

CONNECT

ASA-CCI



Quarterly Newsletter of ASA & Associates LLP / Corporate Catalyst India

Volume 30 | Issue 9 April-June 2020

How heavy is your glass?



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Once upon a time a psychology professor walked around on a stage with a glass of water while teaching to an auditorium filled with students. As she raised a glass of water, everyone expected they'd be asked the typical 'glass half empty or glass half full' question. Instead, with a smile on her face, the professor asked, "How heavy is this glass of water I'm holding?"

Students shouted out answers ranging from few grams to a kilogram.

She replied, "From my perspective, the absolute weight of this glass doesn't matter. It all depends on how long I hold it.

If I hold it for a minute or two, it's fairly light. If I hold it for an hour straight, its weight might make my arm ache a little. If I hold it for a day straight, my arm will likely cramp up and feel completely numb and paralyzed, forcing me to drop the glass to the floor. In each case, the weight of the glass

doesn't change, but the longer I hold it, the heavier it feels to me."

As the class shook their heads in agreement, she continued, "Your stresses and worries in life are very much like this glass of water. Think about them for a while and nothing happens. Think about them a bit longer and you begin to ache a little. Think about them all day long, and you will feel completely numb and paralyzed – incapable of doing anything else until you drop them."

The moral:

It's important to remember to let go of your stresses and worries. No matter what happens during the day, as early in the evening as you can, put all your burdens down. Don't carry them through the night and into the next day with you. If you still feel the weight of yesterday's stress, it's a strong sign that it's time to put the glass down.



A WORD FROM OUR MANAGING PARTNER

I rarely watch long videos on social media. But I saw one of 9 minutes and it got me. 8 ½ minutes the camera was riveted to the ceiling. Just that. And then a message that while you could not handle this for 9 minutes, this is the constant view of an injured person on a hospital bed. Most of us are ever quick to crib and complain. Nowadays it is about COVID and how it has upset our “normal” life. I wonder if the mad rat race, pollution and eating on the go qualified as normal? In any case, we are in a better zone than “ceiling gazing”. We are getting quality family time, me time, no pollution, planned work etc. Enjoy it while it lasts.

The ASA-CCI team has done far better than most. You have rightly taken matters in the stride and truly know the art of when to put the glass down. I am impressed to hear diversified views as to how time is being well invested, be that Sandhya the newly discovered ornithophile (GNR is already one), Karishma the singer/dancer, Upsana the artist, Rachit the philanthropist and Reetu the poet, but hold on, whatever be the reason, Reetu should never be offered kheer – becomes a case of the sleeping poet!

Good to have offices slowly and safely open up. Kudos to the Admin and IT teams for continuously upgrading safety and digital SOPs. Good also to see that knowledge has been on tap, and we hope to keep this flowing freely ahead as well. Alongside, SC RC has been slogging to keep you stress free. So many interactive forums, not to forget sessions of Yoga and Zumba. More are on the way. And if you want to go a notch higher, there is always Coffee with Sundeeep – he is willing to expose his hidden(?) talents.

Go on. Live it up. Let the world sit and crib.

Best regards

AJAY SETHI



FINDING HOPE AND MAINTAINING MOMENTUM...

‘Life’ as we knew it has dramatically transformed. The pandemic may raise thoughts of mortality. A positive way of thinking is to recognize and focus on what is really important to you in life like having meaningful relationships, contributing to the betterment of society, or being creative.

- Find Hope and Have Faith - “They say the mind is a beautiful servant but a dangerous master.” Take a step back, pause, think, and rebuild a positive outlook.
- Follow a schedule - Usual routines have disrupted, unstructured time can also lead to passivity. Schedule your day, down to the hour. At the end of the day, check things off and make a to-do list for the next day, so you can look forward to things.
- Be productive with your free time - Try to find moments of happiness in this freedom. Make a list of activities you can engage in. Finally finish that book. Cook, Bake, Dance, Meditate. Live in the moment. One day at a time.
- Connect with others - Remember “We are all in this TOGETHER”. Practice physical distancing not social. Connect & keep in touch with your loved ones, friends & surroundings.

Be the Change.
Be Safe. Not Scared

OUR WEBINARS SERIES

At ASA-CCI, we believe in delivering quality and providing value addition to our clients under any circumstances. We conducted a series of webinars to provide our perspective to our clients on the current industry trends and the impact of COVID-19 on businesses today. From Lockdown to Unlocking - Check out how we at ASA-CCI stayed connected and continued maintaining momentum during these unprecedented COVID times

Contractual Arrangement & Company Law in times of COVID-19

in collaboration with Samvad Partners, by Himanshu Srivastava, Aparna Ravi (Partner, Samvad Partners) and Junaira Rehman (Partner, Samvad Partners)

Considerations during audit process due to COVID-19

D Ramprasad was invited to speak, with Vinay KS as a Panelist at the webinar organised by Bangalore Chamber of Industry & Commerce (BCIC)

Contractual Obligations & Force Majeure Clause

in collaboration with DSK Legal & Indian Valve and Actuator Manufacturers Association, by Himanshu Srivastava, Anand Desai (Managing Partner, DSK Legal) and Aparajit Bhattacharya (Partner, DSK Legal)



Impact of the Atma Nirbhar Bharat package on MSMEs and direct and indirect tax relaxations and measures announced in India

Sunil Arora was invited to speak at the webinar by the Federation of Indian Chambers of Commerce & Industry (FICCI)

Contractual Arrangements & Company Law in Times of COVID-19

in collaboration with Belgium Luxembourg Business Association, New Delhi & Singhania & Partners LLP, by Himanshu Srivastava

Advisory/Relaxations in the light of COVID-19

Chennai office organised an online client clinic, presented by K Venkatraman, D K Girdharan, Sundarajan, G N Ramaswami and G Viswanathan

Liquidity Management in Times of COVID-19

by Ajay Sethi, Sandeep Khanna and Sundeep Gupta

Deal Making in the COVID-19 Era – Practical Considerations and Impact

in collaboration with Juris Corp, by Nitin Arora and Arunabh Chaudhry (Partner M&A and Corporate Commercial, Juris Corp)



Indian economic Stimulus package & its Impact on German Companies

Himanshu Srivastava was invited as the key speaker at the third CEO Panel Discussion of VDMA India

Corporate Tax Risks in Times of COVID-19

by Sunil Arora and Sundeep Gupta

Financial Reporting Challenges in Times of COVID-19

by Parveen Kumar and D K Girdharan

Re Tax: Navigating tax Provisions and Litigations in Times of COVID-19

by Venkatraman K, Sunil Arora, and N. Krishna

Checkout the entire webinar series on our website www.asa.in / www.cci.in or on our LinkedIn Page 

Knowledge sharing sessions at ASA-CCI

SC-TD conducted multiple internal knowledge sharing sessions across locations via digital platform such as Zoom, Microsoft teams etc. for the staff.

Logistic & Transportation Sector in India – An Overview

by Prateet Mittal

Key Audit Considerations amid COVID-19

by Vinay KS

Recent tax developments sailing through COVID times

by Bikramjit Singh Bedi

External Commercial Borrowings (ECB) as a financing option even in COVID time

by Subroto Bose

The Mindful Presenter: Presenting effectively to Internal and External Stakeholders

by renowned speaker Syed Ahmed Hussaini

☞ Checkout the entire webinar series on our website www.asa.in / www.cci.in or on our LinkedIn Page 

ETCFO Series

Remaining a going concern, a major risk: Do or Die

Sundeep Gupta

India Lockdown Day 22: Business need to be creative to survive COVID-19 economic impact

Sundeep Gupta

India Lockdown Day 15: A possible Lockdown extension can be woeful for India Inc

Sundeep Gupta

ICAI and government should take joint decisions on financial statements during the unprecedented times of COVID-19: Auditor's Diary

Sundeep Gupta

From views on what strategies should CFO's follow to the five pillars essential for self-reliant India, and from auditor's independence to equalization levy on digital businesses. Our partners have been loud and clear about how they perceive the impact of COVID-19 on India Inc.

Checkout their opinions in the following articles published in ETCFO & Taxutra:

Valuation under Transfer Pricing & Customs – will they ever converge

Sunil Arora, Isha Mahawar

Equalisation Levy Extended to E-commerce Activities

Sunil Arora, Ameet Baid



☞ Read the complete articles on our LinkedIn page 

Demystified the applicability of Sec.56(2) (viib) to issuance of preference shares and the valuation methodology under Rule 11UA

Bikramjit Bedi, Jyoti Gupta (Article published in Taxutra)

India has rightly placed the focus on five pillars selected for self-reliant India - Economy, Infrastructure, technology-driven system, demand, demography. Are we heading towards being "Atmanirbhar Bharat"?"

Himanshu Srivastava

Townhalls & Team Meetings

To ensure thought connectivity within the organization, townhalls and team meetings were regularly organised across locations to keep the staff positive & motivated as well as maintain transparency about the steps being taken by ASA-CCI across national and international frontier to ensure business continuity and safety of our staff.



Letters from our Managing Partner

Letters were a regular from Ajay Sethi and were much awaited by the staff. These letters showcased a sense of hope which helped in giving perspective and boosting the staff morale.

Skill Enhancement Trainings

SC-TD organised multiple skill enhancement trainings across locations to help the staff upgrade their skills. SC-TD Delhi/GGN organised an online certification course of "Tableau- Usage of Data Science Tool" on a national level. SC-TD Hyderabad organised sessions on advance usage of MS excel, decoding of financial statements.



We launched our first ever issue of E-Newsletter "**The Bottom Line**", a monthly capsule of key regulatory changes that could have a bearing on your business plans.

Checkout the E-newsletter under "Insights" on our website www.asa.in / www.cci.in

The Bottom Line

DIGITAL TRANSFORMATION: A 'CERTAINTY' IN UNCERTAIN TIMES



Thomas Abraham
Advisor – New Technology Commercialisation
(Also, advisor to 'Software as a Service' start-ups)

The one certainty we will see in these uncertain times is 'digital transformation'. While it has been a buzzword in corporate boardrooms for the past few years, the disruption created by Covid-19 will accelerate digital transformation in every business.

Here are a few examples of the Human Capital side of digital transformation in organizations,

The 'work from home' (WFH) revolution

Overnight, businesses had to adapt to the 'next normal'. Working from home was always an exception to the rule. In most companies, it was, at best the sales teams and remote offices which functioned in this mode.

Covid-19 changed that proposition. Companies had to set up infrastructure to facilitate this, apart from managing employees and teams in this new environment. Technologies in the form of collaboration tools, video conferencing have taken the market by storm. Likewise, technologies to manage remote employees, facilitate their tasks, measure productivity have become a 'must have'. Tools to improve employee engagement, track & enhance employee well-being have been adopted at a rapid pace. Security infrastructure had to be upgraded significantly to let employees access their emails, intranet from home. Most applications that an employee use is now 'mobile first' to facilitate ease of use. 'Work from home' has been a game changer for employees and organizations in their digital transformation journey.

The 'new world' workplace

Organizations are moving towards a blended model of 'work from home' (WFH) and using physical workspaces. It is quite possible that several companies have now discovered the merits of WFH and may

never move back to a physical workspace. This will make them accelerate their digital journey to create an environment that is always connected. Many companies will take a blended approach, and some may get back to pre-Covid days over time. The physical workplace will have several capabilities that are contactless that will start from facial recognition systems for attendance that integrate with their HCM platform to intelligent systems that control light and temperature. Internal meetings, conferences will be far and few making organizations more dependent on remote tools to stay engaged and productive. Digital transformation will be the cornerstone of the new world workplace.

Intelligent and contactless recruitment

Organizations are moving to an automated hiring process that includes using technology platforms to 'match and rank' CVs against Job descriptions, use audio and video bots for initial interview of candidates that can guide you to a

shortlist, and finally a live interview platform for selecting the candidate. Many organizations are also using assessment tools that automate the profiling and evaluation of candidates around their technical & domain skills, behavioural and cognitive skills which minimizes errors prone to human judgement and bias. Hiring platforms are using AI and machine learning to drive efficiency and productivity in the recruitment process. We are seeing a paradigm shift in recruitment with yet another digital transformation for organizations.

Whilst organizations are tightening their belts, they need to get on to the Digital expressway of Human Capital to ensure business continuity and build a business driven by productivity while shaping the 'next normal'.



KOREAN

WORK ETHICS



Korean society is based on "Confucianism", which rests upon the belief that human beings are fundamentally good, and teachable, improvable, and perfectible through personal and communal endeavor, especially self-cultivation and self-creation, hence the 'group mentality' is predominant. You can find traces of this communal mentality in their language, culture, and food. Koreans tend to use words like we, us, our instead of I, me etc. The food is served in a communal pot instead of individual plates which shows that the 'community' is more important than the 'individual'.

#1 Age

"Age" matters more than "skill" (however this is slowly changing). If you are younger, you are considered the lowest in the pecking order. Everyone follows the oldest person, who is usually the top guy. Hence it hinders productivity. In Korea, you must follow the decision-making stages according to the hierarchy, backed by plenty of meetings and documentation. It is true regardless of whether you are working for a company or as a teacher. Therefore, the decision-making process is slower and, in many cases, inefficient.

#2 Communication Style

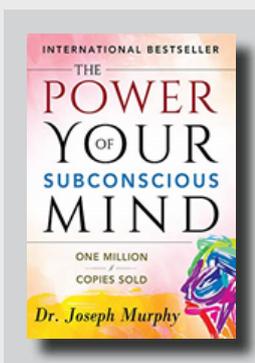
Koreans are very indirect. People in this culture, value indirect communication. Personal and working relationships are built on personal bonds. Feelings and "face" are often far more important in local business dealings. Conflict is handled indirectly and "saving face" is important. Understanding the unspoken words, reading in between the lines, and comprehending body language are crucial skills for surviving in Korean culture.

#3 Personal & Professional Life

Generally, the two are kept separate. However, in Korea it is totally the opposite. Priority is given to work. Professional and personal life are not two separate concepts but essentially one and the same. After-work drinking parties with co-workers or **회식** (hoesig) i.e. "dining together" is very common in Korea. These happen about once or twice a week. These **회식** (hoesig) play a very important role in team building.

Literary Connect

Connect brings to you a magnificent collection of literary work. Grab your reading glasses with a hot simmering cup of coffee and let your mind wander and explore the alluring world of BOOKS...



THE POWER OF YOUR SUBCONSCIOUS MIND

This book opens up a Pandora's box for how your subconscious mind can work. How your body is an environment and the subconscious mind takes order from the master. It reflects on the idea of law of attraction.

by Dr. Joseph Murphy



BECOMING

It is a fascinating account of the First lady of USA and description of the famous White house in her own terms. The book starts from her childhood till the time her term as the First lady ended. This book is full of inspiration one needs in life

by Michelle Obama

YOUR SAFETY IS OUR PRIORITY

We are moving forward cautiously & confidently across locations.



Office Sanitization Drive – Active Across Locations



Alternate sitting arrangement across workstations and cafeterias



Thermal Scanning for temperature before entering offices



Physical Distancing followed in Lifts, use of toothpicks for pressing lift buttons to minimize touchpoints



Shoe, Bag Disinfection at the time of entry & exit. Hand Sanitizer counters installed at various spots across offices

Winners

The winners share their fun filled WFH experiences with us. They tell us what they learnt, baked, cooked, realized.

Upasna S

"Our wedding anniversary that we celebrated during the lockdown was the best till date. Never in my life, could I have imagined that I would bake my own anniversary cake."

Saving the travel time and avoiding Bangalore traffic is a relief. Initially, the virtual meetings felt slightly difficult without meeting people and just seeing one-person (my husband's) face throughout the day 😊. But the good thing is, no one cares even if we attend the zoom meetings with the worst set of clothes we have at home and with zero make up on face.

I always had a lot of interest in painting and working with clay. This lockdown I tried making Disney princesses like Jasmine, Rapunzel, Snowwhite and other cartoon characters like Snoopy with clay. Since childhood, I had the habit of collecting pebbles so I painted a few of them with characters like Peter rabbit, Minions etc., tried embroidery, painted the kitchen shelves with cooking themes to create a little more interest in cooking 😊. And our wedding anniversary that we celebrated during the lockdown was the best till date. Never in my life, could I have imagined that I would bake my own anniversary cake.

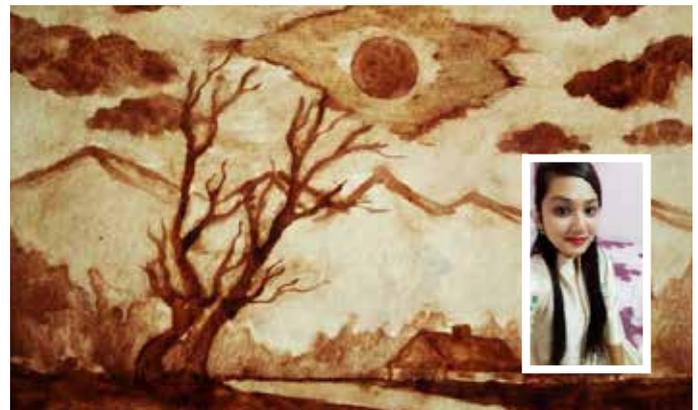


Karishma S Khandelwal

"Let's just say that my husband is not liking normal food anymore."

The best part was that I got to spend lot of time with my husband. Tried out my hand on different cuisines and let's just say that my husband is not liking normal food anymore, he craves for a new item each day.

I believe in DIY and enjoy creating things at home. I managed to create coffee paintings, wall decoration, build dolls with the stuff I had. I learned the dance steps of some of my favourite dance numbers. My husband plays guitar and I ganged up with him to sing. We learnt devotional, duet songs and recorded them as well. I realised that there is much more one can do at home.



I really enjoyed doing photography especially of birds. I realised that I can cook really well 😊 and most importantly I enjoy my own Company.

Sandhya Salvi



THE BALANCING ACT CONTEST

Rachit Dedhia

"Me & my school friends started a foundation named 'SATHI Foundation.'"

Working remotely has got me 'Me time'. Also, the sense of trust in the team has strengthened for work assigned and its completion with due professional care.

In this lockdown, me & my school friends started a foundation named 'SATHI Foundation' and we fed stray dogs and cats in our locality. Thus, feeding daily around 500 strays. This revealed a different side in me.

I inculcated the habit of self-hygiene, keeping the house clean at all times, cooked amazing dishes like Ragda pattice, Chole Bature and realised in this process that the life of a homemaker is not easy at all 😊.



Reetu Gami

"I felt sooo dizzy and sleepy after eating the kheer that I slept for 1.5 hours at a stretch without realising that my Deputy Manager was calling me."

So it was time of EID, my neighbours had given us a big bowl of heavy milk cream kheer and I felt sooo dizzy and sleepy after eating the kheer that I slept for 1.5 hours at a stretch without realising that my Deputy Manager was calling me since long and later when I called her back and told her the reason for not picking up her call.. She bursted out laughing 😊.

I am a writer. During this lockdown, I opened my page for content writing, quotes, and poetry. I also started doing intense workouts along with martial arts. I've realised that it is high time for every individual to start respecting and be a giver to nature. Also, the lockdown has made me realise the importance



of health, family and the animals who have been caged for the longest time and that we need to provide them their homeland (forest) back.

Unrequited love

Rains poured while driving car in beach at night,

Water dripping hair of her's

Oh, what a mesmerising sight,

Her toes were buried in sand,

Cigarettes lit & Listening to tunes of Apocalypse song,

Gave him taste of Unrequited love

- Reetu Gami

Who said, work from home is ONLY WORK and NO PLAY?
Together Fighting - Covid Nineteen!!

For The Mind, Body And Soul...

Yoga Fitness Drive

To ensure the health and well-being of our staff, SC-RC launched online Yoga sessions daily morning across locations taken by certified Yoga trainers - Mr Ashish Karodia, Dr. Chinmayee Pal, Ms. Shilpa Jaiswal and Ms. Aditi Saini.

**SC-RCs Fitness Drive
Yoga Sessions - Evening**



**SC-RC's Fitness Drive
Yoga Sessions**



Ms. Shilpa Jaiswal is a Certified Yoga Practitioner and Trainer in the yoga styles of Hatha, Vinyasa and Ashtanga. She works extensively in the field of body positivity and mental health.

**April 29, 2020
Yoga Trainer – Ms. Shilpa Jaiswal**

Keep Calm Keep Going

SC-RC organised a session on "Thriving in the new 'normal': From Confusion to clarity" through Art of living across locations. The session was taken by meditation experts Aticka Dhandia and Pawan Tayla.



Zumba it is

Keeping up with the spirit of International Dance Day, SC-RC organised an online Zumba session for our staff across locations with Ms Priya Shukla, professional Zumba trainer.

**[SC-RC's Fitness Drive]
[Zumba]
~ International Dance Day ~**

Ms. Priya Shukla is a professional zumba trainer and runs her own dance studio "Western Dance Culture" at Uttam Nagar, Delhi. She has been in the industry for over 6 years promoting health & fitness.

**April 29, 2020
Zumba Trainer – Ms. Priya Shukla**



The Creative Streak...

Let's paint the Town Green!

On International Environment day, SC-RC organised a Painting/Drawing Competition at the national level on the theme "Biodiversity". First position was bagged by Mr. Praveen R, Bengaluru along with many consolation prize winners. We never knew we had so many Picasso's in ASA-CCI!!

The environment day celebrations continued with zeal across other locations, the initiative of growing a small medicinal vegetable garden inside office was started by SC-Admin Kochi where peas, red chilli, lady finger & spinach, tulsi, mint & mexican mint were planted. As the first step of cultivation, grown spinach was gifted by P N Ramachandra Kamath to K Nithyananda Kamath on World Environment Day.



Meme Competition

SC-RC organised an engaging 'Meme competition' where the staff had to create some hilarious original Memes on the current COVID-19 situation. The winning meme was from R. Sathyabama, Chennai.



FunOur

SC-RC organised online Fun Hour ('FunOur'). 25 groups consisting of 25 random employees from PAN India were formed and enjoyed 'an Hour' daily, building connections over topics like happiness, passion, bollywood gossips, travel diaries and work life balance with each other.

Fun Out Session - Memories -
April 30, 2020 | Topic -
Work Life Balance



Get, Set, Game On!!

To keep up the team spirit various team-building games and activities were organised across locations by SC-RC. Sudoku Challenge, Tambola, Bingo, Ludo, Riddle challenge, Crossword Challenge, Kaun Banega FunKing Quiz, Fastest Finger and Identify the song competition were conducted and saw a great deal of enthusiasm and staff participation from across all locations.



QUIZ TIME

SC-RC's "Kaun Banega FunKing"

Come witness LIVE game show between the winners of weekly competitions in this Grand Finale of Competitions.

Top winners of each challenge are contesting against each other in Grand Finale - **Kaun Banega FunKing** (on theme of KBC) to win the grand cash prize and title trophy of "FunKing"

DATE - MAY 29, 2020 | 6:15 PM ONWARDS ACROSS PAN INDIA



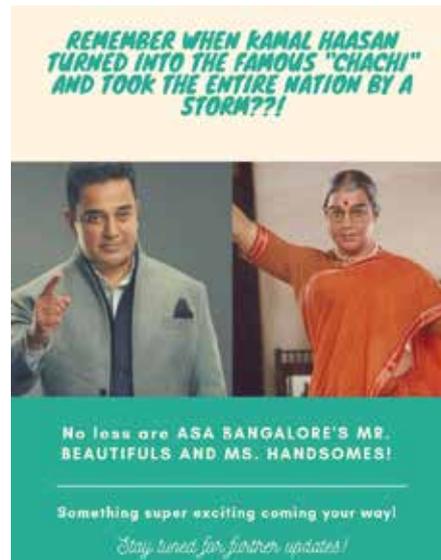
WFH Fun stickers

To add a pinch of enthusiasm to Work from Home, 12 lively WFH stickers were shared with the staff which they could make their whatsapp DP's !!



Laughter Alert!!

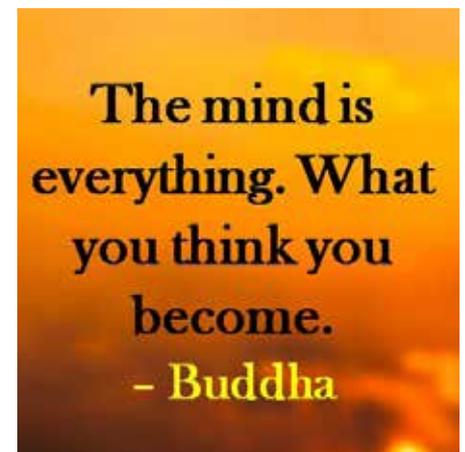
SC-Connect Bengaluru arranged an interesting "Identify Who?" activity where the male staff at ASA-CCI were converted into Ms Beautiful and the female staff into Mr. Handsome. This face swapping game was a definite head turner.



Wisdom Wednesday

"Your Mind is a Powerful Tool, fill it with Positive Thoughts and your Life will Flourish".

Fostering a positive mindset is of utmost importance in these unsettling times, SC-Connect launched Wisdom Wednesday – Motivational series to provide the staff their weekly dose of positivity.



High Tea

To lighten up the mood in office, SC-RC organised 'High Tea' at the Delhi & Gurgaon location and treated the staff with yummy cookies, puff pastries and cake with a sip of tea in style.



Connect Daily

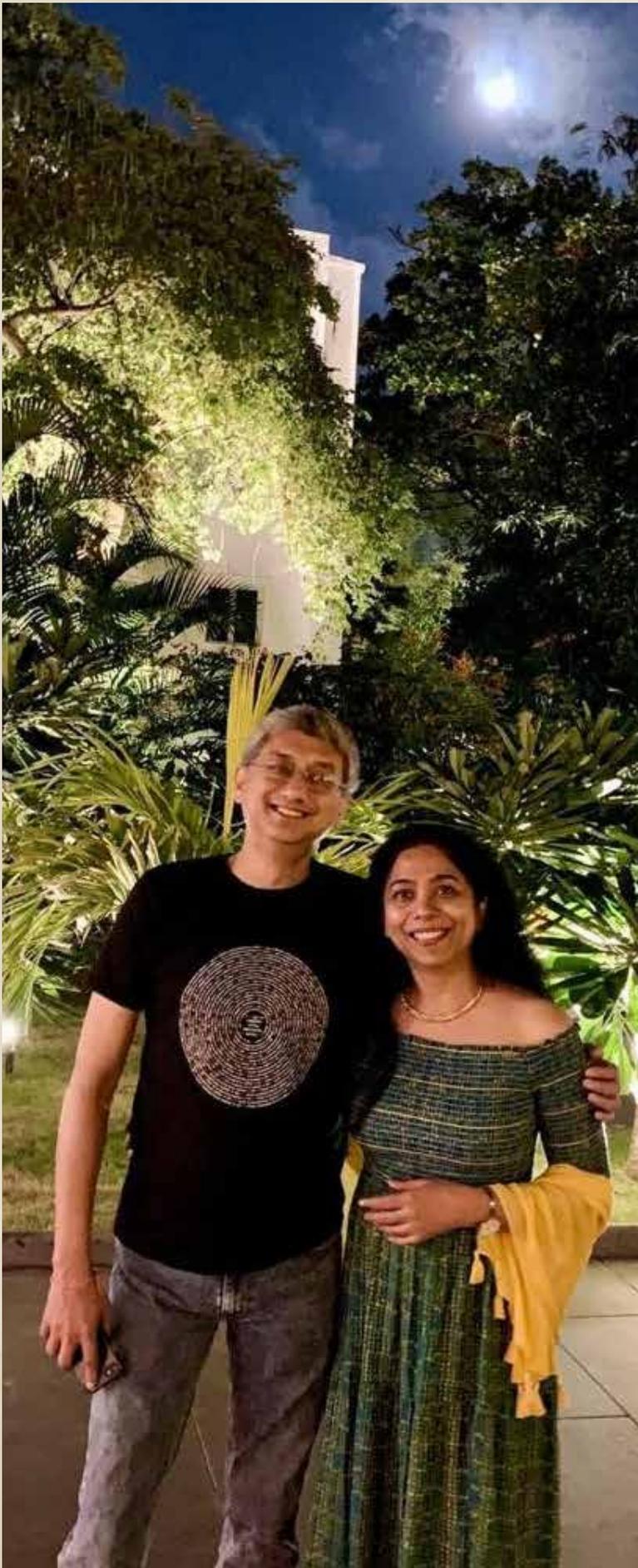
To put an end to the monotony of the lockdown, SC-Connect came out with a series of entertaining and informative daily mailers.



Learning from the Specialists
Team care is about how each team member's psychological and physical health affects everyone else.

Team Care

1. Demonstrate patience and respect
2. Encourage others
3. Monitor team for signs of stress or fatigue
4. Encourage participation in team activities
5. Share the credit; Take the blame
6. Virtually get together to build rapport



In conversation with

Sundeep Gupta-Partner
Accounting and Business Support, Gurugram

He is arguably the wittiest, interesting and the funniest person you will come across in ASA-CCI. His series of appropriate and not so appropriate 😊 jokes scream out his motto in life of “Why take life so seriously?”. He looks forward to life and doing something new and different each day.

When did you start your journey with ASA-CCI? What would you describe as the defining moment in your career?

May of 2009 was when I joined ASA-CCI, but the journey had commenced in March itself. While exploring options to relocate to Delhi from my previous job in Bangalore with a pharma company, the destined web of events brought me in contact with Ajay. While the initial discussions with him centered around connecting me to his friends in the industry for a job, what happened was completely different. Here I am, and happily so. This, in itself, was the defining moment, the shift from industry to consulting once again, as I have not looked back ever, never explored any other options, nor do I desire to.

If you could change one thing about yourself what would it be?

Frankly, NOTHING! And there is a reason for it. While I do have my shortcomings, and I matter-of-factly accept their existence, I also remain nothing but a mortal. And what is a mortal without any follies! Whatever I am, I am. And I continue to hold the belief firmly – TAKE ME FOR WHAT I AM, NOT FOR WHAT YOU WANT ME TO BE. So, should you wish, choose wisely :-D

What is the roadmap you see for ABS during this COVID-19 situation?

While it does sound a bit off-color to mention that every adversity brings its own opportunity, you cannot ignore the truth of that statement. ABS rapidly adapted to the ‘new normal’ of working remotely, working paperless – something which had only been in a dream state in my mind. The road ahead clearly lies in embracing tech, using it as a fundamental lever to drive growth and profits.

Lockdown QUICKIES

What did you want to become when you were growing up?

Now, this is a loaded one, so let me try giving you an honest answer. From wanting to be a plumber, a delivery boy, an electrician (and don't ever ask me why if you do not understand it already 😊), I moved on to thoughts of being a lawyer. But then, rapidly grew disinterested due to my inherent nature of seeking newer (not greener) pastures. CA came naturally due to my father who was a distinguished and highly respected professional in Allahabad and I jumped over the hurdles in my stride without breaking gait. While some of my gurus pestered me for appearing for civil services, I never did because I knew I will not be able to serve any 'master'. So, 32 years now, and still a student.

What is the first quality that you look for in the people you meet?

Depends on who I am meeting. I prefer not being judgmental and certainly do not believe in 'first impressions'. But, yes, those I would like to 'meet' more often, HONESTY, in all the meanings that it carries, is something which is the underlying grain for me. That missing, its bye-bye.

Name one thing that you would like to pursue post-retirement.

Someone did ask me a few years back – what is my bucket list. Frankly I have none. There are so many things I have done, and proudly so. And then there are so many others which I haven't, so be it. While I would like to hang up my boots for sure some day, I would not be away from the professional arena. If at all you really want to know that 'one thing' – it would be spending much much more time with those I love.

What's your hidden talent?

I am surprised that you would phrase this question in singular 😊 Why, I have many, and all hidden because of office policies 😊 So, join me for coffee some day and I might tell you some!

One piece of advice you would like to share with your fellow colleagues here in the firm during these times.

Again, singular? Well, if I am to say just one thing, it would be – RESPECT what is happening and LEARN from it.

One thing that you realized during/post this lockdown?

I would not say realized, but more like re-affirmation – the ephemeral nature of our existence

One old hobby you rekindled with during the lockdown.

Gardening

3 words that describe your current state of mind.

As you have asked current state, which is as in Now, they would be – W...T... F...

Favorite binge watch series/ movie you would recommend on Netflix/Amazon Prime.

"4 More Shots Please" – it is the most amazing and peppy stuff I have ever seen

Favorite food you have been binging on / miss binging on.

Again, being honest, have been binging on bloody karelas and bhindis and parwals.... *\$#%. So you don't have to now ask me what all I have been missing 😊

One book you have read during the lockdown. Would you like to quote anything from it?

I mostly read fiction so nothing there. But I would like to quote from a book which I read in 1990 "Atlas Shrugged" by Ayn Rand – "WHO IS JOHN GALT?" – and if you want to understand what this means, do read the book and then call me 😊

Tell us one thing about yourself that nobody knows

I must say that this questionnaire seems to be more like a 'confession' :D And since this is a more serious matter to disclose, coffee alone will not do. So have dinner with me and you will know what nobody knows 😊



Sathyabama R, Associate Director-Assurance

"A hardworking mother who keeps Carnatic music close to her heart, Is a jovial person whose easy people connect skills seem like an art"

Gaurav Bhatia, Associate Director-Assurance

"A popular personality admired for his talents galore, Is a proficient professional, fitness freak, avid traveler, diet conscious and "Gulaabi Aankhein" singer who takes everything to the core"



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