UNIVERSITY OF MUMBAI
VIVEK COLLEGE OF COMMERCE
Consolidated Mark-list of B.Com.(F.M.) Sem.-VI exaninations held in MARCH 2026

S. No.	Candidate's Full Name						Subject Codes	G.T.
	SUB1	SUB2	SUB3	SUB4	SUB5	SUB6		
	MRK GRD GP C CG	MRK GRD GP C CG	MRK GRD GP C CG	MRK GRD GP C CG	MRK GRD GP C CG	MRK GRD GP C CG		
FM2301	ASHARIA SHABBIRALI MUKHTAR MADINA						[VIV/BFM1/23/X/1]	(RM,VE,MF,SC,IT,P1)
INT 18	16	19	19	19	18			430
SEM 49	35	59	58	60	55			
TOT 67	51	78+20	77+30	79	73			
GRD A	B 4 32	B 6 3 18	D 10 3 30	D 10 3 30	A+ 9 3 27	A+ 9 4 36		
[S.1:EC=20,GPA= 6.70] [S.2:EC=20,GPA= 6.85] [S.3:EC=20,GPA= 7.40] [S.4:EC=20,GPA= 7.30] [S.5:EC=20,GPA= 7.05]								
[S.6:EC=20,ECG=173,GPA=8.65] [CGPA= 7.33,Final Result:PASSES :B+ Grade]							[PRN:202301640152845]	
FM2302	CHETTIYAR PRADEEP KAMALAHASAN JEEVITHRANI						[VIV/BFM1/23/X/2]	(RM,VE,MF,SC,IT,P1)
INT 13	14	20	16	16	20			347
SEM 39	30	39	42	48	50			
TOT 52	44	59	58	64	70			
GRD B	6 4 24	D 4 3 12	B+ 7 3 21	B+ 7 3 21	A 8 3 24	A+ 9 4 36		
[S.1:EC=20,GPA= 6.00] [S.2:EC=20,GPA= 7.05] [S.3:EC=20,GPA= 6.10] [S.4:EC=20,GPA= 6.50] [S.5:EC=20,GPA= 5.75]								
[S.6:EC=20,ECG=138,GPA=6.90] [CGPA= 6.38,Final Result:PASSES :B Grade]							[PRN:202301640150533?]	
FM2303	/CHOUDHARY AKSHITA PANARAM LILA						[VIV/BFM1/23/X/3]	(RM,VE,MF,SC,IT,P1)
INT 18	20	20	20	20	20			406
SEM 47	47	52	47	45	50			
TOT 65	67	72	67	65	70			
GRD A	B 4 32	A 6 3 24	A+ 9 3 27	A 8 3 24	A 8 3 24	A+ 9 4 36		
[S.1:EC=20,GPA= 7.90] [S.2:EC=20,GPA= 8.15] [S.3:EC=20,GPA= 7.85] [S.4:EC=20,GPA= 8.70] [S.5:EC=20,GPA= 8.20]								
[S.6:EC=20,ECG=167,GPA=8.35] [CGPA= 8.19,Final Result:PASSES :A Grade]							[PRN:202301640154677]	
FM2304	JADHAV NIHAD NITIN NITIKA						[VIV/BFM1/23/X/4]	(RM,VE,MF,SC,IT,P1)
INT 22	22	21	20	20	23			450
SEM 60	45	49	59	43	65			
TOT 82	67	70	79+18	63	88			
GRD O	10 4 40	A 8 3 24	A+ 9 3 27	O 10 3 30	A 8 3 24	O 10 4 40		
[S.1:EC=20,GPA= 6.60] [S.2:EC=20,GPA= 7.15] [S.3:EC=20,GPA= 6.65] [S.4:EC=20,GPA= 7.85] [S.5:EC=20,GPA= 6.70]								
[S.6:EC=20,ECG=185,GPA=9.25] [CGPA= 7.37,Final Result:PASSES :B+ Grade]							[PRN:202301640149343?]	
FM2305	JHA KARTIK ANAND RANI						[VIV/BFM1/23/X/5]	(RM,VE,MF,SC,IT,P1)
INT 16	10	22	16	16	24			309
SEM 30	30	30	58	32	45			
TOT 46	40	52	54	48	69			
GRD C	5 4 20	D 4 3 12	B 6 3 18	C 5 3 15	A 8 4 32			
[S.1:EC=20,GPA= 6.00] [S.2:EC=20,GPA= 5.70] [S.3:EC=20,GPA= 5.70] [S.4:EC=20,GPA= 7.00] [S.5:EC=20,GPA= 5.00]								
[S.6:EC=20,ECG=115,GPA=5.75] [CGPA= 5.86,Final Result:PASSES :C Grade]							[PRN:202301640149322?]	
FM2306	/MANNA SHREYA NETAI RUPALI						[VIV/BFM1/23/X/6]	(RM,VE,MF,SC,IT,P1)
INT 23	23	22	21	21	24			509
SEM 58	55	70	72	68	50			
TOT 81	78+20	92	93	89	74			
GRD O	10 4 40	O 10 3 30	O 10 3 30	O 10 3 30	A+ 9 4 36			
[S.1:EC=20,GPA= 9.50] [S.2:EC=20,GPA= 8.55] [S.3:EC=20,GPA= 9.75] [S.4:EC=20,GPA= 9.80] [S.5:EC=20,GPA= 9.65]								
[S.6:EC=20,ECG=196,GPA=9.80] [CGPA= 9.51,Final Result:PASSES :A+ Grade]							[PRN:202301640150764?]	

/-Female, F Failure, @ 5042A/43A/44A, $ 5045A, # 0.229, ~ Daylesia,
+ Carried Forward Marks, $ Carried forward Grade, CC Copy Case, NE Not Eligible, NV Null & Void

Grade	Marks	Gr.Pnt.	Grade	Marks	Gr.Pnt.	Grade	Marks	Gr.Pnt.	Grade	Marks	Gr.Pnt.
O	>= 80	10	A+	70-79.99	9	A	60-69.99	8	B+	55-59.99	7
B	50-54.99	6	C	45-49.99	5	D	40-44.99	4	F(Fail)	<= 39.99	0

PRINCIPAL

DATE: 15/04/2026

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S. No.	Candidate's Full Name													
	SUB1		SUB2		SUB3		SUB4		SUB5		SUB6			
	MRK	GRD	MRK	GRD	MRK	GRD	MRK	GRD	MRK	GRD	MRK	GRD		
	G	GP	C	CG	G	GP	C	CG	G	GP	C	CG	G	GP	C	CG

FM2307 MOSES DAVID JOHNPITER RATNA [VIV/BFM1/23/X/7] (RM,VE,MF,SC,IT,P1)

INT 22	20	22	13	13	23
SEM 62	54	68	63	56	45
TOT 84	74	90	78+20	69	68

GRD O 10 4 40 A+ 9 3 27 O 10 3 30 O 10 3 30 A 8 3 24 A 8 4 32
[S.1:EC=20,GPA= 7.20] [S.2:EC=20,GPA= 7.45] [S.3:EC=20,GPA= 8.80] [S.4:EC=20,GPA= 9.85] [S.5:EC=20,GPA= 8.05]
[S.6:EC=20,ECG=183,GPA=9.15] [CGPA= 8.42,Final Result:PASSES :A Grade] [PRN:202301640149368]

FM2308 NADAR SAMUVEL RAJ RAJADURAI VICTORIA [VIV/BFM1/23/X/8] (RM,VE,MF,SC,IT,P1) 330

INT 17	14	19	18	18	15
SEM 40	30	46	41	40	40
TOT 57	44	65	59	58	55

GRD B+ 7 4 28 O 4 3 12 A 8 3 24 B+ 7 3 21 B+ 7 3 21 B+ 7 4 28
[S.1:EC=20,GPA= 4.65] [S.2:EC=20,GPA= 5.60] [S.3:EC=20,GPA= 5.05] [S.4:EC=20,GPA= 5.60] [S.5:EC=20,GPA= 6.00]
[S.6:EC=20,ECG=134,GPA=6.70] [CGPA= 5.60,Final Result:PASSES :C Grade] [PRN:202301640138058]

FM2310 RAVANDE TANISHQ GANESH SULBHA [VIV/BFM1/23/X/10] (RM,VE,MF,SC,IT,P1) 292

INT 17	15	15	14	14	12
SEM 30	41	38	30	30	40
TOT 47	52	53	44	44	52

GRD C 5 4 20 B 6 3 18 B 6 3 18 O 4 3 12 B 6 4 24
[S.1:EC=20,GPA= 4.85] [S.2:EC=20,GPA= 4.55] [S.3:EC=20,GPA= 4.60] [S.4:EC=20,GPA= 5.40] [S.5:EC=20,GPA= 5.25]
[S.6:EC=20,ECG=104,GPA=5.20] [CGPA= 5.00,Final Result:PASSES :C Grade] [PRN:202301640149342]

FM2311 /SHAIKH SAKINA APEL SHAIKH REHANA [VIV/BFM1/23/X/11] (RM,VE,MF,SC,IT,P1) 457

INT 23	19	23	20	20	17
SEM 58	61	55	64	45	50
TOT 81	80	78+20	84	65	67

GRD O 10 4 40 O 10 3 30 O 10 3 30 O 10 3 30 A 8 3 24 A 8 4 32
[S.1:EC=20,GPA= 8.15] [S.2:EC=20,GPA= 9.15] [S.3:EC=20,GPA= 9.75] [S.4:EC=20,GPA=10.00] [S.5:EC=20,GPA= 9.40]
[S.6:EC=20,ECG=186,GPA=9.30] [CGPA= 9.29,Final Result:PASSES :A+ Grade] [PRN:202301640154866]

FM2312 /SHAIKH TUBA MOHAMMAD SALAHUDDIN BAZIA [VIV/BFM1/23/X/12] (RM,VE,MF,SC,IT,P1) 362

INT 17	13	21	17	17	21
SEM 30	32	35	39	35	65
TOT 47	45	56	76	52	86

GRD C 5 4 20 C 5 3 15 B+ 7 3 21 A+ 9 3 27 B 6 3 18 O 10 4 40
[S.1:EC=20,GPA= 7.00] [S.2:EC=20,GPA= 7.35] [S.3:EC=20,GPA= 8.25] [S.4:EC=20,GPA= 7.50] [S.5:EC=20,GPA= 8.05]
[S.6:EC=20,ECG=141,GPA=7.05] [CGPA= 7.20,Final Result:PASSES :B+ Grade] [PRN:202301640154762]

FM2313 VANDU JATSYA JAYANTA PADMA [VIV/BFM1/23/X/13] (RM,VE,MF,SC,IT,P1) 375

INT 17	15	21	14	14	21
SEM 45	41	51	36	45	55
TOT 62	56	72	50	59	76

GRD A 8 4 32 B+ 7 3 21 A+ 9 3 27 B 6 3 18 B+ 7 3 21 A+ 9 4 36
[S.1:EC=20,GPA= 5.25] [S.2:EC=20,GPA= 5.30] [S.3:EC=20,GPA= 4.70] [S.4:EC=20,GPA= 5.15] [S.5:EC=20,GPA= 5.10]
[S.6:EC=20,ECG=155,GPA=7.75] [CGPA= 5.94,Final Result:PASSES :C Grade] [PRN:202301640150767]

/ Female, F Failure, @ 3042A/43A/44A, $ 5043A, @ 0.229, ^ Dayslexia,
+ Carried Forward Marks, $ Carried forward Grade, CC Copy Case, NE Not Eligible, NV Null & Void

Grade	Marks	Gr.Pnt.	Grade	Marks	Gr.Pnt.	Grade	Marks	Gr.Pnt.	Grade	Marks	Gr.Pnt.
O	>= 80	10	A+	70-79.99	9	A	60-69.99	8	B+	55-59.99	7
B	50-54.99	6	C	45-49.99	5	D	40-44.99	4	F(Fail)	<= 39.99	0

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	MRK	GRD	MRK	GRD	MRK	GRD	MRK	GRD	MRK	GRD	MRK	GRD
	G	GP	C	CG	G	GP	C	CG	G	GP	C	CG

FM2314 /VANNIYAR MANSI MURALI JAYALAXMI [VIV/BFM1/23/X/14] (RM,VE,MF,SC,IT,P1)

INT 38	19	22	20	20	14	406
SEM 59	45	57	47	50	40	
TOT 73	64	79+18	67	70	54	

GRD A+ 9 4 36|A 8 3 24|O 10 3 30|A 8 3 24|A+ 9 3 27|B 6 4 24|
[S.1:EC=20,GPA= 4.80] [S.2:EC=20,GPA= 7.00] [S.3:EC=20,GPA= 7.10] [S.4:EC=20,GPA= 7.25] [S.5:EC=20,GPA= 7.70]
[S.6:EC=20,ECG=185,GPA=9.25] (CGPA= 7.02,Final Result:PASSES :B+ Grade) [PRN:20230164015124O5]

FM2316 /GHOSALE SHRAWANI RAJESH TRUPTI [VIV/BFM1/23/X/16] (RM,VE,MF,SC,IT,P1)

INT 19	17	24	18	18	20	450
SEM 54	41	54	60	61	60	
TOT 73	58	78+20	78+20	79	80	

GRD A+ 9 4 36|B+ 7 3 21|O 10 3 30|O 10 3 30|A+ 9 3 27|O 10 4 40|
[S.1:EC=20,GPA= 7.85] [S.2:EC=20,GPA= 9.00] [S.3:EC=20,GPA= 8.75] [S.4:EC=20,GPA= 8.70] [S.5:EC=20,GPA= 8.35]
[S.6:EC=20,ECG=184,GPA=9.20] [CGPA= 8.64,Final Result:PASSES :A Grade] [PRN:20230164016116O4]

FM2317 ACHARYA BHAVAN SADASHIV SHYAMALA [VIV/BFM1/23/X/17] (RM,VE,MF,SC,IT,P1)

INT 14	14	17	13	13	17	294
SEM 30	30	33	32	31	50	
TOT 44	44	50	45	44	67	

GRD B 4 4 16|D 4 3 12|B 6 3 18|C 5 3 15|O 4 3 12|A 8 4 32|
[S.1:EC=20,GPA= 5.85] [S.2:EC=20,GPA= 5.40] [S.3:EC=20,GPA= 5.30] [S.4:EC=20,GPA= 5.00] [S.5:EC=20,GPA= 6.60]
[S.6:EC=20,ECG=105,GPA=5.25] [CGPA= 5.57,Final Result:PASSES :C Grade] [PRN:20230164016073321]

FM2318 MAURYA VISHAL JIVDHAN SANGEETA [VIV/BFM1/23/X/18] (RM,VE,MF,SC,IT,P1)

INT 21	12	23	21	21	15	375
SEM 52	30	50	37	48	45	
TOT 73	42	73	58	69	60	

GRD B+ 9 4 36|D 4 3 12|A+ 9 3 27|B+ 7 3 21|A 8 3 24|A 8 4 32|
[S.1:EC=20,GPA= 4.85] [S.2:EC=20,GPA= 4.65] [S.3:EC=20,GPA= 4.90] [S.4:EC=20,GPA= 4.75] [S.5:EC=20,GPA= 5.20]
[S.6:EC=20,ECG=152,GPA=7.60] [CGPA= 5.33,Final Result:PASSES :C Grade] [PRN:20230164015972223]

FM2320 /KOUNDER LAVANYA MATHESH PALANIAMA [VIV/BFM1/23/X/20] (RM,VE,MF,SC,IT,P1)

INT 20	16	24	12	12	19	389
SEM 44	44	44	48	51	55	
TOT 64	60	68	60	63	74	

GRD A 8 4 32|A 8 3 24|A 8 3 24|A 8 3 24|A+ 9 4 36|
[S.1:EC=20,GPA= 5.85] [S.2:EC=20,GPA= 7.25] [S.3:EC=20,GPA= 6.80] [S.4:EC=20,GPA= 7.70] [S.5:EC=20,GPA= 7.85]
[S.6:EC=20,ECG=164,GPA=8.20] [CGPA= 7.28,Final Result:PASSES :B+ Grade] [PRN:20230164015939561]

FM2321 PADHIYAR DARSHIT RAJENDRA BHAI SONAL [VIV/BFM1/23/X/21] (RM,VE,MF,SC,IT,P1)

INT 13	10	17	13	13	17	291
SEM 30	30	30	32	36	50	
TOT 43	40	47	45	49	67	

GRD D 4 4 16|D 4 3 12|C 5 3 15|C 5 3 15|C 5 3 15|A 8 4 32|
[S.1:EC=20,GPA= 4.50] [S.2:EC=20,GPA= 5.00] [S.3:EC=20,GPA= 4.60] [S.4:EC=20,GPA= 4.75] [S.5:EC=20,GPA= 4.90]
[S.6:EC=20,ECG=105,GPA=5.25] [CGPA= 4.83,Final Result:PASSES :D Grade] [PRN:20230164016116O7]

/ Female, F Failure, # 5042A/43A/44A, $ 5043A, @ 0.229,* Dyslexia,
+ Carried Forward Marks, $ Carried forward Grade, CC Copy Case, NE Not Eligible, NV Null & Void

Grade	Marks	Gr.Pnt.	Grade	Marks	Gr.Pnt.	Grade	Marks	Gr.Pnt.	Grade	Marks	Gr.Pnt.
O	>= 80	10	A+	70-79.99	9	A	60-69.99	8	B+	55-59.99	7
B	50-54.99	6	C	45-49.99	5	D	40-44.99	4	F(Fail)	<= 39.99	0

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	MRK	GRD	MRK	GRD	MRK	GRD	MRK	GRD	MRK	GRD	MRK	GRD		
	G	GP	C	CG	G	GP	C	CG	G	GP	C	CG		
FM2322	MISHRA ABHIJIT AMIL MAYA												[VIV/BFM1/23/X/22]	(RM,VE,MF,SC,IT,P1)
INT 22	17		20		15		15		19					414
SEM 51	47		59		44		49		55					
TOT 73	64		79+10		59		64		74					
GRD A+	9	4	36	A	8	3	24	O	10	3	30	B+	7 3 21 A 8 3 24 A+ 9 4 36	
[S.1:EC=20,GPA= 8.15] [S.2:EC=20,GPA= 8.55] [S.3:EC=20,GPA= 8.70] [S.4:EC=20,GPA= 9.70] [S.5:EC=20,GPA= 8.70]														
[S.6:EC=20,ECG=171,GPA=8.55] [CGPA= 8.73,Final Result:PASSES :A Grade]														[PRN:2023016401615397]
FM2323	/GUPTA SHALINI VINOD BINITA												[VIV/BFM1/23/X/23]	(RM,VE,MF,SC,IT,P1)
INT 15	11		15		10		10		12					268
SEM 30	30		30		32		33		40					
TOT 45	41		45		42		43		52					
GRD C	5	4	20	D	4	3	12	C	5	3	15	D	4 3 12 D 4 3 12 B 6 4 24	
[S.1:EC=20,GPA= 4.80] [S.2:EC=20,GPA= 4.35] [S.3:EC=20,GPA= 4.60] [S.4:EC=20,GPA= 4.00] [S.5:EC=20,GPA= 5.25]														
[S.6:EC=20,ECG=95,GPA=4.75] [CGPA= 4.63,Final Result:PASSES :D Grade]														[PRN:2023016401592172]
FM2324	PATEL ARYA ISHWAR REENA												[VIV/BFM1/23/X/24]	(RM,VE,MF,SC,IT,P1)
INT 17	10		17		10		10		17					281
SEM 30	30		30		30		30		50					
TOT 47	40		47		40		40		67					
GRD C	5	4	20	D	4	3	12	C	5	3	15	B	4 3 12 D 4 3 12 A 8 4 32	
[S.1:EC=20,GPA= 4.90] [S.2:EC=20,GPA= 5.30] [S.3:EC=20,GPA= 4.90] [S.4:EC=20,GPA= 5.50] [S.5:EC=20,GPA= 4.00]														
[S.6:EC=20,ECG=103,GPA=5.15] [CGPA= 5.00,Final Result:PASSES :C Grade]														[PRN:2023016401592187]
FM2325	/VARDE MANDIKI SUBHSH SUNITA												[VIV/BFM1/23/X/25]	(RM,VE,MF,SC,IT,P1)
INT 16	16		22		16		16		12					357
SEM 39	38		60		44		38		40					
TOT 55	54		82		60		54		52					
GRD B+	7	4	28	B	6	3	18	O	10	3	30	A	8 3 24 B 6 3 18 B 6 4 24	
[S.1:EC=20,GPA= 6.15] [S.2:EC=20,GPA= 5.25] [S.3:EC=20,GPA= 5.30] [S.4:EC=20,GPA= 7.10] [S.5:EC=20,GPA= 6.35]														
[S.6:EC=20,ECG=142,GPA=7.10] [CGPA= 6.21,Final Result:PASSES :B Grade]														[PRN:2023016401516666]
FM2326	ASARI VALENTINO KANNA VASANTHI												[VIV/BFM1/23/X/26]	(RM,VE,MF,SC,IT,P1)
INT 19	19		22		16		16		19					431
SEM 52	54		53		58		52		55					
TOT 71	69		75		74		68		74					
GRD A+	9	4	36	A	8	3	24	A+	9	3	27	A+	9 3 27 A 8 3 24 A+ 9 4 36	
[S.1:EC=20,GPA= 6.35] [S.2:EC=20,GPA= 6.35] [S.3:EC=20,GPA= 6.55] [S.4:EC=20,GPA= 7.85] [S.5:EC=20,GPA= 6.00]														
[S.6:EC=20,ECG=174,GPA=8.70] [CGPA= 7.00,Final Result:PASSES :B+ Grade]														[PRN:2023016401593941]
FM2327	SHAIKH MOHD ARMAN JAHANGIR PASHA MUMTAZ BEGUM												[VIV/BFM1/23/X/27]	(RM,VE,MF,SC,IT,P1)
INT 13	10		20		16		16		17					299
SEM 31	30		32		34		30		50					
TOT 44	40		52		50		46		67					
GRD D	4	4	16	D	4	3	12	B	6	3	18	B	6 3 18 C 5 3 15 A 8 4 32	
[S.1:EC=20,GPA= 5.20] [S.2:EC=20,GPA= 5.60] [S.3:EC=20,GPA= 6.00] [S.4:EC=20,GPA= 7.00] [S.5:EC=20,GPA= 5.60]														
[S.6:EC=20,ECG=111,GPA=5.55] [CGPA= 5.83,Final Result:PASSES :C Grade]														[PRN:2023016401619913]

/ Female, F Failure, @ 5042A/43A/44A, # 5045A, $ 0.229,* Dayslexia,
+ Carried Forward Marks, ^ Carried forward Grade, CC Copy Case, NE Not Eligible, NV Null & Void

Grade	Marks	Gr.Pnt.	Grade	Marks	Gr.Pnt.	Grade	Marks	Gr.Pnt.	Grade	Marks	Gr.Pnt.
O	>= 80	10	A+	70-79.99	9	A	60-69.99	8	B+	55-59.99	7
B	50-54.99	6	C	45-49.99	5	D	40-44.99	4	F(Fail)	<= 39.99	0

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	SUB1 : SUB2 : SUB3 : SUB4 : SUB5 : SUB6 :		
	MRK GRD :MRK GRD :MRK GRD :MRK GRD :MRK GRD :MRK GRD :		
	G GP C CG:G GP C CG:G GP C CG:G GP C CG:G GP C CG:G GP C CG:		
FM2326	SHUKLA ARYAN DEVKUMAR MAMTA (VIV/BFML/23/I/28)	(RM,VE,MF,GC,IT,P1)	301
UNI 13	:10 :22 :10 :10 :12 :		
SEM 33	:46 :30 :45 :30 :40 :		
TOT 46	:56 :52 :55 :40 :52 :		
GRD C	5 4 20:B+ 7 3 21:B 6 3 18:B+ 7 3 21:D 4 3 12:B 6 4 24:		

[S.1:ΣC=20,GPA= 6.80] [S.2:ΣC=20,GPA= 5.15] [S.3:ΣC=20,GPA= 6.60] [S.4:ΣC=20,GPA= 6.20] [S.5:ΣC=20,GP4= 5.20]
[S.6:ΣC=20,ΣCG=116,GPA=5.80] [CGPA= 5.63,Final Result:PASSES :C Grade] [PRN:2023016401619886]

/ Female, F Failure, @ 5042A/43A/44A, $ 5045A, @ 0.229,^ Dyslexia,
+ Carried Forward Marks, $ Carried forward Grade, CC Copy Case, NE Not Eligible, NV Null & Void

Grade	Marks	Gr.Pnt.	Grade	Marks	Gr.Pnt.	Grade	Marks	Gr.Pnt.	Grade	Marks	Gr.Pnt.
O	>= 80	10	A+	70-79.99	9	A	60-69.99	8	B+	55-59.99	7
B	50-54.99	6	C	45-49.99	5	D	40-44.99	4	F(Fail)	<= 39.99	0

PRINCIPAL

DATE: 15/04/2026

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