



CA PARIVAAR

VISSION: "ONE EARTH, ONE FAMILY, ONE FUTURE"





ABOUT CA PARIVAAR

- CA Parivaar is a registered NGO founded by CA (Dr.) Sanjeev Kumar Singhal (Central Council Member, ICAI) along with 6 managing committee members with the aim to focus on capacity building and social impact to the community contributing to the S element of the ESG.
- Currently, it has 438 Executive Members actively involved in all the activities including members from Countries like Dubai and Australia.
- CA Parivaar is committed to the educational, training and professional enrichment, health and well-being of its members and society at large for capacity building.
- The NGO welcomes young and experienced Chartered Accountants whether in practice, business or industry to join hands and come together to contribute and give back to the society.
- The pandemic period felt like a blessing to the members for serving the society and getting overwhelming response from the community for contributions which helped them expand their initiatives beyond. They rolled out initiatives around Medical assistance, helpline and counselling, etc with the most satisfying being the donation of an Oxygen Plant to a hospital.
- All initiatives taken by NGO are self-funded by the Members & Partners of CA Parivaar.





SIGNIFICANT COLLABORATIONS AND

PARTNERSHIPS

The CA Parivaar has been instrumental in building connections & collaboration with

prominent corporates, publishers, educationalists, etc. to be able to provide benefits

and convenience.



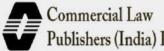
Sponsoring students for scholarship and upskilling trainings

Bharat

Providing free books to scholars



Providing hostel facility for Super 30 scholars



Publishers (India) Pvt. Ltd.

Providing free books to scholars



CA Kapil Goyal of CA India is providing free audit coaching to scholars



Providing free coaching to scholars



Provided for Procurement of Oxygen Concentrators and Scholarship under their CSR Wing



Free food distribution in Mission "Food for all"





SPREADING & EXPANDING HORIZONS REGULARLY

"CA Parivaar" stands for the G20 motto of "One Earth One Family One Future". This NGO was formed with the mission to serve the profession and the society. The initiative started with 7 like mined Chartered Accountants / founding member who had the impending urge to serve the people in the profession or budding to be professionals.

The CA Parivaar has been flourishing and growing and also able to leverage the strengths of their extended family & friends, their participation and contribution to initiatives.

The good work done by the CA Parivaar members have a positive and infectious impact to its extended members staying in other countries who have initiated some noble causes in their local locations.





SUPPORTING PROFESSIONALS

AND

CAREER PROGRESSIONS









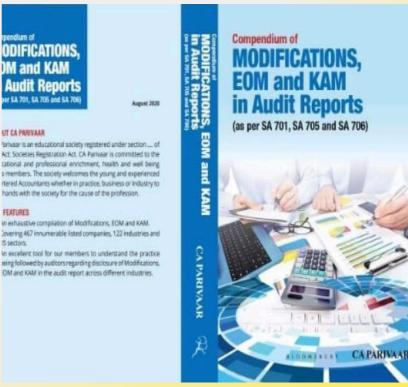


• In order to make sure that knowledge dissemination is not impacted during these unprecedented times, CA Parivaar started releasing Free Digital Book on key areas for our members.

Compendium of Modifications, EOM and KAM in Audit Reports (As per SA 701, SA705, SA 706)

- CA Parivaar has published 'Compilation of KAM, EOM and Modifications in Audit Report (As per SA 701, SA 705, and SA 706)'. The publication comprises of 467 audit reports of listed companies for the financial year 2018-19, covering 122 different industries.
- This compilation is an excellent tool for our members to understand the practice being followed by auditors regarding disclosure of KAM, EOM and Modifications in the audit report across different industries. I am sure this publication will act as a useful source for benchmarking the disclosures relating to KAM, EOM and

modifications in the audit report.

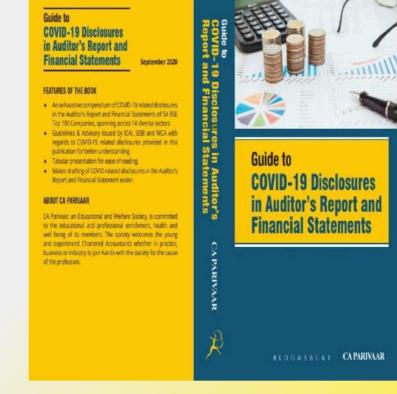






Guide to COVID-19 disclosures in Auditor's Report and Financial Statements

- CA Pariyaar has published 'Guide to COVID-19 Disclosures in Auditor's Report and Financial Statements'.
- The publication contains an exhaustive compendium of COVID 19 related disclosures in the Auditor's Report and Financial Statements covering 54 Annual Reports of BSE 100, listed companies for the Financial Year 2019-20, spanning across 14 diverse sectors. This publication also contains various guidelines and advisory issued by ICAI, SEBI and MCA related to COVID 19 disclosures in the Auditor's Report and Financial Statements. This compilation is an excellent tool for our members to understand the practice being followed by auditors and companies regarding disclosure of Covid 19 across different industries in different sectors. I am sure this publication will act as a useful source for benchmarking the Covid 19 related disclosures in the Auditor's Report and in the Financial statement.







A Quick Reference Guide to ICDS (Income Computation and Disclosure Standards) and Corresponding Amendments in Income-Tax Act, 1961

- CA Parivaar has published A Quick Reference Guide to ICDS (Income Computation and Disclosure Standards) and Corresponding Amendments in Income-Tax Act, 1961.
- This book includes key elements covered under ICDS, impact on their provisions by the ruling of The Hon'ble Delhi High Court and relevant amendments in the Finance Act, 2018. It also incorporates comparison with Accounting Standards, ICDS disclosure checklists and sample ICDS disclosures in tax audit reports. This compilation is an excellent initiative for our members to understand the changes in the tax accounting practice introduced by the Government. I am sure this publication will act as a useful resource guide to our members and readers dealing with

implementation of ICDS.

FEATURES OF THE BOOK

Income Tax Act, 1961

A Quick Reference Guide to ICDS (Income Computation

and Disclosure Standards) and

Corresponding Amendment in

- Detailed guide material to ICDS (Income Computation and Disclosure Standards) and corresponding amendments in Income Tax Act, 1961.
- Covers the key elements of ICDS and its provisions covered by the relevent amendments in the Finance Act, 2018.
- Incorporates comparison with Accounting Standsrds, ICDS disclosure checklist and sample ICDS disclosures in tax audit reports.

ABOUT CA PARIVAAR

CA Parivaar, an Educational and Welfare Society, is committed to the educational and professional enrichment, health and well being of its members. The society welcomes the young and experienced



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October 2020

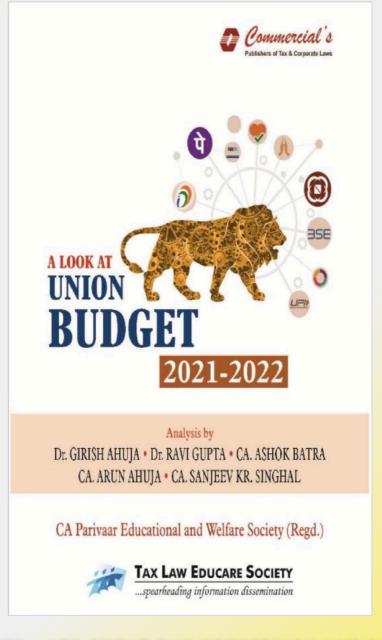
A Quick Reference Guide to ICDS (Income Computation and Disclosure Standards) and Corresponding Amendment in Income Tax Act, 1961





A look at Union Budget 2021-22

- CA Parivaar has published a book "A look at Union Budget 2021-22"
- This book contains Budget 2021 proposals presented by the Finance Minister before the Parliament are analysed in this book.

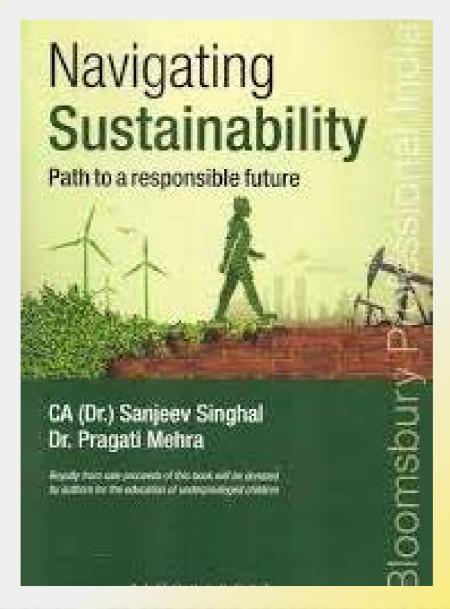






A Navigating Sustainability : Path to a responsible future

• The book talks about the pressing challenges of Climate Change, Social inequality, and resource depletion and the growing recognition that businesses must go beyond mere profit generation and embrace practices that prioritize environmental stewardship, social well being , and responsibility governance; hence the term Environmental Social and Governance (ESG)







GROWING TOGETHER SERIES: VARIOUS WEBINARS CONDUCTED

As part of Growing together series CA Parivaar have started conducted webinars on key areas for our members. In all these programs there will be a faculty from a small firm, mid size firm and a large firm, as part of capacity building. Any member who is desirous of speaking on a particular subject can become part of the series.

An Illustrative list of webinar is given below. Find the videos on our youtube channel



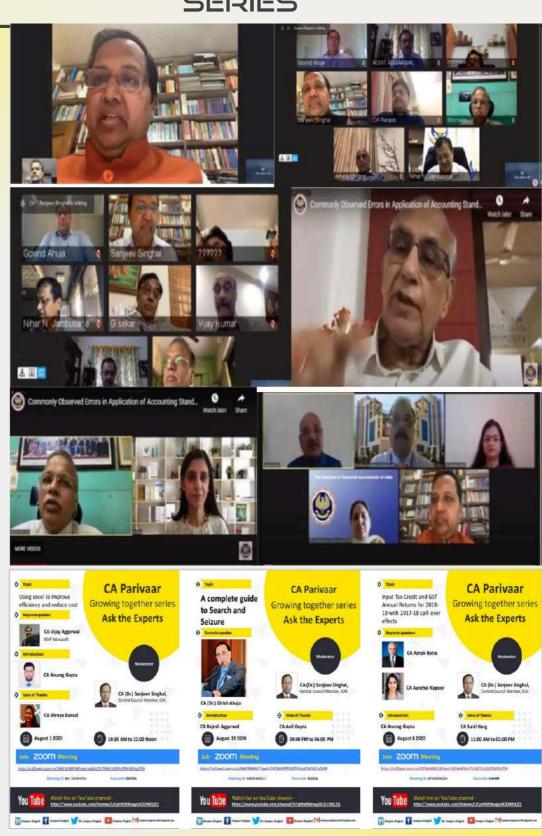


WEBINARS : GROWING TOGETHER SERIES Speaker Topic S.N. CA Sanjeev Singhal, CCM, CA 1 Understanding the impact of COVID 19 on Accounting and auditing of financial statements Sandip Khetan, EY CA Vijay Aggarwal, Big Data Analyst & Automation 2 Using excel as a Data Analytics Tool- For ICAI Dubai Chapter expert (India) CA. Parveen Kumar, 3 Enriching your communication skills & Keeping the motivation high in challenging times Dr. Ved Prakash, motivational speaker Dr Himanshu Soni, Senior doctor at Medanta Hospital Health Talk on We can defeat COVID-19 4 IRS K C Jain 5 Using Excel to Automate preparation of Financial Statements from Trial Balance" CA Vijay Aggarwal, MVP Microsoft 6 Standards on Audit - Key consideration in Financial Statements CA Sanjeev Singhal, Central Council Member, ICAI 7 Practical and Critical Audit Issues" under Covid-19 CA Sanjeev Singhal, Central Council Member, ICAI CA Vijay Aggarwal, MVP Microsoft Excel (2014-18) "Using Excel to prepare Financial Statements from trial balance" and "Future of CA 8 CA Sanjeev Singhal, Central Council Member, ICAI Profession after Covid 19" CA Krishan Kant Tulshan Moderator: CA.(Dr.)Sanjeev Singhal (CCM, ICAI) Key-Note Speaker: Practical approach to Forensic Audit 9 Arpinder Singh CA. Anurag Gupta CA. Parveen Kumar Moderator: CA. (Dr.) Sanjeev Singhal (CCM, ICAI) 10 Using excel to improve efficiency and reduce cost Key-Note Speaker: CA Vijay Aggarwal (MVP, Microsoft) Moderator: CA.(Dr.) Sanjeev Singhal (CCM, ICAI) 11 Input Tax Credit and GST Annual Returns for 2018-19 with 2017-18 spill over effects Key-Note Speaker: CA Ashok Batra CA Aanchal Kapoor Moderator: 12 A complete guide to search and seizure CA.(Dr.) Sanjeev Singhal (CCM, ICAI) Key-Note Speaker: CA. Girish Ahuja





WEBINARS : GROWING TOGETHER SERIES







1.7 days certificate course on Ind AS- Online LIVE Classes

- 7 days certificate course on Ind AS- Online LIVE Classes and valedictory session was organized by Ramanujan College (Delhi University) in association with Indian Accounting Association, NCR Chapter and CA Parivaar. The course was for the Professionals (CA, CS, ICWA and students pursuing these courses), Faculty members (regular/ad-hoc/temporary/ guests) from any National or International University/College, scholars and all learners of the subject. Various eminent speakers along with advisory council were present to teach the participants and covered various Ind AS.
- Below is the list of eminent speakers:
- Tax Guru CA (Dr.) Girish Ahuja (Veteran Direct Tax Management Consultant, Former Faculty Member SRCC, DU)
- Prof Nageshwar Rao (Vice Chancellor, IGNOU Past President, IAA)
- Prof I. M. Pandey (Director General, Delhi School of Business & VIPS, Former Dean and Offg. Director, IIM- Ahmedabad)
- Dr J.L. Gupta (Member, Executive Council, DU, Secretary IAA, NCR Chapter) Dr S.P. Aggarwal (Web Chair, Principal, Ramanujan College, DU)
- CA Amarjit Chopra (Past President, ICAI)
- CA Manoj Fadnis (Past President, ICAI)
- CA (Dr.) Sanjeev Singhal (Central Council Member, ICAI)
- CA R.M. Johri (Director General, C&AG of India, Member, NFRA)
- Dr S.B. Zaware (Chairman 'AOSSG', Past Chairman, ASB)
- CA Anil Sharma (Member, NFRA)
- CA Alok Garg (Head- Financial Reporting, Consolidation & IFC Bharti Infratel Limited)
- CA Yagnesh Desai (CEO at Y M Desai & Co)
- CMA Sanjay Gupta (Past President, ICMAI)
- CA Amit Jain (Senior Manager, E & Y)
- CA Amit Garg (Consultant and Auditor- IFRS, Ind AS and ICFR)
- CA Achal Jain (Practising CA, specialisation in Assurance and Advisory services)











2. 7 days certificate course on Direct Taxes and GST- Online LIVE Classes

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- Dr J.L. Gupta (Member, Executive Council, DU, Secretary IAA, NCR Chapter)
- Dr S.P. Aggarwal (Web Chair, Principal, Ramanujan College, DU)
- Dr Rekha Dayal (Vice President, IAA, NCR Chapter Faculty, JMC, D.U)
- Dr Anjali Gupta (Joint Secretary, IAA, NCR Chapter Faculty, A.R.S.D, D.U)
- Dr Ravi Gupta (Veteran Direct Tax Management Consultant)
- Pradeep Dinodia (Partner, SR Dinodia)
- Rahul Gupta (Partner PWC)
- Vijay Iyer (Partner EY)
- CA (Dr.) Sanjeev Singhal (Central Council Member, ICAI)
- Ashok Batra (Senior Partner A.K.Batra & Associates)
- Bimal Jain (Executive Director A2Z TAXCORP)
- CA Aditya Aggarwal (Founder GSTSAMADHAN.in)
- CA Kusum Gandhi (AGM Accounts Insecticides India)
- CA Amit Budhiraja (GST Expert)
- CA Aanchal Kapoor (GST Expert)
- CA Prashamu BSizaNa: (CSTO IS TO REVE THE PROFESSION AND SOCIETY"





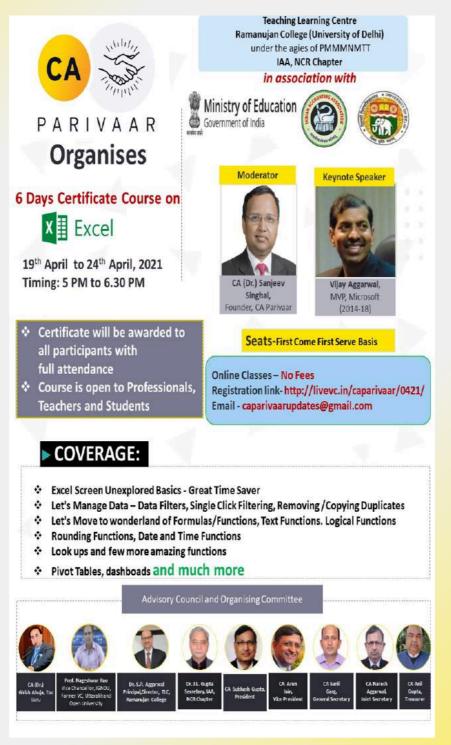






3. 6 Days certificate course was organised by CA Parivaar with

CA Vijay Aggarwal (MVP Microsoft 2014-18)







PROFESSIONAL UPDATES

CA Parivaar keeps updating members regularly by sharing updates and opportunities. CA Parivaar shares professional updates and professional opportunities twice in a week along with that, share posters on various areas e.g., Disciplinary case laws, Common errors in financial reporting etc.







SPREADING AWARENESS ABOUT SUSTAINABILITY IN THE MEDIA

Founder, CA Sanjeev Singhal Quoted 28 times in

S.No.	Date	Publication	Headline
1	27-Feb-20	The Asian Age	Tighter disclosure norms for auditors notified
2	27-Feb-20	The Telegraph	Bid to tighten disclosure on defaults Bid to tighten disclosure on loan defaults
3	27-Feb-20	Deccan Chronicle	Tighter disclosure norms for auditors notified
4	27-Feb-20	Outlook India	Govt puts in place stringent disclosure norms for auditor reports of companies
5	27-Feb-20	The Asian Age	Tighter disclosure norms for auditors notified
6	27-Feb-20	The Indian Express	MCA revises CARO, auditors' reports to be more extensive MCA revises CARO, auditors' reports to be more extensive
7	27-Feb-20	The Times of India	Govt's new rules seek more disclosures in audit reports Govt's new rules seek more disclosures in audit reports
8	27-Feb-20	Hindustan Times	MCA's new audit rules to shield firms against fraud
9	27-Feb-20	Mint	Auditors to now check if firms can repay debt Investors in a tizzy as coronavirus pandemic fear spreads globally
10	27-Feb-20	Financial Express	Scope of audit reports widened to check frauds Govt widens scope of audit report to check corporate frauds and scams
11	29-Feb-20	Business Today	Auditors to report end use of loans, Benami cases, whistle blower complaints
12	25-Mar- 20	The Indian Express	Govt raises insolvency threshold to Rs 1 cr to help small companies





SPREADING AWARENESS ABOUT SUSTAINABILITY IN THE MEDIA

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S.No.	Date	Publication	Headline
13	25-Mar- 20	Financial Express	Book closure a problem as India Inc goes into lockdown
14	25-Mar- 20	Business Standard	Govt mulls suspending IBC process for 6 months
15	30-Mar- 20	Business Standard	Industry calls for extended financial year
16	18-May- 20	Business Standard	ICAI issues norms for auditors to assess going concern, key audit matters
17	18-May- 20	The Smart Investor	ICAI issues norms for auditors to assess going concern, key audit matters Poll
18	28-May- 20	The Economic Times	ICAI aims for transparency in Covid-era accounting
19	14-Aug-20	Business Standard	Non-Financial disclosures to dig deep into sustainable corporate practices
20	14-Aug-20	The Hindu Business Line	Corporate Affairs Ministry panel bats for sector specific sustainability reporting formats
21		The Economic Times	Borrowing, Turnover limits raised in SMCs' definition
22		Business Standard	MCA expands small firm definition





SPREADING AWARENESS ABOUT SUSTAINABILITY IN THE MEDIA

Founder, CA Sanjeev Singhal Quoted 28 times in

<u>S.No</u>	Date	Publication	Headline
23		The Economic Times	MCA raises threshold of small and medium companies in updated accounting standards rules
24		Business Standard	MCA expands small firm definition, raises turnover and borrowing limits
25		The Hindu Business Line	MCA lightens the corporate reporting burden for more Small and Medium Companies
26		Business Standard	Govt notifies accounting standards for SMEs under Companies Act, 2013
27		Financial Express	Govt notifies accounting standards for small, medium businesses under Companies Act, 2013
28		Outlook India	Govt notifies accounting standards for small, medium businesses under Companies Act, 2013





MEDIA COVERAGE

The Indian EXPRESS Govt raises insolvency threshold to ₹1 cr to help small companies

ENS ECONOMIC BUREAU NEW DELHI, WARCH 24

FINANCE AND Corporate Affairs Minister Numala Sitharaman on Tuesday announced an increase in the threshold for initiation of corporate insolvency from Rs 1 lakh to Rs 1 crore to prevent small husinesses fro diagend intransolvency, beside number of other measures to companies during the coron-tions or there.

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improve by Agril 30 A moratorium has been announced for mandatory filings with the Corporate AffairsMinistry'sMCA-21 and A maximum Affairs The government may suspend initiation of insolvency proceedings against companies altogether for 6 months if the government finds that the situation does not portal, removing additionation fees for late filing

MORATORIUM FOR MANDATORY FILINGS

ture in FY21 and to invest 15% of

THE FINANCIAL EXPRESS

Book closure a problem as India Inc goes into lockdown

trois, and balance confirmations," said Sanjeev Singhal, Partner, SR Batliboi and Co.an affiliate of global accounting firm EY. There are no solutions yet to circumvent the physical counting of cash and external depen-dencies like independent verification of transactions by banks either. Companies, which have foreign arms in geographies severely impacted by the novel coronavirus. will face the additional difficulty of consolidating financials, Singhal said.

The government on Tuesday deferred the applicability of the newer and more stringent audit rules under the Companies' (Auditor Report) Order, 2020, (CARO 2020)

Khaleej Times

Reskilling key for CAs to handle changes in accounting standards Staff Reporter /Dubai

reporters@khaleeptmes.com Filed on June 2, 2021

CA (Dr) Sanjeev Singhal, Central Council Member of ICAI deliberated on the need for taking a prutent approach in while assessing going concern in the times of uncertainty, he highlighted that uncertainty in the economi environment and volatility due to covid-19 has triggered the need for impairment testing. Disclosures are not sufficient companies are required to test for impairment red flags for impairment and there is low headroom in adversely impacted industries and those which have a weak operational or financial position, the evaluation criteria of going concern may vary depending upon the industry extent and timeline of impact significant to low or which could be given positive in some cases example in the healthcare it could have a positive impact. Going o evaluation in these turbulent times would require significant levels of stress testing and working out multiple scenarios, the auditors and accountants have end responsibility in these testing times.

for auditors notified Sanieev Singhal, partat SR Batliboi and Co LLP, said auditors are now required to comment on 50 matters in CARO (including sub-

THE ASIAN AGE

Annual reports to state loan defaults and cash losses **Tighter disclosure norms**

clauses) as against 21 matters in CARO 2016. SR Batliboi is a member firm of EY Global. Singhal said that in the

wake of recent corporate frauds and scams, CARO

significantly 2020 enhanced the reporting responsibilities of audi tors

"Though it is the responsibility of auditors to report on matters prescribed in CARO - the companies would get affected as they need to provide the underlying information," he added.

-PTI

Business Standard Govt mulls suspending IBC process for 6 months

ture in F/21 and to invest 15% of the value of debentures set to ma-ture in the PV21 prescribed gov-erament instruments. Ordinarily

Sanjeev Singhal, partner al accounting firm SR Batiliboi and Co, said the move woold allow companies time to address im-mediate business needs and re-duce the burden on companies and professionals in the current. Packdown of the target and auditing professionals were companies did not have the looking forward to accounting and auditing guidence from the EXNon anumker of sease? Near import physical emittion of in weiten y bar between the sease energy and added the guidence from the EXNon anumker of sease? Near measurement, expected credit torse gring concerns adimpsi. Stharaman also anonunced the any pression. The event of the confine companies would also search for the sease energies the sease energ

companies have to meet these reand professionals in the current lackdown situation. Singlalakowaidthat industry and audit professionals were companies under metricing of the singlalakowaidthat industry and audit professionals were



Tighter norms for auditors to help detect fraud in firms

Sanjeev Singhal, partner, SR Bat liboiand Co. Llp, a network firm of EY. "Wider reporting on frauds and whistle-blower complaints, reporting on proceedings initiated or pending for holding any benami property, evaluating rea sons for resignation by outgoing auditor, revaluation of property plant and equipment (PPE). intangible assets may pose a sig

nificant challenge both for the companies as well as the audi-tors," said Singhal.





SRSB makes push to achieve SDGs

The Sustainability Reporting Standards Board (SRSB) feels that environment issues must be incorporated into a company's strategies and operations

es to helping

PERSPECTIVE -

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COLUMN / THECONSCIENCE KEEPERS

Drivers of Sustainability

Chartered accountants have a vital role to play in promoting environmental and social responsibility in their organisations SANJEEV SINGHAL

USTAINABILITY IS USTAINABILITY IS about meeting the needs of the present without compromising the abi-ity of future generations to meet their own needs. It requires striking a balance between economic development, environmental protec-tion, and social well-being. Adopting asustainable development mind-set means taking a long-tarm set means taking a long-term view that lays the foundation for a strong economic foundation for a country.

Ethics and governance are fundamental principles of any eco-nomic progress. They foster trust and confidence in the growth trajectory of organisations, nations, and the global community. Chartered accountants (CAs) can play a vital role in strengthening this foundation for a sustainable future for the country.

CAs serve in prominent roles such as CEOs, CFOs, and mem-bers of management teams. They also provide auditing, advisory, and consultancy services, as well as banking and investment services. This extensive reliance on CAs stems from the profession's esteemed reputation, characterised by dignity, respect, and

characterised by dignity, respect, and unwavering trust. For CAs, the true essence of ESG goes beyond compliance and reporting for investors. They can drive a trans-formation in the fundamental struc-

ture, governance, and management ture, governance, and management practices of businesses. CAs in various capacities can enable this mindset shift in many ways, such as: **Wolking the tolk:** Governance plays an essential role in building sustain-

able businesses. As responsible profes-sionals, CAs should lead by example, inspire their teams, and demonstrate



a deep understanding of sustainability standards and practices. By involving employees in building a sustainable business, we can collectively channel the entire organisation's efforts and contributions

Considering ESG aspects in de-cision-making: As custodians of finance in organisations, CFOs and senior finance leaders should foresee

15 July 2023 BW BUSINESSWORLD 55

future outcomes by evaluating the potential impacts of investments or fi-nancial decisions on the environment, society, and corporate governance society, and corporate governance practices and its reporting. **Ensuring transparency in sustain-ability reporting:** CAs can improve ESG reporting by fostering transpar-ency, accountability, and adherence

The author is Chair of the 39th Session of UNCTAD ISAR & Central Council Member of ICAI

to sustainability standards, as well as establishing robust mechanisms that prevent greenwashing through careful financial and control monitoring. Conducting sustainability assur-

once: CAs can conduct environmental audits to assess an organisation's envi-ronmental impact. They can look for areas that need sustainability improvements, such as energy consumption, ments, such as energy consumption, waste management, water usage, and carbon emissions. Conducting social impact assess-ments: Social projects have the potential to significantly contrib-

ute to a country's economy when appropriately utilised and ensure long-term impacts. As CAs, we can add considerable value to the social impact process of an organ-isation through robust processes and conducting social audits to report the project's impact to the nagement

Facilitating ESG compliance: The expertise of CAs in laws and regulations enables them to facilitate ESG reporting by ensuring compliance, streamlining efforts, and minimising duplication of work across roles, departments, and procedures, thereby impact-

ing all areas of an organisation. CAs possess a unique set of skills, experience, and ethical standards that give them the ability to influence and impact decisions at both organisational and economic levels. Their versatility and adaptability allow them to wear multiple hats and contribute signifi-cantly to building momentum for driv-ing sustainability.

Towards building healthier, happier & safer planet By integrating sustainability into our decision-making processes, embracing renewable energy, promoting circular economy practices, and prioritising social inclusivity, we can build a sustainable future for generations to come, writes Sanjeev Singhal <section-header><section-header><section-header><text><text><text><text><text><text><text><text><text><text><text><text><text><text><text><text><text><text><text><text><text><text><text><text><text>





SUSTAINABILITY

Carbon Neutrality - Towards a Sustainable Future



Climate Crisis and Importance of Carbon Neutrality

T he Global Risk Report 2022″ issued by World Economic Forum states that respondents to the Global Risks Perception Survey (GRPS) 2021–2022 rank "climate action failure" as the most critical threat to the world in both the medium term and long term, with the highest potential to severely damage societies, economies and the planet. Climate change has led to ever more ferocious cyclones and extended droughts leading to the destruction of infrastructure and the disruption of livelihoods. The global average temperature in 2020 was 1.2°C warmer than the preindustrial temperature, and the effects of this warming are felt globally. Based on the current climate data, there is an urgent need to accelerate efforts to reduce atmospheric Greenhouse Gas (GHG) concentrations to reverse global climate change. In such alarming situations, carbon neutral target must be realised globally by the middle

CA. (Dr.) Sanjeev Kumar Singhal and CA. Priti Savla

Authors are members of the Institute. They may be reached at sanjeevsinghalca1997@gmail.com and eboard@icai.in

of the 21st century. Unfortunately, "Emissions Gap Report 2019" released by the United Nations Environment Programme (UNEP) presents that there still exists a big gap between countries' targets to reduce carbon emissions and °1.5C goal.

In response to the ever-increasing global greenhouse effect, all countries had signed a landmark United Nations climate agreement in Paris on 12 December 2015, to jointly tackle GHG emissions and combat climate change. Under the 2015 Paris agreement, all countries agreed to keep warming below 2.0°C and make an effort to curb global warming to less than 1.5°C by achieving C neutrality by 2050.

Box 1. The Paris Agreement cycle and its cooperation mechanisms

The Paris Agreement prescribes that each country "prepares, communicates and maintains successive nationally determined contributions" (NDCs) to reduce global emissions. Under the agreement, countries agree to submit updated NDCs every five years and undergo an assessment process (Feedback Mechanism). In year one, the UNFCCC Secretariat prepares a synthesis report of the newly submitted NDCs ahead of the annual Conference of the Parties (COP). The Feedback Mechanism includes a Global Stocktake of collective efforts to take place in 2023, as well as the review of individual progress according to codified procedures every two years, starting with the 2022-2024 cycle (Enhanced Transparency Framework).

To facilitate the attainment of NDCs, the Paris Agreement (Article 6) envisages international cooperation mechanisms to transfer mitigation outcomes internationally and to promote capacity building, technology transfer and financial support, especially towards developing countries, including the use of carbon credits generated under the Kyoto Protocol and partially carried-over at the COP26 in Glasgow.

Source: A Framework to Decarbonise the Economy, OECD (2022)

Carbon neutrality refers to offsetting the generated carbon dioxide (CO_2) through carbon capture, storage, and conversion within a certain period of time, so as to achieve "zero emission" of greenhouse gases. This concept originated from the Samsoe Island, Denmark in 1997, and has been gradually accepted by people from all over the world and introduced into various industries. The promotion of carbon neutrality can not only reduce carbon emissions constantly, but also decrease the concentration of air pollutants, improving air quality. Carbon emissions reduction does not just depend on one path, instead it calls for the synergistic effect of multiple strategies aiming to reduce carbon emissions.

Network for Greening the Financial System has issued "NGFS Climate Scenarios for central banks and supervisors" in 2021. It states that "The world is at a critical juncture where climate pathways could move in materially different directions: from a successful transition to net-zero emissions by 2050; to a hot house world with global warming of 3°C or more by 2100. In the face of such uncertainty, climate scenario analysis is a vital tool that helps

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THE CHARTERED ACCOUNTANT AUGUST 2022 39





Expectation Gap in Audit



Background

he underlying objective of an audit of financial statements is to add credibility to financial statements prepared by the management of the entity. An independent audit of financial statements is a vital service to various participants of the financial reporting ecosystem e.g. shareholders, management, those charged with governance, creditors, lenders, government, regulators, investors and other stakeholders. The result of an audit is the opinion of the auditor about the truth and fairness of the financial statements audited. The auditor communicates his opinion through the audit report. However, as with any other profession, which is not an exact science, there are certain misconceptions tagged with the auditing profession especially those relating to objective and scope of an audit, responsibilities of auditors, expected outcomes of an audit etc. This results in an Expectation Gap between the various stakeholders and the auditor.

CA. (Dr.) Sanjeev Kumar Singhal

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1.1 Components of

There are three main

These components are

discussed below.

components/elements of

expectation gap though there

can be several other elements.

1. Knowledge Gap - There

supposed to do and

is a difference between

what the public thinks

responsibilities of the

auditors do. The role and

auditor is misunderstood

statements audit is not clear

sometimes also referred to

Standards on Auditing or

by public as well as the

objective of financial

to most of them.

Knowledge gap is

as "information gap".

Performance Gap -

Most of the time, the

what auditors are actually

Expectation Gap

The concept of an audit "expectation gap" has existed for decades. In recent years, due to many corporate failures and frauds, the expectation gap has widened. These incidences have raised questions about the role and responsibility of auditors, effectiveness of corporate governance mechanism and regulatory system. These incidences have also highlighted the widening expectation gap in audit.

What is Expectation Gap

The concept of "expectation gap" has been defined and described in several ways. There is no universally accepted definition of this concept. In general terms, the expectation gap is the difference between what users of audited financial statements expect from the auditor and the financial statement audit, and the reality of what an audit is.

> Knowledge Gap -"What people thinks auditors do and what auditors actually do"

Performance Gap -"What regulators expect and what auditor do"

2.

Evolution Gap - "Areas of audit that need evolution"

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Leveraging G20 Summit Outcomes: Role of Chartered Accountants



CA. (Dr.) Sanjeev Singhal Member of the Institute



Viraj Singhal Student, Ashoka University

The G20 summit held in Delhi on 8th & 9th September 2023 was the 18th meeting of the Group of Twenty, a forum of 19 countries and the European Union that aims to

India's G20 presidency under the leadership of Prime Minister Shri Narendra Modi has delivered spectacular results. The present article discusses some of the key points of discussion and outcomes of the G20 summit held in Delhi and the role of chartered accountants in implementing the action points.

Global Challenges & Shared Responsibility: There are

Responsibility: There are significant global challenges that persist, ranging from economic instability and environmental threats to poverty, inequality, and pandemics. The G20 Summit pledged to shape a brighter future that doesn't force nations into the difficult choice between poverty reduction and environmental protection but instead, to pursue a path of sustainable and inclusive development, ensuring that no one is left behind in this transformative journey. This commitment to shared responsibility is a testament to the positive impact that the G20 Summit can have on global challenges.

Advancing Sustainability and Inclusivity: The G20 Summit yielded concrete commitments, emphasizing sustainable growth, alignment with the 2030 Sustainable Development Agenda, climate action, improved healthcare access, debt relief for developing nations, digital infrastructure, quality employment, gender equality, and global financial system reform, amplifying the developing countries' voice in global decision making, empowering nations to address global challenges, aiming to establish a more human-centered global system, & fostering prosperity and well-being for all. These commitments reflect a global consensus to address pressing

promote global economic cooperation. It was the first G20 summit hosted by India. The theme of the summit "People, Planet, was Peace and Prosperity" and it focused on issues such as climate change, health, digital economy, trade, and infrastructure. The summit reflects a strong commitment addressing to global challenges and promoting sustainability.

issues and build a more inclusive future.

Advancing Global Peace and Cooperation: The resounding commitment to international principles, rejecting the use of force for territorial gains and calling for an immediate end to attacks on critical infrastructure. Also, acknowledging the severe humanitarian and economic consequences of the Ukraine conflict, which extend to global food and energy security, supply chains, financial stability, inflation, and economic growth. Recognizing diplomatic efforts, especially Turkey and the UNbrokered Istanbul Agreements, the G20 pledged to facilitate the delivery of essential goods from Russia and Ukraine to developing nations, notably in Africa. Emphasizing peaceful conflict resolution and aligning their actions with the UN Charter principles for peaceful international relations highlights





SCHOLARSHIPS





SHIKSHA SAHYOG - SCHOLARSHIP SCHEME

- The idea to initiate this scheme came after our Hon'ble Prime Minister announced free education for all students who lost their parents in COVID 19. It will also help our country to achieve sustainable development goal on education.
- The objective of this scheme is to Support, economically weaker section students who want to do CA but don't have sufficient means to support CA education.
- Then CA Parivaar managing committee decided to initiate Shiksha Sahyog Scholarship Scheme to help the underprivileged CA students across India. By doing so, the benefit will go to 350 families and in turn to entire Country.
- Initially 7 members of the managing committee (CA Sanjeev Singhal-Founder, CA Subhash Gupta- President, CA Arun Jain- Vice-President, CA Sunil Garg- General Secretary, CA Naresh Aggarwal- Joint Secretary, CA Anil Gupta- Treasurer, CA KK Jain- Executive member) decided to provide scholarship to 12 students. Then other core group members join hands and CA Parivaar was able to sponsor 350 students in collaboration with "Concentrix and IPCA under their CSR wing".
- CA Parivaar awarded 218 scholarships so far. The students come from very diversified background. There are many students who have lost their father or mother or even both parents. The diversity and inclusiveness is also kept in mind. The students are from all over India (Delhi, Punjab, Maharashtra, Madhya Pradesh, Rajasthan, Tamil Nadu, Jharkhand, Odisha etc.).





RECOGNITION BY MEDIA

हरियाणा के 2 स्टूडेंट्स को मिली स्कॉलरशिप

एनबीटी न्यूज, गुड़गांवः सीए परिवार ने आईसीएआई की स्कॉलरशिप के लिए 9 स्टूडेंट्स का चयन किया है। 6 सदस्यीय पैनल ने इन स्टूडेंट्स का चयन किया। इनमें हरियाणा के 2 स्टूडेंट्स शामिल हैं। सीए परिवार के



दी गई है, जिनके परिवार की आमदनी 3 लाख रुपये सालाना से कम है। इन 9 स्टूडेंट्स की आईसीएआई की सारी फीस सीए परिवार देगा।



साए पारवार दगा। सीए परिवार की तरफ से जुड़ी

कंपनियों की तरफ से इन स्टूडेंट्स को 6 हजार रुपये प्रति माह दिया जाएगा। प्रजिडेंट सुभाष गुप्ता, जनरल सेक्रेटरी सुनील गर्ग व ट्रेजरर अनिल गुप्ता ने बताया कि प्रतिभाओं को उभारने के लिए यह कदम उठाया गया है। सीए रवि सूद, प्रदीप गुप्ता, राज अग्रवाल

मान

फाउंडर डॉ. सिंघल संजीव कुमार (सीए)

ने बताया कि उन स्ट्रेट्स को स्कॉलरशिप

श्रुति बंसल व अश्विनी सिंघल के मुताबिक हरियाणा की कैथल की श्रुति बंसल, पलवल की भावना गर्ग के अलावा गुजरात के अनमोल जैन, मध्यप्रदेश के पीयूष जैन, दिल्ली के सेयद मोहम्मद रजा, यति गोयल, यूपी के यश गर्ग, उत्तराखंड के शुभम व मध्यप्रदेश के अमन कटारिया को स्कॉलरशिप दी गई है।





FELICITATION CEREMONY











SUPER 30 SCHEME

Number of students enrolled under this scheme as of now is 14
Super 30 students are continuously visited by Seniors members of CA Parivaar for their continuous mentorship. They have been provided library at hostel, various facilities like washing machine, geysers for ease of working, coaching classes form best faculties across India at very reasonable prices.







SCHEME











RECOGNITION BY MEDIA



मुख्य संपादक : पवन सिंघल Email : swatantra.disha@gmail.com कार्यालय : एम-1, हर्षा हाउस, कॉमर्शियल कॉम्प्लेक्स, करमपुरा, नई दिल्ली-110015 Hto: 9999464040 Website: swatantradisha.com



मारवाड़ी युवा मंच एवं सीए परिवार द्वारा 'सुपर 30 स्कीम' की शुरूआत



नई दिल्ली। शिक्षा आपका सबसे बडा हथियार है। यदि आप शिक्षित हैं तो आपको अपने पैरो पर खड़ा होने, जीवन में सफलता प्राप्त करने और आगे बढने से कोई नहीं रोक सकता। शिक्षा आपके व्यक्तित्व का निर्माण करती है और आत्मविश्वास विकसित कर आपको जीवन पथ पर आगे बढ़ने की शक्ति प्रदान करती है।

कई छात्र ऐसे भी हैं जो पढ़ना चाहते हैं, जीवन में कुछ हासिल कर अपना मुकाम बनाना चाहते हैं लेकिन महंगाई और पैसे की तंगी के कारण उन्हें अपनी पढ़ाई बीच में ही छोड़नी पड़ती है और अपनी उच्च स्तरीय शिक्षा पूरी नहीं कर पाते। आर्थिक रूप से कमजोर वर्ग से आने वाले मेधावी छात्रों को शिक्षा के प्रति प्रोत्साहित करने के लिए छात्रवृति के रूप में आर्थिक सहायता प्रदान कर उनके जीवन को सवारने का

No of Scholarship-30

- Eligibility Students enrolling in CA Foundation/ Inter/ Final ٠ Criteria
- - Minimum 80% in 10th &12th class,
 - Personal interview on virtual mode, Family income less than 5 lacs p.a ٠
- Mandatory Hostel in Delhi-
 - Hostel for CA Inter and CA Final students for 3 years. * Rs. 1750/- p.m to be borne by student for food, stay and
- remaining will be borne by CA Parivaar Scholarship Amount
- Fees payable to ICAI
- Fees will be directly paid by CA Parivaar to ICAI
- Maximum permitted attempts to get next level is 1.
- Stipend- Stipend of Rs.10,000 p.m, if articleship done with any of CA Parivaar firm
- Mentorship-Mentor will be provided to each student. 1:1 mentorship ratio.
- Job priority, Tab to rank holders, communication skills training, free books from bharat law house, free direct tax classes from VG Learning Destination

प्रयास संयक्त रूप से सीए के पढाई के लिये मारवाडी यवा मंच साउथ दिल्ली एवं सीए परिवार द्वारा सीए डे के अवसर पर 'सुपर 30' स्कीम की शुरूआत की गई। इस अवसर पर उपस्थित गणमान्य व्यक्तियों ने शिक्षा के क्षेत्र में इतने बढि़या प्रोजेक्ट के लिये मारवाड़ी युवा मंच साउथ दिल्ली के संस्थापक अध्यक्ष सीए डॉ. रामअवतार किला एवं संस्थापक सीए परिवार सीए डॉ. संजीव सिंघला की सराहना कर धन्यवाद किया।

ज्ञात हो कि मारवाड़ी युवा मंच पिछले 25 वर्षों से दिल्ली से बाहर से आये युवाओं के लिये न्युनतम दरों पर छात्रावास की सुविधा एवं अनुभवी व्यक्तियों द्वारा भविष्य में आगे बढ़ने की सलाह मुहैया करवा रही है। 100 से ज्यादा सीए, एमबीए, आईपीएस के छात्रों ने इस छात्रावास से अपनी कैरियर की शुरूआत की और आज वह अपने क्षेत्र में शीर्ष स्तर पर है।





SCHOLARSHIP & AWARDS

CA Parivaar gave gold medals and scholarships to the toppers of class I to XII (for class XI and XII to all the streams science, commerce and arts) to SBM school students every year,





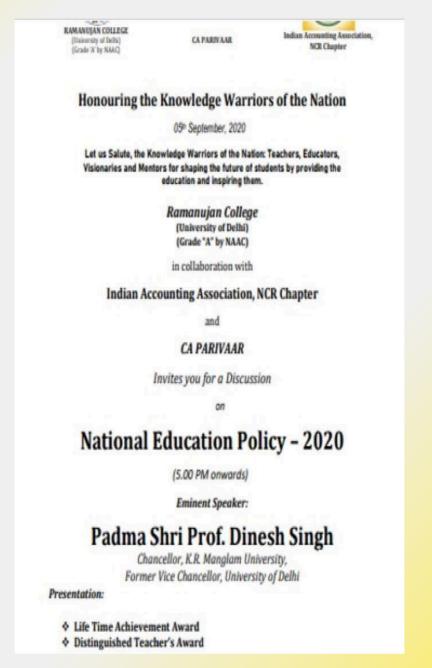


AWARD FUNCTIONS

On Teacher's day, Ramanujan Collage, Delhi University in collaboration with Indian Accounting Association, NCR Chapter and CA Parivaar organized a discussion on the topic National Education Policy-2020. Padam Shri Prof. Dinesh Singh, Chancellor, K.R. Manglam

University, Former Vice Chancellor, University of Delhi graced the event as an eminent speaker. In this event, Lifetime Achievement Award and Distinguished Techers' Award were

also awarded.







Sayan Adhikari- Me and my mother are the two members in my family. Recently my father passed away in cancer. My father was the only earning member in our family. My mother is a housewife. So we are in miserable condition and going through a tough situation. It seemed impossible for me to continue my studies. Recently I am selected as a beneficiary of CA Parivaar. I got financial and moral support from them and now I am able to concentrate on my studies again. I am very much thankful to CA Parivaar.

Ashiya Mansuri- we are two members in my family. My Father passed away. My mother works as a tailor. My family can't afford educational expenses, It is becoming difficult to manage. But now I am able to complete this course just because CA Parivaar, Now I can completely concentrate on my studies, no worries about fees. I will always be thankful to CA Parivaar

Naveen Kumar- My Both Parents died, It was very difficult for me to continue my studies in this situation. But after availing scholarship from CA Parivaar, I am not finding much difficulty while dealing with my financial conditions. CA Parivaar has helped me for doing my ca final registration and providing me classes and helping me to enrol in advance trainings that are mandatory for doing from institute side. So without having CA Parivaar, Maybe I would take 1-2 years more. So thank you very much CA Parivaar and specially CA Sanjeev Singhal Sir for helping us financially. I would like to personally meet CA Sanjeev Singhal Sir and wanted to thank him for providing such a wonderful platform to achieve our dreams.

Bhoumik Kotak- We are 4 family members. My Father is a businessman and my Mother is housewife. My father has taken some personal loan to start a small business but business is also not running properly, So I am worried about how it would be repaid loan. It is really helpful to CA Parivaar, getting this scholarship I don't have to ask ca course fees and other ca fees from my father. I am trying to manage my expenses from my stipend and I also help from my stipend to my family. So CA Parivaar helped me a lot. Thank you very much.





Bhawana Garg-I am a single parent child. I have my mom, two younger brothers and one younger sister in my family. My mom works at some shop for running our expenses, my sister and my both younger brothers are studying now. It is very difficult to continue studies with weaker financial conditions. Sometimes I get stressed because of such instabilities even I thought to leave my studies as my siblings are also needed funds but then I got a hope from CA Parivaar scholarship so that I can continue my studies. As I am the eldest child in my family, I want to start earning as soon as possible so that I can help my family. As I said earlier that when I lost all hopes to continue my studies and decided to stop my way here then from god's grace I got to know about CA Parivaar scholarship for students who are helping students to provide their immense help with respect to finances, books and other guidance by many of the CAs. After that I applied for this scholarship and luckily I got it. And again my journey started. CA Parivaar members helps me allot and many like me reaching their destinations. I would like to thank all CA Parivaar members for such help.

Deepanshu gupta- We are five members in our family including me. My Father is a Local grocery shopkeeper and my Mother- Housewife. We're all studying. It put a lot of pressure on my father for arranging fund for our studies. My elder brother is studying in Delhi so arranging cost for living and studying put lot of pressure. My father work very hard for us. And due to this much of problem there are many times I couldn't able to talk to him about fees and sometimes even about notebook. whole income depends on daily sales but sales is going down day by day due to e-commerce giant big discount and better service. After clearing foundation I was worried about how will arranged the fund for CA intermediate fees, In this situation I was thinking of not continuing my studies because of poor financial condition, and then I had found information about your scholarship CA Parivaar Sahyog scholarship which helped me lot. And it gaves me immense relief after I got scholarship. Will always be thankful for your help.





Divyanshu-My family have 4 members. My Father is shopkeeper and Mother housewife. Me and my younger brother are student. I faced many difficulties and I did not take coaching in foundation and my foundation level is cleared because of best people guidance and believe in God. CA Parivaar Shiksha Sahyog scholarship scheme gives me best support. The most important things of this scheme is giving additional stipend to articleship student and provide various author's books, also in this scheme provide all icai payment for registration and exam form. It is great opportunity for me to get benefits of this scheme. This scholarship scheme give me a believable team for understanding my problems.

Lakshmi Aggarwal- we are three members in our family. Mom is a housewife. Me and my younger bother both are in college. Sometimes My Relatives helped me financially as my father passed away last year. It is very difficult, with two people in college and my mom is a housewife with no income. Thankfully we have a few relatives who help us out sometimes when they can. But we cannot rely on anyone completely. I work part time which affects my studies sometimes too. The main reason I enrolled in 2019 was because my father wanted me to become a CA. We don't have any professionals in the family, everyone is business oriented. It was my father's dream and I will try my best to complete it as it has now become his last wish. Other than this, I love accounting and finance, This scholarship is helping me immensely. I cannot afford to buy any extra study material for reference. Through this scholarship I'm getting best materials and reference books by different authors. This scholarship will also help me when I start my articleship. Like I said we don't have any professionals in the family, so CA Parivaar will be my go to place when I need any guidance or have any doubts. I'm grateful to be a part of this great CA community.





Raman Gupta: No. of family members four, my father is an electrician and mother is housewife. We both brother are studying now. For me it is very difficult for me to do this CA course as my financial condition is not good. It is very difficult for me to cope up with this financial condition. My dream is becoming CA but due to financial problems I am far away from this course. But all thanks goes to CA Parivaar for giving me Shiksha Sahyog scholarship for doing CA course. In my dream of becoming CA , CA Parivaar is helping A lot . they will pay all the fees of ICAI and also provide books. All thanks goes to CA Parivaar.

Mobin Khan - We are four members in our family. My Father is a driver on private vehicles, but he is not having fixed job. If anyone needs driver they hire my Father means he is not on fixed salary. Sometimes there are no Orders, and apart from that we don't have any other source of income. So many times we face financial difficulties. my parents dream was to see me as a professional and having a good life. From seventh standard my Aimed to become a CA but because of huge financial problems I was not able to take admission after 12th and now I took admission through direct Entry. As I need fees for registration, OT and ITT I took a loan from my knowing one and I told them I will return it as soon as possible with my stipend, but as you know that stipend is not much more so in this way I can't help my family and can't repay that loan easily. But after getting this CA Parivaar scholarship it will help me a lot. With the scholarship amount I can repay loan or take some good coaching and this scholarship amount will help me a lot and will loose my burden.

Diwakar Jain: My father is self employed. Barely save money for studies. I am belong from a poor family. I am obliged by having this scholarship as it solves mine and my family tension from the financial prospective. This program helps me in registering myself for the CA final level and also provided me classes of renowned teacher and books and i hope many more to come from this scholarship in future. This program made my life, and I assure that i never let them down. Thank you CA Parivaar.





Rahul Pralhad Shinde- we are 3 in our family. my father is passed away. My mother is a Labour and I am Doing part time job in CA Firm. I am a single parent Child.

On this occupation my family survive My mother is doing job as cook . Due to financial crises able to pursue CA Course. My life is full of struggle related to financial problem. The CA Parivaar scholarship is only one doing for me to pursue CA Course. I am unable to pursue this course due to financial crisis. The help that is provided by CA Parivaar make all things to be possible. Lots of gratitude for all CA Parivaar team.

Arun Abhyankar- my Father is paralyzed me and my younger Brother are studying, remaining members doing work as a Coolie. The income of family members is very low. it is not enough money to cover these financial issues like health problems, education finance etc. they are managing these financial conditions through getting financial help from relatives and other person. It is my father dream to see me chartered accountant. But my Family financial condition is not good and that's why can't afford my personal expenses like room rent , meals expenses etc. as i am staying out of my hometown and purchases of classes is also costly to my family. When i aware about the CA Parivaar scholarship immediately, I applied for that. I got the scholarship from Ca Parivaar. I am utilizing this scholarship for my study purposes. I also got the free cost of lectures. Totally this scholarship and free cost of books helps me a lot. I am grateful to CA Parivaar and Sanjeev Singhal Sir.

Chandan Gupta- My father is construction worker. We are 4 members in my family. Mother is home maker and my little niece. So difficult to suffer with financial condition because financial condition is a extra burden for us while our studies. I want to become a qualified chartered accountant a professional. I am feeling very glad to became a part of CA Parivaar. CA Parivaar is not only a name it is really a family for a CA student. Which cares about all things for a CA student which he need and help at every stage. CA Parivaar is a precious part of my life.

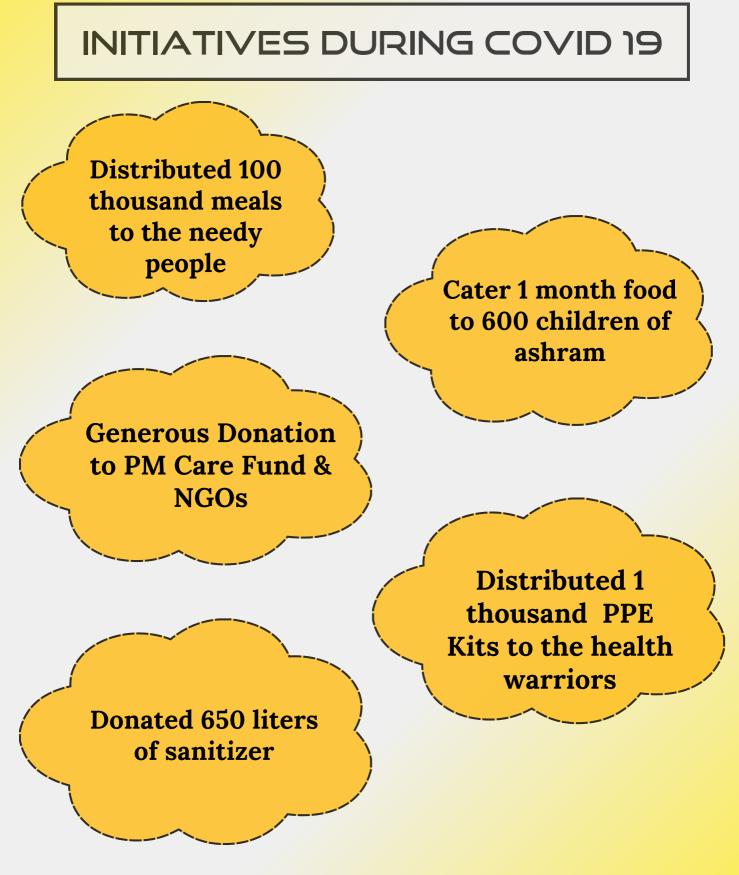




MEDICAL & HEALTHCARE SUPPORT











INITIATIVES DURING COVID 19

► CA Pariyaar contributed INR 1500 thousand of monetary donation to Seva Bharti to help serve 100 thousand meals to the needy people on call of Honourable Prime Minister.

CA Parivaar came forward to help in fighting with Coronavirus by contributing 1 thousand PPE kits to North Delhi Municipal Corporation, Narayana Super-speciality Hospital and Himalayan Nature and Adventure Foundation, Darjeeling to strengthen the safety environment for the people.
CA Parivaar contributed food rations to Apna Ghar Ashram, Budhpur, Delhi during these testing times. Rice, flour, pulses and honey were donated almost one-month ration of 2.5 thousand kg food grains to ashram which caters to 600 children. The food was also distributed at various place including Jalandhar. Animal Protection Foundation is one of the organizations which helped the organization in distributing food grains.
CA Parivaar donated 650 liters of sanitizers to Bhaorao Deoras Seva Nyas, Lucknow to help the health warriors of the country.

► Donated INR 200 thousand to Vishram Sewa Sadan who is providing free accommodation and food to doctor, nurses, and support staff

► Generous contribution to PM Care Fund





INITIATIVES DURING COVID 19

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New Delhi Dear Sanjeev Ji	serving the nation. Inspired by our	Anthr and participation (and a strategy of the
It gives me a great pleasure to acknowledge the contribution mode by CA Devices a	Hon'able PM, we have distributed	in our efforts to safely reasone the health of our pacients.
help the health warriors of our country. On the call of Himalayan Nature & Adventure Foundation, your CA Parivaar has made a contribution of 150 PPE Kits. I also learnt that as many as 25 people came forward (including CA Shyam Shukla, CA Piyush Jain, CA Manisha, CA Ajay Garg, CA Raghav Gupta, CA Meera Singhal, CA Monti Aggarwal, CA Anii Gupta, (CA Ajay Aliparia, CA Manoj Gupta, Sh Ashish Jain, Dr Radha Rani Gupta) for this noble cause. Your efforts will go a long way in fighting with corner ying. Mocompilier	lakh meals to the needy. Regards, CA Sanjeev Singhal	Best Regards, Matchineander Hormonet Ball, Regional Director - Natritiven Health
with corona virus. My compliments to you and your team. Together we will win this fight and emerge as a much stronger nation.	11:32 AM · 06/04/20 · Twitter for iPhone	
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VARIOUS HELPLINES AND SOCIAL INITIATIVES







INITIATIVES DURING COVID 19

- During the second wave of COVID 19, CA Parivaar initiated a Mission "Every Life is Precious". Under this mission, CA Parivaar started various helplines to provide services to COVID Affected families in Delhi/NCR which are as: free ambulance, free yoga meditation and counselling, free cooked food, oxygen refilling and cylinder, oxygen concentrators, arranging hospital beds, arranging critical medicines, free guidance on financial matters.
- We have been able to volunteer 24 by 7 free services of 'SANJEEVANI' Ambulance fitted with oxygen and medico staff.
- Our food volunteers team distributed free food packets to Covid affected families under Home Quarantine .
- CA Parivaar also made arrangements of free oxygen cylinders and concentrators at a time when city hospitals were shutting down their doors to the patients for want of oxygen.
- Volunteers team were working day & night in providing free oxygen cylinders, distributing free homeopathic medicines and arranging medicines directly from manufacturers & distributors by using their good offices. Plasma helpline team,
- Yoga and meditation helpline and free professional and legal helpline team worked very promptly in providing plasma to the needy.
- CA Parivaar has also installed and provided one oxygen plant to one city hospital namely Muni Maya Ram Jain hospital in Delhi amounting to INR 1.7 million
- IPCA (Indian Pollution Control Association), E&Y, Concentrix came forward to support in CA Parivaar initiatives during Second wave. MISSION : "TO SERVE THE PROFESSION AND SOCIETY"





CONTRIBUTION RECOGNIZED BY MEDIA

AKING TIME OUT FROM THEIR BUSY SCHEDULES, THESE GOOD SA On the credit side: Group of CAs provides free O₂, meds

Cost Of All Services, Including Ambulances, Borne By Members

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aar has tied up with a company, which can ces at the same time in any part of NCR

provide up to 5 ambulances at the rent," says Singhal, "requiring ashift in our focus to the oxygen scarcity, the problem of ambu-lances overcharging people and the problem setting an am-bulance. The lawyers thought bad problems getting an am-bulance. The lawyers thought but discovered the paperwork would be time-consuming. "We, therefore, decided on a tie-up with a company that can rees at any time in any part of NCR," said Singhal. "We there accurate lossed

when oxygen concentrators and cylinders are given to nat-ter use. Otherwise, everything else is free, "Singhal said, with a medicine manufacturer and guide people on how to pro-cure drugs like Rendesivir. "On-ask them to go to the manufactu-rer, who provides the drugs to them at the market rate, someti-the group also provides free yo-ga sessions, with six online in-stance in the solution of the in-the ender the solution of the in-set of the solution of the solution of the them at the market rate, someti-the group also provides free yo-ga sessions, with six online in-stance the solution of the solution o

HOPE us to dream If you individ who a of Hop their s Let's light a spa dispel the dark

Anil Kumar Gupta, men ber of CA Parivaar, said all co ordination takes place thro ugh WhatsApp. Each reques from a patient is verified befor re assistance is provided. Th group can be contacted thro from a patient is verified belo-re assistance is provided. The ugh WhatsApp on 9811565666 and 981012022. "There is a core group and then sub-groups on plasma, food, oxygen and am-bulances. Volunteers man the haplines relating sto food, who-der refills. We ask requesters to fill a form to ensure there is no misuse of our free servi-ose "add Gunda





240 सीए का ग्रुप बांट रहा दवाएं, दे रहे निशुल्क सेवाएं

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एनबीटी न्यूज, गुड़गांवः सीए परिवार अब तक एनसीआर में हजारों परिवारों की मदद कर चुका है। इस परिवार में शामिल 240 चार्टड अकाउंटेंट की तरफ से कोरोना संक्रमित जरूरतमंद परिवार तक ऑक्सिजन सिलिंडर और दवा पहुंचा रहे हैं। इसके साथ ही ऐम्बुलेंस की भी व्यवसथा की गई है। जिन लोगों के रोजगार बंद हो गए हैं उन्हें भी राशन पहुंचा रहे हैं।

सीए डॉ. संजीव सिंघल ने बताया कि इस परिवार का गठन साल 2018 में किया था।

यह एक रजिस्टर्ड एनजीओ है। उन्होंने बताया कि कोविड 19 में उनकी एनजीओ ने सैकड़ों

और दिल्ली के अलावा सोनीपत, पानीपत, फरीदाबाद, करनाल, बहादरगढ, भिवानी, नोएडा और गाजियाबाद में लोगों की मदद कर रहे हैं। सीए परिवार के अध्यक्ष सुभाष चंद्रा के अलावा सदस्य डॉ. प्रदीप गृप्ता और नुकुल सरावगी ने बताया कि उनके एनजीओ



एनके बंसल ने बताया कि एनजीओं ने लोगों तक ऑक्सिजन कंसन्ट्रेटर, सिलिंडर और दवा निशुल्क पहुंचाई है। उन्होंने कहा कि जिन परिवार के सदस्य कोविड 19 में नहीं रहे हैं। उनके इंश्योरेंस और इनकम टैक्स के मामलों को एनजीओ फ्री में देखेगी।



ऑक्सीजन, रेमडेसिकि प्लाज्मा. एकब्रलेस संव टेकर कर रहे मटट

नई दिल्ली, 13 मई(नवोदय राइम्स): बैलेंस शीरस और टैक्स ऑडिट के काम को पीछे का दिल्ली



का रहे हैं। इसके अलावा यह सीए चार्टर्ड एनसीआर के 200 चार्टर्ड अकाउंटेंट्स कोविड प्रस्त परिवारों को भोजन भी अकाउंटेंट्स ऑफ इंडिय में सेंटल किल्लत देखने को मिली। क्य सीए निःशुल्क एम्युलेंस, ऑक्सोजन-उपलब्ध करा रहे हैं। सीए परिवार के काउंसिल मेंबर संजीव सिंहाल हैं। सिलेंडर, प्लज्मा और रेडमेसिलिर जैसे नाम से सोइल मीडिया पर 2018 में जिन्होंने बताया कि कोरोना से पहले नहीं मिली तो हमने निः शुल्क एम्युलेंस दवइयं कोविड प्रभावितों को मुहैया। जुरू किया गया यह गुप अब एक सीए परिवार समूह व्यवसायिक करा रहे हैं। इन सभी वस्तुओं का रविस्टर्ड एनजीओ की शक्त ले चुका समस्याएं हल करता था। लेकिन देश बिल ये चार्टर्ड अकाउंटेंट्स खुर अदा है, जिसके संस्थापक इंस्टोट्यूट ऑफ में कोरोना महामारी के आ जाने से



वर्ष जब लॉकडाउन लगा तो हम लोगों ने फंड इकटठा किया और उससे जरूरतमंद लोगों को पौपीई किटस खाने के पैकेट, मॉस्क, हैं इ सेनेटाइजस और सुखा राशन किट आदि बांटा लेकिन महामारी की दूसरी लहर में ऑक्सोजन, एम्बलेंस व टवाई को भारी परिवार के ही एक सीए को एम्बलेंस सेवा शुरू करने की ठानी। जिसके लिए एक कंपनी से 5 एम्ब्लेंस के लिए करार किया।

इसको प्राथमिकता बदल गई है । बीते







OXYGEN PLANT DONATION

CA Parivaar has provided one oxygen plant to one city hospital namely Muni Maya Ram Jain hospital in Pitampura, Delhi amounting to INR 1700 thousand











CLOTHES & ROOMS FOR PATIENTS SUFFERING BURNS IN AIIMS HOSPITAL

- We all know the contribution AIIMS is making for society and the selfless services doctors do.
- CA Parivaar on their visit to AIIMS hospital understood that there are 400 beds in Burn ward and this ward needs good clothes for its patients.
- CA Parivaar initiated 2 Missions
- Clothes for Burn Patients at AIIMS &
- Room nights for Burn patients during winter season
- CA Parivaar donated 800 clothes to Burn Ward of AIIMS amounting to INR 400 thousand. These clothes were specially made on order and controlling infection was the key criteria.
- CA Parivaar in collaboration with Bhaorao Deoras Sewa Nyas arranged 900 room nights for burn patients during winter season amounting to INR 225 thousand

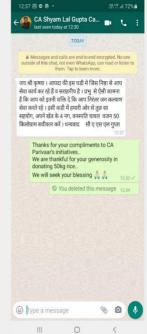






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A Forwarded

Food delivered today afternoon was good, quality of food and delivery person behavior was very remarkable - please ensure that evening food is also without onion...

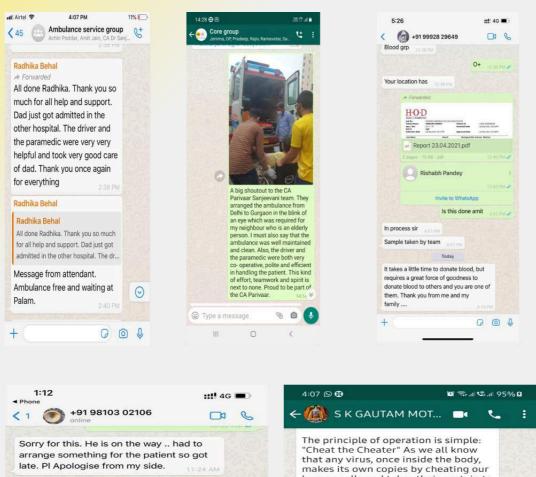
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Hi Rajesh ji, thanks for the food packets delivery in this tough time by Langar Samiti.....now the food packets not required onwards...attendants available now at home thank you all for quality and hot food delivery at right time during Afternoon and Evening...... 🙏 🤝 🙏







Ok will inform the donor to wait

Thank you.

+

He is also taking to him.

Hello Gupta ji - Donation is successfully done. Thanks to Alok ji and your extra efforts in organising this. Very helpful.

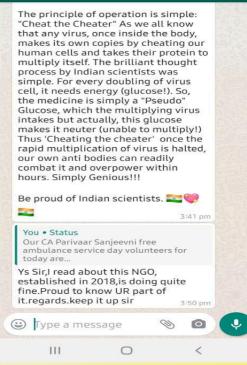
Thanks yogesh ji

Thu, 13 May

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Sending this live from Canada. My father is currently in Hospital in Delhi and undergoing Covid treatment. I reached out to my friend in New Delhi for Plasma requirement. He is core part of the CA Parivaar group. Within an hour the details of the donor along with its verification was done and the process of donation was started. We want to thank the CA Parivaar Group for providing help in the hour of need. They are doing some fabulous work.







Please accept my heartfelt thanks for immense support and help given by CA Parivaar team during one of worst crisis faced by me.

My brother was admitted in a hospital with corona and was on oxygen support and his immunity is low, so we were worried to keep him in hospital due to fear of infection. When he was off oxygen support we wanted to shift him from hospital but in those days due to explosion of corona infection in Delhi, oxygen was in short supply.

Getting oxygen Concentrator at home was an unimaginable reality.

At that time respected Kusum Gandhi ji with support of Sh Sunil ji, Sh Anil ji and Sh Manish ji helped me out .

Now my brother is fine by Gods grace.

Thank you is very small word to express my gratitude for CA PARIVAAR TEAM

Dr Chetna Tiwari Consultant Gynaecologist Max shalimarbagh







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Truly remarkable! My cousin was in an emergency in Delhi today and was desperately looking for a nearby ambulance. She reached out to me. Luckily, I had seen this news this morning, so I right away called up the number mentioned in the news article. Found Sanjeev on the other line, who organised an ambulance with paramedics to reach the patient in 20 mins. It was a real emergency for my uncle (recovering from Covid), and the CA Parivar service was truly life-saving. My heartfelt thanks to Sanjeev and his team!					
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DOCTOR REFERENCES

- CA Parivaar comprises a community of 438 members dedicated to extending comprehensive medical assistance to those in need. This assistance encompasses vital support such as arranging blood donations, facilitating admissions to government hospitals, and connecting individuals with healthcare professionals across India. The group extends their aid not only to their own families but also to friends, employees, and acquaintances.
- Several members of CA Parivaar are affiliated with blood banks, ensuring swift access to blood supplies when required. Additionally, both members and scholars of the group actively participate in blood donation drives to bolster these efforts.





DOCTOR REFERENCES

- One noteworthy instance exemplifies the group's commitment: when the driver of a member suffered a stroke and faced financial constraints, CA Ramawtar Kila Ji, who has extensive connections with major hospitals in Delhi, stepped forward. He orchestrated the necessary medical interventions without any charge, demonstrating CA Parivaar's ethos of compassionate service.
- In essence, CA Parivaar operates as a compassionate network, pooling resources and leveraging connections to provide critical medical aid to those in distress, embodying the spirit of altruism and solidarity within the community.





FOOD FOR ALL





MISSION FOOD FOR ALL

- CA Parivaar initiated a Mission "Food for all" in FY 22-23. The mission is carried away in association with Bhaorao Deoras Sewa Nyas.
- Under this mission, CA Parivaar has formed a strong team of more than 200 volunteers and contributors who are providing free foods to poor and attendants of patients nearby Delhi hospitals- AIIMS, Safdarjung, Ram Manohar Lohia.
- People who are below the poverty line, those living in slums, attendants of patients are benefitted.
- In 1 day 500 people are served food and CA Parivaar has taken the initiative to serve the food in Fy 22-23 for 100 days amounting to INR 600 thousand, in FY 23-24 for 365 days amounting to INR 2200 thousand, in FY 24-25 for 168 days amounting to INR 1100 thousand. Total meals served in 3 years under this project are 316.5 thousand.
- In FY 24-25, we extended our mission to other locations as well In Hindu Refugee Camp, Delhi and Civil Hospital, Gurgaon.





HOSPITALS WHERE FOOD IS BEING SERVED











MISSION: FOOD FOR ALL











CA PARIVAAR

VISSION: :ONE EARTH, ONE FAMILY, ONE FUTURE"

MISSION : "TO SERVE THE PROFESSION AND SOCIETY"

Thank You