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The Institute of Chartered Accountants of India (Set up by an act of Parliament)

Bengaluru Branch of SICASA of ICAI

SICASA Newsletter

MAY 2025

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THETEAM

Southern India Chartered Accountants
Students Association (SICASA)
Bengaluru



CA NISCHAL R B
SICASA CHAIRMAN
ICAI BENGALURU BRANCH - SIRC



CA Chandra Prakash Jain T G T SICASA Co-Opted Member



PRUTHVI M DEV VICE CHAIRMAN



GAGANA LAKSHMIN
SECRETARY



TARUN B K
TREASURER



NISHKALA G MUTHYAL **JOINT SECRETARY**



SACHIN PATWARE **PUBLIC RELATIONS** OFFICER



SHRAVYAPR **CULTURAL SECRETARY**



SAIRAM SREEKAR BUSETTY **SPORTS CO-ORDINATOR**



SAHANA S **CGT PRESIDENT**



GAGAN M CGT SECRETARY



HEMANT KUMAR SETHIA **EDITORIAL HEAD**



MAHALAKSHMIKE



NAVYA SHREE P R SUB-EDITORIAL HEAD SEMINAR CO-ORDINATOR



ANANYA S RAO MEMBER



DINESH KUMAR MEMBER



KAMESHWARAN O M MEMBER



VISHALR DESHPANDE MEMBER



YOKES WARAN MEMBER



HARIKA K V MEMBER



SRIVATSA R
MEMBER



POOJAS MEMBER



NOOR US SABA ANSARI MEMBER

Chairman's Message



Dear Future Torchbearers of the Profession,

As we welcome the month of May, I extend my heartfelt wishes to all the students of our vibrant Bengaluru Branch. This time of the year is particularly significant — many of you are immersed in preparation mode, some awaiting results, and others balancing articleship with self-study. Wherever you are in your CA journey, know that you are not alone — the entire ecosystem of the Institute stands behind you, cheering you on.

Being a CA student is not just about passing exams—it's about building character, discipline, and a deep understanding of what it means to uphold trust in the financial world. The path is demanding, yes, but it is also richly rewarding. Every late night, every revision, and every mock test is an investment in the professional you're becoming.

At the Bengaluru Branch, we remain committed to supporting you every step of the way. In May, we continued to organize focused initiatives — from revision sessions and subject-specific workshops to motivational talks and student engagement events. These platforms are not only meant to enhance your knowledge but also to help you stay connected and inspired. I urge each of you to make full use of them.

Also, remember — success in this profession is not measured only by your marks but also by your mindset. Stay curious, stay consistent, and above all, stay kind to yourself in the process. The ICAI journey may test your patience, but it will ultimately transform you into a professional who commands respect and makes an impact.

Let us march ahead with confidence and clarity. The future of this profession rests in your capable hands — and I am confident, it is in the best hands possible.

With warm regards and best wishes, CA. Manjunath M Hallur Chairman The ICAI, Bengaluru Branch (SIRC)

SICASA Chairman's Message



SICASA Chairman's May 2025 Note

Dear CA Students,

As we approach the midpoint of 2025, I hope this message finds you well-prepared for your exams and enthusiastically engaged with your articleship. The month of May is significant for CA students, with the registrations for the upcoming National Conference CA Students' Conference looming large.

The conference promises to be an enriching experience, with esteemed speakers, engaging panel discussions, and valuable networking opportunities. I urge you all to register at the earliest and make the most of this platform.

Our attempt to set a World Record for the maximum number of CA students singing the ICAI Motto Song simultaneously at a single venue is an exciting initiative. I encourage all of you to participate and make this event memorable.

As SICASA Chairman, my role is to facilitate your growth and development as future chartered accountants. I believe in fostering a spirit of camaraderie and teamwork among CA students. Our newsletter aims to keep you updated on various activities, events, and opportunities that can enhance your skills and knowledge.

In the coming months, we have planned several webinars, workshops, and conferences that cater to diverse interests and needs. From technical sessions on the latest laws to soft skills development programs, our events are designed to make you industry-ready.

As you navigate your CA journey, remember that challenges are opportunities in disguise. Embrace every experience, whether it's an academic triumph or an articleship challenge. Your perseverance and dedication will shape you into a competent and confident CA professional.

Before I conclude, I would request all of you to participate in SICASA events and initiative in large numbers, and reap benefit out of the programmes. Feel free to reach out to us with your ideas and concerns.

Wishing you all the best for your exams and future endeavors!

Best regards,

CA. Nischal R B
SICASA Chairman
ICAI, Bengaluru Branch (SIRC)

ARTICLES SECTION



One Minute Under the Sun: A Glimpse Into the Lives Behind Quick Commerce

I was walking from the library to my house — a short stretch, barely a few hundred steps. Unfortunately, I had forgotten my cap that day. The sun was relentless. Its rays beat down on my head with an intensity that was hard to ignore. Within seconds, I could feel the scorching heat, a heaviness pressing against my skull. One minute. That's all it took for discomfort to creep in. Just sixty seconds, and I was already craving shade.

Now, pause and imagine: a Zomato, Zepto, or Blinkit delivery rider, out in that same sun. Not for one minute. Not even for five. But for hours on end — navigating through traffic, exposed to harsh weather, carrying your groceries, your dinner, your late-night cravings.

Sometimes, even carrying your midday cold coffee — which is now lukewarm and shaking like a trauma survivor.



We often comfort ourselves with the idea that "they're getting paid." That they're earning, so it's justified.

But are they truly earning — or are they enduring?

This question has been troubling me. Not just because of that brief moment of sunstroke I felt, but because of the growing volume of news I've read on the realities of delivery personnel. Their compensation models, their app-based tracking, the pressure of 10-minute deliveries, and the conditions in which they work paint a troubling picture. The glamor of instant convenience masks a system that demands speed at the cost of humanity.

As CA students, we are trained to understand the inner workings of business models, sustainability, and governance. We analyze companies not just by their revenues or market share, but by how ethically they treat all stakeholders — including the most ignored ones. The delivery partner, or in corporate terms, the 'last-mile associate', is one such stakeholder.

Let's analyze the business of quick commerce and food delivery platforms through our lens:

1. Business Model Viability:

Quick commerce thrives on speed, funded by heavy capital infusion, and thrives on aggressive discounting. But these businesses have one thing in common: recurring losses and cash burns. Investors are still betting on them due to the scalability narrative. But does scalability justify loss-making at the cost of basic human rights?

Take Swiggy, for example. The company reported a consolidated loss of ₹1,081 crore in Q4FY25 — nearly double the previous year. Sure, its revenue rose to ₹4,010 crore, but the cost of expansion, especially in quick commerce, continues to bleed them.

Zomato (now Eternal Ltd) didn't fare much better. While it reported a net profit of ₹39 crore in the same quarter, that's a 77% decline YoY. The company even had to shut down Zomato Quick and Zomato Everyday, calling them unsustainable.

If a ₹500-crore valuation can't support an ₹80 ice cream without exploiting someone, maybe the model itself needs freezing.

2. Valuation Bubble & Cash Burn:

Zomato, Swiggy, and Blinkit are among those who've raised billions in valuation. But in their financials, cash flow statements and P&L sheets tell another story. Negative operating margins, reliance on external funding, and inflated customer acquisition costs are alarming signs. As students of finance, we must question: is valuation more important than values?

3. Labor & Legal Risk:

India's labor laws are evolving. With gig economy rules being reviewed and states tightening occupational safety norms, these companies might soon face compliance crackdowns and lawsuits. What happens when one state demands insurance, while another insists on minimum wages? A PAN-India company like Zomato will have to balance state-specific compliance and central obligations.

4. ESG & Ethical Investing:

Environmental, Social, and Governance (ESG) metrics are now key investor checkpoints. As future chartered accountants and financial advisors, can we justify investing or recommending investment in companies that compromise on the 'S' in ESG? That treat delivery personnel as expendables rather than essential contributors?

From Humanity to Numbers: I've spoken to several delivery partners. Many have shared that they make less than ₹40 per hour if they don't hit targets. Some skip meals to complete deliveries. Others ride through rain without proper gear, afraid that rejecting orders would affect their scores. Bonuses and incentives come with terms and conditions so restrictive that they barely earn it unless they break themselves.

Blinkit delivery partners recently protested, demanding fair wages, cotton uniforms, and breaks during peak summer. Instead of negotiation, their IDs were blocked.

Page 12

From a Regulatory Standpoint: This model is not sustainable. Not financially. Not ethically. And not legally. With the Ministry of Labour increasingly focusing on gig economy welfare, punitive damages in the future could be severe. If even one state imposes wage floors or demands provident fund contributions, the entire cost structure breaks.

So, what should we do as informed citizens and future professionals?

Ask questions. Raise awareness. Refuse to glorify inhuman efficiency. Every time you get a delivery at 2 PM in May, remember: someone rode through 43°C for your 15-minute thrill of dopamine. Offer water. Show respect. And when your order is late, hold back that complaint — you're not dealing with robots.

Because they aren't "delivery boys." They are workers. Humans. And no model — no matter how efficient — should devalue that.



Name: Jayesh Suthar Registration No: CR00725904

THE WHISTLE AND THE JOURNEY

I can still hear the whistle, sharp and clear, as the giant box stopped in front of me.

I sat there silently, unsure how I'd come to that place or where to go next.

Darkness surrounded me, heavy and consuming, until suddenly, a light appeared—not calling, but steadily approaching.

It wasn't just light.

It was a giant box, unlike anything I'd seen before.

Fear crept in as its size loomed over me.

My eyes stung from its brightness, and the sound of the whistle wasn't just noise—it felt familiar, like something I belonged to.

Then, a figure emerged from the box, towering above me yet strangely familiar.

They held my hand, firm and steady, and led me inside.

The air shifted; warmth replaced the cold.

At the front, another figure sat at a large wheel, their eyes fixed on the path ahead. The driver.

Next to them stood someone moving through the aisles with care and precision, attending to the others. The conductor.

The whistle sounded again as the box began to move.

It wasn't just a box—it was life itself, carrying us through the unknown.

"Mom, you always tell the same story,"

Ananya interrupted as she stepped off the bus, her voice tinged with mild irritation.

"I get it.

It's just a bus, a journey you loved. But you don't have to tell me every single time."

Her mother followed her quietly, her eyes reflecting something deeper. After a few moments, Ananya turned, curiosity breaking through her frustration.

"But you didn't just stay on that bus, did you?" she asked softly.

Her mother smiled faintly, her gaze distant.

"No, I didn't.

That bus was the beginning.

The driver, your father, steered us forward through every rough road, always knowing where we were headed, even when I didn't.

And I, the conductor, ensured that everything inside was in order, that you found your place, your seat, your comfort.

Together, we moved forward."

Ananya paused, the weight of her mother's words settling in.

Her memories of countless rides suddenly felt different, more significant.

Her mother continued, her voice quieter now. "But buses stop, Ananya.

One day, you'll step off, just like I did.

And when you do, you'll carry the lessons of every ride—the patience of the driver, the care of the conductor, and the realization that every whistle, every stop, was meant to shape your journey."

Page 15

Ananya stared at her mother, the familiar story transformed into something profound. As she

boarded her next bus alone, she glanced back, seeing her mother still standing there, a faint smile on her face.

The bus doors closed, and Ananya sat down, her heart heavy but calm. For the first time, she

realized the whistle wasn't just a call to board. It was a reminder—life moves forward, but every

journey shapes who you are.

And as the bus rolled on, she whispered to herself, "This is my ride now."

NAME: Rakesh Biswal

POETRY



THE ROOM WITH NO CORNERS

We never pack for the places we dread. The ticket always arrives creased, but stamped with our name in invisible ink.

So, go.
To that room with no corners, where silence forgets your name and shadows practice their lines

in the mirror's cracked rehearsal.

Don't smile.
Let your face feel the full weight of what pretending has cost.
Write your fear; not in words...
but in breath,In shivers.
On the paper of your ribs.

Now tear it,
Let your fingers learn
what release feels like.
Fling the pieces into darkness like seeds.

To Realise
Light doesn't fight darkness.
It enters.Soft, unannounced
And when it does. Don't just witness.
Become it.

Stand up, gather the paper shreds with your palms and build a mosaic from everything you once hid.

Step into your own skin like it's the first coat of spring. This is not survival.

This is arrival.

Now

go where you've always belonged.
Where comfort nestles, soft and nice,
where laughter smells like home-cooked rice
and stories are served before dinner.
But don't stop there

Return.

Not because you lost yourself, but because someone else is lost.

Carry your mosaic.

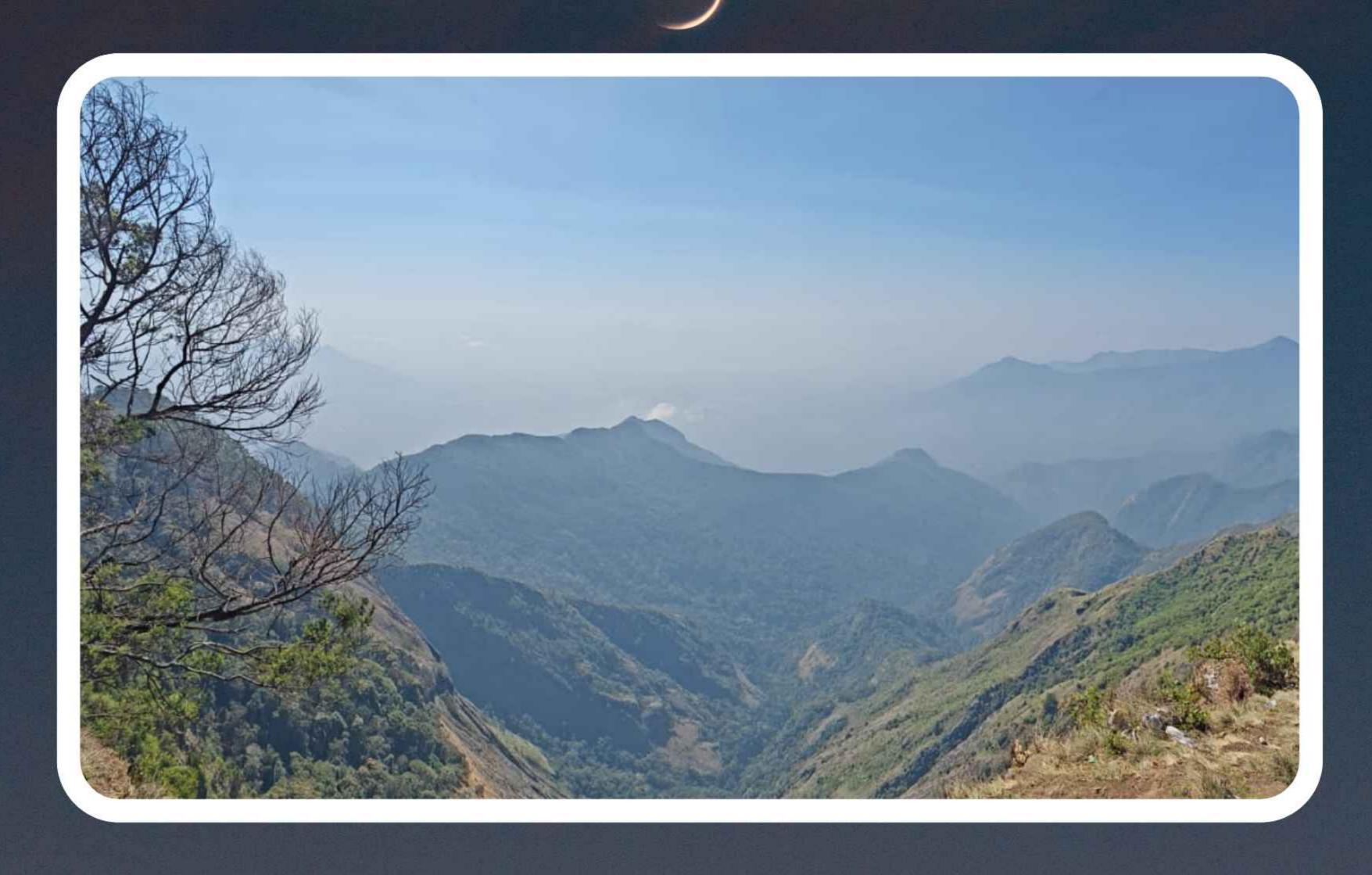
Your light is not a souvenir it's a lamp.

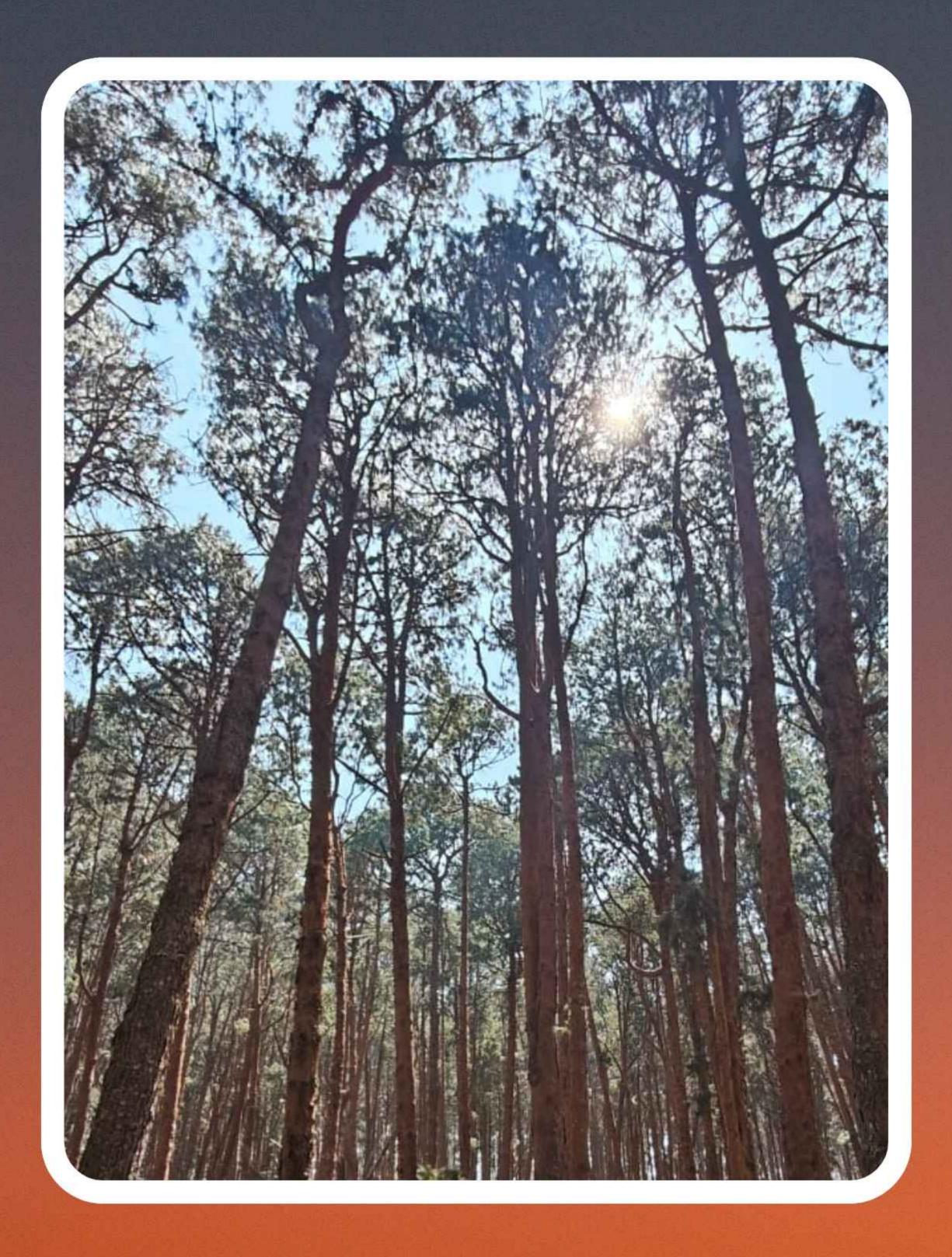
And for one last time Not to suffer, not to save, but to share

let's go into the heart of dark and teach it how to do dream.

Name: RESHU A Registration No: SRO0747704

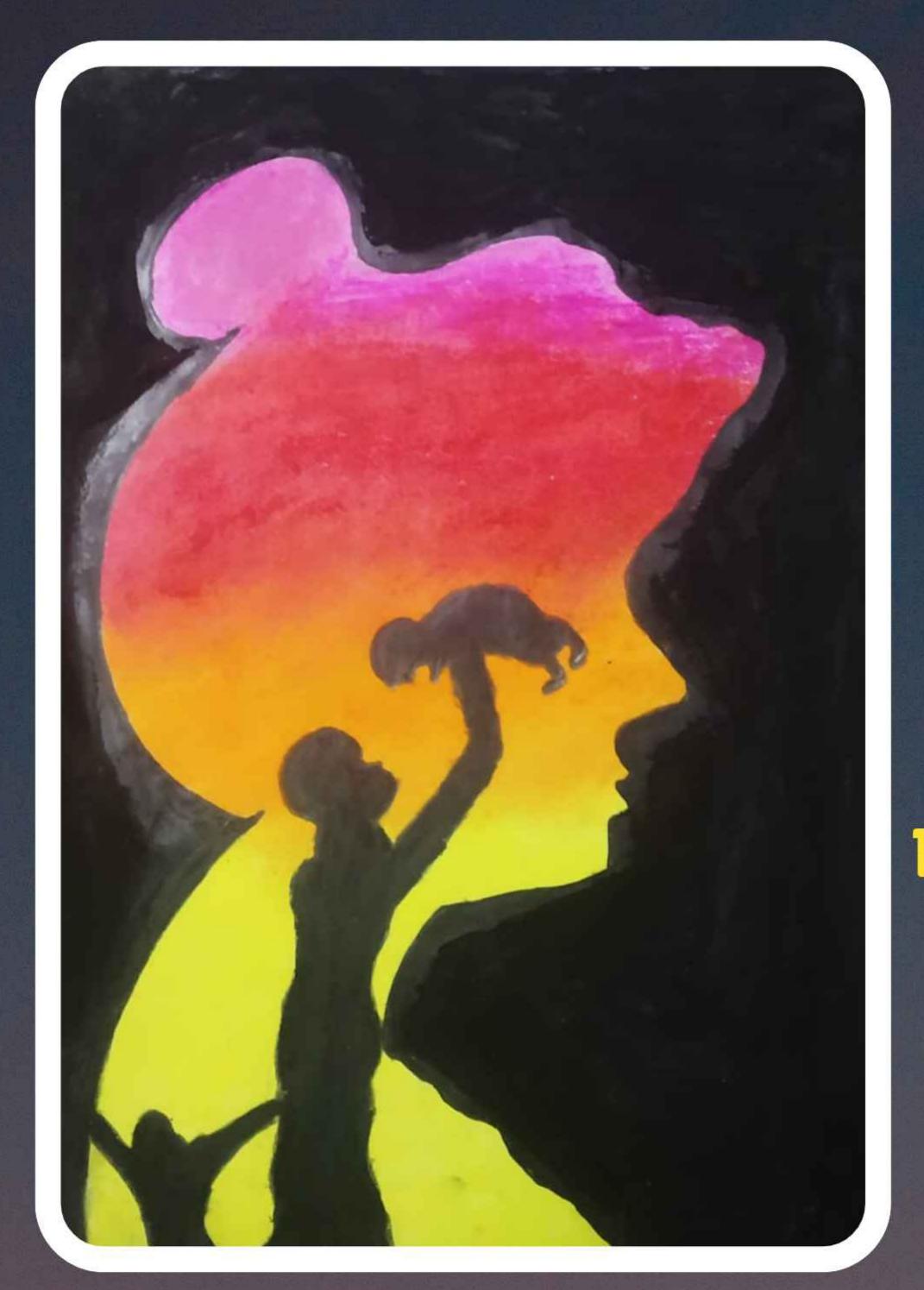
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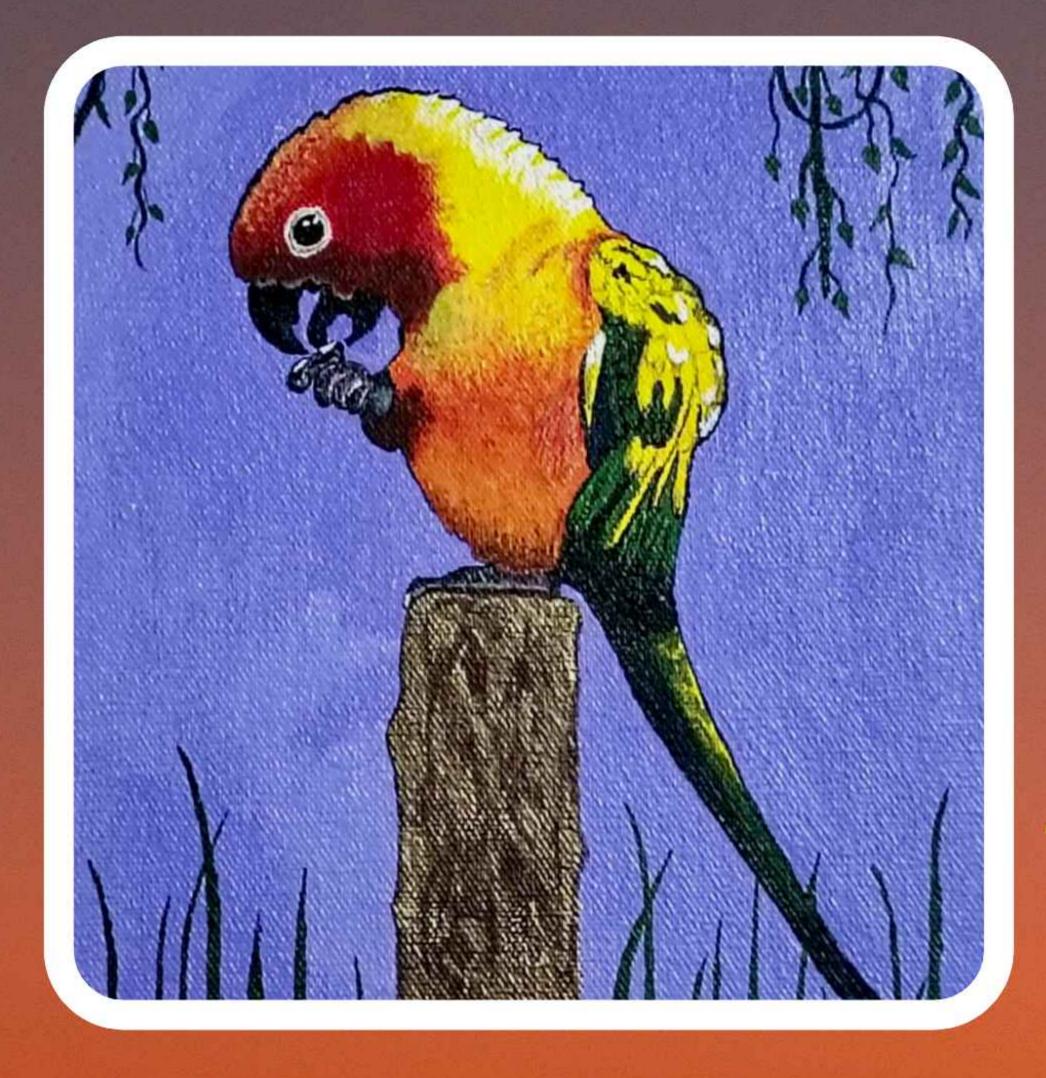
Name: Yuvan Agarwal Registration No: WR00732321

Dainting





Name: Sejal R Devadiga Registration No : SRO0801138





Name: Niranjani K Registartion No: SRO0806329

CASA's GOT TALENT



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

Bengaluru Branch (SIRC)
SICASA Bengaluru

CASA'S GOT TALENT

PRESENTS

PITCH PERFECT: ART IN FOCUS



THE IPLEDITION

CA Manjunath M Hallur
Chairman
ICAI Bengaluru Branch (SIRC)

CA Nischal R B
Chairman - SICASA
ICAI Bengaluru Branch (SIRC)

CA Chandra Prakash Jain TGT SICASA - Co-Opted Member ICAI Bengaluru Branch (SIRC)





THE CROWNLESS KING ***

He rose with the fearless five, A boy who wished to keep dreams alive.

Wrapped in red, touched by gold, A rebel's fire, a tale to be retold.

When doubts high and hopes lean, He carved his path in 2013.

Not just a cricketer- he became a creed, A mirror to every silent need.

> With heart ablaze and worn up his sleeve, He taught the broken how to believe.

Through storms of doubt and crashing tides, He never once let the fire subside.



Then came the night of stitches and pain, Yet he danced with destiny, kissed the flame.

The summer of 2016, a G.O.A.T was born, A titan shaped by love and scorn.

He painted the centuries with a shattered hand, Built kingdoms on crumbling land.

Yet the silver slipped through broken dreams, While we wept beneath the stadium beams.

No tears, no cries, no bowed-down crown, He stood, he roared, he held us down. Through loss and ache and bitter screams, He bled the words: "One team, one dream".

When fickle tongues began to soar, When banners broke, and faith turned sore.

He bowed from captaincy, but not from fight, Still burned with an immortal light.



"Trophyless" they mocked, with a hollow jeer, But what is metal to a heart sincere?

> No cup can frame his endless story, For Kohli himself is living glory.



The pitch, the pulse, the painted skies, The echoes where his spirit flies.

Forever ours, forever bright-A warrior who became the fight.

> By Shreya Rai SRN: SRO0652464 Branch: Bengaluru, SICASA



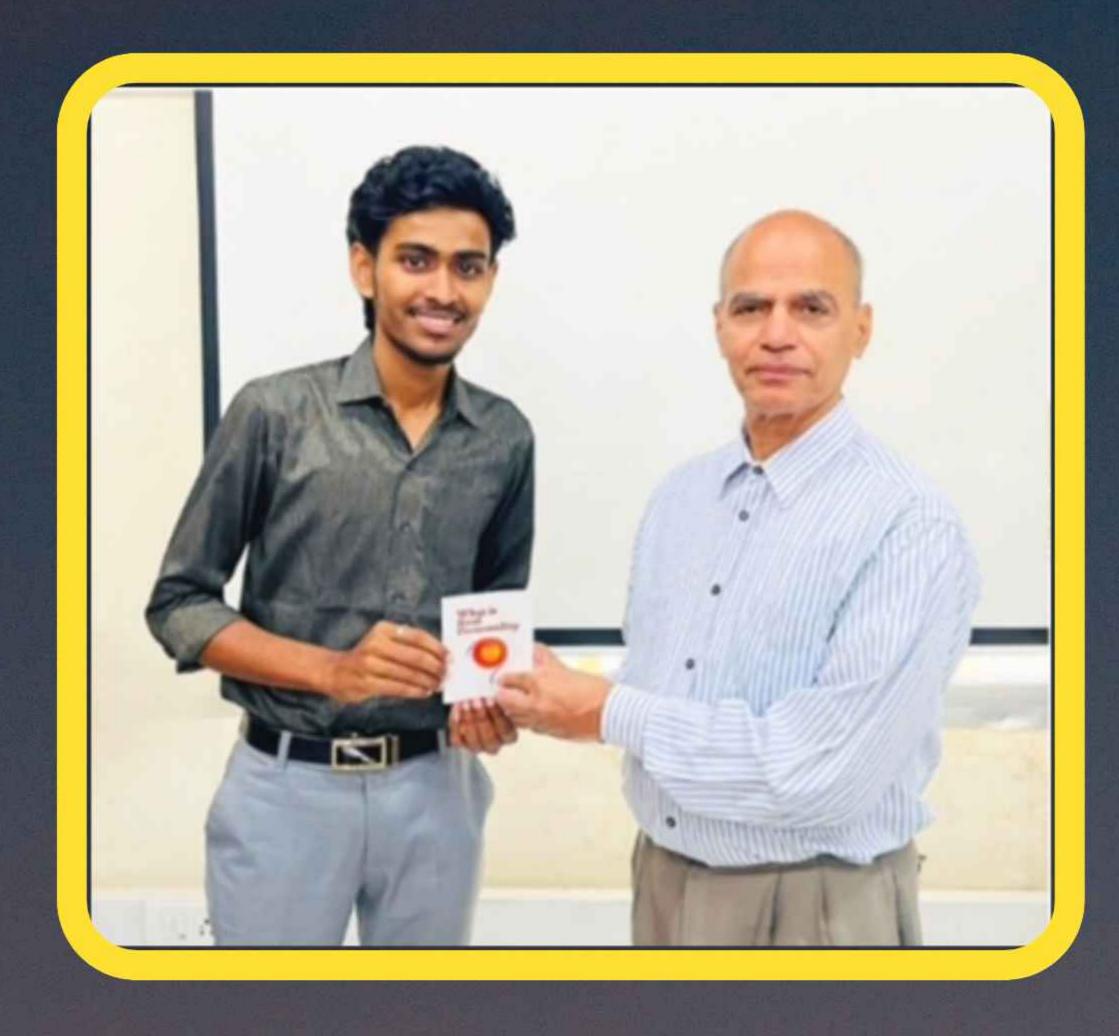
SSFMETS



MEET 329

Theme: New Chapter New Ledger Date: 6TH April, 2025 (Sunday)

Date: 6TH April, 2025 (Sunday)





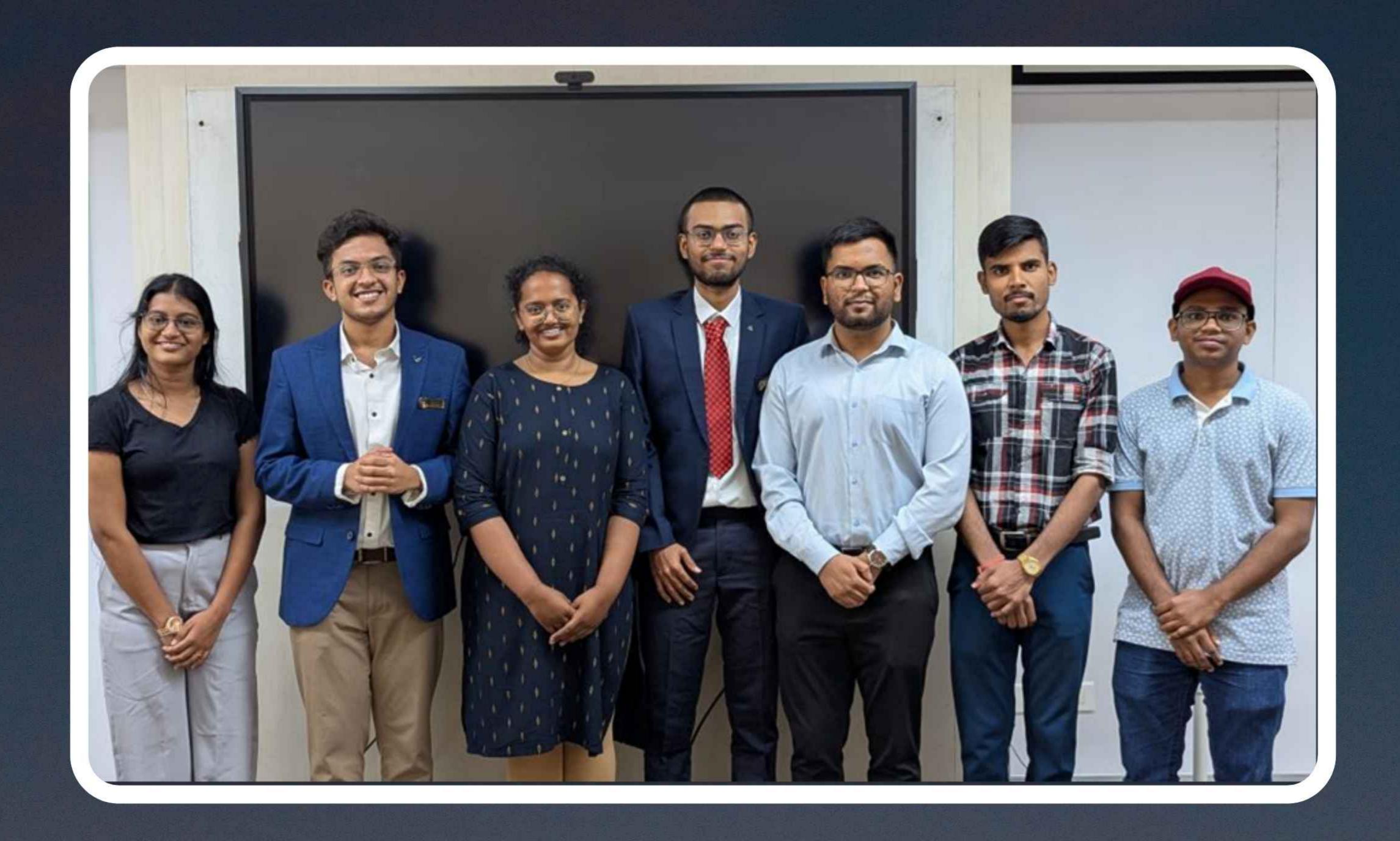


MEET 330

Theme: The Hidden costs we pay Date: 20TH April, 2025 (Sunday)

The theme "The Hidden Costs We Pay." Participants explored the unseen consequences of our daily choices—ranging from environmental damage to mental health impacts and financial habits. Speakers highlighted how these hidden costs shape our future and emphasized the importance of conscious decision-making. The event sparked meaningful discussions and encouraged introspection, leaving attendees with a deeper understanding of the value behind seemingly small actions.







NTS - PITCH DECK COMPETITION

Date: 12TH April, 2025 (Saturday)

The NTS Pitch Deck Competition organized by SICASA Bengaluru served as a dynamic platform for CA students to present innovative business ideas through structured pitch decks. The event encouraged creativity, strategic thinking, and entrepreneurial spirit among participants. Industry professionals evaluated the presentations and provided insightful feedback. Pranav Raj H N and Ayush Lakhotia were declared the branch-level winners and qualified for the regional round, standing out for their originality and impactful delivery. This initiative aligned with SICASA Bengaluru's objective to promote leadership and communication skills, contributing to the all-round development of future chartered accountants.







NTS - DEBATE COMPETITION

Date: 13TH April, 2025 (Sunday)

The NTS Pitch Deck Competition organized by SICASA Bengaluru served as a dynamic platform for CA students to present innovative business ideas through structured pitch decks. The event encouraged creativity, strategic thinking, and entrepreneurial spirit among participants. Industry professionals evaluated the presentations and provided insightful feedback. Pranav Raj H N and Ayush Lakhotia were declared the branch-level winners and qualified for the regional round, standing out for their originality and impactful delivery. This initiative aligned with SICASA Bengaluru's objective to promote leadership and communication skills, contributing to the all-round development of future chartered accountants.





MASTERING CA EXAMINATION

Date: 13TH April, 2025 (Sunday)

A highly insightful and motivational session titled "Mastering CA Examination – Strategies to Face the Challenge with Confidence" was conducted, featuring CA K Hariharan as the keynote speaker. The event aimed to empower aspiring Chartered Accountants with practical strategies, mental preparedness, and the confidence needed to tackle one of the most challenging professional exams.

CA K Hariharan, renowned for his expertise in mentoring CA aspirants, shared a wealth of knowledge on crucial aspects such as effective study planning, time management, dealing with exam pressure, and sustaining long-term focus. He emphasized the importance of consistency and smart study techniques tailored to individual strengths and weaknesses.

Participants found the session to be both encouraging and informative. The interactive format, especially the Q&A segment, allowed students to voice their concerns and receive personalized guidance. Attendees left the session feeling more focused and inspired to approach their preparation with a renewed sense of determination.

Overall, the session was a perfect blend of expert advice and motivational insight, serving as a valuable stepping stone for CA aspirants on their journey toward success









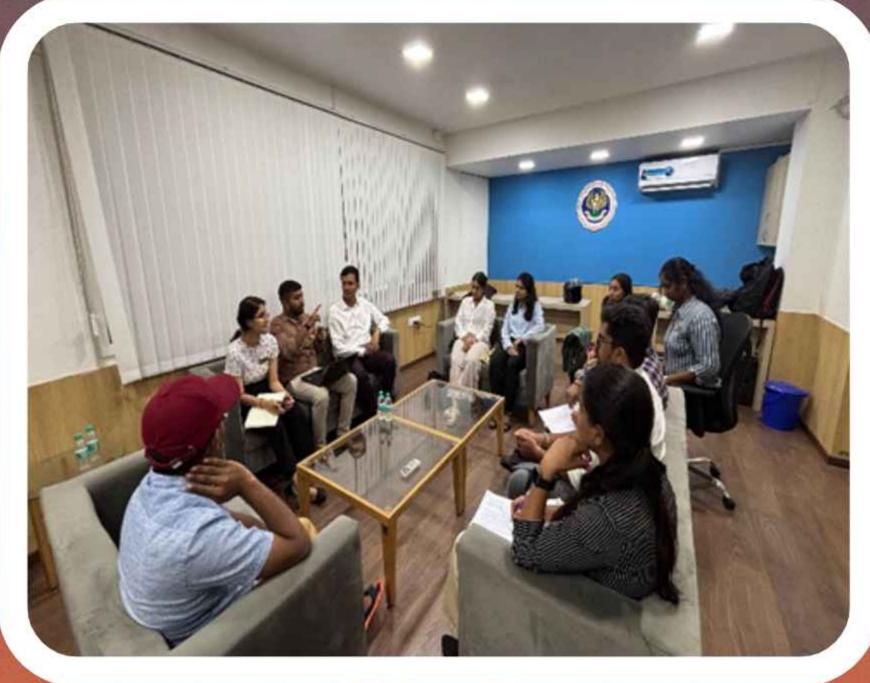
SICASA BENGALURU COMMITTEE MEETING

Date: 13TH April, 2025 (Sunday)

A committee meeting was convened at ICAI Bhavan, Vasanth Nagar to plan the CA Students National Conference scheduled for the 6th and 7th of June, 2025. The discussion primarily revolved around the allocation of responsibilities among committee members to ensure smooth execution of the event.

Key points included strategizing the promotional activities to maximize student participation. Various ideas such as social media outreach, branch-level awareness, and the use of digital and print media were proposed. Members also discussed the process of identifying and inviting experienced speakers and professionals to serve as judges for the student paper presentations.





Deliberations were held on selecting relevant and engaging topics for the technical sessions, ensuring they align with current trends and practical aspects of the profession. Additionally, suggestions to enhance the overall quality of the conference—such as incorporating interactive segments, panel discussions, and feedback mechanisms—were considered.

Basic event logistics, student coordination, volunteer roles, and branding elements were also briefly discussed. The meeting concluded with a shared vision to deliver a well-organized, enriching, and impactful experience for all student participants.

The following Memberswere present at the meeting: CA Nischal Reniguntla Badarinath (SICASA Chairman), Pruthvi M Dev (Vice Chairman), Gagana Lakshmi (Secretary), Nishkala G Muthyal (Joint Secretary), Tarun B K (Treasurer), Sairam Sreekar Busetty (Sports Co-Ordinator), Sachin Patware (Public Relations Officer), Shravya P R (Cultural Secretary), Sahana S (CGT President), Gagan M (CGT Secretary), Yokeswaran P (Sub Committee Member).



ARTICLESHIP ROADMAP

Date: 15TH April, 2025 (Tuesday)

Surat WICASA, in collaboration with CASA branches from Bengaluru, Bhopal, Chh. Sambhajinagar, Dhanbad, Guwahati, Ghaziabad, Indore, Raipur, and Rajkot, hosted an insightful session titled "Articleship Roadmap: Guiding You Through Every Step." The session was led by CA Hrudyesh Pankhania, a dynamic speaker known for mentoring aspiring Chartered Accountants. Aimed at providing clarity on the articleship journey, the session covered crucial aspects such as choosing the right firm, skill development, handling challenges, and making the most of the three-year training period. The event, streamed live via WICASA Surat's YouTube channel, attracted active participation from students across regions, making it a pan-India initiative. This collaborative effort emphasized the shared commitment of WICASA branches towards empowering students with knowledge and direction. The session served as a motivating guide for students, helping them approach their articleship

with confidence and purpose.

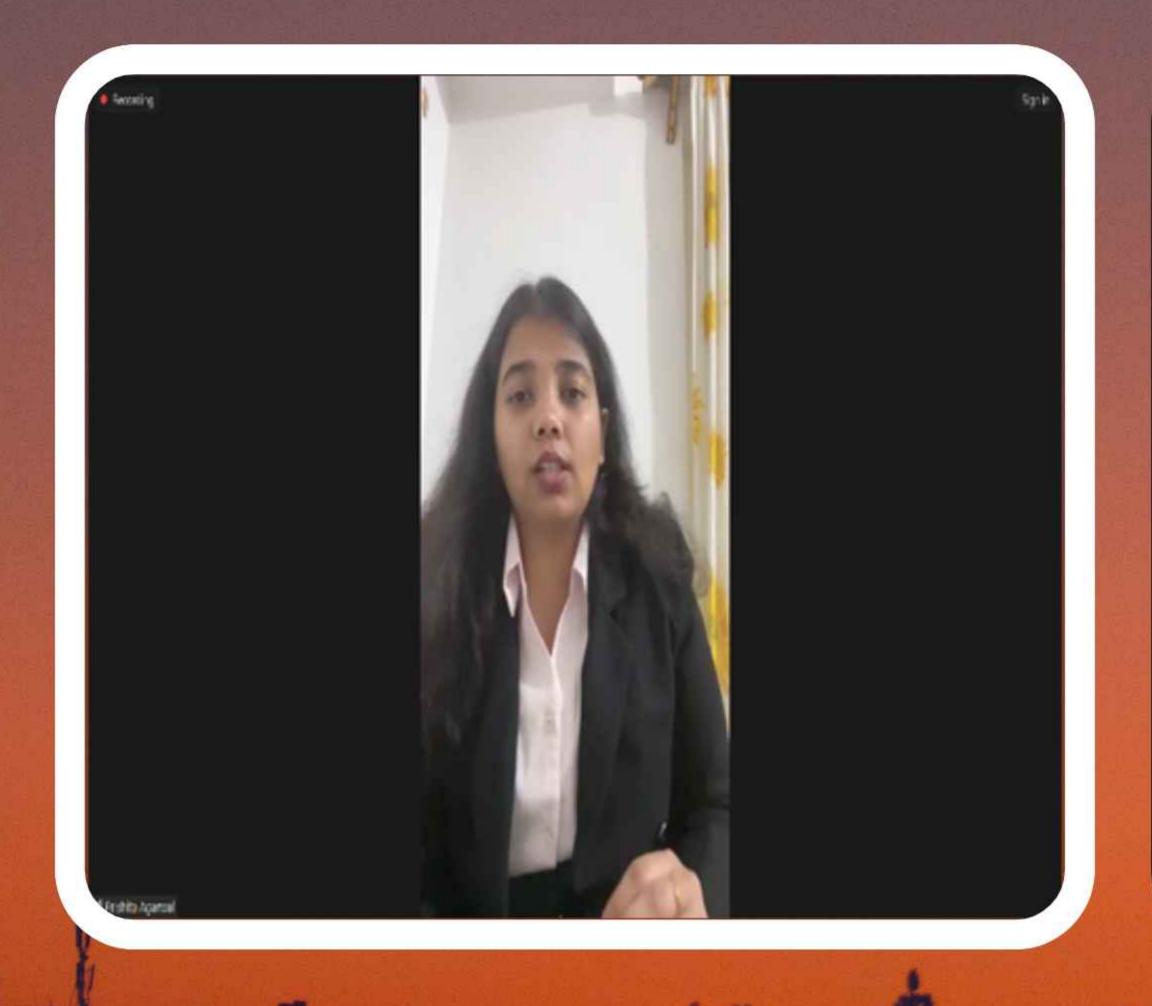
WICASA (Set up by an Act of Parliament) Jointly with Bengaluru | Bhopal | Chh. Sambhajinagar | Dhanbad | Guwahati | Ghaziabad | Indore | Raipur | Rajkot **ARTICLESHIP Guiding You Through Every Step** CA. HRUDYESH PANKHANIA TUE, 15[™] APRIL 7:00 PM YOUTUBE LIVE @wicasasurat Scan the QR **ENROLL** code or visit NOW the link in bio

How To Present A Paper And Key Presentation Tips

Date: 15TH April, 2025 (Tuesday)

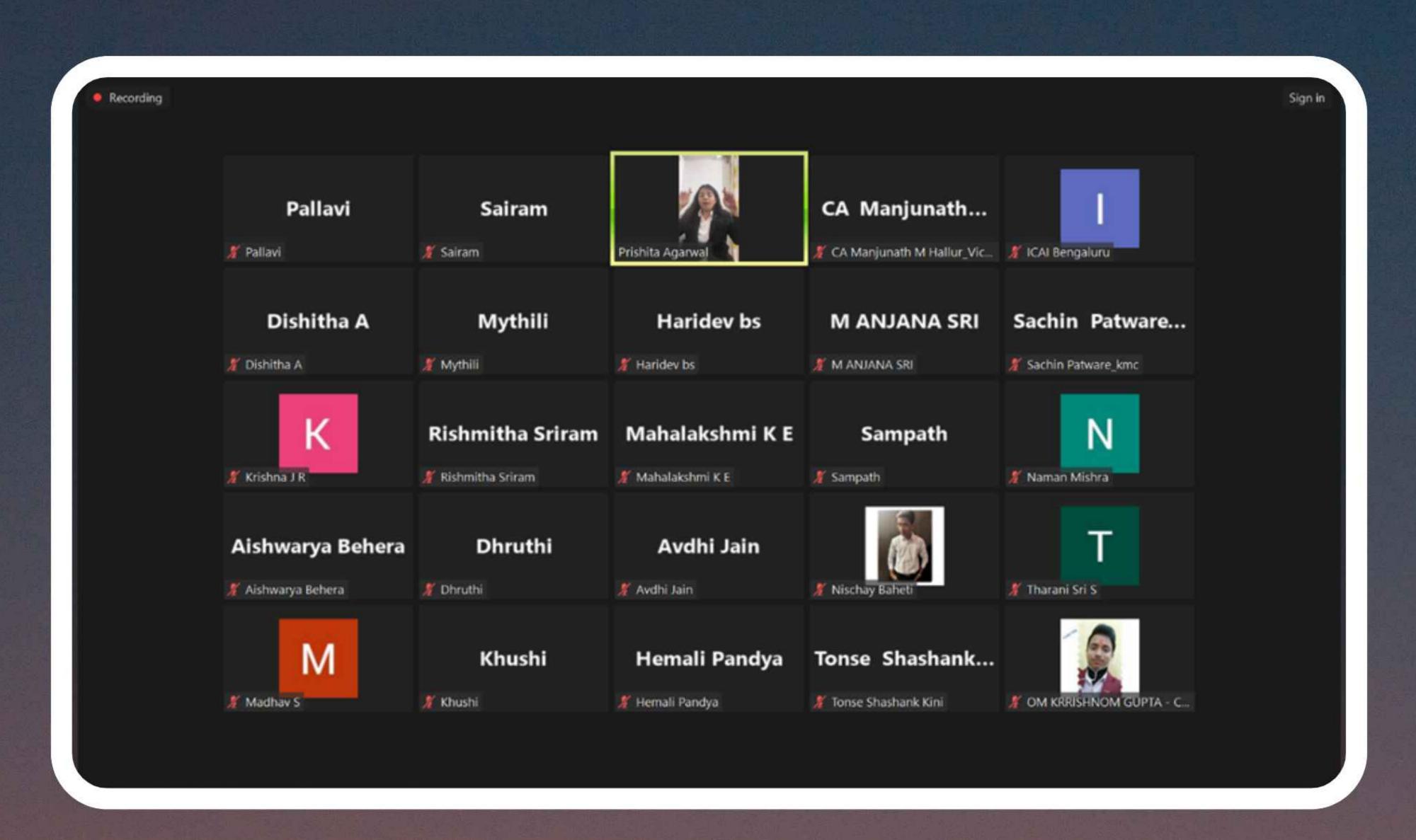
An insightful online webinar on "How to Present a Paper & Key Preparation Tips" was organized by SICASA Bengaluru in association with various branches, featuring CA Prishita Agarwal as the speaker. The session provided valuable guidance on selecting topics, preparation techniques, and effective presentation skills. It emphasized the importance of choosing topics that are either tough or easy with strong research backing. To get selected, a 1500-word write-up and a crisp 2–3-minute video were recommended.

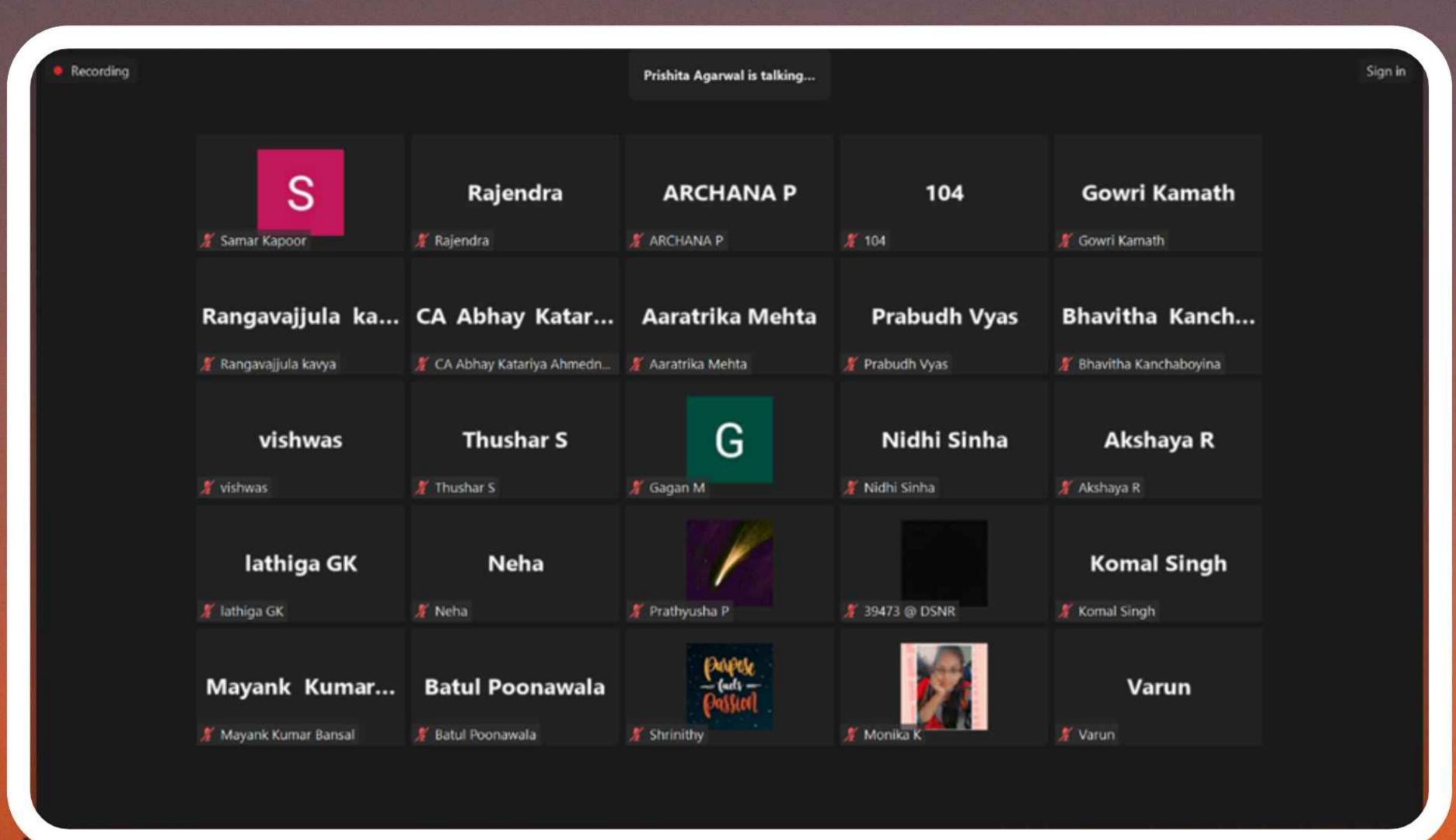
Key takeaways included understanding the professional nature of the judges and avoiding copied or unauthentic content. Including technical elements, modifying presentations based on audience needs, and calling officials to understand topics better were noted as smart strategies. For beginners, it was advised to avoid intimidating speakers and ensure content does not block natural delivery.





Tips like using pauses instead of fillers, making eye contact, and dressing well were highlighted. Storytelling, humor, and visual aids were encouraged to maintain engagement. The speaker stressed that oratory and presentation, when paired with strong content, could be game-changers. Ultimately, "Content is King," and structuring the flow to be honest and to-the-point was considered essential.



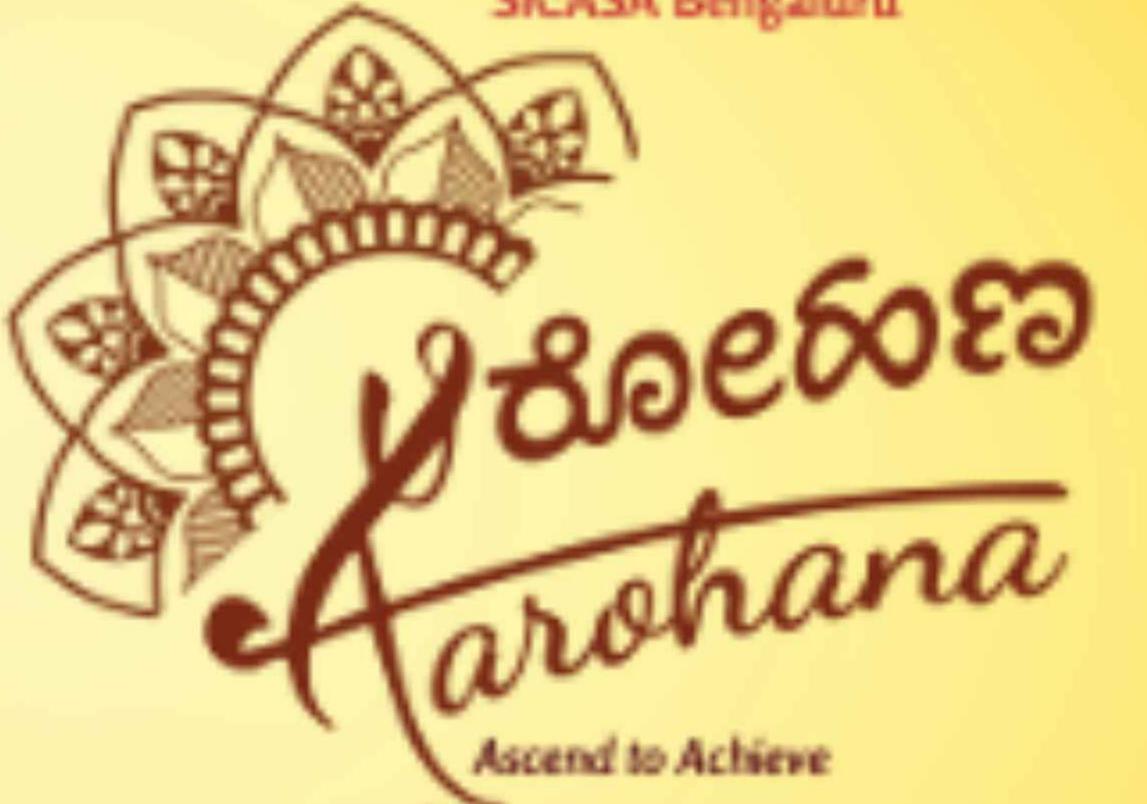


ANNOUNCEMENT OF NATIONAL CONFERENCE OF CA STUDENTS



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

Organized by Board of Studies (Operations), ICAI
Hosted by ICAI, Bengaluru Branch (SIRC) &
SICASA Bengaluru



TWO DAYS

NATIONAL CONFERENCE OF CA STUDENTS

6th & 7th June, 2025

SCAN the QR to Register!

Registration Fees Rs. 500/-



For Begistrations Waitnove banealossicators Friday & Saturday

Early Bird gets the Perks! Register now for exciting surprises!

> Register by 10/05/2025

Be a part of History! Thousands of students, one voice— ICAI Motto Song World Record Attempt!

CA. Madhukar Narayan Hinegange Conference Disector Central Causcil Member-ICAI

> Chairman Chairman KAI Brogaliano Branch (MRC)

CA. (Dr.) Bohit Buwatia Chairman Board of Studies (Operations) ICAI

EAL Nine had R.B.
SEANA Chairman
EAI Brogalury Branch (NBC)

CA. Sanjib Sanghi
Vice-Chairman
Exant of Studies (Operations)-ICRI

CH. Charolia Psalunk Jain TER BEASA-Coropied Rivelors E.H. Bregalora Baaroli (BRE)

Day 1: 6th June, 2025 AADHI



	effarance
08:30 AM - 10:00 AM	Registration
10:00 AM - 11:00 AM	Inaugural Session
11:00 AM - 11:45 AM	Special Session - I
	Interaction with BoS-Operations, ICAI
11:45 AM - 01:00 PM	Knowledge Session - I
	Start-Up
	• "Where Breakthroughs Break Down: Deep Tech
	vs VC Reality"
	 "Brains Over Bucks: Non-Fund Fuel for Startups"
	 "Checklist or Checkmate: Compliance for
	Budding Startups"
	Session Chairman: CA Herambha Hegde
01:00 PM - 02:00 PM	Lunch Break
02:00 PM - 03:00 PM	Skill-Up Session - I
	"Journey of a CA to CEO/CFO of the Future" by
	Mr. Wilfred Shreyas
03:00 PM - 04:30 PM	
	Direct Taxation
	• "Double Trouble or Double Relief? DTAA and
	Indian Freelancers Abroad"
	"Startups & Direct Tax-from Angel Tax to ESOP
	Taxation"
	Session Chairman: CA Vijay Raja
	Indirect Taxation
	"Rule 42 Unveiled: The Inside Story of Input Tax
	Reversal"
	"From Chaos to Control-The Real Power of IMS!"
	Session Chairman: CA Hanish S
04:30 PM - 04:45 PM	Tea Break
04:45 PM - 05:45 PM	Skill-Up Session - II
	"Balancing Articleship with Studies" by CA Shirish
CORNER TOO E CONTRACTOR TOO E	Vyas Valodiotom: Cossion for Day 7
Ob:45 PM - U6:15 PM	Valedictory Session for Day - 1

Day 2: 7th June, 2025 VRUDDHI



	Lance and a second
08:30 AM - 10:00 AM	Registration
10:00 AM - 11:00 AM	Skill-Up Session - III
	"Setting Goals for Success in Exam & Life" by CA
	Rajavardhan A
11:00 AM - 11:15 AM	Tea Break
11:15 AM - 12:30 PM	Knowledge Session - III
	Audit
	 "ESG Audits: The Next Big Wave in Assurance Services"
	• "Audit 2.0: The Rise of Automation"
	• "Behind the Audit: Mastering Documentation
	& Working Papers"
	Session Chairman: CA Shravan G
12:30 PM - 01:15 PM	Special Session - II
	Students' Interactive Session
01:15 PM - 02:15 PM	Lunch Break
02:15 PM - 03:30 PM	Knowledge Session - IV
	AI & Technology
	• "Fraud in the Age of Intelligence: AI &
	Forensics"
	• "From Balance Sheets to Breach Alerts:
	Cybersecurity Matters!"
	• "Audit Intelligence- The Rise of AI in
	Assurance"
	Session Chairman: CA Narasimhan Elangovan
03:30 PM - 04:45 PM	Skill-Up Session - IV
	Motivational Session by a group of Soldiers on Discipline & Empathy
04:45 PM - 05:00 PM	Tea Break
05:00 PM - 05:30 PM	Valedictory Session for Day - 2

ICAI Motto Song



ಯ ಏಷ ಸುಪ್ತೇಷು ಜಾಗೃತಿ (2)

ಕಾಮಂ (4) ಪುರುಷೋ (2) ನಿರ್ಮಿಮಾಣಃ (2) ತದೇವ ಶುಕ್ರಂ (2) ತದ್ ಬ್ರಹ್ಮ (2) ತದೇವಾಮೃತಮುಚ್ಯತೇ (2) ತಸ್ಮಿಂಲ್ಲೋಕಾಃ (2) ಶ್ರಿತಾಃ (2) ಸರ್ವೇ ತದು ನಾತ್ಯೇತಿ ಕಶ್ಚನ್ ಏತದ್ ವೈ ತತ್(6)

य एष सुप्तेषु जागर्ति (2)

कामं (4) पुरूषो (2) निर्मिमाणः (2) तदेव शुक्रं (2) तद् ब्रह्म (2) तदेवामृतमुच्यते (2) तस्मिंल्लोकाः (2) श्रिताः (2) सर्वे तदु नात्येति कश्चन एतद् वै तत् (6)

Ya esa suptesu jagarti (2)

Kamam (4) Puruso (2) Nirmimanah (2)
Tadeva Sukram (2) Tad Brahma (2)
Tadevamrtamucyate(2) Tasminlokah (2) Sritah (2)
Sarve tadu natyeti Kascan
Etad vai tat (6)



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