(GCF-2, GCF-3, GCF-3A, GCF-5, GCF-6, GCF-7, GCF-8, GCF-9, GCF-10, GCF-11, GCF-12, GCF-13, VCF-VDCF-1, VCF-VDCF-2) **MAXIMUM MARKS: 100** DATE: 08.11.2022 TIMING: 3 Hours

BUSINESS LAW & BUSINESS CORRESPONDENCE & REPORTING

Question No. 1 is Compulsory. Answer any four question from the remaining five questions. Wherever necessary, suitable assumptions should be made and disclosed by way of note forming part of the answer.

Working Notes should from part of the answer.

Answer 1:

- Offer made by Mr. B will be completed on 13 April 2020. (when it comes to (a) (i) the knowledge of Mr. S)
 - Here acceptance is not valid as he revoked his acceptance by telegram before (ii) letter of acceptance reaches Mr. B
 - (iii) If letter of acceptance and letter of recovation reaches together than two situation may arise.
 - It will be decided on the basis of the letter which he reads first like if (i) {2 M} he reads acceptance than acceptance is valid and if recovation first than acceptance is revoked.
 - (ii) In absence of any such information revocation is absolute.

Answer:

As per the rules of acceptance, the acceptance should be communicated to offeror by I (b) offeree himself or his authorized agent. Communication of acceptance by third | {2 M} person cannot be concluded in valid acceptance.

In the instant case, Mr. Pratham applied for a job as principal of a school and one member of the school management committee privately informed Mr. Pratham that $\lfloor_{\{1\,M\}}$ he was appointed. Later, the management of the school appointed someone else as a principal.

On the basis of above provisions and facts, communication of appointment of Mr.] Pratham should be made by school management committee or any authorised agent. The communication by third person cannot be termed as communication of acceptance. Therefore, no valid contract was formed between Mr. Pratham and school and Mr. Pratham cannot file a suit against the school for cancellation of his appointment.

Answer:

- Legal Provision As per Section 2(45) of Companies Act, 2013 Government (c) company means any company in which not less than 51% of the paid-up share capital is held by-
 - (i) the Central Government, or

by any State Government or Governments, or (ii)

partly by the Central Government and partly by one or more State (iii) Governments, and the section includes a company which is a subsidiary company of such a Government company.

Facts: Here in the given problem out of 6 Lac equity shares of SK Infrastructure Ltd. 3,20,000 (2,00,000 + 1,20,000) shares are with the Central Govt. and Govt. of Maharashtra which is more than 51% of the paid up share capital of SK

Conclusion : Applying the above legal provision we can say SK Infrastructure Ltd. is $_{\{1 M\}}$ a Government Company.

1 | Page

{1 M}

-{2 M}

Answer 2:

According to Section 29 of Indian Contract Act, 1872. (a)

		· · · · · · · · · · · · · · · · · · ·
Case	Decision	Reason
(a)	Valid	There is no uncertainty as to the description of oil because the nature of X's trade indicated that this contract is for sale of coconut oil.
(b)	Valid	There is no uncertainty because in this case the price fixed by Z shall be payable.
(c)	Void	There is no certainty as to which of the two price shall be payable.
(d)	Void	There is no certainty as to which of the two oils has been sold.

Answer:

(b) Doctrine of Indoor Management

> According to this doctrine, persons dealing with the company need not inquire whether internal proceedings relating to the contract are followed correctly, once they are satisfied that the transaction is in accordance with the memorandum and articles of association.

> Stakeholders need not enquire whether the necessary meeting was convened and held properly or whether necessary resolution was passed properly. They are entitled to take it for granted that the company had gone through all these proceedings in a regular manner.

> The doctrine helps protect external members from the company and states that the people are entitled to presume that internal proceedings are as per documents submitted with the Registrar of Companies.

Thus,

- What happens internal to a company is not a matter of public knowledge. 1. An outsider can only presume the intentions of a company, but do not know the information he/she is not privy to.
- 2. If not for the doctrine, the company could escape creditors by denying the authority of officials to act on its behalf.

In the given question, Easy Finance Ltd. being external to the company, need not enquire whether the necessary resolution was passed properly. Even if the company claim that no resolution authorizing the loan was passed, the company is bound to pay the loan to Easy Finance Ltd.

{1 M}

{3 M}

Answer:

Fitness of Cloth: As per the provision of Section 16(1) of the Sale of Goods (c) Act, 1930, an implied condition in a contract of sale that an article is fit for a particular purpose only arises when the purpose for which the goods are supplied is 1 (2 M) known to the seller, the buyer relied on the seller's skills or judgment and seller deals in the goods in his usual course of business.

In this case, the cloth supplied is capable of being applied to a variety of purposes, the buyer should have told the seller the specific purpose for which he required the goods. But he did not do so. Therefore, the implied condition as to the fitness for (2 M) the purpose does not apply. Hence, the buyer will not succeed in getting any remedy from the seller under the Sale of Goods Act, 1930.

Answer 3:

Parties must intend to create legal obligations: There must be an intention on (a) the part of the parties to create legal relationship between them. Social or domestic type of agreements are not enforceable in court of law and hence they do not result (2.5 M) into contracts. But it will make a valid contract if it is out of natural loves affection and agreement is in writing signed & registered.

In the given question, Mr. Ramesh promised to pay Rs. 50,000 to his wife so that she can spend the same on her birthday. However, subsequently, Mr. Ramesh failed to fulfill the promise, for which Mrs. Lali wants to file a suit against Mr. Ramesh. Here, in the given circumstance wife will be able to recover the amount as it was out of natural loves affection and the agreement is in writing, signed and registered and there is nearby relationship between the parties.

Answer:

(b) The meaning of the term ultra vires is simply "beyond (their) powers". The legal phrase "ultra vires" is applicable only to acts done in excess of the legal powers of the doers.

In consequence, any act done or a contract made by the company which travels beyond the powers not only of the directors but also of the company is wholly void and inoperative in law and is therefore not binding on the company.

(1 M)

If the ultra vires loan has been utilised in meeting lawful debt of the company then the lender steps into the shoes of the debtor paid off and consequently he would be entitled to recover his loan to that extent from the company.

The leading case through which this doctrine was enunciated is that of Ashbury Railway Carriage and Iron Company Limited v. Riche-(1875).

The facts of the case are:

The main objects of a company were:

- (a) To make, sell or lend on hire, railway carriages and wagons;
- (b) To carry on the business of mechanical engineers and general contractors.

The directors of the company entered into a contract with Riche, for financing the construction of a railway line in Belgium, and the company further ratified this act of the directors by passing a special resolution. The company however, repudiated the contract as being ultra-vires. And Riche brought an action for damages for breach of contract. His contention was that the contract was well within the meaning of the word general contractors and hence within its powers. Moreover it had been ratified by a majority of share-holders. However, it was held by the Court that the contract was null and void. It said that the terms general contractors was associated with mechanical engineers, i.e. it had to be read in connection with the company's main business.

The whole position regarding the doctrine of ultra vires can be summed up as:

- (i) When an act is performed, which though legal in itself, is not authorized by the object clause of the memorandum, or by the statute, it is said to be ultravires the company, and hence null and void.
- (ii) An act which is ultravires, the company cannot be ratified even by the unanimous consent of all the shareholders.
- (iii) An act which is ultravires the directors, but intravires the company can be ratified by the members of the company through a resolution passed at a general meeting.
- (iv) If an act is ultravires the Articles, it can be ratified by altering the Articles by a Special Resolution at a general meeting.

However, the disadvantages of this doctrine outweigh its main advantage, namely to provide protection to the shareholders and creditors. Although it may be useful to members in restraining the activities of the directors, it is only a nuisance in so far as it prevents the company from changing its activities in a direction which is agreed by all. Again, the purpose of doctrine of ultra vires has been defeated as now the object clause can be easily altered, by passing just a special resolution of the shareholders.

4 Marks 1 M Each)

(1 M)

-(1 M)

Answer 4:

Distinction between LLP and Limited Liability Company (LLC) (a)

	Basis	LLP	LLC	
1.	Regulating Act	The LLP Act, 2008.	The Companies Act, 2013.	
2.	Members/Partners	The persons who contribute to LLP are known as partners of the LLP.	The persons who invest the money in the shares are known as members of the company.	
3.	Internal governance structure	The internal governance structure of a LLP is governed by agreement between the partners.	The internal governance structure of a company is regulated by statute (i.e., Companies Act, 2013).	
4.	Name	Name of the LLP to contain the word "Limited Liability partnership" or "LLP" as suffix.	Name of the public company to contain the word "limited" and Private company to contain the word" Private limited" as suffix.	
5.	Number of members/ partners	Minimum – 2 members Maximum – No such limit on the members in the Act. The members of the LLP can be individuals/or body corporate through the nominees.	Private company: Minimum – 2 members Maximum – 200 members Public company: Minimum – 7 members Maximum – No such limit on the members. Members can be organizations, trusts, another business form or individuals.	
6.	Liability of members/ partners	Liability of a partners is limited to the extent of agreed contribution except in case of willful fraud.	Liability of a member is limited to the amount unpaid on the shares held by them.	
7.	Management	The business of the company managed by the partners including the designated partners authorized in the agreement.	The affairs of the company are managed by board of directors elected by the shareholders.	
8.	Minimum number of directors/ designated partners	Minimum 2 designated partners.	Private Co. – 2 directors Public Co. – 3 directors	

Answer:

(b) (i) Duty of the buyer according to the doctrine of "Caveat Emptor": In case of] sale of goods, the doctrine 'Caveat Emptor' means 'let the buyer beware'. When sellers display their goods in the open market, it is for the buyers to make a proper selection or choice of the goods. If the goods turn out to be \{2 M} defective he cannot hold the seller liable. The seller is in no way responsible for the bad selection of the buyer. The seller is not bound to disclose the defects in the goods which he is selling.

Duty of the seller according to the doctrine of "Caveat Emptor": The following exceptions to the Caveat Emptor are the duties of the seller:

- Fitness as to quality or use 1.
- 2. Goods purchased under patent or brand name
- 3. Goods sold by description
- Goods of Merchantable Quality 4.
- 5. Sale by sample
- Goods by sample as well as description 6.
- 7. Trade usage
- Seller actively conceals a defect or is guilty of fraud
- As Mr. Das has specifically mentioned that he required the wood which would] (ii) be best suited for the purpose of making wooden doors and window frames but the seller supplied Mango tree wood which is most unsuitable for the 3 M purpose. Mr. Das is entitled to get the money back or the right kind of wood

{2 M}

as required serving his purpose. It is the duty of the seller to supply such goods as are reasonably fit for the purpose mentioned by buyer. [Section 16(1) of the Sale of Goods Act, 1930].

Answer 5:

Position of Mr. D: Mr. D sold some goods to Mr. E for Rs. 5,00,000 on 15 days (a) credit. Mr. D delivered the goods. On due date Mr. E refused to pay for it. So, Mr. D is an unpaid seller as according to section 45(1) of the Sale of Goods Act, 1930 the seller of goods is deemed to be an 'Unpaid Seller' when the whole of the price has not been paid or tendered and the seller had an immediate right of action for $\{1^{1/2} M\}$ the price.

Rights of Mr. D: As the goods have parted away from Mr. D, therefore, Mr. D cannot exercise the right against the goods, he can only exercise his rights against the buyer i.e. Mr. E which are as under:

Suit for price (Section 55):

he may notify to Mr. E.

In the mentioned contract of sale, the price is payable after 15 days and Mr. E refuses to pay such price, Mr. D may sue Mr. E for the price.

(ii) Suit for damages for non-acceptance (Section 56): Mr. D may sue Mr. E for damages for non-acceptance if Mr. E wrongfully neglects or refuses to accept and pay for the goods. As regards measure of damages, Section 73 of the Indian Contract Act, 1872 applies.

(iii) **Suit for interest [Section 61]:** If there is no specific agreement between the Mr. D and Mr. E as to interest on the price of the goods from the date on which payment becomes due, Mr. \{11/2 M} D may charge interest on the price when it becomes due from such day as

Answer

As regards the question whether in the case of a registered firm (whose business) (b) was carried on after its dissolution by death of one of the partners), a suit can be filed by the remaining partners in respect of any subsequent dealings or transactions without notifying to the Registrar of Firms, the changes in the constitution of the (1 M) firm, it was decided that the remaining partners should sue in respect of such subsequent dealings or transactions even though the firm was not registered again after such dissolution and no notice of the partner was given to the Registrar.

The test applied in these cases was whether the plaintiff satisfied the only two requirements of Section 69 (2) of the Act namely,

(i) the suit must be instituted by or on behalf of the firm which had been

(ii) the person suing had been shown as partner in the register of firms. In view of this position of law, the suit is in the case by B and C against X in the name and on behalf of A & Co. is maintainable.

Where a new partner is introduced, the fact is to be notified to Registrar who shall make a record of the notice in the entry relating to the firm in the Register of firms. Therefore, the firm cannot sue as D's (new partner's) name has not been entered in the register of firms. It was pointed out that in the second requirement, the phrase (2 M) "person suing" means persons in the sense of individuals whose names appear in the register as partners and who must be all partners in the firm at the date of the suit.

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Answer 6:

- Right of outgoing partner to carry on competing business (Section 36):
 - An outgoing partner can carry on business competing with that of the firm and he may advertise such business in any manner which he deems fit.

- But he cannot use the firm name, Represent himself as carrying on the old business, and Solicit the customers of the old firm.
- A retiring partner may agree with the existing partners not to carry on a similar business within a specified period or within specified local limits. Such an agreement will not be in restraint of trade if the restraint is reasonable.

Right of outgoing partner to share subsequent profits (Section 37)

- Where any partner has died or ceased to be a partner, and the surviving or continuing partners carry on the business of the firm with the property of the firm without any final settlement of accounts as between them then the outgoing partner or his estate, the or his representative has following options:
 - a) The right to such share of the profit made since he ceased to be a partner as may be attributable to the use of his share of the property of the firm

 Or
 - **b)** To interest @ 6% per annum on the amount of his share in the property of the firm.

Answer:

- (b) Subsequent or Supervening impossibility (Becomes impossible after entering into contract): When performance of promise become impossible or illegal by occurrence of an unexpected event or a change of circumstances beyond the contemplation of parties, the contract becomes void e.g. change in law etc.
 - Also, according to section 65 of the Indian Contract Act, 1872, when an agreement is discovered to be void or when a contract becomes void, any person who has received any advantage under such agreement or contract is bound to restore it, or to make compensation for it to the person from whom he received it.
 - In the given question, after Mr. X and Mr. Y have entered into the contract to supply 50 tons of sugar, the event of flood occurred which made it impossible to deliver the sugar within the stipulated time. Thus, the promise in question became void. Further, Mr. X has to pay back the amount of Rs. 50,000 that he received from Mr. Y as an advance for the supply of sugar within the stipulated time. Hence, the contention of Mr. Y is correct.

(2 M)

{3 M}

PAPER: BUSINESS CORRESPONDENCE & REPORTING

The Question Paper comprises of 5 questions of 10 marks each.

Question No. 7 is compulsory. Out of questions 8 to 11, attempt any three.

SECTION-B: BUSINESS CORRESPONDENCE & REPORTING (40 MARKS)

Answer 7:

- (a) (i) Good quality products can give reward to organization in following ways:

 It gives long term success to any organization.

 It can give competitive edge i.e., higher profit and increased market share.

 It leads to satisfied customers thus playing a significant role in increasing the customer base.
 - (ii) Providing quality products at competitive prices is the most significant factor that determines the success of the organization in the long run.
 - (iii) Increased awareness amongst customers regarding quality has led organizations to constantly improve the quality of products and services by adopting new technologies which satisfies the customer's demands to remain competitive. Thus, businesses cannot ignore this aspect, if they intend to sustain longer in the market.
 - (iv) Organizations across the world whether in the manufacturing or service sectors pin their success on offering quality products and services at competitive prices. This is the mantra for long-term sustainable growth of any business. With growing consumer awareness about quality, markets have become highly competitive and more and more businesses embracing new technologies. In critical service sectors viz. healthcare, government and many online data/information process ing services, quality relies on skilled and trained workforce. International trade and economy can grow only if stringent quality standards are maintained.

Answer:

(b) (i) Note Making

11010 1 10111119								
Business Presentation \{1/2 M\}								
1.	Esse	en. for						
	1.1	Large Bsns, startups & prfs.to 1. sell product to clients 2. share vision 1.1.2.1 new staff policy and benefits 3. find new investors 1. discuss mutual benefits	·{1/2 M}					
2.	Obie	ectives						
	-	Engage the aud.						
		Tell a story	{1/2 M}					
		•						
_		Give prsnlegs./anlgs.	J 1					
3.	Do's	s and Don'ts						
	3.1	research well						
		1. cap. det. info.						
		2. Do not prt. excess info.						
		3. Prt. 3-5 pts.	{1/2 M}					
		4. Expln. Briefly &prcly.	(1/2 141)					
		5. Prep. Cont. well						
		•						
		1. Rvw. Imp. Info.						

2. Facts & data

Key:

Bsns.: businesses
Prfs.: professionals
Aud.: audience
Prsnl.: personal
Egs.: examples
Anlgs.: analogies

• Cap.: capture

Det.:detailedInfo.: information

Prt.: present
Expln.: explain
Prcly.: precisely
Prep.: prepare
Cont.: content
Rvw.: review

Imp.: important

{1 M}

(ii) Summary

{Preparation and presentation of Business Presentations are essential skills for owner of a large business, startup or a working professional alike. It is a useful tool to provide product details to clients, to share your ideas and vision with employees about new policies and their benefits or to find investors to expand or diversify.}{1 M} {The objective is to engage the target audience by spawning a story around your ideas by narrating personal anecdotes. For a good presentation you must research the subject in detail, do not swarm the audience with too much information. You must stick to 3-5 points and explain them with brevity and precision. Prepare the subject well and review important facts, figures and data.}{1 M}

Answer 8:

(a) {Physical barriers are caused due to obstructions/factors in the immediate environment or surroundings, often leading to problems in transmission of message.}{1 M} {These factors are noise, technical disturbances, outdated equipment, distant locations, office doors, separate areas for people, large office spaces, old technologies and lack of appropriate infrastructure.}{1 M}

Answer:

(b) (i) d - fasten

{1 M

- (ii) a deceptive
- (iii) He said/said to me/told me that it would be nice if he could see me again.

Each}

Answer:

(c) Sinking of Estonia/ The Deadly Voyage }{1 M}

{The passenger-and-car ferry Estonia sank in the Baltic. Despite being well designed, carrying enough lifeboats and being duly inspected on the fateful day of the voyage, it went down quickly in the cold and stormy night. {2 M} {Only 139 people largely men in the prime of their life survived, while 912 people majority being women, children and the elderly died of hypothermia. {2 M}

Answer 9:

(a) {Informal Communication is casual, friendly and unofficial. It can be between family, friends, neighbours, members of the community and people working together in an organization.}{1 M} {It is spontaneous conversation and exchange of information between two or more persons without conforming to the prescribed official rules, processes, systems, formalities and chain of command.}{1 M}

OR

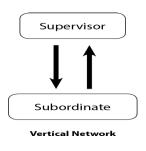
The most common networks followed in organisations are the following:

- (i) Vertical network: The vertical network is a formal network. It is usually between a higher ranking employee and a subordinate. In this two-way communication, immediate feedback is possible.
- (ii) Circuit network: When two persons communicate with each other sending messages and feedback, they form a communication circuit. Therefore it is known as circuit network.
- (iii) Chain network: The communication pattern that follows the chain of command from the senior to the junior is called the chain network.
- (iv) Wheel and spoke network: This is an organization where there is a single controlling authority who gives instructions and orders to all employees working under him/her and getting back the report from them.
- (v) Star network: The star communication network has multiple channels of communication open between all members. This network propagates group communication and is essential where teamwork is involved.

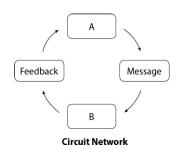
The usefulness of all networks depends on the structure and size of the company, and the manner of communication between the employees.

The above said network may be explained by diagram as below:

1. Vertical Network:

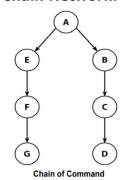


2. Circuit Network:

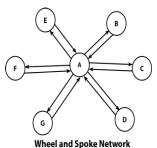


{1/4 M Each for Any Four} {1/4 M Each for Any Four}

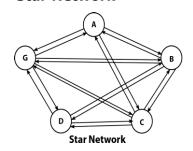
3. Chain Network:



4. Wheel & Spoke Network



5. Star Network



Answer:

- **(b)** (i)
- (4) / Spend

- (ii) (1) / Spotless
 - (iii) He asked / enquired of her if / whether she was coming to the party.

Answer:

(c) Report

Annual Day Celebrations: A gala event / Annual Day Celebrations

Our beloved alma mater / Mother's Global Institute celebrated its 20th Annual Day on November 30, 2021 at the school auditorium with great fanfare. As many as 1000 guests comprising students, parents and alumni attended the event. The programme commenced at 10 AM with the Chief Guest, Municipal Councill or Sh. XYZ lighting the ceremonial lamp with Director, Dr. ABC, in presence of senior staff members followed by Saraswati Vandana rendered by the middle school choir. The Chief Guest addressed the large audience, motivating the students to concentrate on holistic personality development. He congratulated the school teaching staff, students and authorities for delivering excellent results in the grade X and XII consecutively for 3 years despite the sudden onslaught of the pandemic.

{1 M

Each}

It was then time for a cultural extravaganza based on the theme 'Unity in Diversity'. The junior school students (grade II to IV)) highlighted their dancing skills, captivating the audience with a dance parody based on folk dances of India from Bhangra to Bihu and Ghoomer to Garba. The stage came alive with their colourful costumes and vibrant moves. The middle school choir enthralled the audience with soulful renditions of the popular patriotic numbers 'Jai Ho' and 'Suno Gaur se duniya walon' and 'India Wale'. Audience was swaying to the foot-tapping music and gave a thunderous applause amid encore requests. A thematic play was presented by the senior school students of grade XI and XII that showcased the cultural and civilizational ethos of our nation.

{2 M}

The chief quest then gave away prizes to the meritorious students, winners of the Painting & Debate Competition held on 'Bal Diwas' on November 14, 2021 and House Captain of the 'Ganges' House for winning maximum medals at the recently held sports meet. The programme ended with The Principal Dr. Mrs. BNM delivering vote [{1 M} of thanks to the Chief Guest. The quests were ushered to the school grounds where Winter Carnival was organized and refreshments were served. It was a fun day well spent amid entertainment galore, giggles and laughter.

Answer 10:

Emotional Awareness and Control: "Human behaviour is not under the sole (a) control of emotion or deliberation but results from the interaction of these two processes," Loewenstein said.

Emotions are a powerful force that affect our perception of reality regardless of how \{1 M} hard we try to remain unbiased. In fact, intense emotions can undermine a person's capacity for rational decision-making, even when the individual is aware of the need to make careful decisions.

Consequently, emotional awareness is a necessary element of good communication. While interacting with another person or a group, it is important to understand the emotions you and he/ she/ they are bringing to the discussion. Managing your own \ \{1 M\} emotions and at the same time respecting the emotional state of others helps in smooth interaction.

Answer:

- (b) The obstacle course was run by me in record time. (i)
 - Larry generously donated money to the homeless shelter. (ii)

The students requested / urged / begged their teacher to allow / kindly allow (iii) them to watch the cricket match.

Answer:

(c) Article

'The Role of Youth in combating corruption'

By.....(Writer's name)

Corruption has become the order of the day. It has spread its tentacles in all walks of life. It seems that corruption has spared no one; everyone is in the grip of corruption. It is ruining power, society and the country as well. There is an urgent need to check this rampant corruption otherwise we will land ourselves nowhere.

{1 M}

A beginning can be made in this direction by holding anti-corruption drives. The illeffects of corruption in public life should be publicised through the internet and blogs. The uprising young citizens need to join hands as one and battle against corruption. They need to spread awareness, more so in rural areas and equip them with knowledge about this burning issue. Recently the name of Anna Hazare has become synonymous with combating corruption so the youth of India have an idol among them whom they can follow. The dedicated efforts of the honest youth are

- {2 M}

MITTAL COMMERCE CLASSES

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bound to succeed in the long run -in demolishing and vanguishing this social evil which has earned us a bad name.

Youth can play an important role in combating corruption. They can arrange awareness campaigns about corruption and make an anti-corruption youth brigade, to keep a vigil over the offices.

Youth can make people understand that they should not resort to corrupt practices to get their work done. Youngsters must discourage people to offer or receive bribes. If no one gives any money, work will be done automatically.

The youth must make the general public aware of various anti-corruption laws and the right to information so that they come in handy at the most opportune time. $|\{1 M\}|$ Youth are the future of the country. A lot rests on their strong shoulders.

{1 M}

Answer 11:

(a) Minutes of the Meeting

Speakers involved were: Head of Sales and Marketing, the Product Head, Product lead, three members of the Sales team.

Date: 1st March, 2021

Meeting started at 10: 00 am.

Mrs. Rama Desai, Head of Sales and Marketing informed the agenda of the meeting i.e the steep rise in the sale of Hand wash (liquid) form.

Mr. Rahul Sharma, Product Head discussed the matter, appreciating the Sales and $\{1^{1/2} M\}$ Marketing team. Suggested to come up with a new variant of the product in different fragrances and volumes.

Ms. Garima Thakur, Costing Head gave a detailed analysis of the figures observed in the last six months.

Her team including Mr. X, Mr. Y and Mr. Z elaborated on the market trends based on the usage of the particular product.

All the participants agreed to the decision of introducing a new variant of the product and come back with a detailed report.

Conclusion Stated: ATR to be submitted by 7th March, 2021 to the Head of Sales and Marketing.

Answer:

(b) {Patient listening is critical for interpreting the message in the right perspective and context.}{1 M} {A good listener does not only listen to the spoken words, but observes carefully the nonverbal cues to understand the complete message. He absorbs the given information, processes it, understands its context and meaning and to form an accurate, reasoned, intelligent response. \{2 M\}

Answer:

- Are books bought from the market by you?] {1 M (c) 1.
 - 2. The ring is made by the goldsmith.