

## THE SURFER MENTALITY

Enjoy every ride while it lasts! Trust that there's always another wave coming soon. Don't worry about how long it will last, when it will end, or whether you will ever ride such a beautiful wave again. Just slow down and appreciate the present.

The surfer knows that they don't have to ride every single wave that comes their way. They have the freedom and the power to choose which waves to take, and which waves to let pass by. Learn to pass on more waves and wait for the right one.

The surfer knows that the only way to live is by putting themselves out there in the water. Even if it's scary, get in the water. There's nothing good that happens sitting on the shore.

Surfers spend 90% of their time paddling and passively waiting, enduring lengthy lulls that prompt doubts about the next good wave. Strategic positioning becomes crucial – consider tweaks to enhance your advantage when the wave finally arrives.

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Thrill of the ride and the chase for the next high!



## A WORD FROM OUR MANAGING PARTNER

*A joyful task to summarize the last quarter. It is only when running through Connect you realize how much fun we had. There was Diwali, Christmas, New Year and so many fun filled picnics across offices. Even Halloween has caught the imagination of our young turks. Sandeep Kumar looked more a patient than a ghoul, probably on account of his boss pictured there looking wickedly ghoulish. And the travel section was fantastic. Many usual haunts, but getting to know of Nako, Gokarna and Kaziranga was a treat. Talking travel, what makes me especially jealous are the photography escapades of our ace birder, GNR. He has visited some extraordinary nature spots. I believe there is a book in the making as well.*

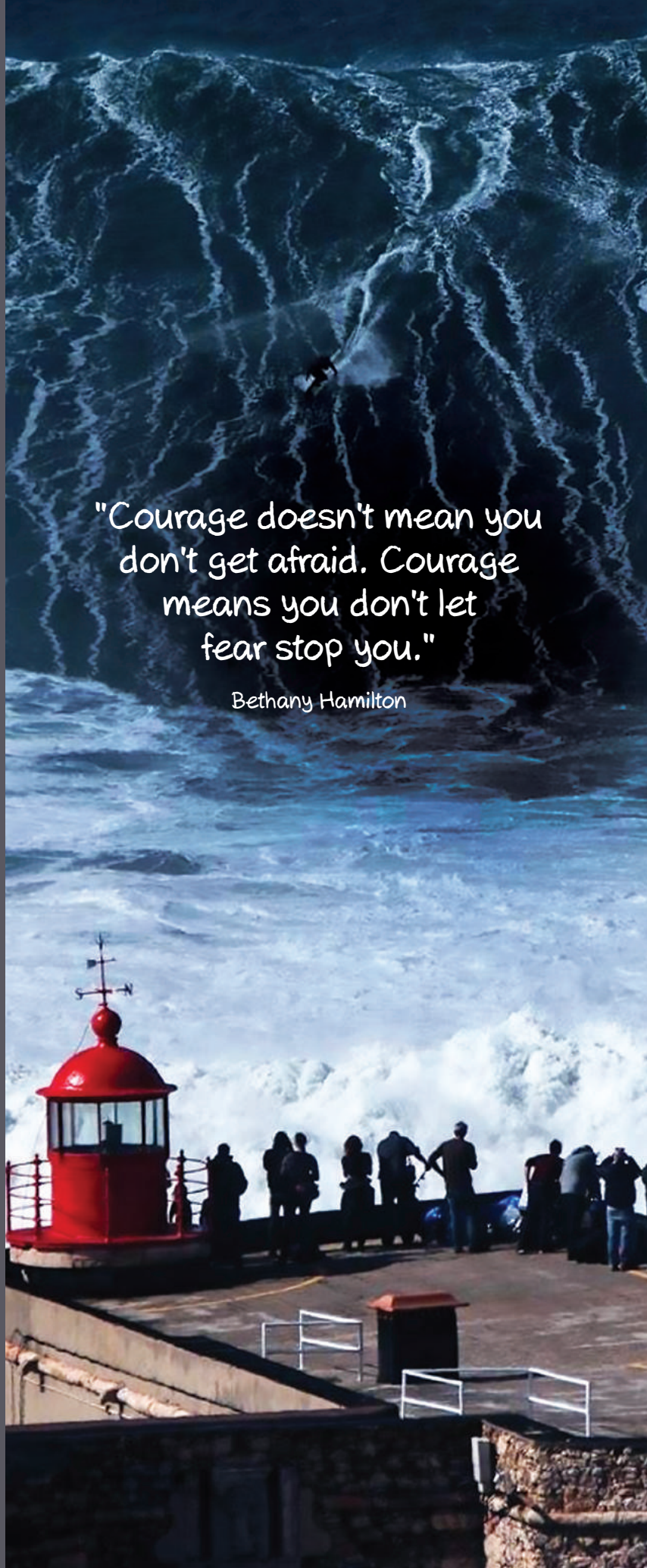
*The highlight of the last quarter was our signing up with Baker Tilly and the visit of their CEO, Francesca! Since I now know her well, as also many other leaders in the network, I can safely vouch that you are all in for warm relationships. Of course, excellent work and training can also be taken for granted. The other highlight is our new spacious office at Mumbai. A treat to visit.*

*Now begins the intense planning to be even more successful through this global tie up. The seeds have already been sown at the intense biannual partner meeting at Sariska. It has now fully caught the imagination of the partners and detailed plans are being drawn up for brainstorming at the APMM in Kochi. You will see it unfold in 2024 and will bring dynamic changes within the firm. The "lambi race ka ghoda (google that)" always wins, which is what Prateet professes and also wants to be 😊.*

*May the best horse win. Happy and lucky 2024 to all of you.*

Best regards

AJAY SETHI



"Courage doesn't mean you  
don't get afraid. Courage  
means you don't let  
fear stop you."

Bethany Hamilton

Giant swell over 80 feet breaking at  
Nazare's Praia do Norte, Portugal



## EVENTS AND WEBINARS



ASA co-hosted a hybrid session for the Consumer Goods and Services Committee of the Indo-French Chamber of Commerce & Industry (IFCCII). **Himanshu Srivastava** shared insights on India's Production-Linked Incentive (PLI) schemes and talked about financial benefits and tax incentives available for the FMCG industry in India.

**Parveen Kumar** covered Expectation Gaps, Key Considerations in Audit of Power Sector and Standards on Auditing in several ICAI webinars. He was honoured for his contributions and participated in an outreach program with the Audit and Assurance Standard Board along with the Regional Council of ICAI.



**Rahisuddin Saifi** conducted a hybrid Ind AS Workshop on "Consolidated Financial Statements" for 250+ senior officials from one of the largest power generation companies and its group holdings, covering key topics and enabling knowledge for Ind AS-compliant financial statements.



At the North Ex CA CPE Study Circle of ICAI, **Parveen Kumar** contributed insights on the Expectation Gap between Auditors, Regulators and Society while **Pankaj Aneja** shared perspectives on UAE Corporate Taxation and **Balmukund Chaturvedi** addressed Navigating Listed Companies' Audits. Their collaborative discussions shed light on both risk management strategies and new opportunities for CAs.

**Himanshu Srivastava** was part of the "Meeting with the visiting Japanese delegation from Hiroshima Prefecture Assembly," hosted by Reliance MET City. The luncheon meeting was attended by the Chairperson along with nine other assembly members and dignitaries from MEA India, Embassy of Japan, Invest India, Marubeni Corporation and Panasonic India. The event aimed to foster a greater economic partnership between Haryana and the Hiroshima Prefecture of Japan.

**Gaurav Bhatia** and **Arvind Agarwal** conducted a series of capacity-building workshops for senior officials of the Ministry of Rural Development, Government of India and representatives from the State Rural Livelihood Mission. The workshop focused on key best practices to adopt for fraud detection and prevention in government projects.



**Pankaj Aneja** was invited to speak at the Gurgaon Study Circle of ICAI where he shared insights on UAE Corporate Tax.



### ANNUAL DINNERS

ASA hosted its Annual Dinner at Delhi and Bangalore, celebrating growth and partnerships with its people and valued clients! Exciting times ahead as we proudly join the Baker Tilly family. Here's to new beginnings and continued success!





### PARTNERS BI-ANNUAL

ASA Partners and their families gathered for the annual offsite in Sariska, Rajasthan. Intense brainstorming sessions followed by an equally intense bonding – it was indeed the perfect balance of 'work hard, play harder'!





## ASA JOINS BAKER TILLY



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We are thrilled to announce our collaboration with Baker Tilly International network, a move that underscores our commitment to providing our clients with world-class advisory services. This alliance enables us to tap into a vast pool of resources, share best practices and leverage the collective expertise of a global network. Together, we will be able to create new opportunities for our clients and contribute to their success on a global scale. We look forward to working with our new colleagues in the Baker Tilly International Network based all over the world.

*Ajay Sethi, Managing Partner, ASA*

“

The partnership with ASA is ambitious and exciting. The company's global outlook and expertise, supplemented with their agility and high-value driven services, will make for a partnership that paves the way for continuous innovation in what we do and how to take it forward.

*Francesca Lagerberg, CEO, Baker Tilly International*



### Baker Tilly CEO's visit to India

The Baker Tilly team embarked on a whirlwind journey during their recent visit to India! Over the initial two days, Francesca Lagerberg (CEO, Baker Tilly International), Harsh Maheshwari (Global Head of Corporate Finance, Baker Tilly International), and Andrew Heng (Group Managing Partner, Baker Tilly Malaysia & Chair, Baker Tilly APAC Region) immersed themselves in the marvels of Delhi. Their itinerary included captivating explorations of iconic landmarks such as the lush greenery of Lodi Garden and Sunder Nursery, the towering splendour of Qutub Minar, the historical richness of Safdarjung Tomb and the patriotic resonance of India Gate.

Beyond these tourist spots, their visit also encompassed crucial engagements at our Gurgaon and Delhi offices. This allowed for meaningful interactions with partners and staff, fostering a deeper understanding of our operations. The day concluded on a high note with a delightful and celebratory dinner hosted by Ajay Sethi, capping off their first day in Delhi in grandeur.





## ASA JOINS BAKER TILLY



The following day witnessed the spotlight shining on an important announcement - the alliance between ASA and Baker Tilly. A press conference was convened to unveil this momentous collaboration, and later that evening, during our esteemed Corporate Dinner in New Delhi, the news was officially shared, marking a pivotal moment for both organizations.



Eager to explore beyond the city's boundaries, Francesca, Harsh, and Ajay embarked on a weekend expedition to Dharamshala, guided by Manoj Sharma, a native of the place. This sojourn provided an opportunity to breathe in the pure Himalayan air, delve into the sanctity of sacred sites, indulge in the exhilarating experience of cable biking, and most notably partake in an audience with the revered Dalai Lama. It was a weekend filled not only with breath taking vistas but also with cultural immersion and profound moments that will forever remain etched in their memories.





Halloween, a night when bravery meets enchantment. Amidst the jack-o'-lanterns' glow and echoes of laughter, it's a moment for daring steps into the mysterious to embrace the thrill of the unknown and revel in the spooky magic.

## An Unsettling Night in the Care Home



A few years ago, while supporting my great-grandmother in a care home for adults with profound learning difficulties, a peculiar night unfolded.

It was around 3 a.m. when I needed to use the restroom. As I walked past the rooms, I noticed a resident, a man I remember, who could articulate a few words but not enough to construct a coherent sentence or engage in a conversation. He was mumbling to himself, a common occurrence that I didn't think much of at the time.

As I approached his room, I heard an unusual sound. The overhead hoist system, used to lift him into his chair or bed due to his inability to walk (a result of his multiple learning difficulties), was swinging vigorously above one of the beds. This struck me as peculiar, given that the bars of the hoist are typically heavy, making it uncommon for them to sway so vigorously on their own.

Intrigued and somewhat uneasy, I checked the window, assuming perhaps it was open, and the wind was causing the movement. However, all the windows were securely shut. Voicing my bewilderment, I remarked aloud on the oddity of the hoist's inexplicable swinging. Unexpectedly, the man on the bed responded bluntly, "They play with it."

This response caught me off guard. This old man, who could only express himself through a limited number of words, provided an answer that sent shivers down my spine. Wanting more clarity, I asked, "Who plays with it?" Without hesitation, he replied, "They", and broke into laughter.

The old man's cryptic words, coupled with the hoist's eerie movement, left me deeply unsettled. To this day, the memory of that inexplicable night haunts me, the brief yet chilling encounter etched in my mind, evoking an enduring sense of unease.

*Rishi P Jain - RAS [BLR]*

*Isha Bathla  
ASR [HYD]*



*N Pravalika  
ASR [HYD]*



*Gaurav Bhatia  
RAS [GGN]*



*Sandeep Kumar  
RAS [GGN]*



*T Thrishla - ASR [CHN]*







## Willingdon Island Diaries

We had just moved to the Quarters of Cochin Port Trust, Willingdon Island, in 1994. My father had gone to his office as he had a night shift. The family was watching TV, having snacks, waiting for him to come home for dinner. Suddenly, we saw a ball of fire coming towards us with a sound and in seconds, it disappeared. We all saw the same, hence we were sure that neither of us was dreaming. My mother said it was a short circuit, as the building was too old, and the electrical wiring was not replaced for centuries. My mother and elder brother went to the kitchen to check. I tried to stop them and told them we should wait till father came home. But they did not listen to me, went inside, and checked the entire building but there was no sign of fire and the electrical switches were operational. It is now that the fear began to creep in and we decided to wait for father to come back.

One of our neighbours came outside and inquired the reason for all of us to have gathered outside. We shared the incident that we witnessed in our house. Surprisingly, she told us that the previous occupants led an isolated and unfriendly life while performing rituals such as witchcraft. This has increased our anxiety levels even further. My father arrived around 11 o'clock with one of his friends. His friend asked for a matchbox as he wanted to light a cigarette, which my mother handed to him. While doing so, she burst into loud laughter which we found really confusing.

She continued to laugh and eventually explained that today's episode was a result of her clever solution to adjust the mosquito coil, which didn't fit in the coil stand. She hung the coil inside the matchbox and placed it near the sofa. When the coil burned, all the matchsticks in the box ignited simultaneously, creating the fireball that had scared us earlier.

This was so funny, we eventually joined her in the laughter and shared the entire story with our father. That night became a funny narrative that we now share with all our friends and family dismissing the notion of a ghostly encounter.

*Rupa Rajive - SSA [KCH]*





"The only one who can tell you 'you can't win' is you and you don't have to listen." - Jessica Ennis-Hill

## Virat Kohli

- Most centuries in ODIs: 50. Kohli became the batter with the most ODI hundreds overtaking his idol Sachin Tendulkar, who was the previous record holder with 49 tons to his name.
- Most runs in a single edition of the Men's Cricket World Cup: 765 runs at an average of 95.62, overtaking Tendulkar's record of 673 runs (2003).



## Mohammed Shami

- Fastest-ever to take 50 wickets in World Cup: in just 17 innings. His outstanding performance included 24 wickets at an average of 10.7, the third-best in a single edition of the World Cup.
- Best ODI bowling figures by an Indian: In the semi-final against New Zealand, his seven-wicket haul at Wankhede led to their downfall from 220/2 to 327 all out. Shami's performance marked the best-ever figures by an Indian bowler in ODIs.

## Rohit Sharma

- Most centuries at the Cricket World Cup: 7. His match-winning 131 against Afghanistan was his seventh Cricket World Cup century. He became the leading century-maker in the World Cups, surpassing Tendulkar (6) in the process.
- First player to hit more than 50 sixes in the tournament, with a total of 54 maximums to his name.







## Asian Games

India achieved a historic milestone at the Asian Games 2023 in Hangzhou with 107 medals (28 gold, 38 silver, 41 bronze).

- First time in Asian Games history, India's medal tally crossed 100.
- Shooting dominated with 22 medals, including 7 gold.
- Athletics, led by Neeraj Chopra, secured 6 gold, 14 silver and 9 bronze.
- Archery compound team swept 5 gold medals.
- Cricket, kabaddi and men's hockey teams earned 2 gold medals each.
- Chirag Shetty and Satwiksairaj Rankireddy won India's 1st Asian Games badminton gold.
- Squash, tennis and equestrian contributed to India's gold medals.



## Asian Para Games

India made history at the 2023 Asian Para Games in Hangzhou.

- Achieved their best-ever medal count: 111, with 29 gold, 31 silver, 51 bronze.
- Secured 5th position overall.
- 16-year-old Sheetal Devi, the only female shooter using her feet, won multiple gold medals.







“Man cannot discover new oceans unless he has the courage to lose sight of the shore.” - *Andre Gide*

## Happiness is a fully sponsored trip to Hong Kong

Me along with my elder brother landed in Hong Kong on the morning of December 29, 2023. As we exited the airport, the sparkling sunlight



filled me with boundless energy. During the metro journey from the airport to Wan Chai (area where we stayed), I could not only see but feel the quiet and a well-planned city surrounded by the South China Sea.

**Day 1:** We planned to mostly stroll. However, there was a carnival going on alongside the harbour and with much enthusiasm I hopped on to enjoy 3 dreadfully scary rides like a pro. We also sat in a 60m tall Ferris wheel known as Hong Kong Observation Wheel.

**Day 2:** This princess finally got the chance to visit her castle. The grandeur, beauty and energy of Disneyland is mesmerizing. Believe me, it is another world.

**Day 3:** We visited the Lantau Island which is home to The Big Buddha (a large bronze statue of Buddha). The glass trolley ride to and from that place is breath-taking. The clock finally struck 12 on Day 3 at midnight and from my room's balcony (15th floor), I could see the fireworks and the noise felt like music to my ears! The new year had begun.

**Day 4:** Aka January 01, 2024: We visited the Peak Tower via tram from where I captured the whole of Hong Kong in my heart forever!

*Pragya Bansal - TAX [DEL]*



## Trip to Nako

In our travel community, Spiti Valley holds a special place known for adventure, peace, and spirituality. So, we embarked on a 9-day motorcycle trip to explore its wonders. The journey unfolded as an emotional rollercoaster, navigating through immaculate roads that resembled polished mirrors and tackling off-road challenges in the rugged terrain of Kinnaur, where mountains stood tall on one side and sheer cliffs plummeted on the other.

Our adventure took an unexpected turn in Nako, going from green mountains to Spiti mountains where not even a speck moved in the strong winds – felt a bit like a dream. A landslide blocked our way to Spiti, leading us on a detour to Sangla Valley and Chitkul, revealing unexpected beauty.

As we explored this enchanting landscape, the sight of 'Kinnaur Kailash' in Kalpa fueled a dream to climb it someday. From the largest village at 11,800 ft to the last village of India, Chitkul, each moment painted a vivid picture of snowy peaks, rocky formations, greenery, and colorful sand mountains. This adventure not only deepened our love for mountains but left an unforgettable mark on our spirits. As we looked at Spiti from afar, a promise was silently made – we'll be back, ready for more exploration and wonder. Our Spiti journey, a testament to the magic that happens when the heart and the Himalayas connect.

*Shivam Agarwal - ABS [DEL]*



## Winged Wonders of Uttarakhand

My interest to visit Sattal, Chopta and Mandal was fuelled during my visit to Bharatpur in 2019, by a fellow birder, who told me what those places were known for! A habitual haunt of the winged wonders! Since then, my desire to visit Uttarakhand has grown manifold.

I learnt that the myriad species of birds that visit these places, can be properly photographed, only with a thrice-a-year trip. November-December would be the first, February-March, the second, and May-June, the third. Known for their biodiverse and ecological amplitude, these places are frequented by over 250+ species of native and migratory birds.

The right opportunity for my visit knocked on my door in the month of November, 2022, when I came to know about Mr. Rohit Nayal, a tour operator and an efficient birder himself. But I could embark on the journey only in 2023, due to work commitments. Three of my friends who shared my zeal for a birding photography opportunity there, joined me.

On the first day of our trip, we checked into a hotel in Rishikesh. The evening Aarthi at the banks of river Ganga was a humbling and exhilarating experience all at once!

Worship by us Indians is basically our gratitude for all that we receive from Nature. We find divinity in them. Water is our elixir. Hence, we worship all water bodies that feed us. River Ganga is one of such major rivers that enrich our lives. Fire, we believe, is a purifier, which is why our prayers include fire as the Element that purifies our souls and that which carries our obeisance to the deity worshipped. Aarthi is one such religious ritual.

The Ganga Aarthi is held at Haridwar, Rishikesh and Varanasi. We were at



Rishikesh. The sky above the banks of the river Ganga remains lit bright by the Aarthi lights, long after the sunset! The vibrant colours that reflect the fervent devotion of the people gathered, the lights that brighten up every face intently focussed on the event, are all a visual treat. Especially so, to a photographer!

The landscape of Uttarakhand is marked by its snow-capped majestic mountains, lush forests, verdant valleys and meandering rivers like Alaknanda, Bhageerathi, and the mighty Ganga, along with its tributaries.

We enjoyed a wide range of colours come to life in the form of tiny to mid-sized birds, like the laughing thrush, crested kingfisher, blue whistling thrush, cheer pheasant, red vented bulbul, to name a few.

The Monal enjoys the status of being the state bird of Uttarakhand, and the national bird of Nepal. The next day would start early for us, to reach Thungnath before sunrise, to see the Monal, because, our guide Rohit had informed us that the peak of Thungnath before sunrise will present a magical lighting for us to capture the bird better.

The Thungnath trek was a moderately difficult one, due to its altitude and steepness, and with our photographic gears! The thrill of sighting Monal saw us brave the exhaustive trek.

As expected, the bird was a visual treat. The majestic white of the Himalayas in the background was a captivating backdrop to this colourful bird! The



male Monal is a multi-coloured bird. It has a predominantly azure body with a splash of green and traces of deep yellow, a brown tail and black belly. It was mesmerizing!

The lower Himalayan ranges is where Sattal is located and is home to 7 interconnected freshwater lakes, Purna Tal, Ram Tal, Sita Tal, Laxman Tal, Nal Damayanti Tal, Sukh Tal, and Garud Tal. Hence the name Sāth Tāl - Seven Lakes. Nestled among the dense forests with these beautiful lakes, Sattal is paradise to a diverse species of migratory birds. We explored birding in Sattal through all 3 categories it offers. The Studio, the Trails and the Hides. We were fortunate to sight and click the beautiful native and winter migratory birds of the Himalayan region. Most of the 100+ birds we clicked were lifers for all of us!

Uttarakhand would retain its position in my bucket list of places to visit! I will grab at the next opportunity to visit this place. Every time!

*GN Ramaswami - ASR [CHN]*





## A Journey to Boys' Dream Land

Every person dreams of a solo trip - I decided to embark on a solo adventure to Thailand during the first week of December. After meticulously planning for nearly two weeks, I finalized a 5-night, 6-day itinerary for Phuket. The day finally arrived and I boarded the flight, feeling as though my dream had come true.

On the first day, I headed to the beach for a scenic view only to realize it wasn't the sea! I indulged in parasailing, sending my heart rate soaring to 150bpm while up in the sky. That evening, I relished the renowned Simon Cabaret show in Thailand.

The following day, I challenged myself to scuba dive at 12m depth. Initially daunting, I almost gave up, but I persevered, discovered a mesmerizing underwater world. Day 3 brought a jungle adventure—elephant rides, ATV, ziplining, water rafting and a visit to the Big Buddha temple. Days 4 and 5 were dedicated to exploring Phi Phi and James Bond Island, which included canoeing—although it did a number on my back.

Finally, I went to the famous Walking Street and enjoyed the nightlife there. In the end it's just that whatever happens in a vacation, pretty much stays in the vacation.



Muni Kishion Singh G - ASR [CHN]



### Gokarna

Emerges as a favored hotspot for millennials, boasting serene beaches, pristine waterfalls and a tranquil atmosphere. For those looking for less interaction with humans and more interaction with nature, Gokarna in Karnataka tops the list for January travel in India. Apart from sun-soaked beach pleasures, witnessing the vibrant Shivarathri celebrations is a must. Don't miss Nirvana Beach's magical allure, where an evening stroll unveils starlit skies underfoot. The beach breathtakingly glows with blue colors at night due to the phytoplankton phenomenon.



### Kodaikanal

For those who wish to get lost in the verdant meadows and smell the fresh air of South India, Kodaikanal, Tamil Nadu's pride, is a must visit. With scenic trekking routes, exotic flora and captivating stargazing skies, February in Kodaikanal is a top pick for off-season tranquility and slashed rates. One can also visit places like Kodaikanal Lake, Silver Cascade Falls and Bryant Park in Kodaikanal and most importantly, without the usual crowds.



### Jaipur

Rajasthan's vibrant gem and now a UNESCO World Heritage Site for its flamboyance and colourful allure, boasts magnificent forts, delectable local cuisine and luxurious accommodations. With picturesque spots like Hawa Mahal and Nahargarh Fort, it's a haven for Instagram-worthy moments. January offers bearable temperatures for sightseeing, city is easily accessible from Delhi NCR, Chandigarh and nearby areas.



### Gulmarg

Well, if you go with our suggestions of visiting Gokarna & Jaipur in January and will miss the snowfall of this month, then worry not, it snows in Gulmarg in February too! One of the most popular and prime skiing destinations in Asia, Gulmarg is heaven for winter sports in North India. Explore Alpather Lake, Khilanmarg, Maharani Temple, Ningli Nalla, and St. Mary Church for an unforgettable experience.



### Kaziranga

For a family trip, consider Assam's gem, Kaziranga. This one is for adventure seekers and wildlife enthusiasts! Established in 1905, Kaziranga National Park teems with diverse fauna and offers exhilarating safaris. Explore Hoollongapar Gibbon Sanctuary and Orange National Park within the park. Optimal visit? Last week of March!





## CELEBRATIONS GALORE

Tying the knot, becoming a parent or joining a new company... each represents a courageous leap forward, symbolizing pivotal moments demanding bravery, adaptability and a willingness to embrace exciting changes, steering life into thrilling new chapters of growth and discovery.

### Stork's Visiting



D/o Anitya Kumar  
Mohanty ES [BLR]



D/o Kunal Arora  
TAX [DEL]

S/o Garima Jain  
ABS [DEL]



S/o Ram Singh  
Admin [GGN]



D/o Muralidhar Patra  
ASR [CHN]



S/o Jitendra Thakur  
RAS [MUM]



S/o Geetika Tanwar  
ABS [DEL]



### Wedding Wows



Pavitra T - TAX [BLR]



Virti Shah - TAX [MUM]

### Our Leadership Team Expands



**ASHWATH  
S PAI**  
Executive Partner  
*Taxation*  
Bangalore



**SAKSHI  
BANSAL**  
Executive Director  
*Enterprise Strategy*  
Delhi



### New office in Mumbai

The Mumbai team proudly inaugurated their new office in the same tower, on a different floor -now boasting increased space for a brighter future!





## Diwali

Diwali, the vibrant festival of lights, ignites joy among millions globally. All locations celebrated with offices shimmering with vibrant decorations, dazzling lights and exquisite rangoli designs embellishing the floors. Amidst soulful prayers, SC-RC orchestrated an array of delightful activities, culminating in heart-warming team lunches.

Delhi/ Gurgaon



Bangalore



Hyderabad



Chennai



Kochi



Mumbai





## World Mental Health Day

Mumbai office celebrated World Mental Health Day with a rejuvenating group music therapy session led by a guest therapist. The soothing melodies fostered harmony, followed by a bonding activity to emphasize positivity. Refreshments capped the experience, leaving the people mentally refreshed and highlighting the importance of workplace well-being.



## Annual Retreat in Telangana

SC-RC and SC-Admin Hyderabad arranged a wonderful trip to Hidden Castle Resort, followed by trekking and a visit to Wargal Saraswati Temple. First day was packed with a delightful mix of tree top walk, zip line, water activities, Rajasthani magic show, karaoke, bonfire with music and other enjoyable activities. The following morning, the team embarked on an adventurous trek, exploring the picturesque Wargal area and the renowned Sri Vidya Saraswathi temple. The visit to Chicane Circuit Go-karting for some exciting games concluded the trip.



## Dussehra



Dussehra marks the victory of good over evil and is observed on the tenth day of the Hindu calendar month of Ashvin. The festival commemorates the triumph of Lord Rama over the demon king Ravana, as recounted in the Hindu epic Ramayana. In Delhi and Gurgaon, amidst the vibrant Dussehra festivities and the burning of Ravana effigies, a delightful surprise emerged - Raj Kachoris! Each bite was a burst of textures and flavours, sparking smiles and lively conversations.



## Children's Day

SC-RC Bangalore organized an event to unleash everyone's inner child. Employees engaged in games like chauka bara, tic tac toe, hand cricket and more. Winners of each game were rewarded with chocolates, adding to the fun-filled atmosphere.



## Karva Chauth

Karva Chauth is a traditional Hindu festival when married women fast from sunrise to moonrise for the well-being and longevity of their husbands. Delhi and Gurgaon team members nominated peers for special awards, acknowledging acts of kindness and support, before celebrating under the ethereal glow of the full moon.



Drishti Mittal



### Annual Trip to Goa

SC-RC Kochi arranged this year's annual trip to Goa. It was a fun filled trip with everyone enjoying the beautiful beaches and forts.



### Halloween

SC-RC Delhi and Gurgaon embraced Halloween with thrilling activities like puzzling challenges and scavenger hunts. A costume competition added to the eerie fun. With suspenseful awards and chilling surprises, it was a resounding success, leaving lasting memories of a spooky yet delightful celebration.



### Navratri Celebrations

The much-anticipated Navratri celebration was hosted at Nesco Grounds, Mumbai this year. The event reached its zenith with a soul-stirring performance by the renowned singer Parthiv Gohil, captivating the audience with his melodious renditions. The beats of garba and dandiya resonated throughout the venue, creating an electrifying atmosphere of joy and camaraderie.



### Gurpurab

Gurpurab is a significant Sikh festival that commemorates the birth anniversary or the martyrdom day of the Sikh Gurus. The most widely celebrated Gurpurab is the birth anniversary of Guru Nanak Dev Ji, the founder of Sikhism. Delhi and Gurgaon offices were immersed in the spirit of devotion and unity, the atmosphere filled with serene joy as trays of delectable sweets made their rounds.





### Annual Offsite to Rishikesh

SC-RC Delhi and Gurgaon team traded spreadsheets for an exhilarating one-night escape to Rishikesh in the Himalayas. Laughter filled the bus journey as they soaked in stunning mountain views. At the resort, the pool became a centre of joy and camaraderie. Others chose thrilling white-water rafting, navigating rapids and bonding over shared triumphs. The return journey was a blend of content fatigue and happy memories: this wasn't just a trip, it was a reconnection with nature, each other and the joy of breaking free from routine.



### Kannada Rajyotsava

Kannada Rajyotsava, marking the formation day of Karnataka on November 1st, was celebrated with fervour. Everyone in the Bangalore office received Kannada state badges and couple of them sang a Kannada song. A puja was conducted, accompanied by a video showcasing Karnataka's rich history.



### Annual Offsite at Igatpuri

Mumbai team annual off-site at Rainforest Resort, Igatpuri, was an exhilarating experience filled with adventure activities like zip-lining, Burma bridge, rope cycling, swing log and zig-zag bridge fostering teamwork and camaraderie among employees. The day continued with cricket matches and leisurely moments by the pool. The night came alive with an unforgettable DJ party and the next morning, a refreshing trek to a nearby lake concluded the event.



### Outing to Odyssey Retreat

Bangalore office arranged a vibrant one-day annual outing at Odyssey Retreat. SC-RC led three engaging team-building activities, setting the tone for a day of exploration and resort adventures for everyone.





## Christmas

All offices buzzed with festive cheer as colleagues gathered to celebrate Christmas. Laughter filled the air as gifts were exchanged, spreading joy and gratitude. The melodious tunes of carols echoed through the halls, uniting everyone in harmony. The twinkling lights of beautifully adorned Christmas trees added a magical touch to the joyful occasion.



## Winners of SC-Connect Quiz

SC-Connect organized its Quarterly Quiz, featuring questions from the previous edition along with few riddles. Congratulations to our winners!!!

1st Prakash K - ABS [CHN]	INR 2,500
2nd Garima J - ABS [KCH]	INR 2,000
3rd Arun Jaju - ASR [HYD]	INR 1,500
4th Thanuja S - RAS [BLR]	INR 1,000
5th Vidya Sreedhar - ABS [KCH]	INR 500







In conversation with  
**Prateet Mittal**  
*Partner, Assurance, Gurgaon*

### How has the journey been with ASA from Assistant manager to Partner?

It has been almost 20 years and initially I did not think I would spend so much time here to be very frank. You have so many plans in your life at the initial stage, you never envision you would invest your most precious 20 years at the same place. Yet, looking back, these years have formed a family-like bond; it has been an incredible journey. We have weathered ups and downs, faced numerous challenges, but this is where we have landed today.

### How did you start at ASA?

After completing my CA, I met someone during our GMCS course, back then a trainee at ASA, through whom I learnt about the firm. Upon applying, I had a memorable first interview with Parveen. Surprisingly, he didn't ask any question. May be because there was nobody else in the team 😊 The only question he asked was if I could start the next day and that's how I joined ASA.

### How would you describe the firm's growth and evolution since you joined?

The firm's growth since my arrival has been truly phenomenal. Back then, the Delhi office housed only 25 to 30 individuals, with just one person handling the Assurance division. This growth and expansion credit certainly belongs to our Managing Partner and Leadership team. Their vision and efforts have propelled us forward, achieving milestones many could only dream of.

### What's the weirdest financial report error you've encountered and how was it resolved?

One of the quirkiest issues I encountered involved discovering a discrepancy between the Total of Balance Sheet Assets and Liabilities sides in an audited, signed financial statement. This mismatch, stemming from a clerical error, required revisiting and revising the financial statements and reports to rectify.

### How do you maintain a work-life balance?

Maintaining a work-life balance is all about discipline and sticking to a routine. I find that arriving and leaving the office on time is crucial and after work, you have time for yourself.

### What inspired you to pursue a career in Auditing? Which qualities are required?

Auditing found its way to me rather than it being a deliberate choice, but since then, I have grown to love it and never thought of changing my field. The qualities essential for auditing encompass integrity, honesty and above all, the courage to deliver an honest audit opinion.

### If not a CA, what would you have been?

I had cleared the Air Force written exams but upon clearing my CA exams, I chose not to pursue Air Force further. The

disciplined and demanding lifestyle of the defence forces made me reconsider... I believed I would enjoy my life much more being a CA! 😊

### Since this quarter's theme is "Brave Steps Forward", what is a step you believe has contributed to your success?

Most important thing is to keep enhancing your knowledge and your skills. Recognizing the need during PCAOB audits, I pursued my US CPA, an essential step that expanded my expertise.

### Is there a mistake from the past you would like to revert?

No, I don't believe in dwelling on past mistakes. Live in present, do your best and don't regret it.

### What advice would you give to someone starting their career in Audit?

Embrace hard work, it's the foundation of growth and gain as much knowledge as possible from your seniors and colleagues.

### What's the most creative excuse you've heard for missing documentation during an audit?

"Sir, although we meticulously completed all audit documentation and compiled a comprehensive audit file, regrettably, we're facing a challenge - we can't seem to locate the file. It appears to be missing."

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## Rapid Fire

### Favourite Drink?

White wine

### Netflix or Movie theatre?

Netflix

### If you could be an animal, what would you be?

Horse

### US GAAP or IFRS?

US GAAP, it brings higher fees 😊

### Your hidden talent?

Good chess player

### Favourite place on Earth?

My home – but beaches for vacations

### Routine or unexpected?

Unexpected (sometimes 😊)

### Comfort food?

Yellow Daal Rice

### Early bird or Night owl?

Night owl

### Deadline extension or Early submission?

Early submission, always before deadline

### Your life motto?

Trust yourself and create the kind of self you want to be / be with.





### **Rajiv Arya**

*National Head, Accounting and Business Support, Delhi*

From culinary romance to the beers that sing,  
Your senses rejoice in the joy they bring.  
A charismatic aura draws near,  
In your presence laughter replaces fear.

And amidst this grand spectacle, there's a loyal friend,  
A four-legged companion by your side to the end.  
In the banquet of existence, you take center stage,  
A gourmet soul with charisma that won't age.  
Never will you get bored with her, that is certain.

### **Ramakrishna VHVL**

*Executive Partner, Accounting and Business Support, Hyderabad*

Down to earth, roots in wellness grow,  
In every step, a vibrant, balanced glow.  
Engaging, sharing, a dialogue to explore,  
A connection deepening, more.

So here's to the soul, a vibrant blend,  
Supportive, clear thinker, on wisdom we can depend.  
Curious, a seeker of the unseen,  
A foodie's joy, a movie buff's serene.

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