

ANSWER KEY — 10 OCTOBER 2026

Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10
B	C	D	B	A	C	A	D	C	A
Q11	Q12	Q13	Q14	Q15	Q16	Q17	Q18	Q19	Q20
D	B	C	D	A	C	B	A	C	D
Q21	Q22	Q23	Q24	Q25	Q26				
B	D	A	C	B	A				

LEGAL REASONING

Q1 B CSR applicability: thresholds tested in the immediately preceding year **MED**

Section 135, as described in the passage, applies to a company that crossed any one of three thresholds 'during the immediately preceding financial year': net worth of Rs 500 crore, turnover of Rs 1,000 crore, or net profit of Rs 5 crore. For FY 2026-27, the immediately preceding year is FY 2025-26. In that year Vyomika's net worth was Rs 480 crore (below 500), its turnover Rs 960 crore (below 1,000) and its net profit Rs 4.6 crore (below 5). It crossed none of the thresholds, so Section 135 does not apply for FY 2026-27: option B. Option A relies on FY 2024-25, but the passage fixes a single test year, the one immediately preceding; a company's position two years earlier is irrelevant. Option C invents a margin of tolerance the passage nowhere mentions; Rs 960 crore is simply below Rs 1,000 crore. Option D reverses the rule: the passage says crossing any one threshold is enough, so a company does not need to cross all three, and in any event the reason given is wrong even though its conclusion happens to be 'No'.

Examiner's note — the trap: Option A is the trap: students remember that the thresholds once used 'any financial year', but the passage tests only the immediately preceding year, when Vyomika crossed none.

Q2 C Two per cent of average net profit; s.135(9) Committee exemption **HARD**

Section 135(5) requires spending of at least two per cent of the average net profits of the three immediately preceding financial years. Average = $(20 + 26 + 29) / 3 = 75 / 3 = \text{Rs } 25 \text{ crore}$. Two per cent of Rs 25 crore = Rs 0.5 crore = Rs 50 lakh. Under Section 135(9), where the amount to be spent 'does not exceed' Rs 50 lakh, no CSR Committee is required and the Board discharges its functions. Rs 50 lakh does not exceed Rs 50 lakh, so Navtara must spend at least Rs 50 lakh but need not form a Committee: option C. Option B gets the amount right but misreads the exemption, treating a sum that reaches Rs 50 lakh as one that exceeds it; the exemption covers amounts up to and including Rs 50 lakh. Option A applies two per cent to the latest year's profit of Rs 29 crore (giving Rs 58 lakh) instead of the three-year average. Option D applies two per cent to the total of Rs 75 crore instead of to the average, overstating the requirement threefold.

Examiner's note — the trap: Option B is the attractive wrong answer: the arithmetic is right, but Rs 50 lakh does not 'exceed' Rs 50 lakh, so the Committee exemption in Section 135(9) applies.

Q3 D Unspent amount on an ongoing project: thirty-day transfer rule **HARD**

The passage gives two different routes for an unspent CSR amount. If it relates to an ongoing project, it must be transferred to an Unspent CSR Account in a scheduled bank 'within thirty days from the end of the financial year' and then spent within three financial years of the transfer. Any other unspent amount goes to a Schedule VII fund within six months. Kalpaja's Rs 30 lakh is earmarked for the remaining phases of a three-year ongoing project, so the first route applies. FY 2025-26 ended on 31 March 2026, so the transfer was due by 30 April 2026. The Board moved the money only on 20 June 2026, so Kalpaja has not complied: option D. Option A borrows the six-month period, which the passage attaches only to amounts not related to an ongoing project. Option B wrongly denies that ongoing projects have a separate route at all. Option C treats the three-year spending window as the only obligation, ignoring that the money must first be placed in the special account within thirty days.

Examiner's note — the trap: Option A is the trap: it mixes up the two time limits, applying the six-month limit for non-project amounts to money that belongs to an ongoing project and therefore had thirty days.

Q4 B s.135(7) penalty: twice or Rs 1 crore; one-tenth or Rs 2 lakh **HARD**

Rudraksh failed to transfer a non-project unspent amount of Rs 80 lakh to a Schedule VII fund, which is a default under sub-section (5). Section 135(7), as described, fixes the company's penalty at twice the amount it was required to transfer or Rs 1 crore, whichever is less. Twice Rs 80 lakh is Rs 1.6 crore; the lesser of Rs 1.6 crore and Rs 1 crore is Rs 1 crore. For every officer in default, the penalty is one-tenth of that amount or Rs 2 lakh, whichever is less. One-tenth of Rs 80 lakh is Rs 8 lakh; the lesser of Rs 8 lakh and Rs 2 lakh is Rs 2 lakh. So the company is liable to Rs 1 crore and the finance director to Rs 2 lakh: option B. Option A applies both formulas but ignores both caps. Option C caps the company's penalty but not the officer's, and option D caps the officer's but not the company's. Each wrong option therefore forgets that both limbs of Section 135(7) end with 'whichever is less'.

NAME: _____ **ROLL NO:** _____

BATCH: _____

Examiner's note — the trap: Option D is the trap for students who notice the Rs 2 lakh cap on the officer but forget that the company's penalty is also capped, at Rs 1 crore.

Q5 A Stretch: set-off of excess CSR spend after excluding employee benefits ELITE

Under the passage, an excess over the requirement may be set off against the requirement of up to the three succeeding years, but the CSR Rules exclude activities for the benefit of the company's own employees, so such spending does not count at all. In FY 2025-26 Tarangini spent Rs 55 lakh, but the Rs 10 lakh on scholarships confined to employees' children is not CSR. Its eligible spending was therefore Rs 45 lakh against a requirement of Rs 40 lakh, giving an eligible excess of Rs 5 lakh. Setting that off against the FY 2026-27 requirement of Rs 30 lakh leaves $30 - 5 = \text{Rs } 25$ lakh: option A. Option B, Rs 15 lakh, counts the employee scholarships as CSR and sets off the whole Rs 15 lakh excess. Option C, Rs 30 lakh, ignores the set-off that the passage expressly allows. Option D, Rs 20 lakh, wrongly treats the Rs 10 lakh spent on employees as the excess to be carried forward, when that is exactly the money that cannot count.

Examiner's note — the trap: Option B is the trap: it sets off the full Rs 15 lakh, forgetting that the Rs 10 lakh spent only on employees' children is excluded from CSR and creates no excess.

Q6 C BSA s.110: alive within thirty years, burden on the party affirming death MED

Sections 110 and 111 of the BSA, as the passage states them, work in sequence. If a person is shown to have been alive within thirty years, the person who affirms that he is dead must prove it (Section 110). Only if he has not been heard of for seven years by those who would naturally have heard of him does the burden shift to the person who affirms that he is alive (Section 111). Kunal wrote to his family until March 2023, so he was alive within thirty years, and by 2026 he has been unheard of for only about three years, far short of seven. The seven-year presumption has not arisen. Ishaan affirms that Kunal is dead, so the burden is on Ishaan: option C. Options A and B invent a three-year presumption that the Act does not contain. Option D ignores that the BSA expressly allocates the burden on this very question, and Section 105 confirms it: if no evidence were given, Ishaan's claim to Kunal's share would fail.

Examiner's note — the trap: Option A is the trap: it applies the shifting of burden that Section 111 allows only after seven years of silence to a silence of three years.

Q7 A BSA s.109 does not displace the prosecution's burden (Shambhu Nath Mehra) HARD

Section 109 places the burden of proving a fact on the person within whose knowledge it especially lies. But the passage records *Shambhu Nath Mehra v. State of Ajmer* (1956): the rule does not relieve the prosecution of its primary burden, and it applies only to facts pre-eminently within the accused's knowledge that the prosecution could not prove, or could prove only with disproportionate difficulty. Whether Gopinath stayed in the three hotels could be proved or disproved from their registers, which an inspector could have collected in an afternoon. The fact is not one the prosecution was unable to establish; it simply did not try. Section 109 therefore does not shift the burden, and the prosecution must prove the false claim beyond reasonable doubt: option A. Option B reads Section 109 literally and ignores the limit *Shambhu Nath Mehra* places on it. Option C misuses Section 108, which concerns General Exceptions, not a public servant's status. Option D invents a precondition found nowhere in the passage.

Examiner's note — the trap: Option B is the trap: where a person slept is in a sense within his knowledge, but Section 109 cannot be invoked when the prosecution could easily prove the fact from the hotels' own registers.

Q8 D Stretch: failed General Exception plea but reasonable doubt on intention (Dahyabhai) ELITE

Section 108 places on Banwari the burden of proving that his case falls within the General Exception of unsoundness of mind, and *Dahyabhai Chhaganbhai Thakkar* (1964) holds that he discharges it on a preponderance of probabilities. His medical evidence does not reach that standard, so the exception itself is not established. But the same case adds that an accused who fails to establish the exception must still be acquitted if the evidence as a whole raises a reasonable doubt about an ingredient of the offence, such as intention. The prosecution's burden to prove every ingredient of murder beyond reasonable doubt never leaves it. Here the evidence leaves a reasonable doubt about intention, so the prosecution has not discharged that burden and Banwari must be acquitted of murder: option D. Option A treats the failed plea as the end of the matter. Option B states the wrong standard for the accused. Option C reverses Section 108 by putting the burden of disproving insanity on the prosecution.

Examiner's note — the trap: Option A is the trap: the court does presume the exception's circumstances absent, but that presumption cannot cure a reasonable doubt about intention, which the prosecution must still remove.

Q9 C BSA s.111 presumes death, not its date (LIC v. Anuradha) ELITE

Mohan has not been heard of by his family, who would naturally have heard of him, since February 2017, which is more than seven years before the claim. Under Section 111 the court may therefore treat him as dead, and anyone who says he is alive must prove it. But the claim depends on more than death: the policy lapsed on 1 August 2017, so the wife must show that Mohan died before that date, while the policy was in force. The passage records *LIC of India v. Anuradha* (2004): the presumption is only that the person is dead, not that he died at any particular time, and whoever relies on a particular date of death must prove it. Nothing else is known, so the wife cannot prove death before the lapse, and her claim fails: option C. Option A invents a relation back to the date of disappearance. Option B puts on the insurer a burden that rests on the claimant. Option D reverses Section 111.

Examiner's note — the trap: Option A is the trap: students assume the seven-year presumption dates death to the disappearance, but *Anuradha* holds it fixes no date at all.

LOGICAL REASONING

Q10 A Parallel reasoning: denying the consequent (valid) MED

Strip the auditor's first argument to its shape. Premise: every A (ward with smart meters) is B (cut losses by a tenth). Premise: x (Ward 9) is not B. Conclusion: x is not A. This is the valid form often called denying the consequent: if being A guarantees being B, then anything that is not B cannot be A. Option A has exactly this shape: every candidate who cleared the test (A) was interviewed (B); Rhea was not interviewed (not B); so Rhea did not clear the test (not A). Option B is also valid, but its shape differs: it moves from 'x is A' to 'x is B' (affirming the antecedent), not from 'not B' to 'not A'. Option C moves from 'not A' to 'not B', the fallacy of denying the antecedent, since a candidate who failed might still have been interviewed for another reason. Option D moves from 'B' to 'A', the fallacy of affirming the consequent, which is the shape of the auditor's later remark about Ward 12, not of his first argument.

Examiner's note — the trap: Option B is the trap: it is a valid argument on the same subject, so it feels parallel, but it runs from 'A' to 'B' rather than from 'not B' to 'not A'.

Q11 D Parallel reasoning: reversing a 'most' statement HARD

The councillor's argument has this shape: most A (wards that cut losses) are B (got fewer pressure complaints); x (Ward 4) is B; so x is probably A. It is weak, because 'most A are B' tells us nothing about what proportion of B are A: many wards with fewer complaints may have cut no losses at all. Option D copies the shape exactly: most players who train at altitude (A) gain stamina (B); Arjun has gained stamina (B); so he probably trains at altitude (A). Option A runs the other way, from 'x is A' to 'x is probably B', which is the reasonable form of a statistical inference and so does not share the councillor's error. Option B uses 'all' and 'certainly' instead of 'most' and 'probably'; it is the auditor's Ward 12 shape, not the councillor's. Option C moves from 'x is not B' to 'x is probably not A', a different inference again. Only option D keeps the quantifier, the direction and the degree of confidence of the original.

Examiner's note — the trap: Option A is the trap: it uses the same words 'most' and 'probably', but it reasons from A to B, the sound direction, whereas the councillor reasons from B back to A.

Q12 B Parallel reasoning: affirming the consequent with certainty HARD

The auditor's later remark relies on his own first premise: every A (ward with smart meters) is B (cut losses by a tenth). He then reasons: Ward 12 is B; so Ward 12 must be A. This is affirming the consequent, stated with certainty ('must have'). It is invalid because the premise allows wards that installed no smart meters to cut their losses by other means, such as replacing old pipes. Option B has the same shape and the same certainty: every bowler picked for India (A) took fifty wickets (B); Dev took fifty (B); so Dev must have been picked (A). Option A is denying the consequent, the valid shape of the auditor's first argument. Option C reverses a 'most' statement with 'probably', which is the councillor's shape rather than this one; it shares the general direction of error but not the universal premise or the certain conclusion. Option D moves from 'not A' to 'not B', the different fallacy of denying the antecedent.

Examiner's note — the trap: Option C is the trap: it commits a similar backwards inference, but with 'most' and 'probably'; the Ward 12 remark uses 'every' and 'must', so its exact twin is option B.

Q13 C Stretch: parallel chain of 'every' then 'most' ELITE

The reporter chains two premises. Every A (ward with smart meters) is B (cut losses); most B get fewer complaints (C); Ward 7 is A; so Ward 7 is probably C. The order of quantifiers matters: 'every' first, then 'most', and the reasoning runs forward from A to C. (It is in fact weak, because the A-wards might all fall among the minority of B-wards that did not get fewer complaints, but the question asks only for the matching shape.) Option C copies it: every High Court advocate (A) is a Bar member (B); most Bar members get the journal (C); Naina is A; so she probably gets it. Option A reverses the quantifiers, 'most' then 'every', which is a different and stronger chain. Option B uses 'every' twice and reaches a certain conclusion, a valid syllogism. Option D keeps the premises but reasons backwards, from C to A, so its direction differs from the reporter's.

Examiner's note — the trap: Option A is the trap: it contains both 'every' and 'most' and ends in 'probably', but in the wrong order, and that change of order changes the logical shape.

Q14 D Bold-face roles: disputed significance and main conclusion HARD

The first bold sentence reports a fact: rural filings have fallen by almost a fifth since the rule. The author never denies this figure. What she disputes is the Association's reading of it ('That reading is too quick'), offering the kiosk closures as the real cause. So the first bold portion is a finding whose significance, not accuracy, she contests. The second bold sentence, introduced by 'therefore', states what the whole argument is driving at: withdrawing the rule is the wrong remedy and the kiosks should be reopened. The final sentence about the villager supports this claim, so it is the main conclusion. That is option D. Option A mislabels the first portion: the Association's conclusion is that e-filing shut out the rural poor, which comes in the next sentence; the bold sentence is the data. Option B treats the fall as support for the author's proposal and demotes her conclusion to a premise. Option C says she disputes the figure's accuracy and that the second portion weighs against her.

Examiner's note — the trap: Option A is the trap: the second half is right, but the first bold sentence is the statistic the Association relies on, not the Association's conclusion, which follows it.

Q15 A Method: alternative explanation supported by a comparison MED

After calling the Association's reading 'too quick', the author does two things. First, she points to a rival cause that operated in the same two years: the state closed the legal-aid kiosks in taluka offices. Second, she supports that rival cause with a comparison: the fall is concentrated in talukas that lost kiosks, while filings rose slightly where kiosks survived. This is the method of offering an alternative explanation backed by a comparison of the two groups of talukas: option A. Option B fails because she accepts the figure of almost a

fifth and never questions how it was collected. Option C fails because she says nothing about urban litigants or about weighing urban gains against rural losses; her concern throughout is rural access. Option D fails because no other state is mentioned; the comparison she draws is internal, between talukas of the same state. Recognising a 'rival cause plus control group' structure is the key skill in method questions of this kind.

Examiner's note — the trap: Option C may tempt students who sense that the author favours e-filing, but she defends the rule on rural access grounds, never by weighing urban benefits against rural costs.

Q16 C Function of a sentence: rebutting a hidden assumption **HARD**

The Association wants the rule withdrawn, which would return litigants to paper filing. Its proposal therefore assumes that paper filing is the cheaper and more accessible option for the rural poor. The final sentence attacks that assumption: a villager filing on paper may have to travel twice to the district headquarters and lose two days' wages, a cost that filing from a nearby kiosk avoids. This both undercuts the Association's remedy and supports the author's own, which is to reopen kiosks that can file electronically. So the sentence challenges the assumption that paper filing would cut costs and supports her remedy: option C. Option A misplaces it: the evidence for the kiosk explanation is the comparison of talukas, earlier in the passage. Option B reverses the sentence's direction; it describes a burden of paper filing, not of e-filing. Option D imputes a motive to the Association's members that the passage never mentions.

Examiner's note — the trap: Option B is the trap: the sentence does describe a burden on rural litigants, but it is the burden of paper filing, which tells against the Association, not a concession to it.

Q17 B Function of a comparison: the control group **HARD**

The Association's causal claim is that the e-filing rule caused the fall in rural filings. The rule applies in every taluka. If it were the cause, one would expect the fall to appear wherever the rule operates. The author notes that in talukas where kiosks survived, so that the rule operated without the other change, filings did not fall at all; they rose slightly. That observation works as a control group: it isolates the rule from the kiosk closures and finds no fall when the rule acts alone, which weakens the claim that the rule caused the fall. That is option B. Option A overstates the point: a slight rise in some talukas cannot prove wider access in every taluka. Option C draws a conclusion about where suits are filed that the statement does not support. Option D misdescribes it, because the author never questions the accuracy of the Association's figures anywhere; she disputes only what those figures show about the cause.

Examiner's note — the trap: Option A tempts students who read the rise as praise for e-filing, but the statement's job is narrower: it separates the rule from the kiosk closures, nothing more.

QUANTITATIVE TECHNIQUES

Q18 A Volume of a cuboid filled to a fraction of its height **MED**

The coolant occupies a cuboid with the tank's base and 80% of its height. Height of coolant = $0.8 \times 1.2 = 0.96$ m. Volume of coolant = length $\times$ breadth $\times$ height = $2.4 \times 1.5 \times 0.96$. First, $2.4 \times 1.5 = 3.6$ square metres of base. Then $3.6 \times 0.96 = 3.456$ cubic metres. Converting with 1 cubic metre = 1,000 litres gives 3,456 litres: option A. Check another way: the full tank holds $2.4 \times 1.5 \times 1.2 = 4.32$ cubic metres, and 80% of 4.32 is 3.456, the same answer. Option B, 4,320 litres, is the volume of the whole tank, forgetting that it is filled only to 80% of its height. Option C, 864 litres, is the empty 20% headspace above the coolant ($4,320 - 3,456$). Option D, 345.6 litres, slips a decimal place in the conversion, treating one cubic metre as 100 litres instead of 1,000 litres.

Examiner's note — the trap: Option B is the trap for students who compute the tank's full volume and forget that the coolant fills it only to 80% of its height.

Q19 C Volume of a hollow cylinder (pipe wall) **HARD**

The PVC in the wall is the volume between the outer and inner cylinders: $V = \pi \times (R^2 - r^2) \times \text{length}$. Work in centimetres: $R = 7$ cm, $r = 5$ cm and length = 21 m = 2,100 cm. $R^2 - r^2 = 49 - 25 = 24$. $V = (22/7) \times 24 \times 2,100$. Since $2,100 / 7 = 300$, $V = 22 \times 24 \times 300 = 528 \times 300 = 1,58,400$ cubic cm: option C. Check by subtraction: the outer cylinder is $(22/7) \times 49 \times 2,100 = 3,23,400$ cubic cm and the hollow inside is $(22/7) \times 25 \times 2,100 = 1,65,000$ cubic cm; their difference is 1,58,400 cubic cm. Option B is the outer cylinder alone, as if the conduit were solid. Option D is the hollow space alone. Option A, 26,400 cubic cm, squares the difference of the radii, $(7 - 5)^2 = 4$, instead of taking the difference of their squares, 24.

Examiner's note — the trap: Option A is the trap: $(R - r)^2$ is not $R^2 - r^2$; the wall's cross-section is the difference of the two circles' areas.

Q20 D Curved surface area of a hemisphere **HARD**

Only the curved outer surface is coated, so the area is the curved surface of a hemisphere, $2 \times \pi \times r^2$. With $r = 2.1$ m, $r^2 = 4.41$. Area = $2 \times (22/7) \times 4.41$. Since $4.41 / 7 = 0.63$, area = $2 \times 22 \times 0.63 = 44 \times 0.63 = 27.72$ square metres. At Rs 500 per square metre, the cost is $27.72 \times 500 = \text{Rs } 13,860$: option D. Option B, Rs 27,720, uses $4 \times \pi \times r^2$, the surface of a whole sphere, which doubles the true area. Option C, Rs 20,790, uses $3 \times \pi \times r^2$, the total surface of a solid hemisphere including its flat circular base; but the base sits on the roof and is not coated. Option A, Rs 6,930, uses $\pi \times r^2$, which is only the area of that flat circular base. Reading the word 'curved' in the passage is what separates the right formula from the three wrong ones.

Examiner's note — the trap: Option C is the trap: $3 \times \pi \times r^2$ is the total surface of a hemisphere, but the flat base rests on the roof and is not coated.

Q21 B Stretch: fitting whole tiles in a reduced rectangle ELITE

First remove the walkway: a 1 m strip along every edge takes 2 m off each dimension, leaving 40 m x 23 m for panels. Now try both orientations, since all panels must face the same way. Long side (1.7 m) along the 40 m side: $40 / 1.7 = 23.5$, so 23 panels per row; short side (1.0 m) along the 23 m side gives 23 rows; total $23 \times 23 = 529$. Long side along the 23 m side: $23 / 1.7 = 13.5$, so 13 panels; short side along 40 m gives 40 rows; total $13 \times 40 = 520$. The larger figure is 529: option B. Option A, 520, uses the less efficient orientation. Option C, 541, divides the usable area by one panel's area ($920 / 1.7 = 541.2$), ignoring that only whole panels fit and part-strips are wasted. Option D, 617, does the same with the whole roof ($1,050 / 1.7$), also forgetting the walkway.

Examiner's note — the trap: Option C is the trap: dividing area by area assumes panels can be cut to fill every gap, but whole panels leave unusable strips along the edges.

Q22 D Downstream speed and time MED

Downstream, the current adds to the crew's own speed. Ganga's still-water speed is 12 km/h and the current is 2 km/h, so its downstream speed is $12 + 2 = 14$ km/h. The course is 21 km, so time = distance / speed = $21 / 14 = 1.5$ hours. Converting, 0.5 hour is 30 minutes, so the time is 1 h 30 min: option D. Check: in 1.5 hours at 14 km/h the crew covers $14 \times 1.5 = 21$ km, exactly the course. Option A, 1 h 45 min, uses the still-water speed alone ($21 / 12 = 1.75$ hours), ignoring the help of the current. Option B, 2 h 6 min, uses the upstream speed of $12 - 2 = 10$ km/h ($21 / 10 = 2.1$ hours), although the Start-to-Bridge leg runs downstream. Option C, 1 h 50 min, has the right decimal answer but misreads 1.5 hours as 1 hour 50 minutes; half an hour is 30 minutes, not 50. Unit conversion from decimal hours is a frequent source of lost marks.

Examiner's note — the trap: Option C is the trap: 1.5 hours is correctly computed but wrongly converted; 0.5 hour is 30 minutes, not 50.

Q23 A Average speed over equal distances at unequal speeds HARD

Average speed = total distance / total time, never the simple mean of the two speeds. Kaveri's downstream speed is $8 + 2 = 10$ km/h and its upstream speed is $8 - 2 = 6$ km/h. Time down = $21 / 10 = 2.1$ hours; time up = $21 / 6 = 3.5$ hours; total time = 5.6 hours. Total distance = $2 \times 21 = 42$ km. Average speed = $42 / 5.6 = 7.5$ km/h: option A. Shortcut: for equal distances at speeds u and v , the average is $2uv / (u + v) = 2 \times 10 \times 6 / 16 = 120 / 16 = 7.5$ km/h. Option B, 8 km/h, is the simple mean of 10 and 6, which equals the still-water speed; it overstates the average because the crew spends longer on the slow upstream leg. Option C, 6 km/h, is the upstream speed alone. Option D, 3.75 km/h, divides only the one-way 21 km by the total time of 5.6 hours. The average must lie closer to the slower speed, as 7.5 does.

Examiner's note — the trap: Option B is the trap: averaging 10 and 6 gives 8, but the crew spends 3.5 hours at 6 km/h and only 2.1 hours at 10 km/h, so the true average is lower.

Q24 C Meeting of two bodies moving towards each other on a stream HARD

Ganga moves upstream from the Old Bridge at $12 - 2 = 10$ km/h. Narmada moves downstream from the Start at $9 + 2 = 11$ km/h. They approach each other along the 21 km course, so their closing speed is $10 + 11 = 21$ km/h, and they meet after $21 / 21 = 1$ hour. In that hour Narmada covers $11 \times 1 = 11$ km from the Start, while Ganga covers 10 km from the Bridge; $11 + 10 = 21$ checks. So they meet 11 km from the Start: option C. Notice that the current cancels out of the closing speed ($12 + 9 = 21$), but not out of each crew's share of the distance. Option A, 9 km, ignores the current and gives Narmada only its still-water share ($9 / 21$ of 21 km). Option B, 10.5 km, assumes they meet halfway. Option D, 10 km, is Ganga's distance from the Old Bridge, measured from the wrong end of the course.

Examiner's note — the trap: Option A is the trap: the current does cancel in the closing speed, so students drop it altogether, but it still changes how far each crew travels.

Q25 B Finding still-water speed from a round-trip time HARD

Let the launch's still-water speed be v km/h. Downstream it moves at $v + 2$ and upstream at $v - 2$, and 3 h 36 min = 3.6 hours. So $21 / (v + 2) + 21 / (v - 2) = 3.6$. Test the options. For $v = 12$: $21 / 14 + 21 / 10 = 1.5 + 2.1 = 3.6$ hours, which matches: option B. For $v = 14$: $21 / 16 + 21 / 12 = 1.3125 + 1.75 = 3.06$ hours, too fast. For $v = 10$: $21 / 12 + 21 / 8 = 1.75 + 2.625 = 4.375$ hours, too slow. Since the total time falls steadily as v rises, only one value fits, and it is 12 km/h. Option A, about 11.7 km/h, divides the total distance by the total time ($42 / 3.6 = 11.67$); but that is the launch's average speed over the round trip, not its speed in still water, which must be higher because the upstream leg takes longer.

Examiner's note — the trap: Option A is the trap: $42 / 3.6$ gives the round-trip average speed, which is always below the still-water speed when the launch goes both with and against the current.

Q26 A Stretch: crossing point after one crew turns ELITE

Ganga goes down at $12 + 2 = 14$ km/h and reaches the Old Bridge after $21 / 14 = 1.5$ hours. In those 1.5 hours Kaveri, going down at $8 + 2 = 10$ km/h, covers 15 km, so it is 6 km short of the Bridge. Now Ganga turns and moves upstream at $12 - 2 = 10$ km/h while Kaveri continues downstream at 10 km/h. Closing speed = $10 + 10 = 20$ km/h, so they meet after $6 / 20 = 0.3$ hour = 18 minutes. Ganga has then come $10 \times 0.3 = 3$ km back from the Bridge, and the time is $1.5 + 0.3 = 1.8$ hours = 1 h 48 min after the start: option A. Check: Kaveri is at $15 + 3 = 18$ km from the Start, which is 3 km from the Bridge. Option B gives the gap at the moment Ganga turns. Option C ignores the current throughout. Option D uses Ganga's still-water speed of 12 km/h for the last 0.3 hour ($12 \times 0.3 = 3.6$ km).

Examiner's note — the trap: Option D is the trap: the time is right, but Ganga is now rowing upstream at 10 km/h, not 12, so it covers 3 km, not 3.6 km.

1. Companies Act 2013: which section mandates CSR spending? — **Section 135**
2. Which BSA section puts the burden on the accused to prove a General Exception? — **Section 108**
3. Average speed for equal distances at 10 and 6 km/h? — **7.5 km/h**
4. Curved surface area of a hemisphere of radius r ? — **$2\pi r^2$**
5. CSR net worth threshold under s.135? — **Rs 500 crore or more**
6. CSR turnover threshold under s.135? — **Rs 1,000 crore or more**
7. CSR net profit threshold under s.135? — **Rs 5 crore or more**
8. Which year's figures decide whether s.135 applies? — **The immediately preceding financial year**
9. Minimum CSR spend under s.135(5)? — **2% of average net profits of the preceding three years**
10. Minimum size of a CSR Committee? — **Three directors, at least one independent**
11. Up to what spend is no CSR Committee needed (s.135(9))? — **Rs 50 lakh**
12. Unspent CSR on an ongoing project goes where, and when? — **Unspent CSR Account, within 30 days of year-end**
13. Within how long must the Unspent CSR Account be used? — **Three financial years from the transfer**
14. Other unspent CSR goes to which fund, and when? — **A Schedule VII fund, within six months**
15. For how many years can excess CSR spend be set off? — **Up to three succeeding financial years**
16. Does spending only on employees count as CSR? — **No, the CSR Rules exclude it**
17. Company's CSR penalty under s.135(7)? — **Twice the amount or Rs 1 crore, whichever is less**
18. Officer's CSR penalty under s.135(7)? — **One-tenth of the amount or Rs 2 lakh, whichever is less**
19. BSA section on who must prove asserted facts? — **Section 104**
20. Under BSA s.105, on whom does the burden lie? — **The person who would fail if no evidence were given**
21. BSA section on facts especially within a person's knowledge? — **Section 109**
22. Which case limits s.109 against the prosecution? — **Shambhu Nath Mehra v. State of Ajmer (1956)**
23. Standard for an accused proving a General Exception? — **Preponderance of probabilities**
24. Which case set that standard for an insanity plea? — **Dahyabhai Chhaganbhai Thakkar v. State of Gujarat (1964)**
25. BSA s.110: alive within how many years puts the burden on one affirming death? — **Thirty years**
26. BSA s.111: unheard of for how long shifts the burden to one affirming life? — **Seven years**
27. Does the seven-year presumption fix the date of death? — **No (LIC of India v. Anuradha, 2004)**
28. 'All A are B; x is not B; so x is not A' is called? — **Denying the consequent (valid)**
29. 'All A are B; x is B; so x is A' is called? — **Affirming the consequent (invalid)**
30. 'All A are B; x is not A; so x is not B' is called? — **Denying the antecedent (invalid)**
31. In the e-filing passage, what rival cause did the author offer? — **Closure of legal-aid kiosks**
32. Volume of the pipe wall: formula? — **$\pi(R^2 - r^2) \times \text{length}$**