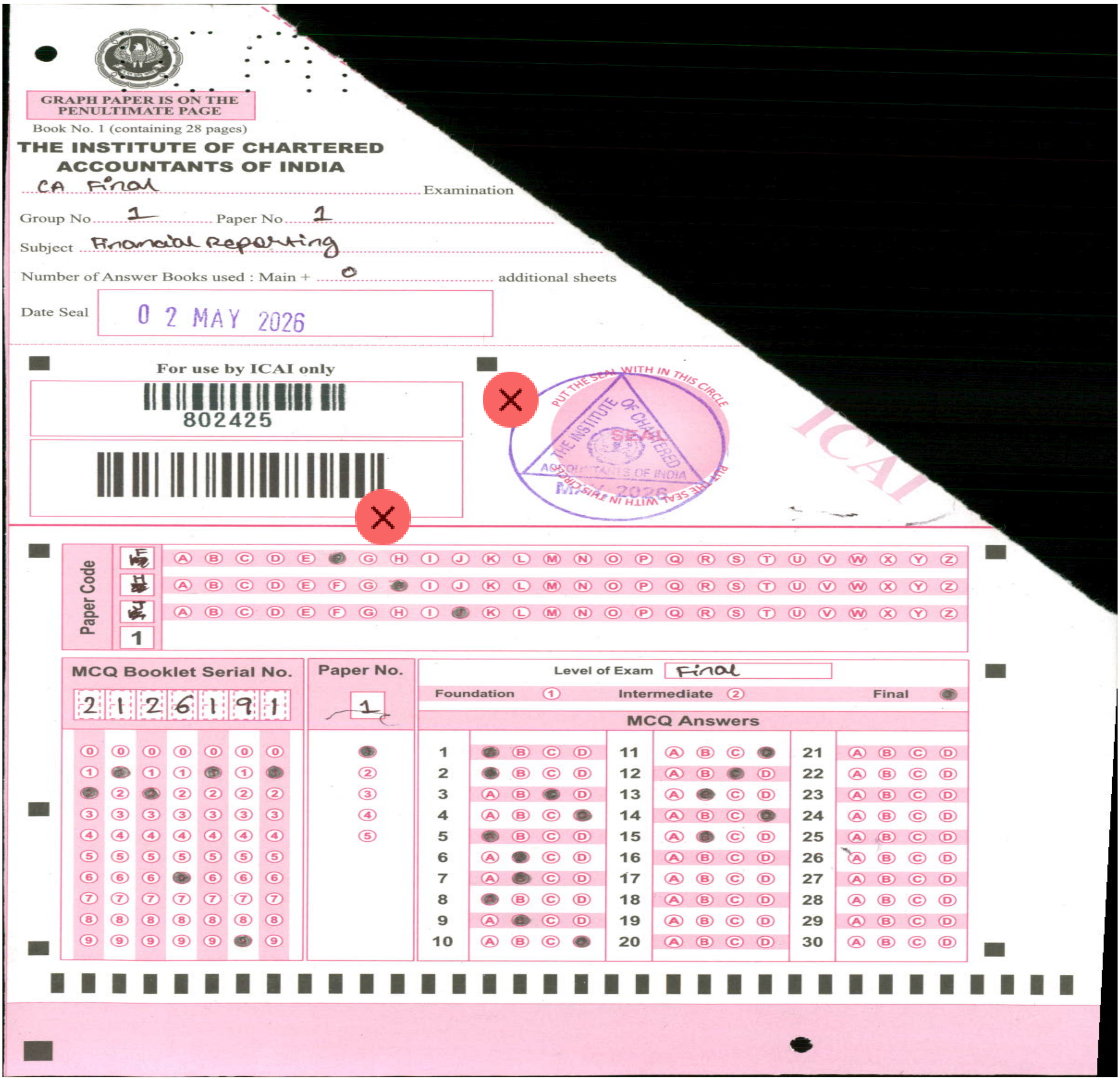
The Institute of Chartered Accountants of India

Code: FN1FR802425
Subject : 01 Financial Reporting

Total Marks: 70
Marks Obtained : 60.5



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 + 0 additional sheets

Date Seal 0 2 MAY 2026

For use by ICAI only

802425

Paper Code

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1

MCQ Booklet Serial No.

2	1	2	6	1	9	1
⓪	⓪	⓪	⓪	⓪	⓪	⓪
①	●	①	①	●	①	●
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⑦	⑦	⑦	⑦	⑦	⑦	⑦
⑧	⑧	⑧	⑧	⑧	⑧	⑧
⑨	⑨	⑨	⑨	⑨	●	⑨

Paper No. 1

● ② ③ ④ ⑤

Level of Exam Final

Foundation ① Intermediate ② Final ●

MCQ Answers

1	●	Ⓑ	Ⓒ	Ⓓ	11	Ⓐ	Ⓑ	Ⓒ	●	21	Ⓐ	Ⓑ	Ⓒ	Ⓓ
2	●	Ⓑ	Ⓒ	Ⓓ	12	Ⓐ	Ⓑ	●	Ⓓ	22	Ⓐ	Ⓑ	Ⓒ	Ⓓ
3	Ⓐ	Ⓑ	●	Ⓓ	13	Ⓐ	●	Ⓒ	Ⓓ	23	Ⓐ	Ⓑ	Ⓒ	Ⓓ
4	Ⓐ	Ⓑ	Ⓒ	●	14	Ⓐ	Ⓑ	Ⓒ	●	24	Ⓐ	Ⓑ	Ⓒ	Ⓓ
5	●	Ⓑ	Ⓒ	Ⓓ	15	Ⓐ	●	Ⓒ	Ⓓ	25	Ⓐ	Ⓑ	Ⓒ	Ⓓ
6	Ⓐ	●	Ⓒ	Ⓓ	16	Ⓐ	Ⓑ	Ⓒ	Ⓓ	26	Ⓐ	Ⓑ	Ⓒ	Ⓓ
7	Ⓐ	●	Ⓒ	Ⓓ	17	Ⓐ	Ⓑ	Ⓒ	Ⓓ	27	Ⓐ	Ⓑ	Ⓒ	Ⓓ
8	●	Ⓑ	Ⓒ	Ⓓ	18	Ⓐ	Ⓑ	Ⓒ	Ⓓ	28	Ⓐ	Ⓑ	Ⓒ	Ⓓ
9	Ⓐ	●	Ⓒ	Ⓓ	19	Ⓐ	Ⓑ	Ⓒ	Ⓓ	29	Ⓐ	Ⓑ	Ⓒ	Ⓓ
10	Ⓐ	Ⓑ	Ⓒ	●	20	Ⓐ	Ⓑ	Ⓒ	Ⓓ	30	Ⓐ	Ⓑ	Ⓒ	Ⓓ

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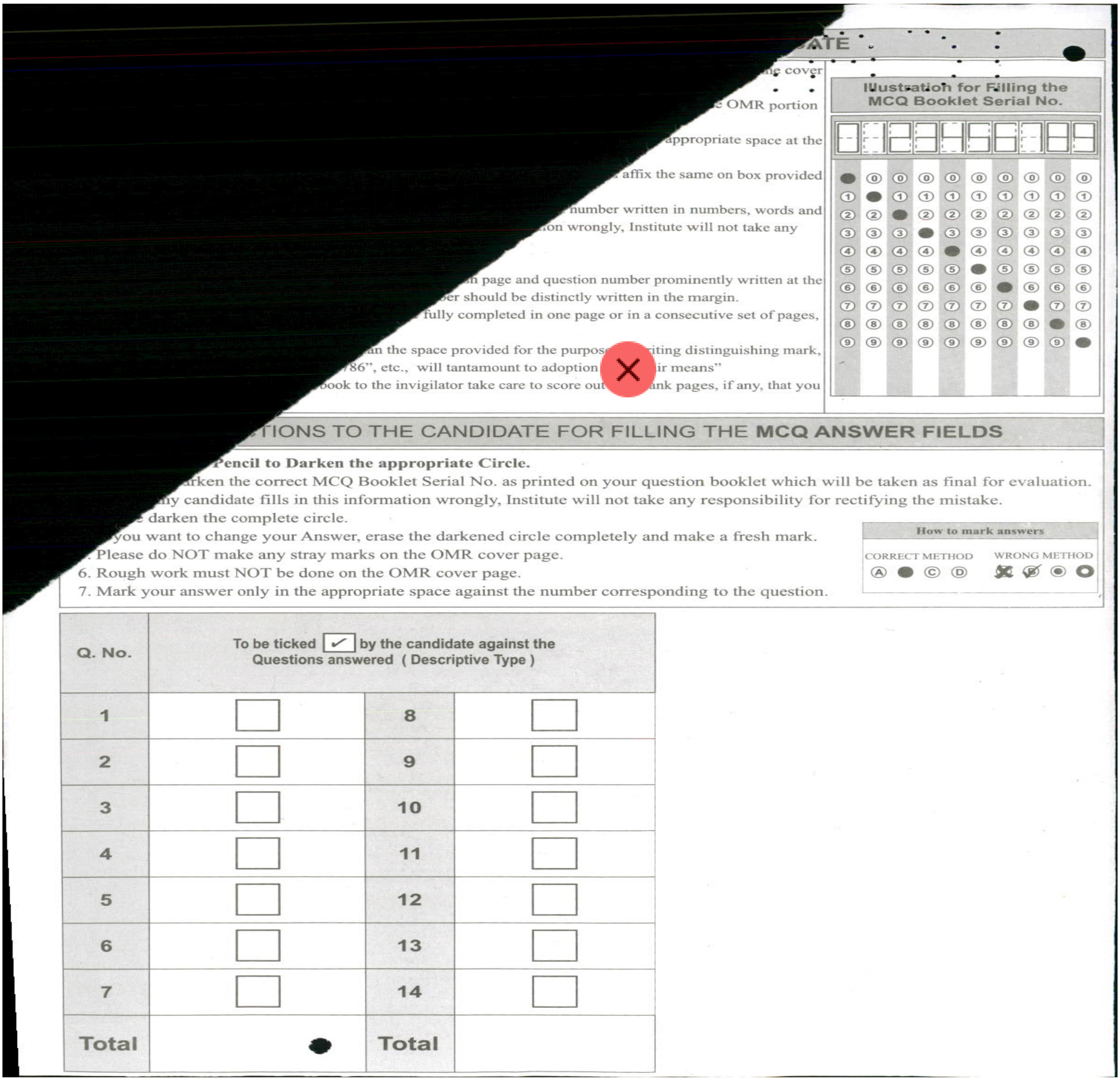

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Illustration for Filling the MCQ Booklet Serial No.

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①	●	①	①	①	①	①	①	①	①
②	②	●	②	②	②	②	②	②	②
③	③	③	●	③	③	③	③	③	③
④	④	④	④	●	④	④	④	④	④
⑤	⑤	⑤	⑤	⑤	●	⑤	⑤	⑤	⑤
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⑦	⑦	⑦	⑦	⑦	⑦	⑦	●	⑦	⑦
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⑨	⑨	⑨	⑨	⑨	⑨	⑨	⑨	⑨	●

TIONS 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.

e darken the complete circle.

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.

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	

Q3(a).

Calculation of Lease Receivable

Years	Cash flow	PV AF @ 10%	PV (₹)
1 – 4	18,06,560	3.170	57,26,795
4 (UGRV)	4,00,000	0.683	2,73,200
		Lease Receivable	59,99,995
			≈ 60,00,000 (Fair value)

✓

Calculation of Profit

Revenue = Lease Receivable – PV of unguaranteed residual value
= ₹ (60,00,000 – 2,73,200)
= ₹ 57,26,800 [Ans].

✓

Cost of Sales = carrying amount of asset – PV of unguaranteed residual value + Direct costs
= 45,00,000 + 25,000 – 2,73,200
= ~~₹ 45,25,000 [Ans]~~
= ₹ 42,51,800 [Ans] ✓

3aStep1
4 Marks

∴ Selling Profit = Revenue – cost of sales
= ₹ (57,26,800 – 42,51,800)
= ₹ 14,75,000 [Ans].

✓

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In books of Electro Drive

Journal

1/4/22	Lease Receivable A/c ···Dr)	60,00,000	
	Cost of Sales A/c (P/L)· Dr)	42,51,800	
	To Asset (Bus) A/c		45,00,000
	To Revenue (P&L) A/c		57,26,800
	To Bank A/c ✓		25,000
	(Being lease entered by dealer lessor)		
31/3/23	Bank A/c ··· Dr)	18,06,560	
	To ~~lease~~ Finance Income (P/L)		6,00,000
	To Lease Receivable ✓		12,06,560
	(Being lease payment received)		
31/3/23	Finance Income ··· Dr)	6,00,000	
	To Statement of P/L		6,00,000
	(Being finance income t/f to P/L)		
31/3/24	Bank A/c ····Dr)	18,06,560	
	To ~~to~~ Finance Income		4,79,344
	To Lease Receivable ✓		13,27,216
	(Being lease payment received)		
31/3/24	~~Less~~ Finance Income ··· Dr)	4,79,344	
	To Statement of P/L		4,79,344
	(Being t/f to P&L)		

31/3/25	Bank A/c ....(Dr)	18,06,560	
	To Finance Income		3,46,622
	To Lease Receivable ✓		14,59,938
	(Being lease payment)		
31/3/25	Finance Income ....(Dr)	3,46,622	
	To Statement of P&L		3,46,622
	(Being t/f to P&L)		
31/3/26	Bank A/c ....(Dr)	18,06,560	
	To Finance Income		2,00,274
	To Lease Receivable ✓		16,06,286
	(Being Lease Payment)		
31/3/26	Finance Income ....(Dr)	200274	
	To statement of P&L		200274
	(Being t/f to P&L)		
31/3/26	Asset (Bus) .....(Dr)	4,00,000	
	To Lease Receivable		4,00,000
3aStep3 ✓ 3.5 Marks	(Being Asset taken back) ✓		

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→ Lease Amortisation schedule

Years	Op. Balance	Int @10%.	Lease Payment	Cl. Balance
31/3/23	60,00,000	6,00,000	(18,06,560)	47,93,440
31/3/24	47,93,440	4,79,344	(18,06,560)	34,66,224
31/3/25	34,66,224	3,46,622	(18,06,560)	20,06,286
31/3/26	20,06,286	~~1,99,708~~ ~~2,00,67~~ 2,00,274 *	(18,06,560)	4,00,000

* difference due to approximation ✓

3aStep2 ✓
2 Marks

3a
9.5 Marks

Q3(b)

As per Ind AS-108 'Operating segment', a segment is reportable if :
- Total segment sales is ≥ 10% of Total sales, or
- ₹ segment Profit / Loss is ≥ 10% of total Results, or
- segment Assets is ≥ 10% of total Assets.

Further, as per above, the aggregate 'External sales' of reportable segments must be atleast 75% of Total External sales. If it is below 75%, additional segments must be identified.

- Condition-1 : segment sales ≥ 10% of Total sales

		L	M	N	O
a)	Segment sales	55,00,000	13,00,000	19,00,000	1,05,00,000
b)	Total sales	1,92,00,000	1,92,00,000	1,92,00,000	1,92,00,000
c)	% of Total (a/b)	28.65%	6.77%	9.90%	54.69%
	Reportable	Yes ✓	No	No	Yes. ✓

As per above, and O are reportable segment

Total External Sales of L & O = ₹(52,00,000 + 9,00,000)
= ₹61,00,000

% of Total External Revenue = $\frac{61,00,000}{82,00,000} \times 100\%$

= 74.39 ✓

Since this is < 75%, additional segm must be identified. Segment N, being a new business unit expected to make a significant contribution may be included.

∴ <u>Reportable segments</u> [Ans].

Segment L
Segment N
Segment O.

% of External sales (L,N,O) = 9<u>5.12%</u>.

✓

3bStep1 ✓
4 Marks

3b ✓
4 Marks

3
13.5 Marks

Q4(a)

Ind AS-19 : "Employee Benefits".
This is a Defined Benefit obligation (DBO).

(i) Actuarial Gain/Loss (₹ Lakhs).

	Defined Benefit obligation	31/3/24	31/3/25	31/3/26
	Opening Balance	2,000	2,430	2,826
(+)	current service cost	250	280	310
(−)	Benefits paid	(260)	(300)	(340)
(+)	Interest cost ~~@11%~~.	220 (2000 x 11%)	243 (2430 x 10%)	254.34 ~~282.60~~ (2826 x 9%)
	Actuarial Loss / (Ga ✓ (balancing figure)	220	173	149.66 ~~121.40~~
	closing Balance	2,430	2,826	3,200

	Plan Assets	31/3/24	31/3/25	31/3/26
	Opening Balance	2000	2,294	2,274
(−)	Benefits paid	(260)	(300)	(340)
(+)	Contribution	160	180	200
(+)	Expected Return	260 (2000 x 13%)	275.28 (2294 x 12%)	250.14 (2274 x 11%)
	Actuarial Gain/(Lo ✓ B/f)	134	(175.28)	15.86
	closing Balance	2,294	2,274	2,400

Net Actuarial Gain/Loss

	31/3/24	31/3/25	31/3/26
Actuarial Loss on DBO	(220)	(173)	(149.66)
Actuarial ~~Gain~~ gain/(Loss) on Plan Assets	134	(175.28)	15.86
Ne ✓ rial gain/(Loss)	(86)	(348.28)	(133.80)

4aStep1 ✓
3 Marks

(ii) Actuarial gain and loss on Defined Benefit Obligation and Plan Assets should be recognised in other comprehensive income (OCI) - ~~Note~~ Not reclassifi ✓ to P&L.

	FY 23-24	FY 24-25	FY 25-26
Actuarial Gain (Loss) (OCI - NR) ✓	(86)	(348.28)	(133.80)

(iii) Liability in BS

	31/3/24	31/3/25	31/3/26
Defined Benefit obligation	2,430	2,826	3,200
(-) Plan Assets	(2294)	(2274)	(2400)
Net Defined Benefit obligation	136	552	800

On 1/4/23 → Net DB ✓ (2000 - 2000) = Nil

(iv) Statement of P&L — Employee Benefit Expenses

	31/3/24	31/3/25	31/3/26
• Current service cost	(250)	(280)	(310)
• Interest cost on Defined Benefit obligation	(220)	(243)	(254.34)
• Interest income (expected) on Plan Assets	26~~3~~0	275.28	250.14
Employee Benefit Expenses - P&L ✓	(210)	(247.72)	(314.20)

4aStep2 ✓ 1.5 Marks

4aStep3 ✓ 1.5 Marks

4a ✓ 6 Marks

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Q-4 (b)

Ind AS-20 : Government Grants Accounting .

i) Since the grant has been received ₹ 40 lakhs for immediate startup without any condition, it is an unconditional grant and is immediately recognised in statement of Profit & Loss .

Bank A/c . . . . Dr)	[illegible]akh	
To Statement of P&L (Grant received)		40 lakh
(Being grant received)		

ii) since the grant received ₹ 30 lakhs is conditional and is based on development of manufacturing process over period of 2 years, the grant received is recognised as 'Deferred ~~Go~~ Government Grant'. It is recognised in P&L over period of 2 years in ratio of future ~~expenses~~ obligations completed

4bStep1
2 Marks

Bank A/c . . . . Dr)	30 lakh	
To Deferred ~~Govt~~ Grant		30 lakh
(Being grant received)		

iii) Since the grant received ~~relates to an~~ is in kind, a ~~monetary~~ asset, i.e, land, the company may recognise the Land at fair value of ₹ 15 lakhs and

if ~~the~~ create a deferred Government Grant. ~~when condition is fulfilled, it may be transferred~~
the corresponding grant income ₹15 lakhs may be immediately recognise in P&L if grant unconditional. If conditional, the grant revenue must be deferred and recognised over period in P&L in ratio of obligations c[illegible]d.

4bStep2 ✓
2 Marks

Alternatively, company may recognise the Land received free of cost at a Nominal. value (say ₹ 1).

✓

iv) The loan received at a concessional rate of interest must be accounted as per Ind AS 32 and 109: Financial Instruments.
Financial Liability (Loan) must be recognised at present value of future payments, discounted at market interest rate, i.e., at Fair value.

✓

The balance must b[illegible] recognised as Deferred Gov[illegible]ment Grant and accounted as per [illegible]-20.

4bStep3
1 Marks

If unconditional → immediately t/f to P&L
If conditional → transfer over period in ratio of future obligations.

v) Since grant relates to asset, company may recognise the grant received as Deferred Government Grant of ₹20 lakhs.

This ~~may b~~ must be transferred to P&L in ratio of depreciation in future years over the useful life of asset.

Bank A/C ... Dr 20 lakhs
To Deferred Grant A/C 20 lakhs
(Being grant received)

Transfer to P&L every year = $\frac{20 \text{ lakhs}}{10}$

= ₹ 2,00,000.

✓

Alternatively,
grant may be recognised by reducing carrying value of asset and charging depreciation in future years on reduced amount.

Bank A/C ... Dr 20,00,000
To Asset A/C 20,00,000
(Being grant received).

4bStep4 1.5 Marks

4b 6.5 Marks

4 12.5 Marks

Q 5(a).

As per Ind AS 115 : Revenue from contracts,

- Revenue for each performance obligation must be recognised when the control is transferred.

- Further, if payment received earlier but control transferred in future, revenue must be recognised at cash s.p. and Finance Income should be booked.

- However, in case of Bill and Hold arrangements; entity may immediately recognise revenue entirel if all conditions below met :
  → Goods are not delivered now at request of the customer
  → customer's goods can be identified separately and are kept separately.
  → Entity does not have ability to use the goods.

In given case, all above conditions satisfied. efore, PQR Ltd. must recognise enue for both the performance ions, i.e, sale of machine and f spare parts immediately.

5aStep1
0 Marks

5aStep2
1 Marks

5aStep3
1.5 Marks

5a
2.5 Marks

Q5(b)

As per Ind AS - 32 & 109 : Financial Instruments, a convertible debenture, which is convertible into a fixed number of equity shares at option of holder, it is treated as a compound financial instrument (CFI).

As per Ind AS 101 : Transition to Ind AS, in case of a CFI, where liability is outstanding on transition date, the entity must recognise it retrospectively by splitting Equity and Financial liability components. ✓

Fair value on 1/4/22

Years	cash flows	PV@14%	PV
1-4	8,00,000	2.9138 ~~2.9088~~	23,31,040
4	1,10,00,000	0.5921	65,13,100

Liability = 88,44,14 ✓

5bStep1 ✓ 2 Marks

Equity component = 1,00,00,000 - 88,44,140
= ₹ 11,55,860 ✓

Amortisation Table

Years	Opening bal	Int @14%	Payment	cl bal
31/3/23	88,44,140	12,38,1 ✓	(800000)	92,82,320
3/24	92,82,320	12,99,52	(800000)	97,31,845

5bStep2 ✓ 1 Marks

✓

As per <u>previous GAAP</u>, the premium on redemption is added to liability over the period on slm basis.

∴ carrying amount of GAAP = 1,00,00,000 + 5,00,000

= ~~1,00,5~~

= 1,05,00,000 ✓

Treatment to be done

- De-recognise previous liability ₹ 1,05,00,0 ✓
- Recognise new Financial Liability ₹ 97,81,845
- Recognise Equity component ₹ 11,55,860 ✓
- Debit Retained Earnings by ₹ 4,37,705 ✓

Note: Retained Earnings = 97,81,845 + 11,55,860 − 1,05,00,000
(balancing figure) = ₹ 4,37,705.

5bStep3 ✓
2 Marks

5b ✓
5 Marks

ICAI 17

6.5

Q 5 (c) (First option)

The enhancing qualitative characteristics of financial information as per Ind AS is :

- Comparibility - To be useful to users of financial information in decision making, it must be comparable to the industry, competition and even previous years of entity. ✓ Comparability is essential for users to derive useful insights about the relative position of business and performance as compared to competition.

- Understandability - The financial information must be presented in a structured and organised manner, summarising and properly classifying items so as to ensure that it is understandable by ✓ sers of financial information.

- Timeliness - The financial information must be provided promptly and in a timely manner to enable the users to take timely decisions. Sometimes, users may wan ✓ istorical data to establish trends.

- Verifiability - The information contained must be such that different informe ✓ users come to the agreement that the financi ✓ information

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is appropriate. It must be verifiable by the sources of information publicly available, to extent practicable. This increases reliability of FS.

✓

5c ✓
4 Marks

5cStep1 ✓
4 Marks

5
11.5 Marks

DO NOT WRITE ANYTHING HERE
DO NOT WRITE ANYTHING HERE
DO NOT WRITE ANYTHING HERE

Q1.

Step-1 : Parent is Panama Ltd.

Step-2 : Date of acq is 1/1/26.

Step-3 : Purchase consideration		(₹)
cash paid on 1/1/26		24,00,000
(+) Fair value of previous stake	✓	17,50,000
	✓	41,50,000.

Step-4 : Net Assets at Fair value	(₹)	
Assets		
PPE (Labs)	26,00,000	
Inventories	5,00,000	
Trade Receivables	4,00,000	✓
Cash & cash equivalents	2,00,000	
Investment in bonds	11,50,000	✓
Liabilities		
Trade Payables	(10,00,000)	
(+) Intangible Asset	8,50,000	✓
Net Assets	~~38,50,000~~ 47,00,000.	

Step-5 : Non-controlling Interest ✓

NCI = ₹16,00,000.

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Step-6 : Goodwill

		~~47,00,000~~
Purchase consideration	41,50,000	~~41,50,000~~
(+) NCI		16,00,000
(−) Net Assets	(47,00,000)	~~(38,50,000)~~
Goodwill .	10,50,000	~~19,00,000~~

i) Journal entry in books of Panama Ltd

1.1.2026	PPE A/C . . . . Dr)	26,00,000	
	Inventories . . . Dr)	5,00,000	
	Trade Receivables . . . Dr)	4,00,000	
	Cash & cash equivalents . . Dr)	2,00,000	
	Investment in bonds . . . Dr)	11,50,000	
	Goodwill . . . . Dr)	~~19,00,000~~ 10,50,000	
	Intangible Asset . . . Dr)	8,50,000	
	To Non-Controlling Interest		16,00,000
	To Trade Payables		10,00,000
	To Investment in Siever		39,00,000
	To gain on fair value (P&L)		2,50,000

1Step3 0 Marks

1Step4 5 Marks

ep1 2.5 Marks

g Business combination entry passed)

WN : unrealised Gain on Inventory

unrealised gain = (200000 − 150000) × 40%

= ₹ 20,000 .

WN : Intra-group Trade Payables & Receivables ₹1,00,000 eliminated.

WN : Gain on fair value = 17,50,000 − 15,00,000

= ₹ 2,50,000 .

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ii) Consolidated Balance Sheet of Panama Ltd
as at @ 1/1/26 .

Particulars	₹
Assets	
Non-current Assets	
Property Plant Equipment (26,00,000 000)	86,00,000
Goodwill	10,50,000 ~~19,00,000~~
other intangible assets	8,50,000
Financial Assets	
Investment in bonds @	11,50,000
Current Assets	
Inventories (15,00,000 + 5,00,000 − 20,00	19,80,000
Financial Assets	
Trade Receivables (850000 + 400000 − 100000)	11,50,000
Cash and equivalents (12,50,000 + 200)	14,50,000
Total	1,62,30,000
Equity & Liabilities	
Equity	
Equity share capital ~~(5000 shares @~~)	50,00,000
Other Equity (60,00,000 + 2,50,000 − 20,0)	62,30,000
Non ~~Non Outsider~~ controlling Interest	16,00,000
Non-current liabilities	
Long-term borrowings (Financial Li ty)	15,00,000
Current liabilities	
Trade Payables (10,00,000 + 10,00,000 − 000	19,00,000
Total	1,62,30,000

1Step2 ✓
3 Marks

1
10.5 Marks

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22

<u>Q 6 (a)</u>

Cloud computing may be defined as using internet to provide services. It involves technology use to provide computing services over the internet.

4 applications : ✓

- Software as a service (SAAS) – A software is provided or a license / right to use a software is provided, which can be used for various purposes like an ERP software for accounting or another such softwares. eg: Tally, Oracle, Microsoft suits, etc.

- Cloud storage services – Data can be safely stored on cloud applications and can be accessed from anywhere anytime. Eg : Google Drive.

✓

- Cloud communication & collaboration : Cloud computing can be used to conduct ~~face to~~ video conferences or meetings over internet. It is a collaboration of people on a single software. Eg : Microsoft Teams.

✓

- Platform as a service (PaaS) – A platform or interface is provided, which can be used by an entity to carry out its day-to-day

✓

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Total Marks: 70
Marks Obtained : 60.5

business activities in a streamlined manner.

6aStep1 4.5 Marks

6a 4.5 Marks

Q 6(b)

As pe[illegible]d AS 23 : Borrowing costs, interest expenses on qualifying assets must be capitalised only till it is ready to use. Once an asset is ready to use, interest expense are recognised in profit & loss A/C.

commencement date of capitalisation = 1/4/25
cessation date of capitalisation
→ Floors I, II, III = 30/9/25.
→ Floors, IV, V = Till ready to use

- Total Borrowing cost = ₹(900 × 12%) lakhs
= ₹ 108 lakhs

- Borrowing costs allocation - (₹ Lakhs)

	I	II	III	IV	V
Total expense	148	110	134	220	272
Borrowing cost (ratio of expense)	18.08	13.44	16.37	26.88	33.23
capitalisation	9.04	6.72	8.185	26.88	33.23
P&L :	9.04	6.72	8.185	—	—

Total capitalised Interest = ₹ 84.055 lakhs
Total interest in P&L = ₹ 23.945 lakhs] Ans.

~~Building cost capitalised = ₹ 884 lakhs~~ .

₹ Lacs

capitalised amount	~~I~~ I	II	III	IV	V
Building cost	148	110	134	220	272
(+) Int cc	9.04	6.72	8.185	26.88	33.23
Total	157.04	116.72	142.185	246.88	305.23

6bStep1 ✓ 2 Marks

work in process = ~~₹ 415.945 lakhs~~ ₹ 552.11 lakhs

6bStep2 ✓ 3 Marks

Building (PPE) = ₹ 415.945 lakhs

Total = ₹ 968.055 lakhs

6b ✓ 5 Marks

Q 6 (c)

i) Ind AS 113 : Fair value measurement

If market C is principal market,

Fair value = selling price − Transport cost
= ₹ (88 − 6)
= ₹ 82 [Ans] ✓

ii) ~~a~~ most advantageous market is where fair value less costs ~~to~~ to sell is higher ✓

FVLCTS in market C = 88 − 9 − 6 = ₹ ✓

FVLCTS in market D = 85 − 3 − 6 = ₹ 76 ✓ ✓

6cStep1 0.5 Marks

∴ m... advantageous market is ~~C~~ D. ✓

∴ Fair value = selling price − Transport costs
= ~~₹ (88 − 6)~~ = (85 − 6)
= ~~₹ 82 [Ans]~~ ∴ = ₹ 79 [Ans]. ✓

6c 3 Marks

6cStep2 2.5

6 12.5 Marks

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25

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Marks Obtained : 60.5

Result Overview

Awarded Marks:60.5	**Max Marks:70**

🎯 **Not Attempted**	⑂ **Optional**	M **Marked**

Q1_Compulsory (Score: 10.5/14)

Question No	Awarded Marks	Maximum Marks	Status	Question Comments
1	10.5	14	M	

Q2_Q6 (Score: 50/56)

Question No	Awarded Marks	Maximum Marks	Status	Question Comments
2	0	14	⑂	
2a	0	10	⑂	
2b	0	4	⑂	
3	13.5	14	M	
3a	9.5	10	M	
3b	4	4	M	
4	12.5	14	M	
4a	6	6	M	

4b	6.5	8	M	
5	11.5	14	M	
5a	2.5	5	M	
5b	5	5	M	
5c	4	4	M	
6	12.5	14	M	
6a	4.5	5	M	
6b	5	5	M	
6c	3	4	M	