The Institute of Chartered Accountants of India
Southern India Chartered Accountants Students Association

SICASA of SIRC of ICAI

Presents

December

NEWSLETTER

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Southern India Chartered Accountants Students Association

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CHAIRMAN MESSAGE

DEAR CA ASPIRANTS,

“PROGRESS IS ACHIEVED WHEN PREPARATION MEETS PURPOSE.”

DECEMBER STANDS AS A DEFINING MONTH IN THE ACADEMIC CALENDAR A TIME TO CONSOLIDATE LEARNING, SHARPEN PROFESSIONAL COMPETENCIES, AND PREPARE OURSELVES FOR THE CHALLENGES AHEAD WITH RENEWED DETERMINATION. AS THE YEAR DRAWS TO A CLOSE, IT IS BOTH INSPIRING AND REASSURING TO WITNESS THE COMMITMENT WITH WHICH OUR STUDENTS HAVE ENGAGED IN ACADEMIC, TECHNICAL, AND DEVELOPMENTAL INITIATIVES, REAFFIRMING THE RESILIENCE AND DISCIPLINE THAT DEFINE THE CHARTERED ACCOUNTANCY JOURNEY.

REFLECTING ON NOVEMBER; ADVANCING KNOWLEDGE AND SKILLS
THE PROGRAMS CONDUCTED DURING NOVEMBER WERE DESIGNED WITH A CLEAR ACADEMIC INTENT: TO DEEPEN CONCEPTUAL UNDERSTANDING WHILE STRENGTHENING PRACTICAL AND TECHNOLOGICAL PROFICIENCY. THE MASTERCLASS ON BUSINESS COMBINATIONS ENABLED PARTICIPANTS TO GAIN STRUCTURED INSIGHTS INTO VALUATION TECHNIQUES, STRATEGIC RESTRUCTURING, AND ACCOUNTING IMPLICATIONS, AREAS OF GROWING RELEVANCE IN TODAY’S DYNAMIC CORPORATE ENVIRONMENT.

THE NATIONAL CONFERENCE “AAZHI – WAVES OF WISDOM, PEARLS OF KNOWLEDGE” SERVED AS A PLATFORM FOR INTELLECTUAL EXCHANGE, EXPOSING STUDENTS TO CONTEMPORARY PERSPECTIVES, PROFESSIONAL EXPERIENCES, AND THOUGHT LEADERSHIP. SIMULTANEOUSLY, THE BRANCH LEVEL NATIONAL TALENT SEARCH ENCOURAGED ARTICULATION, PRESENCE OF MIND, AND CREATIVE EXPRESSION, QUALITIES ESSENTIAL FOR CONFIDENT PROFESSIONALS WHO MUST COMMUNICATE IDEAS WITH CLARITY AND CONVICTION.

A NOTABLE HIGHLIGHT OF THE MONTH WAS THE EXCEL MASTERY SERIES, CONDUCTED ACROSS MULTIPLE SESSIONS, FOCUSING ON THE INTEGRATION OF ADVANCED EXCEL FUNCTIONALITIES WITH ARTIFICIAL INTELLIGENCE. THESE SESSIONS UNDERSCORED A CRITICAL MESSAGE: TECHNICAL COMPETENCE IS NO LONGER OPTIONAL. THE MODERN CHARTERED ACCOUNTANT MUST BE DATA-LITERATE, TECHNOLOGICALLY AGILE, AND CAPABLE OF LEVERAGING AUTOMATION TO ENHANCE EFFICIENCY AND ACCURACY.

DECEMBER; PREPARING FOR PROFESSIONAL EXCELLENCE
THE ACADEMIC ROADMAP FOR DECEMBER HAS BEEN CURATED TO ALIGN WITH BOTH COMPLIANCE-ORIENTED LEARNING AND EXAMINATION READINESS. THE UPCOMING SEMINARS ON GSTR-9 AND GSTR-9C FILING AIM TO BRIDGE THE GAP BETWEEN STATUTORY PROVISIONS AND PRACTICAL EXECUTION, EMPHASIZING RECONCILIATION METHODOLOGIES, AUDIT PERSPECTIVES, DOCUMENTATION REQUIREMENTS, AND RECENT REGULATORY DEVELOPMENTS.

THE CONTINUATION OF THE AURA WORKSHOP REFLECTS OUR COMMITMENT TO PREPARING STUDENTS FOR A TECHNOLOGY-DRIVEN FUTURE, WHERE ANALYTICAL THINKING AND DIGITAL TOOLS SHAPE PROFESSIONAL VALUE. THE POWER BI WORKSHOP INTRODUCES STUDENTS TO DATA INTERPRETATION AND VISUALIZATION—SKILLS THAT EMPOWER PROFESSIONALS TO TRANSFORM RAW DATA INTO MEANINGFUL INSIGHTS AND INFORMED DECISION-MAKING.

FOR CA INTERMEDIATE STUDENTS, THE MOCK TEST PAPER REVIEW SEMINAR IS INTENDED TO INSTILL EXAM-ORIENTED DISCIPLINE. BEYOND CONCEPTUAL CLARITY, SUCCESS IN PROFESSIONAL EXAMINATIONS DEMANDS PRECISION IN PRESENTATION, LOGICAL STRUCTURING OF ANSWERS, EFFECTIVE TIME MANAGEMENT, AND ALIGNMENT WITH EXAMINER EXPECTATIONS. THIS INITIATIVE IS A STEP TOWARDS BUILDING CONFIDENCE THROUGH INFORMED PRACTICE.

DISCIPLINE, CONSISTENCY, AND WELL-BEING
WHILE ACADEMIC RIGOR REMAINS CENTRAL, SUSTAINED SUCCESS IS ROOTED IN DISCIPLINE AND BALANCE. STRUCTURED STUDY PLANS, REGULAR REVISION, AND MINDFUL SELF-CARE ARE ESSENTIAL TO MAINTAIN CLARITY AND ENDURANCE. MENTAL RESILIENCE AND PHYSICAL WELL-BEING ARE NOT SUPPLEMENTARY—THEY ARE INTEGRAL TO PEAK ACADEMIC PERFORMANCE AND LONG-TERM PROFESSIONAL GROWTH.

A MESSAGE OF RESOLVE
DEAR STUDENTS, THE PATH OF CHARTERED ACCOUNTANCY IS DEMANDING BY DESIGN, BUT IT IS THIS VERY RIGOR THAT SHAPES PROFESSIONALS OF INTEGRITY, COMPETENCE, AND LEADERSHIP. EVERY CHALLENGE YOU OVERCOME STRENGTHENS YOUR PROFESSIONAL CHARACTER. STAY FOCUSED, STAY CURIOUS, AND REMAIN ADAPTABLE IN AN EVER-EVOLVING PROFESSIONAL LANDSCAPE.
SICASA REMAINS STEADFAST IN ITS MISSION TO SUPPORT YOUR ACADEMIC ASPIRATIONS, NURTURE TECHNOLOGICAL ADVANCEMENT, AND FOSTER A CULTURE OF EXCELLENCE AND ETHICS. LET US CONCLUDE THIS YEAR WITH PURPOSE AND STEP INTO THE FUTURE PREPARED, CONFIDENT, AND COMMITTED TO PROFESSIONAL DISTINCTION. WITH THE NEW YEAR APPROACHING, EMBRACE IT AS AN OPPORTUNITY TO RESET, REFOCUS, AND MOVE FORWARD WITH STRONGER DETERMINATION, SHARPER PREPARATION, AND BELIEF IN YOUR POTENTIAL.

WITH SINCERE ENCOURAGEMENT AND BEST WISHES

CA PRAMOD R HEGDE
CHAIRMAN
SICASA OF SIRC OF ICAI

NEWS WRAPPED

FINANCE EDITION

BUSINESS NEWS

- EU Freezes Russian Assets: €200B locked to support Ukraine and tighten sanctions.
- US Rate Cut: Federal Reserve lowers rates by 0.25%, sparking global market optimism



Confidence returns to global markets as nations rebuild strength and strategy to welcome 2026.



- Greece Leads Eurogroup: A milestone comeback as Greece's Finance Minister becomes Eurogroup President.
- Market Sentiment: Year-end cheer as investors respond positively to easing policies.

📈Markets end the year steady, hopeful, and shining with resilience.

NEWS WRAPPED

ENVIRONMENT EDITION

BUSINESS NEWS

- UNEA-7 Summit: Global leaders reaffirm joint action for climate and biodiversity.
- GEO-7 Report: UN calls for urgent changes in energy, food, and waste systems



2025 ends on a green note — nations unite under the spirit of sustainability and stewardship.



- Climate Warning: Temperatures could surpass projections, urging immediate global action.
- Extreme Weather: Floods and storms across Europe & North America highlight rising risks.

🌎 The year closes with a clear call — protect, preserve, and prepare for change.


TECHNICAL
ARTICLE

HOW INDIA CAN TRANSITION TO A UNIFIED ECONOMIC TAX SYSTEM?

Introduction

India stands on the edge of a major economic leap. But one question decides how far we rise by 2047: Can a complex tax system build a developed nation?

Today, taxpayers navigate different rules, different portals, and different departments – a maze that slows business, fuels corruption, and shrinks revenue. A growing economy cannot run on outdated systems.

This research paper presents a bold, future-ready answer: the Unified Economic Tax System (UETS) supported by the SHIVAJI Framework.

A model designed to simplify taxes, close leakages, strengthen compliance, and prepare India for a clean, transparent, and high-growth future.



What is Unified Economic Tax System?

A Unified Economic Tax System (UETS) means one common system that handles all major taxes in a country. It does not mean only one tax. It simply means that all taxes are managed in one simple and connected way.

Today, different taxes like Income Tax, GST, Customs, and others all have their own rules, forms, and offices. This makes it confusing for people and businesses.

In UETS, all these taxes follow similar rules, use the same type of forms, and work through one main digital platform. So a person does not have to deal with many separate systems.

It makes tax filing easier, the process clear, and the system more organised.

In simple words: UETS is one big system that neatly brings all taxes together, so people can understand and follow them easily.



Why UETS?

Before we understand how India can move to a Unified Economic Tax System, we must first understand why this shift is necessary. Every strong reform begins by identifying the root problems. When the why is clear, the how becomes easier and more effective.

Today, India faces major challenges - complex laws, scattered systems, loopholes, and uneven compliance - creating a clear need for a unified and transparent framework.

We will now look at the key problems that make the UETS essential.

I. A Complex System Holding Businesses Back

In India, businesses struggle with a complex and time-consuming tax environment. They deal with different tax rules, multiple filings, separate portals, and several departments. This increases confusion, compliance cost, and the risk of errors.

A Deloitte survey found that tax teams in large companies spend almost 70% of their total time only on compliance, leaving very little room for strategy, innovation, or growth-focused work.



The Unified Economic Tax System (UETS) is the solution to this challenge. By bringing all taxes into one simplified system with common rules, a single portal, and unified reporting, UETS reduces the burden on businesses. Compliance becomes faster, clearer, and far less expensive.

When companies save time and money, they can focus on new ideas, better products, expansion, and higher profits. This directly benefits the nation: as businesses grow, they hire more people, generate more income, and naturally contribute more tax revenue – with fewer disputes and a cleaner, transparent tax environment.



II. India's Tax-to-GDP Ratio Problem

India's Tax-to-GDP ratio in 2024-25 is only around 11%, which is very low compared to global levels. Most OECD countries collect about 33%, and even countries similar to India collect nearly 20%. This means India is not collecting enough tax for the size of its economy.

Because of this, the government has less money to spend on roads, schools, hospitals, infrastructure, and future development.

One major reason for this low ratio is our complicated tax system. Too many rules, too many filings, and too many departments keep many businesses outside the formal system. This reduces compliance and increases tax leakage.

A Unified Economic Tax System (UETS) can change this. By making tax rules simple, digital, and unified, more businesses will join the system, pay correctly, and help India naturally increase its Tax-to-GDP ratio without raising tax rates.



III. Complex Systems, Hidden Income

Black money and corruption grow when systems are complicated. In India, taxpayers deal with many departments, different portals, and confusing rules. Every extra form, officer, or approval creates delays—and more chances for corruption. This complexity also scares small and unorganised businesses, pushing them to stay outside the formal system and depend on cash. As a result, income gets hidden, records become unclear, and the black-money cycle continues.

The pattern is clear: the harder the system is, the easier it becomes to cheat. People look for shortcuts not because they want to, but because the process feels impossible to follow.



To break this cycle, India needs a tax environment that is simple, transparent, and consistent. When the system becomes clean, corruption automatically loses space to survive.

IV. The Need for Transformation for India 2047

India is preparing to become a developed nation by 2047, but to achieve this dream, we must overcome a major economic roadblock – our current tax system. Today, India's tax base is too small, tax rates are uneven, and the system is filled with exemptions, multiple rules, and complicated compliance. Reports show that India must moderate tax rates, widen the tax base, reduce exemptions, and improve compliance to generate the revenue needed for development. A strong tax system is essential because taxes pay for everything a growing nation needs – infrastructure, education, healthcare, innovation, safety, digital connectivity, and social welfare.

This is where the Unified Economic Tax System (UETS) becomes the right solution. UETS reduces confusion by bringing different taxes under one simple, clear, and digital structure. It lowers compliance burden, encourages more businesses to join the formal economy, improves transparency, and increases tax revenue without raising tax rates.



A cleaner and unified system like UETS will help India collect more, grow faster, reduce leakages, and build the strong economic foundation required for Viksit Bharat 2047.

How can India Transit – SHIVAJI Model Explained

India stands at a decisive economic moment. To realise the ambition of Viksit Bharat 2047, we must solve long-standing challenges - corruption, black money, complex taxes, weak compliance, slow investments, and uneven revenue collection. According to the IMF, developing nations can boost their GDP by 2-4% simply by:

- simplifying their tax systems,
- reducing leakages and corruption,
- expanding the tax base, and
- shifting to unified, transparent, digital-first tax frameworks.

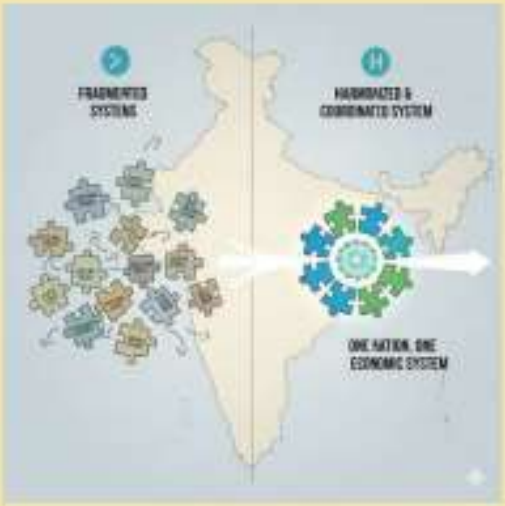
S - Standartize

Make the entire tax system clear, common, and consistent for everyone. Use one definition, one process, and straightforward rules. No confusing exemptions. No complicated paperwork. No different treatments for different people. When everything is standard and simple,

- people understand the law easily,
- businesses know exactly what to follow,
- officials cannot misuse grey areas.

H – Harmonize

India can have many taxes, but they should all function as one single, coordinated system. Instead of dealing with different portals, different forms, and different rules, taxpayers should have: one portal, one registration, one return, and one payment window.



I - Integrate

Build one secure digital backbone that connects all major tax and financial systems in the country. Today, GST, Income Tax, Customs, Banking, E-Invoicing, and Payroll work separately. But when they become part of one unified network, everything becomes smoother and smarter. With full integration:

V – Vigil

Use AI-driven intelligence and advanced data analytics to build a tax system that watches smartly, not harshly. Instead of auditing everyone, the system should rely on risk-based monitoring—only cases with unusual behaviour, sudden spikes, or suspicious patterns get flagged.

A – Advance

Strengthen institutions, people, and capabilities so the tax system can grow and adapt for the future. Reforms will only work when the machinery that implements them is strong, skilled, and trustworthy.

J – Joint

India's transition to a Unified Economic Tax System must be built on cooperation between the Centre and the States.

For this, a dedicated UETS Council should be created – a platform where all major decisions are taken together. The council will frame common rules, design revenue-sharing formulas, and manage the transition roadmap so every State shifts smoothly.

I – Include

Expand the tax system by bringing more people and more businesses into the formal economy – not through force, but by making compliance easy, fair, and attractive.

Today, India's economy is nearly I:4 – one part organized and four parts unorganized.



Conclusion

India is already moving toward a Unified Economic Tax System through digital platforms, simplified procedures, and data-driven governance.

The SHIVAJI Framework strengthens this path by offering a structured, future-ready approach to make taxation clean, transparent, and growth-focused. But no reform can succeed without the people who make the system work – Chartered Accountants. We are the backbone of compliance, trust, and financial discipline.

As India marches toward Viksit Bharat 2047, future CAs must follow BOSS method:



- Build Digital Expertise,
- Organize & Analyze Data,
- Study Policy & Governance,
- Stand for Ethics & Transparency.

When CAs combine technology, policy understanding, and unwavering integrity, we don't just support the economy – we shape it. A unified, corruption-free, high-growth India is possible, and CAs will lead the way.



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Article Assistant - Brahmayya & Co


NON
TECHNICAL
ARTICLE

Fearing Failure- Whose Fault is it?

A lot of us hear the words, "What If", at our homes. Or, at least had heard it once.

" What if your idea fails?"

" What if your business fails"

" What if your chosen career fails?"

And so on and so forth.

The reason for the lack of answers is simply Fear of the Unknown, in this case, the Future. Our parents had seen an entirely different world growing up.Which is why most of them believe "Stability is the only way to live", and call anyone who lives life on their own terms, as reckless.

We, as their Kids, learn from them. Which is why it is safe to say that some of their thought processes have definitely rubbed off on us too. We are taught to fear the future and the uncertainties, Which is why, a lot of us are taught that only Straight A's can provide food in the future, or at least Some of us can relate.

Although the fact that good education and Hard/Smart work can help in getting a good career, which in turn can boost your status of living, isn't Wrong. But, our total dependance on just that fact is definitely wrong.

A kid that got an A+ Grade is awarded at school, While the one that scored less is harshly reprimanded. Even though that is good for the child, so that they study even better and have a better understanding of the world, that idea of "Top is Everything" is etched onto their minds.

Obviously, just like any other human, popularity of being at the top lures the child into doing anything and everything to be at the top, to always only succeed.



But Life doesn’t work that way, and after a peak, a valley always comes next. The Child can no more see failure, or accept failure in their life. The Failure is felt like the end of the road, but is not the case, because again, after a valley, a peak again comes, and might be an even taller peak. But to reach that peak,that valley HAS to be crossed. The failure has to be overcome, and there has to be a tailwind that gives a boost, so that you can reach the next peak.

If Winning is a Thing, Losing is a bigger win, because you can learn more ways to not do a particular task. That way, you get a small tailwind, which is the know-how of the task.

A Bigger Tailwind would be the assurance that another failure will not cause harm to you or the people around you. The guilt of causing others pain is a heavy burden to carry, and always turns out to be a huge hindrance in taking chances. Just a word of support, just like that quote above-

“Then he flings it!!”

can help someone take that brave step ahead, to soar and fly.

The Main difference between humans and machines is that we can feel, be creative, and have emotions. These are a few barriers for machines. But it is the dependency on stability that makes machines out of humans. We Fear failure so much that we are ready to go into streams that we aren't passionate about, just go to a job and slog away for hours together, just like a machine to earn Money.



Sure, Money is a Very Important Aspect of life.
But what good it is to just hoard money, without enjoying life, without being able to appreciate a piece of poetry, or a work of art, to listen to good music, watch a good movie or go to an amusement park with our family ,

just because we fear what happens next.
For “Enjoyment” to actually happen, there had to be someone who took their chances, Bravely, and went in pursuit of creativity, feeding their passion, despite what their peers, parents and everyone around them said,
and overcame all obstacles, and bounced back from their rock bottoms.

So just like them, take some time to feed your passion, to learn something new, and Get Ready to Climb the Deepest Valley.

Who knows, You just might reach the tallest peak of your life through this climb!!!

FLIP THE PAJEON TODAY!!



E V Vakula
SRO730906
Intermediate Student



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A PEEK INTO THE FOREX REFORMS INDIA IS UNDERTAKING.



As students of chartered accountancy, we know that Finance goes beyond ledgers and trial balances—it shapes national economic policy. The framework governing Foreign Exchange (Forex) is crucial for India's global trade and capital flows.
Recently, the Reserve Bank of India (RBI) has been rolling out measured reforms that fundamentally alter how India interacts with the global financial system.
Here's a look at the key changes that are redefining our forex landscape:

1. Shifting Gear on Overseas Investment (OI) For years, the rules governing Indian residents and corporates investing abroad were complex. The Overseas Investment Rules, 2022, significantly simplified this framework.

- What Changed? They streamlined the regulations, replacing multiple fragmented rules with a single, clear framework. This makes it easier for Indian companies to acquire foreign assets (equity or debt) and set up subsidiaries overseas.

- CA Context: This simplification is vital for us to understand as future consultants. Simplified compliance means better global expansion opportunities for our clients and clearer audit trails for foreign transactions.

2. Liberalisation of Capital Accounts and FPI India is committed to making its capital markets more attractive to global investors.

- Foreign Portfolio Investment (FPI): The RBI is constantly rationalizing the FPI framework to ease registration and reporting requirements for foreign institutional investors.
The goal is simple: make it easier and faster for foreign capital to flow into our equity and debt markets.

- The LRS (Liberalised Remittance Scheme):
This scheme allows resident individuals to remit funds abroad for various purposes (investment, education, gifts).
While limits are monitored, the underlying principle is capital account convertibility—a phased journey towards allowing capital to move freely across borders.

3. The Big Push: Internationalisation of the Rupee (INR)
This is arguably the most strategic reform. Currently, most international trade is settled in hard currencies like the US Dollar (USD). The RBI is actively promoting the use of the INR globally.

- Trade Settlement Mechanism: The RBI has introduced a mechanism allowing international trade (exports and imports) to be settled directly in INR. This is a game-changer.

- Benefit: It reduces the dependence on the USD, saves our precious foreign exchange reserves, and insulates Indian traders from global currency volatility.
- Example: If India trades with a partner country, they can now use a Special Vostro Account in a domestic bank to transact in INR.

Conclusion for the Future Accountant:

These forex reforms signal a clear move towards
a more open, transparent,
and resilient Indian economy.

For us, as students, understanding
these regulatory shifts is essential.
It prepares us to advise
businesses on managing global finance, navigating cross-border compliance, and strategically leveraging international capital flows.

The future of Indian finance is increasingly global
and these reforms are the roadmap.



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(CA Intermediate Student
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CREATIVE
CORNER

WRITER'S FORUM DELIGHTS

Leaving one side of the heart's door open—
even when there's no space left inside.
Letting butterflies sneeze in,
carrying the dusty past
And a dusky vibe,
Reminding filter of
Coffee-brown aesthetics,
made way for a summer rainbow.

Lone roads levitate me
towards like-minded vibes.

Happiness smiled
even at the unstitched part of leather.
Under the trees,
On a fruitful leisure—
The tiring sweat
never made myself take off...
...until it had to be conveyed as
an eye-sign of goodbye.



I want to be your...

That warm bowl of soup
when the raindrops patter on your windows
That hot cup of coffee, that warms your hands
as the chilly winds blow, when you trek
That first touch of cool water
As you dive into the pool on summer days
That gentle breeze as you fan yourself
In the sweltering weather, during power cuts
That's what I want to be

That warmth as you pull your sweater closer
That warmth when you hear the sound of your laughter
That warmth when you remember your good times
That warmth in your mother's head pats
That's what I want to be

The cool drops of rainwater that hug and cover your tears as you cry
The cool surface of your pillows as you sleep after the day
The cool breeze as you run and play around
The cool first taste of your favourite icecream
That's what I want to be

Even if I am not with you in person
I want to be like the moonlight
Shining through the windows
Draping you in the radiance of you, entirely you.



The Pursuits Continues

Reached the top???
Dream is in sight!!
Stay vigilant,
Vanity can lead a downturn.
Dont let lethargy creep in,
Keep sweating,
Keep pushing,
With same power and efforts,
With which you are here.
Stay on the pace,
Stay striving,
To be more innovative.
Susitaining; is dream.

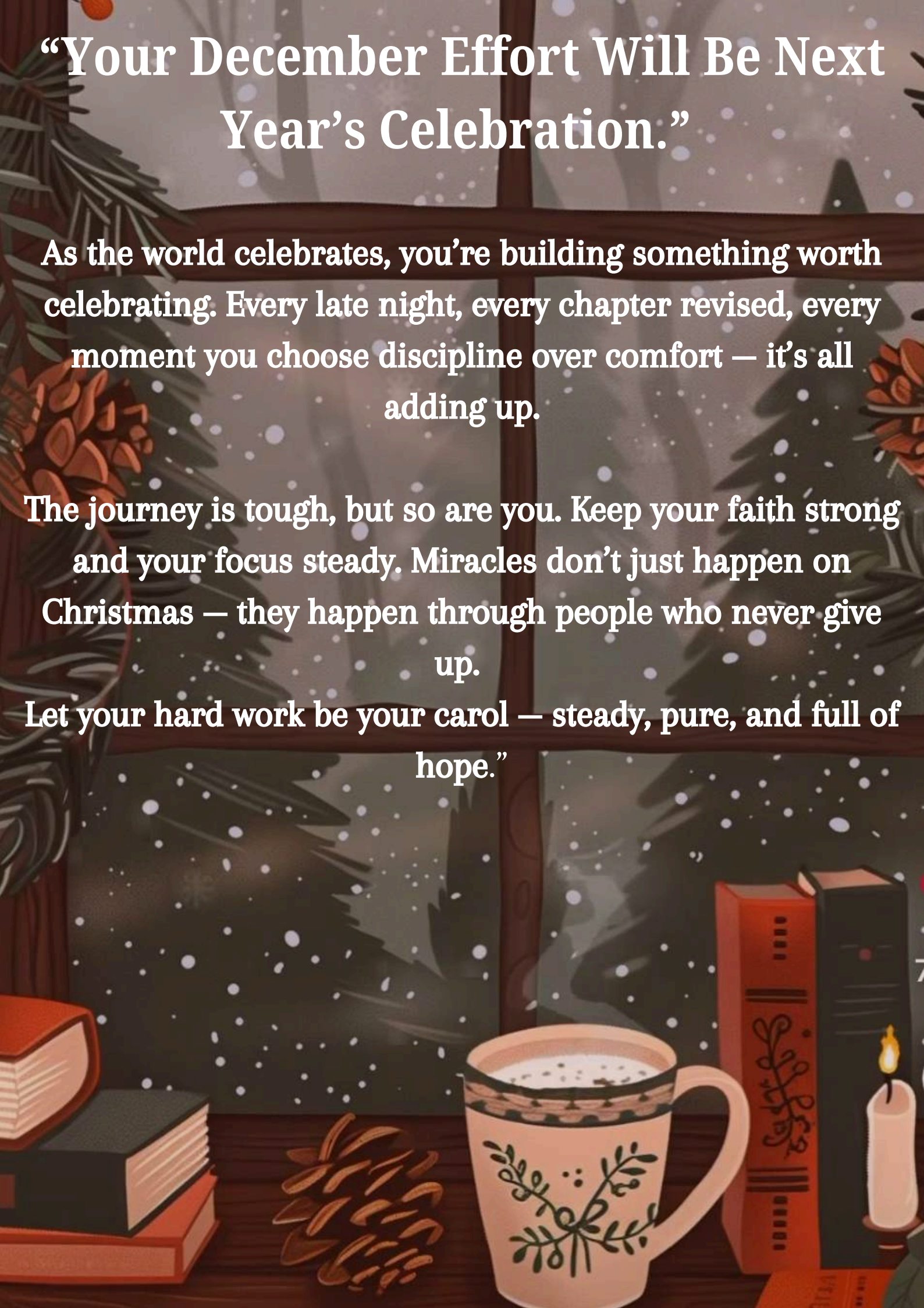


“Your December Effort Will Be Next Year’s Celebration.”

As the world celebrates, you’re building something worth celebrating. Every late night, every chapter revised, every moment you choose discipline over comfort — it’s all adding up.

The journey is tough, but so are you. Keep your faith strong and your focus steady. Miracles don’t just happen on Christmas — they happen through people who never give up.

Let your hard work be your carol — steady, pure, and full of hope.”



BRAIN CRACKERS

A liability that is defined as an obligation of uncertain timing or amount. (9 Letters)

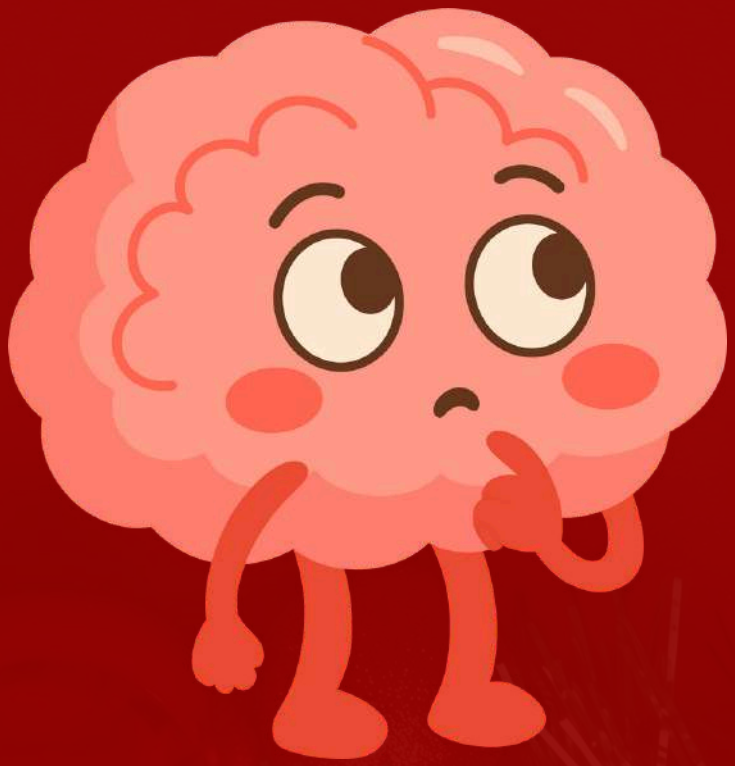
The amount by which the carrying amount of an asset exceeds its recoverable amount (11 Letters)

A formal document filed with the Registrar of Companies for issuing securities to the public. (11 Letters)

The **minimum number of independent directors required for a listed public company (3 Letters)**

An accounting policy that states that all expenses relating to the revenue of the period should be recognized in that period. (8 Letters)

The maximum number of members in a private limited company excluding past/present employees who are members.



PROVISION
IMPAIRMENT
PROSPECTUS
ONE
MATCHING
200

How To Survive

EXAM SEASON



1. Plan & Prioritize with a Schedule

- Use a planner or app to map out study sessions, breaks, and personal time
- Prioritize subjects based on difficulty and exam dates

2. Set Realistic Study Goals

- Break study material into manageable chunks
- Use the Pomodoro Technique (25-minute study blocks with 5-minute breaks) -> Forest!!!

3. Include Time for Rest & Sleep

- Aim for 7-9 hours of sleep to boost memory and concentration
- Avoid all-nighters, as they reduce long-term retention

4. Stay Physically Active

- Take short walks, stretch, or do quick workouts to refresh your mind
- Physical activity enhances focus and reduces stress

5. Make Time for Hobbies & Socializing

- Set aside at least 30 minutes daily for activities you enjoy
- Connecting with friends and family can relieve stress and boost motivation

6. Practice Mindfulness & Relaxation

- Use meditation, deep breathing, or journaling to manage anxiety
- Take short breaks to clear your mind and regain focus

@lilysthoughtss


SICASA
BUZZ

NATIONAL TALENT SEARCH

(BRANCH LEVEL)









NATIONAL TALENT SEARCH

(REGIONAL LEVEL)







AURA

(AI WORKSHOP)







RISK MASTERY

(THE ART AND SCIENCE OF RISK MANAGEMENT)







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CREATIVE: ART, PHOTOGRAPHY, REELS, MUSIC REELS

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EDITORIAL

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