



The Institute of Chartered Accountants of India

Code: IN2CL247797
Subject : 02 Corporate & Other Laws

Total Marks: 70
Marks Obtained : 56

Seal

08 DEC 2021

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247797



08 DEC 2021

Paper Code	B	A ● C D E F G H I J K L M N O P Q R S T U V W X Y Z
	S	A B C D E F G H I J K L M N O P Q R ● T U V W X Y Z
	H	A B C D E F G ● I J K L M N O P Q R S T U V W X Y Z
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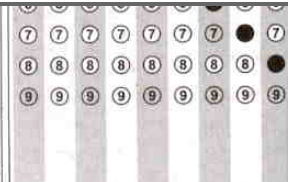
MCQ Booklet Serial No. 4081933	Paper No. (See Reverse) 2	Level of Exam → Intermediate Intermediate ● Final ②
		Stream → New Old ① New ●
Answers		
0 ● 0 0 0 0 0	②	1 A B ● D 11 A B ● D 21 A ● C D
1 1 1 ● 1 1 1	③	2 ● B C D 12 ● B C D 22 A B ● D
2 2 2 2 2 2	④	3 A B C ● 13 A B ● D 23 A B ● D
3 3 3 3 3 ● ●	⑥	4 A B ● D 14 ● B C D 24 A B C D
● 4 4 4 4 4 4	⑦	5 A ● C D 15 A B ● D 25 A B C D
5 5 5 5 5 5	⑧	6 A ● C D 16 A ● C D 26 A B C D
6 6 6 6 6 6		7 A B C ● 17 A ● C D 27 A B C D
7 7 7 7 7 7		8 A B ● D 18 A ● C D 28 A B C D
8 8 ● 8 8 8 8		9 A ● C D 19 A B ● D 29 A B C D
9 9 9 9 ● 9 9		10 A B ● D 20 A ● C D 30 A B C D



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INSTRUCTIONS TO THE CANDIDATE FOR FILLING THE MCQ ANSWER FIELDS

Darken the appropriate Circle.

Write the correct MCQ Booklet Serial No. as printed on your question booklet which will be taken as final for evaluation. If the candidate fills in this information wrongly, Institute will not take any responsibility for rectifying the mistake. The candidate must complete the circle. To change your Answer, erase the all darkened circle completely and make a fresh mark. Do NOT make any stray marks on the OMR cover page. All 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: (A) ● (C) (D) ●
 WRONG METHOD: (A) ⊗ (C) ⊗ (D) ⊗

Q. No.	To be ticked (✓) by the candidate against the Questions answered Descriptive Type	LIST OF EXAM, PAPER NO. AND PAPER NAME (TO BE REFERRED TO FOR FILLING ON THE REVERSE SIDE)		
		EXAM	PAPER NO.	PAPER NAME
		Intermediate (IPC) - Old course		
1		Intermediate (IPC) - (OLD COURSE)	2	BUSINESS LAWS, ETHICS AND COMMUNICATION
2		Intermediate (IPC) - (OLD COURSE)	4	TAXATION
3		Intermediate (IPC) - (OLD COURSE)	6	AUDITING AND ASSURANCE
4		Intermediate (IPC) - (OLD COURSE)	7	INFORMATION TECHNOLOGY AND STRATEGIC MANAGEMENT
		Intermediate - New		
5		Intermediate - (NEW COURSE)	2	CORPORATE AND OTHER LAWS
6		Intermediate - (NEW COURSE)	4	TAXATION
7		Intermediate - (NEW COURSE)	6	AUDITING AND ASSURANCE
8		Intermediate - (NEW COURSE)	7	ENTERPRISE INFORMATION SYSTEMS AND STRATEGIC MANAGEMENT
		Final - Old		
9		FINAL - (OLD COURSE)	3	ADVANCED AUDITING AND PROFESSIONAL ETHICS
10		FINAL - (OLD COURSE)	4	CORPORATE AND ALLIED LAWS
11		FINAL - (OLD COURSE)	6	INFORMATION SYSTEMS CONTROL AND AUDIT
12		FINAL - (OLD COURSE)	7	DIRECT TAX LAWS
13		FINAL - (OLD COURSE)	8	INDIRECT TAX LAWS
		Final - NEW		
14		FINAL - (NEW COURSE)	3	ADVANCED AUDITING AND PROFESSIONAL ETHICS
		FINAL - (NEW COURSE)	4	CORPORATE AND ECONOMIC LAWS
		FINAL - (NEW COURSE)	7	DIRECT TAX LAWS AND INTERNATIONAL TAXATION
Total		FINAL - (NEW COURSE)	8	INDIRECT TAX LAWS



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[Q.3(a)]

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i) • Relevant Section:
Sec. 35 of Companies Act, 2013

• Provisions of the law:

- 1) If a prospectus, issued by, or on behalf of any public company, includes any misstatement, or ommission of any matter, which is material, then the company & such other persons, as may be prescribed shall be liable to compensate any person who on the belief of such prospectus subscribes for any securities & suffers a loss.
- 2) Ordinarily, dividend is paid from normal trading profit & unless specifically stated, it is so presumed also.
- 3) Payment of dividend is out of capital profits is a material fact which must be disclosed.
- 4) Sec. 35 enforces civil liability on the company & officers - in - default in case of omission of any material fact in the prospectus.



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• Facts of the case & Analysis :
In the instant case, material fact is omitted in the prospectus that dividend being paid is out of capital profits.

• Conclusion :
In the light of above stated provisions, the argument of shareholder is VALID & he can avoid the contract.

3 ^R 3aiStep1

2 ^R 3aii

Small Company

Sec. 2(85) of Companies Act, 2013

A small company is a company, which is not a public company and

- has paid-up share capital not exceeding ₹2 crores or such higher amount as may be prescribed, which shall not be more than ₹10 crores.

(f)

- has turnover in the preceding F.Y. of not more than ₹20 crores or such higher amount as may be prescribed.



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which shall not be more than ₹100 -
crores.

However, this clause shall not apply
to -

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3aiiStep1
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- sec. 8 company
- a wholly owned subsidiary/associate.
- government company (as defined in
sec. 2(45))



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Q. 3(b) 3b

6
[Q.3(b)]

→ • Relevant Section:
Sec. 139 of Companies Act, 2013

• Legal Provisions:

- 1) As per sec. 139(7),
in case of a government company, or
any other company controlled by Govt,
SG, or both, first auditor shall be
appointed by Comptroller & Auditor
General of India (CAG) within
60 days of incorporation.
- 2) If C&AG doesn't appoint within
60 days, then BOD shall appoint first
auditor within next 30 days & in case
of failure of Board, members shall
appoint him within 60 days at an
EGM.
- 3) As per sec. 139(8),
any casual vacancy in the office of
auditor of a government company,
shall be filled by the CAG within
30 days & in case of his failure,
BOD shall within next 30 days appoint
(i.e. filled) the casual vacancy.



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4) However, in case of casual vacancy by resignation of auditor, it shall be filled & then approved by the members in general meeting, convened within 90 days of his appointment.

5) As per sec. 139(8), in case of any company, other than government company or company owned/controlled by CG/SG/both, casual vacancy shall be filled by the Board of Directors within 90 days & in case of resignation, approve it from members in General meeting within 90 days.

• Analysis of cases & conclusions :

(i) XYZ Ltd., a government company, can appoint first auditor by C & AG within 60 days of incorporation & in its failure, by BOD within next 30 days or further by the members within 60 days at EGM, if the BOD also fails to appoint.

3^R
3bStep1

(ii) The casual vacancy of auditor in XYZ Ltd. (govt. co.) by resignation of auditor shall



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be filled by C&AG within 30 days.

If XYZ Ltd. were not a govt. co., then such vacancy would have been filled by BOD within 30 days.

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1 3bStep2

Nevertheless, in any case, approval of members to new appointment in GM within 90 days is required.

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3c
3

Q.3 (c)

(i) • Referant Section:
Sec. 83 of Negotiable Instruments Act, 1881 read with sec. 4 of the Act.

• Provisions:

1) A promissory note, without any time mentioned for payment, is already payable on demand, as per sec. 4.

2) Anything which is already in effect, if made clarified by expressly writing, will not be termed as material alteration.

• Conclusion:

Accordingly, adding of the words 'on demand' by the holder is not a material alteration.

R
3cStep1
1

(ii) • Referant Section:
Sec. 9 of Negotiable Instruments Act, 1881

Holder in due course (HDC)

- means a person
- who for consideration
- become possessor (in case payable to bearer) or indorsee or drawee (if payable



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to order)
- before the amount mentioned become due.

2) Hence, consideration is sine-qui-non (prerequisite) for becoming a HDC.

• Conclusion :

Therefore, Shreya is NOT a holder in due course, as she had not furnished any consideration.

However she is a holder, as per sec-8 of the act.

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2 Step2

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R
2^{3d}

11



[Q.3(d)]

→ 1) When there is any ambiguity in provisions of any law, the most affirmed rule is rule in Heydon's case / Mischief rule.

2) It states that while construing any statute, consideration shall be given to the true intention of the legislature, rather than just the plain wordings of the act.

3) It considers four matters -
- What was the law before passing of the act.
- What were the defects/mischief for which the law did not provide.
- What is the remedy provided by the act.

R
2^{3dStep1}

- What is the reason of the remedy provided.

4) It then accepts such interpretation which advance the remedy & suppress the mischief.



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R
13

R
2

4ai (a)

12
[Q.4(a)]

→ (i) • Relevant section:
Sec. 129 of Companies Act, 2013

• Legal provisions:

- 1) All companies shall prepare their financial statements as per schedule III of the act & accounting standards prescribed u/s 133.
- 2) In case of companies having subsidiary companies & associate companies, the financial statements of the subsidiaries & associates shall be prepared in the same manner in which financial statements of the holding company are made.
- 3) Holding company shall prepare a Consolidated Financial Statement (CFS) of its subsidiary & associate companies, as per sec. 129(3).
- 4) The FS of subsidiaries shall also be placed on the website of holding company, whether subsidiary company is in India or outside India.

• Facts of the case

Diya Ltd. → Holding Company



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Jai Ltd. & Vijay Ltd.
→ 2 Subsidiary companies of Diya Ltd.

• Conclusion:

2 ^R 4aiStep1
Jai Ltd. & Vijay Ltd. shall prepare their accounts in the same manner in which the financial statements of Diya Ltd. are made.

3 ^R 4aii
★ As per Sec. 134(5), Board's Report shall include Director's Responsibility Statement (DRS).

★ DRS aims at highlighting the accountability of directors & ensure good corporate governance.

★ Matters to be included in DRS:

- 1) Whether directors have maintained proper accounting records, including relevant supporting documents like vouchers, etc. for-
 - safeguarding of assets
 - prevention/detection of fraud
 - preparing reliable financial statements
- 2) Whether financial statements have been



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R
3 4aiiStep1

made on Going Concern assumption.
3) Whether directors have selected such accounting policies, as are appropriate in the circumstances & applied them consistently, including appropriate estimates are made.

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R
Q.4(b)

15



[Q.4(b)]

→ • Relevant Section :
Sec. 71 of Companies Act, 2013 read with Companies (Share Capital & Debentures) Rules, 2014
• Provisions :
1) A company inviting secured debentures or by public offer shall appoint one or more debenture trustee.

2) A person shall not be eligible to become a debenture trustee, if he is ⇒

R
0 4bStep1

- an employee or officer or director, promoter, KMP of company
- holds any beneficial shares in the company
- is indebted to company or its holding, subsidiary, associate or subsidiary of holding company
- has given any guarantee in respect of repayment of debentures or payment of interest
- entitled to receive any money from co., other than remuneration as a trustee
- has a business relationship with the company, amounting to at least 2% of



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gross receipts or total turnover.

• Analysis of cases & conclusions :

1^R
4bStep2

(i) A shareholder holding shares of ₹10000 cannot be appointed as debenture trustee, as he is a beneficial owner of shares.

1^R
4bStep3

(ii) A creditor is entitled to money from the Co., ~~in~~ other than the remuneration payable to trustee, hence cannot be debenture trustee.

1^R
4bStep4

(iii) A person who has given guarantee for repayment of amount of debentures issued is specifically prohibited from being appointed as debenture trustee.



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R
Q.3 4c

17



Q.4(c)

→ 1) Financial Year
As per sec. 3(2) of General Clause Act, 1897,
financial year means -
- period beginning of on 1st day of April each year.

R
2 4cStep1

Year
As per sec. 3(66) of General Clause Act, 1897,
year means year reckoned as per British Calendar.

R
1 4cStep2

3) Hence, as per this act, 'year' means calendar year from January to December. However financial year means period from 1st April to 31st March of next year.

4) Hence, under the act, year & financial year are different.



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2^{Rm}_{4d} 4(d)

Q.4(d)

→ • External Aids to Construction

External aids are those aids which are not in the laws, ^{concerned} but helps in interpretation of statute.

(i) Historical Setting:

1) Understanding the history at the time when the law was passed, the environmental conditions, the mischief in law, etc. can be helpful in understanding the purpose of the lawmaker behind making of the act.

2) It includes study of social & religious conditions, behavioural norms, economic conditions in the past, etc.

2^R_{4dStep1}

(ii) Use of foreign decisions:

1) Ordinarily, decisions of Indian courts are to be given priority & foreign decisions should not be adopted.

2) However, under certain circumstances, by considering the similarity of factors in the domestic & foreign countries in respect of a particular matter, foreign decisions can legitimately be used.



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R
13
R
4
5a
Q.5(a)

19



Q.5(a)

-
- Relevant section:
Sec. 42 of Companies Act, 2013 read with Companies (Prospectus & Allotment of Securities) Rules, 2014
 - Provisions:
 - 1) Any company (whether public or private) may issue securities or invite offers through private placement.
 - 2) In private placement, offer shall be given to select individuals & not to general public.
 - 3) A company may give offer for private placement, in a year F.Y. to—
— maximum 50 persons (or)
— such higher no. as may be prescribed.
The prescribed no. for this purpose is 200 persons.
 - 4) further, the above limit of 200 persons shall be reckoned separately to each class of securities differently.



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R
2 5aStep1

5) In counting the no. of persons, following shall be excluded -
- QI (Qualified Institutional Buyers)
- employees given options.

6) Further, a company shall not invite offers under this section, until under previous issue, securities have been allotted, or offer is withdrawn.

• 7) Any private placement offer in contravention of the said provisions, shall be deemed to be public offer.

• Analysis & Conclusion:

R
1 5aStep2

(i) ABC Ltd. can issue private placement offer letters to 55 person (whether or not there are any QIBs) as the maximum limit is of 200 persons.

R
0 5aStep3

(ii) The limit of 200 persons is to be reckoned individually for different types of securities & hence the company (ABC Ltd) can offer letters to another 155 persons as the later issue is of equity shares & earlier of debentures.



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5aStep4

iii) As per sec. 23(i), a public company may raise money through private placement besides other modes. Hence ABC Ltd. can issue securities in a private placement offer.



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R
5b
5 (b)

22



Q.5(b)

→

• Relevant Section:

Sec. 96 of Companies Act, 2013 read with Rule 35(6) of Companies (Incorporation) Rules, 2014.

• Provisions:

1) A notice of AGM must be given at least 21 clear days before the date of meeting.

2) Clear days implies that the day on which not is deemed to be served/actually served & the date of AGM shall be in addition to 21 clear day

3) As per Rule 35(6), when a notice of any general meeting is sent by post, the service shall be deemed to have been effected at the expiration 48 hours after the letter containing the same is posted.

4) Articles of Association cannot curtail any of the above provisions of the act, even by unanimous resolution.

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5) If the above requirement of 21 clear days is not met, the meeting shall not be considered as validly called.

• Facts of the case & Analysis:

Date of AGM \Rightarrow 7th Sept. 2020

Date of pasting notice \Rightarrow 16th Aug. 2020

\therefore Date of service of notice \Rightarrow 16th Aug. 2020
+ 48 hours
= 18th Aug. 2020

No. of clear days between 18th Aug. 2020 & 7th Sept. 2020 = 19 days.

5^R

• Conclusion:

(i) Meeting is No validly called as 21 clear days' notice is not given.

(ii) There is a shortfall of 2 days of the statutory requirement.

(iii) The length of service of notice cannot be curtailed by Articles of Association.



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R
5c
2

24

Q.5(c)

Q.5(c)

→ • Revocation of Continuing Guarantee

• Legal Provisions:

1) As per Indian Contract Act, 1872, a continuing guarantee may at any time be revoked by the surety by giving notice to the creditor, as to FUTURE TRANSACTIONS.

2) Nonetheless, surety will be LIABLE for past payment/performance^{done} till the time he revokes his authority.

3) Further, death of surety operates as automatic revocation of guarantee, whether or not known to creditor.

4) But specific guarantee once accrued, can't be revoked.

• Facts:

Alpha Motors gave on hire purchase for 24 installments a bike to Ashok, on the guarantee of Abhishek.

Ashok paid 12 installments & failed to pay thereafter.

Abhishek was sued & he accordingly paid next 2 installments, which were due till that time.



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• Conclusion :

(i) Abhishek has fulfilled his obligation by paying amount till the date of notice of revocation.

By giving notice thereafter, Abhishek is wants to discharge himself, but it is NO possible, as it is a contract of specific guarantee & liability is already accrued.

Abhishek is NOT discharged.

^R
1 5cStep1

^R
1 5cStep2

(ii) If Abhishek died, then automatically guarantee is revoked & he is DISCHARGED.



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R	5d	26	
2	Q.5(d)	0.5(d)	
0	(i) Rule :		Rule shall include any regulation.
1	(ii) Oath :		Oath shall include any affirmation or declaration (representation) by person by law allowed to affirm or declare, instead of swearing.
1	(iii) Person :		Person shall include - any body corporate - any association or - body of individuals.

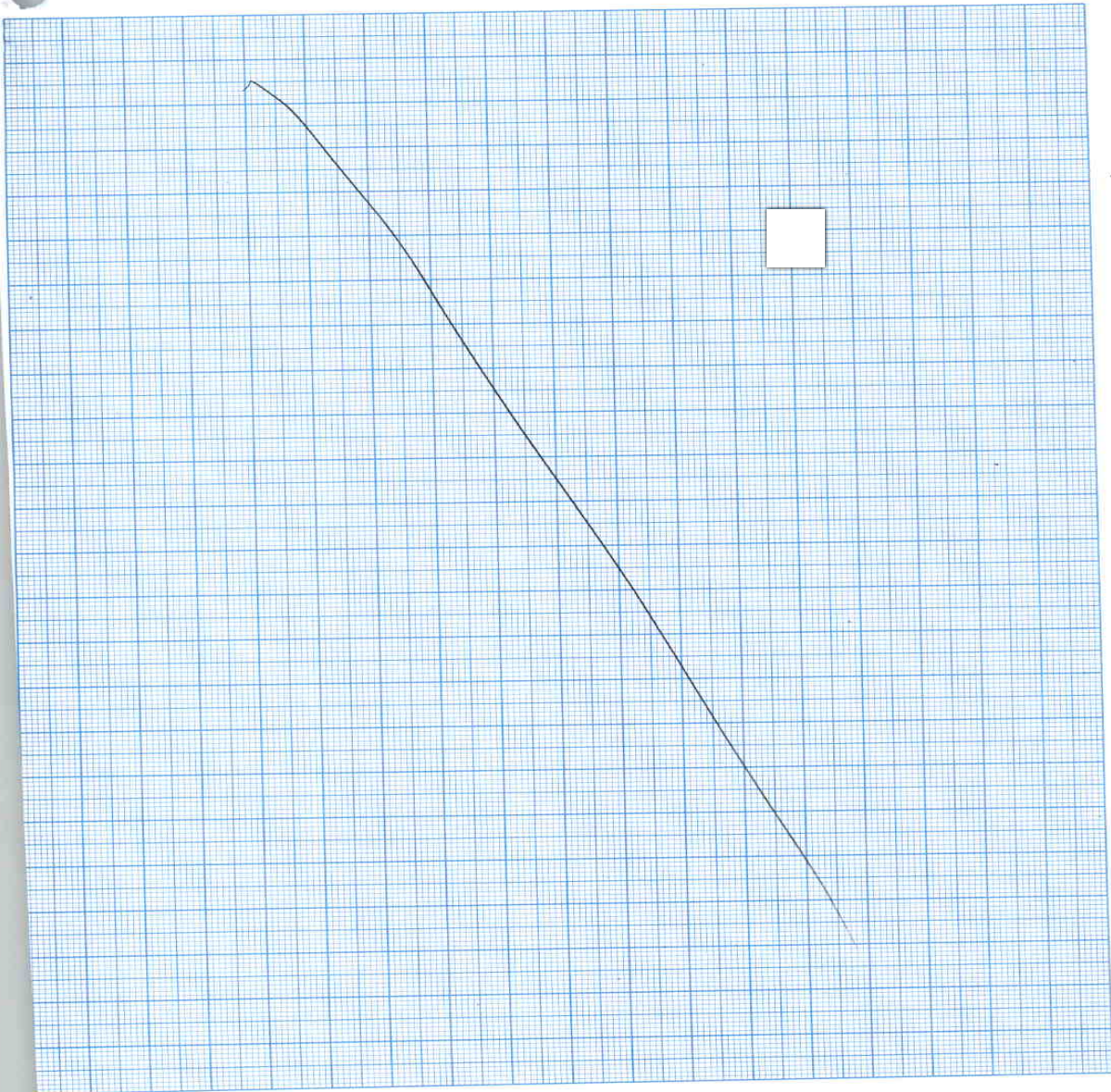
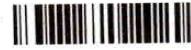


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Q.1(a)


- (i) • Relevant Sections:
Sec. 2(62) read with sec. 3 of Companies Act, 2013
- Provisions:
- 1) A] Any individual, who is an Indian Citizen whether Resident in India or not -
- shall be eligible to incorporate an OPC
- shall become nominee of an OPC.
- for the purpose of this clause, the term Resident of India means a person who has stayed in India for a period of 120 days or more in the preceding F.Y.
- 2) An OPC cannot be converted into sec. 8 comp
- 3) As of now, (i.e. from F.Y. 2021-22), there is no restriction on conversion of OPC into any other kind of company, irrespective of its life span and other financial data. It can be converted into any other kind of company as per sec. 18 of the Act, which deals with conversion of companies.
- 4) However till 31/03/2021, the position of law was as follows:
" An OPC cannot convert voluntarily into




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Addl. Book No. 1

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ADDL. BOOK

DO NOT WRITE ROLL NUMBER ANYWHERE IN THIS
ADDITIONAL ANSWER BOOK

any other kind of company, unless
two years have been expired from
the date of incorporation,
except where -

- paid-up share capital is increased
beyond ₹ 50 lakhs OR
- its average annual turnover during
the relevant period exceeds ₹ crores.

• Analysis of case & conclusion :

A] Chhanish is eligible to act as a
member of the ^{as he is} ^{satisfying}
the provisions of law, as stated
above.

B] As per ~~on~~ the position of law on 1st Dec.,
2020 :
On 1st Dec. 2020, two years have already
expired from date of incorporation
& hence Ekta Readymade Garments Ltd.
can itself into any other kind
of company.



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R
3 1aiStep1

2

C) If the paid-up capital is increased by ₹ 30 lacs, it becomes ₹ 65 lacs as on Aug. 2019, which is exceeding ₹ 50 lacs. Hence, even if two [] an age not expired, it can be converted into any other kind of company.

(*) Note:

The name of the co. should be 'Ekta Readymade Garments (Pvt.) Ltd.' as OPC is a private co. & must have word Pvt. in its name.

However, answer is given strictly following the name given in the Q.



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2 1aii

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Q. 1(a)(ii)

• Relevant Section:
Sec. 63 of Companies Act, 2013.

• Provisions:

1) A company may issue bonus shares out of -

- reserves
- securities premium
- capital redemption reserve.

2) However, before issue of bonus shares, the equity shares must be fully paid-up.

3) Bonus shares can be issued to any extent, subject to availability of reserves mentioned above.

• Facts of the case:

Equity Share Capital = ₹ 900000
(after final call)

Reserves available for dividend:

Particulars	₹
General Reserve	120000
Securities Premium	25000
P & L A/c (surplus)	200000
Total	<u>345000</u>




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Ratio of bonus 1:4
Amount of bonus ($9l \times \frac{1}{4}$) ₹ 22500

• Conclusion :

A) The company may use -
- General Reserve
- P&L A/c (Surplus)
- Securities Prem
to issue bonus shares.

B) Amount to be capitalised from free reserves is ₹ 225000 (as calculated above, i.e. $900000 \times \frac{1}{4}$)

C) If the company did not ask for final call, then it could not issue bonus shares.

2 R 1aiiStep1


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Subject : 02 Corporate & Other Laws

Total Marks: 70
Marks Obtained : 56


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DECEMBER 2021

Addl. Book No. 2

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ADDL. BOOK

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ADDITIONAL ANSWER BOOK

08 DEC 2021

[Q.1(b)]

R
2 1bi
Q.1(b)

→ (i) * Legal Provisions :

Sec. 141(3)(c) of Companies Act, 2013
read with sec. 141(4).

1) A person cannot be appointed as an auditor (i.e. he is disqualified to be appointed as an auditor) if he is an employee of or partner of any officer or employee of the company.

2) Further, as per sec. 141(4), any person who attracts any of the disqualification u/s 141(3), shall be deemed to have vacated his office as an auditor.

* Conclusion :

By joining as a partner with an employee of the company, Mr. Raman attracted disqualification & vacated his office.

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(ii)

* Sec. 139 (6) of Companies Act, 2013

* Provisions of the law:

- 1) First auditor of a company, other than government company or company owned, controlled by C&S/both, directly or indirectly, shall be appointed by Board of Directors (BOD) within 30 days of incorporation.
- 2) In case board fails to appoint him within 30 days, it shall inform members who shall appoint 1st auditor within 90 days of incorporation at an EGM.
- 3) An individual director has no power to appoint the first auditor.

* Analysis:

MD of ABC Ltd. himself appointed 1st auditor.

* Conclusion:

The appointment of Mr. Aakash is not valid. He shall be appointed by the Board of Directors, not single director.

R
2 1biiStep1



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3



• Relevant Sections:

Sec. 123 read with sec. 137 of Companies Act, 2013.

• Provisions:

- 1) Dividend should be paid within 30 days of declaration.
- 2) It shall be deposited in a separate bank account in a scheduled bank within 5 days of declaration.
- 3) If it is not being paid within 30 days or dividend warrants are not posted within 30 days, then it shall be deposited in 'Unpaid Dividend Alc' in any scheduled bank.
- 4) If by default of company, it is not being paid within 30 days then company shall be liable to pay interest (simple interest) @ 18% p.a.

• Conclusion:

The act of directors is in violation of Companies Act, 2013 as they have not deposited within 5 days & not paid within 30 days. The company will be liable to pay simple interest @ 18% for overdue period.

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1biiiStep1



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40 (1c)

4
(Q.1(c))

→ • Sec. 146 of Indian Contract Act, 1872

1) Equality of Burden is the basis of co-suretyship.

2) When two or more persons ~~are~~ jointly gives guarantee in respect of a single debt, whether with or without knowledge of each other, whether under same contract or different contracts, they shall be liable, as between themselves, subject to the contract to the contrary, to pay each an equal amount of debt.

R
3 (1cStep1)

• Conclusion :

In the light of above mentioned provisions of law, Suraj can claim contribution from Tarun & Usha, even if there is no express contract between them.

R
1 (1cStep2)

Tarun cannot escape from his liability as a co-surety.



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Addl. Book No. 3

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08 DEC 2021

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2^R 1d Q.1(d) Legal Provisions:

1) As per Negotiable Instruments Act, 1881, if the holder, without consent of all the parties to the bill, discharge any one of the party, by striking his name from indorser's names, then every person who has a right of recourse, against the person whose name is so struck out & discharged, is also discharged from his liability.

1^R 1dStep1 Analysis:
In the instant case, M strikes out names of O & P, who are prior party of Q, without Q's acceptance. Q had a right of recourse against O & P, but which is now lost.

1^R 1dStep2 Conclusion:
M is not entitled to recover anything from Q.

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Total Marks: 70
Marks Obtained : 56

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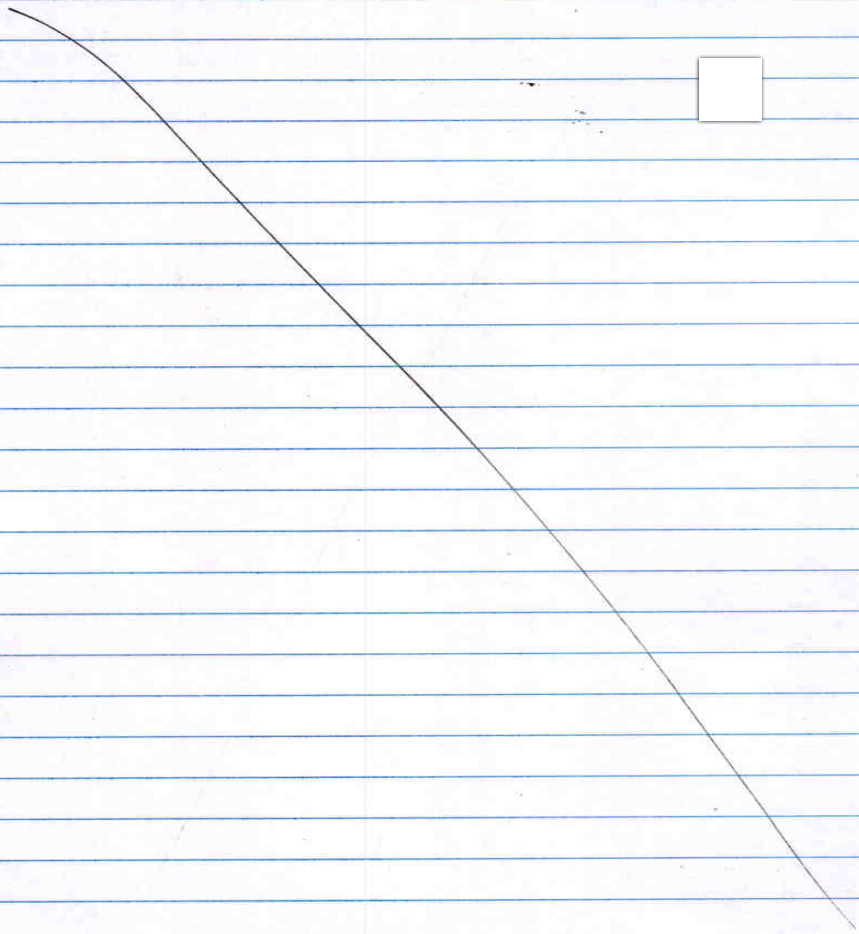
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Code: IN2CL247797
Subject : 02 Corporate & Other Laws

Total Marks: 70
Marks Obtained : 56

Result Overview

Awarded Marks: 56

Max Marks:70

NA Not Attempted

○ Optional

M Marked

Q1_Compulsory (Score: 16/19)

Question No	Awarded Marks	Maximum Marks	Status
1	16	19	M
1ai	3	3	M
1aii	2	3	M
1bi	2	2	M
1bii	2	2	M
1biii	1	2	M
1c	4	4	M
1d	2	3	M

Q2_Q5 (Score: 40/51)

Question No	Awarded Marks	Maximum Marks	Status
2	0	17	○
2a	0	4	○
2b	0	6	○
2c	0	4	○
2d	0	3	○
3	14	17	M
3ai	3	3	M
3aii	2	2	M
3b	4	5	M
3c	3	4	M
3d	2	3	M
4	13	17	M

4ai	2	3	M
4aii	3	3	M
4b	3	4	M
4c	3	4	M
4d	2	3	M
5	13	17	M
5a	4	5	M
5b	5	5	M
5c	2	4	M
5d	2	3	M