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

SICASA of SIRC Of ICAI

Presents

MAY

2025

NEWSLETTER

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Southern India Chartered Accountants Students Association

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SICASA Chairman's Communiqué



Dear CA Aspirants,

As we conclude the month of may and step in to the month of June which brings with it a shift in pace — for some of you, a moment of relief post-exams, for others, the anticipation of upcoming challenges. Whichever stage you are in, this is a time for reflection, realignment, and renewed purpose.

To those who have recently completed your exams — congratulations on reaching this milestone. The preparation, perseverance, and resilience you've displayed are commendable. Whether results are awaited or already declared, always remember: your effort has added immense value to your journey, regardless of the outcome. Let this phase be a stepping stone to greater aspirations.

At SICASA of SIRC, we continue to focus on enriching your holistic development. This month, we are organizing a series of events — from technical sessions on evolving audit and tax practices, to industrial visits, and communication and leadership workshops tailored for CA students. I invite you to actively participate, gain practical exposure, and widen your peer network.

To our articleship trainees, I urge you to treat every day as an opportunity to grow. The real-world challenges you face now are the building blocks of your professional maturity. Be curious, ask questions, and seek responsibility — these qualities will differentiate you in your journey ahead.

As we approach the second half of the year, let us renew our resolve — to learn, to lead, and to grow with humility. Do not let self-doubt delay your potential. Instead, focus on daily progress, however small it may seem.

Remember, you are not alone in this journey. SICASA is here to support you, listen to you, and grow with you. Reach out with your thoughts, ideas, and suggestions — let’s shape the future of this profession together.

With continued faith in your journey,

Warm regards,
CA. Pramod Ramamohan Hegde
Chairman, SICASA of SIRC of ICAI

NEWS WRAPPED UP: MAY 2025

Geopolitics and Diplomacy🌐🏛️

🇮🇳⚔️🇵🇰 **India-Pakistan Border Tensions Ease: Following the deadly Pahalgam attack in April, India and Pakistan engaged in a brief but intense military conflict. By late May, both nations began reducing troop deployments along the border, signaling a tentative de-escalation.**

🇮🇳🤝🇦🇺 **India-Australia Sign Green Hydrogen Pact: India and Australia signed agreements focusing on migration and the establishment of a Green Hydrogen task force, strengthening bilateral ties.**

Science and Technology⚛️💻

🤖💻 India's AIRAWAT Supercomputer Achieves Global Recognition: The AI supercomputer "AIRAWAT" ranked 75th globally, marking India's significant advancement in AI research and supercomputing capabilities.

🇸🇦🚀 SpaceX Sends Saudi Astronauts to ISS: In a historic move, SpaceX launched Saudi Arabia's first astronauts in decades to the International Space Station, marking a significant achievement for the nation.

🇮🇳🚀🌙 ISRO Plans Lunar Mining Mission: India's space agency ISRO announced plans for its first lunar mining mission, targeting extraction of Helium-3 and rare earth elements, potentially revolutionizing energy sources back on Earth.

Economy and Finance💰💼📈

🇮🇳$ Review of Liberalised Remittance Scheme (LRS): The RBI is set to review the LRS after observing significant outflows totaling approximately $30 billion in FY25. The review aims to rationalize the remittance framework and promote the internationalization of the Indian rupee.

🇮🇳📈 India's GDP Growth Exceeds Expectations: India's Q4 FY24–25 GDP figures, released in May, surprised analysts by growing at 7.2%, driven by strong manufacturing and construction activity. This may influence fiscal policy and interest rate outlook.

🌐📊 World Economic Forum's May 2025 Outlook: The global economic environment remains exceptionally uncertain, with rising economic nationalism and tariff volatility posing risks to long-term decision-making. While Asia-Pacific shows resilience, North America faces weak growth prospects, and Europe maintains cautious optimism.

International Events🌍🗓️

🇺🇸 U.S. Tariff Policy Uncertainty: Recent U.S. legal rulings on President Donald Trump's broad tariffs have introduced significant uncertainty into international trade negotiations. The initial federal court block and subsequent appeal have left global partners like India and Canada questioning the stability of U.S. trade strategies.

🇳🇵 Nepal Sees Pro-Monarchy Protests: On May 29, thousands in Kathmandu rallied for the restoration of the Hindu monarchy, criticizing the current government's performance

🇩🇪🗳️ German Federal Election Sees Friedrich Merz Elected Chancellor: On May 6, Friedrich Merz was elected Chancellor of Germany in the second round of parliamentary voting, marking a first in post-WWII German history.

✝️👨 Pope Leo XIV Elected: On May 7–8, Robert Francis Prevost was elected as Pope Leo XIV, becoming the first pope from North America and the Order of Saint Augustine.

Entertainment🎬🎥

👸🌍 **Miss World 2025 to be Held in Hyderabad: The 72nd Miss World pageant is scheduled for May 31 at the HITEX Exhibition Centre in Hyderabad. This marks a significant cultural event, bringing international attention to India's hospitality and event management capabilities.**

Sports🏆🏑

🏏🏅 Sai Sudharsan Sets IPL Record: In the IPL 2025 Eliminator match, Gujarat Titans' 23-year-old Sai Sudharsan became the youngest player to score 700 runs in a single season, highlighting his rising prominence in cricket.

🌊🏐 Inaugural Khelo India Beach Games: From May 19 to 24, the first-ever Khelo India Beach Games were held on Ghoghla Beach in Diu. Athletes competed in six beach sports, including beach soccer and open water swimming. Manipur emerged as the overall champion, showcasing the state's sporting prowess.



TECHNICAL ARTICLES

Defence 2.0: How Emerging Technologies Are Transforming the Indian Armed Forces

Introduction: The Modern Battlefield Is Digital

The Indian Armed Forces stand at the threshold of a new era - one marked by rapid technological innovation, strategic advancements, and a relentless pursuit of self-reliance. In today's complex security environment, where threats transcend physical borders, India is transforming its defence capabilities by integrating cutting-edge technologies such as artificial intelligence (AI), unmanned aerial vehicles (UAVs), and advanced surveillance systems. This fusion of innovation is reshaping how our soldiers defend the nation—making them smarter, faster, and more precise in their operations.

The nature of warfare in the 21st century has undergone a radical transformation. The age when victory was determined by manpower and artillery has given way to a paradigm where conflicts are increasingly fought in the cyber domain, utilizing autonomous systems, electronic warfare, and predictive AI algorithms. These technologies enable real-time data analysis, enhanced situational awareness, and faster decision-making, fundamentally altering battlefield dynamics.

In this rapidly evolving landscape, the Indian Armed Forces are swiftly adapting to embrace technology-driven warfare. Initiatives like drone surveillance, smart defence systems, and network-centric operations underscore India's commitment to leveraging innovation for national security. This approach not only enhances operational effectiveness but also provides the precision and speed necessary to counter modern threats efficiently.

At the core of this transformation is India's push for technological self-reliance. The Armed Forces are focusing on indigenization, interoperability, and intelligence superiority to build a resilient and autonomous defence ecosystem. By fostering homegrown innovation and encouraging collaborations among the government, defence research organizations, and the private sector, India is steadily advancing toward a future where its military strength is both technologically advanced and strategically sovereign.

This article explores the key domains transforming defence and highlights India's significant strides toward a modernized military future. Below is a summary of the crucial defence innovations shaping India's evolving military capabilities.

1. Artificial Intelligence & Machine Learning

a. Predictive Warfare & Threat Detection

AI is being used to analyze massive volumes of satellite imagery, surveillance feeds, and intercepted communications. These systems predict enemy movements, detect infiltrations, and flag anomalies—often faster and more accurately than human analysts.

b. Decision-Support Systems

AI-based battlefield management systems are being developed by DRDO (Defence Research & Development Organisation) and Bharat Electronics Limited (BEL) to provide commanders with real-time situational awareness, resource deployment suggestions, and threat prioritization

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Example: “Project NETRA (NEtwork for space objects TRacking and Analysis),” – an early warning system developed by the ISRO in September 2019 to detect and track space debris (including space debris, as small as 10 cm in size) and other objects that could pose a threat to Indian satellites. It's designed to provide India with its own capability in Space Situational Awareness (SSA), allowing it to predict and mitigate risks from space debris.

2. Unmanned and Autonomous Systems

a. Combat UAVs (Unmanned Combat Aerial Vehicles)

India is advancing towards the deployment of indigenous combat drones like Ghatak UCAV, initially designated as Indian Unmanned Strike Air Vehicle (IUSAV). These drones will feature stealth capabilities, autonomous targeting, and precision-guided munition

b. Swarm Drones

Swarm technology involves the coordinated use of hundreds of mini-drones acting in sync to confuse radars, disable enemy air defence systems, or carry out precision strikes.

Recent Highlight: The Indian Army carried out a live demonstration of its drone swarm capabilities using 75 indigenously designed and developed drones which executed an array of Artificial Intelligence (AI) enabled simulated offensive missions and close support tasks during the Army Day Parade held at Delhi Cantt on 15 January 2021, marking a historic first in South Asia.

This demonstration is a recognition of the Indian Army's steady embrace of emerging and disruptive technologies to transform itself from a manpower intensive to a technology enabled force to meet future security challenges.

c. Autonomous Ground Vehicles (AGVs)

Robotic reconnaissance vehicles, explosive ordnance disposal bots, and autonomous logistics carriers are being developed by DRDO in collaboration with IITs and start-ups under the iDEX (Innovations for Defence Excellence) initiative. These vehicles offer increased safety and operational flexibility for military personnel, allowing them to avoid high-risk situations and enhance situational awareness.

3. Electronic & Cyber Warfare

Electronic Warfare (EW) and Cyber Warfare operate in different domains but both aim to disrupt the enemy’s ability to operate effectively. EW uses the electromagnetic spectrum—radio waves, radar, and signal emissions—to jam, deceive, or intercept enemy communications and protect friendly systems through techniques like jamming, spoofing, and frequency hopping. In contrast, Cyber Warfare targets digital networks and systems, using tools like malware, hacking, and denial-of-service attacks to steal, disrupt, or manipulate data. While EW disrupts what devices communicate, Cyber Warfare attacks the systems themselves. The two can overlap in modern battlefields—especially where digitally connected weapons and communications systems are vulnerable to both signal and software-based attacks.

Modern EW tools include electronic jammers, decoys, and electromagnetic pulse (EMP) weapons, with the Indian Air Force and Navy deploying advanced Electronic Support Measures (ESM) such as ‘Sangraha’ to intercept and jam hostile radar emissions.

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Electronic warfare (EW) is divided into three core areas: Electronic Attack (EA), Electronic Protection (EP), and Electronic Support (ES).

Electronic Attack (EA): Refers to offensive measures that disrupt, degrade, or destroy enemy electronic systems. It includes jamming communications, radar spoofing, and cyberattacks, all aimed at denying the enemy control over the electromagnetic spectrum and reducing their combat effectiveness.

Electronic Protection (EP): Involves defensive strategies to shield friendly electronic systems from enemy electronic warfare attacks. It includes anti-jamming technologies, hardened communication systems, and frequency-hopping techniques to maintain secure, uninterrupted operations in contested environments.

Electronic Support (ES): Uses the electromagnetic spectrum to gather intelligence on enemy activity. It includes intercepting communications, monitoring radar emissions, and detecting electronic signatures to reveal enemy locations and capabilities. ES is vital to signals intelligence (SIGINT) and enhances situational awareness for informed decision-making.

The strategic roles of EW are: Disrupting Enemy Communications (particularly important in Cyber Warfare), Protecting Friendly Communications, Countering Enemy Radar and Targeting Systems (Radar Jamming & Deception Techniques), Shaping the Battlefield (Determination of the outcome of a battle) and Enhancing Cyber Operations (Cyber-electromagnetic activities (CEMA) combine electronic warfare with cyber operations, allowing military forces to target enemy systems with a combination of jamming, deception, and cyberattacks).

The integration of AI, machine learning, and autonomous platforms promises to revolutionize EW, making it faster, more precise, and more resilient to countermeasures.

At the same time, the growing threat of cyber-electromagnetic attacks will require military forces to enhance their defences, ensuring that their communications, radar, and targeting systems can operate effectively in contested environments.

Cyber Warfare is the modern battlefield's invisible weapon - fought with code and connectivity rather than guns and tanks. It involves digital attacks by nation-states or groups aimed at disrupting, damaging, or manipulating computer systems, networks, and critical infrastructure. Unlike traditional warfare, cyber warfare is borderless, silent, and often anonymous, with objectives including stealing classified data, sabotaging infrastructure like power grids and communication networks, spreading disinformation, and crippling defence mechanisms during crises.

Common cyber warfare tactics include deploying malware (viruses, ransomware), launching Distributed Denial of Service (DDoS) attacks to disrupt services, and using social engineering to extract sensitive information. More advanced methods involve hacking secure networks, manipulating data for misinformation, and attacking software supply chains. These precise, scalable attacks can cause major disruption without physical conflict.

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Strategically, cyber warfare enables covert operations with plausible deniability. Successful cyberattacks can disable enemy communications, mislead military strategies, or disrupt economies, acting as a force multiplier by targeting the digital backbone of command-and-control systems.

India has taken key steps to bolster its cyber defences, notably through the Defence Cyber Agency (DCA), which develops offensive and defensive cyber capabilities. Collaborations with DRDO, CERT-In, and private innovators aim to build indigenous tools, improve cyber hygiene, and implement real-time monitoring. These efforts align with India's mission for technological self-reliance and readiness in the cyber domain.

4. Smart Soldier Technologies

a. Futuristic Infantry Soldier as a System (F-INSAS)

F-INSAS (Future Infantry Soldier As A System) is a modernization program aimed at enhancing the operational capability of Indian infantry soldiers. The system equips soldiers with lightweight, all-weather, low-maintenance gear, including the AK-203 assault rifle, multi-mode hand grenades (for both defensive and offensive use), and a multi-purpose knife for close-quarters combat. Protective gear includes ballistic helmets, goggles, and a bullet-proof vest. To ensure real-time communication, F-INSAS also features hands-free, secure communication systems for improved situational awareness.

The F-INSAS project aims to equip Indian infantrymen with:

- Modular weapons with AI-enhanced optics
- Bullet-resistant and climate-adaptive uniforms
- GPS-integrated helmets with heads-up displays (HUDs)
- Wearable health monitors that transmit vitals to field hospitals

b. Exoskeleton Prototypes

DRDO and Indian start-ups are working on lightweight exoskeletons for soldiers deployed in high-altitude areas like Siachen, enabling them to carry heavier loads with less fatigue.

Exoskeletons (or exo-suits) are wearable devices worn over uniforms to enhance a soldier's strength, speed, and load-carrying capacity. Powered by AI and mechanical systems, they enable faster movement and improved endurance. They are of two types:

- Active Exoskeletons – use advanced tech to enhance physical abilities and offer tactical advantages.
- Passive Exoskeletons – rely on mechanical elements like springs, useful in rehabilitation.

They can be specialized as:

- Upper-Extremity Exoskeletons – assist arm movements
- Lower-Extremity Exoskeletons – enhance leg motion and load capacity

5. Indigenous Weapon Systems & Smart Ammunition

a. AI-Enabled Ballistics

Smart munitions like loitering missiles, self-guided artillery shells, and anti-radiation missiles (like Rudram-1) are being integrated with onboard AI to home in on dynamic targets to enhance the accuracy and effectiveness. India's defence sector is actively integrating AI and quantum technologies into its arsenal.

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b. Quantum Communication

DRDO is working on quantum key distribution (QKD) to develop hack-proof, encrypted communication channels - crucial for nuclear command-and-control and border-level field operations, where secure communication is vital for national security and operational effectiveness. Quantum Key Distribution (QKD) is a secure communication technology based on quantum mechanics, making it highly resistant to hacking and eavesdropping, as per ISRO. It works by generating and distributing secret cryptographic keys using quantum particles. These keys are then used to encrypt and decrypt messages, ensuring that only authorized users can access the information.

6. Space-Based Defence and Surveillance

With the establishment of the Defence Space Agency (DSA) - tasked with operating the space-warfare and satellite intelligence assets, India now monitors space-based threats and leverages its satellites for:

- High-resolution ISR (Intelligence, Surveillance, Reconnaissance)
- Missile early warning systems
- Navigation augmentation through GAGAN (GPS-Aided Geo Augmented Navigation) and NAVIC (Navigation with Indian Constellation)

Recent Highlight: India plans to launch 52 satellites for intelligence, surveillance, and reconnaissance (ISR) to enhance national security and provide real-time threat monitoring. These satellites will be launched by ISRO in collaboration with private industry, and deployed across Low Earth Orbit (LEO), Medium Earth Orbit (MEO), and possibly Geostationary Orbit (GEO) for comprehensive coverage.

The satellites will feature advanced sensors, high-resolution imaging, and SAR capabilities to operate in all weather and lighting conditions. Their main objectives include monitoring borders, tracking maritime activity, and countering threats like hypersonic missiles and UAVs.

A military space doctrine is being drafted to guide the use of space in warfare, define the role of the newly formed Defence Space Agency (DSA), and address counter-space threats such as ASAT weapons, space debris, and electronic warfare in space.

This initiative follows the success of Mission Shakti in 2019, where India demonstrated its ASAT (Anti-Satellite Test) capabilities. The doctrine aims to develop both offensive and defensive space strategies



Experts highlighted trends such as the miniaturization of satellites, AI integration, and the proliferation of smaller, resilient constellations across orbits. These advances allow cost-effective deployments, enhanced ISR, and real-time military readiness.

India's growing satellite capability strengthens its defence posture, especially in the context of rivalry with China, and supports strategic autonomy through technological self-reliance.

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7. Collaborative Defence Innovation Ecosystem

India's move toward Atmanirbhar Bharat in Defence is marked by:

- Operation SINDOOR, launched in response to the April 2025 Pahalgam attack, marks a turning point in India's journey toward technological self-reliance in national security. Without crossing borders, India executed precise airstrikes using indigenous drone warfare, loitering munitions (also known as "suicide drones" or "kamikaze drones"), and electronic warfare systems, neutralizing key terrorist infrastructure. The success was underpinned by robust Air Defence Systems like AKASH (Short Range Surface to Air Missile system to protect vulnerable areas and vulnerable points from air attacks), legacy systems, and the Integrated Air Command and Control System (IACCS), which created a layered shield against retaliatory strikes. The role of ISRO's satellites, a strong domestic drone industry, and initiatives like the PLI scheme and Make in India catalyzed this shift. India's indigenous innovations such as LCA Tejas, Arjun Tanks, ATAGS, and naval assets are driving record defence exports and domestic production. Operation SINDOOR is not just a military success - it is a validation of India's Aatmanirbhar Bharat defence vision.
- iDEX platform (launched in April 2018) initiative aims to build a robust ecosystem of innovation in India's defence and aerospace sectors. By engaging MSMEs, startups, individual innovators, academia, and research institutions, iDEX provides grants up to ₹1.5 crore to support cutting-edge technology development. To promote self-reliance, the government has allocated ₹449.62 crore for iDEX for FY 2025–26, including funding for its sub-scheme ADITI (Acing Development of Innovative Technologies with iDEX).

As of February 2025, iDEX has launched 549 problem statements, engaged 619 startups and MSMEs, and signed 430 contracts. The initiative primarily aims to accelerate the development of indigenous and innovative technologies tailored to the specific needs of India's Defence and Aerospace sectors. It also seeks to foster a collaborative culture by engaging with innovative startups to co-create solutions, while promoting an ecosystem of technology co-creation and co-innovation across these critical industries.

Defence Industrial Corridors (DICs), in Tamil Nadu (in five nodes - Chennai, Coimbatore, Hosur, Salem and Tiruchirappalli) and Uttar Pradesh (in six nodes - Agra, Aligarh, Chitrakoot, Jhansi, Kanpur and Lucknow) are designed to promote the defence productions. These two defence corridors are turning into hubs of innovation and manufacturing. The companies that invest in these sectors are provided with incentives. A total of 253 Memorandums of Understanding (MoU) signed as of February 2025 with an anticipated investment of ₹53,439 crore.

For example, the Tamil Nadu Defence Corridor focuses on high-tech components, while the Uttar Pradesh Defence Corridor specializes in critical defence systems. These regional hubs are not only enhancing India's defence capabilities but also generating employment and stimulating local economic growth.

- PLI (Production Linked Incentive) for drones and drone components, launched in 2021, a strategic initiative aligned with the vision of Aatmanirbhar Bharat. It builds upon the Drone Rules, 2021, which were significantly liberalized by the Central Government on 25th August 2021 to promote innovation and ease of business in the drone sector.

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India's indigenous drone systems have already demonstrated operational value. During Operation Sindoor, models like Nagastra-1 and SkyStriker—the latter developed jointly by Alpha Design (Bengaluru) and Elbit Systems (Israel)—played a significant role by combining precision surveillance with lethal capabilities.

As per the Ministry of Commerce and Industry, by November 2024, the PLI scheme across 14 sectors had attracted investments worth ₹1.61 lakh crore as of November 2024. It generated sales of ₹ 14 lakh crore, nearly meeting the target of ₹15.52 lakh crore by the end of the fiscal year on 31st March 2025.

Combining its strengths in innovation, information technology, and cost-effective engineering, along with rising domestic demand, India holds the potential to emerge as a global drone hub by 2030.

- Simplified procurement and Technology Development Fund (TDF) schemes

Key Collaborators: DRDO, BEL, HAL, Bharat Dynamics, L&T Defence, TATA Advanced Systems, Adani Defence, and start-ups like ideaForge and Tonbo Imaging (prominent defence technology start-ups).

India's defence sector has witnessed rapid growth since the launch of the "Make in India" initiative, achieving a record domestic production of ₹1.27 lakh crore in FY 2023-24. Looking ahead, the government aims to nearly quadruple India's annual defence output to ₹3 lakh crore by 2028-29, while also targeting an increase in defence exports from the current ₹21,083 crore to ₹50,000 crore—more than doubling the country's global footprint in the defence manufacturing space.

For the fiscal year 2024-2025, the target for total defence output is ₹1.75 lakh crore, including ₹35,000 crore in exports. In terms of defence exports, India surpassed the ₹21,000 crore mark for the first time in 2023-24. The Ministry of Defence has set an ambitious target of raising this figure to ₹50,000 crore within the next five years.

Conclusion: Readiness for Tomorrow

The Indian Army is investing heavily into Artificial Intelligence (AI), Autonomous Weapon Systems, Quantum Technologies, Robotics, Cloud Computing and Algorithm Warfare in order to achieve a convergence between the Army's warfighting philosophies and military attributes of these technologies.

The Indian Army has undertaken a wide array of technology initiatives in coordination with Dreamers, Startups, MSMEs, Private Sector, Academia, Defence Research and Development Organisation (DRDO) and Defence Public Sector Undertakings (DPSUs). One such project is the Artificial Intelligence (AI) Offensive Drone Operations which has been incubated with an Indian Start Up. This project symbolises the beginning of the Indian Army's tryst with autonomy in weapon platforms and showcases the Army's commitment towards merging the cutting edge of digital technologies with its human resource.

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The Quantum Key Distribution (QKD) system, 4G/LTE TAC-LAN, Advanced Autonomous Systems for the Armed Forces, and the Smart Compressed Breathing Apparatus are standout innovations that demonstrate India's rapidly advancing defence technology landscape.

India's approach to defence modernization is no longer reactive—it is proactive, predictive, and deeply rooted in technology. While challenges remain in terms of interoperability, funding, and talent migration to the private sector, the trajectory is clear:

The soldier of the future will be tech-empowered, the weaponry will be precise and intelligent, and the battlefield will be a domain of strategic algorithms as much as strategy. In this fusion of tradition and technology, courage and code, the Indian Armed Forces are not merely evolving — they are setting a precedent for modern warfare, where intelligence is not just gathered but anticipated, and victories are won long before the first shot is fired.

As civilian professionals and citizens, it is our privilege to witness and support this transformation — because national security is no longer just about borders, but bytes, bandwidth, and bravery.

"In a world of drones, data, and disruption—India's tricolour must still fly highest. And technology is the wind beneath it."



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DEFENCE INNOVATIONS

"The only way to discover the limits of the possible is to go beyond them into the impossible."- Arthur C. Clarke

India's defence production has grown at an extraordinary pace since the launch of the "Make in India" initiative. Our country now stands as a rising force in the indigenous manufacturing, shaping its military strength through home-grown capabilities. This shift reflects a strong commitment to self-reliance, ensuring that India not only meets its security needs but also builds a robust defence industry that contributes to economic growth.

Here's an overview of the most notable developments:

AI-Enabled Light Tank – Zorawar

India is set to unveil its first indigenous AI-enabled light tank, Zorawar, developed in collaboration with the Defence Research and Development Organisation (DRDO). Designed for diverse terrains, including mountains, deserts, and marshlands, the 25-tonne tank features a high-strength titanium body and an AI-enabled fire control system that reduces crew requirements. The tank also integrates an autonomous anti-drone defence system, showcasing India's commitment to advanced defence technology

Future Ready Combat Vehicle (FRCV)

The FRCV program aims to develop a next-generation main battle tank to replace the aging T-72 fleet. The project is expected to induct approximately 1,770 units in three phases, with the first deliveries anticipated by 2027.

Project Kusha

Project Kusha is an extended-range air defence system under development by DRDO and Bharat Electronics. The system will consist of three types of interceptors with ranges up to 350 km, intended to supplement existing air defence systems like the S-400. Deployment is planned for 2028–2029

Bhargavastra Micro-Missile System

The Bhargavastra is India's first indigenously developed counter-drone solution, designed to neutralize small UAVs. Mounted on a mobile 4x4 platform, it can operate in diverse terrains and has demonstrated effectiveness against both static and moving targets.

HAL CATS Warrior

The HAL CATS Warrior is an unmanned combat aerial vehicle (UCAV) designed to function as a "loyal wingman" to manned aircraft. It is part of the Combat Air Teaming System (CATS) program, developed in collaboration with the private startup NewSpace Research and Technologies. The UCAV is capable of autonomous operations and can be deployed from both land and sea platforms.

Fifth-Generation Stealth Fighter Jet

Amid rising military tensions, India has approved the development of a fifth-generation twin-engine stealth fighter jet. The Aeronautical Development Agency will lead the project, seeking industry partners to prototype the aircraft. This initiative aims to modernize the Indian Air Force and reduce dependence on outdated Russian and Soviet-era aircraft.

DEFENCE INNOVATIONS

SAMAR Air Defence System

The SAMAR (Surface to Air Missile for Assured Retaliation) system is a short-range, quick-reaction surface-to-air missile developed by the Indian Air Force in collaboration with private sector companies. Utilizing reconditioned Russian air-to-air missiles, SAMAR has been reprogrammed for ground-based air defence, effectively targeting low-flying aerial threats like drones and helicopters

Akashteer Air Defence Control System

Akashteer is an automated air defence control and reporting system developed by Bharat Electronics Limited. It enhances the Indian Army's situational awareness by integrating with the Indian Air Force's Integrated Air Command and Control System. This integration allows for efficient monitoring and control of ground-based air defence weapon systems, improving joint air defence capabilities.

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A CA Student's Tribute to the Indian Army

In the profound words of our former president, Dr. APJ Abdul Kalam, " In this world, fear has no place. Only strength respects strength." There is a vibrant picture that paints itself in our minds- that of our Indian Army, standing tall and proud in the icy cliffs, in the driest deserts, braving through the deepest valleys, facing the loneliest nights, with just the mist of memories of their families, surrounded by machines of unbelievable power, and the prowess of their talent, and their sheer will and patriotism to defend this Country called India, and its people. The actual heroes of their country, who look out for us every single day, from our enemies, guarding our frontiers and within the country through day and night, and sacrificing their lives for our country, are also the major contributors and protectors of our economy. While this is an angle most of us may not fully realize or appreciate, this tribute aims to highlight the often-unseen economic contributions of our camouflaged men at the borders, who are also vital architects of our nation's development.

India has the 2nd largest Military, in terms of manpower, with 1,455,550 active Military personnel, as per a recent survey by Global Firepower, a leading defence review. As per the Indian Union Budget 2025-26, an amount of Rs 6.81 Lakh Crores has been allotted for the Ministry of Defence, which has been increased by 9.53% from the preceding year. While one might see these amounts as a heavy expenditure, these are in fact, a crucial national investment in peace, stability, and further, in economic growth. A stable environment is vital for business, trade, and investment. The Army's vigilance helps prevent the high financial toll of instability, such as disrupted trade, infrastructure damage, and loss of investment.

Arming the Army: Indian Army's Defence Procurement:-

Beyond safeguarding our borders, the Indian Army's financial footprint extends deep into the nation's economy through its extensive procurement activities. At its core lies the visionary Atmanirbhar Bharat (Self-Reliant India) programme, transforming India from a major military importer into a flourishing manufacturing and export hub. This 'Make in India' initiative in defence generates an immense Economic Multiplier Effect by creating thousands of direct and indirect jobs across the manufacturing sector.

India's defence production reached a record ₹1.27 lakh crore in FY 2023-24, with defence exports soaring to an all-time high of ₹23,622 crore in FY 2024-25. This remarkable surge highlights the success of our indigenous efforts. The Union Budget 2025-26 further solidifies this commitment with ₹1.12 lakh crore earmarked for procurement from domestic industries, alongside allocations for iDEX to empower startups and DRDO to boost R&D. These efforts have led to the successful development of advanced platforms like the Tejas Light Combat Aircraft and contributions to projects like the BrahMos Supersonic Cruise Missile.This focus on strengthening capabilities, alongside strategic imports, also fosters vital foreign partnerships, reinforcing India's global defence and diplomatic ties.

While the journey to full Atmanirbharta (Self-Reliance) continues, India's strong domestic production and strategic partnerships are rapidly transforming the defence sector. The focus remains on enhancing local capabilities and fostering a thriving innovation ecosystem.

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Paving the way to a thriving Economy: The Infrastructure system:-

Beyond reinforcing defence manufacturing, the Indian Army's commitment to national security naturally includes developing vital infrastructure, especially in India's toughest and most remote regions. At the helm stands the Border Roads Organisation (BRO), an organization predominantly consisting of Indian Army Corps of Engineers and other personnel. Their singular goal: to construct and maintain road networks and bridges in border areas, often under extreme weather and challenging geographical conditions.

While the prime motive of their operations is to ensure strategic connectivity for our armed forces, their work has resulted in significant economic development. These roads act as vital lifelines, connecting previously inaccessible areas, boosting tourism, creating employment opportunities, and fostering thriving economic ecosystems in remote regions of India.

In the Union Budget 2025-26, the BRO is allotted ₹7,146.50 crore as capital for the development of border roads in regions like Rajasthan, Jammu and Kashmir, and Arunachal Pradesh. This allocation serves the dual purpose of socio-economic development and facilitating the movement of army personnel through tough terrains. True to its multi-faceted approach, the BRO creates infrastructure with distinct objectives for both war and peace, as highlighted on its official website. Furthermore, the BRO fosters substantial employment opportunities, reportedly employing 70,000 local youths and contributing significantly to local economies by fostering long-term employability and skill development, as per a PIB press release. Some of this organization's notable achievements include constructing the world's highest altitude road at Umling La, winning the Guinness World Record in November 2021, and their crucial role in reconstruction efforts during various devastating natural disasters.

Shielding the Armed:- Human resources and welfare

Beyond their courageous duties, the Indian Army is supported by a robust human resource and welfare system, ensuring the well-being of its personnel and their families. This vital support, crucial for morale and operational effectiveness, is managed with notable financial discipline. It encompasses a wide array of provisions, including competitive salaries, allowances, housing benefits, and extensive healthcare for Ex-Servicemen and their families through the Ex-Servicemen Contributory Health Scheme (ECHS), into which the Government has invested ₹8,317 crore in the recent Union Budget 2025-26. Educational facilities for children, such as the Army Public Schools and grants, along with a robust pension system, further underscore this commitment. These provisions offer crucial financial and social security, allowing soldiers to focus solely on their demanding service.

The Army's strong investment in human capital through rigorous training builds highly transferable skills. Leadership, discipline, technical expertise, and crisis management are honed to excellence, significantly benefiting society as personnel transition into civilian life. This skilled talent pool enriches various sectors of the economy.

Though this tribute shines a torch only to very few unsung contributions of our heroes at the frontiers, it is this CA aspirant's small tribute to highlight these perspectives in appreciating the Indian Army. In this journey, it is a hope that us, the future Chartered Accountants, get inspired to guard and uphold our country's growing economy just like our idols in camouflage. The next time we watch the Republic Day parade, we should remember these contributions of the Indian Army, and we can guarantee that we will be filled with pride, skin prickling with goosebumps, when we see the showcase of the regiments and the arms, while we are armed with this information. My heart beams with pride as I write this- Vande Mataram! Jai Hind!



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Tribute to the Indian Army: The Financial Backbone of National Security

India's growth story is incomplete without acknowledging the silent yet resolute guardians of its borders—the Indian Army. While the valor, discipline, and patriotism of Indian soldiers are rightly celebrated, an often-overlooked dimension is the vital economic role the Army plays in safeguarding not just territorial integrity but also the financial stability of the nation.

The Indian Army: A Strategic Economic Asset

At its core, national security is the foundation upon which any thriving economy rests. Without stable borders and internal peace, economic growth is vulnerable to shocks. The Indian Army acts as an insurance policy against such instability, making it a crucial player in India's macroeconomic framework.

- Investor Confidence: A secure nation attracts foreign direct investment (FDI) and encourages domestic businesses to expand. The presence of a capable and responsive military instills confidence in the resilience of the Indian state, reinforcing India's image as a reliable economic partner.

- Border Infrastructure and Employment: Through initiatives like the Border Roads Organisation (BRO), the Army contributes directly to infrastructure development in remote and underserved areas. These projects stimulate local economies, create employment, and improve connectivity, laying the groundwork for long-term economic inclusion.

Defense Spending: An Investment in Security

India allocates a significant portion of its budget to defense—over ₹6 lakh crore in 2024-25, nearly 2% of GDP. While critics sometimes question such expenditures, this investment is not a financial drain but a strategic allocation for national and economic stability.

- Job Creation:The Army is one of the largest employers in the country, supporting millions of active personnel, veterans, and their families. Pension payouts, defense housing, and military-run schools form a parallel economic ecosystem that sustains livelihoods across the country.

- Indigenization and Economic Multipliers:** The push for 'Atmanirbhar Bharat' (self-reliant India) in defense production has turned the Indian Army into a catalyst for industrial innovation and entrepreneurship. Domestic defense procurement boosts manufacturing, generates IP, and creates export potential—turning defense spending into a growth engine.

Financial Values Mirrored in the Forces

The core values of the Indian Army—discipline, resilience, long-term planning, and risk management—are traits shared by the most successful financial institutions. Just as soldiers manage uncertainty in high-stakes situations, financial leaders must navigate volatile markets and geopolitical risks. The Indian Army's strategic foresight and preparedness are lessons in financial stewardship.

Tribute Beyond the Battlefield

A true tribute to the Indian Army goes beyond ceremonial honors. It requires recognizing their economic contributions, integrating veterans into the financial workforce, and ensuring that defense pensions, insurance, and welfare schemes are streamlined and well-funded.



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Non-Technical
ARTICLES

KARTHIK & KAVYA: TWO STORIES, ONE LESSON ON LIVING FULLY

We all run endlessly in our lives, thinking of achieving some goal or meeting some need. We have forgotten how to truly slow down and relax in life. We all have fallen prey to the 'Rat Race'. This is what this article is going to be about. Let us break it down into two real-life stories which help us understand the lifestyle of a student and a working professional and how they end up moving towards living a happier, fulfilling and satisfying life.

STORY NO: 1 – LIFE OF A CA STUDENT

As we all know, Chartered accountancy is one of the toughest professional courses in India. Here in this story, Karthik (name changed) enters the CA course just after completing his 12th standard. He manages to clear Foundation and Intermediate exams, both in his first attempt. Karthik breathes a sigh of relief after seeing 'SUCCESSFUL' in the exam result screen. He fondly remembers the hard work he has put in to be successful in these exams. He begins his CA articleship with a large, highly reputed firm. He is given lots of work to do at the office, the remaining time is just sufficient to eat, sleep and wake up. He becomes increasingly worried about his final exam preparations which he must give after completing the practical training. His colleagues at the office always discuss exam preparations, most of whom don't do the same volume of work which Karthik does. Karthik becomes irritated whenever he is questioned "How is your exam preparations going?". He starts to compare himself and becomes insecure. He starts fearing that he will fail in final exams. He has always been a topper in academics until then. He starts straining himself by having a jam-packed schedule. He wakes up at 4 AM, studies till 8 AM, goes to the office and comes back home at 9 PM, and studies until midnight. This starts to take a toll on Karthik's health and his lifestyle has started going downhill.

Let us begin from the fear factor – Fear of failing in exams. What happens if he fails in exam? – He gets the opportunity to write the exam again three months later. People would argue about the number of attempts, salary and job prospects. But don't forget the rich work skills which Karthik possesses. His health is of utmost importance. If he isn't even happy in his journey, then what's the purpose of such a career? Comparison with others leads to unnecessary pressure and takes joy out of our lives. Look at what he has sacrificed – His health, quality time with parents, relatives and friends and relaxation time. Living a holistic life should be the ideal goal. He could have had a balanced schedule, should have prioritized sleep and 'me' time over the constant hustling. Extreme hustling may bring success, but true fulfilment lies in finding a balanced approach to life. Ultimately, ten years down the line, when someone asks us about our CA journey, we should be able to narrate the story with a smile, right?

Karthik realizes that pushing himself too hard isn't the answer. He starts incorporating small moments of relaxation into his day—like a walk in the evening or listening to music/audiobooks. Slowly, he finds his balance and learns that his success is not just about hard work but also about smart work and well-being."

While Karthik's journey teaches us the importance of managing pressure and balancing work with personal health, we must ask ourselves: What happens when the pressure doesn't end with the exams, but continues well into our professional lives? To understand this better, let's look at the story of Kavya, a professional who faces her own unique set of challenges as she navigates the corporate world



Story No: 2 – Life of a working professional.

Kavya (name changed) works in a top consulting firm after completing CA. She becomes a workaholic due to the constant pressure to perform better and be available to work 24/7. She gets into a loop of waking up, seeing the mails as soon as she wakes up, commutes to work, and comes back home late at night. After coming back home, she fears constantly of the possibility of her boss giving her additional work or being called for a review meeting. She could not sleep deeply. The alarm bell goes off and she is frustrated to begin all over again, facing another exhausting day. She has lost touch with her friends and rarely calls/visits her parents. She stays in a different city, far away from her home.

Quality time with family and friends is very crucial. It is especially important when a person stays away from his/her hometown. It is high time that people stop glorifying sleeplessness as a badge of productivity or ambition. It is important to prioritize sleep and make some time for physical activity. It is important to be open to career/job changes too.

Kavya, after experiencing burnout, recognizes the need for change. She starts setting boundaries at work, prioritizing her personal time, and reconnecting with friends and family. Over time, she notices an improvement in her energy and happiness and realizes that taking time for herself actually makes her more productive and fulfilled at work.

Every person is unique, so it is not quite possible for me to lay down a bucket list of things which will make you happy. Embrace the unique, beautiful self which you are! Life may not always be easy, but what truly matters is living a life filled with meaningful stories. Even the pursuits we fail at, when done with passion and heart, become the stories that define us and make life unforgettable.

Think of your life as a 'long story'. Treat yourself as the main character of that story.
Everything else will fall into place.

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Beyond the Books: from Classroom Concept to Real-World Marketing

It was my experience in the M. Com 1st year program; everything was new and exciting for us. There were many activities where everyone had to participate. One day when professor was teaching marketing class, he suddenly told us that, the along with second-year students the first-year students should do the product promotion with presentation and commercial video. This task was mandatory. Initially, we did not have any idea about it, we enquiredour seniors and lecturers and they gave their guidance and shared their experiences.

We were six members in our group. We Selected "ENERGY DRINK" as our theme and named our product "JUICY FRUITS ENERGY FOR LIVING." Our team leader delegated responsibility to each one of member. We had no idea on execution of our theme effectively. We used to watch numerous advertisements on YouTube, used to ask ideas with our family members and nearby general stores for ideas. We planned our presentation based on information we had collected from different sources. Creating the Promotional video was the biggest challenge for us. We have no experience in capture and edit the video. We got confused and tensed on what theme we should select because there were too many themes and ideas running in our mind. Then we shot for five-6 times and tried editing's but we were not satisfied on whatever we did and in a last minute, we gave footage to studio one day before the presentation.

Three judges were appointed to judge the presentation. At the end of each presentation, they used to ask questions on whatever the students presented. We gave smart answers to convince everyone because if we fail to convince them they kept on cross questioning. We were just Enjoying every presentation and kept discussing on which one was better than us. At the end of the day, we learnt a lot about, how can we present and some presentation skills. Ultimately "Thunder Coconut" team (2nd Year M. Com) became the winner of the product promotion competition.

It was a wonderful experience and a good platform to enhance our talent. The main motive of this presentation is "product promotion makes it simple but significant". We cannot get such an experience even if we pay money. I do not know if I will ever get this experience again, but I hope this experience will help me somewhere in the future. That is why everyone says student life is a golden life.



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Valor & Verse



A Reminiscent of the brave

Bullets pierced his chest sliding his armour
Everything froze for him for seven seconds, at that hour
He had fought a valiant combat, portraying atmost valour
Commanded the sabotage of intruding terrorist rafales, missiles and helicopter
Amid those barbarous winds of turmoil and terror
Suddenly descends his patriotic body, blood covering all of his military attire
Yet his heart and mind were free of any fear
'Jai Hind' were his last words before he lay down on his tricolor pyre
Gun salutes of final tribute were performed on his honour
With eyes full of pride, remorse and tear
Stood, along with the Indian army, his beloved ones near
Mourned his other half- "his soul was always ignited with ardent patriotic fire
His sacrifice shall be cherished by every Indian blood forever
And will remain in their hearts as their beloved Indian army martyr."

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WHAT CAN I DO?

WHAT CAN I DO?
FOR I'M A CIVILIAN
A STUDENT OF DREAMS,
OF BOOKS AND PEACE.
I HOLD NO GUN, NO GRUDGE.
ONLY QUESTIONS
THAT ECHO ACROSS
BORDERS AND BEYOND

WHO WILL LISTEN?
WHOM SHOULD I TELL?
WILL THE MAN STOP?
HIS HANDS FULL OF GREASE,
FUELLING MACHINES
THAT NEVER CEASE?
THE VENOM HAS SPREAD!
IT'S NOT JUST IN BLOOD,
BUT IN BREEZE,
IN BORDER WINDS THAT WHISPER
TALES OF CERTAIN TREES,
TORN FROM THEIR ROOTS.

MY BLOOD FREEZES
IT'S NOT THE SOUND OF BEES
BUT SIRENS THAT KEEP ME AWAKE!
I AM SMALL,
BUT MY VOICE IS NOT.
I ASK
YOU TELL ME,
WILL YOU HEAR ME NOW?
OR WHEN?

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Carrying Wisdom, Not Baggage

The past is not a weight to bear,
But lantern light to guide you there.
Each loss, a lesson, not a chain,
Each tear, a drop that grows the rain.
A sailor reads the stars above,
Yet sails ahead with hope and love.
The sky recalls each bird that flew,
Yet does not cage them when they do.

The past should teach, but not define,
For every dawn lets new stars shine.
The weight you hold is yours to choose,
Some things to keep, some things to lose.
Take wisdom's hand but leave regret,
Move forward free, but don't forget.
For every road you've walked before,
Has shaped the steps that lead to more.

NAME: KOUSHICK PARAMASIVAM
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Orator's Forum











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VOLUNTEER'S MEET



Thank you for joining us!!



WALL OF FAME



Ms. Charmi Shah
Speaker - Orators



CA J Venkatraman
Speaker - FINB



Kavithasan
Student Volunteer



Sivasangary
Student Volunteer

Code of Clues

War of Wits Begins

I stand in the lines, but not in shops
My steps are timed, my speech is cropped
I wear a suit not made for style,
And travel far, yet not for miles.
I face the fire, yet seek no fame-
Bound by honor, not by name.
Who am I?

Who is the Indian Army General who led the successful military operation in 1999, known as Operation Vijay, which resulted in the recapture of key positions in the Kargil district of Jammu and Kashmir from Pakistani forces?

I'm a mission high where the cold winds bite,
In icy land, I honor the fight.
Named for a colour sacred & red,
For soldier valor, my path is led.
What I am?

What is the name of India's first indigenously built nuclear-powered ballistic missile submarine, which was commissioned into the Indian Navy in 2016?

A military commander has 250 soldiers. He reserves 10% for a special task force and forms the rest into a rectangular brigade with 5 rows. How many soldiers are in each row?

I am an Indian military officer who was awarded the Maha Vir Chakra for my actions during the 2019 Pulwama terror attack and subsequent military operations.

Who am I?

Three soldiers - A, B, and C - are standing in a row, facing forward. Soldier A says, "I see a spy behind one of you." Soldier B says, "I don't see a spy behind either of you." Who is the spy?

A military base has a code that consists of a 3-digit number. The code is based on the following equation:
(2 × First Digit) + (7 × Second Digit) - (3 × Third Digit) = 45
Using the above equation, can you crack the 3-digit code?

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EDITORIAL

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