



"मंजिलें उन्हीं को मिलती हैं, जिनके सपनों में जान होती है, पंखों से कुछ नहीं होता, होसलों से उड़ान होती है।"

My Dear Future Colleagues, My Dear Students,

As I sit down to pen this final message, there is a profound stillness in my heart. The exams are over, the pens have been rested, and the calculators are finally silent. I know the storm of anxiety that often follows these weeks the constant replaying of answers in your head and the weight of expectations. But today, I ask you to do something radical: **Let it go.** You are more than a three-hour paper; you are a reservoir of untapped potential. Take this moment to stay grounded. Walk in the park, reconnect with the parents you've barely spoken to this month, and rediscover the passions you tucked away in the corners of your study room. Whether it is music, art, or travel, pursue it with the same zeal you gave your textbooks. Your CA journey is a marathon, not a sprint, and a rested soul is the most powerful tool for the road ahead.

Before we dive into the "what's next," let's take a moment to celebrate the sheer vibrance of this year! If I could describe our journey together in one word, it would be **'Electric.'** From the corridors of local chapters to the grand stages of international summits, your energy has been the fuel for the Board of Studies. We didn't just study; we thrived! We laughed through the gruelling sessions, we debated until the tea turned cold, and we proved that Chartered Accountants aren't just masters of balance sheets, we are masters of life, wit, and unyielding spirit. It has been a year of breaking the "nerdy" stereotype and replacing it with the image of a dynamic, tech-savvy, and socially conscious professional.

A Rewind of Excellence: Bridging the Gap

Looking back, my heart swells with pride at what we have achieved together through the Board of studies (Operations). Our mission was simple yet ambitious: to transform the "sphere of learning" into a "sphere of empowerment."

- **Financial & Intellectual Support:** Through strengthened and revamped scholarship schemes, we ensured that financial constraints never stood in the way of merit and excellence. The enhanced scholarship amounts have been disbursed with effect from January 2026 through the Self Service Portal (SSP), and scholarship support has also been extended to Foundation Course students commencing from January 2026
- **The RUN@100 Series:** This wasn't just a webinar series; it was a marathon of the mind. By bringing together the finest veterans and young disruptors, we successfully bridged the gap between the 'Real' and the 'Reel' life of the profession, teaching you that the world outside is as much about emotional intelligence as it is about technical prowess.
- **Conferences that Defined a Generation:** The Excellence Conferences and the International Conference were more than just events; they were melting pots of global perspectives. We witnessed a formal networking revolution where aspirants shook

hands with industry titans, generating a new strength of mind and professional dignity that will serve you for decades to come.

- **A Vision for the Digital-Age Chartered Accountant:** To groom globally competitive Chartered Accountants, the Council has consented to a technological enhancement of Regulatory training through hands-on exposure to advanced ERP tools such as SAP and ensuring our students transcend traditional boundaries through the mastery of world-class systems.

The Digital Revolution: Transparency and Integrity

One of our most significant legacies this year has been the commitment to transparency. We recognized that the "Practical Training" phase is the soul of this profession. By making the **e-diary** a living reality, we have dismantled the walls of ambiguity.

This digital transition ensures that every hour you spend in articleship is accounted for, every stipend is tracked, and every learning milestone is recorded. This initiative empowers students to seek meaningful training, while enabling principals to guide, monitor, and mentor more effectively. It is more than a system—it is a statement of integrity. Accordingly, students enrolled in practical training with effect from 1 January 2026 are required to mandatorily maintain the e-Diary available on the SSP portal.

Looking Ahead: The Stage is Set

The journey continues. February promises to be historic as we gather in the scenic hills of Siliguri for the Grand Finale of the National Talent Search 2025–26, featuring Poetry, Extempore, and AURATHON. Talent from the remotest corners of India will take centre stage, reaffirming that excellence knows no geography.

The response to AURATHON and AURA, the Board's flagship technology initiative, has been truly inspiring. You did not merely participate you challenged conventions, sparked debate, and pushed the boundaries at the intersection of finance and technology. You made even seasoned experts pause and think aloud. You proved that the future of ICAI rests in innovative, capable, and confident hands.

A Pause, Not a Farewell

As I prepare to pass the baton, I am reminded of timeless words:

"चलते-चलते मेरे ये गीत याद रखना,

कभी अलविदा ना कहना, कभी अलविदा ना कहना।"

This is not a goodbye it is a see you soon. My doors and my heart will always remain open for the student cause. I hope this year under the BOS (Operations) has sharpened your skills, broadened your vision, and given you a perspective that reaches far beyond a marksheet.

Move ahead with the blessings of your parents they are your greatest stakeholders. Keep your smile intact, for it is the shortest distance between two people. Above all, be a human first and a professional second.

Jai Hind. Jai to your hard work.

A great beginning awaits you. This is not the end, but a humble, magnificent beginning.

Goodbye and Good Luck!

With profound warmth and pride,

CA. (DR.) ROHIT RUWATIA

CHAIRMAN, BOARD OF STUDIES (OPERATIONS)