₹12 × 40400	₹484800
₹4000		



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② Units produced.

opening (MO) + produced  $\rightarrow$  closing = Sales

$$4000 + x - 4200 = 40200$$
$$4000 - 4200 - 40200 =$$

produced : 40400 units

Note 2  
of final

As per AS-2 'Inventory' if finished goods are valued at NRV raw material is to be valued at replacement cost

cost of RP : ₹ 12.  $\left( \frac{40000}{4000} \right)$

replacement cost  $\left( \frac{222}{211.5} \right)$



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2

Value of closing inventory on 31.12.2025

	Units	₹/unit	₹
Finished good.			
MP.	4200	22	92400
raw material			
RP.	4000	11.5	46000
			138400

1bStep1 ✓ 5

1b ✓ 5

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(b) = 10

(b) = 10 As per AS-9 "revenue recognition"

revenue refers to Gross inflow of cash, other receivables from sale of goods or services or other inflow.

Hence, price discount of  $2150 \times 12\%$  (£218.4) should not be deducted from sales revenue and it should be credit debited to profit and loss a/c

Hence revenue to be recognised = (£150 l.) (Gross) Hence the treatment is not correct

(ii) As per AS-9 "revenue recognition" dividend shall be recognised as revenue only when the Right to receive is established i.e. when the dividend is declared

Here, dividend is declared only on 30.4.2025 and it




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shall not be recognised as revenue on 31.3.2025 and can be recognised only in FY 2025-26.

Hence the treatment is not correct.

(iii) When goods are sent on approval basis revenue shall be recognised only when it is approved or period of approval is lapsed without being approved.

Here, revenue of 60/- by goods approved on 31.1.2025 ( $\text{Rs } 90000$ ) shall be recognised on 31.1.2025. and balance shall be recognised ( $\text{Rs } 60000$ ) on the expiry of 3 months.

Hence the treatment of recognising full  $\text{Rs } 215000$  on 15.12.2024 is not correct.

1cStep1  1.5

1c  1.5

1  11.5

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(Q. 2) Q. 2  
Chia Ltd  
Balance sheet as at 31.3.2025

	Note		
Equity and liability			
Shareholders fund			
Share capital	1	3936000	<input checked="" type="checkbox"/>
Reserves	2	2635000	
Non current liability			
Long term borrowing	3	1880000	<input checked="" type="checkbox"/>
Current liabilities			
Short term provision	4	192000	
Trade payable		569000	<input checked="" type="checkbox"/>
Other current liability	6	186000	<input checked="" type="checkbox"/>
Short term borrowing	5	695000	<input checked="" type="checkbox"/>



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2

ASSETS

Non current assets.

property plant and Equipment	7	7870000	<input checked="" type="checkbox"/>
Non current investment	8	60000	<input checked="" type="checkbox"/>

Current assets

Inventory	9	60200	<input checked="" type="checkbox"/>
Trade receivable	10	1157000	<input checked="" type="checkbox"/>
Cash and Cash equivalents	11	826000	<input checked="" type="checkbox"/>

2Step1  3

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Notes

	2
① <u>Share Capital</u> Authorized. 5000 equity shares of ₹100/-	500000
- Issued and subscribed capital 4000 equity shares of ₹100 each [out of which 500 shares are issued for consideration other than cash]. Ten: calls in arrear (64000)	400000
② <u>reserves and surplus.</u>	3936000
- General reserve. 69000	69000
- Profit and loss. 35000	35000
- Securities premium 7500	7500
- money received against share warrant 29000	29000
- Capital reserve (125000-2000)	123000
- revaluation reserve 2000	2000
	2635000
③ <u>Long term borrowings.</u> - Secured	
⊗ <u>debentures (10%) (Secured)</u>	500000
cheques from SSA finance corporation	100000
accrued interest (45000)	45000
(Secured by hypothecation of plant)	955000



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4

Unsecured - others.	425000	✓
	1880000	
<u>Short term</u>		
(4) Short term provisions.	136000	
Deferred tax	56000	
	192000	
<u>(5) Short term borrowings.</u>		
<u>Secured</u>		
loan from CDR bank	450000	✓
(unsecured) loan from related party	54000	
Others. (b/f)	191000	✓
	695000	
(6) Other liability	141000	
accrued interest	45000	
	186000	✓
trade payable.	569000	

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<p>⑦ <u>Property plant and Equipment (PPE)</u></p> <p>land. <span style="float: right;">4100000</span></p> <p>less: depreciation (b/f) <span style="float: right;">(402000)</span></p> <hr style="width: 100%;"/> <p>- land. cost <span style="float: right;">3080000</span></p> <p>add: revaluation (b/f) <span style="float: right;">962000</span> <input checked="" type="checkbox"/></p> <hr style="width: 100%;"/> <p>- Capital work in progress. <span style="float: right;">1140000</span></p> <p>- Plant and machinery cost <span style="float: right;">4100000</span></p> <p>less: depreciation (b/f) <span style="float: right;">(420000)</span> <input checked="" type="checkbox"/></p> <hr style="width: 100%;"/> <p style="text-align: right;"><del>3080000</del></p> <p style="text-align: right;">7870000</p>	<p>3080000</p> <p>962000</p> <p>4050000</p> <p>1140000</p> <p>4100000</p> <p>(420000)</p> <p>2680000</p> <p>7870000</p>
<p>⑧ <u>Non current investment in Debentures of G. S. Ltd.</u></p> <p>(Note) : as it is intended to be held for more than 2 years (&gt;12m) it is <u>non current investment</u> and carried at cost</p>	<p><input checked="" type="checkbox"/> 600000</p>



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as per AS-13)	
(9) Inventory (finished goods)	102000
Loose tools	365000
Others	467000
Goods in transit	135000
	<del>602000</del>
	602000
(10) Trade receivable	
due for more than 6 months	526000
Others (b/f)	1631000
	1157000
(11) Cash and cash equivalents	
Balance with bank	
Scheduled bank	746000
(7.72 - p.242)	
Others (Vikara bank)	24000
	770000
Cash in hand	56000
	826000




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Note: there is a contingent liability  
for bills receivable 258000 maturing  
on 6.5.2015.

2Step2 ✓ 8

2 ✓ 11

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4

  
  
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(Q. 10)  
depreciation

(Q. 10)      year 2021-22

Year.	Accounts (A)	Jan (B)	difference (A - B) = C	deferred (C × 30%) Jan
2021-22. depreciation ( $\frac{20l}{4}$ )	50000	100000 20l × 50%	50,000 (timing) difference	15000 Deferred tax liability (DTL)
2022-23. depreciation ( $\frac{20l}{4}$ )	50000	100000	50,000 (timing difference)	15000 DTL created 5l × 30%
2023-24. depreciation	50000	-	50,000	(15000) reversal of DTL 5l × 30%
2024-25 depreciation	50000	-	50,000	(15000) reversal of DTL (5l × 30%)
				Nil



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~~Current Tax~~ (CURRENT tax)

Year 2021-22

Profit before depreciation		₹ 1800000
less: depreciation 20% × 50%		(1000000)
Profit after tax		8,00,000
less: tax expense	<input checked="" type="checkbox"/>	390000
Profit after tax		410000
Current tax 8% × 30% = 240000		<input checked="" type="checkbox"/>
deferred tax liability		150000
		<input checked="" type="checkbox"/> 390000

---

2022-23

Profit before tax		₹ 2200000
less: depreciation 20% × 50%		(1000000)
Tax expense (PFD) ⇒		(500000) <input checked="" type="checkbox"/>
		600000




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2



[ current tax 12 l x 30% ]		36000
[ deferred tax liability ]		15000
<u>2023-24</u>		
profit before depreciation		250000
less: depreciation as per tax		Nil
profit after depreciation		250000
less: tax expense		(60000)
[ current tax 25 l x 30% = 75000 ]		75000
[ deferred tax (reversal of DTL) (15000) ]		60000
profit after tax		190000
<u>2024-25</u>		
profit before tax and depreciation		300000
less: depreciation as per tax		Nil
less: tax expense (PTD)		(75000)

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3



profit after tax

Current tax	30.0 × 30%	90000	✓	90000
deferred tax	reversal of DTL	(150000)		(75000) ✓

profit after tax 225000

1aStep1 ✓ 5

1a ✓ 5

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## Result Overview

Awarded Marks: 62.5

Max Marks:70

Not Attempted

Optional

Marked

### Q1\_Compulsory (Score: 11.5/14 )

Question No	Awarded Marks	Maximum Marks	Status
1	11.5	14	
1a	5	5	
1b	5	5	
1c	1.5	4	

### Q2\_Q6 (Score: 51/56 )

Question No	Awarded Marks	Maximum Marks	Status
3	14	14	
3a	7	7	
3b	7	7	
6	0	14	
6a	0	4	
6b	0	4	
6c	0	6	
2	11	14	
4	14	14	
5	12	14	