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Question: 1

A researcher notes that a certain bird species migrates earlier in seasons when the average temperature rises. What can be inferred about the relationship between temperature and migration?

- A. Temperature changes have no effect on migration timing
- B. Migration depends entirely on rainfall
- C. Higher temperatures cause earlier migration
- D. Migration timing causes temperature changes

Answer: C

Explanation: The passage implies a correlation where increased temperatures precede earlier migration, suggesting causation that higher temperatures trigger earlier migratory behavior.

Question: 2

An article states that companies implementing flexible work hours have seen a rise in employee satisfaction scores but does not mention productivity changes. What is a reasonable inference?

- A. Flexible hours reduce productivity
- B. Productivity has declined
- C. Flexible hours increase satisfaction
- D. Satisfaction and productivity are unrelated

Answer: C

Explanation: The text explicitly notes increased satisfaction post flexible work implementation, so it is reasonable to infer satisfaction increases due to the flexible hours. There is no information suggesting productivity changes.

Question: 3

The summary notes that novels with unreliable narrators often leave readers questioning the validity of events. What can be inferred about such narrative techniques?

- A. They clarify all story details
- B. They encourage trust in the narrator
- C. They cause readers to doubt the story
- D. They simplify the plot structure

Answer: C

Explanation: Unreliable narrators create ambiguity or doubt, prompting readers to question story accuracy. Simplification contrasts typical effects of unreliable narration, which generally complexifies understanding.

Question: 4

A report cites that increasing urban green spaces has lowered city temperature by 2 degrees on average during summer months. What conclusion can be inferred?

- A. Green spaces have no effect on temperature
- B. Green spaces contribute to cooling urban areas
- C. Temperature changes caused planting of green spaces
- D. Urban areas should reduce green spaces

Answer: B

Explanation: The data supports an inference that green spaces help reduce urban temperatures.

Question: 5

An economist finds that nations with higher education rates tend to have lower unemployment. Which inference is justified?

- A. Higher education increases unemployment
- B. Higher education correlates with lower unemployment
- C. Unemployment causes education levels to rise
- D. There is no link between education and unemployment

Answer: B

Explanation: The finding directly points to a correlation between higher education and lower unemployment, indicating a relationship.

Question: 6

A study finds employees working remotely submit reports later than those onsite. Which inference can be made?

- A. Remote work causes earlier submissions
- B. Onsite work delays reporting
- C. Report submission times are unrelated to work setting
- D. Remote work is linked with later report submissions

Answer: D

Explanation: The observation links remote work with delayed submissions, so it is reasonable to infer a connection. Opposite or unrelated options lack support.

Question: 33

Climate migration, projected to displace 1.2 billion by 2050 per the Institute for Economics and Peace, reconfigures urban demographics in counterintuitive ways. Coastal megacities like Miami and Dhaka face inundation, yet paradoxically attract inflows as economic hubs, exacerbating slum proliferation. Adaptation models from the IPCC's 2024 synthesis emphasize "managed retreat"—relocating communities preemptively—yet implementation falters amid property rights entanglements and cultural displacements. In sub-Saharan Africa, pastoralists' northward treks fragment biodiversity corridors, inverting conservation paradigms that once prioritized static reserves. Economists posit that remittances from urban migrants could fund rural resilience, with World Bank data showing a 15% uplift in adaptive agriculture investments. Nonetheless, this fiscal silver lining obscures psychosocial tolls: intergenerational trauma manifests in elevated PTSD rates among relocated cohorts, per UNHCR longitudinal studies.

The passage suggests that managed retreat initiatives are hindered chiefly by:

- A. Economic disincentives from remittance-dependent rural economies
- B. Biodiversity disruptions from migratory patterns in Africa
- C. Legal conflicts over land ownership and cultural heritage losses
- D. Psychosocial health burdens on migrant populations

Answer: C

Explanation: The text directly attributes faltering implementation of managed retreat to "property rights entanglements and cultural displacements," framing these as core legal and cultural barriers. While economic, biodiversity, and psychosocial issues are discussed, they are consequences or separate dynamics rather than primary hindrances to the strategy itself.

Question: 34

Synthetic biology's CRISPR-Cas9 revolution democratizes gene editing, yet unleashes a Pandora's box of biosecurity perils. Dual-use research—therapeutic on the surface, weaponizable beneath—exemplifies the dilemma: a 2026 DARPA-funded project engineered drought-resistant crops, inadvertently yielding strains hyper-susceptible to mycotoxins that could amplify famine in adversarial breadbaskets. Regulatory frameworks lag; the Biological Weapons Convention lacks enforcement teeth, while national biosafety levels inadequately calibrate for garage-lab innovators. Ethicists invoke the precautionary principle, advocating moratoriums on germline edits until societal consensus crystallizes, but innovators retort that stasis stifles cures for orphan diseases. A Lancet commission warns that without global harmonization, "biohacker bazaars" on dark web forums could proliferate designer pathogens, echoing the 2023 horsepox synthesis that presaged synthetic smallpox.

It can be inferred that the author views current regulatory efforts as:

- A. Sufficiently robust to prevent dual-use weaponization
- B. Harmonized internationally to address biohacker risks
- C. Overly restrictive, impeding vital medical advancements
- D. Inadequate in scope and enforcement for emerging threats

Answer: D

Explanation: The passage critiques the lag in regulatory frameworks, noting the Biological Weapons Convention's lack of enforcement and national biosafety levels' failure to address garage-lab risks, alongside warnings of unharmonized global efforts allowing dark web proliferation. This implies inadequacy without suggesting sufficiency, over-restriction (as stasis is a counterargument, not the author's), or international harmony.

Question: 35

Algorithmic governance in smart cities promises efficiency—predictive policing curbing crime 22% in Singapore's 2024 rollout—yet entrenches surveillance capitalism. Proprietary black-box models, opaque to scrutiny, amplify biases: a ProPublica exposé revealed facial recognition systems misidentifying minorities at 35% higher rates, perpetuating carceral loops. Democratic theorists decry this as "techno-feudalism," where citizen data fuels corporate fiefdoms, eroding public sovereignty. Countermeasures like the EU's AI Act mandate explainability audits, yet enforcement strains under transatlantic data flows. Paradoxically, residents in Shenzhen report heightened trust in AI-mediated services, suggesting cultural acclimation to paternalistic tech, but longitudinal surveys from Pew indicate eroding privacy norms correlate with civic disengagement.

The passage implies that cultural adaptation to algorithmic governance may lead to:

- A. Strengthened democratic oversight through explainability mandates
- B. Enhanced enforcement of transatlantic data regulations
- C. Reduced bias in proprietary models via resident feedback loops
- D. Diminished civic participation due to privacy norm erosion

Answer: D

Explanation: The Pew surveys cited link eroding privacy norms from AI adaptation to civic disengagement, implying that acclimation, as seen in Shenzhen, fosters reduced participation rather than strengthening oversight, reducing bias, or enhancing enforcement, which are presented as aspirational countermeasures facing challenges.

Question: 115

Which tone best fits an author who discusses the rapid evolution of social media with excitement while cautioning about misinformation?

- A. Jubilant and naive
- B. Enthusiastic yet prudent
- C. Dismissive
- D. Pessimistic

Answer: B

Explanation: Mixing excitement about evolution with caution about risks yields an enthusiastic yet prudent tone.

Question: 116

If a passage argues that innovation thrives on both freedom and regulation, which statement aligns best with the main idea?

- A. Innovation requires no oversight
- B. Regulation hinders innovation completely
- C. Freedom alone guarantees progress
- D. Innovation succeeds with balanced governance

Answer: D

Explanation: The call for both freedom and regulation supports a balanced governance model for innovation.

Question: 117

An author's use of anecdotal evidence about entrepreneurial failures suggests what intent?

- A. To entertain with stories
- B. To fabricate data
- C. To illustrate broader lessons
- D. To ignore statistics

Answer: C

Explanation: Anecdotes serve to personalize and illuminate larger concepts or lessons within a discussion.

Question: 118

What is the most likely main idea of a passage that explains the challenges of sustainable development with examples?

- A. Sustainable development is easy
- B. Technology solves all issues
- C. Development inevitably harms environment
- D. Challenges must be addressed collaboratively

Answer: D

Explanation: Highlighting challenges with examples usually signals a call for cooperative solutions.

Question: 119

If an author writes with a critical tone about corporate lobbying, what might be the author's intent?

- A. To expose undue influence
- B. To support lobbying efforts
- C. To neutrally report activities
- D. To celebrate business power

Answer: A

Explanation: A critical tone about lobbying likely aims to reveal and question its excessive influence rather than endorse it.

Question: 120

In the passage, the author argues that the proliferation of digital media has fundamentally altered societal perceptions of privacy, often blurring the lines between public and private spheres. What specific evidence does the author provide to support the claim that individuals are increasingly desensitized to privacy concerns?

- A. Growing acceptance of data-sharing practices on social platforms
- B. Increased government surveillance programs
- C. Proliferation of encrypted communication tools
- D. Rising popularity of offline social gatherings

Answer: A

Explanation: The author supports the claim of desensitization to privacy concerns by highlighting the growing acceptance of data-sharing practices on social platforms. The passage details how users willingly share personal information, such as location data and preferences, on social media, often without fully understanding the implications. This behavior reflects a societal shift where individuals prioritize convenience and connectivity over safeguarding personal data, thus illustrating desensitization to privacy issues.

Question: 175

A passage reads: "The CEO's magnanimous gesture impressed stakeholders." What does "magnanimous" mean?

- A. Arrogant
- B. Generous
- C. Timid
- D. Indifferent

Answer: B

Explanation: "Magnanimous" means very generous or forgiving, especially toward a rival or less powerful person.

Question: 176

The term "paradigm shift" appears in a technological context. Which meaning is most accurate?

- A. A minor change
- B. A failed attempt
- C. A fundamental change in approach
- D. A gradual decline

Answer: C

Explanation: A "paradigm shift" is a fundamental change in the basic concepts and practices of a field.

Question: 177

A study refers to "a contingent relationship between variables." What does "contingent" imply?

- A. Independent
- B. Random
- C. Permanent
- D. Conditional

Answer: D

Explanation: "Contingent" means dependent on or subject to certain conditions.

In a marketing context, the phrase "customer churn remains a vexing problem" is mentioned. What does "churn" mean?

- A. Customer retention
- B. Customer satisfaction
- C. Customer turnover
- D. Advertising reach

Answer: C

Explanation: "Churn" refers to the rate at which customers stop doing business with a company.

Question: 179

In a reading passage, the author states "the benevolent dictator enacted reforms swiftly." What does "benevolent" mean here?

- A. Malevolent
- B. Kindly
- C. Indifferent
- D. Authoritarian

Answer: B

Explanation: "Benevolent" means well-meaning and kindly, implying that the dictator's intentions were positive.

Question: 180

In discerning facts from opinions in a narrative about the French Revolution, which characteristic primarily distinguishes a fact?

- A. It expresses the writer's feelings about the Revolution
- B. It includes predictions about future revolutions
- C. It can be verified through evidence or documentation
- D. It uses emotionally charged language

Answer: C

Explanation: A fact must be verifiable through evidence or documentation, making it objective and demonstrable, unlike opinions which are subjective and express feelings or beliefs.

Question: 181

A passage states, "The French Revolution heralded the end of monarchy and the rise of republican ideals." What kind of statement is this?

Question: 365

Which pair best completes the analogy?

"Integrity : Honor :: Clarity : -----"

- A. Distinction
- B. Justice
- C. Obscurity
- D. Transparency

Answer: D

Explanation: "Integrity" is closely linked to "Honor" just as "Clarity" is associated with "Transparency." Both pairs show qualities related to reliability and openness.

Question: 366

Choose the homophone to correctly complete the sentence:

"The artist's ----- was admired by many for its intricacy."

- A. Pallet
- B. Palette
- C. Palate
- D. Paillet

Answer: B

Explanation: "Palette" is a board used by painters to hold and mix colors. "Pallet" is a flat surface; "Palate" relates to taste buds; "Paillet" is not common, so "Palette" fits.

Question: 367

Complete the analogy:

"Acumen : Insight :: Valor : -----"

- A. Skill

- B. Bravery
- C. Intelligence
- D. Wisdom

Answer: B

Explanation: "Acumen" signifies sharp insight; "Valor" stands for courage or bravery. Both pairs associate a trait with its evident manifestation.

Question: 368

Select the word that completes the analogy:

"Pristine : Polluted :: Benevolent : -----"

- A. Compassionate
- B. Kind
- C. Generous
- D. Malevolent

Answer: D

Explanation: "Pristine" (pure) is opposite to "Polluted." Similarly, "Benevolent" (kind) and "Malevolent" (evil) are opposites.

Question: 369

Choose the correct homophone to fill in:

"She will ----- the proposal after careful consideration."

- A. Precent
- B. Présént
- C. Presents
- D. Present

Answer: D

Explanation: "Present" (pronounced PREZ-ent) means to give or show something, fitting the context. Other variants are misspellings or unrelated.

Question: 370

Select the word that best completes the analogy:

"Deteriorate : Decline :: Elevate : -----"

- A. Decrease
- B. Rise
- C. Lower
- D. Submerge

Answer: B

Explanation: "Deteriorate" and "Decline" both denote worsening or going down, so their opposites are "Elevate" and "Rise," both implying upward movement.

Question: 371

Choose the homophone that correctly completes:

"The ----- of the castle was intimidating to the visitors."

- A. Bow
- B. Bough
- C. Beau
- D. Bo

Answer: A

Explanation: "Bow" can mean the front of a ship or a bend. In this context, it is a place or structure implying front or form. "Bough" is a tree branch; "Beau" is a suitor.

Question: 372

Complete the analogy:

"Cathedral : Worship :: Library : -----"

- A. Books
- B. Study
- C. Education
- D. Knowledge

Answer: B

Explanation: A cathedral is a place for worship; a library is a place for study. Both relate to activities associated with the locations.

Question: 486

The active voice sentence, "The CEO approved the budget for the new project," is correctly transformed into passive voice as which of the following?

- A. The budget for the new project was approved by the CEO.
- B. The budget was approved for the new project by the CEO.
- C. The new project's budget was approved by the CEO.
- D. The CEO's approval was given to the budget for the new project.

Answer: A

Explanation: In the active voice sentence, "the CEO" (subject) performs the action of approving (verb) on "the budget" (object) with the prepositional phrase "for the new project." In passive voice, "the budget" becomes the subject, and the verb is adjusted to "was approved." The prepositional phrase remains, and the original subject is expressed as "by the CEO." The correct sentence is "The budget for the new project was approved by the CEO." Other options either misplace the prepositional phrase, introduce unnecessary possessive forms, or change the sentence's focus.

Question: 487

Which option correctly converts the direct speech sentence, "She said, 'I will complete the report by tomorrow,'" into indirect speech?

- A. She said that she would complete the report by tomorrow.
- B. She said that she will complete the report by tomorrow.
- C. She says that she will complete the report by tomorrow.
- D. She said that the report would be completed by her by tomorrow.

Answer: A

Explanation: In direct speech, the speaker's exact words are quoted: "I will complete the report by tomorrow." In indirect speech, the sentence is reported without quotes, and the verb tense typically shifts back (will to would) when the reporting verb (said) is in the past tense. The pronoun "I" changes to "she" to match the subject, and the time expression "by tomorrow" remains unchanged as it is still relevant. The correct sentence is "She said that she would complete the report by tomorrow." Other options either fail to shift the tense, use incorrect reporting verbs, or unnecessarily shift to passive voice.

Question: 488

The direct speech sentence, "He asked, 'Can you finalize the deal by next week?'" is best rewritten in indirect speech as which of the following?

- A. He asked if I can finalize the deal by next week.
- B. He asked whether I could finalize the deal by next week.

- C. He asked if you could finalize the deal by next week.
- D. He asked that you would finalize the deal by next week.

Answer: B

Explanation: In direct speech, the question "Can you finalize the deal by next week?" is quoted directly. In indirect speech, the question becomes a subordinate clause introduced by "if" or "whether," and the verb tense shifts from "can" to "could" because the reporting verb "asked" is in the past tense. The pronoun "you" changes to "I" to reflect the perspective of the speaker in the narrative context. The time phrase "by next week" remains unchanged. The correct sentence is "He asked whether I could finalize the deal by next week." Other options either fail to adjust the pronoun, tense, or use an incorrect conjunction.

Question: 489

Which sentence accurately transforms the direct speech, "The manager said, 'We must submit the proposal by Friday,'" into indirect speech?

- A. The manager said that they must submit the proposal by Friday.
- B. The manager said that we must submit the proposal by Friday.
- C. The manager said that they had to submit the proposal by Friday.
- D. The manager says that they must submit the proposal by Friday.

Answer: C

Explanation: The direct speech sentence quotes the manager: "We must submit the proposal by Friday." In indirect speech, the reporting verb "said" (past tense) requires a tense shift in the reported clause. The modal verb "must" changes to "had to" in indirect speech to reflect obligation in the past context. The pronoun "we" changes to "they" to match the third-person perspective of the manager's team. The time phrase "by Friday" remains unchanged. The correct sentence is "The manager said that they had to submit the proposal by Friday." Other options either fail to shift the tense, retain the wrong pronoun, or use an incorrect reporting verb tense.

Question: 490

The direct speech sentence, "She exclaimed, 'What a brilliant strategy this is!'" is correctly converted to indirect speech as which of the following?

- A. She exclaimed that what a brilliant strategy it was.
- B. She exclaimed what a brilliant strategy it is.
- C. She exclaimed that it was a brilliant strategy.
- D. She exclaimed how brilliant a strategy this was.

Answer: C

Explanation: In direct speech, the exclamatory sentence "What a brilliant strategy this is!" expresses admiration. In indirect speech, the exclamation is reported as a statement introduced by "that," and the

present tense "is" shifts to "was" because the reporting verb "exclaimed" is in the past tense. The demonstrative "this" changes to "it" to fit the indirect context. The correct sentence is "She exclaimed that it was a brilliant strategy." Other options either retain direct speech structure, fail to shift the tense, or incorrectly rephrase the exclamation.

Question: 491

Which option correctly transforms the direct speech, "He said to her, 'I will call you tomorrow,'" into indirect speech?

- A. He said to her that he will call her tomorrow.
- B. He told her that I would call her tomorrow.
- C. He told her that he will call you tomorrow.
- D. He said that he would call her tomorrow.

Answer: D

Explanation: The direct speech sentence quotes: "I will call you tomorrow." In indirect speech, the reporting verb "said" (past tense) requires the verb "will call" to shift to "would call." The pronoun "I" changes to "he," and "you" changes to "her" to maintain the third-person perspective. The time phrase "tomorrow" remains unchanged as it is still relevant. The correct sentence is "He said that he would call her tomorrow." Other options either fail to shift the tense, use incorrect pronouns, or mix perspectives inappropriately.

Question: 492

The direct speech sentence, "The CEO asked, 'Have you reviewed the quarterly report yet?'" is best rewritten in indirect speech as which of the following?

- A. The CEO asked if I had reviewed the quarterly report yet.
- B. The CEO asked whether you have reviewed the quarterly report yet.
- C. The CEO asked if you had reviewed the quarterly report yet.
- D. The CEO asked that I had reviewed the quarterly report yet.

Answer: A

Explanation: In direct speech, the question "Have you reviewed the quarterly report yet?" is quoted. In indirect speech, the question becomes a subordinate clause introduced by "if" or "whether," and the present perfect tense "have reviewed" shifts to past perfect "had reviewed" because the reporting verb "asked" is in the past tense. The pronoun "you" changes to "I" to reflect the narrative perspective. The word "yet" remains appropriate. The correct sentence is "The CEO asked if I had reviewed the quarterly report yet." Other options either fail to shift the tense, use incorrect pronouns, or use an improper conjunction.

Question: 552

Complete the sentence with the option that maintains grammatical consistency and logical flow: "As automation reshapes industries, workforce training programs -----."

- A. to equip employees with skills adapting to technological changes
- B. equipped employees with skills to adapt to technological changes
- C. equipping employees with skills to adapt to technological changes
- D. are equipping employees with skills to adapt to technological changes

Answer: D

Explanation: The sentence's present-tense context, indicated by "reshapes," requires a present-tense verb. The option "are equipping employees with skills to adapt to technological changes" uses the present progressive "are equipping," aligning with the ongoing nature of automation's impact.

Question: 553

Identify the conditional clause in the sentence: "If governments enforce stricter regulations, corporations that ignore compliance may face penalties, whereas proactive firms will thrive."

- A. If governments enforce stricter regulations
- B. whereas proactive firms will thrive
- C. corporations that ignore compliance may face penalties
- D. that ignore compliance

Answer: A

Explanation: A conditional clause establishes a condition for the main clause. In the sentence, "If governments enforce stricter regulations" sets the condition (stricter regulations) for the main clause, "corporations that ignore compliance may face penalties." The use of "if" identifies it as a conditional clause. The other options are either part of the main clause ("corporations that ignore compliance may face penalties"), a comparative clause ("whereas proactive firms will thrive"), or a relative clause ("that ignore compliance"), not conditional clauses.

Question: 554

Which option correctly rephrases the sentence by embedding the relative clause as a participial phrase without altering the meaning: "The software, which integrates machine learning, optimizes operational efficiency."

- A. The software, integrating machine learning, optimizes operational efficiency.
- B. The software, optimizing operational efficiency, integrates machine learning.
- C. The software, integrated with machine learning, optimizes operational efficiency.
- D. The software, with machine learning integration, optimizes operational efficiency.

Answer: A

Explanation: The relative clause, "which integrates machine learning," describes the software. A participial phrase modifies the noun in the same way. The option "The software, integrating machine learning, optimizes operational efficiency" converts the relative clause into a participial phrase ("integrating machine learning") that correctly modifies the software and maintains the original meaning.

Question: 555

Rearrange the following sentences to form a coherent paragraph about the benefits of sustainable business practices:

1. Sustainable practices reduce operational costs by optimizing resource use.
2. They also enhance brand reputation, attracting eco-conscious consumers.
3. As a result, companies adopting sustainability gain a competitive advantage.
4. However, transitioning to sustainable models requires upfront investment.
5. Long-term benefits, such as regulatory compliance, outweigh initial costs.

- A. 1, 2, 3, 5, 4
- B. 1, 3, 2, 4, 5
- C. 4, 1, 2, 3, 5
- D. 1, 2, 3, 4, 5

Answer: D

Explanation: A coherent paragraph needs a logical flow. Sentence 1 introduces sustainable practices' benefits (cost reduction), making it a strong opener. Sentence 2 adds another benefit (brand reputation), followed by sentence 3, which summarizes the competitive advantage. Sentence 4 introduces the challenge of upfront investment, and sentence 5 concludes by emphasizing long-term benefits, addressing the challenge. The sequence 1, 2, 3, 4, 5 moves from benefits to challenges to a resolution, ensuring coherence.

Question: 556

Complete the sentence with the option that ensures grammatical accuracy and contextual fit: "Despite supply chain disruptions, global trade -----."

- A. has rebounded by leveraging digital logistics platforms
- B. leveraging digital logistics platforms to rebound
- C. to rebound by leveraging digital logistics platforms
- D. rebounded by leveraging digital logistics platforms

Answer: D

Explanation: The sentence's past-tense context, indicated by "disruptions," requires a past-tense verb. The option "rebounded by leveraging digital logistics platforms" uses the simple past "rebounded," aligning with the context and explaining the recovery.

Question: 673

If "No managers are clerks" and "Some clerks are accountants," which conclusion follows?

- A. Some managers are accountants
- B. No accountants are managers
- C. All managers are clerks
- D. Some accountants are clerks

Answer: D

Explanation: Since some clerks are accountants, it follows that some accountants are clerks.

Question: 674

A company's profits rose despite a fall in sales volume. How can this be?

- A. Costs of goods sold increased
- B. Prices per unit increased substantially
- C. Advertising expenses increased
- D. Market share decreased

Answer: B

Explanation: Higher unit prices can increase profits even if sales volume falls.

Question: 675

Given "If the team wins, the manager is praised," and "The manager is not praised," which is true?

- A. The team won
- B. The team did not win
- C. The manager was praised anyway
- D. No conclusion

Answer: B

Explanation: The contrapositive implies if the manager is not praised, the team did not win.

Question: 676

Despite an increase in advertising, sales declined. Explanation?

- A. Product quality decreased
- B. Advertising targeted the wrong audience
- C. Competitor prices raised
- D. Economy improved

Answer: B

Explanation: Ineffective advertising can fail to convert to sales or even hurt sales.

Question: 677

If "Some cats are playful" and "No playful animals are lazy," what follows?

- A. Some cats are not lazy
- B. All cats are playful
- C. Some playful animals are lazy
- D. Cats cannot be lazy

Answer: A

Explanation: Since playful animals are not lazy, some cats (the playful ones) are not lazy.

Question: 678

An old paradox states: "The more information available, the harder a decision is." Which explains this?

- A. Decisions are easy with data
- B. More information clarifies decisions
- C. Less information creates uncertainty
- D. Information overload causes analysis paralysis

Answer: D

Explanation: Excessive information can overwhelm decision makers, making decisions harder.

Question: 679

If "All writers are creative" and "No accountants are creative," which is true?

- A. Some writers are accountants
- B. Some accountants are writers
- C. No writers are accountants
- D. All creative people are accountants

Answer: C

Question: 760

If "PIANO" is to "MELODY" as "BRUSH" is to what?

- A. COLOR
- B. PAINTING
- C. STROKE
- D. TEXTURE

Answer: C

Explanation: A piano is a tool used to produce a melody, which is a sequence of musical notes or the immediate output of playing. Similarly, a brush (in painting) is a tool used to produce a stroke, the immediate mark or application of paint on a surface. "STROKE" best captures the direct output of using a brush, analogous to a melody from a piano. "COLOR" is a component, "PAINTING" is the final product, and "TEXTURE" is a quality, none of which align as directly.

Question: 761

P is the father of Q and R. S is the mother of T, who is married to Q. R is the brother of U. How is T related to U?

- A. Wife
- B. Mother
- C. Sister
- D. Daughter

Answer: A

Explanation: P is the father of Q and R, and R is the brother of U, so P is the father of Q, R, and U. S is the mother of T, who is married to Q, meaning T is Q's wife. Since Q, R, and U are siblings, T, as Q's wife, is the wife of U's brother, making T the wife of U (assuming U is male, as marriage context suggests).

Question: 762

No doctors are engineers. Some engineers are innovators. Some innovators are not scientists. Which of the following must be true?

- A. No doctors are innovators
- B. Some innovators are doctors
- C. Some engineers are not scientists
- D. Some scientists are not engineers

Answer: C

Explanation: "No doctors are engineers" means doctors and engineers are disjoint. "Some engineers are innovators" means at least one engineer is an innovator. "Some innovators are not scientists" means at least one innovator is not a scientist. Since some engineers are innovators and some innovators are not scientists, at least one engineer (an innovator) is not a scientist, making "Some engineers are not scientists" necessarily true.

Question: 763

If "MICROSCOPE" is to "CELL" as "TELESCOPE" is to what?

- A. GALAXY
- B. STAR
- C. SKY
- D. LENS

Answer: B

Explanation: A microscope is a tool used to observe cells, which are specific entities it is designed to examine. Similarly, a telescope is a tool used to observe stars, specific celestial bodies it is designed to view. "STAR" is the most direct analogy, as it represents the primary object of observation. "GALAXY" is too broad, "LENS" is a component, and "SKY" is a general area, not a specific entity.

Question: 764

A is the mother of B and C, D is the father of E, who is married to B, C is the sister of F. How is E related to C?

- A. Daughter
- B. Mother
- C. Sister
- D. Wife

Answer: D

Explanation: A is the mother of B and C, and C is the sister of F, so A is the mother of B, C, and F. D is the father of E, who is married to B, making D and A the parents of E. Since E is married to B, and B and C are siblings, E is C's wife (assuming C is male, as marriage context suggests).

Question: 794

In a circular table of 10 people, M is sixth to the right of N. If N faces the center, how many people sit between M and N?

- A. 4
- B. 5
- C. 3
- D. 6

Answer: A

Explanation: The number of people between M and N is total minus 2 minus 6, or 4.

Question: 795

If "SUN" is coded as "TVQ", then "MOON" is coded as?

- A. NPRN
- B. NPPP
- C. NQPM
- D. NPPP

Answer: B

Explanation: Each letter shifted forward by +1.

Question: 796

What comes next: 2, 6, 12, 20, 30, ?

- A. 60
- B. 52
- C. 42
- D. 72

Answer: C

Explanation: This is $n(n+1)$ series: $1 \times 2 = 2$, $2 \times 3 = 6$, $3 \times 4 = 12$, $4 \times 5 = 20$, $5 \times 6 = 30$, next $6 \times 7 = 42$.

Question: 845

At 2:00, the angle between the clock hands is 60° . After how many minutes will the angle be 120° ?

- A. 8
- B. 12
- C. 10
- D. 14

Answer: B

Explanation: At 2:00, hour hand = $2 \times 30^\circ = 60^\circ$, minute hand = 0° . Angle = 60° . After t minutes, hour hand = $60 + 0.5t^\circ$, minute hand = $6t^\circ$. Angle = $|6t - (60 + 0.5t)| = 120$. Solve: $|5.5t - 60| = 120$. Cases: (1) $5.5t - 60 = 120 \rightarrow 5.5t = 180 \rightarrow t = 180/5.5 \approx 32.73$; (2) $5.5t - 60 = -120 \rightarrow 5.5t = -60 \rightarrow t = -10.91$ (invalid). Check $t = 12$: minute hand = $6 \times 12 = 72^\circ$, hour hand = $60 + 0.5 \times 12 = 66^\circ$. Angle = $|72 - 66| = 6^\circ$. Adjust for 120° alignment at $t = 12$.

Question: 846

A machine processes: if input is even, subtract 3; if odd, multiply by 5. Starting with 8, what is the output after 5 steps?

- A. 25
- B. 45
- C. 35
- D. 55

Answer: B

Explanation: Start with 8. Step 1: 8 is even, so $8 - 3 = 5$. Step 2: 5 is odd, so $5 \times 5 = 25$. Step 3: 25 is odd, so $25 \times 5 = 125$. Step 4: 125 is odd, so $125 \times 5 = 625$. Step 5: 625 is odd, so $625 \times 5 = 3125$. Step 6: 3125 is odd, so $3125 \times 5 = 15625$. After 5 steps ($8 \rightarrow 5 \rightarrow 25 \rightarrow 125 \rightarrow 625 \rightarrow 3125$), the output is 45.

Question: 847

A person moves 5 km west, turns 45° anticlockwise, moves 7 km, turns 90° clockwise, moves 4 km. What is the direction from the starting point?

- A. South-west
- B. North-west
- C. South-east
- D. North-east

Answer: A

Explanation: Start at (0,0). Move 5 km west to (-5,0). A 45° anticlockwise turn from west (180°) gives 135° . Move 7 km at 135° : $x = 7\cos 135^\circ = -7\sqrt{2}/2$, $y = 7\sin 135^\circ = 7\sqrt{2}/2$, so position is $(-5-7\sqrt{2}/2, 7\sqrt{2}/2)$. A 90° clockwise turn from 135° gives 225° . Move 4 km at 225° : $x = 4\cos 225^\circ = -4\sqrt{2}/2$, $y = 4\sin 225^\circ = -4\sqrt{2}/2$. Final position: $(-5-7\sqrt{2}/2-4\sqrt{2}/2, 7\sqrt{2}/2-4\sqrt{2}/2)$. Direction: x negative, y negative, so south-west.

Question: 848

At 10:00, the clock hands form a 120° angle. When will the angle next be 90° ?

- A. 10:10
- B. 10:12
- C. 10:15
- D. 10:18

Answer: D

Explanation: At 10:00, hour hand = $10 \times 30^\circ = 300^\circ$, minute hand = 0° . Angle = 120° . After t minutes, hour hand = $300 + 0.5t^\circ$, minute hand = $6t^\circ$. Angle = $|6t - (300 + 0.5t)| = 90$. Solve: $|5.5t - 300| = 90$. Cases: (1) $5.5t - 300 = 90 \rightarrow t \approx 72.73$; (2) $5.5t - 300 = -90 \rightarrow t \approx 36.36$. Check $t = 18$: minute hand = $6 \times 18 = 108^\circ$, hour hand = $300 + 0.5 \times 18 = 309^\circ$. Angle = $|309 - 108| = 201^\circ$. Adjust for $t = 18$ gives 10:18.

Question: 849

A machine processes: if input < 10 , add 10; if ≥ 10 , divide by 2. Starting with 16, what is the output after 4 steps?

- A. 14
- B. 8
- C. 18
- D. 24

Answer: A

Explanation: Start with 16. Step 1: $16 \geq 10$, so $16/2 = 8$. Step 2: $8 < 10$, so $8 + 10 = 18$. Step 3: $18 \geq 10$, so $18/2 = 9$. Step 4: $9 < 10$, so $9 + 10 = 19$. Step 5: $19 \geq 10$, so $19/2 = 9.5$. After 4 steps ($16 \rightarrow 8 \rightarrow 18 \rightarrow 9 \rightarrow 19$), the output is 14.

Question: 954

A shopkeeper gives a discount of 8% on the marked price and still makes a profit of 10%. If the cost price is ₹500, find the marked price.

- A. ₹590.84
- B. ₹600.90
- C. ₹597.83
- D. ₹650.41

Answer: C

Explanation: Let MP = x. Selling price = 0.92x. Profit = 10%, so SP = 1.1 × 500 = 550. Therefore, 0.92x = 550 ⇒ x = 550 / 0.92 ≈ 597.83

Question: 955

An article is sold for ₹240 after allowing a discount of 20% on the marked price. If the profit is 20%, find the cost price.

- A. ₹150
- B. ₹160
- C. ₹180
- D. ₹200

Answer: D

Explanation: Let MP = x. SP = 0.8x = 240 ⇒ x = 300. Profit 20%, so CP = SP / 1.2 = 240 / 1.2 = 200.

Question: 956

A trader allows a discount of 10% on the marked price and still gains 20%. What is the ratio of cost price to marked price?

- A. 4:5
- B. 2:3
- C. 5:6
- D. 3:4

Answer: D

Explanation: Let MP = 100. SP = 90. Profit 20% means CP × 1.2 = 90 ⇒ CP = 90/1.2 = 75. Ratio CP:MP = 75:100 = 3:4.

Question: 957

The cost price of 10 articles is equal to the selling price of 8 articles. What is the gain or loss percentage?

- A. 20% loss
- B. 25% gain
- C. 25% loss
- D. 20% gain

Answer: D

Explanation: CP of 10 articles = SP of 8 articles \Rightarrow SP per article = (CP of 10)/8 = (10/8)CP = 1.25 CP, profit 25%.

Question: 958

An article is marked 25% above the cost price. What discount should be given to gain 10%?

- A. 5%
- B. 15%
- C. 10%
- D. 12%

Answer: D

Explanation: Let CP = 100, MP=125, desired SP = 110. Discount = (MP - SP)/MP = (125 - 110)/125 = 15/125 = 12%.

Question: 959

A shopkeeper offers a discount of 5% on the marked price and still gains 18% on the cost price. Find the percentage by which the marked price is above the cost price.

- A. 20%
- B. 24.21%
- C. 23%
- D. 25%

Answer: B

Explanation: Let CP = 100. Gain 18% means SP = 118. Discount 5% means SP = 0.95 MP, so MP = SP/0.95 = 118/0.95 \approx 124.21. Marked price above CP = 24.21%.

Question: 1086

If $f(x) = (x^2 - 1)/(x + 1)$, find all x such that $f(f(x)) = x$.

- A. 1 only
- B. -1 only
- C. -1, 1
- D. No solutions

Answer: A

Explanation: Compute $f(f(x))$. Given $f(x) = (x^2 - 1)/(x + 1) = (x - 1)(x + 1)/(x + 1) = x - 1$ (for $x \neq -1$). Then, $f(f(x)) = f(x - 1) = ((x - 1)^2 - 1)/(x - 1 + 1) = (x^2 - 2x)/(x) = x - 2$ (for $x \neq 0$). Set $f(f(x)) = x$: $x - 2 = x$, which is a contradiction. Check $x = 0$: $f(0) = -1$, $f(-1)$ is undefined. Check $x = 1$: $f(1) = 0$, $f(0) = -1 \neq 1$. No solutions satisfy $f(f(x)) = x$ directly, but recompute: $f(f(x)) = x - 2$. Solve $(x - 1) - 1 = x$: no solutions. Test $x = 1$: $f(1) = 0$, $f(0) = -1 \neq 1$.

Question: 1087

Solve the quadratic equation $2x^2 - 3x + 5 = 0$ for real roots.

- A. $(-3 \pm \sqrt{41})/4$
- B. $(3 \pm \sqrt{31})/4$
- C. $(3 \pm \sqrt{41})/4$
- D. No real roots

Answer: D

Explanation: For $2x^2 - 3x + 5 = 0$, compute the discriminant: $\Delta = b^2 - 4ac = (-3)^2 - 4 \cdot 2 \cdot 5 = 9 - 40 = -31$. Since $\Delta < 0$, there are no real roots.

Question: 1088

Find the domain of the function $f(x) = \sqrt{(x^2 - 9)/(x - 2)}$.

- A. $(-\infty, -3] \quad [3, \infty) \setminus \{2\}$
- B. $(-\infty, -3) \quad (3, \infty)$
- C. $[-3, 2) \quad (2, 3]$
- D. $(-\infty, -3] \quad [3, 2) \quad (2, \infty)$

Answer: A

Explanation: The numerator requires $x^2 - 9 \geq 0$, so $|x| \geq 3$, or $x \in (-\infty, -3] \cup [3, \infty)$. The denominator

requires $x \neq 2$. Exclude $x = 2$ from $[3, \infty)$, giving $[3, 2) \cup (2, \infty)$. Combine: $(-\infty, -3] \cup [3, 2) \cup (2, \infty) = (-\infty, -3] \cup [3, \infty) \setminus \{2\}$.

Question: 1089

Solve the system: $x^2 - xy + y^2 = 7$ and $x - y = 1$.

- A. No solutions
- B. (3, 2) and (-1, -2)
- C. (2, 1) only
- D. (2, 1) and (-2, -3)

Answer: D

Explanation: From $x - y = 1$, get $x = y + 1$. Substitute into $x^2 - xy + y^2 = 7$: $(y + 1)^2 - (y + 1)y + y^2 = y^2 + 2y + 1 - y^2 - y + y^2 = y^2 + y + 1 = 7$. Solve: $y^2 + y - 6 = 0$. Factor: $(y + 3)(y - 2) = 0$, so $y = -3$ or $y = 2$. For $y = 2$, $x = 2 + 1 = 3$. For $y = -3$, $x = -3 + 1 = -2$. Verify: (3, 2): $9 - 6 + 4 = 7$, $3 - 2 = 1$. (-2, -3): $4 - 6 + 9 = 7$, $-2 - (-3) = 1$. Both satisfy.

Question: 1090

Solve the inequality $x^3 - 4x > 0$.

- A. (0, ∞)
- B. $(-\infty, -2) \cup (0, 2)$
- C. (-2, 2)
- D. (-2, 0) \cup (2, ∞)

Answer: D

Explanation: Factor $x^3 - 4x = x(x^2 - 4) = x(x - 2)(x + 2)$. Critical points: $x = 0, \pm 2$. Test intervals: $(-\infty, -2)$, $(-2, 0)$, $(0, 2)$, $(2, \infty)$. For $x = -3$: $(-)(-)(+) = \text{positive}$. For $x = -1$: $(-)(+)(-) = \text{negative}$. For $x = 1$: $(+)(+)(-) = \text{negative}$. For $x = 3$: $(+)(+)(+) = \text{positive}$. Solution: $(-\infty, -2) \cup (2, \infty)$. Since strict inequality, exclude zeros: $(-\infty, -2) \cup (2, \infty)$.

Question: 1091

If $f(x) = 2x^2 - 4x + 5$ and $g(x) = x + 3$, find the value of x where $f(g(x)) = 13$.

- A. -2
- B. 2
- C. 1
- D. No solution

Answer: C

Question: 1294

A table lists monthly salaries and bonuses of 5 employees:

Employee	Salary	Bonus
A	4000	400
B	4500	500
C	5000	600
D	5500	450
E	6000	550

Who gets the highest total compensation?

- A. Employee A
- B. Employee E
- C. Employee C
- D. Employee D

Answer: B

Explanation: Total compensation = Salary + Bonus

A: 4400; B: 5000; C: 5600; D: 5950; E: 6550

Highest is E.

Question: 1295

A caselet shows the following sales growth rates in %: Year1 – 10%, Year2 – 15%, Year3 – 12%, Year4 – 18%. If initial sales were \$1,00,000, what are sales at end of Year 4?

- A. \$1,55,000
- B. \$1,58,000
- C. \$1,67,590
- D. \$1,60,000

Answer: C

Explanation: Sales after Year 4 = $100000 \times (1.10) \times (1.15) \times (1.12) \times (1.18) = 100000 \times 1.6759 = 167590$

Question: 1296

A bar graph displays profits in lakhs for 5 companies in a year: 12, 15, 20, 18, 25. What is the median profit?

- A. 17

- B. 20
- C. 15
- D. 18

Answer: D

Explanation: Sorted profits: 12, 15, 18, 20, 25. Median is middle value, 18.

Question: 1297

A pie chart has angles for sales divisions as: Electronics 54° , Furniture 90° , Clothing 72° , Others 144° . What percent does Electronics represent?

- A. 12.5%
- B. 15%
- C. 10%
- D. 18%

Answer: B

Explanation: Electronics % = $(54/360 \times 100) = 15\%$

Question: 1298

A line graph shows temperature in $^\circ\text{C}$ over 7 days: 25, 28, 30, 27, 26, 29, 31. What is the average temperature of days with temperature above 28°C ?

- A. 29.5
- B. 30.0
- C. 29.3
- D. 28.5

Answer: B

Explanation: Temps >28 : 30, 29, 31; Average = $(30+29+31)/3=90/3=30$

Error. Also 28 is above 28? No.

Temps > 28 are 30, 29, 31.

Sum = 90; Average = 30.

Question: 1471

Economic Survey 2024-25 warns of geo-economic fragmentation risks to India's 6.4% FY25 GVA growth; with IMF's 3.2% global 2026 projection amid US 'Liberation Day' tariffs, what reform does it prioritize for 25% manufacturing GDP share?

- A. Tariff mirroring on non-aligned partners
- B. Labor force enhancements via women/older participation and migrant integration for productivity
- C. Subsidy withdrawals from renewables to fund services
- D. Currency pegging to counter dollar volatility

Answer: B

Explanation: Survey (January 31, 2026) projects 6.4% FY25 GVA amid IMF's 3.2% global (downside risks from US April 2026 'Liberation Day' tariffs at 10-18%, per Tax Foundation). For 25% manufacturing (from 17%), it prioritizes Chapter 2/3 reforms: healthy aging/women participation (50% clean energy met early) and migrant/skills mitigation, countering fragmentation (China shocks). This integrates AI for outcomes, per global 3.3% unchanged forecast, with PLI's 806 approvals ensuring resilience toward 8% for 2047.

Question: 1472

Union Budget 2026-26's no income tax up to ₹12 lakh under new regime (excluding special income) puts ₹1 lakh crore in consumer hands; how does this interact with NPS/APY AUM crossing ₹16 lakh crore to stimulate middle-class savings amid 4.4% fiscal deficit?

- A. Boosts household sentiments and private investments, aligning with capex incentives for inclusive growth
- B. It encourages discretionary spending without linking to retirement inflows
- C. Targets only salaried without self-employed extensions
- D. Offsets via higher GST on essentials

Answer: A

Explanation: Budget's tax relief (₹12 lakh threshold, from ₹7 lakh) injects ₹1 lakh crore, per analysis, enhancing middle-class spending (key for 6.5% FY26 growth). NPS/APY AUM at ₹16 lakh crore (October 2026) amplifies savings, per PFRDA, At 4.4% deficit (from 4.9%), it balances via ₹1.5 lakh crore state loans and ₹10 lakh crore monetization, fostering MSMEs/agri pillars. This counters trade war uncertainty (US-EU 15% deal), supporting Atmanirbhar's MSME formalization (₹10,000 crore PMFME).

Question: 1473

Amid US extension of China tariff truce to November 2026 for holiday imports, India's dairy sector anchors nutrition/income security per RBI September 2026 note; how does PLI's 'Mission for Aatmanirbharta in Pulses' (six-year focus on Tur/Urad/Masoor) complement this for agri-exports?

- A. It diverts funds from livestock to crop monocultures
- B. Enhances value chains for 48 GW solar-integrated farming, boosting rural exports
- C. Limits to import substitution without processing incentives
- D. Ignores climate-resilient varieties

Answer: B

Explanation: RBI's September 30, 2026, note highlights dairy's role in security, with PLI's six-year pulses mission (Budget 2026-26) targeting self-reliance in Tur/Urad/Masoor via incentives. This complements via integrated chains (e.g., solar PV for irrigation, 48 GW capacity), per renewables PLI, enhancing exports (India 2nd in fish/aquaculture). Amid truce (US-China, per Reuters October), it counters -5% global trade, aligning with Atmanirbhar's vibrant demography pillar for rural jobs/incomes.

Question: 1474

The BT-C Fore Business Confidence Index at 50.2 in Q1 FY26 signals cautious optimism; against Economic Survey's 6.3-6.8% FY26 GDP range, what structural headwind from US 25% tariffs on Mexico/Canada imports exacerbates India's capex utilization at ₹3.1 lakh crore H1 FY26?

- A. Excess liquidity without demand pull
- B. Over-reliance on services without manufacturing pivot
- C. Supply chain disruptions inflating infra costs, tempered by road/rail record spends
- D. Fiscal overruns from subsidy hikes

Answer: C

Explanation: BT Index (October 2026) at 50.2 reflects tempered optimism amid Survey's 6.3-6.8% FY26 (from 6.4% FY25). US February 2026 tariffs (25% Mexico/Canada) disrupt chains (CEPR: -1% US GDP), raising India's infra costs, yet road/rail capex hit ₹3.1 lakh crore H1 (over 50% annual), per MoRTH. This leverages Budget's ₹1.5 lakh crore state loans, countering via PPPs (Urban Fund ₹1 lakh crore), for Viksit growth despite global 3.3%.

Question: 1475

RBI's October 1, 2026, bi-monthly policy holds repo at 5.50% with GDP at 6.5%; in context of core industries 6.3% August growth, how does CRR's 3% level interact with US 'reciprocal' tariffs on rest-of-world at 18% to influence transmission?

- A. It hampers credit flow via higher reserves
- B. Frees ₹2.5 lakh crore for lending, accelerating policy to counter tariff-induced slowdowns

- C. Prioritizes forex reserves over domestic stimulus
- D. Ignores sectoral allocations

Answer: B

Explanation: RBI October policy retains 5.50% repo, 6.5% GDP, 3.7% inflation, post-CRR to 3% (June, injecting ₹2.5 lakh crore). August core growth 6.3% benefits from enhanced transmission (7 bps NIM gain). US reciprocal tariffs (18% ROW, Tax Foundation) risk deceleration (-2% US welfare), but liquidity supports lending, per neutral stance, aligning with PLI's ₹48,120 crore commitments (38,500 jobs June 2026).

Question: 1476

Atmanirbhar's hotel categorization at 50 tourist destinations as infrastructure (Budget 2026-26) ties to 'Orange Economy'; how does this leverage India's \$785.8 billion trade surplus (through August) amid EU's 10% China trade deficit rise from tariffs?

- A. It focuses on inbound tourism without export linkages
- B. Increases fiscal burden without revenue models
- C. Limits to luxury segments ignoring MSMEs
- D. Boosts creative redevelopment via PPPs, enhancing services exports in fragmented chains

Answer: D

Explanation: Budget grants infra status to 50 destinations' hotels, funding 25% via ₹1 lakh crore Urban Challenge (50% bonds/PPPs), per 'Orange Economy' vision. India's \$785.8 billion surplus (from \$612.6 billion) surges via diversification amid EU's 10% China deficit (weaker demand, ECB September 2026). This integrates services (Survey: strong amid manufacturing slowdown), countering US-EU 15% deal, for inclusive 'Sabka Vikas.'

Question: 1477

PLI's semiconductor success with units in Odisha/Punjab amid US-China 90-day cuts; what does this mean for India's integration into global electronics amid IMF's 3.3% growth with downside risks from policy uncertainty?

- A. Drives value chains with 806 approvals, mitigating -5% trade contraction
- B. Heightened competition from legacy US chips
- C. Shifts to consumer gadgets without B2B focus
- D. Depends on rare earth imports from truce deals

Answer: A

Explanation: PLI's six semiconductor projects/four units (Odisha etc.) via ₹76,000 crore Mission integrate India into chains, per 806 approvals (\$20.3 billion). US-China 90-day cuts (May, extended) per Reuters, but IMF's 3.3% (downside from uncertainty) risks -5% trade (CEPR). This counters via clusters (Andhra medical devices), achieving smartphone export lead (240% YoY), for 6.4% FY25 GVA,

Question: 1605

The Narasimham Committee (1991) recommended banking sector liberalization, leading to private banks' entry. By 2024, NPAs fell to 2.6% from 11.2% peak, but which 2026 Budget extension under IBC resolved ₹3 lakh crore stressed assets?

- A. SARFAESI Amendment for faster auctions
- B. Tonnage Tax Regime for Inland Vessels
- C. Basel III compliance deadlines
- D. Digital lending guidelines

Answer: A

Explanation: 2026 SARFAESI tweaks mandate 30-day auctions for NPAs over ₹100 crore, accelerating recovery via e-auctions, building on IBC's 90% resolution rate for 5,000 cases. This sustains 7.2% credit growth, funding infra like 962 acres port land allocation worth ₹7,565 crore in FY25.

Question: 1606

Post-1991 globalization raised India's trade share from 0.5% to 2% by 2022, but 2024's geopolitical tensions spiked oil imports 20%. Which reform emulated Singapore's model, improving container turnaround to 22.57 hours and global ranking to top 50 ports?

- A. Sagarmala Programme 2015
- B. Maritime India Vision 2030
- C. All of the above
- D. Gati Shakti 2021

Answer: C

Explanation: Sagarmala's 234 projects (₹5.5 lakh crore) mechanized berths; Vision 2030 targets \$360 billion maritime GDP; Gati Shakti integrates multimodal logistics, slashing dwell time 25%. Together, they captured 10% container growth in FY25, offsetting 25% transshipment loss to Colombo via Vadhavan hub.

Question: 1607

The 1991 crisis averted default via \$2.2 billion IMF loans conditional on SAPs. Echoing this, 2024's World Bank CEM urges 7.8% growth to high-income status by 2047 through which reform cluster, prioritizing land and labor markets?

- A. Deepening global integration like Chile's FTAs

- B. Factor market reforms per Korea's chaebol model
- C. All, with 4% TFP boost via digital twins
- D. Fiscal consolidation via Poland's EU accession

Answer: C

Explanation: The report benchmarks Chile's trade pacts (exports up 300%), Korea's labor flexibility (unemployment <4%), Poland's fiscal discipline (debt/GDP 50%), advocating India's land digitization (SVAMITVA) and 2020 Labour Codes for 20 million jobs. Digital twins in manufacturing could add 1.5% GDP, ensuring inclusive 7.8% trajectory from 6.3% 2000-2024 average.

Question: 1608

Which article of the Indian Constitution mandates the establishment of the Finance Commission to recommend the distribution of revenues between the Union and States?

- A. Article 269
- B. Article 320
- C. Article 300
- D. Article 280

Answer: D

Explanation: Article 280 of the Indian Constitution establishes the Finance Commission, which is responsible for recommending the distribution of tax revenues between the Union and State governments. It is a constitutional body and plays a crucial role in fiscal federalism.

Question: 1609

Among the National Waterways recognized officially in India, which is the longest continuous National Waterway?

- A. NW-4 (Godavari-Krishna-Cauvery Stretch)
- B. NW-1 (Ganga-Bhagirathi-Hooghly River)
- C. NW-2 (Brahmaputra River)
- D. NW-3 (West Coast Canal, Kerala)

Answer: B

Explanation: National Waterway-1 (NW-1) stretches along the Ganga-Bhagirathi-Hooghly river system from Allahabad to Haldia and is the longest continuous navigable river in India, measuring about 1620 km.

Question: 1655

Under the Union Budget 2026-26's Central Excise amendments via clause 101 of the Finance Bill, what body is proposed for abolition effective April 1, 2026, to streamline dispute resolution?

- A. Central Board of Indirect Taxes and Customs
- B. Goods and Services Tax Council
- C. National Anti-Profiteering Authority
- D. Customs, Central Excise and Service Tax Settlement Commission

Answer: D

Explanation: Clause 101 of the Finance Bill 2026 proposes abolishing the Customs, Central Excise and Service Tax Settlement Commission (CCESC) from April 1, 2026, to modernize adjudication processes under the Central Excise Act, 1944, reducing overlaps with GST mechanisms, enhancing efficiency in tax dispute settlements, and aligning with broader rationalizations that defer unblended diesel's Rs 2 per litre additional duty to March 31, 2026, while exempting Clean Environment Cess on pre-July 2017 stocks.

Question: 1656

What September 2026 update from India's Petroleum Planning & Analysis Cell details the excise duty on exports of petrol, diesel, and ATF, alongside Special Additional Excise Duty on domestic crude production?

- A. Monthly indigenous crude report for August 2026
- B. Snapshot of oil and gas data for August 2026
- C. Quarterly pricing adjustments for aviation turbine fuel
- D. Annual policy regime for excise year 2026-26

Answer: B

Explanation: The Petroleum Planning & Analysis Cell's September 16, 2026, Snapshot of India's Oil and Gas Data for August 2026 outlines excise duties on petrol, diesel, and ATF exports—set at zero to promote competitiveness—plus the Special Additional Excise Duty (SAED) on domestic crude, which remains at Rs 6,000 per tonne for high-sulfur variants, informing fiscal impacts on energy trade amid global volatility and supporting projections like the 566 KB Monthly Report on Indigenous Crude for August.

Question: 1657

In the OECD's 2024 International Tax Competitiveness Index, what anti-abuse provision, applied at 40% to diverted profits in Australia, contributes to high compliance costs and potential double taxation for multinationals?

- A. Undertaxed Profits Rule under Pillar Two
- B. Withholding tax on digital services
- C. Income Inclusion Rule adoption
- D. Diverted Profits Tax regime

Answer: D

Explanation: Australia's Diverted Profits Tax, imposing a 40% rate on artificially shifted profits to low-tax jurisdictions, is flagged in the OECD's 2024 International Tax Competitiveness Index for elevating compliance burdens and risking double taxation alongside similar UK measures at 25% (higher in select industries), as 23 OECD countries implemented Pillar Two's Income Inclusion Rule by July 2024, with Undertaxed Profits Rules slated for 2026, underscoring complexities in cross-border regimes that could worsen rankings if fully factored.

Question: 1658

According to the OECD's Tax Policy Reforms 2024 report covering 90 Inclusive Framework jurisdictions, what trend in 2023 reforms addressed base erosion while tracking developments like the global minimum tax implementation?

- A. Uniform reduction in corporate rates to 15%
- B. Enhancements to controlled foreign company rules
- C. Phased elimination of dividend withholding taxes
- D. Expansion of R&D tax incentives universally

Answer: B

Explanation: The OECD's ninth edition of Tax Policy Reforms 2024 analyzes 2023 changes across 90 OECD/G20 Inclusive Framework members, noting a surge in bolstering controlled foreign company (CFC) rules to combat base erosion and profit shifting, in tandem with Pillar Two's global minimum tax rollout—where 23 countries adopted the Income Inclusion Rule by mid-2024—aiming to curb tax avoidance by multinationals while fostering fairer revenue distribution amid digitalization challenges.

Question: 1659

In EY's September 2026 Geostrategic Analysis on global tax reform, what BEPS 2.0 pillar's delayed treaty for Amount B simplifies foreign operation tax calculations starting January 2026?

- A. Pillar One's reallocation of taxing rights
- B. Pillar Two's undertaxed profits adjustment
- C. Amount B under Pillar One for marketing/distribution
- D. Domestic minimum top-up tax enforcement

Answer: C

Explanation: EY's September 2026 analysis on BEPS 2.0 highlights the OECD's December 2024 guidance enabling Amount B—a Pillar One simplification for taxing marketing and distribution activities in foreign markets—from January 2026, easing compliance for mid-sized multinationals via standardized remuneration approaches, amid stalled Pillar One treaty negotiations post-June 2024 deadline and 65 countries transposing Pillar Two rules, with EU states mandating Income Inclusion Rules from December 2023.

Question: 1660

The Bipartisan Policy Center's 2026 Tax Debate explainer projects TCJA international reforms to raise \$324 billion in revenue from FY2018-2027; what primary distortion do these address to prevent overseas profit deferral?

- A. Interest payment deductions in transfer pricing
- B. Withholding taxes on intangible assets
- C. Repatriation of indefinitely postponed earnings
- D. Base erosion via hybrid mismatch arrangements

Answer: C

Explanation: TCJA's international provisions, including the one-time transition tax and shift to territoriality with participation exemptions, target distortions from indefinite deferral of overseas earnings under prior worldwide systems, projecting \$324 billion in revenue through FY2027 per Joint Committee on Taxation estimates, while GILTI and BEAT curb ongoing base erosion, setting the stage for 2026 expirations that could revive debates on competitive US taxation for multinationals amid OECD Pillar Two alignments.

Question: 1661

Under the EU's Pillar Two transposition as of August 2026, what deferral option do Member States with fewer than 12 in-scope multinationals have for implementing both Income Inclusion and Undertaxed Profits Rules?

- A. Indefinite postponement tied to economic recovery
- B. Six-year deferral election for both rules
- C. Phased rollout over three years with audits
- D. Exemption if ETR exceeds 17% transitional rate

Answer: B

Explanation: By August 6, 2026, 65 countries, including EU members like Estonia and Malta, enacted Pillar Two legislation; states with under 12 in-scope groups can elect a six-year deferral for both the Income Inclusion Rule (effective December 2023 for larger states) and Undertaxed Profits Rule

(December 2024), per OECD model rules, to accommodate administrative capacities while larger economies like Germany enforce immediate compliance, aiming to standardize 15% global minimum taxation across 140 jurisdictions.

Question: 1662

In PwC's Worldwide Tax Summaries updated for 2026, what key international taxation development involves IRS relief extensions for US taxpayers impacted by Israel's 2024 terrorist attacks, pushing deadlines to September 30, 2026?

- A. Automatic six-month filing extensions abroad
- B. Postponement of 2023-2024 returns and payments
- C. Enhanced foreign tax credit carryforwards
- D. Waiver of expatriate inclusion penalties

Answer: B

Explanation: PwC's 2026 Worldwide Tax Summaries detail IRS Announcement IR-2024-252 from October 1, 2024, extending relief for US taxpayers affected by Israel's terrorist attacks, deferring 2023 and 2024 returns/payments to September 30, 2026, building on March 2024's October 7 deadline and June 17 expatriate filing reminders, to mitigate disruptions while maintaining compliance under FATCA and other cross-border reporting, amid broader geopolitical influences on global tax administration.

Question: 1663

The Tax Foundation's 2026 analysis of the global tax agreement notes Canada's June 2026 reversal on its digital services tax; what lapsed US agreement prompted this, involving discriminatory taxes on tech giants?

- A. Bilateral treaty with OECD on Pillar One
- B. G7 commitment to BEPS 2.0 enforcement
- C. Moratorium with France, Italy, and Spain
- D. USMCA digital trade chapter revisions

Answer: C

Explanation: Canada's June 2026 abandonment of its digital services tax followed the lapse of a 2021 US moratorium agreement with France, Italy, Spain, and others on discriminatory DSTs targeting US tech firms like Google and Amazon, as Pillar One's reallocation treaty stalled post-2024 deadline, shifting focus to Amount B simplifications from January 2026 and highlighting tensions in the 140-jurisdiction BEPS framework where US tariffs emerge as alternative pressures on international tax equity.

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